Amended AGENDA
COUNTY COUNCIL
Wednesday, September 23, 2026

NOTICE is hereby given that the Summit County Council will meet in session, on Wednesday, September 23, 2026, electronically, via Zoom, and at the anchor location of the Summit County Sheldon Richins Building, 1885 W. Ute Blvd., Park City, UT 84098

(All times listed are general in nature, and are subject to change by the Council Chair)

To view Council meeting, live, visit the "Summit County, Utah" Facebook page OR To participate in Council meeting: Join Zoom webinar: OR To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472

2:15 PM Closed Session-Litigation (45 min)

3:00 PM- Move to auditorium (5 min)

3:05 PM - Pledge of Allegiance (5 min)

3:10 PM -Work Session

1. 3:10 PM - Presentation of the 2025 Annual Comprehensive Financial Report; Matt Leavitt, Chief Financial Officer (30 min)
   2025_ACFR_Presentation_to_Council (2).pdf
   2025_Summit_County_ACFR (2).pdf

3:40 PM Convene as the Board of Equalization

1. Discussion and possible approval of Board of Equalization 2026 stipulations and recommendations; Chase Black (10 min) The properties with a significant adjustment included are:

#	Account #	Parcel ID	Property Type	Old Market Value	New Market Value	MV Difference
20	0429880	PROMR-1-1	Secondary Residence	$ 5,639,079	$ 4,405,000	$ (1,234,079)

   BOE Adjustments Staff Report 2026.09.23 - Copy.pdf

Dismiss as the Board of Equalization

3:50 PM Convene as the Governing Board of the Snyderville Basin Special Recreation District

1. Consideration and possible approval of Resolution BRD-2026-048, a resolution adopting six District Personnel policies and approving two Governance and Finance policy amendments; Rob Parrish (15 min)

1.Staff-Report_Summit-County-Council_2026-09-23 (2).pdf
2.Council-Presentation_2026-09-23 (2).pdf
3.Council-Resolution_BRD-26-048_DRAFT (2).pdf
a.Snyderville Basin SRD $71M Tax Impact Level 08-13-26 (2).pdf
b.PE-100 SERIES_CORE PERSONNEL SYSTEMS POLICY_DRAFT_2026-08 (2).pdf
c.PE-200 SERIES_EMPLOYMENT PRACTICES POLICY_DRAFT_2026-08 (2).pdf
d.PE-300 SERIES_POSITION MANAGEMENT POLICY_DRAFT_2026-09 (2).pdf
e.PE-700 SERIES_CONDUCT-DISCIPLINE-GRIEVANCE POLICY_DRAFT_2026-08 (2).pdf
f.PE-900 SERIES_PRIVACY PROGRAM POLICY_DRAFT_2026.08 (2).pdf
g.GF-101-1_Administrative-Control-Board-Rules-Regulations (2).pdf
h.GF-401-1_Budgetary-Fiscal-Policies (2).pdf
i.GF-001-2_Standard-Definitions-and-Structure-of-District-Policy (2).pdf
j.Board-Summary-Memo-GF-Policy-Restructuring (2).pdf
k.Summary of Changes Sheets_PE100-PE200-PE300-PE700-PE900 (2).pdf

Dismiss as the Governing Board of the Snyderville Basin Special Recreation District

4:05 PM Consideration of Approval

1. 4:05 PM - Possible Conditional Use Permit revocation of the Mimbach (a.k.a. Soil to Spoil) Conditional Use Permit ('CUP') for a Recycling Facility, Class II and Nursery/Greenhouse located at 7550 W. Lower Bowl Road, Parcel SS-70-11. Applicant/Business Owner: Kylee Mimbach. Property Owner: Troy Long Enterprises Inc., represented by Kyle Reeder, Cannon Law Group; Amir Caus, Senior Planner, Scott Buchanan, Code Enforcement Officer; Helen Strachan, Deputy County Attorney (20 min)
2. 4:25 PM - Consideration and possible approval of a fee Waiver Request for 910 Ranch Projects; Jessica Kirby (10 min)
   2026 09 23 Fee Waiver Staff Report.pdf
3. 4:35 PM - Consideration and possible approval of contract not to exceed $931,000.00 to treat up to ~1,000 acres of forest for hazardous fuels mitigation in the Upper Weber River Watershed; Billy Kurek (15 min)
   UWWP_Staff Report_FINAL (002).pdf
4. 4:50 PM – Consideration and possible approval of Resolution 2026-23, a resolution of the Summit County Council calling for the repeal of state Preliminary Municipality legislation; Dave Thomas and Shayne Scott (15 min)
   StaffReportPrelMuni (002).pdf
   ResolutionPrelimMunicipalities.pdf
5. 5:05 PM - Consideration and possible approval of Resolution 2026-24, adopting the “Save our Space: Plan 2063,” a Solid Waste Action Plan; Janna Young, Tim Loveday, Emily Quinton (45 min)
   Save our Space Presentation Slides.pdf
   Staff Report_Plan 2063.pdf
   Plan 2063 Final.pdf
   Resolution Adopting Save our Space.pdf
6. 5:50 PM - Approval of County Council Minutes dated July 8, 2026 (5 min)
   SCC Draft Minutes 7-8-26.pdf
7. 5:55 PM - Council and Manager comments (5 min)

<u>6:00 PM Public Input</u>

Public comment is for any matter not on the Agenda and not the subject of a pending land use application. If you would like to submit comments to Council, please email publiccomments@summitcountyutah.gov by 12:00 p.m. on Wednesday, September 23, 2026. If you wish to interact with Council, for public input, please appear in person, or use the "Raise Hand" button at the bottom of the chat window in Zoom.

6:00 PM Public Hearing

Convene as the Governing Board of the Snyderville Basin Recreation Special Service District

1. Public hearing to receive input from the public with respect to the issuance of approximately $71,000,000.00 of General Obligation Bonds and the potential economic impact that the improvements, facilities, or properties to be financed in whole or in part with proceeds of the Bonds will have on the private sector; Rob Parrish
   26.09.23_Basin_Rec_GO_Bond_Financial_Impact_Staff_Report.pdf
   a.Snyderville Basin SRD $71M Tax Impact Level 08-13-26.pdf
   26.09.23_Presentation_GO Bond Public Hearing Financial Impact and Programming v2.pdf

Dismiss as the Governing Board of the Snyderville Basin Recreation Special Service District

Council Communications

Adjournment

Presentation of the 2025 Annual Comprehensive Financial Report

Annual Comprehensive Financial Report (AC

What is an ACFR?

- Includes broader range of information about the County beyond what is included in “basic financial statements”
- Aims to provide a more comprehensive view of the County’s financial health
- ACFR’s adhere to a higher set of standards dedicated to thoroughness and transparency

Only 5 counties submit an ACFR (Davis, Salt Lake, Summit, Utah, and Weber)

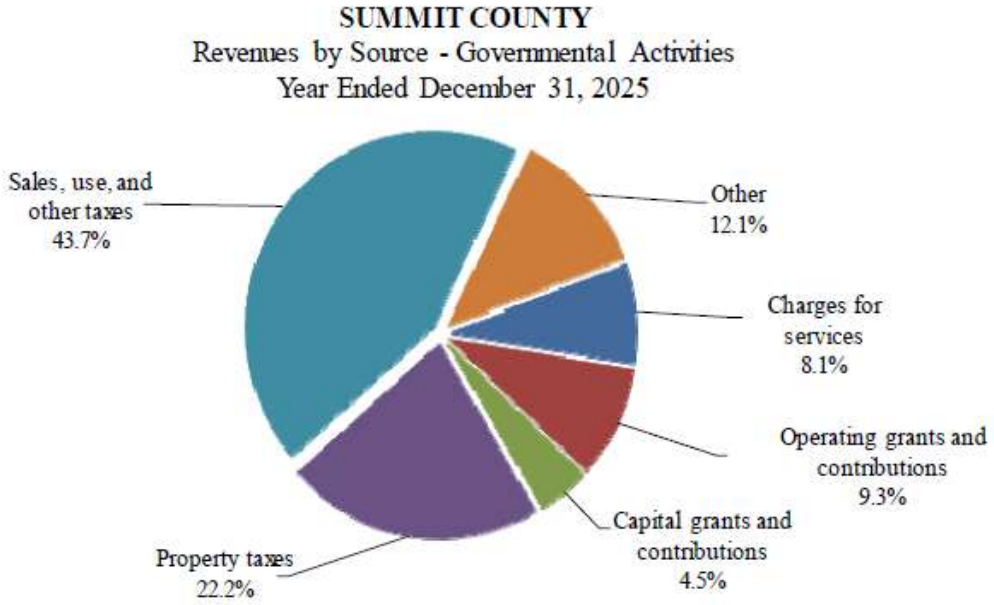
2025 Audit Results:

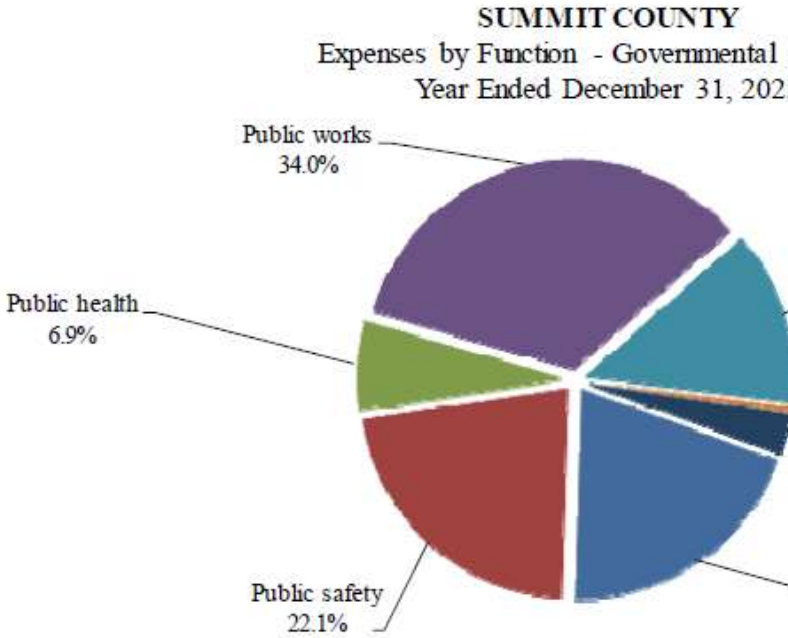
The audit disclosed no findings or questioned costs required
reported under *Government Auditing Standards* and the Single Aud

No one is “going to jail” and the financial statements are pres
fairly and accurately in all material respects with accounting princip
generally accepted in the United States.

Audit in short: We’re “clean” meaning no findings to report

Governmental Activities Sources & Us





SUMMIT COUNTY'S Changes in Net Position
Years Ended December 31, 2025 and 2024
(in millions of dollars)

	Governmental Activities		Business-type Acitvities		Totals		Change
	2025	2024	2025	2024	2025	2024	2025-2024
Revenues:							
Program revenues:							
Charges for services	$ 15.6	$ 18.5	$ 3.2	$ 5.1	$ 18.8	$ 23.6	$ (4.8)
Operating grants and contributions	18.0	17.1	0.2	0.1	18.2	17.2	1.0
Capital grants and contributions	8.7	13.4	-	-	8.7	13.4	(4.7)
General revenues:							
Property taxes	42.7	40.9	-	-	42.7	40.9	1.8
Motor vehicle taxes	0.9	0.9	-	-	0.9	0.9	-
Sales, use, and other taxes	84.2	76.3	-	-	84.2	76.3	7.9
Impact fees	1.4	1.1	-	-	1.4	1.1	0.3
Payments in lieu of taxes	1.8	1.7	-	-	1.8	1.7	0.1
Unrestricted investment earnings	8.4	11.4	0.2	-	8.6	11.4	(2.8)
Miscellaneous	2.2	6.5	-	-	2.2	6.5	(4.3)
Total revenues	183.9	187.8	3.6	5.2	187.5	193.0	(5.5)
Expenses:							
Governmental activities:							
General government	31.8	26.0	-	-	31.8	26.0	5.8
Public safety	35.4	26.7	-	-	35.4	26.7	8.7
Public health	11.1	8.9	-	-	11.1	8.9	2.2
Public works	54.5	46.3	-	-	54.5	46.3	8.2
Culture and recreation	21.5	28.7	-	-	21.5	28.7	(7.2)
Conservation and economic development	0.8	2.3	-	-	0.8	2.3	(1.5)
Transit services	-	22.9	-	-	-	22.9	(22.9)
Interest on long-term debt	5.0	5.3	-	-	5.0	5.3	(0.3)
Business-type activities							
Landfill	-	-	5.4	2.4	5.4	2.4	3.0
Bike share			0.5	0.5	0.5	0.5	-
Total expenses	160.1	167.1	5.9	2.9	166.0	170.0	(4.0)
Transfers	(0.5)	(1.2)	0.5	1.2	-	-	-
Changes in net position	23.3	19.5	(1.8)	3.5	21.5	23.0	(1.5)
Net position - beginning, as restated	276.4	316.2	6.2	2.7	282.6	318.9	(36.3)
Net position - ending	$ 299.7	$ 335.7	$ 4.4	$ 6.2	$ 304.1	$ 341.9	$ (37.8)

Governmental Activiti
Activities:

- Governmental Act
  that are generally
  grants

- Business-type Act
  largely self-suppo
  - Landfill
  - Echo Sewer
  - Housing Au
  - Bike Share

2025 Highlighted Funds:

	General	Municipal	A & C	Room	Restaurant
Revenues	$51.8M	$53.4M	$6.6M	$18.5M	$5.1M
Expenses	47.7M	70.4M	6.7M	9.9M	3.9M
Ending fund balance	$29.8M	$55.5M	$1.1M	$23.1M	$5.7M

General fund - $5.8M restricted, $8.5M set aside for capital projects (Courthouse & Justice Center)
Municipal fund - $24.3M restricted for roads/transportation, $9.0M capital facilities (Justice Center)
Room tax fund - $10M-$12M set aside for potential projects

2025 Additional Highlights:

Page 49 – Capital assets $254.0M governmental assets, $76.1M in land

Page 52 – Long-term debt totaling $122.8M, additional $90.2M issued beginning of 2026

Pages 100-103 – Property taxes collected by the County, $302.9M total charged by all entities, $40.
County (13.3%) and $190.7M by the school districts (62.9%)

Pages 104-125 – Statistical section of the ACFR showing historical comparisons

Questions?

SUMMIT COUNTY

Financial Statements

Year Ended December 31, 2025

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Independent Auditor's Report

The Honorable County Council
Summit County, Utah

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Summit County (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, aggregate discretely component units, each major fund, and the aggregate remaining fund information of Summit County as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of *Park City Fire Service District*, *Snyderville Basin Special Service District*, and *North Summit Fire Protection District*, which represent 55.2 percent of the assets, 60.2 percent of net position, and 41.33 percent of revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 15 to the financial statements, beginning net position has been restated to present financial statements in accordance with generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the County's proportionate share of the net pension liability (asset) – Utah Retirement Systems, the schedules of County contributions – Utah Retirement Systems, and the related notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate

operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and statement of taxes charged, collected, and disbursed are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules statement of taxes charged, collected, and disbursed are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Squire & Company, PC

Orem, Utah
August 19, 2026

Summit County
Management's Discussion and Analysis (MD&A)

This section of the annual financial report of Summit County (the County) presents our discussion and analysis of the County's financial performance during the year ended December 31, 2025. Please read it in conjunction with the County's financial statements, which immediately follow this section.

Financial Highlights

- The County's total net position (the amount by which assets and deferred outflows of resources exceed liabilities and deferred inflows of resources) as of December 31, 2025 was $303.8 million. Net position increased by $21.2 million.

- The County is dependent on revenues from taxes and operating grants and contributions. Total tax revenues from all sources totaled $127.8 million, an increase of $9.7 million compared to the prior year. Revenues from operating grants and contributions totaled $18.2 million, an increase of $1.0 million compared to the prior year.

- For the year, expenses were $166.3 million, a decrease of $3.7 million compared to the prior year.

Overview of the Financial Statements

The financial section of this report includes five parts: 1) the independent auditor's report; 2) this segment—management's discussion and analysis; 3) the basic financial statements and related note disclosures; 4) required supplementary information; and 5) supplementary information. The basic financial statements include two kinds of statements that present different views of the County: 1) the government-wide financial statements, and 2) the fund financial statements. The notes to the financial statements are also an integral part of the basic financial statements.

Immediately following the notes to the basic financial statements, the required supplementary information contains narrative about the County's proportionate share of the net pension liability for benefits provided through pensions plans administered by Utah Retirement Systems and contributions to those plans. Thereafter, the supplementary information contains additional fund data, such as combining statements and individual fund budgetary schedules. The supplementary information also includes a property tax collection and disbursement schedule.

Government-wide Financial Statements

The government-wide financial statements provide a view of County finances as a whole, similar to a nongovernmental or for-profit entity. They consist of the statement of net position and the statement of activities.

The *statement of net position* shows the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the remainder being reported as *net position*. This number (and the related change in net position from year to year) is probably the most important financial measurement to enable understanding the financial position of the County and whether financial position improves or declines each year. To evaluate the County's overall economic condition, however, the reader needs to consider other important factors, such as the economic outlook, stability of and control over revenue sources, and the condition of and plan to maintain capital assets. An analysis of economic condition can assist in determining whether the County's current financial position will improve or decline in the future.

The *statement of activities* shows how the County's net position changed because of its operations during the most recent fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net position are reported whenever an event occurs that requires revenue or expense to be recognized (the accrual basis of accounting), regardless of when the related cash is received or disbursed. For example, tax revenues are reported when the taxes are legally due, even though they may not be collected for some time after that date; and an obligation to pay benefits to employees is reported as an expense as the employee provides services, even though the obligation may not be paid until later.

In the government-wide financial statements the County's activities are divided into three categories:

- *Governmental activities*—Most of the County's basic services are included here, such as general government, public safety, public health, public works, culture and recreation, conservation and economic development, and transit services. Taxes, grants, and contributions finance most of these activities.

- *Business-type activities*—Landfill, Echo sewer, Housing, and bike share are included here. Costs (or at least a significant portion of costs) are intended to be recovered through user fees and charges.

- *Component units*—The County includes financial information from other entities in its report. Although legally separate, these "component units" are important because the County is financially accountable for them.

Fund Financial Statements

As is common in other state or local government entities, the County uses *funds* to account for separate activities and to help demonstrate compliance with financially related legal requirements, such as budgetary compliance and the restricted use of certain revenue sources. A fund is a set of closely related accounts used to maintain control over financial resources which have been segregated for specific activities or purposes. All funds are categorized as governmental, proprietary, or fiduciary funds, which are explained below.

- *Governmental Funds*—Governmental funds include essentially the same functions and services as delineated above under governmental activities shown in the government-wide statements. However, for accounting and reporting purposes, government fund numbers are determined with a different approach. At the fund level, the focus is on changes in near-term spendable resources and the balance available to spend at the end of the fiscal year, rather than the focus on long-term net position used to determine government-wide numbers. Because the focus is so different between fund statements and government-wide statements, reconciliations between the two types of statements are necessary to understand how the numbers differ. These reconciliations are provided for the reader immediately following the related governmental fund statements.

  The General Fund is the primary operating governmental fund of the County. Including the General Fund, there are nineteen governmental funds included in this report. Six of the nineteen funds are considered major funds: General Fund, Municipal Services Fund, Transit Fund, Transient Room Tax Fund, Special Assessment District Fund, and Open Spaces Fund. A summary of the other funds is combined into one column for nonmajor governmental funds. The composition of the nonmajor funds is shown in combining statements later in the report under the supplementary information section. The County is required to adopt an annual budget showing appropriations for all governmental funds. To demonstrate legal compliance, statements comparing budget-to-actual numbers for the General Fund and major special revenue funds are included in the basic financial statements.

- *Proprietary Funds*—Proprietary funds are categorized as either *enterprise* or *internal service*.

  Enterprise funds are used to report business-type activities, just as is done at the government-wide level. The County reports four enterprise funds: the Landfill Fund, the Echo Sewer Fund, the Housing Fund, and the Bike Share Fund.

  Internal service funds provide services to County organizations on a cost-reimbursement basis. The County reports two internal service funds: Fleet Leasing Fund (to provide vehicles for County use) and Self Insurance Fund (primarily for management of retained risks of the County). Because internal services activities primarily benefit governmental functions (rather than business-type functions), they have been included in the government-wide statements under governmental activities. Combining statements for the individual internal service funds are shown later in the report under the supplementary information section.

- *Fiduciary Funds*—Fiduciary funds are those used to account for resources, which (although held by the County) are for the benefit of other governments and individuals. Since these are resources which cannot be used for County programs, they are not included in the government-wide statements. In general, the accounting approach for fiduciary funds is similar to that used for proprietary funds. The County reports one custodial fund: Treasurer's Tax Collection Fund.

Financial Analysis of the County as a Whole (Government-wide Financial Statements)

SUMMIT COUNTY'S Net Position
December 31, 2025 and 2024
(in millions of dollars)

	Governmental Activities		Business-type Acitvities		Totals		Change
	2025	2024	2025	2024	2025	2024	2025-2024
Current and other assets	$ 245.1	$ 319.2	$ 5.4	$ 7.0	$ 250.5	$ 326.2	$ (75.7)
Capital assets	254.0	290.3	0.8	0.9	254.8	291.2	(36.4)
Total assets	499.1	609.5	6.2	7.9	505.3	617.4	(112.1)
Total deferred outflows of resources	12.7	14.0	0.3	0.3	13.0	14.3	(1.3)
Current and other liabilities	26.9	43.0	0.2	0.2	27.1	43.2	(16.1)
Long-term liabilities outstanding	184.9	239.9	1.9	1.8	186.8	241.7	(54.9)
Total liabilities	211.8	282.9	2.1	2.0	213.9	284.9	(71.0)
Total deferred inflows of resources	0.6	4.9	-	-	0.6	4.9	(4.3)
Net position:							
Net investment in capital assets	94.5	107.0	0.8	0.9	95.3	107.9	(12.6)
Restricted	127.7	132.9	-	-	127.7	132.9	(5.2)
Unrestricted	77.2	95.8	3.6	5.3	80.8	101.1	(20.3)
Total net position	$ 299.4	$ 335.7	$ 4.4	$ 6.2	$ 303.8	$ 341.9	$ (38.1)

Net Position

At December 31, 2025, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $303.8 million (net position); $95.3 million or 31.4% of this amount is represented by the *investment in capital assets*, net of debt still outstanding relating to acquisition of those assets. These assets (long-term assets which are not readily convertible to liquid assets) are not considered to be available for future spending. Further, even though the presentation here shows capital assets net of related debt, the repayment of this debt does not come from the capital assets themselves but comes from other resources.

The other categories of net position are *restricted* and *unrestricted.* Restricted funds of $127.7 million or 42.0% are reported to comply with provisions in contracts and agreements with outside entities which dictate that these amounts must be used for specific purposes, to comply with bond covenants, or to comply with other legal requirements. The balance of $80.8 million or 26.6% is unrestricted, which denotes that this amount may be used to meet general, ongoing financial obligations.

SUMMIT COUNTY'S Changes in Net Position
Years Ended December 31, 2025 and 2024
(in millions of dollars)

	Governmental Activities		Business-type Acitvities		Totals		Change
	2025	2024	2025	2024	2025	2024	2025-2024
Revenues:							
Program revenues:							
Charges for services	$ 15.6	$ 18.5	$ 3.2	$ 5.1	$ 18.8	$ 23.6	$ (4.8)
Operating grants and contributions	18.0	17.1	0.2	0.1	18.2	17.2	1.0
Capital grants and contributions	8.7	13.4	-	-	8.7	13.4	(4.7)
General revenues:							
Property taxes	42.7	40.9	-	-	42.7	40.9	1.8
Motor vehicle taxes	0.9	0.9	-	-	0.9	0.9	-
Sales, use, and other taxes	84.2	76.3	-	-	84.2	76.3	7.9
Impact fees	1.4	1.1	-	-	1.4	1.1	0.3
Payments in lieu of taxes	1.8	1.7	-	-	1.8	1.7	0.1
Unrestricted investment earnings	8.4	11.4	0.2	-	8.6	11.4	(2.8)
Miscellaneous	2.2	6.5	-	-	2.2	6.5	(4.3)
Total revenues	183.9	187.8	3.6	5.2	187.5	193.0	(5.5)
Expenses:							
Governmental activities:							
General government	31.8	26.0	-	-	31.8	26.0	5.8
Public safety	35.4	26.7	-	-	35.4	26.7	8.7
Public health	11.1	8.9	-	-	11.1	8.9	2.2
Public works	54.5	46.3	-	-	54.5	46.3	8.2
Culture and recreation	21.5	28.7	-	-	21.5	28.7	(7.2)
Conservation and economic development	0.8	2.3	-	-	0.8	2.3	(1.5)
Transit services	-	22.9	-	-	-	22.9	(22.9)
Interest on long-term debt	5.0	5.3	-	-	5.0	5.3	(0.3)
Business-type activities							
Landfill	-	-	5.4	2.4	5.4	2.4	3.0
Bike share			0.5	0.5	0.5	0.5	-
Total expenses	160.1	167.1	5.9	2.9	166.0	170.0	(4.0)
Transfers	(0.5)	(1.2)	0.5	1.2	-	-	-
Changes in net position	23.3	19.5	(1.8)	3.5	21.5	23.0	(1.5)
Net position - beginning, as restated	276.4	316.2	6.2	2.7	282.6	318.9	(36.3)
Net position - ending	$ 299.7	$ 335.7	$ 4.4	$ 6.2	$ 304.1	$ 341.9	$ (37.8)

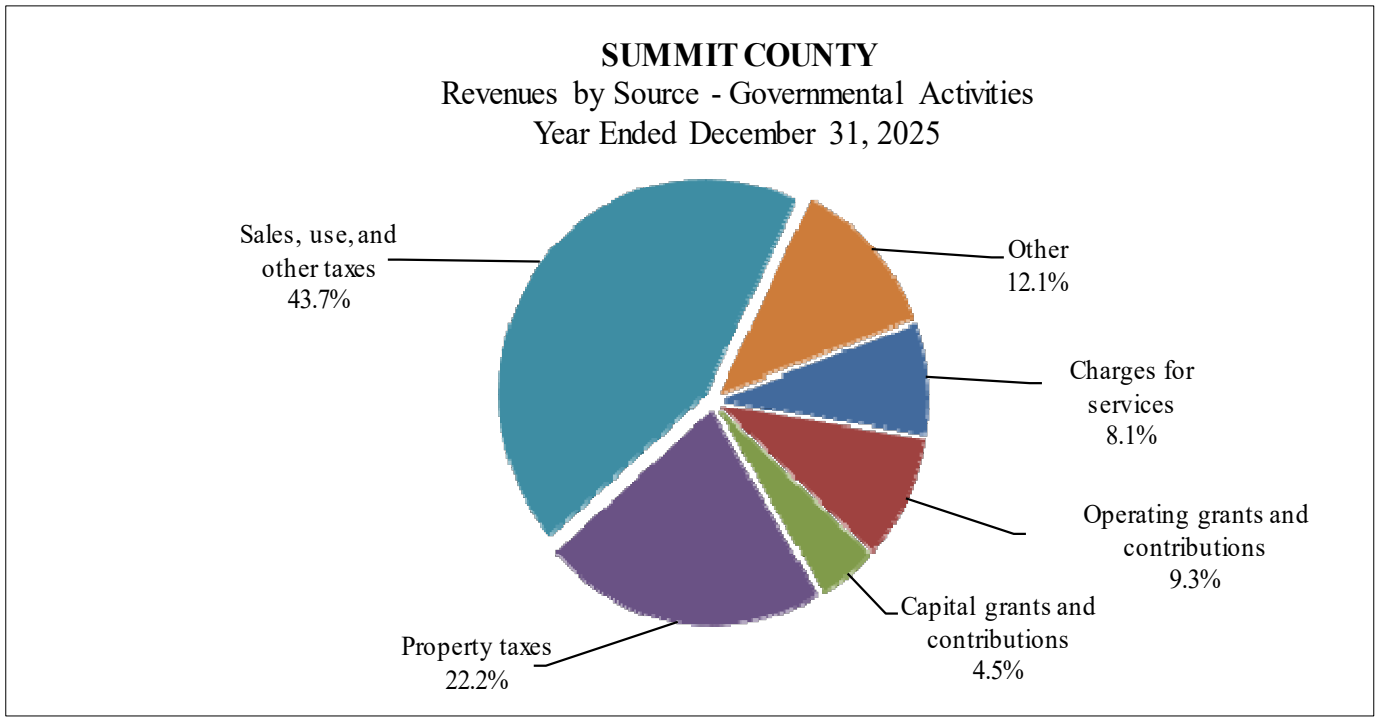
Governmental Activities

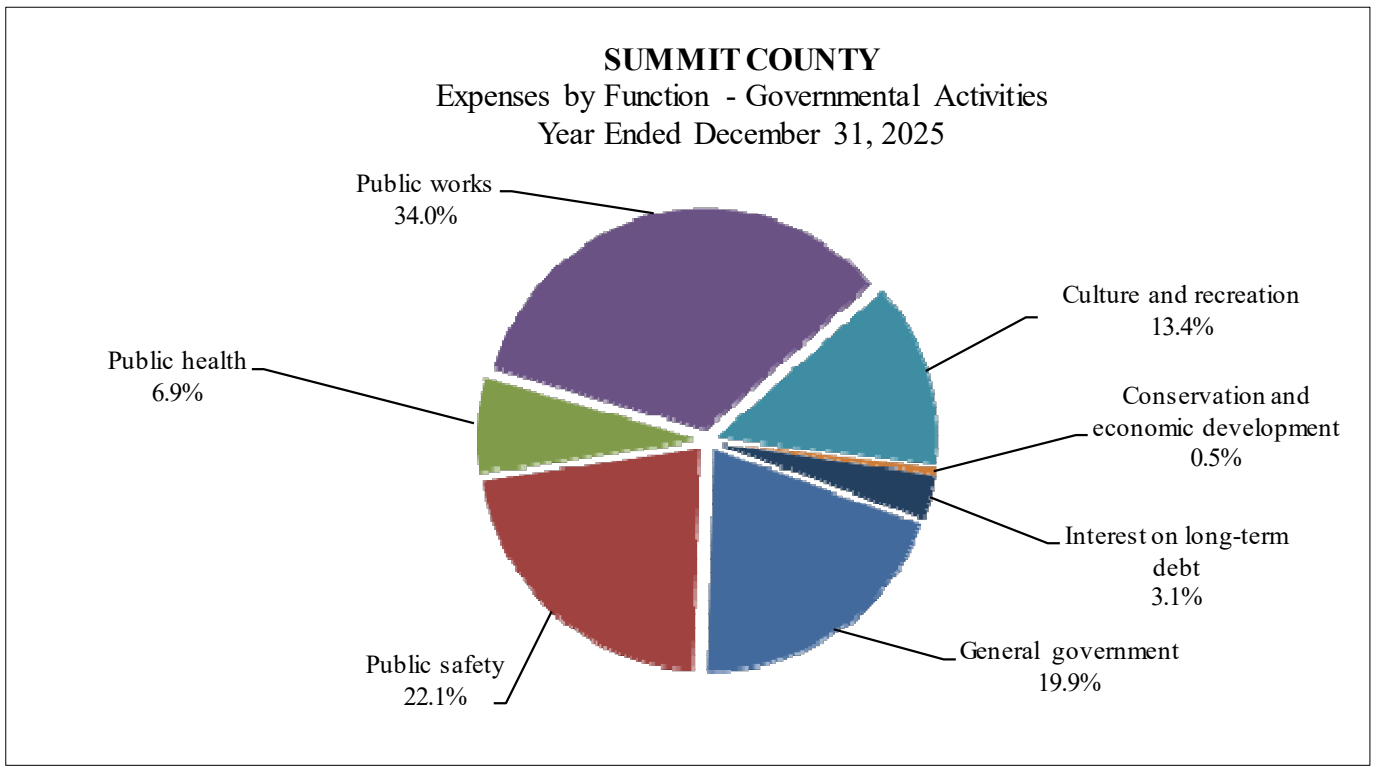
During 2025, net position for governmental activities increased by $23.0 million for an ending balance of $299.4 million. Revenues for the County's governmental activities decreased by $4.1 million, while total expenses decreased by $6.7 million. These decreases are primarily a result of High Valley Transit District no longer meeting the criteria to be reported as a blended component unit of the County due to governance changes.

