

ADOPTED BUDGET

for calendar year
2024







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Utah County
Utah**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
Utah County, Utah**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morill

Date: **May 10, 2023**

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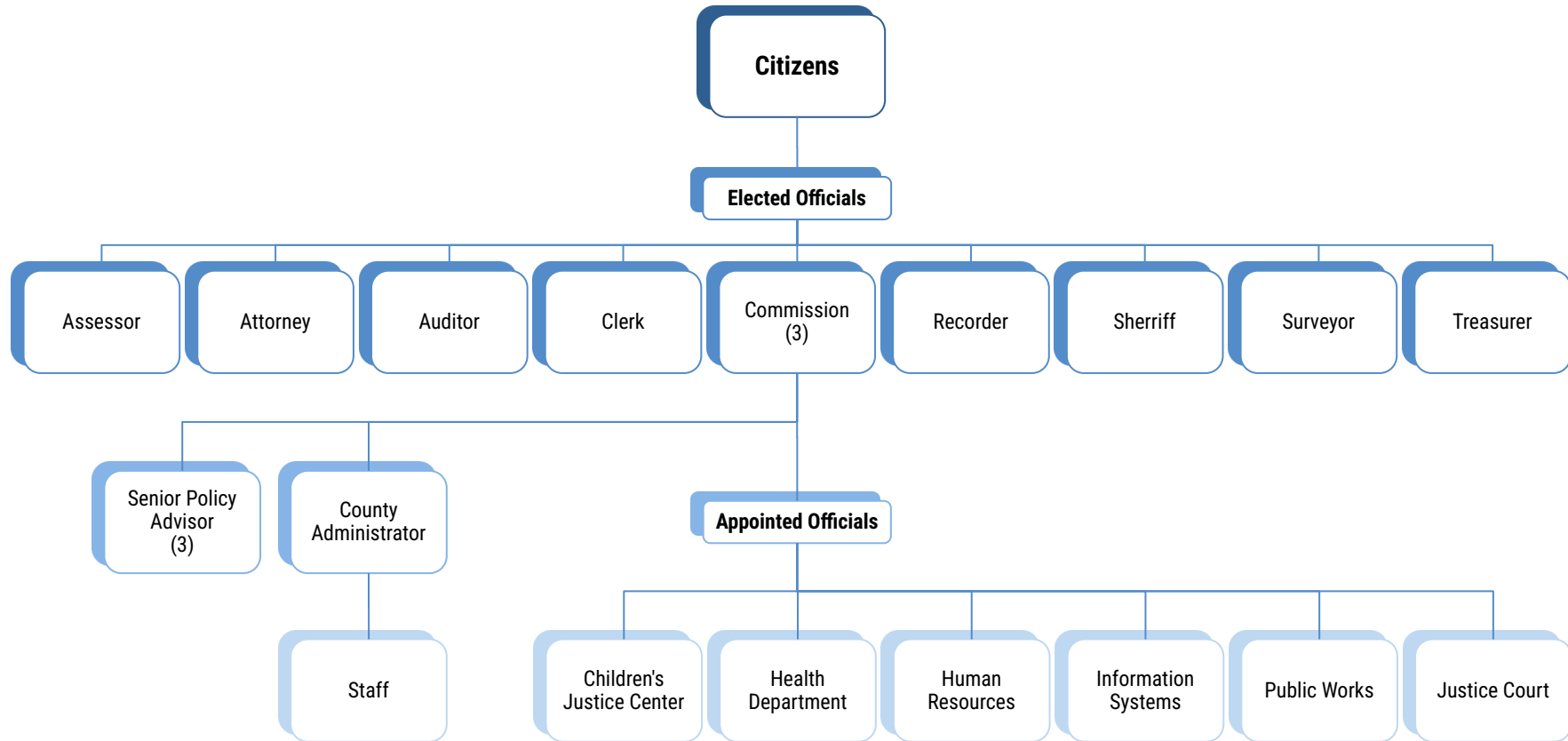
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Introductory Section





Elected Officials



Commission Chair
Amelia Powers Gardner



Commission Vice Chair
Brandon Gordon



Commissioner
Tom Sakievich



Assessor
Burt Garfield



Attorney
Jeffrey S. Gray



Auditor
Rodney W. Mann



Clerk
Aaron R. Davidson



Recorder
Andrea Allen



Sheriff
Mike Smith



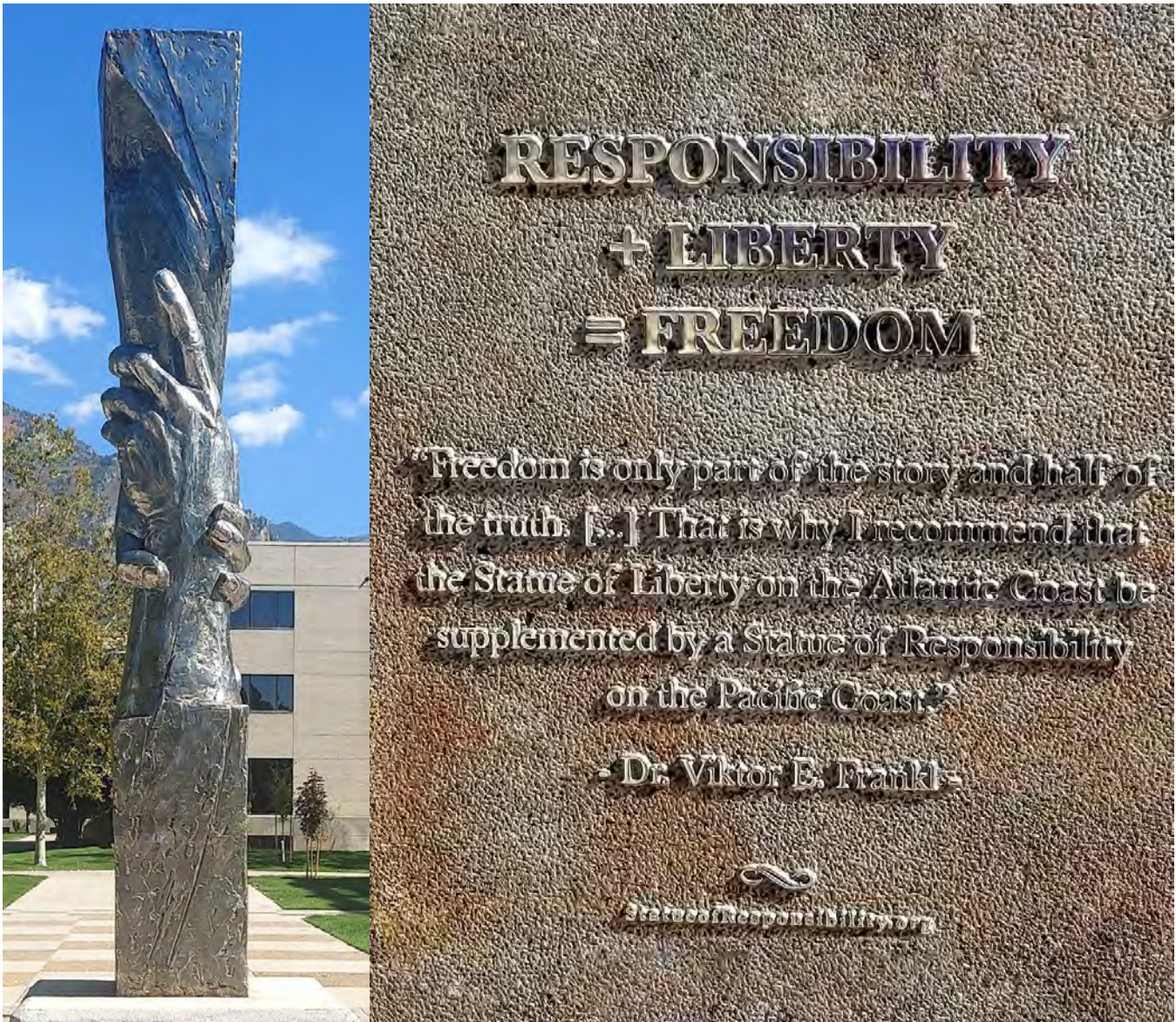
Surveyor
Anthony Canto



Treasurer
Kim Jackson

Utah County Appointed Department Directors

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





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 their leader, Brigham Young, in 1849.

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, either local government, record keeping, or both, were in disarray because 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 2024, the county has and 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, the valley became one of the entrepreneurial 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.

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 2024 has been prepared for Utah County using budgetary practices required by the Utah State Auditor.

Requested Appropriations

Pursuant to Utah state statutes, the County Auditor has prepared the 2024 tentative budget, which includes a balanced budget for all funds. This tentative budget included no extraordinary budget increases. The Board of County Commissioners made final adjustments to the tentative budget before the budget was officially adopted at a public hearing on Wednesday, December 13, 2023.

Estimated Revenue Calculations

Revenue from property taxes is estimated based upon the calculation required by the Utah State Tax Commission. Tax revenue growth declined significantly in 2023 so the 2024 budget reflects only a small overall increase from 2023.

Property Taxes

The total property tax revenue for Utah County is budgeted at \$76.9 million for 2024. \$58.5 million of this amount is in the general fund, \$10.8 million is for property taxes that are restricted to assessing and collecting activities, and \$4.3 million is for property taxes assigned to redevelopment agencies. The 2024 budget includes a small increase in property taxes, resulting in a **net decrease** in the property tax rate assessed by the County to property owners.

Sales Taxes

Total 2024 sales tax revenue is projected to increase approximately 1% from 2023 actuals and is budgeted approximately \$4.8 million **less than** the 2023 adopted budget and \$300,000 **lower than** the 2023 amended budget amount. The 2024 budget reflected this lower growth rate. The County option sales tax, which represents the 0.25-percent levy the County has opted to collect for general governmental purposes, is budgeted at \$48.8 million for 2024, which is a 9-percent decrease from the 2023 adopted budget and flat compared to the \$48.5 million amended 2023 budget amount. The local sales tax, which represents sales tax collected in the unincorporated area of the County, has been budgeted at \$2.95 million for 2024, which is a \$550,000 **decrease** from the 2023 actual amount.

Revenues for licenses, grants, fees, and fines were estimated by the respective departments and the amounts included in the 2024 budget show no to moderate increases.

Inflationary Pressures

The cost of supplies and equipment has continued to increase over the past two years, with double digit inflation occurring in Utah County. Inflation has begun to ease and is anticipated to continue its downward trend but the anticipated increases in 2024 will likely be over 5% (on top of the inflation from prior years). The cost of software renewals has increased between 5-10% in the past year and the cost of services is anticipated to rise approximately 5%, following the other inflationary increases.

Salaries & Benefits

Salaries and benefits account for approximately 56% of total budgeted general fund expenditures. Over the past three years, the unemployment rate in Utah County has been extremely low and it has been difficult to recruit and retain certain positions.

Due to market conditions, salary and related benefit costs were increased significantly in 2023 to be in line with similar positions at comparable agencies. The county has experienced significant upward pressure on salaries, with increases to public safety and attorney costs totaling approximately \$8.7 million over the past two years and salary & benefits costs in other departments increased \$5.6 million. This is an ongoing cost that will impact future years. Salaries needed to be increased to retain existing talent and to be competitive in attracting new talent. The Adopted 2024 budget includes a 'one-step' (approximately 2.35%) increase for employees with successful performance appraisals effective on their scheduled review dates. A 2% general market increase is included in the adopted 2024 budget. Human Resources will be evaluating salaries in relation to the market to determine if salaries are competitive for 2024 and if additional market adjustments will be needed, with an estimated total increase of 4-7%. The budget includes restricted appropriations for potential salary adjustments to fund any actual adjustments that would be available if the County commissioners approve any market adjustments during the year.

Several departments have submitted staffing plan change requests that will impact the 2024 budget. These requests have been considered and added to the budget when deemed appropriate, but require final approval from the Board of County Commissioners before the positions are added to departments' staffing plans and budgets. Accordingly, the full-time equivalent numbers shown

in the Tentative Budget submitted to the commissioners **did not** include any new positions requested in the tentative budget. The adopted final budget includes the budget for all new positions approved by the commissioners.

The Sheriff department has added 17 positions in 2024. These include a School Safety County-wide coordinator (required by state law), 4 nurses for the jail, 2 SVU detectives (sexual and exploitation crimes of children), 4 Wildland Fire personnel, Bailiff for juvenile courts, Emergency Management team members, and several deputies to meet needs of contract cities. The Health department eliminated 17 positions that were either vacant or previously grant funded. The attorney office added four new positions to staff new courtrooms that will be added in 2024. The Auditor office added 3 finance manager positions that will be transferred from other departments and a new budget analyst.

The County's health insurance program has been effective in controlling costs, thus achieving very low increases in the cost of insurance. Human Resources has projected a moderate increase in health insurance in 2024 but we anticipate a 6.5% increase in 2025. The County currently pays the entire health insurance premiums for qualified employees.

Debt

The county has maintained a low level of debt and does not have any General Obligation debt. All debt repayment will be made from dedicated income streams.

Preparing for the Future

The County has implemented a Capital Improvement Plan and an Equipment Replacement Program to accumulate funding for the future replacement of critical infrastructure and equipment needed in the County's operations. These plans will level out the high cost of future replacements by putting aside a portion of the anticipated future replacements cost in each year's budget. The Auditor's office will also be preparing a 5-year financial forecast in 2024 to better plan for the county's financial future.

The significant increase of expenditures due to inflationary pressures, combined with significantly decreased revenue growth have resulted in a structural imbalance approximating \$10 million. This gap will be funded from reserves in 2024 but we will need a property tax rate increase in 2025. Tax rates decrease each year as property values increase while the total property tax revenue remains constant (see Taxation of Property) below. The last tax increase was approved in 2019. The County collects and distributes property taxes assessed by school districts, cities, and special districts but has no control over these taxes. The county's portion of property taxes is approximately 10% of the total tax billed to property owners.

Budget Integrity

The basic concept of Utah County's budget process for all funds is to balance the expenditures to the 2024 projected revenue without using fund balance to bridge the gap between revenue and expenditures. However, budgeted use of fund balance is necessary for capital and similar funds. Due to wage inflation, general inflation, and declining projected revenue growth, several funds were required to use fund balance to balance their 2024 budgets. The General Fund budgeted approximately \$9.3 million use of fund balance for 2024.

For the 2024 budget, departments received a baseline budget based upon projected 2024 staffing plan costs, charges from the internal service funds, and operating expenditures (operating expenditures excludes capital equipment and other one-time purchases) included in the adjusted budget. Department heads could request any changes that were necessary to fund their respective departments' 2024 operations. These budget requests were discussed during budget workshops held by the County Auditor in August and September. The County Auditor and the Budget Manager determined which departmental requests should be included in the tentative budget. Those requests were submitted to the County Commissioners for their consideration in conjunction with a public hearing for the Final adopted budget and the final numbers are shown in the Budget Book. During the year, the Board of County Commissioners evaluates departmental and other requests for amendments to the adopted budget. After holding a public hearing, the adopted budget is amended as needed.

Performance Based Budgeting

The County will begin to implement a system of performance-based budgeting which will hold departments accountable for additional funding that is provided. Each department will be required to present measurable performance metrics that will allow the departments, the public, and the commissioners to evaluate the impact of any additional appropriations granted in the future. This change will begin to be implemented in 2025. Departments have begun establishing performance measures and key performance indicators and these are included in the 2024 budget book in each department section of the Budget Book.

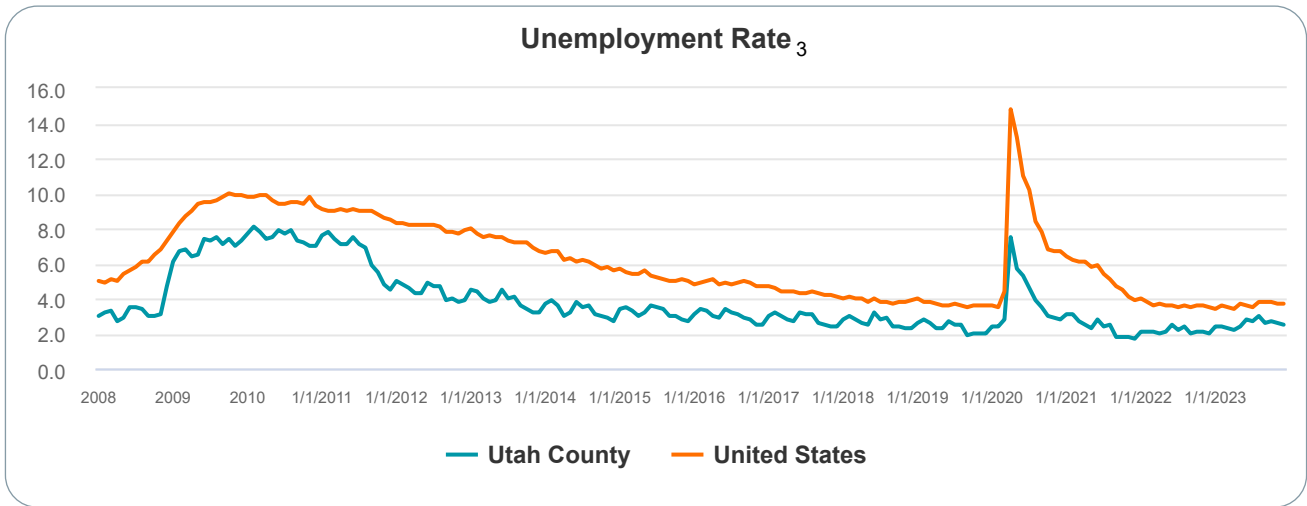
Sincerely,

Rodney W. Mann

Utah County Auditor

December 13, 2023

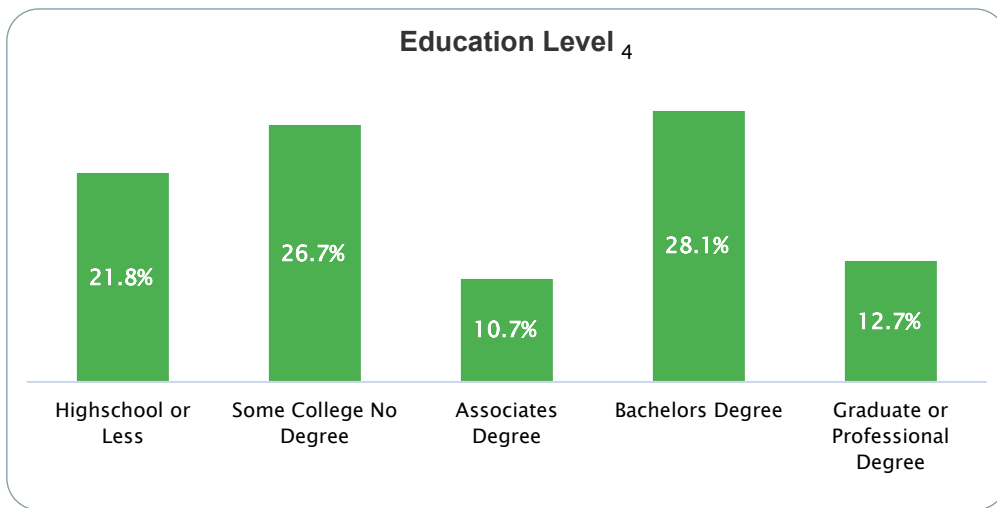
Demographics



Total: 251k



2014 2015 2016 2017 2018 2019



Strategic Goals, Policies, and Practices

Strategic Plan and Goals

The County has established basic strategic goals and principles, a Financial Policy (see Appendix), and other guiding principles but has not established a formal strategic plan nor a formally adopted Strategic Plan. As noted below, the county has begun implementing policies and plans to provide for the long-term financial security of the county and the ability to provide the services needed by our community and citizens. We are currently in the process of creating financial procedure manuals and updating various policies and will formally begin the process of developing a **formal Strategic Plan in the fall of 2024**. We are in the process of developing a 5-year financial forecast that will be part of the county's strategic plan. **NOTE: The 5-year forecast has not been completed before publication of the budget book but we anticipate that the initial forecast will be available on the county's web site at by July 2024. This may be accessed at <https://www.utahcounty.gov/Dept/auditor/index.html>.**

The county's basic financial principles are as follows:

1. First and foremost: Always maintain a structurally balanced budget (live within your means).
2. Provide funding for the long-term financial success of the County through responsible financial planning, including:
 - Ensure that revenues are sufficient to provide ongoing funding for needed services,
 - Fund one-time costs with one-time funding,
 - Provide future funding for critical infrastructure through the Capital Improvement Plan,
 - Provide future funding for critical equipment through the Equipment Replacement Fund,
 - Maintain adequate reserves to ensure that operations can be maintained in periods of economic downturn.
 - Identify significant areas of risk and be able to fund known risks while maintaining compliance with the county fund balance policy.

The County's High-Level Goals include:

- Develop and approve a formal Strategic Plan
- Support the finance function of the County to provide more public friendly budget documents
- Make necessary investments now that will save money in the long run
- Use technology to augment productivity wherever possible
- Continue to analyze and cut unnecessary functions of government and augment necessary services and functions.

Long-term Financial Planning

For many years, Utah County did not plan for the future beyond the next year's operating budget. The County did not have a formal plan for maintaining, replacing, or constructing capital assets. Future needs were not quantified and the assessed property tax rate decreased annually as expenditures increased due to inflation, technology needs, and operation of a modern government organization. Utah County is the second largest county in Utah, with population increasing 22,000 in 2023. It is the fastest growing county in Utah and one of the fastest in the country. With this growth, long-range planning is critical to the future health of the county.

The county commissioners and the Auditor's office have begun to change the prior practices to include long-term financial planning and development of a formal strategic plan. These changes include:

- A **Capital Improvement Plan (CIP)** was formally adopted in 2020. This program was established to plan for the replacement of existing capital assets and purchase or construction of capital assets that will be needed in the future. The program includes a 10-year outlook and is updated each year. The CIP program consists of assets costing more than \$100,000 with a useful life of at least two years. The projected costs of capital projects approved for the first three years of the plan must be transferred to the Capital Fund and the first year project budgets are included in the county's annual operating budget. The projects are funded by various sources, including general fund tax revenues, grants, and funding from other county funds.
- **Equipment Replacement Fund (ERF)** was created in 2022 and the governing policy was formally adopted in 2023. The ERF includes capital assets costing at least \$5,000 with a useful life of at least 2 years. Groups of assets costing less than \$5,000, such as copiers purchased under the copier replacement program, may be aggregated if needed. The annual depreciation, with an inflation factor, is charged to the department owning the asset each year. Funding is accumulated in the ERF for replacement at the end of the useful life of the asset.
- A **Copier Replacement Program** was established in 2022 to ensure that each copier in the county is replaced every 5 years. This program is administered as part of the ERF with a contract with one vendor and a standard cost sheet approved by the county commission. The annual depreciation, with an inflation factor, is charged to the department owning the asset each year. Funding is accumulated in the ERF for replacement at the end of the useful life of the asset. This allows us to reduce

repair and maintenance costs, ensure that we have the most current technology, and the appropriate copier capacity and specifications needed at all times. Prior to this program, departments would need to request a budget for a replacement and would purchase copiers from whichever salesperson that contacted them.

- In 2024, the Auditor's office is preparing the county's first **5-Year Financial Forecast**. This will incorporate the county's ongoing operations, estimated inflation, capital, changing in demographics, and other needs. The forecast model will be used to establish the proper level of property tax funding needed in each of the next five years, as well as estimates of other revenues and expenditures. This will be an integral part of the strategic plan

Strategic Plan

- The county will begin the process of developing and formally adopting a **Long-Term Strategic Plan** for the county in late 2024..

Risk Management and Mitigation

- The County hired a **Risk Manager** in 2023 to evaluate risks and to implement policies and programs to protect employees, protect assets and infrastructure, and mitigate financial risks of the County.

Budget Process & Timeline

The basic concept of Utah County's budget process for departments funded either in the general fund or with funds transferred from the general fund is to balance the expenses to the 2024 projected revenue without using fund balance to bridge the gap between revenue and expenses.

On or before November 1, the County Auditor prepares a tentative budget for the next budget year. The tentative budget is made available to the public for inspection at least 10 days prior to adoption of the Final Budget.

The Board of County Commissioners establishes the time and place of a public hearing to consider adoption of the budget and publishes notice of the hearing at least seven days prior to the hearing in at least one issue of a newspaper of general circulation published within the County.

A public hearing regarding the budget is held after the public hearing is noticed.

After the public hearing, the Board of County Commissioners makes final adjustments to the tentative budget.

On or before December 31, the Board of County Commissioners pass a resolution adopting a final balanced 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 both five days' notice of the proposed action is given to all Commissioners and to the director of the department affected and also 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 governmental 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.

Utah County 2024 Budget Cycle Schedule

2023

Date	Activity	CIP	Public Mtg.
15-Feb	Rollover budget calendar		
10-Mar	Budget Team to meet with Commissioners for Strategic Budget Planning & Calendar		
1-Apr	Departments begin entering Capital Improvement Projects for the next 10 years into the Utah County Capital Improvement Projects Portal. Submit new project request by June 1st.	X	
10-Apr - 28-Apr	Performance Measure Workshop. Budget office to schedule appointment with department by March 21st.		
1-May - 26-May	Questica Training - Annual & New Hire. Training dates available by April 25th.		
2-Jun	Capital Improvement Project requests must be finalized in the Capital Improvement Projects Portal by 5 p.m.	X	
5-Jun	Rollover baseline budget (2023 Adjusted budget as of 5/31/2023)		
9-Jun	Salary and Benefit Est. available in Questica		
16-Jun	Workshop held for the 2024 ISF budget. ISF budget rates need to be set for use in the overall 2024 budget.		
30-Jun	Internal Service Fund Budgets (FINAL) to Budget Office		
30-Jun	CIP Committee will finalize recommendations to Commission	X	
7-Jul	Budget packets sent to department heads		
7-Jul - 11-Aug	Portfolio Commissioners will meet individually with departments to review budget requests, key performance metrics, goals, and any other requests.		
11-Aug	Budget packets and department requests are due to the Auditor by 5 p.m. on the following dates: Attorney (Civil) Auditor (Finance, Purchasing, Budget & Tax Admin) Commission (including accounts/funds controlled by Commission) and Grants Team GIS HR		
18-Aug	Attorney (excluding Civil) Children's Justice Center Clerk (Records Mgmt., Marriage Lic. & Passports, and Gen) Justice Court Public Works, Community Dev, & Fire Marshal Sheriff (Corrections, Wildland Fire, & Contract Cities) Treasurer		
25-Aug	Assessor Elections Recorder Health (Admin, Vital Rec, MA, Nursing) Sheriff (Support Services, Inmate Benefit, and SSA 6) Surveyor		
1-Sep	Health (Environmental, Promotion, WIC, FG & SC) Sheriff (Admin & Enforcement)		
1-Sep	List of new capital improvement projects will be discussed in a work session with the Commission.	X	X
8-Sep	Budget Office to provide preliminary revenue projections.		
15-Sep	Budget Office to finalize Admin Services allocation		
4-Sep - 22-Sep	Budget Workshop - each department will meet with the Budget and Clerk/Auditor Office to discuss the 2023 department budget requests. Budget Office to schedule appointment with each department by August 1st.		
27-Sep	Adoption of CIP Plan. Agenda item(s) to be submitted no later than September 23rd.	X	X
6-Oct	Draft Tentative budget sent to department heads.		
6-Oct - 13-Oct	Department heads will contact the Auditor with any concerns regarding the tentative budget.		
25-Oct	Tentative budget is received by the Commission. Agenda item(s) to be submitted no later than October 14th.		X
25-Oct - 8-Nov	Optional Commission Workshop - Departments may request a budget workshop to discuss additional budgetary requests. The meetings will be in a public forum.		X
18-Nov	Commission's proposed final budget is made available to the departments and the public 10 days prior to public hearing. The Commission Office will notify departments of the status of adjustments prior to adoption of the final budget.		
29-Nov	Public hearing held for the 2023 budget. Budget formally adopted by the Commission. Agenda item(s) to be submitted no later than November 23rd. Note, noticing for the public hearing is the responsibility of the Commission and Civil Division.		X
29-Dec	Submit Final Budget to State Auditor		
30-Dec	Review of and update to Budget Manual		

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NOTES

- Holiday
- Internal Budget Process
- Public Budget Process
- Internal Deadline
- CIP
- Workshop

KEY DATES:

- 6/1/2023 Final CIP Requests Due
- 6/30/2023 CIP will finalize recommendations to Commission
- 8/5-8/26 Budget Packets and additional Dept. Requests Due
- 10/25/2023 Tentative Budget Approval
- 11/22/2023 Commission's proposed budget made available to the public
- 12/6/2023 Final Budget Approval

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.

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.

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.

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

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

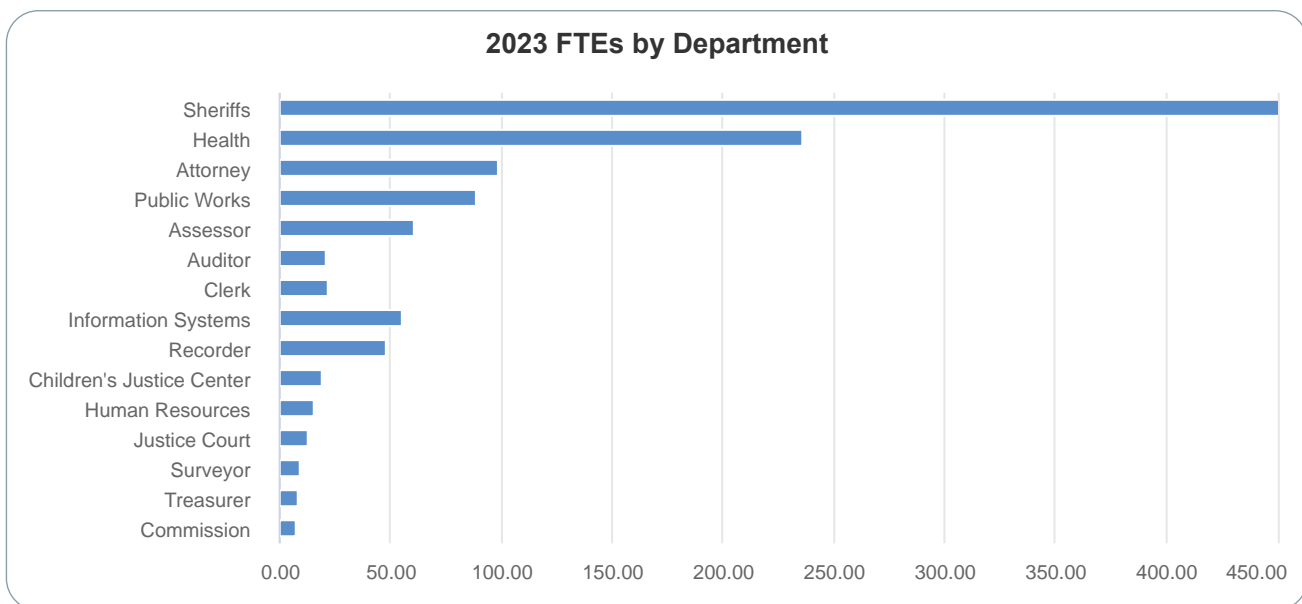
The County has five fiduciary and custodial funds that are audited, but not included in the budget. These funds are the Jail Commissary Private Purpose Trust Fund, Auditor Trust Fund, Sheriff Baker Award Trust Fund, Sheriff Asset Forfeiture Fund, and the Treasurer Trust Fund.

Full Time Equivalents

The following chart summarizes the number of full-time equivalents (FTEs) in the County's budgeted staffing plan as of August 31, 2023. 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

	2015 FTE	2016 FTE	2017 FTE	2018 FTE	2019 FTE	2020 FTE	2021 FTE	2022 FTE	2023 FTE	Estimated 2024 FTE
Sheriff- Corrections	225	234	234.5	228.5	230.25	215.25	226.25	230.25	231.25	242.5
Health Department	170	170	175.75	182.5	204.5	191	226.5	276.5	252	235.76
Substance Abuse	-	-	-	-	68	57	-	-	-	-
Sheriff - Enforcement	143	148	155	164	177	180	186	196.25	209	211.5
Public Works	84	84	84	84	84	80	85	86	89	88.45
Drug/Alcohol	66	66	71	71	-	-	-	-	-	-
Attorney	63.5	64	65	70	89	87	89	89.75	94	98.75
Assessor	45	43.75	46	47	46.5	44.5	49.5	50.25	57.5	60.75
Recorder	26.5	28	29	31	27.75	26.75	35	49	49	48
Information Systems	31	31	30	32	32	30	40	43	51	55
Auditor	20	22	22	22	15.75	19.75	25	20.75	23	28
Risk Management	-	-	-	-	-	-	-	-	-	1
Clerk	-	-	-	-	13.75	15	22	22	21	26.05
Children's Justice Court	11.5	11.5	12.25	14.25	14.25	14.25	18.25	17	19	19.01
Justice Court	14	14	14	14	14	11	11	11	13	13
Human Resources	11	11	12	12	12	13	12	12	12	15
Treasurer	7	7	9	9	9	8.75	8.75	8.75	8.75	7.75
Surveyor	6	6	7	7	7	7	10	10	10	9
Sheriff - Fire	6	6	7	7	7	7	7	7	7	11
Commission	7	6	6	6	6	6	6	8	9	7
Extension	4	4	4	4	4	-	-	-	-	-
Total FTE	940.5	956.25	983.5	1005.25	1061.75	1013.25	1057.25	1137.5	1155.5	1177.52



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:

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

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

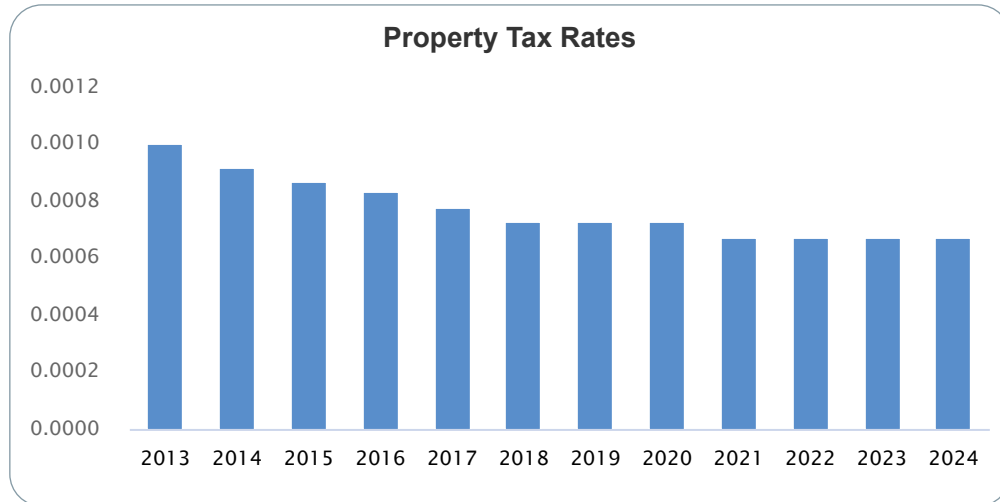
Example: \$400,000 home in Provo less 45% homeowner's exemption equals \$220,000 taxable value.

Total 2022 Property Tax Rate: 1.1365%

Total property tax due for all taxing entities: \$2,500

County General Fund Portion:

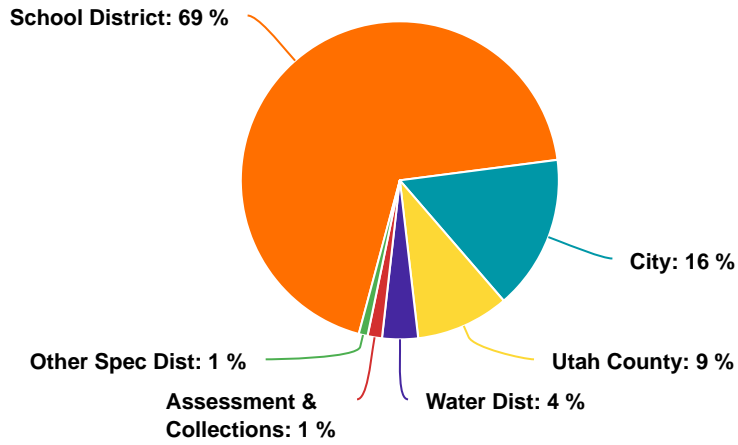
\$229 = 0.1041%



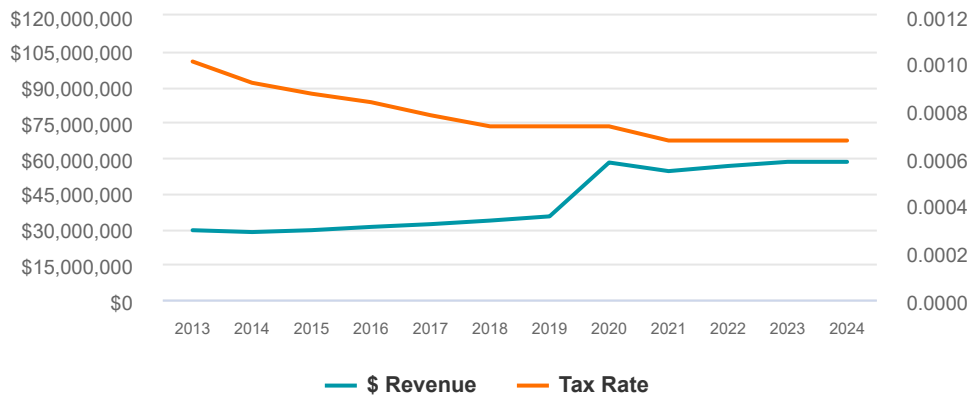
The County assesses, bills, collects and distributes property taxes for all taxing jurisdictions within its boundaries, including cities, school districts, and special districts, in accordance with state law. Property taxes are collected on two types of assets: 1) personal property, which represents 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 2022, the source of the taxes is shown in the following table:

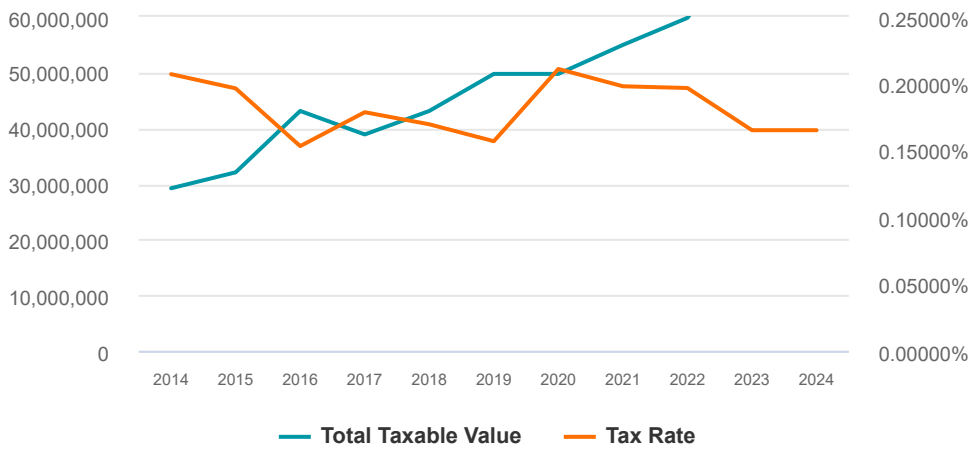
2022 Property Tax Distribution on Average in Utah County



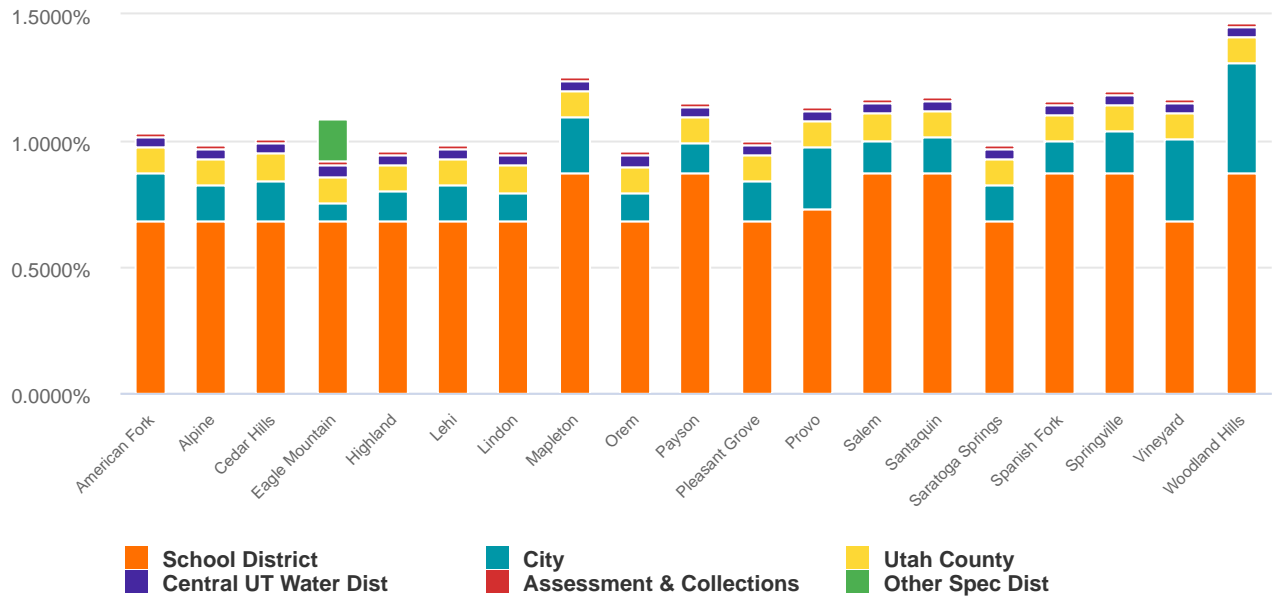
Property Tax Revenue & Rates



Taxable Value v. Tax Rate

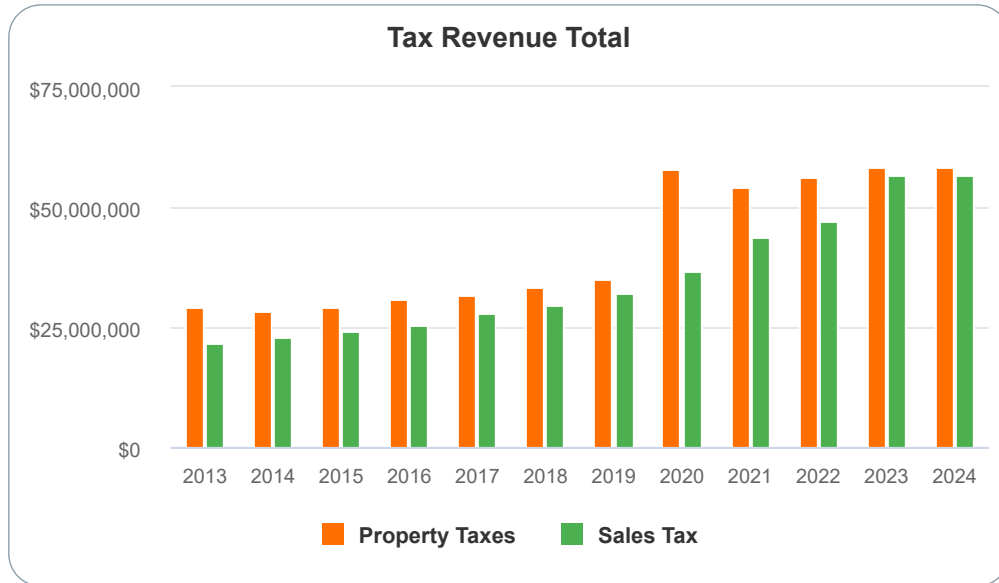


2022 Property Tax Rate by City



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

	Total Taxable Value	Property Tax	Option Sales Tax	Total Tax	Effective Tax Rate
2014	\$29,205,237	\$39,113	\$21,365	\$60,478	0.21%
2015	32,066,091	40,437	22,553	62,990	0.20%
2016	43,091,397	42,200	23,832	66,032	0.15%
2017	38,866,467	43,241	26,181	69,422	0.18%
2018	43,091,397	45,074	27,992	73,066	0.17%
2019	49,749,271	47,778	30,282	78,060	0.16%
2020	49,749,271	70,583	34,380	104,963	0.21%
2021	54,956,245	67,531	41,293	108,824	0.20%
2022	59,814,307	70,170	47,500	117,670	0.20%
2023	75,871,675	72,287	53,000	125,287	0.17% Budget
2024	75,871,675	72,287	53,000	125,287	0.17% Budget



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 2024 tentative budget:

Department	Budgeted Expense	General Use Property and/or Sales Tax	% Total Taxes	% Budget Funded by Taxes
Sheriff - Corrections	\$ 41,009,990	\$ 37,697,490	32.7%	91.9%
Sheriff - Enforcement	32,757,680	30,660,880	26.6%	93.6%
Attorney	12,537,590	12,537,590	10.9%	100.0%
Non-Departmental	8,793,670	8,793,670	7.6%	100.0%
Public Defender	8,134,390	8,134,390	7.1%	100.0%
Health Dept	4,259,370	4,259,370	3.7%	100.0%
Wasatch Mental Health	2,800,000	2,800,000	2.4%	100.0%
Elections	2,127,250	2,126,250	1.8%	100.0%
Sheriff - Wildland Fire	2,025,260	2,025,160	1.8%	100.0%
Clerk (Marriage License & Passport)	1,930,900	-	-%	-%
Public Works	1,596,090	1,541,090	1.3%	96.6%
Mosquito Abatement	1,456,070	1,456,070	1.3%	100.0%
Justice Court	1,423,030	345,030	0.3%	24.2%
Surveyor	1,289,780	1,266,180	1.1%	98.2%
Children's Justice Center	830,480	830,480	0.7%	100.0%
Interagency Allocations	489,000	489,000	0.4%	100.0%
Utah Valley Dispatch SSD	315,000	315,000	0.3%	100.0%
Agriculture	76,350	76,350	0.1%	100.0%
Other		-	-%	-%
Subtotal	123,851,900	115,354,000	100.0%	93.1%
Total General Fund	\$ 123,851,900	\$ 115,354,000		

Investments

2023 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 Value	Fair Value Measurements Using		
		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 12/31/2023	2024 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	\$ 60,040,000	\$ 3,390,000	12/1/2034
Transportation Projects (Reg Fee)	12/18/2019	14,710,000	11,915,000	1,415,000	12/31/2029
Convention Center	1/20/2010	40,150,000	31,350,000	1,000,000	12/1/2039
Energy Improvements	10/22/2010	4,940,000	2,430,000	375,000	2/1/2027
Transportation Projects (UTA)	1/31/2012	51,675,000	-	-	12/1/2039
Museum at Thanksgiving Point	9/4/2013	3,800,000	2,550,000	165,000	12/1/2033
Subordinated Sales Tax (UTA BRT)	12/22/2016	65,000,000	57,670,000	1,545,000	11/1/2029
2020 Excise Tax Revenue Refunding Bonds	1/29/2020	27,315,000	25,485,000	970,000	12/1/2039
2021 Transportation Sales Tax Refunding Bonds	9/14/2021	34,745,000	34,745,000	360,000	12/1/2039
Total		\$ 308,680,000	\$ 226,185,000	\$ 9,220,000	

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Market Value ⁽¹⁾	\$ 49,252,148	\$ 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
Debt limit (2% of Market Value) ⁽²⁾	\$ 985,043	\$ 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
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 985,043	\$ 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
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 132.

⁽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	\$ 2,055,000
Total				<u>\$ 2,055,000</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
2013 ⁽²⁾	Museum	\$ 3,800,000	12/1/2033	\$ -
2020 ⁽³⁾	Convention center	27,315,000	12/1/2039	24,515,000
Total				<u>\$ 24,515,000</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	\$ 56,125,000
Total				<u>\$ 56,125,000</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	\$ 56,650,000
2021 ⁽⁶⁾	Transportation	34,745,000	12/1/2039	34,385,000
Total				<u>\$ 91,035,000</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	\$ 10,500,000
Total				<u>\$ 10,500,000</u>

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

Source: Utah County

Financial Section



Budget Summary – All Funds

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
General Fund (100)				
Revenues:				
Taxes	\$ 105,196,184	\$ 114,704,000	\$ 111,246,000	\$ 110,174,000
Licenses & Permits	626,960	725,900	920,000	920,000
Intergovernmental Revenue	10,982,183	810,000	900,000	970,000
Charges for Services	5,491,291	5,733,800	6,004,300	5,714,200
Fines & Forfeitures	1,758,757	1,527,100	1,445,100	1,740,000
Miscellaneous Revenue	1,962,436	47,100	1,438,100	4,211,100
Budgeted Use of Fund Balance	-	3,075,800	250,000	9,682,200
Total Revenues:	\$ 126,017,811	\$ 126,623,700	\$ 122,203,500	\$ 133,411,500
Expenditures:				
Salaries & Benefits	\$ 60,171,698	\$ 67,083,166	\$ 72,044,500	\$ 73,664,700
Materials, Supplies, and Services	5,864,411	8,037,396	7,937,600	9,048,100
Internal Service Fund Charges	21,226,684	28,150,289	27,627,100	27,585,700
Capital Equipment	410,890	324,556	53,200	243,100
Transfer to other funds	26,396,951	7,788,640	5,661,900	6,160,300
Contributions to Other Governments	10,388,524	11,910,410	12,336,900	12,959,900
Restricted Appropriations	-	3,329,243	-	3,749,700
Total Expenditures:	\$ 124,459,158	\$ 126,623,700	\$ 125,661,200	\$ 133,411,500
Municipal Building Authority (220)				
Revenues:				
Miscellaneous Revenue	\$ 335,866	\$ 336,330	\$ 336,300	\$ 336,300
Total Revenues:	\$ 335,866	\$ 336,330	\$ 336,300	\$ 336,300
Expenditures:				
Materials, Supplies, and Services	\$ 35	\$ 500	\$ 500	\$ 500
Contributions to Other Governments	335,831	335,830	335,800	335,800
Total Expenditures:	\$ 335,866	\$ 336,330	\$ 336,300	\$ 336,300
Health Department (230)				
Revenues:				
Intergovernmental Revenue	\$ 18,218,213	\$ 22,477,760	\$ 17,469,500	\$ 17,816,200
Charges for Services	12,875,546	13,164,900	16,007,700	17,457,100
Fines & Forfeitures	9,850	-	-	-
Miscellaneous Revenue	513,283	1,500	111,300	111,300
Transfer from General Fund	4,031,274	4,059,250	4,060,100	4,309,300
Budgeted Use of Fund Balance	-	6,543,970	-	2,117,200
Total Revenues:	\$ 35,648,166	\$ 46,247,380	\$ 37,648,600	\$ 41,811,100
Expenditures:				
Salaries & Benefits	\$ 23,611,494	\$ 26,318,810	\$ 24,881,400	\$ 22,141,600
Materials, Supplies, and Services	10,288,531	11,560,262	10,741,500	11,888,300
Internal Service Fund Charges	2,844,108	4,529,442	4,019,400	4,082,200
Capital Equipment	574,797	291,740	79,500	83,500
Restricted Appropriations	-	2,483,906	2,000,000	2,813,400
Contributions to Other Governments	553,774	945,700	832,100	802,100
Total Expenditures:	\$ 37,872,704	\$ 46,129,860	\$ 42,553,900	\$ 41,811,100

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Utah Valley Road SSD (245)				
Revenues:				
Intergovernmental Revenue	\$ -	\$ 1,446,570	\$ 2,200,000	\$ 2,200,000
Miscellaneous Revenue	33,244	-	60,400	60,400
Total Revenues:	\$ 33,244	\$ 1,446,570	\$ 2,260,400	\$ 2,260,400
Expenditures:				
Materials, Supplies, and Services	\$ 25	\$ 1,446,570	\$ 2,260,400	\$ 2,260,400
Total Expenditures:	\$ 25	\$ 1,446,570	\$ 2,260,400	\$ 2,260,400
Soldier Summit Water SSD (246)				
Revenues:				
Taxes	\$ 71,344	\$ 35,000	\$ -	\$ -
Intergovernmental Revenue	927	2,000,000	-	-
Charges for Services	88,713	87,000	-	-
Miscellaneous Revenue	5,830	1,000	-	-
Budgeted Use of Fund Balance	-	170,000	-	-
Total Revenues:	\$ 166,814	\$ 2,293,000	\$ -	\$ -
Expenditures:				
Salaries & Benefits	\$ 16,127	\$ 35,000	\$ -	\$ -
Materials, Supplies, and Services	46,153	2,191,500	-	-
Internal Service Fund Charges	2,575	3,500	-	-
Restricted Appropriations	-	63,000	-	-
Total Expenditures:	\$ 64,855	\$ 2,293,000	\$ -	\$ -
Road Projects (247)				
Revenues:				
Taxes	\$ 160,519,781	\$ 184,100,000	\$ 228,730,000	\$ 238,100,000
Intergovernmental Revenue	4,021,070	6,350,000	7,000,000	7,000,000
Charges for Services	5,088,330	6,000,000	5,500,000	5,500,000
Miscellaneous Revenue	9,134,980	1,255,500	4,838,100	5,678,600
Budgeted Use of Fund Balance	-	154,900,000	148,591,800	155,000,000
Total Revenues:	\$ 178,764,161	\$ 352,605,500	\$ 394,659,900	\$ 411,278,600
Expenditures:				
Salaries & Benefits	\$ 1,390,558	\$ 1,309,842	\$ 1,692,900	\$ 1,693,900
Materials, Supplies, and Services	4,467,463	108,386,204	70,285,300	75,067,500
Internal Service Fund Charges	1,216,439	2,742,236	2,603,000	2,603,000
Capital Equipment	5,103,622	2,952,045	16,500	16,500
Transfer to other funds	10,075,342	10,033,860	13,359,200	13,359,200
Restricted Appropriations	-	27,446,900	35,885,400	43,683,200
Contributions to Other Governments	128,162,635	199,734,413	277,308,100	274,855,300
Total Expenditures:	\$ 150,416,059	\$ 352,605,500	\$ 401,150,400	\$ 411,278,600

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Grants/Outside Projects (248)				
Revenues:				
Taxes	\$ 2,607,824	\$ 5,300,000	\$ 5,300,000	\$ 4,000,000
Intergovernmental Revenue	35,730,052	143,269,160	128,406,600	127,912,000
Charges for Services	4,730,259	7,722,180	7,640,700	6,615,500
Miscellaneous Revenue	2,674,730	903,570	3,515,700	2,686,100
Budgeted Use of Fund Balance	-	1,193,850	-	1,400,000
Total Revenues:	\$ 45,742,865	\$ 158,388,760	\$ 144,863,000	\$ 142,613,600
Expenditures:				
Salaries & Benefits	\$ 2,996,899	\$ 4,212,566	\$ 3,790,100	\$ 3,730,100
Materials, Supplies, and Services	1,817,123	37,897,648	33,849,800	34,115,200
Internal Service Fund Charges	2,267,830	28,012,645	469,000	522,000
Capital Equipment	208,839	307,695	3,500	3,500
Transfer to other funds	663,366	-	-	-
Restricted Appropriations	-	11,886,830	31,704,700	30,002,700
Contributions to Other Governments	37,197,938	76,071,376	73,915,000	74,240,100
Total Expenditures:	\$ 45,151,995	\$ 158,388,760	\$ 143,732,100	\$ 142,613,600
Child Justice (250)				
Revenues:				
Intergovernmental Revenue	\$ 1,572,767	\$ 2,060,620	\$ 2,060,800	\$ 1,762,700
Charges for Services	175,760	112,520	112,500	133,300
Miscellaneous Revenue	572,569	1,105,350	1,105,400	1,317,600
Total Revenues:	\$ 2,321,096	\$ 3,278,490	\$ 3,278,700	\$ 3,213,600
Expenditures:				
Salaries & Benefits	\$ 1,804,520	\$ 2,417,800	\$ 2,425,200	\$ 2,332,500
Materials, Supplies, and Services	141,671	223,414	223,700	284,900
Internal Service Fund Charges	229,514	307,137	354,600	354,600
Capital Equipment	18,544	123,739	-	20,000
Restricted Appropriations	-	206,400	206,400	221,600
Total Expenditures:	\$ 2,194,249	\$ 3,278,490	\$ 3,209,900	\$ 3,213,600
Inmate Benefit (273)				
Revenues:				
Charges for Services	\$ 247,516	\$ 304,700	\$ 247,200	\$ 247,200
Miscellaneous Revenue	24,363	-	39,800	39,800
Budgeted Use of Fund Balance	-	185,030	111,000	430,900
Total Revenues:	\$ 271,879	\$ 489,730	\$ 398,000	\$ 717,900
Expenditures:				
Salaries & Benefits	\$ 208,278	\$ 402,770	\$ 310,700	\$ 310,700
Materials, Supplies, and Services	21,981	50,490	50,400	55,400
Internal Service Fund Charges	9,105	18,670	19,100	331,100
Capital Equipment	4,128	-	-	-
Restricted Appropriations	-	7,800	7,800	10,700
Contributions to Other Governments	2,203	10,000	10,000	10,000
Total Expenditures:	\$ 245,695	\$ 489,730	\$ 398,000	\$ 717,900

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Law Enforcement (274)				
Revenues:				
Charges for Services	\$ 7,120,665	\$ 9,459,510	\$ 10,319,800	\$ 11,424,100
Miscellaneous Revenue	323,171	182,220	61,000	76,600
Total Revenues:	\$ 7,443,836	\$ 9,641,730	\$ 10,380,800	\$ 11,500,700
Expenditures:				
Salaries & Benefits	\$ 5,348,735	\$ 5,985,890	\$ 6,735,200	\$ 6,752,800
Materials, Supplies, and Services	265,799	348,704	367,700	374,100
Internal Service Fund Charges	1,725,487	1,852,805	1,991,800	1,999,200
Capital Equipment	42,936	30,421	19,500	27,300
Restricted Appropriations	-	1,423,910	1,150,300	2,347,300
Total Expenditures:	\$ 7,382,957	\$ 9,641,730	\$ 10,264,500	\$ 11,500,700
Transient Room Tax (280)				
Revenues:				
Taxes	\$ 6,010,915	\$ 6,338,000	\$ 6,546,000	\$ 6,546,000
Miscellaneous Revenue	61,550	-	144,300	144,300
Budgeted Use of Fund Balance	-	337,810	-	148,300
Total Revenues:	\$ 6,072,465	\$ 6,675,810	\$ 6,690,300	\$ 6,838,600
Expenditures:				
Materials, Supplies, and Services	\$ 1,875,267	\$ 2,226,000	\$ 2,226,000	\$ 2,430,000
Internal Service Fund Charges	76,327	102,050	112,400	112,400
Transfer to other funds	2,122,664	2,120,600	2,120,600	2,064,900
Restricted Appropriations	-	1,471,840	1,476,000	1,476,000
Contributions to Other Governments	67,074	755,320	755,300	755,300
Total Expenditures:	\$ 4,141,332	\$ 6,675,810	\$ 6,690,300	\$ 6,838,600
Tourism, Recreation, Cultural, Convention, and Airport Facilities (TRCC) Taxes (281)				
Revenues:				
Taxes	\$ 14,851,929	\$ 16,500,000	\$ 16,787,000	\$ 16,787,000
Charges for Services	4,445,815	335,520	714,000	714,000
Miscellaneous Revenue	1,851,195	330,000	1,506,700	1,506,700
Budgeted Use of Fund Balance	-	40,445,000	41,880,200	41,161,300
Total Revenues:	\$ 21,148,939	\$ 57,610,520	\$ 60,887,900	\$ 60,169,000
Expenditures:				
Salaries & Benefits	\$ 2,621,946	\$ 1,169,630	\$ 1,147,900	\$ 1,152,900
Materials, Supplies, and Services	5,012,949	1,973,581	1,976,600	1,980,500
Internal Service Fund Charges	954,095	1,612,979	1,633,800	1,633,800
Capital Equipment	721,500	15,430	764,600	14,600
Transfer to other funds	2,702,840	287,280	287,300	283,400
Restricted Appropriations	-	39,129,213	39,155,300	39,181,400
Contributions to Other Governments	7,700,168	13,422,407	15,922,400	15,922,400
Total Expenditures:	\$ 19,713,498	\$ 57,610,520	\$ 60,887,900	\$ 60,169,000

