



ADOPTED BUDGET

for calendar year
2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Utah County

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Introductory Section

Elected Officials	8
Demographics	14
Budget Message	15
Demographics	19
Strategic Goals	24
Budget Process & Timeline	27
Fund Types & Descriptions	32
Full Time Equivalents	36
Budget Basis	37
Taxation	38
Investments	43
Debt	44

Financial Section

Budget Summary – All Funds	49
General Fund Revenue	69
Financial Forecasting	70

Department Operations

Assessor	80
Attorney	
Administration	100
Prosecution	102
Civil	106
Investigations	108
Auditor	
Auditor	112
Tax Administration	118
Children's Justice Center	
Clerk	
Administration	130
Elections	133
Records Management	137
Commissioners Office	
Commission	141

TABLE OF CONTENTS

County Administrator	145
Health Department	
Administration	155
Environmental Health	159
Community Health Services	162
Health Promotion	167
WIC	172
Foster Grandparents	175
Senior Services	177
Mosquito Abatement	181
Human Resources	184
Risk Management	190
Information Technology	193
Justice Court	210
Public Works	
Administration	220
Engineering	223
Parks	226
Roads	230
Property Management	236
Motor Pool/Fleet Services	240
Telecommunication & Radio	244
Community Development	
Community Development (Service Area 8)	250
Fire Marshall (Service Area 7)	257
Recorder	260
Sheriff's Department	
Section 1 – Enforcement	
Sheriff Administration	273
Patrol	276
Investigations	279
Judicial	282
Emergency Management	286
Admin Support	289
Special Victims Unit	292

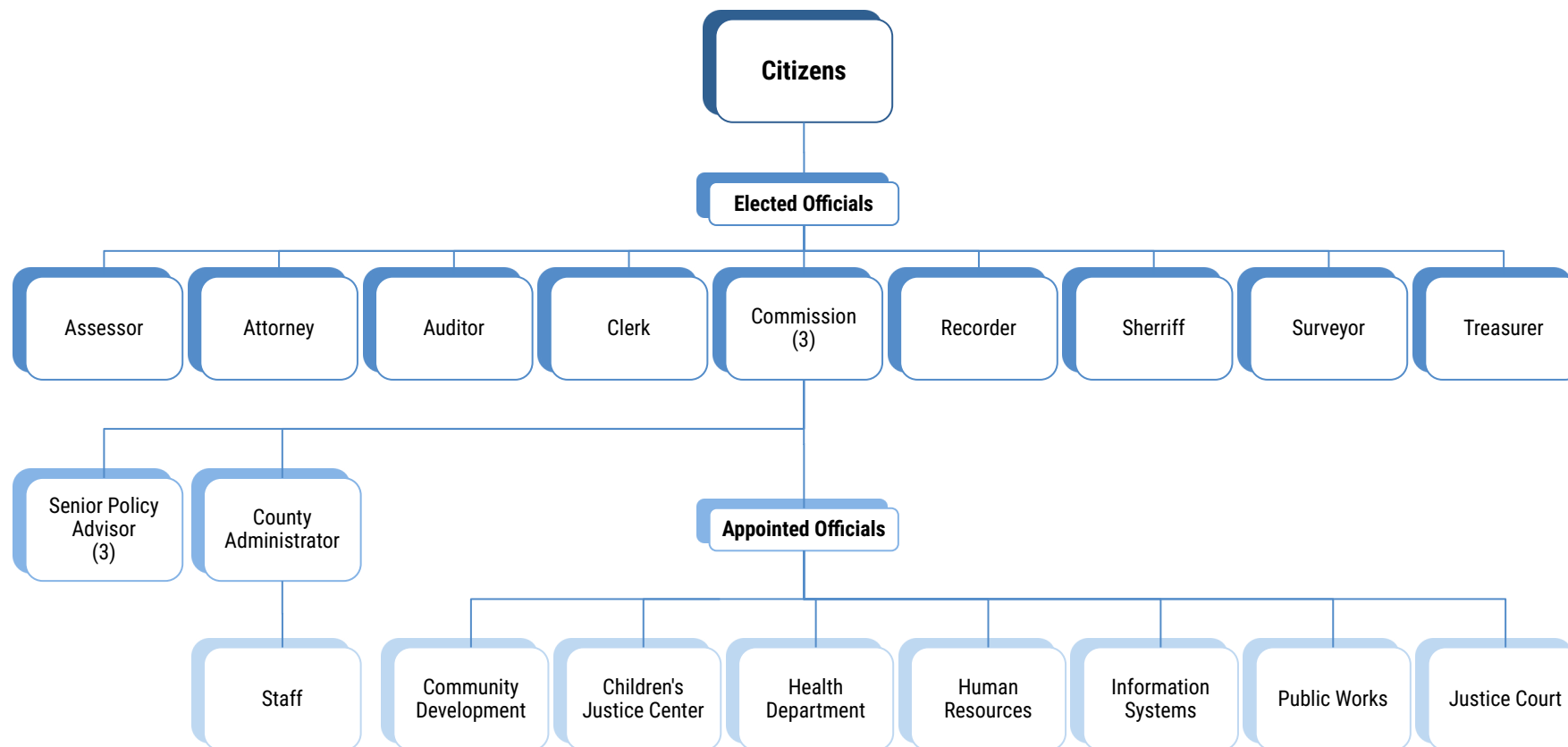
TABLE OF CONTENTS

Animal Enforcement	294
Investigations	296
Section 2 – Contract Cities	
Eagle Mountain	301
Vineyard	302
Section 3 – Corrections	
Booking	304
Jail Industries	306
Jail Support	309
Jail Housing	311
Jail Programs	313
Jail Food Services	315
Surveyor	323
Treasurer	330
Non-Departmental	
Agriculture	342
TRCC Tax Projects	343
Transient Room Tax Projects	344
Utah Valley Road SSD	345
Revenue Bond Debt Service	347
Capital Projects Fund	347
Municipal Building Authority	348
Capital Improvement Plan	349
Grants & Miscellaneous Projects Fund	360
Appendix	
Appendix A (Financial Policies)	368
Appendix B (Debt Policy)	370
Appendix C (Capital Policy)	371
Appendix D (Investment Policy)	377
Appendix E (Equipment Replacement Fund Policy)	378
Appendix F (Glossary)	382

Introductory Section



5th Water Hot Springs - Caylor Hafen



Elected Officials



Commission Vice Chair
Amelia Powers Gardner



Commission Chair
Brandon Gordon



Commissioner
Skyler Beltran



Assessor
Burt Garfield



Attorney
Jeffrey S. Gray



Auditor
Rodney W. Mann



Clerk
Aaron R. Davidson



Recorder
Andrea Allen



Sheriff
Mike Smith



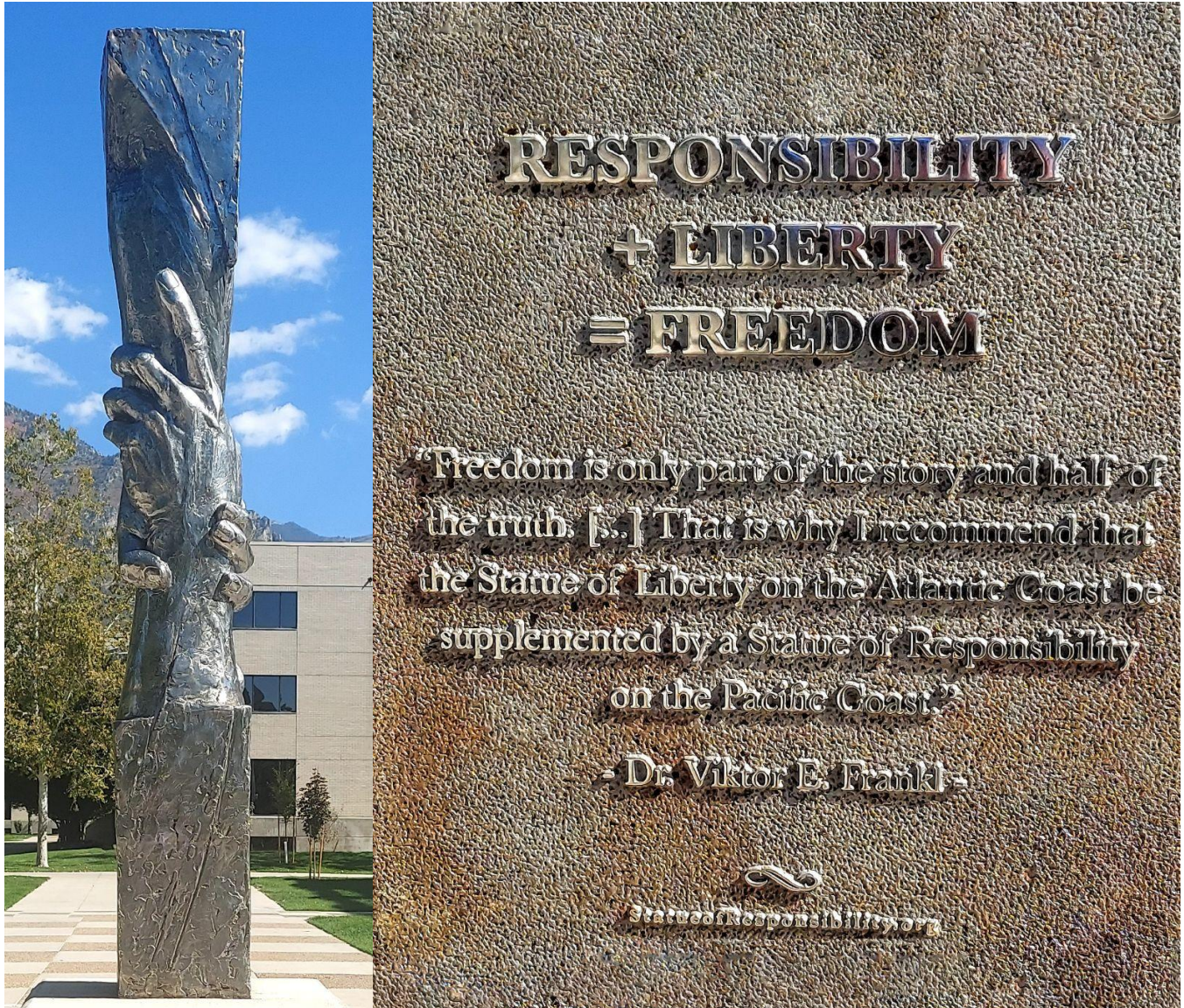
Surveyor
Anthony Canto



Treasurer
Kim Jackson

Utah County Appointed Department Directors

Children's Justice Center	Rebecca Martell
Community Development/ Planning	Bryce Armstrong
Health Department	Eric Edwards
Human Resources	Ralph Barnes
Information Systems	Patrick Wawro
Justice Court Judge	Shawn Patten
Public Works	Richard Nielson



“An enlightened citizenry is indispensable for the proper functioning of a republic. Self-government is not possible unless the citizens are educated sufficiently to enable them to exercise oversight.” ~Thomas Jefferson



Fun Facts:

- **Area:** 2,144 square miles- 2,003 square miles of land and 141 square miles of water;
- **Population Estimate:** 749,604 (2024);
- **County seat:** Provo;
- **Origin of county name:** after the Ute Indians;
- **Points of interest:** historic downtown Provo, Brigham Young University (Monte L. Bean Life Sciences Museum, Museum of People and Culture, Harris Fine Arts Center), Utah Lake, Timpanogos Cave National Monument, Springville Museum of Art, Hutchings Museum of Natural History in Lehi, Bridal Veil Falls, Sundance ski resort, Thanksgiving Point (Ashton Gardens, butterfly biosphere, Farm Country, Museum of Ancient Life, and Museum of Natural Curiosity).
- Most striking geographical features of Utah County are the Wasatch Mountains along the eastern boundary, and Utah Lake, the state's largest fresh-water lake. The high mountains, rising over 11,000 feet, receive heavy snowfall which feeds the numerous rivers and creeks that flow into the lake. Though large in surface area, Utah Lake is very shallow—18 feet at its deepest point.

From approximately 1825 to 1847, various trappers and mountain men spent time in the valley, but the first permanent settlers were Mormon pioneers sent south from the Salt Lake Valley by Brigham Young, in 1849. In March 1849 thirty-three families, composed of about 150 people, were called to go to Utah Valley under the leadership of John S. Higbee to fish, farm, and teach the Indians. During the next two years - 1850 and 1851 - communities were established at Lehi, Alpine, American Fork, Pleasant Grove, Springville, Spanish Fork, Salem, and Payson.

Farming was the most important early industry in the county, with fruit growing and the processing of sugar beets being especially important. The first large-scale sugar beet factory in Utah was built in Lehi in 1890. In recent years, the center of the fruit industry in the county has shifted from Orem to the south end of the valley, where orchards are not threatened by housing developments.

Mining was also an important industry in Utah County. In the late 1800s and early 1900s there were many successful mines in American Fork Canyon and in the Tintic mining district centered near Eureka, Juab County but included part of western Utah County. Many of the fine homes and business buildings in Provo were constructed with mining money.

Provo was apparently the first settlement, getting its name from the Provo River, which in turn took its name from the mountain man, Etienne Provost. Many of the other communities were officially founded the following year, 1850, including Alpine, American Fork, Lehi, Pleasant Grove, Payson and Springville.

For the next two years, there is little record of office holders or government actions. That changed on February 7, 1852 when the territorial legislature appointed a Mr. Preston Thomas as probate judge. On April 19, 1852, "selectmen" (a clerk, recorder, assessor, treasurer, sheriff and prosecuting attorney) were chosen. At the same time, nine road districts and 15 school districts were formed within the County and the first county tax was levied.

The County population grew slowly and steadily through the years of World War I, the Great Depression and World War II. The official census counted 23,768 citizens in 1890 and that number grew to only 49,021 in 1940. As of 2025, the county has an estimated 719,000 residents.

For many years, Geneva Steel was one of the few major employers outside of agriculture, government and schools. Geneva was built during World War II to provide steel for the war effort. But starting in the 1980s and throughout the 1990s, Geneva was phased out. In 2002 Geneva was permanently closed. Subsequently, the valley became one of the entrepreneurial and start-up hot spots of

the nation and, in particular, has become a Mecca for high-tech, computer-related companies. Now, Utah County boasts a young, healthy, well-educated population, low crime rate, and a solid economy.

Important Events in County History Timeline:

1847

Utah County was created on January 31, with Provo as the county seat. The area had initially been settled by Mormon pioneers in 1847.

1850

Utah Territory was established by the United States Congress, and Utah County became one of the first seven counties.

1861

The Pony Express route passed through Utah County, connecting the Atlantic and Pacific coasts of the United States.

1875

Brigham Young Academy was established in Provo, offering a program of primary, secondary, and postsecondary classes that combined religious and secular studies.

1880

The Rio Grande Western Railway extended its line to Provo, bringing with it an influx of settlers and greatly stimulating the county's economic growth.

1896

Utah achieved statehood, and Utah County, with Provo as its county seat, was confirmed as one of the state's twenty-seven original counties.

1900

The beginning of the 20th century saw significant industrial development in Utah County, with the growth of mining, manufacturing, and service industries.

1912

Brigham Young University in Provo was officially recognized as a university, contributing to Utah County's growing reputation as an educational hub.



1941

Initially established as Central Utah Vocational School, the institution that would eventually become Utah Valley University was founded, marking the start of its journey as a significant educational presence in Utah County.



1947

Geneva Steel, a massive steel mill, began operations in Vineyard, providing thousands of jobs and significantly impacting the economy of Utah County.

1969

The Central Utah Project was initiated to manage water resources in the county, providing a significant boost to agriculture and other water-dependent industries.

1979

Satellite Software International, which was later renamed WordPerfect Corporation was founded.

1984

Novell, a software and services company, was established in Provo, marking the beginning of the tech industry boom in Utah County.

2002

Geneva Steel was permanently closed. Utah County hosted several events for the Winter Olympics held in Salt Lake City, bringing global attention to the region. Utah has been selected to host the 2034 Winter Olympics.



2010

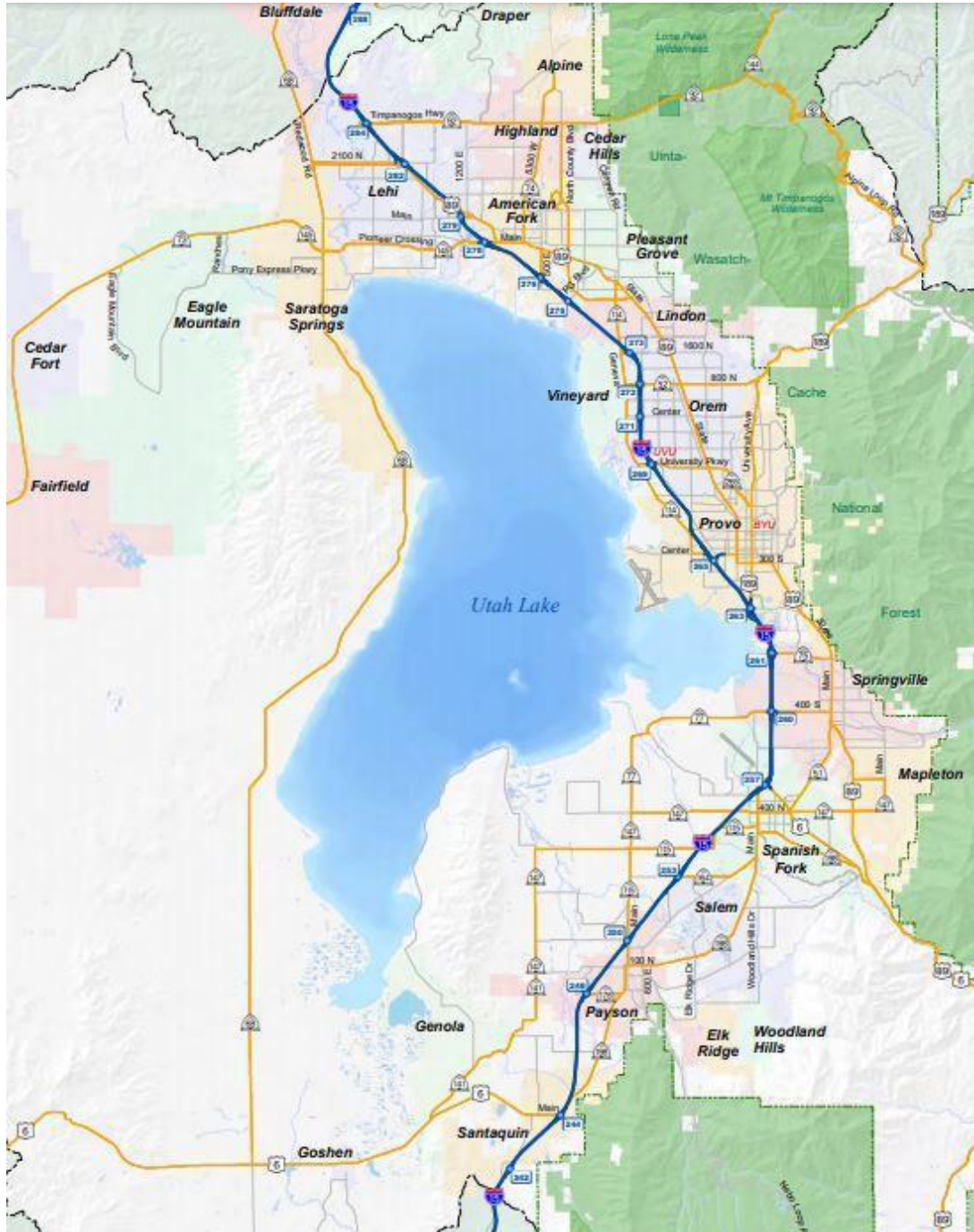
Adobe opened a major facility in Lehi, further bolstering Utah County's burgeoning tech sector, often referred to as the 'Silicon Slopes'.

2025

Today, Utah County is a thriving region, known for its strong economy, diverse cultural heritage, and natural beauty. From its roots as a home to Mormon pioneers, it has grown into a vibrant hub of education, technology, and outdoor recreation.



Utah County



Budget Message

To the Honorable Board of Utah County Commissioners and Citizens of Utah County:

Pursuant to Utah Code Annotated §17-36-10, the following final budget for 2025 has been prepared for Utah County using budgetary practices required by the Utah State Auditor.

Requested Appropriations

As required by Utah state statutes, the County Auditor has prepared the 2025 tentative budget, ensuring a balanced budget across all funds.

Due to record inflation, continued population growth, increased public safety and public health demands, and future capital asset replacements, the tentative budget initially proposed a \$28.3 million increase.

After adjustments by the Board of County Commissioners, the final adopted budget includes a \$25 million increase to the general fund and \$1 million increase for the Assessing and Collecting fund, which was officially approved on December 18, 2024, following a public hearing on December 4, 2024.

Truth in Taxation

Between 2020 and 2023, General Fund property tax revenue declined by 1.2%, while Assessing and Collecting property tax revenue increased by 1.9%. Meanwhile, inflation rose 16%, significantly increasing the cost of providing County services beyond revenue growth.

To address this gap, the County initiated the Truth in Taxation (TNT) process — as defined by state statute — to raise tax revenues:

- \$25 million in the General Fund (a 21.3% increase in total budgeted revenue)
- \$1 million in the Assessing and Collecting Fund (a 5.9% revenue increase)

Key steps in the TNT process:

- June 26, 2024 – The County Commission approved a resolution declaring its intent to increase property tax revenue.
- July 2024 – Parcel-specific tax notices were mailed to property owners.
- August 15, 2024 – A Truth in Taxation public hearing was held.
- September 26, 2024 – A budget open house was held for public input.
- December 4, 2024 – A final public hearing was conducted before budget adoption.

For the average residential parcel, the proposed tax increase will be approximately \$91.55 per year or \$7.63 per month. Despite this increase, Utah County remains one of the lowest-taxed counties in Utah, ranking 24th out of 29 counties for property tax rates.

For more details, visit the County's Truth in Taxation webpage: <https://www.utahcounty.gov/truth-in-taxation>

Estimated Revenue Calculations

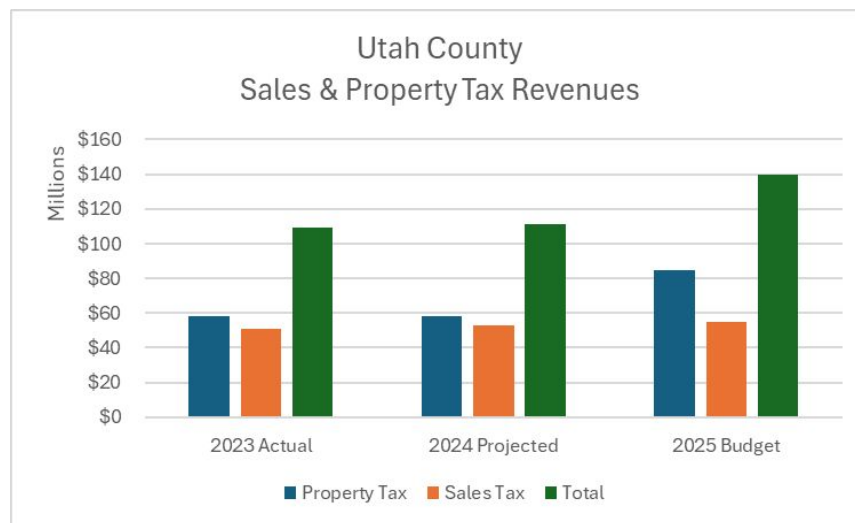
Both property tax and sales tax forecasts were developed with the assistance of an independent consultant, using historical data, economic conditions, and other key factors to ensure reasonable financial projections. Property and sales taxes are our primary revenue sources. Below is the summary of our projections and information on the allocations for each.

Property tax revenue projections:

- 2024: Expected 3% increase based on Utah State Tax Commission calculations.
- 2025: Budget anticipates a 2.4% revenue increase based on new construction growth plus the \$25 million from the TNT process

Sales tax revenue projections:

- 2024: Grew by 4.3%
- 2025: Expected to grow by 3.5%.



Property Taxes

The 2025 budgeted property taxes total \$103.4 million, allocated as follows:

- \$85.2 million to the General Fund (includes the \$25 million TNT increase)
- \$14.2 million restricted to Assessing & Collecting (includes the \$1 million TNT increase)
- \$4 million assigned to Redevelopment Agencies

For comparison, 2024 property tax revenue was \$72.7 million, with:

- \$57.8 million in the General Fund
- \$10.8 million restricted to Assessing & Collecting
- \$4 million allocated to Redevelopment Agencies

Sales Taxes

Total 2025 sales tax revenue is projected to increase by 3.5% from the 2024 budget and 4.3% from 2023 actuals. The budgeted total is \$55 million, with:

- County Option Sales Tax: \$51.3 million (4.9% increase from the 2024 amended budget, 3.3% increase from projected 2024 actuals)
- Local Sales Tax (collected in unincorporated areas): \$3.7 million (increase of \$788,300 from the 2024 budget, but a decrease of \$27,000 from projected 2024 actuals)

Other Revenues:

- Licenses, grants, and fines were estimated by respective departments and show zero to moderate increases in 2025.
- Fee revenue increased by \$2.2 million, driven by:
 - \$1.3 million increase in Sheriff enforcement fees due to a change in operating structure (cost of deputies charged to Service Area 6 rather than including deputies in Service Area)
 - \$582,000 increase in marriage license fees
 - \$184,000 increase from municipal election fees

Inflationary Pressures

While the cost of supplies and equipment has risen over the past two years, inflation has eased, dropping from double digits in 2022-2024 to ~4-5%. Inflation is expected to further decline to 2.4% in 2025 and 2.7% in 2026. However, construction and software renewal costs remain high, and service costs are projected to rise by 5%.

Salaries & Benefits

Salaries and benefits account for 53% of the total 2025 General Fund expenditures. Due to low unemployment in Utah County, it has been difficult to recruit and retain key positions. To address inflation and workforce demands, the 2025 budget includes a 10% increase in personnel costs.

Projected Salary Increases:

- 4.9% increase for general employees
- 6.9% increase for public safety employees
- 5.9% increase for attorney positions
- 6.5% increase in health benefits costs

Additional Compensation Considerations:

A “one-step” increase (approximately 2.35%) is budgeted for employees with successful performance appraisals on their scheduled review dates. Market adjustments will be evaluated, and if salaries are found non-competitive, additional adjustments may be proposed. The budget includes restricted appropriations for potential salary adjustments, which the County Commissioners will review and approve as needed.

New Positions:

Staffing requests from the Sheriff and Attorney departments have been evaluated and incorporated where appropriate. All approved new positions are fully funded in the final budget.

Debt Management

The County maintains a low level of debt and currently has no General Obligation debt. All debt repayment is covered by dedicated income streams, ensuring fiscal responsibility.

Preparing for the Future

The County has implemented a Capital Improvement Plan (CIP) and an Equipment Replacement Program to:

- Ensure funding is available for future infrastructure and equipment needs
- Reduce financial strain by spreading replacement costs over multiple years

Capital Improvement Plan (CIP) updates:

- In 2024, major revisions were made to the CIP policy (see Appendix C) to:
 - Clarify project criteria
 - Require annual funding for existing asset replacements
- \$8.5 million annually is estimated for baseline CIP funding to replace existing capital assets, primarily from the General Fund.
- In 2025, a \$4.85 million budget transfer was approved to cover part of this cost, with the remaining \$3.65 million expected from budget surpluses.

Long-Term Financial Planning:

In 2024, the County Auditor’s Office developed a 5-year financial forecast to guide budgeting decisions. This forecast will be updated and reviewed as needed.

Budget Integrity

Utah County’s budgeting principle is to ensure revenues cover expenditures without using fund balances, except for:

- Capital projects
- Special revenue funds
- Internal service funds

The General Fund will use \$250,000 in fund balance in 2025 to cover 2024 purchases delayed until 2025.

Below is a summary of the process used to develop the 2025 budget.

1. Departments receive a baseline budget based on:
 - Projected 2025 staffing costs
 - Internal service fund charges
 - Operating expenditures (excluding capital equipment and one-time costs)
2. Department heads submit additional funding requests, which are reviewed in budget workshops (August-September 2024).
3. The County Auditor and Budget Manager determine which requests to include in the tentative budget.
4. The County Commission finalizes the budget after a public hearing.

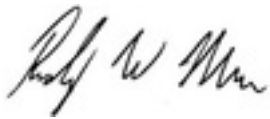
5. Throughout the year, the Commission reviews and amends the budget as needed following public hearings.

Performance Based Budgeting

Over the next few years, the County will be exploring performance-based budgeting, which ties funding increases to measurable performance goals. Departments that request additional funding will be required to provide clear performance metrics and demonstrate how funding impacts service delivery. Some departments have already established performance measures, which are included in the 2025 Budget Book.

This budget reflects Utah County's commitment to financial transparency, long-term planning, and responsible fiscal management. By balancing necessary funding increases with transparency and taxpayer engagement, the County continues to be a responsible steward of public resources.

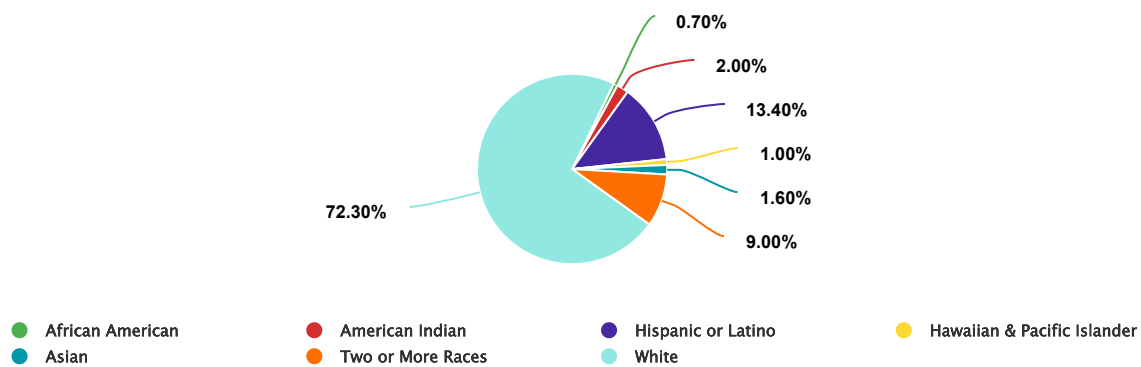
Sincerely,

A handwritten signature in black ink, appearing to read "Rodney W. Mann".

Rodney W. Mann
Utah County Auditor
December 18, 2024

Demographics

Utah County Ethnicity

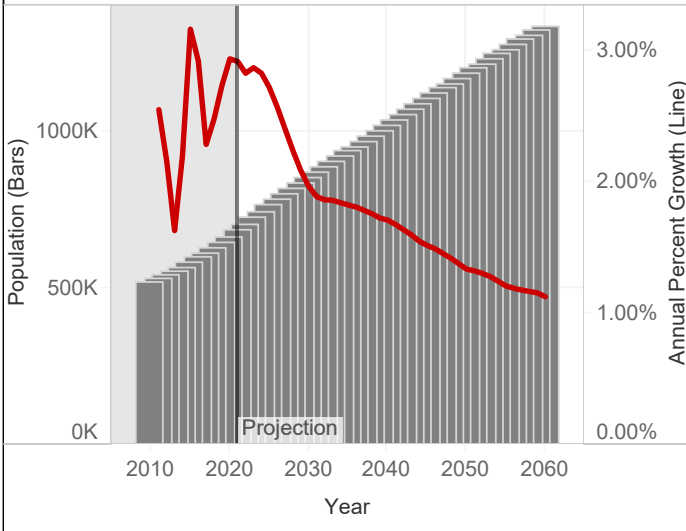


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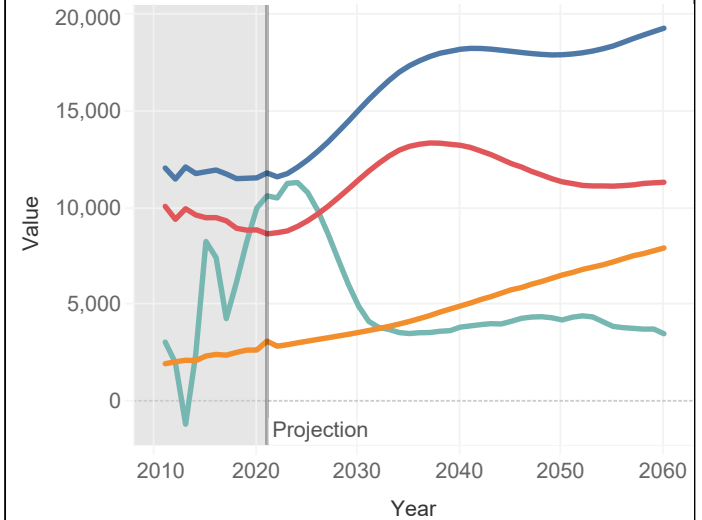
Utah County

Variable:
 Births
 Deaths
 Natural Increase
 Net Migration

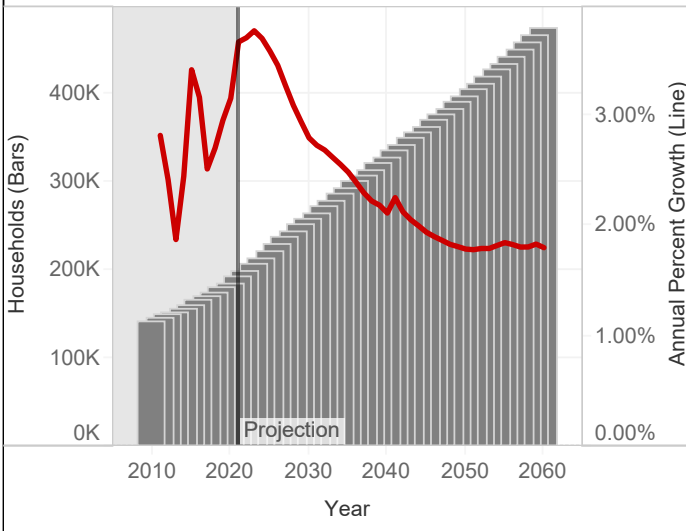
Population: Utah County



Components of Change: Utah County



Households: Utah County



Population Pyramids: Utah County

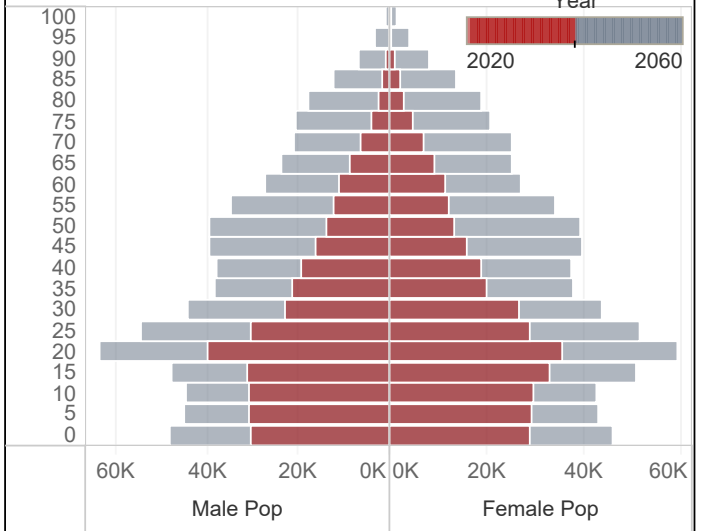
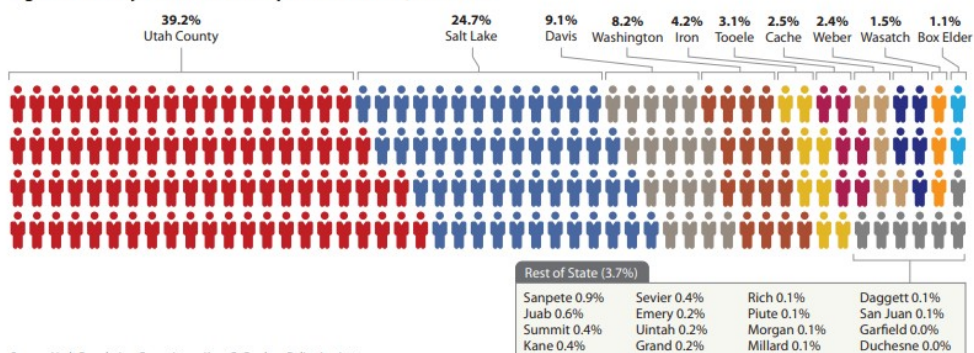
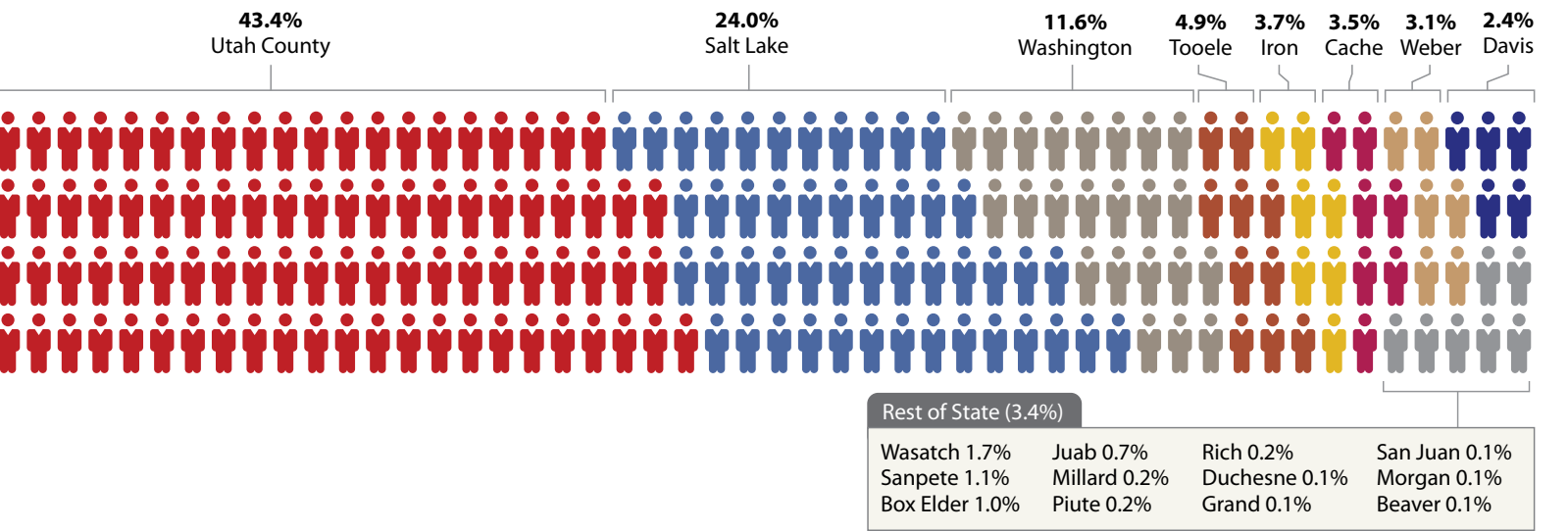


Figure 8: County Share of State Population Growth, 2022-2023



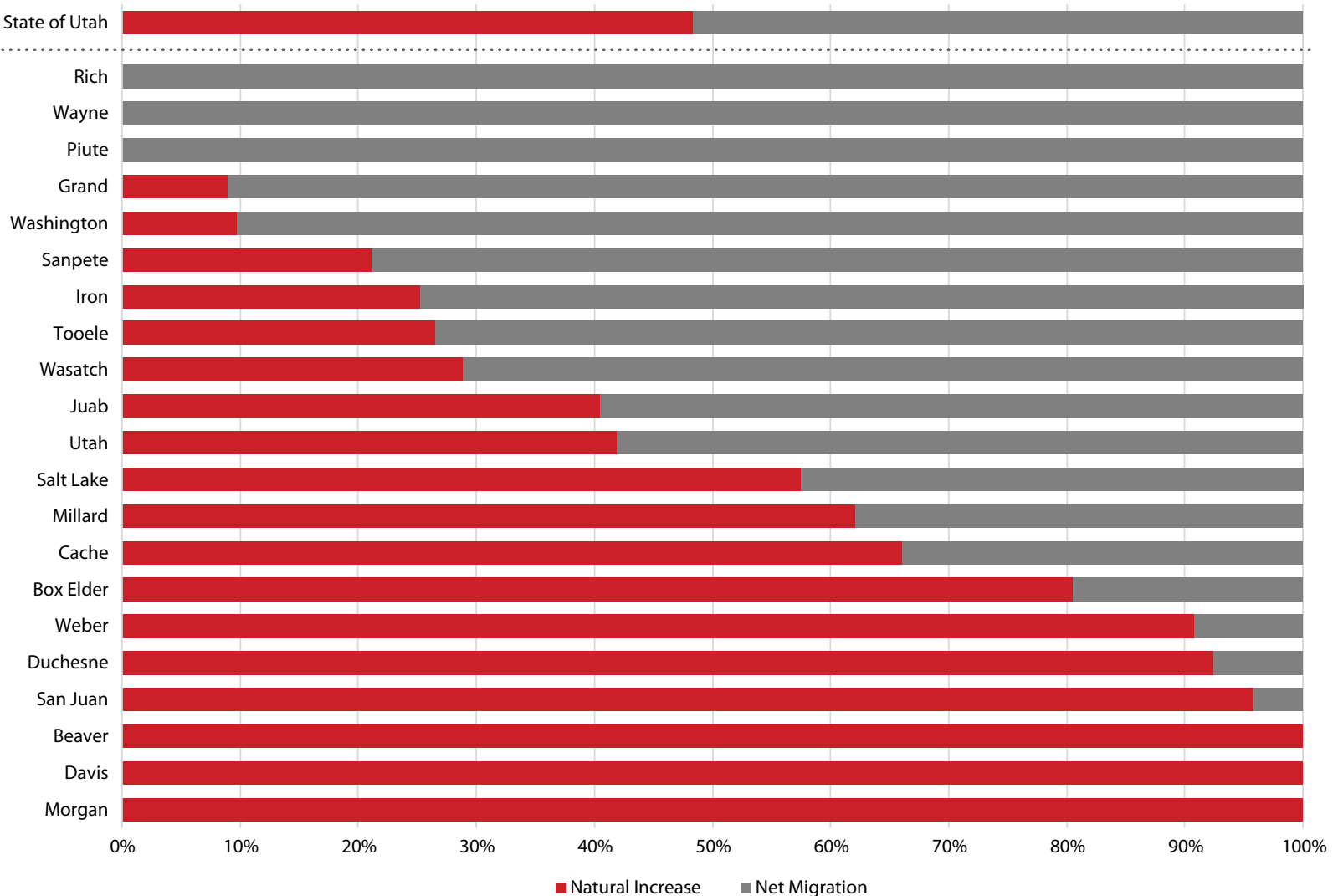
Source: Utah Population Committee, Kem C. Gardner Policy Institute

Figure 8: County Share of State Population Growth, 2023-2024

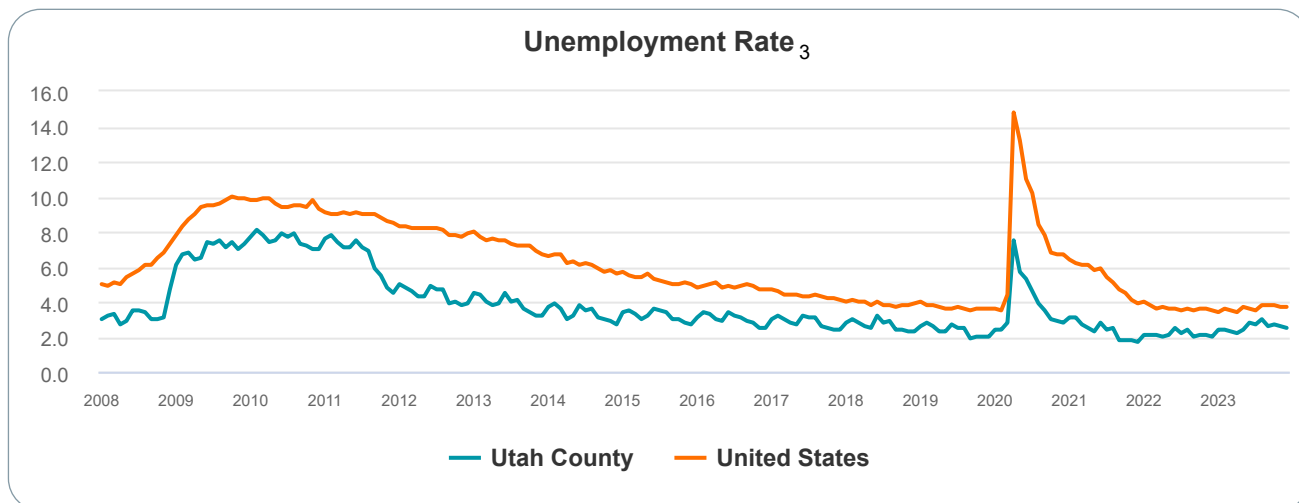


Note: Carbon, Daggett, Emery, Garfield, Kane, Sevier, Summit, and Uintah counties are not included due to population declines
Source: Utah Population Committee, Kem C. Gardner Policy Institute

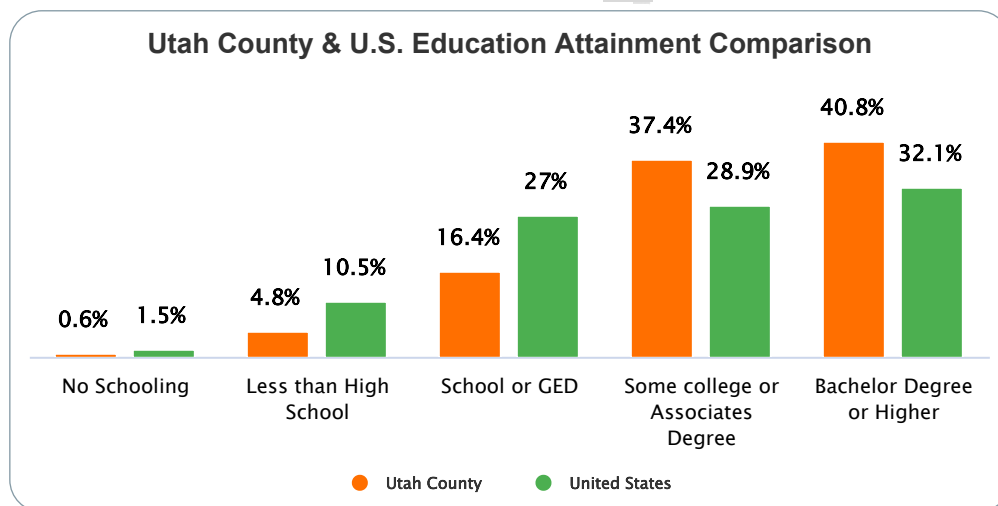
Figure 9: Share of County Population Growth by Components of Change, 2023-2024



Note: Carbon, Daggett, Emery, Garfield, Kane, Sevier, Summit, and Uintah counties are not included due to population declines
Source: Utah Population Committee, Kem C. Gardner Policy Institute



Total: 251k



Principal Property Taxpayers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Taxpayer	Type of Business	2023		2013	
		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Values ⁽¹⁾	Percentage of Total County Taxable Assessed Values ⁽²⁾
PacifiCorp	Electricity	\$ 892,233	1	1.03%	2.44%
Texas Instruments Incorporated ⁽³⁾	Semiconductor	456,017	2	0.53%	0.87%
Questar Gas	Natural Gas	340,664	3	0.39%	0.59%
D R Horton Inc	Residential Construction	327,848	4	0.38%	-
Stadion LLC	Not Available	305,404	5	0.35%	-
IHC Health Services	Health	223,218	6	0.26%	-
Adobe Systems Inc	Computer software	198,683	7	0.23%	0.27%
Union Pacific Railroad	Transportation	192,621	8	0.22%	0.28%
Thyme Global LLC	Management Company	187,988	9	0.22%	-
University Mall	Retail	153,865	10	0.18%	0.00%
Kern River Gas	Natural Gas	-	-	-	0.37%
Nu Skin Enterprises	Personal Care	-	-	-	0.30%
CenturyLink Inc (formerly Qwest Corp)	Telecommunications	-	-	-	0.29%
Walmart Real Estate Business Trust	Retail	-	-	-	0.26%
TCU-Canyon Park LLC	Real Estate	-	-	-	0.22%
Totals		\$ 3,278,541		3.80%	5.88%

Source: Utah County Treasurer

Notes:

⁽¹⁾ Percentage of total taxable values equals the taxpayer taxable value divided by the total taxable value of \$86,343,087 (amount expressed in thousands).

⁽²⁾ Percentage of total taxable values equals the taxpayer taxable value divided by the total taxable value of \$26,342,315 (amount expressed in thousands).

⁽³⁾ Formerly IM Flash Technologies, LLC, which was acquired by Micron Technology in 2019. Micron Technology was later acquired by Texas Instruments Incorporated on July 1, 2021.

Strategic Goals, Policies, and Practices

Utah County has established a General Plan, approved on December 30, 2020 (Ordinance 2020-1100), which serves as an advisory guide for land use decisions. This plan is implemented through the Utah County Land Use Ordinance and other adopted county codes.

In addition to the General Plan, the County has adopted a series of **foundational policies** that guide financial and operational decision-making. These policies form the building blocks of a more comprehensive **Strategic Plan**, which the County intends to formally adopt in 2025-26. The current policies include:

- **Financial Policy** (Appendix A)
- **Debt Policy** (Appendix B)
- **Capital Policy** (Appendix C)
- **Investment Policy** (Appendix D)
- **Equipment Replacement Fund Policy** (Appendix E)

Although a formal Strategic Plan is not yet in place, these policies serve as a framework to ensure responsible governance, sound financial planning, and effective service delivery.

Core Financial Principles

Utah County is committed to the following key financial principles to ensure long-term stability and sustainability:

1. **Maintain a Structurally Balanced Budget** — Live within the County's means.
2. **Sustainable Funding** — Ensure revenues are sufficient for ongoing services and use one-time revenues for one-time expenses.
3. **Capital Planning** — Fund future infrastructure needs through a formal **Capital Improvement Plan (CIP)**.
4. **Asset Replacement** — Provide funding for the future replacement of capital assets and equipment.
5. **Strategic Use of Debt** — Shift from exclusively “pay-as-you-go” financing to **bonding for large capital projects** when appropriate.
6. **Adequate Reserves** — Maintain sufficient reserves to sustain operations during economic downturns.
7. **Risk Management** — Identify significant risks and ensure compliance with fund balance policies to address known risks.
8. **Tax Stability** — Implement modest property tax increases every 2–3 years to avoid drastic increases after long periods.
9. **Financial Forecasting** — Prepare and update a **multi-year financial forecast** annually to align revenues and expenses with anticipated needs.
10. **Risk Reduction** — Minimize organizational risks wherever possible.

Key Goals for the County

The County has identified the following **high-level goals** to guide its ongoing and future initiatives:

- Develop and adopt a **formal Strategic Plan** (targeted for 2025).
- Enhance public access to clear, transparent, and user-friendly budget documents.
- Make strategic investments today to achieve long-term cost savings.
- Leverage technology to improve productivity and efficiency.
- Continuously evaluate and eliminate unnecessary functions while strengthening essential services.
- Responsibly invest in and maintain **critical capital assets**, including buildings, parks, trails, roads, and strategic land acquisitions.

Long-Term Financial Planning

Utah County is **Utah's second-largest county** and the fastest-growing, with an estimated population increase of **21,853 residents in 2024**, reaching a total of **749,604**. The County accounts for approximately **43% of the state's population growth** and has been

a leading contributor to statewide expansion for the past five years. Given this rapid growth, **long-term planning** is critical to maintaining a high quality of life for residents.

Progress and Improvements Since 2020

Before 2020, Utah County lacked formal long-term planning processes for maintaining, replacing, or constructing capital assets. Deferred maintenance accumulated and funds were not set aside to cover the costs associated with new construction creating an ever increasing burden that taxpayers will need to address.

To address these gaps, **county commissioners and the Auditor's Office** have implemented significant reforms, including:

Capital Improvement Plan (CIP)

- **Established in 2020 and updated in 2024**, the **Capital Improvement Plan (CIP)** provides a 10-year outlook for replacing existing assets and planning for future infrastructure.
- Focused on projects over **\$500,000** with a useful life of at least **two years**.
- Includes an annual update to reflect new priorities and emerging needs.
- **First-year projects** are fully funded within the County's annual operating budget, and multi-year projects are incorporated into future forecasts.
- Funded through **general tax revenues, grants, and other county funds**.

Equipment Replacement Fund (ERF)

- Created in **2022**, with the governing policy adopted in **2023**, the **ERF** funds capital equipment costing **\$5,000 or more**, with a useful life of at least **two years**.
- Smaller grouped assets, such as copiers, are also eligible under aggregated programs.
- Departments pay annual depreciation charges, adjusted for inflation, to fund future replacements.
- The ERF ensures departments can replace equipment at the end of its useful life **without large, unpredictable budget requests**.

Copier Replacement Program

- Established in **2022** as part of the ERF.
- Ensures **all county copiers** are replaced on a **five-year cycle**.
- Centralized procurement via a **single vendor contract** with a standardized cost sheet.
- Departments pay annual charges to cover the cost of future replacements, minimizing repair costs and ensuring **up-to-date technology and capacity**.

5-Year Financial Forecast

In **2024**, the Auditor's Office prepared Utah County's **first 5-Year Financial Forecast**. This forecast:

- Begins with the current adopted budget and projects **four additional years**.
- Accounts for **inflation, demographic changes, capital needs, and evolving service demands**.
- Assists in determining **appropriate property tax adjustments** and aligning revenues and expenditures over time.
- Is now an integral part of the County's **budget book and planning process**.

Risk Management and Mitigation

To proactively manage risks, Utah County hired its **first Risk Manager** in **2023**. Key responsibilities and progress include:

- Collaborating with **insurance providers, internal staff, and external experts** to assess risks.
- Developing policies and programs to **protect employees, infrastructure, and finances**.
- Addressing **long-standing risk gaps**, including safety and liability concerns.
- **Additional resources and staffing** are included in the 2025 budget to strengthen risk mitigation efforts.

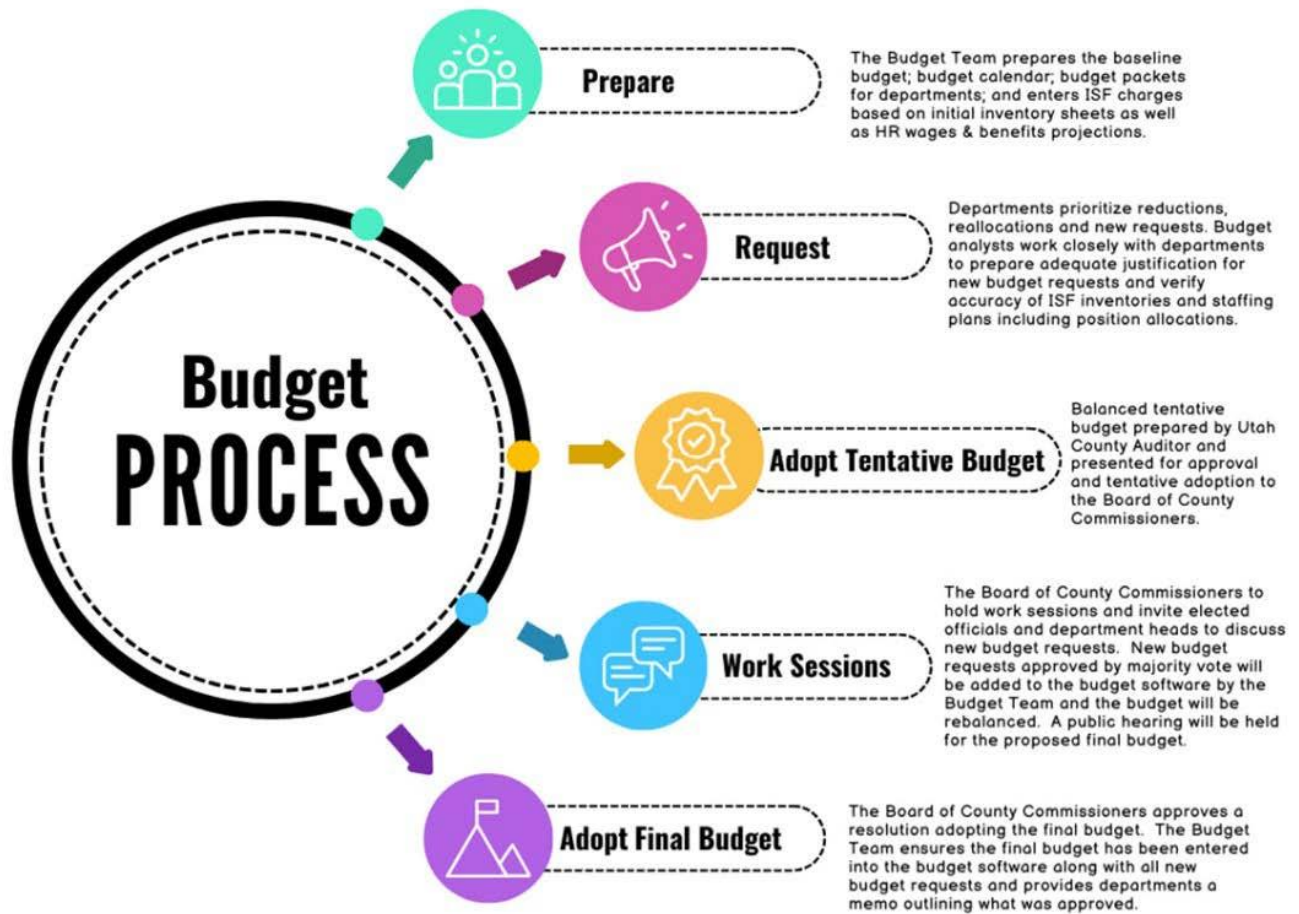
Next Steps and Timeline

Year	Initiative
2024 ☐	Finalize and adopt the 5-Year Financial Forecast . Update financial procedures and key policies. <i>Completed</i>
2025	Develop and formally adopt a Comprehensive Strategic Plan . Expand Risk Management programs and staff. Continue refining CIP and ERF processes.
Ongoing	Annual updates to CIP and ERF. Regular policy reviews to align with County goals and evolving needs. Small, regular property tax adjustments to maintain fiscal stability.

Conclusion

Utah County has made significant strides toward **responsible financial management and long-term planning**. Through continued focus on strategic investments, risk management, and transparent governance, the County is positioned to meet the needs of its rapidly growing population, while maintaining fiscal health and public trust.

Budget Process & Timeline



Budget Process & Timeline

Phase I – Budget Preparation (May to August)

The Budget Team prepares the baseline budget; budget calendar; budget packets for departments; and enters Internal Service Fund (ISF) charges based on initial inventory sheets as well as wages & benefits projections provided by Human Resources. The Budget Team issues guidelines to set broad limits and direction for the County's budget cycle and issues budget guidance outlining directions and expectations. The Budget Team will prepare an overview of the baseline budget for the Board of County Commissioners before any new budget requests are considered so they are aware of the starting point.

Phase II – Requested Budget (August to September)

Departments prioritize reductions, reallocations and new budget requests. Departments work closely with their respective Budget Analyst to discuss their budget proposals and receive recommendations for adequate justification and backup documentation for each new budget request. Departments verify accuracy of ISF inventories and staffing plan including position allocations. Departments prioritize, prepare, and submit their budget requests to the Budget Team.

Phase III – Prepare and Adopt Tentative Budget (September to October)

The County Auditor reviews department new budget requests, hosts community budget events as needed, meets with County Elected Officials, department leaders, and the Budget Team to develop the Auditor's Proposed Tentative budget. The Budget Team will provide the Board of County Commissioners with a list of new budget requests approved by the County Auditor and included in the tentative budget. A balanced tentative budget is then presented for approval and tentative adoption to the Board of County Commissioners by November 1st for the calendar year.

Phase IV – Work Sessions for New Budget Requests (October to November)

The Board of County Commissioners will hold work sessions and will have the Budget Team invite elected officials and department heads to discuss new budget requests. During deliberation of the budget and the work sessions, the Board can request changes, budget notes which document policy discussions and decisions, and additional information from the departments pertaining to new budget requests. New budget requests approved by the majority vote will be added to the budget software by the Budget Team. The proposed final budget will be rebalanced, and a public hearing will be held for the proposed final budget. Although not required, it is preferred that the public hearing and the passing of the final budget occur at two different commission meetings.

Phase V – Adopt Final Budget (November to December)

After deliberation, work sessions, and public hearings, the Board of County Commissioners approves a resolution adopting the final budget. After the budget is adopted, any changes to the budget must be approved by the Board through budget resolutions or amendments during the year. The budget must be approved no later than December 31st for the calendar year and submitted to the Utah State Auditor within 30 days of the adoption of the budget.

Management of the Annual Budget

Control of budgeted expenditures is exercised, under state law, at the departmental level. The County Auditor, however, acting as budget officer, has authority to transfer unexpended budgeted amounts within departments.

By resolution, the Board of County Commissioners may transfer unexpended budgeted amounts from one department in a fund to another department in the same fund.

By resolution, the Board of County Commissioners may reduce the budget appropriation for any department provided that 1) five days' notice of the proposed action is given to all Commissioners and to the director of the department affected, and 2) that such director is permitted to be heard on the proposed reduction. Notice may be waived in writing by the affected department or by any member of the Board of County Commissioners.

The total budget appropriation of any fund may be increased only after a public hearing has been held and a public notice of that hearing has been posted for a certain number of days as set forth by state law and the amended budget is adopted by resolution of the Board of County Commissioners.

Encumbrances lapse at year end. Therefore, no encumbrances are presented in the financial statements.

Major Milestones

- August General Fund forecast for revenue and baseline budget
- August Release of budget packets
- September Budget Retreat
- September 26th Department requested budgets due
- October 15th Tentative budget presented by the County Auditor for adoption
- Oct-Nov Work sessions
- December 3rd Public hearing for final budget
- December 17th Final budget approved and adopted by the Board of County Commissioners

Budget Process Technical Calendar (subject to change)

Month	Date	Description
June	27	General Fund Forecast for revenue and baseline budget (updated June)
	30	Capital Projects entered through portal (open for 2 weeks until July 11)
July	9	Present/Adopt Budget Policy and Procedures Manual
	18	ISF Lease sheets due along with ISF budgets
	18	Initial wages and benefits projections from HR are due
August	13	Provide Commission projected revenue and baseline budget
	20	Define general fund contributions for other departments (CJC, Health, etc)
	27	Budget Team to enter non-discretionary budgets into budget software (ISFs, wages, benefits, employee recognition)
September	2	Provide departments with budget packet
	11-12	Budget Retreat
	15	Budget software open for data entry (2 weeks)
	26	Budget software closes for data entry
	26	Budget packets with new requests due to the County Auditor
October	15	County Auditor to present tentative budget to the Commission
Oct to Nov		3 to 4 Work sessions and budget analysts to meet with Commission

November	14	Get updated figures from ISFs and HR for wages and benefits & Budget Team to ensure budget software matches commission decisions
December	3	Public Hearing for Final Budget
	17	Final Budget presented for adoption by the Commission
	23	Memo provided to each department clarifying final budget including new budget requests and a memo to HR providing details on all new positions and/or promotions included with final budget
	23	Budget software to open up for new calendar year PO entry, travel, etc
	31	Adopted Final Budget uploaded to the State Auditor

Fund Types & Descriptions

Utah County 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. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with legal requirements.

Major funds represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The County has seven major funds: General Fund, Health Department, TRCC Taxes Fund, Grants/Outside Projects Fund, Transportation Projects Fund, Debt Service Fund, and Capital Projects Fund.

Major Funds

General Fund

The General Fund is the chief operating fund of the County and is used to account for all transactions that pertain to the general administration of the County and the services traditionally provided to its citizens. This includes law enforcement services, legal services, and other general governmental services. In 2021, the County moved administrative functions in the Auditor, Commission, Geographic Information Systems (IS), Human Resources, Civil Attorney, and Records Management to the Administrative Services Fund (Fund 680). Community Development was moved to a Special Service District (Fund 243).

Special Revenue Funds

Health Department Fund

The Health Department provides the following services: Monitor community health status to identify health problems. Diagnose and investigate health problems and health hazards in the community. Inform, educate and empower people about health issues. Mobilize community partnerships to identify and solve health problems. Develop policies and plans that support individual and community health efforts. Enforce laws and regulations that ensure safety. Link people to needed personal health services and ensure the provision of health care when otherwise unavailable. Assure competent public health and personal health care workforce. Evaluate effectiveness, accessibility, and quality of personal and population-based health services, and research for new insights and innovative solutions to health problems.

Tourism, Recreation, Cultural, Convention, and Airport (TRCC) Taxes Fund

The TRCC Taxes Fund is a special revenue fund used to account for purchases from restaurant and short-term motor vehicle lease taxes restricted to the following purposes:

- Financing tourism promotion.
- Developing, operating, and/or maintaining an airport, convention, cultural, recreation, or tourist facility.

Grants/Outside Projects Fund

The Grants/Outdoor Projects Fund accounts for the revenues and expenditures associated with various grants for the County.

Transportation Projects Fund

The Transportation Projects Fund is a special revenue fund used to account for transportation projects of the County.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the repayment of, general long-term debt principal and interest, and related costs.

Capital Projects Fund

The Capital Projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Non-Major Funds

In addition to the major funds, the County maintains non-major special revenue funds and non-major proprietary funds.

Special Revenue Funds

Special service Areas providing services to unincorporated areas of the county

Special Service Area 6 - Sheriff Services

Special Service Area 7 - Structure Fire

Special Service Area 8 - Planning & Community Development

Special Service Area 9 - Rural Fire

Utah Valley Road SSD

Children's Justice Center

Law Enforcement - Contract cities

Transient Room Tax (TRT) Fund

Internal Services Funds

Non-major Proprietary Funds

The County's non-major proprietary funds are all internal services funds. Internal services funds are used to report activities that provide goods or services to other funds, departments, and agencies of the County and its component units, or to other governments, on a cost-reimbursement basis. The County utilizes eight non-major proprietary funds: Motor Pool fund, Jail Food Services fund, Building Maintenance fund, Telephone Communications fund, Radio Communications fund, Information Systems fund, Administrative Services Fund, and Risk Management Fund.

Fiduciary Funds

The County has five fiduciary and custodial funds that are audited, but not included in the budget. These funds are the Jail Commissary Private Purpose Trust Fund, Auditor Trust Fund, Sheriff Baker Award Trust Fund, Sheriff Asset Forfeiture Fund, and the Treasurer Trust Fund.

Utah County
Schedule of Departments Assigned to County Funds

(DEPARTMENT ASSIGNMENT TO FUNDS - BY DEPARTMENT)

<u>Department</u>	<u>Division</u>	<u>Fund Assigned</u>	<u>Major Fund</u>
Assessor	All	290 - Assessing & Collecting	
Attorney	Admin	100 - General Fund	Major
	Prosecution	100 - General Fund	Major
	Investigations	100 - General Fund	Major
	Civil	680 - Administrative Services	
Auditor	Tax Administration	290 - Assessing & Collecting	
	All other Divisions	680 - Administrative Services	
Capital Improvement Fund	Capital Improvement	400 - Capital Improvement	Major
Children's Justice Center	All Divisions	250 - Children's Justice	
Clerk	Administration	100 - General Fund	Major
	Marriage License & Passport	100 - General Fund	Major
	Elections	100 - General Fund	Major
	Records Management	680 - Administrative Services	
Commission	Commission	100 - General Fund	Major
	County Administrator	680 - Administrative Services	
Community Development	Community Development & Planning	243 - Special Service Area 8	
	Fire Marshall	242 - Special Service Area 7	
Debt Administration	General Obligation Debt Service	390 - General Obligation Debt	
	Revenue Bond Debt Service	391 - Revenue Bond Debt Service Fund	Major
Grants & Misc. Revenue	All Divisions	248 - Grants / Outside Projects	Major
Health Department	Mosquito Abatement	100 - General Fund	Major
	All other Divisions	230 - Health Department	Major
Human Resources	Risk Management	690 - Risk Management	
	All other Divisions	680 - Administrative Services	
Information Systems	All Divisions	670- Information Systems	
Justice Court	Justice Court	100 - General Fund	Major
Municipal Building Authority	Municipal Building Authority	220 - Municipal Building Authority	
Non-Departmental	Various	100 - General Fund	Major
	Grants	248 - Grants / Outside Projects	Major
	Assessing & Collecting	290 - Assessing & Collecting	
	Administrative Services	680 - Administrative Services	
	Risk Management	690 - Risk Management	
	Agriculture	100 - General Fund	Major
	Extension	100 - General Fund	Major
	Transient Room Tax	280 - TRT Fund	
	TRCC Tax Projects	281 - TRCC Fund	Major
	Utah Valley Road SSD	245 - Utah Valley Road SSD	
	Public Transportation Projects	248 - Grants / Outside Projects	Major
Public Works	Administration	100 - General Fund	Major
	Engineering	100 - General Fund	Major
	Parks	281 - TRCC Fund	Major
	Roads	247 - Transportation Projects	Major
	Building Maintenance	630 - Building Maintenance	
	Motor Pool	610 - Motor Pool	
	Telecommunications	640 - Telecommunications	
	Radio	650 - Radio	
Recorder	All	290 - Assessing & Collecting	
Sheriff	Administration	100 - General Fund	Major
	Patrol	100 - General Fund	Major
	Investigations	100 - General Fund	Major
	Judicial	100 - General Fund	Major
	Emergency Management	100 - General Fund	Major
	Admin Support	100 - General Fund	Major
	Special Victims Unit	100 - General Fund	Major
	Animal Enforcement	100 - General Fund	Major
	Special Service Area 6	241 - Special Service Area 6	
	Contract Cities	274 - Contract Cities	
	Corrections (all except Jail Food Services)	100 - General Fund	Major
	Jail Food Services	620 - Jail Food Services	
	Inmate Benefit	273 - Inmate Benefit	

**Utah County
Schedule of Departments Assigned to County Funds**

<u>Department</u>	<u>Division</u>	<u>Fund Assigned</u>	<u>Major Fund</u>
	Wildland Fire (in county)	100 - General Fund	Major
	Wildland Fire (out of county)	248 - Grants / Outside Projects	Major
Surveyor	All Divisions	100 - General Fund	Major
Treasurer	All Divisions	290 - Assessing & Collecting	

(DEPARTMENT ASSIGNMENT TO FUNDS - BY FUND)

<u>Fund Assigned</u>	<u>Department</u>	<u>Division</u>	<u>Major</u>
100 - General Fund	Attorney	All except Civil	Major
	Clerk	All Except Records Management	
	Commission	Commissioners	
	Health	Mosquito Abatement	
	Justice Court	Justice Court	
	Public Works	Administration	
	Public Works	Engineering	
	Sheriff	Administration	
	Sheriff	Patrol	
	Sheriff	Investigations	
	Sheriff	Judicial	
	Sheriff	Emergency Management	
	Sheriff	Admin Support	
	Sheriff	Special Victims Unit	
	Sheriff	Animal Enforcement	
	Sheriff	Corrections (all except Jail Food Services)	
	Sheriff	Wildland Fire (in county)	
	Surveyor	All Divisions	
	Non-departmental	Various	
220 - Municipal Building Authority	Municipal Building Authority	Municipal Building Authority	
230 - Health Department	Health	All Except Mosquito Abatement	Major
242 - Special Service Area 7	Community Development/Planning	Fire Marshall	
243 - Special Service Area 8	Community Development/Planning	Community Development & Planning	
245 - Utah Valley Road SSD	Utah Valley Road SSD		
247 - Transportation Projects	Roads	Roads Maintenance	Major
	Roads	Transportation Projects	
248 - Grants / Outside Projects	Various	Grant funded operations/grants	Major
250 - Children's Justice	Children's Justice Center	All Divisions	
273 - Inmate Benefit	Inmate Benefit	All	
274 - Contract Cities	Sheriff	Contract Cities	
280 - TRT Fund	Transient Room Tax		
281 - TRCC Fund	TRCC Tax Projects		Major
290 - Assessing & Collecting	Assessor	All	
	Auditor	Tax Administration	
	Recorder	All	
	Treasurer	All	
390 - General Obligation Debt	General Obligation Debt Service	All	
391 - Revenue Bond Debt Service Fund	Revenue Bond Debt Service	All	Major
400 - Capital Improvement	Capital Improvement	All	Major
610 - Motor Pool	Motor Pool	All	
<u>Fund Assigned</u>	<u>Department</u>	<u>Division</u>	
620 - Jail Food Services	Jail Food Services	All	
630 - Building Maintenance	Building Maintenance	All	
640 - Telecommunications	Telecommunications	All	
650 - Radio	Radio	All	
670- Information Systems	Information Systems	All	
680 - Administrative Services	Attorney	Civil	
	Auditor	All except Tax Admin	
	Clerk	Records Management	
	Commission	County Administrator	
	Human Resources	All except Risk Management	
	Non-Departmental	Various	
690 - Risk Management	Health	Risk Management	

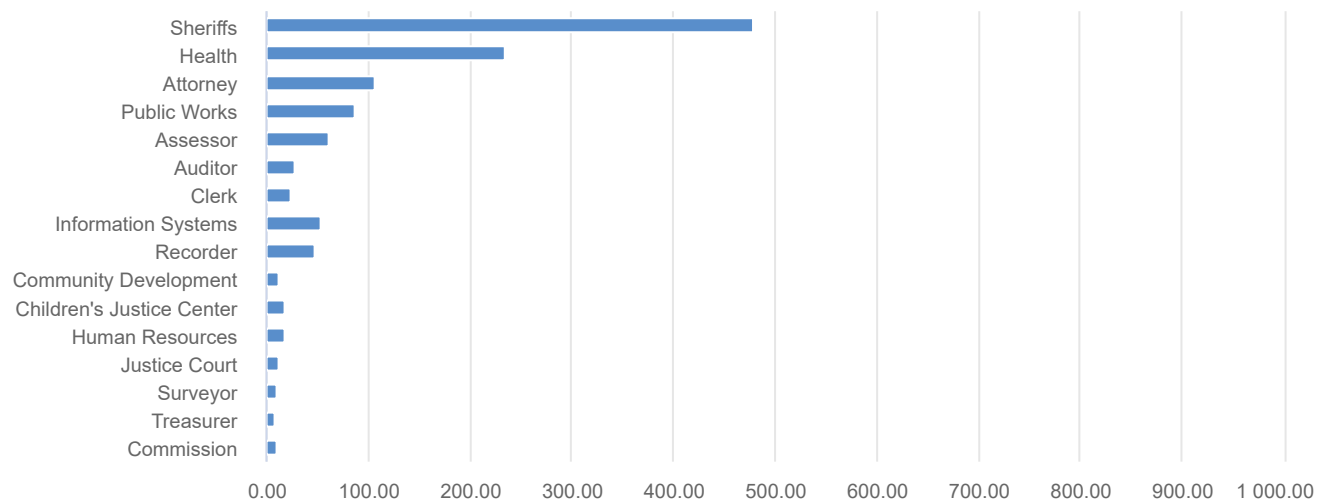
Full Time Equivalents

The following chart summarizes the number of full-time equivalents (FTEs) in the County's budgeted staffing plan as of November 2025. Except for time-limited positions, no person is placed or retained on a department payroll unless the person occupies a position listed in the approved staffing plan. An FTE is the decimal equivalent of a part-time position converted to a full-time basis of 2,080 standard hours worked (e.g. one person working 1,040 hours would equate to 0.5 FTE).

Historical FTEs

	2016 FTE	2017 FTE	2018 FTE	2019 FTE	2020 FTE	2021 FTE	2022 FTE	2023 FTE	2024 FTE	Estimated 2025 FTE
Sheriff- Corrections	234	234.5	228.5	230.25	215.25	226.25	230.25	231.25	242.5	249
Health Department	170	175.75	182.5	204.5	191	226.5	276.5	252	235.76	235
Sheriff - Enforcement	148	155	164	177	180	186	196.25	209	211.5	219.5
Attorney	64	65	70	89	87	89	89.75	94	98.75	106
Public Works	84	84	84	84	80	74	75	78	75.9	86.05
Assessor	43.75	46	47	46.5	44.5	49.5	50.25	57.5	60.75	61
Information Systems	31	30	32	32	30	40	43	51	55	54
Recorder	28	29	31	27.75	26.75	35	49	49	48	48
Auditor	22	22	22	15.75	19.75	25	20.75	23	28	28
Clerk	-	-	-	13.75	15	22	22	21	26.05	23
Children's Justice Court	11.5	12.25	14.25	14.25	14.25	18.25	17	19	19.01	18.5
Human Resources	11	12	12	12	13	12	12	12	15	18
Justice Court	14	14	14	14	11	11	11	13	13	12.75
Community Development	-	-	-	-	-	11	11	11	12.55	12
Sheriff - Fire	6	7	7	7	7	7	7	7	11	10
Commission	6	6	6	6	6	6	8	9	7	10
Surveyor	6	7	7	7	7	10	10	10	9	9
Treaurer	7	9	9	9	8.75	8.75	8.75	8.75	7.75	8
Total FTE	886.25	908.50	930.25	989.75	956.25	1,057.25	1,137.50	1,155.50	1,176.52	1,207.80

2025 FTEs by Department



Budget Basis

Budgetary basis is the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting: (1) cash basis, (2) accrual basis, and (3) modified accrual basis.

1. **Cash basis:** Accounting method that recognizes revenues and expenses at the time cash is received or paid out.
2. **Accrual basis:** Revenues are accounted for when they are earned, and expenditures are accounted for when they are incurred. Accrual accounting does not take into consideration when the cash is received or paid out.
3. **Modified accrual basis:** Method is a mixture of cash basis and accrual basis accounting. The modified accrual method gives the ability to choose between cash and accrual for each specific account.

Utah County reports revenues and expenditures on a calendar year (i.e. January through December). Governmental fund budgets are developed using the same basis as they are presented in the financial statements, using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are budgeted on the cash basis, except as noted below for tax revenues. Revenues are considered to be available in the current year when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Utah County considers property taxes, franchise taxes, licenses, and interest associated with the current fiscal period susceptible to accrual if they will be received within 60 days of year-end. All other revenues are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Utah County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered to be measurable and available only when cash is received by the government.

Balanced Budget

All funds require a balanced budget. Use of fund balance may be used to balance the budget and are shown as Budgeted Use of Fund Balance.

Taxation of Property

Property Taxes:

State statute allows primary residences to receive a property tax exemption for 45% of the property value of land and improvements on the first acre of land. No exemption is allowed on any overage, and taxes will be assessed on 100% of the value. The primary residential property taxes are calculated as follows:

$$\text{Market Value} \times 0.55 = \text{Taxable Value}$$

$$\text{Taxable Value} \times \text{Tax Rate} = \text{Total Taxes Assessed}$$

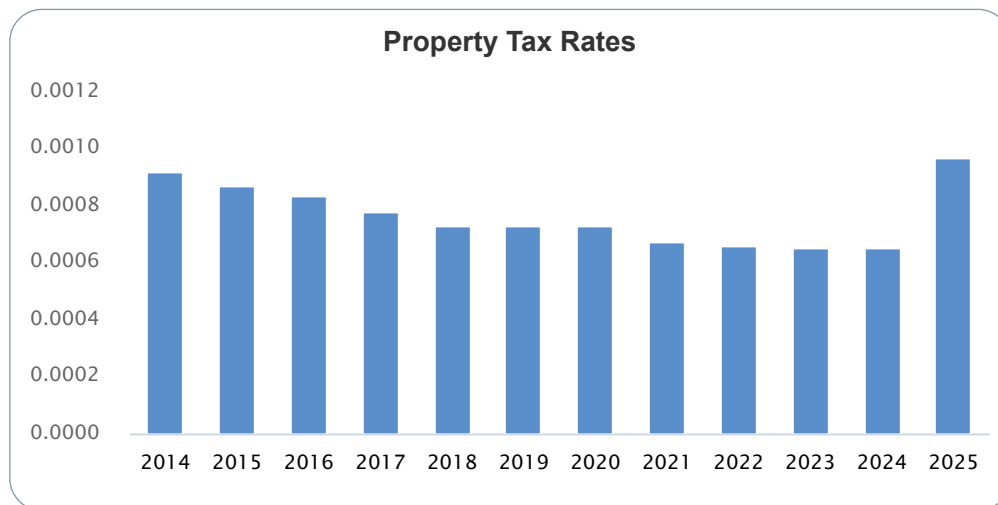
Example: \$400,000 home in Provo less 45% homeowner's exemption equals \$220,000 taxable value.

Total 2024 Property Tax Rate: 1.0159%

Total property tax due for all taxing entities: \$2,235

County General Fund Portion (6.99% of total for all taxing entities):

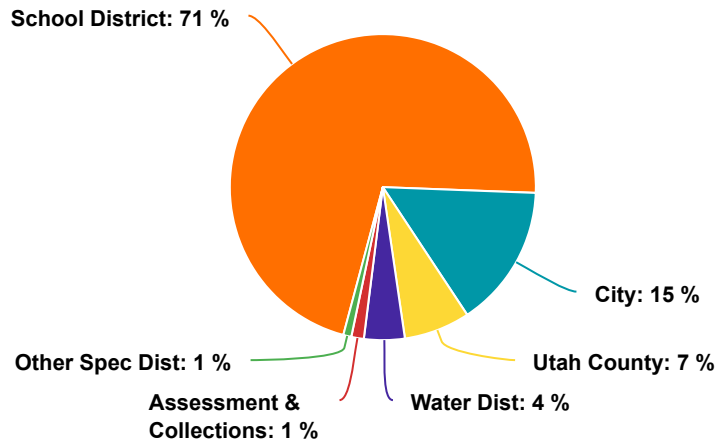
\$143 = 0.0652%



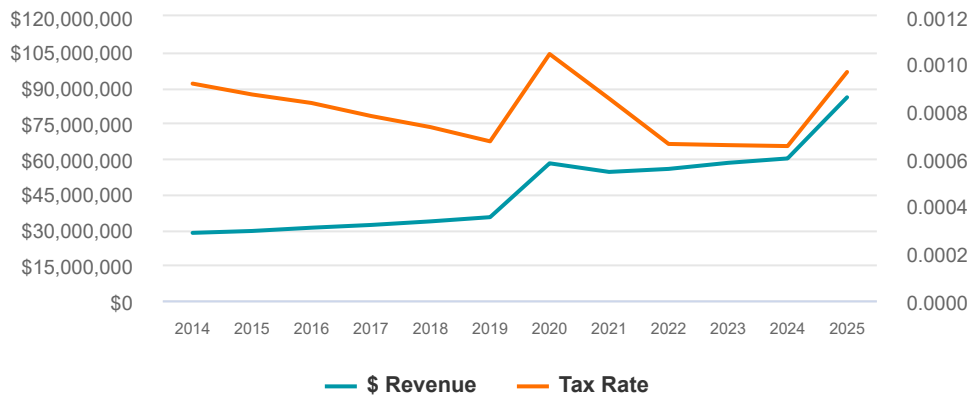
The County assesses, bills, collects and distributes property taxes for all taxing jurisdictions within its boundaries, including cities, school districts, and special districts, in accordance with state law. Property taxes are collected on two types of assets: 1) personal property, which represents business assets other than real estate, and 2) real estate and improvements.