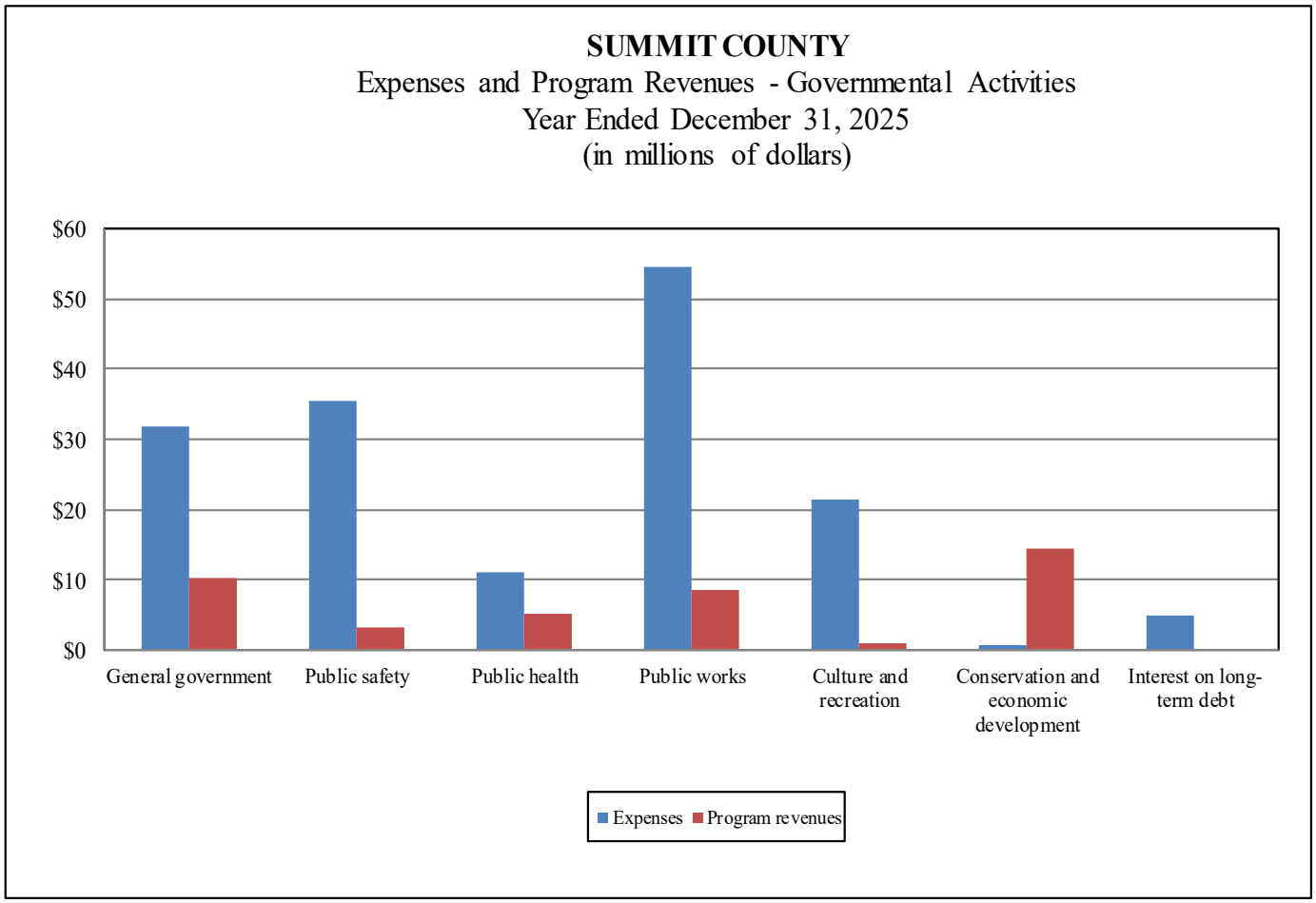
The County is dependent on revenues from taxes and operating grants and contributions. Total tax revenues from all sources totaled $127.8 million, an increase of $9.7 million compared to the prior year. Revenues from operating grants and contributions totaled $18.2 million, an increase of $1.0 million compared to the prior year. This decrease was primarily a result of additional state grants received. Revenues from capital grants and contributions totaled $8.7 million, a decrease of $4.7 million compared to the prior year. This decrease is primarily a result of High Valley Transit District no longer meeting the criteria to be reported as a blended component unit of the County due to governance changes offset by federal grants received for purchase of land for conservation.

For the year, expenses were $160.4 million, a decrease of $6.7 million compared to the prior year. This decrease is primarily a result of High Valley Transit District no longer meeting the criteria to be reported as a blended component unit of the County due to governance changes offset by increases in general government, public safety, and public works.

The following charts depict those revenue sources and expenses, with related program revenues, for governmental activities as discussed above.







Business-Type Activities

During 2025, changes in net position for business-type activities decreased by $1.8 million to an ending balance of $4.4 million. Revenues for these activities decreased by $1.4 million and expenses increased by $3.0 million.

To the extent feasible, the County establishes user fees and charges for its business-type activities at a level to recover the full cost of operations, including replacement of capital assets, and to meet other long-term financial needs.

Financial Analysis of Summit County's Funds

The County uses fund accounting to ensure and demonstrate compliance with the Uniform Fiscal Procedures Act for Counties (*Utah Code,* Title 17, Chapter 36) and restricted funding requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and the constraints placed on fund balance resources. As the County completed the year, its governmental funds reported a combined fund balance of $192.2 million, $13.5 million less than the prior year. The primary reason for the change in governmental fund balances is due to purchase of land for conservation and other construction projects.

In addition, certain information regarding fund balances should be noted:

- The General Fund is the principal operating fund of the County. As of December 31, 2025, the unassigned fund balance of the General Fund was $23.9 million. This amount represents 45.9% of the General Fund's total budgeted expenditures.

- Total fund balance of the General Fund increased in 2025 by $3.8 million or 14.6%. Total revenues in the General fund increased by $7.9 million while expenditures decreased by $0.2 million.

- During the year changes were made to High Valley Transit District's governance structure. As a result of those changes, High Valley Transit District no longer meets the criteria to be reported as a blended component unit and has been removed from the County's financial statements.

Proprietary Funds

The County's proprietary funds provide similar information to the government-wide financial statements for business-type activities, but include the internal service funds and additional detail.

The County reports four major proprietary funds, the Landfill Fund, the Echo Sewer Fund, the Housing Fund, and the Bike Share Fund. The services provided in these funds are primarily funded by user fees.

- The change in net position in the Landfill Fund for 2025 was a decrease of $2.1 million. This decrease was primarily a result of decreased charges for services received during the year.

General Fund Budgetary Highlights

Actual revenues of $51.9 million were more than the final budgeted revenues by $0.2 million. Taxes were $1.7 million more than anticipated and interest and other revenue were $1.4 million less than anticipated. All departments, except for conservation and economic development, spent less than budgeted amounts. The most significant variances between final budget and actual expenditures were in the general government, public safety, and public health. Normally, grants and contribution revenue is budgeted at amounts awarded whereas actual revenues are recognized when services are performed.

The final adopted expenditures budget for the General Fund was $52.0 million, which represents no changes to the original adopted budget.

Actual expenditures were $47.7 million which was approximately $4.3 million less than the final adopted budget. County departments typically do not expend their entire budget. For example, when an employee resigns or retires, recruitment and selection of a new employee often occurs weeks after the position becomes vacant. The resulting savings for the period a position is vacant has the effect of reducing expenditures.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets totals $254.8 million (net of accumulated depreciation) as of December 31, 2025. This investment in capital assets includes land, leased assets-land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure (roads). Capital assets decreased by $31.4 million in 2025 primarily due to High Valley Transit District no longer meeting the criteria to be reported as a blended component unit of the County due to governance changes.

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SUMMIT COUNTY'S Capital Assets
December 31, 2025 and 2024
(net of accumulated depreciation, in millions of dollars)

	Governmental Activities		Business-type Activities		Totals		Change
	2025	2024	2025	2024	2025	2024	2025-2024
Land	$ 76.1	$ 53.5	$ -	$ -	$ 76.1	$ 53.5	$ 22.6
Leased assets-land	55.0	80.0	-	-	55.0	80.0	(25.0)
Construction in progress	25.8	45.6	-	-	25.8	45.6	(19.8)
Buildings and improvements	46.6	44.9	0.8	0.9	47.4	45.8	1.6
Machinery and equipment	8.1	21.1	-	-	8.1	21.1	(13.0)
Infrastructure (roads)	42.4	45.2	-	-	42.4	45.2	(2.8)
Total	$ 254.0	$ 290.3	$ 0.8	$ 0.9	$ 254.8	$ 291.2	$ (36.4)

Additional information on the County's capital assets can be found in Note 6 to the basic financial statements.

Long-Term Debt

Total bonded debt outstanding at December 31, 2025 was $130.8 million (net of unamortized premiums and discounts). Of the $130.7 million, $66.9 million is payable from sales tax and other revenues of the County. Long-term debt decreased by $56.5 million in 2025.

General obligation indebtedness is limited by Utah law to 2% of the fair market value of the taxable property in the County. The fair market value of taxable property in the County is $53.6 billion as of December 31, 2025; the resulting debt limit is $1,317.3 million. At the close of the year, the County had $37.2 million outstanding principal balances of general obligation debt putting outstanding debt as of December 31, 2025 at 3.5% of the debt limit allowed by law.

SUMMIT COUNTY'S Outstanding Debt
December 31, 2025 and 2024
(net of unamortized bond premiums and discounts, in millions of dollars)

	Governmental Activities		Business-type Activities		Totals		Change
	2025	2024	2025	2024	2025	2024	2025-2024
General obligation bonds	$ 43.0	$ 45.7	$ -	$ -	$ 43.0	$ 45.7	$ (2.7)
Revenue bonds	66.9	99.7	-	-	66.9	99.7	(32.8)
Special assessment bonds	20.8	21.8	0.1	0.1	20.9	21.9	(1.0)
Leases payable	40.0	60.0	-	-	40.0	60.0	(20.0)
Total	$ 170.7	$ 227.2	$ 0.1	$ 0.1	$ 170.8	$ 227.3	$ (56.5)

Additional information on the County's outstanding debt can be found in Note 7 to the basic financial statements.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional information, contact Matt Leavitt, Summit County Finance Officer, at 60 North Main Street, Coalville, Utah 84107 or mleavitt@summitcountyutah.org.

Basic Financial Statements

SUMMIT COUNTY
Statement of Net Position
December 31, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash and investments	$ 155,737,373	$ 4,269,219	$ 160,006,592	$ 68,663,591
Restricted cash and investments	38,406,342	16,350	38,422,692	22,518,354
Receivables:				
Taxes	3,652,296	-	3,652,296	3,800,875
Accounts	24,709,520	1,228,768	25,938,288	5,958,747
Notes	1,130,535	-	1,130,535	-
Leases	463,776	-	463,776	-
Special assessments	20,822,312	-	20,822,312	1,374,576
Internal balances	152,209	(152,209)	-	-
Inventories, prepaid items, and other assets	53,976	-	53,976	2,943,292
Net pension asset	-	-	-	8,872,684
Capital assets:				
Land, leased assets-land, and construction in progress	156,978,863	-	156,978,863	86,192,524
Buildings and improvements, machinery and equipment, and infrastructure (roads), net of accumulated depreciation	97,063,166	790,390	97,853,556	157,281,285
Total assets	499,170,368	6,152,518	505,322,886	357,605,928
Deferred outflows of resources:				
Related to pensions	12,559,262	349,340	12,908,602	6,037,476
Deferred amounts on refunding	121,351	-	121,351	1,321,988
Total deferred outflows of resources	12,680,613	349,340	13,029,953	7,359,464
Liabilities:				
Accounts payable	11,922,836	35,344	11,958,180	3,485,150
Accrued salaries and benefits	4,096,256	137,591	4,233,847	-
Retention payable	1,090,174	-	1,090,174	-
Other current liabilities	-	-	-	2,494,174
Accrued interest	676,705	-	676,705	125,915
Claims payable	803,103	-	803,103	-
Unearned revenue	8,309,919	-	8,309,919	994,926
Long-term liabilities:				
Portion due or payable within one year	50,687,939	94,278	50,782,217	8,334,159
Portion due or payable after one year	134,177,912	1,801,655	135,979,567	68,979,217
Total liabilities	211,764,844	2,068,868	213,833,712	84,413,541
Deferred outflows of resources:				
Related to pensions	112,946	3,142	116,088	653,652
Related to leases	463,776	-	463,776	-
Total deferred outflows of resources	576,722	3,142	579,864	653,652
Net position:				
Net investment in capital assets	94,589,435	790,390	95,379,825	172,818,189
Restricted:				
Debt service	34,003,685	-	34,003,685	9,276,625
Capital projects	43,897,681	-	43,897,681	9,060,218
Culture and recreation	28,852,076	-	28,852,076	-
Economic stabilization	10,736,665	-	10,736,665	-
Pensions	-	-	-	8,872,684
Other purposes	10,204,689	16,350	10,221,039	8,088,164
Unrestricted	77,225,184	3,623,108	80,848,292	71,782,319
Total net position	$ 299,509,415	$ 4,429,848	$ 303,939,263	$ 279,898,199

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Activities
Year Ended December 31, 2025

Activities / Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
General government	$ 31,932,083	$ 8,648,296	$ 1,487,581	$ -	$ (21,796,206)		$ (21,796,206)	
Public safety	35,413,590	609,507	2,690,363	-	(32,113,720)		(32,113,720)	
Public health	11,092,381	1,034,209	4,158,502	-	(5,899,670)		(5,899,670)	
Public works	54,472,932	4,397,181	3,980,722	-	(46,095,029)		(46,095,029)	
Culture and recreation	21,524,045	949,986	70,231	-	(20,503,828)		(20,503,828)	
Conservation and economic development	823,317	3,256	5,628,759	8,743,750	13,552,448		13,552,448	
Interest on long-term debt	4,994,413	-	-	-	(4,994,413)		(4,994,413)	
Total governmental activities	160,252,761	15,642,435	18,016,158	8,743,750	(117,850,418)		(117,850,418)	
Business-type activities:								
Landfill	5,268,675	3,010,143	-	-		$ (2,258,532)	(2,258,532)	
Echo sewer	14,003	19,440	-	-		5,437	5,437	
Housing	5,734	-	-	-		(5,734)	(5,734)	
Bike share	546,914	291,759	159,626	-		(95,529)	(95,529)	
Total business-type activities	5,835,326	3,321,342	159,626	-	-	(2,354,358)	(2,354,358)	
Total primary government	$ 166,088,087	$ 18,963,777	$ 18,175,784	$ 8,743,750	(117,850,418)	(2,354,358)	(120,204,776)	
Component units	$ 51,013,982	$ 27,753,550	$ 1,567,595	$ 2,884,431				$ (18,808,406)
General revenues:								
Taxes:								
Property taxes					42,716,445	-	42,716,445	33,112,458
Motor vehicle taxes					873,494	-	873,494	-
Sales, use, and other taxes					84,238,875	-	84,238,875	-
Total taxes					127,828,814	-	127,828,814	33,112,458
Impact fees					1,416,795	-	1,416,795	1,636,842
Payments in lieu of taxes					1,776,032	-	1,776,032	-
Unrestricted investment earnings					8,413,515	154,552	8,568,067	3,977,360
Miscellaneous					2,248,236	-	2,248,236	2,850,210
Total general revenues					141,683,392	154,552	141,837,944	41,576,870
Transfers					(473,036)	473,036	-	-
Change in net position					23,359,938	(1,726,770)	21,633,168	22,768,464
Net position - beginning, as previously reported					335,745,382	6,156,618	341,902,000	257,129,735
Restatement - change in financial reporting entity					(59,372,869)	-	(59,372,869)	-
Net position - beginning, as restated					276,372,513	6,156,618	282,529,131	257,129,735
Net position - ending					$ 299,732,451	$ 4,429,848	$ 304,162,299	$ 279,898,199

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Balance Sheet
Governmental Funds
December 31, 2025

	Major Funds				
		Special Revenue			
	General	Municipal Services	Transit	Transient Room Tax	Special Assessment District
Assets:					
Cash and investments:	$ 26,508,861	$ 44,724,686	$ 1,242,063	$ 20,089,255	$ 3,922,965
Restricted cash and investments	-	17,945,987	-	-	-
Receivables:					
Property taxes	2,077,498	810,838	-	-	-
Accounts	5,841,022	5,622,864	3,682,616	3,048,121	1,765,688
Notes	-	1,130,535	-	-	-
Leases	-	463,776	-	-	-
Special assessments	-	18,652	-	-	20,316,639
Prepaid items	53,976	-	-	-	-
Due from other funds	2,156,977	-	-	-	-
Total assets	$ 36,638,334	$ 70,717,338	$ 4,924,679	$ 23,137,376	$ 26,005,292
Liabilities:					
Accounts and contracts payable	$ 1,873,928	$ 3,778,789	$ 4,924,679	$ -	$ -
Accrued salaries and benefits	1,821,195	1,717,923	-	-	-
Unearned revenue	1,046,556	7,263,363	-	-	-
Total liabilities	4,741,679	12,760,075	4,924,679	-	-
Deferred inflows of resources:					
Unavailable property tax revenue	2,077,498	810,838	-	-	-
Unavailable note receivable revenue	-	1,130,535	-	-	-
Unavailable lease revenue	-	463,776	-	-	-
Unavailable special assessment revenue	-	18,652	-	-	20,316,639
Total deferred inflows of resources	2,077,498	2,423,801	-	-	20,316,639
Fund balances:					
Nonspendable:					
Prepaid items	53,976	-	-	-	-
Restricted for:					
Debt service	-	-	-	-	5,688,653
Capital projects	3,358,968	21,459,432	-	-	-
Culture and recreation	-	-	-	23,137,376	-
Economic stabilization	-	-	-	-	-
Other purposes	2,531,547	2,934,830	-	-	-
Assigned to:					
Public works	-	31,139,200	-	-	-
Culture and recreation	-	-	-	-	-
Other purposes	-	-	-	-	-
Unassigned	23,874,666	-	-	-	-
Total fund balances	29,819,157	55,533,462	-	23,137,376	5,688,653
Total liabilities, deferred inflows of resources, and fund balances	$ 36,638,334	$ 70,717,338	$ 4,924,679	$ 23,137,376	$ 26,005,292

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Balance Sheet (Continued)
Governmental Funds
December 31, 2025

	Major Funds			
	Special Revenue	Capital Projects		
	High Valley Transit	Open Spaces	Nonmajor Governmental Funds	Total Governmental Funds
Assets:				
Cash and investments:	$ -	$ 8,909,815	$ 45,762,473	$ 151,160,118
Restricted cash and investments	-	14,828,644	5,532,063	38,306,694
Receivables:				
Property taxes	-	-	763,960	3,652,296
Accounts	-	-	4,749,209	24,709,520
Notes	-	-	-	1,130,535
Leases	-	-	-	463,776
Special assessments	-	-	487,021	20,822,312
Prepaid items	-	-	-	53,976
Due from other funds	-	-	-	2,156,977
Total assets	$ -	$ 23,738,459	$ 57,294,726	$ 242,456,204
Liabilities:				
Accounts and contracts payable	$ -	$ 11,265	$ 1,234,463	$ 11,823,124
Accrued salaries and benefits	-	-	557,138	4,096,256
Unearned revenue	-	-	-	8,309,919
Total liabilities	-	11,265	1,791,601	24,229,299
Deferred inflows of resources:				
Unavailable property tax revenue	-	-	763,960	3,652,296
Unavailable note receivable revenue	-	-	-	1,130,535
Unavailable lease revenue	-	-	-	463,776
Unavailable special assessment revenue	-	-	487,021	20,822,312
Total deferred inflows of resources	-	-	1,250,981	26,068,919
Fund balances:				
Nonspendable:				
Prepaid items	-	-	-	53,976
Restricted for:				
Debt service	-	-	8,675,098	14,363,751
Capital projects	-	23,727,194	5,557,761	54,103,355
Culture and recreation	-	-	5,714,700	28,852,076
Economic stabilization	-	-	10,736,665	10,736,665
Other purposes	-	-	4,738,312	10,204,689
Assigned to:				
Public works	-	-	12,504,584	43,643,784
Culture and recreation	-	-	1,620,175	1,620,175
Other purposes	-	-	4,704,849	4,704,849
Unassigned	-	-	-	23,874,666
Total fund balances	-	23,727,194	54,252,144	192,157,986
Total liabilities, deferred inflows of resources, and fund balances	$ -	$ 23,738,459	$ 57,294,726	$ 242,456,204

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2025

Total fund balances - governmental funds		$ 192,157,986
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	$ 76,144,370	
Leased assets-land	55,000,000	
Construction in progress	25,834,493	
Buildings and improvements, net of accumulated depreciation of $39,582,716	46,553,444	
Machinery and equipment, net of accumulated depreciation of $25,337,003	8,136,240	
Infrastructure (roads), net of accumulated depreciation of $63,385,320	42,373,482	254,042,029
Some of the County's property taxes, notes receivable, and special assessments will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		25,605,143
Long-term liabilities and related accounts that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. All liabilities are reported in the statement of net position.		
General bonds, net of unamortized premiums of $8,774,553	(42,984,553)	
Revenue bonds, net of unamortized premiums of $2,117,929	(66,857,929)	
Deferred amounts on refundings	121,351	
Special assessment bonds, net of unamortized premiums and discounts of $320,490	(20,483,171)	
Leases payable	(40,000,000)	
Retainage payable	(1,090,174)	
Accrued interest on bonds	(676,705)	(171,971,181)
Long-term employee benefit obligations and related deferrals are not due and payable in the current period and therefore are not reported in the funds; these accounts are reported in the statement of net position.		
Deferred outflows of resources related to pensions	12,559,262	
Net pension liability	(9,934,153)	
Deferred inflows of resources related to pensions	(112,946)	
Compensated absences payable	(4,606,045)	(2,093,882)
Internal service funds are used by the County to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included with governmental activities in the statement of net position. The net position of internal service funds is:		1,769,320
Total net position - governmental activities		$ 299,509,415

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2025

	Major Funds				
		Special Revenue			
	General	Municipal Services	Transit	Transient Room Tax	Special Assessment District
Revenues:					
Taxes:					
Property taxes	$ 21,132,996	$ 8,510,477	$ -	$ -	$ -
Motor vehicle taxes	472,692	203,846	-	-	-
Sales, use, and other taxes	16,534,112	21,660,160	19,885,190	17,790,945	-
Total taxes	38,139,800	30,374,483	19,885,190	17,790,945	-
Licenses and permits	133,049	4,608,079	-	-	-
Intergovernmental	8,334,552	6,099,476	-	-	-
Charges for services	4,088,078	3,203,073	-	-	-
Fines and forfeitures	347,472	718,583	-	-	-
Interest and other	762,404	4,898,293	-	806,108	200,385
Special assessments	-	3,856	-	-	2,259,805
Contributions	59,660	3,554,701	-	-	-
Total revenues	51,865,015	53,460,544	19,885,190	18,597,053	2,460,190
Expenditures:					
Current:					
General government	9,034,572	10,634,099	-	-	-
Public safety	17,491,669	11,331,626	-	-	-
Public health	9,022,386	267,028	-	-	-
Public works	8,019,266	17,216,018	19,885,190	-	-
Culture and recreation	2,885,855	-	-	9,985,701	-
Conservation and economic development	150,365	-	-	-	-
Capital outlay	87,225	26,285,726	-	-	-
Debt service:					
Principal	810,000	2,420,000	-	-	1,009,443
Interest and other charges	206,050	2,317,028	-	-	1,263,317
Total expenditures	47,707,388	70,471,525	19,885,190	9,985,701	2,272,760
Excess (deficiency) of revenues over (under) expenditures	4,157,627	(17,010,981)	-	8,611,352	187,430
Other financing sources (uses):					
Proceeds from sale of capital assets	-	172,974			-
Transfers in	1,038,798	932,965	-	-	-
Transfers out	(1,442,924)	(250,000)	-	(9,785,036)	-
Total other financing sources (uses)	(404,126)	855,939	-	(9,785,036)	-
Net change in fund balances	3,753,501	(16,155,042)	-	(1,173,684)	187,430
Fund balances - beginning, as previously reported	26,065,656	71,688,504	-	24,311,060	5,501,223
Restatement - change in financial reporting entity	-	-	-	-	-
Fund balances - beginning, as restated	26,065,656	71,688,504	-	24,311,060	5,501,223
Fund balances - ending	$ 29,819,157	$ 55,533,462	$ -	$ 23,137,376	$ 5,688,653

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Governmental Funds
Year Ended December 31, 2025

	Major Funds			
	Special Revenue	Capital Projects		
	High Valley Transit	Open Spaces	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes:				
Property taxes	$ -	$ 145,975	$ 12,173,526	$ 41,962,974
Motor vehicle taxes	-	-	196,956	873,494
Sales, use, and other taxes	-	-	8,368,468	84,238,875
Total taxes	-	145,975	20,738,950	127,075,343
Licenses and permits	-	672,323	-	5,413,451
Intergovernmental	-	6,243,750	5,178,981	25,856,759
Charges for services	-	-	658,439	7,949,590
Fines and forfeitures	-	-	-	1,066,055
Interest and other	-	912,291	2,994,868	10,574,349
Special assessments	-	-	77,118	2,340,779
Contributions	-	-	41,977	3,656,338
Total revenues	-	7,974,339	29,690,333	183,932,664
Expenditures:				
Current:				
General government	-	-	7,417,537	27,086,208
Public safety	-	-	99,095	28,922,390
Public health	-	-	106,947	9,396,361
Public works	-	-	2,104,286	47,224,760
Culture and recreation	-	-	7,080,334	19,951,890
Conservation and economic development	-	-	547,581	697,946
Capital outlay	-	24,300,042	-	50,672,993
Debt service:				
Principal	-	-	3,107,000	7,346,443
Interest and other charges	-	-	1,998,790	5,785,185
Total expenditures	-	24,300,042	22,461,570	197,084,176
Excess (deficiency) of revenues over (under) expenditures	-	(16,325,703)	7,228,763	(13,151,512)
Other financing sources (uses):				
Proceeds from sale of capital assets	-	223,036	-	396,010
Transfers in	-	8,806,250	500,006	11,278,019
Transfers out	-	(223,036)	(364,353)	(12,065,349)
Total other financing sources (uses)	-	8,806,250	135,653	(391,320)
Net change in fund balances	-	(7,519,453)	7,364,416	(13,542,832)
Fund balances - beginning	36,837,750	31,246,647	46,887,728	242,538,568
Restatement - change in financial reporting entity	(36,837,750)	-	-	(36,837,750)
Fund balances - beginning, as restated	-	31,246,647	46,887,728	205,700,818
Fund balances - ending	$ -	$ 23,727,194	$ 54,252,144	$ 192,157,986

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2025

Net change in fund balances - governmental funds		$ (13,542,832)
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, capital assets are capitalized and depreciated over their useful lives.		
Capital outlay	$ 44,323,994	
Proceeds from sale of capital assets	(396,010)	
Gain on sale of capital assets	(68,905)	
Depreciation expense	(8,054,014)	35,805,065
Certain revenues (property taxes, notes receivable, and special assessments) that are collected several months after the County's fiscal year end are not considered as available revenues in the governmental funds and are, instead, counted as deferred inflows of resources. They are however, recorded as revenues in the statement of activities in the year for which they are levied or issued.		(294,080)
Bond proceeds provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the statement of net position. Repayment of debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Accrued interest	36,505	
Amortization of bond discounts and premiums	784,607	
Amortization of deferred amounts on refunding	(30,340)	
Principal retirement of bonds	7,346,443	8,137,215
In the statement of activities, certain operating expenses for compensated absences and pension benefits are recorded as these costs are incurred during the year. In the governmental funds, these obligations are recorded when they mature or when they are paid. Changes in these long-term obligations during the year are as follows:		
Compensated absence expense	(680,483)	
Pension expense	(1,790,782)	(2,471,265)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.		(4,497,201)
Change in net position - governmental activities		$ 23,136,902

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund

Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes:				
Property taxes	$ 20,513,446	$ 20,513,446	$ 21,132,996	$ 619,550
Motor vehicle taxes	419,052	419,052	472,692	53,640
Sales, use, and other taxes	15,537,238	15,537,238	16,534,112	996,874
Total taxes	36,469,736	36,469,736	38,139,800	1,670,064
Licenses and permits	33,500	33,500	133,049	99,549
Intergovernmental	7,774,413	7,774,413	8,334,552	560,139
Charges for services	4,002,950	4,002,950	4,088,078	85,128
Fines and forfeitures	404,000	404,000	347,472	(56,528)
Interest and other	2,206,124	2,206,124	762,404	(1,443,720)
Contributions	778,520	778,520	59,660	(718,860)
Total revenues	51,669,243	51,669,243	51,865,015	195,772
Expenditures:				
Current:				
General government:				
Council and administration	1,900,452	1,900,452	1,141,052	759,400
Risk management	157,064	157,064	136,150	20,914
Justice court	198,973	198,973	166,654	32,319
Public defender	763,054	763,054	1,169,253	(406,199)
Information technology	947,676	947,676	772,926	174,750
Personnel	205,146	205,146	173,277	31,869
Auditor	126,617	126,617	131,607	(4,990)
Clerk and elections	523,900	523,900	467,193	56,707
Treasurer and motor vehicle	53,257	53,257	55,705	(2,448)
Recorder	251,239	251,239	238,362	12,877
Attorney	1,916,956	1,916,956	989,591	927,365
Non-departmental	160,750	160,750	(82,724)	243,474
Facilities	2,520,853	2,520,853	2,538,688	(17,835)
Contributions	18,000	18,000	17,026	974
Other	817,500	817,500	1,119,812	(302,312)
Total general government	10,561,437	10,561,437	9,034,572	1,526,865
Public safety:				
Ambulances	4,650,000	4,650,000	4,615,920	34,080
Search and rescue	439,110	439,110	670,525	(231,415)
Communications	3,129,294	3,129,294	2,695,468	433,826
Law enforcement	2,297,825	2,297,825	1,943,382	354,443
Court services	1,583,500	1,583,500	1,410,236	173,264
Corrections	5,165,348	5,165,348	5,121,707	43,641
Animal control	821,800	821,800	766,292	55,508
Emergency services	414,713	414,713	268,139	146,574
Total public safety	18,501,590	18,501,590	17,491,669	1,009,921