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Assessing & Collecting (290)				
Revenues:				
Taxes	\$ 10,824,363	\$ 10,575,800	\$ 10,824,000	\$ 10,824,000
Intergovernmental Revenue	128,434	100,000	100,000	100,000
Charges for Services	5,173,994	5,127,840	5,127,800	5,127,800
Miscellaneous Revenue	425,375	-	631,600	631,600
Budgeted Use of Fund Balance	-	4,548,690	651,300	4,238,100
Total Revenues:	\$ 16,552,166	\$ 20,352,330	\$ 17,334,700	\$ 20,921,500
Expenditures:				
Salaries & Benefits	\$ 8,928,817	\$ 11,749,410	\$ 11,770,400	\$ 11,914,900
Materials, Supplies, and Services	1,707,406	2,544,380	2,539,900	2,666,600
Internal Service Fund Charges	2,684,942	4,613,780	4,293,200	4,309,800
Capital Equipment	10,541	91,490	-	27,700
Restricted Appropriations	-	571,900	571,900	1,221,100
Contributions to Other Governments	1,254,309	781,370	781,400	781,400
Total Expenditures:	\$ 14,586,015	\$ 20,352,330	\$ 19,956,800	\$ 20,921,500
Revenue Bond Debt Service (391)				
Revenues:				
Intergovernmental Revenue	\$ 3,454,815	\$ 3,375,300	3,375,300	\$ 3,375,300
Miscellaneous Revenue	15,319,552	12,939,870	12,823,700	12,823,700
Total Revenues:	\$ 18,774,367	\$ 16,315,170	\$ 16,199,000	\$ 16,199,000
Expenditures:				
Materials, Supplies, and Services	\$ 7,700	\$ 2,000	\$ 2,000	\$ 2,000
Debt Service	18,766,668	16,313,170	16,197,000	16,197,000
Total Expenditures:	\$ 18,774,368	\$ 16,315,170	\$ 16,199,000	\$ 16,199,000
Capital Projects (400)				
Revenues:				
Intergovernmental Revenue	137,298	-	-	-
Miscellaneous Revenue	\$ 19,037,069	\$ -	\$ 2,341,800	\$ 2,341,800
Budgeted Use of Fund Balance	-	48,760,120	68,360,100	68,360,100
Total Revenues:	\$ 19,174,367	\$ 48,760,120	\$ 70,701,900	\$ 70,701,900
Expenditures:				
Internal Service Fund Charges	\$ 11,042	\$ 693,790	\$ 763,200	\$ 763,200
Capital Equipment	326,500	48,066,330	69,938,700	69,938,700
Total Expenditures:	\$ 337,542	\$ 48,760,120	\$ 70,701,900	\$ 70,701,900
Motor Pool (610)				
Revenues:				
Charges for Services	\$ 107,272	\$ 90,000	\$ 100,000	\$ 100,000
Miscellaneous Revenue	1,802,374	1,025,500	1,602,000	1,602,000
Intragovernmental Revenue	8,631,231	13,090,610	15,722,100	16,195,600
Budgeted Use of Fund Balance	-	3,409,230	1,628,500	2,041,200
Total Revenues:	\$ 10,540,877	\$ 17,615,340	\$ 19,052,600	\$ 19,938,800
Expenditures:				
Salaries & Benefits	\$ 1,074,338	\$ 1,158,136	\$ 1,177,200	\$ 1,198,000

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Materials, Supplies, and Services	2,208,177	2,997,368	2,773,700	2,773,700
Internal Service Fund Charges	497,449	751,790	851,700	851,700
Capital Equipment	155,509	8,847,553	5,200,000	6,177,800
Restricted Appropriations	-	322,013	5,650,000	5,537,600
Depreciation / Amortization	3,773,601	3,538,480	3,400,000	3,400,000
Total Expenditures:	\$ 7,709,074	\$ 17,615,340	\$ 19,052,600	\$ 19,938,800
Jail Food Services (620)				
Revenues:				
Charges for Services	\$ 829,756	\$ 2,156,400	\$ 802,000	\$ 802,000
Miscellaneous Revenue	9,109	1,960	21,600	21,600
Intragovernmental Revenue	2,546,047	3,285,000	3,285,000	3,285,000
Budgeted Use of Fund Balance	-	(749,790)	-	355,000
Total Revenues:	\$ 3,384,912	\$ 4,693,570	\$ 4,108,600	\$ 4,463,600
Expenditures:				
Salaries & Benefits	\$ 1,255,674	\$ 1,363,450	\$ 1,465,000	\$ 1,535,500
Materials, Supplies, and Services	1,613,374	2,360,141	2,245,500	2,486,700
Internal Service Fund Charges	212,874	348,619	318,700	323,300
Capital Equipment	646	85,760	-	-
Restricted Appropriations	-	495,600	29,400	68,100
Depreciation / Amortization	85,283	40,000	50,000	50,000
Total Expenditures:	\$ 3,167,851	\$ 4,693,570	\$ 4,108,600	\$ 4,463,600
Building Maintenance (630)				
Revenues:				
Charges for Services	\$ 614,401	\$ 648,480	\$ 538,700	\$ 538,700
Miscellaneous Revenue	87,943	66,350	37,300	37,300
Intragovernmental Revenue	7,246,849	33,515,800	58,575,300	58,812,300
Budgeted Use of Fund Balance	-	120,580	154,200	572,600
Total Revenues:	\$ 7,949,193	\$ 34,351,210	\$ 59,305,500	\$ 59,960,900
Expenditures:				
Salaries & Benefits	\$ 2,684,937	\$ 3,076,100	\$ 3,069,900	\$ 3,345,500
Materials, Supplies, and Services	2,613,945	3,871,209	3,814,900	3,816,700
Internal Service Fund Charges	859,949	1,270,624	1,331,300	1,486,300
Capital Equipment	112,577	5,235,651	285,100	285,100
Transfer to other funds	418,687	498,130	500,000	491,500
Restricted Appropriations	-	20,149,496	50,000,000	50,231,500
Depreciation / Amortization	290,731	250,000	304,300	304,300
Total Expenditures:	\$ 6,980,826	\$ 34,351,210	\$ 59,305,500	\$ 59,960,900
Telecommunication (640)				
Revenues:				
Charges for Services	\$ 48,958	\$ 54,220	\$ 29,300	\$ 29,300
Miscellaneous Revenue	39,613	2,500	2,500	2,500
Intragovernmental Revenue	557,465	2,324,560	3,245,700	3,247,800
Budgeted Use of Fund Balance	-	50,120	25,400	37,000
Total Revenues:	\$ 646,036	\$ 2,431,400	\$ 3,302,900	\$ 3,316,600
Expenditures:				
Salaries & Benefits	\$ 292,137	\$ 334,050	\$ 220,500	\$ 225,100

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Materials, Supplies, and Services	129,244	161,913	200,600	200,600
Internal Service Fund Charges	128,643	182,370	167,100	167,100
Capital Equipment	(1,295)	314,818	75,000	75,000
Restricted Appropriations	-	1,298,519	2,500,000	2,509,100
Depreciation / Amortization	141,348	139,730	139,700	139,700
Total Expenditures:	\$ 690,077	\$ 2,431,400	\$ 3,302,900	\$ 3,316,600
Radio Communication (650)				
Revenues:				
Charges for Services	\$ 47,924	\$ 45,500	\$ 47,500	\$ 47,500
Miscellaneous Revenue	51,056	4,700	30,000	30,000
Intragovernmental Revenue	1,115,066	1,329,960	1,593,200	1,623,200
Budgeted Use of Fund Balance	-	15,570	100,500	52,500
Total Revenues:	\$ 1,214,046	\$ 1,395,730	\$ 1,771,200	\$ 1,753,200
Expenditures:				
Salaries & Benefits	\$ 123,472	\$ 193,667	\$ 292,300	\$ 301,300
Materials, Supplies, and Services	75,686	243,039	222,400	222,400
Internal Service Fund Charges	68,067	106,890	118,500	118,500
Capital Equipment	180,860	602,059	561,800	561,800
Restricted Appropriations	-	200,075	531,200	504,200
Depreciation / Amortization	52,196	50,000	45,000	45,000
Total Expenditures:	\$ 500,281	\$ 1,395,730	\$ 1,771,200	\$ 1,753,200
Computer Support (670)				
Revenues:				
Charges for Services	\$ 71,947	\$ 70,540	\$ 123,900	\$ 123,900
Miscellaneous Revenue	95,443	178,990	95,200	95,200
Intragovernmental Revenue	6,993,498	9,786,080	9,248,700	10,305,500
Budgeted Use of Fund Balance	-	849,890	312,500	885,500
Total Revenues:	\$ 7,160,888	\$ 10,885,500	\$ 9,780,300	\$ 11,410,100
Expenditures:				
Salaries & Benefits	\$ 4,213,824	\$ 6,298,220	\$ 6,830,400	\$ 6,882,400
Materials, Supplies, and Services	1,026,694	1,423,592	1,379,600	1,656,900
Internal Service Fund Charges	388,701	550,700	589,000	589,000
Capital Equipment	127,744	1,088,133	646,300	646,300
Restricted Appropriations	-	1,234,855	-	1,300,500
Depreciation / Amortization	335,019	290,000	335,000	335,000
Total Expenditures:	\$ 6,091,982	\$ 10,885,500	\$ 9,780,300	\$ 11,410,100
Administrative Services (680)				
Revenues:				
Charges for Services	\$ 18,361	\$ 12,600	\$ 13,700	\$ 13,700
Miscellaneous Revenue	1,070,373	724,230	1,189,600	1,189,600
Intragovernmental Revenue	9,376,329	14,111,670	15,560,400	15,939,100
Budgeted Use of Fund Balance	-	2,827,900	2,275,000	2,260,800
Total Revenues:	\$ 10,465,063	\$ 17,676,400	\$ 19,038,700	\$ 19,403,200
Expenditures:				
Salaries & Benefits	\$ 6,875,269	\$ 8,375,150	\$ 9,650,300	\$ 9,273,700
Materials, Supplies, and Services	1,013,756	1,986,692	2,065,100	2,198,100

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Internal Service Fund Charges	1,965,164	3,388,178	3,509,100	3,515,100
Capital Equipment	5,416	2,825,910	2,275,000	2,297,000
Restricted Appropriations	-	638,070	46,600	626,700
Contributions to Other Governments	33	-	-	-
Depreciation / Amortization	100,250	462,400	1,492,600	1,492,600
Total Expenditures:	\$ 9,959,888	\$ 17,676,400	\$ 19,038,700	\$ 19,403,200

Risk Management (690)

Revenues:

Intergovernmental Revenue	-	-	500	500
Miscellaneous Revenue	\$ 146,787	\$ -	\$ 313,300	\$ 313,300
Intragovernmental Revenue	2,150,525	2,401,680	2,401,700	2,401,700
Budgeted Use of Fund Balance	-	750,000	734,900	1,848,100
Total Revenues:	\$ 2,297,312	\$ 3,151,680	\$ 3,450,400	\$ 4,563,600

Expenditures:

Salaries & Benefits	\$ 81,656	\$ 104,300	\$ 105,100	\$ 105,000
Materials, Supplies, and Services	42,836	48,660	240,600	418,000
Internal Service Fund Charges	1,282,861	2,998,720	3,074,700	4,007,300
Restricted Appropriations	-	2,000,000	30,000	33,300
Total Expenditures:	\$ 1,407,353	\$ 5,151,680	\$ 3,450,400	\$ 4,563,600

Utah County Service Area No. 6 (241)

Revenues:

Taxes	\$ 2,488,222	\$ 2,324,500	\$ 2,391,000	\$ 2,391,000
Intergovernmental Revenue	897,996	800,000	800,000	800,000
Miscellaneous Revenue	316,280	-	290,700	290,700
Budgeted Use of Fund Balance	-	-	-	1,544,900
Total Revenues:	\$ 3,702,498	\$ 3,124,500	\$ 3,481,700	\$ 5,026,600

Expenditures:

Salaries & Benefits	\$ 1,276,747	\$ 1,418,440	\$ 1,395,800	\$ 1,395,800
Materials, Supplies, and Services	1,502	9,454	9,600	9,600
Internal Service Fund Charges	50,578	84,800	93,400	93,400
Capital Equipment	-	1,046	-	-
Transfer to other funds	-	-	-	1,500,000
Restricted Appropriations	-	1,510,760	1,882,900	1,927,800
Contributions to Other Governments	79,443	100,000	100,000	100,000
Total Expenditures:	\$ 1,408,270	\$ 3,124,500	\$ 3,481,700	\$ 5,026,600

Utah County Service Area No. 7 (242)

Revenues:

Taxes	\$ 525,476	\$ 521,000	\$ 534,000	\$ 534,000
Licenses & Permits	24,157	20,700	23,200	23,200
Charges for Services	31,338	30,500	31,000	31,000
Miscellaneous Revenue	211,931	192,480	241,200	241,200
Budgeted Use of Fund Balance	-	392,110	378,200	387,000
Total Revenues:	\$ 792,902	\$ 1,156,790	\$ 1,207,600	\$ 1,216,400

	2022 Actual	2023 Budget	2024 Tentative Budget	2024 Adopted Budget
Expenditures:				
Salaries & Benefits	\$ 241,233	\$ 267,610	\$ 279,600	\$ 279,800
Materials, Supplies, and Services	9,713	21,800	21,900	21,900
Internal Service Fund Charges	86,082	105,080	143,800	143,800
Capital Equipment	2,184	-	-	-
Restricted Appropriations	-	62,300	62,300	70,900
Contributions to Other Governments	564,769	700,000	700,000	700,000
Total Expenditures:	\$ 903,981	\$ 1,156,790	\$ 1,207,600	\$ 1,216,400
Utah County Service Area No. 8 (243)				
Revenues:				
Taxes	\$ 555,361	\$ 508,000	\$ 523,000	\$ 523,000
Licenses & Permits	270,120	232,300	233,000	233,000
Intergovernmental Revenue	200,483	175,000	175,000	175,000
Charges for Services	97,956	75,950	77,000	77,000
Fines & Forfeitures	34,341	33,900	33,900	33,900
Miscellaneous Revenue	34,530	-	53,100	53,100
Budgeted Use of Fund Balance	-	407,290	329,000	456,400
Total Revenues:	\$ 1,192,791	\$ 1,432,440	\$ 1,424,000	\$ 1,551,400
Expenditures:				
Salaries & Benefits	\$ 1,077,373	\$ 1,059,869	\$ 1,059,100	\$ 1,146,100
Materials, Supplies, and Services	47,556	70,041	70,200	74,800
Internal Service Fund Charges	256,458	247,830	240,000	240,000
Capital Equipment	823	-	-	1,000
Restricted Appropriations	-	54,700	54,700	89,500
Contributions to Other Governments	67,400	-	-	-
Total Expenditures:	\$ 1,449,610	\$ 1,432,440	\$ 1,424,000	\$ 1,551,400
Utah County Service Area No. 9 (244)				
Revenues:				
Taxes	\$ 144,507	\$ 122,200	\$ 126,000	\$ 126,000
Intergovernmental Revenue	108,595	75,000	75,000	75,000
Miscellaneous Revenue	824	-	-	-
Total Revenues:	\$ 253,926	\$ 197,200	\$ 201,000	\$ 201,000
Expenditures:				
Materials, Supplies, and Services	\$ 25	\$ 150	3,400	\$ 3,400
Internal Service Fund Charges	-	4,570	5,100	5,100
Transfer to other funds	184,270	192,480	192,500	192,500
Total Expenditures:	\$ 184,295	\$ 197,200	\$ 201,000	\$ 201,000
Total Revenues all County Funds	\$ 528,068,486	\$ 949,176,900	\$ 1,013,967,500	\$ 1,054,779,100
Total Expenditures all County Funds	\$ 466,129,806	\$ 951,059,380	\$ 1,030,127,100	\$ 1,054,779,100
Net Change in County Resources	\$ 61,938,680	\$ (1,882,480)	\$ (16,159,600)	\$ -

General Fund Revenue

The 2024 General Fund budget includes \$133.41 million revenues. This represents an increase of \$6.79 million (5.36 %) from the current 2023 budget.

Revenue Comparisons

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

Category	2022 Actual		2023 Budget		2024 Adopted		Change in % of Total	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Δ 2022-2023	Δ 2023-2024
Transfers from Other Funds	\$663,366	0.5%	\$-	0.0%	\$1,600,000	1.2%	-0.5%	1.2%
Sales Tax	49,638,359	39.4%	56,500,000	44.6%	51,700,000	38.8%	5.2%	-5.9%
Property Tax	55,557,825	44.1%	58,204,000	46.0%	58,474,000	43.8%	1.9%	-2.1%
Miscellaneous Revenue	1,298,070	1.0%	46,100	0.0%	2,610,100	2.0%	-1.0%	1.9%
Licenses & Permits	626,960	0.5%	725,900	0.6%	920,000	0.7%	0.1%	0.1%
Intergovernmental Revenue	10,982,183	8.7%	810,000	0.6%	970,000	0.7%	-8.1%	0.1%
Fines & Forfeitures	1,758,757	1.4%	1,527,100	1.2%	1,740,000	1.3%	-0.2%	0.1%
Donations	1,000	0.0%	1,000	0.0%	1,000	0.0%	0.0%	0.0%
Charges for Services	5,491,291	4.4%	5,733,800	4.5%	5,714,200	4.3%	0.2%	-0.2%
Budgeted Use of Fund Balance	-	0.0%	3,075,800	2.4%	9,682,200	7.3%	2.4%	4.8%
Totals	\$126,017,811	100.00%	\$126,623,700	100.00%	\$133,411,500	100.00%		



Departmental Operations

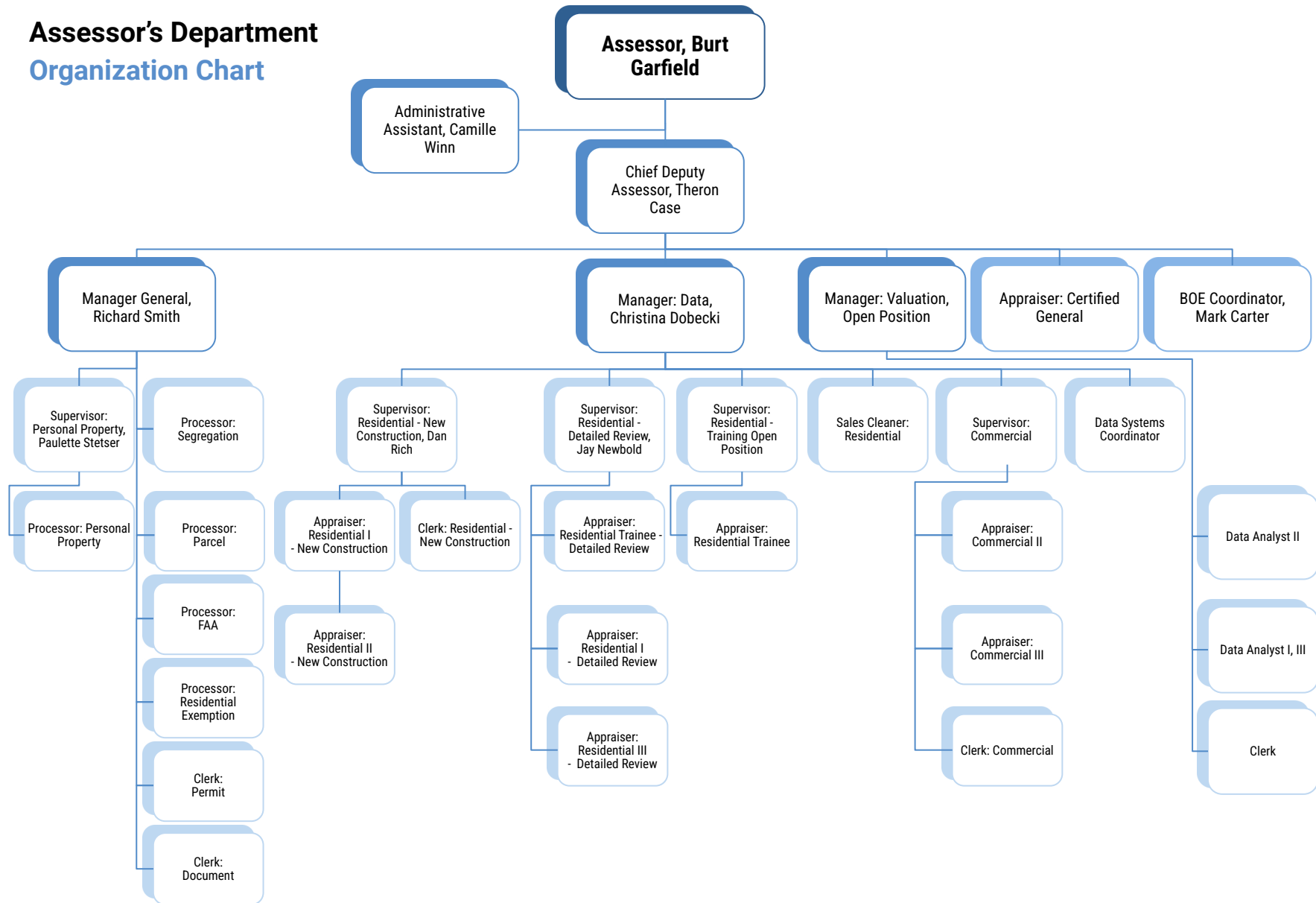




Assessor



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.



State law mandates that the Assessor’s office measure, classify and appraise all new buildings, as well as provide annual updated valuations on all parcels in the county. Other statutory duties of the office include assessing personal property equipment owned by businesses, administering the Utah Farmland Assessment Act, and tracking primary residential declarations.

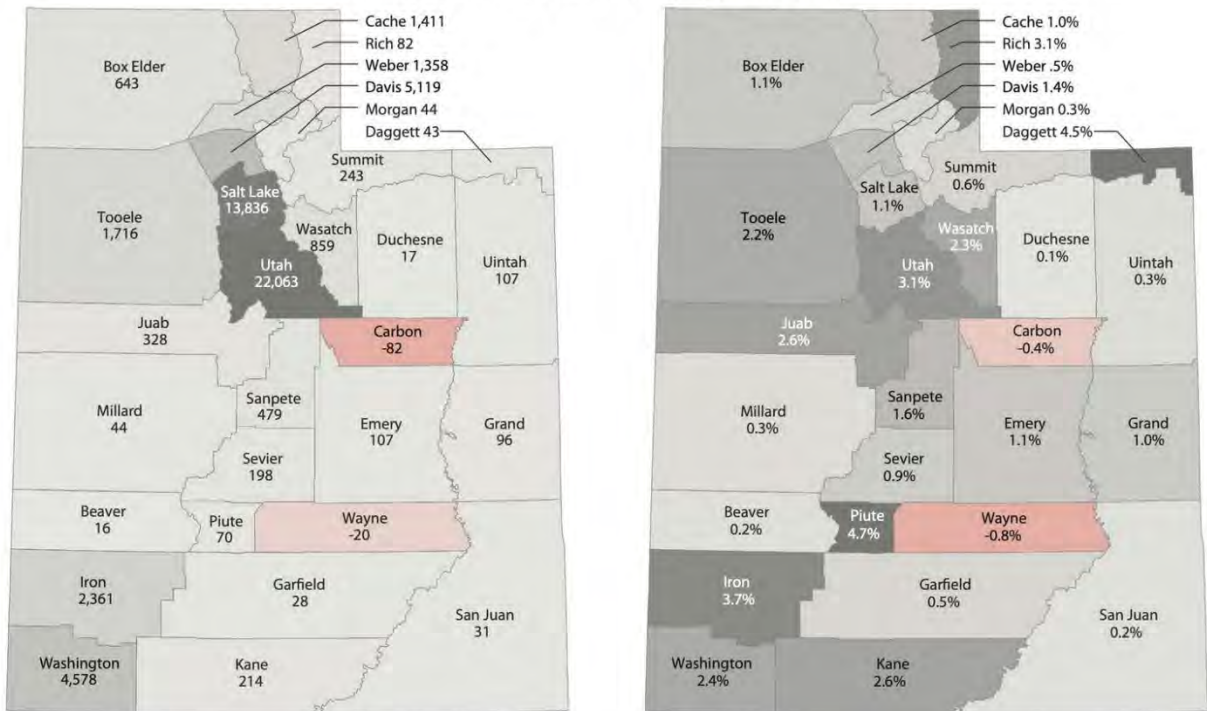
Below are graphs that show the growth and trends in Utah County.

Utah County continues to grow; however, the growth rate appears to be slowing down. According to the Kem C. Gardner Policy Institute, Utah County still grew more than comparable counties.

County	Absolute Growth	Percentage Growth
Utah	22,063	3.1%
Salt Lake	13,836	1.1%
Washington	4,578	2.4%
Davis	5,119	1.4%
Weber	1,358	0.5%

In Utah County, 41% of the increase in population is due to Natural Increase, 59% of the growth is Net Migration.

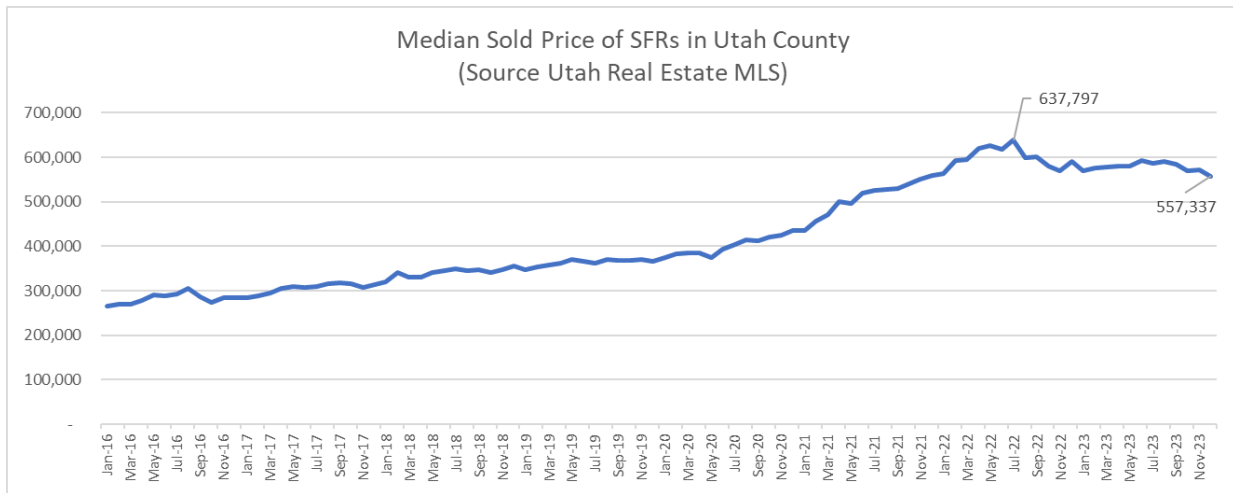
Absolute and Percentage Changes in County Population, 2022-2023

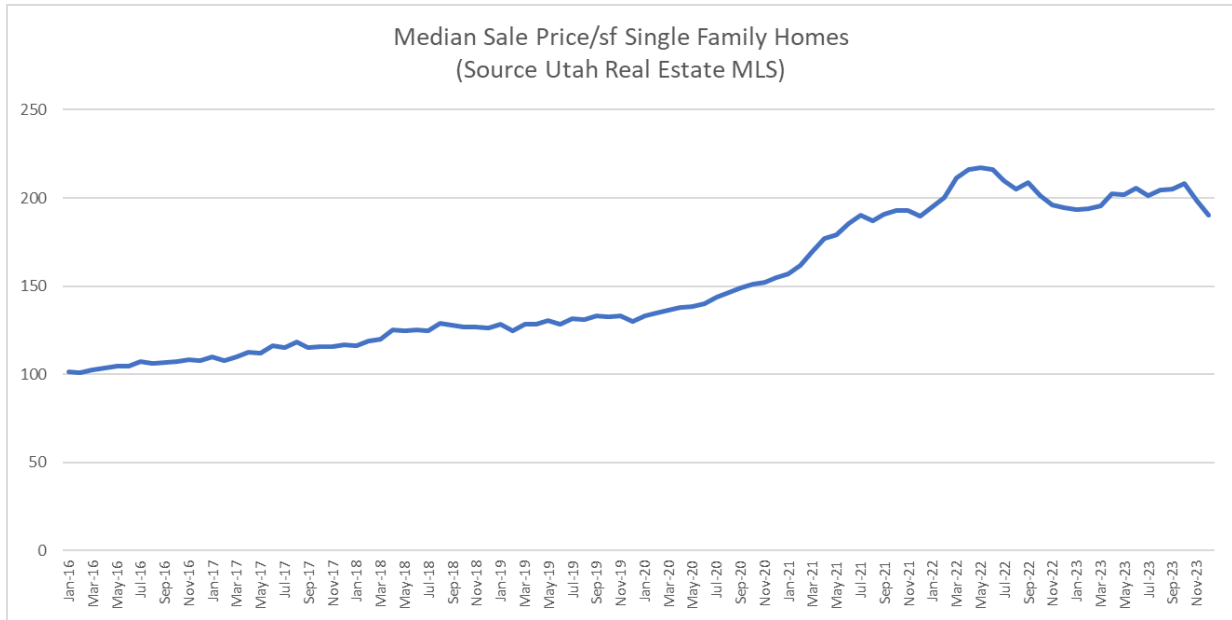


Note: 2021 and 2022 population estimates and net migration have been revised due to methodological improvements
Source: Utah Population Committee, Kem C. Gardner Policy Institute

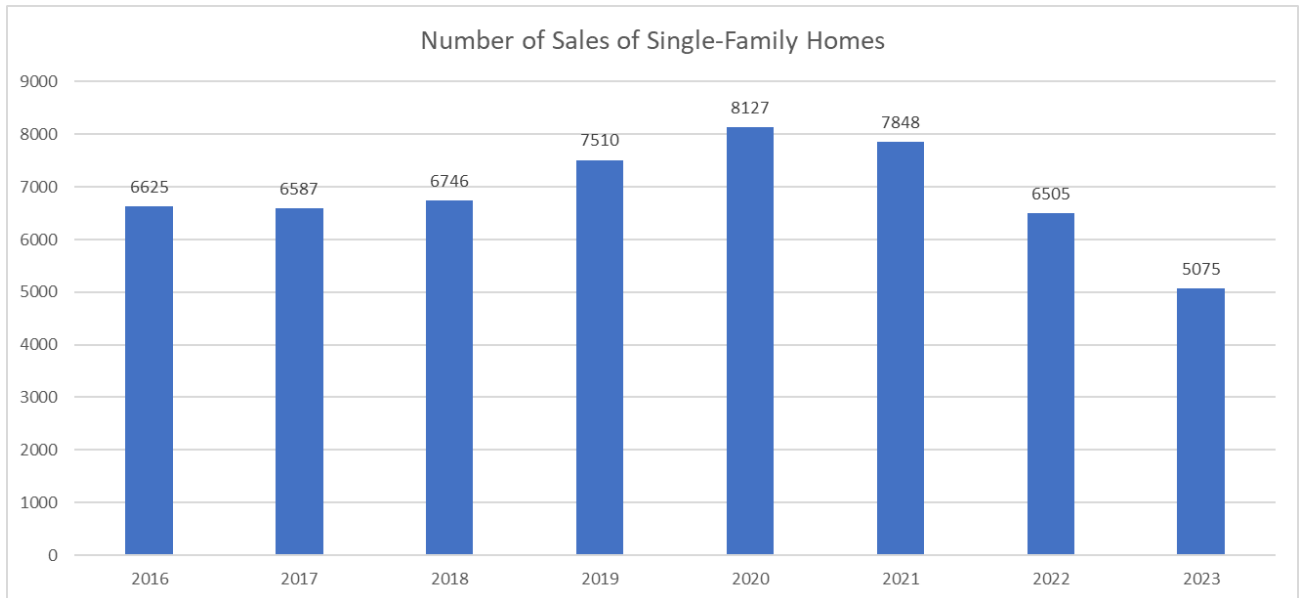
KSL.com. Dec. 6, 2023.

The median sale price of Single-Family Homes has stabilized, likely due to due existing demand and limited inventory. The numbers represent the peak of the market in comparison to the value as of Dec. 2023.

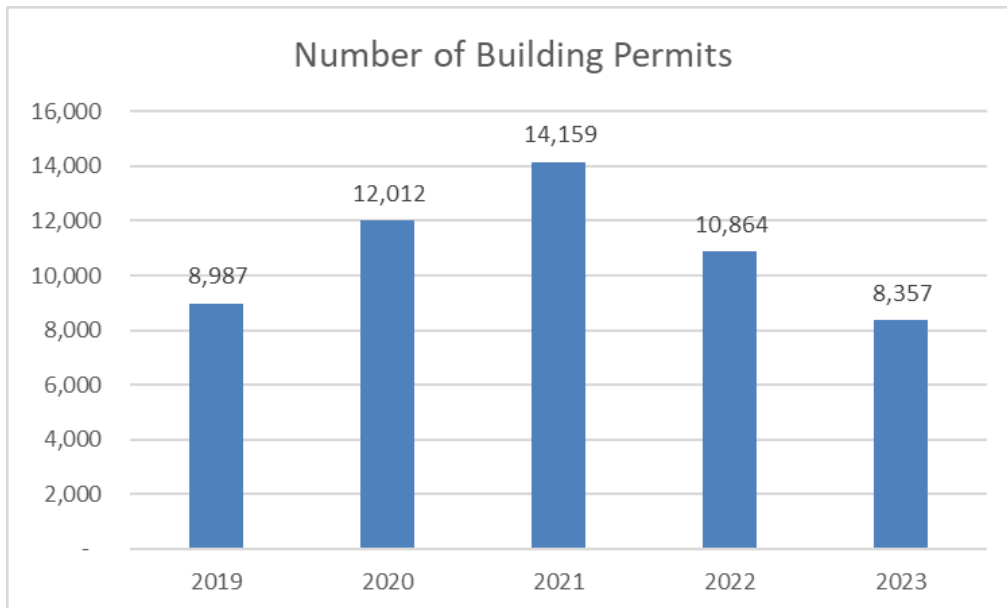


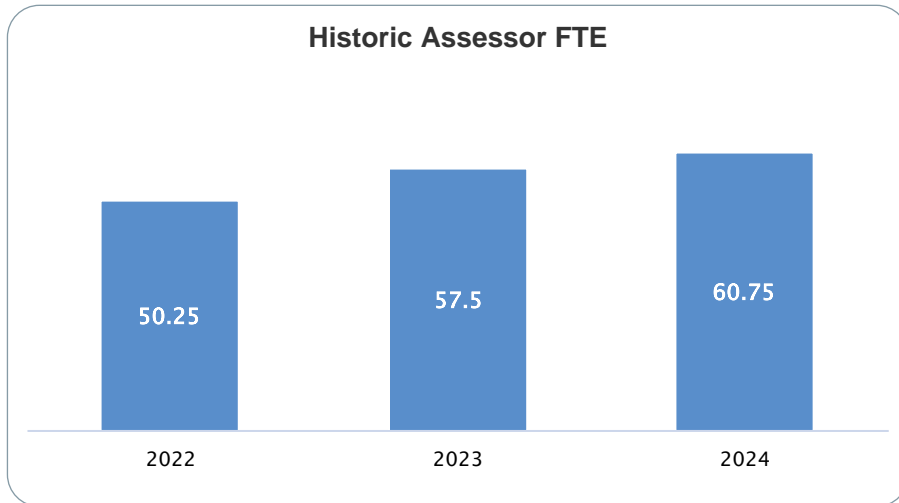


The number of transactions of Single-Family homes has lowered, likely due to higher mortgage rates.



Number of sales of High-Density Residential properties, includes condominiums, townhomes, and twin homes.





FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
County Assessor	1	1	1	1	1
Ad Valorem Commercial Appraiser I	1	1	1	2	2
Ad Valorem Commercial Appraiser II	1	1	1	1	1
Administrative Associate - Assessing and Collecting	1	1	1	1	1
Appraisal Auditor	1	1	1	1	1
Appraisal Supervisor	3	3	3	4	4
Appraiser I	2	2	1.75	5	3
Appraiser II - Residential	2	3	3	4	5
Appraiser III - Residential	7.75	10.75	9.75	6.75	7.75
Appraiser Supervisor/Trainer	-	-	1	-	-
Assessment Analyst	1	1	1	1	1
Assessment Technician I	1.75	1.75	1.75	1.75	2
Assessment Technician II	6	6	6	6	6
Chief Deputy - County Assessor	1	1	1	1	1
Commercial Appraiser	1	2	2	1	2
Commercial Appraiser Supervisor	1	1	1	1	1
Commercial Property Manager	1	1	1	1	1
Data Analyst I	-	-	-	1	1
Data Analyst II	4	4	4	4	4
Data Analyst III	-	-	-	3	3
Data Manager - Assessor	-	-	-	-	1
Farmland Assessment Analyst	1	1	1	1	1
General Manager - Assessor	-	-	-	-	1
Office Supervisor - Assessor	1	1	1	1	-
Personal Property Supervisor	1	1	1	1	1
Residential Property Manager	1	1	1	1	1
Senior Support Specialist	4	4	5	6	7
Valuation Manager	-	-	-	1	1
Total FTE	44.5	49.5	50.25	57.5	60.75

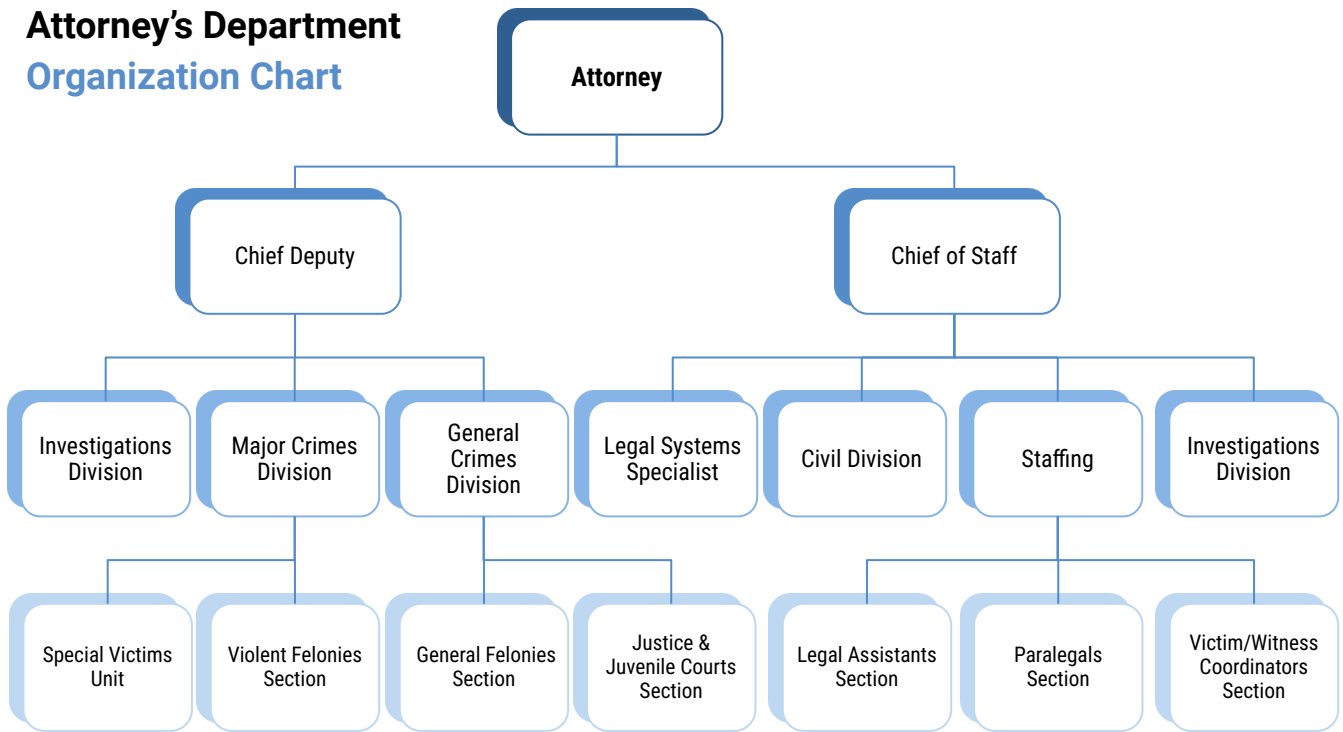
Assessing & Collecting Fund (290) Assessor	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Assessor Fees	\$ 1,075	\$ -	\$ 4,638	\$ 6,000	\$ 6,000
Total Revenues	\$ 1,075	\$ -	\$ 4,638	\$ 6,000	\$ 6,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,258,643	\$ 4,395,442	\$ 4,868,051	\$ 6,345,160	\$ 6,362,400
Overtime	7,105	5,865	9,318	21,500	-
Time-Limited	50,199	88,392	161,972	144,000	144,000
Supplies, Memberships, & Subscriptions	80,854	87,391	95,679	116,940	116,800
Repairs & Maintenance	3,422	3,200	3,716	5,000	5,300
Utilities & Phones	4,187	4,108	3,363	7,110	7,100
Contract Maintenance	283	953	658	1,720	1,900
Professional & Tech Svc	50,526	51,030	170,818	431,200	507,000
Conference, Education & Travel	5,160	11,434	29,768	33,145	39,600
Supplies & Services	282,606	162,274	214,283	270,815	267,500
Internal Service Charges	423,634	667,863	957,640	1,131,810	1,246,400
Non-professional services	224	429	821	90	100
Capital Equipment	2,100	5,684	8,268	4,010	-
Restricted Appropriations	-	-	-	-	100,000
Total Expenditures	\$ 5,168,943	\$ 5,484,065	\$ 6,524,355	\$ 8,512,500	\$ 8,798,100
Contribution to / (use of) Fund Balance	\$ (5,167,868)	\$ (5,484,065)	\$ (6,519,717)	\$ (8,506,500)	\$ (8,792,100)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Assessor	Reorganization	Finish designing and implementing a reorganization of the assessor office. The reorganization will focus more on mass-appraisal statistical models and data collectors, rather than only appraisers. This will require office to acquire more technical and modeling expertise.	Staffed valuation team with a manager which entails filling two data analyst positions and a manager position. Also, hire manager over data collection to audit data, track processes, ensure the information regarding the parcels is correct, consistent and timely. This data will be used in the mass-appraisal models. Hire a general assessor manager that supervises other assessor functions such as personal property, greenbelt, residential declarations, segregations, permits etc.	31.01.2024
Assessor	Fill Positions	Currently there 14 unfilled positions in the Assessor office. Make some slight modifications to the positions, post the positions and fill them.	Have the unfilled positions filled to fit in with the reorganization plans.	28.02.2024
Assessor	Training	At the moment the assessor office has ~ 15 appraiser trainees. Complete the training for them to be licensed/certified appraisers. Paying particular attention to the Commercial appraisers as the only two commercial appraisers, that have the authority to train them, are retiring soon	Designated employees will be trained according to the training schedule	31.12.2024
Assessor	Assessment Roll	UCA 59-2-303 requires assessment office to produce the annual assessment roll by May 22 of each year. Delays impact taxing entities with their rate setting process.	The assessment roll to be delivered May 22nd. Along the way providing the reports to the state tax commission, including the March sales count, April study, centrally assessed, RDA parcels and similar assignments.	22.05.2024
Assessor	Short Term Rental	Plan to address short-term rentals. Currently there are several Airbnb type rentals that are not properly assessed. They maybe receiving the residential exemption. They may not be reporting personal property.	Do an RFP of software companies that have systems to track and manage the assessment of short term rentals.	30.09.2024

Attorney



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.

* * *

New Office Structure

In 2023, the structure of the Utah County Attorney's Office was reorganized to: (1) ensure that those assigned to cases have the necessary expertise to prosecute those cases; (2) put in place middle managers so the Office can be more responsive to the needs of both employees and office operations; and (3) increase office efficiency. As part of that re-structuring, the Office eliminated two divisions, created legal sections and staffing sections, added a Chief of Staff to guide operations, and added a Legal Systems Specialist to assist in onboarding and to ensure compliance with discovery rules and other legal requirements.

The County Attorney's Office now consists of four legal divisions (led by division chiefs), two of which are divided into two sections (led by newly-created section chiefs). The Office's support staff are divided into three sections (led by newly-created section directors). The division and section chiefs of these divisions report to the County Attorney's Chief Deputy and Chief of Staff.

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 Coordinators Section*
- Civil Division
- + Legal Systems Specialist (new position)

Increased Prosecution

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

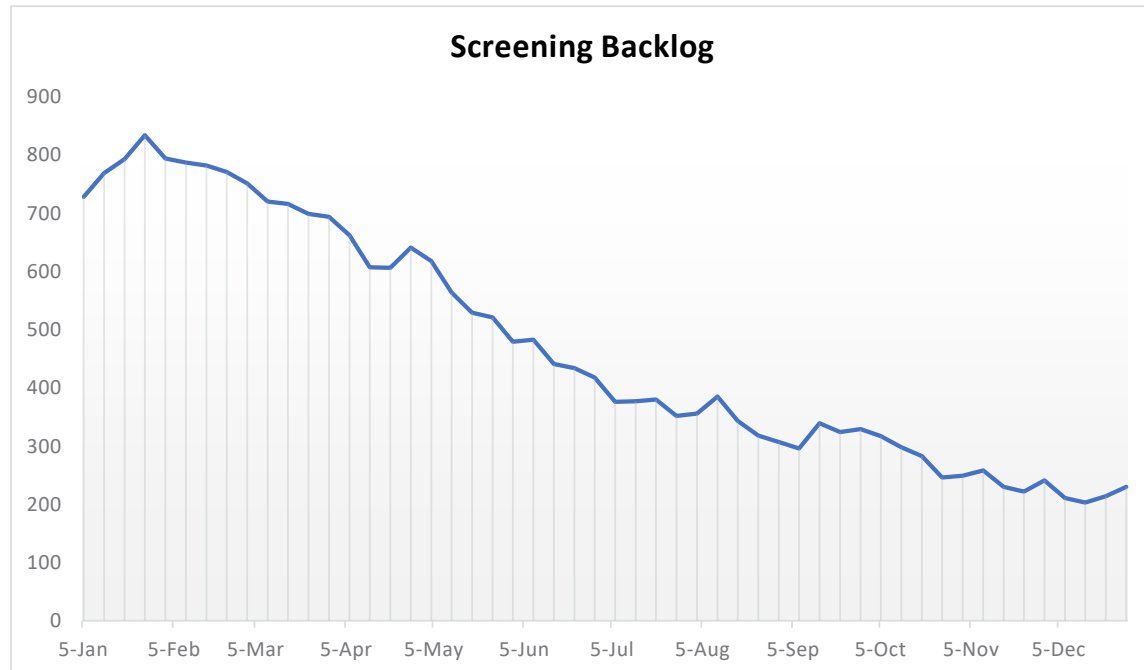
Attorneys in the **Major Crimes Division** prosecute cases involving crimes that pose the greatest danger to the public's safety. The *Special Victims Unit* prosecutes sexual predators (e.g., rape, sodomy, child sexual abuse, child pornography). The *Violent Felonies Section* prosecutes the most physically 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. As the name implies, 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. Three attorneys are assigned to Fourth District Juvenile Court, where our attorneys prosecute juveniles who commit crimes ranging from misdemeanors to felonies. In 2023, more than 4,700 delinquency cases were referred for prosecution in juvenile court, prompting the addition of a new Fourth District Juvenile Court judge who began hearing matters in October 2023.

As the table below reflects, the new tough-on-crime policies of the Utah County Attorney’s Office has resulted in a dramatic increase in the filing of cases involving felony offenses before the nine judges in Provo’s Fourt District Court:

Case Type	1/1/22-12/31/22	1/1/23-12/31/23	Yearly Increase
State Felony	1727	3014	1287 cases (75%)
Misdemeanor	1194	1543	362 cases (29%)
Misdemeanor DUI	223	473	250 cases (112%)
Total	3352	5308	1956 cases (58%)

Going into 2023, the County Attorney’s Office faced a large backlog of cases that law enforcement had submitted to be screened for charges but had not been. To decrease this backlog, the County Attorney’s Office added a third, but highly experienced, part-time attorney to work with the other two part-time attorneys and several seasoned, full-time attorneys. In a year’s time, the backlog was reduced by 72%--from a high of 834 in January to 230 in December:



Continued Commitment to Problem-Solving Courts

The Utah County Attorney's Office continues to support and participate in three problem-solving courts: *Drug Court*,¹ *Mental Health Court*,² and *Veterans' Court*.³ These courts were established by the Utah Legislature 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 those who break the law, such as probation and imprisonment, are simply 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. In 2023, the County Attorney's Office added two more attorneys to these courts, bringing the total number of prosecutors to six.

Investigations

The Investigations Division is comprised of experienced police officers with over 150 years of combined law enforcement service, all of whom have attained the rank of sergeant or higher. At the direction of the County Attorney, they investigate financial crime, political corruption, police officer-involved critical incidents, conflict cases, and many other high-level criminal acts. Many of the cases investigated by this team take months and even years to complete, upon which they are then presented to the County Attorney for prosecution. In 2023, the Investigations Division investigated theft or fraud cases that have over \$4,000,000 worth of loss to Utah county residents. Moreover, the Division's forensic data investigator has mined over 16 terabytes of information. These investigators love the work and are always willing to help in any way they can.

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, through frequent testing and court supervision, focus upon eliminating 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*.

Civil Division

The Civil Division of the Utah County Attorney's Offices acts as the legal advisor to all of Utah County's government entities. The Civil Division offers legal counsel, drafts contracts, and provides advice to the County Commission, the Auditor's Office, the Recorder's Office, the County Attorney, any other elected county officials, and the various county departments, boards, and agencies. In 2023, the Civil Division assisted in hiring a Risk Manager—a first for Utah County, and they also assisted the Auditor's Office with updated claims and litigation cost estimates which will greatly benefit Utah County.

Agencies and Boards Served

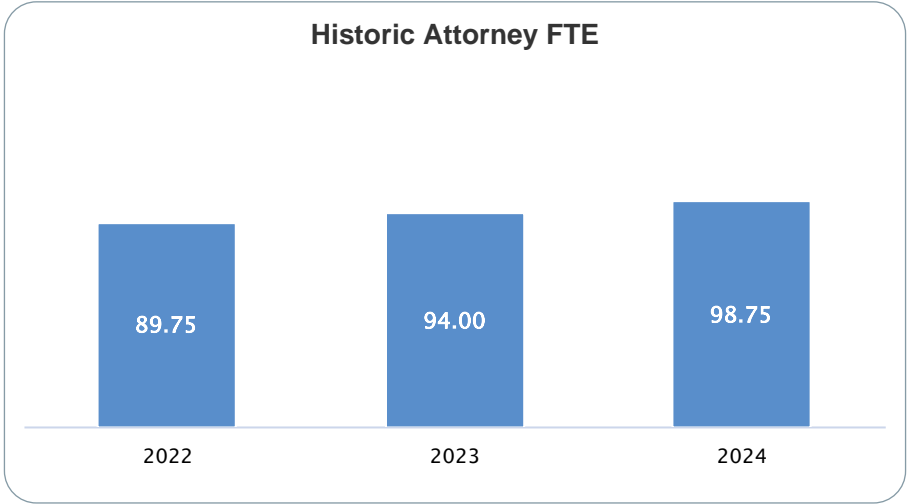
- Board of Adjustment
- Board of Equalization
- Career Service Council
- County Convention Center
- County Risk Management
- GRAMA Officer
- Historical Preservation Commission
- Municipal Building Authority of Utah County
- Planning Commission
- Civil Commitments at Utah State Hospital
- Soldier Summit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

Departments Served

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

Civil Division Highlights from 2023

- Processed some 2,000 requests for records under the Government Records Access and Management Act (GRAMA)
- Conducted 712 commitment hearings.
- Represented the County in 35 bankruptcy cases (16 of which were closed in 2023).
- Negotiated the settlements of six opioid litigation cases which will contribute more than \$35 million toward opioid treatment, remediation, and prevention.
- Conducted several tax appeal cases to ensure compliance with Utah law.



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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
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	1
Deputy County Attorney V	1	1	1	1	-
Financial Assistant - Attorney	1	1	1	1	-
Office Administrator - Attorney	-	-	-	-	1
Office Specialist - Attorney	-	-	-	1	1
Paralegal	1	1	1	1	1
Senior Policy Advisor - Attorney	-	-	0.75	1	1
Total Administration	7	7	8.75	10	8

General Fund (100) Attorney - Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 641,830	\$ 678,900	\$ 765,696	\$ 833,480	\$ 1,019,100
Overtime	-	-	33	53	-
Time-Limited	12,631	11,698	-	-	-
Supplies, Memberships, & Subscriptions	26,216	17,180	23,795	27,480	27,500
Repairs & Maintenance	98	714	113	440	400
Utilities & Phones	910	1,088	728	1,880	1,900
Contract Maintenance	767	473	796	1,750	1,800
Professional & Tech Svc	88,857	75,569	74,819	1,640	1,600
Conference, Education & Travel	1,106	926	3,880	4,800	4,800
Supplies & Services	2,871	1,117	83,335	2,420	2,500
Internal Service Charges	70,493	139,672	239,242	197,020	353,400
Capital Equipment	604	-	235	-	-
Total Expenditures	\$ 846,383	\$ 927,337	\$ 1,192,672	\$ 1,070,963	\$ 1,413,000
Contribution to / (Subsidized by) General Fund	\$ (846,383)	\$ (927,337)	\$ (1,192,672)	\$ (1,070,963)	\$ (1,413,000)

Grants Fund (248) Attorney - Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Donations	\$ 11,486	\$ -	\$ 18,598	\$ 21,450	\$ 21,500
Total Revenues	\$ 11,486	\$ -	\$ 18,598	\$ 21,450	\$ 21,500
Expenditures:					
Supplies & Services	\$ 11,486	\$ -	\$ 18,598	\$ 21,450	\$ 21,500
Total Expenditures	\$ 11,486	\$ -	\$ 18,598	\$ 21,450	\$ 21,500
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Attorney Admin	Efficiency	Work with Filevine case management system, Bitlink, and the IT Department to help create a notification system when we receive new documents from outside agencies.	Program that works for all agencies and the case management system.	31.12.2024
Attorney Admin	Transparency	Work with IT to create a Utah County Attorney's Office website, and publish on Utah County Website the Prosecution Policies and Procedures.	Website is current with the documents.	31.12.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Criminal:					
Case Management Supervisor - Justice, Education, and Training Initiative	-	-	-	1	1
Deputy County Attorney	7	8	5	-	-
Deputy County Attorney I	4	4	4	4	4
Deputy County Attorney II	3	3	3	3	4
Deputy County Attorney III	10	11	11	11	12
Deputy County Attorney IV	10	10	10	10	11
Deputy County Attorney V	3	3	3	3	4
Division Chief - Community Services	-	-	-	1	-
Division Chief - Screening	-	-	1	1	-
Lead Victim and Witness Coordinator - Attorney	-	-	-	1	1
Legal Assistant	18	18	19	20	20
Legal Systems Specialist	-	-	-	-	1
Office Specialist - Attorney	1	1	-	-	-
Paralegal	3	3	3	3	4
Program Manager - Justice, Education, and Training Initiative	-	-	-	1	1
Victim & Witness Coordinator - Attorney	1	1	1	-	-
Victim and Witness Coordinator - Attorney	2	2	2	4	8
Total Criminal	62	64	62	63	71

General Fund (100) Attorney - Prosecution	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Attorney Voca Grant	\$ -	\$ 3,333	\$ -	\$ -	\$ -
Attorney Fees (Prosecution)	97,488	115,553	75,330	-	87,500
Total Revenues	\$ 97,488	\$ 118,886	\$ 75,330	\$ -	\$ 87,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 7,437,092	\$ 7,517,065	\$ 7,252,130	\$ 8,243,270	\$ 9,632,900
Overtime	-	1,392	18,124	6,247	-
Time-Limited	48,247	65,982	151,721	97,000	228,000
Supplies, Memberships, & Subscriptions	28,801	56,617	26,429	35,420	35,900
Repairs & Maintenance	2,512	8,443	2,300	5,465	8,000
Utilities & Phones	11,630	11,622	12,114	12,000	12,600
Contract Maintenance	1,432	1,968	2,832	4,650	4,700
Professional & Tech Svc	26,779	59,766	64,159	140,000	140,000
Conference, Education & Travel	11,208	23,484	25,059	32,593	62,600
Supplies & Services	51,594	11,403	10,795	99,305	180,500
Internal Service Charges	397,559	765,350	813,282	984,832	1,045,600
Non-professional services	2,727	603	713	-	-
Capital Equipment	24,759	-	9,161	3,285	7,000
Total Expenditures	\$ 8,044,340	\$ 8,523,695	\$ 8,388,819	\$ 9,664,067	\$ 11,357,800
Contribution to / (Subsidized by) General Fund	\$ (7,946,852)	\$ (8,404,809)	\$ (8,313,489)	\$ (9,664,067)	\$ (11,270,300)

Grants Fund (248) Attorney - Prosecution	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Attorney VOCA Grant	\$ 67,323	\$ 91,343	\$ 39,622	\$ -	\$ -
Attorney Fees (Prosecution)	-	-	1,788	10,000	10,000
Total Revenues	\$ 67,323	\$ 91,343	\$ 41,410	\$ 10,000	\$ 10,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 61,689	\$ 61,952	\$ 37,911	\$ -	\$ -
Supplies, Memberships, & Subscriptions	2,117	4,319	1,843	10,000	10,000
Repairs & Maintenance	-	397	-	-	-
Utilities & Phones	990	1,485	-	-	-
Conference, Education & Travel	-	900	-	-	-
Supplies & Services	1,037	5,533	(69)	-	-
Internal Service Charges	1,392	4,945	1,724	-	-
Capital Equipment	2,169	13,280	-	-	-
Total Expenditures	\$ 69,394	\$ 92,811	\$ 41,409	\$ 10,000	\$ 10,000
Contribution to Fund / (Use of) Balance	\$ (2,071)	\$ (1,468)	\$ 1	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Attorney Criminal	Efficiency	Screening attorneys will stay current on all cases referred to our office for prosecution and continue to work on the backlog of cases, if necessary. Prosecuting attorneys will prioritize their cases based on community safety and the strength of the evidence and responsibly prosecute their cases.	All cases submitted to the Utah County Attorney's Office will be screened within 30 days of receipt of the case. Maintain a Top 10 of most serious defendants, spend 80% time on the top 20% most important cases; and resolve all cases within 365 days from filing where possible.	31.12.2024
Attorney Criminal	Career Development	Ensure our prosecutors attend the necessary C.L.E. classes during the year and improve their skillsets for the courtroom. Provide regular opportunities for our prosecutors to train others (prosecutors and police officers) on what they've learned during C.L.E. classes and other specialized trainings.	Plan and present one in-house, CLE-approved training for the attorneys and/or staff on topics that affect their jobs.	31.12.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Civil:					
Deputy County Attorney I	1	1	1	1	2
Deputy County Attorney II	1	1	1	1	1
Deputy County Attorney III	1	1	1	1	1
Deputy County Attorney IV	2	2	2	2	2
Deputy County Attorney V	2	2	2	2	1
Legal Assistant	3	3	3	4	4
Paralegal	1	1	1	1	0.75
Total Civil	11	11	11	12	11.75

Administrative Services Fund (680) Attorney - Civil	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Attorney Fees (Civil)	\$ 460,529	\$ 14,891	\$ 11,203	\$ 10,000	\$ 10,000
Intragov - Admin Services	-	1,543,417	1,732,242	1,928,170	1,955,600
Total Revenues	\$ 460,529	\$ 1,558,308	\$ 1,743,445	\$ 1,938,170	\$ 1,965,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,291,149	\$ 1,347,090	\$ 1,375,277	\$ 1,546,890	\$ 1,677,500
Overtime	-	116	-	-	-
Time-Limited	5,119	24,643	17,843	80,000	38,600
Supplies, Memberships, & Subscriptions	5,771	6,298	5,690	8,047	8,100
Repairs & Maintenance	813	869	991	1,140	1,100
Utilities & Phones	2,121	2,506	2,562	800	3,800
Contract Maintenance	800	577	625	2,300	2,300
Professional & Tech Svc	208,372	14,028	14,391	50,000	50,000
Conference, Education & Travel	1,376	6,324	6,423	9,950	9,900
Supplies & Services	10,156	10,554	12,343	31,630	28,700
Internal Service Charges	118,393	143,309	179,321	207,020	197,700
Non-professional services	-	139	105	-	-
Capital Equipment	-	1,758	100	393	-
Depreciation	-	97	1,166	-	-
Total Expenditures	\$ 1,644,070	\$ 1,558,308	\$ 1,616,837	\$ 1,938,170	\$ 2,017,700
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (1,183,541)	\$ -	\$ 126,608	\$ -	\$ (52,100)

* In 2021 Attorney Civil was moved from Fund (100) to Fund (680).