The legislature established the ability for counties to fund property tax assessment and collection functions separate from general fund items. The reason for this is that property tax revenue primarily funds education and the county receives a small percentage of the total property tax. In 2025, the source of the taxes is shown in the following table:

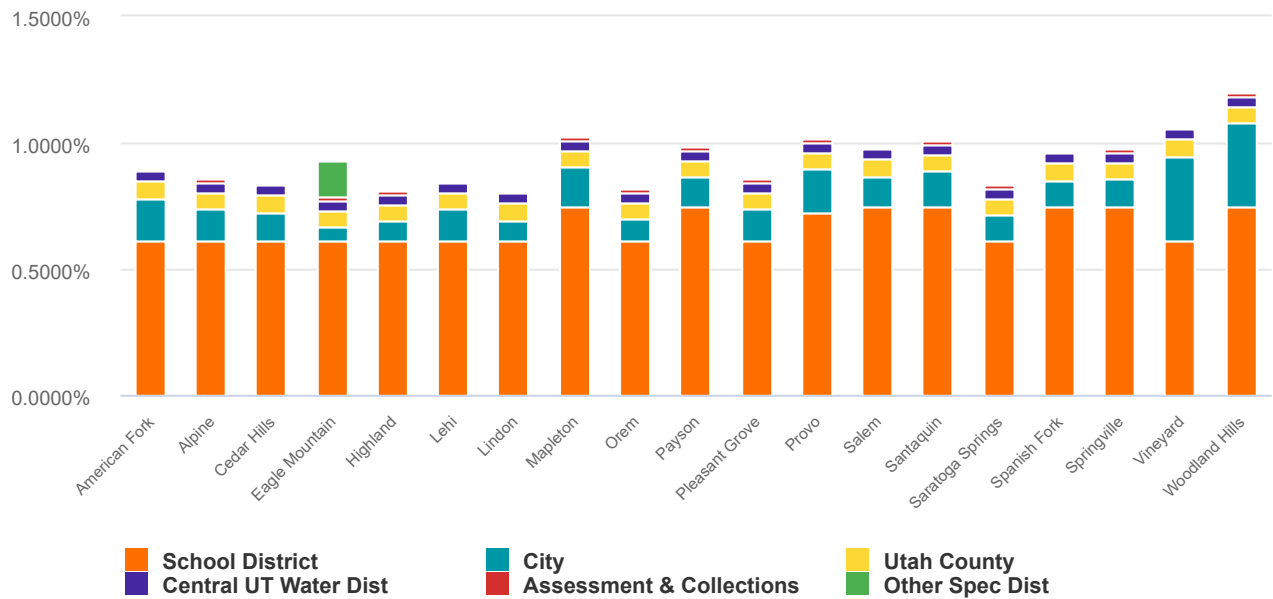
2024 Property Tax Distribution on Average in Utah County



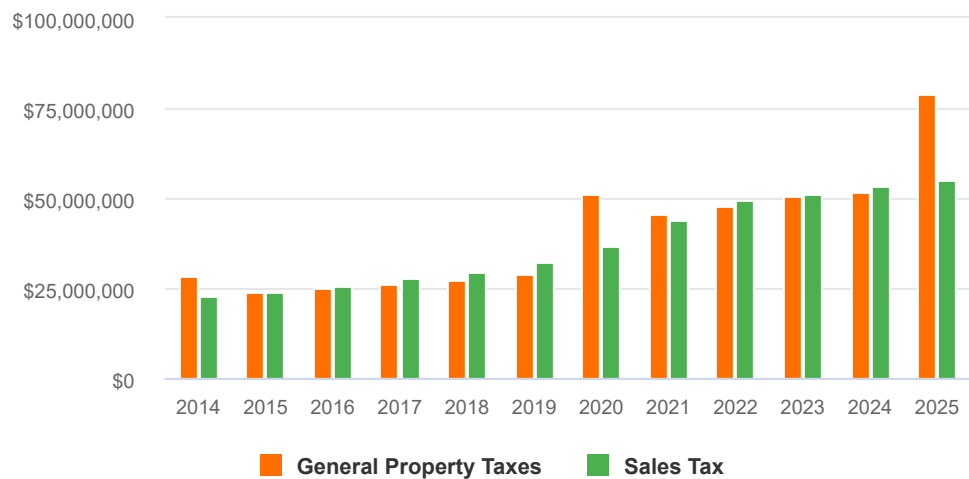
Property Tax Revenue & Rates



2024 Property Tax Rate by City



Tax Revenue Total



Total Taxable Value & Total Tax
Historical Trend - All Funds (in \$ thousand)

	Total Taxable Value	General Property Tax	Option Sales Tax	Total Tax	Effective Tax Rate
2015	\$32,066,091	\$24,059	\$22,553	\$46,612	0.15%
2016	43,091,397	25,128	23,832	48,961	0.11%
2017	38,866,467	26,230	26,181	52,411	0.13%
2018	43,091,397	27,298	27,992	55,290	0.13%
2019	49,749,271	28,846	30,282	59,128	0.12%
2020	49,749,271	51,085	34,380	85,464	0.17%
2021	54,956,245	45,280	41,293	86,573	0.16%
2022	59,814,307	47,727	46,694	94,422	0.16%
2023	75,871,675	50,469	47,674	98,143	0.13%
2024	75,871,675	51,486	51,629	103,115	0.14%
2025	77,780,978	78,662	51,279	129,941	0.17%

Sales Tax Rates

The following sales tax rates have been enacted by the County:

Sales Tax	Rate	Purpose
County Option Sales Tax	0.25%	General fund
Local Sales Tax	1.00%	General fund
Transient Room Tax	4.25%	Tourism promotion
Restaurant Tax (TRCC)	1.00%	Tourism, recreation/cultural/convention facilities
Short-term Vehicle Leasing (TRCC)	7.00%	Tourism, recreation/cultural/convention facilities
Section 2208 Sales Tax	0.25%	Mass transit projects (distributed directly to UTA)
Section 2216 Sales Tax	0.30%	Transportation projects, including public transit
Section 2218 Sales Tax	0.25%	Transportation projects
Section 2219 Sales Tax	0.25%	Transportation projects, including public transit

General Fund - Utilization of General Property and Sales Taxes

The following chart shows the amount of general property and/or sales taxes utilized by department in the 2025 tentative budget:

Department	Budgeted Expense	General Use Property and/or Sales Tax	% Total Taxes	% Budget Funded by Taxes
Sheriff - Corrections	\$ 48,009,930	\$ 45,337,330	32.2%	94.4%
Sheriff - Enforcement	38,272,957	31,610,952	22.4%	82.6%
Attorney	17,121,253	16,996,253	12.1%	99.3%
Public Defender	11,800,000	11,800,000	8.4%	100.0%
Health Dept	7,862,521	7,862,521	5.6%	100.0%
Transfer to Capital Fund	4,850,127	4,850,127	3.4%	100.0%
Restricted Appropriations	3,879,288	3,879,288	2.8%	100.0%
Non-Departmental	3,814,150	-	-%	-%
Wasatch Mental Health	3,416,000	3,416,000	2.4%	100.0%
Clerk (Marriage License & Passport)	2,889,336	-	-%	-%
Elections	2,710,799	2,710,799	1.9%	100.0%
Mosquito Abatement	2,422,369	2,422,369	1.7%	100.0%
Sheriff - Wildland Fire	2,130,109	2,051,301	1.5%	96.3%
Justice Court	1,815,845	511,845	0.4%	28.2%
Commission	1,791,091	1,791,091	1.3%	100.0%
Public Works	1,663,624	1,588,624	1.1%	95.5%
Surveyor	1,601,519	1,577,519	1.1%	98.5%
Children's Justice Center	1,525,621	1,525,621	1.1%	100.0%
Utah Valley Dispatch SSD	464,100	464,100	0.3%	100.0%
Other transfers	406,426	359,112	0.3%	88.4%
Agriculture	78,748	78,748	0.1%	100.0%
Subtotal	158,525,813	140,833,600	100.0%	88.8%
Total General Fund	\$ 158,525,813	\$ 140,833,600		

Investments

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

Investments by Fair Value Level	Fair	Fair Value Measurements Using			
	Value	Level 1	Level 2	Level 3	
Debt Securities:					
Utah Public Treasurers' Investment Fund	\$ 496,709,353	\$ -	\$ 496,709,353	\$ -	
Moreton Asset Management Fund	11,572,594	11,554,070	18,524	-	
Zions Bank Institutional Liquidity Management Fund	11,516,010	6,508,197	5,007,813	-	
Total Debt Securities	519,797,957	18,062,267	501,735,690	-	
Total Investments by Fair Value Level	\$ 519,797,957	\$ 18,062,267	\$ 501,735,690	\$ -	
Total Investments Measured at Fair Value	\$ 519,797,957				

Debt

	Date of Issuance	Total Principal	Balance as of 12/31/2024	2025 Principal Payments Due	Payoff Date
General Obligation Bonds					
None	na	na	na	na	na
Revenue Bonds					
Transportation Projects (Sales Tax)	2/26/2019	\$ 66,345,000	\$ 49,355,000	\$ 3,925,000	12/1/2034
Transportation Projects (Reg Fee)	12/18/2019	14,710,000	7,620,000	1,470,000	12/31/2029
Energy Improvements	10/22/2010	4,940,000	1,250,000	415,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	51,675,000	39,235,000	890,000	12/1/2039
Museum at Thanksgiving Point	9/4/2013	3,800,000	2,030,000	190,000	12/1/2033
Subordinated Sales Tax (UTA BRT)	12/22/2016	65,000,000	52,885,000	1,700,000	11/1/2029
2020 Excise Tax Revenue Refunding Bonds	1/29/2020	27,315,000	22,490,000	1,060,000	12/1/2039
2021 Transportation Sales Tax Refunding Bonds	9/14/2021	34,745,000	33,160,000	560,000	12/1/2039
Total		\$ 268,530,000	\$ 208,025,000	\$ 10,210,000	

Debt Service - Principal and Interest

Date	Series 2019 Refunding	Series 2019 Refunding	Series 2020 Refunding	Series 2021 Refunding	Series 20216 Transportation	Total
12/1/2023	\$ 6,392,500	\$ 1,624,945	\$ 2,117,100	\$ 2,000,400	\$ 3,375,285	\$ 15,510,230
12/1/2024	6,389,500	1,626,355	2,061,350	1,950,400	3,374,692	15,402,297
12/1/2025	6,392,750	1,625,330	2,060,850	1,886,400	3,377,512	15,342,842
12/1/2026	6,391,500	1,626,810	2,062,850	1,819,000	3,373,588	15,273,748
12/1/2027	6,390,500	1,624,900	2,062,100	1,743,400	3,373,078	15,193,978
12/1/2028	6,389,250	1,624,500	2,058,600	1,675,000	3,375,824	15,123,174
12/1/2029	6,392,250	1,624,625	2,062,350	1,563,600	47,216,666	58,859,491
12/1/2030	6,393,750	-	2,062,850	1,501,000	-	9,957,600
12/1/2031	6,393,250	-	2,060,100	1,420,400	-	9,873,750
12/1/2032	6,390,250	-	2,059,100	1,217,600	-	9,666,950
12/1/2033	6,394,250	-	2,059,600	1,217,600	-	9,671,450
12/1/2034	6,389,250	-	2,062,000	1,217,600	-	9,668,850
12/1/2035	-	-	2,061,800	6,837,600	-	8,899,400
12/1/2036	-	-	2,059,000	6,837,800	-	8,896,800
12/1/2037	-	-	2,058,600	6,839,000	-	8,897,600
12/1/2038	-	-	2,060,400	6,840,800	-	8,901,200
12/1/2039	-	-	2,059,200	6,832,800	-	8,892,000
Total	\$ 76,699,000	\$ 11,377,465	\$ 35,087,850	\$ 53,400,400	\$ 67,466,645	\$ 244,031,360

Utah County, Utah

Legal Debt Margin Information
Last Ten Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Market Value ⁽¹⁾	\$ 42,426,090	\$ 50,109,033	\$ 61,394,295	\$ 57,734,721	\$ 63,673,572	\$ 73,051,973	\$ 86,728,328	\$ 95,778,822	\$130,812,262	\$138,584,872
Debt limit (2% of Market Value) ⁽²⁾	\$ 848,522	\$ 1,002,181	\$ 1,227,886	\$ 1,154,694	\$ 1,273,471	\$ 1,461,039	\$ 1,734,567	\$ 1,915,576	\$ 2,616,245	\$ 2,771,697
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 848,522	\$ 1,002,181	\$ 1,227,886	\$ 1,154,694	\$ 1,273,471	\$ 1,461,039	\$ 1,734,567	\$ 1,915,576	\$ 2,616,245	\$ 2,771,697
Total net debt applicable to the limit as a percentage of debt limit	-%	-%	-%	-%	-%	-%	-%	-%	-%	-%

Source: Utah County Auditor's Office

Notes:

⁽¹⁾ Estimated Total Market Value' from the Assessed Value and Actual Value of Taxable Property Schedule on page 136.

⁽²⁾ The general obligation indebtedness of the County is limited by Utah law to two percent of the 'reasonable fair cash value' of taxable property in the County.

**Outstanding Bonded Indebtedness
Current Year**

Outstanding General Sales Tax Revenue Bonded Indebtedness

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
2010 ⁽¹⁾	Energy/Qualified Energy Conservation Bonds	\$ 4,940,000	2/1/2027	\$ 1,660,000
Total				<u>\$ 1,660,000</u>

⁽¹⁾ Not rated; no rating applied for. These bonds were privately placed. Issued as federally taxable, Qualified Energy Conservation Bonds.

Outstanding Excise Tax Revenue Bonded Indebtedness

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
2020 ⁽²⁾	Convention center	\$ 27,315,000	12/1/2039	\$ 23,500,000
Total				<u>\$ 23,500,000</u>

⁽²⁾ Rated "AA" by S&P as of the date of this report. These bonds were defeased in 2022.

⁽³⁾ Rated "AA+" by S&P as of the date of this report. These bonds are issued on a parity basis and are not issued on a parity with the 2013 Bonds.

Outstanding Transportation Sales Tax Revenue Bonded Indebtedness

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
2016 ⁽⁴⁾	Transportation (Subordinated Sales Tax)	\$ 65,000,000	11/1/2029	\$ 54,530,000
Total				<u>\$ 54,530,000</u>

⁽⁴⁾ Not rated; no rating applied for. These bonds were privately placed.

Outstanding Transportation Sales Tax Revenue Refunding Bonded Indebtedness

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
2019 ⁽⁵⁾	Transportation	\$ 66,345,000	12/1/2034	\$ 53,090,000
2021 ⁽⁶⁾	Transportation	34,745,000	12/1/2039	33,760,000
Total				<u>\$ 86,850,000</u>

⁽⁵⁾ Rated "AA-" by S&P as of the date of this report.

⁽⁶⁾ Rated "AA-" by S&P as of the date of this report.

Outstanding Vehicle Registration Fee Revenue Refunding Bonded Indebtedness

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
2019 ⁽⁷⁾	Transportation	\$ 14,710,000	12/1/2029	\$ 9,070,000
Total				<u>\$ 9,070,000</u>

⁽⁷⁾ Not rated; no rating applied for. These bonds were privately placed.

Source: Utah County

Financial Section



Alpine Loop in Fall - Courtesy of Explore Utah Valley

Budget Summary – All Funds

	2023 Actual	2024 Budget	2025 Adopted Budget
General Fund (100)			
Revenues:			
Taxes	\$ 109,246,636	\$ 110,174,000	\$ 140,833,600
Licenses & Permits	854,440	920,000	1,050,000
Intergovernmental Revenue	1,085,681	970,000	1,129,400
Charges for Services	14,476,269	5,609,200	10,798,905
Fines & Forfeitures	1,706,466	1,740,000	1,775,000
Miscellaneous Revenue	10,245,893	4,111,100	2,688,908
Budgeted Use of Fund Balance	-	9,373,500	250,000
Total Revenues:	\$ 137,615,385	\$ 132,897,800	\$ 158,525,813
Expenditures:			
Salaries & Benefits	\$ 69,038,778	\$ 74,071,600	\$ 83,255,565
Materials, Supplies, and Services	6,036,348	9,086,200	9,414,495
Internal Service Fund Charges	24,467,199	27,057,600	30,173,808
Capital Equipment	1,853,095	249,200	608,988
Transfer to other funds	32,340,276	6,247,700	14,603,969
Contributions to Other Governments	12,141,205	12,959,900	16,589,700
Restricted Appropriations	-	3,225,600	3,879,288
Total Expenditures:	\$ 145,876,901	\$ 132,897,800	\$ 158,525,813
Net Revenues over (Under) expenditures	(8,261,516)	-	-
Beginning Fund Balance	33,531,394	\$ 25,269,878	\$ 25,269,878
Ending Fund Balance	\$ 25,269,878	\$ 25,269,878	\$ 25,269,878

Municipal Building Authority (220)

Revenues:			
Intergovernmental Revenue	31,897	-	49,500
Miscellaneous Revenue	\$ 335,866	\$ 336,300	\$ 336,300
Total Revenues:	\$ 367,763	\$ 336,300	\$ 385,800
Expenditures:			
Materials, Supplies, and Services	\$ 35	\$ 500	\$ 500
Contributions to Other Governments	367,728	335,800	385,300
Total Expenditures:	\$ 367,763	\$ 336,300	\$ 385,800

Health Department (230)

Revenues:			
Intergovernmental Revenue	\$ 19,879,283	\$ 17,786,100	\$ 21,974,964
Charges for Services	16,352,043	17,457,100	17,776,021
Fines & Forfeitures	29,960	-	-
Miscellaneous Revenue	698,574	111,300	182,300
Transfer from General Fund	5,712,361	4,309,300	7,881,495
Budgeted Use of Fund Balance	-	2,361,600	2,609,807
Total Revenues:	\$ 42,672,221	\$ 42,025,400	\$ 50,424,587
Expenditures:			
Salaries & Benefits	\$ 23,364,813	\$ 22,355,900	\$ 26,275,241
Materials, Supplies, and Services	13,657,104	11,888,300	16,122,342
Internal Service Fund Charges	4,088,895	4,082,200	3,928,838
Capital Equipment	687,426	83,500	80,000

	2023 Actual	2024 Budget	2025 Adopted Budget
Restricted Appropriations	-	2,813,400	3,102,816
Contributions to Other Governments	839,050	802,100	915,350
Total Expenditures:	\$ 42,637,288	\$ 42,025,400	\$ 50,424,587
Net Revenues over (Under) expenditures	\$ 34,933	\$ -	\$ -
Beginning Fund Balance	\$ 5,888,275	\$ 5,923,208	\$ 5,923,208
Ending Fund Balance	\$ 5,923,208	\$ 5,923,208	\$ 5,923,208

Utah Valley Road SSD (245)

Revenues:			
Intergovernmental Revenue	\$ -	\$ 2,200,000	\$ 2,200,000
Miscellaneous Revenue	131,679	60,400	60,400
Total Revenues:	\$ 131,679	\$ 2,260,400	\$ 2,260,400
Expenditures:			
Materials, Supplies, and Services	\$ 171,383	\$ 2,260,400	\$ 500
Restricted Appropriations	-	-	2,259,900
Total Expenditures:	\$ 171,383	\$ 2,260,400	\$ 2,260,400
Net Revenues over (Under) expenditures	\$ (39,704)	\$ -	\$ -
Beginning Fund Balance	\$ 105,825	\$ 66,121	\$ 66,121
Ending Fund Balance	\$ 66,121	\$ 66,121	\$ 66,121

Road Projects (247)

Revenues:			
Taxes	\$ 161,428,795	\$ 238,100,000	\$ 238,100,000
Intergovernmental Revenue	7,841,614	7,000,000	7,000,000
Charges for Services	5,496,993	5,500,000	5,500,000
Miscellaneous Revenue	8,769,270	5,678,600	2,791,900
Budgeted Use of Fund Balance	-	155,000,000	228,800,000
Total Revenues:	\$ 183,536,672	\$ 411,278,600	\$ 482,191,900
Expenditures:			
Salaries & Benefits	\$ 1,619,952	\$ 1,693,900	\$ 2,505,324
Materials, Supplies, and Services	20,242,196	78,434,300	54,842,054
Internal Service Fund Charges	2,323,024	2,603,000	5,518,458
Capital Equipment	3,856,356	16,500	16,500
Transfer to other funds	9,989,797	9,992,400	9,918,980
Restricted Appropriations	-	43,683,200	93,345,155
Contributions to Other Governments	125,600,966	274,855,300	316,045,429
Total Expenditures:	\$ 163,632,291	\$ 411,278,600	\$ 482,191,900
Net Revenues over (Under) expenditures	\$ 19,904,381	\$ -	\$ -
Beginning Fund Balance	\$ (19,904,381)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

	2023 Actual	2024 Budget	2025 Adopted Budget
Grants/Outside Projects (248)			
Revenues:			
Taxes	\$ 3,007,704	\$ 4,000,000	\$ 4,000,000
Intergovernmental Revenue	24,511,085	125,316,700	90,404,742
Charges for Services	5,968,964	6,615,500	9,732,500
Miscellaneous Revenue	2,318,350	2,686,100	2,716,600
Budgeted Use of Fund Balance	-	1,193,800	1,309,683
Total Revenues:	\$ 35,806,103	\$ 139,812,100	\$ 108,163,525
Expenditures:			
Salaries & Benefits	\$ 2,848,315	\$ 3,767,500	\$ 3,832,939
Materials, Supplies, and Services	3,565,720	34,114,500	5,186,726
Internal Service Fund Charges	4,222,322	522,000	1,123,973
Capital Equipment	328,667	3,500	9,643
Transfer to other funds	-	-	77,808
Restricted Appropriations	-	29,796,500	44,401,088
Contributions to Other Governments	24,563,445	71,608,100	53,531,348
Total Expenditures:	\$ 35,528,469	\$ 139,812,100	\$ 108,163,525
Net Revenues over (Under) expenditures	\$ 277,634	\$ -	\$ -
Beginning Fund Balance	\$ 1,193,848	\$ 1,471,482	\$ 1,471,482
Ending Fund Balance	\$ 1,471,482	\$ 1,471,482	\$ 1,471,482

Child Justice (250)			
Revenues:			
Intergovernmental Revenue	\$ 1,614,379	\$ 1,762,900	\$ 1,326,930
Charges for Services	208,651	133,300	186,122
Miscellaneous Revenue	803,686	1,317,400	2,160,671
Total Revenues:	\$ 2,626,716	\$ 3,213,600	\$ 3,673,723
Expenditures:			
Salaries & Benefits	\$ 2,063,129	\$ 2,332,500	\$ 2,468,168
Materials, Supplies, and Services	147,257	284,900	216,236
Internal Service Fund Charges	233,800	354,600	371,131
Capital Equipment	76,997	20,000	21,687
Restricted Appropriations	-	221,600	596,501
Total Expenditures:	\$ 2,521,183	\$ 3,213,600	\$ 3,673,723
Net Revenues over (Under) expenditures	\$ 105,533	\$ -	\$ -
Beginning Fund Balance	\$ 177,920	\$ 283,453	\$ 283,453
Ending Fund Balance	\$ 283,453	\$ 283,453	\$ 283,453

Inmate Benefit (273)			
Revenues:			
Charges for Services	\$ 370,915	\$ 247,200	\$ 47,200
Miscellaneous Revenue	85,722	39,800	39,800
Budgeted Use of Fund Balance	-	430,900	671,728
Total Revenues:	\$ 456,637	\$ 717,900	\$ 758,728
Expenditures:			
Salaries & Benefits	\$ 260,875	\$ 310,700	\$ 396,384
Materials, Supplies, and Services	41,225	55,400	53,132
Internal Service Fund Charges	20,506	331,100	189,603
Capital Equipment	629	-	2,388

	2023 Actual	2024 Budget	2025 Adopted Budget
Restricted Appropriations	-	10,700	107,221
Contributions to Other Governments	2,035	10,000	10,000
Total Expenditures:	\$ 325,270	\$ 717,900	\$ 758,728
Net Revenues over (Under) expenditures	\$ 131,367	\$ -	\$ -
Beginning Fund Balance	\$ 1,118,804	\$ 1,250,171	\$ 1,250,171
Ending Fund Balance	\$ 1,250,171	\$ 1,250,171	\$ 1,250,171

Law Enforcement (274)

Revenues:			
Charges for Services	\$ 8,136,302	\$ 11,424,100	\$ 11,597,530
Miscellaneous Revenue	395,797	42,400	214,597
Total Revenues:	\$ 8,532,099	\$ 11,466,500	\$ 11,812,127
Expenditures:			
Salaries & Benefits	\$ 6,277,788	\$ 6,716,800	\$ 7,674,681
Materials, Supplies, and Services	293,642	374,100	414,800
Internal Service Fund Charges	1,902,797	2,001,000	2,253,524
Capital Equipment	57,872	27,300	40,565
Restricted Appropriations	-	2,347,300	1,428,557
Total Expenditures:	\$ 8,532,099	\$ 11,466,500	\$ 11,812,127
Net Revenues over (Under) expenditures	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 43,001	\$ 43,001	\$ 43,001
Ending Fund Balance	\$ 43,001	\$ 43,001	\$ 43,001

Transient Room Tax (280)

Revenues:			
Taxes	\$ 6,415,961	\$ 6,546,000	\$ 7,034,700
Miscellaneous Revenue	354,450	144,300	144,300
Budgeted Use of Fund Balance	-	148,300	91,778
Total Revenues:	\$ 6,770,411	\$ 6,838,600	\$ 7,270,778
Expenditures:			
Materials, Supplies, and Services	\$ 2,225,446	\$ 2,430,000	\$ 3,156,700
Internal Service Fund Charges	98,814	112,400	109,728
Transfer to other funds	2,115,947	2,064,900	2,069,350
Restricted Appropriations	-	1,476,000	1,107,800
Contributions to Other Governments	327,125	755,300	827,200
Total Expenditures:	\$ 4,767,332	\$ 6,838,600	\$ 7,270,778
Net Revenues over (Under) expenditures	\$ 2,003,079	\$ -	\$ -
Beginning Fund Balance	\$ (2,003,079)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Tourism, Recreation, Cultural, Convention, and Airport Facilities (TRCC) Taxes (281)

Revenues:			
Taxes	\$ 16,317,812	\$ 16,787,000	\$ 17,689,700
Intergovernmental Revenue	25,000	-	250,000
Charges for Services	5,569,126	714,000	5,226,400
Miscellaneous Revenue	3,522,125	1,476,700	1,476,700
Budgeted Use of Fund Balance	-	40,909,100	35,841,443
Total Revenues:	\$ 25,434,063	\$ 59,886,800	\$ 60,484,243
Expenditures:			
Salaries & Benefits	\$ 2,965,392	\$ 1,152,900	\$ 1,183,733
Materials, Supplies, and Services	5,346,191	1,981,700	19,454,823
Internal Service Fund Charges	1,078,476	1,633,800	2,048,141

	2023 Actual	2024 Budget	2025 Adopted Budget
Capital Equipment	99,408	14,600	18,300
Transfer to other funds	1,000	-	600,000
Restricted Appropriations	-	39,181,400	18,935,801
Contributions to Other Governments	6,274,554	15,922,400	18,243,445
Total Expenditures:	\$ 15,765,021	\$ 59,886,800	\$ 60,484,243
Net Revenues over (Under) expenditures	\$ 9,669,042	\$ -	\$ -
Beginning Fund Balance	\$ 41,880,201	\$ 51,549,243	\$ 51,549,243
Ending Fund Balance	\$ 51,549,243	\$ 51,549,243	\$ 51,549,243

Assessing & Collecting (290)

Revenues:

Taxes	\$ 11,432,832	\$ 10,824,000	\$ 14,243,400
Intergovernmental Revenue	132,844	100,000	100,000
Charges for Services	3,403,618	5,127,800	4,251,000
Miscellaneous Revenue	1,901,994	631,600	631,600
Budgeted Use of Fund Balance	-	4,238,100	4,857,792

Total Revenues: \$ 16,871,288 \$ 20,921,500 \$ 24,083,792

Expenditures:

Salaries & Benefits	\$ 9,154,681	\$ 11,914,900	\$ 13,423,201
Materials, Supplies, and Services	1,826,743	2,666,600	2,749,959
Internal Service Fund Charges	4,207,862	4,309,800	5,439,876
Capital Equipment	163,964	27,700	10,100
Restricted Appropriations	-	1,221,100	760,656
Contributions to Other Governments	1,368,011	781,400	1,700,000

Total Expenditures: \$ 16,721,261 \$ 20,921,500 \$ 24,083,792

Net Revenues over (Under) expenditures \$ 150,027 \$ - \$ -

Beginning Fund Balance \$ 6,988,757 \$ 7,138,784 \$ 7,138,784

Ending Fund Balance \$ 7,138,784 \$ 7,138,784 \$ 7,138,784

Community Reinvestment Agency (292)

Revenues:

Miscellaneous Revenue	\$ -	\$ -	\$ 10,000
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Total Revenues: \$ - \$ - \$ 10,000

Expenditures:

Materials, Supplies, and Services	\$ -	\$ -	\$ 10,000
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Total Expenditures: \$ - \$ - \$ 10,000

Revenue Bond Debt Service (391)

Revenues:

Intergovernmental Revenue	\$ 3,511,857	\$ 3,374,800	\$ 3,377,514
Miscellaneous Revenue	12,521,791	12,548,800	12,467,522

Total Revenues: \$ 16,033,648 \$ 15,923,600 \$ 15,845,036

Expenditures:

Materials, Supplies, and Services	\$ 1,000	\$ 10,000	\$ 10,000
Debt Service	16,020,351	15,913,600	15,835,036

Total Expenditures: \$ 16,021,351 \$ 15,923,600 \$ 15,845,036

Net Revenues over (Under) expenditures \$ 12,297 \$ - \$ -

Beginning Fund Balance \$ 2 \$ 12,299 \$ 12,299

Ending Fund Balance \$ 12,299 \$ 12,299 \$ 12,299

	2023 Actual	2024 Budget	2025 Adopted Budget
Capital Projects (400)			
Revenues:			
Taxes	\$ 934,760	\$ -	\$ 1,500,000
Intergovernmental Revenue	1,803,067	2,632,000	17,059,800
Miscellaneous Revenue	\$ 30,244,115	\$ 2,341,800	\$ 7,791,927
Budgeted Use of Fund Balance	-	64,964,900	82,909,864
Total Revenues:	\$ 32,981,942	\$ 69,938,700	\$ 109,261,591
Expenditures:			
Internal Service Fund Charges	\$ 136,464	\$ 763,200	\$ 1,225,367
Capital Equipment	6,447,297	69,175,500	63,194,866
Transfer to other funds	368,832	-	-
Restricted Appropriations	-	-	44,841,358
Total Expenditures:	\$ 6,952,593	\$ 69,938,700	\$ 109,261,591
Net Revenues over (Under) expenditures	\$ 26,029,349	\$ -	\$ -
Beginning Fund Balance	\$ 67,596,951	\$ 93,626,300	\$ 93,626,300
Ending Fund Balance	\$ 93,626,300	\$ 93,626,300	\$ 93,626,300

Motor Pool (610)			
Revenues:			
Charges for Services	\$ 102,839	\$ 100,000	\$ 5,000
Miscellaneous Revenue	1,820,963	1,602,000	1,102,000
Intragovernmental Revenue	11,159,617	15,722,100	19,838,881
Budgeted Use of Fund Balance	-	2,514,700	2,958,208
Total Revenues:	\$ 13,083,419	\$ 19,938,800	\$ 23,904,089
Expenditures:			
Salaries & Benefits	\$ 1,158,214	\$ 1,198,000	\$ 1,248,186
Materials, Supplies, and Services	2,258,452	2,773,700	2,757,679
Internal Service Fund Charges	538,156	851,700	811,102
Capital Equipment	265,542	6,177,800	9,286,800
Restricted Appropriations	-	5,537,600	5,050,322
Depreciation / Amortization	4,848,816	3,400,000	4,750,000
Total Expenditures:	\$ 9,069,180	\$ 19,938,800	\$ 23,904,089
Net Revenues over (Under) expenditures	\$ 4,014,239	\$ -	\$ -
Beginning Fund Balance	\$ 1,303,940	\$ 5,318,179	\$ 5,318,179
Ending Fund Balance	\$ 5,318,179	\$ 5,318,179	\$ 5,318,179

Jail Food Services (620)			
Revenues:			
Charges for Services	\$ 849,909	\$ 802,000	\$ 1,247,969
Miscellaneous Revenue	41,439	21,600	21,600
Intragovernmental Revenue	3,246,259	3,285,000	3,285,000
Budgeted Use of Fund Balance	-	355,000	493,321
Total Revenues:	\$ 4,137,607	\$ 4,463,600	\$ 5,047,890
Expenditures:			
Salaries & Benefits	\$ 1,376,805	\$ 1,535,500	\$ 1,711,785
Materials, Supplies, and Services	1,932,633	2,486,700	2,465,781
Internal Service Fund Charges	260,061	323,300	361,343
Capital Equipment	8,124	-	-

	2023 Actual	2024 Budget	2025 Adopted Budget
Restricted Appropriations	-	68,100	458,981
Depreciation / Amortization	49,761	50,000	50,000
Total Expenditures:	\$ 3,627,384	\$ 4,463,600	\$ 5,047,890
Net Revenues over (Under) expenditures	\$ 510,223	\$ -	\$ -
Beginning Fund Balance	\$ (466,157)	\$ 44,066	\$ 44,066
Ending Fund Balance	\$ 44,066	\$ 44,066	\$ 44,066

Building Maintenance (630)

Revenues:

Charges for Services	\$ 647,050	\$ 538,700	\$ 538,600
Miscellaneous Revenue	477,014	37,300	37,300
Intragovernmental Revenue	10,264,770	58,575,300	60,209,660
Budgeted Use of Fund Balance	-	669,400	-
Total Revenues:	\$ 11,388,834	\$ 59,820,700	\$ 60,785,560

Expenditures:

Salaries & Benefits	\$ 2,853,409	\$ 3,260,900	\$ 3,274,258
Materials, Supplies, and Services	2,994,370	3,816,100	3,969,710
Internal Service Fund Charges	866,220	1,431,300	1,700,465
Capital Equipment	222,063	285,100	838,850
Transfer to other funds	358,769	491,500	479,192
Restricted Appropriations	-	50,231,500	50,123,085
Depreciation / Amortization	375,254	304,300	400,000
Total Expenditures:	\$ 7,670,085	\$ 59,820,700	\$ 60,785,560
Net Revenues over (Under) expenditures	\$ 3,718,749	\$ -	\$ -
Beginning Fund Balance	\$ 260,051	\$ 3,978,800	\$ 3,978,800
Ending Fund Balance	\$ 3,978,800	\$ 3,978,800	\$ 3,978,800

Telecommunication (640)

Revenues:

Charges for Services	\$ 53,142	\$ 29,300	\$ 48,100
Miscellaneous Revenue	74,877	2,500	2,500
Intragovernmental Revenue	797,076	3,244,400	3,237,100
Budgeted Use of Fund Balance	-	40,400	153,038
Total Revenues:	\$ 925,095	\$ 3,316,600	\$ 3,440,738

Expenditures:

Salaries & Benefits	\$ 293,257	\$ 225,100	\$ 234,910
Materials, Supplies, and Services	139,303	200,600	277,390
Internal Service Fund Charges	119,474	167,100	141,319
Capital Equipment	13,702	75,000	142,700
Restricted Appropriations	-	2,509,100	2,504,719
Depreciation / Amortization	140,104	139,700	139,700
Total Expenditures:	\$ 705,840	\$ 3,316,600	\$ 3,440,738
Net Revenues over (Under) expenditures	\$ 219,255	\$ -	\$ -
Beginning Fund Balance	\$ (219,255)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Radio Communication (650)

Revenues:

Charges for Services	\$ 50,517	\$ 47,500	\$ 38,000
Miscellaneous Revenue	208,459	30,000	30,000
Intragovernmental Revenue	1,208,596	1,580,000	2,137,780
Budgeted Use of Fund Balance	-	95,700	361,060

	2023 Actual	2024 Budget	2025 Adopted Budget
Total Revenues:	\$ 1,467,572	\$ 1,753,200	\$ 2,566,840
Expenditures:			
Salaries & Benefits	\$ 182,195	\$ 301,300	\$ 345,862
Materials, Supplies, and Services	121,961	222,400	185,632
Internal Service Fund Charges	82,627	118,500	127,924
Capital Equipment	195,375	561,800	754,300
Restricted Appropriations	-	504,200	1,013,122
Depreciation / Amortization	88,726	45,000	140,000
Total Expenditures:	\$ 670,884	\$ 1,753,200	\$ 2,566,840
Net Revenues over (Under) expenditures	\$ 796,688	\$ -	\$ -
Beginning Fund Balance	\$ (581,959)	\$ 214,729	\$ 214,729
Ending Fund Balance	\$ 214,729	\$ 214,729	\$ 214,729

Computer Support (670)

Revenues:			
Charges for Services	\$ 53,078	\$ 123,900	\$ 66,050
Miscellaneous Revenue	176,250	95,200	10,000
Intragovernmental Revenue	8,042,158	10,339,000	12,550,046
Budgeted Use of Fund Balance	-	800,000	1,567,921
Total Revenues:	\$ 8,271,486	\$ 11,358,100	\$ 14,194,017
Expenditures:			
Salaries & Benefits	\$ 5,041,575	\$ 6,830,400	\$ 8,550,883
Materials, Supplies, and Services	859,212	1,656,900	2,060,390
Internal Service Fund Charges	476,004	589,000	733,964
Capital Equipment	177,984	646,300	690,650
Restricted Appropriations	-	1,300,500	1,658,130
Depreciation / Amortization	903,617	335,000	500,000
Total Expenditures:	\$ 7,458,392	\$ 11,358,100	\$ 14,194,017
Net Revenues over (Under) expenditures	\$ 813,094	\$ -	\$ -
Beginning Fund Balance	\$ 150,404	\$ 963,498	\$ 963,498
Ending Fund Balance	\$ 963,498	\$ 963,498	\$ 963,498

Administrative Services (680)

Revenues:			
Charges for Services	\$ 17,160	\$ 13,700	\$ 19,500
Miscellaneous Revenue	1,851,440	1,277,200	391,329
Intragovernmental Revenue	12,129,611	15,028,400	15,198,794
Budgeted Use of Fund Balance	-	2,855,300	2,756,824
Total Revenues:	\$ 13,998,211	\$ 19,174,600	\$ 18,366,447
Expenditures:			
Salaries & Benefits	\$ 7,333,676	\$ 9,270,200	\$ 8,860,595
Materials, Supplies, and Services	1,011,783	1,987,200	1,940,613
Internal Service Fund Charges	2,735,575	3,515,100	3,308,150
Capital Equipment	8,450	2,282,800	2,787,324
Restricted Appropriations	-	626,700	586,335
Depreciation / Amortization	592,438	1,492,600	883,430
Total Expenditures:	\$ 11,681,922	\$ 19,174,600	\$ 18,366,447
Net Revenues over (Under) expenditures	2,316,289	-	-
Beginning Fund Balance	(1,121,410)	\$ 1,194,879	\$ 1,194,879
Ending Fund Balance	\$ 1,194,879	\$ 1,194,879	\$ 1,194,879

	2023 Actual	2024 Budget	2025 Adopted Budget
Risk Management (690)			
Revenues:			
Intergovernmental Revenue	500	500	-
Charges for Services	-	10,000	10,000
Miscellaneous Revenue	\$ 636,949	\$ 313,300	\$ 315,000
Intragovernmental Revenue	2,387,725	3,501,700	3,364,000
Budgeted Use of Fund Balance	-	738,100	-
Total Revenues:	\$ 3,025,174	\$ 4,563,600	\$ 3,689,000
Expenditures:			
Salaries & Benefits	\$ 86,680	\$ 105,000	\$ -
Materials, Supplies, and Services	288,525	418,000	159,000
Internal Service Fund Charges	1,410,285	4,007,300	3,310,636
Capital Equipment	3,098	-	-
Transfer to other funds	2,686,319	-	-
Restricted Appropriations	-	33,300	219,364
Total Expenditures:	\$ 4,474,907	\$ 4,563,600	\$ 3,689,000
Net Revenues over (Under) expenditures	\$ (1,449,733)	\$ -	\$ -
Beginning Fund Balance	\$ 2,033,960	\$ 584,227	\$ 584,227
Ending Fund Balance	\$ 584,227	\$ 584,227	\$ 584,227

Utah County Service Area No. 6 (241)

Revenues:			
Taxes	\$ 2,397,014	\$ 2,391,000	\$ 2,298,300
Intergovernmental Revenue	908,705	800,000	900,000
Miscellaneous Revenue	587,261	290,700	25,000
Budgeted Use of Fund Balance	-	1,544,900	861,940
Total Revenues:	\$ 3,892,980	\$ 5,026,600	\$ 4,085,240
Expenditures:			
Salaries & Benefits	\$ -	\$ 1,395,800	\$ -
Materials, Supplies, and Services	8,144,197	9,600	3,624,600
Internal Service Fund Charges	152,765	93,400	60,640
Transfer to other funds	-	1,500,000	-
Restricted Appropriations	-	1,927,800	100,000
Contributions to Other Governments	114,345	100,000	300,000
Total Expenditures:	\$ 8,411,307	\$ 5,026,600	\$ 4,085,240
Net Revenues over (Under) expenditures	\$ (4,518,327)	\$ -	\$ -
Beginning Fund Balance	\$ 8,451,090	\$ 3,932,763	\$ 3,932,763
Ending Fund Balance	\$ 3,932,763	\$ 3,932,763	\$ 3,932,763

Utah County Service Area No. 7 (242)

Revenues:			
Taxes	\$ 542,699	\$ 534,000	\$ 530,600
Licenses & Permits	26,576	23,200	23,200
Charges for Services	32,581	31,000	31,000
Miscellaneous Revenue	308,497	241,200	289,347
Budgeted Use of Fund Balance	-	387,000	327,164
Total Revenues:	\$ 910,353	\$ 1,216,400	\$ 1,201,311
Expenditures:			
Salaries & Benefits	\$ 268,726	\$ 279,800	\$ 289,849
Materials, Supplies, and Services	13,188	21,900	21,920
Internal Service Fund Charges	97,417	143,800	128,698

	2023 Actual	2024 Budget	2025 Adopted Budget
Restricted Appropriations	-	70,900	60,844
Contributions to Other Governments	554,258	700,000	700,000
Total Expenditures:	\$ 933,589	\$ 1,216,400	\$ 1,201,311
Net Revenues over (Under) expenditures	\$ (23,236)	\$ -	\$ -
Beginning Fund Balance	\$ 1,665,718	\$ 1,642,482	\$ 1,642,482
Ending Fund Balance	\$ 1,642,482	\$ 1,642,482	\$ 1,642,482

Utah County Service Area No. 8 (243)

Revenues:

Taxes	\$ 535,466	\$ 523,000	\$ 511,300
Licenses & Permits	245,367	233,000	243,000
Intergovernmental Revenue	203,004	175,000	210,000
Charges for Services	89,238	77,000	87,900
Fines & Forfeitures	43,611	33,900	34,900
Miscellaneous Revenue	126,982	53,100	53,100
Budgeted Use of Fund Balance	-	456,400	767,658

Total Revenues: \$ 1,243,668 \$ 1,551,400 \$ 1,907,858

Expenditures:

Salaries & Benefits	\$ 1,102,147	\$ 1,146,100	\$ 1,291,352
Materials, Supplies, and Services	58,768	74,800	90,430
Internal Service Fund Charges	265,891	240,000	423,402
Capital Equipment	329	1,000	2,000
Restricted Appropriations	-	89,500	100,674

Total Expenditures: \$ 1,427,135 \$ 1,551,400 \$ 1,907,858

Net Revenues over (Under) expenditures \$ (183,467) \$ - \$ -

Beginning Fund Balance \$ 1,536,360 \$ 1,352,893 \$ 1,352,893

Ending Fund Balance \$ 1,352,893 \$ 1,352,893 \$ 1,352,893

Utah County Service Area No. 9 (244)

Revenues:

Taxes	\$ 131,354	\$ 126,000	\$ 119,400
Intergovernmental Revenue	114,776	75,000	115,000
Miscellaneous Revenue	6,369	-	-
Budgeted Use of Fund Balance	-	-	106,442

Total Revenues: \$ 252,499 \$ 201,000 \$ 340,842

Expenditures:

Materials, Supplies, and Services	\$ 25	\$ 3,400	\$ 100
Internal Service Fund Charges	1	5,100	95
Transfer to other funds	192,480	192,500	240,647
Restricted Appropriations	-	-	100,000

Total Expenditures: \$ 192,506 \$ 201,000 \$ 340,842

Net Revenues over (Under) expenditures \$ 59,993 \$ - \$ -

Beginning Fund Balance \$ 108,125 \$ 168,118 \$ 168,118

Ending Fund Balance \$ 168,118 \$ 168,118 \$ 168,118

Total Revenues all County Funds \$ 572,433,525 \$ 1,049,902,400 \$ 1,174,681,875

Total Expenditures all County Funds \$ 516,143,336 \$ 1,049,902,400 \$ 1,174,681,875

Net Change in County Resources \$ 56,290,189 \$ - \$ -

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
General Fund - Fund 100		
Revenues	Transfer from Fund 248 (Wildland Fire)	(1,288,077)
	Budgeted use of Fund Balance	<u>(3,300,916)</u>
	Total Change in Revenues	(4,588,993)
Expenditures		
Justice Court	Salaries & Benefits	(37,449)
	Adjusted Internal Service Fund Charges	48,077
	Other materials, supplies & Services	<u>(15)</u>
	Total Change in appropriations	10,613
Clerk	Salaries & Benefits	(1,869)
	Adjusted Internal Service Fund Charges	21,119
	Other materials, supplies & Services	<u>(23,120)</u>
	Total Change in appropriations	(3,870)
Attorney	Salaries & Benefits	868,096
	Adjusted Internal Service Fund Charges	104,432
	Other materials, supplies & Services	<u>180</u>
	Total Change in appropriations	972,708
Non-Departmental	Salaries & Benefits	5,000
	Adjusted Internal Service Fund Charges	(901,850)
	Other materials, supplies & Services	<u>(48,900)</u>
	Total Change in appropriations	(945,750)
Interagency Allocation	Other materials, supplies & Services	<u>285,262</u>
	Total Change in appropriations	285,262
Elections	Salaries & Benefits	13,438
	Adjusted Internal Service Fund Charges	(33,698)
	Other materials, supplies & Services	<u>120</u>
	Total Change in appropriations	(20,140)
Sheriff - Enforcement	Salaries & Benefits	(585,061)
	Overtime	3,500
	Adjusted Internal Service Fund Charges	(145,891)
	Other materials, supplies & Services	<u>184,859</u>
	Total Change in appropriations	(542,593)
Sheriff - Wildland Fire	Salaries & Benefits	(23,215)
	Adjusted Internal Service Fund Charges	(167)
	Other materials, supplies & Services	<u>(67,725)</u>
	Total Change in appropriations	(91,107)
Sheriff - Corrections	Salaries & Benefits	335,442
	Adjusted Internal Service Fund Charges	(16,481)
	Medical Supplies	(24,403)

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
	Other materials, supplies & Services	<u>39,143</u>
	Total Change in appropriations	333,701
Health - Mosquito Abatement	Salaries & Benefits	(674)
	Adjusted Internal Service Fund Charges	<u>7,779</u>
	Total Change in appropriations	7,105
Indigent Burials	Other materials, supplies & Services	<u>(98)</u>
	Total Change in appropriations	(98)
Public Works - Administration	Salaries & Benefits	7,363
	Adjusted Internal Service Fund Charges	<u>(241,309)</u>
	Total Change in appropriations	(233,946)
Public Works - Engineering	Salaries & Benefits	(3,306)
	Adjusted Internal Service Fund Charges	<u>(2,465)</u>
	Total Change in appropriations	(5,771)
Surveyor	Salaries & Benefits	2,782
	Adjusted Internal Service Fund Charges	(5,506)
	Other materials, supplies & Services	<u>1,550</u>
	Total Change in appropriations	(1,174)
Agriculture	Adjusted Internal Service Fund Charges	<u>6,221</u>
	Total Change in appropriations	6,221
	Transfer to Health (FD 230)	54,572
	Transfer to Children's Justice (FD 250)	(293,327)
	Transfer to Capital Projects (FD 400)	(3,649,873)
	Appropriation of Fund Balance (restricted)	<u>(471,526)</u>
	Total	(4,360,154)
	Total Expenditures	<u>(4,588,993)</u>
	Net Change - General Fund	<u><u>-</u></u>

**Utah County
2025 Budget Changes from Tentative to Adopted Budget**

		Increase (Decrease)
Health Department - Fund 230		
Revenues		
	Grants	(19,500)
	Charges for Services	(10,500)
	Transfer from General Fund	<u>54,572</u>
	Total Revenue change	<u>24,572</u>
Expenditures		
Administration	Salaries & Benefits	(71,083)
	Adjusted Internal Service Fund Charges	(181,211)
	Other materials, supplies & Services	<u>(15,654)</u>
	Total Change in appropriations	<u>(267,948)</u>
Environmental Health	Salaries & Benefits	282,596
	Adjusted Internal Service Fund Charges	<u>55,368</u>
	Total Change in appropriations	<u>337,964</u>
Community Health Services	Salaries & Benefits	132,755
	Adjusted Internal Service Fund Charges	(251,305)
	Other materials, supplies & Services	<u>(15)</u>
	Total Change in appropriations	<u>(118,565)</u>
Health Promotion	Salaries & Benefits	57,922
	Adjusted Internal Service Fund Charges	<u>(6,288)</u>
	Total Change in appropriations	<u>51,634</u>
WIC	Salaries & Benefits	24,100
	Adjusted Internal Service Fund Charges	<u>1,497</u>
	Total Change in appropriations	<u>25,597</u>
Foster Grandparents	Salaries & Benefits	(146)
	Adjusted Internal Service Fund Charges	<u>(1,831)</u>
	Total Change in appropriations	<u>(1,977)</u>
Senior Companions	Salaries & Benefits	(762)
	Adjusted Internal Service Fund Charges	<u>(1,371)</u>
	Total Change in appropriations	<u>(2,133)</u>
	Total Expenditures	<u>24,572</u>
	Net Change - Health	<u><u>-</u></u>

Utah County		
2025 Budget Changes from Tentative to Adopted Budget		
		Increase (Decrease)
Road Projects - Fund 247		
Revenues	Section 2220 Sales tax (county portion)	(11,500,000)
	Section 2220 Sales tax (local portion)	(11,500,000)
	Section 2220 Sales tax (transit to county)	23,000,000
	Total Revenues	-
Expenditures		
B Roads Projects	Salaries & Benefits	358,381
	Adjusted Internal Service Fund Charges	880,675
	Other materials, supplies & Services	(1,239,056)
	Total Change in appropriations	-
	Section 2216 Sales tax projects	365,588
	Section 2218 Sales tax projects	6,743,138
	Registration Fee Road Projects	28,284,970
	Pass-thru funding to Utah Transit Authority	(1,507,850)
	Section 2220 Sales tax road projects	11,500,000
	Contribution to fund balance	(45,385,846)
		-
	Total Expenditure	-
	Net Change - Fund 247	-
Grants Fund - Fund 248		
Revenues	Intergovernmental unassigned	(15,000,000)
	Intergovernmental Commission	(21,773,155)
	Intergovernmental Sheriff	(75,777)
	Intergovernmental Fire	1,000,000
	Appropriated use of fund balance	115,883
	Total Revenue	(35,733,049)
	Unassigned Grant Expenditures	(15,000,000)
	Federal Gov Grants (FEMA/ARPA)	(21,965,295)
	Opioid Settlement	
	Salaries & Benefits	186,776
	Adjusted Internal Service Fund Charges	108,927
	Other materials, supplies & Services	6,920
	Capital	5,400
	Total Change in appropriations	308,023
Expenditures	Other Grant expenditures	(1,500,000)
	Public defender grant expenditures	1,500,000
	Sheriff Grant expenditures	(75,777)

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
	Fire Grant expenditures	
	Salaries & Benefits	849,986
	Overtime	1,231,300
	Adjusted Internal Service Fund Charges	29,791
	Other materials, supplies & Services	177,000
	Total Change in appropriations	2,288,077
	Transfer to General Fund	(1,288,077)
	Total Expenditures	(35,733,049)
	Net Change - Fund 248	-
Children's Justice - Fund 250		
Revenues	Intergovernmental Grants	242,700
	Transfer from Fund 100	(293,327)
	Total revenue change	(50,627)
Expenditures	Salaries & Benefits	(26,962)
	Other materials, supplies & Services	(24,445)
	Contribution to fund balance	780
	Total Change in appropriations	(50,627)
	Net Change - Fund 250	-
Inmate Benefit - Fund 273		
Revenues	Charges for services	(200,000)
	Budgeted use of fund balance	198,618
		(1,382)
Expenditures	Salaries & Benefits	(44,520)
	Other materials, supplies & Services	125,653
	Capital outlay	(82,515)
	Total Change in appropriations	(1,382)
	Net Change - Fund 273	-
Law Enforcement - Fund 274		
Revenues	Charges for services	137,477
	Transfer from General Fund	(82,662)
	Total Revenues	54,815
Expenditures		
Patrol	Salaries & Benefits	(99,696)
	Adjusted Internal Service Fund Charges	18,814
	Other materials, supplies & Services	6,660
	Total Change in appropriations	(74,222)
Investigation	Salaries & Benefits	691
	Adjusted Internal Service Fund Charges	3,145

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
	Other materials, supplies & Services	540
	Total Change in appropriations	<u>4,376</u>
Special Victims Unit	Salaries & Benefits	160,280
	Adjusted Internal Service Fund Charges	17,327
	Other materials, supplies & Services	5,600
	Total Change in appropriations	<u>183,207</u>
Animal enforcement	Salaries & Benefits	(455)
	Adjusted Internal Service Fund Charges	(697)
	Total Change in appropriations	<u>(1,152)</u>
		<u>(57,394)</u>
Contribution to Fund Balance	Total Expenditures	<u>54,815</u>
	Net Change - Fund 274	<u><u>-</u></u>
 Transient Room Tax - Fund 280		
Revenues	Use of Fund Balance	(6,044)
Expenditures	Other expenditures	(6,044)
	Net change - Fund 280	<u><u>-</u></u>
 TRCC Taxes -Fund 281		
Revenues	Charges for Services	5,000,000
	Budgeted use of fund balance	(5,067,657)
	Total revenue	<u>(67,657)</u>
Expenditures		
Parks & Trails	Salaries & Benefits	24,099
	Adjusted Internal Service Fund Charges	247,290
	Capital	(5,200,000)
	Other materials, supplies & Services	(271,389)
	Total Change in appropriations	<u>(5,200,000)</u>
Other Expenditures	Other materials, supplies & Services	3,743,200
	Convention Center operations	759,343
	Bookmobile	11,000
	Transfer to Fund 400-Courthouse	600,000
	Contribution to fund balance	18,800
		<u>5,132,343</u>
	Total Expenditures	<u>(67,657)</u>
	Net change - Fund 281	<u><u>(135,314)</u></u>

**Utah County
2025 Budget Changes from Tentative to Adopted Budget**

		Increase (Decrease)
Assessing & Collecting - Fund 290		
Revenues	Budgeted use of fund balance	(1,748,566)
Expenditures		
Tax Administration	Salaries & Benefits	(9,522)
	Adjusted Internal Service Fund Charges	96,386
	Other materials, supplies & Services	(9,000)
	Total Change in appropriations	<u>77,864</u>
Treasurer	Salaries & Benefits	(3,976)
	Adjusted Internal Service Fund Charges	(36,327)
	Other materials, supplies & Services	(15)
	Total Change in appropriations	<u>(40,318)</u>
Recorder	Salaries & Benefits	(27,249)
	Adjusted Internal Service Fund Charges	(67,184)
	Capital	9,100
	Total Change in appropriations	<u>(85,333)</u>
Assessor	Salaries & Benefits	(171,020)
	Adjusted Internal Service Fund Charges	(344,560)
	Capital	1,000
	Other materials, supplies & Services	(25,206)
	Total Change in appropriations	<u>(539,786)</u>
		<u>(1,160,993)</u>
Non-departmental	Total Expenditures	<u>(1,748,566)</u>
	Net Change - Fund 290	<u><u>-</u></u>
Capital Projects - Fund 400		
Revenues	Intergovernmental	(1,055,241)
	Transfer from Fund 100	(3,649,873)
	Transfer from Fund 281	600,000
	Budgeted use of fund balance	31,228,005
	Total Revenue	<u>27,122,891</u>
Expenditures	Adjusted Internal Service Fund Charges	439,271
	Capital projects - new construction	48,840,254
	Building improvements	9,093,801
	SBITA	3,000,000
	Infrastructure technology	2,260,811
	Contribution to fund balance	(36,511,246)
	Total Expenditures	<u>27,122,891</u>
	Net change - Fund 400	<u><u>-</u></u>

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
Motor Pool - Fund 610		
Revenues	Appropriated use of fund balance	(670,888)
	Intragovernmental revenue	930,771
	Total revenue	<u>259,883</u>
Expenditures	Salaries & Benefits	(7,862)
	Operating expenditures	(63,107)
	Capital	984,743
	Depreciation	346,109
	Total Change in appropriations	<u>1,259,883</u>
		<u>1,000,000</u>
Sale of capital assets	Net change - Fund 610	<u><u>-</u></u>
Jail Food Services - Fund 620		
Revenues	Charges for services	(32,099)
	Appropriated use of fund balance	36,127
		<u>4,028</u>
Expenditures	Salaries & Benefits	4,931
	Materials & Supplies	(17,639)
	Salaries & Benefits - Meals on Wheels	(32,099)
	Materials & Supplies - Meals on Wheels	(1,165)
	Contribution to fund balance	50,000
	Total Change in appropriations	<u>4,028</u>
	Net Change - Fund 620	<u><u>-</u></u>
Building Maintenance - Fund 630		
Revenues	Charges for services	(100)
	Intragovernmental revenue	63,280
	Total revenue	<u>63,180</u>
Expenditures	Salaries & Benefits	(130,058)
	Operating expenditures	323,588
	Capital	(130,350)
	Total expenditures	<u>63,180</u>
	Net change - Fund 630	<u><u>-</u></u>
Telecommunications - Fund 640		
Revenue	Appropriated use of fund balance	(44,150)
Expenditures	Salaries & Benefits	(1,633)
	Operating expenditures	(42,517)
	Total expenditures	<u>(44,150)</u>
	Net change - Fund 640	<u><u>-</u></u>

**Utah County
2025 Budget Changes from Tentative to Adopted Budget**

		Increase (Decrease)
Radio Communications - Fund 650		
Revenues	Charges for services	268,054
	Appropriated use of fund balance	<u>25,035</u>
	Total revenues	293,089
Expenditures	Salaries & Benefits	(3,932)
	Operating expenditures	202,021
	Capital	23,000
	Contribution to fund balance	(23,000)
	Depreciation	<u>95,000</u>
	Total expenditures	<u>293,089</u>
	Net change - Fund 640	<u><u>-</u></u>
Information Systems - Fund 670		
Revenues	Appropriated use of fund balance	(107,266)
	Intragovernmental revenue	<u>38,354</u>
	Revenues	(68,912)
Expenditures	Salaries & Benefits	(20,338)
Support	Adjusted Internal Service Fund Charges	(11,499)
	Capital	(73,100)
	Materials & Supplies	<u>(16,840)</u>
	Total Support	(121,777)
Programming	Salaries & Benefits	(17,172)
	Adjusted Internal Service Fund Charges	9,585
	Capital	29,450
	Materials & Supplies	<u>(29,450)</u>
	Total Programming	(7,587)
GIS & Mapping	Salaries & Benefits	(9,284)
	Adjusted Internal Service Fund Charges	55,776
	Capital	-
	Materials & Supplies	<u>(46,492)</u>
	Total GIS	-
	Contribution to fund balance	(104,548)
	Depreciation	<u>165,000</u>
	Total Expenditures	<u>(68,912)</u>
	Net change - Fund 670	<u><u>-</u></u>

Utah County
2025 Budget Changes from Tentative to Adopted Budget

		Increase (Decrease)
Administrative Services - Fund 680		
Revenues	Intragovernmental revenue	(894,820)
Expenditures		
County Administrator	Salaries & Benefits	(88,165)
	Adjusted Internal Service Fund Charges	(6,829)
	Materials & Supplies	(297,000)
	Total expenditures	(391,994)
Human Resources	Salaries & Benefits	151,554
	Adjusted Internal Service Fund Charges	(1,006)
	Materials & Supplies	9,320
	Total expenditures	159,868
Records Management	Salaries & Benefits	(3,513)
	Adjusted Internal Service Fund Charges	11,054
	Materials & Supplies	(9,100)
	Total expenditures	(1,559)
Auditor	Salaries & Benefits	(49,903)
	Adjusted Internal Service Fund Charges	(2,125)
	Materials & Supplies	155,485
	Total expenditures	103,457
Attorney	Salaries & Benefits	(786,742)
	Adjusted Internal Service Fund Charges	(2,490)
	Materials & Supplies	(180)
	Total expenditures	(789,412)
Non-departmental		20,000
Contribution to Fund Balance		4,820
	Total expenditures	(894,820)
	Net change - Fund 680	-
Risk Management - Fund 690		
Revenue	Intergovernmental	(500)
	Intragovernmental revenue	(160,413)
	Total revenue	(160,913)
Expenditures	Operating expenditures	60,636
	Contribution to fund balance	(60,636)
	Expenditures	-
	Net change - Fund 690	(160,913)

General Fund Revenue

The 2025 General Fund budget includes \$158.53 million revenues. This represents an increase of \$25.63 million (19.28 %) from the current 2024 budget. The increase is mostly due to property tax revenues that were increased through the Truth in Taxation Process. (See the Budget Message for more information.)

Primary Revenues

Property and sales tax revenues represent approximately 88% of total general fund revenues. Property tax is based on the value of assessed property (see information in "Taxation of Property" on p. 36). Sales tax is assessed on purchases of most products and services (see Sales Tax Rates on p. 40). Charges for services represent approximately 6.7% of General Fund revenues. These are charges for services performed by county departments and include election services for municipalities, marriage and passport services, and state reimbursement for inmates. Miscellaneous revenues include investment revenue and proceeds from the sale of fixed assets.

Revenue Comparisons

The following chart show summarizes the revenue in the general fund by category, with the relative percentage of the revenue category to total revenue:

Category	2023 Actual		2024 Budget		2025 Adopted		Change in % of Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Δ 2023-2024	Δ 2024-2025
Transfers from Other Funds	\$2,675,356	1.9%	\$1,500,000	1.1%	\$77,808	0.0%	-0.8%	-1.1%
Sales Tax	51,214,525	37.2%	51,700,000	38.9%	55,017,600	34.7%	1.7%	-4.2%
Property Tax	58,032,111	42.2%	58,474,000	44.0%	85,816,000	54.1%	1.8%	10.1%
Miscellaneous Revenue	7,569,109	5.5%	2,610,100	2.0%	2,610,100	1.6%	-3.5%	-0.3%
Licenses & Permits	854,440	0.6%	920,000	0.7%	1,050,000	0.7%	0.1%	0.0%
Intergovernmental Revenue	1,085,681	0.8%	970,000	0.7%	1,129,400	0.7%	-0.1%	0.0%
Fines & Forfeitures	1,706,466	1.2%	1,740,000	1.3%	1,775,000	1.1%	0.1%	-0.2%
Donations	1,428	0.0%	1,000	0.0%	1,000	0.0%	0.0%	0.0%
Charges for Services	14,476,269	10.5%	5,609,200	4.2%	10,798,905	6.8%	-6.3%	2.6%
Budgeted Use of Fund Balance	-	0.0%	9,373,500	7.1%	250,000	0.2%	7.1%	-6.9%
Totals	\$137,615,385	100.00%	\$132,897,800	100.00%	\$158,525,813	100.00%		

Note: 2025 Budgeted use of Fund Balance is for items purchased but not received in prior year. The appropriations lapse at December 31 and 2024 Fund Balance is increased by the amount of these items.

Multi-Year Financial Forecast – All Funds

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
General Fund (100)						
Budgeted Revenues	\$132,897,800	\$158,525,813	\$159,355,600	\$165,705,100	\$172,223,500	\$188,094,500
Budgeted Expenditures	132,897,800	158,525,813	165,100,200	183,900,300	174,667,100	189,113,100
Estimated Revenues Over (under) Expenditures	-	-	(5,744,600)	(18,195,200)	(2,443,600)	(1,018,600)
Estimated Undesignated Budgeted Beginning Fund Balance	\$25,269,878	\$25,269,878	\$25,269,878	\$19,525,278	\$1,330,078	\$(1,113,522)
Estimated Undesignated Budgeted Ending Fund Balance	\$25,269,878	\$25,269,878	\$19,525,278	\$1,330,078	\$(1,113,522)	\$(2,132,122)
N/A (220)						
Budgeted Revenues	\$336,300	\$385,800	\$349,900	\$363,700	\$378,200	\$393,300
Budgeted Expenditures	336,300	385,800	349,900	363,700	378,200	393,300
Estimated Revenues Over (under) Expenditures	-	-	-	-	-	-
Estimated Undesignated Budgeted Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-
Estimated Undesignated Budgeted Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-
Health Department (230)						
Budgeted Revenues	\$42,025,400	\$50,424,587	\$47,044,895	\$48,139,195	\$49,270,495	\$46,861,400
Budgeted Expenditures	42,025,400	50,424,587	46,000,400	49,978,400	55,582,200	62,323,700
Estimated Revenues Over (under) Expenditures	-	-	1,044,495	(1,839,205)	(6,311,705)	(15,462,300)
Estimated Undesignated Budgeted Beginning Fund Balance	\$5,923,208	\$5,923,208	\$5,923,208	\$6,967,703	\$5,128,498	\$(1,183,207)
Undesignated Budgeted Ending Fund Balance	\$5,923,208	\$5,923,208	\$6,967,703	\$5,128,498	\$(1,183,207)	\$(16,645,507)

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
N/A (241)						
Budgeted Revenues	\$5,026,600	\$4,085,240	\$3,637,900	\$3,718,700	\$3,801,600	\$3,886,400
Budgeted Expenditures	5,026,600	4,085,240	1,261,900	1,279,800	1,301,200	1,328,700
Estimated Revenues Over (under) Expenditures	-	-	2,376,000	2,438,900	2,500,400	2,557,700
Estimated Undesignated Budgeted Beginning Fund Balance	\$3,932,763	\$3,932,763	\$3,932,763	\$6,308,763	\$8,747,663	\$11,248,063
Estimated Undesignated Budgeted Ending Fund Balance	\$3,932,763	\$3,932,763	\$6,308,763	\$8,747,663	\$11,248,063	\$13,805,763
N/A (242)						
Budgeted Revenues	\$1,216,400	\$1,201,311	\$1,264,700	\$1,290,000	\$1,316,100	\$1,343,100
Budgeted Expenditures	1,216,400	1,201,311	1,411,400	1,481,400	1,553,000	1,629,200
Estimated Revenues Over (under) Expenditures	-	-	(146,700)	(191,400)	(236,900)	(286,100)
Estimated Undesignated Budgeted Beginning Fund Balance	\$1,642,482	\$1,642,482	\$1,642,482	\$1,495,782	\$1,304,382	\$1,067,482
Estimated Undesignated Budgeted Ending Fund Balance	\$1,642,482	\$1,642,482	\$1,495,782	\$1,304,382	\$1,067,482	\$781,382
N/A (243)						
Budgeted Revenues	\$1,551,400	\$1,907,858	\$1,625,900	\$1,665,600	\$1,707,100	\$1,750,700
Budgeted Expenditures	1,551,400	1,907,858	1,794,000	1,884,000	1,963,300	2,043,500
Estimated Revenues Over (under) Expenditures	-	-	(168,100)	(218,400)	(256,200)	(292,800)
Estimated Undesignated Budgeted Beginning Fund Balance	\$1,352,893	\$1,352,893	\$1,352,893	\$1,184,793	\$966,393	\$710,193
Estimated Undesignated Budgeted Ending Fund Balance	\$1,352,893	\$1,352,893	\$1,184,793	\$966,393	\$710,193	\$417,393

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Special Service Area 9 (244)						
Budgeted Revenues	\$201,000	\$340,842	\$220,700	\$231,300	\$242,400	\$254,100
Budgeted Expenditures	201,000	340,842	198,400	198,700	199,000	199,300
Estimated Revenues Over (under) Expenditures	-	-	22,300	32,600	43,400	54,800
Estimated Undesignated Budgeted Beginning Fund Balance	\$168,118	\$168,118	\$168,118	\$190,418	\$223,018	\$266,418
Estimated Undesignated Budgeted Ending Fund Balance	\$168,118	\$168,118	\$190,418	\$223,018	\$266,418	\$321,218
Utah Valley Road SSD (245)						
Budgeted Revenues	\$2,260,400	\$2,260,400	\$2,335,600	\$2,374,800	\$2,415,200	\$2,456,900
Budgeted Expenditures	2,260,400	2,260,400	2,335,600	2,374,800	2,415,200	2,456,900
Estimated Revenues Over (under) Expenditures	-	-	-	-	-	-
Estimated Undesignated Budgeted Beginning Fund Balance	\$66,121	\$66,121	\$66,121	\$66,121	\$66,121	\$66,121
Estimated Undesignated Budgeted Ending Fund Balance	\$66,121	\$66,121	\$66,121	\$66,121	\$66,121	\$66,121
Transportation Projects (247)						
Budgeted Revenues	\$411,278,600	\$482,191,900	\$412,239,600	\$412,741,400	\$413,258,000	\$413,789,800
Budgeted Expenditures	411,278,600	482,191,900	438,101,900	452,212,500	466,756,600	481,771,600
Estimated Revenues Over (under) Expenditures	-	-	(25,862,300)	(39,471,100)	(53,498,600)	(67,981,800)
Estimated Undesignated Budgeted Beginning Fund Balance	\$-	\$-	\$-	\$(25,862,300)	\$(65,333,400)	\$(118,832,000)
Estimated Undesignated Budgeted Ending Fund Balance	\$-	\$-	\$(25,862,300)	\$(65,333,400)	\$(118,832,000)	\$(186,813,800)
Grants / Outside Projects (248)						
Budgeted Revenues	\$139,812,100	\$108,163,525	\$126,197,300	\$126,956,200	\$127,775,800	\$128,661,100

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Budgeted Expenditures	139,812,100	108,163,525	126,197,300	126,956,200	127,775,800	128,661,100
Estimated Revenues Over (under) Expenditures	-	-	-	-	-	-
Estimated Undesignated Budgeted Beginning Fund Balance	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482
Estimated Undesignated Budgeted Ending Fund Balance	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482	\$1,471,482
Children's Justice Center (250)						
Budgeted Revenues	\$3,213,600	\$3,673,723	\$3,364,100	\$3,446,700	\$3,534,800	\$3,629,300
Budgeted Expenditures	3,213,600	3,673,723	2,222,300	3,842,300	2,449,700	2,559,200
Estimated Revenues Over (under) Expenditures	-	-	1,141,800	(395,600)	1,085,100	1,070,100
Estimated Undesignated Budgeted Beginning Fund Balance	\$283,453	\$283,453	\$283,453	\$1,425,253	\$1,029,653	\$2,114,753
Estimated Undesignated Budgeted Ending Fund Balance	\$283,453	\$283,453	\$1,425,253	\$1,029,653	\$2,114,753	\$3,184,853
Inmate Benefits (273)						
Budgeted Revenues	\$717,900	\$758,728	\$873,800	\$904,500	\$938,200	\$975,200
Budgeted Expenditures	717,900	758,728	860,500	922,900	989,900	1,062,600
Estimated Revenues Over (under) Expenditures	-	-	13,300	(18,400)	(51,700)	(87,400)
Estimated Undesignated Budgeted Beginning Fund Balance	\$1,250,171	\$1,250,171	\$1,250,171	\$1,263,471	\$1,245,071	\$1,193,371
Estimated Undesignated Budgeted Ending Fund Balance	\$1,250,171	\$1,250,171	\$1,263,471	\$1,245,071	\$1,193,371	\$1,105,971
N/A (274)						
Budgeted Revenues	\$11,466,500	\$11,812,127	\$14,957,100	\$17,943,900	\$21,528,000	\$25,828,800
Budgeted Expenditures	11,466,500	11,812,127	10,812,100	11,406,800	11,922,400	12,441,000
Estimated Revenues Over (under) Expenditures	-	-	4,145,000	6,537,100	9,605,600	13,387,800

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Estimated Undesignated Budgeted Beginning Fund Balance	\$43,001	\$43,001	\$43,001	\$4,188,001	\$10,725,101	\$20,330,701
Estimated Undesignated Budgeted Ending Fund Balance	\$43,001	\$43,001	\$4,188,001	\$10,725,101	\$20,330,701	\$33,718,501
TRT / UVCVB (280)						
Budgeted Revenues	\$6,838,600	\$7,270,778	\$9,013,200	\$10,353,400	\$11,896,700	\$13,674,000
Budgeted Expenditures	6,838,600	7,270,778	7,183,300	7,369,300	7,565,100	7,771,200
Estimated Revenues Over (under) Expenditures	-	-	1,829,900	2,984,100	4,331,600	5,902,800
Estimated Undesignated Budgeted Beginning Fund Balance	\$-	\$-	\$-	\$1,829,900	\$4,814,000	\$9,145,600
Estimated Undesignated Budgeted Ending Fund Balance	\$-	\$-	\$1,829,900	\$4,814,000	\$9,145,600	\$15,048,400
TRCC Taxes (281)						
Budgeted Revenues	\$59,886,800	\$60,484,243	\$64,672,800	\$67,557,900	\$70,838,500	\$74,576,900
Budgeted Expenditures	59,886,800	60,484,243	11,468,500	16,656,600	39,254,300	12,757,900
Estimated Revenues Over (under) Expenditures	-	-	53,204,300	50,901,300	31,584,200	61,819,000
Estimated Undesignated Budgeted Beginning Fund Balance	\$51,549,243	\$51,549,243	\$51,549,243	\$104,753,543	\$155,654,843	\$187,239,043
Estimated Undesignated Budgeted Ending Fund Balance	\$51,549,243	\$51,549,243	\$104,753,543	\$155,654,843	\$187,239,043	\$249,058,043

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Assessing & Collecting Fund (290)						
Budgeted Revenues	\$20,921,500	\$24,083,792	\$17,601,800	\$18,162,900	\$18,744,600	\$19,347,900
Budgeted Expenditures	20,921,500	24,083,792	15,429,300	16,451,300	17,447,600	18,501,800
Estimated Revenues Over (under) Expenditures	-	-	2,172,500	1,711,600	1,297,000	846,100
Estimated Undesignated Budgeted Beginning Fund Balance	\$7,138,784	\$7,138,784	\$7,138,784	\$9,311,284	\$11,022,884	\$12,319,884
Estimated Undesignated Budgeted Ending Fund Balance	\$7,138,784	\$7,138,784	\$9,311,284	\$11,022,884	\$12,319,884	\$13,165,984
Community Reinvestment Agency (292)						
Budgeted Revenues	\$-	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Budgeted Expenditures	-	10,000	10,000	10,000	10,000	10,000
Estimated Revenues Over (under) Expenditures	-	-	-	-	-	-
Estimated Undesignated Budgeted Beginning Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-
Estimated Undesignated Budgeted Ending Fund Balance	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bond Debt Service Fund (391)						
Budgeted Revenues	\$15,923,600	\$15,845,036	\$15,273,748	\$15,193,978	\$15,123,174	\$58,859,491
Budgeted Expenditures	15,923,600	15,845,036	15,273,748	15,193,978	15,123,174	58,859,491
Estimated Revenues Over (under) Expenditures	-	-	-	-	-	-
Estimated Undesignated Budgeted Beginning Fund Balance	\$12,299	\$12,299	\$12,299	\$12,299	\$12,299	\$12,299
Estimated Undesignated Budgeted Ending Fund Balance	\$12,299	\$12,299	\$12,299	\$12,299	\$12,299	\$12,299

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Capital Projects (400)						
Budgeted Revenues	\$69,938,700	\$109,261,591	\$55,555,400	\$55,555,400	\$55,555,400	\$55,555,400
Budgeted Expenditures	69,938,700	109,261,591	16,336,953	1,307,847	102,480,000	45,390,000
Estimated Revenues Over (under) Expenditures	-	-	39,218,447	54,247,553	(46,924,600)	10,165,400
Estimated Undesignated Budgeted Beginning Fund Balance	\$93,626,300	\$93,626,300	\$93,626,300	\$132,844,747	\$187,092,300	\$140,167,700
Estimated Undesignated Budgeted Ending Fund Balance	\$93,626,300	\$93,626,300	\$132,844,747	\$187,092,300	\$140,167,700	\$150,333,100
Motor Pool (610)						
Budgeted Revenues	\$19,938,800	\$23,904,089	\$17,000,800	\$17,043,500	\$17,089,600	\$17,139,600
Budgeted Expenditures	19,938,800	23,904,089	21,700,800	238,282	26,155,200	28,710,400
Estimated Revenues Over (under) Expenditures	-	-	(4,700,000)	16,805,218	(9,065,600)	(11,570,800)
Estimated Undesignated Budgeted Beginning Fund Balance	\$5,318,179	\$5,318,179	\$5,318,179	\$618,179	\$17,423,397	\$8,357,797
Estimated Undesignated Budgeted Ending Fund Balance	\$5,318,179	\$5,318,179	\$618,179	\$17,423,397	\$8,357,797	\$(3,213,003)
Jail Food Services (620)						
Budgeted Revenues	\$4,463,600	\$5,047,890	\$2,332,400	\$2,447,200	\$2,530,100	\$2,607,700
Budgeted Expenditures	4,463,600	5,047,890	-	-	-	-
Estimated Revenues Over (under) Expenditures	-	-	2,332,400	2,447,200	2,530,100	2,607,700
Estimated Undesignated Budgeted Beginning Fund Balance	\$44,066	\$44,066	\$44,066	\$2,376,466	\$4,823,666	\$7,353,766
Undesignated Budgeted Ending Fund Balance	\$44,066	\$44,066	\$2,376,466	\$4,823,666	\$7,353,766	\$9,961,466

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
N/A (630)						
Budgeted Revenues	\$59,820,700	\$60,785,560	\$64,388,200	\$67,572,300	\$70,912,500	\$74,416,100
Budgeted Expenditures	59,820,700	60,785,560	57,096,300	62,635,200	68,160,200	74,749,600
Estimated Revenues Over (under) Expenditures	-	-	7,291,900	4,937,100	2,752,300	(333,500)
Estimated Undesignated Budgeted Beginning Fund Balance	\$3,978,800	\$3,978,800	\$3,978,800	\$11,270,700	\$16,207,800	\$18,960,100
Undesignated Budgeted Ending Fund Balance	\$3,978,800	\$3,978,800	\$11,270,700	\$16,207,800	\$18,960,100	\$18,626,600
Telephone Services (640)						
Budgeted Revenues	\$3,316,600	\$3,440,738	\$3,609,500	\$3,788,700	\$3,976,900	\$4,174,500
Budgeted Expenditures	3,316,600	3,440,738	3,090,100	3,655,100	3,938,600	4,168,000
Estimated Revenues Over (under) Expenditures	-	-	519,400	133,600	38,300	6,500
Estimated Undesignated Budgeted Beginning Fund Balance	\$-	\$-	\$-	\$519,400	\$653,000	\$691,300
Estimated Undesignated Budgeted Ending Fund Balance	\$-	\$-	\$519,400	\$653,000	\$691,300	\$697,800
N/A (650)						
Budgeted Revenues	\$1,753,200	\$2,566,840	\$1,089,900	\$1,134,000	\$1,178,500	\$1,223,100
Budgeted Expenditures	1,753,200	2,566,840	905,800	993,400	1,091,600	1,204,400
Estimated Revenues Over (under) Expenditures	-	-	184,100	140,600	86,900	18,700
Estimated Undesignated Budgeted Beginning Fund Balance	\$214,729	\$214,729	\$214,729	\$398,829	\$539,429	\$626,329
Estimated Undesignated Budgeted Ending Fund Balance	\$214,729	\$214,729	\$398,829	\$539,429	\$626,329	\$645,029

	2024 Budget	2025 Adopted Budget	2026	2027	2028	2029
Information Services (670)						
Budgeted Revenues	\$11,358,100	\$14,194,017	\$11,647,900	\$12,234,800	\$12,851,700	\$13,500,200
Budgeted Expenditures	11,358,100	14,194,017	9,636,900	9,984,300	10,280,300	10,573,700
Estimated Revenues Over (under) Expenditures	-	-	2,011,000	2,250,500	2,571,400	2,926,500
Estimated Undesignated Budgeted Beginning Fund Balance	\$963,498	\$963,498	\$963,498	\$2,974,498	\$5,224,998	\$7,796,398
Estimated Undesignated Budgeted Ending Fund Balance	\$963,498	\$963,498	\$2,974,498	\$5,224,998	\$7,796,398	\$10,722,898
Administrative Services (680)						
Budgeted Revenues	\$19,174,600	\$18,366,447	\$19,732,100	\$20,789,300	\$21,893,800	\$23,045,000
Budgeted Expenditures	19,174,600	18,366,447	15,347,000	15,433,800	16,059,300	16,702,300
Estimated Revenues Over (under) Expenditures	-	-	4,385,100	5,355,500	5,834,500	6,342,700
Estimated Undesignated Budgeted Beginning Fund Balance	\$1,194,879	\$1,194,879	\$1,194,879	\$5,579,979	\$10,935,479	\$16,769,979
Estimated Undesignated Budgeted Ending Fund Balance	\$1,194,879	\$1,194,879	\$5,579,979	\$10,935,479	\$16,769,979	\$23,112,679
Risk Management (690)						
Budgeted Revenues	\$4,563,600	\$3,689,000	\$5,311,700	\$5,741,900	\$6,214,600	\$6,734,100
Budgeted Expenditures	4,563,600	3,689,000	4,939,000	5,137,700	5,342,400	5,555,100
Estimated Revenues Over (under) Expenditures	-	-	372,700	604,200	872,200	1,179,000
Estimated Undesignated Budgeted Beginning Fund Balance	\$584,227	\$584,227	\$584,227	\$956,927	\$1,561,127	\$2,433,327
Estimated Undesignated Budgeted Ending Fund Balance	\$584,227	\$584,227	\$956,927	\$1,561,127	\$2,433,327	\$3,612,327

Departmental Operations



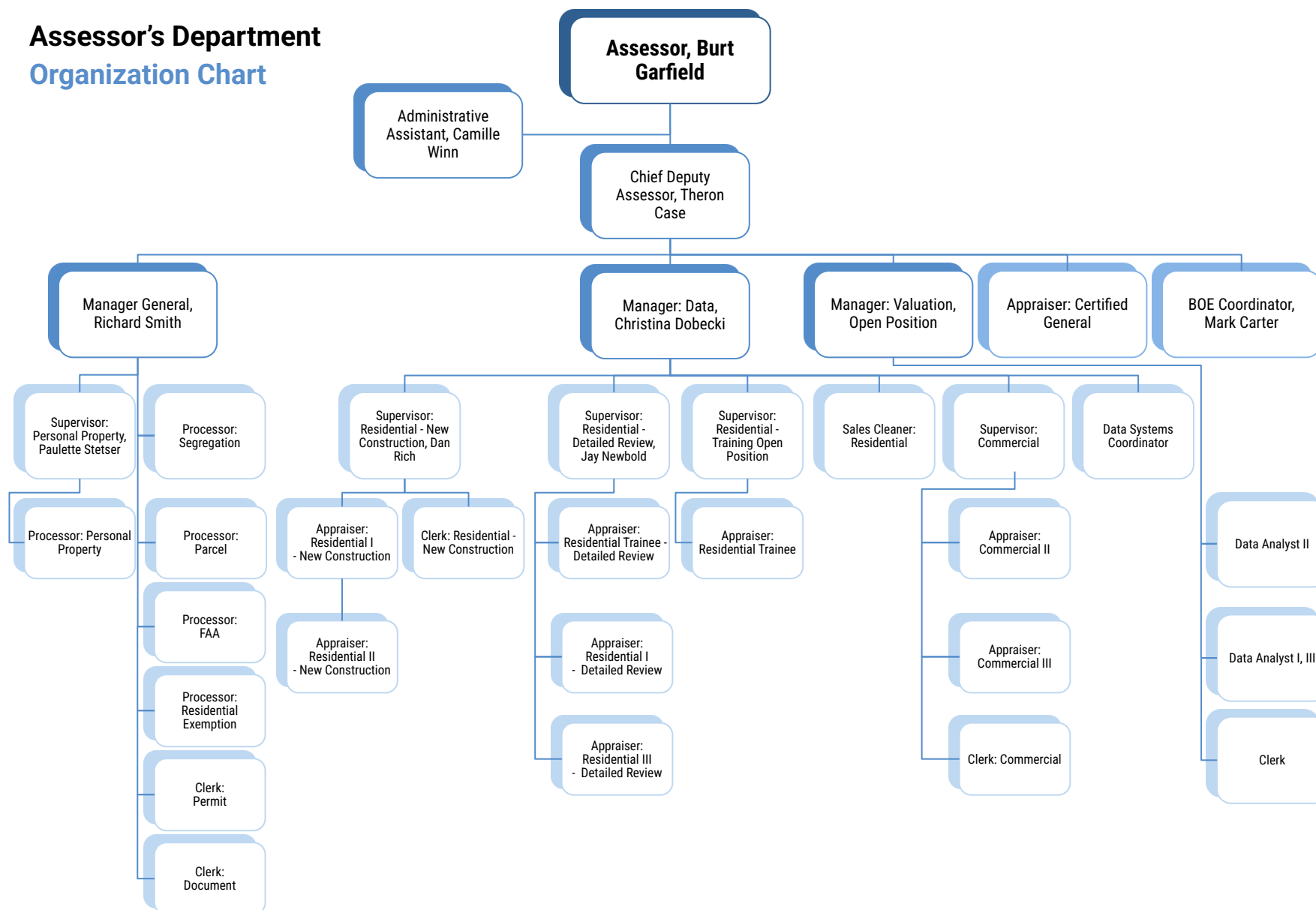
American Fork Canyon - Courtesy of Explore Utah County

Assessor



Mount Timpanogos - Courtesy of Explore Utah Valley

Assessor's Department Organization Chart



Assessor

Description

The Assessor's office is responsible for establishing taxable values for all properties in Utah County. In Utah, as property valuations increase, the associated property tax rate decreases automatically. Likewise, if property valuations decrease, the associated property tax rate increases automatically. This ensures that taxing entities do not receive more funding or less funding as the market fluctuates. (One exception to this is new growth adjustments, which can increase the baseline property tax revenues received by a taxing entity.

The purpose of this system is to protect property owners when values are increasing, and to protect taxing entities when values are decreasing. A taxing entity may hold a Truth-in-Taxation hearing to increase their property tax rate, which requires an open public meeting to be held prior to voting for an increased rate.

In addition to classifying and providing valuations for all property in Utah County, the Assessor's office also works in cooperation with the Recorder's office to associate ownership with each property. The taxable values set for all properties are then compiled into reports that are utilized by the Auditor's office to calculate tax rates. Subsequently, the Treasurer's office uses those rates for the collection of taxes.

The Assessor's office also tracks personal property taxes that are owed by businesses. Personal property includes such items as furniture, fixtures, office equipment, appliances, tools, machinery, signs, supplies, and leased equipment. Personal Property is valued based on schedules developed by the Utah State Tax Commission. All non-exempt tangible personal property is valued and assessed annually by the personal property division of the Assessor's office.

Lastly, the Assessor's office is responsible for administering the Utah Farmland Assessment Act, which is also known as the Greenbelt Act. This legislation allows qualifying agricultural property to be assessed and taxed based upon its productive capability instead of the prevailing market value. This unique method of assessment is vital to agriculture operations near expanding urban areas, where taxing agricultural property at market value can make farming operations economically prohibitive.

Mission

The mission of the Utah County Assessor's office is to provide professional and courteous service to the property owners of the county while utilizing available technologies, staying in compliance with the laws of the State of Utah, and professionally applying applicable appraisal standards to ensure equitable and fair assessments.

Funding

The Assessor receives small amounts of direct revenue from fees. Almost all of the funding for the Assessor is provided by Assessing & Collecting property tax levies.

Utah County Assessor Office

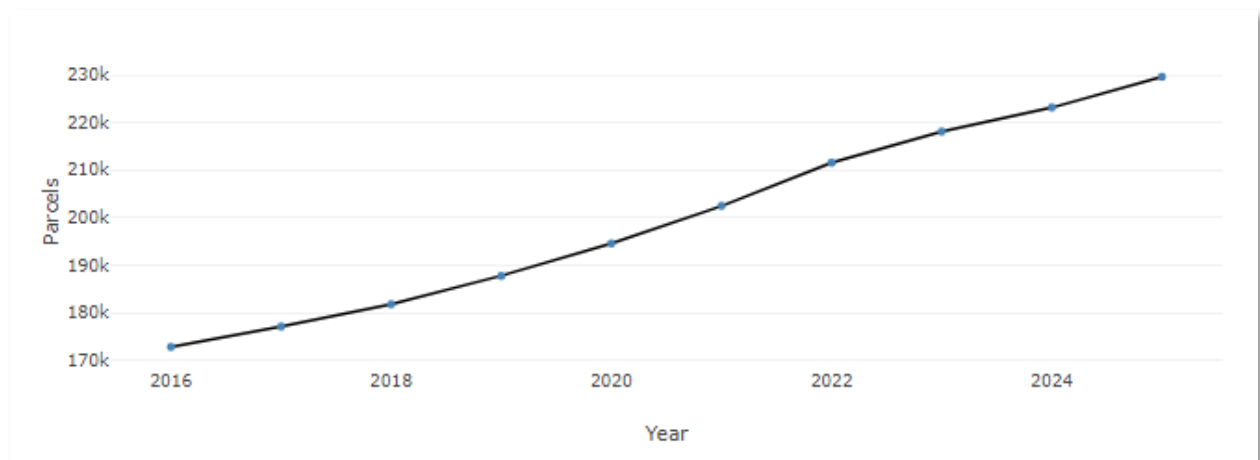
Introduction:

State law requires the Assessor's office to measure, classify, and appraise all new buildings, as well as provide updated valuations for every parcel in the county on an annual basis. The office is also mandated to conduct either an exterior or aerial inspection of all parcels at least once every five years. In addition to these core responsibilities, the Assessor's office is tasked with assessing personal property and equipment owned by businesses, administering the Utah Farmland Assessment Act and Urban Farming program, and monitoring primary residential declarations.