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund (Continued)
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Public health:				
Sustainability	$ 78,184	$ 78,184	$ 69,027	$ 9,157
Public health administration	944,960	944,960	958,468	(13,508)
General health	3,009,964	3,009,964	2,715,623	294,341
Mental and substance abuse health	4,318,369	4,318,369	3,256,099	1,062,270
Environmental health	1,013,438	1,013,438	962,657	50,781
Emergency preparedness	325,620	325,620	275,691	49,929
Early intervention	852,815	852,815	784,821	67,994
Total public health	10,543,350	10,543,350	9,022,386	1,520,964
Public works:				
Roads	294,160	294,160	278,345	15,815
Waste collection	4,411,850	4,411,850	4,788,534	(376,684)
Weeds	1,086,355	1,086,355	701,915	384,440
Engineering	203,838	203,838	99,260	104,578
Transportation	2,112,500	2,112,500	2,151,212	(38,712)
Total public works	8,108,703	8,108,703	8,019,266	89,437
Culture and recreation:				
County fair	716,560	716,560	689,152	27,408
Television	80,000	80,000	89,820	(9,820)
Library	2,093,183	2,093,183	1,982,128	111,055
History	164,700	164,700	124,755	39,945
Total culture and recreation	3,054,443	3,054,443	2,885,855	168,588
Conservation and economic development:				
Extension services	148,235	148,235	150,365	(2,130)
Capital outlay:				
Facility projects	102,000	102,000	87,225	14,775
Debt service:				
Principal	810,000	810,000	810,000	-
Interest and other charges	205,000	205,000	206,050	(1,050)
Total debt service	1,015,000	1,015,000	1,016,050	(1,050)
Total expenditures	52,034,758	52,034,758	47,707,388	4,327,370
Deficiency of revenues under expenditures	(365,515)	(365,515)	4,157,627	4,523,142
Other financing sources (uses):				
Transfers in	(34,105)	(34,105)	1,038,798	1,072,903
Transfers out	399,620	399,620	(1,442,924)	(1,842,544)
Total other financing sources (uses)	365,515	365,515	(404,126)	(769,641)
Net change in fund balances	-	-	3,753,501	3,753,501
Fund balances - beginning	26,065,656	26,065,656	26,065,656	-
Fund balances - ending	$ 26,065,656	$ 26,065,656	$ 29,819,157	$ 3,753,501

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Municipal Services Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes:				
Property taxes	$ 9,702,361	$ 9,702,361	$ 8,510,477	$ (1,191,884)
Motor vehicle taxes	212,608	212,608	203,846	(8,762)
Sales, use, and other taxes	20,635,950	20,635,950	21,660,160	1,024,210
Total taxes	30,550,919	30,550,919	30,374,483	(176,436)
Licenses and permits	3,400,000	3,400,000	4,608,079	1,208,079
Intergovernmental	7,026,910	7,026,910	6,099,476	(927,434)
Charges for services	2,633,350	2,633,350	3,203,073	569,723
Fines and forfeitures	507,500	507,500	718,583	211,083
Interest and other	7,910,631	7,910,631	4,898,293	(3,012,338)
Special assessments	-	-	3,856	3,856
Contributions	2,500,000	2,500,000	3,554,701	1,054,701
Total revenues	54,529,310	54,529,310	53,460,544	(1,068,766)
Expenditures:				
Current:				
General government:				
Council and administration	3,218,987	3,218,987	2,378,342	840,645
Risk management	392,660	392,660	340,378	52,282
Justice court	596,918	596,918	488,426	108,492
Information technology	541,529	541,529	452,688	88,841
Personnel	615,438	615,438	510,286	105,152
Auditor	151,940	151,940	153,452	(1,512)
Clerk and elections	339,270	339,270	323,444	15,826
Treasurer and motor vehicle	26,628	26,628	24,502	2,126
Attorney	1,703,961	1,703,961	1,126,285	577,676
Non-departmental	313,000	313,000	(158,518)	471,518
Facilities	805,712	805,712	737,066	68,646
Planning and zoning	4,862,280	4,862,280	4,148,053	714,227
Contributions	26,500	26,500	46,618	(20,118)
Other	142,000	142,000	63,077	78,923
Total general government	13,736,823	13,736,823	10,634,099	3,102,724
Public safety:				
Law enforcement	11,556,164	11,556,164	11,256,486	299,678
Fire warden	194,100	194,100	75,140	118,960
Total public safety	11,750,264	11,750,264	11,331,626	418,638
Public health:				
Sustainability	312,736	312,736	267,028	45,708

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Municipal Services (Continued)

Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Public works:				
Roads	$ 16,418,170	$ 16,418,170	$ 14,652,280	$ 1,765,890
Engineering	815,352	815,352	857,962	(42,610)
Transportation	1,817,570	1,817,570	1,705,776	111,794
Total public works	19,051,092	19,051,092	17,216,018	1,835,074
Capital outlay:				
Transportation projects	30,049,926	30,049,926	11,507,972	18,541,954
Facility projects	33,600,000	33,600,000	14,777,754	18,822,246
Total capital outlay	63,649,926	63,649,926	26,285,726	37,364,200
Debt service:				
Principal	2,420,000	2,420,000	2,420,000	-
Interest and other charges	2,330,000	2,330,000	2,317,028	12,972
Total debt service	4,750,000	4,750,000	4,737,028	12,972
Total expenditures	113,250,841	113,250,841	70,471,525	42,779,316
Deficiency of revenues under expenditures	(58,721,531)	(58,721,531)	(17,010,981)	41,710,550
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	172,974	172,974
Transfers in	(250,000)	36,283,792	932,965	(35,350,827)
Transfers out	(250,000)	36,283,792	(250,000)	(36,533,792)
Total other financing sources (uses)	(500,000)	72,567,584	855,939	(71,711,645)
Net change in fund balances	(59,221,531)	13,846,053	(16,155,042)	(30,001,095)
Fund balances - beginning	71,688,504	71,688,504	71,688,504	-
Fund balances - ending	$ 12,466,973	$ 85,534,557	$ 55,533,462	$ (30,001,095)

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Transit Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Sales, use, and other taxes	$ 20,172,000	$ 20,172,000	$ 19,885,190	$ (286,810)
Expenditures:				
Public works:				
Transportation	20,172,000	20,172,000	19,885,190	286,810
Excess of revenues over expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Transient Room Tax Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Sales, use, and other taxes	$ 18,550,400	$ 18,550,400	$ 17,790,945	$ (759,455)
Interest and other	797,050	797,050	806,108	9,058
Total revenues	19,347,450	19,347,450	18,597,053	(750,397)
Expenditures:				
Current:				
Culture and recreation:				
County fair	17,805,830	17,805,830	9,985,701	7,820,129
Excess of revenues over expenditures	1,541,620	1,541,620	8,611,352	7,069,732
Other financing sources (uses):				
Transfers out	(1,541,620)	(1,541,620)	(9,785,036)	(8,243,416)
Net change in fund balances	-	-	(1,173,684)	(1,173,684)
Fund balances - beginning	24,311,060	24,311,060	24,311,060	-
Fund balances - ending	$ 24,311,060	$ 24,311,060	$ 23,137,376	$ (1,173,684)

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Special Assessment District Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Interest and other	$ -	$ -	$ 200,385	$ 200,385
Special assessments	2,280,000	2,280,000	2,259,805	(20,195)
Total revenues	2,280,000	2,280,000	2,460,190	180,190
Expenditures:				
Debt service:				
Principal	1,009,443	1,009,443	1,009,443	-
Interest and other charges	1,270,557	1,270,557	1,263,317	7,240
Total expenditures	2,280,000	2,280,000	2,272,760	7,240
Excess of revenues over expenditures / net change in fund balances	-	-	187,430	187,430
Fund balances - beginning	5,501,223	5,501,223	5,501,223	-
Fund balances - ending	$ 5,501,223	$ 5,501,223	$ 5,688,653	$ 187,430

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
High Valley Transit District Fund
Year Ended December 31, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Fund balances - beginning, as previously reported	$ -	$ -	$ 36,837,750	$ (36,837,750)
Restatement - change in financial reporting entity	-	-	(36,837,750)	36,837,750
Fund balances - beginning, as restated	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual -
Open Spaces Fund
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	$ -	$ -	$ 145,975	$ 145,975
Licenses and permits	320,000	320,000	672,323	352,323
Intergovernmental	7,026,910	7,026,910	6,243,750	(783,160)
Interest and other	530,000	530,000	912,291	382,291
Total revenues	7,876,910	7,876,910	7,974,339	97,429
Expenditures:				
Capital outlay	-	-	24,300,042	(24,300,042)
Excess (deficiency) of revenues over (under) expenditures	7,876,910	7,876,910	(16,325,703)	(24,202,613)
Other financing sources (uses):				
Transfers in	50,000	50,000	8,806,250	8,756,250
Net change in fund balances	7,926,910	7,926,910	(7,519,453)	(15,446,363)
Fund balances - beginning	31,246,647	31,246,647	31,246,647	-
Fund balances - ending	$ 39,173,557	$ 39,173,557	$ 23,727,194	$ (15,446,363)

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Fund Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds					Internal Service Funds
	Landfill	Echo Sewer	Housing	Bike Share	Total	
Assets:						
Current assets:						
Cash and investments	$ 3,757,100	$ 43,691	$ 468,428	$ -	$ 4,269,219	$ 4,577,255
Restricted cash and investments	-	16,350	-	-	16,350	-
Accounts receivables	1,155,883	22,253	-	50,632	1,228,768	99,648
Total current assets	4,912,983	82,294	468,428	50,632	5,514,337	4,676,903
Noncurrent assets:						
Buildings and improvements, net of accumulated depreciation	377,964	412,426	-	-	790,390	7,074,116
Total assets	5,290,947	494,720	468,428	50,632	6,304,727	11,751,019
Deferred outflows of resources:						
Related to pensions	287,530	-	-	61,810	349,340	-
Liabilities:						
Current liabilities:						
Accounts and contracts payable	32,329	-	-	3,015	35,344	99,712
Accrued salaries and benefits	124,532	-	-	13,059	137,591	-
Due to other funds	-	-	-	152,209	152,209	2,004,768
Claims payable	-	-	-	-	-	803,103
Bonds payable	-	11,000	-	-	11,000	-
Compensated absences	68,543	-	-	14,735	83,278	-
Total current liabilities	225,404	11,000	-	183,018	419,422	2,907,583
Noncurrent liabilities:						
Bonds payable	-	77,000	-	-	77,000	-
Closure and postclosure care	1,403,492	-	-	-	1,403,492	-
Compensated absences	36,907	-	-	7,934	44,841	-
Net pension liability	227,431	-	-	48,891	276,322	-
Total noncurrent liabilities	1,667,830	77,000	-	56,825	1,801,655	-
Total liabilities	1,893,234	88,000	-	239,843	2,221,077	2,907,583
Deferred inflows of resources:						
Related to pensions	2,586	-	-	556	3,142	-
Net position:						
Net investment in capital assets	377,964	412,426	-	-	790,390	7,074,116
Restricted	-	16,350	-	-	16,350	-
Unrestricted	3,304,693	(22,056)	468,428	(127,957)	3,623,108	1,769,320
Total net position	$ 3,682,657	$ 406,720	$ 468,428	$ (127,957)	$ 4,429,848	$ 8,843,436

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended December 31, 2025

	Enterprise Funds					Internal Service Funds
	Landfill	Echo Sewer	Housing	Bike Share	Total	
Operating revenues:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ 52,111
Charges for services	3,010,143	19,440	-	291,759	3,321,342	9,314,942
Contributions	-	-	-	85,000	85,000	22,700
Total operating revenues	3,010,143	19,440	-	376,759	3,406,342	9,389,753
Operating expenses:						
Salaries and benefits	1,274,500	-	-	246,689	1,521,189	-
Materials and supplies	16,399	-	-	89,773	106,172	2,028,656
Purchased professional and technical	571,127	-	5,734	181,917	758,778	-
Other purchased services	132,375	-	-	10,698	143,073	1,274
Property and equipment	3,146,537	-	-	17,837	3,164,374	-
Claims	-	-	-	-	-	9,181,141
Administrative costs	-	-	-	-	-	834,094
Depreciation	127,737	14,003	-	-	141,740	2,500,504
Total operating expenses	5,268,675	14,003	5,734	546,914	5,835,326	14,545,669
Operating income (loss)	(2,258,532)	5,437	(5,734)	(170,155)	(2,428,984)	(5,155,916)
Nonoperating revenues (expenses):						
Intergovernmental	-	-	-	74,626	74,626	-
Interest and other revenue	153,199	14	1,126	213	154,552	224,115
Gain on disposal of capital assets	-	-	-	-	-	120,306
Total nonoperating revenues (expenses)	153,199	14	1,126	74,839	229,178	344,421
Transfers	-	-	473,036	-	473,036	314,294
Change in net position	(2,105,333)	5,451	468,428	(95,316)	(1,726,770)	(4,497,201)
Net position - beginning	5,787,990	401,269	-	(32,641)	6,156,618	13,340,637
Net position - ending	$ 3,682,657	$ 406,720	$ 468,428	$ (127,957)	$ 4,429,848	$ 8,843,436

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Fund Cash Flows
Proprietary Funds
Year Ended December 31, 2025

	Enterprise Funds					Internal Service Funds
	Landfill	Echo Sewer	Housing	Bike Share	Total	
Cash flows from operating activities:						
Receipts from customers and users	$ 3,034,473	$ 16,647	$ -	$ 344,027	$ 3,395,147	$ 9,293,327
Payments to employees	(1,178,994)	-	-	(231,602)	(1,410,596)	-
Payments to suppliers	(3,854,692)	-	(5,734)	(163,725)	(4,024,151)	(11,706,467)
Net cash provided (used) by operating activities	(1,999,213)	16,647	(5,734)	(51,300)	(2,039,600)	(2,413,140)
Cash flows from noncapital financing activities:						
Intergovernmental receipts	-	-	-	74,626	74,626	-
Transfers in	-	-	473,036	-	473,036	314,294
Net cash provided by noncapital financing activities	-	-	473,036	74,626	547,662	314,294
Cash flows from capital and related financing activities:						
Principal payments on bonds	-	(22,000)	-	-	(22,000)	-
Payments for acquisition of capital assets	-	-	-	-	-	(1,716,236)
Proceeds from disposal of capital assets	-	-	-	-	-	128,395
Net cash provided (used) by capital and related financing activitie	-	(22,000)	-	-	(22,000)	(1,587,841)
Cash flows from investing activities:						
Interest received	153,199	14	1,126	213	154,552	224,115
Net change in cash and cash equivalents	(1,846,014)	(5,339)	468,428	23,539	(1,359,386)	(3,462,572)
Cash and cash equivalents - beginning	5,603,114	49,030	-	(23,539)	5,628,605	8,039,827
Cash and cash equivalents - ending	$ 3,757,100	$ 43,691	$ 468,428	$ -	$ 4,269,219	$ 4,577,255
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	$ (2,258,532)	$ 5,437	$ (5,734)	$ (170,155)	$ (2,428,984)	$ (5,155,916)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation expense	127,737	14,003	-	-	141,740	2,500,504
Landfill closure and postclosure care expense	36,898	-	-	-	36,898	-
Changes in operating assets, liabilities and related deferrals:						
Accounts receivable	24,330	(2,793)	-	(32,732)	(11,195)	(96,426)
Accounts and contracts payable	(25,152)	-	-	(15,709)	(40,861)	77,262
Accrued salaries and benefits	45,467	-	-	4,407	49,874	-
Compensated absences	15,247	-	-	6,628	21,875	-
Due to other funds	-	-	-	152,209	152,209	210,309
Claims payable	-	-	-	-	-	51,127
Net pension liability and related deferrals	34,792	-	-	4,052	38,844	-
Total adjustments	259,319	11,210	-	118,855	389,384	2,742,776
Net cash provided (used) by operating activities	$ (1,999,213)	$ 16,647	$ (5,734)	$ (51,300)	$ (2,039,600)	$ (2,413,140)
Noncash investing, capital, and financing activities:						
Acquisition of capital assets	$ -	$ -	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Fiduciary Net Position
Custodial Fund
December 31, 2025

	Treasurer's Tax Collection Fund
Assets:	
Cash and investments	$ 57,563,194
Receivables:	
Taxes for other governments	25,063,576
Total assets	82,626,770
Liabilities:	
Due to other governments and individuals	82,626,770
Net position:	
Restricted for:	
Individuals and other governments	$ -

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Statement of Changes in Fiduciary Net Position
Custodial Fund
December 31, 2025

	Treasurer's Tax Collection Fund
Additions:	
Property taxes collected for other governments	$ 257,515,896
Deductions:	
Property taxes distributed to other governments	257,515,896
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The notes to the financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Services and Form of Government—Summit County, Utah (the County) provides the following services: services provided by elected officials (Assessor, Attorney, Clerk/Auditor, Recorder, Sheriff, and Treasurer), public safety, public health, public works, culture and recreation, conservation and economic development, and transit services. The County is governed by a County Council, comprised of five elected members.

1.2 Reporting Entity— The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable.

1.3 Component Units—Component units are entities for which the County is financially accountable. The County's component units are reported as *blended and discretely presented component units*. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the County. Discretely presented component units are legally separate organizations that benefit the primary government's constituents and for which the County is financially accountable. Their relationship with the County is such that excluding them from the financial statements would cause the County's financial statements to be misleading or incomplete. The boards of the discretely presented components units are appointed by the County Council. The financial statements of the discretely presented component units are reported in the government-wide financial statements of the County. Separate financial information for the discretely presented component units may be obtained at their respective administrative offices.

The blended component units of the County are as follows:

- *Summit County Redevelopment Agency (RDA)*—RDA is a blended component unit because the governing board is substantially the same as the County and County management has operational responsibility for this component unit. The RDA is reported as a special revenue fund. This fund was closed during 2023.
- *Summit County Municipal Building Authority (MBA)*—MBA is a blended component unit because the governing body is substantially the same as the County and the County is responsible for the MBA's debt. The MBA is reported as a special revenue fund.
- *Service Areas*—The Service Areas are blended component units because the governing boards are substantially the same as the County and County management has operational responsibility for these component units. The Service Areas are reported as a special revenue fund.
- *Wildland Fire*—Wildland Fire is a blended component unit because the governing board is substantially the same as the County and County management has operational responsibility for this component unit. Wildland Fire is reported as a special revenue fund.
- *Summit County Housing Authority (Housing)*—Housing is a blended component unit because County management has operational responsibility for this component unit and it provides services exclusively or almost exclusively to the County or otherwise benefits the County. Housing is reported as an enterprise fund.

The significant discretely presented component units of the County are as follows:

- *Mountain Regional Water Special Service District (the Water District)*—The Water District is a local government, providing water utility services to areas in the County.
- *Snyderville Basin Special Recreation District (the Recreation District)*—The Recreation District is a local government, providing recreation services to areas in the County.
- *Park City Fire Service District (the Fire District)*—The Fire District is a local government, providing fire protection services to areas in the County.
- *North Summit Fire Protection District (the Fire Protection District)*—The Fire Protection District is a local government, providing fire protection services to areas in the County.

1.4 Government-wide and Fund Financial Statements—While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds.

1.4.1 Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes are reported as general revenues.

1.4.2 Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The remaining governmental funds are combined into a single column and reported as other (nonmajor) funds. Internal service funds are aggregated and reported in a single column on the proprietary fund financial statements.

1.5 Measurement Focus, Basis of Accounting, and Financial Statement Presentation—The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as economic resources or current financial resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

1.5.1 Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied net of relief and refunds. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire general capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of general long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term debt of the County are reported as a reduction of the related liability in the government-wide financial statements, rather than an expenditure.

1.5.2 Governmental Fund Financial Statements

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. An exception to this policy is expenditure-driven grant revenues, which generally are considered to be available if the eligible expenditures have been made. 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 pension benefits are recorded only when payment is due or contributions are made. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing sources.

Property taxes receivable is recorded when levied. Property taxes which have not been collected within 30 days of year-end, and therefore do not meet the available criterion, are reported as deferred inflows of resources until collected. Tax accounts are adjusted for relief and refunds as they occur.

Sales taxes are considered measurable and recognized as revenue when received by merchants and will be remitted to the County in time to be used to pay current obligations. Grant revenue is recognized when qualified expenditures are incurred and a contractual claim exists with the grantor agency. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

- *General Fund*—The General Fund is the County's primary operating fund and accounts for all activities not accounted for by other funds of the County. The principal source of revenue for this fund is property taxes.
- *Municipal Services Fund*—This special revenue fund is used to account for municipal revenues and expenditures related to various departments within the County. The principal source of revenue for this fund is taxes.
- *Transit Fund*—This special revenue fund is used to account for transit sales tax revenue and expenditures related to providing transportation services.
- *Transient Room Tax Fund*—This special revenue fund is used to account for transient room sales tax revenue and expenditures related to the promotion of tourism in the County.
- *Special Assessment District Fund*—This special revenue fund is used to account for Canyons Special Service District transactions conducted in the County, including property acquisition, site improvements, preparation costs, installation of public improvements, and administration costs.
- *Open Spaces Fund*—This capital projects fund is used to account for general obligation bonds issued for projects related to open space and conservation.

The County's nonmajor governmental funds include other special revenue, debt service, and capital projects funds. The nonmajor special revenue funds account for specific revenue sources that are legally restricted to expenditure for specified purposes. The nonmajor debt service fund accounts for resources used for the payment of interest and principal on long-term bonded obligations of governmental funds. The nonmajor capital projects funds are used to account for financial resources to be used for the acquisition or construction of capital projects.

1.6 Proprietary Fund Financial Statements—Proprietary funds include enterprise funds and internal service funds. Enterprise funds report activities that are predominately funded by fees charged to external users for goods or services. Internal services funds are used to account for the goods and services provided by one fund to other funds of the County, rather than to the general public. The financial statements of the proprietary funds are reported similar to the government-wide financial statements in that they both use the economic resources measurement focus and the accrual basis of accounting.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of internal service funds are fees (charges to other funds for services). Operating expenses for internal service funds include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County reports the following major enterprise funds:

- *Landfill Fund*—The Landfill Fund is used to account for the activities of the County's landfill.
- *Echo Sewer Fund*—The Echo Sewer Fund is used to account for the activities of the County's Echo area sewer system.
- *Housing Fund*—The Housing Fund is used to account for activities of Summit County Housing Authority.
- *Bike Share Fund*—The Bike Share Fund is used to account for activities of the County's e-bike share activities.

All internal service funds are aggregated into a single column and are reported on the proprietary fund statements. Internal service funds account for fleet management and risk management (including employee health care) services provided to other County organizations on a cost-reimbursement basis.

1.6.1 Fiduciary Fund Financial Statements

Additionally, the County reports the following fiduciary fund:

- *Custodial Fund*—Custodial funds are used to account for assets held by the County as a custodian for other governments, private organizations, or individuals. Custodial funds are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Custodial funds include the collection of property and other taxes for other governments.

1.7 Interfund and Intrafund Transactions—During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

1.8 Budgets and Budgetary Accounting—The County has legally adopted budgets for governmental and proprietary funds. Although State law requires that annual budgets be adopted for proprietary funds, there is no State requirement to report budgetary data. The County's procedures for establishing the budgetary data reflected in these financial statements are as follows:

1.8.1 The County follows statutory guidelines regarding budgetary matters listed in various titles of the *Utah Code* contained in the Uniform Fiscal Procedures Act for Counties, Title 17-36.

1.8.2 The budget officer submits the proposed budget to the County Council which makes appropriation decisions and adopts a budget on or before December 31 preceding the calendar year.

1.8.3 Public hearings are conducted to obtain citizen comments and to comply with legal requirements. For 2025, the budget was adopted, by a resolution of the County Council, in December 2024. The budget included proposed expenditures and the means of financing them.

1.8.4 The budget is organized by fund, function, and department. Management is authorized to reallocate funds within a department. Transfers of appropriations between departments and funds require the approval of the County Council. The legal level of budgetary control (i.e., the level at which expenditure may not legally exceed appropriations) is at the department level.

1.8.5 Final budgeted amounts include amendments by the Council. Unencumbered appropriations lapse at year-end for all budgeted funds. Encumbered appropriations at year end are reported on the balance sheet as fund balance restrictions or commitments. Encumbrances remain outstanding until they are either recognized as expenditures in conformity with GAAP or canceled.

1.9 Cash and Investments—Cash and investment management in the County is administered by the County Treasurer in accordance with the State Money Management Act, Title 51-7 of the *Utah Code* (see Note 3). The County maintains a cash and investment pool that is available for use by all funds. Income from the investment of pooled cash is allocated based upon each fund's portion of the pool. Restricted cash consists of that portion of pooled cash that is restricted for a specific use due to constraints imposed by external parties or enabling legislation, or is cash held in trust in compliance with bond covenants, terms, and conditions.

The statement of cash flows for the proprietary fund is presented under the direct method. Investments with original maturities of less than three months from the date of acquisition are considered cash equivalents.

1.10 Leases—The County uses a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. As a lessee, the County recognizes a lease liability and an intangible right-to-use lease asset, and as a lessor, the County recognizes a lease receivable and a deferred inflow of resources.

1.10.1 Lessee

The County is a lessee for a noncancellable lease of land. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, leased assets with finite useful lives are amortized on a straight-line basis over their useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

1.10.2 Lessor

The County is a lessor for a noncancellable lease of facilities. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

1.11 Notes Receivable—In the fund financial statements, government fund types recognize payments received during the current period as other financing sources.

1.12 Capital Assets—Capital assets include land, buildings and improvements, machinery and equipment, infrastructure (roads), and construction in progress. These assets are reported in the government-wide financial statements on the statement of net position under governmental activities. Capital assets acquired by governmental funds are recorded as expenditures in the governmental fund financial statements. The capitalization threshold is defined to be assets that cost $5,000 or more and have an estimated useful life of greater than two years. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of roads. Assets purchased or constructed are generally recorded at cost. If precise cost is not available (as is the case with certain infrastructure), the capital asset is recorded at estimated acquisition cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. When constructing capital assets, interest expense incurred relating to governmental activities is not capitalized.

Depreciation of all exhaustible capital assets is charged as an expense to the various functional expenses in the government-wide statement of activities. Depreciation is provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Buildings and improvements	25-50 years
Machinery and equipment	3-10 years
Infrastructure (roads)	40 years

1.13 Unearned Revenue— In each of the financial statements, *unearned revenue* is recorded when cash or other assets are received prior to when a claim to those resources is obtained.

1.14 Long-term Debt—In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt is reported as a liability.

In the fund financial statements, governmental funds recognize bond-related transactions during the current period. The face amount of debt issued is reported as an other financing source. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1.15 Pensions—For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by the URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension investments are reported at fair value.

1.16 Compensated Absences—The County recognizes a liability for compensated absences for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability is recognized if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or paid out upon termination or retirement.

The County permits employees to accumulate earned, but unused, vacation (up to 200 hours) and sick leave benefits (up to 400 hours) while they are working for the County. When an employee terminates or retires, the County pays that employee 100% of his or her accrued vacation leave and accrued compensatory time. When an employee terminates or retires, in addition to the vacation and compensatory payout, the County also pays that employee 50% of his or her accrued sick leave. In lieu of a cash payment for accrued sick leave an employee may elect to have payment made for health insurance. Accrued vacation, compensatory, and sick leave are recorded in the government-wide financial statements as a liability. The liability for compensated absences includes salary-related benefits, where applicable.

1.17 Deferred Outflows of Resources—In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

1.18 Deferred Inflows of Resources—In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1.19 Net Position/Fund Balances—The residual of all other elements presented in a statement of *net position* is net position on the government-wide and proprietary fund financial statements and the residual of all other elements presented in a balance sheet on the governmental fund financial statements is *fund balance*.

Net position is divided into three components: net investment in capital assets (capital assets net of accumulated depreciation and related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon it by external parties or are imposed by constitutional provisions or enabling legislation.

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the County is bound to honor them. The County first determines and reports nonspendable balances, then restricted, then committed, and so forth.

Fund balance classifications are summarized as follows:

- *Nonspendable*—This category includes fund balance amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- *Restricted*—This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either 1) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments (such as specific tax levies) or 2) imposed by law through constitutional provisions or enabling legislation.
- *Committed*—This category includes amounts that can only be used for specific purposes established by formal action of the County Council. Fund balance commitments can only be removed or changed by the

same type of action (for example, resolution) of the County Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

- *Assigned*—This category includes fund balance amounts that the County intends to be used for a specific purpose but are neither restricted nor committed. This intent is expressed by approval of the County Council or the County Auditor. The County has assigned fund resources that are to be used for public works, culture and recreation, transit services, and other purposes.
- *Unassigned*—Residual balances in the General Fund are classified as unassigned. Also, if a governmental fund other than the General Fund was to have a nonspendable, restricted, and committed fund balance in excess of total fund balance, the difference is reported as negative unassigned fund balance.

1.20 Net Position Flow Assumption—Sometimes the County will fund outlays for a particular purpose from both restricted (e.g. restricted tax revenue and restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to generally consider restricted net position to have been depleted before unrestricted net position is applied.

1.21 Fund Balance Flow Assumption—Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to generally consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 2 – FAIR VALUE MEASUREMENTS

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of December 31, 2025:

- Corporate bonds are valued using matrix pricing based on quoted prices for comparable bonds (Level 2 inputs).
- Government agency issues are valued using quoted market prices (Level 1 inputs).
- Certificates of deposit are valued at amortized cost, which approximates fair value (Level 2 inputs).
- Participants in the Public Treasurers' Investment Fund are not required to classify this investment in accordance with the fair value hierarchy.

NOTE 3 – DEPOSITS AND INVESTMENTS

3.1 Cash and Investment Pool—It is the County's policy to follow the requirements of the State Money Management Act (*Utah Code*, Title 51, Chapter 7) (the Act) in handling its depository and investment transactions. The Act creates a State Money Management Commission (the Commission), a five-member body, appointed by the Governor of the State, which exercises oversight of public deposits and investments.

The County maintains a cash and investment pool that is used by all funds. Each major fund's portion of this pool, and the aggregate portion of the pool relating to nonmajor funds and internal service funds, is displayed on the

balance sheet for governmental funds and the statement of net position for proprietary funds, respectively, as "cash and investments." Total nonfiduciary cash and investments is also reflected on the government-wide statement of net position. The fiduciary funds' portion is found on the statement of fiduciary net position. Income from the investment of the pooled cash and investments is allocated based on each fund's average daily balance in the pool. In addition, cash is separately held by several funds.

3.2 Cash Deposits with Financial Institutions—The Act requires the depositing of public funds only in a qualified depository or a permitted depository. A *qualified depository* is a Utah depository institution which complies with capital ratios and public deposit limits established by rule of the Commission and which has been certified by the State Commissioner of Financial Institutions for deposit of public funds. A *permitted depository* is an out-of-state financial institution that meets quality criteria established by rule of the Commission. All County deposits are held in qualified depositories.

3.2.1 Custodial Credit Risk of Deposits

In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County's deposit policy for custodial credit risk is to comply with the Act. At December 31, 2025, the County's bank balance was $8,160,562 with $7,660,562 of that amount being exposed to custodial credit risk because it was uninsured and not collateralized. State law does not require uninsured deposits to be collateralized.

3.3 Investments—Investments are recorded at fair value.

The Act also defines the types of securities allowed as appropriate investments for the County and the conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories, certified dealers, or directly with the issuer of the securities. The Act authorizes the County to invest in the State of Utah Public Treasurers' Investment Fund (the PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, first-tier commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market mutual funds, and obligations of governmental entities within the State. All County investments comply with the Act.

At December 31, 2025, the County had the following investments:

Investment Type	Fair Value	Weighted Average Maturity (Years)
Corporate bonds	$ 18,975,792	3.14
Government agency issues	18,981,456	5.06
Certificates of deposit	11,568,121	2.37
Public Treasurers' Investment Fund (PTIF)	199,932,750	0.10
Total investments	$ 249,458,119	
Portfolio weighted average maturity		0.82

The PTIF is a voluntary governmental external investment pool available to state and local government public treasurers in Utah. The PTIF is sponsored by the Utah State Treasurer to improve investment efficiency and yield. The PTIF invests primarily in corporate bonds, commercial paper, money market mutual funds, repurchase agreements, and certificates of deposit as permitted by the Act. The PTIF contains no withdrawal restrictions other than timely notice of intent to withdraw an amount greater than $10 million. Investment activity of the Utah State Treasurer in the management of the PTIF is reviewed monthly by the Council and is audited by the Utah State Auditor. Monies invested in this fund are not insured or otherwise guaranteed by the state of Utah and are subject to the same market risks as any similar investment in money market funds. The fair value of the position in the PTIF is basically the same as the value of the pool shares and is not required to be reported in the fair value hierarchy. The

majority of the PTIF's corporate bonds and notes are variable rate securities, which reset every three months to the prevailing market interest rates.

3.3.1 Interest Rate Risk of Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's policy for managing interest rate risk is to comply with the Act. Section 11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on investments in commercial paper, bankers' acceptances, and fixed-rate securities from 270 days to 15 months. In addition, variable rate securities may not have a remaining term to final maturity exceeding three years.