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Attorney Civil	Efficiency	Each attorney to meet with their assigned department head (or key personnel for non-departmental assignments) and set an annual schedule to meet and discuss the department's legal - needs, strategy, and level of service. Report the schedule and accomplishment of the meetings to the Civil Division Chief.	1) Set a schedule for 100% of assignments and 2) initiate and attend 95% of meetings scheduled.	31.12.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Investigations:					
Bureau Chief - Investigations	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Paralegal	1	1	1	1	1
Sergeant - Investigations	4	4	5	6	5
Total Investigations	7	7	8	9	8

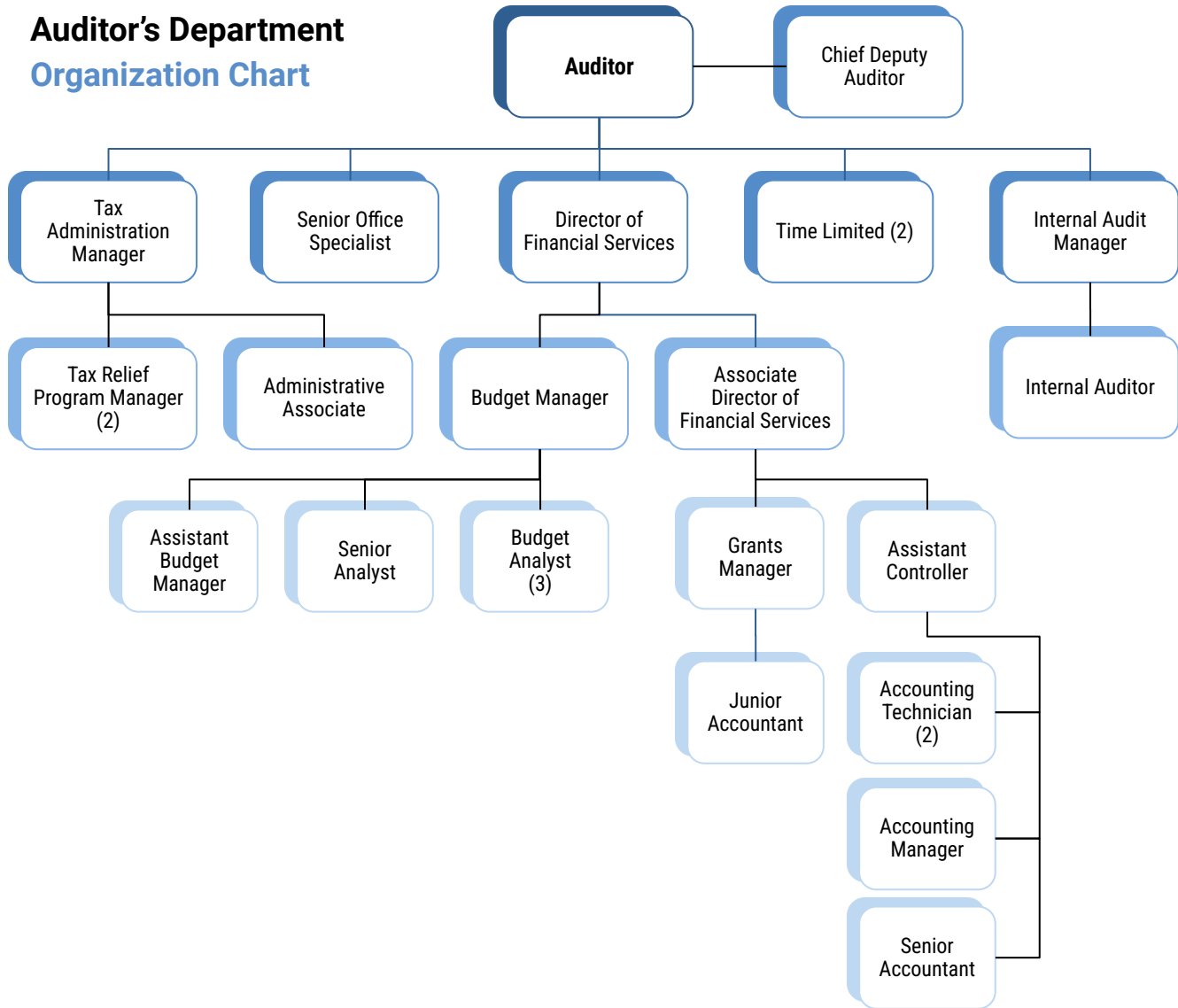
General Fund (100) Attorney - Investigations	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 775,049	\$ 823,631	\$ 1,156,433	\$ 1,283,200	\$ 1,160,100
Overtime	920	871	1,508	-	6,600
Time-Limited	-	3,271	11,497	12,200	26,800
Supplies, Memberships, & Subscriptions	286	7,719	9,808	7,520	7,500
Repairs & Maintenance	9,698	2,331	25,362	13,895	13,900
Utilities & Phones	2,468	2,372	4,275	3,536	3,900
Contract Maintenance	329	433	456	1,792	1,800
Conference, Education & Travel	10,824	9,024	12,300	2,759	20,800
Supplies & Services	26,630	32,035	37,392	36,395	36,000
Internal Service Charges	171,290	175,379	215,951	275,970	232,700
Non-professional services	30	-	-	-	-
Capital Equipment	29,765	4,200	5,233	1,243	-
Total Expenditures	\$ 1,027,289	\$ 1,061,266	\$ 1,480,215	\$ 1,638,510	\$ 1,510,100
Contribution to / (Subsidized by) General Fund	\$ (1,027,289)	\$ (1,061,266)	\$ (1,480,215)	\$ (1,638,510)	\$ (1,510,100)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Attorney Investigations	Career Development	Provide training opportunities for all investigators and support staff. Find opportunities for investigators to share their experiences with other officers county wide in training courses.	Attend statutorily required training and submit to POST to maintain certification. Offer assistance to outside agencies to hear from the experiences and knowledge of investigators.	31.12.2024
Attorney Investigations	Efficiency	Work with prosecution teams for trial preparation, as needed.	Attend the meetings to which the investigator is assigned and follow through on assigned tasks regarding witnesses and evidence. Ensure that the "Request for Assistance" protocol is followed.	31.12.2024
Attorney Investigations	Law Enforcement Relations	Work with outside Law Enforcement agencies on cases whether in a lead or supporting role.	Attend both Federal and Local Investigation meetings and training. Participate in OICI training and investigations.	31.12.2024

Auditor



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

NOTE: The Clerk-Auditor department was split on January 1, 2023 and all clerk and elections functions are now the responsibility of the elected Clerk.

Utah County Auditor



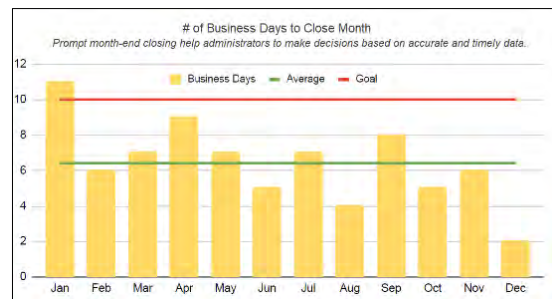
Mission Statement

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 2023, we initiated a 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 close chart shown above). All divisions ended the year hitting their monthly targets.

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

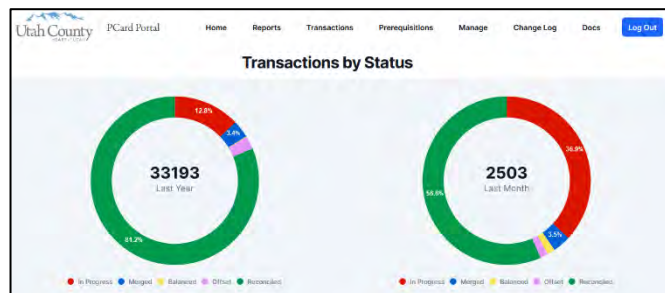


Finance

- Completed year-end finance activities on June 15th, earlier than any year in the last decade.
- Implemented a paperless PO system that dramatically improved purchase order processing efficiency. 95% of users who responded to a survey rate the application 4+ out of 5.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for our 2023 budget for the first time. We were one of two counties in Utah that received the award. No county in Utah had previously received this award.
- Held a Budget Open House in December to provide residents with the opportunity to meet representatives from each County department and discuss their budget requests.

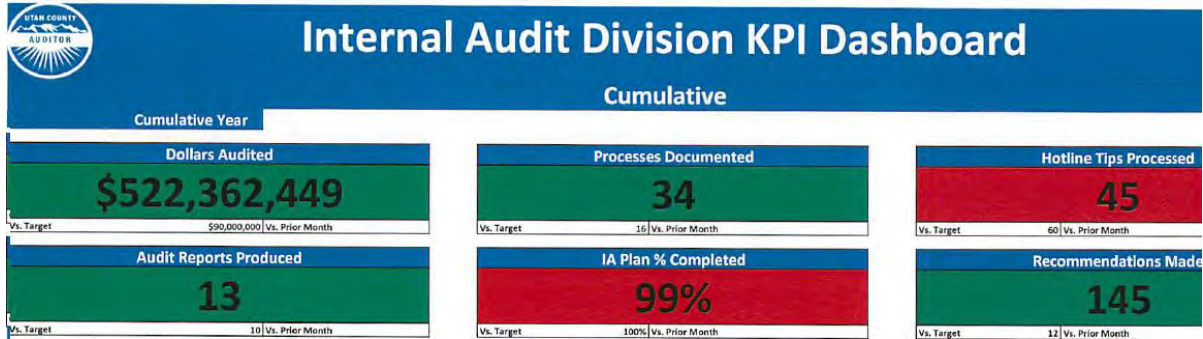


- We released a new video (bit.ly/UC-propertytaxvideo) describing how property tax works at the Open House.
- Rolled out a Purchase Card (P-Card) reconciliation system which reduced the time spent reconciling transactions by over 80%. Note, the P-Card Portal home screen shows the # and status transactions from the previous year and month.
- Final allocations were made for the \$123M in federal COVID recovery funds the county received in 2021. In total, over \$53M went to long-term water projects for cities and special service districts. The county also partnered with non-profits to improve medical and mental health programs for the underserved (over \$32M).



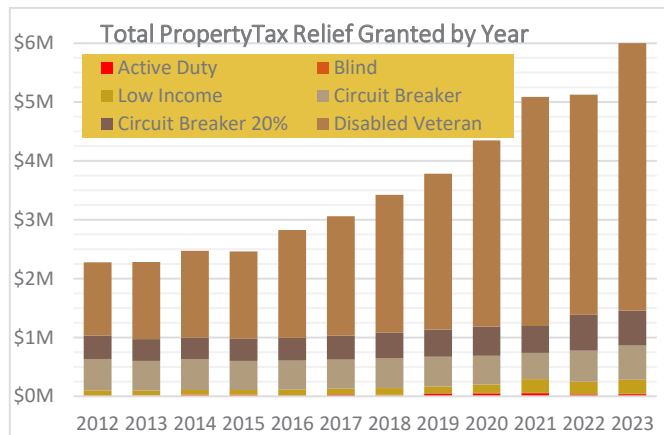
Internal Audit

- Completed 99% of the 2023 audit plan and had the 2024 audit plan approved. Launched first financial risk survey and incorporated its results into the 2024 audit plan.
- 13 audit reports were produced, 34 processes documented, and 145 recommendations for improvement were made, as shown in the Internal Audit Division KPI Dashboard below.



Tax Administration

- During 2023, over \$6.78M in tax relief was granted to 4,632 households. This represents a 32% and a 6% increase over 2022.
- In 2023, valuation appeals were made on 1,500 parcels (628 appeals were filed) and in 61 cases, the decisions were appealed to the State. This represents a 36% decline in parcels appealed, a 29% decline in filings, and a 77% decline in cases appealed to the State compared to 2022.



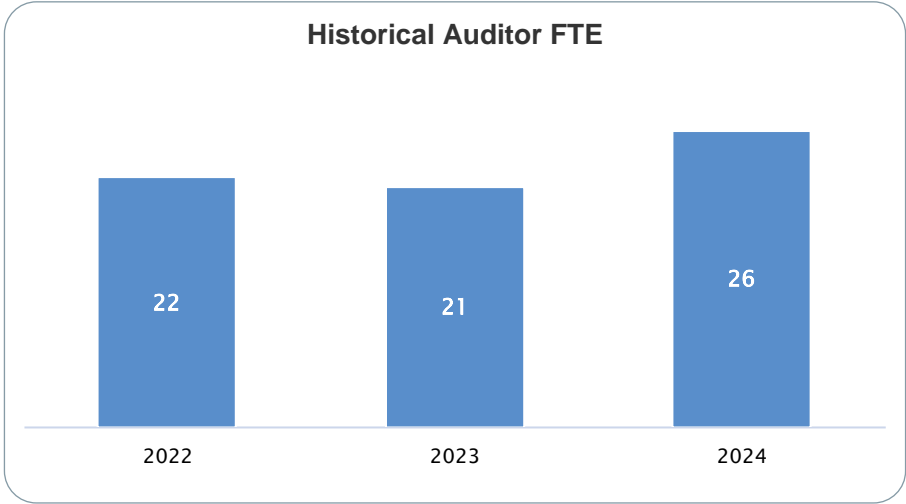
Other

- We hired a project manager to assist in planning and executing the process of replacing financial system. He organized a Process Improvement team for each constituency that will be affected by the change. These groups met multiple times through the year to identify potential areas of improvement and assist in the development of future process and system improvements.
- We also hired a training coordinator who developed training material for financial system users and created an internal online Financial Portal that stores all information related to the ERP project as well as training information for our current financial systems and processes. This information is accessible to all county staff.

In sum, throughout 2023, 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 2024.

Respectfully submitted,

Rodney W. Mann
Rodney W. Mann
Utah County Auditor



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Auditor:					
Director of Financial Services	-	1	1	1	1
Accountant	0.75	1	0.75	1	1
Accounting Manager	-	-	-	-	1
Accounting Technician	5	5	3	2	2
Assistant Budget Manager	-	-	-	-	1
Assistant Controller	-	-	-	1	1
Associate Director of Financial Services	-	-	-	-	1
Audit Manager	1	1	1	1	1
Budget Analyst	-	1	1	1	3
Budget Manager	2	2	1	1	1
Chief Deputy - County Auditor	-	-	-	-	1
Confidential Administrative Associate - Auditor	1	1	1	1	-
Controller	-	-	1	1	-
County Auditor	1	1	1	0.75	0.75
ERP Project Manager	-	-	-	1	1
Finance/Budget Analyst	-	1	1	1	-
FINANCIAL OFFICER	1	1	-	-	-
Grants Accounting Manager	-	-	-	-	1
Junior Accountant	-	-	-	-	1
Purchasing Agent	1	1	1	1	1
Purchasing Manager	1	1	1	1	1
Senior Budget Analyst	-	-	-	1	1
Senior Internal Auditor	2	2	2	2	1
Senior Office Specialist - Auditor	-	-	1	1	1
Staff Internal Auditor	-	1	-	-	-
Training Coordinator	-	-	-	1	1
Total Auditor	15.75	20	16.75	19.75	23.75

Administrative Services Fund (680) Auditor	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Auditor Fees	\$ 413,594	\$ 4,975	\$ 4,530	\$ -	\$ -
Intragov - Admin Services	-	1,891,569	1,821,186	3,784,830	4,301,600
Total Revenues	\$ 413,594	\$ 1,896,544	\$ 1,825,716	\$ 3,784,830	\$ 4,301,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,192,811	\$ 1,443,393	\$ 1,465,903	\$ 2,011,650	\$ 2,750,300
Overtime	7	2,709	1,137	2,970	4,900
Time-Limited	7,675	9,248	18,418	91,520	51,800
Supplies, Memberships, & Subscriptions	11,032	13,984	13,251	13,200	15,500
Repairs & Maintenance	691	1,483	770	2,693	2,700
Utilities & Phones	277	705	650	1,100	1,100
Contract Maintenance	186	2,833	1,538	3,000	3,000
Professional & Tech Svc	-	2,000	1,040	256,500	110,700
Conference, Education & Travel	6,010	15,949	18,385	60,930	75,000
Supplies & Services	78,419	124,203	70,819	143,785	148,400
Internal Service Charges	281,161	438,719	255,791	1,327,369	1,461,100
Non-professional services	361	179	154	75	100
Capital Equipment	2,124	2,678	2,963	968	-
Contributions to Other Governments	-	-	33	-	-
Depreciation	-	-	146	-	-
Total Expenditures	\$ 1,580,754	\$ 2,058,083	\$ 1,850,998	\$ 3,915,760	\$ 4,624,600
Non-Operating Funding:					
100<->Xfer From General Fund	\$ -	\$ 72,263	\$ 79,188	\$ 130,930	\$ 323,000
Non-Operating Funding	\$ -	\$ 72,263	\$ 79,188	\$ 130,930	\$ 323,000
Total Cash Funding Requirements	\$ (1,167,160)	\$ (89,276)	\$ 53,906	\$ -	\$ -

*In 2021 Auditor was moved from Fund (100) to Fund (680).

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Auditor Accounting	Correcting Entries	Reduce the number of correcting entries	Number of correcting entries made	Annually
Auditor Accounts Payable	Vendors Using ACH	Number of Vendor Contacts to Encourage ACH Enrollment	10	Annually
Auditor Accounts Payable	Month End Close	Average number of days to close each month	less than 10 business days	Monthly
Auditor Purchasing	Unreconciled Pcard	Number of p-card transactions not reconciled within 30 days	less than 10	Monthly
Auditor Purchasing	Training Hours Provided	Number of annual training hour provided in-person or online	greater than 50	Annually

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

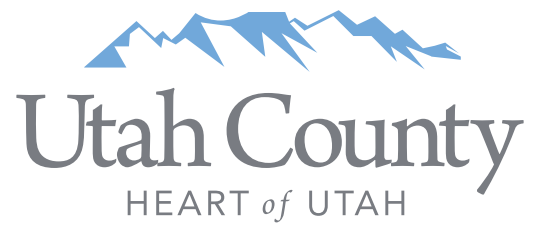
Tax Administration receives small amounts of direct revenue from fees. Almost all of the funding for the operation is provided by Assessing & Collecting property tax levies.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Tax Administration:					
Administrative Associate - Tax Administration	1	1	1	1	1
County Auditor	-	-	-	0.25	0.25
Deputy Clerk	-	1	-	-	-
Division Manager - Public Services and Tax Administration	1	1	1	1	1
Tax Relief Program Coordinator	1	1	1	1	2
Total Tax Administration	3	4	3	3.25	4.25

Assessing & Collecting Fund (290) Tax Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Fees	\$ 825	\$ 32,531	\$ 24,340	\$ 25,000	\$ 25,000
Total Revenues	\$ 825	\$ 32,531	\$ 24,340	\$ 25,000	\$ 25,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 248,978	\$ 279,920	\$ 292,934	\$ 404,650	\$ 408,400
Overtime	-	833	-	2,840	5,100
Time-Limited	77	12,117	-	15,200	-
Supplies, Memberships, & Subscriptions	71,708	81,260	86,888	132,750	150,500
Repairs & Maintenance	334	425	250	1,200	1,200
Contract Maintenance	178	460	603	1,400	1,400
Professional & Tech Svc	52,425	50,215	55,201	81,160	82,200
Conference, Education & Travel	950	800	213	4,980	5,000
Supplies & Services	465	1,705	1,224	25,390	3,400
Internal Service Charges	53,617	45,211	74,425	162,090	186,000
Capital Equipment	-	902	1,723	10,000	25,000
Restricted Appropriations	-	-	-	-	174,000
Total Expenditures	\$ 428,732	\$ 473,848	\$ 513,461	\$ 841,660	\$ 1,042,200
Contribution to / (use of) Fund Balance	\$ (427,907)	\$ (441,317)	\$ (489,121)	\$ (816,660)	\$ (1,017,200)

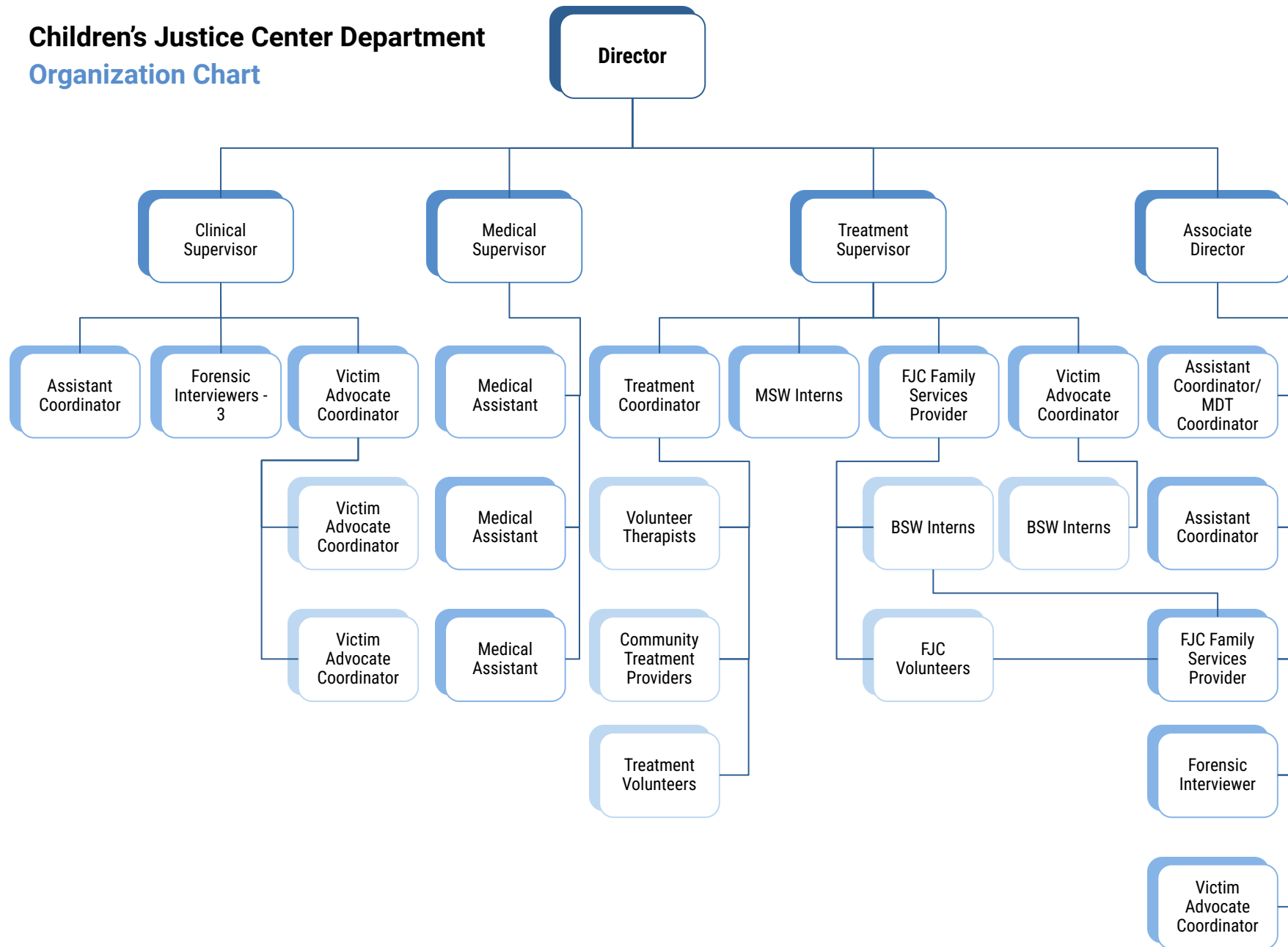
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Auditor Auditing	Days to process hotline submissions	Median number of day to open or close a hotline submission	less than 3	Quarterly
Auditor Auditing	Policies Reviewed	Number of county policies reviewed for outdated or ineffective content	all in year of adoption and once every three years thereafter	Annually
Auditor Budget	Contacts with Departments	Number of Budget Review Meetings between the budget office and other departments	Three meetings per quarter, usually held monthly, per department.	Quarterly
Auditor Budget	Monthly Budget Analysis Completed	Number of months each year that a monthly budget to actual analysis is completed.	At least 10	Annually
Tax Admin	Development and replacement of BOE Valuation Appeal systems	The replacement of the current Valuation Appeal systems is needed to achieve the following outcomes: 1. Unification of all aspects of the appeal process into a single system. 2. Greater automation of appeal process that require less manhours to execute. 3. Increase in the transparency of the process for Appellants who file their appeal with the county. 4. Greater compliance with the state's requirements for the timely processing of filed appeals.	1. Reduction of staff time inputting appeals into the system by 100% 2. Automate all communication between the county and the appellant regarding the status of their appeal. 3. Automate appeal progression to ensure all appeals have moved through to completion within 45 to 60 days after filing. 4. Provide appellants direct access to all documents attached to their appeal, not just the ones they provided when they filed.	Quarterly. Project not started in 2023 due to limits of IT staff and leadership changeover. Goal for project to be initiated in 2024.
Tax Admin	Community Outreach for Tax Abatements	Outreach by the Tax Admin Department to achieve the following goals: 1. Increase knowledge of available abatement programs by individuals who may qualify for the programs. 2. Train service providers that provide services to the disabled, seniors, and veterans how to use the new online application system as an additional resource to support their outreach efforts. 3. Provide more direct service to individuals to assist them in applying for programs they may qualify for.	1. Hold 5 informational workshops at local senior/community centers to provide individuals and agencies an opportunity to learn about the Tax Relief programs. 2. Hold 10 webinars targeted to service providers with training on the online Tax Relief application system. 3. Schedule 10 days in a month from April to October to provide local clinics where individuals can go to get personal help filing for property tax relief without needing to travel the county offices in Provo.	Quarterly. Outreach was not achieved in 2023 due to organizational restructuring changes and limits on staff. Will be a priority for 2024 after Tax Admin office move.



Children's Justice Center



Children's Justice Center Department Organization Chart



Children's Justice Center

Description

The Children's Justice Center is a homelike facility which serves children and families who are experiencing the crisis and chaos that comes with 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 may feel safe to share his/her/their story which will then be used by law enforcement and Child Protective Services as part of an investigation.

Mission

The mission of the Children's Justice Center is designed to help children feel safe and comfortable so that they may begin to deal with the difficult and often frightening issues that surround abuse. The focus and function of the Children's Justice Center is to reduce the trauma of the child abuse investigation and help the child feel safe to reveal the truth.



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

Our North County Children's Justice Center will be moving into their newly renovated home located in American Fork in early 2024. We're excited to have this beautiful space so citizens who live in the north end of the county won't have to travel so far to receive our services.

Our department has 29 full and part-time employees providing a range of services to families including medical and therapeutic care. In 2023 we extended our medical services throughout Utah County by expanding our pediatric SANE program. During the holiday season we were able to serve 363 children and 160 families through donations at our Santa Store.



96 S 100 East
American Fork



CHILDREN'S JUSTICE center

2023 STATS

829

INTERVIEWS

At both our Provo and North County Centers.

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

226

MEDICAL EXAM

3,993

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.

2,046

FOLLOW-UPS

426

TRAUMA SCREENERS ADMINISTERED

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



CHILDREN'S JUSTICE center

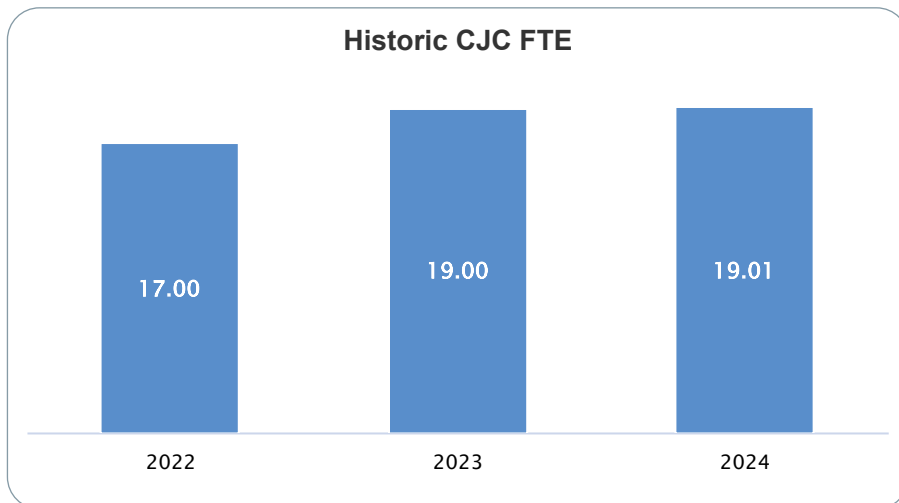
2023 Feedback

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

- The understanding and caring staff. My kids felt safe.
- Everyone taking the situation seriously.
- Very kind people. Very peaceful place.
- The warm, encouraging kindness and reassurance of staff and volunteer. I came feeling lonely and disheartened. My experience today gave me hope.
- Being able to talk and having been heard.
- I liked getting so many resources.
- How it's a happy place even though they work with something so hard.

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

- I was able to get things off my chest. I felt better after talking. - 14 year old female
- I liked to talk freely. - 11 year old male
- How they listened and were respectful and only asked me necessary questions. - 16 year old non-binary
- It helped me a lot. They was very nice people. This place feels safe and friendly. I love these people a lot. I would like to thank them for giving me support and feel safe. - 15 year old female
- They helped me with some hard things going on in my life. 14 year old girl



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Assistant Clinical Coordinator - CJC	1	2	2	1	1
Assistant Clinical Coordinator - Non-Exempt	1.25	1.25	1.25	1.25	1.76
Associate Director - Children's Justice Center	-	1	1	1	1
Children's Treatment Coordinator I	-	-	-	1	-
Children's Treatment Coordinator II	2	1	1	1	1
CLINICAL COORDINATOR II - CJC	1	-	-	-	-
Clinical Coordinator II - CJC (Unfilled)	-	1	-	-	-
Clinical Supervisor - CJC	-	1	1	1	1
Director - Children's Justice Center	1	1	1	1	1
Family Services Provider II - Non-Exempt	1	1	1	1	1
FORENSIC INTERVIEWER I - CJC	-	1	1	2	-
Forensic Interviewer I - CJC (Non-Exempt)	1	1	0.5	-	-
Forensic Interviewer II - CJC	-	-	-	-	2
Forensic Interviewer II - CJC (Non-Exempt)	-	-	0.5	-	-
Forensic Interviewer Technician	-	-	-	-	1
Medical Assistant - CJC	1	1	1	1	1
Medical Supervisor - CJC - Non-Exempt	-	0.5	0.75	0.75	0.75
Nurse Practitioner - CJC - Non-Exempt	-	-	-	-	0.5
Nurse Practitioner - CJC (Non-Exempt)	1	0.5	-	-	-
Senior Office Specialist - CJC	2	2	2	2	2
Treatment Supervisor - CJC	-	1	1	1	1
Victim Advocate Coordinator - CJC	2	2	2	4	3
Total FTE	14.25	18.25	17	19	19.01

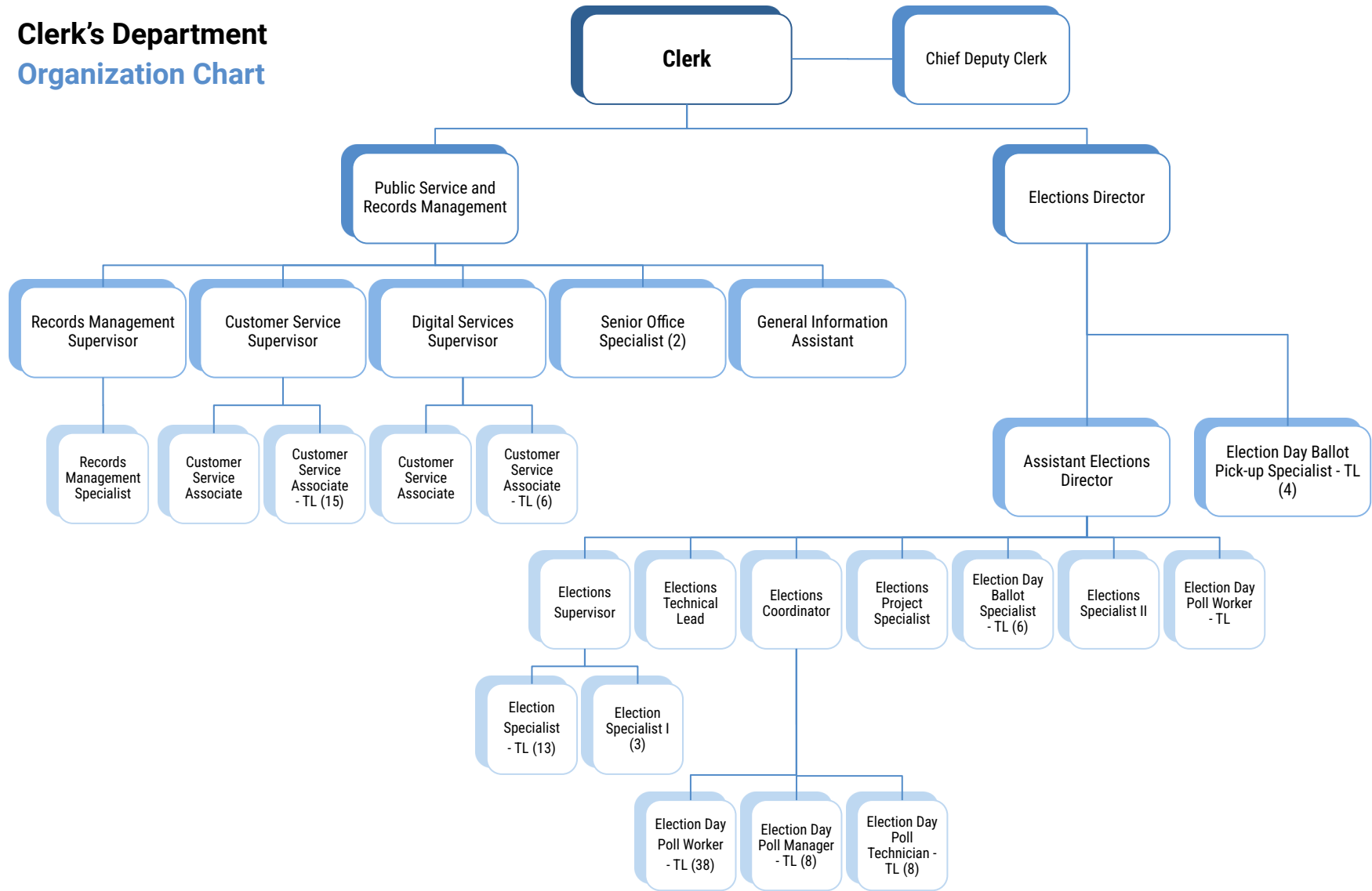
Children's Justice Fund (250) Children's Justice Center	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 1,343,594	\$ 1,555,152	\$ 1,572,767	\$ 2,060,620	\$ 1,762,700
Charges For Services	72,300	100,500	175,760	112,520	133,300
Miscellaneous Revenue	52,378	-	36	-	-
Donations	89,140	121,273	68,684	223,660	187,500
Transfers From Other Funds	330,679	440,994	503,849	881,690	1,130,100
Total Revenues	\$ 1,888,091	\$ 2,217,919	\$ 2,321,096	\$ 3,278,490	\$ 3,213,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,487,832	\$ 1,719,265	\$ 1,746,592	\$ 2,254,000	\$ 2,196,100
Time-Limited	66,677	71,052	57,928	163,800	136,400
Supplies, Memberships, & Subscriptions	10,012	10,383	11,181	34,103	43,500
Repairs & Maintenance	18,093	29,256	21,083	31,771	35,800
Utilities & Phones	13,356	21,690	20,680	21,289	21,300
Contract Maintenance	1,929	2,220	2,610	5,050	4,900
Professional & Tech Svc	1,558	5,267	12,397	15,905	15,900
Conference, Education & Travel	32,205	19,567	18,030	35,256	37,200
Supplies & Services	56,664	70,104	52,547	74,490	106,900
Internal Service Charges	107,245	182,916	229,514	307,137	354,600
Non-professional services	3,073	2,788	3,143	5,550	19,400
Capital Equipment	90,978	83,135	18,544	123,739	20,000
Restricted Appropriations	-	-	-	206,400	221,600
Total Expenditures	\$ 1,889,622	\$ 2,217,643	\$ 2,194,249	\$ 3,278,490	\$ 3,213,600
Contribution to / (use of) Fund Balance	\$ (1,531)	\$ 276	\$ 126,847	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
CJC	Follow-Up Contact	Child abuse victims and their families served by the Children's Justice Center will receive follow-up contact to determine whether they felt they received adequate information and referrals, were able to utilize the resources provided, and address any barriers to accessing the resources and referrals.	100% of victims interviewed at the center will receive follow-up contact in the months following their initial visit to the Children's Justice Center.	31.12.2024
CJC	Information and referrals	Information and referral services would be provided to primary and secondary victims. This would include individual and group therapy referrals, information and referrals for medical exams, and assistance with 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.	31.12.2024
CJC	Criminal Justice System	Conduct court tracking on child victim cases as they proceed through the criminal justice system to determine outcomes.	100% of child victim cases will be tracked through the criminal justice system.	31.12.2024
CJC	Child Trauma and Suicide Screening	Provide trauma and suicide screening to children over the age of 10 with Primary Children's Safe and Healthy Family's Care Process Model (CPM).	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.	31.12.2024
CJC	Trauma Focused Therapy	Provide therapy services to child victims and their families who do not have any other financial means to access therapy.	Offer evidence based trauma therapy sessions to 100% of primary and secondary victims of crime.	31.12.2024

Clerk



Clerk's Department Organization Chart



Clerk

Description

The Clerk's Office is responsible for administering elections, issuing marriage licenses and passports, and managing county government records that are subject to retention laws. Other duties include preparing County Commission meeting agendas, taking and transcribing minutes of Commission meetings, publishing legal notices, and administering oaths of office.

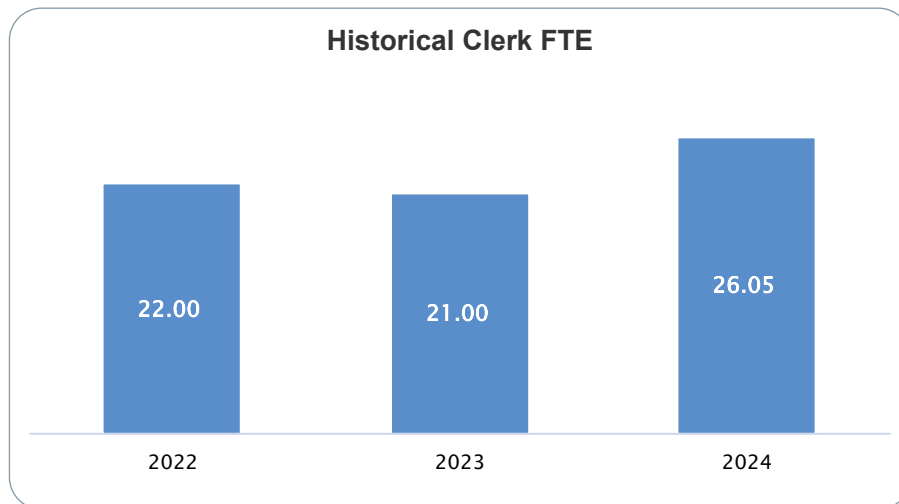
The Clerk Department was separated from the Clerk/Auditor Department on January 1, 2023. A new County Clerk took office in January 2023.

The Clerk office is comprised of the following divisions:

- Elections
- Marriage Licenses & Passports
- Records Management

Mission Statement

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, the issuing of marriage licenses and passports, and records management.



Clerk – Marriage License & Passports Division

Description

The Marriage Licenses and Passports Division of the County Clerk issues and manages marriage licenses and provides marriage ceremonies in accordance with state law. The Division also functions as a Passport Acceptance Facility, executing passport applications and providing associated services.

2023 Marriage Licenses & Passports Division Accomplishments

- Contracted with IDology to assist with verifying customers who utilize the online marriage license portal.
- Continued to provide the public with both in-person and online options for the issuing of marriage licenses.
- Maintained a 4.8 rating on Google Reviews.
- Hired a new Public Services and Records Manager to oversee the Division.

Annual Metrics Update

	2023*	% Annual Increase	2022**
Passport Applications	11,135	22%	9,141
Passport Photos	9,378	31%	7,163
Marriage Licenses	19,774	33%	14,896
Certified Copies	11,879	-12%	13,449
Marriage Ceremonies	5,073	18%	4,300
Officiants Designated	828	21%	685
Total Paid Services	58,067	17%	49,634

*10/1/22 – 9/30/23

**10/1/21 – 9/30/22

Annual Update

	2022*	% Annual Increase	2021**
Passport Applications	9,141	20%	7,599
Passport Photos	7,163	33%	5,398
Marriage Licenses	14,896	11%	13,386
Certified Copies	13,449	33%	10,123
Marriage Ceremonies	4,300	45%	2,967
Officiants Designated	685	(12.00%)	776
Total Paid Services	49,634	23%	40,249

* Oct 1, 2021, through Sep 30, 2022

** Oct 1, 2020, through Sep 30, 2021

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Clerk:					
Chief Deputy - County Clerk	-	-	-	-	0.2
Confidential Administrative Associate - Clerk	-	-	-	-	1
County Clerk	-	-	-	-	0.2
Customer Service Associate - Clerk	-	-	-	2	2
Customer Service Supervisor	-	-	-	-	1
Deputy Clerk	1	2	1	-	-
Digital Services Supervisor	-	-	-	-	1
Public Services and Records Manager	-	-	-	-	0.5
Public Services Team Lead	-	-	2	2	-
Senior Deputy Clerk	1	1	-	-	-
Senior Office Specialist - Clerk	-	-	-	-	1.2
Total Clerk	2	3	3	4	7.1

General Fund (100) Clerk	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Marriage Licenses	\$ 425,485	\$ 555,462	\$ 626,960	\$ 725,900	\$ 920,000
Clerk A&C Fees	106,056	472,854	725,263	730,000	898,000
Passport Photo Fee	105,480	345,620	415,215	475,000	498,000
Total Revenues	\$ 637,021	\$ 1,373,936	\$ 1,767,438	\$ 1,930,900	\$ 2,316,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 283,193	\$ 287,723	\$ 364,277	\$ 411,680	\$ 600,200
Overtime	-	4,045	7,019	5,510	-
Time-Limited	13,909	95,766	232,163	599,990	600,000
Supplies, Memberships, & Subscriptions	16,322	139,424	306,911	482,180	612,200
Repairs & Maintenance	1,024	3,456	3,612	4,300	4,300
Contract Maintenance	197	635	1,282	3,100	3,100
Professional & Tech Svc	32,550	40,690	46,409	46,000	46,000
Conference, Education & Travel	960	-	3,857	7,000	7,000
Supplies & Services	21,602	31,505	44,007	58,140	58,200
Internal Service Charges	79,183	138,522	278,314	381,400	531,200
Non-professional services	-	342	518	-	-
Capital Equipment	370	1,841	-	4,730	-
Total Expenditures	\$ 449,310	\$ 743,949	\$ 1,288,369	\$ 2,004,030	\$ 2,462,200
Contribution to / (Subsidized by) General Fund	\$ 187,711	\$ 629,987	\$ 479,069	\$ (73,130)	\$ (146,200)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Clerk	Timely Issuance of Marriage Licenses and High Customer Satisfaction	<p>1. 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.</p> <p>2. 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.</p>	<p>1. Measured by ensuring that the revenue generated through marriage license fees remains greater than the expenses incurred by the division.</p> <p>2. Measured by maintaining our 4.8-star rating on Google.</p>	31.12.2024

Clerk – Elections Division

Description

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

2023 Elections Division Accomplishments:

- Worked closely with city and town recorders to ensure the successful administration of 2023 municipal elections.
- Implemented a new voting method called Fast Cast, a quick, in-person voting option.
- Increased election security by placing cameras that record all ballot drop boxes.
- Performed 1% randomized signature verification audits on ballot envelope signatures.
- Improved the integrity of elections by establishing a policy to reconcile tabulation data to zero, which means every discrepancy between data can be accounted for.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Elections:					
Assistant Director - Elections	-	-	-	-	1
Chief Deputy - County Clerk	-	-	-	-	0.7
County Clerk	-	-	-	-	0.7
COVID Response Service Clerk	-	2	2	-	-
Deputy Clerk	1	2	2	-	-
Elections Coordinator	1	1	1	1	1
Elections Director	1	1	1	1	1
Elections Specialist	1	1	-	-	-
Elections Specialist I	1	1	1	5	4
Elections Specialist II	-	-	-	-	2
Elections Supervisor	1	1	1	1	1
Elections Technical Lead	-	-	1	1	1
Response Service Clerk - (COVID)	-	2	2	2	-
Senior Office Specialist - Clerk	-	-	-	-	0.8
Voter Outreach Coordinator	1	1	1	1	-
Total Elections	7	12	12	12	13.2

Elections

General Fund (100) Elections	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Fees	\$ 9,694	\$ 151,352	\$ 19,315	\$ 1,000	\$ 1,000
Total Revenues	\$ 9,694	\$ 151,352	\$ 19,315	\$ 1,000	\$ 1,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 718,134	\$ 636,137	\$ 912,524	\$ 995,070	\$ 1,161,200
Overtime	47,281	4,235	16,580	5,000	59,700
Time-Limited	218,391	68,146	140,206	105,000	275,000
Supplies, Memberships, & Subscriptions	205,110	157,820	160,077	45,350	355,400
Repairs & Maintenance	33,921	3,397	22,986	3,500	43,500
Utilities & Phones	30,104	1,320	28,124	3,850	40,200
Contract Maintenance	7,040	15,592	33,486	21,460	66,300
Professional & Tech Svc	53,442	-	29,975	6,000	73,000
Conference, Education & Travel	30,906	15,526	41,227	49,000	49,000
Supplies & Services	493,580	49,451	709,717	67,111	922,500
Internal Service Charges	251,231	463,298	549,914	690,565	809,500
Non-professional services	43,798	4,615	46,466	849	53,800
Capital Equipment	34,999	2,901	18,935	9,965	-
Contributions to Other Governments	-	-	12,275	-	-
Total Expenditures	\$ 2,167,937	\$ 1,422,438	\$ 2,722,492	\$ 2,002,720	\$ 3,909,100
Contribution to / (Subsidized by) General Fund	\$ (2,158,243)	\$ (1,271,086)	\$ (2,703,177)	\$ (2,001,720)	\$ (3,908,100)

Grants Fund (248) Elections	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Elections Grant	\$ 535,006	\$ 129,598	\$ 7,950	\$ 111,830	\$ 106,800
Elections State Appropriation	294,418	238,755	22,793	352,160	78,200
Cares / Elections	346,856	-	-	-	-
Fees	-	991,102	-	1,116,670	-
Total Revenues	\$ 1,176,280	\$ 1,359,455	\$ 30,743	\$ 1,580,660	\$ 185,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 65,358	\$ 72,765	\$ -	\$ 95,570	\$ -
Overtime	8,461	5,489	-	6,000	-
Time-Limited	43,005	21,684	-	25,000	-
Supplies, Memberships, & Subscriptions	364,259	271,763	-	142,750	10,000
Repairs & Maintenance	9,813	10,418	-	11,500	11,500
Utilities & Phones	3,940	3,010	-	40,441	6,000
Contract Maintenance	108	13,630	4,340	14,250	11,900
Professional & Tech Svc	9,405	30,675	-	13,500	-
Conference, Education & Travel	-	15,142	-	-	-
Supplies & Services	278,874	502,666	3,610	998,131	101,700
Internal Service Charges	92,473	172,935	22,793	-	43,900
Non-professional services	144,404	171,245	-	204,250	-
Capital Equipment	156,178	68,033	-	29,268	-
Total Expenditures	\$ 1,176,278	\$ 1,359,455	\$ 30,743	\$ 1,580,660	\$ 185,000
Contribution to / (use of) Fund Balance	\$ 2	\$ -	\$ -	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Clerk	Efficient and Accurate 2024 Elections Administration	<p>1. Accuracy of Voter Rolls: Assess the accuracy of voter registration data and identify any discrepancies.</p> <p>2. Timeliness of Results: How quickly election results are made publicly available after polls close.</p> <p>3. Save Money through Drop Boxes: Cast ballots sent by voters through the mail are expensive, whereas ballots returned via drop box have a very minimal associated cost.</p>	<p>1. Measured by the amount of returned ballots, which should be less than 2% of the total voter registration roll.</p> <p>2. Measured by tabulating the voter results right at 8:00 PM for the presidential, primary, and general elections, and then posting the first batch of results no later than 8:10 PM. (Requires coordination with IT.) Post another update on election night between 10:00 PM and midnight.</p> <p>3. Measured by seeing the percentage of cast ballots returned via mail go down. Specifically, we will make a voter outreach effort in 2024 to encourage more use of the drop boxes, and will compare the percentage to 2023.</p>	Measured Each Election

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.

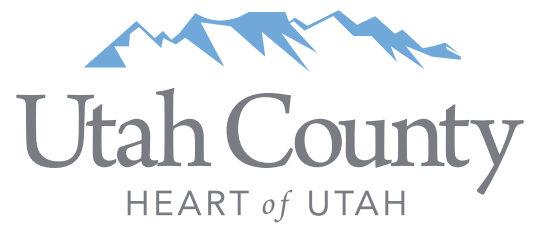
FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Records Management:					
Administrative Associate - Clerk	-	-	-	1	1
Administrative Associate - Clerk/Auditor	1	1	1	-	-
Archives Supervisor	1	1	1	1	1
Archivist II	2	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
Senior Office Specialist - Clerk	-	-	-	-	0.05
Total Records Management	4	5	5	5	5.75

Administrative Services Fund (680) Records Management	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Recorder Fees	\$ 17,220	\$ 10,344	\$ 2,454	\$ 1,600	\$ 1,600
Intragov - Admin Services	-	347,534	460,303	816,880	828,500
Total Revenues	\$ 17,220	\$ 357,878	\$ 462,757	\$ 818,480	\$ 830,100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 229,494	\$ 219,113	\$ 237,225	\$ 632,600	\$ 484,800
Overtime	-	1,161	-	-	-
Time-Limited	-	1,838	-	-	-
Supplies, Memberships, & Subscriptions	4,083	3,656	4,964	7,940	7,900
Repairs & Maintenance	11,068	9,460	1,861	11,177	11,200
Contract Maintenance	9,934	3,952	4,451	34,300	28,200
Conference, Education & Travel	1,282	995	75	320	300
Supplies & Services	477	9,079	17,552	9,163	14,900
Internal Service Charges	102,697	112,463	156,718	163,440	205,900
Non-professional services	3,010	1,738	1,324	3,020	3,000
Capital Equipment	980	1,986	-	170	-
Depreciation	-	49	584	-	-
Total Expenditures	\$ 363,025	\$ 365,490	\$ 424,754	\$ 862,130	\$ 756,200
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (345,805)	\$ (7,612)	\$ 38,003	\$ (43,650)	\$ 73,900

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

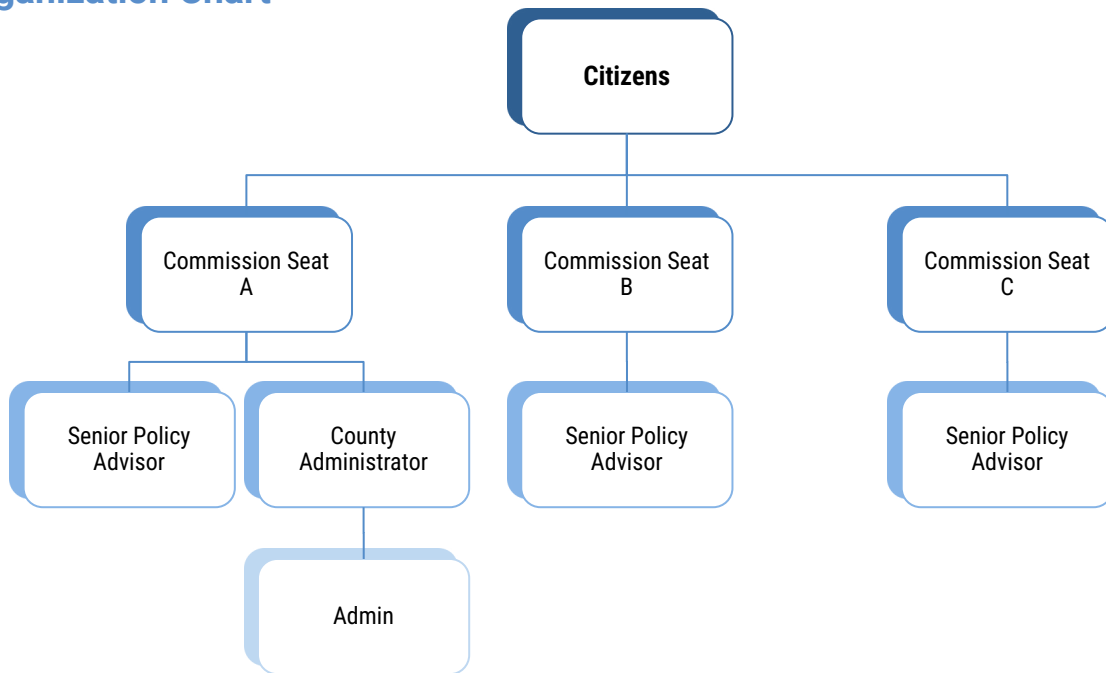
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Clerk	Excellent Records Management Services	<p>1. Timeliness of Contract Uploads: We want to ensure that the vast majority of contracts, resolutions, ordinances, etc. receive a digital signature from all required parties within 3 business days.</p> <p>2. Minutes: Make sure we are in full compliance with state law on the minutes.</p>	<p>1. Measured by seeing that at least 90% of all items approved at Utah County Commission meetings that require signatures receive all the required digital signatures within 3 business days, and that 95% or more receive all required signatures within 5 business days.</p> <p>2. Measured by having 100% compliance with statutory deadlines on when minutes must be posted.</p>	31.12.2024



Commission



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 nearly 623,000 residents. Commissioners are elected for four-year terms.

Mission

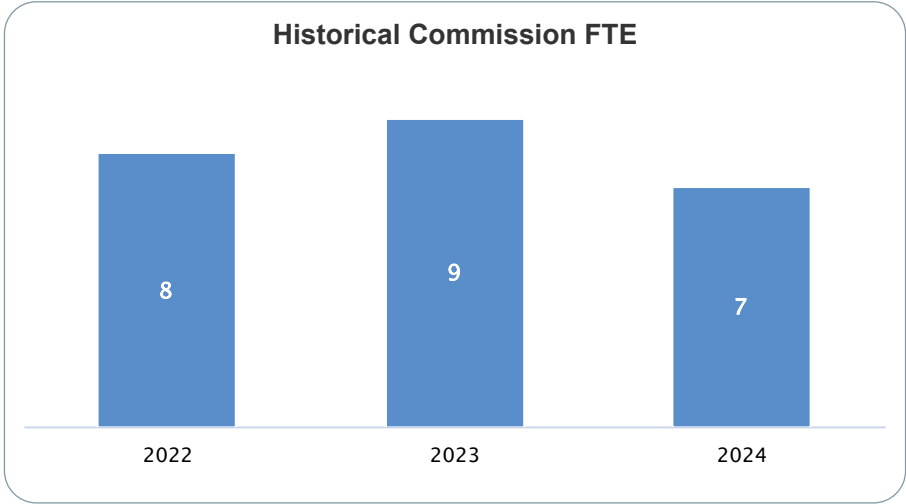
Always maintain a structurally balanced budget. Identify significant areas of risk and be able to fund known risks while maintaining compliance with the county fund balance policy.

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 Board of County Commissioners added a County Administrator position in 2023 to manage many of the daily administration of county operations. The Grants Administrator and ARPA Coordinator positions were transferred to the Auditor department in 2023.



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
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	6	8	9	7

Administrative Services Fund (680) Commission	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Commission Fees	\$ 102,871	\$ -	\$ -	\$ -	\$ -
Intragov - Admin Services	-	342,371	497,931	1,011,560	1,026,000
Total Revenues	\$ 102,871	\$ 342,371	\$ 497,931	\$ 1,011,560	\$ 1,026,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 799,991	\$ 621,410	\$ 753,370	\$ 1,083,940	\$ 1,240,800
Overtime	326	-	-	-	-
Time-Limited	1,996	14,406	-	-	-
Supplies, Memberships, & Subscriptions	1,308	2,503	7,977	20,921	31,600
Repairs & Maintenance	110	55	145	1,077	1,100
Utilities & Phones	499	361	872	4,050	3,700
Contract Maintenance	485	666	765	1,300	1,300
Professional & Tech Svc	79,633	76,821	24,000	212,000	128,000
Conference, Education & Travel	5,640	10,769	14,185	66,840	85,100
Supplies & Services	2,102	1,524	2,672	11,586	11,600
Internal Service Charges	56,472	74,421	102,759	157,880	158,600
Non-professional services	98	-	122	-	-
Capital Equipment	-	3,179	1,491	1,616	10,000
Contributions to Other Governments	40,000	-	-	-	-
Depreciation	-	58	699	-	-
Total Expenditures	\$ 988,660	\$ 806,173	\$ 909,057	\$ 1,561,210	\$ 1,671,800
Non-Operating Funding:					
100<>Xfer From General Fund	\$ -	\$ 461,793	\$ 525,887	\$ 549,650	\$ 605,100
Non-Operating Funding	\$ -	\$ 461,793	\$ 525,887	\$ 549,650	\$ 605,100
Total Cash Funding Requirements	\$ (885,789)	\$ (2,009)	\$ 114,761	\$ -	\$ (40,700)

*In 2021 Commission was moved from Fund 100 to Fund 680.

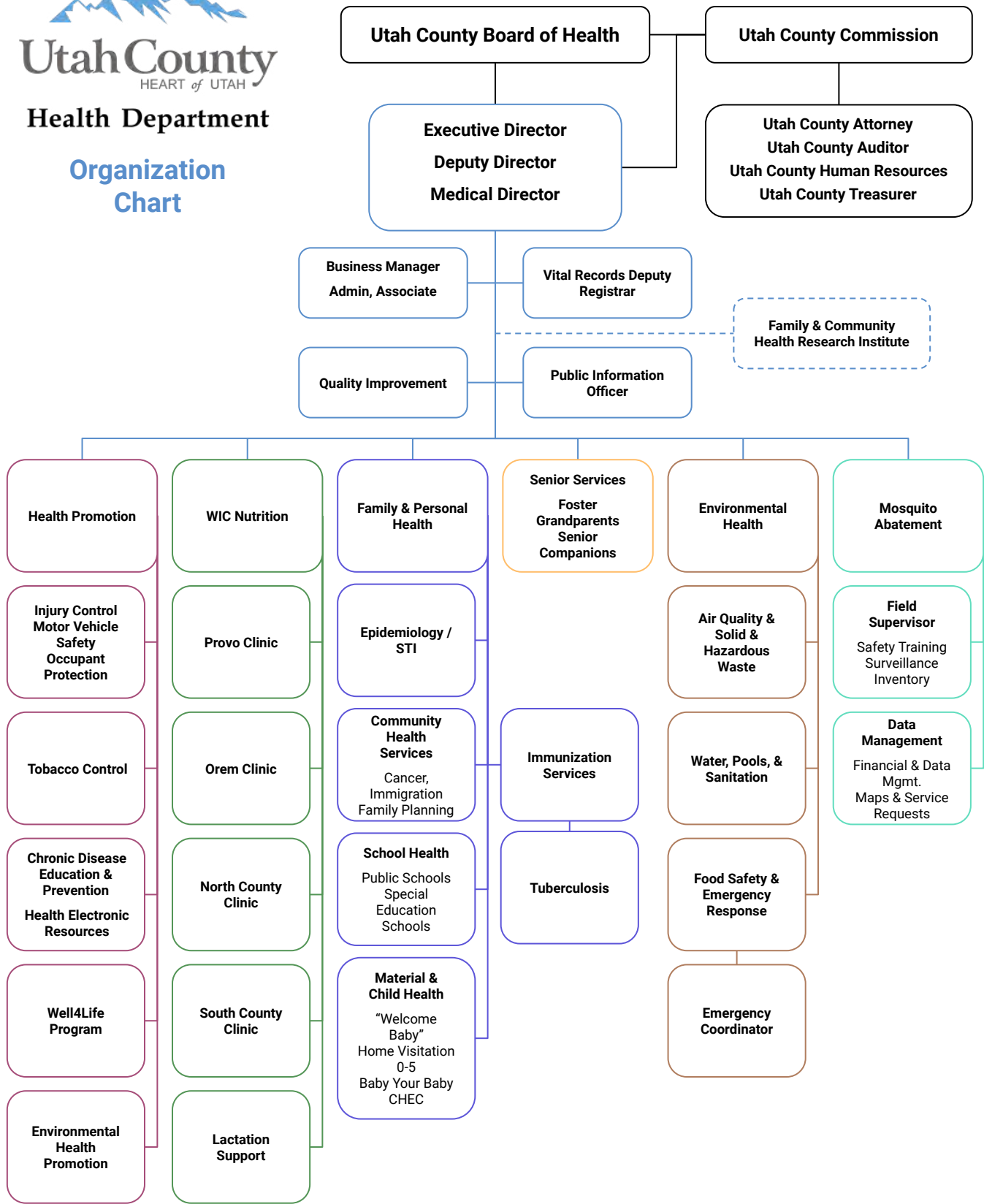


Health Department





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

Utah County Health Department (UCHD) was excited to go through a rebranding process to better resonate with and improve services to Utah County clients. The new UCHD logo was introduced in early 2024.

Administration

- Leveraged Qualtrics to create a continuous online Community Health Assessment, resulting in improved fund allocation through targeted interventions, cost savings, and enhanced understanding of public needs.



Women, Infants, Children (WIC)



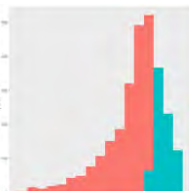
- WIC serves an average of 10,120 participants monthly
- Hosted the second annual WIC Birthday Celebration September 23, 2023.
- 47 community organizations participated by setting up booths.
- Over 170 families attended!
- WIC is excited to host the event in September of 2024 to celebrate WIC's 50th birthday!

Mosquito Abatement

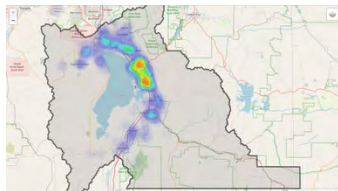
- Received emergency flood mitigation funds for the purchase of a second drone for mosquito prevention treatment in inaccessible areas.
- The second drone allowed for the treatment of an additional 1,700 acres during an extremely high water and mosquito year.
- Only two mosquito pools tested positive for West Nile Virus.



Nursing



2023-2024 Flu Season



Mock Outbreak Map

- Improved Tuberculosis program efficiency, using same staffing level, while responding to huge increase in program demand.
- Saved staff time and county funds by automating portions of epidemiology data work by utilizing Qualtrics.
- Informaticist created dashboards through that provide disease data in near real time, allowing for improved services to the public.



UTAH COUNTY

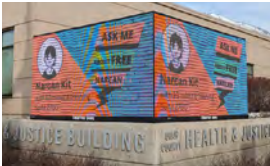
HEALTH DEPARTMENT

Environmental Health

- Working through intense transition to a new electronic database to provide increased convenience to the public for online payment options.
- Performed internal program cost analysis.
- Restructured and updated fees to cover costs appropriately.
- Restructured programs to avoid duplication and save county resources.



Emergency Preparedness and Response



- An average of 22,000 drivers a day on Provo's busy intersection of 200 South and University Avenue are now greeted by a bright new digital sign, shining a spotlight on crucial services offered by UCHD. This strategic investment aims to bridge the gap between residents, public health, and emergency communication.