Growth:

Utah County is continuing to grow. The line graph below shows the increase in the number of parcels in Utah County since 2016.

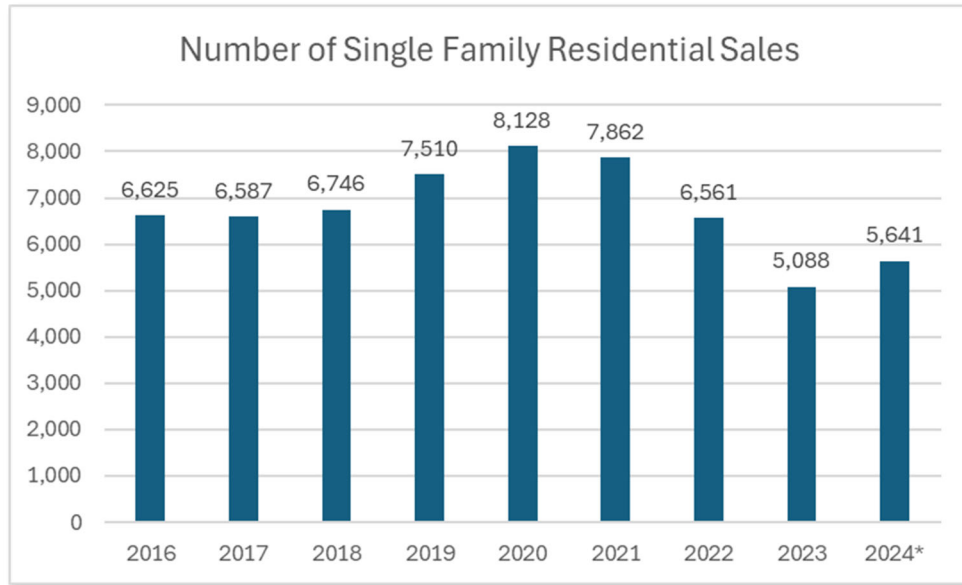
Parcel Count: Utah County



There are currently 229,600 taxable parcels in Utah County. The total assessed value of these parcels is approximately \$137 billion. The total taxable value of these parcels is approximately \$89 billion.

Number of Single-Family Residential Sales:

Since 2020 there has been a slowing in single family residential real estate transactions in Utah County. However, for in 2024 there appears to be a slight increase in the transactions.



Source: Utah Real Estate Multiple Listing Service

Primary Residential:

Properties that are owner-occupied or rented to tenants for the majority of the year are classified as Primary Residences. When a property is designated as a Primary Residence, its Taxable Value is set at 55% of the Assessed Value. In Utah County, there are approximately 178,000 Primary Residences. The following is the distribution of these properties by type:

Primary Residences

	Percentage
Single Family Residential	77.8%
Townhomes	12.6%
Condominiums	7.1%
Twinhomes	2.6%

Property Type Mix and Taxable Value:

The following table describes the percentage of parcels and taxable value for different property types:

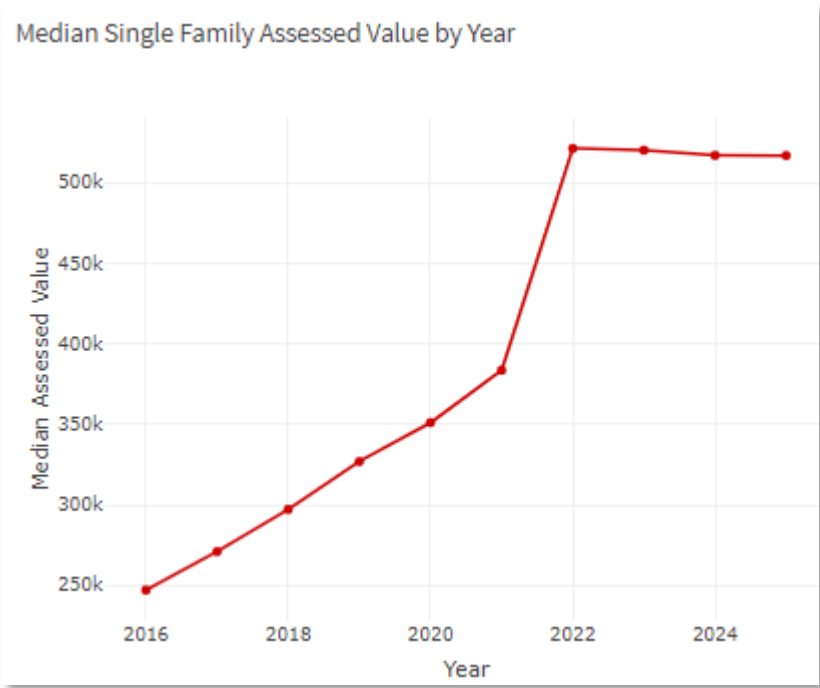
	Percentage of Parcels	Percentage of Taxable Value
Single Family Residential	60.7%	52.4%
Vacant Parcel	14.0%	9%
Townhomes	10.0%	5.7%
Condominiums	5.5%	2.5%
Commercial	5.1%	24.6%
Twinhomes	2.1%	1.3%
Duplex, Triplex, Fourplex	1.7%	1.5%
Apartments & Other Residential	.9%	3%

Improvements:

All structures in Utah County are classified as "Improvements" by the Assessor's office. The county boasts a significant number of new Improvements, with the median construction year for these structures being 2003. This indicates that half of the buildings in Utah County were constructed after 2003.

Single Family Residential Values:

The assessed values of single family residences has been fairly stable since the 2022 assessment year. This is primarily due to the increase in mortgage interest rates.



Detailed Review:

The Utah County Assessor's office has successfully completed the 5-year review cycle. This has been aided by using enhanced technology. One of the tools used is iLookabout/Apex which tracks the work and compares the aerial imagery to the sketch.

The following table shows the percentage of parcels checked in the review cycle.

Year Built	Percentage of Parcels Reviewed
2020	1%
2021	32%
2022	8%
2023	50%
2024	10%

It is in 2023 that the tools of iLookabout/Apex were fully functional. Using this technology, we were able to work down a backlog of work in order to stay compliant with state statute.

Personal Property:

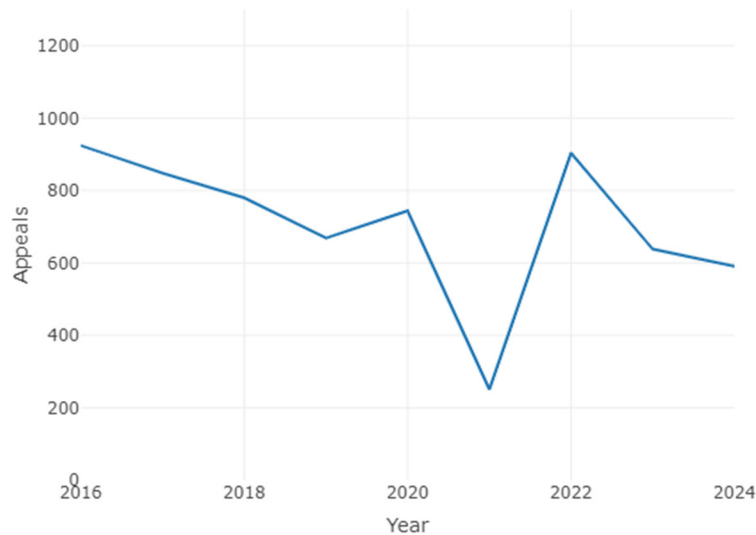
There are 27,500 Personal Property accounts. The total Assessed and Taxable value of Personal Property is \$4.44 billion. The taxes generated from Personal Property is approximately \$39 million which is distributed to the appropriate tax entities.

Board of Equalization:

Every property owner has the right to challenge their assessed value. They can contest the valuation by asserting a factual error, claiming an inequity in the assessment, or providing market data to support their dispute.

Since 2016, there has been a general decline in the number of submitted appeals. However, in 2022, there was a notable increase, coinciding with a significant rise in property values driven by market forces. In 2024, approximately 590 appeals were filed, which represents a very low appeal rate considering there are 229,600 taxable parcels.

Appeals by Year



Hearings to address an appeal are first conducted at the local board of equalization. If the property owner still disagrees with the assessed value, the property owner can appeal the decision to the Utah State Tax Commission.

Number of appeals that were filed with the Utah State Tax Commission by year.

Year	State Appeals
2016	179
2017	148
2018	323
2019	147

2020	209
2021	63
2022	359
2023	36

In 2022 there were more state appeals than usual due to the high increases in assessed values caused by market forces.

Farmland Assessment Act/Greenbelt:

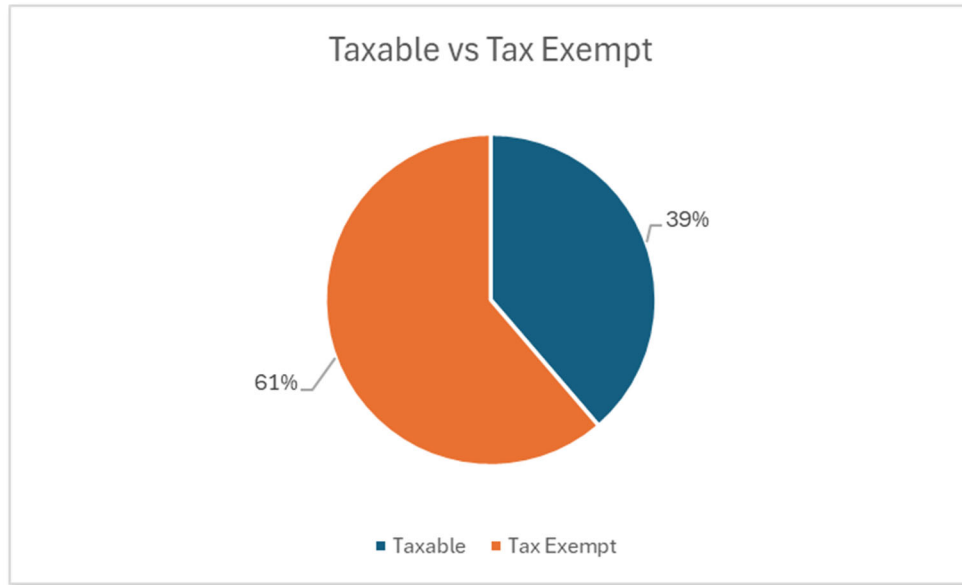
Greenbelt is a voluntary program that alters the tax structure for a parcel. Rather than being taxed based on the market value, properties in Greenbelt are taxed according to their agricultural production potential. This potential is calculated in collaboration with Utah State University and the Utah State Tax Commission. The production capability is measured using a scale known as the Animal Unit Month (AUM). There are 8,770 parcels in Utah County classified under Greenbelt, and the majority of the county's taxable land falls within this classification. The table below illustrates the extent of Greenbelt land in Utah County.

Taxable County Parcel Acreage Use by Type				
Greenbelt Designations				
Use Type	Total Acres	% of Total Acres	Acres in Greenbelt	% of Use Type in Greenbelt
Commercial	28,584	6.1%	5,695	19.9%
High Density Residential	3,588	0.8%	140	3.9%
Other	48	0.0%	0	0.0%
Other Residential	6,220	1.3%	5,473	88.0%
Single Family	78,427	16.6%	29,149	37.2%
Vacant & Agricultural	354,934	75.2%	298,583	84.1%
All Types	471,804	100.0%	339,042	71.9%

Exempt Parcels:

Properties used for religious, educational, charitable, or government purposes are exempt from property taxes. In Utah County, there are 36,000 tax-exempt parcels, which tend to be larger than taxable parcels. The average size of a tax-exempt parcel is 21 acres, compared to just 2 acres for taxable parcels. In fact, the majority of land in Utah County is tax-exempt.

The following chart displays the percentage of the land in Utah County that is taxable vs. tax-exempt.



FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
County Assessor	1	1	1	1	1
Ad Valorem Commercial Appraiser I	1	1	2	2	1
Ad Valorem Commercial Appraiser II	1	1	1	1	1
Administrative Associate - Assessing and Collecting	1	1	1	1	-
Administrative Associate - Assessor	-	-	-	-	1
Appraisal Auditor	1	1	1	1	-
Appraisal Supervisor	3	3	4	4	-
Appraiser I	2	1.75	5	3	-
Appraiser II - Residential	3	3	4	5	2
Appraiser III - Residential	10.75	9.75	6.75	7.75	12
Appraiser Supervisor/Trainer	-	1	-	-	-
Assessment Analyst	1	1	1	1	1
Assessment Technician I	1.75	1.75	1.75	2	-
Assessment Technician II	6	6	6	6	10
Board of Equalization Project Manager	-	-	-	-	1
Chief Deputy - County Assessor	1	1	1	1	1
Commercial Appraisal Officer	-	-	-	-	1
Commercial Appraisal Supervisor	-	-	-	-	1
Commercial Appraiser	2	2	1	2	3
Commercial Appraiser Supervisor	1	1	1	1	-
Commercial Property Manager	1	1	1	1	-
Data Analyst I	-	-	1	1	-
Data Analyst II	4	4	4	4	3
Data Analyst III	-	-	3	3	5
Data Manager - Assessor	-	-	-	1	-
Data Systems Coordinator	-	-	-	-	1
Farmland Assessment Analyst	1	1	1	1	1
General Manager - Assessor	-	-	-	1	1
Office Supervisor - Assessor	1	1	1	-	-
Parcel Processor	-	-	-	-	1
Personal Property Supervisor	1	1	1	1	1
Real Property Data Manager	-	-	-	-	1
Residential Appraisal Supervisor	-	-	-	-	3
Residential Property Manager	1	1	1	1	-
Senior Support Specialist	4	5	6	7	6
Valuation Manager	-	-	1	1	1
Total FTE	49.5	50.25	57.5	60.75	60

Assessing & Collecting Fund (290) Assessor	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Assessor Fees	\$ -	\$ 4,638	\$ 1,294	\$ 6,000	\$ 3,000
Miscellaneous Revenue	-	-	157,608	-	-
Total Revenues	\$ -	\$ 4,638	\$ 158,902	\$ 6,000	\$ 3,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,395,442	\$ 4,868,051	\$ 5,130,989	\$ 6,362,400	\$ 7,183,762
Overtime	5,865	9,318	15,372	-	-
Time-Limited	88,392	161,972	149,055	144,000	144,000
Supplies, Memberships, & Subscriptions	87,391	95,679	104,970	116,800	61,800
Repairs & Maintenance	3,200	3,716	1,615	5,300	5,300
Utilities & Phones	4,108	3,363	4,589	7,100	14,800
Contract Maintenance	953	658	1,107	1,900	1,900
Professional & Tech Svc	51,030	170,818	177,728	507,000	301,290
Conference, Education & Travel	11,434	29,768	22,721	39,600	59,600
Supplies & Services	162,274	214,283	212,125	267,500	496,784
Internal Service Charges	667,863	957,640	2,053,118	1,246,400	2,600,049
Non-professional services	429	821	-	100	600
Capital Equipment	5,684	8,268	162,272	-	1,000
Total Expenditures	\$ 5,484,065	\$ 6,524,355	\$ 8,035,661	\$ 8,698,100	\$ 10,870,885
Contribution to / (use of) Fund Balance	\$ (5,484,065)	\$ (6,519,717)	\$ (7,876,759)	\$ (8,692,100)	\$ (10,867,885)

KEY PERFORMANCE INDICATORS

Annual Results

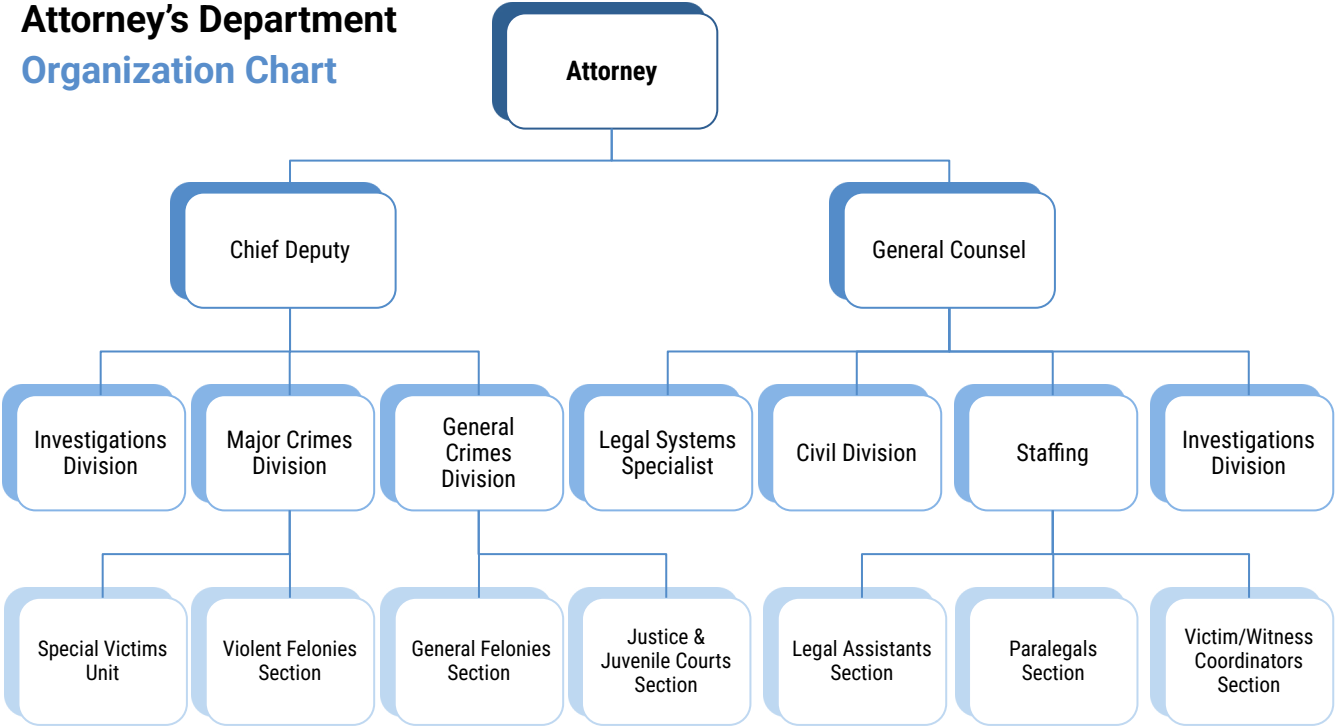
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)		2024	2025
Assessor	Fill Positions	Currently there 6 unfilled positions in the Assessor office. Finish repurposing some of the positions and the positions, post the positions and fill them.	Number of unfilled positions	Annual	Achieved	
Assessor	Appraising Training	Assessor office has ~10 employees training to be licensed appraisers. Complete the training for them to be licensed/ certified appraisers.	Number of employees trained as licensed appraisers	Quarterly	Achieved	
Assessor	Assessment Roll	UCA 59-2-303 requires assessment office to produce the annual assessment roll by May 22 of each year, with a signed certification to the county Auditor. Any delay will delay the tax rate calculation process.	The assessment roll to be delivered to Auditor and state agencies by May 22nd.	Annual May	Achieved	
Assessor	Short Term Rental	Find a different vendor for locating Short Term Rentals	RFP issued and contract signed.	3/15/25	N/A	
Assessor	Appeals	Have a manageable number of appeals. Complete the review of all appeals, for the 2025 assessment roll, by Dec. 2025.	Are appeals completed by December 25?	Annual	Achieved	
Assessor	Greenbelt	Systematic process to apply for greenbelt/ urban farming and onsite visits. Improved technology to track greenbelt applications and enforcement	Is technology to track greenbelt applications and enforcement complete?	6/1/25	N/A	
Assessor	Budget	Fiscal responsibility	Be under budget	Annual	Achieved	

Attorney



Provo City Center Temple - Courtesy of Explore Utah Valley

Attorney's Department
Organization Chart



Attorney

Description

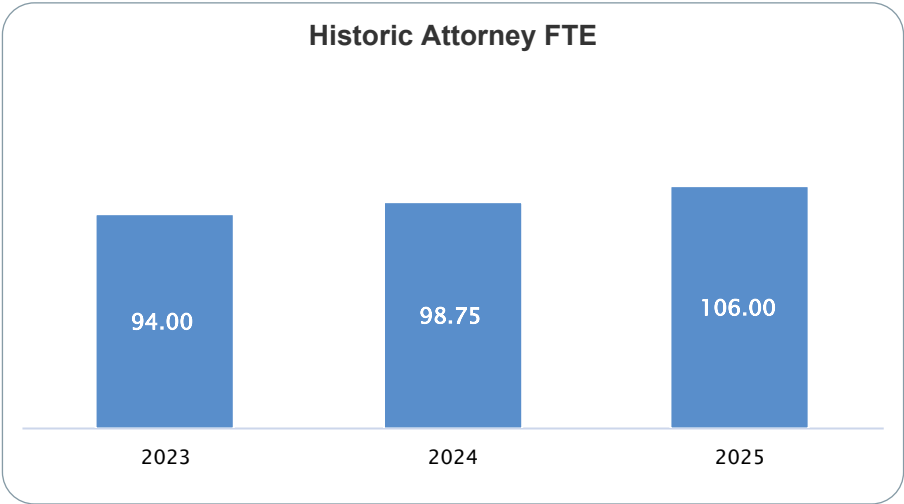
The Office of the Utah County Attorney acts in two primary roles — civil advisor and criminal justice. The Utah County Attorney's office is the advisor to every other elected official in county government and to every Board and Commission in Utah County government.

Divisions in the Utah County Attorney's Office:

- Administration (Fund 100)
- Civil (in Fund 680)
- Criminal (Fund 100)
- Investigations (Fund 100)

Mission

To better serve the citizens of Utah County and to provide greater, specialized assistance to Utah County prosecutors.





Utah County Attorney's Office

Mission Statement

The Utah County Attorney's office protects Utah County by vigorously investigating and prosecuting crime, compassionately assisting crime victims, and diligently providing the highest quality legal representation to Utah County government.

* * *

Growth and Commitment to Justice:

The Utah County Attorney's Office continues to experience strategic growth, enhancing our ability to further our mission to serve and protect our community. This expansion directly benefits county residents by ensuring adequate prosecution resources to address criminal activity throughout the county. The Office's revised structure and increased staff allows the Office to provide more comprehensive attention to victims who might otherwise feel overlooked or who would be actually overlooked with a less-equipped office.

The new office structure that the Utah County Attorney's Office implemented in 2023 is meeting the Office's goals of: (1) ensuring that those assigned to cases have the necessary expertise to prosecute those cases; (2) putting middle managers in place so the Office can be more responsive to the needs of both employees and office operations; and (3) increasing office efficiency. That re-structuring is summarized in the table below:

Chief Deputy

- Major Crimes Division
 - *Special Victims Unit (SVU)*
 - *Violent Felonies Section*
- General Crimes Division
 - *General Felonies Section*
 - *Justice & Juvenile Courts Section*
- Investigations Division

Chief of Staff

- Investigations Division
- Staffing
 - *Legal Assistants Section*
 - *Paralegals Section*
 - *Victim/Witness Section* *Coordinators*
- Civil Division
- + Legal Systems Specialist (new position)

This restructuring has increased Office morale, decreased turnover, and enabled the Office to attract well-experienced prosecutors when vacancies have occurred. Most importantly, the re-structuring has allowed the Office to continue prosecuting a significantly higher number of cases than were previously prosecuted, and to do so with a notable success rate, as detailed below.

Given our commitment to crime victims and the unique challenges posed by sexual assault cases (often referred to as special victim cases), the Office made it a priority in 2024 to strengthen our Special Victims Unit by successfully seeking to add four new attorneys. Sexual assault cases, which often have profound and lasting impacts on our community, require dedicated resources and specialized expertise to prosecute effectively. The Office is deeply grateful to the County Commission's commitment to public safety, as demonstrated by its decision to fund these new positions beginning with the 2025 budget year.

The Office's administration, led by the County Attorney and Chief Deputy Attorneys, demonstrates an unwavering commitment to excellence in prosecution. Our leadership team invests significant time and effort in ensuring that all attorneys and staff receive comprehensive training and essential resources. This investment enables our team to deliver the highest level of professional service in pursuit of justice for each case we handle.

The administration also actively engages in legislative advocacy to strengthen victims' rights and ensure that the criminal justice process is fair to both defendants and victims. This multifaceted approach reflects our dedication to serving not just immediate prosecutorial needs but also advancing long-term improvements in our criminal justice system.

Continued Increased Prosecution

Some 80% of the County Attorney's work is prosecuting criminal offenders, particularly those who commit felonies.

Attorneys in the **Major Crimes Division** prosecute cases involving crimes that pose the greatest danger to the public's safety. As explained, the *Special Victims Unit* prosecutes sexual predators (e.g., rape, sodomy, child sexual abuse, child pornography). The *Violent Felonies Section* prosecutes the most physically violent offenders (e.g., robbery, kidnapping, aggravated assault, homicide).

Attorneys in the **General Crimes Division** have the heaviest caseloads, prosecuting those who commit the many other crimes that undermine the social fabric of our community. Attorneys in the *General Felonies Section*—who on average handle an overwhelming 185 open cases each—prosecute those who commit drug crimes, burglaries, thefts, white collar crimes, and serious DUI offenses, to name a few. Attorneys in the *Justice & Juvenile Courts Section* handle cases in two different courts. Two attorneys are assigned to the Utah County Justice Court. These attorneys prosecute those who commit misdemeanors and infractions occurring in unincorporated Utah County and other small cities that have contracted for our services. Four attorneys are assigned to Fourth District Juvenile Court, where our attorneys prosecute juveniles who commit crimes ranging from misdemeanors to felonies, including a disturbingly high number of sex offenses.

The tough-on-crime policies the Utah County Attorney's Office instituted in 2023 resulted in dramatic increases in the filing of cases involving felony offenses in Provo's Fourth District Court. In 2023, felony case filings increased 75% over the previous year. Likewise, general misdemeanor filings increased 29%, and Misdemeanor DUI filings

increased 112%. Those caseloads remained steady in 2024 and the Office's restructuring has allowed it to successfully sustain this increased level of prosecution.

Notable Cases

Perhaps the most notable case the Office resolved in 2024 involved the aggravated murder of Provo Police Officer Joseph Shinnars. A jury convicted **Matt Frank Hoover** as charged of Aggravated Murder, a first-degree felony, Possession of a Dangerous Weapon by a Restricted Person, a third-degree felony, Evading, a third-degree felony, and Possession of Methamphetamine with priors, a third-degree felony. Chad Grunander and Tim Taylor expertly handled the case. Although the trial lasted several weeks, the jury returned its guilty verdicts after deliberating just a few hours. At sentencing, Judge Powell followed the State's recommendation and imposed a life sentence without the possibility of parole on the Aggravated Murder charge and imposed consecutive statutory sentences on the other charges. This was a satisfying conclusion to a very important case for the community and the Office that took years to bring to trial because of the Covid-19 pandemic and conflicts with defense counsel.

Some of the other notable case resolutions include:

Brent Taylor, former Utah Valley Youth Symphony director, pled guilty to attempted forcible sodomy and was sentenced to three years to life in prison after sexually abusing young teen boys for decades. This was a difficult case to prosecute because it involved delayed reports of abuse and statute of limitations issues.

Heavenly Faith Garfield pled guilty to Manslaughter, a second-degree felony, after shooting and killing her friend, Brooklyn Barrett, as part of an aborted suicide pact. The case was very emotionally charged for all involved.

A jury convicted **Jonathan Castro** of Rape, a first-degree felony, and the judge agreed with our sentencing recommendation of five years to life in prison for his rape of a woman at Alligator Park in Provo.

A jury convicted **Jacob Michael Joseph Davis** of two counts of Aggravated Sexual Abuse of a Child, first-degree felonies, for repeatedly removing his 11-year-old stepdaughter's clothes and groping her. The judge sentenced Davis to concurrent prison sentences of 15 years to life.

Chase Caimi pled guilty to murder as a second-degree felony, and his girlfriend, **Chelsea Acres Breese**, pled guilty to obstructing justice, also a second-degree felony, for the random shooting of Bobby Pool as he sat in the driver's seat of his van that was parked in an industrial area in Springville.

Jonas Faamausili pled guilty to manslaughter as a third-degree felony after barreling his cement truck through two stoplights on Redwood Road in Lehi and hitting a car driven by a Salt Lake deputy on his way to work, killing him.

Christian Taele pled guilty to murder, a first-degree felony, and was sentenced to 15 years to life for the random killing of Ryan Hooley in Spanish Fork.

Mark Roberts pled guilty to attempted murder, a second-degree felony, for shooting his brother-in law in Eagle Mountain in a dispute over the care of their elderly father.

John Jeffrey Williams pled guilty to homicide by assault, a third-degree felony for punching Michael Brown in the face, killing him, during a road rage incident in Lehi.

Seth Hendrickson, the Gunnison Police Chief, pleaded guilty to two counts of possession of a controlled substance, class A misdemeanors, and Official Misconduct, a class B misdemeanor.

Continued Commitment to Problem-Solving Courts

The Utah County Attorney's Office also continues to support and participate in three problem-solving courts: *Drug Court*,¹ *Mental Health Court*,² and *Veterans' Court*.³ The Utah Legislature established these courts to better help the many offenders who end up in the criminal justice system time and time again due to drug addiction and mental illness, including many veterans returning home from combat. Traditional sanctions for offenders, such as probation and imprisonment, are usually inadequate in addressing the root causes of these individuals' behavior. In these problem-solving courts, judges, prosecutors, and defense attorneys work together to create individualized plans for each offender.

Investigations

The Investigations Division is comprised of highly experienced police officers with over 150 years of combined law enforcement service, all of whom have attained the rank of sergeant or higher. Under the direction of the County Attorney, they investigate complex financial crimes, political corruption, police officer-involved critical incidents, conflict cases, and other high-level offenses while also assisting other agencies with major cases. These investigations often take months or years to complete.

In 2024, the Investigations Division handled multiple high-dollar theft and fraud cases, with total estimated losses exceeding 11.3 million dollars to Utah County residents. Additionally, the Division's forensic data investigator analyzed over 19 terabytes of digital evidence, providing critical support in building strong cases.

The investigators are committed to their work and remain dedicated to supporting the Utah County Attorney's Office and law enforcement agencies throughout the county.

Civil Division

The Civil Division of the Utah County Attorney's Offices acts as the legal advisor to all of Utah County's government departments, agencies, and boards. The Civil Division offers legal counsel and training to department heads and staff, drafts and reviews contracts, and defends various claims against the County.

¹ Drug courts work by recognizing that unless substance abuse ends, fines and jail time are unlikely to prevent future criminal activity. Consequently, drug courts focus on frequent testing and court supervision to eliminate drug addiction as a long-term solution to crime. <https://www.utcourts.gov/en/about/courts/problem-solving-courts.html>.

² Mental health courts offer those offenders with certain mental disorders a court-supervised intensive treatment program. This program requires regular in-person appearances with the assigned judge, treatment, counseling, drug testing, and compliance with medication requirements.

³ The mission of the Veterans Court is to assist veterans to heal their mental, emotional, and physical wounds, restore their honor and responsibility, and promote public safety through judicial supervision and treatment services. Ultimately, its mission is to ensure that veterans lead productive lives not in conflict with the laws of society. See *Utah County Veterans Treatment Court Policies and Procedures*.

Agencies and Boards Served

- Board of Adjustment
- Board of Equalization
- Board of Health
- Career Service Council
- County Risk Management
- GRAMA Officer
- Historical Preservation Commission
- Justice Coordinating Council
- Municipal Building Authority of Utah County
- Planning Commission
- Civil Commitments at Utah State Hospital
- Utah County Fair
- Utah Valley Convention & Visitors Bureau
- Wasatch Behavioral Health Services

Departments Served

- Agriculture Inspection
- Assessor
- Auditor
- Children's Justice Center
- Clerk
- Commission
- Community Development
- Health Department
- Human Resources
- Information Systems
- Justice Court
- Public Works
- Recorder
- Senior Services
- Sheriff
- Substance Abuse Division
- Surveyor
- Treasurer
- USU Extension Services

Civil Division Highlights from 2024

- Advised the County on the new data privacy and record retention requirements passed by the state legislature in HB 491 (2024 legislative session).
- Processed 4,248 requests for records under the Government Records Access and Management Act (GRAMA), more than double the number of requests in 2023.
- Conducted 875 civil commitment hearings.
- Defended several tax appeal cases before the Utah State Tax Commission to ensure compliance with Utah Property Tax Law.
- Oversaw more than 20 annexations and a new city incorporation.
- Helped the County enter into a much-needed new contract with the Utah County Public Defender's Office.

Attorney – Administration

Description

The Administration division is led by elected County Attorney Jeffrey S. Gray and is responsible for management of the office, including internal oversight of all division financial budgets, payroll, travel, and purchasing. It is also responsible to prepare and present budget numbers to the County Commission for approval and manage all costs for trial and litigation. The County Attorney is responsible for management of the Civil, Criminal, and Investigations divisions. All support staff is directed through the Administration division to these teams.

FTE - Attorney Admin

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administration:					
County Attorney	1	1	1	1	1
Chief Deputy - County Attorney	1	1	1	1	1
Confidential Administrative Associate - Attorney	1	1	1	1	1
Data Specialist - Attorney	-	1	1	-	-
Deputy County Attorney III	1	1	1	1	-
Deputy County Attorney V	1	1	1	-	1
Financial Assistant - Attorney	1	1	1	-	-
Office Administrator - Attorney	-	-	-	1	-
Office Manager - Attorney	-	-	-	-	1
Office Specialist - Attorney	-	-	1	1	1
Paralegal	1	1	1	1	-
Paralegal I	-	-	-	-	1
Senior Policy Advisor - Attorney	-	0.75	1	1	-
Total Administration	7	8.75	10	8	7

General Fund (100) Attorney - Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 678,900	\$ 765,696	\$ 1,104,865	\$ 1,019,100	\$ 1,178,349
Overtime	-	33	53	-	-
Time-Limited	11,698	-	-	-	-
Supplies, Memberships, & Subscriptions	17,180	23,795	32,295	27,500	33,067
Repairs & Maintenance	714	113	423	400	400
Utilities & Phones	1,088	728	2,072	1,900	1,900
Contract Maintenance	473	796	1,413	1,800	1,800
Professional & Tech Svc	75,569	74,819	2,632	1,600	1,600
Conference, Education & Travel	926	3,880	6,340	4,800	4,800
Supplies & Services	1,117	83,335	2,115	2,500	2,520
Internal Service Charges	139,672	239,242	168,777	353,400	382,786
Capital Equipment	-	235	-	-	-
Total Expenditures	\$ 927,337	\$ 1,192,672	\$ 1,320,985	\$ 1,413,000	\$ 1,607,222
Contribution to / (Subsidized by) General Fund	\$ (927,337)	\$ (1,192,672)	\$ (1,320,985)	\$ (1,413,000)	\$ (1,607,222)

Grants Fund (248) Attorney - Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Donations	\$ -	\$ 18,598	\$ 9,541	\$ 21,500	\$ 21,500
Total Revenues	\$ -	\$ 18,598	\$ 9,541	\$ 21,500	\$ 21,500
Expenditures:					
Supplies & Services	\$ -	\$ 18,598	\$ 9,541	\$ 21,500	\$ 21,500
Total Expenditures	\$ -	\$ 18,598	\$ 9,541	\$ 21,500	\$ 21,500
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Attorney – Prosecution

Description

As directed by the County Attorney, the Criminal Division screens, reviews, and prosecutes all Felony crimes and some Class A crimes that occurred in Utah County. The Criminal Division is responsible for the prosecution of criminal cases in the district courts, juvenile court, and the Utah County Justice Court as well as three specialty courts – Veterans Court, Drug Court, and Mental Health Court

Mission

To hold offenders accountable while adhering to the prosecutorial standards of ethical prosecution. The Attorney's Office will file those charges for which there is a reasonable likelihood of success at trial based on admissible evidence. The Attorney's Office will ensure that we are responsive to victim needs and that victims are treated with the utmost respect, dignity, and professionalism. Prosecutors will use wisdom and good judgment to evaluate and prosecute each case with the protection of the community always the end goal.

FTE - Attorney Prosecution

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Criminal:					
Case Management Supervisor - Justice, Education, and Training Initiative	-	-	1	1	-
Deputy County Attorney	8	5	-	-	-
Deputy County Attorney I	4	4	4	4	-
Deputy County Attorney II	3	3	3	4	1
Deputy County Attorney III	11	11	11	12	27
Deputy County Attorney IV	10	10	10	11	11
Deputy County Attorney V	3	3	3	4	4
Division Chief - Community Services	-	-	1	-	-
Division Chief - Screening	-	1	1	-	-
Lead Victim and Witness Coordinator - Attorney	-	-	1	1	-
Legal Assistant	18	19	20	20	-
Legal Assistant I	-	-	-	-	10
Legal Assistant II	-	-	-	-	11
Legal Systems Coordinator	-	-	-	-	1
Legal Systems Specialist	-	-	-	1	-
Office Specialist - Attorney	1	-	-	-	-
Paralegal	3	3	3	4	-
Paralegal I	-	-	-	-	2
Paralegal II	-	-	-	-	3
Program Manager - Justice, Education, and Training Initiative	-	-	1	1	-
Victim & Witness Coordinator - Attorney	1	1	-	-	-
Victim and Witness Coordinator - Attorney	2	2	4	8	8
Total Criminal	64	62	63	71	78

General Fund (100) Attorney - Prosecution	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Miscellaneous Revenue	\$ -	\$ -	\$ 917,067	\$ -	\$ -
Attorney Voca Grant	3,333	-	-	-	-
Attorney Fees (Prosecution)	115,553	75,330	126,552	87,500	125,000
Total Revenues	\$ 118,886	\$ 75,330	\$ 1,043,619	\$ 87,500	\$ 125,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 7,517,065	\$ 7,252,130	\$ 8,052,988	\$ 9,632,900	\$ 11,832,440
Overtime	1,392	18,124	2,249	-	-
Time-Limited	65,982	151,721	124,228	228,000	228,000
Supplies, Memberships, & Subscriptions	56,617	26,429	49,266	35,900	38,700
Repairs & Maintenance	8,443	2,300	8,083	8,000	8,000
Utilities & Phones	11,622	12,114	13,570	12,600	15,758
Contract Maintenance	1,968	2,832	4,289	4,700	4,700
Professional & Tech Svc	59,766	64,159	25,625	140,000	140,000
Conference, Education & Travel	23,484	25,059	21,707	62,600	98,200
Supplies & Services	11,403	10,795	139,706	180,500	188,230
Internal Service Charges	765,350	813,282	922,680	1,045,600	1,192,333
Non-professional services	603	713	-	-	-
Capital Equipment	-	9,161	920,783	7,000	18,800
Total Expenditures	\$ 8,523,695	\$ 8,388,819	\$ 10,285,174	\$ 11,357,800	\$ 13,765,161
Contribution to / (Subsidized by) General Fund	\$ (8,404,809)	\$ (8,313,489)	\$ (9,241,555)	\$ (11,270,300)	\$ (13,640,161)

Grants Fund (248) Attorney - Prosecution	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Attorney VOCA Grant	\$ 91,343	\$ 39,622	\$ -	\$ -	\$ -
Charges For Services	-	1,788	3,514	10,000	10,000
Total Revenues	\$ 91,343	\$ 41,410	\$ 3,514	\$ 10,000	\$ 10,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 61,952	\$ 37,911	\$ -	\$ -	\$ -
Supplies, Memberships, & Subscriptions	4,319	1,843	3,514	10,000	10,000
Repairs & Maintenance	398	-	-	-	-
Utilities & Phones	1,485	-	-	-	-
Conference, Education & Travel	900	-	-	-	-
Supplies & Services	5,533	(69)	-	-	-
Internal Service Charges	4,945	1,724	-	-	-
Capital Equipment	13,280	-	-	-	-
Total Expenditures	\$ 92,812	\$ 41,409	\$ 3,514	\$ 10,000	\$ 10,000
Contribution to Fund / (Use of) Balance	\$ (1,469)	\$ 1	\$ -	\$ -	\$ -

Attorney – Civil

Description

The Civil Division of the Utah County Attorney's Office acts as the legal advisor to all of Utah County's Government Entities. The Civil Division provides legal counsel, drafts contracts, and provides advice to the County Commission and the various county departments, boards, and agencies. The Civil Division defends all actions and claims brought against Utah County. It also prosecutes all actions for the recovery of debts, fines, penalties, and forfeitures accruing to Utah County. The Civil Division drafts, checks, and validates any contracts written and offered by the County.

Mission

To provide sound legal advice to the County Commission and county departments, boards, and agencies in a manner that protects Utah County and advances the goals of Utah County as a whole.

FTE - Attorney Civil

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Civil:					
Deputy County Attorney I	1	1	1	2	-
Deputy County Attorney II	1	1	1	1	-
Deputy County Attorney III	1	1	1	1	3
Deputy County Attorney IV	2	2	2	2	2
Deputy County Attorney V	2	2	2	1	3
Legal Assistant	3	3	4	4	-
Legal Assistant I	-	-	-	-	3
Legal Assistant II	-	-	-	-	1
Paralegal	1	1	1	0.75	-
Paralegal II	-	-	-	-	1
Total Civil	11	11	12	11.75	13

Administrative Services Fund (680) Attorney - Civil	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Attorney Fees (Civil)	\$ 14,891	\$ 11,203	\$ 12,043	\$ 10,000	\$ 19,500
Intragov - Admin Charges	1,543,417	1,732,242	1,934,372	2,007,700	2,532,275
Total Revenues	\$ 1,558,308	\$ 1,743,445	\$ 1,946,415	\$ 2,017,700	\$ 2,551,775
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,347,090	\$ 1,375,277	\$ 1,373,298	\$ 1,677,500	\$ 2,064,299
Overtime	116	-	36	-	-
Time-Limited	24,643	17,843	116,674	38,600	38,600
Supplies, Memberships, & Subscriptions	6,298	5,690	7,585	8,100	8,100
Repairs & Maintenance	869	991	1,084	1,100	1,100
Utilities & Phones	2,506	2,562	1,897	3,800	3,800
Contract Maintenance	577	625	585	2,300	2,300
Professional & Tech Svc	14,028	14,391	-	50,000	50,000
Conference, Education & Travel	6,324	6,423	5,939	9,900	9,900
Supplies & Services	10,554	12,343	20,102	28,700	35,780
Internal Service Charges	143,309	179,321	188,956	197,700	221,532
Non-professional services	139	105	-	-	-
Capital Equipment	1,758	100	392	-	-
Depreciation	97	1,166	1,166	-	1,166
Total Expenditures	\$ 1,558,308	\$ 1,616,837	\$ 1,717,714	\$ 2,017,700	\$ 2,436,577
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ -	\$ 126,608	\$ 228,701	\$ -	\$ 115,198

Attorney – Investigations

Description

Description: The Utah County Attorney's Office has established an Investigations Division to support the office in the prosecution of crimes, and assist in the investigation of financial crimes, political corruption, police officer involved shootings, and computer crimes. The Investigations Division aids Utah County police agencies in digital forensic examinations. The Investigations Division handles conflict cases for state and local law enforcement agencies.

Mission

To assist the County Attorney's Office in investigating or prosecuting offenses that are within the jurisdiction of the County Attorney.

FTE - Attorney Investigations

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Investigations:					
Bureau Chief - Investigations	1	1	1	1	1
Legal Assistant	1	1	1	1	-
Legal Assistant I	-	-	-	-	1
Paralegal	1	1	1	1	-
Paralegal II	-	-	-	-	1
Sergeant - Investigations	4	5	6	5	5
Total Investigations	7	8	9	8	8

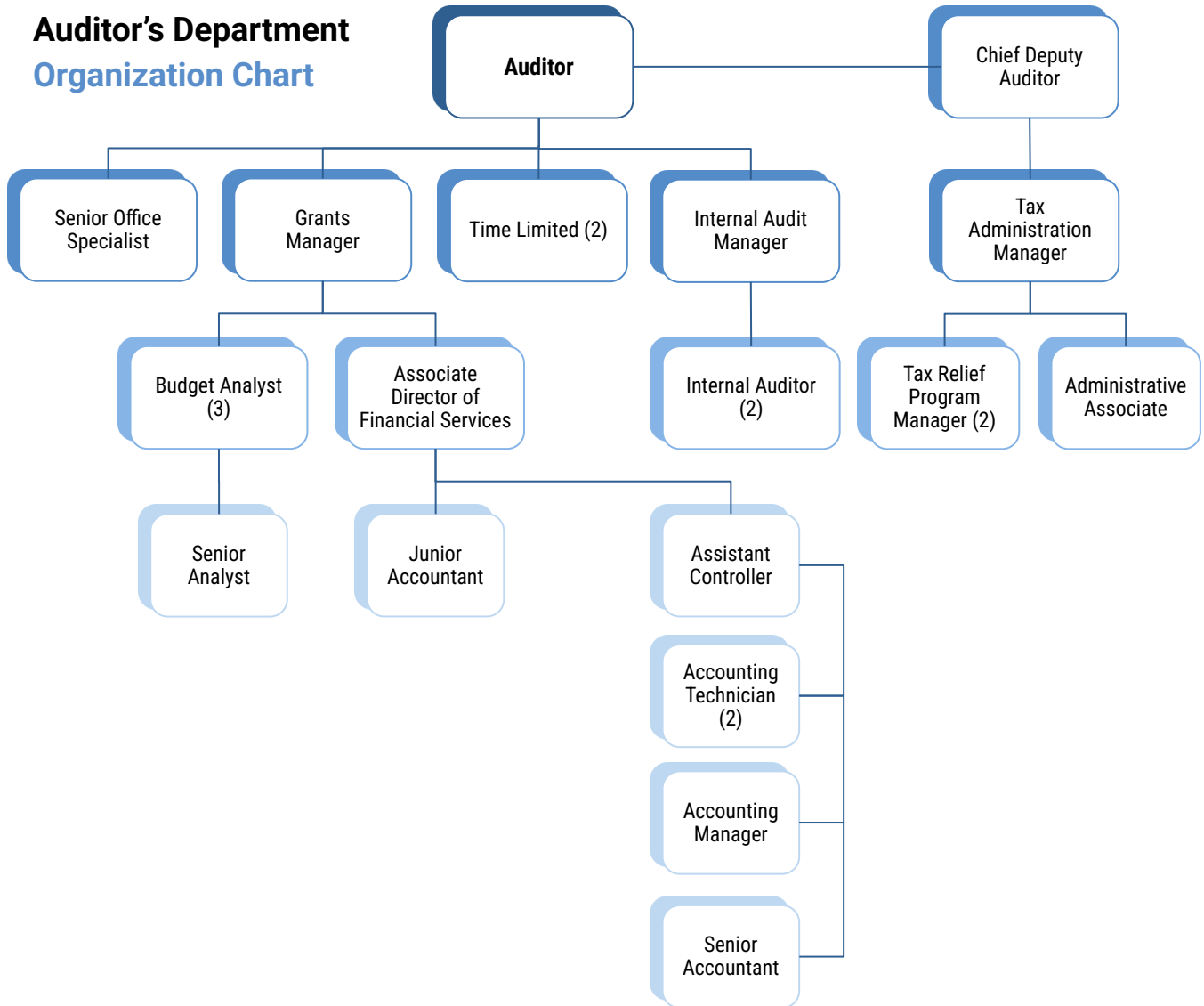
General Fund (100) Attorney - Investigations	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 823,631	\$ 1,156,433	\$ 1,166,135	\$ 1,160,100	\$ 1,262,586
Overtime	871	1,508	-	6,600	6,600
Time-Limited	3,271	11,497	25,333	26,800	26,800
Supplies, Memberships, & Subscriptions	7,719	9,808	3,129	7,500	7,500
Repairs & Maintenance	2,331	25,362	13,236	13,900	13,900
Utilities & Phones	2,372	4,275	3,857	3,900	3,900
Contract Maintenance	433	456	698	1,800	1,800
Conference, Education & Travel	9,024	12,300	9,841	20,800	20,800
Supplies & Services	32,035	37,392	39,156	36,000	42,080
Internal Service Charges	175,379	215,951	282,617	232,700	362,904
Capital Equipment	4,200	5,233	1,243	-	-
Total Expenditures	\$ 1,061,266	\$ 1,480,215	\$ 1,545,245	\$ 1,510,100	\$ 1,748,870
Contribution to / (Subsidized by) General Fund	\$ (1,061,266)	\$ (1,480,215)	\$ (1,545,245)	\$ (1,510,100)	\$ (1,748,870)

Auditor



Fall Leaves - Courtesy of Explore Utah Valley

Auditor's Department Organization Chart



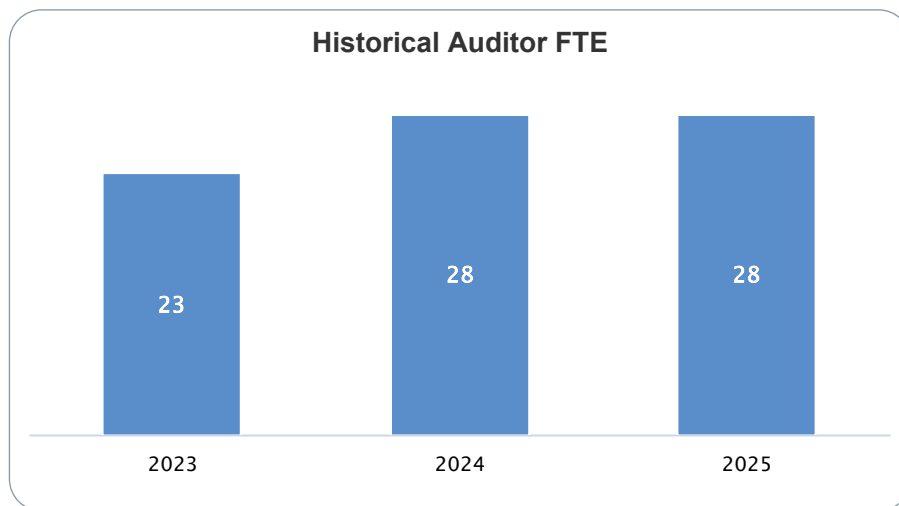
Auditor

Description

The Auditor's office is responsible for managing the county budget, purchasing, and accounting & record-keeping functions. Other duties include conducting bid openings; auditing County government departments; and training staff throughout the county on financial policies, procedures, and other practices.

The Auditor office is comprised of the following divisions:

- Tax Administration (Fund 290 - Assessing & Collecting fund)
- Financial Services (Fund 680 - Administrative Services Fund)
 - Administration
 - Accounting and financial reporting
 - Budget
 - Internal Audit
 - Purchasing



Utah County Auditor



Mission Statement

Our mission is to promote data-driven decision making.
We strive for operational effectiveness and efficiency through the application of best practices in government finance.

The Auditor's Office is responsible for accounting, purchasing, and managing the County budget. Other duties include conducting internal audits of financial processes, training county staff on financial policies and procedures, as well as administering property taxes. In 2024, we completed the RFP process to replace the County's internally developed finance system with a commercial Enterprise Resource Planning (ERP) system.

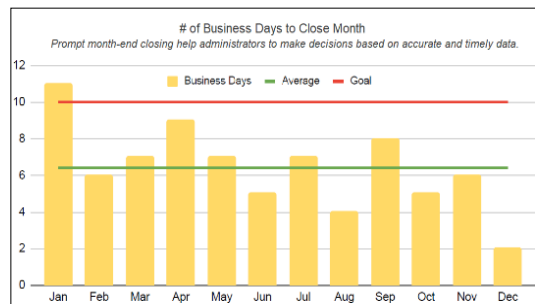
Key Performance Indicators were identified for all finance and audit divisions. Monthly reports are posted by each division (e.g. of days-to-closed chart shown above).

Below are short summaries of some key accomplishments of each division in the Auditor's Office:

Finance

Accounting

- FY2023 financial statement workpapers were sent to the external auditor the earliest since FY2013 (about three weeks).
- Successful implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
- Developed and sent an accounting newsletter which will be an ongoing communication with departments.



Administration

- Created a multi-year financial forecast for the County.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for our 2024 budget. This is the 2nd time we have earned the award.
- Funded the production of new videos to assist the public to understand county operations for the Assessor, Public Works, Children's Justice Center, Sheriff, Cost of growth in Utah County, Commissioners' perspective on county services.
- Assisted the Commission in navigating the Truth in Taxation (TNT) process for the 2025 budget.

Budget

- Revised the agreement with Service Area 6 for Sheriff Services.
- Finalized the inventory of Equipment Replacement Fund Assets.
- Tentative Budget was adopted October 16th two weeks ahead of deadline.
- Final budget adopted on December 18th

Purchasing

- Overhauled the County Procurement Policy to make it more streamlined and up-to-date with best practices.
- The Purchasing Manager and Purchasing Agent both earned the NIGP-CPP certification (National Institute for Government Procurement – Certified Procurement Professional).
- The P-card Portal was fully implemented and is used by all P-card holders to more easily reconcile transactions.

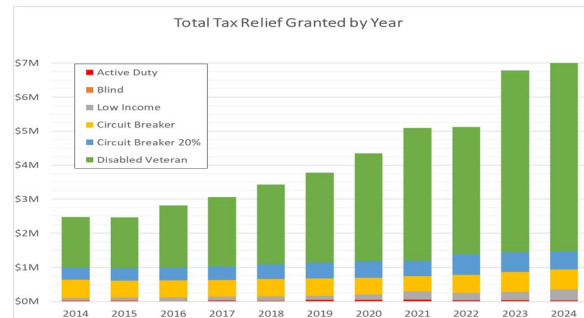
Internal Audit

- 15 engagement reports produced,
- 135 recommendations made,
- 100% internal audit plan completion,
- 1.7-day Hotline tip response time

Dollars Audited	Recommendations Made
\$887.8M	137
vs. target \$12.0M	vs. target 12

Tax Administration

- During 2024, over \$7.78M in tax relief was granted to 4,835 households. This represents a 52% and a 10.4% increase over 2023.
- In 2024, valuation appeals were made on 2,134 parcels (603 appeals were filed) and in 46 cases, the decisions were appealed to the State. This represents a 46.4% increase in appealed parcels, and a 57.9% decline in cases appealed to the State compared to 2023.



2025 Goals & Initiatives

- Accounting – Initial implementation ERP system completed and ready for use 2026.
- Accounting – Meet key performance indicators related to month-end closing and enrollment in electronic payments.
- Budget – Develop a new wage and benefit policy for baseline budgeting.
- Budget – Budget policy manual completed
- Internal Audit – Provide assurance on capital assets and inventory based on 2025 audit plan
- Internal Audit – Review and incorporate Oracle ERP controls and audit processes into future engagements.

In sum, throughout 2024, Auditor Office staff made great strides in improving processes within our department and throughout the County and moved the needle in the right direction with respect to transparency to the public. We have laid the foundation for continued improvements in 2025.

Respectfully submitted,

Rodney W. Mann
Utah County Auditor

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Auditor:					
Director of Financial Services	1	1	1	1	1
Accountant	1	0.75	1	1	-
Accounting Manager	-	-	-	1	1
Accounting Technician	5	3	2	2	2
Assistant Budget Manager	-	-	-	1	1
Assistant Controller	-	-	1	1	1
Associate Director - Financial Services	-	-	-	-	1
Associate Director of Financial Services	-	-	-	1	-
Audit Manager	1	1	1	1	1
Budget Analyst	1	1	1	3	2
Budget Manager	2	1	1	1	1
Chief Deputy - County Auditor	-	-	-	1	0.75
Confidential Administrative Associate - Auditor	1	1	1	-	-
Controller	-	1	1	-	-
County Auditor	1	1	0.75	0.75	0.75
ERP Project Manager	-	-	1	1	1
Finance/Budget Analyst	1	1	1	-	-
FINANCIAL OFFICER	1	-	-	-	-
Grants Accounting Manager	-	-	-	1	-
Grants Compliance Manager	-	-	-	-	1
Junior Accountant	-	-	-	1	1
Purchasing Agent	1	1	1	1	1
Purchasing Manager	1	1	1	1	1
Senior Accountant	-	-	-	-	1
Senior Budget Analyst	-	-	1	1	2
Senior Internal Auditor	2	2	2	1	1
Senior Office Specialist - Auditor	-	1	1	1	1
Staff Internal Auditor	1	-	-	-	-
Training Coordinator	-	-	1	1	1
Total Auditor	20	16.75	19.75	23.75	23.5

Administrative Services Fund (680) Auditor	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Auditor Fees	\$ 4,975	\$ 4,530	\$ 2,570	\$ -	\$ -
Intragov - Admin Charges	1,891,569	1,821,186	2,814,132	4,301,600	4,947,014
Total Revenues	\$ 1,896,544	\$ 1,825,716	\$ 2,816,702	\$ 4,301,600	\$ 4,947,014
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,443,393	\$ 1,465,903	\$ 1,625,484	\$ 2,750,300	\$ 3,180,673
Overtime	2,709	1,137	1,882	4,900	4,900
Time-Limited	9,248	18,418	71,319	51,800	86,600
Supplies, Memberships, & Subscriptions	13,984	13,251	13,837	15,500	15,500
Repairs & Maintenance	1,483	770	2,206	2,700	2,700
Utilities & Phones	705	650	650	1,100	1,100
Contract Maintenance	2,833	1,538	1,379	3,000	3,000
Professional & Tech Svc	2,000	1,040	87,026	110,700	238,500
Conference, Education & Travel	15,949	18,385	31,578	75,000	83,500
Supplies & Services	124,203	70,819	90,500	148,400	77,535
Internal Service Charges	438,719	255,791	749,665	1,461,100	1,371,396
Non-professional services	179	154	-	100	100
Capital Equipment	2,678	2,963	670	-	-
Contributions to Other Governments	-	33	-	-	-
Depreciation	-	146	1,749	-	3,498
Total Expenditures	\$ 2,058,083	\$ 1,850,998	\$ 2,677,945	\$ 4,624,600	\$ 5,069,002
Non-Operating Funding:					
Transfers - Other Funds	\$ 72,263	\$ 79,188	\$ 158,722	\$ 323,000	\$ 159,499
Non-Operating Funding	\$ 72,263	\$ 79,188	\$ 158,722	\$ 323,000	\$ 159,499
Total Cash Funding Requirements	\$ (89,276)	\$ 53,906	\$ 297,479	\$ -	\$ 37,511

KEY PERFORMANCE INDICATORS

Actual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)		2023	2024
Auditor Accounts Payable	Vendors Using ACH	Number of Vendor Contacts to Encourage ACH Enrollment	10	Annually	Achieved - 6.4 days	Achieved - 6.8 Days
Auditor Accounts Payable	Month End Close	Average number of days to close each month	less than 10 business days	Monthly	Achieved - 9.8 Days	Not Achieved - 10.2 Days
Auditor Purchasing	Unreconciled Pcard	% of p-card transactions not reconciled within 30 days	less than 10	Monthly	Achieved - 9.8%	Achieved - 6.0%
Auditor Purchasing	Training Hours Provided	Number of annual training hour provided in-person or online	greater than 10, Revised to 8 for 2024	Annually	Achieved - 13 hours	Achieved - 13.9 hours
Auditor Budget	Meetings with departments	Meetings with departments attended monthly	Attended at least 19 department meetings per month	Annually	N/A	Not Achieved - 18 meetings
Auditor Budget	Analysis of Departmental Budgets	Analysis of departmental budget and other information completed	Complete at least 20 analysis per month	Annually	N/A	Not Achieved - 19 per month
Auditor Internal Audit	Dollars Audited	# of dollars audited	\$12 million audited	Annually	N/A	Achieved - \$888 million audited
Auditor Internal Audit	IA Tip Line	Time to respond to tips on the IA hotline	Respond within 3 days	Annually	N/A	Achieved - 1.69 day average response time

Auditor – Tax Administration

Description

The Tax Administration Division handles all functions related to the Board of Equalization, Tax Relief programs, Certified Tax Rate calculation and distribution of Redevelopment Tax Increment financing.

Funding

Tax Administration receives small amounts of direct revenue from fees. Almost all of the funding for the operation is provided by Assessing & Collecting property tax levies.

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Tax Administration:					
Administrative Associate - Tax Administration	1	1	1	1	1
Chief Deputy - County Auditor	-	-	-	-	0.25
County Auditor	-	-	0.25	0.25	0.25
Deputy Clerk	1	-	-	-	-
Division Manager - Public Services and Tax Administration	1	1	1	1	-
Tax Administration Manager	-	-	-	-	1
Tax Relief Program Coordinator	1	1	1	2	2
Total Tax Administration	4	3	3.25	4.25	4.5

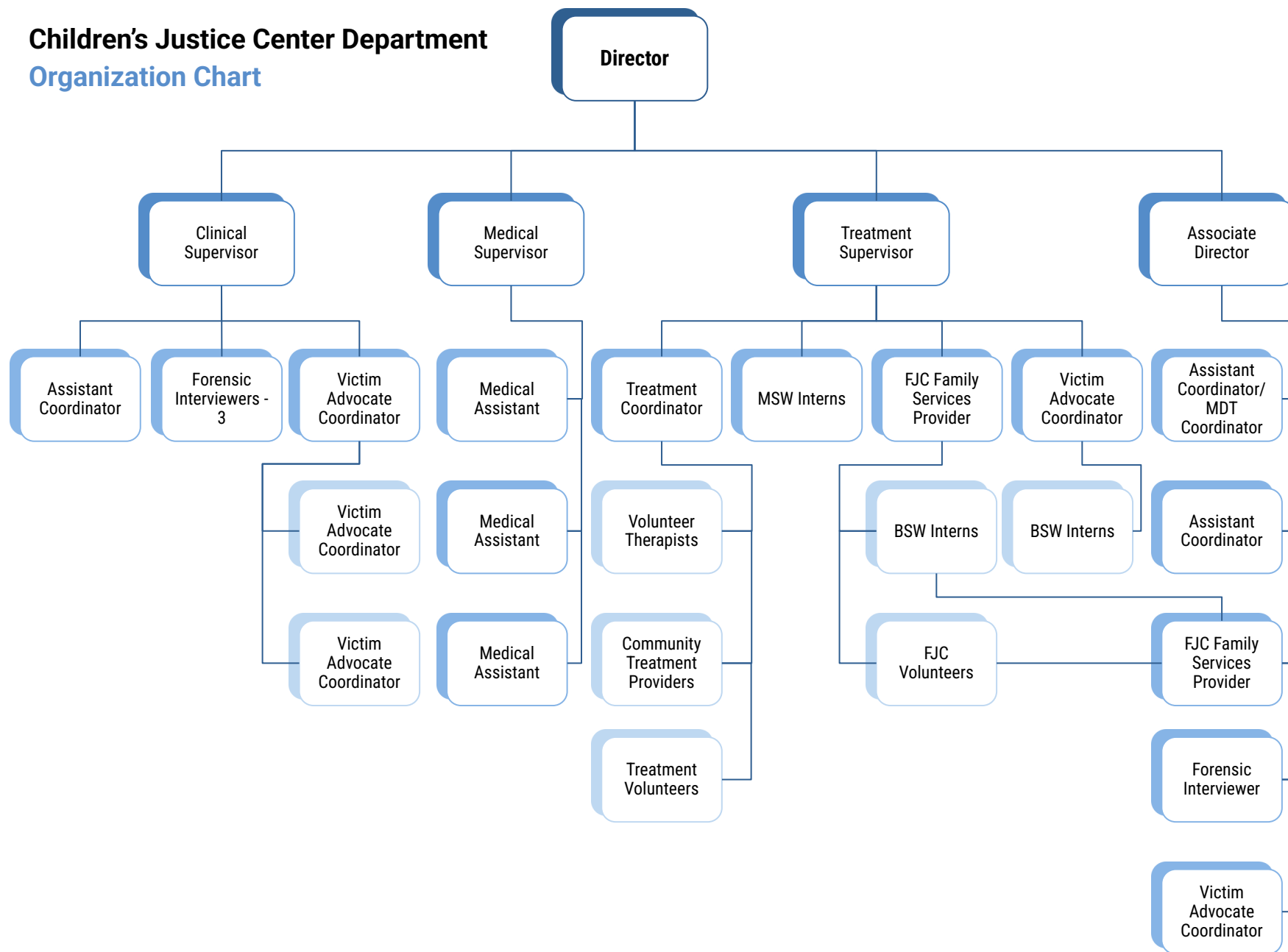
Assessing & Collecting Fund (290) Tax Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Tax Admin Fees	\$ 32,531	\$ 24,340	\$ 26,383	\$ 25,000	\$ 25,000
Total Revenues	\$ 32,531	\$ 24,340	\$ 26,383	\$ 25,000	\$ 25,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 279,920	\$ 292,934	\$ 346,695	\$ 408,400	\$ 469,282
Overtime	833	-	1,867	5,100	5,100
Time-Limited	12,117	-	8,217	-	5,000
Supplies, Memberships, & Subscriptions	81,260	86,888	127,438	150,500	145,500
Repairs & Maintenance	425	250	1,095	1,200	1,200
Contract Maintenance	460	603	511	1,400	1,400
Professional & Tech Svc	50,215	55,201	68,421	82,200	112,200
Conference, Education & Travel	800	213	1,753	5,000	5,000
Supplies & Services	1,705	1,224	1,575	3,400	35,240
Internal Service Charges	45,211	74,425	134,490	186,000	721,107
Capital Equipment	902	1,723	-	25,000	-
Total Expenditures	\$ 473,848	\$ 513,461	\$ 692,062	\$ 868,200	\$ 1,501,029
Contribution to / (use of) Fund Balance	\$ (441,317)	\$ (489,121)	\$ (665,679)	\$ (843,200)	\$ (1,476,029)

Children's Justice Center



Stream on Mt. Timpanogos - Courtesy of Explore Utah Valley

Children's Justice Center Department Organization Chart





CHILDREN'S JUSTICE center

The Utah County Children's Justice Center is a homelike facility that serves children and families who are experiencing the crisis and chaos that follows the disclosure of significant physical or sexual abuse of a child. Our centers are designed to provide a comfortable and child focused environment where the child can feel safe to share their story which will then be used by law enforcement and Child Protective Services as part of their investigation.



315 S 100 East
Provo

In April 2024 our North County Center was finished, and we were able to move into the fully renovated space. Tours of both Centers are available by request. If you're interested in touring either the Provo or American Fork Centers, you can reach out to cjc@utahcounty.gov to set-up a time.

Our department has 26 full and part-time employees providing a range of services to families including medical and therapeutic care. We had 129 volunteers who donated 3,848 hours of services throughout 2024. During the holiday season we were able to serve 291 children and 101 families through donations at our Santa Store.



96 S 100 East
American Fork



2024 STATS

879

INTERVIEWS

At both our Provo and North County Centers.

Medical exams are encouraged for all individuals served by the Center.

223

MEDICAL EXAM

4,270

PEOPLE WHO RECEIVED SERVICES

This includes caregivers, siblings, and other family members who live with the primary victim.

We reach out approximately 2 weeks, 2 months, and 4 months after a family is here at the Center.

1,581

FOLLOW-UPS

508

TRAUMA SCREENERS ADMINISTERED

After the initial screener on site for older kids/teens, there are also two follow-ups that are sent.



2024 Feedback

What did you appreciate the most about your experience at the Center? From Caregivers

- Everyone was friendly and kind. Lots of good resources were offered.
- The sensitivity and understanding of all the employees!
- It was calm and well organized.
- My children said they felt lighter and happy after and that tells me that the staff and center rose above and beyond what we expected.
- A safe place for my child to be interviewed.
- Compassion, empathy, understanding, knowledge.

What did you appreciate the most about your experience at the Center? From Kids

- I liked the kindness of all of the workers and the way they made me feel very comfortable and that the way I felt mattered. Thank you. - 16 year old girl
- You guys helped me feel like something was going to help me fix what happened. You guys made it feel like what happened was not OK and helped me to come and talk about what happened. - 16 year old girl
- I like how the house was so cool! I loved the questions she asked me. - 7 year old girl
- I felt very welcome and safe. - 12 year old boy

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Assistant Clinical Coordinator - CJC	2	2	1	1	1
Assistant Clinical Coordinator - Non-Exempt	1.25	1.25	1.25	1.76	1.75
Associate Director - Children's Justice Center	1	1	1	1	1
Children's Treatment Coordinator I	-	-	1	-	-
Children's Treatment Coordinator II	1	1	1	1	1
Clinical Coordinator II - CJC (Unfilled)	1	-	-	-	-
Clinical Supervisor - CJC	1	1	1	1	1
Director - Children's Justice Center	1	1	1	1	1
Family Services Provider II - Non-Exempt	1	1	1	1	0.5
FORENSIC INTERVIEWER I - CJC	1	1	2	-	-
Forensic Interviewer I - CJC (Non-Exempt)	1	0.5	-	-	-
Forensic Interviewer II - CJC	-	-	-	2	2
Forensic Interviewer II - CJC (Non-Exempt)	-	0.5	-	-	-
Forensic Interviewer Technician	-	-	-	1	1
Medical Assistant - CJC	1	1	1	1	1
Medical Supervisor - CJC - Non-Exempt	0.5	0.75	0.75	0.75	0.75
Nurse Practitioner - CJC - Non-Exempt	-	-	-	0.5	0.5
Nurse Practitioner - CJC (Non-Exempt)	0.5	-	-	-	-
Office Coordinator – Children's Justice Center	-	-	-	-	2
Senior Office Specialist - CJC	2	2	2	2	-
Treatment Supervisor - CJC	1	1	1	1	1
Victim Advocate Coordinator - CJC	2	2	4	3	3
Total FTE	18.25	17	19	19.01	18.5

Children's Justice Fund (250) Children's Justice Center	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 1,555,152	\$ 1,572,767	\$ 1,614,379	\$ 1,762,900	\$ 1,326,930
Charges For Services	100,500	175,760	208,651	133,300	186,122
Miscellaneous Revenue	-	36	19	-	-
Donations	121,273	68,684	76,543	187,500	635,050
Transfers From Other Funds	440,994	503,849	727,124	1,129,900	1,525,621
Total Revenues	\$ 2,217,919	\$ 2,321,096	\$ 2,626,716	\$ 3,213,600	\$ 3,673,723
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,719,265	\$ 1,746,592	\$ 2,040,006	\$ 2,196,100	\$ 2,331,868
Time-Limited	71,052	57,928	23,123	136,400	136,300
Supplies, Memberships, & Subscriptions	10,383	11,181	12,611	43,500	37,646
Repairs & Maintenance	29,256	21,083	29,213	35,800	45,300
Utilities & Phones	21,690	20,680	18,551	21,300	20,200
Contract Maintenance	2,220	2,610	2,736	4,900	4,900
Professional & Tech Svc	5,267	12,397	10,926	15,900	14,200
Conference, Education & Travel	19,567	18,030	16,212	37,200	36,700
Supplies & Services	70,104	52,547	55,192	106,900	51,740
Internal Service Charges	182,916	229,514	233,800	354,600	371,131
Non-professional services	2,788	3,143	1,816	19,400	5,550
Capital Equipment	83,135	18,544	36,683	20,000	21,687
Building Improvements	-	-	40,314	-	-
Restricted Appropriations	-	-	-	221,600	596,501
Total Expenditures	\$ 2,217,643	\$ 2,194,249	\$ 2,521,183	\$ 3,213,600	\$ 3,673,723
Contribution to / (use of) Fund Balance	\$ 276	\$ 126,847	\$ 105,533	\$ -	\$ -

KEY PERFORMANCE INDICATORS

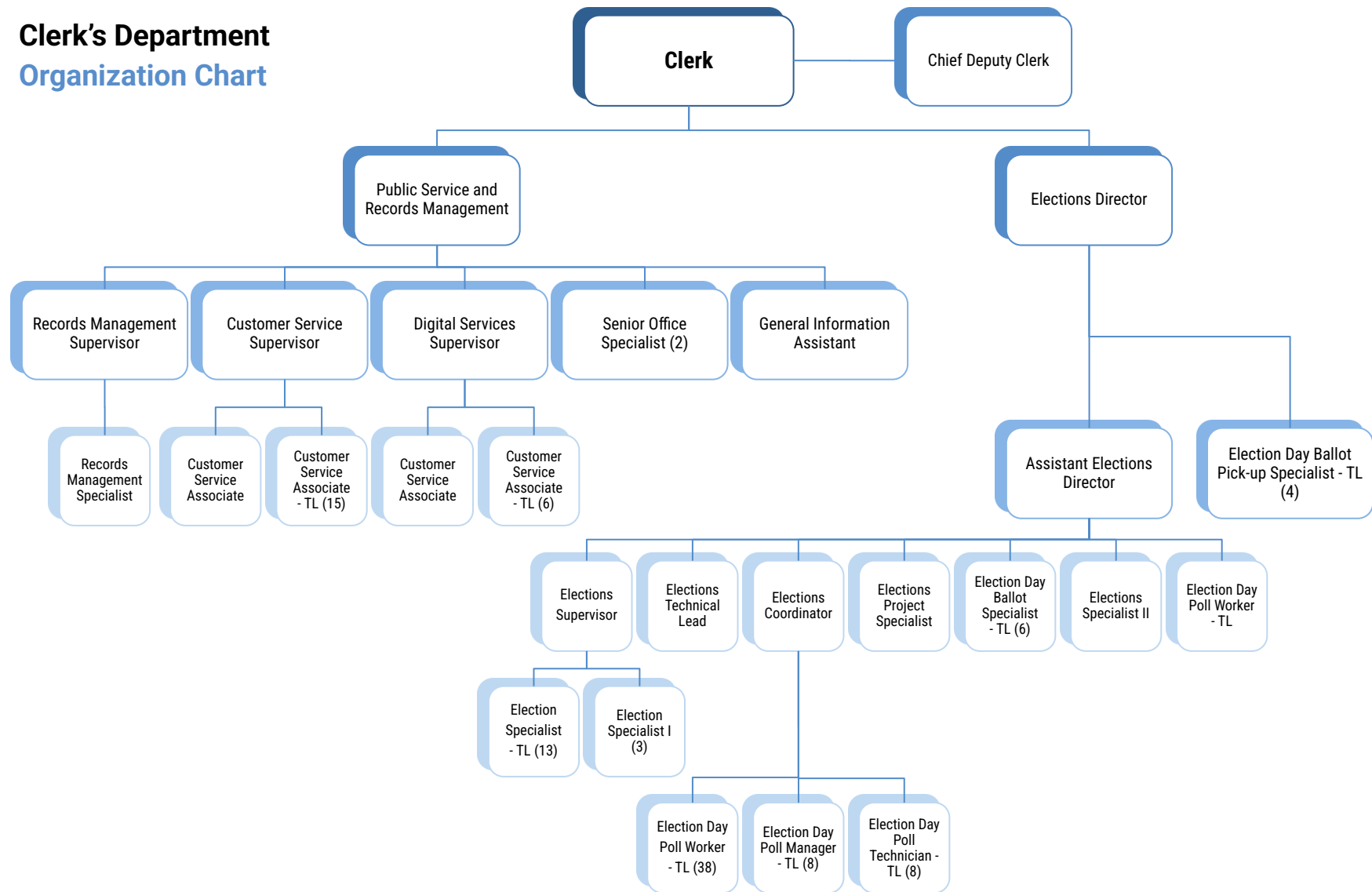
					Annual Results	
Dept		Definition/Description	PI Measure(s)		2024	2025
CJC	Follow-Up Contact	Victims of child abuse and their supportive family members served by the CJC will receive follow-up contact to determine whether they have all the information necessary to support their child, have successfully utilized the provided resources, or encountered any obstacles or barriers to accessing services. Additionally, the contact will help identify if families require further assistance in connecting with resources to better support their child. 100% of victims interviewed at the center will receive follow-up contact in the first 4 months following their initial visit to the Children's Justice Center.	100% of victims interviewed that receive follow-up contact in the months following their initial visit to the Children's Justice Center.	December 31	Achieved - 100%	
CJC	Information and referrals	Primary and secondary victims will receive information and referrals for the services and programs available at the CJC including individual and group therapy, guidance on onsite medical exams, and support with accessing Crime Victim Reparations. The Center will maintain 95% or above "strongly agree" rating on the question, "I was given information about the services and programs provided by the Center," as assessed in our Outcome Measurement Survey.	Respondents rating 95% "strongly agree" rating on services provided.	December 31	Achieved - 97.5%	
CJC	Criminal Justice System	Child victim cases in Utah County will be tracked through the criminal justice system to monitor their progress and collect data on case outcomes and charges filed. 100% of child victim cases will be tracked through the criminal justice system.	100% of child victim cases will be tracked through the criminal justice system.	December 31	Achieved - 100%	
CJC	Child Trauma and Suicide Screening	The Care Process Model (CPM), a traumatic stress and suicide screener developed by Primary Children's Safe and Healthy Families, will be conducted on children age 10 and up who are interviewed at the center. Provide CPM Screenings to 70% of child victims above age 10 and link their families with mental health resources while also teaching them in office interventions.	70% % of CPM Screenings provided to child victims above age 10 and link their families with mental health resources while also teaching them in office interventions.	December 31	Not Achieved - 69%	
CJC	Trauma Focused Therapy	Trauma-focused therapeutic treatment is available to child victims and their supportive family members who may not otherwise have access to mental health treatment due to lack of financial resources. Offer evidence-based trauma therapy sessions to 100% of primary and secondary victims of crime.	100% of primary and secondary victims of crime offered evidence based trauma therapy sessions.	December 31	Achieved - 100%	

Clerk



Making S'mores in the Snowy Mountains

Clerk's Department Organization Chart



Clerk

Overview of the Clerk's Office

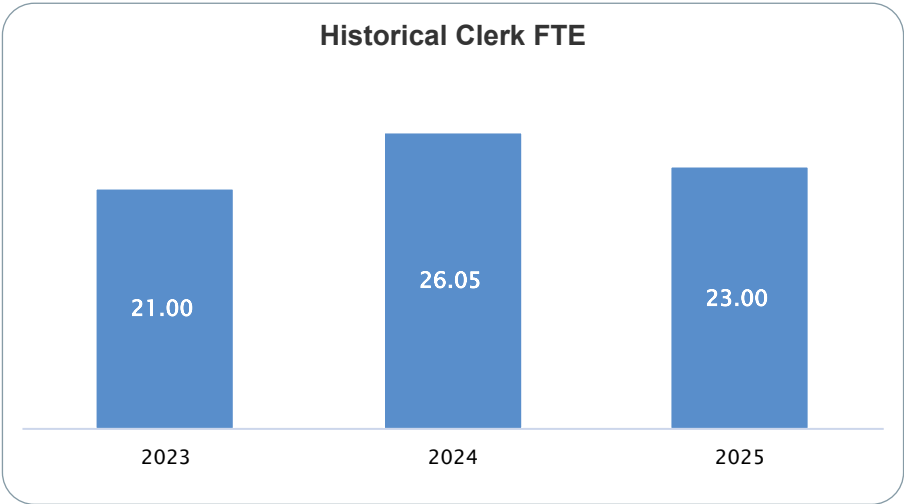
Description

The Clerk's Office is responsible for administering elections and issuing marriage licenses and passports. Other duties include preparing County Commission meeting agendas, taking and transcribing minutes of Commission meetings, publishing legal notices, and administering Oaths of Office.

Purpose and Mission of the Clerk's Office

The purpose of the Clerk's Office is to conduct fair and secure elections; to issue marriage licenses and process passport applications; to secure certain county government records; to prepare and retain all minutes and agendas for the Utah County Commission; and to provide all clerking services required by law.

The mission of the Utah County Clerk's Office is to help Utah County residents by providing seamless, efficient, and fiscally responsible public services related to elections administration and the issuing of marriage licenses and passports.



Clerk – Marriage License & Passports Division

Description

The mission of the Marriage License & Passport Division is to provide individuals access to the services they need through innovative technology and kind, efficient, and thorough customer service. The purpose of the Marriage License Office is to secure for individuals and couples the rights associated with marriage relationships by facilitating the creation, usage, finalization, preservation, and shipping of marriage licenses and certificates. The purpose of the Passport Office is to secure for individuals the rights associated with identity, citizenship, and travel by accepting and executing passport applications and providing passport related customer services.

- 2024 Marriage License & Passport Division Accomplishments
- In February, worked with members of the Utah State Legislature to refine and unanimously pass SB 81, clarifying in Utah law the practice of hosting marriage ceremonies by remote appearance, while establishing important safeguards to protect the process and those involved.
- In March, conducted usability testing on the marriage license application system, using results to modify the design and flow of the application, creating a better experience for couples and their officiants.
- In May, established a Digital Services Center as an extension of the Marriage License Office, doubling the capacity for hosting wedding ceremonies and providing dedicated space for staff to answer phone calls and respond to emails.
- On September 26, 2024, the Center for Digital Government (CDG) awarded the Utah County Clerk's Marriage License & Passport Division with a 2024 Government Experience (GovX) Project Award. This national recognition celebrates the innovative upgrades made to Utah County's digital marriage license system, which has transformed the marriage licensing process by making it more convenient, secure, and accessible to couples worldwide.
- Maintained a 4.9 out of 5 star rating (1,400+ reviews) on the Google Business profile for Utah County Passports and Marriages.

Annual Metrics Update

	2024	% Annual Increase	2023
Passport Applications	10,793	-3.1%	11,138
Passport Photos	9,353	-2.2%	9,563
Marriage Licenses	26,775	25.3%	21,374
Marriage Ceremonies	7,347	41.0%	5,211
Designated Officiants	1,340	53.3%	874
Additional Certified Copies	18,188	42.6%	12,753
Apostille Requests	8,665	63.5%	5,300
Total Paid Services	82,461	24.5%	66,213

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Clerk:					
Chief Deputy - County Clerk	-	-	-	0.2	0.2
Confidential Administrative Associate - Clerk	-	-	-	1	-
County Clerk	-	-	-	0.2	0.2
Customer Service Associate - Clerk	-	-	2	2	1
Customer Service Supervisor	-	-	-	1	1
Deputy Clerk	2	1	-	-	-
Digital Services Supervisor	-	-	-	1	1
Lead Customer Service Associate - Clerk	-	-	-	-	1
Public Services and Records Manager	-	-	-	0.5	-
Public Services Manager	-	-	-	-	0.5
Public Services Team Lead	-	2	2	-	-
Senior Deputy Clerk	1	-	-	-	-
Senior Office Specialist - Clerk	-	-	-	1.2	-
Total Clerk	3	3	4	7.1	4.9

General Fund (100) Clerk	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Marriage Licenses	\$ 555,462	\$ 626,960	\$ 854,440	\$ 920,000	\$ 1,050,000
Clerk Services Fees	472,854	725,263	906,521	898,000	1,480,000
Clerk Passport Fees	345,620	415,215	485,465	498,000	490,000
Total Revenues	\$ 1,373,936	\$ 1,767,438	\$ 2,246,426	\$ 2,316,000	\$ 3,020,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 287,723	\$ 364,277	\$ 529,201	\$ 600,200	\$ 693,564
Overtime	4,045	7,019	6,336	-	10,000
Time-Limited	95,766	232,163	245,491	600,000	460,000
Supplies, Memberships, & Subscriptions	139,424	306,911	423,665	612,200	872,200
Repairs & Maintenance	3,456	3,612	3,224	4,300	9,800
Contract Maintenance	635	1,282	2,778	3,100	3,600
Professional & Tech Svc	40,690	46,409	61,076	46,000	15,000
Conference, Education & Travel	-	3,857	75	7,000	8,000
Supplies & Services	31,505	44,007	51,231	58,200	137,560
Internal Service Charges	138,522	278,314	567,496	531,200	658,612
Non-professional services	342	518	-	-	-
Capital Equipment	1,841	-	674	-	21,000
Total Expenditures	\$ 743,949	\$ 1,288,369	\$ 1,891,247	\$ 2,462,200	\$ 2,889,336
Contribution to / (Subsidized by) General Fund	\$ 629,987	\$ 479,069	\$ 355,179	\$ (146,200)	\$ 130,664

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Clerk	Timely Issuance of Marriage Licenses	Continue to Ensure the Office is Self-Sufficient: The Marriage Licenses and Passports Division is self-sustaining, and we want to ensure to remains that way.	Measured by ensuring that the revenue generated through marriage license fees remains greater than the expenses incurred by the division.	Annually	Achieved	
Clerk	High Customer Satisfaction	Customer Satisfaction: Collect feedback from users who apply for marriage licenses online and in person to gauge satisfaction with the process and look for improvements.	Measured by maintaining our 4.8-star rating on Google.	Annually	Achieved - 4.9 rating	

Clerk – Elections Division

Description

The Elections Division administers countywide elections in general election years and contracts with municipalities to administer city and town elections in municipal election years. Election services for special elections are also provided when necessary. The Division ensures election security, maintains voter registration records, manages voting precincts, and establishes polling locations and drop box locations for registered voters throughout Utah County.

2024 Elections Division Accomplishments

- Successfully administered three elections: 1) The Democratic Presidential Primary Election in March, 2) the Primary Election in June, and 3) the General Election in November.
- Recognized nationally by the U.S. Election Assistance Commission's (EAC) Clearinghouse Awards program in the category of "Distinguished Voter Education and Communications Initiatives" for Utah County's improved voting instructions guide.
- Revamped the Fast Cast Voting method, a quick voting option for in-person voters, in the General Election by including additional election integrity measures and fail-safe mechanisms.
- Worked closely with city sponsors to ensure compliance with the law so that voters had the opportunity to vote on the creation of three new school districts from one school district.
- Purchased new ballot printers and cabinets for future elections by utilizing cost savings realized through careful budgeting and financial discipline without having to ask for additional funds.

