



UINTAH COUNTY CLERK-AUDITOR

*147 East Main
Vernal, Utah 84078
Phone: (435) 781-5360
Fax (435) 781-6701*

*Michael W. Wilkins
Clerk-Auditor*

October 18, 2023

*Brad Horrocks - Chairman, County Commissioner
Sonja Norton- County Commissioner
John Laursen- County Commissioner*

Commissioners,

Please see the presented tentative budget for 2024 and our supporting information about our process with preparing the tentative budget.

Our original proposal of the tentative budget was given to the Commission dated as of August 17, 2023.

The tentative budget 2024 shows the balanced revenues and expenses for a total of \$76,940,100. This a difference of \$5,575,423 less when compared to the 2023 current budget of \$82,515,523.

The expenses for the General Fund 2024 budget are currently \$36,099,800 which is \$1,002,908 less than the 2023 budget of \$37,102,708.

We are currently using \$831,600 from our General Fund Balance to balance the General Fund budget and this is including the taxes requested for the proposed property tax increase in the amount of \$5,000,000. The Commission is still working on decreasing the overall expenses, but this is the initial request to increase property taxes for the General Fund.

We are currently using \$471,200 from Municipal Fund Balance to balance the Municipal Fund Budget. The expenses for the Municipal Fund 2024 budget are currently \$7,949,700 which is \$1,146,985 more than the 2023 budget of \$6,802,715. The Grants Department has been moved from General and will be included now with Municipal. The majority of this increase is the purchase for the Sheriff Department's patrol vehicles estimated at \$950,000.

Also, to note, the revenues from the Local Assistance and Tribal Consistency Fund (LATCF) grant currently show as over budgeted on the 2023 budget. The two (LATCF) disbursements were both budgeted in 2023 as revenue when only one disbursement was received in September 2023 at \$2,931,479. The first disbursement was received December 2022 for the same amount.

This presents an overstatement total of \$2,931,479 that will not be captured as revenue for the General Fund for 2023.

The last copy of the 2023 Tentative Budget issued by the Clerk-Auditor’s Office was as of October 28, 2022. The final 2023 adopted budget was not presented by the Clerk-Auditor at the Commission Meeting on December 27, 2022.

The county is proposing a truth-in-taxation increase in the amount of \$5,653,500. The breakout of the funds goes as follows:

| | |
|----------------|--------------------|
| General | \$5,000,000 |
| Library | \$491,500 |
| Tort Liability | \$120,000 |
| Health | \$42,000 |
| <u>Total</u> | <u>\$5,653,500</u> |

The reasons for the truth-in-taxation is because property tax revenue overall decreased by \$6,028,566 since 2016. Also realizing one-time grants were given to Uintah County from the federal government which was valued at \$17,879,857 between the years 2020-2023. We will no longer have that one-time revenue to help with the on-going budget. With current expenses proposed, we will not have enough revenues to cover expenses without the tax increase.

The major increases in the budgets are highlighted below:

- Wage survey was conducted around June 2023 by an outside third-party called Personnel Systems & Services based out of Salt Lake City. This collaboration involved Human Resources, the Commission, and all other department heads. This survey contributes to the majority of the wage increases, but Uintah County is still working through this on the best solution moving forward. No final decisions have been made at this time.

-Breakdown of Requested Salary Increase:

| <u>Fund</u> | <u>Amount</u> |
|--------------------|--------------------|
| 10 | \$1,277,949 |
| 11 | \$148,200 |
| 20 | \$126,500 |
| 22 | \$27,500 |
| 24 | \$1,700 |
| 55 | \$118,000 |
| 59 | \$18,200 |
| 86 | \$6,100 |
| <u>Grand Total</u> | <u>\$1,724,149</u> |

- Proposal that the 401(k) be reinstated at 5% as a dollar-for-dollar match for all full-time employees. No final decisions have been made at this time.

-Breakdown of Requested 401 (k) reinstatement:

| <u>Fund</u> | <u>Amount</u> |
|--------------------|------------------|
| 10 | \$617,415 |
| 11 | \$164,300 |
| 20 | \$52,170 |
| 22 | \$39,375 |
| 24 | \$3,255 |
| 55 | \$38,720 |
| 59 | \$18,230 |
| 86 | \$14,755 |
| <u>Grand Total</u> | <u>\$948,220</u> |

- Achievement/Service award to budget more accurately expected achievement/service awards for all full-time employees' years with Uintah County. No final decisions have been made at this time.

-Breakdown of Requested Achievement/Service award:

| <u>Fund</u> | <u>Amount</u> |
|--------------------|------------------|
| 10 | \$209,331 |
| 11 | \$59,488 |
| 20 | \$14,955 |
| 22 | \$12,917 |
| 24 | \$0 |
| 55 | \$16,494 |
| 59 | \$10,234 |
| 86 | \$5,907 |
| <u>Grand Total</u> | <u>\$329,326</u> |

- Medical premiums are expected to increase 7.8% - 10.46% depending on which insurance provider the County decides to move forward with.

Other Things to Note:

- As of September 2023, Consumer Price Index (CPI) increased 3.7%
- Budget is still open to input and not final.

Please reach out with any questions going forward and how we can help in this process.