Senior Volunteers

- Increased volunteer numbers through new recruitment and outreach efforts.
- 43 Senior Companion volunteers served 31,765 hours, assisting 249 older adults. National value of volunteer hours = \$1,010,127.00
- 44 Foster Grandparent volunteers served 23,026 hours, helping more than 610 students with exceptional needs in Alpine, Nebo, and Provo School Districts. National value of volunteer hours = \$732,226.80



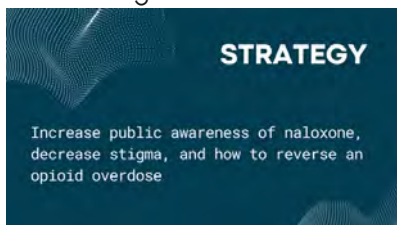
Vital Records



- Utah County has one of the largest average household sizes, compared to the national average, making health programs and services a priority for young families.
- Over 3,464 death certificates were issued in 2023.
- Over 35,730 birth certificates were issued in 2023.

Health Promotion

- Naloxone receipt and distribution. Optimized distribution 743% from 2022.
- UCHD trained 507 individuals and provided 816 Narcan kits.
- UCHD partnered with 32 community organizations to provide training and 839 Narcan kits.
 - Partner organizations include Libraries, Fire/EMS, Hospitals, Municipal sites, and Treatment organizations

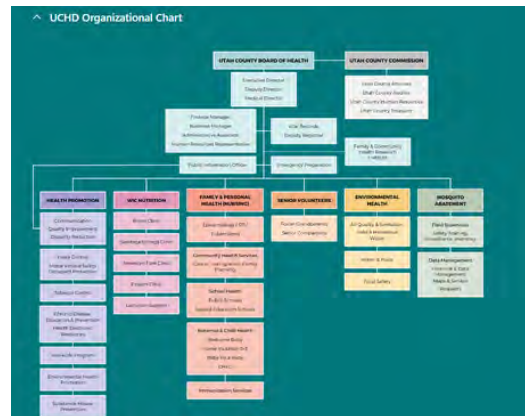
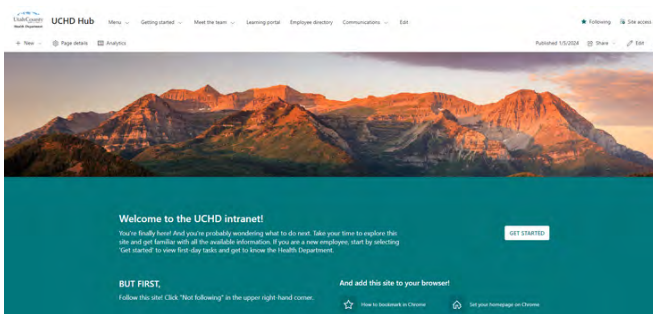
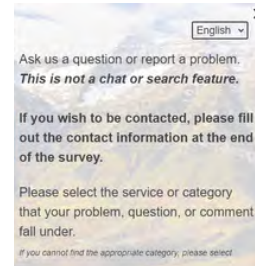




UTAH COUNTY HEALTH DEPARTMENT

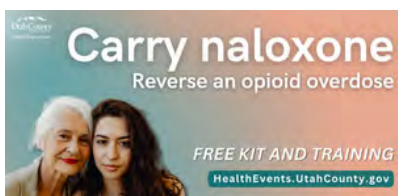
Quality Improvement

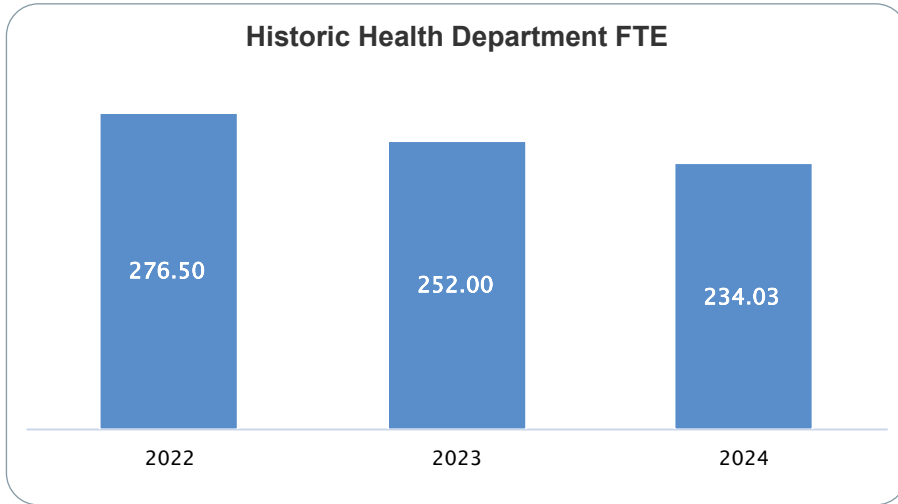
- Improved customer focused Quality Improvement projects working with Qualtrics
 - Improved "closed loop" ticketing project for customer service requests.
- Developed and implemented the Health Department intranet, leveraging existing county technology to improve UCHD employee retention, satisfaction, and access to key information.



Communication

- Improved public awareness of FREE naloxone availability through large media campaign including social media, paid online media, billboards, buses, and UCHD's digital billboard.





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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Administration:					
Administrative Associate - Health	1	1	1	1	1
Business Manager	-	-	-	-	1
Business Manager - Health	1	1	1	1	-
Deputy Director - Health	1	1	1	1	1
Deputy Registrar II	4	4	4	4	4
Deputy Registrar Supervisor	1	1	1	1	1
Emergency Coordinator	1	1	1	1	1
Emergency Response Planner	-	-	-	-	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	2	3	3
Total Administration	13	14	14	15	15

Health Department Fund (230) Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Grants // Health Admins	\$ 3,371,850	\$ 6,586,969	\$ 1,500,667	\$ 3,560,963	\$ 4,184,400
Fees // Health Admins	561,123	660,862	663,484	705,600	705,600
Fines	-	9,650	3,350	-	-
Miscellaneous Revenue	918,078	27,880	489,472	1,500	111,300
Outside Donations - Health	2,000	-	-	20,000	20,000
Transfers - Other Funds	2,707,602	2,703,000	3,841,051	4,000,000	4,250,000
Budgeted Use Of Fund Balance	-	-	-	6,261,530	1,852,100
Total Revenues	\$ 7,560,653	\$ 9,988,361	\$ 6,498,024	\$ 14,549,593	\$ 11,123,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 921,442	\$ 1,233,202	\$ 1,446,224	\$ 1,627,520	\$ 1,474,200
Overtime	-	1,403	-	-	-
Time-Limited	32,694	27,526	7,802	23,000	(33,000)
Supplies, Memberships, & Subscriptions	52,493	71,497	76,158	91,979	91,900
Repairs & Maintenance	6,349	2,540	14,681	6,895	7,000
Utilities & Phones	4,535	4,969	6,726	8,990	8,600
Contract Maintenance	3,260	3,570	4,030	5,120	5,200
Professional & Tech Svc	8,300	14,610	57,946	32,500	32,500
Conference, Education & Travel	3,058	15,554	44,068	81,440	74,400
Supplies & Services	52,757	50,506	74,918	281,487	337,600
Internal Service Charges	135,752	447,693	337,304	735,552	663,800
Non-professional services	84	37	177	-	-
Capital Equipment	818,641	-	492,561	126,544	-
Restricted Appropriations	-	-	-	2,483,906	2,813,400
Contributions to Other Governments	11,850	39,851	121,730	151,640	-
Total Expenditures	\$ 2,051,215	\$ 1,912,958	\$ 2,684,325	\$ 5,656,573	\$ 5,475,600
Contribution to / (use of) Fund Balance	\$ 5,509,438	\$ 8,075,403	\$ 3,813,699	\$ 8,893,020	\$ 5,647,800

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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 2024.	06/30/2024 & 12/31/2024
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.	31.12.2024
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	31.12.2024
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.	06/30/2024 & 12/31/2024
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

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Environmental Health:					
Administrative Associate - Environmental Health	-	-	-	1	-
Administrative Associate - Environmental Health	2	2	2	1	1
Bureau Director - Environmental Health	3	3	3	3	3
Division Director - Environmental Health	-	1	1	1	1
Environmental Health Scientist I	5	5	6	4	3
Environmental Health Scientist II	6	6	6	6	8
Environmental Health Technician	1	1	1	2	3
Health Educator I	-	-	1	-	-
Program Manager - Environmental Health	4	4	4	5	5
Senior Office Specialist - Environmental Health	4	4	4	4	4
Vehicle Emission Supervisor	1	1	1	1	1
Vehicle Emissions Compliance Specialist	2	2	2	2	2
Vehicle Emissions Technical Specialist	1	1	1	1	1
Total Environmental Health	29	30	32	31	32

Health Department Fund (230) Environmental Health	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Grants // Health Enviro	\$ 209,246	\$ 184,863	\$ 187,817	\$ 180,180	\$ 155,900
Fees // Health Environmental	3,177,782	3,470,110	3,597,682	3,502,360	4,496,700
Sale Of Fixed Assets	15,301	3,609	8,725	-	-
Total Revenues	\$ 3,402,329	\$ 3,658,582	\$ 3,794,224	\$ 3,682,540	\$ 4,652,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,657,891	\$ 2,780,028	\$ 2,908,165	\$ 3,039,690	\$ 3,253,000
Overtime	-	34,470	-	20,000	20,600
Time-Limited	30,699	18,647	23,344	41,810	41,000
Supplies, Memberships, & Subscriptions	94,614	94,602	106,912	131,428	131,400
Repairs & Maintenance	7,277	10,171	10,299	16,388	22,100
Utilities & Phones	5,180	4,465	4,862	24,920	29,900
Contract Maintenance	2,067	2,160	1,139	4,280	4,300
Professional & Tech Svc	22,230	7,800	26,820	53,150	95,200
Conference, Education & Travel	1,761	8,184	17,680	48,394	48,500
Supplies & Services	74,033	61,692	66,200	306,718	86,600
Internal Service Charges	198,302	346,968	464,658	904,786	812,400
Non-professional services	204	199	264	120	100
Capital Equipment	9,065	250	55,881	74,796	83,500
Contributions to Other Governments	43,536	22,283	22,239	85,700	123,700
Total Expenditures	\$ 3,146,859	\$ 3,391,919	\$ 3,708,463	\$ 4,752,180	\$ 4,752,300
Contribution to / (use of) Fund Balance	\$ 255,470	\$ 266,663	\$ 85,761	\$ (1,069,640)	\$ (99,700)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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. This requirement has become increasingly difficult to achieve with increasing growth and a lack of resources to meet this inspection demand. Each year we fall short of this requirement and are concerned this gap will continue to grow. Environmental Health is proposing a benchmark of completing a minimum 65% of these required routine inspections in 2024 with each food facility receiving at least one inspection annually. We were unable to achieve this kpi in 2023 due to increased growth and the inability to fully staff the Environmental Health Division. This benchmark may be optimistic considering the turnaround time for new inspectors/ staff to become onboarded, licensed and trained at performing regulatory inspections. This process may take up to 2-3 years.	Complete 65% of State mandated routine food inspections.	31.12.2024
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 205 vehicle emissions stations and annual certification and training of about 750 vehicle emissions technicians. 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 all deferral requests to serve Utah County residents within two business days.	Complete all resident requested emission deferral investigations within 2 business days.	31.12.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Nursing:					
Administrative Associate - Nursing	1	1	1	1	1
Administrative Nurse Practitioner	-	-	1	1	1
Bureau Director - Nursing	4	5	5	5	5
Clinical Assistant I	-	-	1	-	-
Clinical Assistant I (COVID)	-	-	2	-	-
Clinical Assistant II	5	3	13.75	2	3
Clinical Assistant II (COVID)	-	-	4	2	-
Community Health Outreach Worker - (COVID)	-	-	1	-	-
Community Health Outreach Worker - COVID	-	-	2.75	3.75	1.75
Community Health Outreach Worker - Home Visitation	-	-	-	2.5	5.5
Community Health Outreach Worker - Vulnerable Population Outreach and Support	-	-	-	-	1
Division Director - Nursing	1	1	1	1	1
Health Education Technician	1	3	1.75	-	-
Health Educator I	-	3	5	3	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
Home Visitation Nurse Supervisor	-	-	-	-	1
Home Visitation Public Health Nurse II	-	-	-	-	3
Licensed Practical Nurse	2	2	3.25	2.5	2.5
Licensed Practical Nurse - COVID	-	-	1	1	-
Medical Billing Specialist - Health	3	3	3	3	3
Nurse Supervisor	5	5	6	7	9
Nurse Supervisor - COVID	-	-	-	1	-
Nurse Supervisor - Non-Exempt	-	-	-	-	0.75
Office Specialist - COVID	-	-	3.75	3.75	-
Office Specialist II - Nursing	5	6	7.5	8.5	9.5
Outreach / Home Visitation Aide	2	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	54.75	59.75	70.75	65.5	65.75
Public Health Nurse II - COVID	-	1	2	7	-
Public Health Nurse II - Non-Exempt	10	10	10.5	10.75	8.75
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	3.75	4.75	-	-
Public Health Nurse III	1	1	1	2	1
Senior Clinical Assistant	-	1	1	2	2

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Nursing:					
Senior Medical Billing Specialist	-	-	-	1	1
Senior Office Specialist - Nursing	3	3	3	3	3
Total Nursing	100.75	126.25	173.5	147	134.25

Health Department Fund (230) Community Health Services	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Grants // Health Nursing	\$ 1,150,616	\$ 3,685,692	\$ 5,797,809	\$ 7,787,217	\$ 3,160,000
Fees // Health Nursing	6,424,290	7,564,846	8,594,011	8,954,440	12,248,400
Miscellaneous Revenue	-	19,577	686	-	-
Outside Donations - Health	-	-	1,000	-	-
Total Revenues	\$ 7,574,906	\$ 11,270,115	\$ 14,393,506	\$ 16,741,657	\$ 15,408,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 9,369,982	\$ 13,877,463	\$ 14,581,427	\$ 15,905,590	\$ 14,098,000
Overtime	166	89,255	24,716	37,500	5,400
Time-Limited	337,226	603,589	448,591	534,970	480,600
Supplies, Memberships, & Subscriptions	114,215	131,431	154,215	217,193	220,700
Repairs & Maintenance	11,032	5,525	7,454	15,540	17,300
Utilities & Phones	13,732	12,903	14,223	43,230	20,500
Contract Maintenance	1,733	4,546	5,064	4,040	4,000
Professional & Tech Svc	282,570	269,934	239,600	1,079,160	550,100
Conference, Education & Travel	17,130	13,537	35,903	139,454	157,500
Supplies & Services	1,610,232	2,424,682	3,041,537	3,124,606	4,137,100
Insurance	6,931	8,873	9,250	9,699	9,700
Internal Service Charges	358,204	1,004,407	1,327,088	2,066,685	1,826,400
Non-professional services	3,846	6,567	6,008	4,980	5,000
Capital Equipment	34,683	18,357	13,373	68,100	-
Total Expenditures	\$ 12,161,682	\$ 18,471,069	\$ 19,908,449	\$ 23,250,747	\$ 21,532,300
Contribution to / (use of) Fund Balance	\$ (4,586,776)	\$ (7,200,954)	\$ (5,514,943)	\$ (6,509,090)	\$ (6,123,900)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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
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
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
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
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
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
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
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
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

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Health Education:					
Community Coalitions Coordinator - Non-Exempt	1	1	1	0.75	-
Health Education Technician	2.75	3.75	3.75	5	5.5
Health Educator I	2	4	4	5	2.1
Health Educator II	5.5	5.5	5.5	7.5	5.18
Health Promotions Director	1	1	1	1	1
Media Coordinator	-	-	-	-	1
Prevention Specialist I	2	3	3	2	-
Prevention Specialist II	-	-	-	-	2
Program Manager - Health Promotion	2	2	2	2	2
Program Manager - Prevention	1	1	1	1	1
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	1.5	1.5	1.5	1.5
Total Health Education	19.25	23.75	23.75	27.75	22.78

Health Department Fund (230) Health Promotion	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Grants // Health Promotion	\$ 601,720	\$ 2,051,464	\$ 2,530,449	\$ 2,828,650	\$ 2,501,600
Fees // Health Promotion	13,195	18,306	20,201	2,500	6,400
Fines // Health Promotion	-	-	6,500	-	-
Total Revenues	\$ 614,915	\$ 2,069,770	\$ 2,557,150	\$ 2,831,150	\$ 2,508,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,015,375	\$ 1,717,557	\$ 1,929,156	\$ 2,475,210	\$ 537,200
Overtime	-	5,358	231	-	-
Time-Limited	98,966	88,989	82,369	122,720	117,200
Supplies, Memberships, & Subscriptions	9,865	21,202	29,349	97,733	51,800
Repairs & Maintenance	678	1,442	2,070	2,220	2,900
Utilities & Phones	2,383	3,124	3,867	4,600	4,700
Contract Maintenance	953	1,192	941	2,810	2,800
Professional & Tech Svc	1,100	30,783	46,547	62,570	54,600
Conference, Education & Travel	6,945	16,447	68,816	68,690	55,000
Supplies & Services	24,574	71,358	86,885	88,687	83,300
Internal Service Charges	88,515	160,059	277,410	381,620	343,900
Non-professional services	392	487	672	400	400
Capital Equipment	281	58,404	9,431	11,000	-
Contributions to Other Governments	2,320	316,510	409,805	708,360	678,400
Total Expenditures	\$ 1,252,347	\$ 2,492,912	\$ 2,947,549	\$ 4,026,620	\$ 1,932,200
Contribution to / (use of) Fund Balance	\$ (637,432)	\$ (423,142)	\$ (390,399)	\$ (1,195,470)	\$ 575,800

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Health - Health Promotions	Community Coalition Mobilization	KPI 5 - 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.	31.12.2024
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.	30.06.2024
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	31.05.2024
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.	31.12.2024
Health - Health Promotions	Public health communication	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) 50,000f Google business interactions 100 of Google business questions answered	31.12.2024

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Health - Health Promotions	Chronic Disease Prevention	KPI 2 - Provide evidence-based community health programs to prevent and/or manage conditions of diabetes, heart disease and chronic pain.	1. National Diabetes Prevention Program- conduct a year long (26 session) program 2. Diabetes Self-Management Program- conduct 2 (6-week) 2 ½ hour/week workshops 3. Chronic Pain Self-Management Program- conduct 2 (6-week) 2 ½ hour/week workshops	29.06.2024
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.	1. Providing 24 educational classes to the community for proper car seat use. 2. Inspecting 250 car seat installation and use in vehicles. 3. Provide 100 discounted car seats to community members, based on need, who are on WIC, Medicaid or SNAP benefits.	30.09.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
WIC:					
Administrative Associate - WIC	2	2	2	2	0.75
Division Director - WIC	1	1	1	1	1
Lactation Support Specialist II	1.25	1.25	1	1	1.25
Office Supervisor - WIC	2	2	2	2	3.5
Outreach Coordinator - WIC	-	-	1	-	-
Program Manager - Lactation Services - Non-Exempt	1	1	1	1	0.75
Public Health Nutritionist I	-	1.25	1.25	0.75	0.5
Public Health Nutritionist II	0.75	0.75	0.75	1	1
Public Health Nutritionist II - Non-Exempt	1.5	1.75	2	2	1.75
Public Health Nutritionist II (Non-Exempt)	-	1	0.5	-	-
Senior Lactation Support Specialist	-	0.5	0.75	0.75	0.75
Senior WIC Health Technician	1.5	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	4.25	4.75	4.75	5.25	4.5
WIC Health Technician II	4	4	4	3.5	3.5
Total WIC	22	25.5	26.25	24.25	22

Health Department Fund (230) Women, Infants, & Children (WIC)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Grants // Health W.I.C.	\$ 7,400,870	\$ 7,156,009	\$ 7,715,877	\$ 7,397,020	\$ 7,078,700
Fees // Health W.I.C.	33	68	168	-	-
Miscellaneous Revenue	-	117	-	-	-
Total Revenues	\$ 7,400,903	\$ 7,156,194	\$ 7,716,045	\$ 7,397,020	\$ 7,078,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,686,968	\$ 1,752,031	\$ 1,739,937	\$ 1,926,160	\$ 1,666,400
Time-Limited	70,328	69,447	71,003	83,920	29,700
Supplies, Memberships, & Subscriptions	16,616	7,032	7,610	10,170	8,200
Repairs & Maintenance	19,270	14,647	17,452	20,620	(5,500)
Utilities & Phones	11,505	11,259	11,968	12,085	12,900
Contract Maintenance	2,638	2,446	3,212	2,840	3,600
Professional & Tech Svc	1,349	2,984	1,662	1,340	1,000
Conference, Education & Travel	5,761	8,703	5,002	11,530	8,000
Supplies & Services	5,257,774	5,001,452	5,695,884	4,989,185	5,006,000
Internal Service Charges	275,318	277,599	375,644	328,150	348,200
Non-professional services	101	284	5,322	420	200
Capital Equipment	8,626	6,640	-	10,600	-
Total Expenditures	\$ 7,356,254	\$ 7,154,524	\$ 7,934,696	\$ 7,397,020	\$ 7,078,700
Contribution to / (use of) Fund Balance	\$ 44,649	\$ 1,670	\$ (218,651)	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	Monthly, 01/1/2024 - 12/31/2024
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.	Monthly, 01/1/2024 - 12/31/2024
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.	Monthly, 01/1/2024 - 12/31/2024
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.	Monthly, 01/1/2024 - 12/31/2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Foster Grandparents:					
Program Assistant - Senior Services	1	1	1	1	0.5
Program Manager - Senior Services	1	1	1	1	0.5
Total Foster Grandparents	2	2	2	2	1

Health Department Fund (230) Foster Grandparents	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
FGP - Federal Grant Allocation	\$ 267,979	\$ 249,299	\$ 226,093	\$ 364,170	\$ 401,200
Sale Of Fixed Assets	-	-	14,400	-	-
Outside Donations	23,916	25,148	25,256	38,500	38,500
Transfers - Other Funds	76,814	89,796	58,753	-	-
Budgeted Use Of Fund Balance	-	-	-	138,160	67,500
Total Revenues	\$ 368,709	\$ 364,243	\$ 324,502	\$ 540,830	\$ 507,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 173,454	\$ 176,503	\$ 181,403	\$ 198,050	\$ 98,500
Time-Limited	14,299	16,128	13,595	57,330	111,200
Supplies, Memberships, & Subscriptions	4,845	6,681	10,842	17,006	15,700
Repairs & Maintenance	150	289	28	300	300
Utilities & Phones	219	177	172	400	400
Contract Maintenance	-	156	298	550	600
Professional & Tech Svc	277	163	940	1,500	1,000
Conference, Education & Travel	546	-	212	1,150	1,200
Supplies & Services	137,097	110,916	82,896	193,224	234,800
Insurance	508	472	472	500	500
Internal Service Charges	17,062	79,811	28,005	67,480	39,800
Non-professional services	3,498	3,837	3,866	3,800	3,200
Capital Equipment	1,080	-	1,775	350	-
Contributions to Other Governments	-	250	-	-	-
Total Expenditures	\$ 353,035	\$ 395,383	\$ 324,504	\$ 541,640	\$ 507,200
Contribution to / (use of) Fund Balance	\$ 15,674	\$ (31,140)	\$ (2)	\$ (810)	\$ -

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Senior Services:					
Program Assistant - Senior Services	1	1	1	1	1.5
Program Coordinator - Senior Services	1	1	1	1	-
Program Manager - Senior Services	-	-	-	-	0.5
Total Environmental Health	2	2	2	2	2

Health Department Fund (230) Senior Companions	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Senior Comp - Federal	\$ 237,740	\$ 276,395	\$ 259,501	\$ 359,560	\$ 334,400
Outside Donations	3,930	5,717	5,018	750	800
Transfers - Other Funds	85,808	110,905	100,196	-	-
Budgeted Use Of Fund Balance	-	-	-	144,280	197,600
Total Revenues	\$ 327,478	\$ 393,017	\$ 364,715	\$ 504,590	\$ 532,800
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 154,310	\$ 157,907	\$ 133,504	\$ 195,240	\$ 191,300
Time-Limited	12,215	13,638	20,027	30,100	50,300
Supplies, Memberships, & Subscriptions	22,342	49,141	54,003	78,746	72,200
Repairs & Maintenance	75	193	50	300	600
Utilities & Phones	2,668	14,237	730	-	-
Contract Maintenance	-	156	299	550	600
Professional & Tech Svc	400	981	721	1,000	1,000
Conference, Education & Travel	-	-	-	1,150	1,200
Supplies & Services	111,362	127,555	125,974	159,374	174,800
Insurance	520	557	557	600	600
Internal Service Charges	11,484	24,743	23,720	34,370	36,900
Non-professional services	3,085	3,300	3,357	3,300	3,300
Capital Equipment	9,016	360	1,776	350	-
Contributions to Other Governments	-	250	-	-	-
Total Expenditures	\$ 327,477	\$ 393,018	\$ 364,718	\$ 505,080	\$ 532,800
Contribution to / (use of) Fund Balance	\$ 1	\$ (1)	\$ (3)	\$ (490)	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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	30.06.2024
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	30.06.2024
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	30.06.2024
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	30.06.2024
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	30.06.2024
Health - Senior Volunteers	Student Improvement	KPI 4 - Mid-year and year-end evaluations are completed by school staff, reporting on progress of students serve 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	30.06.2024
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	30.06.2024

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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	30.06.2024
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.	30.06.2024

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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Mosquito Abatement:					
Drone Pilot	-	-	-	-	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	3	4

General Fund (100) Mosquito Abatement	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Mosquito Abatement Grants	\$ 709	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds	-	-	3,384	-	-
Total Revenues	\$ 709	\$ -	\$ 3,384	\$ -	\$ -
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 271,544	\$ 294,356	\$ 321,443	\$ 400,780	\$ 390,800
Time-Limited	126,372	112,021	116,294	139,490	139,500
Supplies, Memberships, & Subscriptions	780	931	402	1,186	1,200
Repairs & Maintenance	1,048	1,734	2,074	3,604	12,800
Utilities & Phones	1,017	863	1,240	930	2,200
Contract Maintenance	4,042	3,950	7,172	4,680	4,700
Professional & Tech Svc	49,949	73,621	90,802	61,940	61,900
Conference, Education & Travel	499	944	3,665	5,620	5,700
Supplies & Services	299,067	310,405	455,931	476,525	469,800
Insurance	-	-	-	1,834	15,500
Internal Service Charges	166,353	196,492	226,532	338,701	331,400
Non-professional services	12,668	15,183	15,284	15,000	15,000
Capital Equipment	2,623	15,666	6,478	850	1,900
Restricted Appropriations	-	-	-	-	338,600
Total Expenditures	\$ 935,962	\$ 1,026,166	\$ 1,247,317	\$ 1,451,140	\$ 1,791,000
Contribution to / (Subsidized by) General Fund	\$ (935,253)	\$ (1,026,166)	\$ (1,243,933)	\$ (1,451,140)	\$ (1,791,000)

Grants Fund (248) Mosquito Abatement	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Provo River Delta Project Grant	\$ 3,644	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,200
Total Revenues	\$ 3,644	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ (1)	\$ 130	\$ 160	\$ -	\$ -
Time-Limited	2,510	2,836	3,498	3,000	3,000
Supplies & Services	881	1,184	492	1,150	1,200
Non-professional services	253	-	-	-	-
Total Expenditures	\$ 3,643	\$ 4,150	\$ 4,150	\$ 4,150	\$ 4,200
Contribution to / (use of) Fund Balance	\$ 1	\$ -	\$ -	\$ -	\$ -

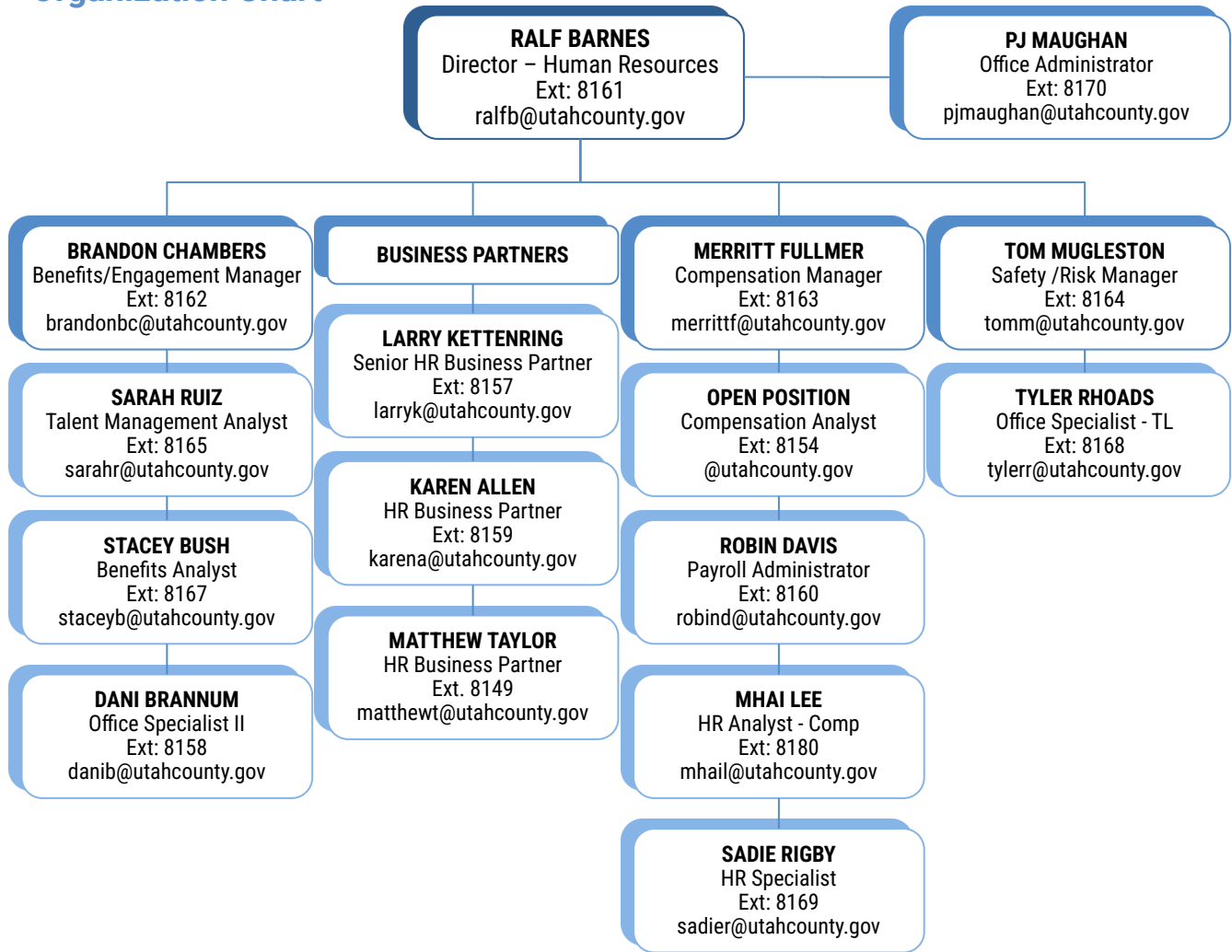
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Health - Mosquito Abatement	Public Risk Factor for WNV	KPI 1 - Using the Utah Vector borne Disease Surveillance Gateway maintain a risk factor index of 3 or less in 85% of the disease weeks for the 2023 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
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
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
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
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

Human Resources



Human Resources Department

Organization Chart



Human Resources

Mission

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 resources responsibly.



Purpose

We support Utah County success by attracting, retaining, and developing our most important asset - people. Built on a foundation of responsiveness and expertise, we promote people practices that are in alignment with the goals of Utah County. Utilizing HR best practices, we strive to attract and retain employees with the attitudes and competencies required to serve our citizens – while utilizing precious resources responsibly.

What we do

- Recruitment of qualified individuals and retention of the best people
- Advise supervisors and employees in people best practices providing guidance and solutions
- Provide training and employee development opportunities for individuals and departments
- Maintain data integrity and individual confidentiality while providing actionable metrics
- Fair and consistent administration of HR policies and procedures
- A safe work environment promoting employee wellness
- Provide for a competitive and valued total compensation plan
- Foster an environment of employee engagement and equal opportunity

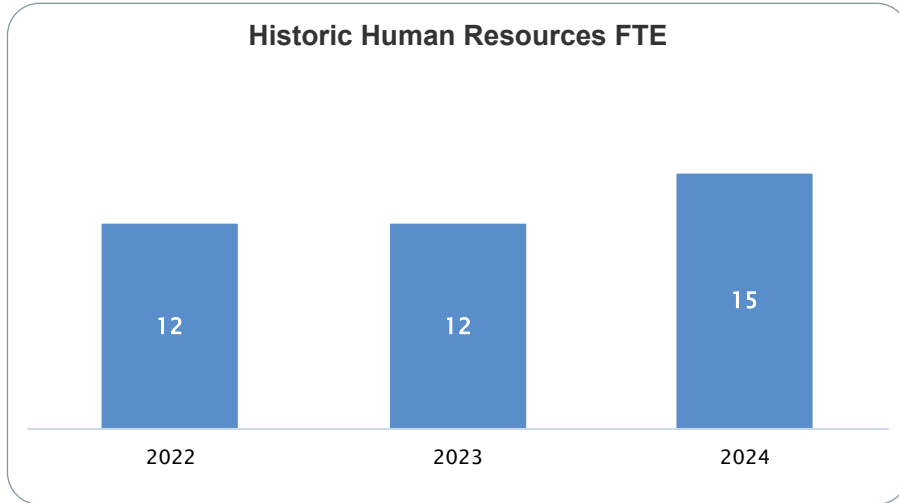
Examples of Our 2023 Work

- 3314 job applications processed with 376 total employees hired
- Overall employee engagement score 4.4 out of 5
- 50+ supervisors trained in basic management and leadership effectiveness
- 19808 Relias training courses completed
- 1100+ benefits enrollments processed with over 500 internal customers advised
- Maintained minimal cost increase of benefits plans to 2.5%
- Comp study: 86 Job descriptions updated with 389 jobs classifications market evaluated
- 36,534 pay deposits processed accurately and on-time
- Implementation of new safety and risk program to keep our people safe and reduce risk
- Digitized all employee files (over 68,000 documents scanned)
- All HR policies updated in new format in municode

2023 has been especially challenging with record inflation of both consumer goods and labor (10.7%) accompanied by extremely low unemployment (2.4%). Our work on total compensation and the employee experience has maintained necessary staffing, employee engagement without increasing turnover rates.

2024 Significant Projects

- Safety and risk improvement priority one for 2024 – new safety/risk manager implementing programs
- HR Business partners in place improving responsiveness and HR value for managers and employees
- Development of HR webpage improving employee self-service and supervisor tools
- Improve quality and error elimination with regular audits of all pay and benefits transactions
- Full utilization of Workday recruitment and selection module eliminating all paper documents
- Continuation of county wide supervisor training program – all supervisors trained by 2025
- Improving internal pay equity while maintaining total comp parity with competing entities
- 100% review and update of all job descriptions
- RFP for medical plan



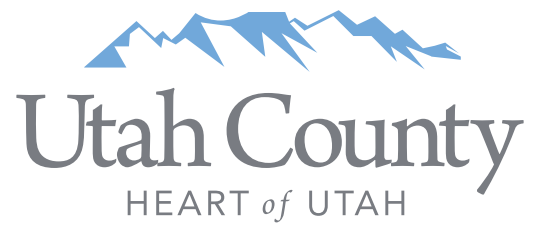
FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Administrative Associate - Human Resources	1	1	-	-	-
Administrative Associate II - HR	1	-	-	-	-
Associate Director - Human Resources	1	1	1	1	-
Benefits Analyst	1	1	1	1	1
Benefits and Engagement Manager	1	1	1	1	1
Compensation Analyst	-	-	-	1	1
Compensation Manager	1	1	1	1	1
Director - Human Resources	1	1	1	1	1
Human Resources Analyst	2	2	2	1	2
Human Resources Business Partner	-	-	-	-	2
Office Administrator - Human Resources	-	-	1	1	1
Office Specialist - HR	1	1	1	-	-
Office Specialist II - Human Resources	-	-	-	-	1
Office Specialist III - Human Resources	-	-	-	1	-
Payroll Administrator	1	1	1	1	1
Safety and Risk Manager	-	-	-	-	1
Senior Human Resources Business Partner	-	-	-	-	1
Talent Management Analyst	2	2	2	2	1
Total Human Resources	13	12	12	12	15

Administrative Services Fund (680) Human Resources	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Personnel Fees	\$ 216,864	\$ 275	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	5,933	16,043	-	-
Intragov - Admin Services	-	1,903,178	2,344,016	3,337,280	3,506,400
Total Revenues	\$ 216,864	\$ 1,909,386	\$ 2,360,059	\$ 3,337,280	\$ 3,506,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,227,010	\$ 1,108,556	\$ 1,202,051	\$ 1,790,490	\$ 1,822,200
Overtime	2,865	2,781	22	5,890	7,300
Time-Limited	-	3,388	-	31,500	18,000
Supplies, Memberships, & Subscriptions	8,792	8,697	13,192	32,640	35,200
Repairs & Maintenance	339	696	866	690	700
Utilities & Phones	1,300	1,310	1,612	2,720	4,400
Contract Maintenance	1,087	1,168	1,215	1,600	1,600
Professional & Tech Svc	10,504	11,892	65,775	143,900	143,900
Conference, Education & Travel	9,167	3,369	7,487	42,000	52,000
Supplies & Services	419,142	505,836	433,994	498,042	844,800
Internal Service Charges	198,008	260,547	485,886	758,445	717,400
Non-professional services	146	128	314	21,600	21,600
Capital Equipment	676	1,017	258	7,763	12,000
Depreciation	-	52	627	-	-
Total Expenditures	\$ 1,879,036	\$ 1,909,437	\$ 2,213,299	\$ 3,337,280	\$ 3,681,100
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (1,662,172)	\$ (51)	\$ 146,760	\$ -	\$ (174,700)

* In 2021 Human Resources moved from Fund 100 to Fund 680.

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
HR	Employee value proposition	Full utilization of all recognition resources by all departments	% recognition utilization	Monthly
HR	Employee value proposition	Complete detailed position comp evaluation, FLSA status, classification and FLSA status. EOY	% Complete	Monthly
HR	Employee value proposition	RFP for medical plan and broker. By end of 1st quarter	RFP complete	Monthly
HR	Employee value proposition	Full utilization of HRIS with IS department internal support. Eliminate 90% of 3rd party support	HRIS support cost	Monthly
HR	Employee value proposition	Keep website updated - all functional areas assigned to update monthly	Website utilization	Monthly
HR	Employee value proposition	URS wildland fire correction complete	URS agreement complete	Monthly
HR	HR as strategic partner	Continued Development of HR Business Partner Program – improvement in engagement scores	Engagement scores	Monthly
HR	HR as strategic partner	Complete Leadership/management training for all supervisors – all by EOY	% training completed	Monthly
HR	HR as strategic partner	Fully functional safety & risk program with EMOD of 1.0 or less	EMOD	Monthly
HR	HR as strategic partner	Continued turnover reduction – 2024 goal 12%	Turnover	Monthly
HR	HR Efficiency and compliance	All HR polices in Municode. By End of 1st quarter.	Complete	Monthly



Risk Management



Risk Management

Description

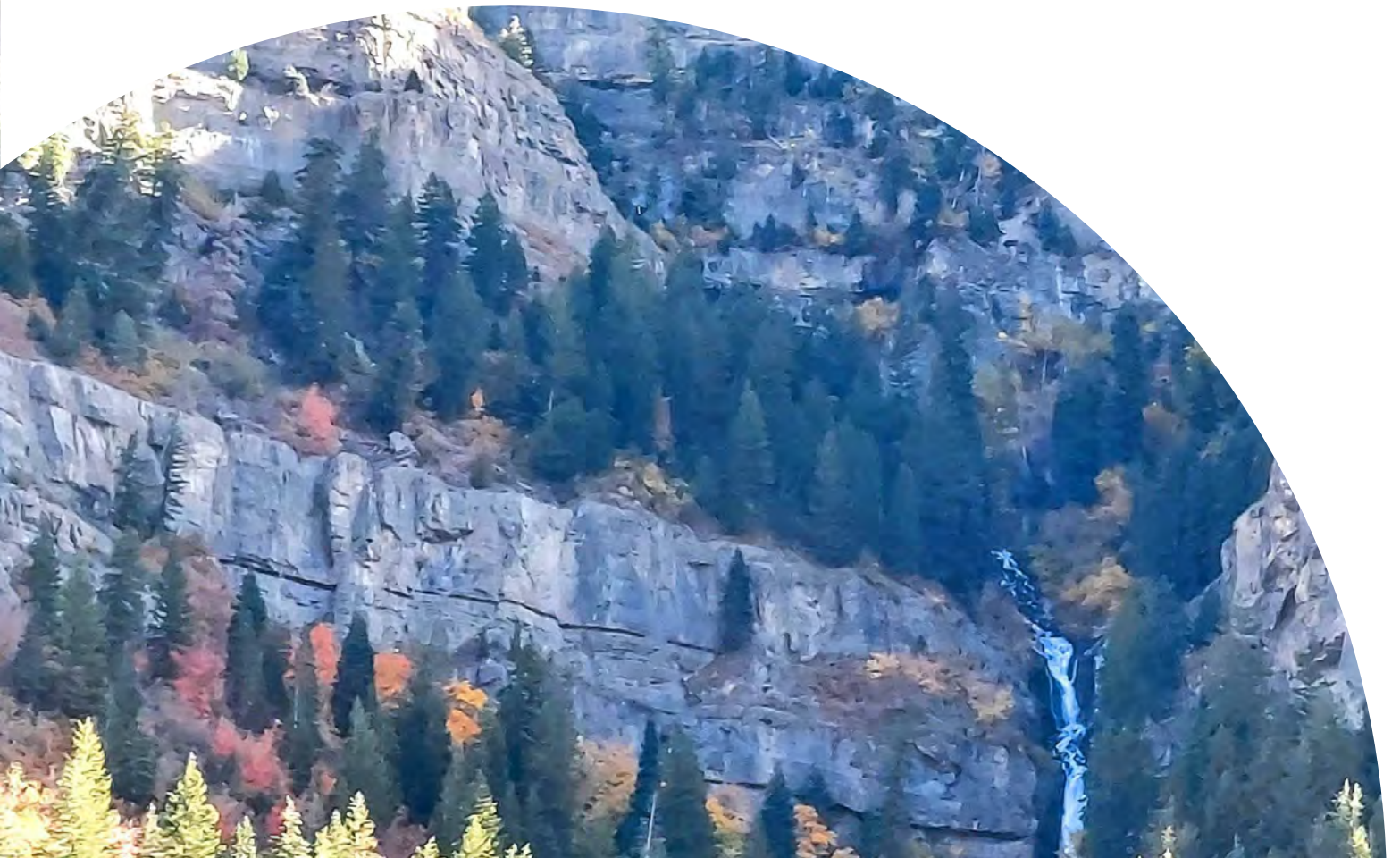
The risk management fund is under direction of the Human Resources Director. It was established in 2022 to manage workers compensation, unemployment insurance, survivor benefit, the wellness program, and other functions. The Risk Manager is responsible to help mitigate county risks and liabilities.

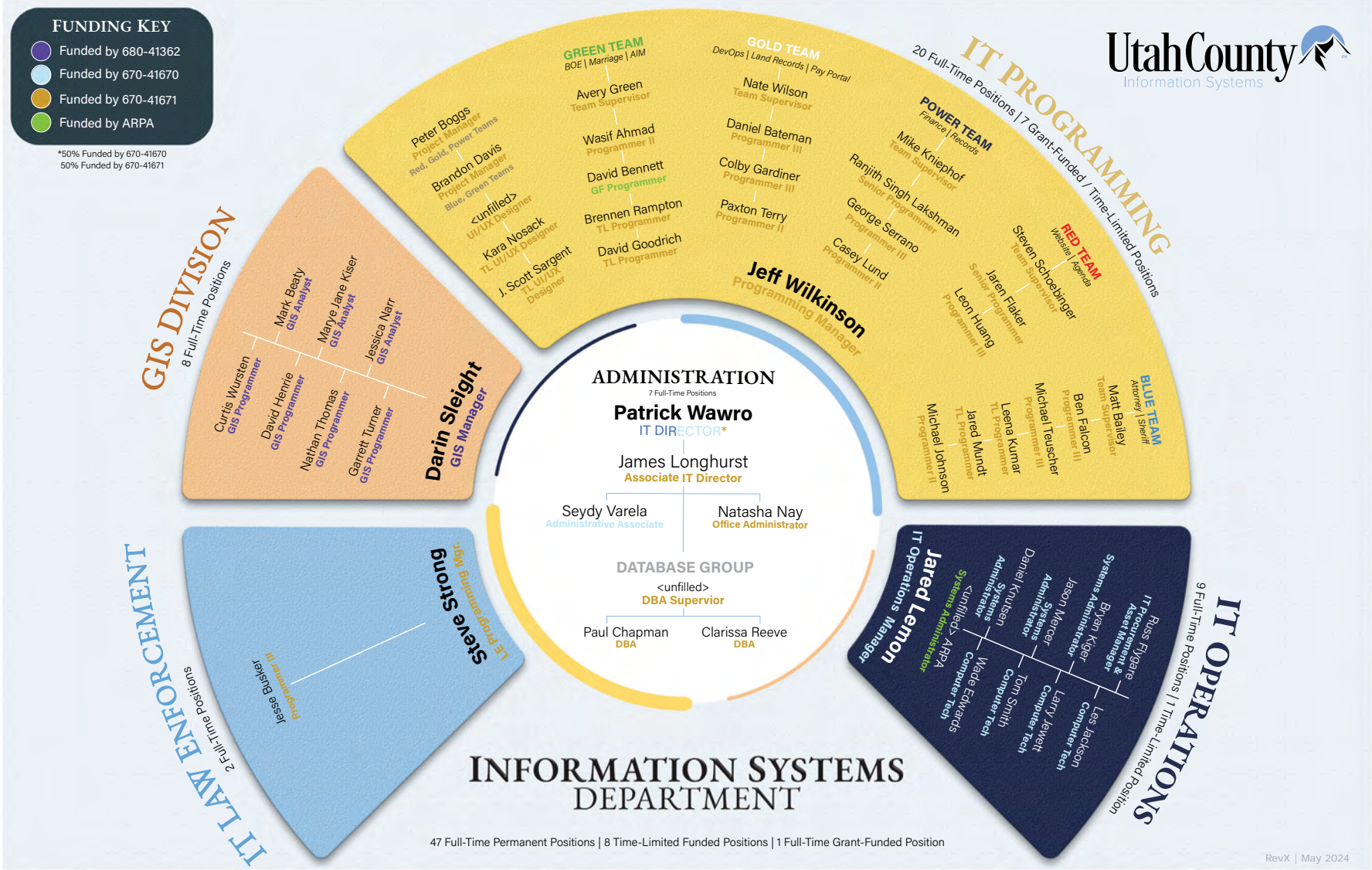
FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Risk Management:					
Health Educator II	-	-	-	-	1
Total Risk Management	-	-	-	-	1

Risk Management Fund (690)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Get Healthy Utah Grant	\$ -	\$ -	\$ -	\$ -	\$ 500
Interest Allocation	-	2,229,895	146,787	-	313,300
Transfers - Other Funds	-	-	3,000,000	2,000,000	-
Workers Comp Contributions	-	1,872,016	2,150,525	2,401,680	2,401,700
Total Revenues	\$ -	\$ 4,101,911	\$ 5,297,312	\$ 4,401,680	\$ 2,715,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ 58,886	\$ 81,656	\$ 104,300	\$ 105,000
Supplies, Memberships, & Subscriptions	-	963	1,182	1,298	1,300
Repairs & Maintenance	-	39	12	70	100
Professional & Tech Svc	-	23,124	22,862	28,000	129,000
Conference, Education & Travel	-	1,979	3,079	3,362	3,400
Supplies & Services	-	5,744	5,201	5,430	271,900
Insurance	-	1,248,306	1,248,426	2,986,000	3,995,000
Internal Service Charges	-	31,926	34,435	12,720	12,300
Non-professional services	-	10,500	10,500	10,500	12,300
Restricted Appropriations	-	-	-	2,000,000	33,300
Total Expenditures	\$ -	\$ 1,381,467	\$ 1,407,353	\$ 5,151,680	\$ 4,563,600
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,848,100
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 750,000	\$ 1,848,100
Total Cash Funding Requirements	\$ -	\$ 2,720,444	\$ 3,889,959	\$ -	\$ -

Information Systems





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



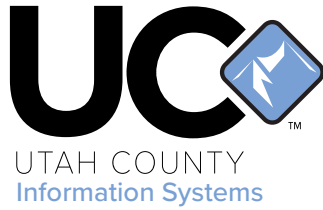
Hazard Maps



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.



Information Systems Department

2024 Annual Report for the State of the County

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

IT OPERATIONS DIVISION

ACHIEVEMENTS



Infrastructure Enhancement

Successfully executed a thorough enhancement of our main network storage infrastructure, achieving a performance boost by 40 times and extending the expected lifespan by 70%.



Service Desk Improvements

Implemented a new IT service management system, leading to a streamlined ticketing process, and improved the overall effectiveness of our support services. Resolved over 4,000 IT help tickets in 2023. Nearly 80% of all help requests were resolved within one business day.

IT OPERATIONS DIVISION — *(continued)*

ACHIEVEMENTS

3 Cybersecurity Initiatives

- Strengthened our cybersecurity posture through deploying:
- **two-factor authentication** requirement for all county employees,
 - **advanced threat detection systems** to meet increasing landscape of cyber threats, and
 - **security awareness program** geared to training employees on cybersecurity best practices, significantly reducing vulnerability to cyber threats.

FUTURE DIRECTION

- Focus on enhancing disaster recovery and business continuity planning.
- Upgrade network infrastructure components for increased speed, reliability, and capacity.
- Operationalize a more robust and modern privacy policy and security plan as recommended by the Utah State Auditors Office.

IT PROGRAMMING DIVISION

ACHIEVEMENTS

1 Software Production

Successfully launched and implemented 26 major software solutions aimed at boosting operational efficiency across the Assessors, Attorneys, Auditors, Clerks, Human Resources, Recorders, Sheriff, Treasurers and more. These software enhancements have significantly bolstered the capacity of these departments to serve the citizens of Utah County, achieving more than 2,500 county staff hours in savings in 2023 alone by automating processes.

2 Website Redesigned Style Guide

Redesigned the style guide for the Utah County website vastly improving its look and feel, usability, and fully extending its accessibility features. The new design is extremely mobile-friendly and modern, reflecting the innovative and forward-looking culture of Utah County.

3 Improved Programming Services

- **Expanded Toolkit:** Enhanced the production quality and reduced the programming project costs by over 40% by utilizing contemporary programming tools, including Figma, Tailwind UI, Strapi CMS, Jotforms, among others.
- **Focused Committees:** Established committees within the programming division with focused expertise in UI/UX, QA/QC, DevOps, etc. that focus on lifting the production quality of all programming teams.

FUTURE DIRECTION

- Expand our agile development practices to increase flexibility and efficiency in project delivery.
- Invest in AI and machine learning capabilities to automate routine tasks and provide advanced data analytics services.

LAW ENFORCEMENT PROGRAMMING DIVISION

ACHIEVEMENTS



1 Quickest Routes for 911

Utilized ESRI's sophisticated tools to identify and dispatch the closest police, fire, and medical units, ensuring the fastest possible routes to emergency sites, thereby substantially decreasing response times.



2 Utah County 24/7 Sobriety Program Integration into Jail Management Software System

Under this program, individuals found guilty of DUI are allowed to retain their driver's license on the condition that they consent to undergo alcohol testing twice daily. A specialized module was developed and incorporated into the jail management system to monitor, invoice, organize, and communicate interactions between the client and jail personnel to the state. So far, the program has seen participation from over 100 individuals, with more than 5,000 tests conducted.



3 Enhanced System for Inmate Medical Assessments

To equip jail staff with the necessary information to deliver proper medical care to all inmates, improvements were made to the medical evaluation and screening process. A dedicated module was designed to perform an initial assessment of medical needs. This includes inquiries about medical history, existing injuries, and substance use, all integrated with updated policies and procedures, providing jail personnel with a more detailed overview of each inmate's health requirements.

FUTURE DIRECTION

- **Deployment of the Motorola CommandCentral Suite**

To increase dissemination/discovery and provide improved redaction tools of dashboard and body camera footage to assist investigations.

- **Spillman 911 Data Export Utility**

This tool facilitates the transfer of critical 911 incident statistics to a secure external SQL server, enabling law enforcement partners to conduct analyses without compromising the performance of the Spillman 911 system.

(GIS) GEOGRAPHIC INFORMATION SYSTEMS DIVISION

ACHIEVEMENTS



1 Recorder's Office ProMapper Project

This serves as an upgrade to the existing Cadastral Mappers program used for inputting parcel geometry into the system, having been redeveloped on a newer, more capable technological platform. Currently, there are 266,600 active property parcels in Utah County. In 2023, the Recorder's Office added 9,900 new parcels to the mapping database.

(GIS) GEOGRAPHIC INFORMATION SYSTEMS DIVISION – (continued)
ACHIEVEMENTS

2 Deployed a New Online Parcel Map

The previous online parcel map, despite being over 15 years old, met users' needs effectively. It has been updated to a new version that preserves all the original features while being reconstructed on a more contemporary technological platform.

3 EOC Mapping App

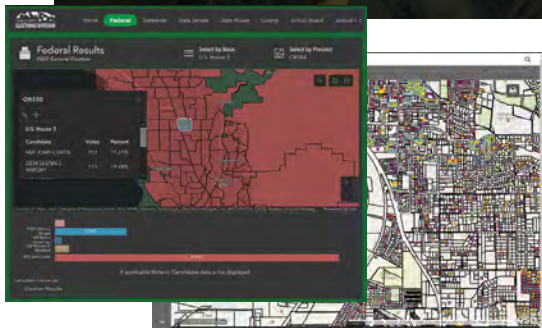
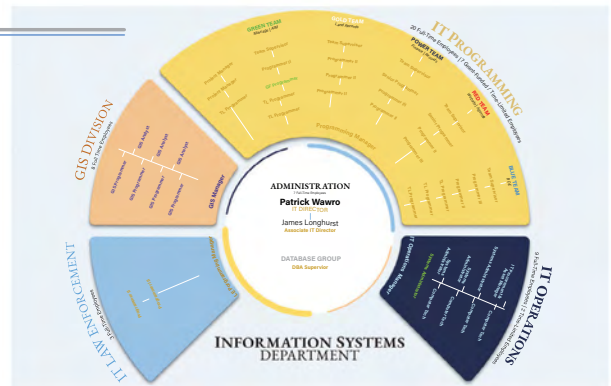
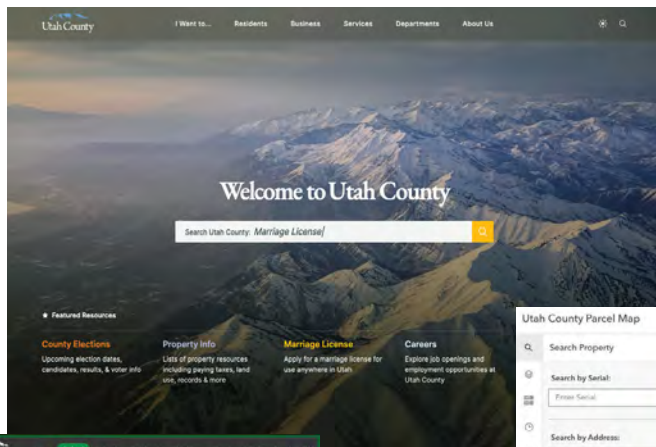
Developed a new cloud-based online map for the Emergency Operations Center (EOC), ensuring it is accessible from any location. In the event of a disaster, the map can be accessed using a generator and Starlink satellite, containing all the layers of interest to the EOC, primarily focusing on critical infrastructure and assets.

FUTURE DIRECTION

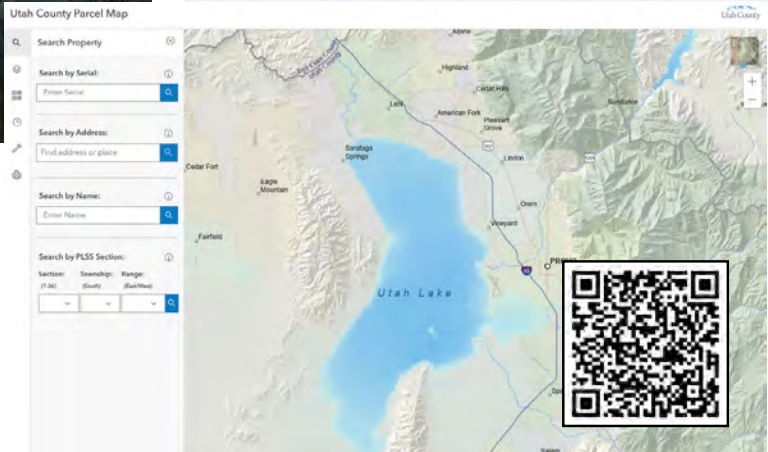
• **New Improved Parcel Layer Update Tool**

Implement a new tool for generating parcel data that operates nightly, refreshing the parcel mapping layers with property assessment details from the County's CAMA system. The existing process takes approximately 8 hours to complete, whereas the updated approach will conclude in just minutes.