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Elections:					
Assistant Director - Elections	-	-	-	1	1
Chief Deputy - County Clerk	-	-	-	0.7	0.7
County Clerk	-	-	-	0.7	0.7
COVID Response Service Clerk	2	2	-	-	-
Deputy Clerk	2	2	-	-	-
Elections Coordinator	1	1	1	1	1
Elections Director	1	1	1	1	1
Elections Project Specialist	-	-	-	-	1
Elections Specialist	1	-	-	-	-
Elections Specialist I	1	1	5	4	3
Elections Specialist II	-	-	-	2	2
Elections Supervisor	1	1	1	1	1
Elections Technical Lead	-	1	1	1	1
Response Service Clerk - (COVID)	2	2	2	-	-
Senior Office Specialist - Clerk	-	-	-	0.8	-
Voter Outreach Coordinator	1	1	1	-	-
Total Elections	12	12	12	13.2	12.4

Elections

General Fund (100) Elections	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Clerk Election Fees	\$ 151,352	\$ 19,315	\$ 296,849	\$ 1,000	\$ 195,700
Total Revenues	\$ 151,352	\$ 19,315	\$ 296,849	\$ 1,000	\$ 195,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 636,137	\$ 912,524	\$ 944,393	\$ 1,177,900	\$ 1,233,990
Overtime	4,235	16,580	3,191	59,700	3,000
Time-Limited	68,146	140,206	79,820	275,000	95,000
Supplies, Memberships, & Subscriptions	157,820	160,077	50,046	355,400	37,900
Repairs & Maintenance	3,397	22,986	2,444	43,500	4,000
Utilities & Phones	1,320	28,124	2,801	40,200	9,700
Contract Maintenance	15,592	33,486	15,926	66,300	3,000
Professional & Tech Svc	-	29,975	2,400	73,000	42,000
Conference, Education & Travel	15,526	41,227	29,473	49,000	47,000
Supplies & Services	49,451	709,717	25,402	922,500	34,780
Internal Service Charges	463,298	549,914	841,502	809,500	1,199,629
Non-professional services	4,615	46,466	744	53,800	800
Capital Equipment	2,901	18,935	11,822	6,800	-
Contributions to Other Governments	-	12,275	-	-	-
Total Expenditures	\$ 1,422,438	\$ 2,722,492	\$ 2,009,964	\$ 3,932,600	\$ 2,710,799
Contribution to / (Subsidized by) General Fund	\$ (1,271,086)	\$ (2,703,177)	\$ (1,713,115)	\$ (3,931,600)	\$ (2,515,099)

Grants Fund (248) Elections	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Elections Grant	\$ 129,598	\$ 7,950	\$ 93,695	\$ 106,800	\$ 57,000
Elections State Appropriation	238,755	22,793	111,141	78,200	50,000
Clerk Election Fees	991,102	-	1,230,685	-	1,625,000
Total Revenues	\$ 1,359,455	\$ 30,743	\$ 1,435,521	\$ 185,000	\$ 1,732,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 72,765	\$ -	\$ 67,222	\$ -	\$ -
Overtime	5,489	-	2,233	-	5,000
Time-Limited	21,684	-	42,966	-	65,000
Supplies, Memberships, & Subscriptions	271,763	-	123,316	10,000	129,000
Repairs & Maintenance	10,418	-	14,488	11,500	16,500
Utilities & Phones	3,010	-	29,620	6,000	43,900
Contract Maintenance	13,630	4,340	21,928	11,900	43,900
Professional & Tech Svc	30,675	-	9,950	-	29,000
Conference, Education & Travel	15,142	-	-	-	-
Supplies & Services	502,666	3,610	756,060	101,700	1,050,000
Internal Service Charges	172,935	22,793	8,832	43,900	21,000
Non-professional services	171,245	-	315,828	-	50,000
Capital Equipment	68,033	-	43,079	-	-
Restricted Appropriations	-	-	-	-	278,700
Total Expenditures	\$ 1,359,455	\$ 30,743	\$ 1,435,522	\$ 185,000	\$ 1,732,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ (1)	\$ -	\$ -

KEY PERFORMANCE INDICATORS					Annual Results		
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2023	2024	2025
Clerk	Elections	Adhere to all state and federal mandates for elections operations.	100% of mandates followed	Measured Each Election	Achieved	Achieved	
Clerk	Elections	Reduce the number of undeliverable ballots by maintaining clean voter rolls.	Percentage of undeliverable ballots less than 2.5%	Measured Each Election	0.2% undeliverable	Achieved - 2.2% Undeliverable	
Clerk	Elections	Increase drop box utilization, which better ensures we will receive ballots and also results in a cost savings to the County.	Drop box utilization over 70%	Annually	N/A	Achieved - 75% of vote cast by dropbox	
Clerk	Elections	Increase the number of provisional ballots that are counted. (Good training of poll workers helps minimize errors by provisional voters, which in turn keeps this percentage high.)	Over 75% of provisional ballots counted	Measured Each Election	Achieved - 80.7% of provisional ballots counted	Achieved - 85.3% of provisional ballots counted	
Clerk	Elections	Increase the number of challenged ballots that are cured.	40% of challenged ballots cured	Measured Each Election	Achieved - 50.5% cured	Achieved - 43.1% cured	

Clerk – Records Management

Description

The Records Department oversees the life cycle of records created in the county, that includes, access, storage and destruction of records when they have reached their retention date. We maintain an inventory of all records stored at the record center and retrieve records when requests are made. We send images to the state of all Recorder documents and create CD copies for the Recorder office. We help many departments digitize their documents and offer training on how to access them through the BMI program.

Annual Update or Accomplishments

The Microfilm/Records department has been in the County administration building since 1988 but we have temporarily been relocated to the public works compound formally known as the old election warehouse while we wait for a new records center to be built. At that time, we will relocate our office to this permanent location. We also created a Records Council and have 38 liaisons from all the different departments of the County that we work with and help with their records.

Mission

To provide the County Government with all their record needs from scanning, storing, retrieval and disposition. Maintain high integrity and accuracy of County records, while ensuring compliance to all state codes.

Funding

Records Management is included in the Administrative Services Internal Service Fund. All revenues are intragovernmental charges to other funds and departments within the county organization.

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Records Management:					
Administrative Associate - Clerk	-	-	1	1	-
Administrative Associate - Clerk/Auditor	1	1	-	-	-
Archives Supervisor	1	1	1	1	-
Archivist II	3	3	3	1	-
Chief Deputy - County Clerk	-	-	-	0.1	-
County Clerk	-	-	-	0.1	-
General Information Assistant	-	-	-	1	-
Public Services and Records Manager	-	-	-	0.5	-
Records Management Specialist	-	-	-	1	1
Records Management Supervisor	-	-	-	-	1
Senior Office Specialist - Clerk	-	-	-	0.05	2
Total Records Management	5	5	5	5.75	4

Administrative Services Fund (680) Records Management	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Recorder Fees	\$ 10,344	\$ 2,454	\$ 265	\$ 1,600	\$ -
Intragov - Admin Charges	347,534	460,303	470,797	711,300	658,685
Total Revenues	\$ 357,878	\$ 462,757	\$ 471,062	\$ 712,900	\$ 658,685
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 219,113	\$ 237,225	\$ 233,736	\$ 484,800	\$ 402,875
Overtime	1,161	-	-	-	-
Time-Limited	1,838	-	-	-	-
Supplies, Memberships, & Subscriptions	3,656	4,964	6,284	10,600	10,600
Repairs & Maintenance	9,460	1,861	1,166	11,200	11,200
Contract Maintenance	3,952	4,451	1,414	28,200	28,200
Conference, Education & Travel	995	75	85	300	300
Supplies & Services	9,079	17,552	15,525	29,300	29,140
Internal Service Charges	112,463	156,718	151,163	205,900	170,210
Non-professional services	1,738	1,324	2,470	3,000	3,000
Capital Equipment	1,986	-	366	-	8,000
Depreciation	49	584	584	-	584
Total Expenditures	\$ 365,490	\$ 424,754	\$ 412,793	\$ 773,300	\$ 664,109
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (7,612)	\$ 38,003	\$ 58,269	\$ (60,400)	\$ (5,424)

* In 2021 Records Management was moved from Fund 100 to Fund 680.

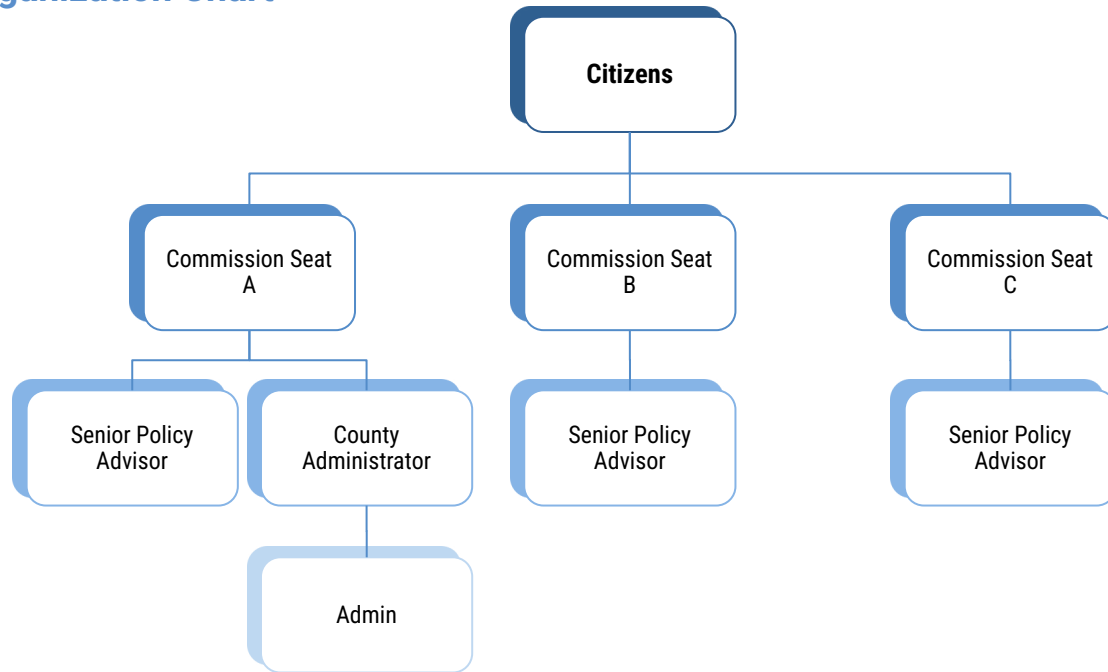
Commission



Bridal Veil Falls - Courtesy of Rudy Livingston

County Commission Department

Organization Chart



Commission

Description

Utah County is governed by the Board of County Commissioners. This three-member Board has executive, legislative, and judicial functions which are set by State statute. The Commission is responsible for levying taxes, adopting ordinances, and making policy which affect all the County's estimated 736,000 residents (2024). Commissioners are elected for four-year terms.

Mission

Always maintain a structurally balanced budget. Identify significant areas of risk and be able to fund known risks while maintaining compliance with the county fund balance policy.

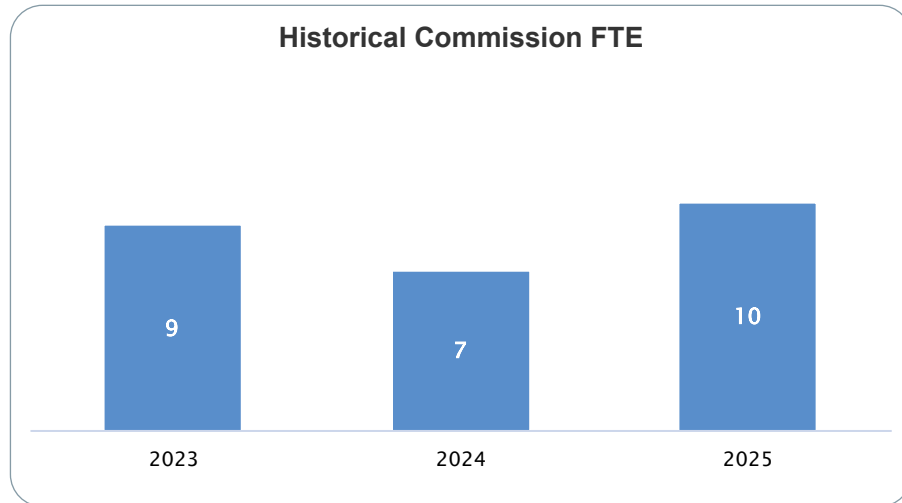
Funding

The Commission is included in the Administrative Services Internal Service Fund. Almost all revenues are intragovernmental charges to other funds and departments within the county organization.

Organizational Change

The operations of the commissioners and their Senior Policy Advisors were moved from the Administrative Services Fund (680) to the General Fund (100) in the 2025 budget. The operations of the County Administrator division remain in the Administrative Services Fund (680).

The Board of County Commissioners added staff and a Public Information Officer to support the commissioners and the County Administrator position in 2024 to more effectively manage many of the daily administration of county operations.



UTAH COUNTY COMMISSION



**COMMISSIONER
AMELIA POWERS GARDNER**

Human Resources
Health Department
Information Systems
Recorder
Auditor
MAG's Aging & Family Services
Advisory Council
Board of Health
Housing Authority of Utah County
Utah Valley Road SSD
Utah Clean Air Task Force
UVCVB/Explore Utah Valley
UAC Board
Utah Valley Chamber of Commerce
Utah Lake Watershed Council



**COMMISSIONER
BRANDON GORDON**

Public Works
Community Development
Surveyor
Sheriff
Treasurer
North Pointe Solid Waste SSD
Homelessness Coordinating Council
North Utah Environmental Resource
Agency (NUERA) - Alternate
ISSC Information Security
Subcommittee
American Fork Canyon Working
Group



**COMMISSIONER
SKYLER BELTRAN**

Children's Justice Center
Assessor
Attorney
Public Defender
Justice Court
Clerk
Utah Lake Authority
CJC Advisory Board
Utah Weed Control
Utah County Criminal Justice
Coordinating Council (UCCJCC)
Tourism Tax Advisory Board (TTAB)
Eagle Mountain Chamber of
Commerce
Jordan River Commission

- **Supporting Our Unsheltered** – Advocating for resources, overnight shelter, and long-term solutions.
- **Fighting for Quality of Life** – Enhancing safety, services, and community well-being.
- **Sticking to a Strict Budget** – Ensuring fiscal responsibility and efficiency.
- **Managing Rapid Growth** – Planning smart infrastructure and sustainable development.
- **Creating Economic Opportunities** – Expanding jobs, supporting businesses, and fostering innovation.
- **Enhancing Natural Resources** – Protecting the environment and promoting sustainability.

FTE - Commission

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Communications Manager	-	-	-	-	0.5
County Administrator	-	-	-	1	-
County Commissioner	3	3	3	3	3
Grants Administrator	-	-	1	-	-
Program Coordinator - ARPA	-	1	-	-	-
Program Coordinator - ARPA/Budget	-	1	2	-	-
Senior Policy Advisor - Commission	3	3	3	3	3
Total Commissioner FTE	6	8	9	7	6.5

Administrative Services Fund (680) Commission	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intragov - Admin Charges	\$ 342,371	\$ 497,931	\$ 561,632	\$ 1,187,700	\$ -
Total Revenues	\$ 342,371	\$ 497,931	\$ 561,632	\$ 1,187,700	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 621,410	\$ 753,370	\$ 779,356	\$ 1,240,800	\$ 1,175,378
Time-Limited	14,406	-	-	-	-
Supplies, Memberships, & Subscriptions	2,503	7,977	15,897	31,600	17,900
Repairs & Maintenance	55	145	1,145	1,100	1,500
Utilities & Phones	361	872	480	3,700	1,800
Contract Maintenance	666	765	618	1,300	-
Professional & Tech Svc	76,821	24,000	-	128,000	273,000
Conference, Education & Travel	10,769	14,185	39,021	84,900	64,500
Supplies & Services	1,524	2,672	3,630	11,600	11,860
Internal Service Charges	74,421	102,759	119,560	158,600	239,153
Non-professional services	-	122	-	-	-
Capital Equipment	3,179	1,491	2,521	10,000	5,000
Contributions to Other Governments	-	-	-	-	1,000
Depreciation	58	699	699	-	-
Total Expenditures	\$ 806,173	\$ 909,057	\$ 962,927	\$ 1,671,600	\$ 1,791,091
Non-Operating Funding:					
Transfers - Other Funds	\$ 461,793	\$ 525,887	\$ 569,720	\$ 483,900	\$ -
Non-Operating Funding	\$ 461,793	\$ 525,887	\$ 569,720	\$ 483,900	\$ -
Total Cash Funding Requirements	\$ (2,009)	\$ 114,761	\$ 168,425	\$ -	\$ (1,791,091)

*In 2025 Commission was moved from Fund 680 to Fund 100 and County Administrator was moved to Dept 41310.



COMMISSION ADMIN *Minute*

2024 marked the first full year with a County Administrator, and the establishment of the Commission Administrative Division has brought about significant efficiencies and improvements in our county's operations. This dedicated team has streamlined processes, enhanced collaboration between departments, and allowed our commissioners to focus more on community outreach and engagement. Here are some of the key accomplishments that have positively impacted our community:



- One of the standout achievements this year was the successful negotiation of a \$78 million investment for the expansion of Provo Airport. This project, which involved extensive collaboration with airline companies and local government officials, will enhance our county's primary commercial airport's capacity and services, benefiting both residents and visitors.



- The team also played a pivotal role in restructuring the Public Defenders Contract. By creating a more stable and predictable funding structure, this new contract ensures that our public defenders can continue to provide essential legal services to those in need. This change addresses previous budget disparities and sets the stage for more reasonable budget increases in the future. As our county has experienced unprecedented growth, we've worked diligently to ensure that Utah County continues to be the safest place to live, work, play and raise a family.



- Another significant accomplishment was the establishment of a Human Services division. A major initiative in this division is our ICAN in Utah County intergenerational poverty initiative that's funded entirely through competitive grants. This new division aims to mitigate intergenerational poverty in our county by providing vital support and resources to impoverished families. Key positions, such as the Human Services Manager and Business Community Liaison, have been created to help families connect with the resources they need to navigate urgent challenges on the path to self-sufficiency. Helping families focus on becoming self-sufficient will break the cycle of intergenerational poverty and create a cycle of intergenerational success.

COMMISSION ADMIN CONT'.

Minute

- In 2024, Utah County Government welcomed a highly skilled and experienced Communications Manager to their team. This individual brings a wealth of knowledge and expertise in public relations, media management, and strategic communication. Their extensive background in managing public information and improving community engagement is expected to significantly enhance the county's communication efforts. With a proven track record of success, they are well-equipped to handle the diverse communication needs of the county and foster positive relationships with the public and media.
- In response to the state's Code Blue Warming shelter mandate, the team facilitated the addition of a county facility to provide warm shelter for our county's homeless individuals during the winter months. This initiative ensures that our most vulnerable residents have a safe and warm place to stay during harsh weather conditions.



- The team also led efforts to restructure countywide administrative operations, allowing our county to lead out on efforts to comply with new state laws on data privacy and records retention. We're heading into 2025 well-equipped to be the safest county for your data. Additionally, this restructuring has streamlined processes and enhanced collaboration between departments, allowing us to better cross-train staff improving overall effectiveness.
- Other notable achievements include the selection of a vendor and implementation team for the county's ERP (enterprise resource planning) software project, which optimizes the county's resource planning and management systems. This project required vetting over 10 potential vendors and determining which team would best serve our county.

IN SUMMARY, 2024 has been a year of significant achievements for Utah County. Under the leadership of the Commission, we have made great strides in improving our infrastructure, services, and overall quality of life for our residents. We look forward to continuing this momentum and achieving even greater success in the coming years.

FTE - County Administrator

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Assistant to the County Administrator	-	-	-	-	1
Communications Manager	-	-	-	-	0.5
County Administrator	-	-	-	-	1
Office Specialist - Commission	-	-	-	-	1
Total Commissioner FTE	-	-	-	-	3.5

Administrative Services Fund (680) County Administrator	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intragovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 754,010
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 754,010
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 557,982
Supplies, Memberships, & Subscriptions	-	-	-	-	35,900
Utilities & Phones	-	-	-	-	2,100
Contract Maintenance	-	-	-	-	1,300
Conference, Education & Travel	-	-	-	-	37,000
Supplies & Services	-	-	-	-	10,700
Internal Service Charges	-	-	-	-	72,330
Capital Equipment	-	-	-	-	12,500
Restricted Appropriations	-	-	-	-	23,118
Depreciation	-	-	-	-	1,080
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 754,010

Non-Operating Funding:

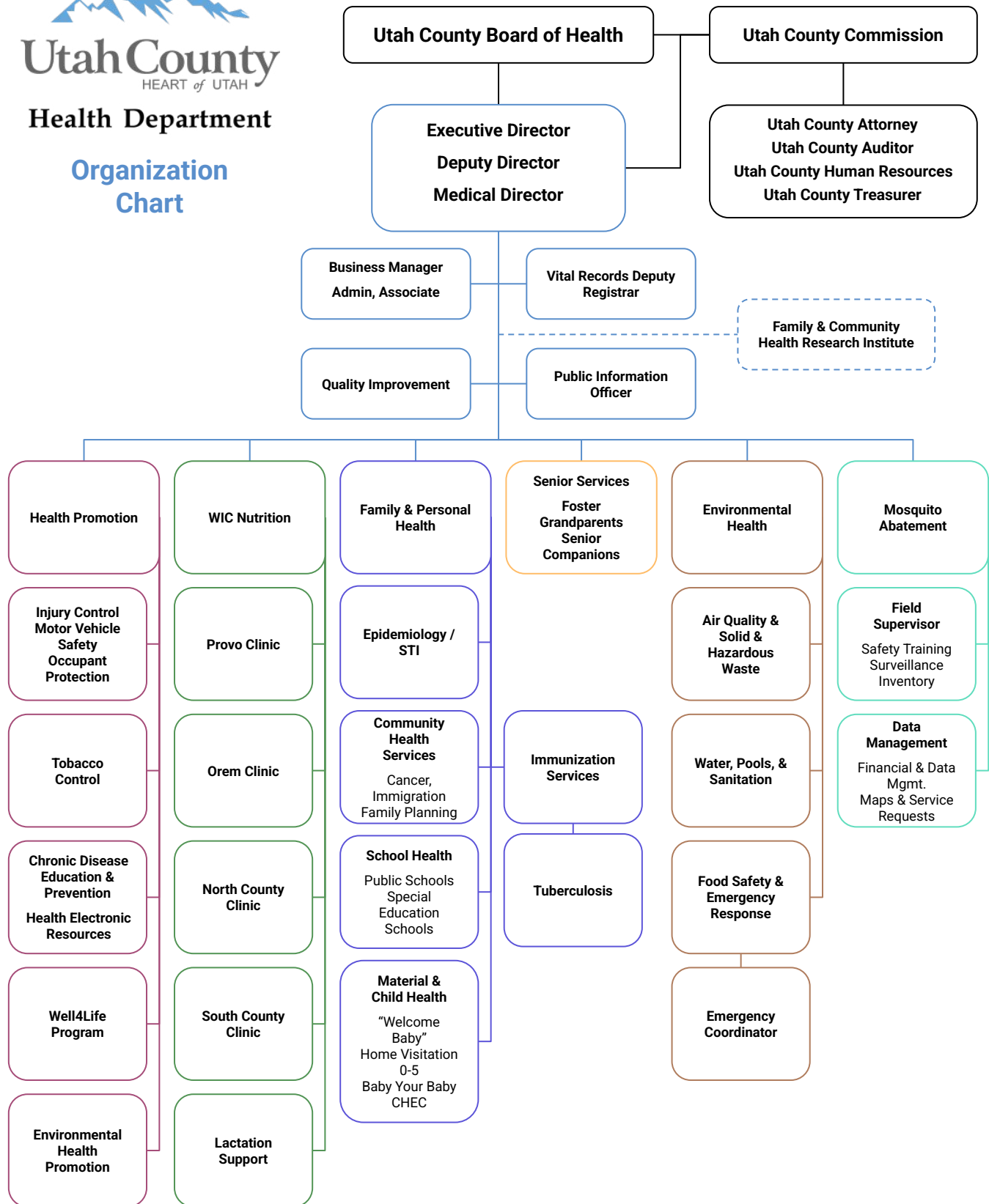
*In 2025 Commission was moved from Fund 680 to Fund 100.

Health Department



Festival of Colors - Courtesy of Explore Utah Valley

Utah County
HEART of UTAH
Health Department
Organization Chart



Health Department

Description

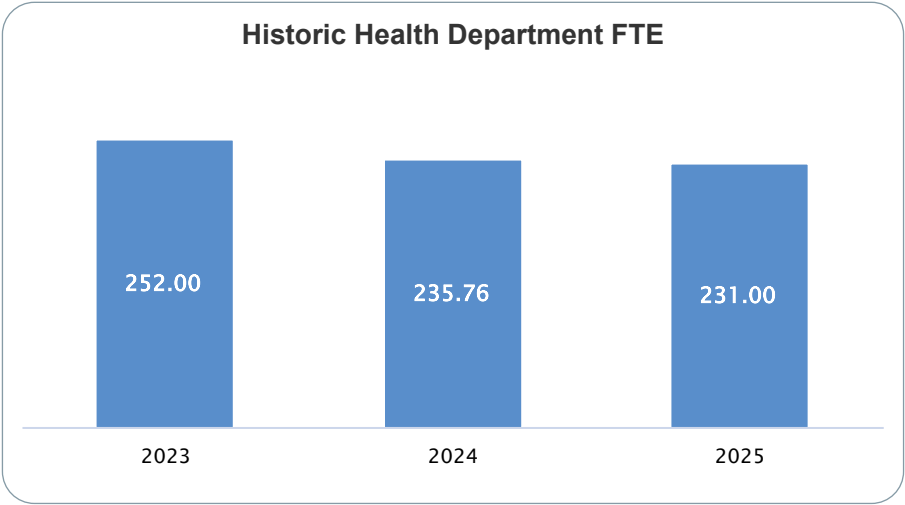
The Health Department is responsible for all management functions that support clinical, community, public health prevention and environmental health services. It implements public health policies set by the Board of Health, which is appointed by the Utah County Board of Commissioners. It also carries out responsibilities required by Utah County government such as personnel actions and budgetary and finance.

The Health Department is comprised of the following divisions:

- Administration
- Environmental
- Foster Grandparents
- WIC
- Health Promotion
- Senior Companions
- Community Health Services
- Mosquito Abatement

Mission

Promote health and prevent avoidable disease and injury by monitoring the health of our community, responding to public health emergencies, and assuring conditions in which people can be healthy.





UTAH COUNTY HEALTH DEPARTMENT

Values: Fostering cultural competence, collaboration, communication, and professional and efficient customer service; promoting safe and healthy environments, healthy lifestyles, and community partnerships

Mission: Promote health and prevent avoidable disease and injury by monitoring the health of our community, responding to public health emergencies, and assuring conditions in which people can be healthy

Administration

38

COMMUNITY PARTNERS
PARTICIPATED IN COMMUNITY
HEALTH IMPROVEMENT PLANNING

2

COMMUNITY PARTNER MEETINGS
REVIEWING RESULTS FROM THE
COMMUNITY HEALTH ASSESSMENT
AND DETERMINING PRIORITIES WITH
DATA INFORMS STRATEGIC PLANNING



Women, Infants, Children (WIC)

11,052

AVERAGE
NUMBER OF
CLIENTS SERVED
PER MONTH

132,633

CLIENTS PROVIDED
HEALTHY FOODS,
NUTRITION
EDUCATION, &
OTHER HEALTH
SERVICES

1,613

FAMILIES
SERVED BY
AMERICAN FORK
LOCATION

520

AVERAGE NUMBER OF
ONLINE
APPOINTMENTS
SCHEDULED PER
MONTH



3RD

ANNUAL WIC
BIRTHDAY
CELEBRATION

52

COMMUNITY
ORGANIZATIONS
PARTICIPATED WITH
PARTNERS AT
CELEBRATION

263

FAMILIES ATTENDED
WIC BIRTHDAY
CELEBRATION

2,737

FAMILIES SERVED BY
PROVO LOCATION

985

FAMILIES SERVED BY
PAYSON LOCATION

949

FAMILIES SERVED BY
PAYSON LOCATION

Mosquito Abatement

61,423

TOTAL MOSQUITOES
TRAPPED

1,804

SERVICE REQUESTS
FULFILLED WITHIN 24
BUSINESS HOURS

5 OF 786

POOLS TESTED POSITIVE
FOR WEST NILE VIRUS

7,586

ACRES INSPECTED FOR
MOSQUITO LARVA

0.10%

MOSQUITO
INFECTION
RATE ACHIEVED

6

SCHOOLS TAUGHT
INTEGRATED PEST
MANAGEMENT

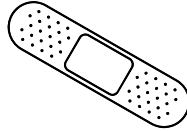


*Arrows indicate increase or decrease from 2023, with green showing positive change and red showing negative change

Nursing

52

OFFSITE VACCINATION CLINICS PROVIDED



1,512

IMMIGRATION EXAMS CONDUCTED, UP **300** FROM 2023



1

"BRIDGING THE GAP" MEDICAL INTERPRETER TRAINING SIGNIFICANTLY ENHANCED MEDICAL TRANSLATION SERVICES

1

GRANT EXPANDED HOME VISITATION SERVICES AND DEVELOPMENTAL SCREENINGS TO CHILDREN FROM BIRTH THROUGH AGE 8

Environmental Health



IMPROVED LIQUID WASTE HAULER/SCAVENGER COMPANY INSPECTIONS

3,424

ROUTINE FOOD INSPECTIONS



IMPROVED ONSITE WASTEWATER PLAN REVIEW AND PERMITTING TURNAROUND TIMES

413

FOLLOW UP FOOD INSPECTIONS

6%

INCREASE IN POOL INSPECTIONS COMPLETED FROM 2023

508

OTHER FOOD INSPECTIONS

10%

INCREASE IN POOL SAMPLES PROCESSED FROM 2023

49

FOOD COMPLAINTS ADDRESSED

40%

INCREASE IN BODY ART INSPECTIONS FROM 2023

4

INSPECTORS COMPLETED VOLUNTARY NATIONAL RETAIL FOOD REGULATORY PROGRAM STANDARDS

2,262

VEHICLE EMISSIONS DEFERRALS

241

CERTIFIED EMISSION STATIONS AUDITED

753

MECHANICS TESTED

465,484

EMISSION TESTS MONITORED

1,444

EMISSION STATION AUDITS



Emergency Preparedness and Response

10+

EXERCISES AND DRILLS FACILITATED OR PARTICIPATED IN

1

LARGE SCALE MULTI-DAY EXERCISE WITH MULTIPLE COUNTY AND CITY PARTNERS



1

NEW INVENTORY MANAGEMENT DESIGNED AND BUILT

1

NEW TEAM COLLABORATION WITH UCHD COMMUNICATION TEAM

Senior Volunteers

42

CLASSROOM GRANDPARENT VOLUNTEERS

28,286

HOURS VOLUNTEERED

379+

STUDENTS SERVED

3

SCHOOL DISTRICTS



NATIONAL VALUE OF CLASSROOM VOLUNTEER 2024 HOURS =

\$947,298.00

36

SENIOR COMPANION VOLUNTEERS

23,689

HOURS VOLUNTEERED

635

HOMEBOUND OLDER ADULTS AND THEIR CAREGIVERS SERVED

NATIONAL VALUE OF SENIOR COMPANIONS VOLUNTEER COMPANIONS 2024 HOURS =

\$793,345.00



UTAH COUNTY

HEALTH DEPARTMENT

Vital Records



4.8K+

DEATH CERTIFICATES
ISSUED



20.4K+

BIRTH CERTIFICATES
ISSUED



26

YEARS OLD - THE MEDIAN AGE
OF UTAH COUNTY RESIDENTS.
MAKING IT ONE OF THE
YOUNGEST IN THE NATION

Health Promotion & Prevention

5

CHRONIC ILLNESS PREVENTION
PLANS DEVELOPED WITH
NEIGHBORHOOD COMMUNITY
LEADERS. NEIGHBORHOOD CAN
USE PLANS TO APPLY FOR
FUNDING AND RESOURCES TO
ADDRESS DISPARITIES



39

CONTINUOUS RADON
MONITORS LOANED TO
RESIDENTS. SHARING
INDIVIDUAL REPORTS AND
EDUCATION WITH EACH



1

NEW TOBACCO PREVENTION
CLUB CREATED AT SPANISH
FORK HIGH SCHOOL



3

IPADS IMPLEMENTED TO ASSIST
WITH ACCESSIBILITY INCLUDING
LANGUAGE TRANSLATION



1

DEPARTMENT-WIDE HEALTH
DISPARITY PLAN DEVELOPED



150

TOBACCO RETAILERS
PERMITTED



1K+

ATTENDEES AT THE CLOTHING
AND RESOURCE EVENT



7

COMMUNITY BASED
ORGANIZATIONS FUNDED
NEW TOBACCO PREVENTION
CLUB CREATED AT SPANISH
FORK HIGH SCHOOL



6

COMMUNITIES-THAT-CARE
GROUPS FUNDED

2

TOBACCO EDUCATION
MEETINGS HELD WITH
BUSINESSES AND PARTNERS

1

NEW MOBILE PAYMENT
SYSTEM IMPLEMENTED



16.9M+

IMPRESSIONS OF NALOXONE
DIGITAL BILLBOARDS



400+

CAR SEATS CHECKED



74

ASTHMA-HOME VISITS
CONDUCTED



5

CLINICS SUPPORTED FOR
CHRONIC DISEASE
MANAGEMENT



8

DAYCARE FACILITIES RECEIVING
TOP STAR ENDORSEMENT



1

FOOD ACCESS STEERING
COMMITTEE SUPPORTED



1

YEAR-LONG WORKSITE
DIABETES PREVENTION
PROGRAM COMPLETED



1

PRE-DIABETES CLASS
LAUNCHED



2

PUBLIC HEALTH CONFERENCES
AND BOARDS COORDINATED BY
STAFF



UTAH COUNTY HEALTH DEPARTMENT

Quality Improvement

6

LARGE-SCALE IMPROVEMENT PROJECTS IMPLEMENTED

1

COMMUNITY HEALTH IMPROVEMENT PLAN WITH COMMUNITY PARTNERS HOSTED

1.3K+

RESPONSES TO THE COMMUNITY HEALTH ASSESSMENT

qualtrics^{XM}



Communication

160+

HEALTH MESSAGES PROMOTED ON DIGITAL BILLBOARD

1K+

NEW FOLLOWERS ON SOCIAL MEDIA

1K+

SOCIAL MEDIA MESSAGES

350+

COMMUNICATION REQUESTS FULFILLED

240K+

PEOPLE REACHED WITH NALOXONE MESSAGING ON FACEBOOK/INSTAGRAM

1

DEPARTMENT SOCIAL MEDIA GROUP FORMED

17

GOOGLE BUSINESS PROFILES COORDINATED

69K+

GOOGLE BUSINESS INTERACTIONS

300+

STAFF SUPPORTED WITH NEW BRANDING IMPLEMENTATION



FREE
CAR SEAT
INSPECTION

Se habla español
801-851-7513



Health Department – Administration

Health Department – Administration

Description

The Health Department's Administration Division is responsible for all management functions that support clinical, community, public health prevention and environmental health services. It implements public health policies set by the Board of Health, which is appointed by the Utah County Board of Commissioners. It also carries out responsibilities required by Utah County government such as personnel actions and budgetary and finance. The division consists of the Health Director, Deputy Director, Administrative Office Support, Business and Finance Managers, Vital Records staff, and our critical Public Health Emergency Preparedness staff.

Mission

Promote health and prevent avoidable disease and injury by monitoring the health of our community, responding to public health emergencies, and assuring conditions in which people can be healthy.

Health Department – Vital Records

Description

The Vital Records team issues birth and death certificates for the State of Utah. We are proud to offer these critical documents to the public for a variety of purposes. Individuals need a birth certificate to prove eligibility for Social Security, school registration, employment, passports, driver's licenses/state I.D., proof of age for sports, etc. Individuals also need a death certificate as proof for every asset of the deceased: insurance, property title, Social Security Benefits, financial Institutions, etc. We have notaries in office to help clients amend records that have errors such as inaccurate birth dates or wrong spelling of names. We offer same day, walk-in service at 3 locations across the valley from Monday through Friday.

- Provo (Main Office): 151 South University Avenue Suite 1100, Provo UT, 84601
- American Fork: 599 South 500 East, #2, American Fork 84003
- Payson Office: 285 North 1250 East, Payson, 84651

Mission

The mission of the Utah County Vital Records office is to create, maintain, protect, and provide access to vital records and other vital data to sustain the health and well-being of Utah County residents in a timely, accurate, and secure manner.

FTE - Health Admin

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administration:					
Administrative Associate - Health	1	1	1	1	1
Business Manager	-	-	-	1	1
Business Manager - Health	1	1	1	-	-
Deputy Director - Health	1	1	1	1	1
Deputy Registrar II	4	4	4	4	3.75
Deputy Registrar Supervisor	1	1	1	1	1
Emergency Coordinator	1	1	1	1	1
Emergency Response Planner	-	-	-	1	1
Executive Director - Health	1	1	1	1	1
Finance Manager - Health	1	1	1	-	-
Medical Surge Capacity Coordinator	1	1	1	1	1
Senior Deputy Registrar	2	2	3	3	3
Total Administration	14	14	15	15	14.75

Health Department Fund (230) Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Federal Block Grants	\$ 6,586,969	\$ 1,500,667	\$ 1,850,304	\$ 3,784,400	\$ 3,575,830
Fees // Health Admins	660,862	663,484	653,188	705,600	695,100
Fines // Health Admin	9,650	3,350	-	-	-
Interest Allocation	27,880	489,472	657,741	111,300	111,300
Outside Donations - Health	-	-	300	20,000	20,000
Transfers - Other Funds	2,703,000	3,841,051	5,481,669	4,250,000	-
Budgeted Use Of Fund Balance	-	-	-	2,068,200	1,402,357
Total Revenues	\$ 9,988,361	\$ 6,498,024	\$ 8,643,202	\$ 10,939,500	\$ 5,804,587
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,233,202	\$ 1,446,224	\$ 1,591,967	\$ 1,474,200	\$ 1,728,835
Overtime	1,403	-	-	-	-
Time-Limited	27,526	7,802	1,619	(33,000)	-
Supplies, Memberships, & Subscriptions	71,497	76,158	98,826	91,900	83,065
Repairs & Maintenance	2,540	14,681	11,573	7,000	7,800
Utilities & Phones	4,969	6,726	7,474	8,600	51,810
Contract Maintenance	3,570	4,030	2,916	5,200	5,200
Professional & Tech Svc	14,610	57,946	15,993	32,500	28,500
Conference, Education & Travel	15,554	44,068	50,278	74,400	64,950
Supplies & Services	50,506	74,918	176,722	317,600	140,139
Internal Service Charges	447,693	337,304	807,369	663,800	591,472
Non-professional services	37	177	17	-	-
Capital Equipment	-	492,561	532,240	-	-
Restricted Appropriations	-	-	-	2,813,400	3,102,816
Contributions to Other Governments	39,851	121,730	160,895	-	-
Total Expenditures	\$ 1,912,958	\$ 2,684,325	\$ 3,457,889	\$ 5,455,600	\$ 5,804,587
Contribution to / (use of) Fund Balance	\$ 8,075,403	\$ 3,813,699	\$ 5,185,313	\$ 5,483,900	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Admin	Electronic Community Health Assessment (CHA)	KPI 1 - Plan, develop, and implement electronic CHA to assess Utah County Public needs on a more frequent basis. Electronic CHA will save resources and be more efficient. Data will inform the UCHD Community Health Improvement Plan and UCHD Strategic Plan.	Successful completion of Electronic CHA project utilizing the new Qualtrics license. Project will be completed by June 30, 2024. Needs assessment data will inform a new CHIP and Strategic Plan before December 2025.	Annual	Achieved	
Health - Admin	Paperless Records for Family and Personal Health Division	KPI 2 - Collaborate with Utah County IT to implement third-party system. Build prototype paperless forms and integrate into clinics for testing.	Utilizing Qualtrics to plan, implement, and evaluate new electronic forms system.	Annual	Not Achieved	
Health - Admin	Environmental Health Electronic Records System	KPI 3 - Enhance Gov-Tech tool to provide new and more efficient data management for the Environmental Health division.	Environmental Health will add 3 service improvements over previous Paragon system before December 31, 2024	Annual	Achieved	
Health - Admin	Customer Service & Public Request Ticketing System	KPI 4 - Develop an electronic customer service tracking system to replace old comment card boxes. Utilize Qualtrics to gather customer service input from the public with QR code at public facing counters. A ticketing system will route requests to the appropriate UCHD division in an automated way.	Automated Public request will be ticketed, routed, monitored, and completed within 5 business days.	Annual	Achieved	
Health - Vital Records	VR/Timeliness of Service	KPI 1 - All incoming requests for Birth and Death Certificates, whether online or through the mail, will be issued or returned (either to the client or the State) no later than 1 business day.	100% of operational processes completed within their predefined timeframes.	Monthly	Achieved	- 100% of requests processed

Annual Goals

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Admin	CHIP	KPI 1 - The UCHD will train Community Partners on how to develop a collaborative Utah County Community Health Improvement Plan to link all of our strategic plans together. This will be accomplished through a Spring CHIP/Strategic Plan Workshop to be hosted and implemented at the Health and Justice Building before the end of June 2025.	CHIP will be completed by December 2025	Annual	N/A	
Health - Admin	Strategic Plan	KPI 2 - Utilize the Community Health Assessment (CHA) data to develop our new Utah County Health Department Strategic Plan. Once developed, our organizational strategic plan will be merged with our partnering agencies combined strategic plan.	Strategic Plan will be completed by June 2025	Annual	N/A	
Health - Admin	EMR/EHR Replacement	KPI 3 - Collaborate with Utah County IT to implement third-party system. Build prototype paperless forms and integrate into clinics for testing.	Utilize new State Contracted EMR/EHR system to build paperless forms and improve Nursing services for the public by December 2025.	Annual	N/A	
Health - Admin	UCHD Policy & Procedure Updates	KPI 4 - Update current Utah County Health Department Policies & Procedures.	Update all UCHD Policies and Procedures and have approved by Legal, HR, & Commission by December 2025.	Annual	N/A	
Health - Admin	Innovative Tools	KPI 6 - Create two new innovation tools to improve programs and services offered to the public.	Develop these tools by December 2025.	Annual	N/A	
Health - Admin	Workforce Development	KPI 7 - Admin. to complete two workforce development projects to enhance knowledge, skill, & ability of UCHD exec. Team/staff.	Completed by December 2025	Annual	N/A	

Health Department – Environmental Health

Description

The Division of Environmental Health consists of three bureaus existing within this division which includes food safety, water quality, and air quality/solid and hazardous waste. The services provided include inspections on food restaurants, temporary food booths, public pools, city water systems, underground storage tanks, tattoo parlors, tanning facilities, emission testing sites, and septic system installations.

Mission

Promote health and prevent avoidable disease and injury by monitoring the health of our community, responding to public health emergencies, and assuring conditions in which people can be healthy.

FTE - Environmental Health

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Environmental Health:					
Administrative Associate - Environmental Health	-	-	1	-	-
Administrative Associate - Environmental Health	2	2	1	1	1
Bureau Director - Environmental Health	3	3	3	3	3
Division Director - Environmental Health	1	1	1	1	1
Environmental Health Scientist I	5	6	4	3	4
Environmental Health Scientist II	6	6	6	8	10
Environmental Health Technician	1	1	2	3	-
Health Educator I	-	1	-	-	-
Program Manager - Environmental Health	4	4	5	5	5
Program Manager – Air Quality	-	-	-	-	1
Senior Office Specialist - Environmental Health	4	4	4	4	4
Vehicle Emission Supervisor	1	1	1	1	-
Vehicle Emissions Compliance Specialist	2	2	2	2	-
Vehicle Emissions Compliance Specialist II	-	-	-	-	3
Vehicle Emissions Technical Specialist	1	1	1	1	1
Total Environmental Health	30	32	31	32	33

Health Department Fund (230) Environmental Health	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 184,863	\$ 187,817	\$ 178,272	\$ 155,900	\$ 121,668
Fees // Health Environmental	3,470,110	3,597,682	3,972,071	4,496,700	4,824,521
Fines & Forfeitures	-	-	5,960	-	-
Sale Of Fixed Assets	3,609	8,725	34,001	-	71,000
Transfers From Other Funds	-	-	-	-	415,663
Total Revenues	\$ 3,658,582	\$ 3,794,224	\$ 4,190,304	\$ 4,652,600	\$ 5,432,852
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,780,028	\$ 2,908,165	\$ 3,050,420	\$ 3,467,600	\$ 3,898,916
Overtime	34,470	-	2,437	20,600	20,600
Time-Limited	18,647	23,344	41,718	41,000	41,000
Supplies, Memberships, & Subscriptions	94,602	106,912	104,438	131,400	117,000
Repairs & Maintenance	10,171	10,299	9,083	22,100	19,800
Utilities & Phones	4,465	4,862	9,595	29,900	28,525
Contract Maintenance	2,160	1,139	4,650	4,300	4,300
Professional & Tech Svc	7,800	26,820	42,228	95,200	95,200
Conference, Education & Travel	8,184	17,680	31,781	48,500	61,200
Supplies & Services	61,692	66,200	90,278	86,600	91,580
Internal Service Charges	346,968	464,658	681,699	812,400	850,931
Non-professional services	199	264	-	100	100
Capital Equipment	250	55,881	69,553	83,500	80,000
Contributions to Other Governments	22,283	22,239	63,826	123,700	123,700
Total Expenditures	\$ 3,391,919	\$ 3,708,463	\$ 4,201,706	\$ 4,966,900	\$ 5,432,852
Contribution to / (use of) Fund Balance	\$ 266,663	\$ 85,761	\$ (11,402)	\$ (314,300)	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Environmental Health	Completion of State mandated inspections	KPI 1 - Utah County currently has 2,350 brick and mortar and mobile food facilities which are required by rule to receive at minimum a routine inspection twice annually. Environmental Health has established a benchmark of completing a minimum 65% of these required routine inspections with each food facility receiving at least one inspection annually.	Complete 65% of State mandated routine food inspections.	Annual	Achieved - 85% Completed	
Health - Environmental Health	Successfully Integrate Deferral Process Into Emissions Program	KPI 2 - The vehicle emissions program is mandated to operate a vehicle emissions program that meets both Federal (EPA) and State programs. These mandates include but are not limited to frequent audits of 247 vehicle emissions stations.	Complete 70% of the bi-monthly required station audits.	Annual	Not Achieved - 49% Emission audit, 41% of Technicians certifications, 74% deferral completed	
Health - Environmental Health	Public Pool Sampling	KPI 3 - Utah county is mandated to gather a water sample from each public pool every month the pool is in operation throughout the year. Staffing and logistical challenges have made this difficult. In 2023 UCHD was able to take about ~30% of the required samples and then ~40% in 2024. The proposed goal for 2025 will be to gather 50% of the required public pool samples throughout the year.	Collect 50% of the required public pool samples throughout 2025.	Annual	N/A	
Health - Environmental Health	Successfully Integrate Deferral Process Into Emissions Program	KPI - Recently an out of state deferral and fleet registration mandates were moved to emissions counties from the Utah DMV adding about 200 deferral investigation per month. With additional requested resources the Emissions Bureau has a goal to complete 80% of deferral requests to serve Utah County residents within two business days.	Complete 80% of resident requested emission deferral investigations within 2 business days.	Annual	N/A	

Health Department – Community Health Services (Nursing)

Description

The Division of Family and Personal Health, also known as “Nursing,” provides Utah County residents with a variety of services. Five Bureaus exist within this Division which includes Epidemiology, School Nursing, Maternal and Child Health, Community Health Services, and Immunizations. Some of the services provided to the community from these Bureaus include immunizations, wellness exams for adults and children, immigration physical exams, women's cancer screening, family planning, communicable disease surveillance and prevention, school nursing services for all three local school districts, home visits to at-risk families, developmental screenings, community outreach, and preventive education. Many of these services are offered free or at low cost to the public.

Mission

The mission of the Family and Personal Health Division is to improve the health and quality of life of all residents of Utah County. This will be accomplished through the promotion of healthy lifestyles, direct healthcare interventions for communicable disease prevention and reduction, responding promptly to disease outbreaks, providing outreach and education on important public health topics, making home visits to at-risk families, and by equitably providing necessary referrals, services and resources to all within our county.

FTE - Health Nursing

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Nursing:					
Administrative Associate - Nursing	1	1	1	1	1
Administrative Nurse Practitioner	-	1	1	1	1
Bureau Director - Nursing	5	5	5	5	5
Clinical Assistant I	-	1	-	-	-
Clinical Assistant I (COVID)	-	2	-	-	-
Clinical Assistant II	3	13.75	2	3	4
Clinical Assistant II (COVID)	-	4	2	-	-
Community Health Outreach Worker - (COVID)	-	1	-	-	-
Community Health Outreach Worker - COVID	-	2.75	3.75	1.75	1
Community Health Outreach Worker - Home Visitation	-	-	2.5	5.5	6.5
Community Health Outreach Worker - Vulnerable Population Outreach and Support	-	-	-	1	-
Division Director - Nursing	1	1	1	1	1
Health Education Technician	3	1.75	-	-	-
Health Educator I	3	5	3	2	2
Health Educator I - COVID	2	2	2	-	-
Health Educator I (COVID)	-	1	1	-	-
Health Educator II	1	1	-	-	-
Health Educator II - COVID	1	1	1	-	-
Home Visitation Community Outreach Specialist	-	-	-	1	1
Home Visitation Nurse Supervisor	-	-	-	1	1
Home Visitation Public Health Nurse II	-	-	-	3	4
Licensed Practical Nurse	2	3.25	2.5	2.5	-
Licensed Practical Nurse - COVID	-	1	1	-	-
Medical Billing Specialist - Health	3	3	3	3	2
Nurse Supervisor	5	6	7	9	6.75
Nurse Supervisor - COVID	-	-	1	-	-

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Nursing:					
Nurse Supervisor - Non-Exempt	-	-	-	0.75	-
Office Specialist - COVID	-	3.75	3.75	-	-
Office Specialist II - Nursing	6	7.5	8.5	9.5	7
Outreach / Home Visitation Aide	2	2	-	-	-
Outreach/Home Visitation Aide	1	1	1	-	-
Public Health Informaticist	-	-	1	1	-
Public Health Nurse I	3	3	-	-	-
Public Health Nurse I - COVID	-	1	1	-	-
Public Health Nurse I - Non-Exempt	0.75	-	-	-	-
Public Health Nurse I (Non-Exempt)	-	0.75	-	-	-
Public Health Nurse II	59.75	70.75	65.5	65.75	23
Public Health Nurse II - COVID	1	2	7	-	-
Public Health Nurse II - Non-Exempt	10	10.5	10.75	8.75	3.75
Public Health Nurse II - Non-Exempt - COVID	1	1	0.75	-	-
Public Health Nurse II - Non-Exempt - Special Education	-	-	-	0.75	-
Public Health Nurse II (COVID)	3	3	-	-	-
Public Health Nurse II (Non-Exempt)	3.75	4.75	-	-	-
Public Health Nurse III	1	1	2	1	2
School Nurse II	-	-	-	-	42
School Nurse II - Non-Exempt	-	-	-	-	5.25
School Nurse Supervisor	-	-	-	-	3
Senior Clinical Assistant	1	1	2	2	2
Senior Medical Billing Specialist	-	-	1	1	2
Senior Office Specialist - Nursing	3	3	3	3	4
Senior Public Health Informaticist	-	-	-	-	1
Total Nursing	126.25	173.5	147	134.25	131.25

Health Department Fund (230) Community Health Services	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Grants // Health Nursing	\$ 3,685,692	\$ 5,797,809	\$ 4,623,928	\$ 3,560,000	\$ 4,614,190
Charges For Services	7,564,846	8,594,011	11,720,623	12,248,400	12,244,400
Miscellaneous Revenue	19,577	686	6,832	-	-
Outside Donations - Health	-	1,000	1,700	-	-
Transfers From Other Funds	-	-	-	-	5,462,337
Budgeted Use Of Fund Balance	-	-	-	-	1,207,450
Total Revenues	\$ 11,270,115	\$ 14,393,506	\$ 16,353,083	\$ 15,808,400	\$ 23,528,377
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 13,877,463	\$ 14,581,427	\$ 13,661,223	\$ 14,098,000	\$ 15,025,811
Overtime	89,255	24,716	1,329	5,400	900
Time-Limited	603,589	448,591	416,932	480,600	534,900
Supplies, Memberships, & Subscriptions	131,431	154,215	155,874	220,700	194,424
Repairs & Maintenance	5,525	7,454	13,911	17,300	17,770
Utilities & Phones	12,903	14,223	18,987	20,500	26,100
Contract Maintenance	4,546	5,064	6,440	4,000	6,500
Professional & Tech Svc	269,934	239,600	426,159	550,100	647,900
Conference, Education & Travel	13,537	35,903	78,002	157,500	135,920
Supplies & Services	2,424,682	3,041,537	4,236,385	4,157,100	5,268,639
Insurance	8,873	9,250	12,996	9,700	13,000
Internal Service Charges	1,004,407	1,327,088	1,719,855	1,826,400	1,650,013
Non-professional services	6,567	6,008	4,889	5,000	6,500
Capital Equipment	18,357	13,373	61,344	-	-
Total Expenditures	\$ 18,471,069	\$ 19,908,449	\$ 20,814,326	\$ 21,552,300	\$ 23,528,377
Contribution to / (use of) Fund Balance	\$ (7,200,954)	\$ (5,514,943)	\$ (4,461,243)	\$ (5,743,900)	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Family & Personal Health	A. Electronic Record Conversion	KPI 9 - Paper forms utilized in the immunization program do not take advantage of current technology. This leads to higher costs, more need for funding, and higher risks for error.	Utilize Qualtrics solutions to digitize 50% of paper encounter forms.	Biannually	Not Achieved - Postponed	
Health - Family & Personal Health	B. Decrease spread of reportable communicable diseases	KPI 1 - Reportable communicable diseases are those with the most serious consequences for our communities. Reducing the cases and transmission reduces disability and death from these diseases.	Investigate > 95% of reportable communicable diseases and educate, refer, or treat following Utah DHHS and CDC guidelines.	Biannually	Achieved - 98%	
Health - Family & Personal Health	C. Screen at-risk children for developmental delays.	KPI 2 - Screening for developmental delays helps to identify concerns early in life and referrals and interventions can be provided to prevent further delays and improve outcomes.	Provide developmental screening for >95% of eligible children in maternal-child programs. Refer/provide intervention for 99% of children that are not meeting developmental milestones. Record results in EMR.	Biannually	Achieved - 100%	
Health - Family & Personal Health	D. Screen new mothers for post-partum depression	KPI 3 - Undiagnosed post-partum depression (PPD) can lead to severe stress, anxiety, lack of care for mother and baby, and potential harm (up to and including death) of mother and/or baby.	Screen >95% of new mothers in maternal-child programs for PPD. Refer 100% of those with scores >10 to providers and provide follow-up. Record results in EMR.	Biannually	Achieved - 100%	
Health - Family & Personal Health	E. Increase immunization accessibility for underserved or at-risk populations	KPI 4 - Increased accessibility for immunizations leads to better immunization rates and decreased preventable diseases in at-risk populations, as well as the community as a whole.	Provide immunizations to at-risk or underserved populations in at least ten off-site clinics throughout Utah County.	Biannually	Achieved - 52 Off-site Clinics	
Health - Family & Personal Health	F. Ensure clients who have risk factors for cervical or breast cancer receive follow-up	KPI 5 - Often clients who have risk factors for breast or cervical cancers do not get the follow-up care they need, leading to preventable cancers in the future.	Case-manage >90% of identified women who have risk factors for cervical or breast cancer.	Biannually	Achieved - 100%	
Health - Family & Personal Health	G. Provide basic heart disease screening for women coming to UCHD women's health clinics	KPI 6 - Heart disease is a leading cause of death in both men and women, and screening for this earlier in life enables educational opportunities for lifestyle changes.	Provide heart disease screening for >95% of DHHS contracted numbers of women.	Biannually	Achieved - 100%	

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Family & Personal Health	H. Ensure that health care plans are current for children with health concerns in schools	KPI 7 - Children's health issues often make learning a challenge. Health care plans help appropriate school personnel understand and assist with health issues at school.	Ensure that >95% of identified high-risk/fragile school children with health concerns have current health care plans.	Biannually	Achieved - 100%	
Health - Family & Personal Health	I. Meet increased demand for physical exams for US Citizenship and Immigration Services for Utah County Residents	KPI 8 - The demand for immigration physicals is continually increasing. Our medical director is the only provider in Utah County who is performing these exams due to being certified as a Civil Surgeon.	>95% of clients requesting appointments for immigration exams will be offered appointments within 8 weeks of the request.	Biannually	Achieved - 100% 1,376 Appointments	
Health - Family & Personal Health	Electronic Record Conversion	KPI 9 - Paper forms utilized in the immunization program do not take advantage of current technology. This leads to higher costs, more need for funding, and higher risks for error.	Utilize Qualtrics solutions to digitize 50% of paper encounter forms.	Annual	Not Achieved - Postponed	

Health Department – Health Promotion

Description

The Division of Health Promotion is responsible for Chronic Disease Prevention, Tobacco Prevention, Injury Prevention, & Disparity Reduction

Mission

Promote health and prevent avoidable disease and injury by monitoring the health of our community, responding to public health emergencies, and assuring conditions in which people can be healthy.

FTE - Health Promotion

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Health Education:					
Community Coalitions Coordinator - Non-Exempt	1	1	0.75	-	-
Health Education Technician	3.75	3.75	5	5.5	-
Health Educator I	4	4	5	2.1	3
Health Educator II	5.5	5.5	7.5	5.18	10.5
Health Promotions Director	1	1	1	1	1
Media Coordinator	-	-	-	1	1
Prevention Specialist I	3	3	2	-	-
Prevention Specialist II	-	-	-	2	1
Program Manager - Health Promotion	2	2	2	2	-
Program Manager - Prevention	1	1	1	1	-
Program Manager - Prevention and Health Promotion	-	-	-	-	3
Program Manager - Public Information, Quality Improvement, and Assessment	1	1	1	1	1
Public Health Nurse II	-	-	1	0.5	-
Senior Office Specialist - Health Promotion	1.5	1.5	1.5	1.5	1.5
Total Health Education	23.75	23.75	27.75	22.78	22

Health Department Fund (230) Health Promotion	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 2,051,464	\$ 2,530,449	\$ 3,142,023	\$ 2,501,600	\$ 2,784,932
Charges For Services	18,306	20,201	6,161	6,400	12,000
Fines // Health Promotion	-	6,500	24,000	-	-
Transfers From Other Funds	-	-	-	-	1,047,505
Total Revenues	\$ 2,069,770	\$ 2,557,150	\$ 3,172,184	\$ 2,508,000	\$ 3,844,437
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,717,557	\$ 1,929,156	\$ 2,240,970	\$ 537,200	\$ 2,306,258
Overtime	5,358	231	-	-	-
Time-Limited	88,989	82,369	44,745	117,200	119,038
Supplies, Memberships, & Subscriptions	21,202	29,349	123,247	51,800	54,150
Repairs & Maintenance	1,442	2,070	791	2,900	2,950
Utilities & Phones	3,124	3,867	3,661	4,700	5,100
Contract Maintenance	1,192	941	1,444	2,800	2,800
Professional & Tech Svc	30,783	46,547	62,680	54,600	54,650
Conference, Education & Travel	16,447	68,816	22,102	55,000	60,300
Supplies & Services	71,358	86,885	48,584	83,300	83,840
Internal Service Charges	160,059	277,410	427,684	343,900	363,701
Non-professional services	487	672	-	400	-
Capital Equipment	58,404	9,431	18,716	-	-
Contributions to Other Governments	316,510	409,805	614,329	678,400	791,650
Total Expenditures	\$ 2,492,912	\$ 2,947,549	\$ 3,608,953	\$ 1,932,200	\$ 3,844,437
Contribution to / (use of) Fund Balance	\$ (423,142)	\$ (390,399)	\$ (436,769)	\$ 575,800	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Health Promotions	Injury Prevention	KPI 1 - Reduce the number of motor vehicle injuries for children, thereby reducing the number of children who are inappropriately restrained in motor vehicles.	Provide 24 educational classes to the community for proper car seat use. Inspect 300 car seat installation and use in vehicles. Provide 100 discounted car seats to community members, based on need, who are on WIC, Medicaid or SNAP benefits.	Annual	Achieved	
Health - Health Promotions	Chronic Disease Prevention	KPI 2 - Provide evidence-based community health programs to prevent and/or manage conditions of asthma, diabetes, heart disease and chronic pain.	Conduct a yearlong (26 session) National Diabetes Prevention Program Provide 50 home visits to asthma program participants Facilitate 16 collaboration meetings with community partners committees and coalitions Provide chronic disease educational materials to 24 clinics Provide radon monitoring materials and/or equipment to 30 patrons	Annual	Achieved	
Health - Health Promotions	Public Health Communications	KPI 3 - Provide consistent promotion and public relations services for Utah County Health Department and the public.	100 new followers of social media 300 social media posts 10,000 social media posts (paid and organic) 50,000 Google business interactions	Annual	Achieved	
Health - Health Promotions	Engage in activities aimed at realizing sustainable health equity for all Utah County residents.	KPI 4 - Through the Utah County Health Department "Planning and Outreach" committee, the Health Disparity Team will work to create a sustainable coordinated effort within the department for better serving disparately affected populations.	3 meetings 5 coordinated events 3 coordinated efforts within UCHD	Annual	Achieved	N/A

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Health Promotions	Community Coalition Mobilization	KPI 4 - Through community coalition mobilization, UCHD SUD Prevention Team will assist areas within Utah County in preventing increased rates of alcohol, marijuana, opioid and nicotine use/consumption. Mobilization efforts include establishing evidence-based community centered coalition frameworks (i.e.. SPF*, CTC*) in areas not already partnering with UCHD, coaching support/ technical assistance through stages of implementation to complete milestones and benchmarks, ensuring fidelity to EBP.	Maintain number of CTCs established at a minimum of 7. Fidelity for evidence based programs maintained and met. Conduct 72 coaching/ trainings sessions with CTC/ Coalitions	Annual	Achieved	
Health - Health Promotions	Community Based Organization Partnerships	KPI 6 - UCHD Tobacco Prevention and Control team will collaborate with dentists, dental hygienists, and orthodontists to screen for tobacco use and dependence, including e-cigarettes, and educate when interacting with youth and young adults.	Collaborate with 2 dental professional to screen for tobacco use and dependence when interacting with youth and young adults.	Annual	Achieved	
Health - Health Promotions	Youth Tobacco & Nicotine Use	KPI 5 - Reduce youth tobacco and nicotine use by conducting compliance checks, issuing retail tobacco permits and inspections, training healthcare providers and educating youth and retailers about tobacco prevention laws, regulations and cessation resources.	Complete 350 tobacco compliance checks Complete 200 tobacco permit inspections Train 100 healthcare providers about tobacco cessation resources Educate 200 youth about tobacco prevention education Educate 200 retailers about youth tobacco prevention education	Annual	N/A	

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Health Promotions	Public health communication/outreach to disparate populations	KPI 7 - **Promote UCHD public health services to the public on the digital billboard. Complete effort to ensure promotion messages reach the top 5 languages for Utah County residents [English, Spanish, Portuguese, Chinese (incl. Mandarin, Cantonese), Ilocano, Samoan, Hawaiian, or other Austronesian languages]	Work with all divisions within the Utah County Health Department to promote 20 messages of services throughout the year.	Annual	Achieved	
Health - Health Promotions	Quality Improvement	KPI 7 - Provide consistent quality improvement services for Utah County Health Department.	Work with all divisions within UCHD to conduct at least 4 large-scale quality improvement efforts.	Annual	N/A	
Health - Health Promotions	Opioid	KPI 8 - Reduce the number of opioid deaths by providing naloxone resources to the community.	Conduct 24 naloxone trainings and distribute 1,000 naloxone kits		N/A	

Health Department – WIC

Description

The WIC program aims to safeguard the health of low-income women, infants, and children up to age 5 who are at nutrition risk by providing nutritious foods to supplement diets, provide individualized nutrition education, breastfeeding promotion and support, and referrals to health care and other community organizations.

Clients can continue to schedule their appointment via phone at 801-851-7310, online at <https://health.utah.gov/vpms/client/>, or via text at 385-312-0625. This is a great way for clients to request an appointment outside of business hours.

WIC Mission Statement

To safeguard the health of women, infants, and children by providing nutritious foods to supplement diets, information on healthy eating and referrals to healthcare.

WIC Values include:

- Timely, effective, consistent, compassionate, and professional customer service.
- Provide evidence-based nutrition and breastfeeding support.
- Maintain confidentiality and quality in communication.
- Respectful consideration of concerns and cultural values of all people.
- Effective collaboration with other health partners and stakeholders.
- Excellence in operations.

FTE - Health WIC

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
WIC:					
Administrative Associate - WIC	2	2	2	0.75	0.75
Division Director - WIC	1	1	1	1	1
Lactation Support Specialist II	1.25	1	1	1.25	1.5
Office Supervisor - WIC	2	2	2	3.5	3.5
Outreach Coordinator - WIC	-	1	-	-	-
Program Manager - Lactation Services - Non-Exempt	1	1	1	0.75	0.75
Public Health Nutritionist I	1.25	1.25	0.75	0.5	-
Public Health Nutritionist II	0.75	0.75	1	1	0.75
Public Health Nutritionist II - Non-Exempt	1.75	2	2	1.75	2.5
Public Health Nutritionist II (Non-Exempt)	1	0.5	-	-	-
Senior Lactation Support Specialist	0.5	0.75	0.75	0.75	0.75
Senior WIC Health Technician	1.5	1.5	1.25	-	-
WIC Clinic Director - Non-Exempt	2.75	2.75	2.75	2.75	2.75
WIC Health Technician I	4.75	4.75	5.25	4.5	4.25
WIC Health Technician II	4	4	3.5	3.5	3.5
Total WIC	25.5	26.25	24.25	22	22

Health Department Fund (230) Women, Infants, & Children (WIC)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Grants // Health W.I.C.	\$ 7,156,009	\$ 7,715,877	\$ 9,600,063	\$ 7,078,700	\$ 10,261,708
Fees // Health W.I.C.	68	168	-	-	-
Miscellaneous Revenue	117	-	-	-	-
Transfers From Other Funds	-	-	-	-	616,938
Total Revenues	\$ 7,156,194	\$ 7,716,045	\$ 9,600,063	\$ 7,078,700	\$ 10,878,646
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,752,031	\$ 1,739,937	\$ 1,843,729	\$ 1,666,400	\$ 2,093,490
Time-Limited	69,447	71,003	111,953	29,700	100,200
Supplies, Memberships, & Subscriptions	7,032	7,610	8,915	8,200	7,800
Repairs & Maintenance	14,647	17,452	19,883	(5,500)	16,830
Utilities & Phones	11,259	11,968	11,036	12,900	12,550
Contract Maintenance	2,446	3,212	3,743	3,600	3,600
Professional & Tech Svc	2,984	1,662	706	1,000	2,800
Conference, Education & Travel	8,703	5,002	8,305	8,000	6,500
Supplies & Services	5,001,452	5,695,884	7,449,351	5,006,000	8,252,470
Internal Service Charges	277,599	375,644	378,341	348,200	382,206
Non-professional services	284	5,322	91	200	200
Capital Equipment	6,640	-	4,975	-	-
Total Expenditures	\$ 7,154,524	\$ 7,934,696	\$ 9,841,028	\$ 7,078,700	\$ 10,878,646
Contribution to / (use of) Fund Balance	\$ 1,670	\$ (218,651)	\$ (240,965)	\$ -	\$ -

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - WIC	Caseload Management	KPI 3 - Complete two contacts with WIC families prior to their appointment to achieve monthly average of 80% daily show rate.	Set up processes to ensure text reminders are sent out regularly from Teletask. If Teletask system is down, staff will send out reminder text via google voice. Will monitor show rate on a monthly basis.	Annual	Achieved	
Health - WIC	Clinic Services	KPI 2 - Retain 80% or higher monthly caseload with current WIC benefits.	Will utilize Qualtrics system to send electronic survey to first time Utah County WIC families within 2 business days of their enrollment appointment.	Annual	Achieved	
Health - WIC	Lactation Program	KPI 1 - Provide lactation support per State of Utah WIC policies 80% of the time to pregnant and postpartum clients.	Will contact pregnant women within 30 days of their estimated due date. Will contact postpartum women within 1 week of their estimated due date and a second contact within 30 days of infant's date of birth. Contacts can be in-person, by phone, text, or email.	Annual	Achieved	
Health - WIC	Vendor Management	KPI 4 - Improving client access to WIC approved products in store. Helps with retention and access to nutritious foods. (setting up baseline for future)	Set up survey metrics once a month to clients that have used their WIC EBT card at Utah County Vendors. The goal is to increase satisfaction by addressing frustrations clients may have with Utah County vendor and provide additional trainings to client and store staff.	Annual	Achieved	

Health Department – Foster Grandparents

Description

Since 1965, the AmeriCorps Seniors Foster Grandparent Program has provided one-on-one mentoring, nurturing, and support to children with special or exceptional needs, or who are in circumstances that limit their academic, social, or emotional development. AmeriCorps Senior volunteers in FGP serve from 5 to 40 hours a week and receive hourly stipends. Volunteers must be age 55 or older and meet established income eligibility guidelines. In addition to the stipend, they receive accident, personal liability, and excess automobile liability insurance; assistance with the cost of transportation; recognition; and, as feasible, meals during their assignments.

Mission

The Foster Grandparent Program engages limited-income volunteers, 55 years and older, in providing one-on-one support to children with special needs to improve their academic, social, or emotional development.

FTE - Health Foster Grandparents

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Foster Grandparents:					
Program Assistant - Senior Services	1	1	1	0.5	1
Program Manager - Senior Services	1	1	1	0.5	0.5
Total Foster Grandparents	2	2	2	1	1.5

Health Department Fund (230) Foster Grandparents	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
FGP - STATE TITLE XX	\$ 249,299	\$ 226,093	\$ 218,464	\$ 364,700	\$ 325,236
Sale Of Fixed Assets	-	14,400	-	-	-
Outside Donations - Fgp	25,148	25,256	24,425	38,500	38,500
Transfers - Other Funds	89,796	58,753	100,994	-	118,360
Budgeted Use Of Fund Balance	-	-	-	143,300	-
Total Revenues	\$ 364,243	\$ 324,502	\$ 343,883	\$ 546,500	\$ 482,096
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 176,503	\$ 181,403	\$ 158,390	\$ 138,300	\$ 146,694
Time-Limited	16,128	13,595	29,126	111,200	64,373
Supplies, Memberships, & Subscriptions	6,681	10,842	5,654	15,700	15,300
Repairs & Maintenance	289	28	179	300	300
Utilities & Phones	177	172	706	400	800
Contract Maintenance	156	298	232	600	600
Professional & Tech Svc	163	940	1,066	1,000	1,000
Conference, Education & Travel	-	212	657	1,200	2,200
Supplies & Services	110,916	82,896	110,617	234,800	207,820
Insurance	472	472	428	500	500
Internal Service Charges	79,811	28,005	32,730	39,800	39,309
Non-professional services	3,837	3,866	3,800	3,200	3,200
Capital Equipment	-	1,775	299	-	-
Contributions to Other Governments	250	-	-	-	-
Total Expenditures	\$ 395,383	\$ 324,504	\$ 343,884	\$ 547,000	\$ 482,096
Contribution to / (use of) Fund Balance	\$ (31,140)	\$ (2)	\$ (1)	\$ (500)	\$ -

Health Department – Senior Services

Description

Since 1989, AmeriCorps Seniors Senior Companion Program has made a difference in Utah County by providing assistance and friendship to adults who have difficulty with daily living tasks, such as shopping or paying bills. Their assistance helps these adults retain their dignity and remain independent in their homes rather than having to move to more costly institutional care. AmeriCorps Seniors serve from 5 to 40 hours a week and receive hourly stipends. They must be age 55 or older and meet established income eligibility guidelines. In addition to the stipend, they receive accident, personal liability, excess automobile liability insurance coverage; assistance with the cost of transportation; recognition; and, as feasible, meals during their assignments.

Mission

The Senior Companion Program engages limited-income volunteers, 55 years and older, in providing supportive, individualized services to help older adults with special needs maintain their dignity and independence and provide respite to caregivers in Utah and Wasatch counties.

FTE - Health Senior Services

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Senior Services:					
Program Assistant - Senior Services	1	1	1	1.5	1
Program Coordinator - Senior Services	1	1	1	-	-
Program Manager - Senior Services	-	-	-	0.5	0.5
Total Environmental Health	2	2	2	2	1.5

Health Department Fund (230) Senior Companions	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Senior Comp - Federal	\$ 276,395	\$ 259,501	\$ 266,229	\$ 340,800	\$ 291,400
Outside Donations - Scp	5,717	5,018	752	800	1,200
Transfers - Other Funds	110,905	100,196	102,521	-	160,992
Budgeted Use Of Fund Balance	-	-	-	150,100	-
Total Revenues	\$ 393,017	\$ 364,715	\$ 369,502	\$ 491,700	\$ 453,592
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 157,907	\$ 133,504	\$ 147,029	\$ 151,200	\$ 161,126
Time-Limited	13,638	20,027	21,226	50,300	33,100
Supplies, Memberships, & Subscriptions	49,141	54,003	49,368	72,200	74,200
Repairs & Maintenance	193	50	123	600	300
Utilities & Phones	14,237	730	-	-	-
Contract Maintenance	156	299	232	600	600
Professional & Tech Svc	981	721	558	1,000	1,000
Conference, Education & Travel	-	-	625	1,200	2,200
Supplies & Services	127,555	125,974	118,949	174,800	143,360
Insurance	557	557	547	600	600
Internal Service Charges	24,743	23,720	27,246	36,900	37,106
Non-professional services	3,300	3,357	3,300	3,300	-
Capital Equipment	360	1,776	299	-	-
Contributions to Other Governments	250	-	-	-	-
Total Expenditures	\$ 393,018	\$ 364,718	\$ 369,502	\$ 492,700	\$ 453,592
Contribution to / (use of) Fund Balance	\$ (1)	\$ (3)	\$ -	\$ (1,000)	\$ -

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Senior Volunteers	Companionship	KPI 6 - 11 unduplicated Senior Companion volunteers will visit a minimum of 28 clients for 2 hours each week for a total of 2912 hours, to assist with daily activities and provide companionship to these isolated and homebound individuals.	80% of clients served will report having increased social support or improved capacity for independent living as indicated by program-conducted survey results	Annual	Achieved	
Health - Senior Volunteers	Increased volunteer hours	KPI 5 - Recruitment, retention and increased volunteer hours are needed to meet Federal Requirements of VSY (Volunteer Service Year(which equals 1044 hours per year.) Grant guidelines for the Foster Grandparent are 45 VSYs.	Volunteer Service Year (VSY) hours will be increased to meet current Federal Grant requirements of 46,980 per year by the end of the 3 year grant	Tri-Annual	Achieved - On track with grant	
Health - Senior Volunteers	Recruitment / Retention	KPI 9 - Recruitment, retention and increased volunteer hours are needed to meet Federal Requirements of VSY (Volunteer Service Year(which equals 1044 hours per year.) Grant guidelines for the Senior Companion Program is 38 VSYs.	Volunteer Service Year (VSY) hours will be increased to meet current Federal Grant requirements of 39,6720 by the end of the 3 year grant	Bi-Annual	Achieved - On track with grant	
Health - Senior Volunteers	Respite Service	KPI 8 - 10 unduplicated Senior Companion volunteers will provide non-professional respite care services to assist 18 primary caregivers for 3 hours each week for a total of 2808 hours	80% of caregivers will report less caregiver burnout and improved personal care as indicated by program-conducted survey results	Annual	Achieved	
Health - Senior Volunteers	Social / emotional support	KPI 2 - Foster Grandparents will be assigned students to assist during the school year. Standardized testing is not used for these students. Staff observation surveys are conducted as an indication of sustained or improved social and emotional support.	Foster Grandparent Program volunteers will provide social and emotional support to a minimum of 30 students each school year at Dan Peterson School, which serves students who have disabilities with IEP (Individualized Education Program), as determined by school staff observation survey	Annual	Achieved	

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Senior Volunteers	Student Improvement	KPI 4 - Mid-year and year-end evaluations are completed by school staff, reporting on progress of students served by a Foster Grandparent volunteer throughout the school year.	75% of students served by a Foster Grandparent volunteer will show improvement on standardized tests by the end of each school year or as observed by school staff	Annual	Achieved - 92% improvement	
Health - Senior Volunteers	Students Served	KPI 3 - Assignment plans are completed by school staff for each volunteer, indicating students assigned for individualized help as determined by standard test schools and/or staff evaluation.	Foster Grandparents will tutor a minimum of 500 at-risk children per year as determined by school staff	Annual	Achieved - 2,278 At-risk students tutored	
Health - Senior Volunteers	Transportation	KPI 7 - 18 unduplicated Senior Companion volunteers will visit a minimum of 54 clients for 2 hours each week for a total of 5616 hours	80% of clients served will report having increased social support or improved capacity for independent living as indicated by program-conducted survey results	Annual	Achieved	
Health - Senior Volunteers	Volunteer Satisfaction	KPI 1 - Volunteer satisfaction is a valid indication of good program management. Recruitment and retention of volunteers is vital in a successful program. Program staff will conduct an annual survey/evaluation to determine volunteer satisfaction/health and will address issues that arise to continue to improve the program and the volunteer experience.	80% of Foster Grandparent Program volunteers will show continued or improved satisfaction and health benefits as measured by annual survey.	Annual	Achieved	

Health Department – Mosquito Abatement

Description

The Utah County Mosquito Abatement Program protects public health by controlling mosquitoes and other vectors that spread disease. Mosquitoes are not only a nuisance but are a major threat to public health. We control disease vectors and nuisance pests using effective and environmentally sensitive methods and reduce the risk of vector-borne diseases such as West Nile virus.

Mission

To protect the health, welfare and comfort of the public by controlling mosquitoes with methods driven by science and by following best practices the highest industry standards for integrated pest management, leadership, staff development, safety protocol, environmental protection, and cost efficiency.

FTE - Health Mosquito Abatement

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Mosquito Abatement:					
Drone Pilot	-	-	-	1	1
Mosquito Abatement Field Supervisor	1	1	1	1	1
Mosquito Abatement Manager	1	1	1	1	1
Senior Office Specialist - Mosquito Abatement	1	1	1	1	1
Total Mosquito Abatement	3	3	3	4	4

General Fund (100) Mosquito Abatement	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Insurance Proceeds	\$ -	\$ 3,384	\$ 1,580	\$ -	\$ -
Total Revenues	\$ -	\$ 3,384	\$ 1,580	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 294,356	\$ 321,443	\$ 401,313	\$ 390,800	\$ 562,210
Time-Limited	112,021	116,294	135,877	139,500	183,034
Supplies, Memberships, & Subscriptions	931	402	1,222	1,200	1,200
Repairs & Maintenance	1,734	2,074	6,379	12,800	7,099
Utilities & Phones	863	1,240	2,952	2,200	6,560
Contract Maintenance	3,950	7,172	4,913	4,700	4,700
Professional & Tech Svc	73,621	90,802	57,318	61,900	56,092
Conference, Education & Travel	944	3,665	6,188	5,700	8,300
Supplies & Services	310,405	455,931	467,421	469,800	1,031,584
Insurance	-	-	14,997	15,500	15,500
Internal Service Charges	196,492	226,532	426,153	331,400	525,990
Non-professional services	15,183	15,284	15,000	15,000	15,000
Capital Equipment	15,666	6,478	1,800	1,900	5,100
Total Expenditures	\$ 1,026,166	\$ 1,247,317	\$ 1,541,533	\$ 1,452,400	\$ 2,422,369
Contribution to / (Subsidized by) General Fund	\$ (1,026,166)	\$ (1,243,933)	\$ (1,539,953)	\$ (1,452,400)	\$ (2,422,369)

Grants Fund (248) Mosquito Abatement	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Provo River Delta Project Grant	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,200	\$ 4,200
Total Revenues	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,200	\$ 4,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 130	\$ 160	\$ 697	\$ -	\$ -
Overtime	-	-	1,648	-	-
Time-Limited	2,836	3,498	12,405	3,000	-
Supplies & Services	1,184	492	363	1,200	4,200
Total Expenditures	\$ 4,150	\$ 4,150	\$ 15,113	\$ 4,200	\$ 4,200
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ (10,963)	\$ -	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

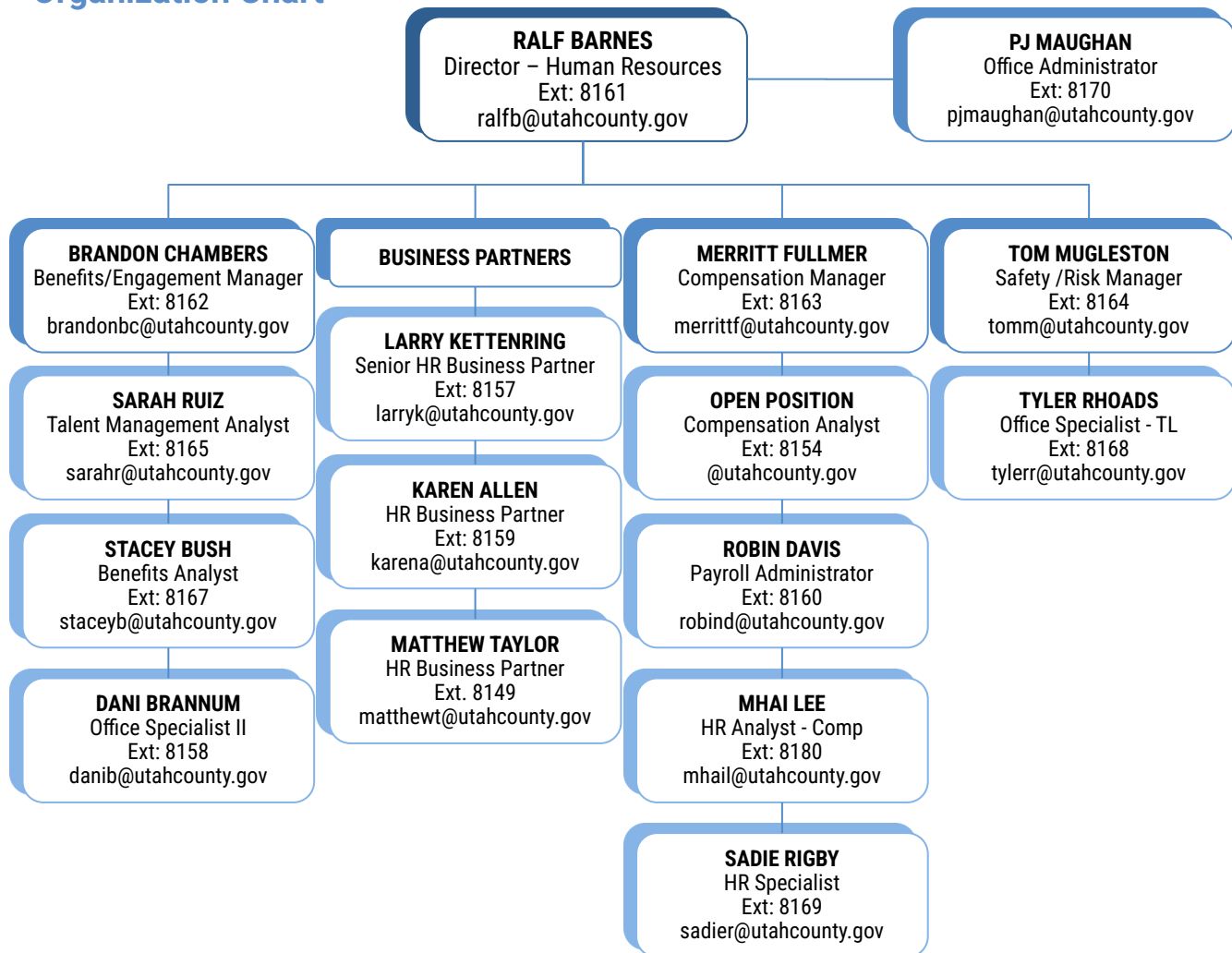
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Health - Mosquito Abatement	Public Risk Factor for WNV	KPI 1 - Using the Utah Vector borne Disease Surveillance Gateway maintain a risk factor index of 3 or less in 85% of the disease weeks for the 2023 mosquito abatement season (April to September).	Risk Factor at 3.0 or less in 85% of the disease weeks from April to September 2022 (21 of 25 weeks at 3.0 or less)	Weekly	Achieved	
Health - Mosquito Abatement	Automating Service Request	KPI 5 - Generating responses to service requests to better inform the public and meet their needs by utilizing Qualtrics to streamline requests. By streamlining this process, we will be increasing staff efficiency	Review and respond to requests within 2 business days.	Weekly	Achieved	
Health - Mosquito Abatement	Treatment Productivity	KPI 2 - Increase our acreage to 4,100 acres of optimized treatment (at 10 pounds per acre) with the two drones that we have. Increase air spray acreage to 20,000 through the use of airplane application	Use two drones from April to September for treatment of larva in the waters of Utah County. Use airplane through VDCI for adult application.	Yearly	Not Achieved - Prior treatments limited the need in 2024	
Health - Mosquito Abatement	Enhanced Automated Employee Training	KPI 3 - Refine the training modules for our in house Relias Training	Having 95% of the seasonal staff complete the training by May of 2024 and 100 % by June 2024	Yearly	Achieved	
Health - Mosquito Abatement	Education of public	KPI 4 - Using web based educational tools along with presentation to local schools to educate the public on the dangers of vector borne diseases carried by mosquitoes.	Increase the number of presentation given to 6 a year to include schools in the Nebo and Provo School District	Yearly	Achieved - 11 presentations	

Human Resources



Brigham Young University - Courtesy of Explore Utah Valley

Human Resources Department Organization Chart





UTAH COUNTY HUMAN RESOURCES

Nurturing Utah County's Workforce



We support Utah County success by attracting, retaining, and developing our most important asset - people.



Built on a foundation of responsiveness, expertise, and proximity, we promote people practices that are in alignment with the goals of Utah County.



Utilizing HR best practices, we strive to retain employees with the attitudes and competencies required to serve our citizens - while utilizing precious and limited resources responsibly.

Adapting to Economic Challenges



2024 and 2025 have been challenging with continuing inflation of both consumer goods and labor accompanied by low unemployment.



We have systematically adjusted pay as necessary to maintain competitiveness with similar public entities.