3.3.2 Credit Risk of Debt Securities

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County follows the Act as its policy for reducing exposure to investment credit risk. At December 31, 2025, the County's investments in corporate bonds were rated AA- to BBB+ by Standards & Poor's and AA2 to A3 by Moody's Investor Service. The County's investments in U.S. agency issues were rated AA+ by Standards & Poor's and AAA by Moody's Investor Service.

3.3.3 Custodial Credit Risk of Investment

For an investment, custodial credit risk is the risk that, in the event of a failure of the counter party, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The County complies with the custody requirements of the Act and Rules of the Commission. Investment securities are required to be held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository, in the federal book entry system or in the book-entry records of the issuer of the security in the name of the public entity. The County's investment securities are held in a qualified depository certified by the Commissioner of Financial Institutions as adhering to the rules of the Commission or in the book-entry records of the issuer of the security.

3.3.4 Concentration of Credit Risk of Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The County's policy for reducing this risk of loss is to comply with the Rules of the Commission. Rule 17 of the Commission limits investments in a single issuer of commercial paper and corporate obligations to between 5% and 10% depending upon the total dollar amount held in the portfolio. The Commission limitations do not apply to securities issued by the U.S. government and its agencies. The County complies with the concentration limits of Rule 17.

3.4 Total Cash and Investments—Total cash and investments at December 31, 2025 consist of the following:

Investments	$ 249,458,119
Cash deposits	6,534,359
Total cash and investments	$ 255,992,478

Total cash and investments reported in the financial statements at December 31, 2025 are summarized as follows:

Cash and investments	$ 160,006,592
Restricted cash and investments	38,422,692
Cash and investments—government-wide statement of net position	198,429,284
Cash and investments—statement of fiduciary net position	57,563,194
Total cash and investments	$ 255,992,478

3.5 Restricted Cash and Investments—Proceeds from bonded debt issues (limited by bond covenants, terms, and conditions) are fund restricted by constraints imposed by external parties or enabling legislation are classified as restricted assets.

NOTE 4 – PROPERTY AND OTHER TAXES

In accordance with State law, the County assesses, bills, collects, and distributes property taxes for all taxing jurisdictions within its boundaries, including the County itself and other governments. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is considered necessary. Property taxes are assessed and become a lien against the property at January 1 in the year in which due. The property tax valuation notice is sent in July, but it is not a billing. Property owners are billed in October with a payment due date of November 30. Tax collections for other governments are recorded in the Treasurer's Tax Collection Agency Fund until disbursed.

In addition the various taxes the County levies for its own purposes, the County levies taxes for other governments; those taxes are forwarded to those other governments as the taxes are collected. Taxes levied by the County for other governments are recorded as revenue with an equivalent amount of expenditures. During 2025, the County collected $555,959 in the General Fund and $129,668 in the Assessing and Collecting Fund consisting of incremental taxes recorded and forwarded to various redevelopment agencies with the County for the purposes of financing economic and community development projects by earmarking property tax revenue from increases in assessed values within the project areas.

NOTE 5 – NOTES RECEIVABLE

Mountain Regional Water Special Service District, has entered into a 10-year agreement with the County to acquire and receive title to certain property. The County has recognized a note receivable for amounts due under the agreement. The note has an interest rate of 3.0% and matures in 2032. The anticipated payments as of December 31, 2025, including interest payments, are listed as follows:

	Principal	Interest	Total
2026	$ 149,453	$ 32,858	$ 178,560
2027	153,301	29,107	178,560
2028	157,248	21,312	178,560
2029	161,296	17,264	178,560
2030	165,449	13,111	178,560
2031-2032	343,788	191,892	535,680
Total	$ 1,130,535	$ 305,544	$ 1,428,480

NOTE 6 – CAPITAL ASSETS

Capital asset activity was as follows for the year ended December 31, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 48,844,240	$ 27,300,130	$ -	$ 76,144,370
Leased assets-land	80,000,000	-	(25,000,000)	55,000,000
Construction in progress	11,543,474	18,089,751	(3,798,732)	25,834,493
Total capital assets not being depreciated	140,387,714	45,389,881	(28,798,732)	156,978,863
Capital assets being depreciated:				
Buildings and improvements	80,564,188	5,829,634	(257,662)	86,136,160
Machinery and equipment	33,397,281	1,907,713	(1,831,751)	33,473,243
Infrastructure (roads)	105,918,802	-	(160,000)	105,758,802
Total capital assets being depreciated	219,880,271	7,737,347	(2,249,413)	225,368,205
Accumulated depreciation for:				
Buildings and improvements	(37,147,600)	(2,471,133)	36,017	(39,582,716)
Machinery and equipment	(24,322,921)	(2,832,265)	1,818,183	(25,337,003)
Infrastructure (roads)	(60,710,704)	(2,750,616)	76,000	(63,385,320)
Total accumulated depreciation	(122,181,225)	(8,054,014)	1,930,200	(128,305,039)
Total capital assets being depreciated, net	97,699,046	(316,667)	(319,213)	97,063,166
Total governmental activity capital assets, net	$ 238,086,760	$ 45,073,214	$ (29,117,945)	$ 254,042,029
Business-type activities:				
Capital assets being depreciated:				
Buildings and improvements	$ 1,837,504	$ -	$ -	$ 1,837,504
Accumulated depreciation for:				
Buildings and improvements	(905,374)	(141,740)	-	(1,047,114)
Total capital assets being depreciated, net	932,130	(141,740)	-	790,390
Total business-type capital assets, net	$ 932,130	$ (141,740)	$ -	$ 790,390

Depreciation expense was charged to functions of the County as follows:

Governmental activities:	
General government	$ 1,127,562
Public safety	2,094,044
Public health	483,241
Public works	4,188,087
Culture and recreation	161,080
Total depreciation expense - governmental activities	$ 8,054,014
Business-type activities:	
Lanfill	127,737
Echo sewer	14,003
Total depreciation expense - business-type activities	$ 141,740

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of transactions affecting long-term liabilities for the year ended December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	$ 39,415,000	$ -	$ (2,205,000)	$ 37,210,000	$ 2,320,000
Unamortized premiums	6,276,688	-	(502,135)	5,774,553	-
Net general obligation bonds	45,691,688	-	(2,707,135)	42,984,553	2,320,000
Revenue bonds	68,837,000	-	(4,097,000)	64,740,000	4,269,000
Unamortized premiums	2,425,054	-	(307,125)	2,117,929	-
Net revenue bonds	71,262,054	-	(4,404,125)	66,857,929	4,269,000
Special assessment bonds	21,848,104	-	(1,044,443)	20,803,661	1,105,010
Unamortized discounts	(513,073)	-	36,648	(476,425)	-
Unamortized premiums	167,930	-	(11,995)	155,935	-
Net special assessment bonds	21,502,961	-	(1,019,790)	20,483,171	1,105,010
Leases payable	60,000,000	-	(20,000,000)	40,000,000	40,000,000
Compensated absences	3,925,562	680,483	-	4,606,045	2,993,929
Net pension liability	8,320,120	7,968,236	(6,354,203)	9,934,153	-
Total governmental activity long-term liabilities	$ 210,702,385	$ 8,648,719	$ (34,485,253)	$ 184,865,851	$ 50,687,939
Business-type activities:					
Special assessment bonds	$ 110,000	$ -	$ (22,000)	$ 88,000	$ 11,000
Closure and postclosure care	1,366,594	36,898	-	1,403,492	-
Compensated absences	106,254	21,866	-	128,120	83,278
Net pension liability	210,221	221,639	(155,537)	276,323	-
Total governmental activity long-term liabilities	$ 1,793,069	$ 280,403	$ (177,537)	$ 1,895,935	$ 94,278

The changes in the compensated absences are netted as additions or deletions in the above schedule. The net pension liability is liquidated by the fund where participating retirees worked, primarily the General Fund.

7.1 ***Debt Service Requirements of Bonds***—Debt service requirements of bonds (long-term debt) at December 31, 2025 are as follows:

Years Ending December 31	Governmental Activities—Bonds			
	General Obligation		Revenue	
	Principal	Interest	Principal	Interest
2026	$ 2,320,000	$ 1,802,500	$ 4,269,000	$ 2,435,909
2027	2,440,000	1,683,500	4,423,000	2,269,952
2028	2,565,000	1,558,375	4,591,000	2,105,222
2029	2,695,000	1,426,875	4,749,000	1,946,262
2030	2,835,000	1,288,625	4,943,000	1,770,584
2031 - 2035	16,510,000	4,107,250	17,065,000	6,726,855
2036 - 2040	7,845,000	397,125	16,335,000	4,160,235
2041 - 2044	-	-	8,365,000	1,240,393
Total	$ 37,210,000	$ 12,264,250	$ 64,740,000	$ 22,655,412

	Governmental Activities—Bonds			
	Special Assessment		Total—All Bonds	
	Principal	Interest	Principal	Interest
2026	$ 1,105,010	$ 1,200,250	$ 7,694,010	$ 5,438,659
2027	1,169,210	1,136,050	8,032,210	5,089,502
2028	1,237,263	1,067,998	8,393,263	4,731,595
2029	1,309,399	995,862	8,753,399	4,368,999
2030	1,385,863	919,398	9,163,863	3,978,607
2031 - 2035	8,246,836	3,279,470	41,821,836	14,113,575
2036 - 2040	6,350,080	597,709	30,530,080	5,155,069
2041 - 2044	-	-	8,365,000	1,240,393
Total	$ 20,803,661	$ 9,196,737	$ 122,753,661	$ 44,116,399

Years Ending December 31	Business-Type Activities—Bonds	
	Special Assessment	
	Principal	Interest
2026	$ 11,000	$ -
2027	11,000	-
2028	11,000	-
2029	11,000	-
2030	11,000	-
2031 - 2033	33,000	-
	$ 88,000	$ -

7.2 ***General Obligation Bonds***—The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the taxpayers of the County. These bonds are issued as serial bonds with varying amounts of principal maturing each year with maturities over the course of 25 years. The County is subject to a statutory limitation, by the state of Utah, of bonded general obligation indebtedness of 2.0% of the fair market value of taxable property. The limit for the County at December 31, 2025 is $1,317.3 million, providing a debt margin of $1,280.1 million.

General obligation bonds consist of the following at December 31, 2025:

Series	Type	Purpose	Original Amount	Remaining Interest Rates to Maturity	Final Maturity Date	Current Outstanding Balance
2022	General obligation	*Open space and conservation*	$ 43,510,000	5.0%	2037	$ 37,210,000

7.3 Revenue Bonds—The County issues sales tax revenue bonds to provide funds for the acquisition, construction, and expansion of major capital facilities. These bonds are not considered general obligations of the County, but are special limited obligations secured by and payable solely from the County's pledged sales tax receipts. Revenue bonds at December 31, 2025 consist of the following:

Series	Type	Purpose	Original Amount	Remaining Interest Rates to Maturity	Final Maturity Date	Current Outstanding Balance
2017	Sales tax revenue	*Health services building and other improvements*	$ 9,885,000	4.0% to 5.0%	2029	$ 3,635,000
2018	Sales tax revenue	*Transportation*	18,630,000	3.0% to 5.0%	2032	10,125,000
2021	Sales tax revenue	*Recreation*	18,630,000	3.0% to 5.0%	2030	4,530,000
2021	Sales tax revenue	*Public works and county services facilities and other renovations*	18,630,000	3.0% to 5.0%	2040	17,455,000
2024	Sales tax revenue	*Facilities*	30,000,000	6.3% to 6.0%	2044	28,995,000
						$ 64,740,000

7.4 Special Assessment Bonds—The County has issued special assessment bonds to provide for the construction of sewer system and infrastructure. These bonds will be repaid from special assessment levied on the property owners benefiting from this construction. Those amounts, including interest, are 100% pledged to pay the scheduled principal and interest payments on the special assessment bonds. In the event that a deficiency exists because of unpaid or delinquent special assessment at the time a debt service payment is due, the County must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received.

Special assessment bonds consist of the following at December 31, 2025:

Series	Type	Purpose	Original Amount	Remaining Interest Rates to Maturity	Final Maturity Date	Current Outstanding Balance
2013	Special assessment	*Sewer system*	$ 218,000	0.0%	2033	$ 88,000
2017	Special assessment	*Sewer system*	841,000	0.0%	2033	487,021
2018A	Special assessment	*Infrastructure*	4,251,327	5.6%	2038	4,251,327
2018B	Special assessment	*Infrastructure*	21,715,816	6.0%	2037	16,065,313
						$ 20,891,661
				Governmental activities		$ 20,803,661
				Business-type activities		88,000
						$ 20,891,661

7.5 ***Leases***—The County has entered into lease agreements as lessee for a parcel of land. The lease includes an option for the County to purchase the land. As of December 31, 2025, the value of the lease liability was $40,000,000. The County is required to make quarterly interest payments totaling $500,000 for an annual total of $2,000,000. The leases have an average interest rate of 4.25%. The value of the right-to-use asset as of the end of the current fiscal year was $60,000,000.

The following is a schedule of future debt service requirements on the lease:

	Principal	Interest
2026	$ 40,000,000	$ 1,200,000

NOTE 8 – STATE RETIREMENT PLANS

8.1 ***Description of Plans***—Eligible employees of the County are provided with the following plans through the Utah Retirement Systems (the URS) administered by the URS:

Defined Benefit Pension Plans (multiple-employer, cost-sharing retirement systems):

- *Public Employees Noncontributory Retirement System* (Tier 1 Noncontributory System)
- *Public Safety Retirement System* (Tier 1 Public Safety System)
- *Tier 2 Public Employees Contributory Retirement System* (Tier 2 Contributory System)
- *Tier 2 Public Safety and Firefighter Contributory Retirement System* (Tier 2 Public Safety and Firefighter System)

Defined Contribution Plans (individual account plans):

- *Tier 2 Public Defined Contribution Plans* which includes the *Tier 2 Local Government Defined Contribution Plan* and the *Tier 2 Public Employees Defined Contribution Only System* and the *Tier 2 Public Safety and Firefighter Defined Contribution Only System*
- *401(k) Plan* which includes the *Tier 2 Public Employees Defined Contribution Plan* (Tier 2 Defined Contribution Plan)

County employees qualify for membership in the public employees systems if 1) employment normally requires an average of 20 or more hours per week and the employee receives benefits normally provided by the County as approved by the Utah State Retirement Board or 2) the employee is an appointed officer whose position is full time as certified by the County. An employee qualifies for membership in the public safety systems if employment normally requires an average of 2,080 hours of employment per year in a recognized public safety department.

The Tier 2 systems became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the systems, are members of the Tier 2 systems.

The plans are established and governed by the respective sections of Title 49 of the *Utah Code.* The plans are amended statutorily by the Utah State legislature. Title 49 provides for the administration of the plans under the direction of the Utah State Retirement Board, whose members are appointed by the Governor.

The URS (a component unit of the State of Utah) issues a publicly available financial report that can be obtained at www.urs.org.

8.2 ***Benefits Provided—***The URS provides retirement, disability, and death benefits to participants in the defined benefit pension plans.

Retirement benefits are determined from 1.50% to 2.50% of the employee's highest 3 or 5 years of compensation times the employee's years of service depending on the pension plan; benefits are subject to cost-of-living adjustments up to 2.50% or 4.00%, limited to the actual Consumer Price Index increase for the year. Employees are eligible to retire based on years of service and age.

Defined contribution plans are available as supplemental plans to the basic retirement benefits of the defined benefit pension plans and as a primary retirement plan for some Tier 2 participants. Participants in the defined contribution plans are fully vested in employer and employee contributions at the time the contributions are made, except Tier 2 required contributions and associated earnings are vested during the first four years of employment. If an employee terminates prior to the vesting period, employer contributions and associated earnings for that employee are subject to forfeiture. Forfeitures are used to cover a portion of the plan's administrative expenses paid by participants. Benefits depend on amounts contributed to the plans plus investment earnings. Individual accounts are provided for each employee and are available at termination, retirement, death, or unforeseeable emergency.

8.3 Contributions—As a condition of participation in the plans, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

For the year ended December 31, 2025, required contribution rates for the plans were as follows:

	Defined Benefit Plans Rates				
	County Contribution *	**Amortization of UAAL ****	**County Rates for 401(k) Plan**	**Paid by Employee**	**Totals**
Tier 1 Noncontributory System	11.86%	4.11%	-	-	15.97%
Tier 1 Public Safety System	22.29%	10.75%	-	-	33.04%
Tier 2 Contributory System	10.08%	4.11%	-	0.81%	15.00%
Tier 2 Public Safety and Firefighter System	4.73%	10.75%	-	4.73%	20.21%
Tier 2 Defined Contribution Plans:					
Local Government	4.11%	0.08%	10.00%	-	14.19%
Public Safety and Firefighters	10.75%	0.08%	14.00%	-	24.83%

* County contribution includes 0.08% of covered payroll of the Tier 2 plans for death benefits.

** Required contributions include an additional amount to finance any unfunded actuarial accrued liability in the Tier 1 plans.

Employees can make contributions to defined contribution plans, up to applicable plan and Internal Revenue Code limits.

For the year ended December 31, 2025, County and employee contributions to the plans were as follows:

	County Contributions *	Employee Contributions
Tier 1 Noncontributory System	$ 1,679,998	$ -
Tier 1 Public Safety System	1,796,002	-
Tier 2 Contributory System	1,611,923	82,975
Tier 2 Public Safety and Firefighter System	1,002,007	189,050
Tier 2 Defined Contribution Plans:		
Local Government	151,431	-
Public Safety and Firefighters	90,127	-
401(k) Plan	768,534	391,038
457 Plan and other individual plans	-	54,370

* A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans.

8.4 Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2025, the County reported an asset of zero and a liability of $10,210,476 for its proportionate share of the net pension liability (asset) for the following plans:

	Net Pension Asset	Net Pension Liability
Tier 1 Noncontributory System	$ -	$ 3,851,355
Tier 1 Public Safety System	-	5,050,269
Tier 2 Contributory System	-	980,435
Tier 2 Public Safety and Firefighter System	-	328,417
Total	$ -	$ 10,210,476

The net pension liability (asset) was measured as of December 31, 2024, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of January 1, 2024, rolled-forward using generally accepted actuarial procedures. The County's proportion of the net pension liability (asset) is equal to the ratio of the County's actual contribution compared to the total of all employer contributions during the plan year. The following presents the County's proportion (percentage) of the collective net pension liability (asset) at December 31, 2024 and the change in its proportion since the prior measurement date of December 31, 2023 for each plan:

	Proportionate Share	
	2024	Change
Tier 1 Noncontributory System	1.2145172 %	0.0175907 %
Tier 1 Public Safety System	3.2639209 %	(0.0881592)%
Tier 2 Contributory System	0.3287414 %	(0.0076505)%
Tier 2 Public Safety and Firefighter System	0.7261228 %	(0.0841407)%

For the year ended December 31, 2025, the County recognized pension expense for the plans as follows:

	Pension Expense
Defined benefit pension plans:	
Tier 1 Noncontributory System	$ 3,506,586
Tier 1 Public Safety System	3,104,458
Tier 2 Contributory System	1,069,210
Tier 2 Public Safety and Firefighter System	474,508
Total	8,154,762
Defined contribution plans:	
Tier 2 Defined Contribution Plans	$ 241,558
401(k) plan	768,534
Total	$ 1,010,092

At December 31, 2025 the County reported deferred outflows of resources related to defined benefit pension plans from the following sources:

	Deferred Outflows of Resources				
	Tier 1 Noncontributory System	Tier 1 Public Safety System	Tier 2 Contributory System	Tier 2 Public Safety and Firefighter System	Total
Differences between expected and actual experience	$ 2,294,866	$ 533,667	$ 423,850	$ 198,829	$ 3,451,212
Changes of assumptions	318,580	-	327,453	184,182	830,215
Net difference between projected and actual earnings on pension plan investments	1,160,096	874,053	62,665	21,287	2,118,101
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-	143,174	34,445	177,619
Contributions subsequent to the measurement date	1,679,993	1,796,002	1,763,353	1,092,107	6,331,455
Total	$ 5,453,535	$ 3,203,722	$ 2,720,495	$ 1,530,850	$ 12,908,602

At December 31, 2025, the County reported deferred inflows of resources related to defined benefit pension plans from the following sources:

	Deferred Inflows of Resources				
	Tier 1 Noncontributory System	Tier 1 Public Safety System	Tier 2 Contributory System	Tier 2 Public Safety and Firefighter System	Total
Differences between expected and actual experience	$ -	$ -	$ 6,754	$ 17,256	$ 24,010
Changes of assumptions	-	-	101	5,157	5,258
Changes in proportion and differences between County contributions and proportionate share of contributions	30,985	34,768	10,229	10,838	86,820
Total	$ 30,985	$ 34,768	$ 17,084	$ 33,251	$ 116,088

The $6,331,455 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date of December 31, 2024 will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026.

The other amounts reported as deferred outflows of resources and deferred inflows of resources related to defined benefit pension plans will be recognized in pension expense as follows:

	Recognition of Deferred Outflows (Inflows) of Resources				
Year Ending December 31,	Tier 1 Noncontributory System	Tier 1 Public Safety System	Tier 2 Contributory System	Tier 2 Public Safety and Firefighter System	Total
2026	$ 2,184,981	$ 551,675	$ 111,421	$ 37,214	$ 2,885,291
2027	2,114,263	1,240,656	173,016	57,722	3,585,657
2028	(470,729)	(355,023)	73,827	21,315	(730,610)
2029	(85,958)	(64,356)	90,995	29,381	(29,938)
2030	-	-	218,204	70,318	288,522
Thereafter	-	-	272,595	189,542	462,137

8.5 Actuarial Assumptions—The total pension liability (asset) in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.50% to 9.50%, average, including inflation
Investment rate of return	6.85%, net of pension plan investment expense, including inflation

Mortality rates were based on actual experience and mortality tables, considering gender, occupation, and age, as appropriate, with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality table for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on defined benefit pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity securities	35%	2.45%
Debt securities	20%	0.51%
Real assets	18%	0.98%
Private equity	12%	1.21%
Absolute return	15%	0.65%
Cash and cash equivalents	0%	0.00%
Total	100%	

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.35% that is net of investment expense.

8.6 Discount Rate—The discount rate used to measure the total pension liability (asset) was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rates and that contributions from all participating employers will be made at contractually required rates, actuarially determined and certified by the Utah State Retirement Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

8.7 Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate—The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.85%, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
County's proportionate share of the net pension liability (asset):			
Tier 1 Noncontributory System	$ 16,288,155	$ 3,851,355	$ (6,579,059)
Tier 1 Public Safety System	15,515,157	5,050,269	(3,488,914)
Tier 2 Contributory System	2,928,322	980,435	(534,828)
Tier 2 Public Safety and Firefighter System	1,119,872	328,417	(304,363)
Total	$ 35,851,506	$ 10,210,476	$ (10,907,164)

8.8 Pension Plan Fiduciary Net Position—Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

8.9 Payables to the Pension Plans—At December 31, 2025, the County reported payables of $588,563 for contributions to defined benefit pension plans and defined contribution plans.

NOTE 9 – RISK MANAGEMENT

9.1 Property and General Liability Insurance—The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. The County is a member of the Utah Local Governments Trust (ULGT), a public entity risk pool currently operating as a common risk management and insurance program for governments in the State of Utah. The County pays an annual premium to ULGT for its general insurance coverage. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

9.2 Self Insurance—The County is self-insured for health and dental and uses third-party administrators to manage these benefits. Current dental benefits are paid from the internal service fund. The internal service fund receives premiums to cover claim costs by charging its departments and component units. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The liability is based on experience and information provided by the plan administrator.

Changes in the balance of claims liabilities during the past two years are as follows:

	2025	2024
Claims payable (beginning of year)	$ 751,976	$ 1,014,300
Claims incurred and adjusted	11,408,320	6,904,706
Payment of claims and administrative costs	(11,357,193)	(7,167,030)
Claims payable (end of year)	$ 803,103	$ 751,976

NOTE 10 – CLOSURE AND POSTCLOSURE CARE LIABILITY

State and federal laws and regulations require the County to place a final cover on its landfill sites and perform maintenance and monitoring functions at the landfill sites for a minimum of thirty years after closure. In addition to operating expenses related to current activities of the landfill sites, an expense provision and related liability are recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill sites no longer accept waste. The estimated liability for landfill closure and postclosure care costs is $1,403,492 at December 31, 2025, which is based on 50.8% usage (portion filled) of the landfills. The County will recognize the remaining estimated cost of closure and postclosure care of approximately $1,360,881 as the remaining estimated capacity is filled. Actual costs may differ due to inflation, changes in technology, or changes in regulations. The landfills are expected to be filled to capacity in the year 2061. Current-year expense provisions in the amounts of $36,898 were recorded to adjust the liabilities at December 31, 2025.

In November 1996, the Environmental Protection Agency (EPA) issued final regulations regarding financial assurance provisions for local government owners and operators of municipal solid waste landfills. The regulations allow compliance with financial assurance requirements by meeting a financial test or by alternate methods. The financial test method is available only to local governments who can demonstrate that they are capable of meeting their financial obligations relating to their landfills and is sometimes referred to as “self-insurance.” The alternate methods generally involve third-party financial instruments such as trust funds, letters of credit, or insurance policies. The County satisfies the financial test coverage and the financial assurance requirement (therefore, an alternate method is not necessary)

The County is required to submit documentation of financial assurance to the Utah Department of Environmental Quality demonstrating that they meet the financial test at the close of each fiscal year. In the event the owners no longer meet the requirements of the financial test, they shall, within 210 days following the close of their fiscal years, obtain alternative financial assurance for total current costs of landfill closure and postclosure care that exceed 43% of the owners’ total annual revenue.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

11.1 Construction Commitments—The County is obligated at December 31, 2025 under construction commitments for various projects for total approximate cost of $31.0 million. Costs to date as of December 31, 2025 for these projects are $25.8 million, leaving $5.2 million of costs to complete the projects. These costs will be financed with unspent bond proceeds and other fund balance resources that are either restricted or committed.

NOTE 12 – CONDUIT DEBT

The County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The County has made a limited commitment to maintain the issue's tax-exempt status for all series of conduit debt. At December 31, 2025, two series of industrial revenue bonds were outstanding. The aggregate principal amount payable for the two series was $14,537,681.

NOTE 13 – INTERFUND BALANCES AND ACTIVITY

13.1 Interfund Balances—Interfund receivables and payables consist of the following at December 31, 2025:

	Due from Other Funds
	General
Due to other funds:	
Bike Share	$ 152,209
Fleet	2,004,768
Totals	$ 2,156,977

Interfund balances result primarily from the time lags between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. Interfund receivables and payable have been eliminated from the government-wide statement of net position.

13.2 Interfund Transfers—The following table provides a reconciliation of all interfund transfers for the year ended December 31, 2025:

	Transfers Out					
	General	Municipal Services	Transient Room	Open Space	Nonmajor Governmental	Totals
Transfers in:						
Governmental funds						
General	$ -	$ -	$ 1,028,786	$ -	$ 10,012	$ 1,038,798
Municipal services	897,924	-	-	-	35,041	932,965
Open spaces	50,000	-	8,756,250	-	-	8,806,250
Nonmajor governmental	495,000	-	-	-	5,006	500,006
Proprietary funds						
Housing	-	250,000	-	223,036	-	473,036
Internal service funds	-	-	-	-	314,294	314,294
Totals	$ 1,442,924	$ 250,000	$ 9,785,036	$ 223,036	$ 364,353	$ 12,065,349

Transfers to the General Fund were used to promote tourism. Transfers to the Municipal Services fund were used for public safety and public works activities. Transfers to Open Spaces Fund were used for open space maintenance projects. Transfers to Housing fund were used to support housing projects. Transfers to the nonmajor governmental funds we used to support programs. Transfers to Landfill Fund were to provide public works services.

NOTE 14 – LITIGATION AND COMPLIANCE

There are several lawsuits pending in which the County is involved. The County's legal counsel and insurance carriers estimate that the potential claims against the County, not covered by insurance, resulting from such litigation would not significantly affect the financial statements of the County.

The County receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the County's independent auditors and other governmental auditors. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable fund. Based on prior experience, County administration believes such disallowance, if any, would not be significant.

NOTE 15 – RESTATEMENT

During the year ended December 31, 2025, changes were made to High Valley Transit District's governance structure. As a result of those changes, High Valley Transit District no longer meets the criteria to be reported as a blended component unit of the County and has been removed from the County's financial statements. Beginning net position and fund balance have been restated as follows:

	Primary Government	
	High Valley Transit – Major Special Revenue Fund	Governmental Activities
Fund balance / net position - beginning, as previously reported	$ 36,837,750	$ 335,745,382
Changes within financial reporting entity:	(36,837,750)	(59,372,869)
Fund balance / net position - beginning, as restated	$ -	$ 276,372,513

NOTE 17 – DISCRETELY PRESENTED COMPONENT UNITS

The County has four discretely presented component units. The summarized statements of net position as of December 31, 2025 are as follows:

	Mountain Regional Special Service District	Park City Fire District	Snyderville Basin Special Recreation District	North Summit Fire District	Total Component Units
Assets:					
Cash and investments	$ 13,430,031	$ 31,821,935	$ 21,499,003	$ 1,912,622	$ 68,663,591
Restricted cash and investments	12,465,441	1,566,089	8,277,997	208,827	22,518,354
Receivables:					
Taxes	-	3,409,566	-	391,309	3,800,875
Accounts	1,376,919	-	4,156,642	425,186	5,958,747
Special assessments	1,374,576	-	-	-	1,374,576
Inventories and other assets	2,137,266	298,848	507,178	-	2,943,292
Capital assets:					
Land and construction in progress	25,365,354	3,070,943	57,619,790	136,437	86,192,524
Building and improvements, machinery and equipment, and infrastruct (roads), net of accumulated depreciation	104,159,275	20,635,909	30,738,898	1,747,203	157,281,285
Net pension asset	-	8,588,055	-	284,629	8,872,684
Total assets	160,308,862	69,391,345	122,799,508	5,106,213	357,605,928
Deferred outflows of resources:					
Related to pensions	1,123,148	3,336,294	1,039,588	538,446	6,037,476
Deferred amounts on refunding	647,129	-	674,859	-	1,321,988
Total deferred outflows of resources	1,770,277	3,336,294	1,714,447	538,446	7,359,464
Liabilities:					
Accounts payable	1,844,254	155,751	1,179,762	305,383	3,485,150
Other current liabilities	1,856,512	637,662	-	-	2,494,174
Accrued interest	113,559	12,356	-	-	125,915
Unearned revenue	484,634	-	510,292	-	994,926
Long-term liabilities:					
Portion due or payable within one year	3,718,946	285,000	4,238,069	92,144	8,334,159
Portion due or payable after one year	42,607,038	2,759,592	23,430,083	182,504	68,979,217
Total liabilities	50,624,943	3,850,361	29,358,206	580,031	84,413,541
Deferred inflows of resources related to pensions	6,928	185,762	15,059	445,903	653,652
Net position:					
Net investment in capital assets	85,873,862	23,421,852	63,522,475	-	172,818,189
Restricted					
Debt service	2,418,428	804	4,973,753	1,883,640	9,276,625
Capital projects	7,291,431	-	1,768,787	-	9,060,218
Pensions	-	8,588,055	-	284,629	8,872,684
Other purposes	-	1,864,189	6,015,148	208,827	8,088,164
Unrestricted	15,863,547	34,816,616	18,860,527	2,241,629	71,782,319
Total net position	$ 111,447,268	$ 68,691,516	$ 95,140,690	$ 4,618,725	$ 279,898,199

The summarized statements of activities for the year ended December 31, 2025 are as follows:

	Mountain Regional Special Service District	Park City Fire District	Snyderville Basin Special Recreation District	North Summit Fire District	Total Component Units
Expenses	$ 13,988,166	$ 19,027,986	$ 14,494,506	$ 3,503,324	$ 51,013,982
Program revenues:					
Charges for services	16,844,774	7,511,592	3,010,629	386,555	27,753,550
Operating grants and contributions	11,667	539,319	16,609	1,000,000	1,567,595
Capital grants and contributions	2,054,167	175,484	107,936	546,844	2,884,431
Total program revenues	18,910,608	8,226,395	3,135,174	1,933,399	32,205,576
Net (expense) revenue	4,922,442	(10,801,591)	(11,359,332)	(1,569,925)	(18,808,406)
General revenues:					
Property taxes	-	15,954,324	14,627,309	2,530,825	33,112,458
Impact fees	817,534	-	819,308	-	1,636,842
Unrestricted investment earnings	1,457,455	1,253,642	1,188,263	78,000	3,977,360
Miscellaneous	2,038,396	128,216	658,568	25,030	2,850,210
Total general revenues	4,313,385	17,336,182	17,293,448	2,633,855	41,576,870
Changes in net position	9,235,827	6,534,591	5,934,116	1,063,930	22,768,464
Net position - beginning	102,211,441	62,156,925	89,206,574	3,554,795	257,129,735
Net position - ending	$ 111,447,268	$ 68,691,516	$ 95,140,690	$ 4,618,725	$ 279,898,199

Separately issued financial reports for the discretely presented component units may be obtained at their respective administrative offices.