Utah County New Website



Sample GIS Maps



Utah County Online Parcel Map

IT Operation Highlights

- 1,776 Computer Assets (computers, printers, and scanners)
- 4,200+ IT Help Desk request tickets in resolved 2023
- 16 Physical Host Servers and 200 Virtual Host Servers
- 950 TB Data Storage (Primary, Secondary, Tertiary, and Cloud)
- 110 Network Switches
- 173 Wi-Fi Access Points

IT Programming Highlights

- Award Winning Programming Division
 - 2021 Achievement Award from National Association of Counties
 - For building a first-of-its kind online marriage license portal
- o 2022 Achievement Award from National Association of Counties
 - For building an online COVID vaccine scheduling web portal
- Thousands of county employee work hours saved through automation tools
- 41,000+ hours of programming code in 2023
- 28 major programming releases in 2023
- Many new or improved online services released in 2023

GIS Division Highlights

- 2020 ESRI Special Achievement in GIS Award
 - For innovation in processing and posting election results

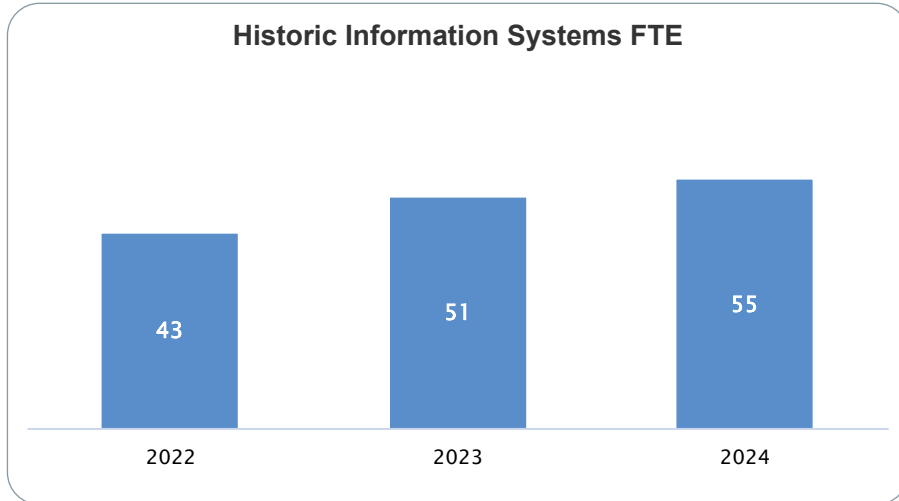
Election Results Map



Voting Precinct Interactive Map



- 2022 Visionary Award from Government Technology's Best of Utah
 - Using machine learning to identify changes in building footprints from aerial photos



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
IS Support:					
Administrative Associate - Information Systems	1	1	1	1	1
Computer Technician	4	4	4	4	4
Director - Information Systems	1	1	1	1	0.5
Division Manager - IT Operations	1	1	1	1	1
IT Procurement and Inventory Manager	-	-	1	1	1
NETWORK ADMINISTRATOR	1	1	-	-	-
Systems Administrator	1	2	2	4	4
Total IS Support	9	10	10	12	11.5

Information Systems Fund (670) IS Support	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 4,830	\$ -	\$ -	\$ -	\$ -
Outside Services	25,455	22,278	56,678	11,490	57,600
Miscellaneous Revenue	27,530	65,853	39,061	166,490	82,700
Intragov - Computer Lease	3,469,098	3,193,283	3,530,940	4,289,980	4,440,500
Total Revenues	\$ 3,526,913	\$ 3,281,414	\$ 3,626,679	\$ 4,467,960	\$ 4,580,800
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 735,204	\$ 750,927	\$ 1,391,317	\$ 1,315,310	\$ 1,380,100
Overtime	-	10	-	-	-
Time-Limited	-	-	82	-	-
Supplies, Memberships, & Subscriptions	2,745	2,189	3,900	4,204	5,000
Repairs & Maintenance	47,642	29,403	43,612	21,562	18,000
Utilities & Phones	35,767	58,181	58,040	81,000	52,300
Contract Maintenance	32,140	53,847	108,083	165,190	173,500
Professional & Tech Svc	1,239	-	2,100	4,950	-
Conference, Education & Travel	3,344	4,473	5,496	25,000	20,200
Supplies & Services	404,642	470,860	736,440	992,746	1,250,500
Internal Service Charges	66,095	126,807	155,141	209,720	222,900
Non-professional services	47	93	769	5,200	5,000
Capital Equipment	690,130	433,841	114,493	1,068,383	622,000
Restricted Appropriations	-	-	-	985,925	1,114,700
Depreciation	177,927	237,857	335,019	290,000	335,000
Total Expenditures	\$ 2,196,922	\$ 2,168,488	\$ 2,954,492	\$ 5,169,190	\$ 5,199,200
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 17,587	\$ 16,982	\$ 8,529	\$ 12,500	\$ 12,500
Budgeted Use Of Fund Balance	-	-	-	849,890	885,500
Non-Operating Funding	\$ 17,587	\$ 16,982	\$ 8,529	\$ 862,390	\$ 898,000
Total Cash Funding Requirements	\$ 1,347,578	\$ 1,129,908	\$ 680,716	\$ 161,160	\$ 279,600

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.01.2024
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.	31.03.2024
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.	31.12.2024

FTE – Programming

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
IS Programming:					
Associate Director - Information Systems	1	1	1	1	1
Database Administration Supervisor	-	-	-	1	1
Database Administrator	1	1	1	2	2
DevOps Engineer	-	-	1	1	-
Director - Information Systems	-	-	-	-	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
Office Administrator - Information Systems	-	-	-	1	1
Programmer I	-	1	1	-	-
Programmer II	4	6	6	6	5
Programmer III	4	7	9	11	12
Programming Team Supervisor	-	-	-	-	5
Senior Programmer	2	3	3	3	3
Systems Analyst / Programmer II	1	1	1	1	1
Total IS Programming	15	22	25	31	35.5

Information Systems Fund (670) IS Programming	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Services	\$ 93,634	\$ 53,856	\$ 15,269	\$ 59,050	\$ 66,300
Miscellaneous Revenue	3,994	1,881	47,853	-	-
Intragov - Computer Lease	1,312,365	2,088,204	3,462,558	5,496,100	5,865,000
Total Revenues	\$ 1,409,993	\$ 2,143,941	\$ 3,525,680	\$ 5,555,150	\$ 5,931,300
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,788,361	\$ 1,866,253	\$ 2,687,394	\$ 4,782,910	\$ 5,250,300
Time-Limited	15,368	55,642	135,031	200,000	252,000
Supplies, Memberships, & Subscriptions	4,665	1,590	4,948	3,851	4,300
Repairs & Maintenance	1,448	649	639	2,474	1,500
Utilities & Phones	4,549	3,649	3,113	6,300	3,200
Conference, Education & Travel	9,749	23,432	24,239	47,710	52,100
Supplies & Services	21,007	31,752	34,462	62,275	71,100
Internal Service Charges	71,056	164,565	233,560	340,980	366,100
Non-professional services	80	265	853	1,130	200
Capital Equipment	24,574	4,870	13,251	19,750	24,300
Restricted Appropriations	-	-	-	248,930	185,800
Total Expenditures	\$ 1,940,857	\$ 2,152,667	\$ 3,137,490	\$ 5,716,310	\$ 6,210,900
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (530,864)	\$ (8,726)	\$ 388,190	\$ (161,160)	\$ (279,600)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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	31.12.2024
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.	31.12.2024
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.	31.12.2024

GIS

Geographic Information Systems (GIS)

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Geographic Info System:					
GIS Manager	1	1	1	1	1
GIS Programmer	3	3	4	4	4
GIS Systems Analyst	2	4	3	3	3
Total Geographic Info System	6	8	8	8	8

Administrative Services Fund (680) Geographic Information Systems (GIS)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Mapping Fees	\$ 555,405	\$ 1,316	\$ 174	\$ 1,000	\$ 2,100
Intragov - Admin Services	-	1,071,859	1,236,237	1,312,280	1,330,900
Total Revenues	\$ 555,405	\$ 1,073,175	\$ 1,236,411	\$ 1,313,280	\$ 1,333,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 859,644	\$ 901,396	\$ 928,812	\$ 1,097,700	\$ 1,177,500
Supplies, Memberships, & Subscriptions	2,903	2,181	1,266	3,471	4,000
Repairs & Maintenance	2,040	1,274	2,540	1,500	1,500
Utilities & Phones	1,342	998	1,244	1,540	1,600
Contract Maintenance	116	185	167	300	300
Professional & Tech Svc	-	-	386	100	100
Conference, Education & Travel	4,551	10,176	28,819	30,709	29,600
Supplies & Services	106,649	98,994	99,639	103,936	123,300
Internal Service Charges	55,603	57,967	63,073	74,024	74,400
Non-professional services	73	-	-	-	-
Capital Equipment	7,118	-	604	-	-
Total Expenditures	\$ 1,040,039	\$ 1,073,171	\$ 1,126,550	\$ 1,313,280	\$ 1,412,300
Non-Operating Funding:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Funding Requirements	\$ (484,634)	\$ 4	\$ 109,861	\$ -	\$ (79,300)

* In 2021 GIS was moved from Fund 100 to Fund 680.

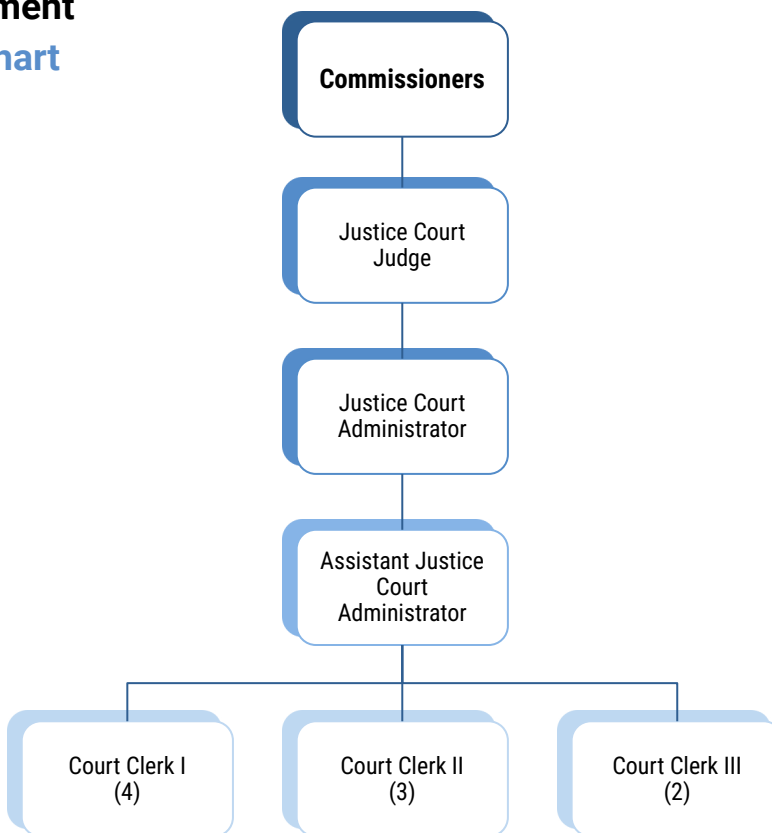
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
IT GIS	Employee Training	Continuous professional development is vital for our GIS team. We actively participate in a variety of opportunities like Pluralsight courses, user groups, classes, and ESRI conferences 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.	31.12.2024
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024



Justice Court



Justice Department Organization Chart



Justice Court

Description

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

There are two types of Justice Court judges: county judges, who are initially appointed by a county commission and then stand for retention election every 6 years, and municipal judges, who are appointed by city officials for a 6-year term. Judges may be both county and municipal judges.

Mission

Administer justice efficiently, according to law, with respect and fairness to all parties, thereby improving the quality of life in the community.

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.



2024 State of the County

2023 Accomplishments

In 2023 the Court was able to reduce the backlog of pending criminal cases down from 23% in January 2023 to 13% in January 2023.

The courts focus in 2023 was efficiency. In 2023 the court was able to streamline the cash count and daily deposits. Therefore, reducing the possibility of errors. In the process it has helped streamline the monthly bank reconciliations process. In November 2023 the court received an email from the auditor's office thanking us for the change, noting the reconciliations have been seamless.

The courts weighted caseload is 1.49% as of September 2023 up from 1.41% in 2022 and 1.33% in 2021. This has been a steady increase over the last couple of years. In December 2023 Utah County hired Judge Birch permanently as a ¾ time Judge. With the added availability of another permanent position, the court is in a good position to address future needs.

2024 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.

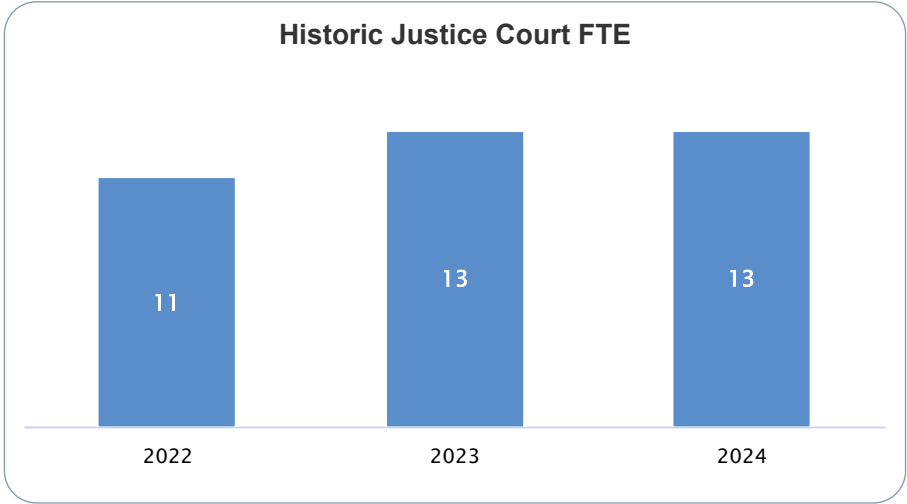
Preparing for growth: In 2023 the court had 1245 criminal cases, 7819 traffic cases and 223 small claims cases filed.

- 87% of our criminal cases are disposed of within 6 months.
- 100% of our small claim's cases were disposed of within 9 months.
- 95% of our traffic cases were disposed of within 3 months.

We have 30 criminal cases pending as of 1/2/24, that are outside of the goals, will be our top priority for the new year.

With 2 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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Justice Court Judge	2	2	2	2	2
Assistant Justice Court Administrator	1	1	1	1	1
Justice Court Administrator	1	1	1	1	1
Justice Court Clerk I	3	3	3	4	4
Justice Court Clerk II	2	2	2	3	3
Justice Court Clerk III	2	2	2	2	2
Total Justice Court FTE	11	11	11	13	13

General Fund (100) Justice Court	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Justice Court Fees	\$ 37,365	\$ 32,929	\$ 30,827	\$ 33,000	\$ 33,000
Fines // County General	1,042,269	1,124,054	1,274,784	1,045,000	1,265,000
Total Revenues	\$ 1,079,634	\$ 1,156,983	\$ 1,305,611	\$ 1,078,000	\$ 1,298,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 975,921	\$ 897,692	\$ 982,765	\$ 957,190	\$ 1,100,100
Overtime	69	-	-	-	-
Supplies, Memberships, & Subscriptions	25,618	26,240	21,595	27,660	27,800
Repairs & Maintenance	2,716	1,158	2,345	3,100	3,100
Contract Maintenance	102	2,012	2,066	2,000	2,000
Professional & Tech Svc	3,110	12,437	27,009	84,830	84,800
Conference, Education & Travel	-	-	550	11,700	11,700
Supplies & Services	2,748	3,000	7,629	8,760	11,900
Internal Service Charges	159,490	258,476	260,167	327,690	284,900
Non-professional services	56	-	360	100	100
Capital Equipment	-	-	4,650	-	-
Total Expenditures	\$ 1,169,830	\$ 1,201,015	\$ 1,309,136	\$ 1,423,030	\$ 1,526,400
Contribution to / (Subsidized by) General Fund	\$ (90,196)	\$ (44,032)	\$ (3,525)	\$ (345,030)	\$ (228,400)

Grants Fund (248) Justice Court	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Judicial Council Grant	\$ 1,000	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Revenues	\$ 1,000	\$ -	\$ -	\$ 10,000	\$ 10,000
Expenditures:					
Internal Service Charges	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Restricted Appropriations	-	-	-	10,000	10,000
Total Expenditures	\$ 1,000	\$ -	\$ -	\$ 10,000	\$ 10,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

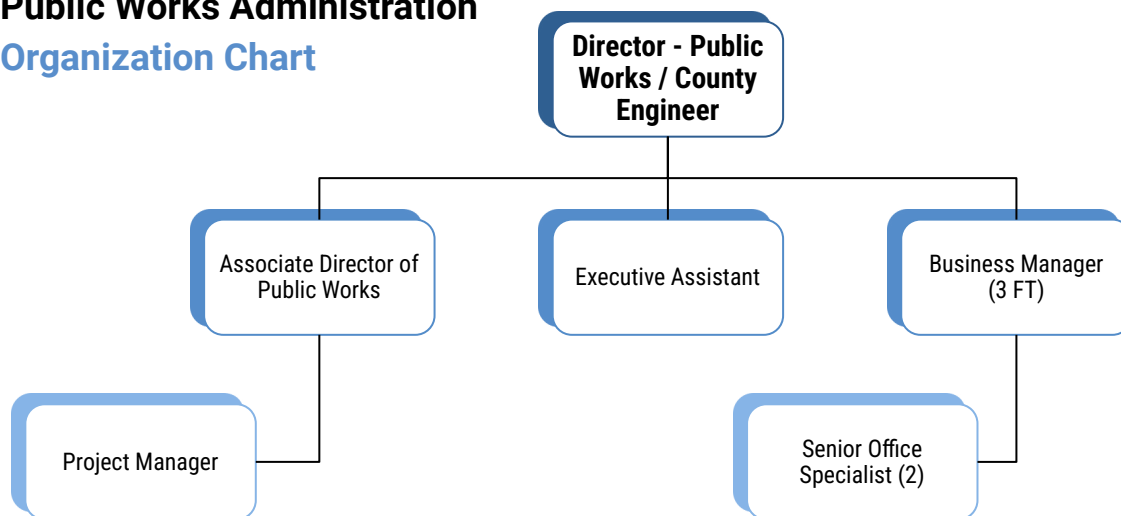
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Justice Court	Budget	Identify processes that can be addressed to help revenues meet or exceed expenditures	Review all invoices for need, price and a way to make it paperless.	31.12.2024
Justice Court	Revenue Receivables	The Court will work on lowering the outstanding account receivables over 90 days to less at least 15%	The Court will implement a collection policy and assign the task for monthly tracking	31.12.2024
Justice Court	Time to disposition	The Court will work towards keeping criminal cases from arrest to disposition under 180 days, keep small claims under 270 days and traffic cases under 90 days.	As of 4/4/23 the justice court measured 85% of criminal cases met the time to disposition, 99% of small claims met the time to disposition and 97% of traffic cases met the time to disposition.	31.12.2024



Public Works

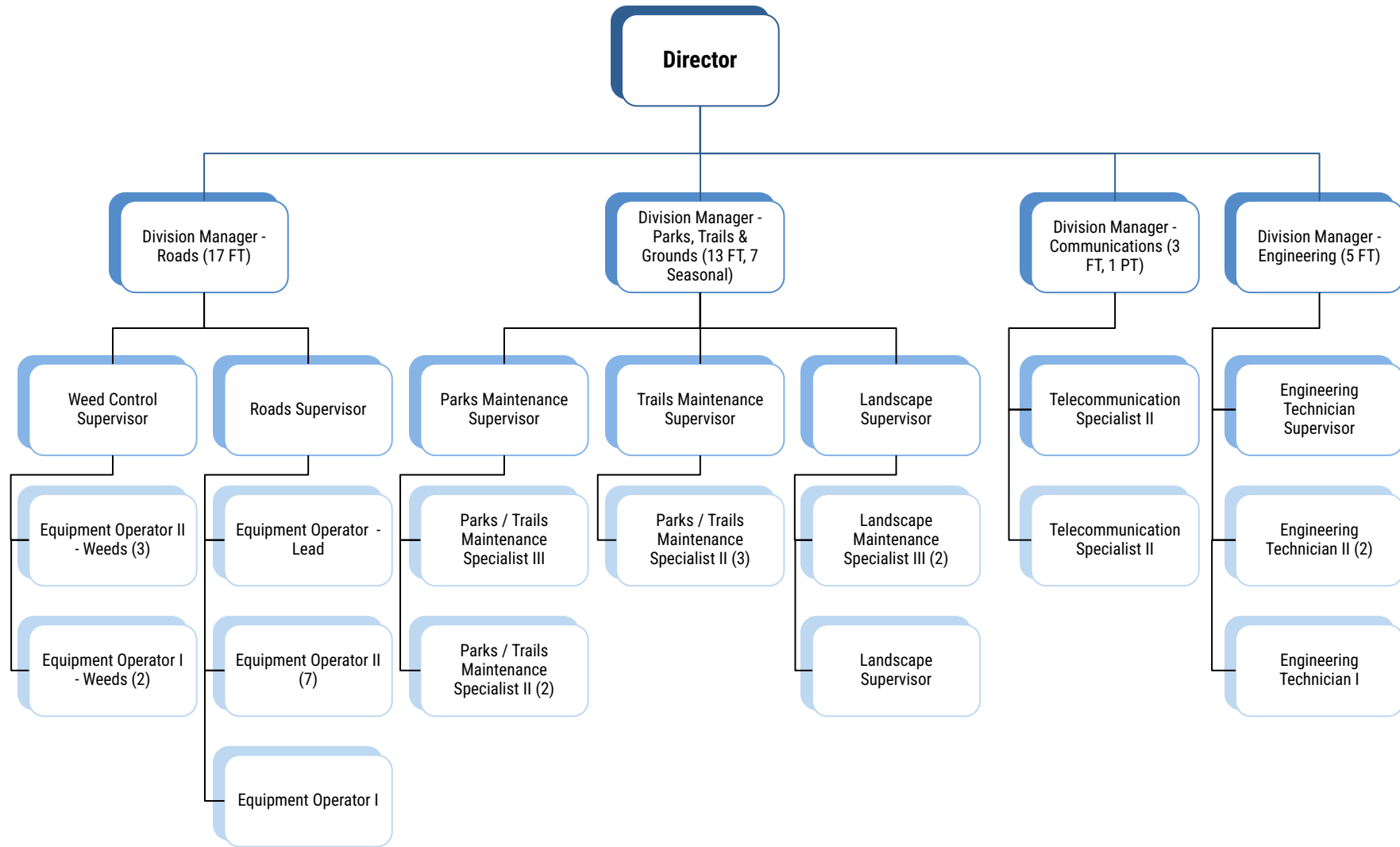


Public Works Administration Organization Chart

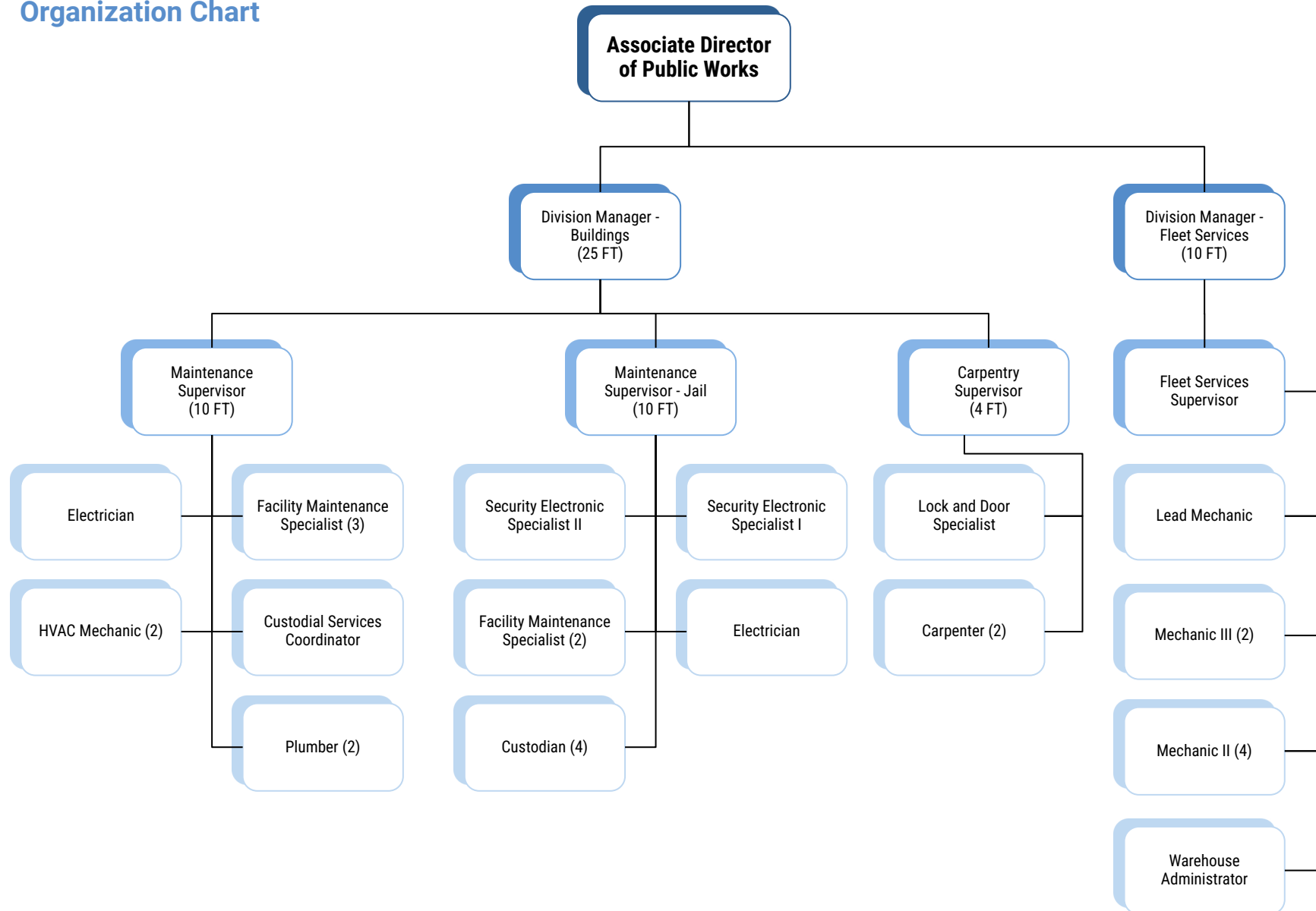


80 Full-time
1 Part-time
7 Seasonal

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
- Fire Marshal
- Community Development/ Planning

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 Department – 2023 Accomplishments

PUBLIC WORKS LARGE PROJECTS

Special Projects being worked on in 2023:

- Wrote and published 29 RFP/ITBs in 2023 for various project and services.
- Prepared and submitted 297 agenda items for county commission approval.
- Loafer Mountain Parkway - 4.39 miles of reconstructed and new roadway
- Emergency Management Building - new construction of 26,827 square feet.
- Salt Storage Building - new construction of 15,878 square feet.
- Medical Mental Health Remodel and Addition - new construction of 11,670 square feet of medical area and remodel of 18,000 square feet.
- Fire Building - designed for new construction of 6,090 square feet (project pending)
- Records Building - new construction of 10,495 square feet.
- Courthouse Vault repairs (project pending)
- Spanish Fork Fuel Site upgrades.
- Patrol Remodel - designed for new construction of 7,699 square feet and a remodel of 1,408 square feet (project pending)

BUILDINGS & GROUNDS DIVISION

- Buildings & Grounds operates with 27 full time employees and 2 time-limited.
- Maintains over 1,000,000 square feet of building space.
- Maintains over 700,000 square feet (16 acres) of grounds around the buildings.
- Maintains 15,000 linear feet of sidewalks.
- Completed 6,483 work orders and 5,000 PM work orders in 2023 for a total of 11,483.
- Completed 750 biohazards cleanups in 2023.
- Total 2023 Operating budget: \$9,794,540

Special Projects done in 2023

- Completed various remodels - Recorder, Human Resources, WIC and others
- Jail kitchen floor repair
- Software upgrade for Jail security system
- Replaced the boiler system at the Health & Justice Building
- Upgrade HVAC system at the Administration Building to be more energy efficient
- Assisted with design drawings and specifications for various construction projects

Public Works Department – 2023 Accomplishments

COMMUNICATIONS DIVISION

- Communications operates with 3 full time employees and 1 time-limited.
- Maintains and oversees 110.31 miles of fiber - aerial and underground.
 - Includes 43 fiber facilities.
- Maintains and oversees infrastructure for 1,461 portable and mobile radios
 - Includes 12 mountain top radio sites.
- Maintains and oversees 916 phone extensions.
 - Includes 2 firewalls, 86 switches, 74 auto attendants.
- Completed 450 work orders in 2023.
- Completed 6,964 blue stakes requests.
- Total 2023 Operating budget: \$817,891 Telecommunications - \$1,039,865 Radio

Special Projects done in 2023

- Installed communication network for the Recorder remodel.
- Replaced copper line in American Fork Canyon with fiber.

COMMUNITY DEVELOPMENT - PLANNING, BUILDING AND FIRE MARSHALL DIVISIONS

- Community Development operates with 10 full time employees and 2 time-limited.
- Zoning clearance on building and land use permits - 413
- Business licenses and renewals issued - 116
- Large scale development applications received and processed - 29
- Building permit applications received and issued - 309
- Building inspection and site visits - 3,491
- Fire calls or call outs - 264
- Fire investigations completed - 7
- Permits issued - 673
- Compliance inspections - 853
- Plan reviews - 258
- Handled 8,973 phone calls and 2,122 customer walk ins
- Total 2023 Operating budget: \$1,407,049 Community Development
- Total 2023 Operating budget: \$1,156,790 Fire Marshall

Public Works Department – 2023 Accomplishments

ENGINEERING DIVISION

- Engineering operates with 5 full time employees.
- Issues 109 new permits for Access, Excavation and Land Disturbance in 2023.
 - Performs on average 476 various types of Inspections annually.
- Reviewed 25 new developments in 2023.
 - Inspects on average 248 Developments annually.
- Inventories and inspects 672 roads and 2,553 signs annually.
 - New Signs Installed - 150 in 2023.
- Completed 17 traffic studies.
- Provided Design for over 10,060 Square Feet of Building Space Remodels.
- Total 2023 Operating budget: \$622,280

Special Projects done in 2023

- Assisted in county-wide flood control efforts including monitoring of debris basins.
- Design and oversaw construction of a new security fence at the Utah County Jail.
- Managed the realignment of 100 East and Center Street in Pleasant Grove.

FLEET SERVICES DIVISION

- Fleet Services operates with 10 full time employees and 1 time-limited.
- Maintains 431 vehicles and 445 pieces of equipment annually.
- Completed 2,330 work orders in 2023.
- Completed 138 emissions tests in 2023.
- Dispensed 207,126 gallons of unleaded and 55,478 gallons of diesel fuel in 2023.
- Purchased 64 vehicles and 43 pieces of equipment in 2023.
- Sold or traded 95 vehicles and pieces of equipment in 2023.
- Total 2023 Operating budget: \$15,874,507

Special Projects done in 2023

- Assisted with county-wide flood control efforts.
- Repaired debris basins catch areas at Thistle and Hobble Creek.
- Completed various fabrication projects for Emergency Services, Patrol and Public Works.

Public Works Department – 2023 Accomplishments

PARKS & TRAILS DIVISION

- Parks operates with 9 full time employees and 2 seasonal
- Parks operates with 7 camp hosts during parks season
- Parks and Trailheads maintained - 19 for a total of 533 acres
- Parkways/Trails maintained - 11 for a total of 50.1 miles
- Fees collected from park use \$114,827.05 in 2023
- Campsite Reservations - 4,173 in 2023
- Pavilion Reservations - 329 in 2023
- Total 2023 Operating budget: \$3,489,617

Special Projects done in 2023

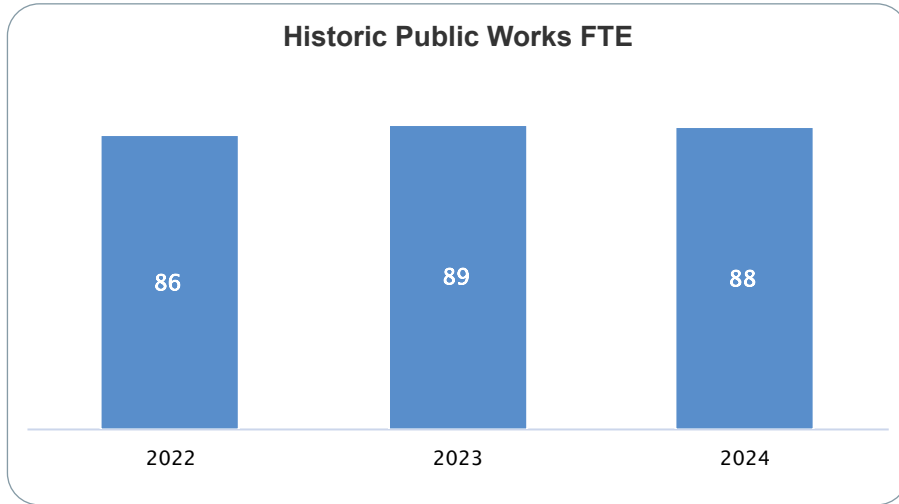
- Utilities/hookups installed at Spanish Fork River Park campsites
- Utilities/hookups installed at Lincoln Beach Park campsites
- Coordinated with 200+ people for 9/11 day of service at various locations.
- Assisted with county-wide flood control efforts.

ROADS & WEEDS DIVISION

- Roads & Weeds operates with 17 full time employees.
- Maintains approximately 1,064 lane miles of roadway throughout Utah County.
- Plows approximately 690 lane miles of roadway throughout Utah County a year
- Distributes approximately 1,695 tons of road salt a year.
- Grades approximately 190 miles of road with at least 4-6 passes a year.
- Hauls and places around 7,760 tons of road base and 30,000 tons of fill dirt a year.
- Hauls and places around 4,000 - 7,000 tons of asphalt pavement a year.
- Chip seals approximately 35 miles of roadway surface each year.
- Treats approximately 6,266 acres of ground for noxious weeds each year.
- Mows approximately 849 miles of road shoulder a year.
- Total 2023 Operating budget: \$6,380,500

Special Projects done in 2023

- Provided county-wide flood control efforts including cleaning of debris basins.
- Roads reconstructed in 2023 included Nebo Loop Road, Right Fork of Hobble Creek, Lake Fork, Skyline and Starvation.



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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Administration:					
Accountant - Public Works	-	-	-	1	-
Associate Director - Public Works	1	1	1	1	0.27
Business Manager	-	-	-	-	0.27
Director - Public Works / County Engineer	1	1	1	1	0.27
Equipment Operator I - Weed Control	-	-	-	-	0.25
Equipment Operator II - Weed Control	-	-	-	-	0.25
Finance Manager - Public Works	1	1	1	1	-
Senior Office Specialist - Public Works	1	2	2	2	0.54
Total Administration	4	5	5	6	1.85

General Fund (100) Public Works - Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
PW Charges For Services	\$ 36,662	\$ 16,881	\$ 37,781	\$ 35,000	\$ 35,000
Total Revenues	\$ 36,662	\$ 16,881	\$ 37,781	\$ 35,000	\$ 35,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 213,025	\$ 180,855	\$ 219,001	\$ 368,499	\$ 438,300
Overtime	-	-	7	-	-
Supplies, Memberships, & Subscriptions	3,219	3,333	2,847	6,470	4,900
Repairs & Maintenance	191	645	373	400	600
Utilities & Phones	2,665	3,418	3,876	2,850	3,800
Contract Maintenance	493	867	610	2,400	2,300
Conference, Education & Travel	1,317	6,169	7,689	10,118	11,400
Supplies & Services	2,362	6,836	2,597	7,590	8,300
Internal Service Charges	242,983	288,884	317,766	600,832	728,300
Non-professional services	47	-	32	-	-
Capital Equipment	8,344	-	3	600	-
Total Expenditures	\$ 474,646	\$ 491,007	\$ 554,801	\$ 999,759	\$ 1,197,900
Contribution to / (Subsidized by) General Fund	\$ (437,984)	\$ (474,126)	\$ (517,020)	\$ (964,759)	\$ (1,162,900)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
PW Admin	Monthly Correlation Meetings	Hold monthly Public Works division managers meetings to correlate division services.	Meet monthly for the 2023 year.	Monthly 12/31/2024
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.	Meet quarterly for the 2023 year. Use third quarter to discuss and finalize budgets and use the first quarter to discuss approved budget items.	Quarterly 12/31/2024
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 2024 budget needs.	Meet by June 30th with each department head to discuss their ISF needs.	30.06.2024

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Engineering:					
Associate Director - Public Works	-	-	-	-	0.02
Business Manager	-	-	-	-	0.02
Director - Public Works / County Engineer	-	-	-	-	0.02
Division Manager - Engineering	1	1	1	1	1
Engineering Technician I	1	1	1	1	1
Engineering Technician II	2	2	2	2	1
Engineering Technician Supervisor	2	2	2	2	1
Senior Office Specialist - Public Works	-	-	-	-	0.04
Total Engineering	6	6	6	6	4.1

General Fund (100) Public Works - Engineering	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
PW/Engineering Fees	\$ 11,545	\$ 17,728	\$ 27,370	\$ 20,000	\$ 23,000
Total Revenues	\$ 11,545	\$ 17,728	\$ 27,370	\$ 20,000	\$ 23,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 161,622	\$ 163,470	\$ 189,153	\$ 496,550	\$ 442,000
Supplies, Memberships, & Subscriptions	731	536	885	1,000	900
Repairs & Maintenance	124	59	132	150	200
Utilities & Phones	3,081	3,334	3,160	3,080	3,000
Contract Maintenance	406	521	481	750	500
Conference, Education & Travel	350	1,180	2,115	2,000	5,000
Supplies & Services	3,854	2,785	3,516	7,410	5,000
Internal Service Charges	42,804	61,922	62,007	101,950	82,500
Capital Equipment	1,803	-	3	-	-
Total Expenditures	\$ 214,775	\$ 233,807	\$ 261,452	\$ 612,890	\$ 539,100
Contribution to / (use of) Fund Balance	\$ (203,230)	\$ (216,079)	\$ (234,082)	\$ (592,890)	\$ (516,100)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Parks:					
Associate Director - Public Works	-	-	-	-	0.19
Business Manager	-	-	-	-	0.19
Director - Public Works / County Engineer	-	-	-	-	0.19
Division Manager - Parks and Trails	1	1	1	1	1
Parks Maintenance Supervisor	1	1	1	1	1
Parks/Trails Maintenance Specialist II	4	4	4	4	5
Parks/Trails Maintenance Specialist III	1	1	1	1	1
Senior Office Specialist - Public Works	-	-	-	-	0.38
Trails Maintenance Supervisor	-	-	-	-	1
Total Parks	7	7	7	7	9.95

TRCC Fund (281) Public Works - Parks	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
PW/Billed Park Fees	\$ 156,782	\$ 190,627	\$ 181,749	\$ 160,500	\$ 178,000
Insurance Proceeds	9,812	-	10,419	-	-
Total Revenues	\$ 166,594	\$ 190,627	\$ 192,168	\$ 160,500	\$ 178,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 788,893	\$ 787,976	\$ 896,954	\$ 977,630	\$ 958,500
Overtime	2,115	2,832	1,640	2,000	2,000
Time-Limited	125,672	112,587	102,077	190,000	192,400
Supplies, Memberships, & Subscriptions	8,827	13,981	16,748	11,600	12,500
Repairs & Maintenance	57,921	70,063	65,423	80,287	85,300
Utilities & Phones	107,576	98,451	97,400	104,920	104,200
Contract Maintenance	38	186	195	650	700
Professional & Tech Svc	1,797	7,132	28,366	74,350	9,600
Conference, Education & Travel	795	3,866	1,219	6,200	6,200
Capitalized Improvements	25,662	94,981	191,439	192,680	242,000
Supplies & Services	62,929	12,107	14,409	19,354	22,500
Insurance	5,294	6,055	6,280	6,450	6,500
Internal Service Charges	184,341	262,809	259,181	410,689	398,300
Non-professional services	486	4,151	2,219	3,000	4,800
Capital Equipment	14,032	6,385	5,770	15,430	14,600
Contributions to Other Governments	42,964	66,242	-	-	-
Total Expenditures	\$ 1,429,342	\$ 1,549,804	\$ 1,689,320	\$ 2,095,240	\$ 2,060,100
Contribution to / (use of) Fund Balance	\$ (1,262,748)	\$ (1,359,177)	\$ (1,497,152)	\$ (1,934,740)	\$ (1,882,100)

Grants / Outside Projects (248) Public Works - Parks	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Parks Intergovernmental Rev	\$ -	\$ -	\$ 250,000	\$ 500,000	\$ 1,385,000
Outside Donations - Pw	-	-	-	-	115,000
Total Revenues	\$ -	\$ -	\$ 250,000	\$ 500,000	\$ 1,500,000
Expenditures:					
Capitalized Improvements	\$ -	\$ -	\$ 249,600	\$ 115,000	\$ 115,000
Supplies & Services	-	-	400	-	-
Restricted Appropriations	-	-	-	385,000	1,385,000
Total Expenditures	\$ -	\$ -	\$ 250,000	\$ 500,000	\$ 1,500,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.12.2024
PW Parks	Responsible Spending	Continue to implement some dry scrap into our landscaping to help reduce water usage throughout Utah County Parks & Trails.		31.12.2024
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.	31.12.2024

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Roads:					
Associate Director - Public Works	-	-	-	-	0.08
Business Manager	-	-	-	-	0.08
Director - Public Works / County Engineer	-	-	-	-	0.08
Division Manager - Roads and Weeds	1	1	1	1	1
Equipment Operator - Lead	1	1	1	1	1
Equipment Operator I	4	1	1	1	1
Equipment Operator I - Weed Control	2	2	2	2	2.75
Equipment Operator II	3	7	7	7	7
Equipment Operator II - Weed Control	3	3	3	3	1.75
Roads Supervisor	1	1	1	1	1
Senior Office Specialist - Public Works	-	-	-	-	0.16
Weed Control Supervisor	1	1	1	1	1
Total Roads	16	17	17	17	16.9

Roads Fund (247) Public Works - Roads Maintenance	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Federal Block Grants	\$ 3,430,370	\$ 4,353,872	\$ 4,021,070	\$ 6,350,000	\$ 7,000,000
"B" Road Charges For Services	55,245	-	-	-	-
Miscellaneous Revenue	720,950	126,711	53,111	30,500	78,600
Total Revenues	\$ 4,206,565	\$ 4,480,583	\$ 4,074,181	\$ 6,380,500	\$ 7,078,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,225,239	\$ 1,289,217	\$ 1,375,196	\$ 1,278,490	\$ 1,676,800
Overtime	3,961	3,413	5,002	19,352	5,000
Time-Limited	19	-	10,360	12,000	12,100
Supplies, Memberships, & Subscriptions	1,153	1,264	1,422	2,926	3,100
Repairs & Maintenance	2,011	2,503	2,348	4,680	5,000
Utilities & Phones	13,222	15,880	15,389	16,000	14,000
Contract Maintenance	74	214	195	700	700
Professional & Tech Svc	73,163	90,373	72,545	175,565	11,000
Conference, Education & Travel	1,712	2,663	2,910	11,000	13,500
Capitalized Improvements	625,450	86,184	216,018	670,788	370,600
Supplies & Services	1,000,446	1,028,722	1,033,774	1,197,272	1,245,800
Internal Service Charges	1,162,940	1,851,895	1,216,439	2,742,236	2,603,000
Non-professional services	25,519	75,467	28,392	56,300	63,200
Capital Equipment	30,667	3,577	25,510	19,765	16,500
Operating Transfers	11,779	-	-	-	-
Restricted Appropriations	-	-	-	61,500	999,000
Contributions to Other Governments	29,210	29,210	68,683	111,926	39,300
Total Expenditures	\$ 4,206,565	\$ 4,480,582	\$ 4,074,183	\$ 6,380,500	\$ 7,078,600
Contribution to / (use of) Fund Balance	\$ -	\$ 1	\$ (2)	\$ -	\$ -

Roads Fund (247) Public Works - Roads Projects	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Section 2208 Tax (Uta)	\$ 117,256,760	\$ 143,213,944	\$ 160,519,781	\$ 184,100,000	\$ 238,100,000
Uta Funding For 2016 Bonds	2,735,019	11,289,906	-	-	-
Vehicle Registration Fees	4,509,920	5,089,776	5,088,330	6,000,000	5,500,000
Interest Allocation	969,204	44,128,047	9,051,869	1,225,000	5,600,000
Outside Donations - Transit	-	-	30,000	-	-
Budgeted Use Of Fund Balance	-	-	-	154,900,000	155,000,000
Total Revenues	\$ 125,470,903	\$ 203,721,673	\$ 174,689,980	\$ 346,225,000	\$ 404,200,000
Expenditures:					
Salaries & Benefits:					
Professional & Tech Svc	\$ 542,512	\$ 449,370	\$ 796,869	\$ 383,480	\$ -
Capitalized Improvements	-	42,631,672	2,297,601	105,867,493	76,707,400
Supplies & Services	70,172	-	-	-	-
Capital Equipment	2,100,000	1,371,118	5,078,112	2,932,280	-
Operating Transfers	10,693,619	10,668,385	10,075,342	10,033,860	9,992,400
Restricted Appropriations	-	-	-	27,385,400	42,684,200
Contributions to Other Governments	89,801,133	110,087,121	128,093,952	199,622,487	274,816,000
Total Expenditures	\$ 103,207,436	\$ 165,207,666	\$ 146,341,876	\$ 346,225,000	\$ 404,200,000
Contribution to / (use of) Fund Balance	\$ 22,263,467	\$ 38,514,007	\$ 28,348,104	\$ -	\$ -

Roads Fund (248) Public Works - Roads	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 8,771,727	\$ 863,066	\$ 722,865	\$ 8,756,720	\$ 22,796,000
Charges For Services	75,467	390,691	178,820	1,295,000	1,295,000
Total Revenues	\$ 8,847,194	\$ 1,253,757	\$ 901,685	\$ 10,051,720	\$ 24,091,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 144,929	\$ 172,857	\$ 147,084	\$ 214,950	\$ -
Overtime	90	883	10,798	2,349	-
Time-Limited	-	513	556	-	-
Supplies, Memberships, & Subscriptions	-	6,378	6,550	7,500	7,500
Repairs & Maintenance	7,788	9,136	15,561	21,729	-
Professional & Tech Svc	1,800,883	637,578	332,023	1,403,616	-
Conference, Education & Travel	-	-	-	7,500	7,500
Capitalized Improvements	5,913,059	320,437	121,898	11,077	-
Supplies & Services	90,015	64,293	165,155	121,167	52,000
Internal Service Charges	744	1,897	17,193	5,161	-
Non-professional services	95,647	39,785	84,867	109,568	33,000
Capital Equipment	12,598	-	-	23,202	-
Restricted Appropriations	-	-	-	8,123,901	23,991,000
Contributions to Other Governments	781,443	-	-	-	-
Total Expenditures	\$ 8,847,196	\$ 1,253,757	\$ 901,685	\$ 10,051,720	\$ 24,091,000
Contribution to / (use of) Fund Balance	\$ (2)	\$ -	\$ -	\$ -	\$ -

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Property Management:					
Associate Director - Public Works	-	-	-	-	0.22
Business Manager	-	-	-	-	0.22
Carpenter	1	1	1	1	1
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
Division Manager - Buildings and Grounds	1	1	1	1	1
Electrician	2	2	2	2	2
Facilities Maintenance Specialist II	3	5	5	5	5
HVAC Mechanic	1	1	1	1	1
Landscape Maintenance Specialist II	2	2	2	2	1
Landscape Maintenance Specialist III	1	1	1	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
Total Property Management	25	27	27	29	29.1

Property Management Fund (630) Public Works - Building Maintenance	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Special Services	\$ 568,563	\$ 614,885	\$ 614,401	\$ 648,480	\$ 538,700
Interest Allocation	32,616	48,644	64,864	37,350	14,300
Intragov - Building Leases	7,006,539	6,528,371	7,246,849	33,515,800	58,812,300
Total Revenues	\$ 7,607,718	\$ 7,191,900	\$ 7,926,114	\$ 34,201,630	\$ 59,365,300
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,218,176	\$ 2,048,002	\$ 2,644,303	\$ 2,985,323	\$ 3,278,400
Overtime	9,429	14,084	15,422	24,400	22,100
Time-Limited	13,208	9,430	25,212	50,906	45,000
Supplies, Memberships, & Subscriptions	1,409	692	2,146	2,655	2,400
Repairs & Maintenance	1,323,433	1,290,713	1,133,370	1,745,974	2,139,700
Utilities & Phones	1,009,159	1,003,882	1,119,030	1,160,470	1,139,100
Contract Maintenance	21,688	21,749	21,717	23,200	19,600
Professional & Tech Svc	18,101	80,182	47,138	78,735	26,200
Conference, Education & Travel	2,659	9,403	4,991	20,600	23,700
Supplies & Services	23,553	97,447	40,693	580,715	254,200
Insurance	309,815	310,950	321,823	324,000	350,000
Internal Service Charges	278,282	612,708	538,126	946,624	1,136,300
Non-professional services	243,965	244,387	244,860	258,860	211,800
Capital Equipment	534,876	102,268	112,577	4,474,396	175,100
Building Improvements	149,282	1,488	-	761,255	110,000
Restricted Appropriations	-	-	-	20,149,496	50,231,500
Depreciation	133,173	255,955	290,731	250,000	304,300
Total Expenditures	\$ 6,290,208	\$ 6,103,340	\$ 6,562,139	\$ 33,837,609	\$ 59,469,400
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 35,948	\$ 29,003	\$ 23,079	\$ 29,000	\$ 23,000
Budgeted Use Of Fund Balance	-	-	-	120,580	572,600
Ong: 391<->Xfer To Rev Debt Serv Fd	(396,403)	(452,289)	(418,687)	(498,130)	(491,500)
Total Non-Operating Funding	\$ (360,455)	\$ (423,286)	\$ (395,608)	\$ (348,550)	\$ 104,100
Total Cash Funding Requirements	\$ 957,055	\$ 665,274	\$ 968,367	\$ 15,471	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.03.2024
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.	28.06.2024
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Fleet Services:					
Associate Director - Public Works	-	-	-	-	0.07
Business Manager	-	-	-	-	0.07
Director - Public Works / County Engineer	-	-	-	-	0.07
Division Manager - Fleet Services	1	1	1	1	1
Fleet Services Supervisor	1	1	1	1	1
Lead Mechanic	0	0	0	1	1
Mechanic II	6	5	6	4	4
Mechanic III	1	1	1	2	2
Senior Office Specialist - Public Works	-	-	-	-	0.14
Warehouse Administrator	-	1	1	1	1
Total Fleet Services	9	9	10	10	10.35

Fleet Services Fund (610) Public Works - Motor Pool	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Other Charges	\$ 62,341	\$ 81,246	\$ 107,272	\$ 90,000	\$ 100,000
Interest Allocation	191,246	215,424	284,001	339,000	102,000
Outside Donations - Motor Pool	31,030	14,340	500,000	-	500,000
Intragov - Motor Pool Leases	6,683,653	6,999,707	8,631,231	13,090,610	16,195,600
Total Revenues	\$ 6,968,270	\$ 7,310,717	\$ 9,522,504	\$ 13,519,610	\$ 16,897,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 935,669	\$ 810,626	\$ 1,074,338	\$ 1,140,130	\$ 1,178,000
Overtime	108	-	-	6	-
Time-Limited	-	-	-	18,000	20,000
Supplies, Memberships, & Subscriptions	434	537	552	2,950	2,200
Repairs & Maintenance	1,180,555	1,585,959	2,132,176	2,885,561	2,658,200
Utilities & Phones	5,016	5,337	5,409	5,760	5,500
Contract Maintenance	12	230	218	400	300
Professional & Tech Svc	5,912	5,848	2,537	4,800	5,500
Conference, Education & Travel	445	5,077	8,745	11,500	10,500
Supplies & Services	67,905	142,985	41,581	61,497	66,000
Insurance	157,364	153,948	190,912	200,000	210,000
Internal Service Charges	104,568	252,227	306,537	551,790	641,700
Non-professional services	10,363	17,351	16,959	24,900	25,500
Capital Equipment	456,997	146,909	155,509	8,847,553	6,177,800
Restricted Appropriations	-	-	-	322,013	5,537,600
Depreciation	3,468,466	3,723,005	3,773,601	3,538,480	3,400,000
Total Expenditures	\$ 6,393,814	\$ 6,850,039	\$ 7,709,074	\$ 17,615,340	\$ 19,938,800
Non-Operating Funding:					
Sale Of Fixed Assets	\$ 1,115,592	\$ 651,950	\$ 1,018,373	\$ 686,500	\$ 1,000,000
Budgeted Use Of Fund Balance	-	-	-	3,409,230	2,041,200
Total Non-Operating Funding	\$ 1,115,592	\$ 651,950	\$ 1,018,373	\$ 4,095,730	\$ 3,041,200
Total Cash Funding Requirements	\$ 1,690,048	\$ 1,112,628	\$ 2,831,803	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
PW Fleet	Preventative Maintenance services	Track preventative maintenance services.	Review monthly preventative maintenance due reports for overdue services. Reduce overdue annual services by 20%	31.12.2024
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.	31.12.2024
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%	31.12.2024
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%.	31.12.2024

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Telecommunications:					
Associate Director - Public Works	-	-	-	-	0.1
Business Manager	-	-	-	-	0.1
Director - Public Works / County Engineer	-	-	-	-	0.1
Division Manager - Communications	1	1	1	1	0.2
Senior Office Specialist - Public Works	-	-	-	-	0.2
Telecommunications Specialist I	1	1	1	1	1
Total Telecommunications	2	2	2	2	1.7

Telecommunication Fund (640) Public Works - Telephone	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Other Charges	\$ 54,998	\$ 52,348	\$ 48,958	\$ 54,220	\$ 29,300
Sale Of Fixed Assets	-	-	23,650	-	-
Interest Allocation	26,491	3,727	15,963	2,500	2,500
Intragov - Phone Leases	641,998	536,814	557,465	2,324,560	3,247,800
Total Revenues	\$ 723,487	\$ 592,889	\$ 646,036	\$ 2,381,280	\$ 3,279,600

Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 314,261	\$ 253,881	\$ 287,806	\$ 317,050	\$ 214,900
Overtime	9,577	6,173	1,495	7,000	7,000
Time-Limited	8,959	-	2,836	10,000	3,200
Supplies, Memberships, & Subscriptions	462	31	60	610	600
Repairs & Maintenance	8,443	7,874	17,281	14,078	9,500
Utilities & Phones	124,937	110,249	99,309	101,430	100,500
Contract Maintenance	27,237	73	59	200	200
Professional & Tech Svc	2,524	-	605	19,175	40,000
Conference, Education & Travel	-	1,611	1,322	12,825	20,000
Supplies & Services	8,741	4,247	4,544	8,595	8,800
Internal Service Charges	135,524	116,266	128,643	182,370	167,100
Non-professional services	3,561	2,704	6,064	5,000	21,000
Capital Equipment	(4,002)	8,758	(1,295)	314,818	75,000
Restricted Appropriations	-	-	-	1,298,519	2,509,100
Depreciation	121,412	139,406	141,348	139,730	139,700
Total Expenditures	\$ 761,636	\$ 651,273	\$ 690,077	\$ 2,431,400	\$ 3,316,600

Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ 50,120	\$ 37,000
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ 50,120	\$ 37,000
Total Cash Funding Requirements	\$ (38,149)	\$ (58,384)	\$ (44,041)	\$ -	\$ -

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Radio Communication:					
Associate Director - Public Works	-	-	-	-	0.03
Business Manager	-	-	-	-	0.03
Director - Public Works / County Engineer	-	-	-	-	0.03
Division Manager - Communications	-	-	-	-	0.8
Senior Office Specialist - Public Works	-	-	-	-	0.06
Telecommunications Specialist II	1	1	1	1	1
Total Radio Communication	1	1	1	1	1.95

Radio Fund (650) Public Works - Radio	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Radio & Pager Leases	\$ 45,294	\$ 47,971	\$ 47,924	\$ 45,500	\$ 47,500
Interest Allocation	32,299	24,744	50,955	4,700	30,000
Intragov - Radio Leases	851,873	1,012,275	1,115,066	1,329,960	1,623,200
Total Revenues	\$ 929,466	\$ 1,084,990	\$ 1,213,945	\$ 1,380,160	\$ 1,700,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 67,835	\$ 88,998	\$ 121,347	\$ 182,110	\$ 288,600
Overtime	1,084	3,921	1,712	4,000	5,000
Time-Limited	-	-	413	7,557	7,700
Supplies, Memberships, & Subscriptions	584	8	10	582	1,200
Repairs & Maintenance	33,418	54,998	42,940	39,563	50,000
Utilities & Phones	17,272	17,636	20,477	22,101	22,200
Contract Maintenance	12	63	59	250	300
Professional & Tech Svc	3,475	-	70	2,070	2,200
Conference, Education & Travel	-	3,515	-	17,000	20,000
Supplies & Services	14,932	7,049	12,089	161,473	126,500
Internal Service Charges	47,476	61,218	68,067	106,890	118,500
Non-professional services	-	-	41	-	-
Capital Equipment	176,730	364,827	180,860	602,059	561,800
Restricted Appropriations	-	-	-	200,075	504,200
Depreciation	57,716	42,054	52,196	50,000	45,000
Total Expenditures	\$ 420,534	\$ 644,287	\$ 500,281	\$ 1,395,730	\$ 1,753,200
Non-Operating Funding:					
Sale Of Fixed Assets	\$ -	\$ -	\$ 101	\$ -	\$ -
Budgeted Use Of Fund Balance	-	-	-	15,570	52,500
Total Non-Operating Funding	\$ -	\$ -	\$ 101	\$ 15,570	\$ 52,500
Total Cash Funding Requirements	\$ 508,932	\$ 440,703	\$ 713,765	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024
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	31.12.2024
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	<p>Create a visual diagram of all cabling paths.</p> <p>Identify each span of cable, its strand count, and length.</p> <p>Identify each slack storage location and the length stored within.</p> <p>Identify each splice and patch location.</p> <p>Create a visual diagram of each splice.</p> <p>Convert existing excel and hard copy documents to a Visio diagram.</p> <p>Physically examine those splices that do not already have documentation and create a diagram for them.</p> <p>Create a visual diagram of each patch location.</p> <p>Identify all connections on the network and create a database. This information will include who is using it, what they are using it for, how many strands of fiber are being used, the length of the connection and the path that the connection takes to get from point A to point B.</p>	31.12.2024

Public Works – Fire Marshal (Service Area 7)

Description

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.

Fire Marshal – Special Service Area 7 FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Associate Director - Public Works	-	-	-	-	0.01
Business Manager	-	-	-	-	0.01
County Fire Marshal	1	1	1	1	1
Director - Public Works / County Engineer	-	-	-	-	0.01
Fire Inspector	1	1	1	1	1
Senior Office Specialist - Public Works	-	-	-	-	0.02
Total FTE	2	2	2	2	2.05

Special Service Area #7 Fund (242) Fire Marshal	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Property Tax	\$ 516,136	\$ 536,758	\$ 525,476	\$ 521,000	\$ 534,000
Licenses & Permits	24,933	32,458	24,157	20,700	23,200
Charges For Services	34,579	38,124	31,338	30,500	31,000
Miscellaneous Revenue	22,928	9,801	27,661	-	48,700
Transfers From Other Funds	208,000	224,000	184,270	192,480	192,500
Budgeted Use Of Fund Balance	-	-	-	392,110	387,000
Total Revenues	\$ 806,576	\$ 841,141	\$ 792,902	\$ 1,156,790	\$ 1,216,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 197,346	\$ 201,691	\$ 214,774	\$ 220,000	\$ 237,500
Overtime	932	906	972	1,810	1,600
Time-Limited	37,277	25,862	25,487	45,800	40,700
Supplies, Memberships, & Subscriptions	1,564	1,522	1,624	4,350	4,400
Repairs & Maintenance	-	45	14	920	900
Utilities & Phones	481	481	481	1,000	1,000
Contract Maintenance	-	110	328	400	400
Conference, Education & Travel	1,621	60	1,050	7,100	7,200
Supplies & Services	5,489	6,863	6,175	8,030	8,000
Internal Service Charges	69,970	75,230	86,082	105,080	143,800
Non-professional services	-	56	41	-	-
Capital Equipment	375	-	2,184	-	-
Restricted Appropriations	-	-	-	62,300	70,900
Contributions to Other Governments	568,614	584,195	564,769	700,000	700,000
Total Expenditures	\$ 883,669	\$ 897,021	\$ 903,981	\$ 1,156,790	\$ 1,216,400
Contribution to / (use of) Fund Balance	\$ (77,093)	\$ (55,880)	\$ (111,079)	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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	31.12.2024
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.	31.12.2024
PW Community Dev FM	Quantity of Service	Test at least 80% of fire hydrant systems in unincorporated Utah County.	Actual number of Hydrants tested.	31.12.2024

Public Works – Service Area 8

Public Works – Community Development (Service Area 8)

Community Development is comprised of two primary separate divisions:

1. **Building Inspection:** Regulates buildings and structures in order to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, and energy conservation. Provides plan reviews for code compliance for construction of all applicable buildings, provides inspections of construction projects to verify code compliance during the construction process, enforces the adopted building codes of Utah County, including the issuing of stop-work orders and other enforcement tools for structures out of compliance.
2. **Planning:** Provides administrative support to the Utah County Commission and Utah County Planning 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 ...”, and as mandated by State Code; 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;
 - Zoning approval for all building permit and other land use applications;
 - The administration of Agricultural Protection Areas;
 - Enforcement of applicable land use regulations, including the Utah County Land Use Ordinance;
 - Provides information to the public concerning natural hazards areas, flood zones, county addresses, zoning and land use ordinance and land information, maintains reclamation bonds for earth materials mining operations, and other applicable land use information.

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.

FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Administration:					
Administrative Associate - Community Development	1	1	1	1	1
Associate Director - Public Works	-	-	-	-	0.1
Business Manager	-	-	-	-	0.1
Director - Public Works / County Engineer	-	-	-	-	0.1
Engineering Technician II	-	-	-	-	1
Senior Office Specialist - Public Works	-	-	-	-	0.2
Total Administration	1	1	1	1	2.5
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	1
Planner I	-	-	-	-	1
Planner II	2	2	2	2	1
Planning Supervisor	-	1	1	1	1
Planning Technician	1	1	1	1	1
Total Planning	4	5	5	5	5
Total Community Development FTE	8	9	9	9	10.5

Special Service Area #8 Fund (243) Community Development	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Property Tax	\$ 470,464	\$ 469,750	\$ 555,361	\$ 508,000	\$ 523,000
Licenses & Permits	294,868	362,379	270,120	232,300	233,000
Intergovernmental Revenue	175,908	183,109	200,483	175,000	175,000
Charges For Services	92,100	112,690	97,956	75,950	77,000
Fines & Forfeitures	40,081	46,110	34,341	33,900	33,900
Miscellaneous Revenue	59,322	9,643	34,480	-	53,100
Sale Of Fixed Assets	17,600	-	50	-	-
Budgeted Use Of Fund Balance	-	-	-	407,290	456,400
Total Revenues	\$ 1,150,343	\$ 1,183,681	\$ 1,192,791	\$ 1,432,440	\$ 1,551,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 905,544	\$ 976,788	\$ 1,061,414	\$ 1,039,060	\$ 1,125,300
Overtime	-	-	-	9	-
Time-Limited	13,378	13,089	15,959	20,800	20,800
Supplies, Memberships, & Subscriptions	6,674	8,462	6,514	10,930	12,100
Repairs & Maintenance	718	1,291	486	1,510	1,600
Utilities & Phones	2,695	2,860	3,052	4,110	4,100
Contract Maintenance	286	1,332	1,524	1,000	2,000
Professional & Tech Svc	-	6,687	10,909	14,712	14,700
Conference, Education & Travel	3,439	4,339	8,748	11,760	13,300
Supplies & Services	15,227	13,794	15,029	22,919	23,900
Internal Service Charges	118,369	181,968	256,458	247,830	240,000
Non-professional services	1,891	2,134	1,294	3,100	3,100
Capital Equipment	8,152	254	823	-	1,000
Operating Transfers	9,599	-	-	-	-
Restricted Appropriations	-	-	-	54,700	89,500
Contributions to Other Governments	-	-	67,400	-	-
Total Expenditures	\$ 1,085,972	\$ 1,212,998	\$ 1,449,610	\$ 1,432,440	\$ 1,551,400
Contribution to / (use of) Fund Balance	\$ 64,371	\$ (29,317)	\$ (256,819)	\$ -	\$ -

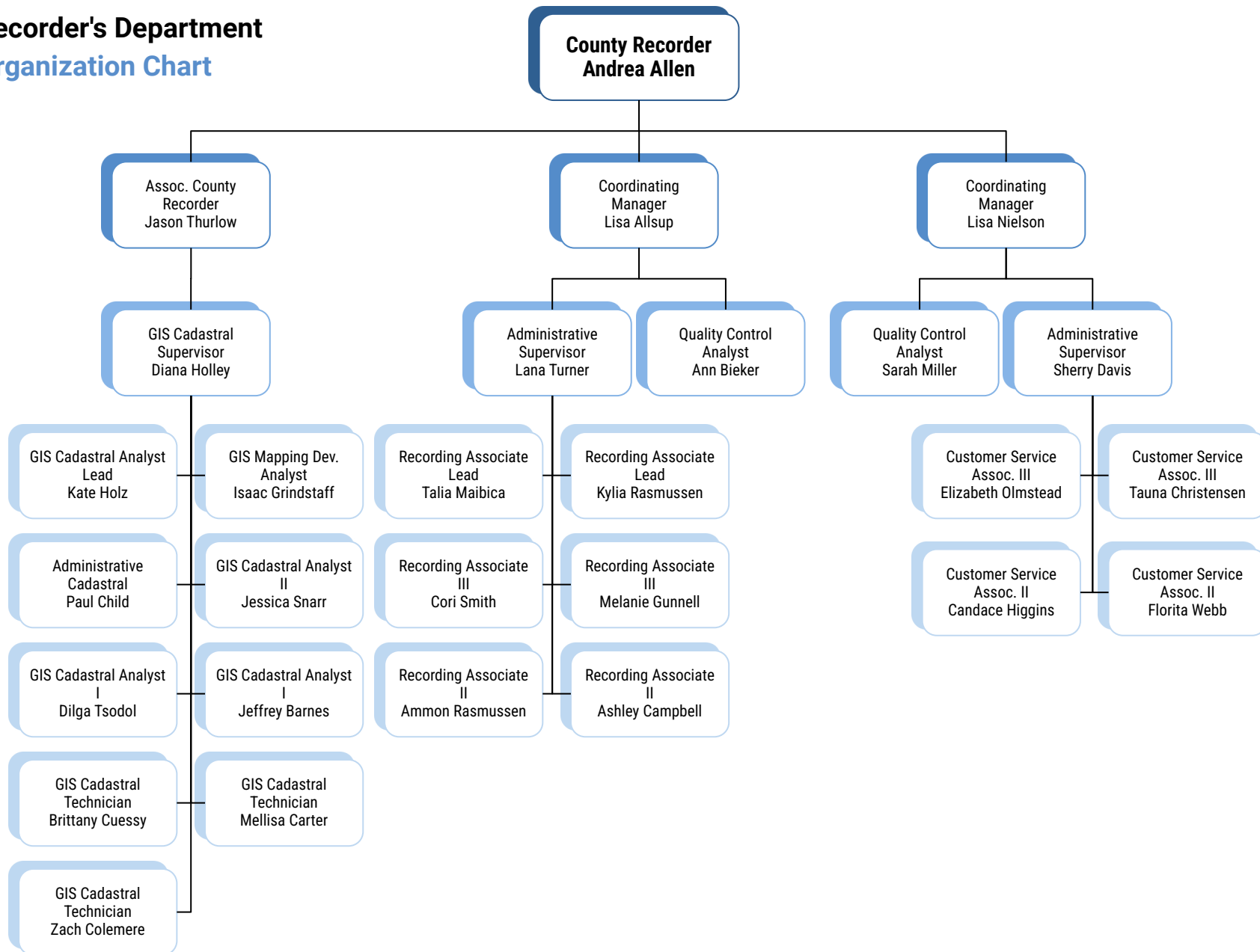
* Note: Community Development moved from the General Fund (100) to Service Area 8 Fund (248) in 2021.