3,300 job applications processed with 411 total employees hired



Overall employee engagement score 4.2 out of 5. An 8% improvement



200+ supervisors leadership trained increasing effectiveness and reducing costs



19,900 employee training courses completed



1,100 benefits enrollments processed with over 500 internal customers served in office



Maintained minimal cost increase of benefits plans to 2.5%

3% reduction in employee turnover reducing hiring costs



106 Job Descriptions updated with 389 jobs market-evaluated



36,600 pay deposits processed accurately



Implementation of safety and risk programs to keep people safe and reduce

2024 Milestones

FTE - Human Resources

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administrative Associate - Human Resources	1	-	-	-	-
Associate Director - Human Resources	1	1	1	-	-
Benefits Analyst	1	1	1	1	-
Benefits and Engagement Manager	1	1	1	1	1
Compensation Analyst	-	-	1	1	2
Compensation Manager	1	1	1	1	1
Director - Human Resources	1	1	1	1	1
Human Resources Analyst	2	2	1	2	2
Human Resources Business Partner	-	-	-	2	1
Office Administrator - Human Resources	-	1	1	1	-
Office Specialist - HR	1	1	-	-	-
Office Specialist II - Human Resources	-	-	-	1	-
Office Specialist III - Human Resources	-	-	1	-	1
Office Supervisor - Human Resources	-	-	-	-	1
Payroll Administrator	1	1	1	1	1
Safety and Risk Manager	-	-	-	1	1
Senior Benefits Analyst	-	-	-	-	1
Senior Human Resources Business Partner	-	-	-	1	2
Talent Management Analyst	2	2	2	1	1
Total Human Resources	12	12	12	15	16

Administrative Services Fund (680) Human Resources	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Personnel Fees	\$ 275	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	5,933	16,043	2,962	-	10,000
Intragov - Admin Charges	1,903,178	2,344,016	3,113,326	3,461,900	4,296,907
Total Revenues	\$ 1,909,386	\$ 2,360,059	\$ 3,116,288	\$ 3,461,900	\$ 4,306,907
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,108,556	\$ 1,202,051	\$ 1,370,866	\$ 1,818,700	\$ 2,499,366
Overtime	2,781	22	4,696	7,300	7,300
Time-Limited	3,388	-	3,275	18,000	18,000
Supplies, Memberships, & Subscriptions	8,697	13,192	14,161	35,200	36,500
Repairs & Maintenance	696	866	1,334	700	800
Utilities & Phones	1,310	1,612	2,000	4,400	4,400
Contract Maintenance	1,168	1,215	1,226	1,600	1,600
Professional & Tech Svc	11,892	65,775	156,488	143,900	23,900
Conference, Education & Travel	3,369	7,487	42,021	52,000	80,300
Supplies & Services	505,836	433,994	128,907	629,100	763,558
Internal Service Charges	260,547	485,886	743,565	717,400	747,682
Non-professional services	128	314	9,776	21,600	21,600
Capital Equipment	1,017	258	3,801	12,000	10,000
Restricted Appropriations	-	-	-	-	91,274
Depreciation	52	627	387,801	-	627
Total Expenditures	\$ 1,909,437	\$ 2,213,299	\$ 2,869,917	\$ 3,461,900	\$ 4,306,907
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (51)	\$ 146,760	\$ 246,371	\$ -	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
HR	Employee value proposition	Full utilization of all recognition resources by all departments	% recognition utilization	Monthly	Achieved - 100%	
HR	Employee value proposition	Complete detailed position comp evaluation, FLSA status, classification in WD	Complete over 85%	Monthly	Achieved - 85%	
HR	Employee value proposition	RFP for benefit broker and 401k consultant. By end of 1st quarter	RFP complete	Monthly	Achieved	
HR	Employee value proposition	Improved utilization of WD fully integrated with Oracle	100% of WD integrated with Oracle	Monthly	Moved to 2025	
HR	Employee value proposition	HR website updated - all functional areas assigned to update monthly	100% of Website utilization	Monthly	Moved to 2025	
HR	HR as strategic partner	SelectHealth Share	70% or more Wellness incentive compliance	Monthly	Achieved - 70%	
HR	HR as strategic partner	HR Business Partner Program	100% of People metrics reports completed	Monthly	Achieved - 100%	
HR	HR as strategic partner	Leadership/management training for all supervisors. Required employee training	90% or greater Relias training completed	Monthly	Not Achieved - 79%	
HR	HR as strategic partner	Fully functional safety & risk program with EMOD of 1.0 or less and cost reduction	EMOD. Premium and claim cost (auto & WC rates) less than 1.2	Monthly	Not achieved - 1.29	
HR	HR as strategic partner	Continued turnover reduction – 2024 goal 12%	Turnover rate less than 12%	Monthly	Achieved - 11.10%	
HR	HR Efficiency and compliance	All HR updated policies in Municode	100% of updates completed	Monthly	Not achieved - 95%	

Risk Management



Reflection of Mt. Timpanogos - Courtesy of Explore Utah Valley

Risk Management

Description

The risk management fund is under direction of the Human Resources Director. It was established in 2022 to manage workers compensation, unemployment insurance, survivor benefit, the wellness program, and other functions.

A Risk Manager was added in 2024. The Risk Manager is responsible to help mitigate county risks and liabilities. The County Commission approved adding another position in 2025 to provide additional resources to assist the Risk Manager to manage the County's risk and provide additional resources to increase safety and limit employee injuries.

FTE - Risk Management

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Risk Management:					
Health Educator II	-	-	-	1	-
Total Risk Management	-	-	-	1	-

Risk Management Fund (690)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Get Healthy Utah Grant	\$ -	\$ -	\$ 500	\$ 500	\$ -
Dental Cobra Claims	-	-	-	10,000	10,000
Interest Allocation	2,229,895	146,787	636,949	313,300	315,000
Transfers - Other Funds	-	3,000,000	-	-	-
Workers Comp Contributions	1,872,016	2,150,525	2,387,725	3,501,700	3,364,000
Total Revenues	\$ 4,101,911	\$ 5,297,312	\$ 3,025,174	\$ 3,825,500	\$ 3,689,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 58,886	\$ 81,656	\$ 86,680	\$ 105,000	\$ -
Supplies, Memberships, & Subscriptions	963	1,182	1,417	1,300	-
Repairs & Maintenance	39	12	123	100	-
Professional & Tech Svc	23,124	22,862	23,359	129,000	129,000
Conference, Education & Travel	1,979	3,079	3,078	3,400	-
Supplies & Services	5,744	5,201	195,848	271,900	30,000
Insurance	1,248,306	1,248,426	1,299,609	3,995,000	3,250,000
Internal Service Charges	31,926	34,435	110,676	12,300	60,636
Non-professional services	10,500	10,500	64,700	12,300	-
Capital Equipment	-	-	3,098	-	-
Operating Transfers	-	-	2,686,319	-	-
Restricted Appropriations	-	-	-	33,300	219,364
Total Expenditures	\$ 1,381,467	\$ 1,407,353	\$ 4,474,907	\$ 4,563,600	\$ 3,689,000
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 738,100	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 738,100	\$ -
Total Cash Funding Requirements	\$ 2,720,444	\$ 3,889,959	\$ (1,449,733)	\$ -	\$ -

Information Systems

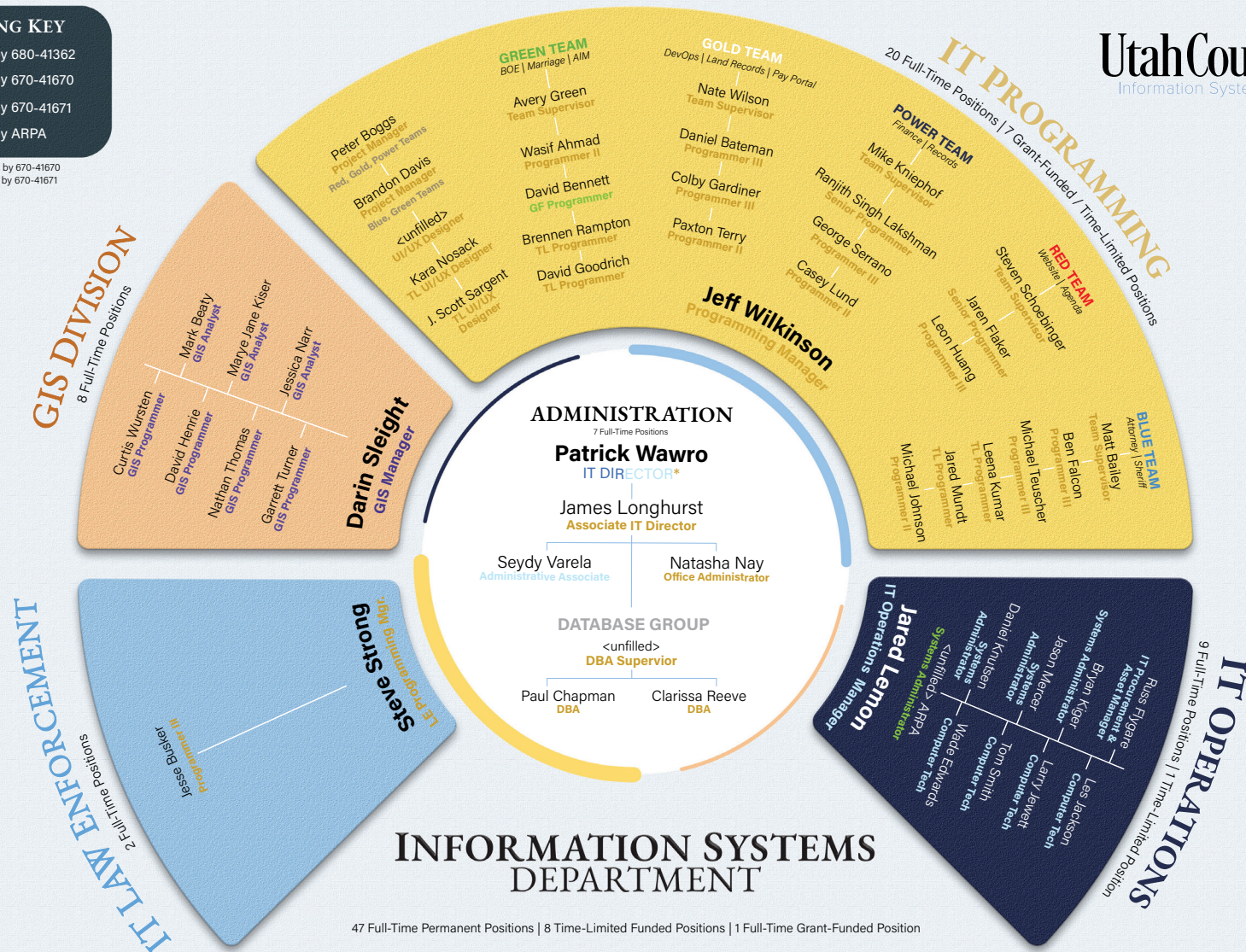


Tibble Fork Reservoir - Courtesy of Explore Utah Valley

FUNDING KEY

- Funded by 680-41362
- Funded by 670-41670
- Funded by 670-41671
- Funded by ARPA

*50% Funded by 670-41670
50% Funded by 670-41671



Information Technology

Description

The Information Systems department provides technology support to all Utah County Government agencies. This support includes acquisition, deployment and management of computer-based workstations, software applications, local and wide-area network infrastructure, security, and information use policy.

The IT Department is comprised of the following divisions:

- Information System Programming - (Fund 670 - Information Technology Internal Service Fund)
- Information System Support - (Fund 670 - Information Technology Internal Service Fund)
- Geographic Information System (GIS) - (Fund 680 Administrative Services Fund)

Mission

The Information Systems Department aspires to be a trusted and collaborative partner in developing innovative technological solutions that deliver value to Utah County government and its residents.

IS Administration Team – What We Do

IT Director: Patrick Wawro

Associate IT Director: James Longhurst

The IS Administration team in Utah County optimizes staff and resources for secure, efficient service delivery to the government and citizens, handling budget, accounting, and reporting. It also sets the department's vision, goals, and tracks performance metrics. The County's database management team also operates under the direction of IS Administration.

IT Operations Division - What We Do

Operations Manager: Jared Lemon

The IT Operations Division in Utah County is responsible for ensuring the optimal performance, functionality, security, reliability, availability, and confidentiality of the county's comprehensive information infrastructure. This includes the management of servers, network components, and data storage systems. Additionally, this division includes the IT Help Desk, dedicated to offering technical support to over 1,500 county employees and coordinating the deployment of technical staff for on-site service requests.

IT Programming Division - What We Do

Programming Division Manager: Jeff Wilkinson

The IT Programming Division partners with county departments to develop custom software for enhancing service delivery and task efficiency. They also modify and integrate third-party software like Workday and Questica to optimize their use within the county's tech systems. Additionally, the division creates and maintains systems for external entities like Utah's Children's Justice Center and the Utah Department of Commerce. Also manages the county's web pages.

IT Law Enforcement Programming Division - What We Do

Law Enforcement Programming Manager: Steve Strong

The Law Enforcement Programming Division focuses exclusively on meeting the software needs of the Sheriff's Office. This team administers the Spillman 911 system and various Jail Industries software systems needed for emergency responders and county jail management.

- IT Law Enforcement Programming Highlights
 - Manages Spillman 911 Hardware/Software Systems
 - Utah County Jail Inmate Lookup Portal
 - Payment Portal for Online fees

GIS Division - What We Do

GIS Manager: Darin Sleight

The award-winning GIS Division uses advanced mapping and analysis technologies to provide county departments and users with location intelligence, enriching business data. This integration allows for dynamic maps and dashboards that visualize data, reveal spatial patterns, and clarify geographic relationships. These tools help in pinpointing event locations, understanding causes, and improving decision-making with enhanced situational awareness.

- GIS Facts
 - Explore many powerful mapping applications – Try some here:

Mapping Hub



Parcel Map



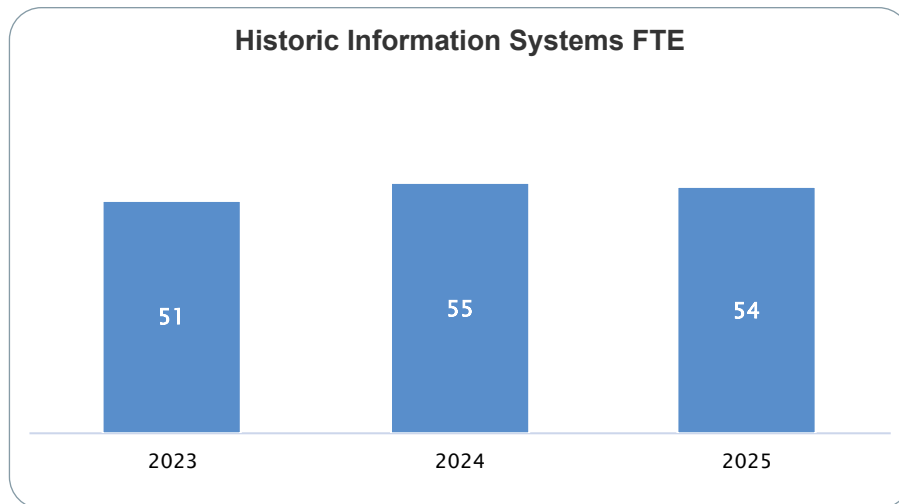
Hazard Maps



Funding

Programming and Support operations are included in the Information Technology Internal Service Fund (Fund 670). The operations receive limited revenues from fees to outside agencies but most revenues are intragovernmental charged to other County departments.

GIS is included in the Administrative Services Internal Service Fund (Fund 680). Almost all revenues are intragovernmental charges to other funds and departments within the county organization.



UTAH COUNTY

Information Systems

Annual Report for the 2025 State of the County Address

This year has marked significant progress for the County IS Department. Despite the challenges posed by an increasingly digital landscape and the pressing demands for advanced technological solutions, our department has demonstrated remarkable resilience and innovation.

Each division has not only met the challenges presented but has also taken proactive steps to anticipate future needs and opportunities. As we look to the future, we remain committed to leveraging technology to enhance county operations, improve public services, and foster a more connected and informed community. Our ongoing investments in technology, staff development, and process improvements are foundational to our mission of delivering exceptional service and support to our county and its residents.

This report highlights our key achievements and our strategic direction as we move forward.

MISSION STATEMENT OF THE INFORMATION SYSTEMS DEPARTMENT

The Information Systems Department strives to be a trusted, collaborative partner in creating innovative technological solutions that provide lasting value for Utah County government and its residents.

GIS DIVISION

- **Cadastral Mapping System Overhaul Accelerates Workflow and Improves Accuracy**

Utah County manages a database of over 271,000 land parcels. The Recorder's Office maps each property boundary and links them to recorded documents. The Information Systems Department stores these boundaries and ownership documents, making them publicly searchable as required by law. This database supports tax assessment, community planning, zoning, 911 response, and other essential services. Due to rapid growth, quickly mapping new properties is a top priority.

To better address this need, the GIS Division replaced the 16-year-old Cadastral Mappers program with an updated workflow built on ESRI's newest ArcGIS Pro platform. This modernization automates multiple tasks and enhances error handling, making the process more efficient and accurate. As a result, cadastral mapping has been significantly accelerated, and the new tools are now better equipped to accommodate future growth.

- **Migrated GIS Database Servers to Linux, Boosting Performance**

The GIS Division moved the database servers hosting millions of records to a new Linux-based Oracle database, resulting in more than a 50% increase in performance over the previous setup. This significant improvement enhances the user experience for numerous Utah County employees, including those in the Recorder's Office, Assessors, Community Development, Public Works, and others—who rely on rapid data access to fulfill their responsibilities.

- **Revolutionary Technique Slashes Property Mapping Layer Processing Time by 99%**

One of the most critical processes in Utah County's Land Information System involves merging tax assessment data with the property mapping layer created by cadastral mappers in the Recorder's Office. The result is a GIS mapping layer known as the TaxParcel layer. Previously, this automated workflow was so complex that it took between five and eight hours to complete each night—consuming significant computing resources and leaving the process vulnerable to interruptions or failures. The GIS Division developed a groundbreaking new approach to combine this data, reducing the processing time to just three minutes – a 99% decrease in processing time.

INFORMATION SECURITY DIVISION

- **Security Awareness Training**

The Information Security Division implemented a comprehensive Security Awareness Training program for all Utah County employees. This initiative focused on educating staff about key cybersecurity principles, such as identifying phishing attempts, safeguarding sensitive data, and combatting social engineering. The training sessions improved our overall security posture across departments, reducing the risk of potential vulnerabilities and fostering a culture of cybersecurity awareness across the County.

- **Hiring of an Information Security Manager**

A dedicated Information Security Manager was hired. This addition brought specialized expertise, enabling stronger oversight of security operations, policy development, as well as the establishment of an information security strategy. This position will play a key role in aligning security initiatives with organizational goals, ensuring that proactive measures and best practices are integrated at Utah County.

- **Cybersecurity Strategy to Address Growing Threats**

Cyberattacks on government entities continue to escalate in both scale and complexity. In response, the newly established Information Security Division within the Information Systems Department has begun conducting comprehensive risk assessments throughout Utah County's operations. These assessments uncover potential vulnerabilities and inform targeted strategies to bolster overall security. The object of these assessments is to create a data-driven information security strategic plan that shapes the policies, procedures, and resources required to effectively mitigate these threats.

IT OPERATIONS DIVISION

- **24/7 Online Portal and On-Site Tech Rotation Elevate Countywide IT Support**

Managing the County's computers, servers, and network infrastructure for 2,000 employees is a considerable undertaking for a relatively small team. To streamline support, Operations introduced multiple ways for employees to request assistance, including a 24/7 online helpdesk ticketing portal. In 2024 alone, 4,700 IT service tickets were resolved, with 81.25% addressed on the same day. Additionally, the division began rotating a computer technician at the Sheriff's Office campus in Spanish Fork, ensuring quicker response times for emergency responders at that location.

- **Upgrades Transform Emergency Response Infrastructure, Achieving 99.8% Uptime**

Several outdated VPN devices were replaced, giving Sheriff's Patrol deputies access to County resources without relying on outdated VPN technology. In addition, the Spillman 911 system is now accessible through a multi-redundant cloud-based load balancer, greatly improving its performance and reliability. In 2024, this critical system achieved a 99.8% average uptime for County servers and resources.

- **Network Security Upgrades, 24/7/365 Threat Monitoring**

The IT Operations Division deployed improved security monitoring tools that leverage real-time intelligence to anticipate threats, manage vulnerabilities, and protect cloud, endpoint, and identity resources. Backed by 24/7/365 threat hunting and managed services, these enhancements help prevent account compromises before they occur. In addition, Multifactor Authentication (MFA) and external access to County accounts and information have been refined to further safeguard critical systems.

IT PROGRAMMING DIVISION

- **Produced 21 Major Software Releases**

The IT Programming Division primarily focuses on developing software tools that automate and standardize the daily workflows of county employees, thereby enhancing efficiency and accuracy, often multiplying their productivity. Additionally, other projects aim to extend or improve public access to county government services. In 2024, the IT Programming Division releases included major upgrades to many existing programs and the creation of several new, efficiency improving tools saving hundreds of hours of county staff time annually through automation, ultimately saving taxpayer dollars. Some highlights include:

- a. **Public Meeting Agenda System**

Introduced key features to streamline the creation and management of agenda items for meetings, including those of the County Commission and Planning Commission. Approval status, supporting documents, and item descriptions are now maintained more efficiently, while strict security roles and open meeting rules remain in place. The user-friendly interface both ensures public access to clear, transparent agendas and saves internal staff countless hours of preparation.

- b. **Marriage License Application**

Simplified applicant and administrative workflows by reducing manual steps and increasing efficiency. Upgrades to modern technologies enhanced the system's stability, scalability, and readiness for future integrations. User feedback guided improvements to the interface, while consolidating multiple portals into a single repository streamlined development, testing, and deployment. Enhanced data collection and reporting tools also deliver deeper insights leading to more informed decision-making.

- c. **Online Board of Equalization Appeal Filing Application**

Modernized the property appeal process with a redesigned interface that simplifies management, streamlined submissions, and improves accessibility through features like history tracking and data syncing. As a result, online appeals now take just 30–60 seconds per property—down from 5–10 minutes—and 95% of appeals are filed online.

- d. **Assessors Personal Property Tax Filing Application**

Refined the online application used by Utah County businesses to report all non-real estate assets that generate income. Notable enhancements include a more intuitive flow for first-time users, clearer messaging for businesses declaring they have “moved,” and a revised display method that ensures users always see their original submission and know if any changes were made thereafter. These improvements collectively enhance usability and accuracy.

- **UI/UX Team Transforms County Applications, Speeds Development, and Strengthens ROI**

A new dedicated UI/UX Design Team was formed by reallocating existing staff, with the goal of enhancing the look, feel, and usability of all county applications and websites. This includes ensuring compliance with ADA requirements and adhering to industry best practices in design.

By using rapid prototyping tools and conducting user testing early in the development cycle, the UI/UX team minimizes wasted efforts on untested concepts. This approach shortens project timelines, reduces costs, and ensures that solutions align with actual user needs. As a result, the county benefited from more efficient, accessible, and user-friendly platforms, ultimately delivering a clear, quantifiable return on investment.

- **Major Website Overhaul Elevates Accessibility, Transparency, and Public Trust**

Clear, up-to-date information on government websites is essential for effective communication between public servants and the residents they serve. A well-designed site anticipates what visitors need and presents it in a manner that's both easy to find and comprehend, reinforcing the government's credibility and professionalism. Conversely, outdated or confusing websites can give the impression of incompetence, lack of professionalism, and disregard for citizens seeking an open, trustworthy government.

In 2024, the Programming Division completely revamped the County's main website landing page and multiple departmental webpages with a modernized look and consistent branding. These updates also ensure ADA compliance, enhancing accessibility for all users. Recognizing that most visitors now access the site on mobile devices, every redesigned page is optimized for both smartphones and computers. This comprehensive overhaul spans the main landing page and 11 department websites including the Assessor, Attorney, Children's Justice Center, Clerk-Elections, Community Development, County Commission, Health Department–Air Quality, Human Resources, Information Systems, Justice Court, Recorder, and Treasurer. Collectively, these redesigned pages provide an improved user experience, stronger ADA compliance, and greater overall usability, underscoring the County's commitment to professionalism and transparency.

FTE - IS Support

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
IS Support:					
Administrative Associate - Information Systems	1	1	1	1	1
Computer Technician	4	4	4	4	4
Director - Information Systems	1	1	1	0.5	0.5
Division Manager - IT Operations	1	1	1	1	1
Information Security Manager	-	-	-	-	1
IT Procurement and Inventory Manager	-	1	1	1	1
NETWORK ADMINISTRATOR	1	-	-	-	-
Systems Administrator	2	2	4	4	4
Total IS Support	10	10	12	11.5	12.5

Information Systems Fund (670) IS Support	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Services	\$ 22,278	\$ 56,678	\$ 45,878	\$ 57,600	\$ 18,050
Interest Allocation	65,853	39,061	176,250	82,700	10,000
Budgeted Use Of Fund Balance	-	-	-	-	1,567,921
Intragov - Computer Lease	3,193,283	3,530,940	3,531,545	4,450,100	4,478,476
Total Revenues	\$ 3,281,414	\$ 3,626,679	\$ 3,753,673	\$ 4,590,400	\$ 6,074,447
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 750,927	\$ 1,391,317	\$ 1,533,970	\$ 1,380,100	\$ 1,765,354
Overtime	10	-	-	-	-
Time-Limited	-	82	-	-	-
Supplies, Memberships, & Subscriptions	2,189	3,900	3,927	5,000	5,000
Repairs & Maintenance	29,403	43,612	40,560	18,000	6,300
Utilities & Phones	58,181	58,040	54,018	52,300	66,000
Contract Maintenance	53,847	108,083	134,085	173,500	221,650
Professional & Tech Svc	-	2,100	4,950	-	-
Conference, Education & Travel	4,473	5,496	16,728	20,200	28,000
Supplies & Services	470,860	736,440	491,983	1,250,500	1,291,620
Internal Service Charges	126,807	155,141	168,141	222,900	233,490
Non-professional services	93	769	766	5,000	5,000
Capital Equipment	433,841	114,493	163,131	622,000	636,900
Restricted Appropriations	-	-	-	1,114,700	1,315,133
Depreciation	237,857	335,019	903,282	335,000	500,000
Total Expenditures	\$ 2,168,488	\$ 2,954,492	\$ 3,515,541	\$ 5,199,200	\$ 6,074,447
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 16,982	\$ 8,529	\$ -	\$ 12,500	\$ -
Budgeted Use Of Fund Balance	-	-	-	596,300	-
Non-Operating Funding	\$ 16,982	\$ 8,529	\$ -	\$ 608,800	\$ -
Total Cash Funding Requirements	\$ 1,129,908	\$ 680,716	\$ 238,132	\$ -	\$ -

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
IT - Operations	A. Timeliness of Service	Submitted help desk support tickets are resolved quickly and professionally by the computer technician team or other Operation Division staff.	Help Desk support tickets – 90% of tickets submitted via phone and email are resolved within 8 hours or same business day. Tickets submitted late in the day will rollover to the following day. Monthly reports will be generated to show ticket resolution times.	Annual	Not Achieved - 81.25% of 4,700 tickets resolved	
IT - Operations	B. Security Responsiveness	Critical and core IT infrastructure remains highly available and functioning reliably and consistently.	Core IT infrastructure of database servers database servers, application servers, and Active Directory Domain controllers maintain an uptime of 99% - not including schedule maintenance. Spillman 911 server and system will maintain 99.9% uptime not including scheduled maintenance. This will be tracked quarterly.	Annual	Achieved - 99.38% uptime in 2024	
IT - Operations	C. Strengthen Security Perimeter	Raise employee security awareness by conducting a continual and multifaceted employee security awareness campaign that teaches employees to spot phishing, avoid risks online, and use good cyber-hygiene practices at work and at home.	Reduce the number of employees phishing mistakes by 10% in 2024 as detected in our internal phishing campaigns we conduct twice a year.	Annual		

FTE – Programming

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
IS Programming:					
Associate Director - Information Systems	1	1	1	1	1
Database Administration Supervisor	-	-	1	1	1
Database Administrator	1	1	2	2	2
DevOps Engineer	-	1	1	-	-
Director - Information Systems	-	-	-	0.5	0.5
Division Manager - Programming	1	1	1	1	1
Information Systems Manager - Law Enforcement	1	1	1	1	1
IT Project Manager	-	-	2	2	2
Office Administrator - Information Systems	-	-	1	1	1
Programmer I	1	1	-	-	-
Programmer II	6	6	6	5	2
Programmer III	7	9	11	12	14
Programming Team Supervisor	-	-	-	5	5
Senior Programmer	3	3	3	3	2
Systems Analyst / Programmer II	1	1	1	1	-
UI/UX Designer	-	-	-	-	1
Total IS Programming	22	25	31	35.5	33.5

Information Systems Fund (670) IS Programming	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Services	\$ 53,856	\$ 15,269	\$ 7,200	\$ 66,300	\$ 48,000
Miscellaneous Revenue	1,881	47,853	-	-	-
Intragov - Computer Lease	2,088,204	3,462,558	4,510,613	5,888,900	6,430,200
Total Revenues	\$ 2,143,941	\$ 3,525,680	\$ 4,517,813	\$ 5,955,200	\$ 6,478,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,866,253	\$ 2,687,394	\$ 3,280,997	\$ 5,250,300	\$ 5,371,503
Time-Limited	55,642	135,031	226,608	200,000	200,000
Supplies, Memberships, & Subscriptions	1,590	4,948	3,562	4,300	5,800
Repairs & Maintenance	649	639	5,597	1,500	1,500
Utilities & Phones	3,649	3,113	3,586	3,200	3,300
Professional & Tech Svc	-	-	9,950	-	-
Conference, Education & Travel	23,432	24,239	27,259	52,100	57,300
Supplies & Services	31,752	34,462	62,241	71,100	103,440
Internal Service Charges	164,565	233,560	307,863	366,100	404,938
Non-professional services	265	853	-	200	200
Capital Equipment	4,870	13,251	14,853	24,300	53,750
Restricted Appropriations	-	-	-	185,800	276,469
Depreciation	-	-	335	-	-
Total Expenditures	\$ 2,152,667	\$ 3,137,490	\$ 3,942,851	\$ 6,158,900	\$ 6,478,200
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 203,700	\$ -
Non-Operating Funding	\$ -	\$ -	\$ -	\$ 203,700	\$ -

Total Cash Funding Requirements	\$	(8,726)	\$	388,190	\$	574,962	\$	-	\$	-
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KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
IT - Programming	A. Customer Satisfaction	Improve customer satisfaction by post-release follow-up of production applications. Conduct surveys after the release using in-person interviews, virtual meetings, or survey forms to collect feedback and gauge satisfaction levels. These surveys will aim to assess overall contentment, identify areas of success, areas that could be enhanced, and discover opportunities for ongoing improvement.	5-10% increase in the first year	Annual	Achieved	
IT - Programming	B. Quality of Programming	Decrease Bugs Released into Production. Decrease bug releases by implementing a Quality Control/Assurance committee and improving testing prior to program release.	10% decrease of bugs in releases based on return calls to fix issues.	Annual	Achieved	
IT - Programming	C. Programming Proficiency	To stay proficient in current and emerging programming tools, programmers must consistently work on enhancing their skills. In 2024, each programmer is required to undergo 25 hours of training that directly aligns with their existing or potential programming responsibilities and projects. This approach ensures they remain up-to-date and adept in their programming capabilities.	100% of programmers complete 25 hours of training directly relevant to their current or future programming duties or projects in 2024.	Annual		

GIS

FTE - Geographic Information Systems (GIS)

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Geographic Info System:					
GIS Manager	1	1	1	1	1
GIS Programmer	3	4	4	4	4
GIS Systems Analyst	4	3	3	3	3
Total Geographic Info System	8	8	8	8	8

Administrative Services Fund (680) Geographic Information Systems (GIS)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Mapping Fees	\$ 1,316	\$ 174	\$ 2,282	\$ 2,100	\$ -
Intragov - Admin Charges	1,071,859	1,236,237	1,354,459	1,410,200	-
Total Revenues	\$ 1,073,175	\$ 1,236,411	\$ 1,356,741	\$ 1,412,300	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 901,396	\$ 928,812	\$ 983,263	\$ 1,177,500	\$ 1,214,026
Time-Limited	-	-	9,871	-	-
Supplies, Memberships, & Subscriptions	2,181	1,266	2,976	4,000	3,900
Repairs & Maintenance	1,274	2,540	2,995	1,500	1,500
Utilities & Phones	998	1,244	1,462	1,600	1,650
Contract Maintenance	185	167	195	300	300
Professional & Tech Svc	-	386	131	100	100
Conference, Education & Travel	10,176	28,819	27,424	29,600	34,500
Supplies & Services	98,994	99,639	100,149	123,300	223,330
Internal Service Charges	57,967	63,073	67,812	74,400	95,536
Capital Equipment	-	604	700	-	-
Restricted Appropriations	-	-	-	-	66,528
Total Expenditures	\$ 1,073,171	\$ 1,126,550	\$ 1,196,978	\$ 1,412,300	\$ 1,641,370
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ 4	\$ 109,861	\$ 159,763	\$ -	\$ (1,641,370)

* In 2025 GIS was moved from Fund 680 to Fund 100.

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
IT - GIS	Employee Training	Continuous professional development is vital for our GIS team. We actively participate in a variety of opportunities like Pluralsight courses, user groups, classes, and ESRI conferences to expand their knowledge and skills. This commitment to ongoing learning not only enhances overall efficiency, but boosts employee satisfaction, benefiting both our team and the organization as a whole.	Each employee will complete 40 hours of training over the course of the year.	Annual	Achieved	
IT - GIS	GIS Data Creation	The foundation of every effective GIS enterprise system lies in creating and maintaining precise, current, and comprehensive data that serves as a dependable resource for our stakeholders.	Update key and foundational GIS data layers (Spillman Roads & Addresses, Annexations, Surveys, Tax Districts, Parcels, etc.) within five business days of notice.	Annual	Achieved	
IT - GIS	Keep Servers Up to Date	In order to bolster the cybersecurity of our GIS systems, we are committed to maintaining our 11 GIS servers with the latest security OS patches and GIS software available. This proactive approach will help to enhance the overall security posture of our GIS infrastructure.	Track the OS version and ESRI version of the software for each server. Install all new patches and updates within 30 days of release.	Annual	Achieved	
IT - GIS	Provide Maps & Tools	We leverage our GIS data to create valuable maps, GIS tools, apps, services, and solutions to county personnel and the public. We are dedicated to continuously supporting and enhancing our existing tools while actively seeking opportunities to develop innovative new ones.	Satisfaction rates among users greater than 95% in three areas: 1. Apps and tools are functioning as designed. 2. GIS Data is accurate and up to date. 3. Users have the GIS tools they need.	Annual	Achieved - 100%	

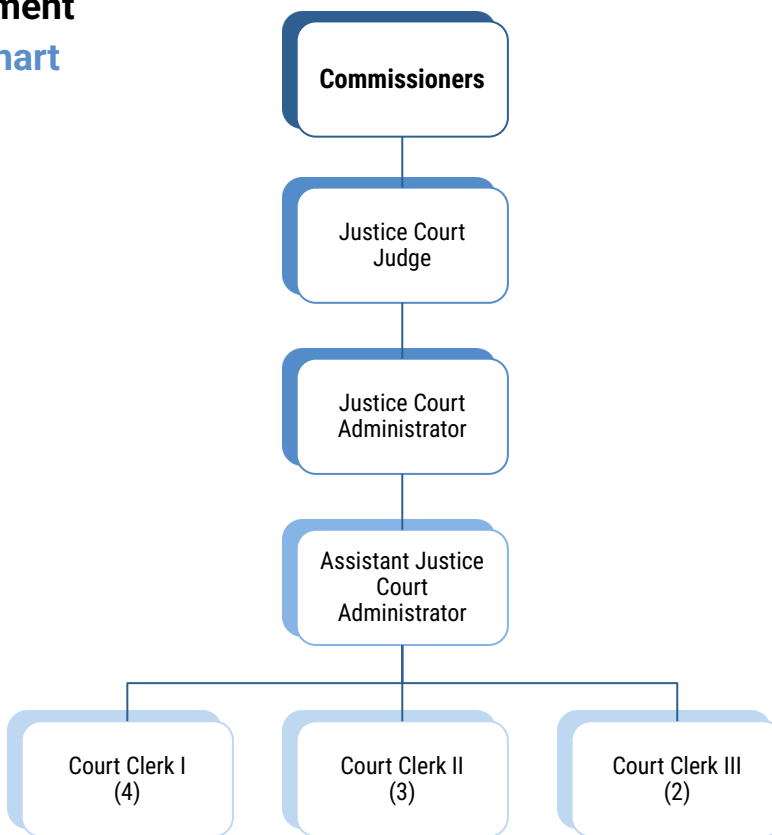
KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
IT - Security Division	C. Strengthen Security Perimeter	Raise employee security awareness by conducting a continual and multifaceted employee security awareness campaign that teaches employees to spot phishing, avoid risks online, and use good cyber-hygiene practices at work and at home.	Reduce the number of employees phishing mistakes by 10% in 2024 as detected in our internal phishing campaigns we conduct twice a year.	Annual	Achieved - 15% less major phishing mistakes	

Justice Court



Downtown Provo - Courtesy of Explore Utah Valley

Justice Department Organization Chart



Utah County Justice Court

Mission Statement:

To Improve the Quality of Life in the Community we Serve.

Justice Courts

Are established by counties and municipalities to have authority to deal with Class B and C misdemeanors, violation of ordinances, small claims and infractions committed within their territorial jurisdictions. Justice Court jurisdictions are determined by the boundaries of local government entities such as cities or counties, which hire the judges.



2024 Accomplishments

In July 2024 the Court was assigned to all new municipal cases from American Fork. This has increased the filings in Utah County Justice Court. To assist with this, the County Commissioners added a ¾ time judge to replace part time judges. With one full time judge and a ¾ time judge Utah County Justice Court feels well prepared to handle the increase in the caseload.

The Court has been focused on reducing the backlog of pending criminal cases. In 2023, the Court was able to reduce the backlog of pending criminal cases down from 23% in January 2023 to 13% in January 2024. The Court has worked hard on getting the cases down to a manageable time to disposition. In 2024 the Court was able to further reduce the backlog of pending criminal cases down from 13% in January 2024 to 5% in December 2024. The Justice Court will continue to make case tracking a priority.

In 2024 the court had 1,717 criminal cases, 10,153 traffic cases and 214 small claims cases filed.

- 96% of our criminal cases were disposed of within 6 months
- 100% of our small claims were disposed of within 9 months.
- 96% of our traffic cases were disposed of within 3 months.

2025 Goals

- Address remaining backlog: The Court will continue to find solutions to reduce the backlog of cases. These cases continue to be a top priority for the court. The 30 criminal cases that are past the 6-month time frame have been identified and have been noted for the judges to address.
- With the new court opening, caseload will need to be managed. With new judges at the Utah County Justice Court, we will focus on updating the courts standing orders and policies. This will enhance our customer service and efficiency in every case.
- Update job descriptions to make part of a career ladder series. Cross train judicial assistants to increase knowledge and customer service.

FTE - Justice Court

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Justice Court Judge	2	2	2	2	1.75
Assistant Justice Court Administrator	1	1	1	1	1
Justice Court Administrator	1	1	1	1	1
Justice Court Clerk I	3	3	4	4	4
Justice Court Clerk II	2	2	3	3	3
Justice Court Clerk III	2	2	2	2	2
Total Justice Court FTE	11	11	13	13	12.75

General Fund (100) Justice Court	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Justice Court Fees	\$ 32,929	\$ 30,827	\$ 39,863	\$ 33,000	\$ 39,000
Fines // County General	1,124,054	1,274,784	1,221,047	1,265,000	1,265,000
Total Revenues	\$ 1,156,983	\$ 1,305,611	\$ 1,260,910	\$ 1,298,000	\$ 1,304,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 897,692	\$ 982,765	\$ 954,963	\$ 1,100,100	\$ 1,372,487
Supplies, Memberships, & Subscriptions	26,240	21,595	21,751	27,800	33,600
Repairs & Maintenance	1,158	2,345	1,235	3,100	3,100
Contract Maintenance	2,012	2,066	1,240	2,000	2,000
Professional & Tech Svc	12,437	27,009	36,037	84,800	17,000
Conference, Education & Travel	-	550	1,874	11,700	11,700
Supplies & Services	3,000	7,629	7,925	11,900	12,265
Internal Service Charges	258,476	260,167	271,665	284,900	363,593
Non-professional services	-	360	-	100	100
Capital Equipment	-	4,650	1,912	-	-
Total Expenditures	\$ 1,201,015	\$ 1,309,136	\$ 1,298,602	\$ 1,526,400	\$ 1,815,845
Contribution to / (Subsidized by) General Fund	\$ (44,032)	\$ (3,525)	\$ (37,692)	\$ (228,400)	\$ (511,845)

Grants Fund (248) Justice Court	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Judicial Council Grant	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Expenditures:					
Restricted Appropriations	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

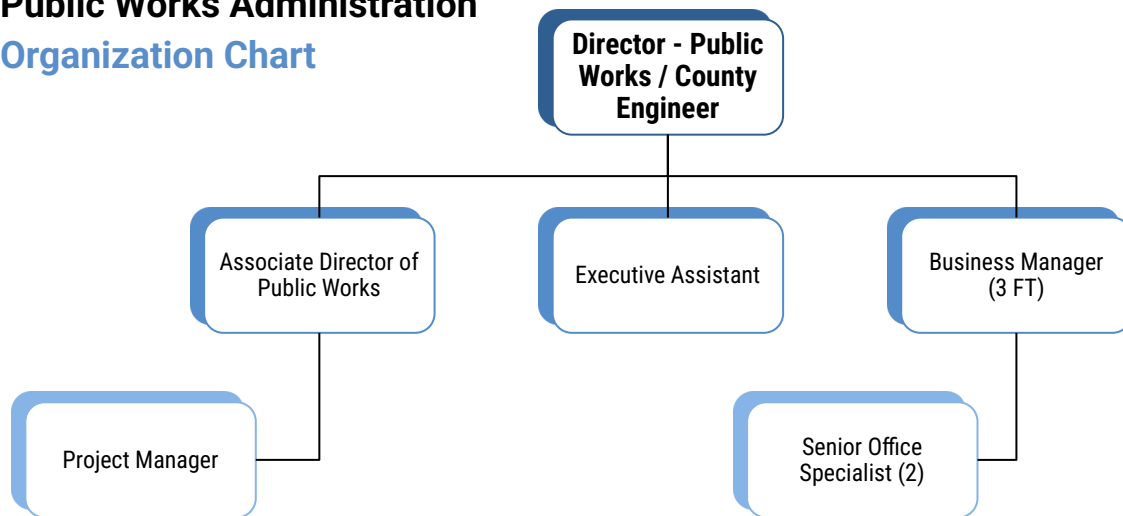
KEY PERFORMANCE INDICATORS					Annual Results		
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2022	2023	2024
Justice Court	Budget	Maintain Justice Court weighted caseload below 1.3%	Weighted caseload percentage	Annual	1.41%	1.49%	1.33%
Justice Court	Revenue Receivables	The Court will work on lowering the outstanding account receivables over 90 days to less at least 15%	% of receivables less than 90 days	Annual	N/A	17.21%	16.03%
Justice Court	Time to disposition	The Court will work towards keeping 95% of criminal cases from arrest to disposition under 180 days	% of cases disposed within the allotted time frame	Annual	85%	85%	95%
Justice Court	Time to disposition	The Court will work towards keeping 95% of small claims cases from arrest to disposition under 270 days.	% of cases disposed within the allotted time frame	Annual	98%	91%	100%
Justice Court	Time to disposition	The Court will work towards keeping 95% of traffic cases from arrest to disposition under 90 days.	% of cases disposed within the allotted time frame	Annual	93%	96%	96%

Public Works



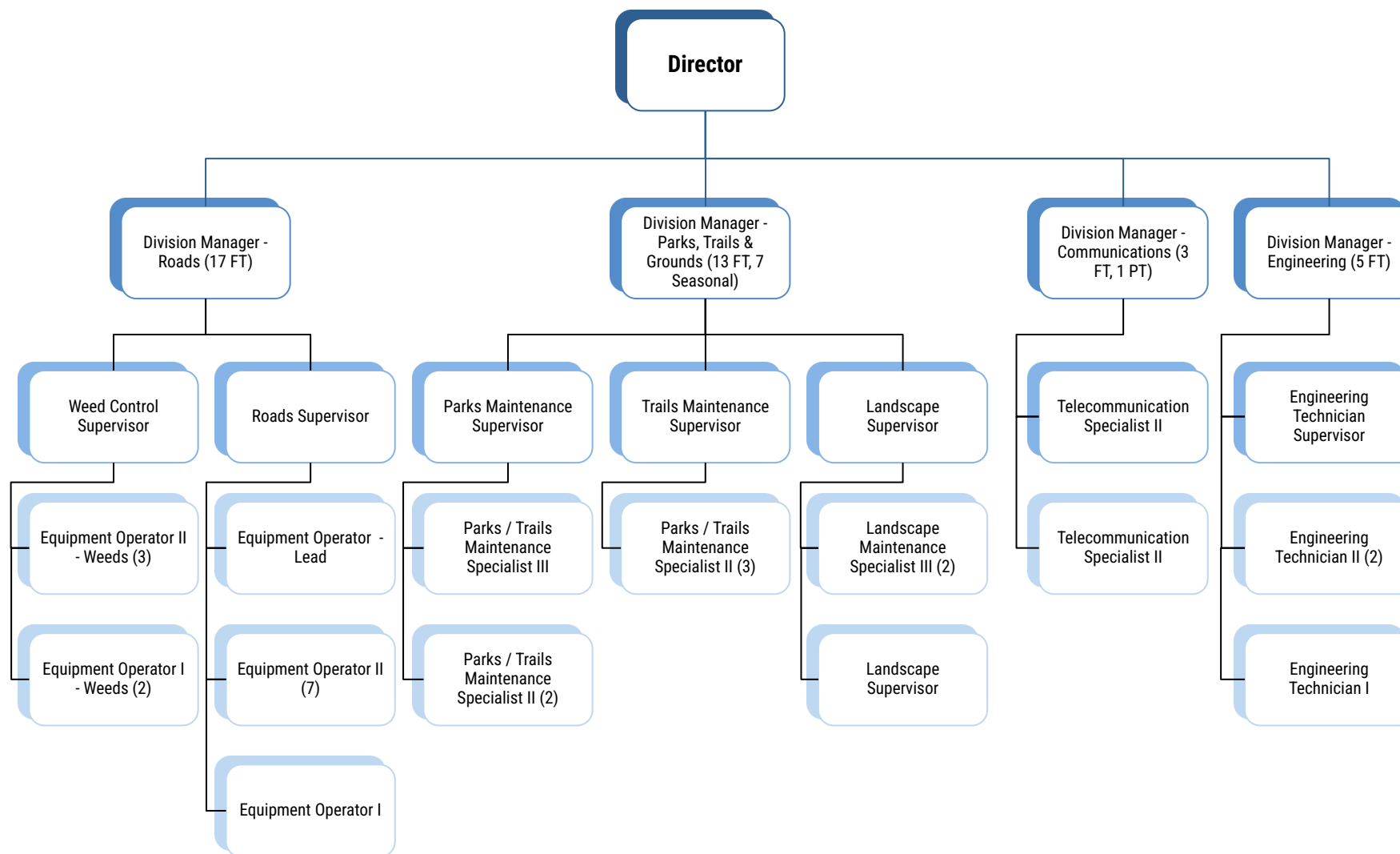
Nunns Park - Courtesy of Explore Utah Valley

Public Works Administration Organization Chart

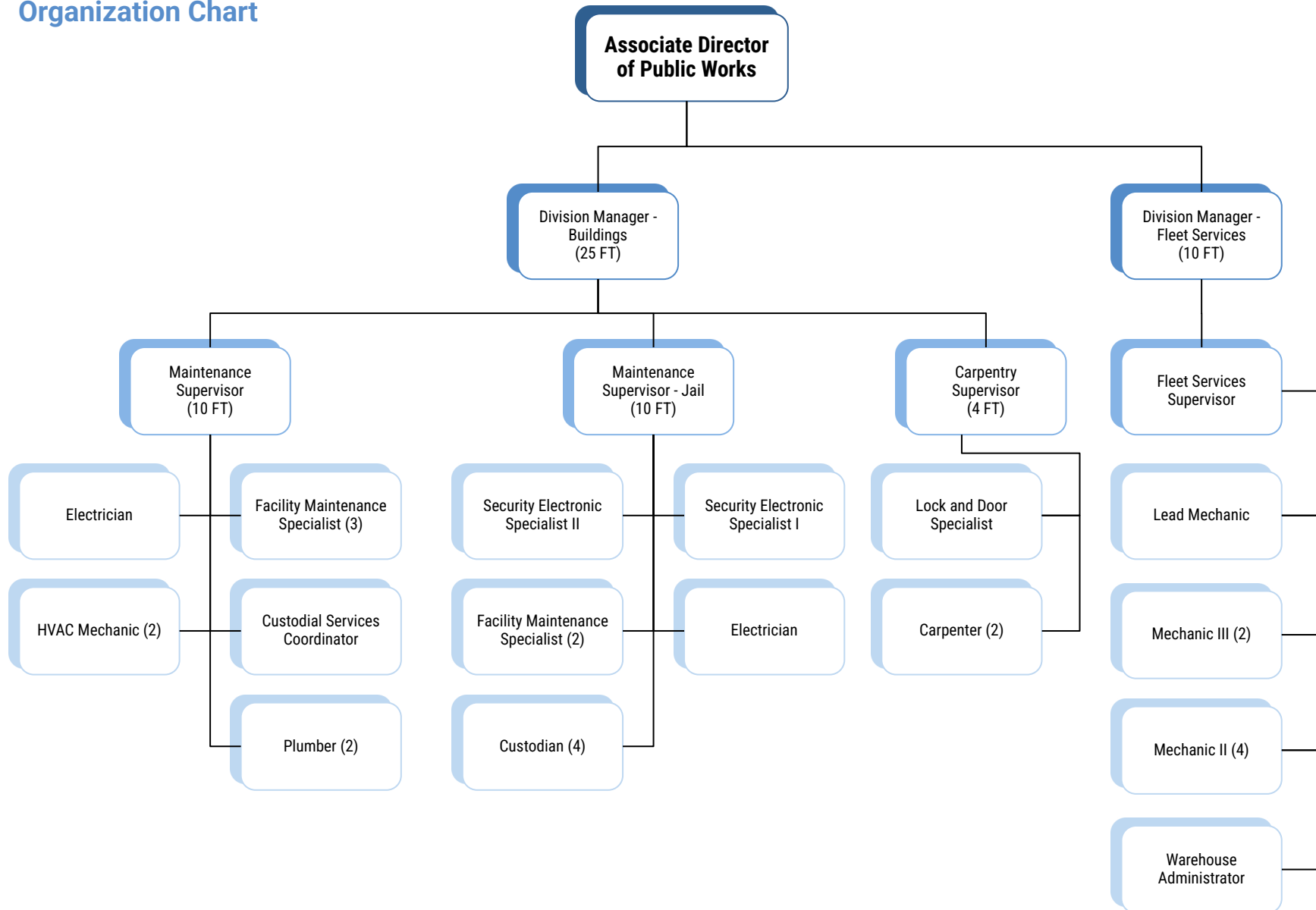


79 Full-time
1 Part-time
7 Seasonal

Public Works Roads, Parks & Trails, Engineering, Internal Service Funds Communications Organization Chart



Public Works Internal Service Funds - Buildings & Fleet Organization Chart



Public Works

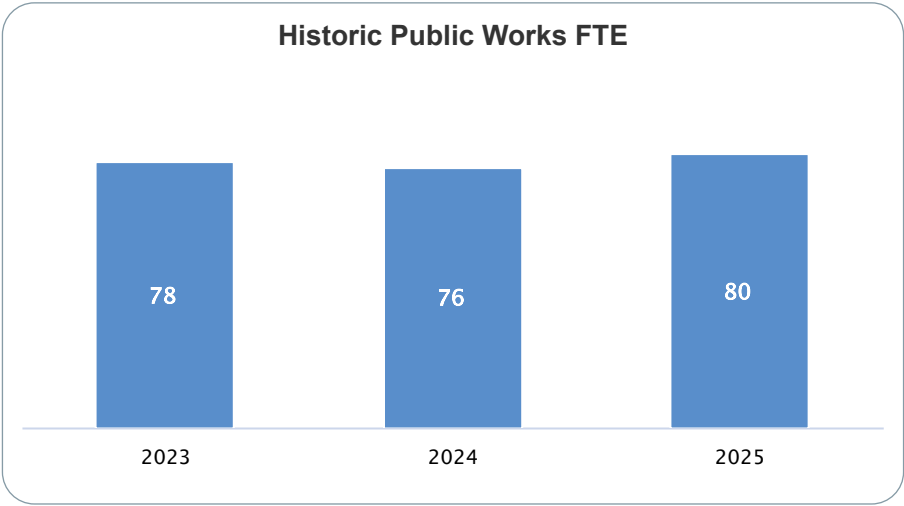
Description

The Department of Public Works builds, maintains, and operates the physical facilities that support and enhance the lives of the Utah County citizens, businesses, and visitors. The Department comprises 10 divisions that function collectively to make your commute safe and efficient, your county more attractive, and keep the county buildings and streets clean and well-maintained. These divisions include:

- Administration
- Engineering
- Parks
- Roads
- Building and Grounds Maintenance
- Motor Pool (Fleet)
- Telecommunications
- Radio

Mission

The mission of the Utah County Public Works Department is to improve the quality of life of our customers, the citizens, and other County Departments, by effectively planning, developing, implementing and administering the objectives of Utah County. In fulfilling that mission, we envision ourselves becoming a recognized leader in regional planning and coordination, an effective agent and valued partner for our cities, and a vital part of Utah County government. Our values are centered on being Respected, Responsive & Reliable in all our relationships.



Public Works – General Fund

Public Works – Administration

Description

The Public Works Administration supports the department in matters surrounding payroll, finances, work orders, finances, park and building reservations, and any other organizational issues.

Mission

The Utah County Public Works Department is a very diverse department that provides services to both the public and other County departments. The goal of Public Works is to provide quality, professional services in the most cost-effective way in order to keep the cost to the taxpayers of Utah County at a minimum. We will accomplish this by using technology and practices that utilize the limited funds available to the best of our ability.

PUBLIC WORKS ADMINISTRATION - 2024 ACCOMPLISHMENTS

LARGE PUBLIC WORKS PROJECTS

- New Emergency Management Bureau Building of 26,827 square feet, anticipated completion February 2025
- New Salt Storage Building of 15,878 square feet, anticipated completion February 2025
- Security Center Jail Medical and Mental Health Addition of 11,670 square feet and Remodel of 1,408 square feet, with anticipated completion in 2026
- Spanish Fork Fuel Station Expansion with a snow melt system, completed January 2025
- Loafer Mountain Parkway – 4.39 miles of reconstructed and new roadway with anticipated completion in 2026
- 2023 Flooding Presidential Disaster Declaration Projects Approved by FEMA
 - Dredging of Thistle, Hobble Creek, Payson, and Santaquin Debris Basin's
 - Repair Thistle Trash Rack and Bennie Creek Bridge
- Planned, successfully bid, and construction begins January 2025
 - New Records Storage Building of 10,495 square feet
 - New Fire Administration Building of 6,090 square feet and Fire Apparatus Building Improvements
- Security Center Patrol Office Expansion Remodel, anticipated bid process in January 2025
- Prepare plans and schedule temporary moving of office equipment and personnel when each Department's Office Remodel is set to begin.

FTE - PW Admin

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administration:					
Accountant - Public Works	-	-	1	-	-
Associate Director - Public Works	1	1	1	0.27	0.3
Business Manager	-	-	-	0.27	0.3
Director - Public Works / County Engineer	1	1	1	0.27	0.3
Equipment Operator I - Weed Control	-	-	-	0.25	-
Equipment Operator II - Weed Control	-	-	-	0.25	0.5
Executive Assistant - Public Works	-	-	-	-	1
Finance Manager - Public Works	1	1	1	-	-
Public Works Project Manager	-	-	-	-	1
Senior Office Specialist - Public Works	2	2	2	0.54	0.6
Total Administration	5	5	6	1.85	4

General Fund (100) Public Works - Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
PW CHARGES FOR SERVICES	\$ 16,881	\$ 37,781	\$ 60,403	\$ 35,000	\$ 55,000
Total Revenues	\$ 16,881	\$ 37,781	\$ 60,403	\$ 35,000	\$ 55,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 180,855	\$ 219,001	\$ 234,588	\$ 438,300	\$ 494,943
Overtime	-	7	-	-	-
Supplies, Memberships, & Subscriptions	3,333	2,847	4,311	4,900	4,950
Repairs & Maintenance	645	373	865	600	800
Utilities & Phones	3,418	3,876	3,384	3,800	3,800
Contract Maintenance	867	610	574	2,300	1,200
Conference, Education & Travel	6,169	7,689	6,976	11,400	15,100
Supplies & Services	6,836	2,597	7,851	8,300	8,870
Internal Service Charges	288,884	317,766	311,184	728,300	648,598
Non-professional services	-	32	-	-	-
Capital Equipment	-	3	525	-	-
Total Expenditures	\$ 491,007	\$ 554,801	\$ 570,258	\$ 1,197,900	\$ 1,178,261
Contribution to / (Subsidized by) General Fund	\$ (474,126)	\$ (517,020)	\$ (509,855)	\$ (1,162,900)	\$ (1,123,261)

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Admin	Monthly Correlation Meetings	Hold monthly Public Works division managers meetings to correlate division services.	Hold 12 monthly meetings.	Annual		
PW Admin	Quarterly Budget Meetings	Director and Associate Director will meet quarterly with division managers and finance manager to discuss budget amounts as well as project progress. Use third quarter to discuss and finalize budgets and use the first quarter to discuss approved budget items.	Hold at least 4 quarterly meetings Number of quarterly meetings held.	Annual		
PW Admin	Dept Budget Meetings	Director and Associate Director will meet with the department heads starting in May to coordinate ISF needs in preparation for next year budget needs.	Meetings with 100% of department heads to discuss their ISF needs.	Annual		

Public Works – Engineering

Description

The Engineering Division conducts design, construction management, and development review for county projects. It also oversees excavation and access permits. The Division occasionally works with the Roads Division in instances involving flood control and stormwater.

ENGINEERING DIVISION - 2024 ACCOMPLISHMENTS

COMMUNITY INSPECTIONS AND REVIEWS

- Reviewed approximately 20 new developments
- Completed 20 traffic studies
- Permitting and Inspections
 - 135 new permits issued
 - 55 Access, 60 Excavation, and 20 Land Disturbance
 - Averages 476 various types of inspections
 - Approximately 248 are for developments
- Inventories and Inspects Annually
 - Approximately 672 roads and 2,553 signs

SPECIAL PROJECTS

- Designed and is the Project Manager for,
 - 5200 West Road Widening and Rebuild
 - Eagles Landing Road Improvements
 - 17600 West 8000 North Road Improvements
- Provide designs for,
 - Multiple County Department's Office Remodels
 - Multiple Parks and Trails Projects

FTE - PW Engineering

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Engineering:					
Associate Director - Public Works	-	-	-	0.02	0.02
Business Manager	-	-	-	0.02	0.02
Director - Public Works / County Engineer	-	-	-	0.02	0.02
Division Manager - Engineering	1	1	1	1	1
Engineering Technician I	1	1	1	1	-
Engineering Technician II	2	2	2	1	2
Engineering Technician Supervisor	2	2	2	1	1
Senior Office Specialist - Public Works	-	-	-	0.04	0.04
Total Engineering	6	6	6	4.1	4.1

General Fund (100) Public Works - Engineering	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
PW/ENGINEERING FEES	\$ 17,728	\$ 27,370	\$ 20,813	\$ 23,000	\$ 20,000
Total Revenues	\$ 17,728	\$ 27,370	\$ 20,813	\$ 23,000	\$ 20,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 163,470	\$ 189,153	\$ 154,048	\$ 442,000	\$ 369,907
Supplies, Memberships, & Subscriptions	536	885	1,037	900	900
Repairs & Maintenance	59	132	180	200	200
Utilities & Phones	3,334	3,160	2,720	3,000	3,000
Contract Maintenance	521	481	367	500	500
Conference, Education & Travel	1,180	2,115	5,536	5,000	5,200
Supplies & Services	2,785	3,516	3,654	5,000	4,980
Internal Service Charges	61,922	62,007	96,194	82,500	100,676
Capital Equipment	-	3	-	-	-
Total Expenditures	\$ 233,807	\$ 261,452	\$ 263,736	\$ 539,100	\$ 485,363
Contribution to / (use of) Fund Balance	\$ (216,079)	\$ (234,082)	\$ (242,923)	\$ (516,100)	\$ (465,363)

KEY

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Engineering	Subdivisions	Track and document subdivision requests and associated documents aiming for 75% of reviews to be completed in 14 business days.	75% of reviews to be completed in 14 business days.	Annual		
PW Engineering	Building Remodels	Document each building remodel drawn and complete the review and update the remodel once complete by performing a final walk through 90% of the time within 2 weeks of the remodel completion.	Perform a final walk through 90% of the time within 2 weeks of the remodel completion.	Annual		
Goals						
PW Engineering	Permit Fees	Determine if the current access and excavation permit fee is accurate.	Determine and use an appropriate tracking method to determine how much time is spent on individual permits including review, inspection, and approval of permit.	Annual		

Public Works – Parks

Description

The Parks Division develops and maintains over a dozen parks and trails throughout the county. This includes, but is not limited to; sprinkler maintenance, lawn care, planting and pruning trees and shrubs, asphalt repair, restroom cleaning, table washing, sign repair, trail care, garbage pickup, noxious weed control, coordinating events, and accommodating countless campers. In the winter months, the division plows snow and keeps walkways clean and clear of ice and other hazards at each park and trail. They operate heavy equipment weekly throughout the year for various projects that occur.

PARKS & TRAILS DIVISION - 2024 ACCOMPLISHMENTS

PARK RESERVATIONS

- Utah County Parks brought in \$139,202.50 revenue, the majority from overnight camping and pavilion reservations
 - 4,875 overnight camping reservations
 - 391 pavilion reservations
 - 400 Equestrian arena reservations
 - Equestrian arena riding passes.

CARE AND MAINTENANCE

- Parks and Trails Management
 - 19 Parks and Trailheads – a total of 533 acres
 - 11 Parkways and Trails – a total of 50.1 miles
 - 16+ acres of County Building Grounds – over 700,000 square feet
 - 15,000+ linear feet of sidewalks
- County Parks are mowed, restrooms cleaned, garbage and leaves picked up, weeds sprayed, tables and pavilions cleaned, and sprinklers fixed on a regular basis
- County Trails are pressure washed with graffiti removed on a regular basis, as well as shouldered 8.7 miles, mowed 11.75 miles of brush, and trimmed trees along 23 miles of trail, and sprayed weeds 3 times each trail
- Canyon View fixed broken mainline irrigation off of pumphouse
- Emergency Response
 - Tree removal in different places on the Jordan River Trail after a big wind and rainstorm
 - Vivian Park cleaned up hazardous trees after consultation with a certified arborist
 - Loch Loman Trail repaired 100 yards of shoulder that was washed out due to high water of Utah Lake
 - Equestrian Park fixed drainage ditch after it was washed out by rainstorm

SPECIAL PROJECTS

- Installed sprinkler system extension and utilities at campsites in Spanish Fork River Park
- Facilitated a location for the Emergency Management annual Emergency Preparedness Training Exercise
- Began designs for Phase 1 of the Bridal Veil Falls Improvement Project
- Coordinated with 200+ people for Day of Caring at Bridle Up Hope equestrian facility
- Installed benches along Hobble Creek Trail, Murdock Trail, and Provo Canyon Trail
- Installed mirrors along the Murdock Trail and Provo Canyon Trail
- Lower Provo Trail Project resulted in more asphalt and trail shoulders to maintain, took over cleaning a new restroom at Skipper Bay Trailhead, and helped with Provo River Delta Project by removing a bunch of trees and dead fall in the river
- Jordan River Parkway Slope Remediation Design and Planning

FTE - Parks

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Parks:					
Associate Director - Public Works	-	-	-	0.19	0.19
Business Manager	-	-	-	0.19	0.19
Director - Public Works / County Engineer	-	-	-	0.19	0.19
Division Manager - Parks and Trails	1	1	1	1	-
Division Manager – Parks, Trails, and Grounds	-	-	-	-	1
Parks Maintenance Supervisor	1	1	1	1	1
Parks/Trails Maintenance Specialist II	4	4	4	5	2
Parks/Trails Maintenance Specialist III	1	1	1	1	4
Senior Office Specialist - Public Works	-	-	-	0.38	0.38
Trails Maintenance Supervisor	-	-	-	1	1
Total Parks	7	7	7	9.95	9.95

TRCC Fund (281) Public Works - Parks	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges for Services	\$ 190,627	\$ 181,749	\$ 295,571	\$ 178,000	\$ 226,400
Miscellaneous Revenue	-	10,419	109	-	-
Donations	-	-	49,918	-	-
Total Revenues	\$ 190,627	\$ 192,168	\$ 345,598	\$ 178,000	\$ 226,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 787,976	\$ 896,954	\$ 908,411	\$ 958,500	\$ 1,039,643
Overtime	2,832	1,640	3,057	2,000	6,000
Time-Limited	112,587	102,077	92,945	192,400	138,090
Supplies, Memberships, & Subscriptions	13,981	16,748	11,750	12,500	13,000
Repairs & Maintenance	70,063	65,423	64,549	85,300	1,012,248
Utilities & Phones	98,451	97,400	103,068	104,200	100,610
Contract Maintenance	186	195	174	700	200
Professional & Tech Svc	7,132	28,366	68,473	9,600	19,000
Conference, Education & Travel	3,866	1,219	4,408	6,200	6,200
Capitalized Improvements	94,981	191,439	447,386	242,000	11,465,000
Supplies & Services	12,107	14,409	14,150	22,500	23,790
Insurance	6,055	6,280	6,450	6,500	6,500
Internal Service Charges	262,809	259,181	378,545	398,300	908,205
Non-professional services	4,151	2,219	55	4,800	15,000
Capital Equipment	6,385	5,770	99,408	14,600	18,300
Contributions to Other Governments	66,242	-	-	-	270,800
Total Expenditures	\$ 1,549,804	\$ 1,689,320	\$ 2,202,829	\$ 2,060,100	\$ 15,042,586
Contribution to / (use of) Fund Balance	\$ (1,359,177)	\$ (1,497,152)	\$ (1,857,231)	\$ (1,882,100)	\$ (14,816,186)

Grants / Outside Projects (248) Public Works - Parks	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ 250,000	\$ -	\$ 1,385,000	\$ 3,550,000
Outside Donations - Pw	-	-	167	115,000	115,000
Total Revenues	\$ -	\$ 250,000	\$ 167	\$ 1,500,000	\$ 3,665,000
Expenditures:					
Capitalized Improvements	\$ -	\$ 249,600	\$ 167	\$ 115,000	\$ 2,165,000
Supplies & Services	-	400	-	-	-
Restricted Appropriations	-	-	-	1,385,000	1,500,000
Total Expenditures	\$ -	\$ 250,000	\$ 167	\$ 1,500,000	\$ 3,665,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Parks	Responsible Spending	Use the new program developed by the computer department to reduce the amount of injuries on Utah County Parks & Trails.	Measure a 5% reduction in insurance claims due to injuries occurring in Parks or on Trails.	Annual		
PW Parks	Responsible Spending	Continue to implement some dry scrap into our landscaping to help reduce water usage throughout Utah County Parks & Trails.		Annual		
PW Parks	Semi Annual Evaluation	Hold semi-annual meetings with the cities involved in the Murdock Canal Trail to coordinate maintenance and operations.	Hold semi-annual meetings with the cities regarding Murdock Canal Trail.	Annual		

Public Works – Special Revenue Funds

Public Works – Roads (247)

Description

The Roads Fund includes the Public Works Roads Division and the Transportation Projects Fund.

Roads Division

The Roads Division is responsible for the development and repairs of all regional roads. This includes pavement markings, pavement conditions, shoulders, chip sealing, crack sealing, and asphalt work. Other activities consist of signs and weed control.

Transportation Projects

The Transportation Projects Fund is a special revenue fund used to account for transportation projects of the County. On April 1, 2007, the County enacted a 0.25-percent sales tax known as the Mass Transit Fixed Guideway sales tax. The results of an opinion question included on the ballot during the 2006 general election indicated that 69 percent of voters approved of this sales tax. On January 1, 2008, the rate for this sales tax increased to 0.30 percent.

On January 1, 2009, the County enacted a 0.25-percent sales tax known as the County Airport, Highway, and Public Transit sales tax.

On April 1, 2019, the County enacted a 0.25-percent sales tax known as the County Option Sales and Use Tax for Highways and Public Transit. In accordance with the statute, through June 2019 the full amount of the sales tax was distributed to the County. Beginning in July 2019, the tax is required to be distributed 40 percent to Utah Transit Authority, 40 percent to cities/towns within Utah County, and 20 percent to the County. The Board of County Commissioners stipulated that the tax would be reviewed on or before December 31, 2028 to determine if the tax should be amended or repealed.

In addition to these sales taxes, the County signed an interlocal agreement with the Utah Department of Transportation (“UDOT”) to receive the motor vehicle registration fee collected by the Utah State Tax Commission until the County’s debt service requirements are paid. Projects utilizing these vehicle registration fees are budgeted within this fund.

Finally, this fund also includes road projects funded with “Class B” Road Funds the County receives from UDOT.

ROADS AND WEEDS DIVISION - 2024 ACCOMPLISHMENTS

DIVISION EMPLOYEES

- All of the Roads Division employees attended a 2-day Itap training for hands on heavy equipment training

REPAIR AND MAINTENANCE

- Patched on 45 different days using 108 tons of asphalt to fill potholes
- Prepped and chip sealed 27.9 miles of road with this we hauled 187,718 gallons of oil
- Shouldered 13.82 miles of road, for a total of 27.64 lane miles
- Hauled and placed 3363 tons of asphalt for 3.59 miles of road overlays and repairs
- 3,124 tons of fill out of our West Mountain Pit to various projects throughout the county
- 3,007 tons of road base to various projects in the county
- Tracked 1,544.3 miles in Esri Field Maps of B Roads, for 935 acres of shoulder mowed, covering Utah County Valley areas twice
- Tracked 1,765 miles in Esri Field Maps of B Roads of broadcast application herbicide treatment for 537 acres sprayed with some hand spraying, and 30 acres maintained a bare ground treatment
- Dug out 23,000 cubic yards from Payson Debris Basin and hauled 10,000 cubic yards to Sandy Beach, and cleaned out Santaquin Debris Basin
- Herbicide treatment completed for 45 acres at the Payson, Santaquin, Hobbie Creek and Thistle Debris Basins
- Vegetation line trimmed on the structure portion of Payson, Hobbie Creek, and Santaquin Debris Basins, and woody vegetation removed at Hobbie Creek and Payson Debris Basins
- Responded to 45 Storm Events hauling in 1180 tons of salt and placing 1477 tons of salt throughout the county

SPECIAL PROJECTS

- 5200 West Road widened and rebuilt
- Eagles Landing Road Improvements including asphalt repaving
- Rebuilt the road on the upper part of Starvation Road
- Cleaning and grading out site for new Records Building
- Grading of Pole Haven
- Completed the chip seal of Sheep Creek and Rays Valley
- Utah Lake Shoreline Phragmites Removal and Restoration
 - 1,106 acres sprayed with herbicide for Phragmites and other invasive weeds, 56 acres monitored with spot treated for removed tree regrowth, and 2,717 acres of Phragmites were aerially sprayed by helicopter contractors
 - 1,029 acres of Phragmites mowed, 136 acres broadcast seeded with DNR wetland seed mix, 23 acres of Salt Cedars removed,
- Invasive Species Mitigation
 - Utah County Garlic Mustard and Dyers Woad Project had 177 acres spot treated for Garlic Mustard, 174 acres received herbicide spot treatment for Dyers Woad
 - Southern Utah County Irrigation Project completed weed mapping and distributed 800 acres worth of herbicide to partnering agencies
- Individual Noxious Weed Infestation Notice Program had 107 infestation points created with 50 reports received from county residents and 57 reports created by County Personnel
- 7 Noxious Weed Free Certification Inspection performed for U.C. Land Use Ordinance 14.12.C.9

FTE - PW Roads

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Roads:					
Associate Director - Public Works	-	-	-	0.08	0.08
Business Manager	-	-	-	0.08	0.08
Director - Public Works / County Engineer	-	-	-	0.08	0.08
Division Manager - Roads and Weeds	1	1	1	1	1
Equipment Operator - Lead	1	1	1	1	1
Equipment Operator I	1	1	1	1	-
Equipment Operator I - Weed Control	2	2	2	2.75	2
Equipment Operator II	7	7	7	7	8
Equipment Operator II - Weed Control	3	3	3	1.75	2.5
Roads Supervisor	1	1	1	1	1
Senior Office Specialist - Public Works	-	-	-	0.16	0.16
Weed Control Supervisor	1	1	1	1	1
Total Roads	17	17	17	16.9	16.9

Roads Fund (247) Public Works - Roads Maintenance	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
"B" Road Allotment	\$ 4,353,872	\$ 4,021,070	\$ 7,841,614	\$ 7,000,000	\$ 7,000,000
Charges For Services	-	-	183,806	-	-
Miscellaneous Revenue	126,711	53,111	184,729	78,600	78,600
Total Revenues	\$ 4,480,583	\$ 4,074,181	\$ 8,210,149	\$ 7,078,600	\$ 7,078,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,289,217	\$ 1,375,196	\$ 1,590,984	\$ 1,676,800	\$ 2,385,661
Overtime	3,413	5,002	28,777	5,000	5,000
Time-Limited	-	10,360	191	12,100	12,100
Supplies, Memberships, & Subscriptions	1,264	1,422	2,977	3,100	3,100
Repairs & Maintenance	2,503	2,348	6,713	5,000	6,500
Utilities & Phones	15,880	15,389	13,638	14,000	14,000
Contract Maintenance	214	195	174	700	300
Professional & Tech Svc	90,373	72,545	168,874	11,000	78,249
Conference, Education & Travel	2,663	2,910	8,087	13,500	13,500
Capitalized Improvements	86,184	216,018	766,682	370,600	-
Supplies & Services	1,028,722	1,033,774	546,828	1,245,800	491,305
Internal Service Charges	1,851,895	1,216,439	2,323,024	2,603,000	3,873,652
Non-professional services	75,467	28,392	59,319	63,200	63,200
Capital Equipment	3,577	25,510	219,156	16,500	16,500
Restricted Appropriations	-	-	-	999,000	72,323
Contributions to Other Governments	29,210	68,683	99,441	39,300	43,210
Total Expenditures	\$ 4,480,582	\$ 4,074,183	\$ 5,834,865	\$ 7,078,600	\$ 7,078,600
Contribution to / (use of) Fund Balance	\$ 1	\$ (2)	\$ 2,375,284	\$ -	\$ -

Roads Fund (247) Public Works - Roads Projects	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Section 2216 Sales Tax	\$ 143,213,944	\$ 160,519,781	\$ 161,428,795	\$ 238,100,000	\$ 238,100,000
Uta Funding For 2016 Bonds	11,289,906	-	-	-	-
Vehicle Registration Fees	5,089,776	5,088,330	5,313,187	5,500,000	5,500,000
Interest Allocation	44,128,047	9,051,869	8,584,541	5,600,000	2,713,300
Outside Donations - Transit	-	30,000	-	-	-
Budgeted Use Of Fund Balance	-	-	-	155,000,000	228,800,000
Total Revenues	\$ 203,721,673	\$ 174,689,980	\$ 175,326,523	\$ 404,200,000	\$ 475,113,300
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 102,563
Professional & Tech Svc	449,370	796,869	144,545	-	1,102,960
Capitalized Improvements	42,631,672	2,297,601	18,524,359	76,707,400	51,568,940
Supplies & Services	-	-	-	-	1,500,000
Internal Service Charges	-	-	-	-	1,644,806
Capital Equipment	1,371,118	5,078,112	3,637,200	-	-
Operating Transfers	10,668,385	10,075,342	9,989,797	9,992,400	9,918,980
Restricted Appropriations	-	-	-	42,684,200	93,272,832
Contributions to Other Governments	110,087,121	128,093,952	125,501,525	274,816,000	316,002,219
Total Expenditures	\$ 165,207,666	\$ 146,341,876	\$ 157,797,426	\$ 404,200,000	\$ 475,113,300
Contribution to / (use of) Fund Balance	\$ 38,514,007	\$ 28,348,104	\$ 17,529,097	\$ -	\$ -

Roads Fund (248) Public Works - Roads	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 863,066	\$ 722,865	\$ 1,000,205	\$ 22,796,000	\$ 24,596,000
Charges For Services	390,691	178,820	98,339	1,295,000	1,295,000
Total Revenues	\$ 1,253,757	\$ 901,685	\$ 1,098,544	\$ 24,091,000	\$ 25,891,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 172,857	\$ 147,084	\$ 111,157	\$ -	\$ -
Overtime	883	10,798	6,946	-	-
Time-Limited	513	556	-	-	-
Supplies, Memberships, & Subscriptions	6,378	6,550	6,714	7,500	7,500
Repairs & Maintenance	9,136	15,561	18,460	-	-
Professional & Tech Svc	637,578	332,023	439,039	-	-
Conference, Education & Travel	-	-	-	7,500	7,500
Capitalized Improvements	320,437	121,898	11,077	-	-
Supplies & Services	64,293	165,155	142,434	52,000	52,000
Internal Service Charges	1,897	17,193	5,160	-	-
Non-professional services	39,785	84,867	153,908	33,000	33,000
Capital Equipment	-	-	203,650	-	-
Restricted Appropriations	-	-	-	23,991,000	25,791,000
Total Expenditures	\$ 1,253,757	\$ 901,685	\$ 1,098,545	\$ 24,091,000	\$ 25,891,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ (1)	\$ -	\$ -

Public Works – Property Management

Description

The Buildings and Grounds Division is responsible for maintaining all of Utah County buildings, which includes electrical/mechanical/HVAC systems, grounds maintenance, carpenter/key shop, housekeeping, construction and remodels. Their main goal is to provide reliable, efficient, functional and a safe environment for Utah County residents and employees.

BUILDING DIVISION - 2024 ACCOMPLISHMENT

BUILDING REPAIR AND MAINTENANCE

- Management of over 1,000,000 square feet of building space
- Average 11,480 Work Orders, including 5000 for preventative maintenance and 750 for biohazard cleanups
- Flooring and carpet replacement in multiple buildings
- Security Center Kitchen underground plumbing dug up, replaced failed equipment, and poured new concrete
- Health and Justice Building Parking Garage roof drain piping repairs
- Set up and take down of events and festivals on Administration Building and Historic Courthouse grounds

ACTIVE CONSTRUCTION PROJECTS

- Security Center Perimeter Fencing with key card controlled access gates, installation of Greenhouse and Carport, HVAC System Upgrade with new Air Handler Units, Cooling Tower, and Generator
- Administration Building HVAC and Electrical System Upgrades and implement temporary relocation schedule during Department's Office Remodels, slated for completion in 2026
- Historic Courthouse Repairs and Remodels

PLANNING AND DESIGN PROJECTS

- Security Center Service Roads, Sally Port, and PLC System with Hardware upgrades
- Public Works Spanish Fork Campus
- North County Campus
- Provo Downtown Campus
- Provo Fuel Site Decommission

COMPLETED IMPROVEMENT PROJECTS

- Retrofitted Red Storage building for use as a Warming Center for those in need during the winter months
- Installation of card readers, electronic latches, and openers, as well as distribution and inventory of County keys and key cards
- Security Center Hot Water System redesigned and installed, and Jail Alta POD remodeled to accommodate medical and dental services during Medical Remodel
- Historic Courthouse 3rd Floor Remodels, Electrical Vault Lid Remodel and Surface Concrete, and Snow Melt System in the East Plaza
- Health and Justice Building Administration, EPI, Senior Services, and Health Promotion Office Remodels, as well as HVAC System Upgrades

OTHER FACILITY REPAIR AND MAINTENANCE

- Water Testing at Lincoln Beach, Spanish Fork River Park, Benjamin Park, and Thistle Gun Range, and systems certified and up to state codes
- Replaced Lake Mountain HVAC unit
- Equestrian Park tube heater repair and replacement

FTE - PW Building Maintenance

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Property Management:					
Associate Director - Public Works	-	-	-	0.22	0.22
Business Manager	-	-	-	0.22	0.22
Carpenter	1	1	1	1	-
Carpenter II	-	-	-	-	2
Carpentry Supervisor	1	1	1	1	1
Custodial Services Coordinator	1	1	1	1	1
Custodian	4	4	4	4	4
Director - Public Works / County Engineer	-	-	-	0.22	0.22
Division Manager - Buildings	-	-	-	-	1
Division Manager - Buildings and Grounds	1	1	1	1	-
Electrician	2	2	2	2	-
Electrician II	-	-	-	-	2
Facilities Maintenance Specialist II	5	5	5	5	5
HVAC Mechanic	1	1	1	1	-
HVAC-R Mechanic II	-	-	-	-	2
Landscape Maintenance Specialist II	2	2	2	1	-
Landscape Maintenance Specialist III	1	1	3	3	3
Landscape Supervisor	1	1	1	1	1
Lock and Door Specialist	1	1	1	1	1
Maintenance Supervisor	2	2	2	2	2
Plumber	2	2	2	2	2
Security Electronics Specialist I	1	1	1	1	1
Security Electronics Specialist II	1	1	1	1	1
Senior Office Specialist - Public Works	-	-	-	0.44	0.44
Total Property Management	27	27	29	29.1	30.1

Property Management Fund (630) Public Works - Building Maintenance	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 614,885	\$ 614,401	\$ 647,050	\$ 538,700	\$ 538,600
Insurance Proceeds	48,644	64,864	108,182	14,300	37,300
Transfers From Other Funds	-	-	368,832	-	-
Intragov - Building Leases	6,528,371	7,246,849	10,264,770	58,575,300	60,209,660
Total Revenues	\$ 7,191,900	\$ 7,926,114	\$ 11,388,834	\$ 59,128,300	\$ 60,785,560
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,048,002	\$ 2,644,303	\$ 2,733,878	\$ 3,193,800	\$ 3,252,258
Overtime	14,084	15,422	22,000	22,100	5,000
Time-Limited	9,430	25,212	38,708	45,000	17,000
Supplies, Memberships, & Subscriptions	692	2,146	2,294	2,400	2,450
Repairs & Maintenance	1,290,713	1,133,370	1,260,103	2,139,700	2,126,400
Utilities & Phones	1,003,882	1,119,030	1,240,038	1,138,500	1,313,300
Contract Maintenance	21,749	21,717	17,429	19,600	26,950
Professional & Tech Svc	80,182	47,138	78,818	26,200	23,700
Capital Equipment	102,268	112,577	219,989	175,100	467,500
Building Improvements	1,488	-	2,074	110,000	371,350
Operating Transfers	-	-	358,769	-	479,192
Restricted Appropriations	-	-	-	50,231,500	50,123,085
Depreciation	255,955	290,731	375,254	304,300	400,000
Total Expenditures	\$ 4,828,445	\$ 5,411,646	\$ 6,349,354	\$ 57,408,200	\$ 58,608,185
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 29,003	\$ 23,079	\$ -	\$ 23,000	\$ -
Budgeted Use Of Fund Balance	-	-	-	669,400	-
Ong: 391<>Xfer To Rev Debt Serv Fd	(452,289)	(418,687)	-	(491,500)	-
Total Non-Operating Funding	\$ (423,286)	\$ (395,608)	\$ -	\$ 200,900	\$ -
Total Cash Funding Requirements	\$ 1,940,169	\$ 2,118,860	\$ 5,039,480	\$ 1,921,000	\$ 2,177,375

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Buildings	Assetworks	Have the new Assetworks program operating by March 2024.	Get Assetworks online and have 80% of assets logged into the computer by March 2024.	Annual		
PW Buildings	Audit Building Space	Complete an audit of building space.	Complete an audit of building space (no later than June 28th to update square footages on building use in preparation for the next year's budget.	Annual		
PW Buildings	Work Orders	Complete 85% of the work orders submitted within 5 business days.	Track completion of submitted work orders to ensure that 85% are completed within 5 business days.	Annual		
PW Roads	Crack Seal	Implement a crack seal program to reduce roads with less than a C rating by 5% annually.	Create a schedule using Assetworks to establish a crack seal program for all county roads.	Annual		
PW Roads	Culverts	Implement a culvert maintenance program to capture and map 95% of the actual culverts so they can be inspected annually.	Create a schedule using Assetworks to establish a culvert maintenance program that would provide an inspection and a maintenance schedule.	Annual		
PW Roads	Maintenance Schedule	Utilize the tools in AssetWorks to develop a maintenance schedule for various roads and their attributes to capture 95% of the road attributes to ensure that 95% of those attributes are being monitored annually for preventative maintenance.	Implement one new maintenance schedule for a road attribute such as culverts, cattle guards, etc. in the 2023 budget year.	Annual		

Public Works – Internal Service Funds

Public Works – Motor Pool/Fleet Services

Description

The Fleet Services Division is responsible for the acquisition, maintenance, repair and disposal of vehicles and equipment operated or in use by the County. The Fleet Services Division maintains a repair cost database and part inventory (CMMS) to support the repair and maintenance performed in-house, and field repair and service or fueling of equipment. This service is provided during regular business hours and after hours as needed. The Provo and Spanish Fork fuel sites owned by the County are monitored and re-supplied by Fleet Services.