NOTE 18 – SUBSEQUENT EVENTS

Subsequent to year-end, the County issued $90.3 million of sales tax revenue bonds. The bonds are secured by pledged sales tax revenues and were issued to finance public infrastructure improvements, including transportation, infrastructure, transit projects, and related improvements.

Required Supplementary Information

SUMMIT COUNTY
Schedules of the County's Proportionate Share of the Net Pension Liability (Asset)
Utah Retirement Systems
Last Ten Plan (Calendar) Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Tier 1 Noncontributory System:										
County's proportion of the net pension liability (asset)	1.2145172%	1.2729231%	1.1801455%	1.1680845%	1.1807030%	1.2030927%	1.1330529%	1.1090256%	1.1442199%	1.1431519%
County's proportionate share of the net pension liability (asset)	$ 3,851,375	$ 2,952,628	$ 2,021,293	$ (6,689,745)	$ 605,633	$ 4,534,298	$ 8,343,489	$ 4,858,974	$ 7,347,292	$ 6,468,509
County's covered payroll	$ 10,445,660	$ 10,508,636	$ 9,910,394	$ 9,737,531	$ 9,959,333	$ 10,194,126	$ 9,456,868	$ 9,201,500	$ 9,632,077	$ 9,528,452
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	36.9%	28.1%	20.4%	-68.7%	6.1%	44.5%	88.2%	52.8%	76.3%	67.9%
Plan fiduciary net position as a percentage of the total pension liability	96.0%	96.9%	97.5%	108.7%	99.2%	93.7%	87.0%	91.9%	87.3%	87.8%
Tier 1 Public Safety System:										
County's proportion of the net pension liability (asset)	3.2639209%	3.3520801%	3.3044331%	3.1804556%	3.2884316%	3.3814132%	3.3591343%	3.2527334%	3.1557250%	2.7218026%
County's proportionate share of the net pension liability (asset)	$ 5,050,269	$ 4,794,024	$ 4,272,879	$ (2,582,984)	$ 2,730,192	$ 5,429,257	$ 8,641,659	$ 5,102,427	$ 6,403,837	$ 4,875,432
County's covered payroll	$ 5,689,868	$ 5,601,869	$ 5,354,175	$ 4,880,512	$ 5,056,654	$ 5,195,022	$ 5,143,771	$ 4,951,907	$ 4,800,157	$ 4,297,916
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	88.8%	85.6%	79.8%	-52.9%	54.0%	104.5%	168.0%	103.0%	133.4%	113.4%
Plan fiduciary net position as a percentage of the total pension liability	99.3%	93.4%	93.6%	104.2%	95.5%	90.9%	84.7%	90.2%	86.5%	87.1%
Tier 2 Contributory System:										
County's proportion of the net pension liability (asset)	0.3287414%	0.3963347%	0.2978944%	0.2553343%	0.2397653%	0.2337365%	23.8609500%	0.2450434%	0.2827979%	0.2299607%
County's proportionate share of the net pension liability (asset)	$ 980,435	$ 771,419	$ 324,376	$ (108,067)	$ 34,485	$ 52,569	$ 102,191	$ 21,605	$ 31,546	$ (502)
County's covered payroll	$ 9,741,527	$ 10,246,627	$ 6,495,482	$ 4,737,314	$ 3,833,438	$ 3,250,676	$ 2,787,298	$ 2,400,847	$ 2,319,167	$ 1,485,994
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	10.1%	7.5%	5.0%	-2.3%	0.9%	1.6%	3.7%	0.9%	1.4%	0.0%
Plan fiduciary net position as a percentage of the total pension liability	87.4%	89.6%	92.3%	103.8%	98.3%	96.5%	90.8%	97.4%	95.1%	100.2%
Tier 2 Public Safety and Firefighter System:										
County's proportion of the net pension liability (asset)	0.7261228%	0.8102635%	0.7004256%	0.6980446%	0.7586620%	0.7076262%	51.5858100%	0.5812395%	0.6772100%	45.4169400%
County's proportionate share of the net pension liability (asset)	$ 328,417	$ 305,220	$ 58,433	$ (35,281)	$ 68,048	$ 66,562	$ 12,925	$ (6,725)	$ (5,879)	$ (6,636)
County's covered payroll	$ 3,314,540	$ 3,070,124	$ 2,155,060	$ 1,669,291	$ 1,512,588	$ 1,166,403	$ 690,557	$ 613,640	$ 559,525	$ 270,292
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	9.9%	9.9%	2.7%	-2.1%	4.5%	5.7%	1.9%	-1.1%	-1.1%	-2.5%
Plan fiduciary net position as a percentage of the total pension liability	90.1%	89.1%	96.4%	102.8%	93.1%	89.6%	95.6%	103.0%	103.6%	100.7%

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedules of County Contributions
Utah Retirement Systems
Last Ten Reporting (Fiscal) Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Tier 1 Noncontributory System:										
Contractually required contribution	$ 1,679,993	$ 1,883,400	$ 1,869,997	$ 1,789,929	$ 1,788,486	$ 1,828,644	$ 1,948,923	$ 1,744,776	$ 1,687,272	$ 1,756,852
Contributions in relation to the contractually required contribution	(1,679,993)	(1,883,400)	(1,869,997)	(1,789,929)	(1,788,486)	(1,828,644)	(1,948,923)	(1,744,776)	(1,687,272)	(1,756,852)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 10,431,174	$ 10,978,280	$ 10,504,703	$ 9,903,463	$ 9,737,531	$ 9,959,333	$ 10,588,745	$ 9,456,868	$ 9,196,460	$ 9,632,162
Contributions as a percentage of covered payroll	16.1%	17.2%	17.8%	18.1%	18.4%	18.4%	18.4%	18.4%	18.3%	18.2%
Tier 1 Public Safety System:										
Contractually required contribution	$ 1,796,002	$ 1,773,925	$ 1,781,455	$ 1,715,315	$ 1,561,673	$ 1,626,468	$ 1,746,606	$ 1,678,010	$ 1,628,484	$ 1,562,890
Contributions in relation to the contractually required contribution	(1,796,002)	(1,773,925)	(1,781,455)	(1,715,315)	(1,561,673)	(1,626,468)	(1,746,606)	(1,678,010)	(1,628,484)	(1,562,890)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 5,908,872	$ 5,689,868	$ 5,609,037	$ 5,354,175	$ 4,880,512	$ 5,059,515	$ 5,405,218	$ 5,139,465	$ 4,951,907	$ 4,792,471
Contributions as a percentage of covered payroll	30.4%	31.2%	31.8%	32.0%	32.0%	32.1%	32.3%	32.6%	32.9%	32.6%
Tier 2 Contributory System:										
Contractually required contribution	$ 1,611,923	$ 1,772,189	$ 1,642,389	$ 1,043,810	$ 757,295	$ 603,781	$ 538,954	$ 428,634	$ 362,097	$ 352,732
Contributions in relation to the contractually required contribution	(1,611,923)	(1,772,189)	(1,642,389)	(1,043,810)	(757,295)	(603,781)	(538,954)	(428,634)	(362,097)	(352,732)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 10,983,297	$ 11,322,281	$ 10,259,724	$ 6,508,380	$ 4,749,072	$ 3,837,979	$ 3,453,018	$ 2,795,762	$ 2,415,118	$ 2,365,740
Contributions as a percentage of covered payroll	14.7%	15.7%	16.0%	16.0%	15.9%	15.7%	15.6%	15.3%	15.0%	14.9%
Tier 2 Public Safety System:										
Contractually required contribution	$ 1,002,007	$ 847,062	$ 792,601	$ 557,250	$ 430,317	$ 372,126	$ 284,573	$ 158,055	$ 138,393	$ 140,652
Contributions in relation to the contractually required contribution	(1,002,007)	(847,062)	(792,601)	(557,250)	(430,317)	(372,126)	(284,573)	(158,055)	(138,393)	(140,652)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 3,997,156	$ 3,312,464	$ 3,070,047	$ 2,157,377	$ 1,665,957	$ 1,519,671	$ 1,230,304	$ 692,065	$ 617,284	$ 625,117
Contributions as a percentage of covered payroll	25.1%	25.6%	25.8%	25.8%	25.8%	24.5%	23.1%	22.8%	22.4%	22.5%
Tier 2 Defined Contribution Plan:										
Contractually required contribution	$ 151,431	$ 158,745	$ 141,669	$ 122,906	$ 96,501	$ 87,038	$ 75,357	$ 54,562	$ 53,890	$ 40,797
Contributions in relation to the contractually required contribution	(151,431)	(158,745)	(141,669)	(122,906)	(96,501)	(87,038)	(75,357)	(54,562)	(53,890)	(40,797)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 2,928,857	$ 2,616,628	$ 2,288,678	$ 1,866,672	$ 1,395,506	$ 1,255,876	$ 1,113,643	$ 815,572	$ 805,529	$ 609,827
Contributions as a percentage of covered payroll	5.2%	6.1%	6.2%	6.6%	6.9%	6.9%	6.8%	6.7%	6.7%	6.7%
Tier 2 Public Safety and Firefighter Defined Contribution Plan:										
Contractually required contribution	$ 90,127	$ 92,982	$ 86,872	$ 64,930	$ 52,203	$ 52,157	$ 44,320	$ 35,024	$ 28,456	$ 12,136
Contributions in relation to the contractually required contribution	(90,127)	(92,982)	(86,872)	(64,930)	(52,203)	(52,157)	(44,320)	(35,024)	(28,456)	(12,136)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 815,326	$ 801,739	$ 734,334	$ 548,856	$ 441,274	$ 441,371	$ 373,608	$ 296,060	$ 240,540	$ 102,588
Contributions as a percentage of covered payroll	11.1%	11.6%	11.8%	11.8%	11.8%	11.8%	11.9%	11.8%	11.8%	11.8%

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE A – UTAH RETIREMENT SYSTEMS

Schedules of County Contributions—Utah Retirement Systems—Contributions as a percentage of covered payroll may be different than the Utah State Retirement Board certified rate due to rounding or other administrative issues. Also rate changes occur each July 1. A portion of required contributions in the Tier 2 plans is used to finance the unfunded actuarial accrued liability in the Tier 1 plans

Changes in Assumptions—Utah Retirement Systems— The information presented was determined as part of actuarial valuations performed. Over time, the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

Plan Year	Discount Rate	Payroll Growth Rate	Wage Inflation Rate	Inflation Rate
2024	6.85%	2.90%	3.50 to 9.50%	2.50%
2023	6.85%	2.90%	3.50 to 9.50%	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.85%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	2.90%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%
2018	6.95%	3.00%	3.25 to 9.25%	2.50%
2017	6.95%	3.00%	3.25 to 9.25%	2.50%
2016	7.20%	3.25%	3.35 to 9.35%	2.60%
2015	7.50%	3.25%	3.50 to 9.50%	2.75%

Supplementary Information

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Taxes:				
Property taxes	$ 20,513,446	$ 21,132,996	$ 619,550	$ 19,992,492
Motor vehicle taxes	419,052	472,692	53,640	492,965
Sales, use, and other taxes	15,537,238	16,534,112	996,874	9,511,178
Total taxes	36,469,736	38,139,800	1,670,064	29,996,635
Licenses and permits	33,500	133,049	99,549	110,274
Intergovernmental	7,774,413	8,334,552	560,139	7,659,433
Charges for services	4,002,950	4,088,078	85,128	4,121,774
Fines and forfeitures	404,000	347,472	(56,528)	414,436
Interest and other	2,206,124	762,404	(1,443,720)	1,624,030
Contributions	778,520	59,660	(718,860)	33,202
Total revenues	51,669,243	51,865,015	195,772	43,959,784
Expenditures:				
Current:				
General government:				
Council and administration	1,900,452	1,141,052	759,400	941,981
Risk management	157,064	136,150	20,914	155,284
Justice court	198,973	166,654	32,319	161,808
Public defender	763,054	1,169,253	(406,199)	763,162
Information technology	947,676	772,926	174,750	580,379
Personnel	205,146	173,277	31,869	175,438
Auditor	126,617	131,607	(4,990)	123,836
Clerk and elections	523,900	467,193	56,707	536,205
Treasurer and motor vehicle	53,257	55,705	(2,448)	44,520
Recorder	251,239	238,362	12,877	230,018
Attorney	1,916,956	989,591	927,365	1,369,027
Non-departmental	160,750	(82,724)	243,474	155,382
Facilities	2,520,853	2,538,688	(17,835)	2,110,301
Contributions	18,000	17,026	974	17,033
Other	817,500	1,119,812	(302,312)	661,644
Total general government	10,561,437	9,034,572	1,526,865	8,026,018
Public safety:				
Ambulances	4,650,000	4,615,920	34,080	4,237,845
Search and rescue	439,110	670,525	(231,415)	287,836
Communications	3,129,294	2,695,468	433,826	2,302,318
Law enforcement	2,297,825	1,943,382	354,443	1,786,556
Court services	1,583,500	1,410,236	173,264	1,527,554
Corrections	5,165,348	5,121,707	43,641	5,034,919
Animal control	821,800	766,292	55,508	683,501
Emergency services	414,713	268,139	146,574	458,629
Total public safety	18,501,590	17,491,669	1,009,921	16,319,158

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund (Continued)
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Expenditures (continued):				
Public health:				
Sustainability	$ 78,184	$ 69,027	$ 9,157	$ 61,602
Public health administration	944,960	958,468	(13,508)	765,007
General health	3,009,964	2,715,623	294,341	2,558,505
Mental and substance abuse health	4,318,369	3,256,099	1,062,270	2,566,313
Environmental health	1,013,438	962,657	50,781	905,909
Emergency preparedness	325,620	275,691	49,929	362,471
Early intervention	852,815	784,821	67,994	716,100
Total public health	10,543,350	9,022,386	1,520,964	7,935,907
Public works:				
Roads	294,160	278,345	15,815	257,820
Waste collection	4,411,850	4,788,534	(376,684)	4,514,214
Weeds	1,086,355	701,915	384,440	680,322
Engineering	203,838	99,260	104,578	175,012
Transportation	2,112,500	2,151,212	(38,712)	2,087,094
Total public works	8,108,703	8,019,266	89,437	7,714,462
Culture and recreation:				
County fair	716,560	689,152	27,408	765,678
Television	80,000	89,820	(9,820)	107,885
Library	2,093,183	1,982,128	111,055	1,869,872
History	164,700	124,755	39,945	136,080
Total culture and recreation	3,054,443	2,885,855	168,588	2,879,515
Conservation and economic development:				
Extension services	148,235	150,365	(2,130)	148,547
Capital outlay:				
Facility projects	102,000	87,225	14,775	3,823,103
Debt service:				
Principal	810,000	810,000	-	770,000
Interest and other charges	205,000	206,050	(1,050)	244,550
Total debt service	1,015,000	1,016,050	(1,050)	1,014,550
Total expenditures	52,034,758	47,707,388	4,327,370	47,861,260
Excess (deficiency) of revenues over (under) expenditures	(365,515)	4,157,627	4,523,142	(3,901,476)
Other financing sources (uses):				
Transfers in	(34,105)	1,038,798	1,072,903	664,898
Transfers out	399,620	(1,442,924)	(1,842,544)	2,409,157
Total other financing sources (uses)	365,515	(404,126)	(769,641)	3,074,055
Net change in fund balances	-	3,753,501	3,753,501	(827,421)
Fund balances - beginning	26,065,656	26,065,656	-	26,893,077
Fund balances - ending	$ 26,065,656	$ 29,819,157	$ 3,753,501	$ 26,065,656

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Municipal Services Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Taxes:				
Property taxes	$ 9,702,361	$ 8,510,477	$ (1,191,884)	$ 8,201,734
Motor vehicle taxes	212,608	203,846	(8,762)	195,499
Sales, use, and other taxes	20,635,950	21,660,160	1,024,210	20,367,166
Total taxes	30,550,919	30,374,483	(176,436)	28,764,399
Licenses and permits	3,400,000	4,608,079	1,208,079	3,449,359
Intergovernmental	7,026,910	6,099,476	(927,434)	6,582,688
Charges for services	2,633,350	3,203,073	569,723	2,424,937
Fines and forfeitures	507,500	718,583	211,083	725,693
Interest and other	7,910,631	4,898,293	(3,012,338)	4,333,505
Special assessments	-	3,856	3,856	8,188
Contributions	2,500,000	3,554,701	1,054,701	1,021,170
Total revenues	54,529,310	53,460,544	(1,068,766)	47,309,939
Expenditures:				
Current:				
General government:				
Council and administration	3,218,987	2,378,342	840,645	2,287,653
Risk management	392,660	340,378	52,282	388,209
Justice court	596,918	488,426	108,492	485,423
Information technology	541,529	452,688	88,841	464,255
Personnel	615,438	510,286	105,152	526,149
Auditor	151,940	153,452	(1,512)	148,777
Clerk and elections	339,270	323,444	15,826	292,626
Treasurer and motor vehicle	26,628	24,502	2,126	22,230
Attorney	1,703,961	1,126,285	577,676	1,369,605
Non-departmental	313,000	(158,518)	471,518	334,506
Facilities	805,712	737,066	68,646	656,036
Planning and zoning	4,862,280	4,148,053	714,227	3,931,944
Contributions	26,500	46,618	(20,118)	59,537
Other	142,000	63,077	78,923	13,865
Total general government	13,736,823	10,634,099	3,102,724	10,980,815
Public safety:				
Law enforcement	11,556,164	11,256,486	299,678	9,564,111
Fire warden	194,100	75,140	118,960	68,582
Total public safety	11,750,264	11,331,626	418,638	9,632,693
Public health:				
Sustainability	312,736	267,028	45,708	246,395
Public works:				
Roads	16,418,170	14,652,280	1,765,890	30,655,161
Engineering	815,352	857,962	(42,610)	698,633
Transportation	1,817,570	1,705,776	111,794	1,699,769
Total public works	19,051,092	17,216,018	1,835,074	33,053,563

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Municipal Services Fund (Continued)
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Expenditures:				
Capital outlay:				
Transportation projects	$ 30,049,926	$ 11,507,972	$ 18,541,954	$ 14,932,683
Facility projects	33,600,000	14,777,754	18,822,246	5,885,305
Total capital outlay	63,649,926	26,285,726	37,364,200	20,817,988
Debt service:				
Principal	2,420,000	2,420,000	-	1,355,000
Interest and other charges	2,330,000	2,317,028	12,972	1,652,706
Total debt service	4,750,000	4,737,028	12,972	3,007,706
Total expenditures	113,250,841	70,471,525	42,779,316	77,739,160
Excess (deficiency) of revenues over (under) expenditures	(58,721,531)	(17,010,981)	41,710,550	(30,429,221)
Other financing sources (uses):				
Proceeds from sale of capital assets	-	172,974	172,974	289,603
Bond proceeds	22,687,739	-	(22,687,739)	30,000,000
Transfers in	36,283,792	932,965	(35,350,827)	34,353
Transfers out	(250,000)	(250,000)	-	-
Total other financing sources (uses)	58,721,531	855,939	(57,865,592)	30,323,956
Net change in fund balances	-	(16,155,042)	(16,155,042)	(105,265)
Fund balances - beginning	71,688,504	71,688,504	-	71,793,769
Fund balances - ending	$ 71,688,504	$ 55,533,462	$ (16,155,042)	$ 71,688,504

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Transit Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Sales, use, and other taxes	$ 20,172,000	$ 19,885,190	$ (286,810)	$ 19,556,379
Expenditures:				
Public works:				
Transportation	20,172,000	19,885,190	286,810	19,556,379
Excess of revenues over expenditures / net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Transient Room Tax Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Sales, use, and other taxes	$ 18,550,400	$ 17,790,945	$ (759,455)	$ 18,759,317
Interest and other	797,050	806,108	9,058	809,045
Total revenues	19,347,450	18,597,053	(750,397)	19,568,362
Expenditures:				
Current:				
Culture and recreation:				
County fair	17,805,830	9,985,701	7,820,129	13,372,226
Excess of revenues over expenditures	1,541,620	8,611,352	7,069,732	6,196,136
Other financing sources (uses):				
Transfers out	(1,541,620)	(9,785,036)	(8,243,416)	(655,084)
Net change in fund balances	-	(1,173,684)	(1,173,684)	5,541,052
Fund balances - beginning	24,311,060	24,311,060	-	18,770,008
Fund balances - ending	$ 24,311,060	$ 23,137,376	$ (1,173,684)	$ 24,311,060

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Special Assessment District Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Interest and other	$ -	$ 200,385	$ 200,385	$ 256,649
Special assessments	2,280,000	2,259,805	(20,195)	2,333,108
Total revenues	2,280,000	2,460,190	180,190	2,589,757
Expenditures:				
Debt service:				
Principal	1,009,443	1,009,443	-	952,305
Interest and other charges	1,270,557	1,263,317	7,240	1,321,455
Total debt service	2,280,000	2,272,760	7,240	2,273,760
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	187,430	187,430	315,997
Fund balances - beginning	5,501,223	5,501,223	-	5,185,226
Fund balances - ending	$ 5,501,223	$ 5,688,653	$ 187,430	$ 5,501,223

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
High Valley Transit District Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final Budget	Actual Amounts	Variance with Final Budget	Actual Amounts
Revenues:				
Intergovernmental grants	$ -	$ -	$ -	$ 14,312,926
Charges for services	-	-	-	6,526,156
Interest and other revenue	-	-	-	1,557,929
Contributions	-	-	-	783,896
Total revenues	-	-	-	23,180,907
Expenditures:				
Current:				
Transit services:				
Salaries and benefits	-	-	-	7,761,852
Materials and supplies	-	-	-	299,918
Purchased professional and technical	-	-	-	3,258,819
Property and equipment	-	-	-	-
Bus service	-	-	-	10,556,637
Capital outlay	-	-	-	20,054,654
Debt service:				
Principal	-	-	-	615,000
Interest and other charges	-	-	-	505,865
Total expenditures	-	-	-	43,052,745
Deficiency of revenues under expenditures	-	-	-	(19,871,838)
Other financing sources:				
Bond proceeds	-	-	-	19,100,000
Transfers in	-	-	-	18,664,121
Total other financing sources	-	-	-	37,764,121
Net change in fund balances	-	-	-	17,892,283
Fund balances - beginning, as previously reported	-	36,837,750	(36,837,750)	18,945,467
Restatement - change in financial reporting entity	-	(36,837,750)	36,837,750	-
Fund balances - beginning, as restated	-	-	-	18,945,467
Fund balances - ending	$ -	$ -	$ -	$ 36,837,750

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Open Spaces Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Property taxes	$ -	$ 145,975	$ 145,975	$ 18,336
Licenses and permits	320,000	672,323	352,323	392,582
Intergovernmental	-	6,243,750	6,243,750	-
Interest and other	530,000	912,291	382,291	1,245,834
Total revenues	850,000	7,974,339	7,124,339	1,656,752
Expenditures:				
Capital outlay	-	24,300,042	(24,300,042)	4,335,275
Excess (deficiency) of revenues over (under) expenditures	850,000	(16,325,703)	(17,175,703)	(2,678,523)
Other financing sources (uses):				
Transfers in	50,000	8,806,250	8,756,250	50,000
Net change in fund balances	900,000	(7,519,453)	(8,419,453)	(2,628,523)
Fund balances - beginning	31,246,647	31,246,647	-	33,875,170
Fund balances - ending	$ 32,146,647	$ 23,727,194	$ (8,419,453)	$ 31,246,647

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue				
	Assessing and Collecting	Senior Citizens	Disaster	Service Areas	Wildland Fire
Assets:					
Cash and investments	$ 1,637,197	$ 54,274	$ 2,032,214	$ 12,399,434	$ 1,519,891
Restricted cash and investments	-	-	-	-	-
Receivables:					
Property taxes	531,736	-	-	225,846	6,378
Accounts	33,153	4,320	23,570	195,845	281
Special assessments	-	-	-	-	-
Total assets	$ 2,202,086	$ 58,594	$ 2,055,784	$ 12,821,125	$ 1,526,550
Liabilities:					
Accounts and contracts payable	$ 72,972	$ 18,991	$ -	$ 19,377	$ -
Accrued salaries and benefits	455,037	30,783	-	71,318	-
Total liabilities	528,009	49,774	-	90,695	-
Deferred inflows of resources:					
Unavailable property tax revenue	531,736	-	-	225,846	6,378
Unavailable special assessment revenue	-	-	-	-	-
Total deferred inflows of resources	531,736	-	-	225,846	6,378
Fund balances:					
Restricted for:					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Ecomonic stabilization	-	-	-	-	-
Other purposes	13,448	-	-	-	-
Assigned to:					
Public works	-	-	-	12,504,584	-
Culture and recreation	-	8,820	-	-	-
Other purposes	1,128,893	-	2,055,784	-	1,520,172
Total fund balances	1,142,341	8,820	2,055,784	12,504,584	1,520,172
Total liabilities, deferred inflows of resources, and fund balances	$ 2,202,086	$ 58,594	$ 2,055,784	$ 12,821,125	$ 1,526,550

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue				
	Restaurant Tax	Arts & Recreation	Silver Creek Sewer	Public Lands	Building Authority
Assets:					
Cash and investments	$ 4,976,395	$ 1,923,262	$ 147,024	$ 1,637,086	$ 895,772
Restricted cash and investments	-	-	-	-	2,499
Receivables:					
Property taxes	-	-	-	-	-
Accounts	753,305	613,624	20,111	3,105,000	-
Special assessments	-	-	487,021	-	-
Total assets	$ 5,729,700	$ 2,536,886	$ 654,156	$ 4,742,086	$ 898,271
Liabilities:					
Accounts and contracts payable	$ 15,000	$ 925,531	$ -	$ 17,222	$ -
Accrued salaries and benefits	-	-	-	-	-
Total liabilities	15,000	925,531	-	17,222	-
Deferred inflows of resources:					
Unavailable property tax revenue	-	-	-	-	-
Unavailable special assessment revenue	-	-	487,021	-	-
Total deferred inflows of resources	-	-	487,021	-	-
Fund balances:					
Restricted for:					
Debt service	-	-	167,135	-	898,271
Capital projects	-	-	-	-	-
Culture and recreation	5,714,700	-	-	-	-
Ecomonic stabilization	-	-	-	-	-
Other purposes	-	-	-	4,724,864	-
Assigned to:					
Public works	-	-	-	-	-
Culture and recreation	-	1,611,355	-	-	-
Other purposes	-	-	-	-	-
Total fund balances	5,714,700	1,611,355	167,135	4,724,864	898,271
Total liabilities, deferred inflows of resources, and fund balances	$ 5,729,700	$ 2,536,886	$ 654,156	$ 4,742,086	$ 898,271

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue Tax Stability	Debt Service Bond Redemption	Capital Projects Capital Projects Agent	Total Nonmajor Governmental Funds
Assets:				
Cash and investments	$ 10,736,665	$ 7,609,692	$ 193,567	$ 45,762,473
Restricted cash and investments	-	-	5,529,564	5,532,063
Receivables:				
Property taxes	-	-	-	763,960
Accounts	-	-	-	4,749,209
Special assessments	-	-	-	487,021
Total assets	$ 10,736,665	$ 7,609,692	$ 5,723,131	$ 57,294,726
Liabilities:				
Accounts and contracts payable	$ -	$ -	$ 165,370	$ 1,234,463
Accrued salaries and benefits	-	-	-	557,138
Total liabilities	-	-	165,370	1,791,601
Deferred inflows of resources:				
Unavailable property tax revenue	-	-	-	763,960
Unavailable special assessment revenue	-	-	-	487,021
Total deferred inflows of resources	-	-	-	1,250,981
Fund balances:				
Restricted for:				
Debt service	-	7,609,692	-	8,675,098
Capital projects	-	-	5,557,761	5,557,761
Culture and recreation	-	-	-	5,714,700
Ecomonic stabilization	10,736,665	-	-	10,736,665
Other purposes	-	-	-	4,738,312
Assigned to:				
Public works	-	-	-	12,504,584
Culture and recreation	-	-	-	1,620,175
Other purposes	-	-	-	4,704,849
Total fund balances	10,736,665	7,609,692	5,557,761	54,252,144
Total liabilities, deferred inflows of resources, and fund balances	$ 10,736,665	$ 7,609,692	$ 5,723,131	$ 57,294,726

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue				
	Assessing and Collecting	Senior Citizens	Disaster	Service Areas	Wildland Fire
Revenues:					
Taxes:					
Property taxes	$ 5,768,859	$ -	$ -	$ 2,145,365	$ 78,802
Motor vehicle taxes	110,425	-	-	85,641	890
Sales, use, and other taxes	-	-	-	-	-
Total taxes	5,879,284	-	-	2,231,006	79,692
Intergovernmental	137,070	28,254	80,035	1,079,158	-
Charges for services	625,429	-	-	-	-
Interest and other	14,427	2,500	58,207	372,211	47,903
Special assessments	-	-	-	-	-
Contributions	-	41,977	-	-	-
Total revenues	6,656,210	72,731	138,242	3,682,375	127,595
Expenditures:					
Current:					
General government	6,739,270	-	-	-	-
Public safety	-	-	-	-	99,095
Public health	-	-	106,947	-	-
Public works	-	-	-	2,104,286	-
Culture and recreation	-	565,601	-	-	-
Conservation and economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	6,739,270	565,601	106,947	2,104,286	99,095
Excess (deficiency) of revenues over (under) expenditures	(83,060)	(492,870)	31,295	1,578,089	28,500
Other financing sources (uses):					
Transfers in	5,006	495,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	5,006	495,000	-	-	-
Net change in fund balances	(78,054)	2,130	31,295	1,578,089	28,500
Fund balances - beginning	1,220,395	6,690	2,024,489	10,926,495	1,491,672
Fund balances - ending	$ 1,142,341	$ 8,820	$ 2,055,784	$ 12,504,584	$ 1,520,172

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue				
	Restaurant Tax	Arts & Recreation	Silver Creek Sewer	Public Lands	Building Authority
Revenues:					
Taxes:					
Property taxes	$ -	$ -	$ -	$ -	$ -
Motor vehicle taxes	-	-	-	-	-
Sales, use, and other taxes	5,031,208	3,337,260	-	-	-
Total taxes	5,031,208	3,337,260	-	-	-
Intergovernmental	-	-	-	3,189,993	-
Charges for services	-	-	-	33,010	-
Interest and other	129,653	102,816	-	52,312	25,478
Special assessments	-	-	77,118	-	-
Contributions	-	-	-	-	-
Total revenues	5,160,861	3,440,076	77,118	3,275,315	25,478
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	3,934,385	2,580,348	-	-	-
Conservation and economic development	-	-	-	547,581	-
Debt service:					
Principal retirement	-	867,000	35,000	-	-
Interest and other charges	-	80,415	-	-	-
Total expenditures	3,934,385	3,527,763	35,000	547,581	-
Excess (deficiency) of revenues over (under) expenditures	1,226,476	(87,687)	42,118	2,727,734	25,478
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(50,059)	-	-	-
Total other financing sources (uses)	-	(50,059)	-	-	-
Net change in fund balances	1,226,476	(137,746)	42,118	2,727,734	25,478
Fund balances - beginning	4,488,224	1,749,101	125,017	1,997,130	872,793
Fund balances - ending	$ 5,714,700	$ 1,611,355	$ 167,135	$ 4,724,864	$ 898,271