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024
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.	31.12.2024

Recorder

Utah County, UT

Recorder's Department Organization Chart



Recorder

Description

The Utah County Recorder's Office is the custodian for all recorded documents. A comprehensive, accurate and searchable index of records of all property transactions is maintained and a permanent chain of title is ensured. The website for land records is accessible via computers and mobile devices and is available free of charge. The Recorder's Office strives to provide great customer service to the public and other Utah County agencies.

The Recorder's Office records documents pertaining to real estate property and maintains cross-reference indexes to these records. The Recorder's Office is also required to maintain a set of maps which show the current ownership of every tract of land in the entire county.

The records are open for public inspection and copies of documents may be purchased at this office or you may access and peruse our records online at any time. We do not charge access or copy fees for our online records, unlike many other counties in Utah.

Mission

The mission of the Utah County Recorder's Office is to provide the citizens of Utah County, protection, preservation, and presentation of recorded documents pertaining to real property and to maintain cross-referenced indexes to these records in accordance with statutory requirements, in the most efficient, professional, and cost-effective manner.



Utah County Recorder

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

Functions of the County Recorder

What We Do

- Record, store and retrieve land documents in the public record
- Assist the public in locating real property parcels on ownership plats
- Assist the public in locating records
- Record Military Discharges and provide certified copies of these documents at no charge
- Sell copies of documents and plats to the public
- Provide certified copies of documents for a fee. These may be recorded in the office of any other County Recorder in the State. (Utah Codes 17-21-4, 57-3-104)

What We Don't Do

- Prepare Legal Documents
- Notarize Documents
- Interpret legal documents
- Provide engineering services for the public
- Give legal advice
- Perform title searches for the public
- Furnish legal descriptions over the telephone
- Do research over the telephone

Our Mission:

To provide the Citizens of Utah County protection and preservation of recorded documents pertaining to real property in the most efficient, professional, and cost-effective manner.

www.utahcounty.gov/landrecords

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.

2023 Recordings

IN PERSON/MAIL

E-RECORDING



Sign Up for
Property Watch



Number of Documents

84,416



Pages

488,124

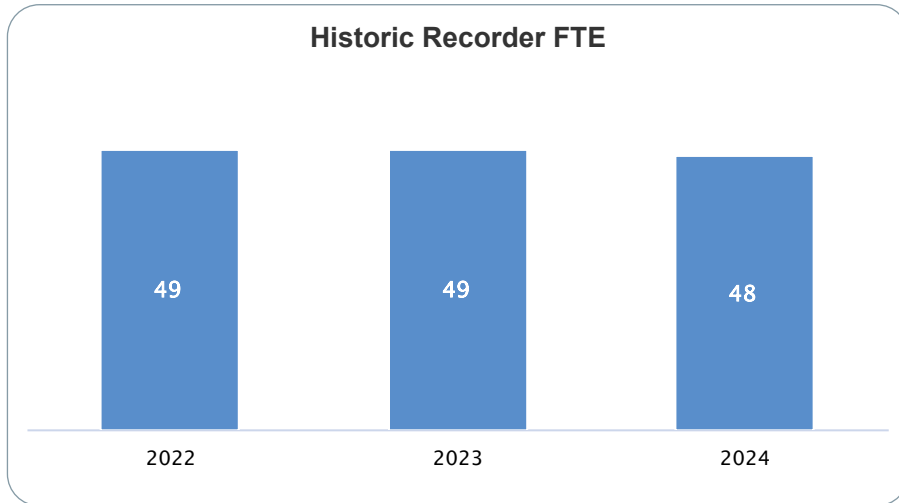


Fees

\$3,342,810

Year	Number of Documents	Fees Collected
2018	122,895	\$2,263,355
2019	139,988	\$4,676,259
2020	210,719	\$8,404,403
2021	215,196	\$8,574,330

*2019 Utah State Legislature passed statewide standard fee schedule



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
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
County Recorder	1	1	1	1	1
Customer Service Associate II	1	1	3	3	3
Customer Service Associate III	2	2	2	2	2
GIS Cadastral Analyst - Lead	-	1	1	1	1
GIS Cadastral Analyst I	3	4	7	7	7
GIS Cadastral Analyst II	3	4	5	5	4
GIS Cadastral Supervisor	1	1	1	1	1
GIS Cadastral Technician	1	1	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
Recording Associate I	-	-	3	3	2
Recording Associate II	2	3	5	5	5
Recording Associate III	5.75	6	7	7	7
Total Justice Court FTE	26.75	35	49	49	48

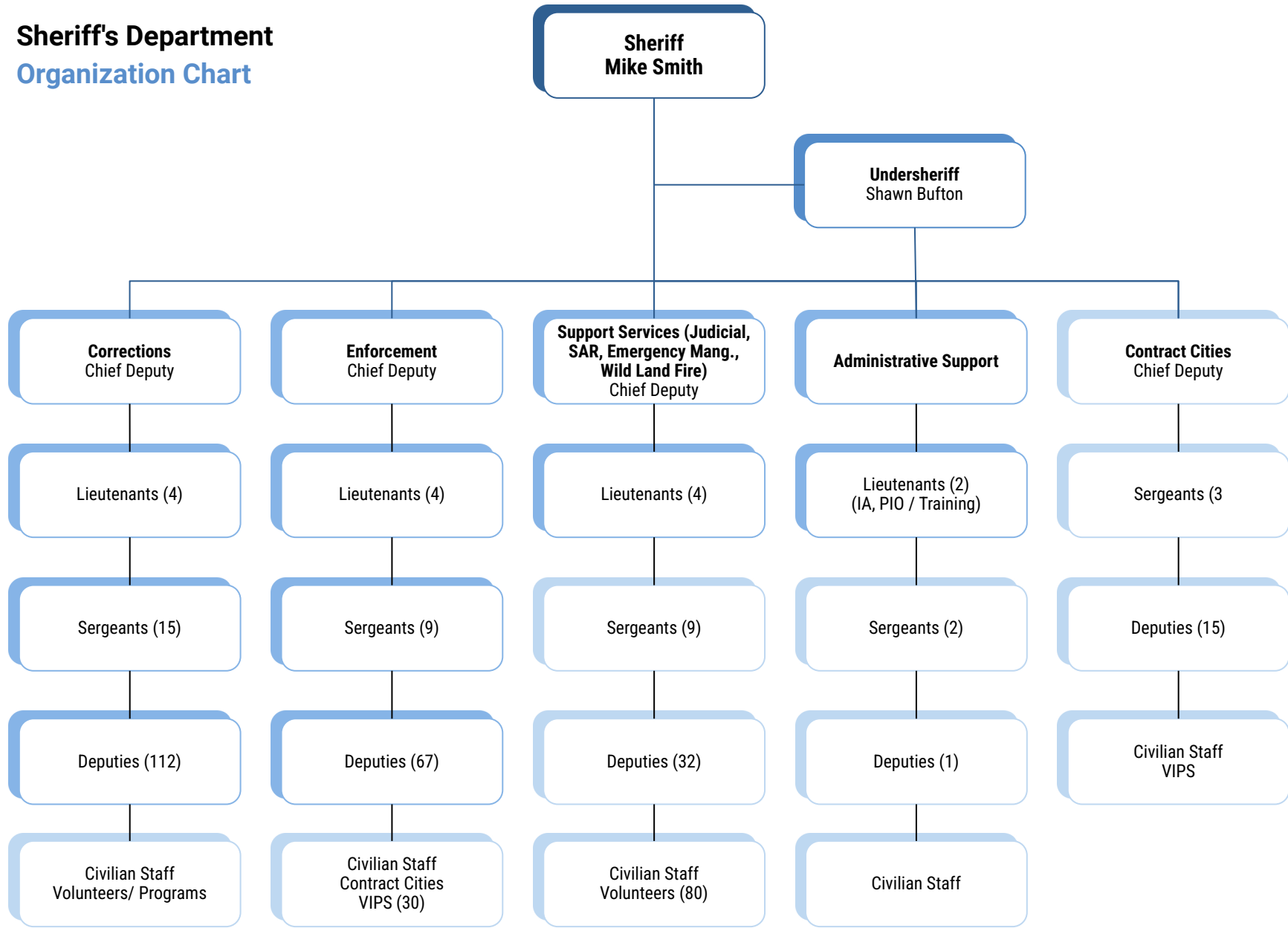
Assessing & Collecting Fund (290) Recorder	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Recorder Fees	\$ 8,411,638	\$ 8,578,328	\$ 5,120,939	\$ 5,073,840	\$ 5,073,800
Budgeted Use Of Fund Balance	-	-	-	1,066,120	613,900
Total Revenues	\$ 8,411,638	\$ 8,578,328	\$ 5,120,939	\$ 6,139,960	\$ 5,687,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,214,976	\$ 2,642,499	\$ 2,712,222	\$ 3,913,720	\$ 4,079,100
Overtime	-	8,490	17,083	40,000	40,000
Supplies, Memberships, & Subscriptions	7,165	8,960	5,362	17,700	17,800
Repairs & Maintenance	2,292	2,621	3,372	5,200	5,200
Utilities & Phones	-	-	324	2,000	2,000
Contract Maintenance	1,651	2,348	1,538	10,530	10,500
Conference, Education & Travel	3,415	5,327	22,552	60,250	60,300
Supplies & Services	42,450	42,025	71,315	218,060	223,700
Internal Service Charges	257,184	422,818	556,889	1,801,020	1,249,100
Non-professional services	100	1,093	255	-	-
Capital Equipment	2,317	7,960	550	71,480	-
Total Expenditures	\$ 2,531,550	\$ 3,144,141	\$ 3,391,462	\$ 6,139,960	\$ 5,687,700
Contribution to / (use of) Fund Balance	\$ 5,880,088	\$ 5,434,187	\$ 1,729,477	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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



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.

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 2023

Patrol Bureau:

County Patrol

Public Generated Calls	Deputy Generated Calls	Traffic Stops	Citations	DUI	DRUG	Arrests
6,675	4,469	8,798	4,618	488	1580	2,738

The Patrol Bureau is tasked with patrolling and responding to incidents in the unincorporated areas of Utah County, Contract Cities, Canyons, West Desert and 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 each year. 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.

Eagle Mountain:

In 2023 Eagle Mountain City continued to grow in both residential and commercial development. This growth resulted in adding 3 additional positions to the staffing plan. These positions included one Lieutenant and two Sergeants. These positions will benefit the Utah County Sheriff's Office with the mentoring of deputies, reducing the span of control and mitigating liability. Here is a quick snapshot of this past year's statistics.

Eagle Mountain City

Public Generated Calls	Deputy Generated Calls	Traffic Stops	Citations	Total Violations	DUI
12,252	8,506	6,024	3,277	5,233	99



UTAH COUNTY SHERIFF'S OFFICE

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Vineyard City

Public Generated Calls	Deputy Generated Calls	Traffic Stops	Citations	Total Violations	DUI
5,854	3,925	2,350	855	1,667	87

Investigation Bureau:

Investigations:

(People and Property Crimes)

Homicide	Suicide	Unattended Deaths	Burglary	Fraud	Theft	Vehicle Theft
4	21	15	17	80	98	38

Special Victims Unit:

Total Cases	Total Arrests	Sex Offenses	Child Pornography	Child Abuse
273	53	180	49	18

Special Enforcement Team – SET:

(Narcotics Detectives)

Total Arrests	261
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Narcotic Amounts Recovered

Cocaine	Fentanyl	Heroin	Marijuana	Meth	Mushrooms
197.20 g	44.70 g	1,356.31 g	7,890.69 g	13,322.82 g	114.9 g



UTAH COUNTY SHERIFF'S OFFICE

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2024 Corrections Division—State of the County Report:

The mission of the Utah County Jail is to provide adequate control, effective supervision, competent staff, safety of staff and inmates, justice and fairness, education, and rehabilitation. We believe in making cost-effective decisions and in making sure that the taxpayer's monies are spent in the most effective manner possible, while providing a critical function required by our community. We believe in treating those incarcerated humanely, understanding that incarceration is punishment in and of itself. We hope to provide education and rehabilitation so that those incarcerated can make proper decisions and choices in changing the course of their life.

The Utah County Jail provides religious services, programs, and services to inmates either through volunteers or employees hired with inmate trust funds. These programs have no cost to the taxpayers of Utah County.

Operational Information:

- Total capacity of the jail is 1172 inmates at 100 percent capacity.
- Total operational max capacity is 996 inmates (85 percent of max capacity)
- Average number of inmates in custody per day for 2023—497
- Average number of male inmates in custody per day for 2023--409
- Average number of female inmates in custody per day for 2023--87
- Total jail bookings for 2023—12,737
- Total jail releases for 2023—12,638
- Total booking for males for 2023—9,464
- Total booking for females for 2023—3,273
- Average days in custody all inmates for 2023—18
- Average percentage of inmates receiving medication for 2023—56%. (54% in 2022, 47% in 2021)
- Average percentage of inmates receiving mental health services—130% (many inmates have multiple mental health needs). (121% in 2022, 128% in 2021)
- Number of use of force incidents for 2023—99
- Case Numbers (criminal and information only) for Corrections in 2023—Drugs, 14. Assault, 14. Escape, 1. Protective Order Violation, 2. Damaging Jail/Criminal Mischief, 1. Theft, 1. Information, 10.

The number of inmates who were ordered to or qualified to participate in the Jail Work Diversion and GPS Programs for 2023:

Work Diversion - 296 inmates—12,400 man hours of service provided to the community in cleaning up roadways, parks, and other publicly owned lands.

GPS - 168 inmates



UTAH COUNTY SHERIFF'S OFFICE

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Jail Kitchen Production for 2023:

The Jail Kitchen prepared 662,000 meals for inmates and qualifying staff. In addition, the Jail Kitchen has a contract with the County's Meals on Wheels program to provide meals to the seniors in our community. In 2023 we prepared 200,298 meals for Meals on Wheels. All of the meals prepared by the Jail Kitchen were done through our Inmate Culinary Program where inmates learn skills which can help them obtain a job once they are released from custody.

Garden & Greenhouse Production 2023:

We were able to purchase plastic for two of the greenhouses. This was a big project that required many man hours to tear out the old and install the new plastic. This labor was provided by Deputies and inmates. By doing this ourselves, we were able to save thousands of dollars. We produced over 600 flats of various types of flowers. These flowers were then planted around the Sheriff's Office/Jail and other County owned/operated buildings.

In the Jail Garden, we have 44 rows available to plant. We planted many different varieties of fruits and vegetables. We also grew potatoes and sweet corn. The Jail Kitchen received fresh fruits and vegetables on a daily basis as the garden needed to be harvested each day. We grew three times as many tomatoes when compared to the previous year. The goal was to provide the Jail Kitchen with tomatoes to make paste with.

We provided an estimate of 1-2 tons per week of fruits and vegetables for a total of 16-20 tons for the season. The fruits and vegetables grown by the garden significantly reduce food costs in the Jail Kitchen. We also donate to various food pantries in Utah County.

In addition to the vegetable garden, we grew over 16 rows of Pumpkins producing over 1000 pumpkins. These ranged from 1 lb decorative pumpkins to 100 lb gigantic pumpkins.

In 2023, we:

- Tested 138 candidates.
- Gave out 57 Conditional Offers of Employment (COE's)
- Top COE failure reasons- interview, decline COE, fail physical fitness test, background.
- There are currently 18 new deputies on FTO (8 in the academy and 10 working in the jail).

The Corrections Bureau continues to operate with a high level of service even though we continue to be short-staffed. Several of our outstanding staff work many hours of overtime which allows the Jail to function at an adequate level and provide necessary services to our county citizens as well as to the inmates in our care and custody. We are continuing to test new deputies on a monthly basis.

As a Division of the Utah County Sheriff's Office, we are always looking for new ideas and ways that we can improve our level of service. We look forward to working with the citizens of our community this coming year.

Address - 3075 North Main, Spanish Fork, Utah 84660

Phone – 801-851-4000



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Administration Bureau 2023

2023 Training accomplishments:

Utah State Law requires all Law Enforcement Deputies to receive mandated training in the following areas. All sworn staff to attend in-house training on topics listed below.

- Autism – Mental Health training
- De-escalation Tactics Training
- Defensive Tactics Training

This is in addition to our State regulated 40-hour minimum Law Enforcement Training for all 330 Sworn Deputies including 2 semi-annual handgun qualifications, and one yearly rifle / shotgun qualification.

In 2023 we hosted several training opportunities that have benefitted multiple agencies in Utah County as well as the State.

- LETC (Law Enforcement Training Camp) for multiple agencies in the country was held at Thistle Gun Range with over 120 students attending.
- SWAT Competition with Curtis Blue Line as a sponsor with over 15 teams throughout the country.
- Utah Metro SWAT School for over 45 students throughout the state
- Teachers Academy x 2 for educators to train them to protect themselves and students in active shooter situations or mass casualty events.

There was also a focus on first responders mental health. Utah County Sheriff's Office contracted with Step Stone Connect for our wellness program. All sworn personnel are required to complete the initial wellness virtual visit. We have received information back from Step Stone, that many our employees have taken advantage of the services offered by Step Stone.

Sheriff's Records Department:

The Sheriff Records Department has processes over 2700 GRAMA (Government Records Access and Management Act) requests that assist in Government transparency. And over 1600 Records Expungement have been processed. This large number is due to new laws placing the responsibility of expungements on the Department instead of the individual. We increased the Records Department by adding one more employee to supervise the department and oversee the expungements.



UTAH COUNTY SHERIFF'S OFFICE

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Emergency Services Bureau

The Emergency Services Bureau is responsible for the Utah County Sheriff's Office Air Support Unit, Public Safety Dive Team, and all volunteer teams. This includes Search & Rescue (SAR), 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 Utah County.

The Goals and Objectives for the Emergency Services Bureau are to effectively support the mission of the Utah County Sheriff's Office and provide the quickest and best emergency response to those in need by effectively utilizing first responders and the volunteer teams.

Emergency Services Bureau STATS:

5 - Full Time Employees – 1 Lt, 2 Sgt's, 1 Deputy, 1 Senior Office Specialist

3 - Part Time Employees – 1 Chief Pilot, 2 – Pilots

3 - Volunteer Teams

SAR – 60 active members, 7 on 'Veteran Status', 1 Medical Director (68 total)

TERT – 120 active members

Mounted Horse Posse – 20 active members

Fun Fact: Total Volunteer hours equated to dollars (Callouts & Training) = Approx. \$427,000 for 2023

Air Support Unit Call-outs – 24

Approximately 120 total Flight hours Logged for 2023

Cub Crafter FX3 – 105 hrs., Cessna 210 – 15 hrs.

Assisted SAR locating injured or lost hikers and suicidal individuals.

Assisted law enforcement in pursuits and searches for fleeing suspects.

Assisted surrounding Counties during multiple SAR operations.

Search & Rescue – 5667.5 total volunteer hours. 119 Call outs

Dead Body recovery's - 10

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Lifesaving Rescues - 15

Injured / non-lifesaving rescues - 36

Lost / Overdue - 43

Other - 15

Public Safety Events – 5

Call outs using Air assets:

Fixed wing – 24

TERT – 3850 Total Volunteer hours for the 2023 season.

Volunteers spent 20 weekends on Timpanogos where they treated multiple people for minor injuries, altitude sickness, dehydrations, and other issues.

8 of those weekends were spent at High Camp. (The building at High Camp has been destroyed due to avalanches. The Forest Services will rebuild it in the next couple of years.)

12 weekends were spent at Stewart Falls and other trailheads.

TERT members were available to members of the public for 3577 hours.

TERT Leadership spent 273 hours preparing for the season.

Mounted Posse –

There were no Callouts in 2023 for the Horse Posse. They actively trained monthly and participated in several community events around the county.

Emergency Services Bureau - Notable Events for 2023:

Emergency Management and Emergency Services were officially separated. We were tasked with ensuring all assets belonging to both Bureaus were divided up properly. E.S. identified and marked all our equipment and replaced the Sheriff's Office logos on all applicable items, including the Airboat and several SAR Trailers.

The Munson 30' Packman Landing craft is scheduled to be completed Feb. 2024.

In 2023, Sgt. Dallin Turner applied for a grant through the Division of Outdoor Recreation. The E.S. Bureau was awarded grant Funding in the amount of \$60,000 to purchase a new Polaris Expedition and two new Dual-Band police radios. The Expedition will arrive March 2024.

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Increased E.S. Staffing plan by 1 – Deputy Chad Stilson selected to fill this position. Chad is now part of the On-Call rotation handling SAR Operations. He is also a pilot and obtained his Commercial Pilots License in June 2023, his High-Performance Endorsement in Aug. 2023, and his Tail Wheel Endorsement in Nov. 2023. He has logged a total of 299.7 hours of flight time and has 36.6 hours logged on UCSO Aircrafts. It's anticipated he'll be flying SAR missions' solo by mid-2024.

Air Support Unit:

In 2023, E.S. acquired funding for 2 Deputies to attend Flight school. Sgt. Justin Gordon and Det. Zach Robinson were selected and have already obtained their Private Pilot's License. It's anticipated they will obtain their Commercial Pilots License by the end of 2024. (This requires a minimum of 250 flight hours.)

Highlighted SAR Missions

On March 27th, SAR responded to an avalanche in Pole Canyon. Two brothers were snowmobiling when they caused an avalanche. One brother was able to escape, the other was buried in the snow pile. The brother located a beacon signal and began digging. Life Flight and DPS were called in to help shuttle SAR members to the scene. Several SAR team members worked tirelessly to dig through the hardened snow with the brother and his family members. The patient was located under his snowmobile buried in approximately 25 feet of snow.

The patient was deceased upon being located and was removed from the debris pile by SAR personnel.

On April 2nd, Duchesne County Sheriff's Office requested Utah County SAR assist with 3 ice climbers. 2 were injured and one died when a tower of ice collapsed on them. Utah County SAR assisted with the evacuation of one patient and cleared 80,000 pounds of ice to locate the deceased. This operation took over 30 hours to complete.

Over the weekend of July 29-31 - SAR was busy with four separate calls: three of them being on Lone Peak:

A hiker suffering from altitude sickness on the Silver Lake trail in American Fork Canyon. The team hiked to the individual, provided some medical attention, and eventually assisted him to a lower elevation.

A second call for assistance came in for a male suffering cardiac arrest on Lone Peak. The male was 7 miles from the trailhead and needed immediate medical care.

The third call was to Lone Peak on a report of a female who had injured her ankle the previous night and was now unable to hike down the mountain. SAR hiked to the patient to assess the extent of the injuries and to try and assist the patient off the mountain.

While wrapping up that call, a female approached the team and reported her boyfriend was on the trail and dehydrated and throwing up. The team was able to locate the male and drive him to the ambulance via UTV.



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On Nov. 14th, the Team was called out to search for a plane crash and to assist with the rescue. The plane was located by Dave Bennet as he flew the area in the FX3. When medical personnel arrived, two passengers we found deceased, and one was in critical condition. Life Flight hoisted the patient out and transported him to the hospital. SAR was then tasked with recovering the two bodies. The operation took 5.5 hours and required 3 separate rope systems to lift the bodies up approximately 700 feet to the roadway.



UTAH COUNTY SHERIFF'S OFFICE

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Emergency Management Bureau

Preparedness & Planning

The Emergency Management Bureau (EMB) continues to compile, update, and promulgate emergency operations plans. In January 2023, the EMB was requested to head up a multi-year infrastructure project at the request of the County Commissioners, monthly meetings with the Infrastructure Resiliency Council (IRC) and key department heads were held to ensure the security of the critical infrastructure of the County. EMB personnel began working with each department to assist with creating their own Continuity of Operations Plan (COOP). Monthly meetings with Utah County GIS to create interactive maps were held. As well as arranging for and facilitating the physical assessments to be performed by the Cybersecurity & Infrastructure Security Agency DHS (CISA) at five of the building complexes for Utah County Government. Completion of the second year of a pilot program designed to aid the cities within Utah County to fulfill legislative requirements was also provided.

The EMB hosts monthly meetings with the Emergency Managers throughout the County, attends various meetings, hosts, or participates in tabletop exercises from private entities, state, and regional partners. Provided training for the Everbridge System, our emergency alert notification system, to city partners, schools, and departments.

Financial Reimbursement

Completed and submitted a total of 28 Preliminary Damage Assessment Reports (PDA) for the 2023 Spring/Flooding in Utah County to the State, for a total estimated cost of \$13,185,635.32, with 14 of those reports within the County's jurisdiction at an estimated cost of \$9,952,971.55.

In addition, four projects, with a 90/10 cost share and in-kind-match volunteer project, were submitted to the Federal Emergency Management Agency (FEMA) in 2023 with a submission total of \$117,954.52 with \$106,148.30 obligated by FEMA. Finished compiling and completing documentation in preparation of starting the COVID-19 close out process with the State in 2024.



UTAH COUNTY SHERIFF'S OFFICE

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Response & Recovery

During the first half of 2023, EMB provided support for Utah County Public Works with avalanches, spring runoff, flooding, mudslides, debris removal and mitigation, downed trees, and power lines. The Emergency Management Bureau continues to facilitate PPE pickups for the county, cities, and long-term health facilities in Utah County. Conducts weekly and monthly maintenance and repair of equipment and procures needed equipment and supplies for future use.

Additional Exercises, Task and Support

In conjunction with Utah County Search & Rescue (SAR) executed a full-scale 2-day training exercise simulating a derailment of a passenger train in Spanish Fork Canyon, with participation from Spanish Fork City EMS, Lindon EM, VIPs and 40 volunteers moulage as victims.

At the request of the State, with assistance from Public Works, a sandbagging station at the UCCU Event Center during the State GOP Convention filled over 650 bags.

Provided logistics and facilitated back up for the Utah County Auditor's Office-Elections for the Primary Elections in September and the General Election in November. Assisted Utah County Health Department by facilitating the set up and take down of a drive through flu vaccine clinic in American Fork in September. Deployed resources to assist Duchesne County and SAR in April and to San Juan County for the Ring of Fire in October.



UTAH COUNTY SHERIFF'S OFFICE

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Judicial Support Bureau

2023 Overview of Activities

Statistical Review:

Civil Processes

- **9,262** documents were processed in relation to civil process requests by support staff and provided to deputies to serve. (Note: In many cases, it requires multiple attempts before paperwork is successfully served). ****This is a 23.5% increase over 2022.**
- **7,545** civil processes were successfully served, leaving **1,714** unable to serve even after multiple attempts.

Fugitive Investigations / Extraditions

- Investigative Specialist's made contact with **1,339** individuals who were wanted on JPC warrants. Due to her tenacity, she was able to clear **1,382** cases by accepting bail, referring to court or arranging arrest and transport to jail. The value of these cleared warrants amounted to **\$1,142,263.92**.
- **\$10,254** was collected in bail money and processed through the Judicial Support Bureau in relation to warrants being served.
- **430** felony warrants screens were created in the Spillman law enforcement incident management system. **607** total felony warrants were cleared by accepting bail, referring to court or arranging arrest and transport to jail.
- **70** out-of-State extraditions were conducted at a State reimbursed cost of **\$37,756.76**.
- **534** individuals were booked into the Utah County Jail because of in-State extraditions or prisoner transports. For each transport, anywhere from 1 to 7 prisoners were transported at a given time.
- **\$4,115.45** was received as reimbursement related to In-State transports.



UTAH COUNTY SHERIFF'S OFFICE

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Utah County Probation Team (UCP)

- 57 individuals were referred for participation in UCP.
- 37 individuals started the program.
- 48 are actively participating in UCP
- 28 people successfully completed UCP. ****This is a 211% increase from 2022 which demonstrates the effectiveness of the program.**
- 7 people were terminated from program participation for failure to comply with the terms of probation. ****This is a 68% decrease in terminations over 2022.**
- 1,277 participant contacts were made by probation staff.

Utah County Justice Court Security Checkpoint

- 38,322 people passed through the Utah County Justice Court security checkpoint. ****This is a 66.6% increase over 2022.**

2023 Notable Activities / Accomplishments in the Judicial Support Bureau:

County Complex

- With Commission support, we increased our facility security staff by one Judicial Deputy. This has allowed for a more secure presence on the Provo Campus.
- Unfortunately, two fatalities occurred on the Provo Campus in 2022: an individual jumped off the top level of the HJB parking structure and successfully committed suicide and another individual died in an HJB bathroom due to a drug overdose. Additionally, a deceased body was found on the steps of the Historic Court house and an ambulance was required to help an individual who fell outside the Historic Court house and broke a leg. Security Deputies made numerous contacts with transient, disorderly, and suspicious persons throughout 2023.



UTAH COUNTY SHERIFF'S OFFICE

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Fugitive Investigations

- The Fugitive Investigations Team received authorization to implement a warrants Facebook page to aid in receiving tips, locating, and contacting wanted fugitives and their associates. It also allows for the public to readily view our Utah County's Most Wanted list.
- At the end of 2023, the Fugitive Investigations Team re-instituted monthly fugitive nights. The core apprehension team consists of law enforcement representatives from the Fugitive Investigations Team, Utah County Probation Team, Civil Team and Adult Probation and Parole. Their primary focus is to apprehend wanted felony offenders in Utah County.

Utah County Probation (UCP)

- We successfully expanded the Utah County Probation Program by 2 Enforcement Deputy Positions utilizing Opioid Settlement Funds with Commission approval.
- We are now able to accommodate primarily Spanish-speaking participants in the UCP program. In 2023, we translated our relevant program documents into Spanish and have a UCP deputy that can effectively speak Spanish with probationers. We also switched to an on-line criminogenic risk assessment tool which more efficiently scores participant responses. It is available in Spanish as well.

2024 Judicial Support Bureau Ongoing Projects:

County Complex

- In 2023, we received support from the Utah County Commission to replace the panic alarm system used in the County Admin. Building, Historic Courthouse and the Health and Justice Building, with Titan HST. The new software system will integrate with the Genetec security camera system, providing detailed location information and 2-way communication abilities between employees and responders when an alert is initiated. We are currently in the process of implementing the new emergency notification / response system. Ultimately, this new system will allow facility security deputies to better monitor and more efficiently and safely respond to emergencies in the County owned buildings.



UTAH COUNTY SHERIFF'S OFFICE

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Health and Justice Building Fingerprint Room

- In 2023, we purchased a new fingerprint machine and camera system and updated the computer system which integrates with the jail booking program. This room will be able to provide criminal processing and applicant fingerprint services to the public again.

Final Comments

2023 statistics have demonstrated that Judicial Support Bureau employees are busy, our workload is increasing, and that we remain committed to improving our systems and the services that we provide to the citizens of Utah County.



UTAH COUNTY SHERIFF'S OFFICE

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Judicial Courts Bureau

Patron Count for the three District/Juvenile Courts:

2023	American Fork	Provo	Spanish Fork	Total
Annual Total	33,917	99,296	25,490	158,703

For Reference:

2022	24,882	55,254	11,648	91,788
2021	25,887	35,813	6,805	68,505
2020	21,408	67,031	12,776	101,215
2019	80,406	184,217	34,217	299,473

Patron Counts at the Courthouses help show the increase in the busy nature of the courts. Covid restrictions ended late September 2022. With the scheduling delays the numbers took a dramatic upturn in 2023.

Case Statistics 2023 Judicial Deputies:

Case Types	Numbers
Warrants Served	32
Paper Service in the Court	25
Prisoner Trans/Forthwith	41
Juvenile Transports	47
Disorderly	2
Threats	1
Other	6
K-9 Support	22
Drug Offense	5
Total Cases	182



UTAH COUNTY SHERIFF'S OFFICE

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Yearly Goals:

Large Bureau Training:

This year we brought in quality training for all deputies in our bureau at a cheaper cost. This year was "Why's You Stop Me?", by Jason Lehman. It was a de-escalation and mindset training on how to deal with conflict. This was well received and completed in November.

Weekly Team Briefing Trainings:

This program has continued and has greatly helped the deputies in the Bureau. 30 minutes of Training is taught in daily briefings. It has given the old and new deputies alike a chance to contribute and learn from each other. They study a topic for the latest legal trends and policy and provide practical applications scenarios when applicable. Topics include things like inmate transport and cuffing, report writing basics, radio usage and protocol, equipment maintenance and inspection, etc.

This has helped mentoring, safety, comradery, moral and professionalism. We have also made it easier to comply with the 40-hour mandatory training requirement for certification.

Deputies Certified as Trainers:

This program is to increase deputies' professionalism by becoming certified trainers in a specialty. It was continued this year and several more deputies have participated in getting the required development training. The Judicial Courts Bureau is becoming an integral contributor to training across the Sheriff's Office. The goal has been to develop skills, professionalism, and reduce liability at the deputy level by giving advanced training.

It allows us to keep our Bureau up to date on certifications and the latest trends and reduces liability across the board.

Equipment Purchases:

Transition from Taser to Pepper Gel guns was completed this year, a year early. We have been unable to catch up on Body Armor purchases this year. We lacked three this year and 2024 is a heavy year already so we will do our best. Manufacturing delays are still apparent. Taking 4-6 months from order to receiving vests.



UTAH COUNTY SHERIFF'S OFFICE

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Other Programs Administered by this Bureau:

Utah County Sheriff's Intern Program:

We added Alpine District this past fall and completed 2 students through the program. Three Nebo School District student interns completed the program in the spring. Two of those were later hired at the jail as Control Board Operators with aspirations to go through POST and become deputies.

Students apply through their School District Guidance Counselor. Students are backgrounded and given an Intern position. They meet for a two-hour class period every week. They job shadow deputies in all aspects of the Sheriff's Office including judicial, civil, corrections, detectives, patrol, forensics, fire, sar and dispatch. They also tour other County Departments. Interns attend Court sessions, legislative committee meetings and speak with different specialty attorneys to see what their responsibilities are. From this they see how we all work together to provide the public with a high degree of service and safety.

AllPaid Payment System:

The AllPaid credit card payment system is used to pay fines, bail, and warrants. The Sheriff's Office seems to have very good results. It has proven to be a convenience for the public and the Sheriff's Office as a whole. It has been a particular help to the jail and the citizens who want to pay bail, put money on the inmate books, and those who want to pay for warrants.

Note: It is important to remember that most of this money simply passes through Utah County and is sent on to the courts, etc.

AllPaid Card Payment System 2023 Totals:

Account	Amount Processed
Inmate Debt	\$ 43,825.33
In-Custody Remote Bail(a004dl)	\$ 1,323,836.30
Online Warrants Website	\$ 5,914.00
Civil Payments	\$ 41,194.00
Records Requests	\$.00
GPS Monitoring	\$ 840.00
Total Payments thru System	\$1,419,777.63



UTAH COUNTY SHERIFF'S OFFICE

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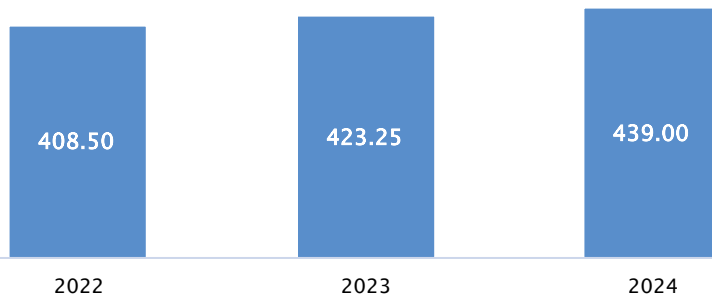
Utah County Fire Department 2023

- Crew and Engine resources traveled to multiple different fires throughout the United States.
- Fires happened mainly in the Western US (Utah, Idaho, California, Arizona, New Mexico, and Colorado)
- The resource program had an above normal year assisting on fires throughout the United States.
- In Utah County we saw a decrease in larger fires in 2023. UCFD with the help of surrounding departments throughout the County were able to catch fires quickly, while keeping them at the initial attack phase.
- Utah County Fire Department was able to take delivery of a new type 6 brush truck to help suppression efforts in Utah County.
- The Prevention/Mitigation Program helps in reducing the risk of fire while incorporating fuel mitigation for countless hours throughout Utah County.
- The mitigation program was requested by Orem FD and Vinyard City to help clean Vinyard Grove Park, a targeted area of concern for fire danger.
- The prevention program attended multiple homeowner association meetings within Utah County to help with fuel reduction plans.
- Utah County Fire Department was able to train multiple fire fighters in all-risk discipline. During the year we were asked to assist on many different calls. Because of this, the personnel were able to help in a safer manner.
- Utah County Fire Department took an active role in training not only UCFD employees, but local fire departments throughout Utah County.

Classes Instructed by Utah County Fire:

1. Two – Red Card Classes
2. Two – S-212 Chain Saw classes
3. Five – Mandatory refresher classes

Historic Sheriff's Department FTE



Enforcement

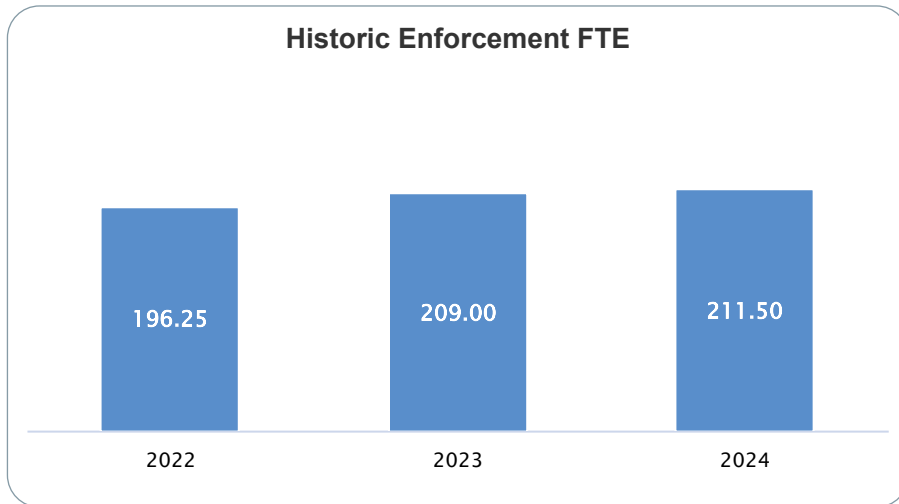
Description

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.

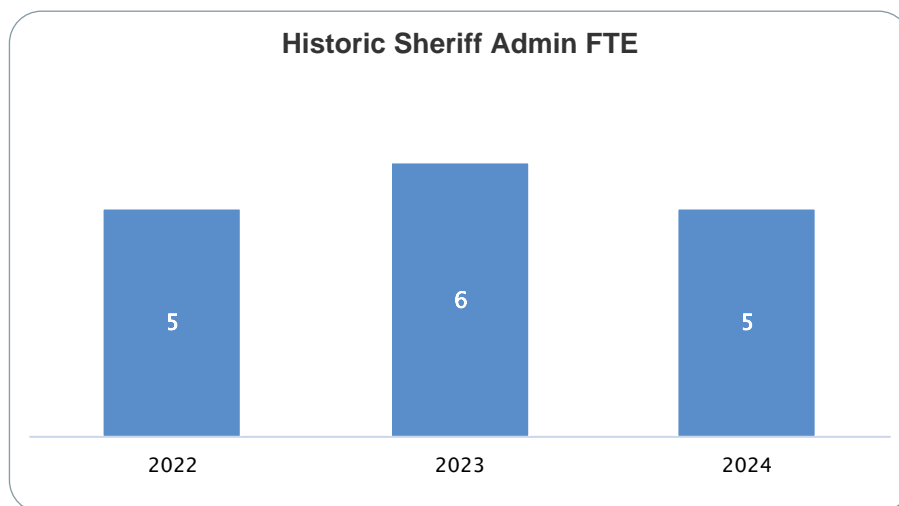
Employees in the ASD are committed to excellence as they are acutely aware of the important responsibilities they perform which directly affect the quality of life that our citizens experience and the ability of the Sheriff's Office personnel to effectively and competently perform their jobs.

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
County Sheriff	1	1	1	1	1
Under Sheriff	1	1	1	1	1
Accountant - Sheriff	-	-	-	1	-
Business Manager	-	-	-	-	1
Chief Deputy - Enforcement	1	1	1	1	1
Executive Assistant - Sheriff	1	1	1	1	1
Finance Manager - Sheriff	1	1	1	1	-
Total Sheriff Administration FTE	5	5	5	6	5

General Fund (100) Sheriff - Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/Sheriff Fees Unclassified	\$ 9,623,498	\$ 78,865	\$ 93,508	\$ 75,800	\$ 72,500
Outside Donations	1,000	1,000	1,000	1,000	1,000
Total Revenues	\$ 9,624,498	\$ 79,865	\$ 94,508	\$ 76,800	\$ 73,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 643,054	\$ 660,379	\$ 749,680	\$ 998,942	\$ 946,700
Overtime	99	209	201	8,500	2,500
Supplies, Memberships, & Subscriptions	60,820	62,787	66,059	72,991	73,100
Repairs & Maintenance	2,237	1,610	958	1,200	1,200
Utilities & Phones	3,090	3,709	3,710	3,710	3,700
Professional & Tech Svc	-	-	-	1,000	1,000
Conference, Education & Travel	5,173	13,103	17,459	17,500	17,500
Supplies & Services	219,796	231,915	235,848	178,419	154,000
Internal Service Charges	542,295	639,220	624,226	837,230	851,100
Non-professional services	13,080	13,080	13,492	13,080	13,100
Capital Equipment	9,715	6,406	880	3,300	5,000
Contributions to Other Governments	150	23,786	-	-	-
Total Expenditures	\$ 1,499,509	\$ 1,656,204	\$ 1,712,513	\$ 2,135,872	\$ 2,068,900
Contribution to / (Subsidized by) General Fund	\$ 8,124,989	\$ (1,576,339)	\$ (1,618,005)	\$ (2,059,072)	\$ (1,995,400)

Grants / Outside Projects (248) Sheriff - Administration	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/CESF GRANT (COVID)	\$ 7,527	\$ 22,086	\$ -	\$ 1,500	\$ -
Outside Donations	-	-	-	1,000	1,000
Total Revenues	\$ 7,527	\$ 22,086	\$ -	\$ 2,500	\$ 1,000
Expenditures:					
Repairs & Maintenance	\$ 396	\$ -	\$ -	\$ -	\$ -
Professional & Tech Svc	-	-	-	300	-
Supplies & Services	-	-	-	1,000	1,000
Internal Service Charges	-	7,698	-	-	-
Capital Equipment	7,131	14,388	-	-	-
Contributions to Other Governments	-	-	-	1,200	-
Total Expenditures	\$ 7,527	\$ 22,086	\$ -	\$ 2,500	\$ 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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff I - Enforcement	3	3	3	3	-
Deputy Sheriff II - Enforcement	26	29	30	30	30
Lieutenant - Enforcement	2	3	3	3	3
Office Coordinator - Sheriff	1	1	1	1	1
Senior Office Specialist - Enforcement	2	2	2	2	1
Sergeant - Administration	-	-	-	1	1
Sergeant - Enforcement	6	5	5	5	6
Total Patrol FTE	40	43	44	45	42

General Fund (100) Sheriff - Patrol	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/DUI STATE HP OVERTIME	\$ -	\$ -	\$ 4,460	\$ -	\$ -
So/Witness Fees	2,939	(1,461)	45,164	3,200	3,200
Miscellaneous Revenue	19,586	-	143	-	-
Total Revenues	\$ 22,525	\$ (1,461)	\$ 49,767	\$ 3,200	\$ 3,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 4,514,131	\$ 4,638,558	\$ 5,719,332	\$ 5,694,530	\$ 6,373,200
Overtime	199,064	237,677	362,028	355,680	337,700
Time-Limited	35,608	26,204	27,294	40,000	28,700
Supplies, Memberships, & Subscriptions	8,167	6,781	8,294	14,370	14,500
Repairs & Maintenance	44,862	72,420	81,804	111,826	111,300
Utilities & Phones	37,811	39,999	38,999	39,000	40,300
Contract Maintenance	1,199	1,402	1,494	2,510	2,500
Professional & Tech Svc	6,979	6,343	12,247	10,000	17,000
Conference, Education & Travel	9,083	42,851	38,808	67,250	63,300
Supplies & Services	45,262	62,706	62,707	137,684	146,400
Internal Service Charges	1,551,703	1,853,214	2,531,475	3,431,124	3,155,900
Non-professional services	368	42	26	1,300	1,300
Capital Equipment	62,117	132,036	72,522	164,880	57,900
Total Expenditures	\$ 6,516,354	\$ 7,120,233	\$ 8,957,030	\$ 10,070,154	\$ 10,350,000
Contribution to / (Subsidized by) General Fund	\$ (6,493,829)	\$ (7,121,694)	\$ (8,907,263)	\$ (10,066,954)	\$ (10,346,800)

Grants / Outside Projects (248) Sheriff - Patrol	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 97,880	\$ 113,660	\$ 167,035	\$ 561,270	\$ 464,900
Charges For Services	36,844	88,450	59,056	94,000	130,000
Donations	10,000	-	-	59,200	59,200
Total Revenues	\$ 144,724	\$ 202,110	\$ 226,091	\$ 714,470	\$ 654,100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 33,575	\$ 38,409	\$ 33,331	\$ 18,050	\$ 29,800
Overtime	81,940	109,469	177,467	243,731	180,100
Supplies, Memberships, & Subscriptions	26	-	-	-	-
Repairs & Maintenance	500	50	320	3,000	3,000
Professional & Tech Svc	-	-	10,409	10,410	10,000
Supplies & Services	7,057	6,643	3,679	14,200	78,300
Internal Service Charges	-	10,000	10,000	69,000	-
Non-professional services	1,232	-	-	-	-
Capital Equipment	20,391	12,977	15,445	25,219	3,000
Restricted Appropriations	-	-	-	330,860	349,900
Total Expenditures	\$ 144,721	\$ 177,548	\$ 250,651	\$ 714,470	\$ 654,100
Contribution to / (use of) Fund Balance	\$ 3	\$ 24,562	\$ (24,560)	\$ -	\$ -

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	4	4	5	5	5
Lieutenant - Enforcement	1	1	1	1	1
Senior Office Specialist - Enforcement	2	2	2	2	1
Sergeant - Enforcement	1	1	1	1	1
Total Investigations FTE	8	8	9	9	8

General Fund (100) Sheriff - Investigations	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 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	\$ 3,000	\$ 3,633	\$ 3,000	\$ 3,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,129,286	\$ 988,440	\$ 1,146,410	\$ 1,179,970	\$ 1,258,700
Overtime	7,195	12,526	8,950	85,530	93,600
Time-Limited	-	-	-	-	52,500
Supplies, Memberships, & Subscriptions	7,105	5,679	5,497	10,816	11,500
Repairs & Maintenance	9,529	3,753	21,651	15,326	19,500
Utilities & Phones	18,393	18,938	18,891	18,960	19,000
Contract Maintenance	17,841	7,505	7,512	38,320	38,300
Professional & Tech Svc	300	3,141	350	3,680	6,100
Conference, Education & Travel	17,662	53,585	43,514	43,930	61,200
Supplies & Services	49,957	31,409	44,988	38,511	66,700
Internal Service Charges	469,697	779,678	746,241	1,032,186	811,800
Non-professional services	2,019	1,175	1,584	3,916	7,500
Capital Equipment	88,473	21,070	47,947	18,682	13,500
Total Expenditures	\$ 1,817,457	\$ 1,926,899	\$ 2,093,535	\$ 2,489,827	\$ 2,459,900
Contribution to / (Subsidized by) General Fund	\$ (1,814,457)	\$ (1,923,899)	\$ (2,089,902)	\$ (2,486,827)	\$ (2,456,900)

Grants / Outside Projects (248) Sheriff - Investigations	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Major Crimes Task Force Grant	\$ 49,656	\$ 57,035	\$ 69,973	\$ 85,000	\$ 50,000
Outside Donations - Sheriff	10,231	-	269	-	-
Total Revenues	\$ 59,887	\$ 57,035	\$ 70,242	\$ 85,000	\$ 50,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Overtime	49,656	57,393	66,032	81,530	32,200
Supplies & Services	2,242	1,631	2,222	3,470	12,800
Capital Equipment	7,989	-	-	-	-
Total Expenditures	\$ 59,887	\$ 59,024	\$ 68,254	\$ 85,000	\$ 50,000
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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Chief Deputy - Enforcement	1	1	1	1	1
Control Board Operator	2	2	2	2	2
Deputy Sheriff I - Judicial	2	3	3	3	3
Deputy Sheriff II - Enforcement	8	8	8	8	8
Deputy Sheriff II - Judicial	30	30	31	31	32
Investigative Specialist - Warrants	2	2	2	2	2
Lieutenant - Enforcement	2	2	2	2	2
Office Coordinator - Warrants	1	1	1	1	1
Office Specialist - Operations	1	-	-	-	-
Senior Office Specialist - Operations	2.5	3.5	3.75	4	3.75
Sergeant - Enforcement	6	6	6	6	6
Total Judicial FTE	57.5	58.5	59.75	60	60.75

General Fund (100) Sheriff - Judicial	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/Misc Revenue	\$ 1,654,335	\$ 1,738,908	\$ 1,784,906	\$ 1,719,700	\$ 1,957,300
Fines // Parking Violations	20	-	-	100	-
Sale Of Fixed Assets	-	-	1,149	-	-
Total Revenues	\$ 1,654,355	\$ 1,738,908	\$ 1,786,055	\$ 1,719,800	\$ 1,957,300
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,749,893	\$ 6,067,169	\$ 7,245,958	\$ 7,617,190	\$ 8,080,200
Overtime	54,896	64,533	112,645	156,930	79,700
Time-Limited	98,065	96,233	80,397	176,940	77,700
Supplies, Memberships, & Subscriptions	4,780	4,975	4,089	5,650	5,700
Repairs & Maintenance	7,879	3,998	4,464	9,191	9,200
Utilities & Phones	17,745	18,000	18,000	18,000	18,000
Contract Maintenance	2,841	3,123	1,262	3,300	3,300
Professional & Tech Svc	-	-	-	8,000	8,800
Conference, Education & Travel	40,346	42,189	40,585	72,290	73,300
Supplies & Services	13,741	14,095	28,841	36,565	40,200
Insurance	311	311	311	640	600
Internal Service Charges	499,202	845,782	971,988	1,532,220	1,227,400
Non-professional services	20	10	-	620	600
Capital Equipment	15,043	22,269	26,391	22,624	17,900
Restricted Appropriations	-	-	-	-	142,500
Total Expenditures	\$ 6,504,762	\$ 7,182,687	\$ 8,534,931	\$ 9,660,160	\$ 9,785,100
Contribution to / (Subsidized by) General Fund	\$ (4,850,407)	\$ (5,443,779)	\$ (6,748,876)	\$ (7,940,360)	\$ (7,827,800)

Grants / Outside Projects (248) Sheriff - Judicial	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Outside Security Services	\$ 16,924	\$ 19,879	\$ 24,789	\$ 46,000	\$ 48,000
Total Revenues	\$ 16,924	\$ 19,879	\$ 24,789	\$ 46,000	\$ 48,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,971	\$ 547	\$ -	\$ -	\$ -
Overtime	3,302	916	-	16,000	8,000
Conference, Education & Travel	11,651	18,416	24,789	30,000	40,000
Total Expenditures	\$ 16,924	\$ 19,879	\$ 24,789	\$ 46,000	\$ 48,000
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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.	31.12.2024
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.	31.12.2024

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 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
- 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 the west desert, when the call for help comes in, Utah County SAR responds to help those in need.

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	-	-	-	-	1
Emergency Management Assistant	-	-	4	4	3
Emergency Management Planner	-	-	-	3	3
Lieutenant - Enforcement	1	1	1	2	2
Senior Office Specialist - Operations	1	1	1	2	2
Sergeant - Enforcement	3	3	3	3	3
Total Emergency Management FTE	5	5	9	14	14

General Fund (100) Sheriff - Emergency Management	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SLA GRANT (EMERG PERFORMANCE)	\$ (1,092)	\$ -	\$ -	\$ -	\$ -
SO/Search/Rescue Reimbursed	23,183	13,643	190,410	30,000	30,000
Miscellaneous Revenue	-	-	40,436	-	-
Total Revenues	\$ 22,091	\$ 13,643	\$ 230,846	\$ 30,000	\$ 30,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 556,525	\$ 610,664	\$ 856,242	\$ 1,629,731	\$ 1,746,100
Overtime	59,615	56,276	68,803	85,630	87,200
Time-Limited	13,865	13,968	19,687	35,500	56,400
Supplies, Memberships, & Subscriptions	3,982	4,831	5,271	24,749	24,800
Repairs & Maintenance	32,808	27,021	32,310	54,412	53,800
Utilities & Phones	6,441	6,208	6,086	14,215	14,200
Contract Maintenance	500	860	931	3,000	3,000
Professional & Tech Svc	136	210	105	824	2,400
Conference, Education & Travel	10,755	9,574	23,326	276,333	274,400
Supplies & Services	39,937	42,676	59,175	118,202	73,000
Insurance	9,796	11,805	13,272	13,000	13,600
Internal Service Charges	580,089	582,070	1,669,412	1,452,799	1,239,800
Capital Equipment	8,768	9,419	62,970	18,059	18,700
Total Expenditures	\$ 1,323,217	\$ 1,375,582	\$ 2,817,590	\$ 3,726,454	\$ 3,607,400
Contribution to / (Subsidized by) General Fund	\$ (1,301,126)	\$ (1,361,939)	\$ (2,586,744)	\$ (3,696,454)	\$ (3,577,400)

Grants / Outside Projects (248) Sheriff - Emergency Management	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
HLS Weapons Mass Destruction	\$ 214,018	\$ 237,099	\$ 356,293	\$ 1,425,550	\$ 641,000
Outside Donations	132,800	112,800	112,800	149,000	149,000
Total Revenues	\$ 346,818	\$ 349,899	\$ 469,093	\$ 1,574,550	\$ 790,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 77,118	\$ 98,345	\$ 93,036	\$ 122,500	\$ 72,000
Overtime	1,943	-	-	6,000	12,500
Time-Limited	4,856	-	-	20,000	-
Supplies, Memberships, & Subscriptions	100	53	336	6,600	2,700
Repairs & Maintenance	1,815	6,180	11,522	48,300	39,600
Utilities & Phones	7,438	7,593	13,520	23,500	8,000
Professional & Tech Svc	2,500	2,500	-	50,000	26,500
Conference, Education & Travel	1,645	2,055	2,138	35,000	37,000
Supplies & Services	135,194	134,502	140,456	385,259	326,800
Internal Service Charges	21,675	35,579	45,226	472,321	9,200
Capital Equipment	92,536	63,092	162,859	175,070	-
Restricted Appropriations	-	-	-	230,000	255,700
Total Expenditures	\$ 346,820	\$ 349,899	\$ 469,093	\$ 1,574,550	\$ 790,000
Contribution to / (use of) Fund Balance	\$ (2)	\$ -	\$ -	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Sheriff ES Bureau	Enhance Safety Measures	Review and enhance safety practices used by all volunteer teams under Emergency Services. This will decrease the numbers of injuries or accidents during training and will increase safety during live rescue operations.	Lower accidents and injured during rescues and training by 100% saving the county money.	31.12.2024
Sheriff ES Bureau	Equipment maintenance	The purchase of some enclosed trailers for our UTV's will provide protection from the weather, and allow us to safely store equipment used for rescue operations.	Maintenance and servicing in a timely manor will prolong the life of all of our ES equipment saving the county monies on repairs and replacement costs.	31.12.2024

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Crime Analyst	1	1	1	1	1
Crime Analyst Supervisor	1	1	1	1	1
Deputy Sheriff II - Enforcement	1	1	1	1	2
Employment Coordinator - Sheriff	1	1	1	1	1
Lieutenant - Enforcement	2	2	2	2	2
Office Coordinator - Sheriff	-	-	-	-	1
Senior Office Specialist - Enforcement	3	3	3	3	3
Sergeant - Administration	1	1	1	1	1
Sergeant - Enforcement	2	2	2	2	2
Total Admin Support FTE	12	12	12	12	14

General Fund (100) Sheriff - Support Services	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/Records Fees	\$ 4,626	\$ 6,909	\$ 5,192	\$ 4,500	\$ 5,500
Total Revenues	\$ 4,626	\$ 6,909	\$ 5,192	\$ 4,500	\$ 5,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,152,675	\$ 1,231,859	\$ 1,468,600	\$ 1,712,282	\$ 1,819,600
Overtime	43,482	45,455	53,667	70,770	78,700
Time-Limited	4,421	107	754	5,500	10,000
Supplies, Memberships, & Subscriptions	2,840	8,915	4,930	6,190	6,700
Repairs & Maintenance	161,392	91,921	235,319	288,120	288,900
Utilities & Phones	8,586	9,128	7,427	9,190	9,200
Contract Maintenance	2,728	2,777	2,863	3,850	4,400
Professional & Tech Svc	21,475	19,800	34,592	31,030	31,000
Conference, Education & Travel	28,917	22,804	52,170	51,730	57,800
Supplies & Services	25,180	24,807	42,649	46,480	71,300
Internal Service Charges	161,871	215,175	416,530	481,662	410,300
Non-professional services	356	325	463	500	500
Capital Equipment	44,327	34,368	26,746	27,516	47,800
Contributions to Other Governments	647	14,250	14,000	14,000	14,000
Total Expenditures	\$ 1,658,897	\$ 1,721,691	\$ 2,360,710	\$ 2,748,820	\$ 2,850,200
Contribution to / (Subsidized by) General Fund	\$ (1,654,271)	\$ (1,714,782)	\$ (2,355,518)	\$ (2,744,320)	\$ (2,844,700)

Grants / Outside Projects (248) Sheriff - Support Services	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Arra-Bja Jag Grant	\$ -	\$ -	\$ -	\$ 35,000	\$ 10,000
Outside Donations	-	-	-	510	500
Total Revenues	\$ -	\$ -	\$ -	\$ 35,510	\$ 10,500
Expenditures:					
Supplies & Services	\$ -	\$ -	\$ -	\$ 35,000	\$ 10,000
Capital Equipment	-	-	-	510	500
Total Expenditures	\$ -	\$ -	\$ -	\$ 35,510	\$ 10,500
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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	3	3	3	3	3
Offender Compliance Specialist	1	1	1	1	1
Sergeant - Enforcement	1	1	1	1	1
Victim Advocate - Sheriff	2.5	2.5	2.5	3.0	1.8
Victim Assistance Program Coordinator - Sheriff	1	1	1	1.0	0.6
Total Special Victims Unit FTE	8.5	8.5	8.5	9.0	7.4

General Fund (100) Sheriff - Special Victims Unit	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/Sex Offender Reg Fee	\$ 9,515	\$ 9,805	\$ 11,245	\$ 9,500	\$ 9,500
Miscellaneous Revenue	933,154	-	-	-	-
Total Revenues	\$ 942,669	\$ 9,805	\$ 11,245	\$ 9,500	\$ 9,500
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 293,594	\$ 332,397	\$ 712,207	\$ 781,910	\$ 1,053,000
Overtime	4,799	5,404	21,956	49,148	60,800
Time-Limited	-	-	-	-	33,000
Supplies, Memberships, & Subscriptions	1,636	1,997	901	3,500	3,600
Repairs & Maintenance	8,690	22,124	19,818	22,360	23,000
Utilities & Phones	15,745	18,628	19,636	31,960	33,300
Contract Maintenance	-	437	-	-	-
Conference, Education & Travel	3,822	7,535	13,562	46,650	61,100
Supplies & Services	65,770	98,667	103,756	107,952	117,600
Internal Service Charges	122,127	123,956	291,729	246,690	420,300
Non-professional services	35	-	-	230	200
Capital Equipment	936,792	1,280	280	4,600	9,400
Restricted Appropriations	-	-	-	-	248,400
Total Expenditures	\$ 1,453,010	\$ 612,425	\$ 1,183,845	\$ 1,295,000	\$ 2,063,700
Contribution to / (Subsidized by) General Fund	\$ (510,341)	\$ (602,620)	\$ (1,172,600)	\$ (1,285,500)	\$ (2,054,200)

Grants / Outside Projects (248) Sheriff - Special Victims Unit	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
HSI Project Reimbursement	\$ 177,318	\$ 158,734	\$ 150,384	\$ 186,530	\$ 193,500
Outside Donations	2,558	-	20,382	29,500	29,500
Total Revenues	\$ 179,876	\$ 158,734	\$ 170,766	\$ 216,030	\$ 223,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 134,257	\$ 130,752	\$ 106,346	\$ 97,540	\$ 101,900
Overtime	24,079	4,960	21,554	23,000	22,000
Supplies, Memberships, & Subscriptions	188	2,091	38	220	200
Repairs & Maintenance	-	410	153	-	5,100
Utilities & Phones	-	1,936	1,936	-	-
Professional & Tech Svc	500	1,170	-	380	400
Conference, Education & Travel	5,985	5,074	18,579	22,090	16,100
Supplies & Services	6,661	10,898	12,061	37,380	45,300
Internal Service Charges	-	3,207	1,373	-	-
Capital Equipment	8,207	4,716	2,246	-	-
Restricted Appropriations	-	-	-	35,420	32,000
Total Expenditures	\$ 179,877	\$ 165,214	\$ 164,286	\$ 216,030	\$ 223,000
Contribution to / (use of) Fund Balance	\$ (1)	\$ (6,480)	\$ 6,480	\$ -	\$ -

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	2	2	2	2	2
Total Animal Enforcement FTE	2	2	2	2	2

General Fund (100) Sheriff - Animal Enforcement	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SO/ANIMAL ENFORCEMENT FEES	\$ 310	\$ 2,419	\$ 8,640	\$ -	\$ 9,000
Total Revenues	\$ 310	\$ 2,419	\$ 8,640	\$ -	\$ 9,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 191,826	\$ 239,813	\$ 295,329	\$ 299,630	\$ 318,600
Overtime	2,320	8,138	10,412	11,540	11,600
Supplies, Memberships, & Subscriptions	654	504	235	800	800
Repairs & Maintenance	56	115	106	200	200
Utilities & Phones	3,061	3,150	3,150	3,150	3,200
Professional & Tech Svc	-	1,850	-	3,500	3,500
Conference, Education & Travel	2,011	920	2,927	4,250	4,300
Supplies & Services	321	1,887	4,593	7,740	10,200
Internal Service Charges	56,327	65,305	124,474	78,250	146,700
Non-professional services	-	-	-	100	100
Capital Equipment	823	-	-	2,150	2,200
Total Expenditures	\$ 257,399	\$ 321,682	\$ 441,226	\$ 411,310	\$ 501,400
Contribution to / (Subsidized by) General Fund	\$ (257,089)	\$ (319,263)	\$ (432,586)	\$ (411,310)	\$ (492,400)

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.