FLEET SERVICES DIVISION - 2024 ACCOMPLISHMENTS

UPKEEP AND MAINTENANCE

- Over 431 vehicles and 445 pieces of equipment
- Averages 2,330 work orders
- Averages 140 emissions tests
- Fuel Station Dispensing
 - Over 207,120 gallons of unleaded
 - Over 55,470 gallons of diesel
- Vehicles and Equipment:
- Purchases,
 - 64 vehicles
 - 43 pieces of equipment
- Sold or traded,
 - Approximately 95 vehicles and pieces of equipment

FTE - PW Motor Pool

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Fleet Services:					
Associate Director - Public Works	-	-	-	0.07	0.07
Business Manager	-	-	-	0.07	0.07
Director - Public Works / County Engineer	-	-	-	0.07	0.07
Division Manager - Fleet Services	1	1	1	1	1
Fleet Services Supervisor	1	1	1	1	1
Lead Mechanic	0	0	1	1	1
Mechanic II	5	6	4	4	2
Mechanic III	1	1	2	2	4
Senior Office Specialist - Public Works	-	-	-	0.14	0.14
Warehouse Administrator	1	1	1	1	1
Total Fleet Services	9	10	10	10.35	10.35

Fleet Services Fund (610) Public Works - Motor Pool	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Services	\$ 81,246	\$ 107,272	\$ 102,839	\$ 100,000	\$ 5,000
Interest Allocation	215,424	284,001	1,609,883	102,000	1,102,000
Outside Donations - Motor Pool	14,340	500,000	211,080	500,000	-
Budgeted Use Of Fund Balance	-	-	-	-	2,958,208
Intragov - Vehicle & Eqp Lease	6,999,707	8,631,231	11,159,617	15,722,100	19,838,881
Total Revenues	\$ 7,310,717	\$ 9,522,504	\$ 13,083,419	\$ 16,424,100	\$ 23,904,089
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 810,626	\$ 1,074,338	\$ 1,141,866	\$ 1,178,000	\$ 1,228,186
Overtime	-	-	6	-	-
Time-Limited	-	-	16,342	20,000	20,000
Supplies, Memberships, & Subscriptions	537	552	849	2,200	2,600
Repairs & Maintenance	1,585,959	2,132,176	2,158,792	2,658,200	2,623,886
Utilities & Phones	5,337	5,409	5,158	5,500	5,500
Contract Maintenance	230	218	342	300	350
Professional & Tech Svc	5,848	2,537	1,971	5,500	5,500
Conference, Education & Travel	5,077	8,745	4,293	10,500	13,900
Supplies & Services	142,985	41,581	49,597	66,000	64,695
Insurance	153,948	190,912	197,136	210,000	240,000
Internal Service Charges	252,227	306,537	341,020	641,700	571,102
Non-professional services	17,351	16,959	37,450	25,500	41,248
Capital Equipment	146,909	155,509	265,542	6,177,800	9,286,800
Restricted Appropriations	-	-	-	5,537,600	5,050,322
Depreciation	3,723,005	3,773,601	4,848,816	3,400,000	4,750,000
Total Expenditures	\$ 6,850,039	\$ 7,709,074	\$ 9,069,180	\$ 19,938,800	\$ 23,904,089
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 651,950	\$ 1,018,373	\$ -	\$ 1,000,000	\$ -
Budgeted Use Of Fund Balance	-	-	-	2,514,700	-
Total Non-Operating Funding	\$ 651,950	\$ 1,018,373	\$ -	\$ 3,514,700	\$ -
Total Cash Funding Requirements	\$ 1,112,628	\$ 2,831,803	\$ 4,014,239	\$ -	\$ -

KEY PERFORMANCE INDICATORS

Annual Results

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Fleet	Preventative Maintenance services	Track preventative maintenance services.	Review monthly preventative maintenance due reports for overdue services. Reduce overdue annual services by 20%	Annual		
PW Fleet	Sheriff Equipment Install Time	Monitor equipment install time.	Monitor equipment install time to ensure that the labor hours billed are 55 or less on 80% of all patrol vehicles.	Annual		
PW Fleet	AssetWorks Date/Mile Intervals	Review preventative maintenance date/mile intervals.	Review the date/mile interval settings for each vehicle and piece of equipment. Adjust the intervals to better match actual usage. Reduce premature service date due reports by 50%	Annual		
PW Fleet	Parts Inventory	Improve stock part ordering process.	Review annual part purchases and part usage for frequently used/fast moving items that are not currently in inventory. Determine appropriate on-hand levels and place fast moving items into inventory and remove slow moving or unneeded items. Increase the use of AssetWorks parts PO's to vendors of inventory items to speed up part receipts and reduce overstocking by 10%.	Annual		

Public Works – Telecommunication & Radio

Description

The Telecommunication & Radio Division is responsible for various departments and outside agencies hand-held and mobile radios. The Division operates mountain-top repeater sites, base stations, along with the county phone, county fiber optic, and microwave link systems.

COMMUNICATIONS DIVISION - 2024 ACCOMPLISHMENTS

REPAIR AND MAINTENANCE

- Approximately 450 work orders
- Programmed and re-programmed all radios several times throughout the year
- Replaced 38 800MHz Portables, 12 VHF Portables, 24 Jail Portables, and 21 800MHz Mobiles
- Replaced fiber pedestal at the jail with a ground box.
- Infrastructure Upkeep and Maintenance
 - 110.31 miles of aerial and underground fiber including 43 fiber facilities
 - Approximately 1,461 portable and mobile radios including 12 mountain top radio sites.
 - Over 916 phone extensions includes 2 firewalls, 86 switches, 74 auto attendants

SPECIAL PROJECTS

- Setup inventory of all radios used on the County System in Assetworks for a total of 1128 radios
- Radio programming for statewide system change
 - Updated the firmware and software to ensure that they were capable of working on the P25 system including Mobiles, Portables, and mountaintop radios.
 - Migrated volunteer radios that were P25 cable radios to ones that can work on the new system
- Updated VHF Radio Backbone
 - Simplified wiring paths so that there were less points of failure from Dispatch to the Mountaintop sites
 - Removed unused circuits from the Microwave radios to free up space
 - Consolidated active circuits to optimize space on the Microwave paths to the Mountaintop sites
- Plan and began construction of alternate fiber path from the Administration building to the Jail
- Fiber installation to the new AF CJC location
- Replaced PBX units for the phone system
- Completed 6,964 blue stakes requests

COMMUNICATIONS DIVISION - 2024 ACCOMPLISHMENTS

REPAIR AND MAINTENANCE

- Approximately 450 work orders
- Programmed and re-programmed all radios several times throughout the year
- Replaced 38 800MHz Portables, 12 VHF Portables, 24 Jail Portables, and 21 800MHz Mobiles
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- Simplified wiring paths so that there were less points of failure from Dispatch to the Mountaintop sites
 - Removed unused circuits from the Microwave radios to free up space
 - Consolidated active circuits to optimize space on the Microwave paths to the Mountaintop sites
- Plan and began construction of alternate fiber path from the Administration building to the JailFiber installation to the new AF CJC location
- Replaced PBX units for the phone system
- Completed 6,964 blue stakes requests

FTE - PW Telephone

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Telecommunications:					
Associate Director - Public Works	-	-	-	0.1	0.1
Business Manager	-	-	-	0.1	0.1
Director - Public Works / County Engineer	-	-	-	0.1	0.1
Division Manager - Communications	1	1	1	0.2	0.2
Senior Office Specialist - Public Works	-	-	-	0.2	0.2
Telecommunications Specialist I	1	1	1	1	1
Total Telecommunications	2	2	2	1.7	1.7

Telecommunication Fund (640) Public Works - Telephone	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Telephone Leases	\$ 52,348	\$ 48,958	\$ 53,142	\$ 29,300	\$ 48,100
Sale Of Fixed Assets	-	23,650	-	-	-
Interest Allocation	3,727	15,963	74,877	2,500	2,500
Budgeted Use Of Fund Balance	-	-	-	-	153,038
Intragov Telephone Leases	536,814	557,465	797,076	3,244,400	3,237,100
Total Revenues	\$ 592,889	\$ 646,036	\$ 925,095	\$ 3,276,200	\$ 3,440,738
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 253,881	\$ 287,806	\$ 286,643	\$ 214,900	\$ 225,910
Overtime	6,173	1,495	5,084	7,000	6,000
Time-Limited	-	2,836	1,530	3,200	3,000
Supplies, Memberships, & Subscriptions	31	60	128	600	750
Repairs & Maintenance	7,874	17,281	15,537	9,500	10,000
Utilities & Phones	110,249	99,309	93,983	100,500	100,600
Contract Maintenance	73	59	52	200	200
Professional & Tech Svc	-	605	13,631	40,000	111,000
Conference, Education & Travel	1,611	1,322	4,290	20,000	23,000
Supplies & Services	4,247	4,544	4,237	8,800	5,840
Internal Service Charges	116,266	128,643	119,474	167,100	141,319
Non-professional services	2,704	6,064	7,445	21,000	26,000
Capital Equipment	8,758	(1,295)	13,702	75,000	142,700
Restricted Appropriations	-	-	-	2,509,100	2,504,719
Depreciation	139,406	141,348	140,104	139,700	139,700
Total Expenditures	\$ 651,273	\$ 690,077	\$ 705,840	\$ 3,316,600	\$ 3,440,738
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 40,400	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 40,400	\$ -
Total Cash Funding Requirements	\$ (58,384)	\$ (44,041)	\$ 219,255	\$ -	\$ -

FTE - PW Radio

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Radio Communication:					
Associate Director - Public Works	-	-	-	0.03	0.03
Business Manager	-	-	-	0.03	0.03
Director - Public Works / County Engineer	-	-	-	0.03	0.03
Division Manager - Communications	-	-	-	0.8	0.8
Senior Office Specialist - Public Works	-	-	-	0.06	0.06
Telecommunications Specialist II	1	1	1	1	1
Total Radio Communication	1	1	1	1.95	1.95

Radio Fund (650) Public Works - Radio	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Radio Site Leases	\$ 47,971	\$ 47,924	\$ 50,517	\$ 47,500	\$ 38,000
Interest Allocation	24,744	50,955	208,459	30,000	30,000
Budgeted Use Of Fund Balance	-	-	-	-	361,060
Intragov Radio/Pager Leases	1,012,275	1,115,066	1,208,596	1,580,000	2,137,780
Total Revenues	\$ 1,084,990	\$ 1,213,945	\$ 1,467,572	\$ 1,657,500	\$ 2,566,840

Expenditures:
Salaries & Benefits:

Permanent Salaries and Benefits	\$ 88,998	\$ 121,347	\$ 148,449	\$ 288,600	\$ 300,412
Overtime	3,921	1,712	4,956	5,000	5,000
Time-Limited	-	413	28,790	7,700	40,450
Supplies, Memberships, & Subscriptions	8	10	369	1,200	650
Repairs & Maintenance	54,998	42,940	61,112	50,000	50,000
Utilities & Phones	17,636	20,477	23,082	22,200	23,200
Contract Maintenance	63	59	52	300	100
Professional & Tech Svc	-	70	-	2,200	2,200
Conference, Education & Travel	3,515	-	4,915	20,000	7,800
Supplies & Services	7,049	12,089	32,431	126,500	81,060
Internal Service Charges	61,218	68,067	82,627	118,500	127,924
Non-professional services	-	41	-	-	20,622
Capital Equipment	364,827	180,860	195,375	561,800	754,300
Restricted Appropriations	-	-	-	504,200	1,013,122
Depreciation	42,054	52,196	88,726	45,000	140,000
Total Expenditures	\$ 644,287	\$ 500,281	\$ 670,884	\$ 1,753,200	\$ 2,566,840

Non-Operating Funding:

Sale Of Fixed Assets	\$ -	\$ 101	\$ -	\$ -	\$ -
Budgeted Use Of Fund Balance	-	-	-	95,700	-
Total Non-Operating Funding	\$ -	\$ 101	\$ -	\$ 95,700	\$ -
Total Cash Funding Requirements	\$ 440,703	\$ 713,765	\$ 796,688	\$ -	\$ -

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Radio	Annual Preventative Maintenance	Establish an annual preventative maintenance plan.	Complete an annual inspection and service as part of the annual preventative maintenance plan on 75% of the radios in service.	Annual	N/A	
PW Radio	Assetworks and Inventory Database	Implement Assetworks using the inventory database to create radio assets to assist in establishing a correlating database.	Work with Assetworks to establish a contract for the work, update the existing radio database, data upload the correct data into the new Assetworks program.	Annual	N/A	
PW Radio	Tower Sites	Establish a replacement plan for hardware for the tower sites utilizing the income from the tower sites scheduled out approximately 3-5 years.	Evaluate the needed hardware for the tower sites, determine useful life or end of life, and start a 3-5 year replacement plan.	Annual	N/A	
PW Radio	800MHz Radio Upgrades	Bring all 800MHz radios up to P25 Phase 1 Compliance so that they will work on the new Statewide radio system.	Document the Flash codes of all 800MHz radios. Send information to Motorola and purchase flash upgrades for those radios that aren't Phase 1. Install flash upgrades into the appropriate radios	Annual	N/A	
PW Tele	Telecommunications Lease Rate	Establish a new telecommunications lease rate that will be dependent on how many connections in an office to help cover fiber costs.	Map out and determine number of connections in the county, establish a rate, and determine appropriate number of connections per office and per budget.	Annual	N/A	
PW Tele	Telecommunications Hardware	Establish a cost of a new phone system including hardware, determine a useful life, and assess a cost for the end user.	Count the number of desk top phones and determine appropriate costs for that phone to be replaced every 3 years as well as determine if current fund balance is adequate to replace the phone system.	Annual	N/A	
PW Tele	Work Orders	Complete 80% of work orders within 2 business days.	Complete 80% of work orders within 2 business days and appropriately track employee time to the correct codes.	Annual	N/A	
PW Tele	Fiber Optics Inventory	Make an inventory of the Fiber Optic Network so that we can determine lease rates, and efficiently manage adds, moves, changes, and outages.	100% of inventory completed and all supporting documents updated	Annual	N/A	

Community Development



Butterfly Biosphere Habitat Thanksgiving Point - Courtesy of Rudy Livingston

Service Area 8

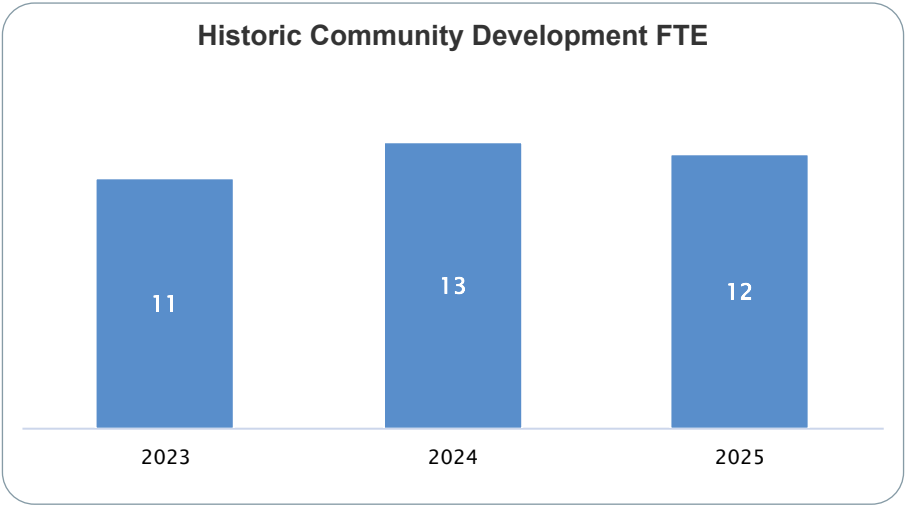
Community Development (Service Area 8)

Community Development and Planning are set up as a Special Service District of the county with a dedicated funding source from property taxes levied on real property in the service area. It also receives revenues from licenses, fees for services, grants from other governments, and miscellaneous revenues.

Community Development’s mission

Utah County Community Development strives to provide the citizens of unincorporated Utah County with timely and accurate information related to the adopted building codes, fire safety codes, and land use policies and regulations of Utah County. We strive to provide that service with a helpful and friendly attitude to empower Utah County citizens with the knowledge and information they need to make safe and informed building and land use decisions as it relates to their property and the impacts to those around them.

Note: Community Development/Planning was moved from Public Works to its own department in 2025. The Fire Marshall is included in this new department.





Community Development

Bryce Armstrong, Director

UTAH COUNTY COMMUNITY DEVELOPMENT 2024 SUMMARY

WHAT WE DO

Utah County Community Development provides administrative support to the Utah County Planning Commission and Utah County Commission to “provide for the health, safety, and welfare, and promote the prosperity, improve the morals, peace and good order, comfort, convenience, and aesthetics of each county and its present and future inhabitants and businesses ...” as mandated by State Code; and is staff to, and administers and enforces the following in the unincorporated area of Utah County:



- The Utah County Planning Commission
- The Utah County Board of Adjustment
- The Utah County General Plan
- The Utah County Land Use Ordinance
- Business licensing
- Adopted building and safety codes
- Adopted fire safety, hazardous materials, and wildland urban interface codes
- The administration of Agricultural Protection Areas

OPERATIONS

- 11 full-time employees
- 3 part-time employees
- Total 2024 operating budget:
 - Community Development Divisions = \$1,551,400
 - Fire Marshal Division = \$1,216,400

A SUMMARY OF AREAS OF EMPHASIS FOR CALENDAR YEAR 2024:

Planning Division:

- **483** - Zoning clearance on building and land use permits
- **141** - Business licenses, renewals, requests issued
- **29** - Large scale development applications received/processed
- **6** - Agricultural Protection Areas or renewals, protecting 2,782 acres
- **11** - Public meetings held for Planning Commission, Board of Adjustment, and Agricultural Protection Advisory Board.
- Helped draft and facilitate the adoption of multiple amendments to the Utah County Land Use Ordinance and Utah County General Plan, including the following:
 - Ordinance amendment related to streamlining subdivision application approvals
 - Ordinance amendment to provide expanded use of agritourism events
 - Ordinance related to updating Utah County's Moderate Income Housing Plan
 - Other ordinance amendments related to subdivision road standards, reduced setback standards, recycling operations, among others

Building Division:

- **382** - Permit applications reviewed and issued
- **1363**- Site visits for inspections
- **2631** - Building inspections in the field
- **Notable items:**
 - New home permits remain stable with a total of 36 permits issued
 - 11 permits were for large custom homes with building areas over 8,500 sq. ft.
 - Number of requested inspections was significantly up, nearing all-time high
 - Permitting completed for multiple new Sundance projects, including new hotel/inn

Fire Marshal:

- **277** - Fire calls or fire-related call outs
- **16** - Fire investigations
- **552** - Permits issued (Fire Safety, Burn Permits, LPG, Pyrotechnic, Hazmat, Blasting, Certificate of Fire Clearance, Special Event Permits, Temporary Use Permits)
- Notice to Burn online notifications processed **1801**
- **883** - Compliance Inspections (Annual Business inspections, Fire Incident, Fire Safety, Sprinkler & Alarms, Temporary Use, New Business, Resident Complain, and Zoning)
- **192** - Plan Reviews (Fire Safety Reviews, Sprinkler, Subdivision Reviews, Plat Amendments, Permits)
- **489** - Ambulance Billing Invoices Processed



Administration:

- **10,254** - Phone calls
- **2,485** - Walk in Customers
- **117** - GRAMA requests processed/completed
- **19**- New violation reports filed and investigated
- **38** - Notary requests

2025 Department Goals:



Launch comprehensive update of Utah
County General Plan



Creation of Water Conservation Element
in General Plan



Hiring of Transportation Planner for
regional transportation projects



Creation of online permitting/application
program

FTE - Community Development Service Area 8

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administration:					
Administrative Associate - Community Development	1	1	1	1	-
Associate Director - Public Works	-	-	-	0.1	-
Business Manager	-	-	-	0.1	-
Director - Community Development	-	-	-	-	1
Director - Public Works / County Engineer	-	-	-	0.1	-
Engineering Technician II	-	-	-	1	-
Office Coordinator – Community Development	-	-	-	-	1
Senior Office Specialist - Public Works	-	-	-	0.2	-
Total Administration	1	1	1	2.5	2
Building Inspection:					
Building Inspector - Combination	1	1	1	1	1
Building Official	1	1	1	1	1
Permit Technician	1	1	1	1	1
Total Building Inspection	3	3	3	3	3
Planning/Business License:					
Associate Director - Community Development	1	1	1	1	-
Division Manager - Planning	-	-	-	-	1
Planner I	-	-	-	1	1
Planner II	2	2	2	1	2
Planning Supervisor	1	1	1	1	-
Planning Technician	1	1	1	1	-
Transportation Planner	-	-	-	-	1
Total Planning	5	5	5	5	5
Total Community Development FTE	9	9	9	10.5	10

Special Service Area #8 Fund (243) Community Development	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Property Tax	\$ 469,750	\$ 555,361	\$ 535,466	\$ 523,000	\$ 511,300
Licenses & Permits	362,379	270,120	245,367	233,000	243,000
Intergovernmental Revenue	183,109	200,483	203,004	175,000	210,000
Charges For Services	112,690	97,956	89,238	77,000	87,900
Fines & Forfeitures	46,110	34,341	43,611	33,900	34,900
Miscellaneous Revenue	9,643	34,480	126,982	53,100	53,100
Sale Of Fixed Assets	-	50	-	-	-
Budgeted Use Of Fund Balance	-	-	-	456,400	767,658
Total Revenues	\$ 1,183,681	\$ 1,192,791	\$ 1,243,668	\$ 1,551,400	\$ 1,907,858
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 976,788	\$ 1,061,414	\$ 1,086,393	\$ 1,125,300	\$ 1,255,552
Overtime	-	-	8	-	-
Time-Limited	13,089	15,959	15,746	20,800	35,800
Supplies, Memberships, & Subscriptions	8,462	6,514	8,278	12,100	12,500
Repairs & Maintenance	1,291	486	1,804	1,600	1,600
Utilities & Phones	2,860	3,052	3,204	4,100	4,140
Contract Maintenance	1,332	1,524	1,524	2,000	2,000
Professional & Tech Svc	6,687	10,909	13,866	14,700	29,660
Conference, Education & Travel	4,339	8,748	9,448	13,300	13,600
Supplies & Services	13,794	15,029	19,069	23,900	23,830
Internal Service Charges	181,968	256,458	265,891	240,000	423,402
Non-professional services	2,134	1,294	1,575	3,100	3,100
Capital Equipment	254	823	329	1,000	2,000
Restricted Appropriations	-	-	-	89,500	100,674
Contributions to Other Governments	-	67,400	-	-	-
Total Expenditures	\$ 1,212,998	\$ 1,449,610	\$ 1,427,135	\$ 1,551,400	\$ 1,907,858
Contribution to / (use of) Fund Balance	\$ (29,317)	\$ (256,819)	\$ (183,467)	\$ -	\$ -

* Note: Community Development moved from the General Fund (100) to Service Area 8 Fund (248) in 2021.

KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Community Dev CD	Timeliness of Service: Land use applications	Complete land use application review and processing of land use applications within an average of 10 calendar days	The average number of days taken to complete review and processing of land use applications.	Annual	8.4 days	
PW Community Dev CD	Timeliness of Service: Zoning approval for building permit applications	Complete zoning approval for building permit application review and processing within an average of 10 calendar days. This process is independent of the reviews of other departments or divisions.	The average number of days taken to complete review and processing of zoning approval of building permit applications.	Annual	7.14 days	
PW Community Dev CD	Timeliness of Service: Building permit plan review	Complete initial plan review for single-family dwellings within an average of 14 days of submittal of complete application (as per Utah State statute)	The average number of days taken to complete initial plan review for single-family dwellings upon receiving a complete application.	Annual	5.22 days	
PW Community Dev CD	Timeliness of Service: Building inspections	Provide 100% of building inspections within 72 hours of request (as per Utah State statute)	The percentage of building inspections provided within 72 hours of request.	Annual	0.99	

Community Development – Fire Marshal (Service Area 7)

Description

The Fire Marshal is set up as a Special Service District of the county with a dedicated funding source from property taxes levied on real property in the service area. It also receives revenues from licenses, fees for services, transfers from other governments, and miscellaneous revenues.

The Utah County Fire Marshal serves as the fire code official and has the responsibility to enforce currently adopted fire codes and Utah County fire prevention ordinances, and to oversee safety inspections of all businesses, facilities and hazardous materials operations within unincorporated Utah County. Building plans, fire suppression system plans, propane plans and burn permits are reviewed by the fire marshal's office to maintain fire safety and compliance to adopted codes. The fire marshal serves as the fire chief when the function of such office is required by the fire code and has the duties required in state law, the fire code and other ordinances of Utah County pertaining to his office or required by his supervision. The Utah County Fire Marshal or his designee serve as incident command for structure fires and certain other emergencies responded to by contract fire departments and have the primary responsibility for investigation of fires within unincorporated Utah County.

Note - The Community Development department was moved from Public Works to its own department in 2024. The Fire Marshal is in the Community Development Department.

Goals

2024

- Increase public education about fire safety in fire prone areas. **STATUS - Ongoing**
- Provide accurate fire inspections for both Utah County and contract cities that request assistance. **STATUS - Ongoing**
- Review and update fire contracts with cities. **STATUS - Partially completed in 2024.**

2025

- Increase public education about fire safety in fire prone areas.
- Provide accurate fire inspections for both Utah County and contract cities that request assistance.
- Review and update fire contracts with cities.

Utah Fire Marshal

2024 Summary

Fire Marshal:

- **277** – Fire calls or fire-related call outs
- **16** – Fire investigations
- **552** – Permits issued (Fire Safety, Burn Permits, LPG, Pyrotechnic, Hazmat, Blasting, Certificate of Fire Clearance, Special Event Permits, Temporary Use Permits)
- **1,801** – Notice to Burn online notifications processed
- **883** – Compliance Inspections (Annual Business inspections, Fire Incident, Fire Safety, Sprinkler & Alarms, Temporary Use, New Business, Resident Complaint, and Zoning)
- **192** – Plan Reviews (Fire Safety Reviews, Sprinkler, Subdivision Reviews, Plat Amendments, Permits)
- **489** – Ambulance Billing Invoices Processed

FTE - Fire Marshal – Special Service Area 7

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Associate Director - Public Works	-	-	-	0.01	-
Business Manager	-	-	-	0.01	-
County Fire Marshal	1	1	1	1	1
Deputy Fire Marshal	-	-	-	-	1
Director - Public Works / County Engineer	-	-	-	0.01	-
Fire Inspector	1	1	1	1	-
Senior Office Specialist - Public Works	-	-	-	0.02	-
Total FTE	2	2	2	2.05	2

Special Service Area #7 Fund (242) Fire Marshal	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Property Tax	\$ 536,758	\$ 525,476	\$ 542,699	\$ 534,000	\$ 530,600
Licenses & Permits	32,458	24,157	26,576	23,200	23,200
Charges For Services	38,124	31,338	32,581	31,000	31,000
Miscellaneous Revenue	9,801	27,661	116,017	48,700	48,700
Transfers From Other Funds	224,000	184,270	192,480	192,500	240,647
Budgeted Use Of Fund Balance	-	-	-	387,000	327,164
Total Revenues	\$ 841,141	\$ 792,902	\$ 910,353	\$ 1,216,400	\$ 1,201,311
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 201,691	\$ 214,774	\$ 235,009	\$ 237,500	\$ 247,549
Overtime	906	972	755	1,600	1,600
Time-Limited	25,862	25,487	32,962	40,700	40,700
Supplies, Memberships, & Subscriptions	1,522	1,624	2,856	4,400	4,400
Repairs & Maintenance	45	14	42	900	900
Utilities & Phones	481	481	481	1,000	1,000
Contract Maintenance	110	328	422	400	400
Conference, Education & Travel	60	1,050	2,244	7,200	7,200
Supplies & Services	6,863	6,175	7,143	8,000	8,020
Internal Service Charges	75,230	86,082	97,417	143,800	128,698
Non-professional services	56	41	-	-	-
Capital Equipment	-	2,184	-	-	-
Restricted Appropriations	-	-	-	70,900	60,844
Contributions to Other Governments	584,195	564,769	554,258	700,000	700,000
Total Expenditures	\$ 897,021	\$ 903,981	\$ 933,589	\$ 1,216,400	\$ 1,201,311
Contribution to / (use of) Fund Balance	\$ (55,880)	\$ (111,079)	\$ (23,236)	\$ -	\$ -

KEY PERFORMANCE INDICATORS

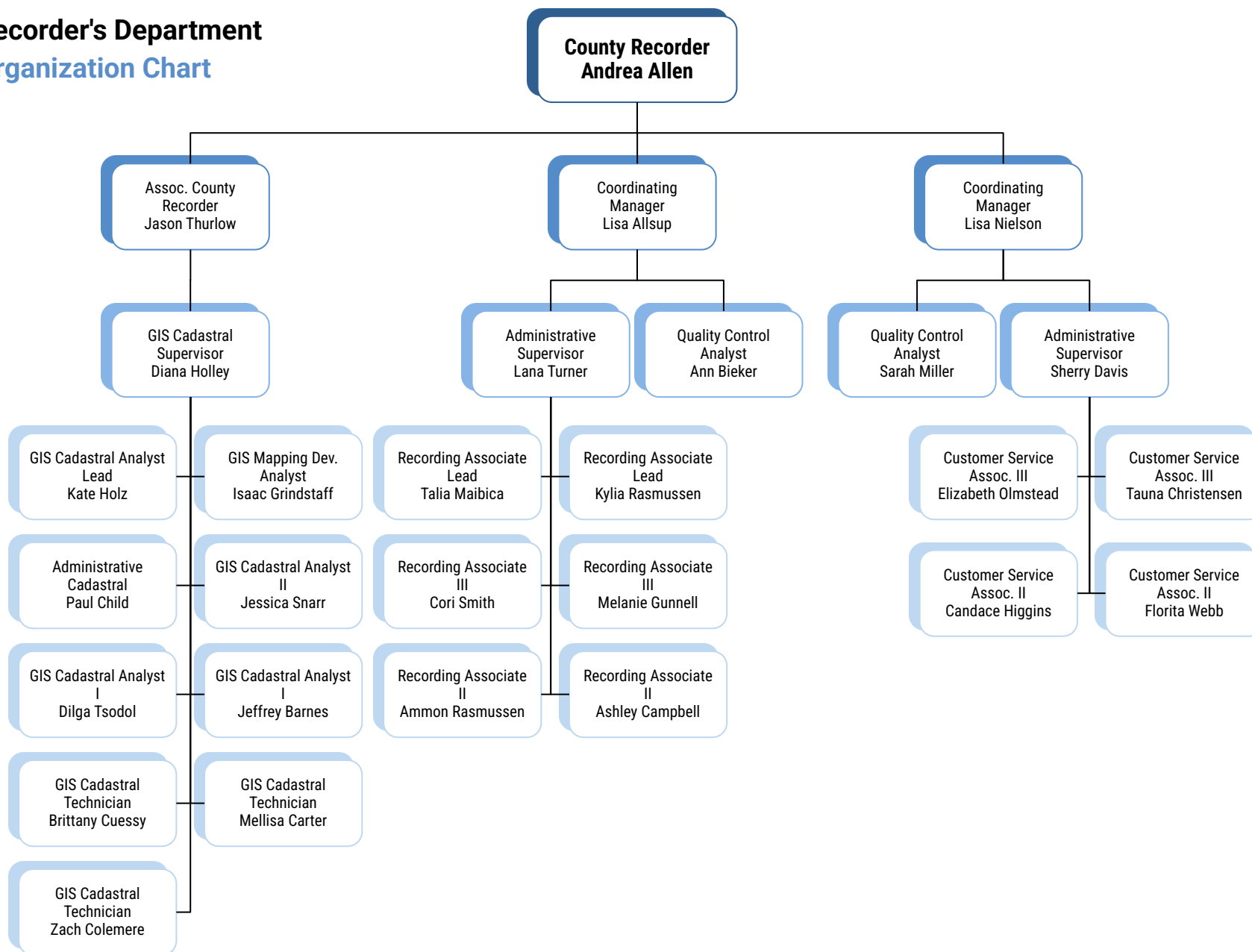
					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
PW Community Dev FM	Timeliness of Service: Plan Reviews	Complete Fire Marshal Plan Reviews within an average of 2 business days.	The average number of days to complete the review	Annual	.32 Days	
PW Community Dev FM	Timeliness of Fire Inspections	Complete Fire Inspections within an average of 2 business days from when requested.	The Average number of days between request for an inspection and completion of the inspection.	Annual	.7 Days	
PW Community Dev FM	Quantity of Service	Test at least 80% of fire hydrant systems in unincorporated Utah County.	Actual number of Hydrants tested.	Annual	0.5344	

Recorder



Downtown Provo - Courtesy of Explore Utah Valley

Recorder's Department Organization Chart





Utah County Recorder

100 East Center Street
Suite 1300
Provo, Utah 84606
Phone: 801.851.8179

The Utah County Recorder's Office is responsible for maintaining accurate, searchable property transaction records, ensuring a permanent chain of title. The office provides free online access to land records and offers exceptional customer service to the public and local agencies.

www.utahcounty.gov/landrecords

2024 Key Accomplishments:

Launched a new mapping program to align with GIS standards.
Processed 2024 documents ahead of deadlines.
Continued the free Utah County Property Watch service for residents.
Improved internal communication for higher efficiency.

2025 Goals:

Crosstrain team members to boost productivity.
Continue providing friendly public service.
Promote leadership and training.
Continue indexing historic documents.

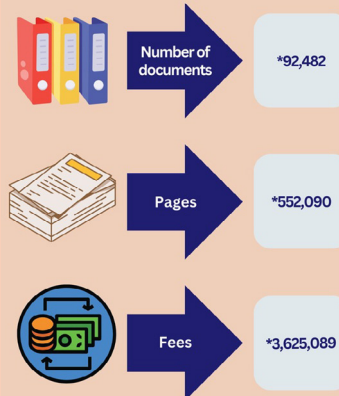
Other Services:

The office records qualified documents submitted in person, electronically, or by mail, with the appropriate fees.
The Utah County Property Watch program alerts residents to recorded changes on properties.
The office offers free online access to land records.
Upon request certify copies of documents.

2024 DOCUMENT RECORDINGS

In-Person/Mail
20.2%

E-Recording
79.8%



*As of 12.31.24

Sign Up for Property Watch



Utah County Property Watch

Welcome to the Utah County Recorder's Office Property Watch. We are excited to offer this service to Utah County residents free of charge.

Signing up for Utah County Property Watch will enable you to keep track of any recorded changes to a property. The Utah County Recorder's Office will send you an email, alerting you to any recorded documents (i.e. Liens, Deeds, etc.) Your contact information will not be distributed and will only be used to communicate Property Watch information.

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Administrative Cadastral Analyst	1	1	1	1	1
Administrative Supervisor - Recorder	2	2	2	2	2
Associate County Recorder	1	1	1	1	1
Cadastral Mapper - Lead (Unfilled)	1	-	-	-	-
Coordinating Manager - Recorder	-	1	1	2	2
County Recorder	1	1	1	1	1
Customer Service Associate II	1	3	3	3	3
Customer Service Associate III	2	2	2	2	2
GIS Cadastral Analyst - Lead	1	1	1	1	1
GIS Cadastral Analyst I	4	7	7	7	6
GIS Cadastral Analyst II	4	5	5	4	5
GIS Cadastral Supervisor	1	1	1	1	1
GIS Cadastral Technician	1	4	4	4	4
GIS Mapping Development Analyst	1	1	1	1	1
Office Coordinator - Recorder (Unfilled)	1	-	-	-	-
Quality Control Analyst - Recorder	2	2	2	2	2
Recording Associate - Lead	2	2	2	2	2
Recording Associate I	-	3	3	2	2
Recording Associate II	3	5	5	5	5
Recording Associate III	6	7	7	7	7
Total Justice Court FTE	35	49	49	48	48

Assessing & Collecting Fund (290) Recorder	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Recorder Fees	\$ 8,578,328	\$ 5,120,939	\$ 3,349,580	\$ 5,073,800	\$ 4,200,000
Miscellaneous Revenue	-	-	558	-	-
Budgeted Use Of Fund Balance	-	-	-	613,900	2,560,512
Total Revenues	\$ 8,578,328	\$ 5,120,939	\$ 3,350,138	\$ 5,687,700	\$ 6,760,512
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,642,499	\$ 2,712,222	\$ 2,631,565	\$ 4,079,100	\$ 4,595,759
Overtime	8,490	17,083	717	40,000	40,000
Supplies, Memberships, & Subscriptions	8,960	5,362	5,096	17,800	17,800
Repairs & Maintenance	2,621	3,372	2,962	5,200	5,200
Utilities & Phones	-	324	872	2,000	2,000
Contract Maintenance	2,348	1,538	1,572	10,500	10,500
Conference, Education & Travel	5,327	22,552	16,398	60,300	60,300
Supplies & Services	42,025	71,315	64,213	223,700	223,780
Internal Service Charges	422,818	556,889	1,724,756	1,249,100	1,609,503
Non-professional services	1,093	255	-	-	-
Capital Equipment	7,960	550	1,437	-	9,100
Restricted Appropriations	-	-	-	-	186,570
Total Expenditures	\$ 3,144,141	\$ 3,391,462	\$ 4,449,588	\$ 5,687,700	\$ 6,760,512
Contribution to / (use of) Fund Balance	\$ 5,434,187	\$ 1,729,477	\$ (1,099,450)	\$ -	\$ -

KEY PERFORMANCE INDICATORS

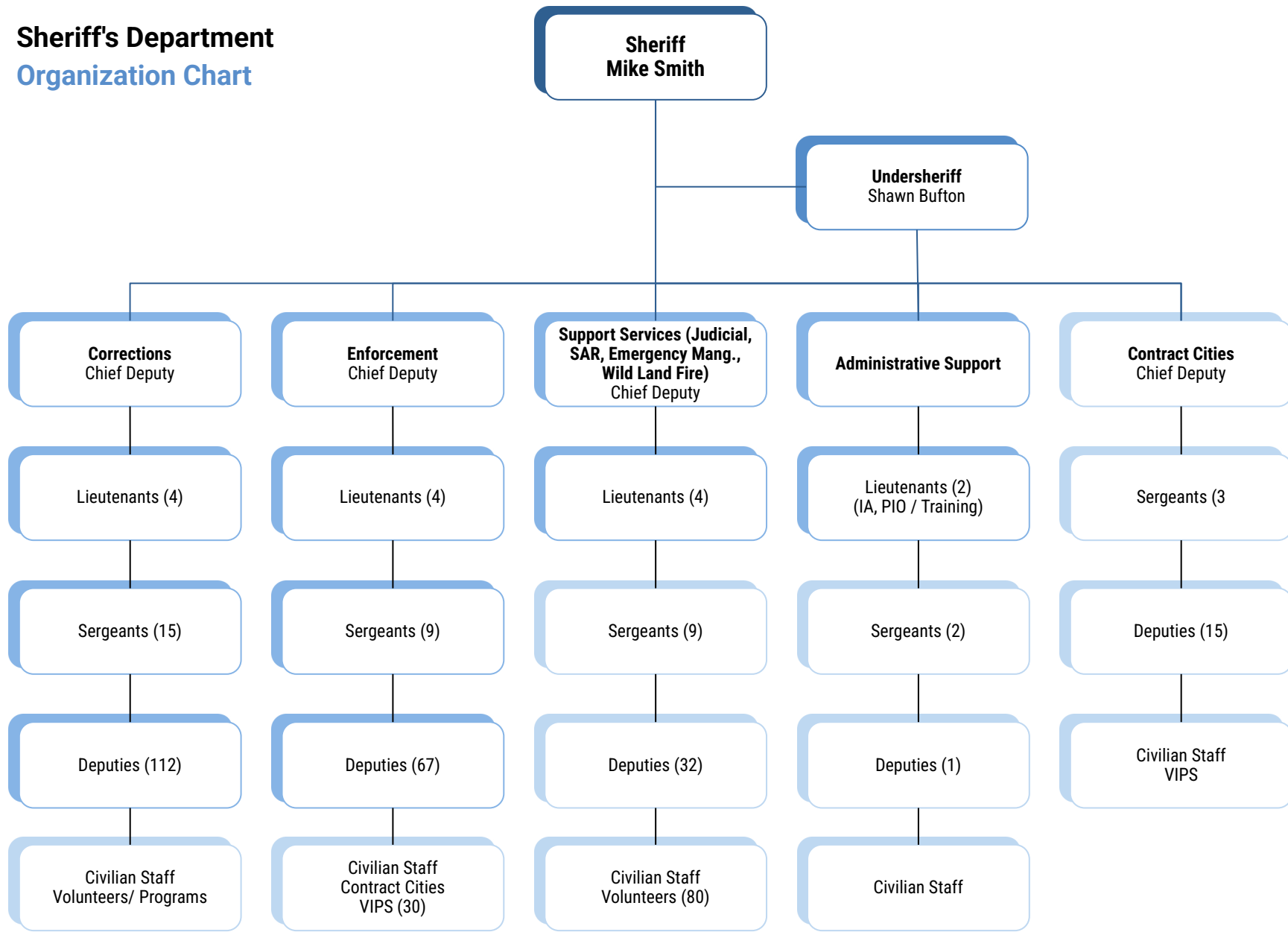
					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Recorder	Quality Control	Verify Compliance with State Code and office policy process of documents for public access and review	Auditing and reconciling documents within 2 weeks of mapping completion.	Annual		
Recorder	Mapping	Analyze recorded documents, update ownership, maintain a set of plat maps which shows current ownership of tracts of land in the County.	Work as a team to complete indexing and name changes of all recorded documents by August 15th for the current year and by the 15th of each month after for the remainder of the year.	Annual		
Recorder	Proofing	Documents are analyzed for accuracy after recording and entry. Corrections are made as necessary.	Remain compliant with office standard of 43 documents per team member per hour.	Annual		
Recorder	Recording and Entry	Record Documents pertaining to real property (land) and maintain cross reference indexes to these records for public access.	Maintain compliance of office standard of 35 documents per team member indexed per hour.	Annual		
Recorder	Customer Service	Provide excellent customer service regarding recorded document indexes. Assist in maintaining indexing and preserving recorded documents.	Work as a team indexing assigned documents within one week of proofing.	Annual		

Sheriff's Department



Sundance Resort - Courtesy of Explore Utah Valley

Sheriff's Department Organization Chart



Sheriff's Department

Description

Utah County Sheriff's Office is the second largest Sheriff's Office in Utah, employing over 555 staff that include over 329 sworn deputies, 116 civilians, and 138 part time staff and reserve deputies. The Sheriff's Office is responsible for protecting 2144 square miles in the second largest county in Utah. The Sheriff's Office has four divisions to include the Administrative Division, Corrections Division, Enforcement Division and Support Service Division. These four divisions encapsulate eleven bureaus. The nature of the Sheriff's Office and its many specific bureaus creates a multi-faceted organization which is unique to law enforcement in Utah County.

The Sheriff's Department is comprised of the following divisions:

- Enforcement
- Contract Cities
- Corrections
- Inmate Benefit
- Wildland Fire

Sheriff's Office Vision, Values, Mission And Goals

Vision

The vision of the Utah County Sheriff's Office is to provide the best public safety and service in partnership with the citizens of this county and surrounding communities.

Values

The values of the Utah County Sheriff's Office are:

- Integrity - Professional and Personal
- Courage - To stand firm in defending the rights of others
- Accountability - In all their actions and decisions
- Respect for People - All people; ages, races, creeds, etc.
- Excellence - To know that you've done your best at the end of each day

The acronym "I CARE" represents a set of characteristics that each deputy should seek, work and live by.

As they live these values, each deputy will realize that a desired behavior is demonstrated by the actions of those living them. All deputies are expected to represent the values of the Sheriff's Office while in the workplace and in each of their walks of life.

You may obtain additional information on Sheriff services at: [Sheriff Department](#)

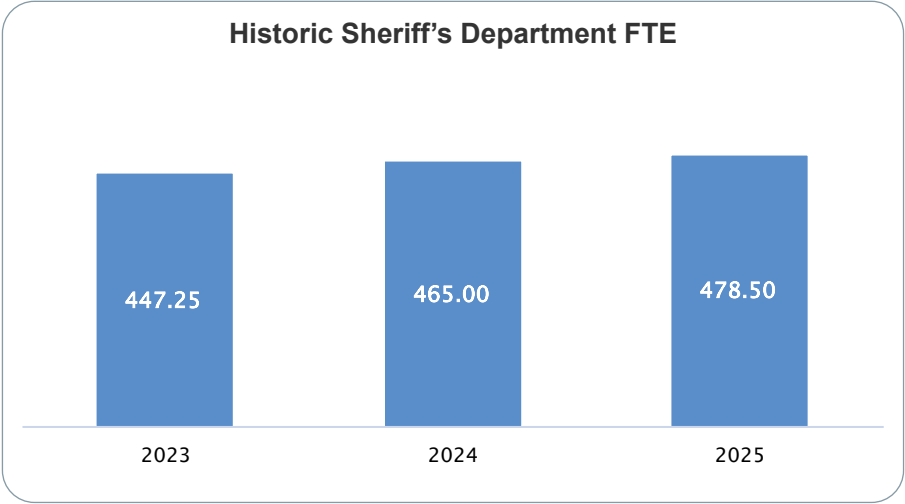
Mission

The mission of the Utah County Sheriff's Office is to protect people, property and rights in our county and surrounding communities as set forth in the Executive Overview.

Sheriff's Office Goals

The goals of the Utah County Sheriff's Office are to:

1. Assure public safety;
2. Provide excellent service;
3. Enhance neighborhood quality of life through community-oriented policing by using programs such as RAD Kids, DARE, Neighborhood Watch, etc.;
4. Assure homeland security;
5. Use resources and technology effectively; and
6. Attract, develop, and retain the best people, realizing that the people who enforce the laws of this state and country represent that fine line between freedom and anarchy.





UTAH COUNTY SHERIFF'S OFFICE

SHERIFF

MICHAEL L. SMITH

Enforcement Division 2024

Patrol Bureau:

County Patrol

Public Generated Calls	Deputy Generated Calls	Traffic Stops	Citations	DUI	Drug	Arrests
7,885	21,137	15,188	6,271	390	739	1,640

The Patrol Bureau is tasked with patrolling and responding to incidents in the unincorporated areas of Utah County, Small Contract Cities, Canyons, West Desert, Utah Lake, and other Recreation Areas. American Fork Canyon averages over 3 million visitors each year. Provo Canyon has close to 36,000 vehicles a day traveling through it, Spanish Fork Canyon sees 16,000 vehicles per day on average, Payson Canyon averages 250,000 visitors annually. The West Desert and Utah Lake bring in thousands of people. The visitors in these areas bring the human element, which often requires a Law Enforcement Presence at best and Law Enforcement Intervention at worst to provide a safe place for citizens to recreate.

Large Contract Cities

Eagle Mountain City

Public Generated Calls	Deputy Generated Calls	Traffic Stops	Citations	DUI	Drug	Arrests
12,787	8,692	5,968	2,582	84	160	686

Vineyard City

Public Generated Calls	Deputy Generated Calls	Deputy Generated Calls	Citations	DUI	Drug	Arrests
5,757	4,940	2,994	1,207	88	124	284

The Sheriff's Office is proud of its partnerships with the cities it contracts with to provide their law enforcement needs and strives to exceed their expectations. Eagle Mountain and Vineyard cities continue to experience rapid population growth, with Eagle Mountain ranked number 3 in the state for growth in 2024. The Sheriff's Office requests additional personnel be added to each city's staffing plan as needed, to ensure that we continue to provide exceptional law enforcement services for the citizens of these cities. The Sheriff's Office values the partnership with these cities and the experience and opportunities they bring.



UTAH COUNTY SHERIFF'S OFFICE

SHERIFF

MICHAEL L. SMITH

Investigation Bureau:

The Sheriff's Office Investigation Bureau consists of three Detective Units: People/Property crimes Unit, SVU (Special Victims Unit), and the Narcotics Unit.

The People and Property Detectives are responsible for investigating crimes that occur against individuals and their property, these include thefts, burglaries, frauds, arsons, assaults, death investigations, and homicides. The Evidence and Forensic Unit is also part of this unit, specializing in Crime Scene investigation, Forensic Evidence collection, and Forensic Electronic Evidence collection. SVU Detectives specialize in crimes of sexual assault on both children and adults, human trafficking, child abuse, and child homicide. The SVU unit also contains the Victims Advocate Team, which is responsible for assisting victims of all crimes involving sexual assault and death, ensuring that the victims and their families receive the support and services they need to heal and obtain justice.

The Narcotics Unit consists of two Teams, the SET (Special Enforcement Team) and M.C. (Major Crimes Taskforce). Both are tasked with narcotics and gang enforcement. The SET detectives generally work street-level narcotics and the M.C. detectives partner with other State and Federal agencies to work on larger trafficking cases. Both units work hand in hand with each other when street-level cases lead to larger trafficking cases. They are also utilized in large, major cases by our other detective units.

People and Property Crimes Unit

Homicide	Suicide	Unattended Deaths	Burglary	Fraud	Theft	Vehicle Theft
3	24	25	24	263	45	27

Fatal Traffic Accidents/Plane Crashes	7
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Special Victims Unit - SVU

Total Cases	Total Arrests	Sex Offenses	Child Pornography	Child Abuse	Child Homicide
310	69	200	54	40	2

Special Enforcement Team – SET

Firearms recovered	Cash Recovered	Fugitives Apprehended
42	\$33,978	6

Fentanyl Powder	THC Cartridges	Methamphetamine	Mushrooms
24g	228	5227.3g	157.5g

Pills

Fentanyl Pills	Pharmaceutical Pills
38,033	1,018

Address - 3075 North Main, Spanish Fork, Utah 84660

Phone – 801-851-4000

Enforcement

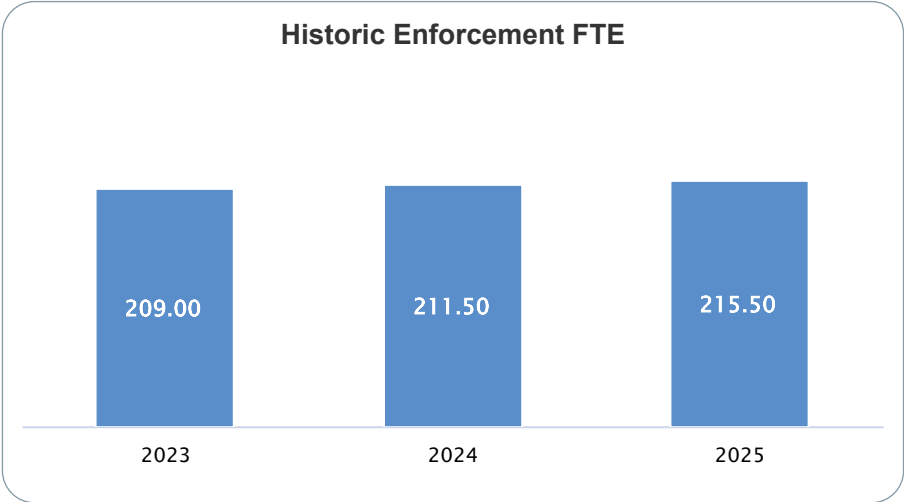
Description

The Enforcement Division includes Patrol, Contract Cities, and Investigations. The Patrol Bureau includes Uniform Patrol, K-9, SWAT, Recreation Team, and VIPs. The Sheriff’s office is responsible for providing law enforcement to 7 contract cities that include Cedar Fort, Eagle Mountain, Elk Ridge, Fairfield, Goshen, Vineyard, and Woodland Hills. The Investigation Bureau includes Detectives, Narcotics Unit, Special Victims Unit, Victim Advocates, and Evidence/Crime Scene Unit.

Besides patrolling the unincorporated areas in Utah County such as Lake Shore, Palmyra, Benjamin, West Mountain, and others, the Patrol Bureau is tasked with patrolling the Canyons, West Desert and Recreation Areas. American Fork Canyon averages over three million visitors each year. Provo Canyon has close to 36,000 vehicles a day traveling through it, Spanish Fork Canyon sees 16,000 vehicles per day on average, Payson Canyon averages 250,000 visitors each year. We also have the West Desert and Utah Lake that bring in thousands of people. The visitors in these areas bring the human element, which often requires a Law Enforcement Presence at best and a Law Enforcement Intervention at worst to provide a safe place for citizens to recreate.

Mission

The mission of the Utah County Sheriff’s Office is to professionally and effectively meet it’s delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.



Sheriff Administration

Description

Our Administration Division provides support for all Divisions within the Sheriff's Office. This Division has stewardship over Deputy Conduct, Internal Investigations, Training, Firearms, Records, RadKids, and Media Relations.

Employees in the ASD are committed to excellence as they are acutely aware of the important responsibilities they perform which directly affect the quality of life that our citizens experience and the ability of the Sheriff's Office personnel to effectively and competently perform their jobs.

The Administration division is comprised of the following divisions:

- **Firearms** - the Firearms staff is tasked with conducting quality firearms related training for over 300 sworn deputies, maintaining and improving the Utah County Sheriff's Office Thistle Firing Range, and hosting the firearms training and activities of more than 30 private, City, State and Federal entities. The Firearms staff also supports safe gun handling and public education by partnering with several non-profit private groups who teach and promote gun safety and shooting sports.
- **Internal Affairs - Police Conduct Unit** - This unit was established for the purpose of investigating allegations of misconduct, including harassment and/or discrimination whether on or off duty, by members of the Sheriff's Office. All formal internal investigations are authorized by the Sheriff. Due to the sensitive nature of their responsibilities, investigators report directly to the Sheriff or the Under Sheriff regarding internal matters.
- **R.A.D Kids** - for nearly 20 years, the Utah County Sheriff's Office has offered personal safety and self-defense classes to residents of Utah County. These courses are offered in affiliation and partnership with the national leaders of personal safety and self-defense programs - R.A.D. Systems of Self Defense and R.A.D.KIDS Personal Empowerment and Safety Education. There are several factors that make these programs unique. Each offers a comprehensive curriculum teaching empowering life skills, risk-reducing strategies, and physical resistance/defense skills. Additionally, participants have an opportunity to practice physical techniques in a controlled dynamic simulation at the end of each course. Each class is an informative and empowering opportunity. The curriculum is taught and learned at a level of "go at your own pace" allowing the course to benefit participants of all ages, sizes, and health conditions. The courses for children, women and men are taught by well-trained, certified instructors who are sworn and civilian employees of the Utah County Sheriff's Office.
- **Training** - as part of the Utah County Sheriff's Office Administrative Services Division, our Training Section is committed to providing over 500 deputies and civilian employees with the best law enforcement and corrections training available; utilizing the most effective and efficient technologies, up-to-date methodologies that are relevant and instructionally sound. We constantly strive to create an atmosphere that is conducive to the learning process and represents the highest values and traditions of professionalism embraced by the Sheriff's Office and demanded by the public. With this goal firmly in mind, we provide our deputies with at least 40 annual hours of training in the skills and knowledge necessary to successfully enforce laws, maintain public safety, and appropriately manage the jail inmate population while embracing the Sheriff's Office core values of integrity, respect, service, and fairness.

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff Department – Sheriff Administration FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
County Sheriff	1	1	1	1	1
Under Sheriff	1	1	1	1	1
Accountant - Sheriff	-	-	1	-	-
Business Manager	-	-	-	1	1
Chief Deputy - Enforcement	1	1	1	1	1
Executive Assistant - Sheriff	1	1	1	1	1
Finance Manager - Sheriff	1	1	1	-	-
Total Sheriff Administration FTE	5	5	6	5	5

General Fund (100) Sheriff - Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/SHERIFF FEES UNCLASSIFIED	\$ 78,865	\$ 93,508	\$ 8,245,233	\$ 72,500	\$ 52,500
Miscellaneous Revenue	-	-	848,775	-	-
Outside Donations - Sheriff	1,000	1,000	1,000	1,000	1,000
Total Revenues	\$ 79,865	\$ 94,508	\$ 9,095,008	\$ 73,500	\$ 53,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 660,379	\$ 749,680	\$ 1,020,205	\$ 946,700	\$ 976,744
Overtime	209	201	-	2,500	-
Supplies, Memberships, & Subscriptions	62,787	66,059	68,484	73,100	76,300
Repairs & Maintenance	1,610	958	1,374	1,200	1,200
Utilities & Phones	3,709	3,710	8,094	3,700	98,620
Professional & Tech Svc	-	-	11,812	1,000	141,000
Conference, Education & Travel	13,103	17,459	10,737	17,500	17,500
Supplies & Services	231,915	235,848	145,164	156,000	156,000
Internal Service Charges	639,220	624,226	647,264	851,100	990,110
Non-professional services	13,080	13,492	13,080	13,100	13,100
Capital Equipment	6,406	880	3,694	5,000	5,000
Contributions to Other Governments	23,786	-	-	-	-
Total Expenditures	\$ 1,656,204	\$ 1,712,513	\$ 1,929,908	\$ 2,070,900	\$ 2,475,574
Contribution to / (Subsidized by) General Fund	\$ (1,576,339)	\$ (1,618,005)	\$ 7,165,100	\$ (1,997,400)	\$ (2,422,074)

Grants / Outside Projects (248) Sheriff - Administration	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/CESF GRANT (COVID)	\$ 22,086	\$ -	\$ 1,200	\$ -	\$ -
Donations	-	-	-	1,000	1,000
Total Revenues	\$ 22,086	\$ -	\$ 1,200	\$ 1,000	\$ 1,000
Expenditures:					
Supplies & Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
Internal Service Charges	7,698	-	-	-	-
Capital Equipment	14,388	-	-	-	-
Contributions to Other Governments	-	-	1,200	-	-
Total Expenditures	\$ 22,086	\$ -	\$ 1,200	\$ 1,000	\$ 1,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Patrol

Description

The Patrol Division is the foundation upon which the Enforcement Bureau of the Utah County Sheriff's Office is built. It is where the enforcement of laws and the maintaining of order and public safety begins. It is our mission to maintain the great quality of life we enjoy in Utah County for its citizens and visitors. Patrol Deputies perform a variety of services to the community and are the first line of defense against criminal activity.

The Utah County Sheriff's Office provides law enforcement services to the unincorporated areas of Utah County and contract cities, as well as co-operative support services to local, state and federal law enforcement agencies and organizations. Patrol Deputies take initial reports on all crimes investigated by the Sheriff's Office, including everything from citizen contacts, investigating traffic accidents, responding to high risk crimes in progress, and calls such as aggravated assaults or homicides. They are also responsible for the proactive enforcement of all drug, alcohol, and traffic violations. Other duties fulfilled by Patrol Deputies include Community Oriented Policing (C.O.P.) programs which include radKids, D.A.R.E, Neighborhood Watch, and Public Safety Fairs.

The Patrol Division is comprised of the following divisions:

- Animal Control
- Checkpoints
- Contract Cities
- Jeep Patrol VIPs
- K9 Team
- Recreation Team
- SWAT Team
- Tow Trucks

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner. Integrity, impartiality, courtesy, friendliness, fairness and honesty are some of the main characteristics to be developed and utilized in fulfilling our mission.

Providing all these services requires deputies who are properly trained and equipped. More importantly, we need the public's help and support in accomplishing our mission. This must be a team effort. Specifically, all citizens can do their part and commit to obey the law and educate themselves on the many safety and crime prevention tips. Lastly, we need your input with how we may better serve and keep our neighborhoods peaceful and safe.

Sheriff Department – Patrol FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff I - Enforcement	3	3	3	-	-
Deputy Sheriff II - Enforcement	29	30	30	30	28
Lieutenant - Enforcement	3	3	3	3	3
Office Coordinator - Sheriff	1	1	1	1	1
Senior Office Specialist - Enforcement	-	-	-	-	1
Senior Office Specialist - Enforcement	2	2	2	1	-
Sergeant - Administration	-	-	1	1	1
Sergeant - Enforcement	5	5	5	6	6
Total Patrol FTE	43	44	45	42	40

General Fund (100) Sheriff - Patrol	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/DUI STATE HP OVERTIME	\$ -	\$ 4,460	\$ 5,026	\$ -	\$ -
Charges For Services	(1,461)	45,164	39,109	3,200	3,604,200
Miscellaneous Revenue	-	143	662	-	-
Donations	-	-	200	-	-
Total Revenues	\$ (1,461)	\$ 49,767	\$ 44,997	\$ 3,200	\$ 3,604,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,638,558	\$ 5,719,332	\$ 6,297,040	\$ 6,373,200	\$ 6,196,606
Overtime	237,677	362,028	357,311	358,000	358,000
Time-Limited	26,204	27,294	19,959	28,700	23,000
Supplies, Memberships, & Subscriptions	6,781	8,294	4,863	14,500	14,500
Repairs & Maintenance	72,420	81,804	99,259	112,300	127,782
Utilities & Phones	39,999	38,999	39,000	40,300	-
Contract Maintenance	1,402	1,494	1,264	2,500	2,500
Professional & Tech Svc	6,343	12,247	14,528	17,000	17,000
Conference, Education & Travel	42,851	38,808	53,821	75,300	75,300
Supplies & Services	62,706	62,707	172,442	154,300	149,300
Internal Service Charges	1,853,214	2,531,475	2,685,328	3,166,400	3,111,496
Non-professional services	42	26	35	1,300	1,300
Capital Equipment	132,036	72,522	136,882	58,800	314,663
Total Expenditures	\$ 7,120,233	\$ 8,957,030	\$ 9,881,732	\$ 10,402,600	\$ 10,391,447
Contribution to / (Subsidized by) General Fund	\$ (7,121,694)	\$ (8,907,263)	\$ (9,836,735)	\$ (10,399,400)	\$ (6,787,247)

Grants / Outside Projects (248) Sheriff - Patrol	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 113,660	\$ 167,035	\$ 167,055	\$ 464,900	\$ 736,000
Charges For Services	88,450	59,056	129,950	130,000	130,000
Donations	-	-	58,085	59,200	59,200
Total Revenues	\$ 202,110	\$ 226,091	\$ 355,090	\$ 654,100	\$ 925,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 38,409	\$ 33,331	\$ 29,940	\$ 29,800	\$ -
Overtime	109,469	177,467	227,000	180,100	302,900
Time-Limited	-	-	142	-	-
Repairs & Maintenance	50	320	931	3,000	3,000
Professional & Tech Svc	-	10,409	-	10,000	10,000
Conference, Education & Travel	-	-	1,906	-	1,000
Supplies & Services	6,643	3,679	25,252	78,300	76,800
Internal Service Charges	10,000	10,000	69,918	-	-
Capital Equipment	12,977	15,445	-	3,000	1,500
Restricted Appropriations	-	-	-	349,900	530,000
Total Expenditures	\$ 177,548	\$ 250,651	\$ 355,089	\$ 654,100	\$ 925,200
Contribution to / (use of) Fund Balance	\$ 24,562	\$ (24,560)	\$ 1	\$ -	\$ -

Investigations

Description

The Utah County Sheriff's Office Investigations Bureau consists of personnel who are dedicated and committed to serving the citizens of Utah County and bringing individuals who commit crimes to justice. The Bureau includes general Investigations, the Special Victims Unit (SVU) including Victim Advocates, the Special Enforcement Team (SET), and Evidence - Forensics and Crime Lab. Detectives from the Investigations Bureau are participating members of the Utah County Major Crimes Task Force and the Utah Valley Special Victims Task Force.

All personnel assigned to the Investigations Bureau receive specialized training in areas such as burglary, theft, fraud, arson, death investigations, assault, sex crimes, child abuse, drug investigations and other crimes against person(s) and/or property. The Investigations Bureau utilizes multiple resources and technology to perform a thorough investigation of assigned cases. Proactive efforts are also conducted to locate those who commit crime related to drugs, theft and internet crimes.

The Investigations Bureau is comprised of the following divisions:

- Investigations Unit
- Special Enforcement Team
- Special Victims Unit
- Evidence & Forensics
- Offender Registry
- Victim Services

Mission

The main goal of the Investigations Bureau is to effectively support the mission of the Utah County Sheriff's Office and represent the victims of crimes in seeking truth, justice, and the successful prosecution of those committing crimes in Utah County.

Sheriff Department – Investigations FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	4	5	5	5	10
Evidence and Crime Scene Supervisor	-	-	-	-	1
Evidence Custodian	-	-	-	-	2
Forensic Technician	-	-	-	-	3
Lieutenant - Enforcement	1	1	1	1	1
Senior Office Specialist - Enforcement	-	-	-	-	1
Senior Office Specialist - Enforcement	2	2	2	1	-
Sergeant - Enforcement	1	1	1	1	2
Total Investigations FTE	8	9	9	8	20

General Fund (100) Sheriff - Investigations	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
MAJOR CRIMES TASK FORCE	\$ -	\$ 633	\$ -	\$ -	\$ -
So/Uta Evidence Storage	3,000	3,000	3,000	3,000	3,000
Total Revenues	\$ 3,000	\$ 3,633	\$ 3,000	\$ 3,000	\$ 3,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 988,440	\$ 1,146,410	\$ 2,615,936	\$ 1,258,700	\$ 3,042,711
Overtime	12,526	8,950	44,646	93,600	98,600
Time-Limited	-	-	14,713	52,500	41,000
Supplies, Memberships, & Subscriptions	5,679	5,497	6,990	13,200	16,167
Repairs & Maintenance	3,753	21,651	2,995	22,800	22,800
Utilities & Phones	18,938	18,891	16,730	19,000	500
Contract Maintenance	7,505	7,512	14,271	39,400	39,400
Professional & Tech Svc	3,141	350	-	6,100	126,100
Conference, Education & Travel	53,585	43,514	44,569	61,200	63,453
Restricted Services	-	-	-	-	10,000
Supplies & Services	31,409	44,988	55,639	66,700	58,660
Internal Service Charges	779,678	746,241	989,124	811,800	1,363,323
Non-professional services	1,175	1,584	2,346	7,500	7,500
Capital Equipment	21,070	47,947	11,613	13,500	13,400
Total Expenditures	\$ 1,926,899	\$ 2,093,535	\$ 3,819,572	\$ 2,466,000	\$ 4,903,614
Contribution to / (Subsidized by) General Fund	\$ (1,923,899)	\$ (2,089,902)	\$ (3,816,572)	\$ (2,463,000)	\$ (4,900,614)

Grants / Outside Projects (248) Sheriff - Investigations	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Major Crimes Task Force Grant	\$ 57,035	\$ 69,973	\$ 65,226	\$ 50,000	\$ 70,000
Outside Donations - Sheriff	-	269	-	-	-
Total Revenues	\$ 57,035	\$ 70,242	\$ 65,226	\$ 50,000	\$ 70,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Overtime	57,393	66,032	64,556	32,200	70,000
Supplies & Services	1,631	2,222	670	12,800	-
Total Expenditures	\$ 59,024	\$ 68,254	\$ 65,226	\$ 50,000	\$ 70,000
Contribution to / (use of) Fund Balance	\$ (1,989)	\$ 1,988	\$ -	\$ -	\$ -

Judicial

Description

The Judicial Support Bureau has stewardship over a variety of services which are provided within the Utah County Sheriff's Office. The services provided are closely related to the Judiciary process and are vital to adequately serving the citizens of Utah County. Our employees are committed to providing exceptional service, in a highly professional and efficient manner, within their individual assignments. The various offices / units within the Judicial Support Bureau are briefly described below.

The Judicial Support Bureau is comprised of the following divisions:

- Civil Process
- Warrants / Extraditions Unit
- Utah County Alternative Probation Unit (UCAP)
- Utah County Justice Court / Facility Security
- Supplemental Security Services (Hire an Off-Duty Deputy)

Civil Process

The Civil Office is primarily responsible for serving the civil process within Utah County. This includes the delivery of garnishments, divorce papers, subpoenas, notices of lawsuits, protection orders, stalking orders, tax warrants, evictions and other legal papers. The Civil Office also conducts Sheriff sales of real and personal property.

Warrants / Extraditions Unit

The Warrants / Extraditions Unit is dedicated to locating and arresting wanted individuals who have active arrest warrants in Utah County. Additionally, this unit coordinates with jurisdictions outside of Utah to return felony fugitives who are wanted in Utah County but have been arrested and are being held in another state.

Utah County Alternative Probation Unit (UCAP)

The Utah County Alternative Probation Unit (UCAP) provides individualized in-community supervision services to non-violent, drug involved offenders residing in Utah County.

Utah County Justice Court / Facility Security

The Judicial Support Bureau is responsible for providing security at the Utah County Justice Court and for all the Utah County office buildings located in the Provo complex.

Supplemental Security Services (Hire an Off-Duty Deputy)

The Judicial Support Bureau facilitates supplemental security services for events held in County owned buildings in the Provo complex or on their grounds.

Mission

Deputies are there to serve and protect the public. The Sheriff's Office is committed to help provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.

Sheriff Department – Judicial FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Chief Deputy - Enforcement	1	1	1	1	1
Control Board Operator	2	2	2	2	2
Deputy Sheriff I - Judicial	3	3	3	3	-
Deputy Sheriff II - Enforcement	8	8	8	8	8
Deputy Sheriff II - Judicial	30	31	31	32	36
Investigative Specialist - Warrants	2	2	2	2	2
Lieutenant - Enforcement	2	2	2	2	2
Office Coordinator - Judicial	-	-	-	-	1
Office Coordinator - Warrants	1	1	1	1	-
Senior Office Specialist - Operations	3.5	3.75	4	3.75	3.75
Sergeant - Enforcement	6	6	6	6	6
Total Judicial FTE	58.5	59.75	60	60.75	61.75

General Fund (100) Sheriff - Judicial	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges for Services	\$ 1,738,908	\$ 1,784,906	\$ 1,984,408	\$ 1,957,300	\$ 2,534,905
Sale Of Fixed Assets	-	1,149	-	-	-
Total Revenues	\$ 1,738,908	\$ 1,786,055	\$ 1,984,408	\$ 1,957,300	\$ 2,534,905
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 6,067,169	\$ 7,245,958	\$ 8,145,621	\$ 8,199,400	\$ 8,899,215
Overtime	64,533	112,645	135,377	84,700	162,230
Time-Limited	96,233	80,397	187,902	70,200	190,000
Supplies, Memberships, & Subscriptions	4,975	4,089	4,908	5,700	5,700
Repairs & Maintenance	3,998	4,464	5,827	9,200	9,200
Utilities & Phones	18,000	18,000	16,527	18,000	-
Contract Maintenance	3,123	1,262	1,271	3,300	3,300
Professional & Tech Svc	-	-	1,377	8,800	8,800
Conference, Education & Travel	42,189	40,585	54,771	73,800	78,800
Supplies & Services	14,095	28,841	31,239	44,100	48,778
Insurance	311	311	311	600	600
Internal Service Charges	845,782	971,988	1,433,779	1,237,700	1,754,208
Non-professional services	10	-	52	600	600
Capital Equipment	22,269	26,391	24,517	20,300	31,700
Total Expenditures	\$ 7,182,687	\$ 8,534,931	\$ 10,043,479	\$ 9,776,400	\$ 11,193,131
Contribution to / (Subsidized by) General Fund	\$ (5,443,779)	\$ (6,748,876)	\$ (8,059,071)	\$ (7,819,100)	\$ (8,658,226)

Grants / Outside Projects (248) Sheriff - Judicial	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Outside Security Services	\$ 19,879	\$ 24,789	\$ 33,086	\$ 48,000	\$ 40,000
Total Revenues	\$ 19,879	\$ 24,789	\$ 33,086	\$ 48,000	\$ 40,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 547	\$ -	\$ -	\$ -	\$ -
Overtime	916	-	-	8,000	-
Conference, Education & Travel	18,416	24,789	33,086	40,000	39,880
Supplies & Services	-	-	-	-	120
Total Expenditures	\$ 19,879	\$ 24,789	\$ 33,086	\$ 48,000	\$ 40,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Sheriff 100-42130 Judicial Support Bureau	Quality of Service and Reduced Liability	Provide a high quality of service to the public and reduce liability for Utah County by adequately training Judicial Support Bureau sworn staff.	By allowing all supervisors and deputies to attend at least one relevant / specialized local training and allowing all supervisors and 50% of the deputies to attend at least one relevant / specialized out-of-area training, we will achieve under 10 citizen complaints per year regarding poor quality of service, unprofessional behavior, or excessive force.	Annual	Accomplished - no complaints received	
Sheriff 100-42130 Judicial Support Bureau	Safety and Efficiency	Deploy and maintain relevant equipment to make Judicial Support Bureau deputies safer and more efficient on the job.	By transitioning from Tasers to Pepper Guns over the next 3 years, at a rate of 4-5 a year, Utah County will see an ongoing cost savings of 75% per unit deployed or replaced.	Annual	Achieved - Purchased JPX pepper gel guns and completed training.	

Emergency Management

Description

The Utah County Sheriff's Office has a well trained workforce comprised of sworn personnel, civilians and volunteers. The Emergency Services Bureau has responsibility for the Emergency Management, Emergency Services, Emergency Communications, Search and Rescue, Metro Bomb Squad, and Aviation Support.

The Emergency Services Bureau relies on many dedicated volunteers to accomplish many of our goals and objectives. We have four volunteer organizations with over 200+ volunteers that support the Sheriff's Office. They consist of Search and Rescue, Sheriff Communications Auxiliary Team (SCAT), Sheriff's Mounted Posse, and the Timpanogos Emergency Response TEAM (TERT). These volunteers dedicate thousands of hours and donate thousands of dollars of their own money each year to the service of the citizens and visitors of our County.

The Emergency Management Bureau is comprised of the following divisions:

- Emergency Management
- Emergency Communications
- Emergency Services
- Search and Rescue
- Metro Bomb Squad
- Aviation Support

Emergency Management

Utah County Emergency Management's primary focus is to save lives, protect property, fortify critical infrastructure, and minimize negative effects to the environment in the event of a disaster. These goals are achieved through the development, implementation, and exercise of a comprehensive emergency management plan (CEMP) which emphasizes timely and efficient mitigation, preparedness, response, and recovery actions. We coordinate with local municipalities as well as regional and state partners in planning, resource management, emergency response, and recovery actions.

Emergency Communications

The mission of the Utah County Sheriff's Communications Auxiliary Team (SCATeam) is to provide emergency support and communications for the Utah County Sheriff's Office and, through it, other agencies under the direction of the Emergency Services Division, thereby serving the public welfare in any emergency, disaster, or catastrophe.

Search and Rescue

The Utah County Sheriff's Office Search and Rescue team is comprised of about 50 volunteers, from all walks of life, who contribute their time and skills to help others in need. They typically respond to over 100 rescue missions per year. The team members have expertise in many aspects of rescue, including technical (high angle) rescue, low angle rescue, swift-water rescue, open water, dive rescue and recovery, K9, man-tracking, ice rescue, cave, ELT (downed aircraft), avalanche, mass casualty, evacuations, medical and many others.

Utah County has a vast and varied landscape, which includes 5 mountain peaks over 10,000 feet in elevation. Many people are surprised to learn that Mt. Nebo (elevation 11,928 ft), in south Utah County is actually higher than Mt. Timpanogos at 11,751 feet. We have a higher incident rate on Mt. Timpanogos, simply because of accessibility and the number of people who visit there. Utah Lake, which is about 25 miles long and 12 miles wide, also keeps us busy. The lake covers over 96,000 acres in size. Whether it be a high mountain peak, a lake, a river, a ravine, or people recreating in the west desert, when the call for help comes in, Utah County SAR responds to help those in need.

Emergency Services

The Emergency Services Bureau exists to enhance safety and preparedness in Utah County through strong leadership, collaboration, and meaningful partnerships. Our mission is founded in public service. Our goal is to protect lives and property by effectively preparing for, preventing, responding to, and recovering from all disasters, threats, hazards, and emergencies. Below are a few links that can help you and your family prepare yourselves for a variety of situations. Individual responsibility for self preparedness is one of our community's greatest strengths in times of disaster. We hope you enjoy learning how to be prepared and challenge you to help your neighbors, family and friends do the same.

Helpful Links & Forms:

[Utah Department of Public Safety](#) [Lost Person Questionnaire \(PDF\)](#)

[Missing Children With Special Needs Lost-Person Questionnaire](#)

Metro Bomb Squad

Utah County Sheriff's Office Bomb Squad is accredited through the U.S. Department of Justice. The bomb squad is part of the Utah State Bomb Squad Task Force. The bomb squad is also integrated with the SWAT team. Utah County's Bomb Squad is the primary EOD response for Utah, Juab, Wasatch, Carbon, Emery and Sanpete counties.

Mission

The Emergency Services Bureau exists to enhance safety and preparedness in Utah County through strong leadership, collaboration, and meaningful partnerships. Our mission is founded in public service. Our goal is to protect lives and property by effectively preparing for, preventing, responding to, and recovering from all disasters, threats, hazards, and emergencies.

Sheriff Department – Emergency Management FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	-	-	-	1	1
Emergency Management Assistant	-	4	4	3	-
Emergency Management Planner	-	-	3	3	2
Lieutenant - Enforcement	1	1	2	2	2
Senior Office Specialist - Operations	1	1	2	2	2
Sergeant - Enforcement	3	3	3	3	3
Total Emergency Management FTE	5	9	14	14	10

General Fund (100) Sheriff - Emergency Management	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ 874	\$ -	\$ -
Charges for Services	13,643	190,410	45,774	30,000	30,000
Miscellaneous Revenue	-	40,436	564,468	-	-
Total Revenues	\$ 13,643	\$ 230,846	\$ 611,116	\$ 30,000	\$ 30,000

Expenditures:

Salaries & Benefits:

Permanent Salaries and Benefits	\$ 610,664	\$ 856,242	\$ 1,116,752	\$ 1,746,100	\$ 1,495,225
Overtime	56,276	68,803	85,925	66,900	66,900
Time-Limited	13,968	19,687	17,323	56,400	28,000
Supplies, Memberships, & Subscriptions	4,831	5,271	7,243	24,800	16,800
Repairs & Maintenance	27,021	32,310	38,660	52,800	57,800
Utilities & Phones	6,208	6,086	10,202	14,200	-
Contract Maintenance	860	931	1,760	3,000	3,000
Professional & Tech Svc	210	105	414	2,400	2,400
Conference, Education & Travel	9,574	23,326	105,227	262,400	262,400
Supplies & Services	42,676	59,175	68,235	65,100	70,900
Insurance	11,805	13,272	13,627	13,600	13,600

Internal Service Charges	582,070	1,669,412	1,175,709	1,239,800	1,664,890
Capital Equipment	9,419	62,970	603,843	18,700	18,700
Total Expenditures	\$ 1,375,582	\$ 2,817,590	\$ 3,244,920	\$ 3,566,200	\$ 3,700,615
Contribution to / (Subsidized by) General Fund	\$ (1,361,939)	\$ (2,586,744)	\$ (2,633,804)	\$ (3,536,200)	\$ (3,670,615)

Grants / Outside Projects (248) Sheriff - Emergency Management	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
HLS WEAPONS MASS DESTRUCTION	\$ 237,099	\$ 356,293	\$ 600,864	\$ 641,000	\$ 670,150
Outside Donations - Sheriff	112,800	112,800	116,593	149,000	129,000
Total Revenues	\$ 349,899	\$ 469,093	\$ 717,457	\$ 790,000	\$ 799,150
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 98,345	\$ 93,036	\$ 73,004	\$ 72,000	\$ 61,070
Overtime	-	-	55	12,500	-
Time-Limited	-	-	25,459	-	-
Supplies, Memberships, & Subscriptions	53	336	485	2,700	5,780
Repairs & Maintenance	6,180	11,522	5,427	39,600	39,600
Utilities & Phones	7,593	13,520	15,542	8,000	8,000
Professional & Tech Svc	2,500	-	-	26,500	26,500
Conference, Education & Travel	2,055	2,138	4,731	37,000	37,000
Supplies & Services	134,502	140,456	213,111	326,800	326,800
Internal Service Charges	35,579	45,226	317,521	9,200	9,200
Capital Equipment	63,092	162,859	62,123	-	-
Restricted Appropriations	-	-	-	255,700	285,200
Total Expenditures	\$ 349,899	\$ 469,093	\$ 717,458	\$ 790,000	\$ 799,150
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ (1)	\$ -	\$ -

Admin Support

Description

The Utah County Sheriff's Office provides law enforcement services to the unincorporated areas of Utah County and contract cities, as well as cooperative support services to local, state and federal law enforcement agencies and organizations.

The Sheriff's Department is comprised of the following divisions:

- Admin/Enforcement
- Corrections
- Wildland Fire
- Inmate Benefit

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet it's delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff Department – Admin Support FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Crime Analyst	1	1	1	1	1
Crime Analyst Supervisor	1	1	1	1	1
Deputy Sheriff II - Enforcement	1	1	1	2	2
Employment Coordinator - Sheriff	1	1	1	1	1
Lieutenant - Enforcement	2	2	2	2	2
Office Coordinator - Sheriff	-	-	-	1	1
Senior Office Specialist - Enforcement	-	-	-	-	3
Senior Office Specialist - Enforcement	3	3	3	3	-
Sergeant - Administration	1	1	1	1	1
Sergeant - Enforcement	2	2	2	2	3
Total Admin Support FTE	12	12	12	14	15

General Fund (100) Sheriff - Support Services	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/RECORDS FEES	\$ 6,909	\$ 5,192	\$ 7,399	\$ 5,500	\$ 11,000
Total Revenues	\$ 6,909	\$ 5,192	\$ 7,399	\$ 5,500	\$ 11,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,231,859	\$ 1,468,600	\$ 1,753,629	\$ 1,832,600	\$ 2,114,955
Overtime	45,455	53,667	58,371	78,700	83,700
Time-Limited	107	754	-	10,000	-
Supplies, Memberships, & Subscriptions	8,915	4,930	4,705	6,700	6,800
Repairs & Maintenance	91,921	235,319	280,667	288,900	288,900
Utilities & Phones	9,128	7,427	9,182	9,200	1,500
Contract Maintenance	2,777	2,863	3,454	4,400	4,400
Professional & Tech Svc	19,800	34,592	31,600	41,000	31,000
Conference, Education & Travel	22,804	52,170	49,739	57,800	57,800
Supplies & Services	24,807	42,649	47,547	71,300	78,400
Internal Service Charges	215,175	416,530	479,700	410,300	557,239
Non-professional services	325	463	401	500	500
Capital Equipment	34,368	26,746	61,700	48,500	43,000
Contributions to Other Governments	14,250	14,000	14,000	14,000	14,000
Total Expenditures	\$ 1,721,691	\$ 2,360,710	\$ 2,794,695	\$ 2,873,900	\$ 3,282,194
Contribution to / (Subsidized by) General Fund	\$ (1,714,782)	\$ (2,355,518)	\$ (2,787,296)	\$ (2,868,400)	\$ (3,271,194)

Grants / Outside Projects (248) Sheriff - Support Services	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Arra-Bja Jag Grant	\$ -	\$ -	\$ 28,272	\$ 10,000	\$ 10,000
Outside Donations	-	-	510	500	1,000
Total Revenues	\$ -	\$ -	\$ 28,782	\$ 10,500	\$ 11,000
Expenditures:					
Conference, Education & Travel	\$ -	\$ -	\$ 3,150	\$ -	\$ -
Supplies & Services	-	-	25,122	10,000	10,000
Capital Equipment	-	-	510	500	1,000
Total Expenditures	\$ -	\$ -	\$ 28,782	\$ 10,500	\$ 11,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Special Victims Unit

Description

The Utah County Sheriff's Office Investigations Bureau consists of personnel who are dedicated and committed to serving the citizens of Utah County and bringing individuals who commit crimes to justice. The Bureau includes general Investigations, the Special Victims Unit (SVU) including Victim Advocates, the Special Enforcement Team (SET), and Evidence - Forensics and Crime Lab. Detectives from the Investigations Bureau are participating members of the Utah County Major Crimes Task Force and the Utah Valley Special Victims Task Force.

All personnel assigned to the Investigations Bureau receive specialized training in areas such as burglary, theft, fraud, arson, death investigations, assaults, sex crimes, child abuse, drug investigations and other crimes against persons and/or property. The Investigations Bureau utilizes multiple resources and technology to perform a thorough investigation of assigned cases. Proactive efforts are also conducted to locate those who commit crime related to drugs, theft and internet crimes.

The Investigations Bureau is comprised of the following divisions:

- Investigations Unit
- Special Enforcement Team
- Special Victims Unit
- Evidence & Forensics
- Offender Registry
- Victim Services

Mission

The main goal of the Investigations Bureau is to effectively support the mission of the Utah County Sheriff's Office and represent the victims of crimes in seeking truth, justice, and the successful prosecution of those committing crimes in Utah County.

Sheriff Department – Special Victims Unit FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	3	3	3	3	4
Offender Compliance Specialist	1	1	1	1	1
Sergeant - Enforcement	1	1	1	1	1
Victim Advocate - Sheriff	2.5	2.5	3	1.8	1.0
Victim Assistance Program Coordinator - Sheriff	1	1	1	0.6	1.0
Total Special Victims Unit FTE	8.5	8.5	9	7.4	8.0

General Fund (100) Sheriff - Special Victims Unit	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ 12,355	\$ -	\$ 24,400
So/Sex Offender Reg Fee	9,805	11,245	12,896	9,500	13,000
Donations	-	-	228	-	-
Total Revenues	\$ 9,805	\$ 11,245	\$ 25,479	\$ 9,500	\$ 37,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 332,397	\$ 712,207	\$ 884,619	\$ 1,053,100	\$ 1,064,955
Overtime	5,404	21,956	38,238	60,800	71,700
Time-Limited	-	-	-	33,000	-
Supplies, Memberships, & Subscriptions	1,997	901	2,198	3,600	3,500
Repairs & Maintenance	22,124	19,818	13,051	23,000	23,483

Utilities & Phones	18,628	19,636	23,005	33,300	24,200
Contract Maintenance	437	-	-	-	-
Conference, Education & Travel	7,535	13,562	19,071	61,100	68,340
Supplies & Services	98,667	103,756	114,850	117,600	126,090
Internal Service Charges	123,956	291,729	249,744	420,300	417,009
Non-professional services	-	-	-	200	200
Capital Equipment	1,280	280	-	9,400	9,400
Total Expenditures	\$ 612,425	\$ 1,183,845	\$ 1,344,776	\$ 1,815,400	\$ 1,808,877
Contribution to / (Subsidized by) General Fund	\$ (602,620)	\$ (1,172,600)	\$ (1,319,297)	\$ (1,805,900)	\$ (1,771,477)

Grants / Outside Projects (248) Sheriff - Special Victims Unit	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/ICAC GRANT	\$ 158,734	\$ 150,384	\$ 114,261	\$ 230,200	\$ 97,000
Outside Donations - Sheriff	-	20,382	29,186	29,500	29,500
Total Revenues	\$ 158,734	\$ 170,766	\$ 143,447	\$ 259,700	\$ 126,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 130,752	\$ 106,346	\$ 90,253	\$ 139,300	\$ 65,552
Overtime	4,960	21,554	920	22,000	6,000
Supplies, Memberships, & Subscriptions	2,091	38	-	200	645
Repairs & Maintenance	410	153	3,027	5,100	5,000
Utilities & Phones	1,936	1,936	-	-	-
Professional & Tech Svc	1,170	-	-	400	-
Conference, Education & Travel	5,074	18,579	11,921	16,100	9,303
Supplies & Services	10,898	12,061	33,426	44,600	40,000
Internal Service Charges	3,207	1,373	-	-	-
Capital Equipment	4,716	2,246	3,899	-	-
Restricted Appropriations	-	-	-	32,000	-
Total Expenditures	\$ 165,214	\$ 164,286	\$ 143,446	\$ 259,700	\$ 126,500
Contribution to / (use of) Fund Balance	\$ (6,480)	\$ 6,480	\$ 1	\$ -	\$ -

Animal Enforcement

Description

The primary objective of Animal Services employees is to provide quality service to the citizens while dedicating themselves to improving the coexistence of animals and humans.

Five of our K9's are dual-purpose dogs that are trained to locate narcotics such as Marijuana, Cocaine, Heroin, and Methamphetamine, as well as search for and apprehend high-risk criminals who have fled from law enforcement and/or concealed themselves to avoid capture. We use Belgian Malinois and German Shepherds for this type of work. These dogs have been through extensive training courses and are certified through Utah POST. Once this initial training and certification has been completed, the Utah County K9 Team continues to train with these dogs almost daily to enable these valuable tools to keep their skills up.

Other objectives are to:

- Maintain the highest quality of services to the community.
- Relieve the pain and suffering of animals.
- Promote responsible pet ownership.
- Increase public awareness of animal issues.
- Co-operative with Breed Rescue / Animal Welfare Organizations.
- Continue training and education for management and staff.

Please visit North Utah Valley Animal Shelter for more information regarding the animal shelter which serves the communities of Alpine, American Fork, Cedar Hills, Eagle Mountain, Highland, Lehi, Lindon, Orem, Pleasant Grove and Saratoga Springs.