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue Tax Stability	Debt Service Bond Redemption	Capital Projects Capital Projects Agent	Total Nonmajor Governmental Funds
Revenues:				
Taxes:				
Property taxes	$ -	$ 4,180,500	$ -	$ 12,173,526
Motor vehicle taxes	-	-	-	196,956
Sales, use, and other taxes	-	-	-	8,368,468
Total taxes	-	4,180,500	-	20,738,950
Intergovernmental	-	-	664,471	5,178,981
Charges for services	-	-	-	658,439
Interest and other	314,294	1,716,610	158,457	2,994,868
Special assessments	-	-	-	77,118
Contributions	-	-	-	41,977
Total revenues	314,294	5,897,110	822,928	29,690,333
Expenditures:				
Current:				
General government	-	-	678,267	7,417,537
Public safety	-	-	-	99,095
Public safety	-	-	-	106,947
Public works	-	-	-	2,104,286
Culture and recreation	-	-	-	7,080,334
Conservation and economic development	-	-	-	547,581
Debt service:				
Principal retirement	-	2,205,000	-	3,107,000
Interest and other charges	-	1,918,375	-	1,998,790
Total expenditures	-	4,123,375	678,267	22,461,570
Excess (deficiency) of revenues over (under) expenditures	314,294	1,773,735	144,661	7,228,763
Other financing sources (uses):				
Transfers in	-	-	-	500,006
Transfers out	(314,294)	-	-	(364,353)
Total other financing sources (uses)	(314,294)	-	-	135,653
Net change in fund balances	-	1,773,735	144,661	7,364,416
Fund balances - beginning	10,736,665	5,835,957	5,413,100	46,887,728
Fund balances - ending	$ 10,736,665	$ 7,609,692	$ 5,557,761	$ 54,252,144

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Assessing and Collecting Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Taxes:				
Property taxes	$ 5,549,713	$ 5,768,859	$ 219,146	$ 5,406,767
Motor vehicle taxes	56,291	110,425	54,134	116,411
Total taxes	5,606,004	5,879,284	273,280	5,523,178
Intergovernmental	60,000	137,070	77,070	162,293
Charges for services	694,050	625,429	(68,621)	615,250
Interest and other	212,398	14,427	(197,971)	31,981
Contributions	415,962	-	(415,962)	175
Total revenues	6,988,414	6,656,210	(332,204)	6,332,877
Expenditures:				
Current:				
General government:				
Council and administration	323,776	288,520	35,256	282,244
Risk management	235,596	204,226	31,370	232,926
Information technology	1,218,441	1,009,851	208,590	1,276,721
Personnel	205,146	167,905	37,241	175,395
Auditor	227,910	230,138	(2,228)	223,150
Treasurer and motor vehicle	850,406	759,512	90,894	739,887
Recorder	1,004,955	920,131	84,824	919,991
Attorney	638,985	1,559,718	(920,733)	684,763
Assessor	1,571,290	1,539,081	32,209	1,420,588
Non-departmental	286,250	(207,451)	493,701	342,468
Facilities	176,659	180,878	(4,219)	160,267
Contributions	13,500	12,770	730	12,775
Other	235,500	73,991	161,509	59,379
Total expenditures	6,988,414	6,739,270	249,144	6,530,554
Excess (deficiency) of revenues over (under) expenditures	-	(83,060)	(83,060)	(197,677)
Other financing sources (uses):				
Transfers in	-	5,006	5,006	4,908
Net change in fund balances	-	(78,054)	(78,054)	(192,769)
Fund balances - beginning	1,220,395	1,220,395	-	1,413,164
Fund balances - ending	$ 1,220,395	$ 1,142,341	$ (78,054)	$ 1,220,395

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Senior Citizens Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Intergovernmental	$ 25,000	$ 28,254	$ 3,254	$ 26,124
Interest and other	50,000	2,500	(47,500)	71
Contributions	35,000	41,977	6,977	29,711
Total revenues	110,000	72,731	(37,269)	55,906
Expenditures:				
Current:				
Culture and recreation:				
Senior citizens	628,244	565,601	62,643	473,109
Deficiency of revenues under expenditures	(518,244)	(492,870)	25,374	(417,203)
Other financing sources (uses):				
Transfers in	518,244	495,000	(23,244)	417,206
Net change in fund balances	-	2,130	2,130	3
Fund balances - beginning	6,690	6,690	-	6,687
Fund balances - ending	$ 6,690	$ 8,820	$ 2,130	$ 6,690

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Disaster Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Intergovernmental	$ -	$ 80,035	$ 80,035	$ 713,803
Interest and other	-	58,207	58,207	111,724
Total revenues	-	138,242	138,242	825,527
Expenditures:				
Current:				
Public health:				
Public health emergency preparedness	-	106,947	(106,947)	645,897
Excess (deficiency) of revenues over (under) expenditures	-	31,295	31,295	179,630
Other financing sources (uses):				
Transfers out	-	-	-	(1,153,951)
Net change in fund balances	-	31,295	31,295	(974,321)
Fund balances - beginning	2,024,489	2,024,489	-	2,998,810
Fund balances - ending	$ 2,024,489	$ 2,055,784	$ 31,295	$ 2,024,489

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Service Areas Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Taxes:				
Property taxes	$ 2,541,177	$ 2,145,365	$ (395,812)	$ 2,744,288
Motor vehicle taxes	73,000	85,641	12,641	101,938
Total taxes	2,614,177	2,231,006	(383,171)	2,846,226
Intergovernmental	-	1,079,158	1,079,158	899,397
Interest and other	50,000	372,211	322,211	384,310
Contributions	-	-	-	6,422
Total revenues	2,664,177	3,682,375	1,018,198	4,136,355
Expenditures:				
Current:				
Public works:				
Roads	2,664,177	2,104,286	559,891	2,504,966
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	1,578,089	1,578,089	1,631,389
Fund balances - beginning	10,926,495	10,926,495	-	9,295,106
Fund balances - ending	$ 10,926,495	$ 12,504,584	$ 1,578,089	$ 10,926,495

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Wildland Fire Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Taxes:				
Property taxes	$ 90,400	$ 78,802	$ (11,598)	$ 91,028
Motor vehicle taxes	750	890	140	1,235
Total taxes	91,150	79,692	(11,458)	92,263
Interest and other	15,000	47,903	32,903	70,069
Total revenues	106,150	127,595	21,445	162,332
Expenditures:				
Current:				
Public safety:				
Fire warden	363,900	99,095	264,805	105,001
Excess (deficiency) of revenues over (under) expenditures	(257,750)	28,500	286,250	57,331
Other financing sources (uses):				
Transfers in	257,750	-	(257,750)	-
Net change in fund balances	-	28,500	28,500	57,331
Fund balances - beginning	1,491,672	1,491,672	-	1,434,341
Fund balances - ending	$ 1,491,672	$ 1,520,172	$ 28,500	$ 1,491,672

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Restaurant Tax Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Sales, use, and other taxes	$ 4,700,000	$ 5,031,208	$ 331,208	$ 4,831,330
Interest and other	350,000	129,653	(220,347)	263,092
Total revenues	5,050,000	5,160,861	110,861	5,094,422
Expenditures:				
Current:				
Culture and recreation:				
County fair	4,230,000	3,934,385	295,615	4,858,025
Excess (deficiency) of revenues over (under) expenditures	820,000	1,226,476	406,476	236,397
Other financing sources (uses):				
Transfers out	(820,000)	-	820,000	(2,876,363)
Net change in fund balances	-	1,226,476	1,226,476	(2,639,966)
Fund balances - beginning	4,488,224	4,488,224	-	7,128,190
Fund balances - ending	$ 4,488,224	$ 5,714,700	$ 1,226,476	$ 4,488,224

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Arts & Recreation Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Sales, use, and other taxes	$ 3,500,000	$ 3,337,260	$ (162,740)	$ 3,271,685
Interest and other	30,000	102,816	72,816	920,341
Total revenues	3,530,000	3,440,076	72,816	4,192,026
Expenditures:				
Current:				
Culture and recreation:				
County fair	2,524,550	2,580,348	(55,798)	3,406,479
Debt service:				
Principal	867,000	867,000	-	854,000
Interest and other charges	85,500	80,415	5,085	93,140
Total debt service	952,500	947,415	5,085	947,140
Total expenditures	3,477,050	3,527,763	(50,713)	4,353,619
Excess (deficiency) of revenues over (under) expenditures	52,950	(87,687)	22,103	(161,593)
Other financing sources (uses):				
Transfers out	(52,950)	(50,059)	2,891	(49,075)
Net change in fund balances	-	(137,746)	24,994	(210,668)
Fund balances - beginning	1,749,101	1,749,101	-	1,959,769
Fund balances - ending	$ 1,749,101	$ 1,611,355	$ 24,994	$ 1,749,101

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Silver Creek Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Special assessments	$ -	$ 77,118	$ 77,118	$ 41,554
Expenditures:				
Capital outlay	-	-	-	94,817
Debt service:				
Principal	-	35,000	(35,000)	35,000
Total expenditures	-	35,000	(35,000)	129,817
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	42,118	42,118	(88,263)
Fund balances - beginning	125,017	125,017	-	213,280
Fund balances - ending	$ 125,017	$ 167,135	$ 42,118	$ 125,017

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Public Lands Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Intergovernmental	$ 1,916,000	$ 3,189,993	$ 1,273,993	$ 2,009,914
Charges for services	-	33,010	33,010	16,825
Interest and other	120,000	52,312	(67,688)	88,520
Total revenues	2,036,000	3,275,315	1,239,315	2,115,259
Expenditures:				
Current:				
Conservation and economic development:				
Public lands	2,036,000	547,581	1,488,419	2,171,556
Excess (deficiency) of revenues over (under) / expenditures / net change in fund balances	-	2,727,734	2,727,734	(56,297)
Fund balances - beginning	1,997,130	1,997,130	-	2,053,427
Fund balances - ending	$ 1,997,130	$ 4,724,864	$ 2,727,734	$ 1,997,130

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Building Authority Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Interest and other	$ -	$ 25,478	$ 25,478	$ 34,259
Fund balances - beginning	872,793	872,793	-	838,534
Fund balances - ending	$ 872,793	$ 898,271	$ 25,478	$ 872,793

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Tax Stability Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance With Final Budget	Actual
Revenues:				
Interest and other	$ -	$ 314,294	$ 314,294	$ 413,370
Other financing sources (uses):				
Transfers out	-	(314,294)	(314,294)	(413,370)
Net change in fund balances	-	-	-	-
Fund balances - beginning	10,736,665	10,736,665	-	10,736,665
Fund balances - ending	$ 10,736,665	$ 10,736,665	$ -	$ 10,736,665

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Bond Redemption Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Property taxes	$ -	$ 4,180,500	$ 4,180,500	$ 4,022,838
Interest and other	-	1,716,610	1,716,610	1,911,331
Total revenues	-	5,897,110	5,897,110	5,934,169
Expenditures:				
Debt service:				
Principal	-	2,205,000	(2,205,000)	2,100,000
Interest and other charges	-	1,918,375	(1,918,375)	2,023,759
Total expenditures	-	4,123,375	(4,123,375)	4,123,759
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	-	1,773,735	1,773,735	1,810,410
Fund balances - beginning	5,835,957	5,835,957	-	4,025,547
Fund balances - ending	$ 5,835,957	$ 7,609,692	$ 1,773,735	$ 5,835,957

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Capital Projects Agent Fund
Year Ended December 31, 2025 With Comparative Totals for 2024

	2025			2024
	Final	Actual	Variance with Final Budget	Actual
Revenues:				
Intergovernmental	$ 500,000	$ 664,471	$ 164,471	$ 691,551
Interest and other	-	158,457	158,457	285,351
Total revenues	500,000	822,928	322,928	976,902
Expenditures:				
Current:				
General government:				
Council and administration	632,400	678,267	(45,867)	197,369
Excess of revenues over expenditures / net changes in fund balances	(132,400)	144,661	277,061	779,533
Net change in fund balances	(132,400)	144,661	277,061	779,533
Fund balances - beginning	5,413,100	5,413,100	-	4,633,567
Fund balances - ending	$ 5,280,700	$ 5,557,761	$ 277,061	$ 5,413,100

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2025

	Fleet Leasing	Self Insurance	Total
Assets:			
Current assets:			
Cash and investments	$ -	$ 4,577,255	$ 4,577,255
Accounts receivables	-	99,648	99,648
Total current assets	-	4,676,903	4,676,903
Noncurrent assets:			
Buildings and improvements, net of accumulated depreciation	7,074,116	-	7,074,116
Total assets	7,074,116	4,676,903	11,751,019
Liabilities:			
Current liabilities:			
Accounts and contracts payable	31,143	68,569	99,712
Due to other funds	2,004,768		2,004,768
Claims payable	-	803,103	803,103
Total current liabilities	2,035,911	871,672	2,907,583
Net position:			
Net investment in capital assets	7,074,116	-	7,074,116
Unrestricted	(2,035,911)	3,805,231	1,769,320
Total net position	$ 5,038,205	$ 3,805,231	$ 8,843,436

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year Ended December 31, 2025

	Fleet Leasing	Self Insurance	Total
Operating revenues:			
Intergovernmental	$ 52,111	$ -	$ 52,111
Charges for services	1,548,010	7,766,932	9,314,942
Contributions	22,700	-	22,700
Total operating revenues	1,622,821	7,766,932	9,389,753
Operating expenses:			
Claims	-	9,181,141	9,181,141
Administrative costs	-	834,094	834,094
Materials and supplies	585,398	1,443,258	2,028,656
Other purchased services	-	1,274	1,274
Depreciation	2,500,504	-	2,500,504
Total operating expenses	3,085,902	11,459,767	14,545,669
Operating loss	(1,463,081)	(3,692,835)	(5,155,916)
Nonoperating revenues (expenses):			
Interest and other	-	224,115	224,115
Gain on disposal of capital assets	120,306	-	120,306
Total nonoperating revenues (expenses)	120,306	224,115	344,421
Transfers in	314,294	-	314,294
Change in net position	(1,028,481)	(3,468,720)	(4,497,201)
Net position - beginning	6,066,686	7,273,951	13,340,637
Net position - ending	$ 5,038,205	$ 3,805,231	$ 8,843,436

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Combining Statement of Fund Cash Flows
Internal Service Funds
Year Ended December 31, 2025

	Fleet Leasing	Self Insurance	Total
Cash flows from operating activities:			
Receipts from customers and users	$ 1,622,821	$ 7,670,506	$ 9,293,327
Payments to suppliers	(349,274)	(11,357,193)	(11,706,467)
Net cash provided (used) by operating activities	1,273,547	(3,686,687)	(2,413,140)
Cash flows from noncapital financing activities:			
Transfers in	314,294	-	314,294
Cash flows from capital and related financing activities:			
Payments for acquisition of capital assets	(1,716,236)	-	(1,716,236)
Proceeds from disposal of capital assets	128,395	-	128,395
Net cash used by capital and related financing activities	(1,587,841)	-	(1,587,841)
Cash flows from investing activities:			
Interest received	-	224,115	224,115
Net change in cash and cash equivalents	-	(3,462,572)	(3,462,572)
Cash and cash equivalents - beginning	-	8,039,827	8,039,827
Cash and cash equivalents - ending	$ -	$ 4,577,255	$ 4,577,255
Reconciliation of operating loss to net cash provided (used) by operating activities:			
Operating loss	$ (1,463,081)	$ (3,692,835)	$ (5,155,916)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:			
Depreciation expense	2,500,504	-	2,500,504
Changes in operating assets and liabilities:			
Accounts receivable	-	(96,426)	(96,426)
Accounts and contracts payable	25,815	51,447	77,262
Due to other funds	210,309	-	210,309
Claims payable	-	51,127	51,127
Total adjustments	2,736,628	6,148	2,742,776
Net cash provided by operating activities	$ 1,273,547	$ (3,686,687)	$ (2,413,140)
Noncash investing, capital, and financing activities:			
None			

The notes to the financial statements are an integral part of this statement.

SUMMIT COUNTY
Schedule of Taxes Charged, Collected, and Disbursed
Year Ended December 31, 2025

Taxing Entities	Year-end Taxable Value	2025 Tax Rate (1)	Taxes Charged
County Funds:			
General Operations	$ 53,995,506,333	0.000335	$ 18,099,215
Interest and Sinking Fund/Bond	53,995,506,333	0.000085	4,593,638
Tort Liability	53,995,506,333	0.000004	215,982
Health	53,995,506,333	0.000043	2,323,147
Multicounty Assessing and Collecting	53,995,506,333	0.000014	756,607
County Assessing and Collecting	53,995,506,333	0.000109	5,888,860
Total County funds			31,877,449
Other Taxing Entities:			
Park City School District	42,367,386,491	0.003566	151,063,195
North Summit School District	4,329,258,298	0.003030	13,118,572
South Summit School District	7,298,861,544	0.003644	26,596,099
Coalville City	426,893,040	0.001209	515,942
Francis City	500,187,689	0.001052	526,212
Henefer Town	123,500,387	0.000451	55,688
Kamas City	529,104,732	0.000757	400,414
Oakley City	507,021,429	0.000950	481,516
Park City	24,225,826,814	0.000816	19,774,673
Weber Basin Water Conservancy District	52,286,816,439	0.000191	9,990,053
South Summit Cemetery Maintenance District	3,372,726,783	0.000075	253,277
South Summit Fire Protection District	3,198,513,153	0.000547	1,748,625
North Summit Fire Protection District	2,102,488,852	0.001155	2,428,570
Summit County Service Area No. 3	740,369,361	0.000856	633,599
Park City Fire Service District	47,916,007,009	0.000335	16,059,648
Summit County Service Area #5	105,682,171	0.000846	89,407
Summit County Service Area #6	6,714,988,612	0.000302	2,027,985
Wanship Cemetery Maintenance District	2,712,661,009	0.000008	21,701
Summit County Service Area #8	93,691,333	0.005763	539,937
Summit County Mosquito Abatement District	53,371,232,173	0.000013	694,492
Hoytsville Cemetery Maintenance District	227,448,442	0.000025	5,671
Summit County Wildland Fire Service Area	778,497,319	0.000121	94,226
Central Utah Water Conservancy District	693,506,866	0.000400	277,403
Snyderville Basin Recreation District	23,700,812,606	0.000405	9,599,748
North Summit Recreation Special Service District	2,096,264,302	0.000102	214,014
Snyderville Basin Cemetary	23,700,812,606	0.000022	514,678
Municipal Type Service Area	27,682,972,242	0.000312	8,638,208
Snyderville Recreation District Bond A	27,528,763,695	0.000114	3,139,610
Snyderville Basic Recreation District Bond B	23,704,173,504	0.000066	1,568,774
Total other taxing entities			271,071,937
Total all taxing entities			$ 302,949,386

(1) Represents a blended tax rate comprised of current year tax rate on real property and prior year tax rate on personal property.

SUMMIT COUNTY
Schedule of Taxes Charged, Collected, and Disbursed (Continued)
Year Ended December 31, 2025

Taxing Entities	Auditor's and Treasurer's Relief			
	Unpaid Taxes	Abatements	Other	Total
County Funds:				
General Operations	$ (1,073,638)	$ (52,866)	$ (49,513)	$ (1,176,017)
Interest and Sinking Fund/Bond	(272,416)	(13,414)	(12,563)	(298,393)
Tort Liability	(12,820)	(631)	(591)	(14,042)
Health	(137,810)	(6,786)	(6,355)	(150,951)
Multicounty Assessing and Collecting	(44,868)	(2,209)	(567)	(47,644)
County Assessing and Collecting	(349,333)	(17,201)	(3,931)	(370,465)
Total County funds	(1,890,885)	(93,107)	(73,520)	(2,057,512)
Other Taxing Entities:				
Park City School District	(5,947,868)	(361,653)	(3,485,035)	(9,794,556)
North Summit School District	(995,669)	(58,478)	(211,908)	(1,266,055)
South Summit School District	(1,256,820)	(133,750)	(629,248)	(2,019,818)
Coalville City	(98,781)	(6,606)	(68)	(105,455)
Francis City	(49,765)	(9,616)	2,214	(57,167)
Henefer Town	(1,967)	(635)	48	(2,554)
Kamas City	(38,268)	(5,162)	(894)	(44,324)
Oakley City	(33,684)	(3,299)	1,471	(35,512)
Park City	(953,051)	(25,612)	30,717	(947,946)
Weber Basin Water Conservancy District	(580,069)	(27,696)	(6,515)	(614,280)
South Summit Cemetery Maintenance District	(16,642)	(2,287)	186	(18,743)
South Summit Fire Protection District	(118,459)	(17,925)	2,353	(134,031)
North Summit Fire Protection District	(241,140)	(21,738)	1,053	(261,825)
Summit County Service Area No. 3	(35,402)	(7,177)	738	(41,841)
Park City Fire Service District	(916,112)	(35,456)	(13,832)	(965,400)
Summit County Service Area #5	(14,417)	(760)	347	(14,830)
Summit County Service Area #6	(95,841)	(15,413)	6,650	(104,604)
Wanship Cemetery Maintenance District	(1,947)	(27)	109	(1,865)
Summit County Service Area #8	(4,465)	-	(1)	(4,466)
Summit County Mosquito Abatement District	(41,239)	(2,048)	(544)	(43,831)
Hoytsville Cemetery Maintenance District	(235)	(82)	(11)	(328)
Summit County Wildland Fire Service Area	(5,361)	(37)	25	(5,373)
Central Utah Water Conservancy District	(22,298)	(4,999)	1,150	(26,147)
Snyderville Basin Recreation District	(633,962)	(30,137)	(34,301)	(698,400)
North Summit Recreation Special Service District	(21,314)	(1,921)	73	(23,162)
Snyderville Basin Cemetary	(34,436)	(1,637)	1,848	(34,225)
Municipal Type Service Area	(566,489)	(31,210)	(22,443)	(620,142)
Snyderville Recreation District Bond A	(199,570)	(8,846)	(9,348)	(217,764)
Snyderville Basic Recreation District Bond B	(103,312)	(4,911)	(7,046)	(115,269)
Total other taxing entities	(13,028,583)	(819,118)	(4,372,212)	(18,219,913)
Total all taxing entities	$ (14,919,468)	$ (912,225)	$ (4,445,732)	$ (20,277,425)

SUMMIT COUNTY
Schedule of Taxes Charged, Collected, and Disbursed (Continued)
Year Ended December 31, 2025

Taxing Entities	Taxes Collected	Collection Percentage (2)	Reallocation of Personal Property	Motor Vehicle Fees	Miscellaneous
County Funds:					
General Operations	$ 16,923,198	94.0343%	$ 2,467	$ 344,374	$ 23,113
Interest and Sinking Fund/Bond	4,295,245	94.0360%	626	87,378	5,864
Tort Liability	201,940	94.0305%	29	4,112	276
Health	2,172,196	94.0342%	317	44,203	2,967
Multicounty Assessing and Collecting	708,963	94.0480%	(318)	14,666	860
County Assessing and Collecting	5,518,395	94.0465%	(343)	111,462	6,534
Total County funds	29,819,937		2,778	606,195	39,614
Other Taxing Entities:					
Park City School District	141,268,639	95.9598%	12,471	2,189,626	130,739
North Summit School District	11,852,517	92.2505%	1,577	412,521	30,824
South Summit School District	24,576,281	95.1348%	(186)	946,128	44,874
Coalville City	410,487	80.6033%	(265)	28,889	1,233
Francis City	469,045	90.4079%	206	35,203	1,118
Henefer Town	53,134	96.4302%	(58)	7,798	97
Kamas City	356,090	90.2961%	(267)	31,794	1,872
Oakley City	446,004	92.9779%	(46)	29,628	1,014
Park City	18,826,727	95.1817%	(22,265)	189,985	17,084
Weber Basin Water Conservancy District	9,375,773	94.1736%	2,259	181,943	10,593
South Summit Cemetery Maintenance District	234,534	93.3744%	(87)	14,670	697
South Summit Fire Protection District	1,614,594	93.1647%	(655)	106,449	4,557
North Summit Fire Protection District	2,166,745	89.9854%	132	134,441	10,357
Summit County Service Area No. 3	591,758	94.3552%	149	25,682	1,018
Park City Fire Service District	15,094,248	94.2780%	(255)	235,298	13,627
Summit County Service Area #5	74,577	83.8000%	-	4,029	141
Summit County Service Area #6	1,923,381	95.2536%	83	78,852	2,346
Wanship Cemetery Maintenance District	19,836	91.0618%	5	326	16
Summit County Service Area #8	535,471	99.1731%	(1,207)	2,174	11,205
Summit County Mosquito Abatement District	650,661	94.0397%	(347)	13,653	779
Hoytsville Cemetery Maintenance District	5,343	95.7870%	20	561	17
Summit County Wildland Fire Service Area	88,853	94.3098%	(1)	872	218
Central Utah Water Conservancy District	251,256	91.8488%	103	17,706	681
Snyderville Basin Recreation District	8,901,348	93.3514%	3,988	193,463	8,620
North Summit Recreation Special Service District	190,852	89.9541%	18	11,817	914
Snyderville Basin Cemetary	480,453	93.3120%	8,659	-	-
Municipal Type Service Area	8,018,066	93.4011%	3,315	200,576	10,665
Snyderville Recreation District Bond A	2,921,846	93.6064%	(12)	57,633	2,786
Snyderville Basic Recreation District Bond B	1,453,505	93.3639%	(4,504)	37,934	1,690
Total other taxing entities	252,852,024		2,830	5,189,651	309,782
Total all taxing entities	$ 282,671,961		$ 5,608	$ 5,795,846	$ 349,396

(2) Taxes collected divided by the difference of taxes charged less abatements and other relief.

SUMMIT COUNTY
Schedule of Taxes Charged, Collected, and Disbursed (Concluded)
Year Ended December 31, 2025

Taxing Entities	Prior Years Taxes	Delinquent Interest/Penalties	Redevelopment Agencies Paid	Refunds on Prior Year Collections	Total Collections
County Funds:					
General Operations	$ 1,189,589	$ 407,965	$ (398,814)	$ (91,192)	$ 18,400,700
Interest and Sinking Fund/Bond	301,836	103,514	(101,192)	(23,138)	4,670,133
Tort Liability	14,204	4,871	(4,762)	(1,089)	219,581
Health	152,693	52,366	(51,191)	(11,705)	2,361,846
Multicounty Assessing and Collecting	49,228	924	(16,708)	(3,842)	753,773
County Assessing and Collecting	372,889	6,767	(129,668)	(26,504)	5,859,532
Total County funds	2,080,439	576,407	(702,335)	(157,470)	32,265,565
Other Taxing Entities:					
Park City School District	9,689,370	169,747	(4,186,271)	(798,221)	148,476,100
North Summit School District	963,381	19,777	-	(46,676)	13,233,921
South Summit School District	1,411,104	38,440	-	(89,194)	26,927,447
Coalville City	139,223	1,967	-	(617)	580,917
Francis City	25,128	622	-	(1,834)	529,488
Henefer Town	1,388	63	-	(156)	62,266
Kamas City	21,467	566	-	(2,105)	409,417
Oakley City	26,472	532	-	(1,139)	502,465
Park City	1,514,426	23,827	(956,364)	(45,838)	19,547,582
Weber Basin Water Conservancy District	624,356	11,636	(226,262)	(48,902)	9,931,396
South Summit Cemetery Maintenance District	12,213	381	-	(911)	261,497
South Summit Fire Protection District	78,879	2,107	-	(4,998)	1,800,933
North Summit Fire Protection District	208,144	3,449	-	(3,011)	2,520,257
Summit County Service Area No. 3	19,559	597	-	(2,213)	636,550
Park City Fire Service District	1,043,413	19,171	(396,079)	(85,228)	15,924,195
Summit County Service Area #5	13,505	384	-	(37)	92,599
Summit County Service Area #6	68,081	1,502	-	(6,381)	2,067,864
Wanship Cemetery Maintenance District	1,264	29	-	(109)	21,367
Summit County Service Area #8	3	2	-	-	547,648
Summit County Mosquito Abatement District	46,538	881	(15,516)	(3,557)	693,092
Hoytsville Cemetery Maintenance District	129	4	-	(8)	6,066
Summit County Wildland Fire Service Area	6,809	184	-	(356)	96,579
Central Utah Water Conservancy District	11,212	286	-	(1,299)	279,945
Snyderville Basin Recreation District	581,004	3,752	-	(80,045)	9,612,130
North Summit Recreation Special Service District	18,141	293	-	(254)	221,781
Snyderville Basin Cemetary	-	-	-	(1,212)	487,900
Municipal Type Service Area	508,573	11,246	-	(64,087)	8,688,354
Snyderville Recreation District Bond A	205,799	3,851	-	(23,206)	3,168,697
Snyderville Basic Recreation District Bond B	114,413	-	-	(15,150)	1,587,888
Total other taxing entities	17,353,994	315,296	(5,780,492)	(1,326,744)	268,916,341
Total all taxing entities	$ 19,434,433	$ 891,703	$ (6,482,827)	$ (1,484,214)	$ 301,181,906

Statistical Section

SUMMIT COUNTY
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net investment in capital assets	$ 80,901,074	$ 87,618,681	$ 67,878,752	$ 95,136,191	$ 73,658,523	$ 67,767,927	$ 75,420,173	$ 92,680,206	$ 107,053,821	$ 94,589,435
Restricted	32,605,020	33,096,184	25,773,923	43,286,864	75,648,626	75,340,096	105,117,710	105,502,689	132,877,440	127,694,796
Unrestricted	30,853,749	30,685,049	70,200,151	41,038,955	42,507,737	63,270,715	70,203,765	76,905,379	95,814,121	77,225,184
Total governmental activities net position	$ 144,359,843	$ 151,399,914	$ 163,852,826	$ 179,462,010	$ 191,814,886	$ 206,378,738	$ 250,741,648	$ 275,088,274	$ 335,745,382	$ 299,509,415
Business-type activities:										
Net investment in capital assets	379,696	1,028,223	1,661,386	1,522,818	1,527,250	7,599,341	7,599,713	$ 26,457,202	$ 932,130	$ 790,390
Restricted	16,350	16,350	16,350	16,350	16,350	16,350	390,902	16,350	16,350	16,350
Unrestricted	1,306,298	1,733,960	1,711,890	6,531,807	15,046,037	18,657,119	15,254,223	17,420,884	5,208,138	3,623,108
Total business-type activities net position	$ 1,702,344	$ 2,778,533	$ 3,389,626	$ 8,070,975	$ 16,589,637	$ 26,272,810	$ 23,244,838	$ 43,894,436	$ 6,156,618	$ 4,429,848
Total primary government:										
Net investment in capital assets	81,280,770	88,646,904	69,540,138	96,659,009	75,185,773	75,367,268	83,019,886	$ 119,137,408	$ 107,985,951	$ 95,379,825
Restricted	32,621,370	33,112,534	25,790,273	43,303,214	75,664,976	75,356,446	105,508,612	105,519,039	132,893,790	127,711,146
Unrestricted	32,160,047	32,419,009	71,912,041	47,570,762	57,553,774	81,927,834	85,457,988	94,326,263	101,022,259	80,848,292
Total primary government net position	$ 146,062,187	$ 154,178,447	$ 167,242,452	$ 187,532,985	$ 208,404,523	$ 232,651,548	$ 273,986,486	$ 318,982,710	$ 341,902,000	$ 303,939,263