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	4	4	4	4	4
Evidence and Crime Lab Supervisor	1	1	1	1	1
Evidence Custodian	2	2	2	2	2
Forensic Technician	3	3	3	3	3
Sergeant - Enforcement	1	1	1	1	1
Total FTE	11	11	11	11	11

Special Service Area #6 Fund (241) Sheriff - Unincorporated	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Property Tax	\$ 2,109,222	\$ 2,108,587	\$ 2,488,222	\$ 2,324,500	\$ 2,391,000
Intergovernmental Revenue	788,726	822,027	897,996	800,000	800,000
Charges For Services	901,941	-	-	-	-
Miscellaneous Revenue	32,566	22,673	316,280	-	290,700
Budgeted Use Of Fund Balance	-	-	-	-	1,544,900
Total Revenues	\$ 3,832,455	\$ 2,953,287	\$ 3,702,498	\$ 3,124,500	\$ 5,026,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,248,990	\$ 1,511,185	\$ 1,219,761	\$ 1,353,356	\$ 1,395,800
Overtime	43,991	34,102	40,170	53,084	-
Time-Limited	-	-	16,816	12,000	-
Supplies, Memberships, & Subscriptions	45	1,477	1,477	3,404	3,500
Supplies & Services	25	25	25	6,050	6,100
Internal Service Charges	-	49,285	50,578	84,800	93,400
Capital Equipment	-	-	-	1,046	-
Operating Transfers	-	-	-	-	1,500,000
Restricted Appropriations	-	-	-	1,510,760	1,927,800
Contributions to Other Governments	-	-	79,443	100,000	100,000
Total Expenditures	\$ 1,293,051	\$ 1,596,074	\$ 1,408,270	\$ 3,124,500	\$ 5,026,600
Contribution to / (use of) Fund Balance	\$ 2,539,404	\$ 1,357,213	\$ 2,294,228	\$ -	\$ -

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 on 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 require 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

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 – Law Enforcement Contract City FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Enforcement	2	2	2	2	2
Total FTE	2	2	2	2	2

Contract City Fund (274) Small Contract Cities	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges for Services	\$ 211,536	\$ 223,617	\$ 265,532	\$ 214,630	\$ 417,000
Miscellaneous Revenue	-	-	280	-	-
Transfers from Other Funds	45,445	-	205,721	182,220	-
Total Revenues	\$ 256,981	\$ 223,617	\$ 471,533	\$ 396,850	\$ 417,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 184,692	\$ 267,851	\$ 189,540	\$ 298,840	\$ 322,900
Overtime	3,528	17,812	15,864	20,000	20,000
Time-Limited	294	-	282	-	-
Supplies, Memberships, & Subscriptions	2,469	2,731	2,004	4,810	4,800
Repairs & Maintenance	132	4,964	7,966	8,839	8,700
Utilities & Phones	1,589	2,540	2,815	2,540	2,500
Professional & Tech Svc	8,143	6,382	6,382	7,160	7,200
Conference, Education & Travel	514	4,699	6,622	11,500	11,500
Supplies & Services	964	11,825	10,070	6,320	9,500
Internal Service Charges	51,420	67,600	59,927	14,541	14,700
Capital Equipment	-	4,867	2,407	8,100	4,500
Restricted Appropriations	-	-	-	14,200	10,700
Contributions to Other Governments	3,237	-	-	-	-
Total Expenditures	\$ 256,982	\$ 391,271	\$ 303,879	\$ 396,850	\$ 417,000
Contribution to / (use of) Fund Balance	\$ (1)	\$ (167,654)	\$ 167,654	\$ -	\$ -

Eagle Mountain

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.

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 – Law Enforcement Eagle Mountain FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Chief Deputy - Enforcement	1	1	1	1	1
Deputy Sheriff I - Enforcement	-	-	1	1	1
Deputy Sheriff II - Enforcement	16	17	17	20	20
Lieutenant - Enforcement	-	-	-	-	1
Senior Office Specialist - Enforcement	2	2	2	2	1
Sergeant - Enforcement	2	2	3	3	5
Victim Advocate - Sheriff	-	1	1	1	1
Total FTE	21	23	25	28	30

Contract City Fund (274) Eagle Mountain	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 3,050,117	\$ 3,825,304	\$ 4,728,308	\$ 6,128,970	\$ 7,447,000
Miscellaneous Revenue	47,700	120	43,679	-	24,400
Transfers From Other Funds	(1,754)	-	23,768	-	-
Total Revenues	\$ 3,096,063	\$ 3,825,424	\$ 4,795,755	\$ 6,128,970	\$ 7,471,400
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,254,177	\$ 2,505,449	\$ 3,322,959	\$ 3,646,480	\$ 4,202,000
Overtime	103,213	131,900	150,505	123,145	123,500
Time-Limited	5,955	17,844	18,083	44,130	46,800
Supplies, Memberships, & Subscriptions	12,127	12,570	6,601	18,529	21,200
Repairs & Maintenance	5,169	1,940	5,836	8,461	16,300
Utilities & Phones	18,386	22,711	29,501	30,000	30,000
Professional & Tech Svc	80,253	67,854	81,626	80,540	81,300
Conference, Education & Travel	8,949	10,870	10,473	45,200	45,000
Supplies & Services	13,261	13,708	16,647	20,537	22,300
Internal Service Charges	588,966	841,940	1,112,804	1,266,442	1,371,600
Non-professional services	-	-	339	950	700
Capital Equipment	4,961	54,619	23,602	13,331	15,000
Restricted Appropriations	-	-	-	759,420	1,495,700
Contributions to Other Governments	647	-	-	-	-
Total Expenditures	\$ 3,096,064	\$ 3,681,405	\$ 4,778,976	\$ 6,057,165	\$ 7,471,400
Contribution to / (use of) Fund Balance	\$ (1)	\$ 144,019	\$ 16,779	\$ 71,805	\$ -

Vineyard

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.

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 – Law Enforcement Vineyard FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff I - Enforcement	2	2	2	2	-
Deputy Sheriff II - Enforcement	5	5	6	6	10
Lieutenant - Enforcement	-	-	-	1	1
Senior Office Specialist - Enforcement	-	-	-	-	0.75
Sergeant - Enforcement	1	1	1	1	2
Victim Advocate - Sheriff	-	-	-	-	0.47
Total FTE	8	8	9	10	14.22

Contract City Fund (274) Vineyard	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 1,349,945	\$ 1,700,424	\$ 2,126,825	\$ 3,115,910	\$ 3,560,100
Miscellaneous Revenue	22,802	842	20	-	18,000
Transfers From Other Funds	40,360	-	49,703	-	-
Total Revenues	\$ 1,413,107	\$ 1,701,266	\$ 2,176,548	\$ 3,115,910	\$ 3,578,100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 959,913	\$ 1,122,585	\$ 1,505,961	\$ 1,646,180	\$ 1,914,800
Overtime	36,496	39,675	69,617	66,250	81,800
Time-Limited	17,049	18,753	18,942	29,440	5,000
Supplies, Memberships, & Subscriptions	3,272	3,045	1,893	9,320	9,600
Repairs & Maintenance	5,744	935	5,630	8,608	9,900
Utilities & Phones	7,760	9,844	11,588	12,600	13,700
Professional & Tech Svc	34,607	33,927	38,889	38,290	43,500
Conference, Education & Travel	7,059	5,874	9,701	16,250	16,300
Supplies & Services	13,512	13,137	11,216	18,250	20,100
Internal Service Charges	321,669	343,721	552,384	571,822	614,700
Capital Equipment	5,377	33,165	16,927	8,990	7,800
Restricted Appropriations	-	-	-	650,290	840,900
Contributions to Other Governments	647	-	-	-	-
Total Expenditures	\$ 1,413,105	\$ 1,624,661	\$ 2,242,748	\$ 3,076,290	\$ 3,578,100
Contribution to / (use of) Fund Balance	\$ 2	\$ 76,605	\$ (66,200)	\$ 39,620	\$ -

Corrections

Description

The Corrections Division maintains the second largest Jail in the State of Utah, capable of housing over 1100 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 supply 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:

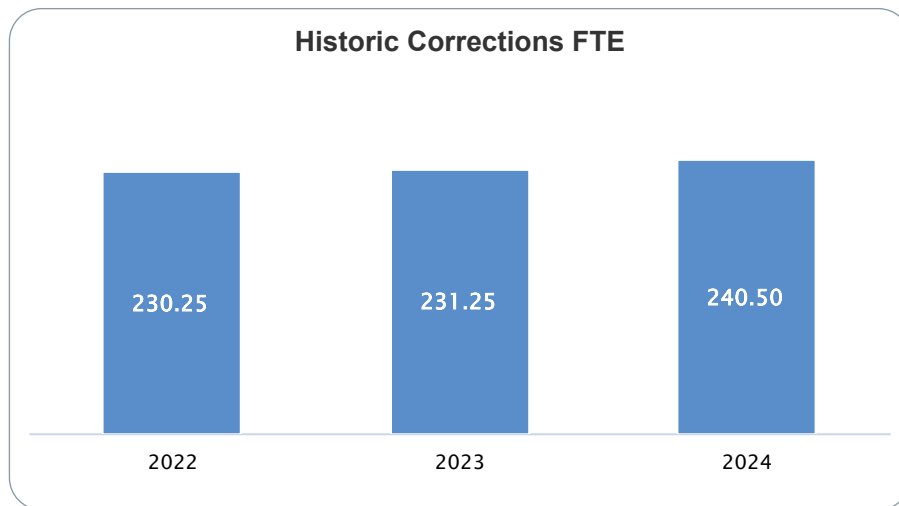
1. Incarceration is punishment, in and of itself.
2. All inmates and staff will be held accountable for their actions.
3. The opportunity for offender reintegration into society is founded in humane treatment and services.

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Deputy Sheriff II - Corrections	17	17	17	19	19
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
Sergeant - Corrections	4	4	4	4	4
Total Booking FTE	31	32	31	33	34

General Fund (100) Sheriff - Booking	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 16,883,652	\$ 227,559	\$ 198,765	\$ 181,500	\$ 199,700
Total Revenues	\$ 16,883,652	\$ 227,559	\$ 198,765	\$ 181,500	\$ 199,700
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 3,430,851	\$ 3,578,784	\$ 4,009,899	\$ 3,674,916	\$ 3,893,200
Overtime	242,195	275,278	395,886	344,100	344,100
Time-Limited	21,619	13,877	10,037	109,750	109,800
Supplies, Memberships, & Subscriptions	39,930	18,400	7,946	30,940	31,100
Repairs & Maintenance	8,734	8,656	4,890	9,252	9,100
Utilities & Phones	1,497	1,600	1,600	1,600	1,600
Contract Maintenance	5,238	4,910	12,400	16,920	16,900
Conference, Education & Travel	2,311	7,462	16,944	11,900	11,900
Supplies & Services	12,822	7,123	15,678	17,240	15,000
Internal Service Charges	64,303	324,308	299,676	428,810	377,000
Capital Equipment	11,366	7,084	9,474	1,368	-
Total Expenditures	\$ 3,840,866	\$ 4,247,482	\$ 4,784,430	\$ 4,646,796	\$ 4,809,700
Contribution to / (Subsidized by) General Fund	\$ 13,042,786	\$ (4,019,923)	\$ (4,585,665)	\$ (4,465,296)	\$ (4,610,000)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Sheriff Corrections	24/7 Program	The State has started a new program helping individuals that have been arrested for DUI. We are hoping to expand our role and look for ways to continue to help the community with keeping them safe from offenders while at the same time looking for ways to help the offender.	By having a fully operational State sponsored 24/7 program allowing some DUI sentenced individuals to avoid jail time. This will allow the individual to keep their job and their driver's license.	31.12.2024
Sheriff Corrections	ACLS Certified	Advanced Critical Life Support Certified training for all Utah County Jail Nurses.	This advanced training will increase our nurses knowledge of life saving measures during critical and emergency incidences. We do not believe any additional funds are needed and that the cost can be covered by using current training funds.	31.12.2024
Sheriff Corrections	Patrol Booking Program	We want to build a new computer program that will interface with our Jail Management System for patrol officers to enter arrestee information prior to arriving at the Jail. This is an on-going project which will hopefully be completed by the end of this year.	This will increase the efficiency of the overall booking process by decreasing the amount of time arresting officers are in booking and out of their jurisdiction and allow our booking deputies to complete their duties in a more timely manner.	31.12.2024

Jail Industries

Description

The Utah County Sheriff's Office (UCSO) operates a unique jail industry (JI) 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 had 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

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Jail Industries:					
Deputy Sheriff II - Corrections	1	1	1	1	1
Office Coordinator - Jail Programs	-	-	-	1	1
Office Manager - Jail Industries	1	1	1	-	-
Senior Office Specialist - Corrections	1	1	1	1	1
Sergeant - Corrections	2	2	2	1	1
Total Jail Industries	5	5	5	4	4
Jail Support:					
Accountant - Sheriff	-	-	1	-	-
Business Manager	-	-	-	-	1
Chief Deputy - Corrections	1	1	1	1	1
Corrections Records Associate	3	3	3	3	3
Corrections Records Supervisor	1	1	1	1	1
Corrections Registered Nurse	14.5	14.5	14.5	14.5	15.5
Deputy Sheriff II - Corrections	11	12	12	12	12
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
Senior Accounting Associate	1	1	1	1	1
Senior Office Specialist - Corrections	3	3	3	3	2
Sergeant - Corrections	1	1	1	1	2
Total Jail Support	47.5	48.5	49.5	48.5	50.5
Jail Housing:					
Control Board Operator	12	12	12	12	12
Deputy Sheriff - Corrections	1	1	1	1	1
Deputy Sheriff I - Corrections	9	12	12	12	12
Deputy Sheriff I - Corrections (Under 21)	-	2	2	2	2
Deputy Sheriff II - Corrections	65	68	70	70	67
Deputy Sheriff Trainee - Corrections	2	2	2	2	12
Lieutenant - Corrections	2	2	2	2	2
Sergeant - Corrections	8	7	8	9	9
Total Jail Housing	99	106	109	110	117
Jail Programs:					
Deputy Sheriff II - Corrections	15	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	20	21	21	21	21
Jail Food Services:					
Cook	-	-	1	-	-
Deputy Sheriff II - Corrections	1	1	1	1	1
Food Service Administrator - Sworn	1	1	1	1	1

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Food Service Coordinator	9	10	10	10	10
Food Service Manager - Sworn	1	1	1	1	1
Total Jail Food Services	12	13	14	13	13
Total Jail Industries FTE	183.5	193.5	198.5	196.5	205.5

General Fund (100) Sheriff - Jail Industries	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 176,457	\$ 229,636	\$ 239,365	\$ 525,000	\$ 240,000
Total Revenues	\$ 176,457	\$ 229,636	\$ 239,365	\$ 525,000	\$ 240,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 417,470	\$ 383,456	\$ 442,874	\$ 595,784	\$ 498,400
Overtime	34,963	6,354	16,898	40,360	29,300
Time-Limited	3,040	-	-	25,900	25,900
Supplies, Memberships, & Subscriptions	1,673	659	716	1,100	1,100
Repairs & Maintenance	5,046	6,726	15,141	7,779	7,800
Utilities & Phones	4,227	3,987	3,855	4,040	4,000
Contract Maintenance	125	85	60	260	300
Professional & Tech Svc	1,791	2,649	2,936	4,260	4,300
Conference, Education & Travel	1,833	5,288	6,504	9,650	9,700
Supplies & Services	5,386	7,258	6,147	7,263	6,400
Internal Service Charges	91,223	146,399	148,495	317,560	240,200
Capital Equipment	8,832	1,159	265	378	-
Total Expenditures	\$ 575,609	\$ 564,020	\$ 643,891	\$ 1,014,334	\$ 827,400
Contribution to / (Subsidized by) General Fund	\$ (399,152)	\$ (334,384)	\$ (404,526)	\$ (489,334)	\$ (587,400)

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.

General Fund (100) Sheriff - Jail Support	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 76,719	\$ 68,987	\$ 76,777	\$ 64,000	\$ 65,000
Miscellaneous Revenue	-	-	26,210	-	-
Total Revenues	\$ 76,719	\$ 68,987	\$ 102,987	\$ 64,000	\$ 65,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 5,365,646	\$ 5,652,158	\$ 6,090,118	\$ 6,049,568	\$ 6,692,800
Overtime	340,161	332,392	456,095	552,780	564,000
Time-Limited	68,072	67,013	58,594	228,320	100,000
Supplies, Memberships, & Subscriptions	13,188	8,589	8,865	13,584	12,900
Repairs & Maintenance	8,794	5,843	5,620	7,481	7,000
Utilities & Phones	13,211	12,759	15,100	15,100	15,200
Contract Maintenance	1,506	2,009	3,501	4,200	4,200
Professional & Tech Svc	-	560	43	660	134,000
Conference, Education & Travel	42,741	15,576	17,502	27,410	27,400
Supplies & Services	823,154	810,152	869,831	1,488,523	1,486,200
Insurance	-	-	-	930	900
Internal Service Charges	4,218,113	3,026,336	6,517,185	8,342,629	8,609,600
Non-professional services	760	1,017	1,269	1,060	1,000
Capital Equipment	6,411	19,342	50,546	3,923	17,000
Restricted Appropriations	-	-	-	-	381,600
Total Expenditures	\$ 10,901,757	\$ 9,953,746	\$ 14,094,269	\$ 16,736,168	\$ 18,053,800
Contribution to / (Subsidized by) General Fund	\$ (10,825,038)	\$ (9,884,759)	\$ (13,991,282)	\$ (16,672,168)	\$ (17,988,800)

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 1092 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.

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.

General Fund (100) Sheriff - Jail Housing	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 336,223	\$ 313,717	\$ 363,504	\$ 260,000	\$ 350,000
Charges For Services	1,837,335	1,768,682	1,425,935	1,454,000	1,324,000
Fines & Forfeitures	486,399	477,998	483,973	482,000	475,000
Total Revenues	\$ 2,659,957	\$ 2,560,397	\$ 2,273,412	\$ 2,196,000	\$ 2,149,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 9,322,291	\$ 9,360,801	\$ 9,963,358	\$ 12,186,065	\$ 13,701,700
Overtime	809,441	887,549	1,390,191	1,349,610	1,359,200
Time-Limited	4,990	5,693	9,724	12,600	12,600
Supplies, Memberships, & Subscriptions	2,491	3,261	18,572	24,510	23,700
Repairs & Maintenance	3,775	5,164	7,304	8,525	8,500
Utilities & Phones	4,324	3,995	5,504	5,760	5,800
Contract Maintenance	1,015	678	726	2,140	2,200
Conference, Education & Travel	39,635	27,597	68,870	56,845	54,300
Supplies & Services	21,569	14,356	22,239	15,148	32,400
Internal Service Charges	172,450	2,991,476	673,771	880,878	938,900
Capital Equipment	4,200	26,844	23,981	13,664	-
Total Expenditures	\$ 10,386,181	\$ 13,327,414	\$ 12,184,240	\$ 14,555,745	\$ 16,139,300
Contribution to / (Subsidized by) General Fund	\$ (7,726,224)	\$ (10,767,017)	\$ (9,910,828)	\$ (12,359,745)	\$ (13,990,300)

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 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.

General Fund (100) Sheriff - Jail Programs	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ 85,887	\$ 66,514	\$ 68,752	\$ 346,000	\$ 91,000
Total Revenues	\$ 85,887	\$ 66,514	\$ 68,752	\$ 346,000	\$ 91,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 2,093,084	\$ 2,114,579	\$ 2,458,138	\$ 2,626,530	\$ 2,924,900
Overtime	235,766	222,533	306,672	230,580	221,000
Time-Limited	102,556	100,981	125,756	208,300	208,300
Supplies, Memberships, & Subscriptions	1,076	316	506	1,165	1,200
Repairs & Maintenance	2,853	290	10,254	4,384	4,500
Utilities & Phones	8,951	7,390	8,020	9,390	9,400
Contract Maintenance	18	34	51	200	200
Professional & Tech Svc	45,831	36,079	28,781	73,400	73,400
Conference, Education & Travel	1,802	3,098	5,313	9,930	9,900
Supplies & Services	181,620	117,540	112,414	154,212	152,800
Internal Service Charges	247,947	341,936	466,187	620,840	574,100
Capital Equipment	4,299	6,073	35,625	16,339	3,000
Contributions to Other Governments	-	-	7,297	90,000	84,600
Total Expenditures	\$ 2,925,803	\$ 2,950,849	\$ 3,565,014	\$ 4,045,270	\$ 4,267,300
Contribution to / (Subsidized by) General Fund	\$ (2,839,916)	\$ (2,884,335)	\$ (3,496,262)	\$ (3,699,270)	\$ (4,176,300)

General Fund (248) Sheriff - Jail Programs	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Expenditures:					
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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 supply 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.

Jail Food Services Fund (620) Sheriff - Jail Food Services	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
SOJ/Meals Fees	\$ 1,025,271	\$ 1,104,793	\$ 829,756	\$ 2,156,400	\$ 802,000
Interest Allocation	1,978	5,870	9,109	1,960	21,600
SOJ/Jail Food Serv	1,647,482	2,101,962	2,546,047	3,285,000	3,285,000
Total Revenues	\$ 2,674,731	\$ 3,212,625	\$ 3,384,912	\$ 5,443,360	\$ 4,108,600
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,046,728	\$ 1,041,543	\$ 1,124,126	\$ 1,234,110	\$ 1,335,600
Overtime	87,921	96,939	128,648	124,840	124,900
Time-Limited	1,124	2,374	2,900	4,500	75,000
Supplies, Memberships, & Subscriptions	445	178	288	1,400	1,400
Repairs & Maintenance	3,754	4,498	906	8,500	7,900
Utilities & Phones	1,650	1,779	1,780	1,780	1,800
Contract Maintenance	-	28	-	500	500
Professional & Tech Svc	600	300	661	1,000	1,000
Conference, Education & Travel	2,483	2,596	3,031	11,000	11,000
Supplies & Services	1,333,686	1,604,015	1,604,566	2,333,961	2,461,100
Internal Service Charges	110,999	253,517	212,874	348,619	323,300
Non-professional services	1,056	2,035	2,142	2,000	2,000
Capital Equipment	8,431	4,326	646	85,760	-
Restricted Appropriations	-	-	-	495,600	68,100
Depreciation	105,085	96,889	85,283	40,000	50,000
Total Expenditures	\$ 2,703,962	\$ 3,111,017	\$ 3,167,851	\$ 4,693,570	\$ 4,463,600
Non-Operating Funding:					
Budgeted Use Of Fund Balance	\$ -	\$ -	\$ -	\$ (749,790)	\$ 355,000
Total Non-Operating Funding	\$ -	\$ -	\$ -	\$ (749,790)	\$ 355,000
Total Cash Funding Requirements	\$ (29,231)	\$ 101,608	\$ 217,061	\$ -	\$ -

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Sheriff Corrections	Food Service	Take advantage of at least six "opportunity buys" from food distributors throughout the year.	By participating in opportunity buys, the jail kitchen is able to purchase a large quantity of a specific food item at a greatly reduced cost. This will save the County a significant amount of money if we take advantage of these types of purchases.	31.12.2024

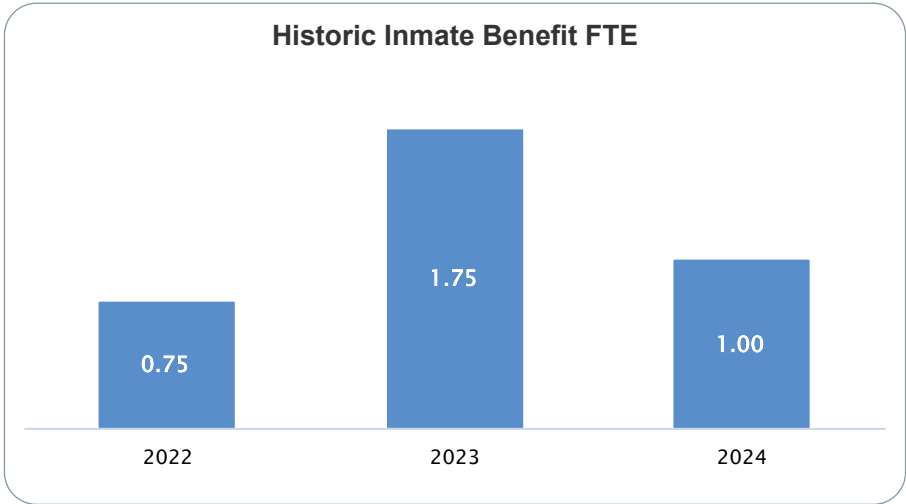
Inmate Benefit

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Case Manager - Sheriff	-	-	-	1	1
Clinical Coordinator - RISE - Non-Exempt	0.75	0.75	0.75	0.75	-
Total Inmate Benefit FTE	0.75	0.75	0.75	1.75	1

Inmate Benefit Fund (273) Sheriff - Inmate Benefit	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges for Services	\$ 185,450	\$ 206,367	\$ 247,516	\$ 304,700	\$ 247,200
Miscellaneous Revenue	15,888	5,541	24,363	-	39,800
Budgeted Use Of Fund Balance	-	-	-	185,030	430,900
Total Revenues	\$ 201,338	\$ 211,908	\$ 271,879	\$ 489,730	\$ 717,900
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 112,379	\$ 112,997	\$ 90,401	\$ 188,170	\$ 96,100
Overtime	-	-	-	1,000	-
Time-Limited	63,591	82,684	117,877	213,600	214,600
Supplies, Memberships, & Subscriptions	7,827	7,047	4,341	13,040	13,000
Repairs & Maintenance	434	-	521	5,000	5,000
Utilities & Phones	498	720	720	720	700
Professional & Tech Svc	1,198	1,431	985	1,400	1,400
Conference, Education & Travel	-	-	-	-	5,000
Supplies & Services	16,802	7,557	13,730	28,830	28,800
Internal Service Charges	-	10,955	9,105	18,670	331,100
Non-professional services	1,658	2,084	1,684	1,500	1,500
Capital Equipment	10,363	2,874	4,128	-	-
Operating Transfers	4,641	-	-	-	-
Restricted Appropriations	-	-	-	7,800	10,700
Contributions to Other Governments	891	995	2,203	10,000	10,000
Total Expenditures	\$ 220,282	\$ 229,344	\$ 245,695	\$ 489,730	\$ 717,900
Contribution to / (use of) Fund Balance	\$ (18,944)	\$ (17,436)	\$ 26,184	\$ -	\$ -

Wildland Fire

Description

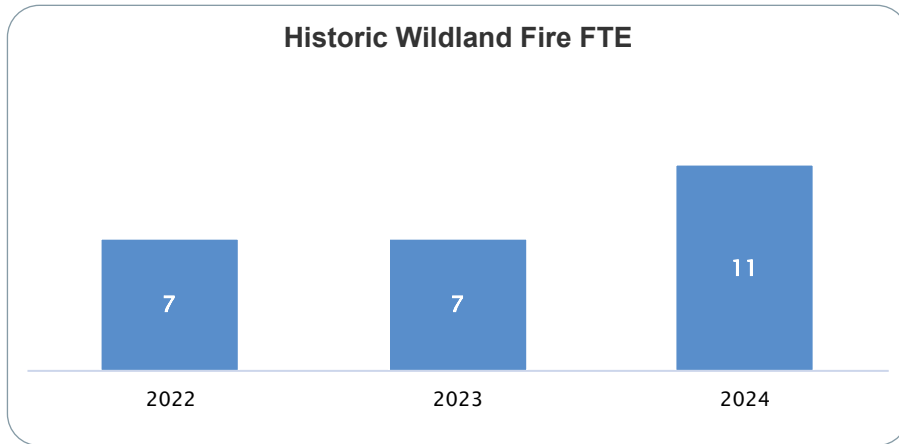
The Wildland Fire Bureau is responsible for Wildland Fires in Utah County areas. This Bureau also has units that travel out of state to assist other jurisdictions with Wildland Fires.

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 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Battalion Chief - Wildland Fire	4	4	4	4	4
Captain - Wildland Fire	1	1	1	1	4
County Fire Chief	1	1	1	1	1
Program Assistant - Wildland Fire	1	1	1	1	1
Squad Lieutenant - Wildland Fire	-	-	-	-	1
Total Wildland Fire FTE	7	7	7	7	11

General Fund (100) Sheriff - Wildland Fire	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Charges For Services	\$ -	\$ 43	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	48	100	100
Total Revenues	\$ -	\$ 43	\$ 48	\$ 100	\$ 100
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 348,590	\$ 406,717	\$ 467,816	\$ 601,760	\$ 544,600
Overtime	53,419	47,253	67,819	165,380	165,500
Time-Limited	244,266	218,609	252,266	408,660	494,000
Supplies, Memberships, & Subscriptions	1,953	1,426	1,885	6,844	6,800
Repairs & Maintenance	6,517	4,304	3,433	11,000	11,000
Utilities & Phones	1,981	2,530	2,747	4,150	4,200
Contract Maintenance	-	-	27	1,000	1,000
Professional & Tech Svc	16,373	46,443	38,944	47,810	47,800
Conference, Education & Travel	4,229	6,134	21,074	20,686	20,700
Supplies & Services	21,753	18,975	26,945	38,950	33,600
Internal Service Charges	570,194	524,260	833,200	1,011,067	879,400
Non-professional services	-	-	-	1,030	1,000
Capital Equipment	2,254	-	8,565	6,400	15,000
Contributions to Other Governments	6,341	548	1,587	18,000	18,000
Total Expenditures	\$ 1,277,870	\$ 1,277,199	\$ 1,726,308	\$ 2,342,737	\$ 2,242,600
Contribution to / (Subsidized by) General Fund	\$ (1,277,870)	\$ (1,277,156)	\$ (1,726,260)	\$ (2,342,637)	\$ (2,242,500)

Grants Fund (248) Sheriff - Wildland Fire	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Fire/Santaquin Fuel Reduction	\$ 40,000	\$ 20,447	\$ 42,623	\$ 2,300,000	\$ 2,363,700
Crew Reimbursement	2,346,133	1,984,433	1,797,329	2,660,510	2,632,500
Insurance Proceeds	1,510	-	-	-	-
Sale Of Fixed Assets	19,014	29,875	25,533	-	-
Total Revenues	\$ 2,406,657	\$ 2,034,755	\$ 1,865,485	\$ 4,960,510	\$ 4,996,200
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 462,418	\$ 459,843	\$ 395,932	\$ 710,110	\$ 710,700
Overtime	664,628	586,000	626,108	1,181,250	1,181,300
Time-Limited	386,952	304,490	392,445	780,000	780,000
Supplies, Memberships, & Subscriptions	1,705	158	7,140	9,524	9,600
Repairs & Maintenance	13,083	4,799	10,952	89,500	89,500
Utilities & Phones	9,019	9,155	8,634	13,000	13,000
Professional & Tech Svc	65	-	-	250	300
Conference, Education & Travel	5,533	5,883	14,672	33,010	33,000
Supplies & Services	151,870	111,206	82,162	435,371	427,000
Internal Service Charges	463,894	197,620	241,555	646,003	410,600
Non-professional services	-	-	-	500	500
Capital Equipment	8,034	8,174	9,406	11,000	-
Operating Transfers	-	-	663,366	-	-
Restricted Appropriations	-	-	-	1,050,992	1,340,700
Total Expenditures	\$ 2,167,201	\$ 1,687,328	\$ 2,452,372	\$ 4,960,510	\$ 4,996,200
Contribution to / (use of) Fund Balance	\$ 239,456	\$ 347,427	\$ (586,887)	\$ -	\$ -

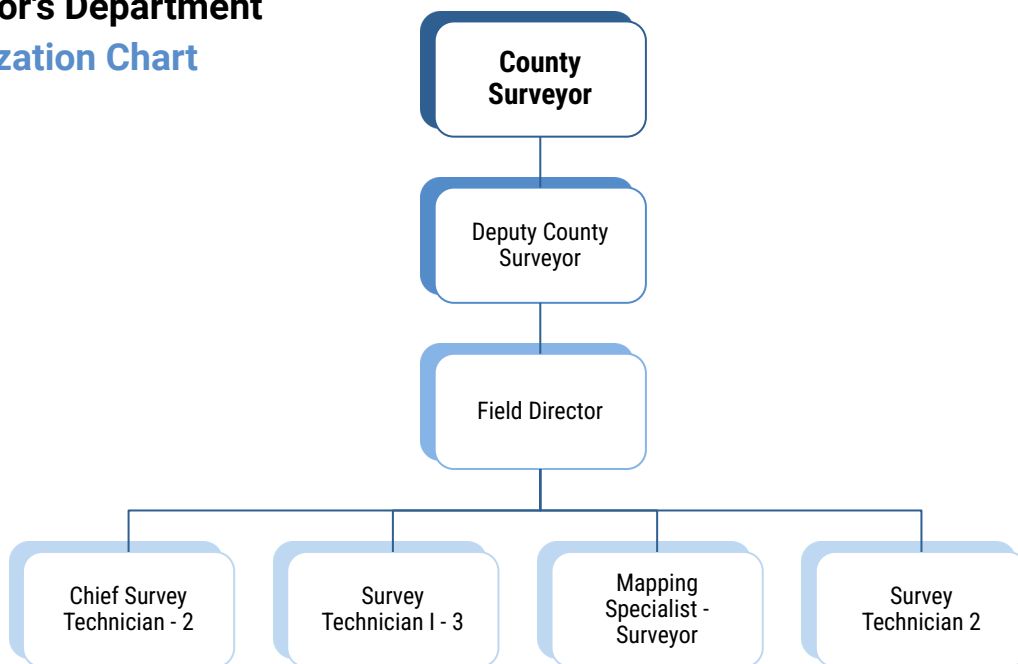
Special Service Area #9 Fund (244) Sheriff - Rural Fire	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Property Tax	\$ 102,483	\$ 97,976	\$ 142,161	\$ 122,200	\$ 126,000
Wildlife - General	746	607	677	-	-
Trans Equip - General	1,447	1,331	1,470	-	-
Interest Earned - General	56	26	199	-	-
Federal Payment In Lieu	84,379	90,376	108,595	75,000	75,000
Interest Allocation	608	106	824	-	-
Total Revenues	189,719	190,422	253,926	197,200	201,000
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 43	\$ -	\$ -	\$ 100	\$ 100
Supplies & Services	25	25	25	50	3,300
Internal Service Charges	-	3,838	-	4,570	5,100
Operating Transfers	208,000	224,000	184,270	192,480	192,500
Total Expenditures	208,068	227,863	184,295	197,200	201,000
Contribution to / (use of) Fund Balance	\$ (18,349)	\$ (37,441)	\$ 69,631	\$ -	\$ -



Surveyor



Surveyor's Department Organization Chart



Surveyor

Description

Over the years this Office has been involved in many different types of surveying projects for various departments in the county including the county commission. The nature and scope of such projects have included such things as surveys of real property owned by the county preparatory to development (new buildings, parks, etc.); surveys for road construction for new county roads; surveys for new trails, bridges, etc. and surveys to clear title issues involving county roads heretofore defined by prescriptive use. Surveys in the past have come about as a result of direct requests from several county departments. In the past this Office has performed survey work for the Commission, Attorney, Sheriff, Community Development, Public Works (County Engineer), etc. While our Office retains a relatively small staff, we have been able to handle various smaller scale survey projects over the years. This has certainly been able to produce a cost savings to the taxpayer as it has saved the expense of contracting some surveying services.

Mission

To protect the property rights of our citizens through the identification and preservation of the public land survey system ("PLSS") through the use of cutting-edge technology, as well as efficiently disseminate the necessary information for property boundaries to be adequately identified.



UTAH COUNTY SURVEYER

Accomplishments

2023

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.

4 plats published in 2011
adjustment on NAD 83
2 full plats 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 50 Monuments

This number was smaller in 2023 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.

Met with cities and continuation a PLSS clearance program

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.

Reduction in force

With the long-term efficiency being recognized of programs such as the PLSS clearance program, online record of survey filing, and a program that allows on the fly reporting from the crews. We were able to do a reduction in force of one employee.

Filing of Record of Surveys

We reviewed, filed and stored 443 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.

Some 2024 Goals

- Continue the update of the NAD 83 (2011) coordinate system along with the vertical update to match FEMA maps. (2 full townships)
- Replacement of destroyed PLSS monumentation. (Replace and update all information within 14 days of discovery)
- Education of cities and implementation of PLSS clearance. (Meet with at least 1 entity every month)
- Locate original monuments in rural areas that have proposed development. (Identify 20 original monuments between T10S R3E and T9S R4E)

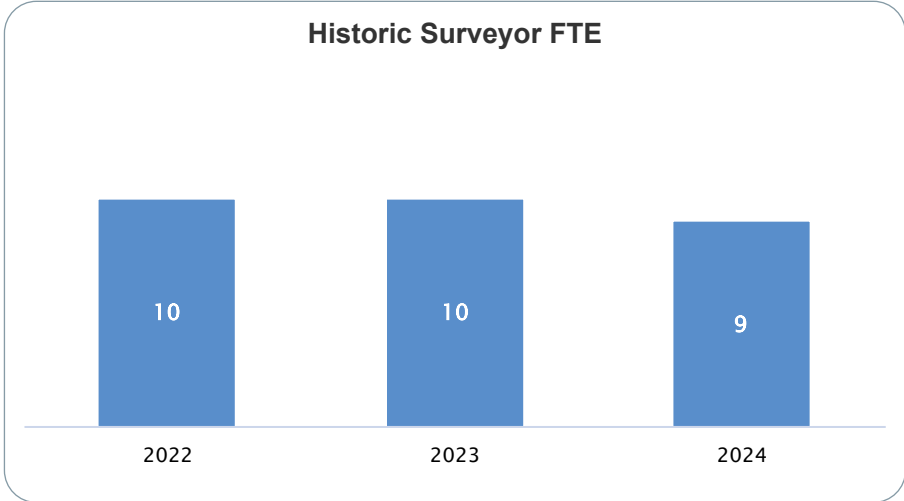
Deliverables

UTAH COUNTY SURVEYOR'S SECTION TIES		Tie No. 24-17
<p>*** NOTICE ***</p> <p>Horizontal Datum NAD_83 (2011) Utah Central Zone Vertical Datum NAVD88 (Computed using GEOID18) Data collected using Utah Trim GPS</p>		<p>Cap Markings</p>
<p>NAD_83 (2011) State Plane Coordinates :</p> <p>N = 7,309,070.60 US Survey Feet E = 1,500,712.88 US Survey Feet Ortho Height: 5,050.98 (Geoid 18)</p>		
<p>NAD_27 State Plane Coordinates :</p> <p>N = 747,409.62 Feet E = 1,860,508.18 Feet</p>		<p>Vicinity Photo</p>
<p>Latitude: 40° 23' 03.15046" Longitude: -112° 00' 05.41440"</p>		
<p>Tie Sheet Reference Information:</p> <p>Field Book Number: TSS R1W #6 Page Number: 20 Old Tie Number: 100 GIS Monument Number: 865</p>		<p>Cap Photo</p>
<p>NOTES: TIES ARE TO "X" ETCHINGS EXCEPT WHERE NOTED.</p>		



UTAH COUNTY
SURVEYER

Utah County, UT



FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
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
Mapping Specialist - Surveyor	1	1	1	1	1
Survey Technician I	2	3	3	3	2
Survey Technician II	-	1	1	1	1
Total FTE	7	10	10	10	9

General Fund (100) Surveyor	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Surveyor Fees	\$ 8,700	\$ 3,750	\$ 3,940	\$ 23,600	\$ 24,000
Total Revenues	\$ 8,700	\$ 3,750	\$ 3,940	\$ 23,600	\$ 24,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 717,645	\$ 965,139	\$ 1,054,644	\$ 1,051,280	\$ 1,038,900
Supplies, Memberships, & Subscriptions	2,622	1,350	1,532	2,850	3,000
Repairs & Maintenance	236	2,828	169	381	400
Utilities & Phones	1,711	2,880	2,865	3,120	3,100
Contract Maintenance	128	205	195	700	700
Professional & Tech Svc	-	275	-	2	100
Conference, Education & Travel	1,764	3,084	4,673	7,100	7,100
Supplies & Services	6,697	10,649	20,753	17,017	17,700
Internal Service Charges	96,508	224,833	203,302	207,330	213,000
Non-professional services	274	-	81	-	-
Capital Equipment	33,395	970	-	-	20,000
Total Expenditures	\$ 860,980	\$ 1,212,213	\$ 1,288,214	\$ 1,289,780	\$ 1,304,000
Contribution to / (Subsidized by) General Fund	\$ (852,280)	\$ (1,208,463)	\$ (1,284,274)	\$ (1,266,180)	\$ (1,280,000)

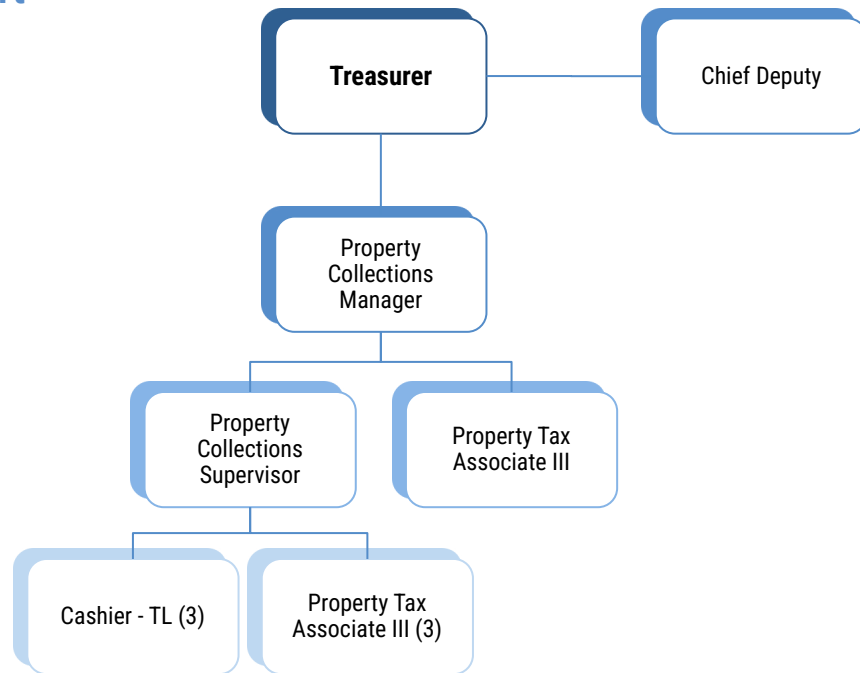
Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
Surveyor	Education of cities	Meet with city government or colleges to educate them on our monument excavation permit or any new legislation related to our office. This goal would be completed by the County Surveyor and the Deputy County Surveyor	Meet with at least 1 entity per month. This goal would be completed by the County Surveyor and the Deputy County Surveyor	31.12.2024
Surveyor	Quarterly Meeting with crews	Meet with field crews quarterly to review SOP, Goals and changes in state code.	Meet on Jan,11, April 11, July 18 and Oct 17	17.10.2024
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.	31.12.2024
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 by 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.	31.12.2024
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.	31.12.2024



Treasurer



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

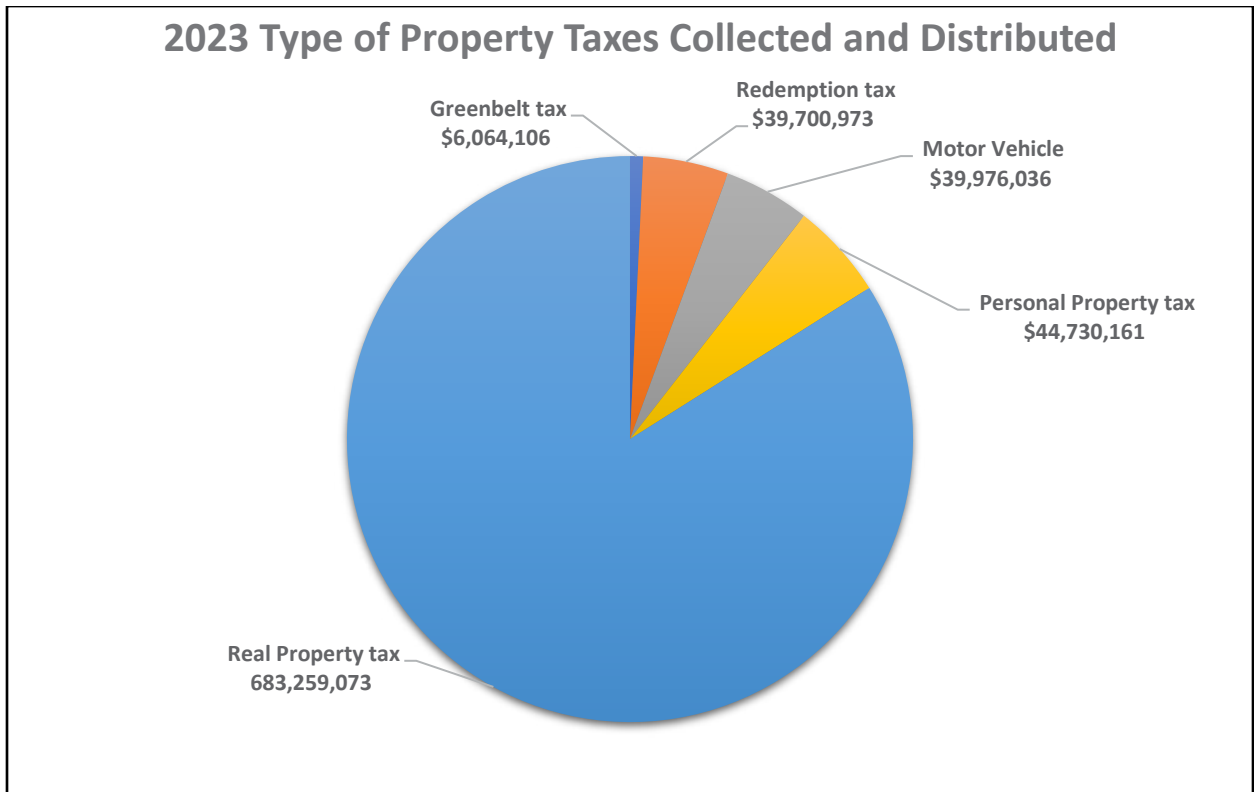
The Treasurer receives small amounts of direct revenue from fees. Almost all of the funding for the Treasurer is provided by Assessing & Collecting property tax levies.

Utah County Treasurer’s Office

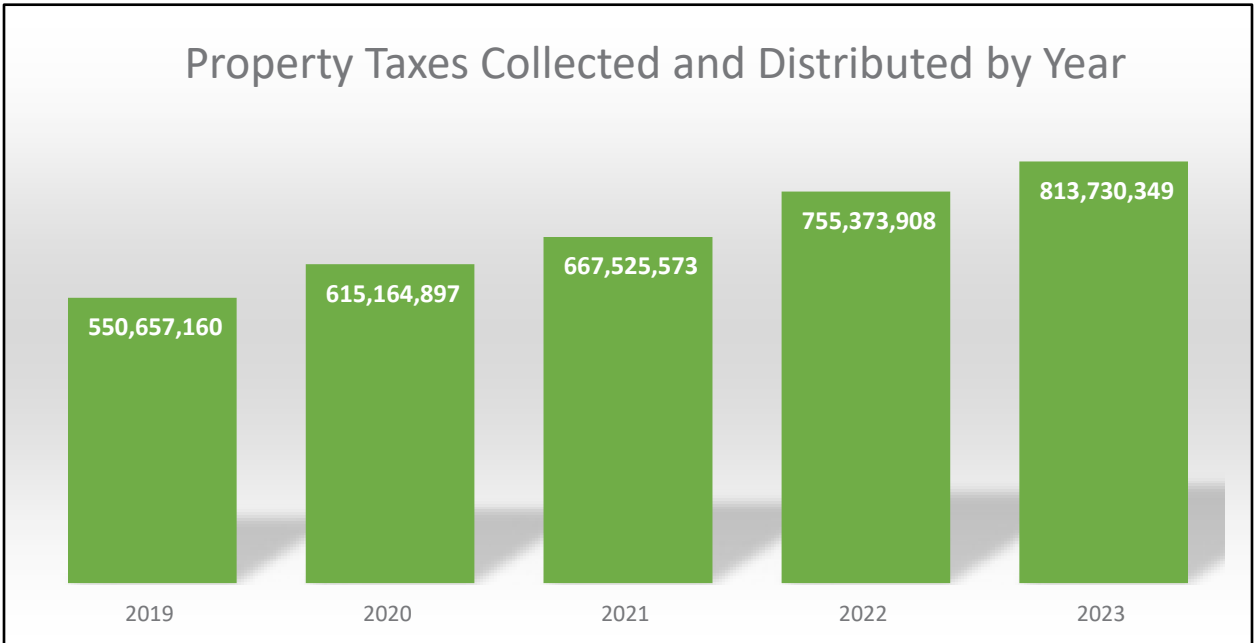
The mission of the Utah County Treasurer’s Office is to faithfully receive all money directed by law to be collected and protected, applied correctly, invested properly, distributed timely, and provide an accounting as required by law while maintaining the highest level of customer service.

As Utah County experiences continued growth in both population and development, the County Treasurer's responsibilities remain critical. The Treasurer dutifully receives deposits and 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.

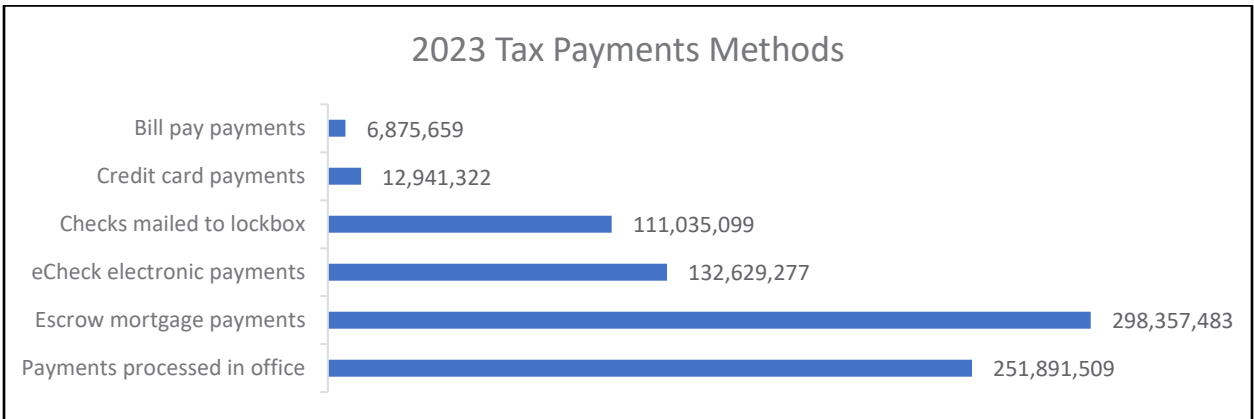


Property taxes are distributed to 66 taxing entities including Utah County, 26 cities/towns, 3 school districts, 10 redevelopment agencies, and 26 special service districts or areas.



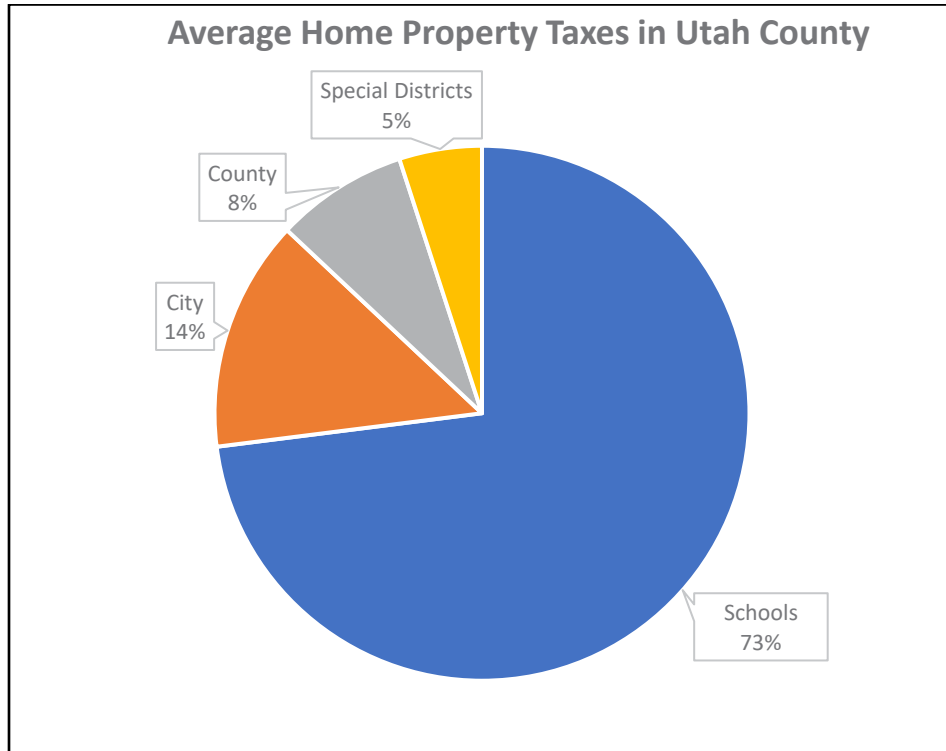
Tax Collection Methods

There are several ways to pay taxes using electronic methods which we promote to reduce costs. You can pay online using credit/debit cards and electronic checks (eCheck payment). Online eCheck tax payments increased in 2023 by 24%. Escrow tax payments for mortgages are typically wired on 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

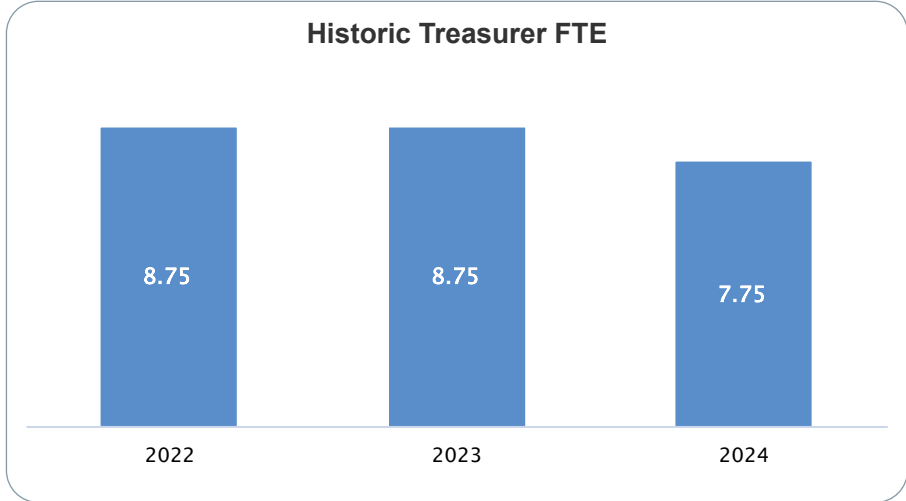
In 2023, we converted 1,223 paper tax notices to eNotices. Over the last four years, 9,950 tax notices have been converted to electronic notices. Consider going paperless!

SAVE 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.

Try it today - eNoticesOnline.com
See reverse side for instructions on setting up your eNoticesOnline account.