Please visit Suvas.org for more information regarding the South Utah Valley Animal Shelter which serves the communities of Provo, Springville, Mapleton, Spanish Fork, Payson, Elk Ridge, Genola, Goshen, Salem, Santaquin and Woodland Hills.

Mission

The mission of the Utah County Animal Services Department is to provide the citizens of Utah County with effective and cost efficient animal services by active enforcement of state and local laws, the humane sheltering and disposal of stray and unwanted animals, and the promotion of responsible pet ownership and animal welfare.

Sheriff Department – Animal Enforcement FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	2	2	2	2	2
Total Animal Enforcement FTE	2	2	2	2	2

General Fund (100) Sheriff - Animal Enforcement	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SO/ANIMAL ENFORCEMENT FEES	\$ 2,419	\$ 8,640	\$ 5,560	\$ 9,000	\$ 9,000
Total Revenues	\$ 2,419	\$ 8,640	\$ 5,560	\$ 9,000	\$ 9,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 239,813	\$ 295,329	\$ 319,520	\$ 318,600	\$ 322,974
Overtime	8,138	10,412	12,145	11,600	11,600
Supplies, Memberships, & Subscriptions	504	235	-	800	800
Repairs & Maintenance	115	106	80	200	200
Utilities & Phones	3,150	3,150	2,722	3,200	-
Professional & Tech Svc	1,850	-	1,721	3,500	3,500
Conference, Education & Travel	920	2,927	1,826	4,300	4,300
Supplies & Services	1,887	4,593	6,609	10,200	10,220
Internal Service Charges	65,305	124,474	76,770	146,700	161,611
Non-professional services	-	-	-	100	100
Capital Equipment	-	-	-	2,200	2,200
Total Expenditures	\$ 321,682	\$ 441,226	\$ 421,393	\$ 501,400	\$ 517,505
Contribution to / (Subsidized by) General Fund	\$ (319,263)	\$ (432,586)	\$ (415,833)	\$ (492,400)	\$ (508,505)

Service Area No. 6

Description

Utah County Service Area No. 6 (Service Area 6) was established in 1976 and is governed by a board of trustees composed of the three members of the Board of Utah County Commissioners. The purpose of Service Area 6 is to provide the following municipal-type services to the residents of unincorporated Utah County:

- Police protection
- Health Department services
- Hospital service

These services are funded by a property tax levy established by the Service Area 6 board of trustees. Service Area 6 is reported as a special revenue fund and does not issue separate financial statements. In 2024, deputies were no longer paid in the service area but the cost of the deputies in the Sheriff Department were billed to the service area based upon the services provided. Accordingly, there are no FTEs in 2025.

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff Department – Special Service Area 6 FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	4	4	4	4	-
Evidence and Crime Lab Supervisor	1	1	1	1	-
Evidence Custodian	2	2	2	2	-
Forensic Technician	3	3	3	3	-
Sergeant - Enforcement	1	1	1	1	-
Total FTE	11	11	11	11	-

Special Service Area #6 Fund (241) Sheriff - Unincorporated	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Property Tax	\$ 2,108,587	\$ 2,488,222	\$ 2,397,014	\$ 2,391,000	\$ 2,298,300
Intergovernmental Revenue	822,027	897,996	908,705	800,000	900,000
Miscellaneous Revenue	22,673	316,280	587,261	290,700	25,000
Budgeted Use Of Fund Balance	-	-	-	1,544,900	861,940
Total Revenues	\$ 2,953,287	\$ 3,702,498	\$ 3,892,980	\$ 5,026,600	\$ 4,085,240
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,511,185	\$ 1,219,761	\$ -	\$ 1,395,800	\$ -
Overtime	34,102	40,170	-	-	-
Time-Limited	-	16,816	-	-	-
Supplies, Memberships, & Subscriptions	1,477	1,477	2,953	3,500	3,500
Professional & Tech Svc	-	-	8,141,219	-	3,621,000
Supplies & Services	25	25	25	6,100	100
Internal Service Charges	49,285	50,578	152,765	93,400	60,640
Operating Transfers	-	-	-	1,500,000	-
Restricted Appropriations	-	-	-	1,927,800	100,000
Contributions to Other Governments	-	79,443	114,345	100,000	300,000
Total Expenditures	\$ 1,596,074	\$ 1,408,270	\$ 8,411,307	\$ 5,026,600	\$ 4,085,240
Contribution to / (use of) Fund Balance	\$ 1,357,213	\$ 2,294,228	\$ (4,518,327)	\$ -	\$ -

Contract Cities

Description

The Utah County Sheriff's Office provides law enforcement services to the unincorporated areas of Utah County and contract cities, as well as co-operative support services to local, state and federal law-enforcement agencies and organizations. Patrol Deputies take initial reports on all crimes investigated by the Sheriff's Office including everything from citizen contacts and investigating traffic accidents to responding to high risk crimes in progress calls such as aggravated assaults or homicides. They are also responsible for the pro-active enforcement of all drug, alcohol, and traffic violations. Other duties fulfilled by Patrol Deputies include Community Oriented Policing (C.O.P.) programs to the public which include radKids, D.A.R.E., Neighborhood Watch, and Public Safety Fairs.

Providing all of these services requires deputies who are properly trained and well equipped. More importantly, we need the public's help and support in accomplishing our mission. This must be a team effort. Specifically, each citizen can do their part and commit to obey the law and educate themselves on the many safety and crime prevention tips out there. Lastly, we need your input with how we can better serve you and help keep our neighborhoods peaceful and safe. Please feel free to call anytime with any feedback, questions, comments, or concerns.

Current Contract Cities:

- Cedar Fort
- Eagle Mountain
- Elk Ridge
- Fairfield
- Goshen
- Vineyard
- Woodland Hills

Eagle Mountain and Vineyard contract for the deputies and equipment that their cities need to provide the required services to their cities and they pay the county for those services. The others are small cities that pay for the service level provided by the county to each of the cities.

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Small Contract Cities

Description

The Utah County Sheriff’s Office provides law enforcement services to the unincorporated areas of Utah County and contract cities, as well as cooperative support services to local, state and federal law enforcement agencies and organizations.

Sheriff – Law Enforcement Contract City FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Enforcement	2	2	2	2	1
Sergeant - Enforcement	-	-	-	-	1
Total FTE	2	2	2	2	2

Contract City Fund (274) Small Contract Cities	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges for Services	\$ 223,617	\$ 265,532	\$ 315,966	\$ 417,000	\$ 417,000
Miscellaneous Revenue	-	280	40	-	-
Transfers from Other Funds	-	205,721	62,196	-	-
Total Revenues	\$ 223,617	\$ 471,533	\$ 378,202	\$ 417,000	\$ 417,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 267,851	\$ 189,540	\$ 305,686	\$ 322,900	\$ 338,212
Overtime	17,812	15,864	18,187	20,000	-
Time-Limited	-	282	-	-	-
Supplies, Memberships, & Subscriptions	2,731	2,004	3,457	4,800	4,800
Repairs & Maintenance	4,964	7,966	7,112	8,700	8,700
Utilities & Phones	2,540	2,815	1,901	2,500	2,500
Professional & Tech Svc	6,382	6,382	6,382	7,200	7,200
Conference, Education & Travel	4,699	6,622	7,123	11,500	11,500
Supplies & Services	11,825	10,070	5,054	9,500	9,520
Internal Service Charges	67,600	59,927	15,375	14,700	14,206
Capital Equipment	4,867	2,407	7,924	4,500	2,500
Restricted Appropriations	-	-	-	10,700	17,862
Total Expenditures	\$ 391,271	\$ 303,879	\$ 378,201	\$ 417,000	\$ 417,000
Contribution to / (use of) Fund Balance	\$ (167,654)	\$ 167,654	\$ 1	\$ -	\$ -

Eagle Mountain

Description

The Utah County Sheriff's Office provides law enforcement services to Eagle Mountain City on a contract basis, as well as cooperative support services to local, state and federal law enforcement agencies and organizations.

Sheriff – Law Enforcement Eagle Mountain FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Chief Deputy - Enforcement	1	1	1	1	1
Deputy Sheriff I - Enforcement	-	1	1	1	-
Deputy Sheriff II - Enforcement	17	17	20	20	24
Lieutenant - Enforcement	-	-	-	1	1
Senior Office Specialist - Enforcement	-	-	-	-	1
Senior Office Specialist - Enforcement	2	2	2	1	-
Sergeant - Enforcement	2	3	3	5	5
Victim Advocate - Sheriff	1	1	1	1	1
Total FTE	23	25	28	30	33

Contract City Fund (274) Eagle Mountain	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 3,825,304	\$ 4,728,308	\$ 5,408,215	\$ 7,447,000	\$ 7,670,732
Miscellaneous Revenue	120	43,679	148,861	24,400	-
Transfers From Other Funds	-	23,768	161,299	-	84,282
Total Revenues	\$ 3,825,424	\$ 4,795,755	\$ 5,718,375	\$ 7,471,400	\$ 7,755,014
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,505,449	\$ 3,322,959	\$ 3,898,326	\$ 4,202,000	\$ 4,795,919
Overtime	131,900	150,505	165,848	123,500	143,500
Time-Limited	17,844	18,083	17,612	46,800	47,318
Supplies, Memberships, & Subscriptions	12,570	6,601	13,229	21,200	34,733
Repairs & Maintenance	1,940	5,836	12,151	16,300	16,250
Utilities & Phones	22,711	29,501	27,268	30,000	30,600
Professional & Tech Svc	67,854	81,626	92,207	81,300	81,300
Conference, Education & Travel	10,870	10,473	19,345	45,000	48,000
Supplies & Services	13,708	16,647	16,823	22,300	25,640
Internal Service Charges	841,940	1,112,804	1,347,338	1,371,600	1,579,100
Non-professional services	-	339	650	700	-
Capital Equipment	54,619	23,602	34,912	15,000	26,885
Restricted Appropriations	-	-	-	1,495,700	925,769
Total Expenditures	\$ 3,681,405	\$ 4,778,976	\$ 5,645,709	\$ 7,471,400	\$ 7,755,014
Contribution to / (use of) Fund Balance	\$ 144,019	\$ 16,779	\$ 72,666	\$ -	\$ -

Vineyard

Description

The Utah County Sheriff's Office provides law enforcement services to the Vineyard City on a contract basis, as well as cooperative support services to local, state and federal law enforcement agencies and organizations.

Sheriff – Law Enforcement Vineyard FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff I - Enforcement	2	2	2	-	-
Deputy Sheriff II - Enforcement	5	6	6	10	11
Lieutenant - Enforcement	-	-	1	1	1
Senior Office Specialist - Enforcement	-	-	-	0.75	0.75
Sergeant - Enforcement	1	1	1	2	2
Victim Advocate - Sheriff	-	-	-	0.47	-
Total FTE	8	9	10	14.22	14.75

Contract City Fund (274) Vineyard	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 1,700,424	\$ 2,126,825	\$ 2,412,121	\$ 3,560,100	\$ 3,509,798
Miscellaneous Revenue	842	20	92,824	18,000	-
Transfers From Other Funds	-	49,703	(69,423)	-	130,315
Total Revenues	\$ 1,701,266	\$ 2,176,548	\$ 2,435,522	\$ 3,578,100	\$ 3,640,113
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,122,585	\$ 1,505,961	\$ 1,705,429	\$ 1,914,800	\$ 2,241,387
Overtime	39,675	69,617	64,698	81,800	93,345
Time-Limited	18,753	18,942	3,659	5,000	15,000
Supplies, Memberships, & Subscriptions	3,045	1,893	4,542	9,600	12,351
Repairs & Maintenance	935	5,630	4,863	9,900	10,400
Utilities & Phones	9,844	11,588	10,204	13,700	14,750
Professional & Tech Svc	33,927	38,889	41,905	43,500	46,781
Conference, Education & Travel	5,874	9,701	7,111	16,300	16,300
Supplies & Services	13,137	11,216	12,315	20,100	33,475
Internal Service Charges	343,721	552,384	538,970	614,700	660,218
Capital Equipment	33,165	16,927	15,036	7,800	11,180
Restricted Appropriations	-	-	-	840,900	484,926
Total Expenditures	\$ 1,624,661	\$ 2,242,748	\$ 2,408,732	\$ 3,578,100	\$ 3,640,113
Contribution to / (use of) Fund Balance	\$ 76,605	\$ (66,200)	\$ 26,790	\$ -	\$ -

Corrections

Description

The Corrections Division maintains the second largest Jail in the State of Utah, capable of housing over 1,100 inmates. This facility is on the forefront of the state in implementing inmate programs. Several programs and opportunities are available to those who wish to change their behavior. These programs give the inmates life skills they can use when released. Another vital aspect of the Corrections Division is the Jail kitchen. Staff and Inmates prepare over one million meals per year. These meals include feeding all inmates incarcerated at the jail and supplying daily meals to the elderly in Utah County who are signed up with the Meals on Wheels Program. This happens 365 days a year.

The management philosophy of the Sheriff and his staff is based upon the following assumptions:

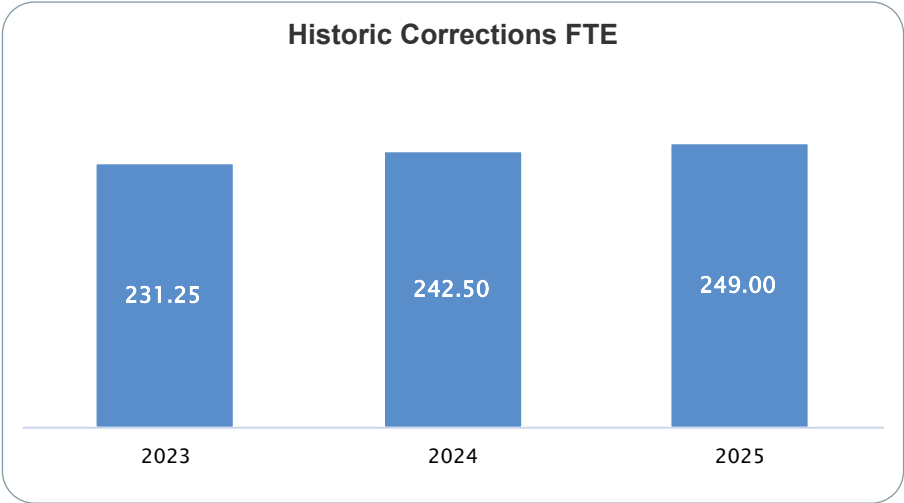
1. Incarceration is punishment, in and of itself.
2. All inmates and staff will be held accountable for their actions.
3. The opportunity for offender reintegration into society is founded in humane treatment and services.

The Corrections Division is comprised of the following divisions:

- Booking / Transportation
- Jail Industries / Work Diversion
- Jail Support
- Housing
- Programs
- Jail Food Services

Mission

The primary goal of the Corrections Facility is to provide inmates the opportunity to participate in and benefit from educational, treatment and rehabilitative programs. These programs are intended to enable inmates to re-enter the community better prepared to deal with their responsibilities as a contributing community member.



Booking

Description

We work directly with Justice and District Courts, Police agencies throughout Utah, the Utah State Prison, and Federal Government agencies. Our bureau is responsible to continuously maintain criminal charges, warrants, commitments, holds and detainees for a population of approximately 800 prisoners with an estimated 200+ cases being handled on a daily basis. The Booking Bureau will book and release approximately 28,000+ prisoners a year.

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff – Jail/Booking FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Corrections Records Associate	-	-	-	-	3
Corrections Records Supervisor	-	-	-	-	1
Deputy Sheriff II - Corrections	17	17	19	19	17
Jail Booking Clerk	4	4	4	4	4
Jail Property Clerk	5	5	5	5	5
Lieutenant - Corrections	1	1	1	1	1
Senior Accounting Associate	1	-	-	-	-
Senior Office Specialist - Corrections	-	-	-	1	1
Sergeant - Corrections	4	4	4	4	4
Total Booking FTE	32	31	33	34	36

General Fund (100) Sheriff - Booking	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 227,559	\$ 198,765	\$ 235,127	\$ 199,700	\$ 227,000
Total Revenues	\$ 227,559	\$ 198,765	\$ 235,127	\$ 199,700	\$ 227,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 3,578,784	\$ 4,009,899	\$ 4,335,822	\$ 3,995,200	\$ 4,267,171
Overtime	275,278	395,886	474,877	344,100	468,720
Time-Limited	13,877	10,037	27,439	109,800	35,110
Supplies, Memberships, & Subscriptions	18,400	7,946	23,036	31,100	31,100
Repairs & Maintenance	8,656	4,890	8,360	9,100	9,100
Utilities & Phones	1,600	1,600	1,600	1,600	-
Contract Maintenance	4,910	12,400	11,773	16,900	16,900
Conference, Education & Travel	7,462	16,944	5,762	11,900	11,900
Supplies & Services	7,123	15,678	33,298	15,000	15,760
Internal Service Charges	324,308	299,676	377,762	377,000	414,062
Capital Equipment	7,084	9,474	3,054	-	-
Total Expenditures	\$ 4,247,482	\$ 4,784,430	\$ 5,302,783	\$ 4,911,700	\$ 5,269,823
Contribution to / (Subsidized by) General Fund	\$ (4,019,923)	\$ (4,585,665)	\$ (5,067,656)	\$ (4,712,000)	\$ (5,042,823)

Jail Industries

Description

The Utah County Sheriff's Office (UCSO) operates a unique jail industry (JI) program in which inmates work for private businesses in the community setting rather than on correctional institution grounds. Known as the "manpower model" of JI, UCSO's program may be the only Bureau of Justice Assistance (BJA)-certified program of its type in the nation.

The certification under which UCSO's JI operates is the BJA's Prison Industry Enhancement Certification Program (PIECP). PIECP was created by Congress in 1979 and was designed to encourage state and local governments to provide employment opportunities for prisoners that mimic the private-sector work world.

Although inmates do not receive their full pay, they are paid the prevailing local wage for their work and are covered under worker's compensation insurance. In accordance with PIECP regulations, Jail Industries distributes 20 percent of each paycheck to the inmate. Half of that amount (10 percent) is available for his or her use for commissary items. The other half (10 percent) is saved and given to the inmate upon release. The savings fund can be tapped prior to release only to pay court-mandated child support, to replace lost tools, or to pay fines and warrants.

The remaining 80 percent is disbursed among several entities: Utah's Victim's Reparation Fund (5 percent). The UCSO portion pays for inmate room and board and compensates the organization for administrative and operational costs of the program.

The Jail Industry (JI) program has been a huge success with all three participating groups: local businesses, inmate workers, and UCSO administrators. Local business owners appreciate the reliable labor supply which, under PIECP regulations, creates no competition with free citizen workers. Inmates are happy to have a break from jail time and to show potential employers their capabilities. They gain marketable skills, make contact with conventional members of society, and save money for food, housing, and other start-up needs upon release. As for UCSO, in its nine years of operation, the JI program has produced over \$5,000,000 in gross revenues.

Mission

The Mission of the Jail Industries program is to provide inmates with a realistic work experience and teach marketable skills, which will improve opportunities for gainful employment upon release, thus reducing recidivism and lowering Utah County citizens resource commitment for maintaining the jail. It is through the development of these work habits that inmates prepare themselves for the challenges of post-release employment.

FTE - Sheriff Jail Industries

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Jail Industries:					
Deputy Sheriff II - Corrections	1	1	1	1	2
Office Coordinator - Jail Programs	-	-	1	1	1
Office Manager - Jail Industries	1	1	-	-	-
Senior Office Specialist - Corrections	1	1	1	1	1
Sergeant - Corrections	2	2	1	1	1
Total Jail Industries	5	5	4	4	5
Jail Support:					
Accountant - Sheriff	-	1	-	-	-
Business Manager	-	-	-	1	1
Chief Deputy - Corrections	1	1	1	1	1
Corrections Records Associate	3	3	3	3	-
Corrections Records Supervisor	1	1	1	1	-
Corrections Registered Nurse	14.5	14.5	14.5	15.5	19
Deputy Sheriff II - Corrections	12	12	12	12	11
Health Services Administrator - Corrections	1	1	1	1	1
Nursing Supervisor - Corrections	1	1	1	1	1
Offender Classification Specialist	6	6	6	6	6
Office Coordinator - Sheriff	1	1	1	1	1
Office Specialist - Corrections	2	2	2	2	2
Physician Assistant - Corrections	1	1	1	1	1
Registered Nurse - Sworn	-	-	-	-	1
Senior Accounting Associate	1	1	1	1	1
Senior Office Specialist - Corrections	3	3	3	2	2
Sergeant - Corrections	1	1	1	2	2
Total Jail Support	48.5	49.5	48.5	50.5	50
Jail Housing:					
Control Board Operator	12	12	12	12	12
Deputy Sheriff - Corrections	1	1	1	1	-
Deputy Sheriff I - Corrections	12	12	12	12	-
Deputy Sheriff I - Corrections (Under 21)	2	2	2	2	-
Deputy Sheriff II - Corrections	68	70	70	67	96
Deputy Sheriff Trainee - Corrections	2	2	2	12	-
Lieutenant - Corrections	2	2	2	2	2
Sergeant - Corrections	7	8	9	9	9
Total Jail Housing	106	109	110	117	119
Jail Programs:					
Deputy Sheriff II - Corrections	16	16	16	16	16
Lieutenant - Corrections	1	1	1	1	1
Senior Office Specialist - Corrections	2	2	2	2	2
Sergeant - Corrections	2	2	2	2	2
Total Jail Programs	21	21	21	21	21

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Jail Food Services:					
Cook	-	1	-	-	-
Deputy Sheriff II - Corrections	1	1	1	1	2
Food Service Administrator - Sworn	1	1	1	1	1
Food Service Coordinator	10	10	10	10	10
Food Service Manager - Sworn	1	1	1	1	1
Total Jail Food Services	13	14	13	13	14
Total Jail Industries FTE	193.5	198.5	196.5	205.5	209

General Fund (100) Sheriff - Jail Industries	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 229,636	\$ 239,365	\$ 355,534	\$ 240,000	\$ 240,000
Total Revenues	\$ 229,636	\$ 239,365	\$ 355,534	\$ 240,000	\$ 240,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 383,456	\$ 442,874	\$ 526,412	\$ 498,400	\$ 661,414
Overtime	6,354	16,898	30,611	29,300	30,700
Time-Limited	-	-	-	25,900	-
Supplies, Memberships, & Subscriptions	659	716	689	1,100	1,100
Repairs & Maintenance	6,726	15,141	9,537	7,800	7,800
Utilities & Phones	3,987	3,855	4,090	4,000	600
Contract Maintenance	85	60	79	300	300
Professional & Tech Svc	2,649	2,936	2,896	4,300	4,300
Conference, Education & Travel	5,288	6,504	7,878	9,700	9,700
Supplies & Services	7,258	6,147	4,840	6,400	6,500
Internal Service Charges	146,399	148,495	248,124	290,200	279,556
Capital Equipment	1,159	265	378	600	-
Total Expenditures	\$ 564,020	\$ 643,891	\$ 835,534	\$ 878,000	\$ 1,001,970
Contribution to / (Subsidized by) General Fund	\$ (334,384)	\$ (404,526)	\$ (480,000)	\$ (638,000)	\$ (761,970)

Jail Support

Description

The Support Services Bureau provides services to meet a wide variety of needs within the detention facilities of the Utah County Sheriff's Office. From transportation to meal preparation to the management of an inmate's monies, the Support Services Bureau has personnel who are dedicated to the health, safety, and welfare of those inmates who are committed to the custody of the Sheriff.

The Transportation Bureau is responsible for transporting between 700-800 prisoners to:

Courts

- 3 District Courts
- 4 Juvenile Courts
- 2 Municipal Courts
- 2 Justice of the Peace Courts

Hospital and/or Medical facilities

- Utah Valley Hospital
- Timpanogos Hospital
- Insta-Care facilities
- Numerous other Doctors Offices throughout Utah County

Classification

The Classification Bureau has the responsibility of providing safe and secure housing for each inmate, and to provide those programs that would maximize the opportunities that each inmate has for rehabilitation.

Disciplinary/ Grievance Section

The Disciplinary Plan is a management tool providing:

- A means of governing the conduct of inmates;
- A clear and exclusive procedures for staff members to follow for the discipline of inmates; and,
- The firm, fair and consistent application of rules and regulations.

The Grievance Plan is an administrative means for the resolution of inmate grievances.

Kitchen

The Utah County Jail kitchen provides approximately 3,500 meals a day. These meals are prepared by inmates under the direction of 9 full time and three part time staff. The kitchen provides meals to:

- 942 to 1,020 Inmates at the County Jail
- Foothills Treatment Center
- Meals on Wheels

Mission

We will meet our responsibilities with fairness, integrity, honesty, accuracy and courtesy. We will provide efficient, quality and timely service. Our emphasis will be on cooperation, teamwork, honesty and sharing of information within our work environment.

Sheriff – Jail Support Services FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Accountant - Sheriff	-	1	-	-	-
Business Manager	-	-	-	1	1
Chief Deputy - Corrections	1	1	1	1	1
Corrections Records Associate	3	3	3	3	-
Corrections Records Supervisor	1	1	1	1	-
Corrections Registered Nurse	14.5	14.5	14.5	15.5	19
Deputy Sheriff II - Corrections	12	12	12	12	11
Health Services Administrator - Corrections	1	1	1	1	1
Nursing Supervisor - Corrections	1	1	1	1	1
Offender Classification Specialist	6	6	6	6	6
Office Coordinator - Sheriff	1	1	1	1	1
Office Specialist - Corrections	2	2	2	2	2
Physician Assistant - Corrections	1	1	1	1	1
Registered Nurse - Sworn	-	-	-	-	1
Senior Accounting Associate	1	1	1	1	1
Senior Office Specialist - Corrections	3	3	3	2	2
Sergeant - Corrections	1	1	1	2	2
Total Jail Support FTE	48.5	49.5	48.5	50.5	50

General Fund (100) Sheriff - Jail Support	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 68,987	\$ 76,777	\$ 92,788	\$ 65,000	\$ 96,000
Miscellaneous Revenue	-	26,210	848,775	-	-
Total Revenues	\$ 68,987	\$ 102,987	\$ 941,563	\$ 65,000	\$ 96,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,652,158	\$ 6,090,118	\$ 6,378,932	\$ 6,839,000	\$ 6,833,735
Overtime	332,392	456,095	452,148	564,000	511,950
Time-Limited	67,013	58,594	114,168	100,000	23,200
Supplies, Memberships, & Subscriptions	8,589	8,865	14,077	12,900	12,900
Repairs & Maintenance	5,843	5,620	5,119	7,000	7,000
Utilities & Phones	12,759	15,100	15,100	15,200	33,400
Contract Maintenance	2,009	3,501	3,197	4,200	4,200
Professional & Tech Svc	560	43	-	134,000	134,000
Conference, Education & Travel	15,576	17,502	22,865	27,400	27,400
Supplies & Services	810,152	869,831	1,217,532	1,486,200	1,620,943
Insurance	-	-	-	900	900
Internal Service Charges	3,026,336	6,517,185	7,761,668	8,609,600	9,077,760
Non-professional services	1,017	1,269	1,355	1,000	1,000
Capital Equipment	19,342	50,546	10,192	18,500	6,000
Total Expenditures	\$ 9,953,746	\$ 14,094,269	\$ 15,996,353	\$ 17,819,900	\$ 18,294,388
Contribution to / (Subsidized by) General Fund	\$ (9,884,759)	\$ (13,991,282)	\$ (15,054,790)	\$ (17,754,900)	\$ (18,198,388)

Jail Housing

Description

The Housing Bureau staff provides those individuals incarcerated in jail the tools to enter back into society and become a productive member of the community. This is done through programs, direction, consistency and consequences. We will strive to serve the Sheriff's Office with high performance, dignity, honesty and integrity.

The Utah County Jail Housing Bureau utilizes direct supervision of inmates and strives to correct behavior and actions before returning incarcerated individuals back into society.

It is the philosophy of the Sheriff and his staff that:

1. Incarceration is punishment, in and of itself.
2. All inmates and staff will be held accountable for their actions.

To meet the standards set forth in the mission statement, the Utah County Jail will:

1. Create a positive atmosphere and environment where inmates have the opportunity to learn and change in preparation for reintegration into society;
2. Employ qualified, professional staff, and provide them with continuous training; and
3. Provide cost effective inmate programming covering a variety of critical issues which affect the occurrence of crime.

The principles of direct supervision are:

- Effective Control
- Effective Supervision
- Competent Staff
- Safety of Staff and Inmates
- Manageable and Cost Effective
- Effective Communication
- Classification and Orientation
- Justice and Fairness
- Ownership

Direct Supervision is based primarily upon an individual's behavior and compliance with established rules within the jail institution. Privileges can be earned based on an individual's compliance with jail rules and expectations.

The Utah County Jail has a current total capacity to house 1,092 inmates. The inmate housing area consists of seven housing units for female inmates and fifteen housing units for male inmates. All Housing units consist of concrete modules consisting of dormitory style living quarters or cell style living quarters. Each housing area has access to an exercise yard. The Utah County Jail offers inmates access to inmate phone services, religious services, school programs, substance abuse meetings, medical services, inmate services, canteen/commissary services and visitation.

Accomplishments

The county is in the process of expanding and upgrading the jail medical facilities at the jail. This process costing more than \$20 million will provide enhanced safety features for medical providers and will expand the area and services available for treating inmates.

Mission

The mission of the Utah County Sheriff's Office Housing Bureau is to serve the members of the Utah County Sheriff's Office and all citizens of Utah County by professionally housing individuals awaiting court hearings or those individuals sentenced to be incarcerated. The Utah County Jail will protect the public by providing a secure, humane environment for the incarceration of those persons accused or convicted of violating the law.

Sheriff – Jail Housing FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Control Board Operator	12	12	12	12	12
Deputy Sheriff - Corrections	1	1	1	1	-
Deputy Sheriff I - Corrections	12	12	12	12	-
Deputy Sheriff I - Corrections (Under 21)	2	2	2	2	-
Deputy Sheriff II - Corrections	68	70	70	67	96
Deputy Sheriff Trainee - Corrections	2	2	2	12	-
Lieutenant - Corrections	2	2	2	2	2
Sergeant - Corrections	7	8	9	9	9
Total Jail Housing FTE	106	109	110	117	119

General Fund (100) Sheriff - Jail Housing	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 313,717	\$ 363,504	\$ 370,203	\$ 350,000	\$ 380,000
Charges For Services	1,768,682	1,425,935	1,346,292	1,324,000	1,332,000
Fines & Forfeitures	477,998	483,973	485,419	475,000	510,000
Total Revenues	\$ 2,560,397	\$ 2,273,412	\$ 2,201,914	\$ 2,149,000	\$ 2,222,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 9,360,801	\$ 9,963,358	\$ 11,470,031	\$ 13,712,900	\$ 15,328,565
Overtime	887,549	1,390,191	1,937,988	1,359,200	1,891,310
Time-Limited	5,693	9,724	52,401	12,600	103,760
Supplies, Memberships, & Subscriptions	3,261	18,572	19,383	23,700	23,700
Repairs & Maintenance	5,164	7,304	7,030	8,500	8,500
Utilities & Phones	3,995	5,504	5,760	5,800	-
Contract Maintenance	678	726	1,024	2,200	2,200
Professional & Tech Svc	-	-	-	-	7,500
Conference, Education & Travel	27,597	68,870	48,361	54,300	54,300
Supplies & Services	14,356	22,239	19,200	48,000	50,640
Internal Service Charges	2,991,476	673,771	858,261	938,900	1,043,014
Capital Equipment	26,844	23,981	14,305	-	78,340
Total Expenditures	\$ 13,327,414	\$ 12,184,240	\$ 14,433,744	\$ 16,166,100	\$ 18,591,829
Contribution to / (Subsidized by) General Fund	\$ (10,767,017)	\$ (9,910,828)	\$ (12,231,830)	\$ (14,017,100)	\$ (16,369,829)

Jail Programs

Description

Inmate programs in the jail are a critical element in accomplishing the mission of the facility, which includes a philosophy of providing for the reintegration of inmates into society. These programs include computer labs for self paced learning in the full range of classes leading to a high school diploma or equivalent. Additionally there is an aggressive partnership between the jail and Nebo School District for the assignment of a high school teacher to teach in-house courses for inmates in the jail. Special emphasis is on adult literacy, GED, substance abuse counseling, religious services, library services, and recreation.

What is important for the public to know about programs offered to the inmates while they are incarcerated in the Utah County Jail, is that these programs are provided at no cost to the public. Money is generated from the "inmate telephone systems" and the inmates are paying for the programs offered to them while they are incarcerated. We have 7 part time employees and over 90 volunteers. Specific programs for the inmates, with a short description, are listed below:

- GED/High School Diploma
- Life Skills (Improving Relationships)
- Life Skills (Why Try?)
- Life Skills (Bridges)
- Alcoholic Anonymous
- Addiction Recovery Program
- On Unit Drug Treatment (OUT) Program
- RadKids Program
- Discharge Plan
- Utah Defendant Offender Workforce Development
- Obtaining Proof of DNA Collection

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff – Jail Program Services FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Deputy Sheriff II - Corrections	16	16	16	16	16
Lieutenant - Corrections	1	1	1	1	1
Senior Office Specialist - Corrections	2	2	2	2	2
Sergeant - Corrections	2	2	2	2	2
Total Jail Programs FTE	21	21	21	21	21

General Fund (100) Sheriff - Jail Programs	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 66,514	\$ 68,752	\$ 154,675	\$ 91,000	\$ 217,600
Total Revenues	\$ 66,514	\$ 68,752	\$ 154,675	\$ 91,000	\$ 217,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,114,579	\$ 2,458,138	\$ 2,663,925	\$ 2,925,900	\$ 3,050,893
Overtime	222,533	306,672	275,022	221,000	302,160
Time-Limited	100,981	125,756	195,239	208,300	214,770
Supplies, Memberships, & Subscriptions	316	506	614	1,200	1,154
Repairs & Maintenance	290	10,254	3,498	4,500	4,500
Utilities & Phones	7,390	8,020	9,590	9,400	2,000
Contract Maintenance	34	51	60	200	200
Professional & Tech Svc	36,079	28,781	39,230	73,400	73,400
Conference, Education & Travel	3,098	5,313	3,224	9,900	9,900
Supplies & Services	117,540	112,414	126,088	152,800	152,760
Internal Service Charges	341,936	466,187	591,527	574,100	893,898
Capital Equipment	6,073	35,625	26,991	3,000	1,685
Contributions to Other Governments	-	7,297	73,495	84,600	144,600
Total Expenditures	\$ 2,950,849	\$ 3,565,014	\$ 4,008,503	\$ 4,268,300	\$ 4,851,920
Contribution to / (Subsidized by) General Fund	\$ (2,884,335)	\$ (3,496,262)	\$ (3,853,828)	\$ (4,177,300)	\$ (4,634,320)

Jail Food Services

Description

Kitchen

The Utah County Jail kitchen provides approximately 3,500 meals a day. These meals are prepared by inmates under the direction of 9 full time and three part time staff. Staff and Inmates prepare over one million meals per year. These meals include feeding all inmates incarcerated at the jail and supplying daily meals to the elderly in Utah County who are signed up with the Meals on Wheels Program. This happens 365 days a year.

Mission

We will meet our responsibilities with fairness, integrity, honesty, accuracy and courtesy. We will provide efficient, quality and timely service. Our emphasis will be on cooperation, teamwork, honesty and sharing of information within our work environment.

Sheriff – Internal Service Funds

Sheriff Department – Jail Food Services FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Cook	-	1	-	-	-
Deputy Sheriff II - Corrections	1	1	1	1	2
Food Service Administrator - Sworn	1	1	1	1	1
Food Service Coordinator	10	10	10	10	10
Food Service Manager - Sworn	1	1	1	1	1
Total Food Services FTE	13	14	13	13	14

Jail Food Services Fund (620) Sheriff - Jail Food Services	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
SOJ/NON-GOVERNMENTAL MEALS	\$ 1,104,793	\$ 829,756	\$ 849,909	\$ 802,000	\$ 1,247,969
Interest Allocation	5,870	9,109	41,439	21,600	21,600
Budgeted Use of Fund Balance	-	-	-	-	493,321
Soj/Jail Food Serv (Inmates)	2,101,962	2,546,047	3,246,259	3,285,000	3,285,000
Total Revenues	\$ 3,212,625	\$ 3,384,912	\$ 4,137,607	\$ 4,108,600	\$ 5,047,890
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,041,543	\$ 1,124,126	\$ 1,278,437	\$ 1,335,600	\$ 1,511,885
Overtime	96,939	128,648	95,631	124,900	124,900
Time-Limited	2,374	2,900	2,737	75,000	75,000
Supplies, Memberships, & Subscriptions	178	288	218	1,400	1,091
Repairs & Maintenance	4,498	906	2,551	7,900	9,742
Utilities & Phones	1,779	1,780	1,780	1,800	1,800
Contract Maintenance	28	-	-	500	500
Professional & Tech Svc	300	661	-	1,000	200
Conference, Education & Travel	2,596	3,031	2,387	11,000	6,000
Supplies & Services	1,604,015	1,604,566	1,923,938	2,461,100	2,444,448
Internal Service Charges	253,517	212,874	260,061	323,300	361,343
Non-professional services	2,035	2,142	1,759	2,000	2,000
Capital Equipment	4,326	646	8,124	-	-
Restricted Appropriations	-	-	-	68,100	458,981
Depreciation	96,889	85,283	49,761	50,000	50,000
Total Expenditures	\$ 3,111,017	\$ 3,167,851	\$ 3,627,384	\$ 4,463,600	\$ 5,047,890
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 355,000	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 355,000	\$ -
Total Cash Funding Requirements	\$ 101,608	\$ 217,061	\$ 510,223	\$ -	\$ -

Inmate Benefit

Description

Inmate Benefit provides various services for the inmates in the jail.

Inmate Services offered include:

- Personal Mail
- Commissary
- Inmate Telephone Access
- Personal Visitation
- Access to Courts and Counsel
- Religious Access and Services
- Inmate Reading Material
- Physical Activity for Inmates
- Passive Leisure Activities
- Hair Care
- Inmate Marriage
- Working Inmates
- On-Unit Treatment (OUT Program)
- Adult Education Program

Sheriff – Inmate Benefit FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Case Manager - Sheriff	-	-	1	1	1
Clinical Coordinator - RISE - Non-Exempt	0.75	0.75	0.75	-	-
Life Skills Instructor - Corrections	-	-	-	-	1
Total Inmate Benefit FTE	0.75	0.75	1.75	1	2

Inmate Benefit Fund (273) Sheriff - Inmate Benefit	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges for Services	\$ 206,367	\$ 247,516	\$ 370,915	\$ 247,200	\$ 47,200
Miscellaneous Revenue	5,541	24,363	85,722	39,800	39,800
Budgeted Use Of Fund Balance	-	-	-	430,900	671,728
Total Revenues	\$ 211,908	\$ 271,879	\$ 456,637	\$ 717,900	\$ 758,728
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 112,997	\$ 90,401	\$ 126,562	\$ 96,100	\$ 211,784
Overtime	-	-	303	-	-
Time-Limited	82,684	117,877	134,010	214,600	184,600
Supplies, Memberships, & Subscriptions	7,047	4,341	7,532	13,000	10,612
Repairs & Maintenance	-	521	124	5,000	5,000
Utilities & Phones	720	720	558	700	700
Professional & Tech Svc	1,431	985	475	1,400	1,400
Conference, Education & Travel	-	-	-	5,000	5,000
Supplies & Services	7,557	13,730	30,684	28,800	28,395
Internal Service Charges	10,955	9,105	20,506	331,100	189,603
Non-professional services	2,084	1,684	1,852	1,500	2,025
Capital Equipment	2,874	4,128	629	-	2,388
Restricted Appropriations	-	-	-	10,700	107,221
Contributions to Other Governments	995	2,203	2,035	10,000	10,000
Total Expenditures	\$ 229,344	\$ 245,695	\$ 325,270	\$ 717,900	\$ 758,728
Contribution to / (use of) Fund Balance	\$ (17,436)	\$ 26,184	\$ 131,367	\$ -	\$ -

Wildland Fire

Description

The Wildland Fire Bureau is responsible for Wildland Fires in Utah County areas. This Bureau also has units that travel out of state to assist other jurisdictions with Wildland Fires.

The Utah County Wildland Fire Department is comprised of the following divisions:

- In-County
- Resource Program
- Prevention

Mission

The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Sheriff – Wildland Fire FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Battalion Chief - Wildland Fire	4	4	4	4	4
Captain - Wildland Fire	1	1	1	4	3
County Fire Chief	1	1	1	1	1
Program Assistant - Wildland Fire	1	1	1	1	1
Squad Lieutenant - Wildland Fire	-	-	-	1	1
Total Wildland Fire FTE	7	7	7	11	10

General Fund (100) Sheriff - Wildland Fire	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Charges For Services	\$ 43	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	48	29	100	100
Total Revenues	\$ 43	\$ 48	\$ 29	\$ 100	\$ 100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 406,717	\$ 467,816	\$ 551,968	\$ 544,600	\$ 560,976
Overtime	47,253	67,819	62,591	165,500	105,000
Time-Limited	218,609	252,266	379,385	494,000	425,000
Supplies, Memberships, & Subscriptions	1,426	1,885	3,831	6,800	6,800
Repairs & Maintenance	4,304	3,433	4,242	11,000	11,000
Utilities & Phones	2,530	2,747	3,247	4,200	4,200
Contract Maintenance	-	27	594	1,000	1,000
Professional & Tech Svc	46,443	38,944	41,832	47,800	47,800
Conference, Education & Travel	6,134	21,074	14,044	20,700	20,700
Supplies & Services	18,975	26,945	44,066	33,600	33,700
Internal Service Charges	524,260	833,200	790,503	879,400	879,933
Non-professional services	-	-	105	1,000	1,000
Capital Equipment	-	8,565	17,137	15,000	15,000
Contributions to Other Governments	548	1,587	1,012	18,000	18,000
Total Expenditures	\$ 1,277,199	\$ 1,726,308	\$ 1,914,557	\$ 2,242,600	\$ 2,130,109
Contribution to / (Subsidized by) General Fund	\$ (1,277,156)	\$ (1,726,260)	\$ (1,914,528)	\$ (2,242,500)	\$ (2,130,009)

Grants Fund (248) Sheriff - Wildland Fire	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Fire Mitigation Grants	\$ 20,447	\$ 42,623	\$ 182,103	\$ 2,363,700	\$ 2,363,700
State Fire / 20-Person Crew	1,984,433	1,797,329	1,654,029	2,632,500	2,632,500
Transfers From Other Funds	-	-	18,469	-	-
Sale Of Fixed Assets	29,875	25,533	23,200	-	-
Total Revenues	\$ 2,034,755	\$ 1,865,485	\$ 1,877,801	\$ 4,996,200	\$ 4,996,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 459,843	\$ 395,932	\$ 407,578	\$ 710,700	\$ 567,178
Overtime	586,000	626,108	484,639	1,181,300	1,231,300
Time-Limited	304,490	392,445	210,545	780,000	830,000
Supplies, Memberships, & Subscriptions	158	7,140	6,915	9,600	9,600
Repairs & Maintenance	4,799	10,952	2,269	89,500	89,500
Utilities & Phones	9,155	8,634	8,703	13,000	13,000
Professional & Tech Svc	-	-	-	300	300
Conference, Education & Travel	5,883	14,672	10,130	33,000	33,000
Supplies & Services	111,206	82,162	142,142	427,000	277,000
Internal Service Charges	197,620	241,555	600,130	410,600	457,134
Non-professional services	-	-	-	500	500
Capital Equipment	8,174	9,406	4,752	-	-
Operating Transfers	-	663,366	-	-	77,808
Restricted Appropriations	-	-	-	1,340,700	1,409,880
Total Expenditures	\$ 1,687,328	\$ 2,452,372	\$ 1,877,803	\$ 4,996,200	\$ 4,996,200
Contribution to / (use of) Fund Balance	\$ 347,427	\$ (586,887)	\$ (2)	\$ -	\$ -

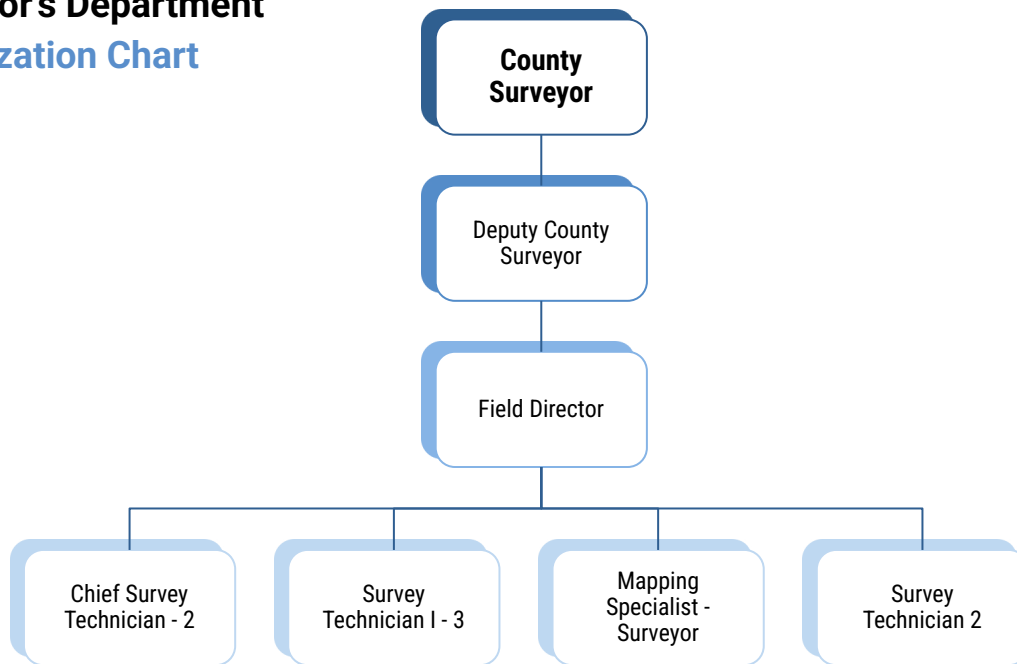
Special Service Area #9 Fund (244) Sheriff - Rural Fire	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Property Tax	\$ 97,976	\$ 142,161	\$ 128,501	\$ 126,000	\$ 119,400
Property Tax	607	677	746	-	-
Property Tax	1,331	1,470	1,656	-	-
Property Tax	26	199	451	-	-
Federal Payment In Lieu	90,376	108,595	114,776	75,000	115,000
Interest Allocation	106	824	6,369	-	-
Budgeted Use Of Fund Balance	-	-	-	-	106,442
Total Revenues	190,422	253,926	252,499	201,000	340,842
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ -	\$ -	\$ -	\$ 100	\$ 100
Supplies & Services	25	25	25	3,300	-
Internal Service Charges	3,838	-	1	5,100	95
Operating Transfers	224,000	184,270	192,480	192,500	240,647
Restricted Appropriations	-	-	-	-	100,000
Total Expenditures	227,863	184,295	192,506	201,000	340,842
Contribution to / (use of) Fund Balance	\$ (37,441)	\$ 69,631	\$ 59,993	\$ -	\$ -

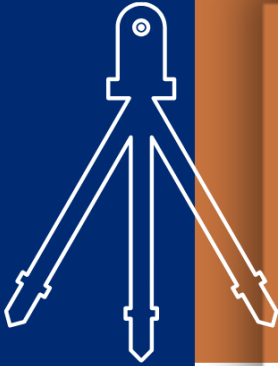
Surveyor



Mountain Biking at Sundance Resort - Courtesy of Explore Utah Valley

Surveyor's Department Organization Chart





Utah County Surveyor

2024

ACCOMPLISHMENTS

WHAT WE DO:

The County Surveyors office provides the information on, and the protection of, the infrastructure of the public lands survey system (PLSS). There are survey monuments located every half mile that all private property tie to. This provides the public a way to precisely locate what is owned on the ground. With a strong system of on the ground monuments the private surveying world can locate private ownership and avoid litigation between landowners, allowing them to quietly enjoy their land.

The County Surveyor is the repository of all Record of Survey plats produced in our county. When a private survey is performed, by state statute, a Record of Survey must be produced and submitted to the county surveyor's office within 90 days. This provides a permanent record of what was done and the decisions that were made. State statute as mandates that any boundary line agreement have a Record of Survey number attached to it, so speed and efficiency are very important as to not hold up recording.

2024 ACCOMPLISHMENTS

3 plats published in 2011 adjustment on NAD 83 (1 full plat ahead of our goal) Our number 1 goal was to start updating the current coordinate system. There is a new state statute 57-10-11 which requires all counties to produce coordinates in the current Utah coordinate system, along with the current federal coordinate update. The current Utah Coordinate System in the North American Datum of 1983, the most current federal update is 2011. This is what we are updating to. Our current published data is North American Datum of 1983, High Accuracy Reference Network (HARN) This was from the 1990's. Along with this horizontal control we are updating our elevation data to be the same as the newly released FEMA flood plain maps. As we go through this process, we are being very methodical as to where we are starting and how we are doing the process to be the most efficient with the funds we are given. We have completed 2 full townships and produced all the deliverable to the public in the form of section tie sheets and dependent township resurvey plats. We have also provided the information to be used in the county cadastral reference layer to aid in other departments statutory requirements.

Replaced 47 Monuments

This number was smaller in 2024 than any other year we have tracked. This is because of the improvements we have made in the office. In growing Utah County construction has been detrimental to the Public Land Survey System. As we go through and update our system, we are taking an inventory of all monuments that are obliterated. As we find these, we replace the physical monument. This is important because all personal property rights are tied directly to the physical monument. We have had a goal to replace each monument within 14 days of our discovery or a report of an obliterated monument by a private survey company.

PLSS Clearance System

In an effort to preserve the PLSS system we have developed a PLSS clearance system. This is a joint program with the cities to require anyone doing work within 30 feet of a PLSS monument to get a clearance from the county Surveyor. This clearance is to see if a PLSS monument will fall in the project. If a monument falls in the project to allows that individual to take out a Monument Excavation permits as required by Utah Code 17-23-14.

Issued 83 PLSS clearance letters

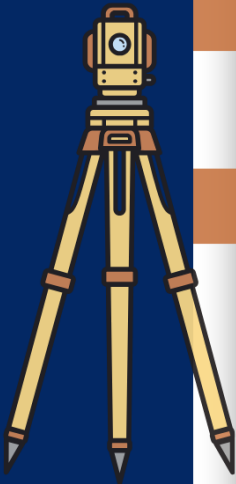
This has been a major driver towards increased efficiency. These clearance letters have let us identify monuments that are in danger to protect them as well as collect associated fees for monuments that have been disturbed.

Filing of Record of Surveys

We reviewed, filed and stored 336 Record of Survey plats. These are the public record that is created whenever a survey or private property is performed.

Goals and long-term office vision

Our office is based entirely around our statutory obligations. We do not do “pet projects”. This is what keeps us efficient with the funds allowed to us by the public. We are very good stewards of our budget. We will always make the protection of property rights our number one priority. We will continue to upgrade our system and work hard to make sure all our monuments are protected, in good repair and all pertinent data will be provided to the public. We committed to deeply evaluating our office every year. This includes, new legislation, proposed legislation, new technology, office policies and procedures, personnel and budget.



FTE - Surveyor

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
County Surveyor	1	1	1	1	1
Chief Deputy - County Surveyor	1	1	1	1	1
Chief Survey Technician	2	2	2	2	2
Field Director - Surveyor	1	1	1	1	1
Mapping Specialist - Surveyor	1	1	1	1	1
Survey Technician I	3	3	3	2	-
Survey Technician II	1	1	1	1	3
Total FTE	10	10	10	9	9

General Fund (100) Surveyor	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Surveyor Fees	\$ 3,750	\$ 3,940	\$ 3,925	\$ 24,000	\$ 24,000
Total Revenues	\$ 3,750	\$ 3,940	\$ 3,925	\$ 24,000	\$ 24,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 965,139	\$ 1,054,644	\$ 1,095,605	\$ 1,038,900	\$ 1,189,728
Supplies, Memberships, & Subscriptions	1,350	1,532	2,399	3,000	3,000
Repairs & Maintenance	2,828	169	395	400	400
Utilities & Phones	2,880	2,865	2,616	3,100	3,100
Contract Maintenance	205	195	174	700	700
Professional & Tech Svc	275	-	95	100	100
Conference, Education & Travel	3,084	4,673	5,983	7,100	7,100
Supplies & Services	10,649	20,753	12,953	17,700	18,990
Internal Service Charges	224,833	203,302	318,099	213,000	358,401
Non-professional services	-	81	-	-	-
Capital Equipment	970	-	30	20,000	20,000
Total Expenditures	\$ 1,212,213	\$ 1,288,214	\$ 1,438,349	\$ 1,304,000	\$ 1,601,519
Contribution to / (Subsidized by) General Fund	\$ (1,208,463)	\$ (1,284,274)	\$ (1,434,424)	\$ (1,280,000)	\$ (1,577,519)

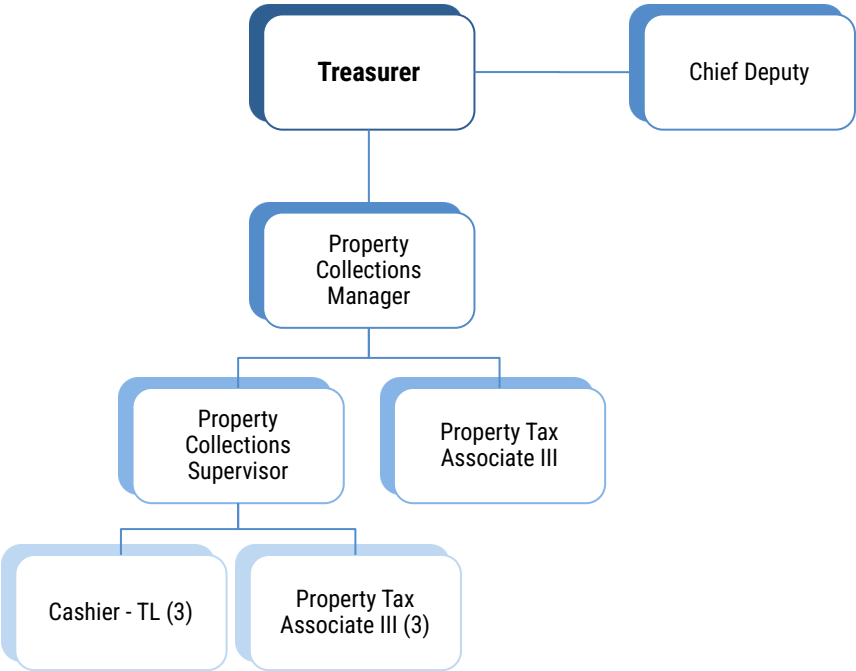
KEY PERFORMANCE INDICATORS					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2023	2024
Surveyor	Education of cities	Meet with at least 1 city government or colleges per month to educate them on our monument excavation permit or any new legislation related to our office. This goal would be completed by the County Surveyor and the Deputy County Surveyor	Percentage of months meeting with cities.	Monthly	100%	100%
Surveyor	Quarterly Meeting with crews	Meet with field crews quarterly to review SOP, Goals and changes in state code.	Number of quarterly meetings held	Quarterly	4 Meetings	4 Meetings
Surveyor	Record of Survey Review	A statutory requirement of the Surveyor is to be a repository of ROS Plats	Review, number and make available online ROS plats within 2 weeks, 90% of the time.	Yearly	Reviewed, Filed, and Stored 443 Record of Survey Plats	Reviewed, Filed, and Stored 336 Record of Survey Plats
Surveyor	Replacement of Monuments	Keep up with all replacement projects that are requested by the public or in compliance with requirements of our Monument excavation permit. To replace and make all information available to the public within two weeks or us being put on notice of the need to replace. The physical replacement will be done by our 3 field crews. The coordination, quality control and all mathematical figure will be done by office staff. The creation of the deliverable will be done by our Survey/mapper.	To replace and make all information available to the public within 2 weeks or us being put on notice of the need to replace.	Weekly	50 Monuments Replaced within 2 weeks	47 Monuments Replaced within 2 weeks
Surveyor	Update NAD 83	This goal is to put Utah County in compliance with state code 17-23-17 Each township has approximately 150 monuments located within it. We will observe, re-tie and replace all monuments in compliance with all state and federal standards and create a deliverable that is used by the public, the private surveying sector and internal uses of Utah county. This work will require work from all employees of the department as well as help from GIS in updating the Cadastral layer that is relied on by other county departments	Produce 2 completed Township resurvey plats in the newest update provided by the NGS.	Yearly	4 plats published	3 plats published
Surveyor	PLSS Clearance letters	Provide PLSS clearance letters to all entities that request them.	Respond to PLSS clearance letters within 1 working day of request.	Monthly	N/A	Issued 83 PLSS Clearance Letters

Treasurer



Stewart Falls Frozen - Mark Bezemer

Treasurer Department
Organization Chart



Treasurer

Description

The elected Treasurer is responsible to collect taxes and manage the County's cash reserves. These duties include:

- Bill and collect Real Property Taxes.
- Receive and collect Personal Property Taxes.
- Distribute taxes to Taxing Entities.
- Process refunds of overpaid property taxes.
- Publish a listing of delinquent taxes.
- Invest County funds.
- Receipt and deposit funds from various County departments.

Mission

The mission of the Utah County Treasurer's Office is to faithfully receive all money directed by law to be collected and protected, applied correctly, invested properly, distributed timely, and provide an account as required by law while maintaining the highest level of customer service.

Funding

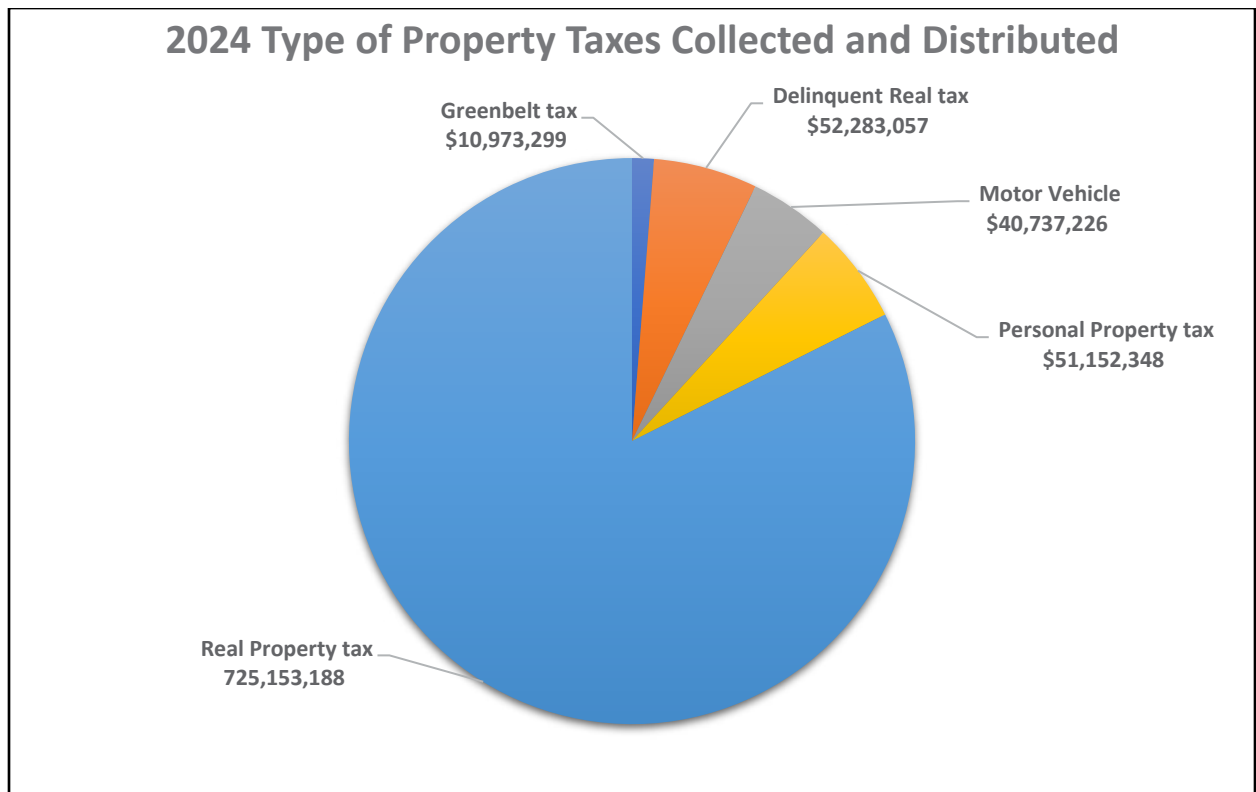
The Treasurer receives small amounts of direct revenue from fees. Almost all of the funding for the Treasurer is provided by Assessing & Collecting property tax levies.

Utah County Treasurer's Office

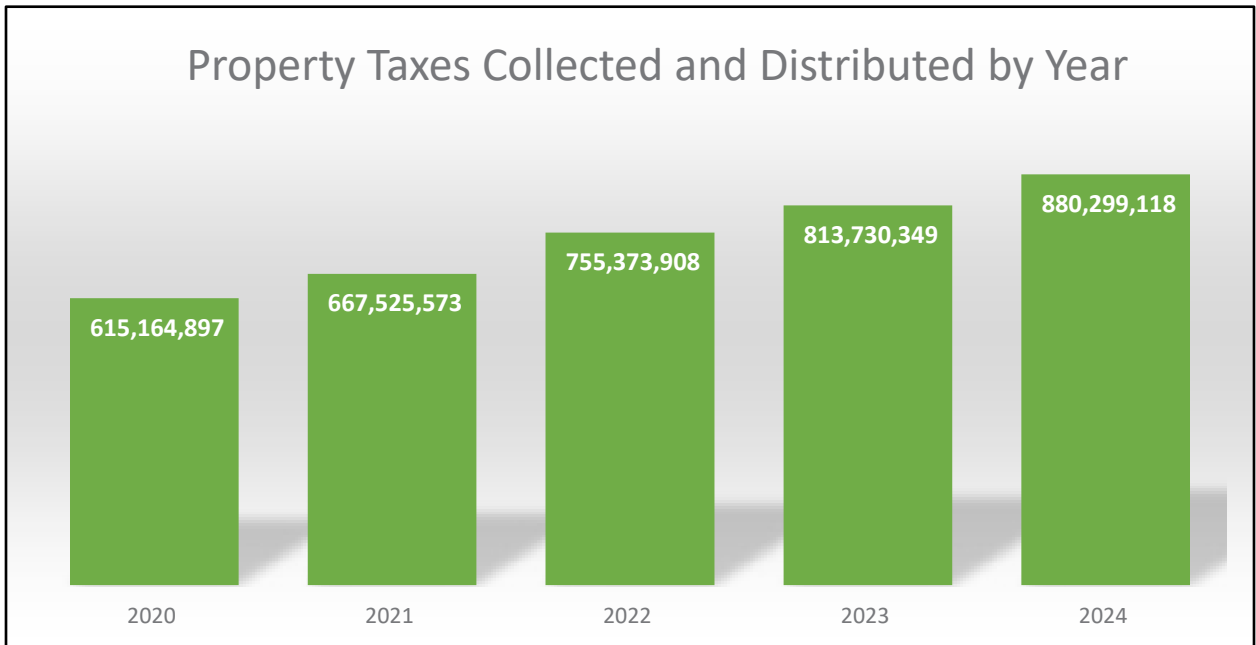
The mission of the Utah County Treasurer's Office is to faithfully receive all money directed by law to be collected and protected, applied correctly, invested properly, distributed timely, and provide an accounting as required by law while maintaining the highest level of customer service.

As Utah County experiences continued growth in both population and development, the County Treasurer's responsibilities remain critical. The Treasurer dutifully receives deposits, invests all incoming county funds, and oversees monthly collection and distribution of property taxes, including sending annual tax notices, collecting delinquent payments, and providing payment receipts.

The following key statistics offer insight into the important work of the Utah County Treasurer's Office.

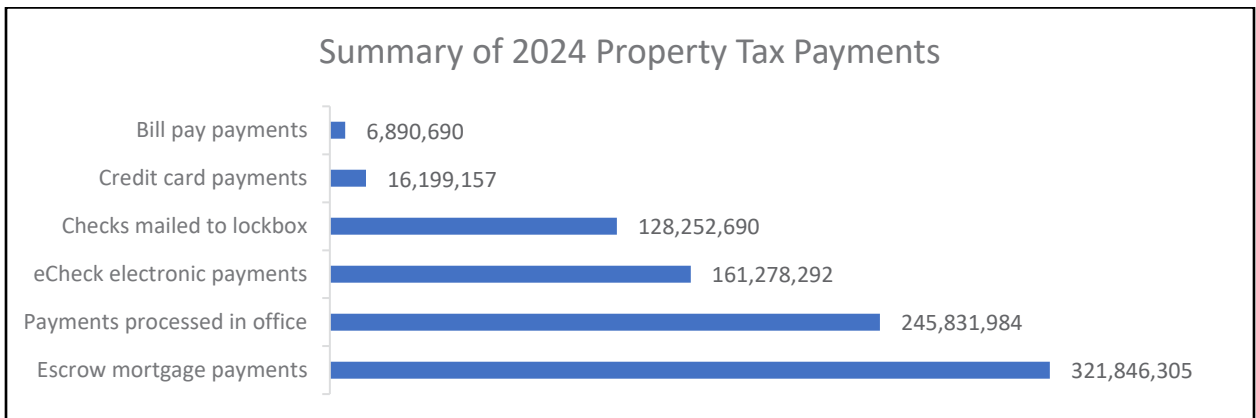


Property taxes are distributed to 66 taxing entities including Utah County, 26 cities/towns, 3 school districts, 10 redevelopment agencies, and 26 special service districts or areas.



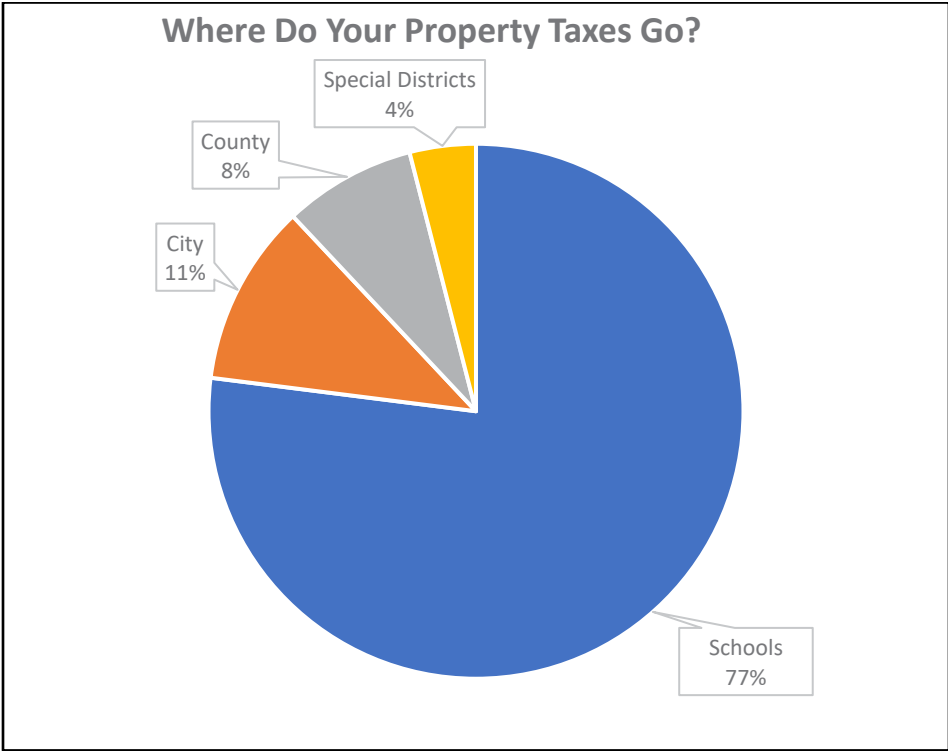
Tax Collection Methods

We offer several electronic methods for paying taxes to reduce costs. You can pay online using credit/debit cards or electronic checks (eChecks). In 2024, the number of online eCheck tax payments increased by 22%. Escrow tax payments for mortgages are typically wired during the last week of November each year.



See Where Your Tax Dollars Go

Your property tax dollars are distributed to various entities by the Utah County Treasurer. The County represents a small percentage of the total property taxes collected.



eNotices Online - Go paperless to receive your next tax notice by email

In 2024, we converted 3,245 paper tax notices to eNotices. Over the last five years, 13,199 tax notices have been converted to electronic notices. Consider going paperless!



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STEPS



SAVE
STAMPS



SAVE
TIME



SAVE
TREES

eNoticesOnline gives you so many ways to save while reducing your paper footprint and going green. It's quick, it's easy and it's FREE to go paperless on your next statement.

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eNoticesOnline

FTE

Position	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Chief Deputy - County Treasurer	1	1	1	1	1
County Treasurer	1	1	1	1	1
General Information Assistant	1	1	1	-	-
Property Collections Manager	1	1	1	1	1
Property Collections Supervisor	1	1	1	1	1
Property Tax Associate	2	2	2	-	-
Property Tax Associate III	1.75	1.75	1.75	3.75	4
Total FTE	8.75	8.75	8.75	7.75	8

Assessing & Collecting Fund (290) Treasurer	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Treasurer Fees	\$ 22,955	\$ 24,077	\$ 26,361	\$ 23,000	\$ 23,000
Miscellaneous Revenue	-	130	-	-	-
Total Revenues	\$ 22,955	\$ 24,207	\$ 26,361	\$ 23,000	\$ 23,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 797,857	\$ 857,117	\$ 862,326	\$ 858,800	\$ 963,198
Overtime	34	70	56	500	500
Time-Limited	7,859	10,050	7,822	16,600	16,600
Supplies, Memberships, & Subscriptions	127,281	110,224	127,177	171,000	197,000
Repairs & Maintenance	458	1,014	154	700	4,300
Utilities & Phones	-	-	70	300	300
Contract Maintenance	643	680	809	1,100	1,100
Professional & Tech Svc	-	31,755	35,564	59,000	59,000
Conference, Education & Travel	3,397	3,796	4,429	8,000	8,000
Supplies & Services	1,150	781	1,664	3,000	3,065
Internal Service Charges	171,296	188,419	277,716	518,000	472,601
Non-professional services	30	79	-	-	-
Capital Equipment	1,465	-	255	2,700	-
Total Expenditures	\$ 1,111,470	\$ 1,203,985	\$ 1,318,042	\$ 1,639,700	\$ 1,725,664
Contribution to / (use of) Fund Balance	\$ (1,088,515)	\$ (1,179,778)	\$ (1,291,681)	\$ (1,616,700)	\$ (1,702,664)

KEY PERFORMANCE INDICATORS

					Annual Results	
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency	2024	2025
Treasurer	Convert tax notice to eNotices	Reduce the printing and mailing cost of paper tax notices by promoting the option for taxpayers to receive their tax notices electronically.	e-notices increase $\geq 3,000$ Revised to 2,500 in 2025	Annual	Achieved - 3,245 Increase	
Treasurer	Increase e-check tax payments	Encourage and provide incentive for tax payments to be made online by offering (ACH) e-check payments with no processing fee paid by the taxpayer.	e-checks payments increase ≥ 1.05 Revised to 1.10 in 2025	Annual	Achieved - 22% Increase	
Treasurer	Reduce delinquent Personal Property accounts	Reduce delinquent personal property accounts to fewer than 1,000 by year-end through ongoing collections efforts and utilizing office staff to assist in the collection process.	Reduce delinquent personal property accounts to fewer than 1,000	Annual	Achieved - Reduced by 1,169	

Non-Departmental



Stewart Falls - Courtesy of Explore Utah Valley

Non-Departmental

Description

Nondepartmental accounts are under the control of the County Commissioners and not assigned to specific departments in the County.

General Admin

Description

General Admin includes general tax and other revenues and expenditures not directly allocable to county operating departments.

General Administration General Fund (100)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 54,279,633	\$ 55,552,264	\$ 58,029,372	\$ 58,470,000	\$ 85,812,000
County Franchise Fee	7,709	5,561	2,739	4,000	4,000
Local Sales & Use Tax	2,471,097	2,944,156	3,540,416	2,950,000	3,738,300
County Option Sales Tax	41,292,774	46,694,203	47,674,109	48,750,000	51,279,300
Federal Payment In Lieu	670,353	585,786	697,223	620,000	725,000
Cares-Coronavirus Relief Fund	11,219,860	-	-	-	-
American Rescue Plan Act	-	10,000,000	-	-	-
Public Defender Recoupment	(1,946)	4,591	8,083	-	-
Interest Allocation	85,109	730,307	2,537,096	2,500,000	2,500,000
Sale Of Fixed Assets	167,273	491,629	1,769,930	50,000	50,000
Insurance Proceeds	8,997	4,472	13,173	-	-
Miscellaneous Revenue	31,126	52	67,554	60,000	60,000
Budgeted Use Of Fund Balance	-	-	-	9,373,500	250,000
Transfers - Other Funds	-	663,366	2,675,356	1,500,000	77,808
Total Revenues	\$ 110,231,985	\$ 117,676,387	\$ 117,015,051	\$ 124,277,500	\$ 144,496,408

General Administration General Fund (100)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 6,685	\$ 756,244	\$ 709,105	\$ 850,000	\$ 815,000
Supplies, Memberships, & Subscriptions	69,085	103,982	103,954	117,700	117,500
Repairs & Maintenance	473	518	280	700	600
Contract Maintenance	948	711	270	1,000	1,100
Professional & Tech Svc	210,089	212,700	593,736	636,100	412,000
Supplies & Services	42,357	50,090	58,101	59,600	353,000
Insurance	-	-	-	350,000	-
Internal Service Charges	2,390,119	1,715,868	1,847,530	2,087,300	1,473,676
Contributions to Other Governments	10,097,490	10,312,365	12,052,698	12,793,300	16,362,100
Contribution to / (use of) Fund Balance	23,862,995	26,396,951	32,340,276	9,473,300	18,483,257
Total Expenditures	\$ 36,680,241	\$ 39,549,429	\$ 47,705,950	\$ 26,369,000	\$ 38,018,233

General Administration (Fund 290)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 10,006,397	\$ 10,824,363	\$ 11,432,832	\$ 10,824,000	\$ 14,243,400
Federal Payment In Lieu	121,026	128,434	132,844	100,000	100,000
Interest Allocation	68,738	324,936	1,282,069	631,600	631,600
Miscellaneous Revenue	244,235	100,309	461,759	-	-
Budgeted Use Of Fund Balance	-	-	-	3,624,200	2,297,280
Total Revenues	\$ 10,440,396	\$ 11,378,042	\$ 13,309,504	\$ 15,179,800	\$ 17,272,280

General Administration (Fund 290)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Supplies, Memberships, & Subscriptions	\$ 93,325	\$ 96,792	\$ 103,721	\$ 105,000	\$ 105,000
Professional & Tech Svc	698,611	694,082	736,394	790,000	790,000
Supplies & Services	-	-	-	20,000	20,000
Internal Service Charges	716,844	907,569	17,782	1,110,300	36,616
Restricted Appropriations	-	-	-	1,221,100	574,086
Contributions to Other Governments	775,125	1,254,309	1,368,011	781,400	1,700,000
Total Expenditures	\$ 2,283,905	\$ 2,952,752	\$ 2,225,908	\$ 4,027,800	\$ 3,225,702
Non-Departmental (Fund 680)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-Departmental Revenues:					
Interest Allocation	\$ 44,776	\$ 234,869	\$ 902,624	\$ 409,900	\$ 100,000
Miscellaneous Revenue	-	-	2,400	-	-
Miscellaneous Revenue	37,948	44,267	48,957	-	-
Intragovernmental Revenue	924,908	1,284,414	1,880,893	1,948,000	2,009,903
Budgeted Use Of Fund Balance	-	-	-	2,855,300	-
Total Non-Departmental Revenues	\$ 1,007,632	\$ 1,563,550	\$ 2,834,874	\$ 5,213,200	\$ 2,109,903
Non-Departmental Expenditures:					
Permanent Salaries and Benefits	\$ -	\$ 875,211	\$ 759,920	\$ -	\$ -
Supplies, Memberships, & Subscriptions	100	100	-	100	100
Professional & Tech Svc	130,411	124,438	168,435	133,000	285,500
Supplies & Services	1,708	-	-	-	20,000
Insurance	205,065	721,616	714,854	700,000	725,000
Capital Equipment	-	-	-	2,260,800	2,756,824
Restricted Appropriations	-	-	-	626,700	202,828
Depreciation	25,833	97,028	200,439	1,492,600	876,475
Total Non-Departmental Expenditures	\$ 363,117	\$ 1,818,393	\$ 1,843,648	\$ 5,213,200	\$ 4,866,727

Agriculture

The county contracts with Utah State University to provide agricultural consulting services to residents and others.

Agriculture General Fund (100)	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Non-Departmental Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental Expenditures:					
Internal Service Charges	\$ 27,892	\$ 16,167	\$ 19,104	\$ 23,900	\$ 28,748
Contributions to Other Governments	39,769	41,000	-	50,000	50,000
Total Expenditures	\$ 67,661	\$ 57,167	\$ 19,104	\$ 73,900	\$ 78,748

TRCC Tax

Description

The TRCC (Tourism, Recreational, Cultural, and Convention Facilities) Taxes Special Revenue Fund accounts for projects funded by the restaurant tax and short-term motor vehicle lease tax. Revenue from these taxes may be used for financing tourism promotion and development, operation, and maintenance of an airport, convention, cultural, recreation, or tourist facility.

TRCC Taxes Fund (281) Tourism, Recreation, Culture & Convention	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Sales Tax	\$ 23,443,368	\$ 26,296,862	\$ 14,319,134	\$ 14,817,000	\$ 15,601,900
Sales Tax	2,877,294	3,406,996	1,998,678	1,970,000	2,087,800
Intergovernmental Revenue	-	-	25,000	-	250,000
Pw/Parks Service Fees	265,001	261,802	118,761	128,000	126,400
Pw/Billed Park Fees	116,252	101,694	176,810	50,000	100,000
Utah County Fair Fees	474,978	510,812	262,686	536,000	-
City Bookmobile Contracts	18,964	4,338	-	-	-
Museum Natural Curiosity Rent	2,358,856	4,006,501	20	-	-
Convention Center Fees	2,531,151	4,766,676	5,010,849	-	5,000,000
Interest Allocation	200,621	770,614	3,291,077	1,476,700	1,476,700
Sale Of Fixed Assets	28,306	1,041,108	7,685	-	-
Insurance Proceeds	-	2,142	-	-	-
Miscellaneous Revenue	19,500	1,080,581	126,445	-	-
Donations	-	-	49,918	-	-
Donations	19,500	47,750	47,000	-	-
Budgeted Use Of Fund Balance	-	-	-	40,909,100	35,841,443
Total Revenues	\$ 32,353,791	\$ 42,297,876	\$ 25,434,063	\$ 59,886,800	\$ 60,484,243
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,808,545	\$ 3,415,184	\$ 2,869,390	\$ 958,500	\$ 1,039,643
Overtime	5,664	3,280	3,057	2,000	6,000
Time-Limited	1,457,767	1,825,429	92,945	192,400	138,090
Supplies, Memberships, & Subscriptions	63,471	92,731	43,961	42,100	13,000
Repairs & Maintenance	140,125	130,937	64,549	85,300	1,012,248
Utilities & Phones	215,637	214,567	112,332	116,200	111,610
Contract Maintenance	372	390	174	700	200
Professional & Tech Svc	4,917,559	8,975,562	4,565,294	1,374,000	6,802,875
Conference, Education & Travel	7,731	2,438	4,408	6,200	6,200
Capitalized Improvements	189,962	382,877	447,386	242,000	11,465,000
Supplies & Services	353,774	214,352	102,168	110,400	28,690
Insurance	13,890	14,806	6,450	6,500	6,500
Internal Service Charges	1,530,075	1,893,385	1,072,026	1,627,300	2,041,641
Non-professional services	12,095	12,044	5,919	4,800	15,000
Capital Equipment	3,577,912	1,443,000	99,408	14,600	18,300
Operating Transfers	564,430	2,702,840	1,000	-	600,000
Restricted Appropriations	-	-	-	39,181,400	18,935,801
Contributions to Other Governments	1,903,902	18,103,176	6,274,554	15,922,400	18,243,445
Total Expenditures	\$ 17,762,911	\$ 39,426,998	\$ 15,765,021	\$ 59,886,800	\$ 60,484,243

Transient Room Tax Projects

Description

Transient room tax (TRT) can be imposed by a county, city or town to rent temporary lodging for stays of less than 30 consecutive days. This tax is to support tourism, recreation, cultural, convention or airport facilities within their jurisdiction.

Transient Room Tax Fund (280) Transient Room Tax Projects	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Sales Tax	\$ 9,640,790	\$ 12,021,830	\$ 6,415,961	\$ 6,546,000	\$ 7,034,700
Miscellaneous Revenue	11,960	123,100	342,249	144,300	144,300
Miscellaneous Revenue	-	-	12,201	-	-
Budgeted Use Of Fund Balance	-	-	-	148,300	91,778
Total Revenues	\$ 9,652,750	\$ 12,144,930	\$ 6,770,411	\$ 6,838,600	\$ 7,270,778
Expenditures:					
Professional & Tech Svc	\$ 2,495,674	\$ 3,750,364	\$ 2,225,000	\$ 2,373,300	\$ 3,100,000
Supplies & Services	720	170	446	56,700	56,700
Internal Service Charges	115,372	152,654	98,814	112,400	109,728
Operating Transfers	4,237,304	4,245,328	2,115,947	2,064,900	2,069,350
Restricted Appropriations	-	-	-	1,476,000	1,107,800
Contributions to Other Governments	-	134,148	327,125	755,300	827,200
Total Expenditures	\$ 6,849,070	\$ 8,282,664	\$ 4,767,332	\$ 6,838,600	\$ 7,270,778

Utah Valley Road SSD

Utah Valley Road Special Service District (Road District) was established in 2009 and is governed by an administrative control board composed of members appointed by the Board of Utah County Commissioners. The purpose of the Road district is to construct, improve, repair, or maintain public roads within the district's boundaries. These services are funded by the federal Secure Rural Schools and mineral lease funds. The Road District is reported as a special revenue fund.

Utah Valley Road Fund (245) Utah Valley Road Special Service District	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000
Interest Allocation	14,288	66,488	131,679	60,400	60,400
Total Revenues	\$ 14,288	\$ 66,488	\$ 131,679	\$ 2,260,400	\$ 2,260,400
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 25	\$ 25	\$ -	\$ 500	\$ 500
Capitalized Improvements	-	-	171,358	2,259,400	-
Supplies & Services	25	25	25	500	-
Restricted Appropriations	-	-	-	-	2,259,900
Total Expenditures	\$ 50	\$ 50	\$ 171,383	\$ 2,260,400	\$ 2,260,400
Contribution to / (use of) Fund Balance	\$ 14,238	\$ 66,438	\$ (39,704)	\$ -	\$ -

Debt Administration & Capital



Outdoor Theater Sundance Resort - Courtesy of Explore Utah Valley

Revenue Bond Debt Service

Revenue Bond Debt Service Fund (391) Revenue Bond Debt Service	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 6,846,031	\$ 6,909,630	\$ 3,511,857	\$ 3,374,800	\$ 3,377,514
Miscellaneous Revenue	-	38	56,278	-	-
Transfers From Other Funds	27,043,082	30,639,066	12,465,513	12,548,800	12,467,522
Total Revenues	\$ 33,889,113	\$ 37,548,734	\$ 16,033,648	\$ 15,923,600	\$ 15,845,036
Expenditures:					
Professional & Tech Svc	\$ 21,100	\$ 39,500	\$ 1,000	\$ 10,000	\$ 10,000
Debt Service	33,869,014	37,509,236	16,020,351	15,913,600	15,835,036
Total Expenditures	\$ 33,890,114	\$ 37,548,736	\$ 16,021,351	\$ 15,923,600	\$ 15,845,036
Contribution to / (use of) Fund Balance	\$ (1,001)	\$ (2)	\$ 12,297	\$ -	\$ -

Capital Projects

Capital Projects Fund (400) Capital Projects	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Property Tax	\$ -	\$ -	\$ 934,760	\$ -	\$ 1,500,000
Miscellaneous Revenue	368,158	2,211,436	5,244,115	2,341,800	2,341,800
Transfers From Other Funds	39,953,652	36,000,000	25,000,000	-	5,450,127
Budgeted Use Of Fund Balance	-	-	-	64,964,900	82,909,864
Total Revenues	\$ 40,321,810	\$ 38,211,436	\$ 31,178,875	\$ 67,306,700	\$ 92,201,791
Expenditures:					
Internal Service Charges	\$ 242	\$ 17,263	\$ 136,464	\$ 763,200	\$ 1,225,367
Capital Equipment	14,168	515,703	4,649,051	66,543,500	37,041,265
Building Improvements	-	-	-	-	9,093,801
Operating Transfers	-	-	368,832	-	-
Restricted Appropriations	-	-	-	-	44,841,358
Total Expenditures	\$ 14,410	\$ 532,966	\$ 5,154,347	\$ 67,306,700	\$ 92,201,791
Contribution to / (use of) Fund Balance	\$ 40,307,400	\$ 37,678,470	\$ 26,024,528	\$ -	\$ -

Municipal Building Authority

Municipal Building Authority Fund (220) Municipal Building Authority	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ 31,897	\$ -	\$ 49,500
Miscellaneous Revenue	671,662	671,662	335,831	335,800	335,800
Transfers From Other Funds	70	70	35	500	500
Total Revenues	\$ 671,732	\$ 671,732	\$ 367,763	\$ 336,300	\$ 385,800
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 35	\$ 35	\$ -	\$ 400	\$ 400
Supplies & Services	35	35	35	100	100
Contributions to Other Governments	671,662	671,662	367,728	335,800	385,300
Total Expenditures	\$ 671,732	\$ 671,732	\$ 367,763	\$ 336,300	\$ 385,800
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan



BYU LaVell Edwards Stadium - Courtesy of Explore Utah Valley

CAPITAL IMPROVEMENT PLAN

Each year, the Capital Projects Committee reviews new and existing projects to be included in the Capital Improvement Plan and the Capital Needs Assessment (see Appendix C).

The County partners with Mountainland Association of Governments and municipalities on street, roads, and highway projects. For more information, please see <https://magutah.gov/rtp/>.