SUMMIT COUNTY
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
Governmental activities:										
General government	$ 19,625,092	$ 19,992,909	$ 24,906,928	$ 35,997,780	$ 17,440,240	$ 17,533,575	$ 14,216,382	$ 23,691,952	$ 26,070,104	$ 32,155,119
Public safety	17,419,369	18,701,548	19,327,260	19,254,810	19,138,192	18,783,363	20,831,229	23,844,419	26,729,195	35,413,590
Public health	5,603,535	5,674,949	5,851,552	5,729,897	10,989,473	8,089,816	7,909,263	8,341,204	8,901,387	11,092,381
Public works	11,304,470	13,232,451	13,571,482	13,939,415	19,436,496	18,153,100	25,127,866	50,987,077	46,313,588	54,472,932
Cultural and recreation	5,965,143	7,098,044	6,900,069	9,001,484	14,244,449	26,296,103	16,467,280	25,357,116	28,710,798	21,524,045
Conservation and economic development	8,148,478	9,251,841	9,888,601	16,863,011	154,211	162,021	239,328	362,185	2,252,468	823,317
Contributions to other governments	-	-	-	-	-	-	4,036,300	4,111,651	22,943,852	-
Interest on long-term debt	392,214	402,964	2,053,792	2,825,119	2,399,800	2,692,195	3,647,648	-	5,283,244	4,994,413
Total governmental activities	68,458,301	74,354,706	82,499,684	103,611,517	83,802,861	91,710,173	92,475,296	136,695,604	167,204,636	160,475,797
Business-type activities:										
Transit district	3,418,642	5,494,024	7,994,900	9,017,528	4,461,222	14,751,773	21,756,285	22,810,827	-	-
Landfill	1,296,547	1,510,910	1,544,452	2,245,802	1,838,781	1,645,964	1,898,510	2,019,079	2,382,252	5,268,675
Echo sewer	14,003	14,003	14,393	14,273	14,273	14,273	14,273	14,004	14,003	14,003
Housing	-	-	-	-	-	-	-	-	-	5,734
Bike share	-	-	-	-	-	-	-	461,214	534,554	546,914
Total business-type activities	4,729,192	7,018,937	9,553,745	11,277,603	6,314,276	16,412,010	23,669,068	25,305,124	2,930,809	5,835,326
Total primary government expenses	$ 73,187,493	$ 81,373,643	$ 92,053,429	$ 114,889,120	$ 90,117,137	$ 108,122,183	$ 116,144,364	$ 162,000,728	$ 170,135,445	$ 166,311,123

SUMMIT COUNTY
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program revenues:										
Governmental activities:										
Charges for services:										
General government	$ 5,355,963	$ 6,435,733	$ 7,599,584	$ 11,398,478	$ 4,897,313	$ 8,052,164	$ 6,452,953	$ 5,772,382	$ 6,923,042	$ 8,648,296
Public safety	3,436,895	4,435,211	4,110,644	1,293,394	2,897,320	2,711,175	2,961,582	450,371	291,941	609,507
Public health	436,691	462,945	551,424	529,870	655,140	1,115,432	772,361	1,167,850	1,072,878	1,034,209
Public works	368,291	379,048	356,519	401,967	2,315,650	1,902,583	2,601,648	3,964,054	4,264,133	4,397,181
Culture and recreation	153,342	152,822	192,106	179,481	235,097	1,136,735	767,964	517,742	851,119	949,986
Conservation and economic development	183,276	218,970	496,725	708,563	5,561	5,851	4,812	9,668	160,462	3,256
Transit services	-	-	-	-	-	-	-	-	4,921,424	-
Self insurance	5,781,668	5,510,444	6,027,143	-	-	-	-	-	-	-
Operating grants and contributions	9,517,900	9,864,862	9,974,085	10,881,730	16,744,098	12,265,330	24,916,038	15,230,530	17,061,022	20,516,158
Capital grants and contributions	350,005	680,098	1,378,332	10,000	110,604	690	2,287,583	-	13,383,002	6,243,750
Total governmental activities	25,584,031	28,140,133	30,686,562	25,403,483	27,860,783	27,189,960	40,764,941	27,112,597	48,929,023	42,402,343
Business-type activities:										
Charges for services	2,211,997	2,449,755	2,507,298	2,368,644	2,546,986	2,473,028	2,620,467	11,633,367	5,070,141	3,321,342
Operating grants and contributions	826,412	730,765	714,083	800,717	-	3,096,217	-	28,154,835	105,522	159,626
Capital grants and contributions	-	-	-	-	-	5,218,919	-	-	-	-
Total business-type activities	3,038,409	3,180,520	3,221,381	3,169,361	2,546,986	10,788,164	2,620,467	39,788,202	5,175,663	3,480,968
Total primary government program revenues	$ 28,622,440	$ 31,320,653	$ 33,907,943	$ 28,572,844	$ 30,407,769	$ 37,978,124	$ 43,385,408	$ 66,900,799	$ 54,104,686	$ 45,883,311

SUMMIT COUNTY
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (expense) revenue:										
Governmental activities	$ (42,874,270)	$ (46,214,573)	$ (51,813,122)	$ (78,208,034)	$ (55,942,078)	$ (64,520,213)	$ (51,710,355)	$ (109,583,007)	$ (118,275,613)	$ (118,073,454)
Business-type activities	(1,690,783)	(3,838,417)	(6,332,364)	(8,108,242)	(3,767,290)	(5,623,846)	(21,048,601)	14,483,078	2,244,854	(2,354,358)
Total primary government net expenses	$ (44,565,053)	$ (50,052,990)	$ (58,145,486)	$ (86,316,276)	$ (59,709,368)	$ (70,144,059)	$ (72,758,956)	$ (95,099,929)	$ (116,030,759)	$ (120,427,812)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	$ 23,298,626	$ 23,001,639	$ 29,949,452	$ 29,036,378	$ 29,579,694	$ 30,287,011	$ 35,075,689	$ 36,092,638	$ 40,891,950	$ 42,716,445
Motor vehicle taxes	-	-	-	-	838,657	847,226	1,034,836	832,507	908,048	873,494
Sales, use, and other taxes	23,118,941	27,809,855	30,571,298	35,190,186	34,289,284	44,484,629	70,943,448	74,318,293	76,297,055	84,238,875
Total taxes	46,417,567	50,811,494	60,520,750	64,226,563	64,707,635	75,618,866	107,053,973	111,243,438	118,097,053	127,828,814
Impact fees	328,580	1,136,098	626,093	1,331,964	691,294	963,802	778,261	655,090	1,120,593	1,416,795
Payments in lieu of taxes	-	-	-	-	1,443,935	1,478,765	1,522,483	1,629,461	1,741,269	1,776,032
Unrestricted investment earnings	616,203	973,364	2,095,536	2,667,877	1,090,966	498,999	2,837,236	10,753,358	11,437,888	8,413,515
Miscellaneous	1,570,571	808,862	1,023,665	2,873,242	361,126	523,633	1,277,475	1,173,382	6,541,181	2,025,200
Transfers	-	-	-	-	-	-	-	(360,544)	(1,153,951)	(250,000)
Total governmental activities	48,932,921	53,729,818	64,266,044	71,099,646	68,294,956	79,084,065	113,469,428	125,094,185	137,784,033	141,210,356
Business-type activities:										
Sales, use, and other taxes	2,008,081	4,954,723	6,919,299	11,916,905	12,187,627	15,245,042	-	-	-	-
Unrestricted investment earnings	6,439	2,492	24,161	142,304	98,325	89,966	624,466	648,421	12,065	154,552
Miscellaneous	-	-	-	-	-	-	-	-	-	223,036
Transfers	-	-	-	-	-	-	17,396,163	360,544	1,153,951	250,000
Total business-type activities	2,014,520	4,957,215	6,943,460	12,059,209	12,285,952	15,335,008	18,020,629	1,008,965	1,166,016	627,588
Total primary government	$ 50,947,441	$ 58,687,033	$ 71,209,504	$ 83,158,855	$ 80,580,908	$ 94,419,073	$ 131,490,057	$ 126,103,150	$ 138,950,049	$ 141,837,944
Changes in net position:										
Governmental activities	$ 6,058,651	$ 7,515,245	$ 12,452,922	$ (7,108,387)	$ 12,352,878	$ 14,563,852	$ 61,759,073	$ 15,511,178	$ 19,508,420	$ 23,136,902
Business-type activities	323,737	1,118,798	611,096	3,950,967	8,518,662	9,711,162	(3,027,972)	15,492,043	3,410,870	(1,726,770)
Total primary government	$ 6,382,388	$ 8,634,043	$ 13,064,018	$ (3,157,420)	$ 20,871,540	$ 24,275,014	$ 58,731,101	$ 31,003,221	$ 22,919,290	$ 21,410,132

SUMMIT COUNTY
Governmental Activities Tax Revenue by Source
Last Ten Fiscal Years
(accrual basis of accounting)

Year	General Property Taxes	General Sales and Use Tax	Transit Tax	Arts & Recreation Tax	Transient Room Tax	Restaurant Tax	Total Tax Revenue
2016	$ 23,298,626	$ 9,723,888	$ 9,723,888	$ 1,699,126	$ 8,850,807	$ 2,845,120	$ 56,141,455
2017	23,001,639	13,200,431	13,200,431	1,814,273	9,783,333	3,011,818	64,011,925
2018	29,949,452	15,646,332	15,646,332	1,915,702	9,928,866	3,080,398	76,167,082
2019	29,036,378	18,384,121	18,384,121	2,090,765	11,374,790	3,340,510	82,610,684
2020	30,418,351	19,820,396	19,820,396	2,042,406	9,842,804	2,583,678	84,528,031
2021	31,134,237	24,293,366	24,293,366	2,573,237	14,102,714	3,515,312	99,912,232
2022	36,339,707	27,997,850	17,884,184	3,021,998	17,645,011	4,394,405	107,283,155
2023	36,925,145	18,166,977	29,975,307	3,173,140	18,406,445	4,596,424	111,243,438
2024	41,799,998	18,515,936	30,918,787	3,271,685	18,759,317	4,831,330	118,097,053
2025	43,589,939	26,579,906	31,499,557	3,337,259	17,790,945	5,031,208	127,828,814

SUMMIT COUNTY
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund:										
Nonspendable	$ 408,402	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 53,976
Restricted	56,318	202,199	684,545	969,868	969,871	1,091,579	2,200,374	2,452,868	3,354,922	5,890,515
Unassigned	2,485,686	1,570,766	2,404,995	5,360,362	11,300,568	17,862,187	21,948,314	24,440,209	22,710,734	23,874,666
Total general fund	2,950,406	1,772,965	3,089,540	6,330,230	12,270,439	18,953,766	24,148,688	26,893,077	26,065,656	29,819,157
All other governmental funds:										
Nonspendable	$ -	$ 354,658	$ -	$ -	$ -	$ -	$ -	-	-	$ -
Restricted	29,139,751	29,136,572	20,802,992	42,362,653	55,477,759	76,969,942	140,367,630	130,185,013	152,581,807	112,370,021
Committed	7,117,612	11,712,839	37,523,674	6,828,455	-	-	-	-	-	-
Assigned	21,007,989	18,822,096	32,366,273	33,042,156	32,541,572	44,456,537	52,516,073	46,176,247	63,891,105	49,968,808
Unassigned	-	-	-	(1,419,350)	(41,725)	(62,397)	(55,119)	-	-	-
Total all other governmental funds	57,265,352	60,026,165	90,692,939	80,813,915	87,977,606	121,364,082	192,828,584	176,361,260	216,472,912	162,338,829
Total fund balances - governmental funds	$ 60,215,758	$ 61,799,130	$ 93,782,479	$ 87,144,145	$ 100,248,045	$ 140,317,848	$ 216,977,272	$ 203,254,337	$ 242,538,568	$ 192,157,986

SUMMIT COUNTY
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Taxes	$ 46,276,164	$ 50,764,325	$ 60,136,929	$ 63,968,996	$ 64,360,145	$ 75,647,474	$ 107,283,155	$ 112,302,712	$ 117,682,586	$ 127,075,343
Licenses and permits	2,136,327	2,771,136	2,060,737	2,866,481	2,242,290	5,050,513	3,862,181	2,934,809	3,952,215	5,413,451
Intergovernmental	9,867,905	9,921,610	10,921,174	10,881,730	18,161,331	14,386,372	24,859,533	16,981,297	33,058,129	25,856,759
Charges for services	6,648,176	7,371,995	7,151,194	7,648,510	7,914,357	9,473,075	8,565,626	6,393,926	13,704,942	7,949,590
Fines and forfeitures	788,288	675,893	643,559	847,810	839,658	777,462	1,031,337	1,127,124	1,140,129	1,066,055
Interest and other	561,394	683,424	1,714,354	2,251,664	1,464,237	918,616	3,530,276	12,073,198	14,341,411	10,574,349
Special assessments	-	-	2,329,299	2,516,575	2,674,583	1,887,599	2,417,403	2,327,957	2,382,850	2,340,779
Contributions	183,305	218,970	496,725	708,563	1,157,038	523,236	2,685,256	1,124,562	1,874,576	3,656,338
Impact fees	328,580	1,136,098	626,093	1,331,964	-	-	-	-	-	-
Miscellaneous	1,158,398	674,631	902,467	2,877,850	-	-	-	-	-	-
Total revenues	67,948,537	74,218,082	86,982,531	95,900,143	98,813,639	108,664,347	154,234,767	155,265,585	188,136,838	183,932,664
Expenditures:										
Current:										
General government	13,011,336	13,040,384	14,420,158	15,101,718	16,418,071	17,291,490	20,041,631	23,514,937	25,734,756	27,086,208
Public safety	17,155,516	17,287,162	18,140,529	19,251,699	17,541,928	18,295,525	21,730,834	23,362,430	26,056,852	28,922,390
Public health	5,400,116	5,268,484	5,541,275	5,736,380	10,602,705	8,098,981	8,342,014	8,319,178	8,828,199	9,396,361
Public works	8,910,851	10,644,448	10,957,611	12,000,709	16,809,230	15,649,449	40,958,723	49,194,138	44,165,249	47,224,760
Culture and recreation	6,004,957	7,003,575	6,845,860	9,187,969	14,024,616	26,559,416	21,417,780	105,922,983	29,324,629	19,951,890
Conservation and economic development	8,295,912	9,353,106	9,995,910	16,933,898	146,299	191,534	302,645	388,597	2,320,103	697,946
Transit services	-	-	-	-	-	-	-	-	21,877,226	-
Capital outlay	4,486,621	12,391,512	30,282,293	20,669,248	4,795,563	4,076,032	-	7,364,754	44,790,562	50,672,993
Debt service:							10,811,406			
Principal retirement	1,542,000	1,573,000	2,601,999	2,796,918	2,760,315	3,736,574	4,401,548	5,799,401	6,681,305	7,346,443
Interest and other charges	403,668	374,595	1,067,192	3,074,922	2,611,012	2,942,239	4,088,968	4,897,395	5,841,475	5,785,185
Bond issuances costs	-	134,687	1,130,928	-	-	372,692	269,963	-	-	-
Total expenditures	65,210,977	77,070,953	100,983,755	104,753,461	85,709,739	97,213,932	132,365,512	228,763,813	215,620,356	197,084,176
Excess (deficiency) revenues over (under) expenditures	$ 2,737,560	$ (2,852,871)	$ (14,001,224)	$ (8,853,318)	$ 13,103,900	$ 11,450,415	$ 21,869,255	$ (73,498,228)	$ (27,483,518)	$ (13,151,512)

SUMMIT COUNTY
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other financing sources (uses):										
Transfers in (out)	$ -	$ -	$ -	$ -	$ -	$ -	$ 277,272	$ (360,544)	$ (1,567,321)	$ (564,294)
Proceeds from sale of capital assets	-	15,000	285,000	2,244,221	2,244,221	-	3,471,051	135,837	289,603	172,974
Bond issued	-	12,270,869	44,597,143	-	-	-	43,510,000	-	49,100,000	-
Premium on bonds issued	-	-	1,872,039	-	-	27,345,000	7,532,026	-	-	-
Discount on bonds issued	-	-	(769,609)	-	-	1,274,208	-	-	-	-
Payment to refunded bond escrow agent	-	(7,374,411)	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	60,000,000	-	-
Total other financing sources	-	4,911,458	45,984,573	2,244,221	2,244,221	28,619,208	54,790,349	59,775,293	47,822,282	(391,320)
Net change in fund balance	$ 2,737,560	$ 2,058,587	$ 31,983,349	$ (6,609,097)	$ 15,348,121	$ 40,069,623	$ 76,659,604	$ (13,722,935)	$ 20,338,764	$ (13,542,832)

SUMMIT COUNTY
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Year	Real Property, Buildings and Structures				Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Primary Residential Property	Other Residential Property	Unimproved Property	Commercial Property	Motor Vehicles	Other					
2016	$ 4,498,982,970	$ 8,841,260,443	$ 1,549,225,540	$ 1,424,465,989	$ 4,177,434	$ 258,130,478	$ 2,024,542,337	$ 14,551,700,517	0.000917	$ 16,313,934,942	89.20%
2017	4,897,108,026	9,519,808,603	1,558,846,719	1,492,938,220	4,272,170	236,248,027	2,203,698,612	15,505,523,153	0.000863	17,468,701,568	88.76%
2018	5,243,325,386	11,567,155,858	188,358,018	1,728,202,108	4,272,170	252,382,470	2,359,496,424	16,624,199,586	0.001009	18,727,041,370	88.77%
2019	5,923,917,130	13,238,018,509	191,575,925	1,715,858,746	4,548,327	293,357,828	2,665,762,709	18,701,513,756	0.000892	21,069,370,310	88.76%
2020	11,688,706,438	14,100,621,462	199,846,324	1,937,331,360	27,583,638	295,144,835	5,259,917,897	22,989,316,160	0.000675	27,926,505,584	82.32%
2021	13,320,055,726	15,774,174,366	199,872,503	2,190,270,066	31,586,815	307,513,088	5,994,025,077	25,829,447,487	0.000498	31,484,372,661	82.04%
2022	18,928,778,901	21,824,007,885	238,297,220	2,747,821,659	33,910,618	322,168,753	8,517,950,505	35,577,034,531	0.000391	43,738,905,665	81.34%
2023	24,504,699,510	29,524,224,849	295,796,439	4,628,164,139	30,892,841	410,887,922	11,027,114,780	48,367,550,921	0.000400	58,952,884,937	82.04%
2024	25,908,777,054	29,895,847,046	320,868,860	4,591,445,852	30,284,999	410,887,922	11,658,949,674	49,499,162,059	0.000382	60,716,938,812	81.52%
2025	27,321,805,767	32,545,430,747	355,831,695	4,940,388,950	32,004,466	670,033,332	12,294,812,595	53,570,682,362	0.000377	65,163,457,159	82.21%

Source: Summit County Assessor's Office
Note: Property in the County is reassessed annually. The County assesses property at approximately 100 percent of actual value for all types of real and personal property. Estimated actual value is calculated by dividing assessed value by those percentages.

Utah State Code 59-2-103 states that 45% of the value of primary residential property is specifically exempt under the Constitution of Utah.
Includes tax-exempt property.

SUMMIT COUNTY
Property Tax Rates - Direct and Overlapping[1]
Last Ten Fiscal Years (Per $1 of Assessed/Taxable Value)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Direct Rates[2]										
County General	0.000726	0.000680	0.000831	0.000756	0.000730	0.000675	0.000619	0.000482	0.000491	0.000467
State Assessing and Collecting	0.000011	0.000010	0.000009	0.000009	0.000012	0.000012	0.000015	0.000015	0.000015	0.000014
Local Assessing and Collecting	0.000180	0.000173	0.000169	0.000155	0.000150	0.000140	0.000104	0.000082	0.000114	0.000109
School Districts										
Park City School District	0.002545	0.002383	0.002703	0.002763	0.002680	0.002450	0.002150	0.002063	0.003701	0.003564
North Summit School District	0.004248	0.004052	0.004082	0.003696	0.003377	0.003013	0.002155	0.001812	0.003102	0.003029
South Summit School District	0.004591	0.004337	0.004425	0.003947	0.003980	0.003581	0.002579	0.002330	0.003758	0.003642
Charter School Levy	0.000000	0.000038	0.000039	0.000027	0.000034	0.000033	0.000027	0.000049	0.000054	0.000064
Uniform School Levy	0.001675	0.001568	0.001666	0.001661	0.001628	0.001661	0.001652	0.001406	0.001408	0.001379
City and Town Rates										
Coalville	0.003429	0.003294	0.002998	0.002734	0.002560	0.002484	0.001399	0.001230	0.001256	0.001206
Francis	0.002134	0.001975	0.001865	0.001644	0.001540	0.001824	0.001157	0.001050	0.001054	0.001052
Henefer	0.001057	0.001004	0.000828	0.000798	0.000714	0.000695	0.000463	0.000463	0.000480	0.000450
Kamas	0.001748	0.001765	0.001623	0.001457	0.001391	0.001202	0.000856	0.000811	0.000789	0.000754
Oakley	0.001627	0.001492	0.001424	0.001247	0.001145	0.001000	0.001000	0.001000	0.000990	0.000949
Park City	0.001884	0.002059	0.001934	0.002125	0.002076	0.001898	0.001392	0.001018	0.000959	0.000815
Summit County Municipal - Unincorp. Rate	0.000572	0.000512	0.000622	0.000559	0.000540	0.000502	0.000376	0.000307	0.000315	0.000312
Cemetery Maintenance Districts										
South Summit	0.000189	0.000181	0.174000	0.000155	0.000150	0.000134	0.000093	0.000081	0.000079	0.000075
Wanship	0.000080	0.000017	0.000018	0.000017	0.000015	0.000014	0.000010	0.000008	0.000008	0.000008
Hoytsville	0.000061	0.000061	0.000061	0.000053	0.000047	0.000042	0.000025	0.000024	0.000023	0.000025
Snyderville Basin	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000022
Fire Protection Districts										
South Summit	0.000295	0.000278	0.000264	0.000560	0.000537	0.000476	0.000324	0.000283	0.000574	0.000546
North Summit	0.000585	0.000570	0.000547	0.000503	0.000482	0.000454	0.000318	0.001153	0.001189	0.001154
Park City	0.000841	0.000742	0.000726	0.000667	0.000641	0.000595	0.000443	0.000343	0.000350	0.000335
Wildland	0.000251	0.000254	0.000254	0.000222	0.000241	0.000201	0.000158	0.000126	0.000126	0.000121
Summit County Service Areas										
Service Area #3	0.001331	0.001178	0.001156	0.001033	0.001302	0.001071	0.000764	0.000691	0.000810	0.000856
Service Area #5	0.002212	0.002153	0.001940	0.001683	0.001681	0.001492	0.000948	0.000843	0.000853	0.000846
Service Area #6	0.000476	0.000439	0.000432	0.000385	0.000359	0.000319	0.000230	0.000197	0.000306	0.000302
Service Area #8	0.007541	0.006476	0.006212	0.006792	0.007102	0.006680	0.007513	0.007287	0.009272	0.005735
Weber Basin Water Conservancy District	0.000187	0.000174	0.000164	0.000153	0.000146	0.000132	0.000167	0.000200	0.000196	0.000191
Summit County Mosquito Abatement District	0.000033	0.000031	0.000030	0.000027	0.000026	0.000024	0.000018	0.000014	0.000014	0.000013
Central Utah Water Conservancy District	0.000400	0.000400	0.004000	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400	0.000400
Snyderville Basin Special Recreation District	0.000710	0.000649	0.000621	0.000553	0.000756	0.000549	0.000412	0.000400	0.000408	0.000405
Snyderville Basin SRD Bond	0.000354	0.000320	0.000291	0.000248	0.000218	0.000358	0.000261	0.000081	0.000198	0.000180
North Summit Recreation Special Service District	0.000000	0.000000	0.000000	0.000000	0.000000	0.000098	0.000070	0.000061	0.000105	0.000102

[1] Overlapping rates are those of local and county governments that apply to property owners within Summit County. Not all overlapping rates apply to all Summit County property owners (e.g., the rates for special districts apply only to the proportion of the property in that district).

[2] Public hearings are required before the direect rates can be adjusted by the Summit County Council.

SUMMIT COUNTY
Principal Taxpayers
Current Calendar Year and Ten Years Ago

	2025			2016		
	Taxable Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Taxable Assessed Value
Talisker Empire Pass Hotel LLC	$ 220,930,993	1	0.41%	$ 214,563,300	1	1.47%
Westgate Resorts Ltd	189,910,885	2	0.35%	67,921,008	3	0.47%
TCFC Leaseco LLC	188,265,589	3	0.35%			
Marriott Ownership Resorts Inc	147,633,150	4	0.28%	114,553,150	2	
TCFC Pc Leaseco Lp	146,928,393	5	0.27%			
TCFC Propco Lp	123,244,473	6	0.23%	44,812,793	9	0.31%
PCRC 17 LLC	115,034,443	7	0.21%			
Deer Valley Resort Company LLC	105,331,216	8	0.20%			
Canyons Village Housing LLC	94,060,246	9	0.18%			
Deer Valley Resort Company LLC	105,331,216	10	0.20%			
Grand Summit Resort Properties Inc				59,291,000	4	0.41%
Sunrise Park City LLC				55,400,000	5	0.38%
COROC/Park City LLC				53,170,000	6	0.37%
Pacificorp				51,998,588	7	0.36%
Pivitol Promontory Inc				46,059,919	8	0.32%
Boyer Spring Creek LLC				39,870,464	10	0.27%
Total of principal tax payers:	$ 1,436,670,604		2.68%	$ 747,640,222		4.35%
Total taxable assessed value	$ 53,570,682,362			$ 14,551,700,518		

SUMMIT COUNTY
Property Tax Levies and Collections
Last Ten Fiscal Years

Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections To Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2016	$ 12,327,762	$ 11,390,959	92.40%	$ 936,803	$ 12,327,762	100.00%
2017	12,348,861	11,373,402	92.10%	975,459	12,348,861	100.00%
2018	16,025,146	15,005,521	93.64%	1,159,373	16,164,894	100.87%
2019	16,470,284	15,041,925	91.33%	1,499,387	16,541,312	100.43%
2020	17,070,187	15,294,839	89.60%	1,820,372	17,115,211	100.26%
2021	17,658,419	17,488,809	99.04%	111,103	17,599,912	99.67%
2022	22,289,717	21,981,409	98.62%	178,022	22,159,431	99.42%
2023	23,600,491	22,172,464	93.95%	188,918	22,361,382	94.75%
2024	24,483,823	22,725,922	92.82%	214,065	22,939,987	93.69%
2025	25,119,067	23,430,369	93.28%	-	23,430,369	93.28%

SUMMIT COUNTY
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Year	Governmental Activities					Business-Type Activities			
	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Leases	Special Assessment Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2016	$ -	$ 9,470,000	$ 1,248,000	$ -	$ -	$ 187,000	$ 10,905,000	1.05%	$ 269.99
2017	-	11,095,000	955,000	761,021	-	176,000	12,987,021	0.94%	315.94
2018	-	27,463,000	648,000	26,695,165	-	165,000	54,971,165	0.25%	1,318.19
2019	-	25,408,000	328,000	26,273,247	-	154,000	52,163,247	0.31%	1,237.71
2020	-	23,763,000	-	25,485,932	-	143,000	49,391,932	0.33%	1,162.19
2021	-	49,375,000	-	24,651,358	-	132,000	74,158,358	0.29%	1,729.64
2022	43,510,000	44,687,000	-	23,768,810	-	121,000	112,086,810	0.22%	2,572.51
2023	41,515,000	41,816,000	-	22,835,409	80,000,000	110,000	186,276,409	0.14%	4,295.75
2024	39,415,000	97,322,000	-	21,848,104	80,000,000	110,000	238,695,104	n/a	5,574.12
2025	37,210,000	64,700,000	-	20,883,639	60,000,000	88,000	182,881,639	n/a	4,235.53

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. See other pages of this statistical section for personal income and population data.

SUMMIT COUNTY
Ratio of Net General Bonded Debt and Net General Bonded Debt Per Capita
Last Ten Fiscal Years

Year	Estimated Population	Assessed Values	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2016	40,391	$ 14,551,700,517	$ 10,905,000	$ 1,071,087	$ 9,833,913	0.07%	$ 243.47
2017	41,106	15,505,523,153	12,987,021	1,042,594	11,944,427	0.08%	290.58
2018	41,702	16,624,199,586	54,971,165	16,941,543	38,029,622	0.23%	911.94
2019	42,145	18,701,513,756	52,163,247	10,940,779	41,222,468	0.22%	978.11
2020	42,499	22,989,316,160	49,391,932	5,642,045	43,749,887	0.19%	1,029.43
2021	42,875	25,829,447,487	74,158,358	26,745,049	47,413,309	0.18%	1,105.85
2022	43,571	35,577,034,531	112,086,810	27,280,339	84,806,471	0.24%	1,946.40
2023	43,363	48,367,550,921	186,276,409	30,132,406	156,144,003	0.32%	3,600.86
2024	42,822	49,499,162,059	238,695,104	31,506,303	207,188,801	0.42%	4,838.37
2025	43,178	53,570,682,362	182,881,639	12,430,927	170,450,712	0.32%	3,947.63

SUMMIT COUNTY
Legal Debt Margin Information
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt limit (2%)	$ 331,524,857	$ 354,184,435	$ 379,673,920	$ 427,345,529	$ 564,984,681	$ 636,469,451	$ 881,899,701	$ 1,187,893,314	$ 1,223,162,235	$ 1,317,309,899
Total general obligation debt applicable to limit	-	-	-	-	-	-	43,510,000	41,515,000	39,415,000	37,210,000
Legal debt margin	$ 331,524,857	$ 354,184,435	$ 379,673,920	$ 427,345,529	$ 564,984,681	$ 636,469,451	$ 838,389,701	$ 1,146,378,314	$ 1,183,747,235	$ 1,280,099,899
Total debt applicable to limit as percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.93%	3.49%	3.22%	2.82%

Legal debt margin calculation for current year:

	Taxable Value (1)	Adjusted Fair Market Value (2)
Residential values	$ 15,026,993,172	$ 27,321,805,767
Non-residential values	38,543,689,190	38,543,689,190
Totals	$ 53,570,682,362	$ 65,865,494,957
Debt limit (adjsuted fair market value x 2%)		$ 1,317,309,899
Debt applicable to limit:		
General obligation bonds		37,210,000
Legal debt margin		$ 1,280,099,899

Notes:
(1) Statute 59-2-103 states 45% of the value of primary residential property is specifically exempt under the Constitution of Utah.
(2) The general obligation indebtedness of the County is limited by Utah law to 2% of the "reasonable fair cash value" of taxable property in the County.

SUMMIT COUNTY
Pledged - Revenue Coverage
Last Ten Fiscal Years

	Lease Revenue Bonds						Tax Revenue Bonds						Special Assessment Bonds			
			Net	Debt Service					Net	Debt Service			Special	Debt Service		
Year	Lease Revenue	Less: Expenditures	Available Revenue	Principal	Interest	Coverage	Tax Collections	Less: Expenditures	Available Revenue	Principal	Interest	Coverage	Assessment Collections	Principal	Interest	Coverage
2016	$ 338,000	$ 2,909	$ 335,091	$ 283,000	$ 59,219	0.979	$ 12,628,774	$ 12,601,203	$ 27,571	$ 1,259,000	$ 337,340	0.017	$ 13,635	$ 11,000	-	1.24
2017	338,000	2,959	335,041	293,000	48,273	0.982	12,041,379	17,900,048	(5,858,669)	1,280,000	319,163	-3.664	52,355	11,000	-	4.76
2018	388,321	2,500	385,821	307,000	36,939	1.122	20,802,367	26,467,894	(5,665,527)	2,262,000	997,353	-1.738	2,336,475	43,999	-	53.10
2019	278,463	2,979	275,484	320,000	14,462	0.824	18,766,833	39,359,383	(20,592,550)	2,055,000	1,177,599	-6.370	2,518,875	432,918	1,864,432	1.10
2020	516,373	2,987	513,386	328,000	12,687	1.507	17,022,234	17,324,840	(302,597)	1,645,000	1,112,216	-0.110	2,682,330	787,315	1,468,158	1.19
2021	n/a	n/a	-	n/a	n/a	n/a	23,108,354	15,539,455	7,568,899	2,902,000	1,489,188	1.724	1,913,152	845,574	1,425,534	0.84
2022	n/a	n/a	-	n/a	n/a	n/a	10,579,479	5,396,392	5,183,087	2,765,052	1,539,658	1.204	2,487,521	893,548	1,422,712	1.07
2023	n/a	n/a	-	n/a	n/a	n/a	11,109,708	5,567,917	5,541,791	2,065,052	1,225,358	1.684	2,487,521	893,548	1,422,712	1.07
2024	n/a	n/a	-	n/a	n/a	n/a	11,771,138	14,425,736	(2,654,598)	2,209,000	1,612,846	-0.695	2,392,076	998,305	1,317,955	1.03
2025	n/a	n/a	-	n/a	n/a	n/a	11,681,665	12,721,391	(1,039,726)	3,287,000	2,389,193	-0.183	2,356,364	1,055,443	1,024,485	1.13

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Tax and assessment revenue includes investment earnings. Operating expenses do not include interest or depreciation.