MASTER'S TOUCH, LLC **eNoticesOnline**

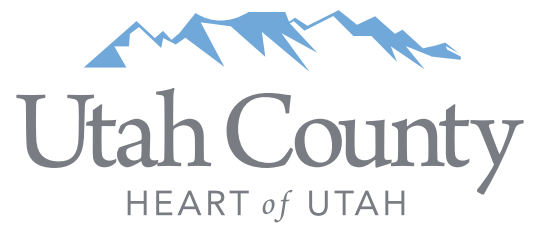


FTE

Position	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
Chief Deputy - County Treasurer	1	1	1	1	1
County Treasurer	1	1	1	1	1
General Information Assistant	1	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	2	-
Property Tax Associate III	1.75	1.75	1.75	1.75	3.75
Total FTE	8.75	8.75	8.75	8.75	7.75

Assessing & Collecting Fund (290) Treasurer	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Treasurer Fees	\$ 21,312	\$ 22,955	\$ 24,077	\$ 23,000	\$ 23,000
Miscellaneous Revenue	-	-	130	-	-
Total Revenues	\$ 21,312	\$ 22,955	\$ 24,207	\$ 23,000	\$ 23,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 773,454	\$ 797,857	\$ 857,117	\$ 845,180	\$ 858,800
Overtime	93	34	70	510	500
Time-Limited	8,447	7,859	10,050	16,650	16,600
Supplies, Memberships, & Subscriptions	112,663	127,281	110,224	135,500	171,000
Repairs & Maintenance	583	458	1,014	1,200	700
Utilities & Phones	-	-	-	-	300
Contract Maintenance	469	643	680	550	1,100
Professional & Tech Svc	-	-	31,755	51,000	59,000
Conference, Education & Travel	1,558	3,397	3,796	8,000	8,000
Supplies & Services	1,278	1,150	781	6,490	3,000
Internal Service Charges	159,762	171,296	188,419	509,520	518,000
Non-professional services	128	30	79	-	-
Capital Equipment	7,148	1,465	-	6,000	2,700
Total Expenditures	\$ 1,065,583	\$ 1,111,470	\$ 1,203,985	\$ 1,580,600	\$ 1,639,700
Contribution to / (use of) Fund Balance	\$ (1,044,271)	\$ (1,088,515)	\$ (1,179,778)	\$ (1,557,600)	\$ (1,616,700)

Dept	Performance Indicator ("PI") Name	Definition/Description	PI Measure(s)	Measurement Frequency
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	31.12.2024
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 \geq 1.05	31.12.2024
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	31.12.2024



Non-Departmental



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)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 57,921,817	\$ 54,279,633	\$ 55,552,264	\$ 58,200,000	\$ 58,470,000
County Franchise Fee	5,159	7,709	5,561	4,000	4,000
Local Sales & Use Tax	2,089,402	2,471,097	2,944,156	3,500,000	2,950,000
County Option Sales Tax	34,379,525	41,292,774	46,694,203	53,000,000	48,750,000
Federal Payment In Lieu	744,391	670,353	585,786	550,000	620,000
Cares-Coronavirus Relief Fund	-	11,219,860	-	-	-
American Rescue Plan Act	-	-	10,000,000	-	-
Public Defender Recoupment	-	(1,946)	4,591	-	-
Interest Allocation	205,567	85,109	730,307	100,000	2,500,000
Sale Of Fixed Assets	464,751	167,273	491,629	50,000	50,000
Insurance Proceeds	46,671	8,997	4,472	-	-
Miscellaneous Revenue	1,138,787	31,126	52	(104,000)	60,000
Budgeted Use Of Fund Balance	-	-	-	3,075,800	9,682,200
Transfers - Other Funds	707,805	-	663,366	-	1,600,000
Total Revenues	\$ 97,703,875	\$ 110,231,985	\$ 117,676,387	\$ 118,375,800	\$ 124,686,200

General Administration General Fund (100)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 554,481	\$ 6,685	\$ 756,244	\$ 660,000	\$ 850,000
Supplies, Memberships, & Subscriptions	11,549	69,085	103,982	112,990	117,700
Repairs & Maintenance	390	473	518	650	700
Contract Maintenance	948	948	711	1,000	1,000
Professional & Tech Svc	398,349	210,089	212,700	1,509,120	449,100
Supplies & Services	36,546	42,357	50,090	59,600	59,600
Insurance	293,032	-	-	1,400,000	1,001,000
Internal Service Charges	19,679	2,390,119	1,715,868	1,907,300	2,035,200
Contributions to Other Governments	8,733,680	10,097,490	10,312,365	11,738,410	12,793,300
Contribution to / (use of) Fund Balance	24,596,998	23,862,995	26,396,951	11,117,883	8,798,900
Total Expenditures	\$ 34,645,652	\$ 36,680,241	\$ 39,549,429	\$ 28,506,953	\$ 26,106,500

General Administration (Fund 290)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-departmental revenues:					
Property Tax	\$ 9,430,283	\$ 10,006,397	\$ 10,824,363	\$ 10,575,800	\$ 10,824,000
Federal Payment In Lieu	115,127	121,026	128,434	100,000	100,000
Interest Allocation	93,108	68,738	324,936	-	631,600
Miscellaneous Revenue	565,240	244,235	100,309	-	-
Budgeted Use Of Fund Balance	-	-	-	3,482,570	3,624,200
Total Revenues	\$ 10,203,758	\$ 10,440,396	\$ 11,378,042	\$ 14,158,370	\$ 15,179,800

General Administration (Fund 290)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-departmental expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 130,205	\$ -	\$ -	\$ -	\$ -
Supplies, Memberships, & Subscriptions	114,031	93,325	96,792	105,000	105,000
Professional & Tech Svc	2,268,823	698,611	694,082	790,000	790,000
Supplies & Services	7,356	-	-	20,000	20,000
Internal Service Charges	-	716,844	907,569	1,009,340	1,110,300
Operating Transfers	58,665	-	-	-	-
Restricted Appropriations	-	-	-	571,900	947,100
Contributions to Other Governments	687,112	775,125	1,254,309	781,370	781,400
Total Expenditures	\$ 3,266,192	\$ 2,283,905	\$ 2,952,752	\$ 3,277,610	\$ 3,753,800

Non-Departmental (Fund 680)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-Departmental Revenues:					
Interest Allocation	\$ 12,525	\$ 44,776	\$ 234,869	\$ -	\$ 409,900
Miscellaneous Revenue	-	37,948	44,267	-	-
Intragov - Admin Services	-	924,908	1,284,414	1,920,670	2,990,100
Transfers - Other Funds	3,356,988	-	-	-	-
Budgeted Use Of Fund Balance	-	-	-	2,827,900	2,260,800
Total Non-Departmental Revenues	\$ 3,369,513	\$ 1,007,632	\$ 1,563,550	\$ 4,748,570	\$ 5,660,800
Non-Departmental Expenditures:					
Permanent Salaries and Benefits	\$ -	\$ -	\$ 875,211	\$ -	\$ -
Supplies, Memberships, & Subscriptions	-	100	100	100	100
Professional & Tech Svc	-	130,411	124,438	133,000	133,000
Supplies & Services	-	1,708	-	-	-
Insurance	-	205,065	721,616	700,000	700,000
Capital Equipment	-	-	-	2,815,000	2,275,000
Restricted Appropriations	-	-	-	638,070	626,700
Depreciation	-	25,833	97,028	462,400	1,492,600
Total Non-Departmental Expenditures	\$ -	\$ 363,117	\$ 1,818,393	\$ 4,748,570	\$ 5,227,400

Agriculture

Agriculture General Fund (100)	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Non-Departmental Revenues:					
N/A	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental Expenditures:					
Internal Service Charges	\$ 19,359	\$ 27,892	\$ 16,167	\$ 26,350	\$ 23,900
Contributions to Other Governments	39,262	39,769	41,000	50,000	50,000
Total Expenditures	\$ 58,621	\$ 67,661	\$ 57,167	\$ 76,350	\$ 73,900

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	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Sales Tax	\$ 9,178,798	\$ 11,721,684	\$ 13,148,431	\$ 14,500,000	\$ 14,817,000
Short-Term Mv Lease Tax	1,008,165	1,438,647	1,703,498	2,000,000	1,970,000
Pw/Parks Service Fees	112,046	132,501	130,902	110,500	128,000
Pw/Billed Park Fees	44,736	58,126	50,847	50,000	50,000
Utah County Fair Fees	-	227,997	253,227	175,000	536,000
City Bookmobile Contracts	18,964	18,964	4,338	-	-
Museum Natural Curiosity Rent	20	20	20	20	-
Convention Center Fees	1,118,402	2,358,836	4,006,481	-	-
Interest Allocation	405,173	172,315	760,195	300,000	1,476,700
Sale Of Fixed Assets	55,928	28,306	8,277	-	-
Insurance Proceeds	26,779	-	2,142	-	-
Miscellaneous Revenue	57,296	-	1,032,831	-	-
Outside Donations - Fair	-	19,500	47,750	30,000	30,000
Budgeted Use Of Fund Balance	-	-	-	40,445,000	41,161,300
Total Revenues	\$ 12,026,307	\$ 16,176,896	\$ 21,148,939	\$ 57,610,520	\$ 60,169,000
Expenditures:					
Salaries & Benefits:					
Permanent Salaries and Benefits	\$ 1,923,490	\$ 2,020,570	\$ 2,518,229	\$ 977,630	\$ 958,500
Overtime	2,115	2,832	1,640	2,000	2,000
Time-Limited	125,672	112,587	102,077	190,000	192,400
Supplies, Memberships, & Subscriptions	8,827	31,736	46,366	40,705	41,600
Repairs & Maintenance	57,921	70,063	65,468	80,287	85,300
Utilities & Phones	116,721	107,818	107,283	116,610	115,900
Contract Maintenance	38	186	195	650	700
Professional & Tech Svc	803,643	2,458,780	4,487,781	1,430,470	1,374,000
Conference, Education & Travel	795	3,866	1,219	6,200	6,200
Capitalized Improvements	25,662	94,981	191,439	192,680	242,000
Supplies & Services	63,251	176,887	107,176	102,979	110,000
Insurance	5,294	6,945	7,403	6,450	6,500
Internal Service Charges	387,895	765,038	946,692	1,606,529	1,627,300
Non-professional services	486	6,048	6,022	3,000	4,800
Capital Equipment	14,032	1,788,956	721,500	15,430	14,600
Operating Transfers	1,388,681	282,215	2,702,840	287,280	283,400
Restricted Appropriations	-	-	-	39,129,213	39,181,400
Contributions to Other Governments	1,475,196	951,951	7,700,168	13,422,407	15,922,400
Total Expenditures	\$ 6,399,719	\$ 8,881,459	\$ 19,713,498	\$ 57,610,520	\$ 60,169,000

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	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Sales Tax	\$ 3,035,857	\$ 4,820,395	\$ 6,010,915	\$ 6,338,000	\$ 6,546,000
Interest Allocation	6,061	5,980	61,550	-	144,300
Budgeted Use Of Fund Balance	-	-	-	337,810	148,300
Total Revenues	\$ 3,041,918	\$ 4,826,375	\$ 6,072,465	\$ 6,675,810	\$ 6,838,600
Expenditures:					
Professional & Tech Svc	\$ 1,196,784	\$ 1,247,837	\$ 1,875,182	\$ 2,225,000	\$ 2,373,300
Supplies & Services	247	360	85	1,000	56,700
Internal Service Charges	-	57,686	76,327	102,050	112,400
Operating Transfers	1,501,704	2,118,652	2,122,664	2,120,600	2,064,900
Restricted Appropriations	-	-	-	1,471,840	1,476,000
Contributions to Other Governments	42,630	-	67,074	755,320	755,300
Total Expenditures	\$ 2,741,365	\$ 3,424,535	\$ 4,141,332	\$ 6,675,810	\$ 6,838,600

Utah Valley Road SSD

Utah Valley Road Fund (245) Utah Valley Road Special Service District	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ -	\$ -	\$ -	1,446,570	\$ 2,200,000
Interest Allocation	17,375	7,144	33,244	-	60,400
Total Revenues	\$ 17,375	\$ 7,144	\$ 33,244	\$ 1,446,570	\$ 2,260,400
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 45	\$ -	\$ -	500	\$ 500
Capitalized Improvements	-	-	-	1,446,020	2,259,400
Supplies & Services	25	25	25	50	500
Total Expenditures	\$ 70	\$ 25	\$ 25	\$ 1,446,570	\$ 2,260,400
Contribution to / (use of) Fund Balance	\$ 17,305	\$ 7,119	\$ 33,219	\$ -	\$ -

Debt Administration & Capital



General Obligation Debt Service

General Obligation Debt Service Fund (390) General Obligation Debt Service	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Property Tax	\$ 9	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 9	\$ -	\$ -	\$ -	\$ -
Expenditures:					
Operating Transfers	\$ 9	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 9	\$ -	\$ -	\$ -	\$ -
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Revenue Bond Debt Service

Revenue Bond Debt Service Fund (391) Revenue Bond Debt Service	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Intergovernmental Revenue	\$ 3,470,119	\$ 3,423,015	\$ 3,454,815	\$ 3,375,300	\$ 3,375,300
Miscellaneous Revenue	332	-	19	-	-
Transfers From Other Funds	13,326,078	13,521,541	15,319,533	12,939,870	12,823,700
Total Revenues	\$ 16,796,529	\$ 16,944,556	\$ 18,774,367	\$ 16,315,170	\$ 16,199,000
Expenditures:					
Professional & Tech Svc	\$ 1,750	\$ 1,500	\$ 7,700	\$ 2,000	\$ 2,000
Debt Service	18,190,319	16,943,557	18,766,668	16,313,170	16,197,000
Total Expenditures	\$ 18,192,069	\$ 16,945,057	\$ 18,774,368	\$ 16,315,170	\$ 16,199,000
Contribution to / (use of) Fund Balance	\$ (1,395,540)	\$ (501)	\$ (1)	\$ -	\$ -

Capital Projects

Capital Projects Fund (400) Capital Projects	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Miscellaneous Revenue	\$ 33,060,572	\$ 184,079	\$ 1,037,069	\$ -	\$ 2,341,800
Transfers From Other Funds	18,693,996	19,976,826	18,000,000	-	-
Budgeted Use Of Fund Balance	-	-	-	48,760,120	68,360,100
Total Revenues	\$ 51,754,568	\$ 20,160,905	\$ 19,037,069	\$ 48,760,120	\$ 70,701,900
Expenditures:					
Professional & Tech Svc	\$ 240,684	\$ -	\$ -	\$ -	\$ -
Internal Service Charges	-	121	6,221	693,790	763,200
Capital Equipment	32,661,180	7,084	189,202	47,591,089	67,306,700
Total Expenditures	\$ 32,901,864	\$ 7,205	\$ 195,423	\$ 48,284,879	\$ 68,069,900
Contribution to / (use of) Fund Balance	\$ 18,852,704	\$ 20,153,700	\$ 18,841,646	\$ 475,241	\$ 2,632,000

Municipal Building Authority

Municipal Building Authority Fund (220) Municipal Building Authority	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Miscellaneous Revenue	\$ 335,831	\$ 335,831	\$ 335,831	\$ 335,830	\$ 335,800
Transfers From Other Funds	82	35	35	500	500
Total Revenues	\$ 335,913	\$ 335,866	\$ 335,866	\$ 336,330	\$ 336,300
Expenditures:					
Supplies, Memberships, & Subscriptions	\$ 47	\$ -	\$ -	\$ 440	\$ 400
Supplies & Services	35	35	35	60	100
Contributions to Other Governments	335,831	335,831	335,831	335,830	335,800
Total Expenditures	\$ 335,913	\$ 335,866	\$ 335,866	\$ 336,330	\$ 336,300
Contribution to / (use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -



Capital Improvement Plan



Utah County Capital Improvement Program

For Budget Years 2024-2033

Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date		
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033							
CAPITAL IMPROVEMENT PLAN PROJECTS (NEXT 3 YEARS)																						
Admin Building																						
	Admin Building Envelope, Systems	Helps determine what we can do for energy savings.	\$ 92,332	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	630	Grants	High	2021	
R20.17&18	HVAC	Engineering and installation of the HVAC system upgrade for the Administration Building	806,129	1,543,871	-	-	1,543,871	R20.17&18	-	-	-	-	-	-	-	-	-	1,543,871	630	Grants	High	2021
R20.13	Staefa Upgrade	Upgrade of the Staefa HVAC automated building control system at administration bldg.	-	100,000	-	-	100,000	R20.13	-	-	-	-	-	-	-	-	-	100,000	630	Grants	High	2022
R20.36	Cooling Tower 1	Life cycle is past. Energy savings.	40,000	150,000	-	-	150,000	R20.36	-	-	-	-	-	-	-	-	-	150,000	630	Grants	High	2022
20.37	Electrical Upgrade	Life cycle. Panels, transformers etc. Safety	200,000	540,000	-	-	540,000	R20.37	-	-	250,000	-	-	-	-	-	-	790,000	630	Grants	High	2022
21.261	Central Utility Plant Ceiling	The concrete ceiling on the vault is failing and needs to be reinforced	13,046	1,200,000	-	-	1,200,000	21.261	-	-	-	-	-	-	-	-	-	1,200,000	630	Grants	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. This includes HR and Attorneys office for 2023	779,875	1,950,000	1,750,000	1,000,000	4,700,000	22.01	-	-	-	-	-	-	-	-	-	4,700,000	630	Taxes - Fund 100	High	2023
23.541	Auditor renovation	Remodel office to provide a more efficient workspace and replace the HVAC (ARPA)	-	1,100,000	-	-	1,100,000	23.541	-	-	-	-	-	-	-	-	-	1,100,000	630	Taxes - Fund 100	High	2024
23.561	Assessor renovation	Remodel office to provide a more efficient workspace and replace the HVAC (ARPA)	-	-	1,350,000	-	1,350,000	23.561	-	-	-	-	-	-	-	-	-	1,350,000	630	Taxes - Fund 100	High	2025
23.562	Treasurer Renovation	Remodel office to provide a more efficient workspace and replace the HVAC (ARPA)	-	-	600,000	-	600,000	23.562	-	-	-	-	-	-	-	-	-	600,000	630	Taxes - Fund 100	High	2025
R20.66	Elevators	Replace elevators	-	-	-	150,000	150,000	R20.66	150,000	-	-	-	-	-	-	-	-	300,000	630	Taxes - Fund 100	Low	2026
R20.67	INET Upgrade	Update system, no more parts. This amount was to update all bldgs.	-	-	-	120,000	120,000	R20.67	-	-	-	-	-	-	-	-	-	120,000	630	Taxes - Fund 100	Low	2026
Total Admin Building			1,931,382	6,583,871	3,700,000	1,270,000	11,553,871		150,000	-	250,000	-	-	-	-	-	11,953,871					

Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
Convention Center																				
R20.19	Convention Center Carpet		-	-	-	-	R20.19	-	-	-	487,000	-	-	-	487,000	281	TRCC Taxes	Low	Not Ready	
R20.21	Convention Center Furniture		-	-	-	-	R20.21	-	-	-	100,000	-	-	-	100,000	281	TRCC Taxes	Low	Not Ready	
R20.20	Convention Center Lighting		300,000	100,000	-	-	100,000	R20.20	-	-	-	100,000	-	-	-	200,000	281	TRCC Taxes	High	2023
R20.38	Convention Center Kitchen Equip		50,000	170,000	-	50,000	220,000	R20.38	-	-	50,000	50,000	250,000	-	-	570,000	281	TRCC Taxes	High	2023
R20.39	Convention Center Wireless Access		15,000	190,000	-	-	190,000	R20.39	-	200,000	-	-	-	-	-	390,000	281	TRCC Taxes	High	2023
R20.71	Convention Center Fridge/Freezer		-	-	150,000	-	150,000	R20.71	-	-	-	-	-	-	-	150,000	281	TRCC Taxes	Low	2025
Total Convention Center			365,000	460,000	150,000	50,000	660,000		-	200,000	50,000	737,000	250,000	-	-	1,897,000				
County-Wide																				
R20.09	Microwave Link		-	200,000	-	-	200,000	R20.09	-	-	-	-	-	-	-	200,000	100	Taxes - Fund 100	High	2024
21.161	Virtual Workstation Framework		-	-	-	-	-	21.161	-	-	-	-	125,000	125,000	-	250,000	670	Grants	Low	Not Ready
22.02	Enterprise Resource Planning - ERP Financial System		-	1,550,000	750,000	200,000	2,500,000	22.02	-	-	-	-	-	-	-	2,500,000	680	Taxes - Fund 100	High	2022
R20.15	Wi-Fi		-	-	-	120,000	120,000	R20.15	-	-	-	-	-	-	-	120,000	670	Taxes - Fund 100	High	2026
R20.73	VHF Trunking Controller		-	-	-	500,000	500,000	R20.73	-	-	-	-	-	-	-	500,000	640	Taxes - Fund 100	High	2026
R20.72	T1 Channel Banks		-	-	-	100,000	100,000	R20.72	-	-	-	-	-	-	-	100,000	640	Taxes - Fund 100	High	2026
Total County-Wide			-	1,750,000	750,000	920,000	3,420,000		-	-	-	-	125,000	125,000	-	3,670,000				
County-Wide Infrastructure																				
R20.40	Santaquin Debris Basin		1,000,000	350,000	-	-	350,000	R20.40	-	-	-	-	-	-	-	350,000	100	Grants	High	2022
R20.41	Hobble Creek Debris Basin		150,000	267,450	-	-	267,450	R20.41	-	-	-	-	-	-	-	267,450	100	Grants	High	2022
R20.42	Payson Debris Basin		150,000	267,450	-	-	267,450	R20.42	-	-	-	-	-	-	-	267,450	100	Grants	High	2022
R20.01	Aerial Fiber Cable		-	281,250	-	-	281,250	R20.01	-	-	-	-	-	-	-	281,250	640	Grants	High	2024
R20.43	Conduit		-	285,000	-	-	285,000	R20.43	-	480,000	630,000	-	-	-	-	1,395,000	640	Grants	High	2024
R20.44	Sonet Replacement		-	500,000	-	-	500,000	R20.44	-	-	-	-	-	-	-	500,000	640	Grants	High	2024
R20.45	Fiber Network		300,000	1,240,000	490,000	490,000	2,220,000	R20.45	490,000	-	-	-	-	-	-	2,710,000	640	Grants	High	2022
R20.14	Thistle Tunnel and debris basin		-	1,563,855	-	-	1,563,855	R20.14	-	-	-	-	-	-	-	1,563,855	100	Grants	High	2024
21.224	Lincoln Beach Well Replacement		-	750,000	-	-	750,000	21.224	-	-	-	-	-	-	-	750,000	100	Grants	High	2024
22.03	Critical Infrastructure Improvements		500,000	2,500,000	2,000,000	-	4,500,000	22	-	-	-	-	-	-	-	4,500,000	630	Taxes - Fund 100	High	2022
Total County-wide infrastructure			2,100,000	8,005,005	2,490,000	490,000	10,985,005		490,000	480,000	630,000	-	-	-	-	12,585,005				

Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
Historic Court House																				
R20.46	Historic Courthouse Major Repairs		300,000	600,000	600,000	-	1,200,000	R20.46	-	-	-	-	-	-	-	1,200,000	630	TRCC Taxes	High	2023
Total Historic Courthouse			300,000	600,000	600,000	-	1,200,000		-	-	-	-	-	-	-	1,200,000				
Health & Justice Building																				
R20.74	Air Handler Units		250,000	-	-	-	-	R20.74	-	-	-	-	-	-	-	-	630	Grants	Low	2024
R20.75	Chillers		-	200,000	-	-	200,000	R20.75	200,000	-	-	-	-	-	-	400,000	630	Grants	Low	2024
R20.77	Staefa Upgrade		357,000	500,000	-	-	500,000	R20.77	-	-	-	-	-	-	-	500,000	630	Grants	Low	2024
Total HJB			607,000	700,000	-	-	700,000		200,000	-	-	-	-	-	-	900,000				
North County																				
R20.26	North County Campus Master Plan		3,280,000	26,000	-	-	26,000	R20.26	-	-	-	-	-	-	-	26,000	100	Taxes - Fund 100	High	2021
R20.78	North Animal Shelter Roof		-	-	-	106,000	106,000	R20.26	-	-	-	-	-	-	-	106,000	100	Taxes - Fund 100	Low	2026
Total North County Facility			3,280,000	26,000	-	106,000	132,000		-	-	-	-	-	-	-	132,000				
Security Center																				
R20.33	Records Storage - New Facility		176,760	3,000,000	5,000,000	-	8,000,000	R20.33	-	-	-	-	-	-	-	8,000,000	630	Taxes - Fund 290	High	2022
R20.49	Air Handler Units		700,000	3,000,000	-	-	3,000,000	R20.49	-	-	-	-	-	-	-	3,000,000	630	Grants	High	2022
R20.06	Fire Alarm Upgrade		-	-	-	150,000	150,000	R20.06	-	-	-	-	-	-	-	150,000	630	Taxes - Fund 100	High	2026
R20.10	Roof		-	-	110,000	-	110,000	R20.10	-	-	-	-	-	-	-	110,000	630	Taxes - Fund 100	High	2025
R20.34	Service Road & Sally Port Access Roads		-	800,000	-	-	800,000	R20.34	-	-	-	-	-	-	-	800,000	630	Taxes - Fund 100	Low	2023
R20.12	Staefa Upgrade		70,000	105,000	-	-	105,000	R20.12	-	-	-	-	-	-	-	105,000	630	Grants	High	2022
R20.82	Roof		-	865,000	-	-	865,000	R20.82	-	-	-	-	-	-	-	865,000	630	Taxes - Fund 100	Low	2024
21.201	Security Center Fencing		1,600,000	900,000	-	-	900,000	21.201	-	-	-	-	-	-	-	900,000	630	Grants	High	2021
21.202	Patrol Remodel		164,000	4,000,000	700,000	-	4,700,000	21.202	-	-	-	-	-	-	-	4,700,000	630	Grants	High	2022
21.202a	Generators & Cooling Towers		-	1,200,000	-	-	1,200,000								1,200,000	630	Taxes - Fund 100	High	2024	
21.203	Jail Medical Remodel		660,000	17,000,000	4,000,000	-	21,000,000	21.203	-	-	-	-	-	-	-	21,000,000	630	Grants	High	2022
21.204	PPE Building		800,000	6,610,000	2,590,000	-	9,200,000	21	-	-	-	-	-	-	-	9,200,000	630	Grants	High	2022
21.204	PPE Building		467,510	-	-	-	-	21.204	-	-	-	-	-	-	-	-	630	Grants	High	2022
21.205	Wildland Fire Building		117,000	2,632,000	451,000	-	3,083,000	21.205	-	-	-	-	-	-	-	3,083,000	630	Grants	Medium	2022
21.206	Evidence Remodel		-	150,000	400,000	-	550,000	21.206	-	-	-	-	-	-	-	550,000	630	Grants	High	2022
21.208	Pontoon SAR Boat		339,000	-	-	-	-	21.208	-	-	-	-	-	-	-	-	100	Taxes - Fund 100	High	2022
R20.79	Flooring		180,000	-	-	-	-	R20.79	-	-	-	-	-	-	-	-	620	Jail Services	Low	2023
R20.79	Flooring - Lobby		-	-	130,000	-	130,000	R20.79	-	-	-	-	-	-	-	130,000	620	Jail Services	Low	2025
R20.81	Elevators		-	-	120,000	120,000	240,000	R20.81	-	-	-	-	-	-	-	240,000	630	Taxes - Fund 100	Medium	2025
R20.83	Water Heaters		-	-	100,000	-	100,000	R20.83	-	-	-	-	-	-	-	100,000	630	Taxes - Fund 100	Low	2025
23.521	Mobile Command Center		-	-	-	-	-	R20.83	-	-	-	2,100,000	-	-	-	2,100,000	630	Taxes - Fund 100	Low	Not Ready
Total Security Center			5,274,270	40,262,000	13,601,000	270,000	54,133,000		-	-	-	2,100,000	-	-	-	56,233,000				

Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
Spanish Fork																				
R20.52	New PW Facility Salt Shed -Sp Fork		1,369,408	4,815,500	-	4,815,500	R20.52	-	-	-	-	-	-	-	4,815,500	Fund 247	Taxes - Fund 100	High	2021	
R20.53	New PW Facility Fuel Site Upgrade & Generator		-	5,200,000	-	5,200,000	R20.53	-	-	-	-	-	-	-	5,200,000	630	Taxes - Fund 100	High	2024	
R20.54	New PW Facility Roadway & Utilities		700,000	-	-	-	R20.54	-	-	-	-	-	-	-	-	630	Taxes - Fund 100	High	2021	
R20.55	PW Decommission Provo Fuel Site		-	-	250,000	250,000	R20.55	-	-	-	-	-	-	-	250,000	630	Taxes - Fund 100	High	2025	
R20.56	New PW Equipment storage facility		-	-	-	-	R20.56	5,000,000	-	-	-	-	-	-	5,000,000	630	Taxes - Fund 100	High	2027	
R20.57	New PW Facility Master Plan		50,000	-	-	-	R20.57	-	-	-	-	-	-	-	-	630	Taxes - Fund 100	High	2022	
R20.58	New PW Facility fencing		-	-	-	-	R20.58	500,000	-	-	-	-	-	-	500,000	630	Taxes - Fund 100	High	2027	
R20.59	New PW Facility landscaping		-	-	-	-	R20.59	250,000	-	-	-	-	-	-	250,000	630	Taxes - Fund 100	High	2027	
R20.60	New PW Facility Office/Shop building		-	-	-	-	R20.60	33,000,000	-	-	-	-	-	-	33,000,000	630	Taxes - Fund 100	High	2027	
R20.61	New PW Facility Parking lot		-	-	-	-	R20.61	1,000,000	-	-	-	-	-	-	1,000,000	630	Taxes - Fund 100	High	2027	
R20.62	New PW Facility Vehicle Building		-	-	-	-	R20.62	2,500,000	-	-	-	-	-	-	2,500,000	630	Taxes - Fund 100	High	2027	
22.04	New Elections Processing Facility		-	-	-	-	22	4,500,000	4,000,000	-	-	-	-	-	8,500,000	630	Taxes - Fund 100	High	2027	
Total Spanish Fork			2,119,408	10,015,500	250,000	-	10,265,500		46,750,000	4,000,000	-	-	-	-	61,015,500					
Total Capital Improvement Plan Projects			\$ 15,977,060	\$ 68,402,376	\$ 21,541,000	\$ 3,106,000	\$ 93,049,376		\$ 47,590,000	\$ 4,680,000	\$ 930,000	\$ 2,837,000	\$ 375,000	\$ 125,000	\$ -	\$ 149,586,376				

ROADS

			Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
Project ID	Project Name	Description		2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
2218	Roads - Funded by 4th Quarter Sales Tax																			
Y	Loafer Mtn Parkway -Right of Way and Construction (SR 198 to 8000 S)	MAG funding request	\$ 9,000,000	\$ 4,000,000	-	-	\$ 4,000,000	Y	-	-	-	-	-	-	-	\$ 4,000,000	247			
	Loafer Mtn Parkway - Construction (SR 198 to 8000 S)	MAG funding request	6,000,000	3,000,000	-	-	3,000,000		-	-	-	-	-	-	-	3,000,000	247			
Y	Elk Ridge Dr - Widening (SR 198 to 11200 S)	MAG funding request	3,000,000	1,200,000	-	-	1,200,000	Y	-	-	-	-	-	-	-	1,200,000	247			
	Elk Ridge Dr - Widening (SR 198 to 11200 S)		638,300	255,300	-	-	255,300		-	-	-	-	-	-	-	255,300	247			
SRS	8000 North (Wasatch Wing)			500,000	-	-	500,000		-	-	-	-	-	-	-	500,000	247			
	Kyune Pass Rd	MAG funded	-	-	-	1,500,000	1,500,000	SRS	-	-	-	-	-	-	-	1,500,000	247			
Y	8000 South Right of way (Part 18)			1,400,000	-	-	1,400,000		-	-	-	-	-	-	-	1,400,000	247			
	8000 South Right of way (Local Match)			101,600	-	-	101,600		-	-	-	-	-	-	-	101,600	247			
	South Fork Road			550,000	-	-	550,000	Y	-	-	-	-	-	-	-	550,000	247			
	6400 South Bridge @ Beer Creek	MAG funding request		120,000	-	-	120,000		-	-	-	-	-	-	-	120,000	247			
	9600 South - 5600 West intersection improvements and widening - Phase I (Part 2218)				-	-				3,800,000	-	-	-	-	-	3,800,000	247			
	9600 South - 5600 West intersection improvements and widening - Phase I (Local Match)									270,000						270,000	247			
	Right of way (misc.)		100,000	100,000	100,000	100,000	300,000		200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,700,000	247			
	Nebo Creek Bridge			-	-	120,000	120,000		-	-	-	-	-	-	-	120,000	247			
	9600 South Bridge @ Spring Creek			-	100,000	-	100,000		-	-	-	-	-	-	-	100,000	247			
	8400 South Bridge @ Spring Creek			-	100,000	-	100,000		-	-	-	-	-	-	-	100,000	247			
	8800 South Bridge @ Spring Creek			-	100,000	-	100,000		-	-	-	-	-	-	-	100,000	247			

ROADS

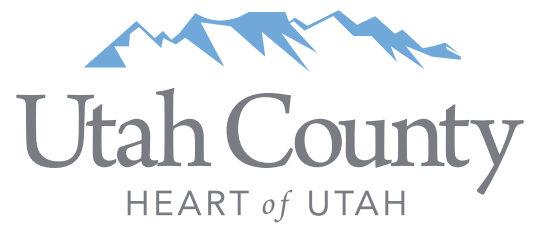
Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
	Payson Canyon Road - widening and safety improvements	MAG funding request		-	250,000	750,000	1,000,000		-	-	-	-	-	-	-	1,000,000	247			
Y	8000 South 3200 West Project (Part 18)		-	-	-	-	-		-	7,400,000	-	-	-	-	-	7,400,000	247			
	8000 South 3200 West Project (Local Match)		-	-	-	-	-		-	501,000	-	-	-	-	-	501,000	247			
	Powerhouse Road Bridge @ Strawberry Power Plant		-	500,000	-	-	500,000		-	-	-	-	-	-	-	500,000	247			
	South Fork Bridge		-	-	100,000	-	100,000	Y	-	-	-	-	-	-	-	100,000	247			
	Shady Side Bridge		-	-	100,000	-	100,000		-	-	-	-	-	-	-	100,000	247			
	Powerhouse Road Widening - SF City Limits to 8800 South		-	-	-	-	-		-	-	-	2,250,000	-	-	-	2,250,000	247			
	11200 South - widening and overlay	MAG funding request	-	-	500,000	500,000	1,000,000		-	-	-	-	-	-	-	1,000,000	247			
	9600 South - intersection improvements and widening - Phase II		-	-	-	-	-		-	-	-	8,000,000	-	-	-	8,000,000	247			
	Local match MAG projects	MAG funding request	-	-	-	400,000	400,000		-	400,000	-	400,000	-	-	-	1,200,000	247			
	8000 South extension - right of way and new road construction		-	-	-	-	-		750,000	-	750,000	-	-	-	-	1,500,000	247			
	10400 South - reconstruction	MAG funding request	-	-	-	-	-		-	900,000	-	-	-	-	-	900,000	247			
	12000 South - widening/ reconstruction	MAG funding request	-	-	-	-	-		-	-	1,000,000	-	-	-	-	1,000,000	247			
	9600 South - intersection improvements and widening - Phase III		-	-	-	-	-		-	-	-	-	-	2,500,000	-	2,500,000	247			
TOTAL			18,738,300	11,726,900	1,350,000	3,370,000	16,446,900		950,000	13,471,000	1,950,000	10,850,000	200,000	2,700,000	200,000	46,767,900				

FUNDING SOURCE															
Part 16/ 18 Project Total	\$ 9,000,000	\$ 5,400,000	\$ -	\$ -	\$ 5,400,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,400,000
SRS Project Total	-	-	-	-	-		-	-	-	-	-	2,500,000	-	-	2,500,000
B Road Project Total	9,738,300	6,326,900	1,350,000	3,370,000	11,046,900		950,000	13,471,000	1,950,000	10,850,000	200,000	200,000	200,000	38,867,900	
Total	\$ 18,738,300	\$ 11,726,900	\$ 1,350,000	\$ 3,370,000	\$ 16,446,900		\$ 950,000	\$ 13,471,000	1,950,000	\$ 10,850,000	\$ 200,000	2,700,000	\$ 200,000	\$ 46,767,900	

PARKS

Project ID	Project Name	Description	Only Prior Years	CAPITAL IMPROVEMENT PLAN			CIP TOTAL	Project ID	PROJECTED FUTURE CAPITAL PROJECTS (CAPITAL NEEDS ASSESSMENT or "CNA")							Total	Responsible Fund	Funding Source	Urgency	Expected Start Date
				2024	2025	2026			2027	2028	2029	2030	2031	2032	2033					
ParkBVFalls	Bridal Veil Falls improvements		\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 3,500,000	Parks ProCan1	\$ 1,500,000	\$ 1,500,000	-	-	-	-	\$ 6,500,000	281				
ParksSoldier	Soldier Pass Shooting Range		250,000	250,000	-	-	250,000	ParksJorRiv1	-	-	-	-	-	-	250,000	281				
ParksSandyB	Sandy Beach		-	-	125,000	-	125,000	ParksHobbC	-	-	-	-	-	-	125,000	281				
ParksUtahL1	Utah Lake Parkway - Walkara Way		-	4,000,000	-	-	4,000,000	Parks SFRPads	-	-	-	-	-	-	4,000,000	281				
ParksUtahL2	Utah Lake Parkway - Walkara Way (local match)		-	270,000	-	-	270,000		-	-	-	-	-	-	270,000	281				
ParksUtahL3	Utah Lake Parkway - Spring Creek		-	-	400,000	-	400,000		-	-	-	-	-	-	400,000	281				
ParksUtahL4	Utah Lake Parkway - Spring Creek (Part 18 funding)		-	-	1,100,000	-	1,100,000		-	-	-	-	-	-	1,100,000	281				
ParksUtahTP	Thanksgiving Point Restroom Park		-	150,000	-	-	150,000	ParksParking	-	-	-	-	-	-	150,000	281				
ParksVivian	Provo Canyon Parkway - Vivian Park to Deer Creek (Part 18 funding)		14,086,473	-	-	-	-	ParksMaint	-	-	-	-	-	-	-	281				
ParksUtahL5	Utah Lake Parkway - Trail Improvements		-	-	-	-	-	ParkBVFalls	-	-	-	-	-	-	-	281				
ParksUtahL6	Utah Lake Parkway - AF segment		-	-	3,352,000	-	3,352,000	ParksSoldier	-	-	-	-	-	-	3,352,000	281				
ParksUtahL7	Utah Lake Parkway - AF segment (local match)		-	-	200,000	-	200,000	ParksSandyB	-	-	-	-	-	-	200,000	281				
ParksHighline	Highline Canal Trail		-	-	-	-	-	Parks ProCan2	-	24,000,000					24,000,000	281				
	MAG Project 2024-2030		-	-	-	3,000,000	3,000,000	Parks UtahL1	-	2,000,000		2,000,000	-	-	7,000,000	281				
ParksSpanF2	Spanish Fork River Park - expansion		-	-	-	750,000	750,000	ParksUtahL2	-	-	-	-	-	-	750,000	281				
ParksLincoln2	Lincoln Point Park		-	-	-	1,000,000	1,000,000	ParksUtahL3	-	-	-	-	-	-	1,000,000	281				
ParksKnolls	Knolls Park		-	-	-	2,000,000	2,000,000	ParksUtahL4	-	500,000	-	-	-	-	2,500,000	281				
ParksWMtn1	West Mtn Track and Trail		-	-	-	600,000	600,000	ParksUtahTP	-	-	-	-	-	-	600,000	281				
	Utah Lake Parkway - TSSD segment		-	-	-	-	-	ParksVivian	4,200,000	-	-	-	-	-	4,200,000	281				
	Utah Lake Parkway - TSSD segment (local match)		-	-	-	-	-	ParksBonne	300,000	-	-	-	-	-	300,000	281				
	Vivian Park Rebuild		-	-	1,100,000	1,100,000	2,200,000	Agg	1,100,000	1,100,000	1,100,000	-	-	-	5,500,000	281				
ParksWMtn2	West Mtn Shooting Range		-	-	-	500,000	500,000	Agg	-	-	-	-	-	-	500,000	281				
	South Fork Trail (new)		-	-	-	2,500,000	2,500,000	ParksUtahL6	-	-	-	-	-	-	2,500,000	281				
TOTAL			14,436,473	5,670,000	7,277,000	12,950,000	25,897,000		7,100,000	29,100,000	1,100,000	2,000,000	-	-	65,197,000					

FUNDING SOURCE																
TRCC Funding	\$ 10,436,473	\$ 1,670,000	\$ 6,177,000	\$ 9,950,000	\$ 17,797,000				\$ 7,100,000	\$ 29,100,000	1,100,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 57,097,000
State Grant	250,000	-	-	-	-				-	-	-	-	-	-	-	-
Part 18 Funding	1,500,000	4,000,000	1,100,000	3,000,000	8,100,000				-	-	-	-	-	-	-	8,100,000
Total	\$ 12,186,473	\$ 5,670,000	\$ 7,277,000	\$ 12,950,000	\$ 25,897,000				\$ 7,100,000	\$ 29,100,000	1,100,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 65,197,000



Grants



Grants

Description

The Grants Fund is used account for miscellaneous grants and outside projects

Grants Fund

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Revenues:					
Non-Departmental / ADM	-	(7,265)	-	-	-
Non-Dept / Predator Ctrl	11,000	11,150	6,600	10,000	10,000
CCJJ Public Defender Grant	1,863,622	2,351,830	2,414,944	1,602,650	3,000,000
Intergenerational Poverty Grane	3,216	-	-	-	-
Cares Act Unemployment Credit	43,312	53,015	-	-	-
#1 Emergency Rental Assistance	-	10,838,402	8,407,331	-	-
#2 Emergency Rental Assistance	-	-	5,150,642	6,852,800	-
FEMA 100% Grant	871,222	2,123,713	538,788	72,668	-
American Rescue Plan	-	3,546,963	13,483,716	111,191,000	83,000,000
State ARPA Funding	-	-	1,500,000	-	-
LACTF	-	-	-	1,200,000	1,059,800
Coronavirus Relief Fund	99,766,007	1,153,452	-	-	-
Justice Court / Grant	1,000	-	-	10,000	10,000
Elections / Grant	-	-	-	111,830	106,800
Elections / Adm	-	-	-	1,116,670	-
Elections / LEG Appropriation	-	-	-	352,160	78,200
Invalid	-	128,837	7,950	-	-
Invalid	-	991,102	-	-	-
Invalid	122,363	169,907	22,793	-	-
Elections / State Primary	535,006	-	-	-	-
Elections / CTCL 2020 Grant	172,055	69,609	-	-	-
Elections / Cares Funding	346,856	-	-	-	-
Attorney / Adm	13,557	1,468	18,598	21,450	21,500
Attorney / Prosecution	-	-	1,788	10,000	10,000
Attorney VOCA Grant	67,323	91,343	39,622	-	-
Provo River Delta Ma Project	3,644	4,150	4,150	4,150	4,200
Outside Funding / Adm	5,787,231	5,902,079	8,497,041	15,213,773	18,612,300
Opioid Settlement	-	-	1,193,848	1,831,760	3,705,400
CDBG - CARES	-	85,036	476,903	601,559	631,600
Sheriff Admin / Adm	-	-	-	1,000	1,000
Sheriff Admin / Rmin Grant	-	-	-	1,500	-
Sheriff / CESF Grant	7,527	22,086	-	-	-
Patrol / Adm	-	-	-	59,200	59,200
State Dui Overtime	56,117	55,957	93,918	100,000	100,000
Patrol / JAG (CCJJ Pass Thru)	5,600	11,177	10,409	20,410	10,000
Patrol / SAFG	2,500	1,800	1,500	10,000	10,000
Patrol / NSA Security	-	-	-	320,860	319,900
Patrol / Seat Belt Overtime	5,663	4,726	11,744	15,000	15,000
Sheriff Patrol / Forest Patrol	22,783	13,778	23,000	23,000	30,000
Sheriff Patrol / Fee Demo	12,754	16,477	21,235	21,000	30,000

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Forestry Project	-	-	-	45,000	-
Sheriff Patrol / K-9	10,000	-	-	-	-
Sheriff Patrol / Contracts	1,307	58,195	14,821	50,000	70,000
Patrol / Alcohol Enforcement	28,000	40,000	49,464	50,000	10,000
Sheriff Invest / Evidence	10,231	-	269	-	-
Inv / Major Crimes Task Force	49,656	57,035	69,973	85,000	50,000
Judicial / Outside Security	5,273	1,463	-	16,000	-
Judicial / Convention Center	-	-	-	-	8,000
SO/Judicial Extradition	11,651	18,416	24,789	30,000	40,000
EMG Mngmt / Adm	109,800	112,800	112,800	119,000	119,000
Sheriff EM Mngmt / Perform Grt	86,350	101,500	106,171	192,200	77,000
STATE FLOOD MITIGATION	-	-	-	-	233,000
Sheriff EM Mngmt / EMS Grant	3,260	2,540	4,459	7,800	7,800
EM Mngmt / HLS EOD	10,903	1,534	-	20,000	20,000
EM Mngmt / HLS General	105,103	128,325	242,463	1,147,550	250,000
HMEP Grant	3,200	3,200	3,200	8,000	3,200
EM Mngmt / Search & Rescue	23,000	-	-	80,000	80,000
EMS Radio Grant	5,202	-	-	-	-
Sheriff Asd / Radkids	-	-	-	510	500
First Responder Mental Health	-	-	-	35,000	10,000
SO / Victim Adv Grant	133,870	128,841	105,686	122,630	122,600
ICAC Grant	22,819	9,905	15,000	15,000	22,000
Sex Offender/Child Abuse Reg	-	-	-	28,000	28,000
HSI Proj For Online Enticement	1,129	-	8,506	20,000	20,000
SVU / Operation Underground RR	1,800	-	7,303	1,500	1,500
SVU / Malouf Donation	-	-	13,079	-	-
Victim Advocate Donation	758	-	-	-	-
SO / Santaquin VOCA Match	13,164	15,517	10,941	5,040	5,000
SO / Santaquin VOCA Other	2,586	533	2,100	15,440	15,400
SO / Salem VOCA Other	3,750	3,938	8,151	8,420	8,500
Wildland Fire / In-County	-	-	-	172,108	63,700
Out-Of-County / Duty	2,366,657	2,014,308	1,831,599	2,660,510	2,632,500
Wildland Fire / Santaquin	40,000	-	-	977,892	1,150,000
Mitigation Grants	-	20,447	24,467	-	-
SO/Wildland State Grant	-	-	9,419	150,000	150,000
Wildland Fire / Fed Resource	-	-	-	1,000,000	1,000,000
Emergency Serv. Flood Ctrl Etc	-	-	-	20,000	20,000
Hobble Creek Debris Basin	-	-	-	-	1,503,000
FEMA	-	-	-	-	12,000,000
Payson Debris Basin	-	-	-	-	1,503,000
PW / City Projects	-	-	-	100,000	100,000
Blm Contract	7,500	-	-	20,000	20,000

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Squorrose Grant	-	1,040	32,924	100,000	100,000
Utah Lake Ism Grant	85,995	83,290	105,681	150,000	150,000
WRI Grant	152,715	54,280	199,703	250,000	250,000
Forest Service Reimb Projects	21,235	351,859	123,460	8,053,104	5,000,000
FFSL Phragmite Grant	29,832	22,079	21,906	50,000	50,000
Garlic Mustard Grant	24,313	10,887	30,628	50,000	50,000
Utah Lake Commission Grant	-	-	-	-	150,000
Elberta Valley Project	7,201	-	-	10,000	10,000
South Oquirrh	1,568	-	-	10,000	10,000
NRCS EWP	8,470,103	690,328	332,023	1,063,616	3,000,000
Stormwater Coalition	46,732	38,832	55,360	175,000	175,000
SR 146 (PG Canyon Road)	-	1,162	-	-	-
Parks / Adm	-	-	-	500,000	1,385,000
Provo Canyon Parkway	-	-	-	-	100,000
Sandy Beach	-	-	250,000	-	-
Equestrian Park	-	-	-	-	15,000
Total Revenues	\$ 121,617,021	\$ 31,613,046	\$ 45,742,865	\$ 158,388,760	\$ 142,613,600
Expenditures:					
Non-Dept / Predator Ctrl	11,000	11,150	6,600	10,000	10,000
CCJJ Public Defender Grant	1,863,622	2,351,830	2,414,944	1,602,650	3,000,000
Intergenerational Poverty Grane	3,216	-	-	-	-
Cares Act Unemployment Credit	43,312	53,015	-	-	-
#1 Emergency Rental Assistance	-	10,838,401	8,407,331	-	-
#2 Emergency Rental Assistance	-	-	5,150,642	6,852,800	-
FEMA 100% Grant	871,221	1,520,599	354,519	72,668	-
American Rescue Plan	-	3,501,204	13,483,718	111,191,000	83,000,000
State ARPA Funding	-	-	1,500,000	-	-
LACTF	-	-	-	1,200,000	1,059,800
Coronavirus Relief Fund	92,065,472	386,031	-	-	-
Recorder / Coronavirus	9,344	-	-	-	-
Sheriff / ARPA	-	32,436	-	-	-
Sheriff / Coronavirus Relief	784,736	295,786	-	-	-
DDAPT / Coronavirus	6,822	-	-	-	-
Court / Coronavirus Relief	26,469	-	-	-	-
FWMA Grant	-	603,114	184,268	-	-
Health / Coronavirus Relief	1,412,476	13,303	-	-	-
CJC / Coronavirus Relief	11,153	-	-	-	-
Jail / Coronavirus Relief	225,527	-	-	-	-
HR / Coronavirus Relief	12,597	475	-	-	-
Finance / ARPA	-	7,686	-	-	-
Finance / Coronavirus Relief	177,106	72,688	-	-	-
Tax Adm / Coronavirus Relief	217,836	1,038	-	-	-

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Clerk / Coronavirus Relief	206,113	2,075	-	-	-
Treasurer / Coronavirus Relief	53,924	-	-	-	-
Public Works / ARPA	-	2,316	-	-	-
Public Works / Coronavirus	1,378,502	134,976	-	-	-
Attorney / ARPA	-	98	-	-	-
Attorney / Coronavirus Relief	323,902	7,747	-	-	-
Assessor / Coronavirus Relief	1,853	-	-	-	-
GIS / Coronavirus Relief	6,373	900	-	-	-
Computer / Coronavirus Relief	2,301,357	157,333	-	-	-
Elections / ARPA	-	3,222	-	-	-
Elections / Coronavirus Relief	544,452	81,097	-	-	-
Justice Court / Grant	1,000	-	-	10,000	10,000
Elections / Grant	-	-	-	113,330	106,800
Elections / Adm	-	-	-	1,115,170	-
Elections / LEG Appropriation	-	-	-	352,160	78,200
Invalid	-	128,837	7,950	-	-
Invalid	-	991,102	-	-	-
Invalid	122,364	169,906	22,793	-	-
Elections / State Primary	535,006	-	-	-	-
Elections / CTCL 2020 Grant	172,055	69,608	-	-	-
Elections / Cares Funding	346,855	-	-	-	-
Attorney / Adm	11,486	-	18,598	21,450	21,500
Attorney / Prosecution	2,071	1,468	1,788	10,000	10,000
Attorney VOCA Grant	67,323	91,344	39,621	-	-
Provo River Delta Ma Project	3,644	4,150	4,150	4,150	4,200
Outside Funding / Adm	5,787,230	5,902,079	8,497,040	15,213,773	18,612,300
Opioid Settlement	-	-	-	529,157	1,578,600
CDBG - CARES	-	85,036	476,903	601,559	631,600
Opioid / WBH SSD	-	-	-	1,162,002	1,243,400
OPIOID / HEALTH	-	-	-	-	522,400
Opioid / Sheriff UCAT	-	-	-	140,601	361,000
Sheriff Admin / Adm	-	-	-	1,000	1,000
Sheriff Admin / Rmin Grant	-	-	-	1,500	-
Sheriff / CESF Grant	7,527	22,086	-	-	-
Patrol / Adm	-	-	-	59,200	59,200
State Dui Overtime	56,116	55,957	93,918	100,000	100,000
Patrol / JAG (CCJJ Pass Thru)	5,600	11,177	10,409	20,410	10,000
Patrol / SAFG	2,500	1,800	1,500	10,000	10,000
Patrol / NSA Security	-	-	-	320,860	319,900
Patrol / Seat Belt Overtime	5,663	4,726	11,743	15,000	15,000
Sheriff Patrol / Forest Patrol	22,782	13,778	23,000	23,000	30,000
Sheriff Patrol / Fee Demo	12,753	16,476	21,235	21,000	30,000

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Forestry Project	-	-	-	45,000	-
Sheriff Patrol / K-9	10,000	-	-	-	-
Sheriff Patrol / Contracts	1,307	33,634	39,382	50,000	70,000
Patrol / Alcohol Enforcement	28,000	40,000	49,464	50,000	10,000
Sheriff Invest / Evidence	10,231	-	269	-	-
Inv / Major Crimes Task Force	49,656	59,024	67,985	85,000	50,000
Judicial / Outside Security	5,273	1,463	-	16,000	-
Judicial / Convention Center	-	-	-	-	8,000
SO/Judicial Extradition	11,651	18,416	24,789	30,000	40,000
EMG Mngmt / Adm	109,800	112,800	112,800	119,000	119,000
Sheriff EM Mngmt / Perform Grt	86,350	101,500	106,170	192,200	77,000
STATE FLOOD MITIGATION	-	-	-	-	233,000
Sheriff EM Mngmt / EMS Grant	3,260	2,540	4,459	7,800	7,800
EM Mngmt / HLS EOD	10,903	1,534	-	20,000	20,000
EM Mngmt / HLS General	105,104	128,325	242,464	1,147,550	250,000
HMEP Grant	3,200	3,200	3,200	8,000	3,200
EM Mngmt / Search & Rescue	23,000	-	-	80,000	80,000
EMS Radio Grant	5,203	-	-	-	-
Sheriff Asd / Radkids	-	-	-	510	500
First Responder Mental Health	-	-	-	35,000	10,000
SO / Victim Adv Grant	133,870	128,840	105,686	122,630	122,600
ICAC Grant	22,819	9,905	15,000	15,000	22,000
Sex Offender/Child Abuse Reg	-	-	-	28,000	28,000
HSI Proj For Online Enticement	1,129	-	8,506	20,000	20,000
SVU / Operation Underground RR	1,800	-	7,303	1,500	1,500
SVU / Malouf Donation	-	-	13,079	-	-
Victim Advocate Donation	758	-	-	-	-
SO / Santaquin VOCA Match	13,165	16,186	10,272	5,040	5,000
SO / Santaquin VOCA Other	2,586	4,284	(1,649)	15,440	15,400
SO / Salem VOCA Other	3,750	5,999	6,089	8,420	8,500
Wildland Fire / In-County	-	-	-	172,108	63,700
Out-Of-County / Duty	1,287,554	811,907	1,438,796	2,660,510	2,632,500
Out-of-County Supression	171,801	238,751	166,900	-	-
Out-of-County / Resource Fire	630,531	577,015	744,047	-	-
Out-of-County / Resource Train	42,208	39,208	52,384	-	-
Out-of-County / In-County Proj	6,650	-	15,987	-	-
Public Works Equipment	7,758	-	372	-	-
Wildland Fire / Santaquin	19,092	-	-	977,892	1,150,000
Mitigation Grants	-	20,447	24,467	-	-
SO/Wildland State Grant	-	-	9,419	150,000	150,000
Ether Hollow Fire	1,607	-	-	-	-
Wildland Fire / Fed Resource	-	-	-	1,000,000	1,000,000

Grants / Outside Projects Fund (248) Grants	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget
Emergency Serv. Flood Ctrl Etc	-	-	-	20,000	20,000
Hobble Creek Debris Basin	-	-	-	-	1,503,000
FEMA	-	-	-	-	12,000,000
Payson Debris Basin	-	-	-	-	1,503,000
PW / City Projects	-	-	-	100,000	100,000
Blm Contract	7,500	-	-	20,000	20,000
Squorrose Grant	-	1,040	32,925	100,000	100,000
Utah Lake Ism Grant	85,995	83,289	105,680	150,000	150,000
WRI Grant	152,715	54,280	199,703	250,000	250,000
Forest Service Reimb Projects	21,236	351,860	123,460	7,713,104	5,000,000
FFSL Phragmite Grant	29,832	22,079	21,906	50,000	50,000
Garlic Mustard Grant	24,313	10,887	30,628	50,000	50,000
Utah Lake Commission Grant	-	-	-	-	150,000
Elberta Valley Project	7,202	-	-	10,000	10,000
South Oquirrh	1,568	-	-	10,000	10,000
NRCS EWP	8,470,103	690,328	332,023	1,403,616	3,000,000
Stormwater Coalition	46,732	38,832	55,360	175,000	175,000
SR 146 (PG Canyon Road)	-	1,162	-	-	-
Parks / Adm	-	-	-	385,000	1,385,000
Provo Canyon Parkway	-	-	-	100,000	100,000
Sandy Beach	-	-	250,000	-	-
Equestrian Park	-	-	-	15,000	15,000
Total Expenditures	\$ 121,377,572	\$ 31,256,785	\$ 45,151,995	\$ 158,388,760	\$ 142,613,600

* 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



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

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 in 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 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, and in consultation with affected county departments, adjusted and approved by the Board in alignment with its strategic goals. The three-year CIP cycle is financially balanced to available revenues.

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 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 facility or physical item exceeding \$100,000, having a useful lifespan of ten years or more (except for technology products, which have a useful life of only three to five years), and meeting one or more of the following criteria:
 - i. Involves the acquisition or construction of any physical facility;
 - ii. Involves the acquisition of land or an interest in land;
 - iii. Increases capacity of a public park, trail, or roadway through acquisition or construction;
 - iv. Involves the ongoing acquisition of major equipment or physical systems (e.g. radio systems, computer technology, major specialized vehicles, voting equipment, etc.) that are not maintained, funded, or replaced by internal service funds, or equipment not included in the Equipment Replacement Fund;
 - v. Involves significant modifications to facilities, including additions to existing facilities, which increases the square footage, useful life, or value of the facility; or

vi. Substantial maintenance or replacement of a facility.

- d) **Capital Maintenance or Replacement Project** – A non-recurring project 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. To be classified as a Capital Project, a Capital Maintenance or Replacement Project must have expenditure intervals greater than five years, and individual projects may have values below \$100,000.

4. **Process To Develop Capital Improvement Program**

Departments shall provide to the CIP Committee a Project Request that, at a minimum, includes:

- a) Description of the project
- b) Justification of the project
- c) Estimate of project budget/cost
- d) Estimate of the impact of each project on County revenues and operating budgets
- e) Identification of funding source, including any debt requirements
- f) Anticipated project timeline

The CIP Committee is convened to assess each submitted Project Request. The three primary criteria for evaluating projects are:

- a) Does the project extend the life of existing fixed county assets such as buildings, roads, parks, or related county infrastructure systems?
- b) Does the project expand the functionality, efficiency, and/or capacity of county facilities to better serve the public?
- c) Does the project improve public accessibility to county services or meet safety compliance mandates?

After determining that the project meets the primary criteria, the CIP 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

After the CIP Committee's initial evaluation, the Project Requests will either 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, the CIP Committee's preliminary ranking of the project requests, information on each project, and a recommendation from the Committee.

The Board members will individually review the List submitted by the CIP Committee and 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 the result of the Commission work session, 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, a representative from the County Clerk/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 CIP 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. 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.

7. **Transparency**

At least annually, citizens will have an opportunity to express their opinion related to the CIP.

8. **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.

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. When current revenue sources are available for Capital Projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them more difficult to finance with debt.

9. **Capital Projects Fund**

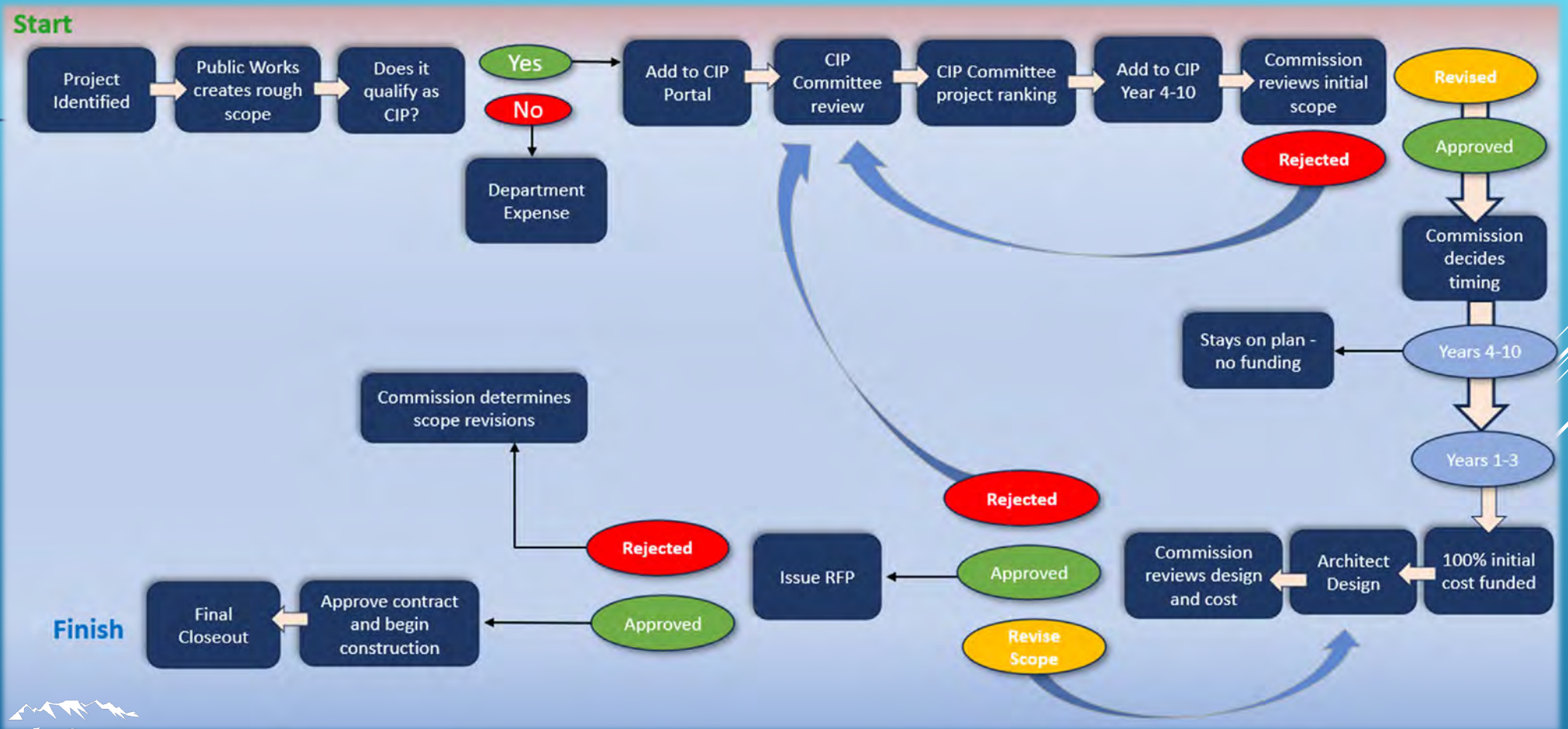
Funds may be accumulated in a reserve for future capital projects, designated as the Capital Projects Fund, in accordance with the County's Fund Balance Policy. Capital equipment will be replaced according to a replacement schedule based on the useful life of the asset.

10. **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. Debt shall be issued in accordance with the County's Debt Management Policy.

CIP Policy Exhibit 1

CAPITAL IMPROVEMENT PLAN PROCESS



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.