Project ID *Project NameDescription			CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or “CNA”)								Total	Respon- sible Fund	Funding Source	Urgency	Expected Start Date
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034						
CAPITAL IMPROVEMENT PLAN PROJECTS (NEXT 3 YEARS)																			
Admin Building																			
R20.17&18	HVAC System	Engineering and installation of the HVAC system upgrade for the Administration Building including cooling tower in 2030 and staefa upgrade and chillers in 2029	\$ 500,000	\$ 500,000	\$ 267,847	\$ 1,267,847	\$ -	\$ 140,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,607,847	630	Taxes - Fund 100	High	2021	
20.37	Electrical System	Life cycle. Panels, transformers etc. Safety	510,000		-	510,000	250,000							760,000	630	Taxes - Fund 100	High	2021	
21.261	Central Utility Plant Ceiling	The concrete ceiling on the vault is failing and needs to be reinforced	259,316	-		259,316								259,316	630	Taxes - Fund 100	High	2022	
22.01	Admin Building Remodels - including common space and restrooms (all levels)	Extend the life and increase the functionality of the Administration Building by updating the layout, systems, and furnishings to better utilize the existing spaces.	2,569,485	2,000,000		4,569,485								4,569,485	630	Taxes - Fund 100	High	2022	
20.66	Elevators	Replace elevators	-	150,000	150,000	300,000								300,000	630	Taxes - Fund 100	High	2022	
24.584	Provo Downtown Campus Addition	Build on 80,000 sq ft	3,000,000			3,000,000	50,000,000	41,000,000						94,000,000	630	Bond	High	2022	
Total Admin Building			\$ 6,838,801	\$ 2,650,000	\$ 417,847	\$ 9,906,648	\$ 50,250,000	\$ 41,140,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 101,496,648					
County-Wide																			
20.09	Microwave Link	Replace the aging microwave radios that make up the backbone of the radio system. These transmit data from the jail to the various mountain sites to provide extended radio coverage in those areas.	\$ 200,000	-	-	\$ 200,000								\$ 200,000	650	ISF	High	2025	
22.02	Enterprise Resource Planning - ERP Financial System	A cloud based, modern ERP system will allow modules to better communicate with each other, improve interfaces and flexibility, and improve accessibility to users throughout the county.	3,000,000	500,000	-	3,500,000								3,500,000	680	Taxes - Fund 100	High	2025	
20.15	Wi-Fi	WiFi upgrades	-	120,000	-	120,000								120,000	670	ISF	High	2026	

Project ID *	Project Name	Description	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or “CNA”)							Total	Respon- sible Fund	Funding Source	Urgency	Expected Start Date
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034					
20.73	VHF Trunking Controller	Combines VHF mountaintop radios into channels that allow traffic to be sent over any available frequency.	-	500,000	-	500,000								500,000	650	ISF	High	2026
20.72	T1 Channel Banks	Combines radio signals to allow them to be transmitted over the Microwave links.	-	100,000	-	100,000								100,000	650	ISF	High	2026
Total County-Wide			\$ 3,200,000	\$ 1,220,000	\$ -	\$ 4,420,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,420,000				
County-Wide Infrastructure																		
20.01	Aerial Fiber Cable	Replace old fiber optic cable that has been installed on power poles for over 20 years.	\$ 281,250	-	-	\$ 281,250								\$ 281,250	100	Taxes - Fund 100	High	2025
20.43	Conduit	Install conduit in various areas of the county so that we can connect those areas to our fiber optic network	285,000	-	-	285,000	480,000	630,000						1,395,000	100	Taxes - Fund 100	High	2025
20.44	Sonet Replacement	Combines various radio, audio, and data traffic to be distributed to locations over the fiber optic network.	500,000	-	-	500,000								500,000	100	Taxes - Fund 100	High	2025
20.45	Fiber Network	Install fiber optic cable to locations where it is needed for connectivity and redundancy.	1,194,561	490,000	490,000	2,174,561								2,174,561	100	Taxes - Fund 100	High	2025
22.03	Critical Infrastructure Improvements	The county has various critical infrastructure systems that are nearing the end of their life cycle and need to be upgraded or replaced to ensure that critical county operations can continue uninterrupted	2,500,000	-	-	2,500,000								2,500,000	100	Taxes - Fund 100	High	2025
Total County-wide infrastructure			\$ 4,760,811	\$ 490,000	\$ 490,000	\$ 5,740,811	\$ 480,000	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ -	6,850,811				
Health & Justice Building																		
20.7	HVAC System	Air handler units rebuild with fan walls, new coils energy efficiency, redundancy, chillers, and staefa upgrade	-	\$ 700,000	-	\$ 700,000								\$ 700,000	230	Taxes - Fund 100	High	2026
20.72	Elevators	Update Elevators	-	-	-	-		120,000	240,000					360,000	230	Taxes - Fund 100	High	2029

Project ID *	Project Name	Description	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or “CNA”)							Total	Respon- sible Fund	Funding Source	Urgency	Expected Start Date
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034					
22.361	Health Dept Santaquin Building	A southernmost Utah County Health Department building located in the Santaquin-Elberta area to serve growing demand for health department services in the next 5-10 years (2028-2032). This is not intended to replace the Payson building.	-	-	-	-	1,500,000	3,500,000						5,000,000	230	Taxes - Fund 100	High	2028
Total HJB			\$ -	\$ 700,000	\$ -	\$ 700,000	\$ 1,500,000	\$ 3,620,000	\$ 240,000	\$ -	\$ -	\$ -	\$ -	6,060,000				
North County																		
20.26	North County Campus	Master plan for County owned property in Saratoga Springs to determine needed facilities in the north end of the County. Build a 40,000 sq ft campus	\$ 26,000			\$ 26,000					\$ 44,500,000			\$ 44,526,000	100	Bond	High	2021
Total North County Facility			\$ 26,000	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 44,500,000	\$ -	\$ -	44,526,000				
Security Center																		
20.49	HVAC System	Air handler units - replace Direct/Indirect units, rusting, safety, energy savings and staefa upgrade	\$ 3,105,000	-	-	\$ 3,105,000								\$ 3,105,000	100	Grants	High	2022
20.06	Fire Alarm Upgrade	On going- System has hit life cycle	-	150,000	-	150,000								150,000	100	Taxes - Fund 100	High	2026
20.1	Roof	North Annex Building roof replacement	110,000	-	-	110,000								110,000	100	Taxes - Fund 100	High	2025
20.34	Service Road & Sally Port Access Roads	Roads are in need of roto mill and resurface	800,000	-	-	800,000								800,000	100	Taxes - Fund 100	High	2023
20.82	Roof	Expansion Roof- Install 2008. Out of warranty 2024.	604,592	-	-	604,592								604,592	100	Taxes - Fund 100	High	2025
21.201	Security Center Fencing		1,035,419	-	-	1,035,419								1,035,419	100	Grants	High	2022
21.202	Patrol Remodel	includes generators & cooling towers	3,978,688	-	-	3,978,688								3,978,688	100	Grants	High	2022
21.203	Jail Medical Remodel	Addition and Remodel of existing space	17,070,858	5,356,953	-	22,427,811								22,427,811	100	Grants	High	2022
21.204	Emergency Management Building (PPE)	Emergency Management Building	2,351,531	-	-	2,351,531								2,351,531	100	Taxes - Fund 100	High	2022
21.205	Fire Admin Building	Office/ crew space addition to Fire Building	3,955,048	-	-	3,955,048								3,955,048	100	Taxes - Fund 100	High	2022
21.206	Evidence Remodel	Evidence portion of building	-	150,000	400,000	550,000								550,000	100	Taxes - Fund 100	High	2022
20.81	Elevators	\$120,000X2 As long as parts are available keep in service.	120,000	120,000	-	240,000								240,000	100	Taxes - Fund 100	High	2025

Project ID *	Project Name	Description	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or “CNA”)							Total	Respon- sible Fund	Funding Source	Urgency	Expected Start Date
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034					
20.83	Water Heaters	Life cycle, Energy efficiency.	100,000	-	-	100,000								100,000	100	Taxes - Fund 100	High	2025
24.582	Programmable Logic Control System and hardware security upgrade	Upgrade existing electronics control sytem	4,000,000	2,000,000		6,000,000								6,000,000	100	Taxes - Fund 100	High	2025
Total Security Center			\$ 37,231,136	\$ 7,776,953	\$ 400,000	\$ 45,408,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45,408,089				
Spanish Fork																		
	Gun Range Classroom	Classroom and training facility for the Thistle Gun Range	350,000	3,500,000	-	3,850,000								3,850,000	100	Taxes - Fund 100	High	2025
20.33	Records Storage - New Facility	New facility	8,171,121	-	-	8,171,121								8,171,121	100	Taxes - Fund 100	High	2025
20.52	New PW Facility Salt Shed -Sp Fork	Construct a new salt storage facility in Spanish Fork to bring the County into compliance with storm water regulations with regards to slat handling.	1,900,158	-	-	1,900,158								1,900,158	100	Taxes - Fund 100	High	2021
20.54	New PW Facility Fuel Site Upgrade & Generator	Upgrade the Spanish fork fuel site with added tank capacity and up to date pumps and controllers. Also adds a stand-by generator.	477,047	-	-	477,047								477,047	100	Taxes - Fund 100	High	2024
20.55	PW Decommission Provo Fuel Site	The Provo fuel site is over 30 years old and has the oldest steel underground tanks in the state. This will decommission this site and remove the liability of this site for the County.	750,000		-	750,000								750,000	100	Taxes - Fund 100	High	2025
20.57	New PW Facility Office/Shop building, site amenities, and support structures	Provides a new, up to date, adequate space for the Public Works functions. Replaces a nearly 60 year old shop facility. Combined all PW site projects to one line.	6,500,000	-	-	6,500,000	50,250,000							56,750,000	100	Bond	High	2025
22.04	New Elections Processing Facility	Co-locate election processing with the county archives in a warehouse-style facility which is cheaper to construct than additional office space. Stand alone building	-	-		-			4,500,000	4,000,000				8,500,000	100	Taxes - Fund 100	High	2030
Total Spanish Fork			18,148,326	3,500,000	-	21,648,326	50,250,000	-	4,500,000	4,000,000	-	-	-	80,398,326				
Total Capital Improvement Plan Projects			\$ 70,205,074	\$ 16,336,953	\$ 1,307,847	\$ 87,849,874	\$ 102,480,000	\$ 45,390,000	\$ 4,940,000	\$ 4,000,000	\$ 44,500,000	\$ -	\$ -	\$ 289,159,874				

Project NameDescription			CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or “CNA”)							Total	Respon- sible Fund	Funding Source					
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034								
Roads - Funded by 4th & 5th Quarter Sales Tax																					
4th Quarter																					
	Loafer Mountain Parkway Phase III	\$	4,409,893	\$	-	\$	-	\$	4,409,893	\$	-	\$	-	\$	-	\$	-	\$	4,409,893	247	247
	Woodland Hills Dr Roundabout		1,000,000		-		-		1,000,000									1,000,000	247	247	
	Bennie Creek Bridge		250,000		-		-		250,000									250,000	247	247	
	6400 South Bridge @ Beer Creek		900,000		-		-		900,000									900,000	247	247	
	Peteetneet Creek		350,000		-		-		350,000									350,000	247	247	
	Sheep Creek Match		100,000		-		-		100,000									100,000	247	247	
	Vialytics Road Assessment		60,000		-		-		60,000									60,000	247	247	
	2650 West		300,000		-		-		300,000									300,000	247	247	
	Provo Boat Harbor Road		400,000		-		-		400,000									400,000	247	247	
	South Fork		4,000,000		-		-		4,000,000									4,000,000	247	247	
	Trails & Parkways		440,000		-		-		440,000									440,000	247	247	
	WCG Website Design		200,000		-		-		200,000									200,000	247	247	
	Road overlays		1,500,000		2,500,000		2,500,000		6,500,000									6,500,000	247	247	
	Transportation Plan NR #201		175,000		-		-		175,000									175,000	247	247	
	Kyune Pass Rd		-		-		3,000,000		3,000,000									3,000,000	247	247	
	Nebo Creek Bridge replacement and re-alignment		-		-		2,200,000		2,200,000									2,200,000	247	247	
	9600 South Bridge @ Spring Creek		-		-		750,000		750,000									750,000	247	247	
	8400 South Bridge @ Spring Creek		-		-		600,000		600,000									600,000	247	247	
	8800 South Bridge @ Spring Creek		-		-		600,000		600,000									600,000	247	247	
	4800 West Bridge @ Spring Creek		-		-		600,000		600,000									600,000	247	247	
	4850 West Bridge @ Beer Creek		-		-		600,000		600,000									600,000	247	247	
	Payson Canyon Road - widening and safety improvements		-		1,000,000		750,000		1,750,000									1,750,000	247	247	
	8000 South 3200 West Project (Part 18)		1,544,375		-		-		1,544,375		7,400,000							8,944,375	247	MAG	

Project Name	Description		CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Respon- sible Fund	Funding Source
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034			
	8000 South 3200 West Project (Local Match)		112,147	-	-	112,147	501,000							613,147	247	247
	Powerhouse Road Bridge @ Strawberry Power Plant		-	1,000,000	-	1,000,000								1,000,000	247	247
	Shady Side Bridge		-	200,000	-	200,000								200,000	247	247
	Powerhouse Road Widening - SF City Limits to 8800 South		-	-	-	-	-	-	-	-	-	-	-	-	247	247
	Woodland Hills Drive and 8800 South (Part 18)		-	2,852,600	-	2,852,600	-	-	-	-	-	-	-	2,852,600	247	MAG
	Woodland Hills Drive and 8800 South (Local Match)		-	193,121	-	193,121	-	-	-	-	-	-	-	193,121	247	247
	Santaquin Debris Basin Cleaning (FEMA)		1,200,000	-	-	1,200,000	-	-	-	-	-	-	-	1,200,000	247	247
	Santaquin Debris Basin Cleaning (Local Match)		400,000	-	-	400,000	-	-	-	-	-	-	-	400,000	247	247
	Thistle Debris Basin Cleaning (FEMA)		3,900,000	-	-	3,900,000	-	-	-	-	-	-	-	3,900,000	247	247
	Thistle Debris Basin Cleaning (Local Match)		1,300,000	-	-	1,300,000	-	-	-	-	-	-	-	1,300,000	247	247
	Hobble Creek and Payson Debris Basin Cleaning (FEMA)		1,200,000	-	-	1,200,000	-	-	-	-	-	-	-	1,200,000	247	247
	Hobble Creek and Payson Debris Basin Cleaning (Local Match)		400,000	-	-	400,000	-	-	-	-	-	-	-	400,000	247	247
	11200 South - widening and overlay		-	2,500,000	1,500,000	4,000,000	-	-	-	-	-	-	-	4,000,000	247	247
	Woodland Hills Dr - Widening		-	2,500,000	2,500,000	5,000,000	-	-	-	-	-	-	-	5,000,000	247	247
	Signals - Various locations		-	1,200,000	1,200,000	2,400,000	-	-	-	-	-	-	-	2,400,000	247	247
	8000 South Widening		-	4,000,000		4,000,000	-	-	-	-	-	-	-	4,000,000	247	247
	9600 South Widening		-	2,500,000	4,000,000	6,500,000	-	-	-	-	-	-	-	6,500,000	247	247
	Right-of-way purchases		-	1,100,000	650,000	1,750,000	-	-	-	-	-	-	-	1,750,000	247	247
	12000 South/ 11900 South		-	700,000	750,000	1,450,000	-	-	-	-	-	-	-	1,450,000	247	247
	Chimney Rock Pass Rd		-	1,500,000	550,000	2,050,000	-	-	-	-	-	-	-	2,050,000	247	247

Project Name	Description		CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Respon- sible Fund	Funding Source
			2025	2026	2027		2028	2029	2030	2031	2032	2033	2034			
	Railroad Crossings		-	750,000	750,000	1,500,000	-	-	-	-	-	-	-	1,500,000	247	247
	5th Quarter															
	Loafer Mountain Parkway ROW		3,000,000	2,500,000	2,500,000	8,000,000	-	-	-	-	-	-	-	8,000,000	247	247
	Transportation Planner NR #511 (75%)		102,553	-	-	102,553	-	-	-	-	-	-	-	102,553	247	247
	8000 South - 3200 to 5600 ROW		-	2,000,000	1,000,000	3,000,000	2,000,000	-	-	-	-	-	-	5,000,000	247	247
	Utah Lake Trail TSSD		500,000	4,000,000		4,500,000	-	-	-	-	-	-	-	4,500,000	247	247
	Soldier Pass Road - SR-68 to Shooting Range - pave		1,197,447	-	-	1,197,447	-	-	-	-	-	-	-	1,197,447	247	247
	PG Canyon Road - 2600 North to SR-92 - widen		-	-	3,000,000	3,000,000	7,000,000	-	-	-	-	-	-	10,000,000	247	247
	Hobble Creek Canyon Road - Left Fork & mouth to GC		-	3,000,000	5,000,000	8,000,000	-	-	-	-	-	-	-	8,000,000	247	247
	PG Canyon Road - re-surface		2,000,000	-	-	2,000,000	-	-	-	-	-	-	-	2,000,000	247	247
	5600 West		1,000,000	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000	247	247
	7200 South		2,200,000	-	-	2,200,000	-	-	-	-	-	-	-	2,200,000	247	247
	Dairy Fork Bridge		1,500,000	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000	247	247
	TOTAL	-	35,641,415	35,995,721	35,000,000	106,637,136	16,901,000	-	-	-	-	-	-	123,538,136		

ROADS FUNDING SOURCE																						
Part 16/ 18 Project Total	\$	1,544,375	\$	2,852,600	\$	-	\$	4,396,975	\$	7,400,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	11,796,975
4th Quarter Project Total		22,597,040		21,643,121		23,500,000		67,740,161		501,000		-		-		-		-		-		68,241,161
5th Quarter Project Total		11,500,000		11,500,000		11,500,000		34,500,000		9,000,000		-		-		-		-		-		43,500,000
Total	\$	35,641,415	\$	35,995,721	\$	35,000,000	\$	106,637,136	\$	16,901,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	123,538,136

TRCC FUNDING

Project NameDescription		CAPITAL IMPROVEMENT PLAN				CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Respon- sible Fund	Funding Source	Expected Start Date
		2024	2025	2026	2027		2028	2029	2030	2031	2032	2033					
7510	HISTORIC COURTHOUSE																
	Historic Courthouse Major Repairs	Ongoing repairs to keep the Historic Courthouse functional and usable.	\$ 600,000	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	600,000	281	TRCC	2022
	Total Historic Courthouse		600,000	0	0	600,000	0	0	0	0	0	0	0	600,000			
7519	CONVENTION CENTER																
	Convention Center Lighting	Replace original lighting with new, energy efficient lighting to keep the facility looking good.	100,000	0	0	100,000	0	0	0	0	0	0	0	100,000	281	TRCC	In process
	Convention Center Kitchen Equip	Replace the commercial kitchen equipment (ovens, warmers, mixers, etc.)	170,000	50,000	0	220,000	0	50,000	0	250,000	0	0	0	520,000	281	TRCC	In process
7520	Convention Center Wireless Access	Replace Cisco wireless controller and wireless access point hardware.	190,000	0	0	190,000	200,000	0	0	0	0	0	0	390,000	281	TRCC	Ready to start design
	Convention Center Fridge/Freezer	Replace fridge freezer unit. End of service life	150,000	0	0	150,000	0	0	0	0	0	0	0	150,000	281	TRCC	Not started
	Total Convention Center		\$ 610,000	\$ 50,000	\$ 0	\$ 660,000	\$ 200,000	\$ 50,000	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	1,160,000			
7521	PARKS																
	Salem Canal Trail		\$ 130,000	\$ -	\$ -	130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	130,000	281		
	Provo Canyon Parkway		320,000	-	-	320,000								320,000	281		
	Vivian Park Rebuild		-	3,500,000	-	3,500,000				-	-	-	-	3,500,000	281		
	Lower Provo Canyon Parkway	Skipper Bay Trail	450,000		-	450,000								450,000	281		
	Soldier Pass Shooting Range		865,000	1,000,000	-	1,865,000								1,865,000	281		
	Lincoln Beach Well Replacement		2,750,000	-	-	2,750,000	-	-	-	-	-	-	-	2,750,000	281		
	Jordan River Trail		2,500,000		-	2,500,000								2,500,000	281		
	Bridal Veil Falls improvements		4,450,000	3,000,000	-	7,450,000								7,450,000	281		
	Bridal Veil Falls improvements (grants)		1,500,000	-	-	1,500,000								1,500,000	281		
	Benjamin Park Playground		-	350,000	-	350,000								350,000	281		
	Equestrian Park repair/updates		-	350,000	-	350,000								350,000	281		
	Utah Lakeshore Trail	Spring Creek Area	-	1,100,000	-	1,100,000								1,100,000			

TRCC FUNDING

Project NameDescription		CAPITAL IMPROVEMENT PLAN			CIP TOTAL	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Respon- sible Fund	Funding Source	Expected Start Date
		2024	2025	2026		2027	2028	2029	2030	2031	2032	2033				
Utah Lakeshore Trail	Vineyard 300 S to Orem 1200 S (Part 18)	3,729,200	-	-	3,729,200								3,729,200			
Utah Lakeshore Trail	Vineyard 300 S to Orem 1200 S (Local Match)	270,800	-	-	270,800								270,800			
Utah Lakeshore PKWY Trail	Spring Creek to AF Boat Harbor RD (Part 18)	-	2,656,309	-	2,656,309								2,656,309			
Utah Lakeshore PKWY Trail	Spring Creek to AF Boat Harbor RD (Local Match)	-	192,891	-	192,891								192,891			
Utah Lakeshore Trail	Orem to Provo (Part 18)	-	4,612,088	-	4,612,088								4,612,088			
Utah Lakeshore Trail	Orem to Provo (Local Match)	-	334,912	-	334,912								334,912			
Thanksgiving Point Restroom Park		-	150,000	-	150,000								150,000			
Highline Canal Trail (Fed Funds)		-	-	-	-	24,000,000							24,000,000			
Highline Canal Trail (Local Match)		-	-	-	-	1,117,050							1,117,050			
Spanish Fork River Park - expansion		-	750,000	750,000	1,500,000	-	-		-	-	-	-	1,500,000	281		
Lincoln Point Park		-	1,000,000	1,000,000	2,000,000	-	-		-	-	-	-	2,000,000	281		
Knolls Park		-	2,000,000	2,000,000	4,000,000	500,000	-		-	-	-	-	4,500,000	281		
West Mtn Track and Trail		-	600,000	600,000	1,200,000	-	-		-	-	-	-	1,200,000	281		
West Mtn Shooting Range		-	500,000	500,000	1,000,000	-	-		-	-	-	-	1,000,000	281		
Utah Lake Parkway - TSSD segment		-	-	4,173,337	4,173,337	-	-		-	-	-	-	4,173,337	281		
Utah Lake Parkway - TSSD segment (local match)		-	-	303,052	303,052	-	-		-	-	-	-	303,052	281		
South Fork Trail (new)		-	2,500,000	2,500,000	5,000,000	-	-		-	-	-	-	5,000,000	281		
TOTAL		\$ 16,965,000	\$ 24,596,200	\$ 11,826,389	\$ 53,387,589	\$ 25,617,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,004,639			

TOTAL TRCC FUNDING

\$ 18,175,000\$ 24,646,200\$ 11,826,389\$ 54,647,589\$ 25,817,050\$ 50,000\$ 0\$ 250,000\$ 0\$ 0\$ 0\$ 80,764,639

Grants & Outside Projects



Ice Skating on Mountain Lake - Courtesy of Explore Utah Valley

Grants & Outside Projects Fund

Description

The Grants & Outside Projects Fund is used to account for miscellaneous grants and outside projects.

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Revenues:					
Non-Departmental / ADM	(7,265)	-	-	-	-
NON-DEPT / PREDATOR CTRL	11,150	6,600	7,972	10,000	10,000
CCJJ Public Defender Grant	2,351,830	2,414,944	2,092,098	3,000,000	3,000,000
Intergenerational Poverty Grane	-	-	-	-	1,500,000
Cares Act Unemployment Credit	53,015	-	-	-	-
#1 Emergency Rental Assistance	10,838,402	8,407,331	-	-	-
#2 EMERGENCY RENTAL ASSISTANCE	-	5,150,642	4,367,013	-	-
FEMA GRANT	2,123,713	538,788	21,577	-	-
American Rescue Plan	3,546,963	13,483,716	14,146,270	80,368,000	40,575,692
State ARPA Funding	-	1,500,000	-	-	-
FEDERAL LACTF	-	-	38,049	1,059,800	-
Coronavirus Relief Fund	1,153,452	-	-	-	-
Justice Court / Grant	-	-	-	10,000	-
Elections / Grant	-	-	366	106,800	57,000
ELECTIONS / BILLABLE	-	-	1,329,015	-	1,625,000
Elections / LEG Appropriation	-	-	106,140	78,200	50,000
Elections/State Grant	128,837	7,950	-	-	-
Elections/Billable	991,102	-	-	-	-
Elections/LEG Appropriation	169,907	22,793	-	-	-
Elections / CTCL 2020 Grant	69,609	-	-	-	-
Attorney / Adm	1,468	18,598	9,541	21,500	21,500
Attorney / Prosecution	-	1,788	3,514	10,000	10,000
Attorney VOCA Grant	91,343	39,622	-	-	-
SURVEYOR / GRANT	-	-	-	-	20,000
Provo River Delta Ma Project	4,150	4,150	4,150	4,200	4,200
23-01 FLOOD (DISASTER FUNDING)	-	-	10,963	-	-
Outside Funding / Adm	5,902,079	8,497,041	6,560,515	18,612,300	21,100,000
OPIOID / ADM	-	1,193,848	2,029,920	3,499,200	3,615,083
CDBG - CARES	85,036	476,903	725,462	631,600	-
JAIL MEDICAL	-	-	9,449	-	50,000
JAIL / ALCOHOL ENFORCEMENT	-	-	23,289	-	-
SHERIFF ADMIN / ADM	-	-	-	1,000	1,000
SHERIFF ADMIN / RMIN GRANT	-	-	1,200	-	-
Sheriff / CESF Grant	22,086	-	-	-	-
PATROL / ADM	-	-	58,085	59,200	59,200
HSI (DHS MOU)	-	-	-	-	90,000

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
State Dui Overtime	55,957	93,918	103,627	100,000	65,000
PATROL / JAG (CCJJ PASS THRU)	11,177	10,409	20,155	10,000	10,000
PATROL / SAFG	1,800	1,500	-	10,000	10,000
Patrol / NSA Security	-	-	-	319,900	500,000
Patrol / Seat Belt Overtime	4,726	11,744	25,979	15,000	50,000
SHERIFF PATROL / FOREST PATROL	13,778	23,000	27,783	30,000	30,000
Sheriff Patrol / Fee Demo	16,477	21,235	23,828	30,000	30,000
SHERIFF PATROL / CONTRACTS	58,195	14,821	78,339	70,000	70,000
Patrol / Alcohol Enforcement	40,000	49,464	16,378	10,000	10,000
PATROL / EASY	-	-	916	-	1,000
Sheriff Invest / Evidence	-	269	-	-	-
Inv / Major Crimes Task Force	57,035	69,973	65,226	50,000	70,000
Judicial/Outside Security	1,463	-	-	-	-
Judicial / Convention Center	-	-	-	8,000	-
SO/JUDICIAL EXTRADITION	18,416	24,789	33,086	40,000	40,000
EMG Mngmt / Adm	112,800	112,800	116,493	119,000	-
Sheriff EM Mngmt / Perform Grt	101,500	106,171	86,150	77,000	86,150
EMG MNGMT / EM BUREAU	-	-	-	-	119,000
STATE FLOOD MITIGATION	-	-	231,387	233,000	233,000
Sheriff EM Mngmt / EMS Grant	2,540	4,459	5,098	7,800	7,800
EM Mngmt / HLS EOD	1,534	-	-	20,000	20,000
EM Mngmt / HLS General	128,325	242,463	264,457	250,000	270,000
HMEP GRANT	3,200	3,200	3,200	3,200	3,200
EM MNGMT / SEARCH & RESCUE	-	-	10,672	80,000	60,000
SHERIFF ASD / RADKIDS	-	-	510	500	1,000
First Responder Mental Health	-	-	28,272	10,000	10,000
SO / Victim Adv Grant	128,841	105,686	92,048	123,000	75,000
ICAC Grant	9,905	15,000	11,947	22,000	22,000
Sex Offender/Child Abuse Reg	-	-	27,995	28,000	28,000
HSI Proj For Online Enticement	-	8,506	-	20,000	-
SVU / Operation Underground RR	-	7,303	1,191	1,500	1,500
SVU / Malouf Donation	-	13,079	-	-	-
Vineyard VOCA	-	-	-	36,300	-
SO / Santaquin VOCA Match	15,517	10,941	1,785	20,400	-
SO / SANTAQUIN VOCA OTHER	533	2,100	3,872	-	-
SO / Salem VOCA Match	-	-	-	8,500	-
SO / SALEM VOCA OTHER	3,938	8,151	4,609	-	-
Wildland Fire / In-County	-	-	172,107	63,700	63,700
Out-Of-County / Duty	2,014,308	1,831,599	1,695,698	2,632,500	2,632,500
Wildland Fire / Santaquin	-	-	-	1,150,000	1,150,000
Mitigation Grants	20,447	24,467	-	-	-
SO/Wildland State Grant	-	9,419	9,996	150,000	150,000
Wildland Fire / Fed Resource	-	-	-	1,000,000	1,000,000
ROADS / ADM	-	-	-	-	800,000

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Emergency Serv. Flood Ctrl Etc	-	-	-	20,000	20,000
HOBBLE CREEK DEBRIS BASIN	-	-	90,224	1,503,000	1,503,000
FEMA	-	-	-	12,000,000	12,000,000
PAYSON DEBRIS BASIN	-	-	90,224	1,503,000	1,503,000
PW / CITY PROJECTS	-	-	-	100,000	100,000
Blm Contract	-	-	7,500	20,000	20,000
Squorrose Grant	1,040	32,924	16,686	100,000	100,000
Utah Lake Ism Grant	83,290	105,681	113,744	150,000	150,000
WRI Grant	54,280	199,703	220,363	250,000	250,000
FOREST SERVICE REIMB PROJECTS	351,859	123,460	20,463	5,000,000	6,000,000
FFSL Phragmite Grant	22,079	21,906	13,751	50,000	50,000
Garlic Mustard Grant	10,887	30,628	4,335	50,000	50,000
UTAH LAKE COMMISSION GRANT	-	-	11,838	150,000	150,000
Elberta Valley Project	-	-	-	10,000	10,000
South Oquirrh	-	-	-	10,000	10,000
NRCS EWP	690,328	332,023	439,040	3,000,000	3,000,000
STORMWATER COALITION	38,832	55,360	70,376	175,000	175,000
SR 146 (PG Canyon Road)	1,162	-	-	-	-
Parks / Adm	-	-	-	1,385,000	1,500,000
PROVO CANYON PARKWAY	-	-	167	100,000	100,000
LOWER PROVO RIVER PARKWAY	-	-	-	-	550,000
Sandy Beach	-	250,000	-	-	-
BRIDAL VEIL FALLS	-	-	-	-	1,500,000
Equestrian Park	-	-	-	15,000	15,000
Total Revenues	\$ 31,613,046	\$ 45,742,865	\$ 35,806,103	\$ 139,812,100	\$ 108,163,525
Expenditures:					
NON-DEPT / PREDATOR CTRL	11,150	6,600	7,971	10,000	10,000
CCJJ Public Defender Grant	2,351,830	2,414,944	2,092,098	3,000,000	3,000,000
Intergenerational Poverty Grane	-	-	-	-	1,500,000
Cares Act Unemployment Credit	53,015	-	-	-	-
#1 Emergency Rental Assistance	10,838,401	8,407,331	-	-	-
#2 EMERGENCY RENTAL ASSISTANCE	-	5,150,642	4,367,013	-	-
FEMA GRANT	1,520,599	354,519	21,578	-	-
American Rescue Plan	3,501,204	13,483,718	14,146,268	80,368,000	40,575,692
State ARPA Funding	-	1,500,000	-	-	-
FEDERAL LACTF	-	-	38,049	1,059,800	-
Coronavirus Relief Fund	386,031	-	-	-	-
Sheriff / ARPA	32,436	-	-	-	-
Sheriff / Coronavirus Relief	295,786	-	-	-	-
FWMA Grant	603,114	184,268	-	-	-
Health / Coronavirus Relief	13,303	-	-	-	-
HR / Coronavirus Relief	475	-	-	-	-
Finance / ARPA	7,686	-	-	-	-
Finance / Coronavirus Relief	72,688	-	-	-	-

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
Tax Adm / Coronavirus Relief	1,038	-	-	-	-
Clerk / Coronavirus Relief	2,075	-	-	-	-
Public Works / ARPA	2,316	-	-	-	-
Public Works / Coronavirus	134,976	-	-	-	-
Attorney / ARPA	98	-	-	-	-
Attorney / Coronavirus Relief	7,747	-	-	-	-
GIS / Coronavirus Relief	900	-	-	-	-
Computer / Coronavirus Relief	157,333	-	-	-	-
Elections / ARPA	3,222	-	-	-	-
Elections / Coronavirus Relief	81,097	-	-	-	-
Justice Court / Grant	-	-	-	10,000	-
Elections / Grant	-	-	366	106,800	57,000
ELECTIONS / BILLABLE	-	-	1,329,016	-	1,625,000
Elections / LEG Appropriation	-	-	106,140	78,200	50,000
Elections/State Grant	128,837	7,950	-	-	-
Elections/Billable	991,102	-	-	-	-
Elections/LEG Appropriation	169,906	22,793	-	-	-
Elections / CTCL 2020 Grant	69,608	-	-	-	-
Attorney / Adm	-	18,598	9,541	21,500	21,500
Attorney / Prosecution	1,468	1,788	3,514	10,000	10,000
Attorney VOCA Grant	91,344	39,621	-	-	-
SURVEYOR / GRANT	-	-	-	-	20,000
Provo River Delta Ma Project	4,150	4,150	4,150	4,200	4,200
23-01 FLOOD (DISASTER FUNDING)	-	-	10,963	-	-
Outside Funding / Adm	5,902,079	8,497,040	6,560,516	18,612,300	21,100,000
OPIOID / ADM	-	-	40,327	1,372,400	1,313,365
CDBG - CARES	85,036	476,903	725,462	631,600	-
Opioid / WBH SSD	-	-	1,162,002	1,243,400	1,243,400
OPIOID / HEALTH	-	-	225,277	522,400	348,446
OPIOID / SHERIFF UCAT	-	-	324,678	361,000	709,872
JAIL MEDICAL	-	-	9,449	-	50,000
JAIL / ALCOHOL ENFORCEMENT	-	-	23,289	-	-
SHERIFF ADMIN / ADM	-	-	-	1,000	1,000
SHERIFF ADMIN / RMIN GRANT	-	-	1,200	-	-
Sheriff / CESF Grant	22,086	-	-	-	-
PATROL / ADM	-	-	58,085	59,200	59,200
HSI (DHS MOU)	-	-	-	-	90,000
State Dui Overtime	55,957	93,918	103,627	100,000	65,000
PATROL / JAG (CCJJ PASS THRU)	11,177	10,409	20,155	10,000	10,000
PATROL / SAFG	1,800	1,500	-	10,000	10,000
Patrol / NSA Security	-	-	-	319,900	500,000
Patrol / Seat Belt Overtime	4,726	11,743	25,978	15,000	50,000
SHERIFF PATROL / FOREST PATROL	13,778	23,000	27,783	30,000	30,000
Sheriff Patrol / Fee Demo	16,476	21,235	23,828	30,000	30,000

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
SHERIFF PATROL / CONTRACTS	33,634	39,382	78,339	70,000	70,000
Patrol / Alcohol Enforcement	40,000	49,464	16,378	10,000	10,000
PATROL / EASY	-	-	916	-	1,000
Sheriff Invest / Evidence	-	269	-	-	-
Inv / Major Crimes Task Force	59,024	67,985	65,226	50,000	70,000
Judicial/Outside Security	1,463	-	-	-	-
Judicial / Convention Center	-	-	-	8,000	-
SO/JUDICIAL EXTRADITION	18,416	24,789	33,086	40,000	40,000
EMG Mngmt / Adm	112,800	112,800	116,493	119,000	-
Sheriff EM Mngmt / Perform Grt	101,500	106,170	86,151	77,000	86,150
EMG MNGMT / EM BUREAU	-	-	-	-	119,000
STATE FLOOD MITIGATION	-	-	231,386	233,000	233,000
Sheriff EM Mngmt / EMS Grant	2,540	4,459	5,098	7,800	7,800
EM Mngmt / HLS EOD	1,534	-	-	20,000	20,000
EM Mngmt / HLS General	128,325	242,464	264,458	250,000	270,000
HMEP GRANT	3,200	3,200	3,200	3,200	3,200
EM MNGMT / SEARCH & RESCUE	-	-	10,672	80,000	60,000
SHERIFF ASD / RADKIDS	-	-	510	500	1,000
First Responder Mental Health	-	-	28,272	10,000	10,000
SO / Victim Adv Grant	128,840	105,686	92,048	123,000	75,000
ICAC Grant	9,905	15,000	11,947	22,000	22,000
Sex Offender/Child Abuse Reg	-	-	27,995	28,000	28,000
HSI Proj For Online Enticement	-	8,506	-	20,000	-
SVU / Operation Underground RR	-	7,303	1,191	1,500	1,500
SVU / Malouf Donation	-	13,079	-	-	-
Vineyard VOCA	-	-	-	36,300	-
SO / Santaquin VOCA Match	16,186	10,272	1,785	20,400	-
SO / SANTAQUIN VOCA OTHER	4,284	(1,649)	3,871	-	-
SO / Salem VOCA Match	-	-	-	8,500	-
SO / SALEM VOCA OTHER	5,999	6,089	4,609	-	-
Wildland Fire / In-County	-	-	172,107	63,700	63,700
Out-Of-County / Duty	811,907	1,438,796	823,288	2,632,500	2,632,500
Out-of-County Supression	238,751	166,900	278,566	-	-
Out-of-County / Resource Fire	577,015	744,047	588,332	-	-
Out-of-County / Resource Train	39,208	52,384	-	-	-
Out-of-County / In-County Proj	-	15,987	5,514	-	-
Public Works Equipment	-	372	-	-	-
Wildland Fire / Santaquin	-	-	-	1,150,000	1,150,000
Mitigation Grants	20,447	24,467	-	-	-
SO/Wildland State Grant	-	9,419	9,996	150,000	150,000
Wildland Fire / Fed Resource	-	-	-	1,000,000	1,000,000
ROADS / ADM	-	-	-	-	800,000
Emergency Serv. Flood Ctrl Etc	-	-	-	20,000	20,000
HOBBLE CREEK DEBRIS BASIN	-	-	90,224	1,503,000	1,503,000

Grants / Outside Projects Fund (248) Grants	2021 Actual	2022 Actual	2023 Actual	2024 Amended Budget	2025 Adopted Budget
FEMA	-	-	-	12,000,000	12,000,000
PAYSON DEBRIS BASIN	-	-	90,224	1,503,000	1,503,000
PW / CITY PROJECTS	-	-	-	100,000	100,000
Blm Contract	-	-	7,499	20,000	20,000
Squorrose Grant	1,040	32,925	16,687	100,000	100,000
Utah Lake Ism Grant	83,289	105,680	113,746	150,000	150,000
WRI Grant	54,280	199,703	220,364	250,000	250,000
FOREST SERVICE REIMB PROJECTS	351,860	123,460	20,463	5,000,000	6,000,000
FFSL Phragmite Grant	22,079	21,906	13,750	50,000	50,000
Garlic Mustard Grant	10,887	30,628	4,335	50,000	50,000
UTAH LAKE COMMISSION GRANT	-	-	11,838	150,000	150,000
Elberta Valley Project	-	-	-	10,000	10,000
South Oquirrh	-	-	-	10,000	10,000
NRCS EWP	690,328	332,023	439,039	3,000,000	3,000,000
STORMWATER COALITION	38,832	55,360	70,376	175,000	175,000
SR 146 (PG Canyon Road)	1,162	-	-	-	-
Parks / Adm	-	-	-	1,385,000	1,500,000
PROVO CANYON PARKWAY	-	-	167	100,000	100,000
LOWER PROVO RIVER PARKWAY	-	-	-	-	550,000
Sandy Beach	-	250,000	-	-	-
BRIDAL VEIL FALLS	-	-	-	-	1,500,000
Equestrian Park	-	-	-	15,000	15,000
Total Expenditures	\$ 31,256,785	\$ 45,151,995	\$ 35,528,469	\$ 139,812,100	\$ 108,163,525

* Note, for further revenue and expenditure detail, see Departmental Operations.

* Wildland Fire Revenue Crew was moved out of the General Fund and into Grants Fund (248) in 2019

Appendix



X Country Skiing with Kids in Tow - Courtesy of Explore Utah Valley

Appendix A (Financial Policies)

Utah County Government

Fund Balance Reserves Policy

Commission Approval: December 20, 2011

Amended: September 10, 2019

1. Statement of Purpose

Fund balance reserves, rainy-day funds, or contingency funds are a prudent fiscal policy and an important credit factor in the analysis of fiscal and management responsibility. Local governments have experienced much volatility in their financial stability due to the economy, natural disasters, and unfunded mandates. Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies include, but are not limited to: cash flow requirements, economic uncertainties including downturns in the local, state, or national economy, local emergencies and natural disasters, loss of major revenue sources, unanticipated operating or capital expenditures, uninsured losses, future capital projects, vehicle and equipment replacement, and capital asset and infrastructure repair and replacement. The establishment of prudent financial reserve policies is important to ensure the long-term financial health of the County.

2. Reserve Target Levels

The County utilizes a variety of accounting funds for accounting and budgeting for revenues and expenditures of the County. Appropriations lapse at each fiscal year end. Remaining dollars left in each fund that are undesignated constitute available reserves of the County. It is appropriate that reserve policies for the County be established for each of the various funds, that the purpose of these reserves be designated, and that dollars available in excess of the reserve amounts be appropriately and effectively utilized. This policy governs the Counties reserves as follows:

a) General Fund

At the end of each fiscal year, the County will maintain an Unassigned portion of fund balance of at least 16.7 percent (or two months) of annual operating revenues in the General Fund. This is considered the minimum level necessary to maintain the County's credit worthiness and to adequately provide for:

- i. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- ii. Contingencies for unforeseen operating or capital needs.
- iii. Cash flow requirements.

b) Revenue Debt Service Fund

The County will maintain, at a minimum, an amount in the Revenue Debt Service Fund equal to the projected cost of principal and interest payments due within one year

c) Capital Projects Fund

The County will maintain, at a minimum, an amount in the Capital Projects fund equal to the projected cost of capital projects over the next three years as set forth in the Country's Capital Planning Policy.

d) Motor Pool Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

e) Jail Food Service Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for capital equipment assets held by this fund.

f) Building Maintenance Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings to the estimated replacement cost for capital equipment assets held by this fund.

g) Telephone Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

h) Radio Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

i) Computer Equipment Fund (Proprietary, Internal Service Fund)

The County will maintain retained earnings equal to the estimated replacement cost for equipment assets held by this fund.

3. **Commitments and Assignments of fund Balance**

The County shall report all fund balance classifications in accordance with Governmental Accounting Standards Board statements. The County may commit or assign fund balance as follows:

a) **Committed Fund Balance**

Fund balance may be committed to specific purposes by the Board of County Commissioners of Utah County, Utah (Board). It is the Board's policy that commitments of fund balance for a fiscal year must be adopted by resolution. Amounts that have been committed by the Board cannot be used for any other purpose unless the Board adopts another resolution to remove or change the constraint.

b) **Assigned Fund Balance**

The General Fund balance may be assigned for amounts the Board intends to use for a specific purpose. It is the Board's policy that assignments of fund balance for a fiscal year end must be approved by the Board. Any changes to assignments must also be made by the Board.

4. **Funding Flow Assumption**

It is the Board's policy to spend classified fund balance in the following order when amounts in more than one classification are available for a particular purpose:

- a) **Restricted Fund Balance** — Amounts constrained to specific purpose by their providers through constitutional provisions or enabling legislation. Examples include grants, bond proceeds, and pass-through revenue from other levels of government.
- b) **Committed Fund Balance** — Amounts constrained to specific purpose by resolution of the Board.
- c) **Assigned Fund Balance** — Amounts in the General Fund which are intended to be used for a specific purpose, expressed by approval of the Board.
- d) **Unassigned Fund Balance** — Amounts available for any purpose in the General fund.

5. **Funding the Target Amount**

Funding of reserve targets will generally come from excess revenue over expenditures or one-time revenues.

6. **Authority Over Reserves**

Use of reserves for a special circumstance or emergency requires approval of the Board. Use of reserves as part of a budgeted expenditure requires approval of the Board as part of the annual budgeting process.

7. **Replenishment of Reserves**

Should the actual amount of reserves fall below the targeted range, the County shall create a plan to restore balances to the minimum requirements within three (3) fiscal years. The plan will be prepared and submitted in conjunction with the annual budget.

8. **General Fund Excess Reserves**

Should the actual amount of reserves in the General Fund rise above the statutory maximum range, any excess funds will remain Unassigned pending decision from the Board. Excess fund balance dollars shall be used in the following financially prudent ways:

- a) Capital and technology improvements in the Capital Projects Fund;
- b) Pre-funding or buying down of long-term liabilities;
- c) Debt retirement/refunding;
- d) Litigation;
- e) Other one-time or short-term purposes to be fiscally prudent for the County.

9. **Periodic Review of Targets**

The Board, with assistance from the County Clerk/Auditor, shall evaluate the target reserve levels set forth in this policy on a biennial basis. Amendments may be made by approval of the Board.

10. **Fund Balance Reserves Policy Adoption**

The County's Fund Reserves Policy shall be adopted by resolution of the Board. Any modifications to the policy must be approved by the Board. The Board can approve deviations from this policy when it determines that it is appropriate to do so without first amending the Policy.

Appendix B (Debt Policy)

Policy: The County recognizes the foundation of any well-managed debt program is a comprehensive debt management policy. A debt management policy sets forth the general policies for issuing debt and managing the outstanding debt portfolio of the County and provides nonbinding guidance to decision makers regarding the following:

1. The purposes for which debt may be issued;
2. The type of debt that may be issued;
3. The limits of indebtedness;
4. Structuring features;
5. The refunding of outstanding indebtedness; and
6. Investment policies pertaining to debt.

This Policy is intended to help ensure that the County accomplishes its financial objectives while also maintaining a sound debt position and protecting and improving its credit quality.

It is the intent of the County to establish this policy in order to:

1. Ensure collaborative and high-quality debt management decisions;
2. Impose order and discipline in the debt issuance process;
3. Promote consistency and continuity in the decision-making process;
4. Demonstrate a commitment to long-term financial planning objectives; and
5. Ensure that debt management decisions are viewed positively by rating agencies, the investment community, and taxpayers.
6. As of the date of this report, the County only carries debt from revenue bonds. Whereas general obligation bonds are backed in full by the good faith and credit of the County and its residents, revenue bonds are backed by an underlying revenue or tax that is applicable to the financing.
7. Security Center Expansion
8. On August 4, 2005, the County issued \$15.165 million in Sales Tax Revenue bonds to finance the costs of expansion and improvements related to the Security Center. On May 21, 2014, the County issued \$6,755,000 in Sales Tax Refunding bonds to defease the 2005 bonds.
9. Transportation Projects
10. The County issued \$102.73 million in Sales Tax Revenue bonds on August 27, 2009 and \$27.715 million in Fee Revenue bonds on September 3, 2009 to finance the costs of transportation projects within the County. In February 2019, the County issued \$66.345 million in Transportation Sales Tax Revenue Refunding bonds to defease the Series 2009 Sales Tax Revenue bonds.
11. The County issued \$51.675 million in Sales Tax Revenue bonds on February 14, 2012 for the purpose of financing transportation projects within the County. Previous to the issuance of these bonds, the County had an interlocal agreement with Utah Transit Authority ("UTA") whereby the County borrowed \$55.2 million from UTA's portion of the fixed guideway (or "Section 2216") sales tax to fund transportation projects such as Pioneer Crossing and North County Boulevard. The interlocal agreement stipulated that the County would repay interest to UTA at a rate of five percent. The issuance of these bonds not only reduced the interest payments due but also provided immediate operational funding for FrontRunner South, which began service in Utah County in December 2012.
12. Convention Center
13. On January 20, 2010, the County issued \$40.15 million in Excise Tax Revenue bonds to finance the costs of constructing the Convention Center in downtown Provo.
14. Energy Improvements
15. On October 22, 2010, the County issued \$4.94 million in Sales Tax Revenue bonds to finance the costs of energy improvements to County facilities.
16. Museum of Natural Curiosity at Thanksgiving Point
17. On September 4, 2013, the County issued \$3.8 million in Excise Tax Revenue bonds to finance a portion of the costs of acquiring, constructing, equipping and furnishing a museum and related improvements and facilities located at Thanksgiving Point in Lehi.
18. Utah Transit Authority Bus Rapid Transit
19. On December 22, 2016, the County issued \$65 million in Series 2016 Subordinated Transportation Sales Tax Revenue Bonds to finance a Transportation Improvement Project, more commonly known as Bus Rapid Transit (BRT) or Utah Valley Express (UVX), operated by the Utah Transit Authority. UVX service began on August 13, 2018. Pursuant to an interlocal agreement with UTA, the County expects to be fully reimbursed for the total principal and interest of the financing.

Appendix C (Capital Policy)

UTAH COUNTY GOVERNMENT CAPITAL PLANNING POLICY

COMMISSION APPROVAL: September 10, 2019

EFFECTIVE DATE: September 10, 2019

AMENDMENT APPROVAL: June 30, 2021

AMENDMENT APPROVAL: December 04, 2024

1. INTRODUCTION

This Capital Planning Policy ("Policy") establishes certain broad policies and practices with respect to Utah County, Utah (the "County") and the management of the County's capital assets. This Policy shall remain in effect until superseded or terminated by action of the Board of County Commissioners, Utah County, Utah (the "Board"). The Board may amend the terms of the Policy from time to time at its discretion.

The Capital Improvement Plan and the Capital Needs Assessment, collectively referred to as the Capital Improvement Program, represent a statement of the County's policy regarding long-range physical development for the next ten years. The Capital Improvement Program serves as a planning and implementation tool for the financing, development, acquisition, construction, maintenance, and renovation of public facilities, infrastructure, and capital equipment.

Each year, the Board approves a 10-year capital improvement program. The first three years of each annually adopted program is called the Capital Improvement Plan ("CIP"). The CIP forecasts spending for anticipated Capital Projects within that term. The plan is based on the needs of the County as identified by departments, prioritized by the CIP Committee ("the Committee"), and the Board, in consultation with affected county departments, then adjusted and approved by the Board in alignment with its strategic goals. The three-year CIP cycle is financially balanced to available revenues (i.e. fully funded each year or planned debt financing).

The following seven-year period of the Capital Improvement Program (i.e. years four through ten) is called the Capital Needs Assessment ("CNA") which helps identify County capital needs beyond the initial three-year horizon. This assessment plan shall be updated every year as part of the County's budget process and helps form the basis for the three-year CIP as projects are brought forward. Projects included in the CNA are viewed as potential projects in the planning stage and are not balanced to revenues.

In developing the CIP, the County adheres to financial and debt management policies established by the Board. These policies help preserve and improve the County's credit strength and credit ratings and establish a framework for the County's overall fiscal planning and management. Projects are carefully evaluated and prioritized to optimize the use of limited capital funds, leverage available grants, and meet operational and community needs.

The Board shall adopt the CIP by resolution. The CIP may be amended at any time by action of the Board. At a minimum, the CIP will be updated annually as part of the budget process. Unless otherwise approved by Board resolution, funds cannot be spent on a Capital Project unless it is approved by the Board as part of the CIP. Funds cannot be transferred from the approved, annual Capital Budget for the Capital Improvement Plan or the Capital Projects Fund unless approved by the Board by resolution.

2. APPLICABILITY AND SCOPE

This policy shall apply to all funds under the budgetary and fiscal control of the Board.

3. DEFINITIONS

- a. Adopted Budget Resolution – The formal statement approved by the Board which shows budgeted revenues and expenditures/expenses for the upcoming fiscal year by fund.
- b. Capital Budget – Year One of the Capital Improvement Plan shall be appropriated in the Adopted Budget Resolution.
- c. Capital Project – A planned expense for a permanent structural change to a property or asset that increases its value, extends its life, or enhances its capabilities. It may include construction, expansion, purchase, or major repair or replacement of buildings, technology products, utility systems, streets, or other physical structures or property.
 - i. Projects must meet one or more of the criteria identified in items 3. d. - 3. f. below.
 - ii. Capital projects typically require an expenditure of \$500,000 or more and have an expected life of at least five years.

iii. Capital project costs may include furniture, fixtures, and equipment (“FFE”) to be used in the new building or facility and should be included in the initial project cost estimate. Existing FFE may be used when appropriate in new construction, renovations, remodels, and other projects.

d. Major Public Works Project

- i. Projects budgeted more than \$10 million,
- ii. Involves the acquisition or construction of any physical facility,
- iii. Involves the acquisition of land or an interest in land,
- iv. Increases capacity of a public park, trail, or roadway through acquisition or construction,
- v. Projects are likely funded by debt issuance or major grant.

e. Minor Public Works Project, Significant Renovation or Remodel

- i. Projects budgeted between \$1 million and \$10M
- ii. May involve the acquisition or construction of a physical facility,
- iii. May involve the acquisition of land or an interest in land,
- iv. Involves significant modifications to facilities, including additions to existing facilities, which increases the square footage, useful life, or value of the facility,
- v. Increases capacity of a public park, trail, or roadway through acquisition or construction, or
- vi. Substantial deferred maintenance, equivalent to new construction, or replacement of a facility.

f. Major Renovation or Replacement

- i. Projects budgeted between \$500,000 and \$1 Million
- ii. Involves the ongoing acquisition of major equipment or physical systems (e.g. radio systems, computer technology, major specialized vehicles, etc.) that **are not** maintained, funded, or replaced by internal service funds, or equipment not included in the Equipment Replacement Fund.
- iii. May involve significant modifications to facilities, including additions to existing facilities, which increases the square footage, useful life, or value of the facility; or
- iv. Substantial deferred maintenance, equivalent to new construction, or replacement of a facility.

g. Capital Maintenance or Replacement Project – A non-recurring project in year 1 of the current CIP that was not included in the prior CIP, to repair, maintain, or replace existing capital facilities for the purpose of protecting the County's investment in the facility and minimizing future maintenance and replacement costs.

i. To be classified as a Capital Project, a Capital Maintenance or Replacement Project must have expenditure intervals greater than five years, and

ii. Individual projects have estimated project costs ranging from \$100,000 - \$500,000.

4. PROCESS TO DEVELOP CAPITAL IMPROVEMENT PROGRAM

The steps in the life cycle of a CIP project will generally follow the workflow shown in Exhibit 1 – Capital Improvement Plan Process.

Departments will identify potential projects and develop a project proposal in consultation with the Public Works Director. The department personnel and Public Works will consult with architects as needed to determine the viability and potential cost of a proposed project. Departments shall provide to the Committee a Project Request using the online CIP portal or other designated method that, at a minimum, includes:

- a. Description of the project,
- b. Justification of the project,
- c. Estimate of the impact of each project on County revenues and operating budgets,
- d. Budget effects and impacts of approval or rejection,
- e. Estimated life of the proposed project,
- f. Location of the proposed project,
- g. Departmental priority and urgency for the project,

- h. The fund/department requesting the project,
- i. Estimate of project budget/cost, including details of:
 - Engineering and/or design
 - Land acquisition
 - Construction
 - Contingency for inflation, design changes, or change orders
 - Furnishings and equipment needed for the new building/renovation
 - Other,
- j. Identification of funding source, including any debt requirements,
- k. Anticipated proceeds from disposition of asset being replaced,
- l. Anticipated project timeline,
- m. Description of how the estimated costs were derived and the date of the initial estimate.

The Committee is convened to evaluate, prioritize, and assess each submitted Project Request. If the project meets the criteria to be included in the Plan, the Committee accepts the project. If not, the department is notified to allow modifications to the project submittal. The Committee provides a recommendation to the Board for each submitted project that is accepted by the Committee. The three primary criteria for evaluating projects are:

- 1) Does the project extend the life of existing county capital assets such as buildings, roads, parks, or related county infrastructure systems?
- 2) Does the project expand the functionality, efficiency, and/or capacity of county facilities to better serve the public?
- 3) Does the project improve public accessibility to county services or meet safety compliance mandates?

After determining that the project meets the primary criteria, the Committee evaluates each request based on, at a minimum, the following factors:

- a. Safety
- b. Legal requirements
- c. Environmental requirements
- d. Community needs
- e. Department needs, such as operational efficiencies
- f. Funding
- g. Alignment with the Board's strategic goals
- h. Departmental priority and urgency

After the Committee's initial evaluation, the Project Requests will be either rejected by the Committee because it does not meet the CIP criteria, be returned to the department for additional information, or included in the list of potential projects ("the List") that is submitted to the Board for consideration and priority ranking. The List will include the projects that were included in the prior year CIP, new projects recommended by the CIP Committee, the Committee's preliminary ranking of the project requests, information on each project, and a recommendation from the Committee. Projects that are not deemed viable and should not be continued, or that the Committee believes should be removed from the prior CIP for any reason, will be presented to the Board at a future Board meeting. The reason for recommended removal will be presented to the Board.

The Board members will individually review the List submitted by the Committee and may schedule a Commission meeting work session to allow department staff, the Committee, and the Board to review the List and the prioritization of the Project Requests.

Using feedback from Commissioners, the Committee will prepare a Proposed CIP that will be presented to the Board of County Commissioners for approval on an annual basis. The Board will approve the projects included in the final CIP by resolution. Projects not approved by the Board will remain on a project list for future review but will not be included in the current year CIP.

5. CIP COMMITTEE

The CIP Committee includes members as designated by the Board and will include, at a minimum, the County Administrator, a representative from the County Auditor's Office, a representative from the Public Works Department, and a representative from the Information Systems Department.

The CIP Committee provides detailed Capital Improvement Program updates to, and as requested by, the Board. The Committee updates shall include a review of the project and financial status of the individual projects, encumbrances, and use of the appropriated Capital Budget. Updates may be provided in a formal presentation to the Board or through reports generated from the budget system.

6. APPROVED CIP and ANNUAL CAPITAL BUDGET

Upon approval of the CIP and annual Capital Budget, no additional authorization is needed from the Board for the County Departments to begin the procurement process or other implementation processes for those approved and appropriated projects in the CIP. If, at any step in the process, the estimated project cost increases by more than 10% from the originally approved budget, the Board must approve the increased project budget by resolution **before** seeking proposals or incurring any further costs for the project. All purchases and contracts needed for completion of a project will follow the County's Purchasing Policy. After the Board approves the annual CIP, **ALL** future modifications to the plan must be approved by the Board by Resolution.

The approved budget for the first year of each approved CIP will be included in the corresponding operating budget for the upcoming year. The approved budget will also include funding for future replacement of existing capital assets. The annual amount of accumulation will be determined based on the assumptions and formulas detailed in item 7 below.

7. ACCUMULATION OF FUNDS FOR FUTURE REPLACEMENT OF EXISTING BUILDINGS

The county will establish a method of accumulating funds to replace (1) all interior systems (such as electrical, plumbing, HVAC, and other similar systems) of buildings and (2) building structures (shell) with an estimated replacement cost under \$10 million. The county will consider issuing debt to fund the replacement of buildings costing more than \$10 million. The cost of buildings will be allocated between the structure and the interior systems.

The allocation method will depend on whether it is an existing structure or is newly constructed.

Existing Structures,

The replacement cost of structures (shell) estimated less than \$10 million will be estimated based on the current average cost per square foot for construction. The 2024 construction cost will be \$600 per square foot. The estimated structure cost is 60% (\$360 per square foot) and the estimated cost of internal systems will be allocated 40% (\$240 per square foot).

The estimated replacement cost for each existing building will be computed based on the square footage of the building using this formula - Building Square Feet X building cost (\$600 per sq feet). For example, a 100,000 square foot building cost will be \$6,000,000 (100,000 X \$600) with 60% (\$3,600,000) allocated to the structure and 40% (\$2,400,000) allocated to internal systems.

New Construction

The actual cost of the building and internal systems will be used.

The estimated replacement cost will be depreciated straight-line over the estimated useful life of the assets. The cost of building structure replacement will be accumulated over 50 years. The cost of internal systems will be accumulated over 15 years. The individual components of the internal systems will have estimated lives ranging from 10-25 years, with an estimated average life of 15 years.

Budgeting for Future Replacement

The estimated replacement cost will be included in the general fund operating budget. If insufficient funding is available in a year, the unfunded amount will be added to budgets in subsequent years until the funding deficit is eliminated.

Note: Adopting Article 7 will increase the annual budget amount. The 2025 increase will be approximately \$8.5 million; this amount will change depending on the future replacement cost of equipment to be replaced and the estimated life of the capital assets.

8. TRANSPARENCY

At least annually, citizens will have an opportunity to express their opinion related to the CIP.

9. CASH FLOW

A statement of estimated cash flows will be completed detailing the anticipated funding sources for each project included in the proposed CIP. Funding sources are to be reviewed each year, and the 10-year CNA updated every year as part of the budget adoption process.

For projects not planned to finance with debt issuance, the County's objective is to accumulate funding (using available cash resources) for projects included in the CIP and their future replacement. Funding must be available before a project is included in the first three years of the CIP.

10. CAPITAL PROJECTS FUND

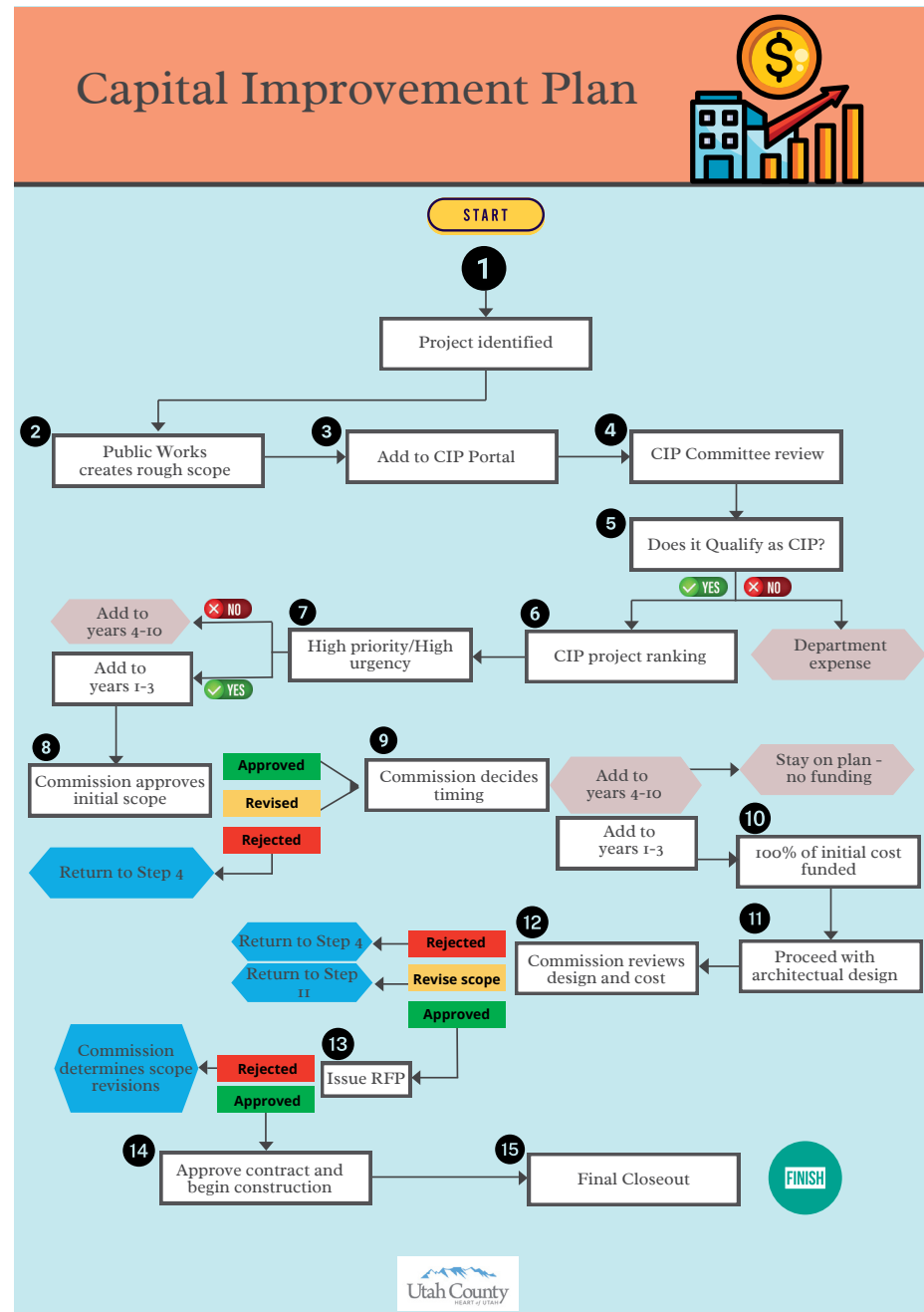
The Board may authorize transfers to the Capital Projects Fund at any time to allow accumulation of funding for future projects that are included in the CNA. Funds may be accumulated in a reserve for future capital projects, designated as the Capital Projects Fund, in accordance with the County's Fund Balance Policy. Capital equipment will be replaced according to a replacement schedule based on the useful life of the asset.

11. DEBT ISSUANCE

Debt may be issued for any Capital Project if the payback period does not exceed the life of the asset, and a funding source is identified for the repayment. Generally, the Committee will recommend debt financing for projects with estimated costs exceeding \$10 million (net of funds accumulated for replacement or from other funding sources). Debt shall be issued in accordance with the County's Debt Management Policy.

12. FLOW CHART ILLUSTRATING THE CIP PROCESS

Procedures governing the CIP process will be developed by the Committee and approved by the Board. These procedures will be evaluated at least annually to determine if any modifications must be made to the process. Administrative procedures may be implemented to efficiently meet the requirements of the policy. A flow chart detailing the flow of CIP procedures and processes is attached as Exhibit 1.



Appendix D (Investment Policy)

The Office of
Utah County Treasurer
Utah County, State of Utah

Investment Policy

Established June 28, 2005

1. Policy

It is the policy of the Utah County Treasurer to invest public funds held by the Treasurer in accordance with all federal and state laws. The Primary objectives of the policy are to ensure safety of the funds, provide adequate liquidity for the operation of county functions, and achieve a prudent investment return.

2. Scope

This investment policy applies to all public funds held by the Utah County Treasurer which are available for investment.

3. General Provisions

- a) The investment of funds by the Utah County Treasurer shall comply with applicable statutory provisions, including, but not limited to the Utah State Money Management Act.
- b) The Chief Deputy Treasurer will act as Investment Officer when the Treasurer is not able, for any reason, to function in that capacity.
- c) The Treasurer will provide copies of all investment account statements and copies of all bank account statements, together with bank statement reconciliations, to the County Auditor every month. The Treasurer will also inform the County Auditor of any large investment activity over and above warrants, payroll or tax distribution. The Treasurer will also provide an investment report to the County Commission during the month following the end of each quarter. The Commission may inspect the investment records of the Treasurer at any time.
- d) Prior to investing funds in investments with a term exceeding six months, the Treasurer will consult with the Auditor's Department and Department Heads to ascertain the timeline on available fund balances. The benchmark for investments for Utah County is the Public Treasurer Investment Fund (PTIF), managed by the State Treasurer. Any short-term investment with a term of less than six months will be reviewed in relation to the current and anticipated state pool returns. The Treasurer will not make investments in any instrument with a term which exceeds the reasonably anticipated cash flow needs of the County.
- e) Public funds shall be invested with the following objectives:
 - i. Safety of principal.
 - ii. Liquidity of principal for future expenditures.
 - iii. Yield on investment.
- f) Selection of investment shall be made exercising judgment and care, with the prudent investor's discretion to avoid speculation based on unforeseen future events or changes to the markets.

4. Eligible Investments

Deposits or investments of all public funds by the Treasurer shall be in compliance with the Utah Money Management Act, specifically, but not limited to, Title 51, Chapter 7, Section 11, or any amendments thereto.

Appendix E (Equipment Replacement Program Policy)

Adopted August 10, 2022

Section 1 – Objectives

The objectives of the Program are as follows:

- Standardize replacement criteria and guidelines.
- Provide a mechanism by which funding for equipment replacements is available in advance of the need, through the establishment of a replacement reserve in an internal service fund.
- Provide departments with reliable and up-to-date equipment to assist them in meeting their responsibilities and job functions.
- Provide for the timely acquisition and disposal of equipment (“units”), to maximize the resources available for meeting equipment needs.
- Smooth the outflow of funding for essential equipment and the rotation of incoming and outgoing equipment year to year.
- Reduce maintenance costs by eliminating old, expensive-to-maintain equipment.

Section 2 – Scope

The Board of County Commissioners (“the Board”), in conjunction with county departments, will establish the baseline for the amount and types of units needed. The Program provides for the planned replacement of all Utah County equipment (excluding equipment used in an internal service funds), 1) generally with an estimated replacement cost of \$5,000 or more, 2) a useful life exceeding four years, and 3) that is not purchased from another internal service fund (i.e., motorized equipment (Fund 610), kitchen equipment (Fund 620), building maintenance (Fund 630), telephone equipment (Fund 640), radio equipment (Fund 650), computer/technology equipment (Fund 670). Copiers purchased under the County’s copier replacement program will be managed through the equipment replacement fund even when the cost of an individual copier is less than \$5,000 (See APPENDIX A). Auxiliary equipment purchased separate from the original equipment generally will be the responsibility of the department unless the cost of the auxiliary equipment exceeds \$5,000 and the equipment would qualify for the Program or is an integral piece of the original equipment (i.e., high-capacity copier tray, copier fax module, etc.).

A department may elect to exclude equipment from the Program and assume the full cost of current and future equipment replacement.

The Budget Manager will administer the Program and the equipment listing will be maintained in the Fixed Asset System, a listing of equipment in the Program that will include:

- Department that purchased the equipment
- Asset tag
- Description of the equipment
- Original cost
- Original purchase date
- Estimated life of the equipment
- Annual recapitalization amount
- Cumulative recapitalization
- Estimated replacement date
- Estimated replacement cost

Section 3 – Funding

Funding for equipment replacement will be accomplished as follows:

1. Each year, if the Board approves new equipment to be added to the Program, funding will be approved and provided directly to the Equipment Replacement Fund.
2. Departments with equipment included in the Program will be charged an annual recapitalization amount (recapitalization), equal to the annual depreciation of the equipment plus an inflation factor, until the equipment is replaced, or the full replacement cost has been accumulated. Accumulated recapitalization will be held in reserves for future replacement.
3. When replacement is needed, the replacement equipment will be funded in the following order:
 - a) Accumulated replacement reserves for the equipment,
 - b) Charges to the department budgets in the year of replacement.
4. Costs to purchase upgraded replacement equipment, beyond the estimated replacement cost of the original equipment, will be the responsibility of the department purchasing the item in the year of purchase.

5. For existing equipment placed in the Program at 12/31/21, the annual recapitalization will be computed at the annual rate as if the unit had been recapitalized from the original acquisition date (i.e., a five-year asset would be charged 1/5 of projected replacement cost each year until replacement). This charge will continue until the equipment is replaced, or the reserve amount is sufficient to fund future replacement.
6. Copiers – to allow standardization, control, and timely replacement of copiers in the replacement program:
 - a) All copiers being serviced under a copier maintenance agreement will be added to the equipment schedule for the Program and recapitalized,
 - b) The cost of individual copiers included in the Program may be less than \$5,000,
 - c) Copier purchases for copiers currently being recapitalized will be funded as described in item 4 above, and
 - d) Departments will be charged an annual recapitalization amount for all copiers included in the program as described in items 3 above.

Trade-in values and buyback programs are considered funding sources. Proceeds from equipment sold will be recognized as revenue to the Program, not the department.

Program will not be utilized to fund equipment repairs. Funding for equipment that must be replaced before the scheduled date will follow item 4 above.

Section 4 – Purchase and Equipment Tracking

Requisitions for equipment purchased under the Program will be entered by the Auditor's Office. In addition to the normal information entered in a requisition, the following information will be included:

1. The approved quote is provided to the Budget Manager who then creates a budget line and transfers budget to that line in the budget,
2. The designated person in the Auditor's Office, creates a requisition that contains of the following:
 - a) Information normally included in a requisition,
 - b) The department purchasing the equipment,
 - c) The division that will be using the equipment,
 - d) The contact person in the department,
3. Once the purchase is made and equipment is received, Purchasing will issue asset tags,
4. Each department will track the equipment, maintain an equipment inventory, and review the inventory annually.
5. Equipment that is disposed for any reason will be reported to the Purchasing office on the requisite form.

Section 5 – Replacement Plans

The Program was developed on the premise that an average life span can be established for a group (type/subclass) of equipment based on industry standards and/or analysis of the group's performance within the organization. This average life cycle (age) is used primarily to determine the annual recapitalization amount and to provide a reference point to review the economic feasibility of retention versus replacement. Because the life expectancy is an average, it is anticipated that some equipment will operate beyond its estimated useful life, and some will be replaced early. The fact that a particular unit has reached an age and/or usage threshold that makes it a candidate for replacement does not mean it will automatically be replaced.

A minimum ten (10) year replacement plan will be maintained by the Budget Manager, based on the average life for each unit and its expected replacement cost.

Equipment inventory listings will be distributed to departments annually for review and update. Departments will complete the inventory listing and submit it to Purchasing. Anticipated new additions to the Program for the next year shall be submitted by each department as part of the annual budget process. Once approved by the Board, additions to the Equipment Replacement Plan will be included in the adopted annual County budget. This approval authorizes the Budget Manager to set up budgets for the purchase and replacement of equipment in the Program. Unanticipated additions to the Program may be needed throughout the year and will be presented to the Board for approval as needed.

The adopted Purchasing Policy will be followed.

Section 6 – Approval of Additions to Existing Equipment Inventory

Equipment added to the Program must meet the requirements of Section 2 above. Additions to existing equipment inventory follow this procedure:

1. In conjunction with the annual budget process:

- a) Departments will submit a form requesting the addition to the Auditors office as part of the annual budget submittal packet, the form will include
 - i. a description of the new equipment
 - ii. cost estimates
 - iii. anticipated life of the equipment
2. Additions requested outside of the annual budget process:
 - a) Department will submit a form requesting the addition to the Auditors office, the form will include
 - i. a description of the new equipment
 - ii. cost estimates
 - iii. anticipated life of the equipment
 - b) The Auditor's office will present the request to the Board for approval.
3. Once approval is obtained from the Board, as part of the budget process or during the year, the Auditor's office will establish a budget line in the Equipment Replacement Fund.
4. After completing the Purchasing requirements, the department will follow the procedures in Section 4 above.

Section 7 – Expected Useful Life

The expected useful life of a unit is assigned at the time of acquisition based on the County's Capital Assets policy. Generally, the life is determined based on equipment type and the overall cost of the unit.

Equipment Replacement Program Policy (Appendix A) – Copier Replacement

The County approved a copier maintenance and replacement agreement to allow the copiers to be replaced on a regular, specified schedule (generally 5-7 years). All copiers have been inventoried and assigned an estimated replacement year. The following procedure must be followed to purchase a copier under this program.

1. Proposed copier replacements for the subsequent year will be presented to the Board in conjunction with the annual budget.
2. The department requesting the replacement will contact the County Purchasing Manager.
3. The Purchasing Manager contacts the County's outside consultant (NuQuo or current consultant) who will:
 - a) Review the copier(s) that have been identified for replacement with departmental personnel,
 - b) Discuss the department's copier needs with the department head or authorized personnel,
 - c) Identify the most appropriate copier from the approved models and pricing that were identified in the contract approved by the Board,
 - d) Consultant will provide recommendations to Purchasing Manager,
 - e) Purchasing Manager will contact Les Olson Company (or current copier vendor),
 - f) A budget transfer will be made to the budget line set up for the specific copier purchase,
 - g) Purchasing Manager will provide information to person(s) authorized to enter requisitions,
 - h) A requisition will be entered, and a purchase order will be issued to the vendor for the copier purchase.
4. The cost of all copiers purchased during the year will be added to the County capital asset system.
5. Departments will be charged an annual recapitalization cost to provide funding for future copier replacements.

APPENDIX F - (GLOSSARY)

A

ACCOUNTING PERIOD:

A period of time, (month, quarter, year), for which a financial statement is produced.

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

ACCRUAL BASIS:

Accounting method in which revenues and expenses are accounted for as they are earned or incurred, although they may not have been received or paid yet. The alternative is cash-basis accounting, in which revenues and expenses are recognized only when cash is received or paid.

ACTUAL:

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

ADOPTED:

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the County Commission.

ADOPTED BUDGET:

The financial plan for the calendar year begins January 1.

ALLOCATED COST:

A method for allocating overhead time and other expenses to activities that provide direct services.

ALLOTMENT:

To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

AMENDED OR REVISED BUDGET:

The current year adopted budget adjusted to reflect all budget amendments approved by the County Commission through the date indicated.

AMORTIZATION:

The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the consumption of the value of long-term assets like equipment or buildings.

APPROPRIATION:

A legal authorization that permits the County to make expenditures and to incur obligations and expend resources for specific purposes.

ASSESSED VALUATION:

A valuation set upon real estate or other property by a government body basis for levying taxes.

ASSESSMENT ROLL:

A document prepared by the county establishing assessed valuation of real estate and other property with the amount of ad valorem tax owed.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: (1) ascertain whether financial statements fairly present financial positions and results of operations; (2) test whether transactions have been legally performed; (3) identify areas for possible improvements in accounting practices and procedures; and (4) ascertain officials responsible for governmental resources.

B**BALANCED BUDGET:**

A financial plan of operation in which revenues equal expenditures for the fiscal year. Budgeted use of fund balance (reserves) is considered revenue for balancing the budget. A balanced budget is required of local governments by the State law.

BASE BUDGET:

Those resources necessary to meet an established and existing service level.

BASIS OF BUDGETING:

Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The County uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BEGINNING FUND BALANCE:

The Ending Fund Balance of the previous period. (See ENDING FUND BALANCE)

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of principal (interest rate). Bonds are typically used for long-term debt.

BUDGET:

A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR:

The schedule of essential dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the budget office and supporting staff which presents the budget proposed any/all of the commissioners for consideration by the legislative body.

BUDGET MESSAGE:

A general discussion of the proposed budget presentation in writing as part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Auditor.

BUDGET MODIFICATION:

A change in expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and have been approved by the County Commission.

BUDGET RETREAT:

A meeting scheduled for the Commissioners, County Administrator, Department Heads, and other key staff to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from the county offices and is usually at least a one-day event.

BUDGET SUPPLEMENT:

A request for an increase or decrease in an existing service level (over and above the base budget).

BUDGETARY BASIS:

Budgetary basis refers to how revenues and expenditures are recognized in the accounts and reported in the budget and financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The County uses the current financial resources measurement focus and the modified accrual basis of accounting for financial reporting for all governmental funds. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term “available” is defined as collectible within the current period or soon enough after that to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

BUDGETING (APPROPRIATING):

The County prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

C**CAPITAL BUDGET:**

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, but may be adopted independently, with the current year budgeted capital outlays included in the operating budget. The capital budget should be based on a capital improvement plan (CIP) and Equipment Replacement Program (ERF) (See Appendix E).

CAPITAL IMPROVEMENT PLAN:

A plan for capital expenditures to be incurred each year over a 10-year period, including cost detailed budget estimates and timing for each project. The projects scheduled for the first three years are approved for commencement and the budgets for the first three years are funded. (See Appendix C)

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECT:

Any improvement or acquisition of assets that meet the requirements detailed in the Capital Policy (see Appendix C).

CAPITAL PROJECTS FUND:

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

CASH BASIS:

The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week, and/or day during the year.

CERTIFIED TAX RATE (C.T.R.):

A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustment.

CHARGES FOR SERVICES:

A variety of fees for services charged by County agencies, generally categorized under Health, Parks, Public Safety, Animal Control, and Public Works.

CIP:

See CAPITAL IMPROVEMENT PLAN.

COMMODITIES:

Commodities are expendable items purchased through the County-approved purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTINUATION BUDGET:

A level of funding which enables an organization to provide the same amount of services in the following year as the organization provides in the current year. A continuation level budget does not necessarily provide funding for growth in demand for services.

CONTRACTS PAYABLE:

Contracts payable represent a liability reflecting amounts due on contracts for goods or services furnished to the County.

CONTRACTUAL SERVICES:

Includes expenditures for services performed by firms, individuals, or other County departments. Supplies are not included in the contractual services accounts.

CONTRIBUTIONS:

Funds received for a specific purpose.

CURRENT LEVEL OF SERVICE:

A term used to describe the amount of service provided to the community in each service area with the current resources available.

D**DEBT SERVICE:**

Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUNDS:

Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

DEMAND:

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT:

A major unit of organization in the County, some are comprised of subunits called Divisions or bureaus.

DEPRECIATION:

A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

DIVISION:

A subunit of a department organization.

E**ENCUMBRANCE:**

Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established. Encumbrances lapse at year-end.

ENDING FUND BALANCE:

Funds carried over at the end of the fiscal year. Within a fund, the fund balance on hand at the beginning of the fiscal year, plus revenues received during the year, less expenditures equals ending fund balance.

ENTERPRISE FUND:

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees. (Note: the county currently has no enterprise funds.)

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F**FEES:**

Charges for specific services.

FINANCIAL POLICY:

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs, and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding. See Appendix A).

FINES AND FORFEITURES:

A variety of fees, fines, and forfeitures collected by county departments.

FISCAL YEAR:

Any period at the end of which a governmental unit determines its financial condition and the result of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

A prediction of future outcome based on known and unknown factors.

FULL-TIME EQUIVALENT (FTE):

One position funded for a full year with the total hours to be worked divided 2080 hours per year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year = 2080 hours / 2080 = 1 FTE, or employees funded and paid for 20 hours/week and 52 weeks/year = 1040 hours / 2080 = .5 = 0.5 FTE.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, equities, revenues and expenditures, which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

FUND BALANCE (EQUITY):

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUNDING SOURCES:

A term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and inter-fund transfers.

FUND SUMMARY:

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, estimated budgets, and the current year's adopted budgets.

G**GAAP ADJUSTMENTS:**

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds or adjustments for pension-related adjustments are not considered expenses on the budget basis of accounting but are considered expenditures on the GAAP basis.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Uniform minimum standards of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP proved a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

GENERAL FUND:

A fund that accounts for all financial resources necessary to carry out basic governmental activities of the County that are not accounted for in another fund. The General Fund supports essential County services such as public safety, public works and engineering, and mosquito abatement. Revenues to support the General Fund are primarily derived from property tax, sales tax, and service fees.

GENERAL LONG-TERM DEBT:

Represents any non-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BONDS (G.O. BONDS):

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads. (Note: the county currently has no G.O. debt).

GOVERNMENTAL FUNDS:

Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

I**IMPACT FEES:**

A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, parks and fire protection.

IMPROVEMENT DISTRICTS:

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE:

A permanent installation such as a building, road, or park.

IN-LIEU PROPERTY TAX:

A statewide fee is assessed on motor vehicles "in lieu of property taxes" in the event a citizen does not otherwise pay property taxes on houses they own. The fee is assessed based on the age and value of the vehicle. This is also commonly called the Motor Vehicle Tax.

INTER-FUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

Levied by one government but shared on a predetermined basis with another government or class of governments.

INTERNAL SERVICE FUND:

Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the County. The County maintains three Internal Service Funds to account for Fleet, Information Technology and Self-Insurance activities.

INTRAGOVERNMENTAL REVENUES:

Revenues charged by one fund of a government to another fund of the same government.

K**KEY PERFORMANCE INDICATORS (KPI)**

Critical performance indicators are used to evaluate the success of an organization in meeting their mission.

L**LEGISLATIVE ISSUES:**

Major policy decisions made by the County Commission such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on the Commission's calendar.

M**MEASURE (PERFORMANCE MEASURE):**

A term referring to any one of four different types of measure used to evaluate the effectiveness of a performance indicator or performance measure: a count, a ratio, a percentage, and a dollar amount. Performance measures with benchmarks or targets that are used to evaluate the success of an organization in meeting objectives for performance. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e. days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MISCELLANEOUS (FUNDING SOURCE):

Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

MISSION STATEMENT:

A broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL BASIS:

The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when they are received, including within 60 days after year-end. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

O

OBJECTIVE:

A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. (See BUDGET)

OPERATING REVENUE:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE:

A formal legislative enactment by the governing board of the government. If it is not in conflict with any higher form or law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies.

OTHER FISCAL ACTIVITY:

Refers to various trust and agency funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

OUTSTANDING DEBT:

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING:

Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, grants, special funds, or special assessments.

PERFORMANCE BASED BUDGET:

A performance-based budget is one that reflects both the input of resources and the output of services for each unit of an organization. The goal is to identify and score relative performance based on goal attainment for specified outcomes. This type of budget is commonly used by government bodies and agencies to show the link between taxpayer funds and the outcome of services provided by federal, state, or local governments.

PERFORMANCE INDICATOR:

Performance measures with benchmarks or targets that are used to evaluate the success of an organization in meeting objectives for performance.

PERFORMANCE MEASURE:

Used to collect information about operational activities, community conditions, or other environmental factors to better understand a situation and make informed decisions. Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONNEL COSTS:

Include the salaries and wages paid to employees plus the County's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM:

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the County is responsible.

PROGRAM BUDGET:

A budget, which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS:

All the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and the future year planned expenditures.

PROPERTY TAX:

Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax).

R**REDEVELOPMENT AGENCY (RDA):**

An agency of the County created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

REFUNDING:

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE:

A schedule used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE:

An account which records a portion of the fund balance which must be segregated for some future use, and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY:

A transfer of net assets to another fund when separating a function or service from a combined function or service.

RESTRICTED REVENUES:

Funds collected for limited or specific expenditure purposes. These funds are restricted for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE:

The term designates an increase to a fund's assets which: increase a liability (e.g., proceeds from a loan); represent a repayment of an expenditure already made; represent a cancellation of certain liabilities; and represent an increase in contributed capital.

REVENUE BONDS:

Bonds payable from a specific source of revenue, which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

S

SELF INSURANCE:

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS:

Describe the present services provided by a county department and/or division within the department.

SPECIAL REVENUE FUNDS:

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

T

TAX INCREMENT FINANCING:

The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for particular purposes or for general purposes.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer services.

TENTATIVE BUDGET:

A preliminary budget created by the Auditor for review of the County Commission prior to November 1 of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS:

A term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

U

USER FEES:

Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, immunizations, and park fees).

Z

ZERO-BASE BUDGETING (ZBB):

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

APPENDIX G - General Plan

The Utah County General Plan is available at: [General Plan](#)