SUMMIT COUNTY
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (Amounts Expressed In Thousands) (2)	Per Capita Personal Income (2)	Jobs (1)	Total Average Earnings Per Job (Dollars) (1)	Median Age (3)	School Enrollment (5)	Unemployment Rate (3)
2016	40,391	4,323,688	114,033	28,929	49,185	38	7,507	3.10
2017	41,106	5,033,584	121,714	29,439	52,131	38	8,189	3.09
2018	41,702	5,837,167	139,458	29,828	54,464	38	8,488	3.00
2019	42,145	6,732,730	160,090	31,416	56,415	38	7,728	2.40
2020	42,499	6,955,429	163,700	28,867	60,657	37	8,344	2.20
2021	42,875	9,391,408	217,499	30,882	65,306	39	7,910	2.90
2022	43,571	10,380,534	241,155	32,639	71,488	39	8,542	2.30
2023	43,363	11,117,028	259,993	34,250	73,316	42	7,480	2.47
2024	42,822	n/a	n/a	34,845	76,165	41	7,115	2.90
2025	43,178	n/a	n/a	35,910	80,082	41	6,922	3.20

Data Sources:

(1) Lightcast (updated for more recent data)

(2) Bureau of Economic Analysis

(3) Bureau of Labor Statistics

(5) Utah State Board of Education

Note: Personal income information and per capita information are totals for the year and based on totals for Summit County in its entirety. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

SUMMIT COUNTY
Principal Employers
For the Year Ended December 31, 2025

Employer	Employees	Industry
Deer Valley Resort	500-999	Skiing Facilities
Park City Hospital	500-999	General Medical and Surgical Hospitals
Stein Eriksen Lodge	500-999	Hotels and Motels
Hyatt Escala Lodge	250-499	Hotels and Motels
Montage Deer Valley	250-499	Hotels and Motels
Park City Mountain Resort	250-499	Skiing Facilities
Promontory Development	250-499	Golf Courses and Country Clubs
St. Regis Resort, Deer Valley	250-499	Hotels and Motels
Summit County	100-249	Executive and Legislative Offices, Combined

Source: http://jobs.utah.gov/jsp/firmfind/

SUMMIT COUNTY
Full-time Equivalent County Government Employees By Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function:										
General government	120	120	122	126	128	132	139	150	163	0
Public safety	110	115	114	119	120	120	124	123	125	0
Public health	26	27	28	32	32	36	42	43	39	0
Public works	47	47	48	49	51	49	51	52	52	0
Total	303	309	312	326	331	337	356	368	379	-
Total part-time employees	31	30	32	31	31	31	31	28	35	0
Total time-limited employees	1	2	1	1	1	1	12	8	1	-
Population	40,391	41,106	41,702	42,145	42,499	42,875	43,571	43,363	42,822	-
Ratio of full-time County employees to population	133.3036	133.0291	133.6603	129.2791	128.3958	127.2255	122.3904	117.8342	112.9868	#DIV/0!

Source: Summit County Human Resource Department

SUMMIT COUNTY
Operating Indicators by Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government:										
Registered voters	24,029	10,759	25,420	12,610	28,602	28,449	28,570	25,414	29,718	13,517
Voter turnout	21,037	5,956	20,471	6,487	26,440	13,502	20,547	7,904	26,482	7,615
Voter turnout percentage	*87.5%*	*55.4%*	*80.5%*	*51.4%*	*92.4%*	*47.5%*	*71.9%*	*31.1%*	*89.1%*	*56.3%*
Public safety:										
Incidents	37,594	28,913	24,311	28,717	31,130	31,484	38,986	43,300	40,067	45,762
Parking violations	357	585	944	473	333	268	268	373	383	256
Traffic violations	10,191	8,377	7,275	6,646	4,107	4,755	8,658	10,182	7,371	8,492
Dispatch center calls	126,965	148,592	128,966	118,895	110,776	112,248	107,921	100,131	96,203	93,828
Public health:										
Marriages	275	282	310	268	250	340	349	281	247	239
Births	385	432	402	384	416	414	419	389	434	395
Deaths	201	154	151	155	162	183	220	187	161	190
Public works:										
Waste Management - landfill tonnages:										
3-Mile Canyon	46,565	40,179	38,947	39,122	38,616	49,026	40,778	81,830	104,077	54,076
Henefer	11,236	11,405	10,594	12,006	13,964	12,763	17,888	14,463	16,237	21,177
Community development:										
Building permits issued	1,152	1,278	1,134	1,301	1,270	1,603	1,510	1,399	1,493	1,653
Building inspections	14,927	14,965	17,220	20,536	22,144	23,281	23,161	20,409	18,749	20,823
Planning applications	318	301	268	240	222	270	279	206	198	213
Culture and recreation:										
Fair gate:										
Demolition derby	47,078	44,938	43,452	35,907	-	69,383	70,224	69,429	68,846	69,235
Rodeo (2 nights; begin 2026 3 nights)	59,348	71,404	69,969	47,539	-	72,215	76,220	71,815	78,146	86,899
Library:										
Patrons	22,166	22,462	22,386	25,978	26,686	28,086	28,524	29,876	20,309	16,508
Attendance	202,160	174,060	206,214	200,371	41,482	85,573	152,960	170,421	165,454	165,368

Source: Bureau of Business and Economic Research, University of Utah.
Residential Building Permits (1980-2010)

SUMMIT COUNTY
Capital Asset Statistics by Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government:										
Buildings:										
Coalville	1	1	1	1	1	1	1	1	1	1
Kamas	1	1	1	1	1	1	1	1	1	1
Park City / Snyderville Basin	2	2	2	2	2	2	2	2	3	4
Public safety:										
Buildings:										
Justice center	1	1	1	1	1	1	1	1	1	1
District court	1	1	1	1	1	1	1	1	1	1
Animal control	1	1	1	1	1	1	1	1	1	1
Public health:										
Health clinics	3	3	3	3	3	3	3	3	3	3
Public works:										
Highways and streets:										
Paved (lane miles)	273.0	273.0	273.0	273.0	279.7	273.6	276.4	284.1	279.3	279.3
Unpaved (lane miles)	66.3	66.3	66.3	66.3	65.4	66.3	66.3	65.4	66.3	66.3
Buildings:										
Public works complex	1	1	1	1	1	1	1	1	1	1
Landfills	2	2	2	2	2	2	2	2	2	2
Sheds and support buildings	7	7	7	7	7	7	7	7	7	7
Culture and recreation:										
Parks acreage										
Coalville	19.06	19.06	19.06	19.06	19.06	19.06	19.06	19.06	19.06	19.06
Marion	9.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48	9.48
Buildings:										
Parks	2	2	2	2	2	2	2	2	2	2
Senior citizen centers	1	1	1	1	1	1	1	1	1	1

Source: Summit County Public Works Department

STAFF REPORT

TO: Summit County Council

FROM: Summit County Auditor Office

DATE: September 23, 2026

RE: Board of Equalization (BOE) Stipulations, Hearing Officer Recommendations, & Exemption Recommendations

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Actions Requested by Board of Equalization (BOE)

See attached spreadsheet for appeals that have:

1) a hearing officer recommendation ready for adoption
2) reached a stipulation and are ready for final approval OR
3) been recommended for primary exemption approval or denial.

Under Utah Code § 59-2-1004(8), a **"significant adjustment"** is a proposed adjustment to the valuation of real property that would result in a valuation differing from the original assessed value by at least **20% and $1,000,000**. The property identified below meets the significant adjustment criteria.

#	Account #	Parcel ID	Property Type	Old Market Value	New Market Value	MV Difference
20	0429880	PROMR-1-1	Secondary Residence	$ 5,639,079	$ 4,405,000	$ (1,234,079)

Action Requested – for the parcels detailed in this packet and as the Board of Equalization (BOE):

1) Adopt the hearing officer recommendations
2) Approve and sign the stipulations AND
3) Accept the primary exemption recommendations for approval or denial.

"Stip or Hearing Info" Column Key

- Waived — indicates a hearing where the appellant waived their right to appearance, the hearing officer has reviewed the appeal file and has provided a recommendation
- Stipulation — indicates where the assessor and appellant have signed a stipulation agreement

Thank you for your time.

60 North Main • P.O. Box 128 • Coalville, UT 84017
Phone (435) 336-3254

2026 BOE Adjustments 09/16/2026

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
1	0385256	505-DV-1	$ 3,781,618	$ 2,800,000	$ (981,618)	Stipulated	Adjusted to arm's length purchase price from Dec of 2025. Sale is not reflected on the MLS.
2	0426431	AC-27	$ 5,429,864	$ 4,250,000	$ (1,179,864)	Stipulated	The subject was purchased in an arm's length sale on 01/22/2026.
3	0286314	ASR-II-73	$ 7,485,277	$ 6,249,277	$ (1,236,000)	Stipulated	After analysis of the evidence provided and analysis of the subject's very steep and mostly unusable surplus land, an adjustment to the land is warranted.
4	0336291	BBEAR-301	$ 3,050,422	$ 1,622,565	$ (1,427,857)	Stipulated	An error in what the recorded plat stated for the subject unit's private square footage which also was part of its legal description, was found. Per, the Recorders office, Martina Nelson's auto cad measurements estimate the unit's private square footage at 1,577 square feet. The assessed value was equalized with other like units in the development.
5	0380497	BBEAR-302	$ 3,050,422	$ 1,525,073	$ (1,525,349)	Stipulated	An error in what the recorded plat stated for the subject unit's private square footage which also was part of its legal description, was found. Per, the Recorders office, Martina Nelson's auto cad measurements estimate the unit's private square footage at 1,322 square feet. The assessed value was equalized with other like units in the development.
6	0393995	DC-86	$ 9,780,340	$ 8,840,000	$ (940,340)	Stipulated	A Property Assessment Review, P.A.R., was completed on the property subject to appeal. The report utilizes automated statistical competitive sales selectors, automated sales analysis, predictive modeling, and independent market trend analysis to measure market supportability of the property tax assessment subject to appeal. It also explains how the assessment under appeal was developed through recognized mass appraisal techniques. The primary automated market indicators are a Competitive Sales Analysis, Exhibit C-1, and a Regression Model Indicator, Exhibit C-2. Thes two automated indicators provide market-based middle point benchmarks to set a band of supportability ranging from plus or minus 5% to 7% from the statistical indicator. When the property tax assessment, subject to appeal, falls within a reasonable range of supportability, it is the opinion of the Summit County Assessor that the automated market indicators sufficiently support and demonstrate that the property tax assessment retain the presumption of correctness and there be no change to the assessed market value. If the property tax assessment falls outside of the supportability bands and the appellants opinion of value results in a passing grade than a stipulated resolution is considered. The Assessor's Office recommends a reduction to the purchase price.
7	0074629	ECR-11	$ 130,668	$ 95,400	$ (35,268)	Stipulated	The most persuasive evidence in this case is the subject property's own market exposure. The property was listed at $105,000 for more than six months in 2025 and failed to sell. Market participants therefore demonstrated that value indications derived solely from neighborhood sales require downward adjustment for this parcel. Based on observed differences in frontage, topography, and accessibility, the subject exhibits reduced marketability relative to competing Echo Creek Ranches properties.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
8	0356828	FRN-5	$ 903,856	$ 830,000	$ (73,856)	Stipulated	I have reviewed the evidence submitted. As part of my analysis, I reviewed comparable sales in the area and applied market-derived adjustments to account for differences between the properties. Five comparable sales were used in the analysis, with sale prices ranging from $645,000 to $982,700. Adjustments were made for all significant contributors to value, including market conditions, acreage, gross living area, basement area and finish, bathroom count, garage capacity, and detached improvements. After these adjustments were applied, the adjusted sale prices ranged from $714,000 to $950,000. Greater weight was given to the comparable sales requiring the fewest adjustmentsBased on the weighted analysis of the comparable sales, the indicated market value of the subject property is $830,000. The 2026 mass-appraised value of the property is $903,856. It is supported that the 2026 value be reduced to $830,000.
9	0282990	FWM-47	$ 5,203,190	$ 3,734,872	$ (1,468,318)	Stipulated	Statutory lien date for taxes is January 1st each year. Based on the subject's remodel and addition permit from June and Nov of 2025 a reduction to the point of completion is appropriate. The improvement completion has been reduced from 100% to 65% in the County's CAMA system and the resulting value is reflected in this recommendation.
10	0307557	HG-1	$ 652,896	$ 580,000	$ (72,896)	Stipulated	A Property Assessment Review, P.A.R., was completed on the property subject to appeal. The report utilizes automated statistical competitive sales selectors, automated sales analysis, predictive modeling, and independent market trend analysis to measure market supportability of the property tax assessment subject to appeal. It also explains how the assessment under appeal was developed through recognized mass appraisal techniques. The primary automated market indicators are a Competitive Sales Analysis, Exhibit C-1, and a Regression Model Indicator, Exhibit C-2. Thes two automated indicators provide market-based middle point benchmarks to set a band of supportability ranging from plus or minus 5% to 7% from the statistical indicator. When the property tax assessment, subject to appeal, falls within a reasonable range of supportability, it is the opinion of the Summit County Assessor that the automated market indicators sufficiently support and demonstrate that the property tax assessment retain the presumption of correctness and there be no change to the assessed market value. If the indicators are below the property assessment value by more than 5% to 7%, the office will consider a stipulated resolution supported by market indicators developed, which is the case for this appeal. Both statical market supported indicators, Exhibit C-1 and C-2 demonstrate market support below the current property tax assessment subject to appeal

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
11	0317499	JD-2	$ 921,322	$ 735,000	$ (186,322)	Stipulated	A Property Assessment Review, P.A.R., was completed on the property subject to appeal. The report utilizes automated statistical competitive sales selectors, automated sales analysis, predictive modeling, and independent market trend analysis to measure market supportability of the property tax assessment subject to appeal. It also explains how the assessment under appeal was developed through recognized mass appraisal techniques. The primary automated market indicators are a Competitive Sales Analysis, Exhibit C-1, and a Regression Model Indicator, Exhibit C-2. Thes two automated indicators provide market-based middle point benchmarks to set a band of supportability ranging from plus or minus 5% to 7% from the statistical indicator. When the property tax assessment, subject to appeal, falls within a reasonable range of supportability, it is the opinion of the Summit County Assessor that the automated market indicators sufficiently support and demonstrate that the property tax assessment retain the presumption of correctness and there be no change to the assessed market value. If the indicators are below the property assessment value by more than 5% to 7%, the office will consider a stipulated resolution supported by market indicators developed, which is the case for this appeal. Both statistical market supported indicators, Exhibit C-1 and C-2 demonstrate market support below the current property tax assessment subject to appealΓÇ¥
12	0443493	JLC-1107-AM	$ 2,153,354	$ 1,548,000	$ (605,354)	Stipulated	The platted square footage of the subject is significantly overstated. Using a sketch submitted by the property owner from a previous appraisal report the square footage in county records was updated. Using this square footage the above revised valuation is recommended.
13	0284848	MH-24	$ 5,589,809	$ 4,126,291	$ (1,463,518)	Stipulated	After updating the properties characteristics to more accurately reflect the quality and condition of the subject in Tyler, the resulting value is reflected in this document.
14	0507845	MOONSH-D-AM	$ 18,687,900	$ 13,300,000	$ (5,387,900)	Stipulated	The evidence submitted by the appellant constitutes a Qualifiying Contract as defined in Utah State Code 59-2-1004(1)(h). In accordance with Utah State Code 59-2-1004(6)(b) adjustment to the recent sale price is appropriate. Additional deductions for personal property included in the sale were also agreed upon by the appellant and the County. Adjustment to the equalized value above is recommended.
15	0267439	OAKS-92	$ 1,650,000	$ 4,722,232	$ 3,072,232	Stipulated	This escaped property was identified during the County's review of building permits compared to tax roll values. Utah law allows for the assessment and collection of real or personal property and improvements that have escaped taxation. Under Utah Code Annotated ("UCA") Section 59-2-102(12), escaped property is defined as property that is inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed to the wrong taxpayer by the county assessor. It also includes property that is undervalued or omitted from the tax rolls because of a taxpayer's failure to report required information, or because incomplete or erroneous information was provided by the taxpayer. It does not include property that is undervalued due to valuation methodologies.
16	0104509	OTBV-260	$ 105,040	$ -	$ (105,040)	Stipulated	This parcel is a 501-C-3 qualified property for 2026. The agreement is that Summit land Conservancy will get the ownership changed to Oakley City. If that fails to happen by 2027 this exemption will be removed.
17	0216881	OTBV-260-N	$ 66,025	$ -	$ (66,025)	Stipulated	This parcel is a 501-C-3 qualified property for 2026. The agreement is that Summit land Conservancy will get the ownership changed to Oakley City. If that fails to happen by 2027 this exemption will be removed.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
18	0315931	OTBV-260-O	$ 70,195	$ -	$ (70,195)	Stipulated	This parcel is a 501-C-3 qualified property for 2026. The agreement is that Summit land Conservancy will get the ownership changed to Oakley City. If that fails to happen by 2027 this exemption will be removed.
19	0524363	PCH-4-408	$ 2,417,490	$ 2,350,000	$ (67,490)	Stipulated	Adjusted value to reflect the opinion of value in the appraisal provided as evidence with the appeal.
20	0229595	PCL-1-S-35	$ 3,405,670	$ 3,320,000	$ (85,670)	Stipulated	The appraisal submitted by the appellant supports adjustment to the requested value.
21	0253520	PI-G-5	$ 785,167	$ 636,560	$ (148,607)	Stipulated	The property is currently under construction. Upon review of the evidence provided by the appellant, discrepancies in the square footage and property characteristics were identified. Corrections were made to correct these discrepancies, ultimately resulting in a reduction in the market value.
22	0220628	PP-120-2	$ 2,594,340	$ 2,575,420	$ (18,920)	Stipulated	Ag buildings picked up on this parcel in 2026 are actually on the adjacent parcel under the same ownership. This reduction removes the improvement value for the parcel, and the remained is land only.
23	0409551	PRESRV-1-6	$ 10,881,556	$ 8,034,550	$ (2,847,006)	Stipulated	Based on a review of the most comparable market sales in the subject area, the current value appears to be above the level supported by the market. The sales comparison analysis indicates that a downward adjustment is warranted to better align the subject with market-derived value indications. In addition, this neighborhood is undergoing a detailed review for the current assessment cycle, and the analysis identified cost model components that required recalibration to more accurately reflect local market conditions. The combination of market evidence and cost model refinements supports an adjustment to the subject's assessed value.
24	0414411	PRESRV-2-42	$ 13,039,937	$ 10,025,000	$ (3,014,937)	Stipulated	Based on a review of the most comparable market sales in the subject area, the current value appears to be above the level supported by the market. The sales comparison analysis indicates that a downward adjustment is warranted to better align the subject with market-derived value indications. In addition, this neighborhood is undergoing a detailed review for the current assessment cycle, and the analysis identified cost model components that required recalibration to more accurately reflect local market conditions. The combination of market evidence and cost model refinements supports an adjustment to the subject's assessed value.
25	0437032	SGR-1-4	$ 3,120,456	$ 2,550,000	$ (570,456)	Stipulated	Adjusted value to reflect the opinion of value in the appraisal provided as evidence with the appeal.
26	0490444	SL-B-199-AM	$ 3,589,134	$ 3,150,000	$ (439,134)	Stipulated	The appellant provided sufficient comparable sales evidence supporting a reduction in value. I also prepared an independent sales comparison grid to verify the findings, which confirmed that a reduction is warranted.

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
27	0361950	SLVRPT-10	$ 4,095,200	$ 2,232,960	$ (1,862,240)	Stipulated	Due to the Silver Pointe plat never being properly updated after the construction of the condominium units, the legal description of each unit contains the area of the lot on which the unit is constructed. To determine the actual living area of each unit the Assessor's office requested that the owners submit verified sketches of the property's dimensions. County records have been updated to reflect the area indicated on these sketches. Historical sales trends indicate that larger units transact at a discount of approximately 80% of the price per square foot of smaller units. Accordingly, it is recommended that the subject be assessed at a rate of $960 per square foot applied to the square footage obtained from the sketch provided by the property owner. The Assessor's Office renews the recommendation that the Silver Pointe HOA work with the County Recorder to amend the plat to reflect the actual area of each unit.
28	0214951	SOL-2-A-91	$ 6,470,892	$ 5,489,931	$ (980,961)	Stipulated	After correcting the above grade and below grade square footage of the subject in Tyler, the resulting value is reflected in this stipulation.
29	0351621	SU-I-23-AM	$ 2,830,730	$ 2,250,000	$ (580,730)	Stipulated	The value has been adjusted to reconcile with the 3rd party appraisal that was submitted as evidence.
30	0486443	PCH-1-37	$ 1,806,372	$ 1,806,372	$ -		Non-primary No Exemption
31	0377485	TJR-17	$ 4,181,688	$ 4,181,688	$ -		Non-primary No Exemption
32	0475922	331-MC-B-AM	$ 3,915,567	$ 3,915,567	$ -		Primary Exemption Granted
33	0193635	AF-25	$ 3,452,998	$ 3,452,998	$ -		Primary Exemption Granted
34	0193684	AF-30	$ 5,033,875	$ 5,033,875	$ -		Primary Exemption Granted
35	0288906	BH-12	$ 1,907,083	$ 1,907,083	$ -		Primary Exemption Granted
36	0345391	BHWKS-1-38-2AM	$ 1,307,647	$ 1,307,647	$ -		Primary Exemption Granted
37	0373856	CD-193-F	$ 786,108	$ 786,108	$ -		Primary Exemption Granted
38	0357081	CRQJ-10-AM	$ 1,073,763	$ 1,073,763	$ -		Primary Exemption Granted
39	0469057	DJS-1	$ 392,556	$ 392,556	$ -		Primary Exemption Granted
40	0273882	EKH-B-E71	$ 1,599,000	$ 1,599,000	$ -		Primary Exemption Granted
41	0522071	ESSCVC-25-AM	$ 571,439	$ 571,439	$ -		Primary Exemption Granted
42	0531611	FC-2-203	$ 443,677	$ 443,677	$ -		Primary Exemption Granted
43	0531781	FC-3-310	$ 465,563	$ 465,563	$ -		Primary Exemption Granted
44	0535707	FC-5-512	$ 143,670	$ 143,670	$ -		Primary Exemption Granted
45	0277743	FHE-19	$ 4,302,802	$ 4,302,802	$ -		Primary Exemption Granted
46	0283121	FWM-60	$ 4,185,826	$ 4,185,826	$ -		Primary Exemption Granted
47	0372452	GWLD-61	$ 5,096,814	$ 5,096,814	$ -		Primary Exemption Granted
48	0134662	HC-1-30	$ 1,731,825	$ 1,731,825	$ -		Primary Exemption Granted
49	0134993	HC-1-60	$ 2,111,732	$ 2,111,732	$ -		Primary Exemption Granted
50	0528132	HCS-C-54	$ 1,477,674	$ 1,477,674	$ -		Primary Exemption Granted
51	0133490	HE-B-237	$ 1,399,000	$ 1,399,000	$ -		Primary Exemption Granted
52	0320568	HODV-3-62	$ 3,704,123	$ 3,704,123	$ -		Primary Exemption Granted
53	0187033	JR-2-271	$ 1,977,335	$ 1,977,335	$ -		Primary Exemption Granted
54	0009369	KPH-21	$ 612,411	$ 612,411	$ -		Primary Exemption Granted
55	0417653	KRD-4	$ 1,570,977	$ 1,570,977	$ -		Primary Exemption Granted
56	0408215	LOR-24	$ 1,555,055	$ 1,555,055	$ -		Primary Exemption Granted
57	0070718	LR-1-44	$ 367,559	$ 367,559	$ -		Primary Exemption Granted

#	Account #	Parcel ID	Old Market Value	New Market Value	MV Difference	Stip or Hearing Info	Result
58	0073191	LR-3-272	$ 849,400	$ 849,400	$ -		Primary Exemption Granted
59	0200158	MCL-12	$ 2,796,110	$ 2,796,110	$ -		Primary Exemption Granted
60	0265342	ME-1A-8	$ 1,522,543	$ 1,522,543	$ -		Primary Exemption Granted
61	0482263	NS-1238-B	$ 922,791	$ 922,791	$ -		Primary Exemption Granted
62	0266530	OAKS-2	$ 4,049,000	$ 4,049,000	$ -		Primary Exemption Granted
63	0411524	OT-28-A	$ 458,410	$ 458,410	$ -		Primary Exemption Granted
64	0104210	OTNB-238-B	$ 966,178	$ 966,178	$ -		Primary Exemption Granted
65	0421481	PALSDS-50	$ 5,222,055	$ 5,222,055	$ -		Primary Exemption Granted
66	0311252	PB-PR-69	$ 2,535,048	$ 2,535,048	$ -		Primary Exemption Granted
67	0018907	PC-232-232-A	$ 2,061,258	$ 2,061,258	$ -		Primary Exemption Granted
68	0502167	PERH-12	$ 9,447,735	$ 9,447,735	$ -		Primary Exemption Granted
69	0256978	PI-G-70	$ 1,013,122	$ 1,013,122	$ -		Primary Exemption Granted
70	0511101	PINNP-1-4	$ 8,759,914	$ 8,759,914	$ -		Primary Exemption Granted
71	0040026	PKM-3-27	$ 2,514,886	$ 2,514,886	$ -		Primary Exemption Granted
72	0041594	PKM-66	$ 3,810,843	$ 3,810,843	$ -		Primary Exemption Granted
73	0119192	PM-1-100	$ 424,376	$ 424,376	$ -		Primary Exemption Granted
74	0042915	POV-94	$ 2,211,400	$ 2,211,400	$ -		Primary Exemption Granted
75	0527153	PSH-2	$ 6,939,449	$ 6,939,449	$ -		Primary Exemption Granted
76	0274500	PTAR-10	$ 1,301,697	$ 1,301,697	$ -		Primary Exemption Granted
77	0074330	RR-A-68	$ 2,083,771	$ 2,083,771	$ -		Primary Exemption Granted
78	0463143	SA-290-B-1-A	$ 2,384,510	$ 2,384,510	$ -		Primary Exemption Granted
79	0517712	SCVC-13-16-119	$ 1,082,903	$ 1,082,903	$ -		Primary Exemption Granted
80	0488937	SL-A-31-AM	$ 2,919,890	$ 2,919,890	$ -		Primary Exemption Granted
81	0138143	SL-C-126	$ 5,575,255	$ 5,575,255	$ -		Primary Exemption Granted
82	0130595	SL-I-1-10	$ 2,156,089	$ 2,156,089	$ -		Primary Exemption Granted
83	0294730	SMIL-II-1	$ 2,014,575	$ 2,014,575	$ -		Primary Exemption Granted
84	0295265	SMIL-II-102	$ 2,733,108	$ 2,733,108	$ -		Primary Exemption Granted
85	0066161	SU-I-36	$ 1,459,653	$ 1,459,653	$ -		Primary Exemption Granted
86	0308845	VPJR-2	$ 1,140,500	$ 1,140,500	$ -		Primary Exemption Granted
87	0212054	WBD-77	$ 937,301	$ 937,301	$ -		Primary Exemption Granted
				TOTAL	**$ (24,369,639)**		

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Staff Report to the Summit County Council

Policy Library Restructuring: Final Adoption of Five Tier 1 Personnel Policies and Approval of Specified Changes to GF-101-1 and GF-401-1

Meeting Date	September 23, 2026
Submitted By	Robert B. Parrish, Executive Director, Snyderville Basin Special Recreation District
Report Date	9/16/2026
Legal Review	Helen Strachan, Deputy County Attorney (see Section 9)
Statutory Basis	Utah Code 17D-1-301(2)(a); Summit County Code 2-21-4

1. Requested Action

Staff requests that the Summit County Council, acting as the Governing Body of the Snyderville Basin Special Recreation District, take two actions:

1. Grant final adoption to five Tier 1 Personnel (PE) policies forwarded by the Administrative Control Board: PE-100 Core Personnel Systems Policy, PE-200 Employment Practices Policy, PE-300 Position Management Policy, PE-700 Conduct, Discipline and Grievance Policy, and PE-900 Privacy Program Policy.
2. Approve the substantive changes within GF-101-1 and GF-401-1 identified in Section 4 of Board Resolution BRD-26-048: the consolidation of purchasing and invoicing thresholds, a conforming correction to the Board meeting attendance language, and the reduction of the capital asset threshold from $5,000 to $2,000.

SUGGESTED MOTION

I move that the Summit County Council, as Governing Body of the Snyderville Basin Special Recreation District, adopt Resolution [number] granting final adoption to PE-100, PE-200, PE-300, PE-700 and PE-900 as Tier 1 District policies, and approving the changes to GF-101-1 and GF-401-1 described in Sections 6.1 through 6.3 of the staff report, effective [date].

2. Executive Summary

The District is converting two legacy policy manuals into a structured policy library of standalone, individually numbered policies. The library has three domains, Governance and Finance (GF), Personnel (PE), and Operations (OP), and a three tier authority structure that mirrors Utah Code 17D-1-301: Tier 1 is adopted by the Governing Body, Tier 2 by the Administrative Control Board, and Tier 3 is issued by the Executive Director as a District Directive.

Most of this work is reorganization rather than new rulemaking. The County Attorney has advised that extracting an existing chapter into its own standalone document, without substantive change, is an

administrative act the Administrative Control Board may take on its own. Council action is required only where the restructuring also changes the substance of a Tier 1 subject.

The Administrative Control Board applied that standard in Resolution BRD-26-048, adopted September 10, 2026. It adopted directly the items within its own authority, and forwarded to the Council the five Personnel policies and the specific Governance and Finance changes that exceed extraction. Each of the five Personnel policies is designated Tier 1, Governing Body, on its face.

No item in this packet increases the District budget or creates a new expenditure. The single financial reporting effect is described in Section 8.

3. Background

3.1 Source documents

The District has operated under two consolidated manuals:

- **Finance and Governance Policy Manual**, approved by the County Council in January 2025. Nine chapters, now restructured into eight standalone GF policies. Former Chapter 10, Purchasing, was separately superseded in July 2026.
- **Personnel and Operations Policy Manual**, approved June 11, 2025. Its personnel sections are being consolidated into the PE domain; its operations sections are being converted separately into the OP domain and are not part of this item.

3.2 Board action to date

On September 10, 2026, following Governance and Finance Committee and Personnel and Operations Committee meetings held September 7 and 8, the Board adopted Resolution BRD-26-048. That Resolution adopted GF-001-2 and six restructured Governance and Finance policies within the Board's own authority, adopted the restructuring of five Personnel policies into standalone form, and directed the Executive Director to forward those Personnel policies and the specified GF changes to the Council. BRD-26-048 is included in the packet.

3.3 The three tier structure

GF-001-2, Standard Definitions and Structure of District Policy, sets out the tiers. It is included in the packet as reference material and is not itself an action item.

Tier	Adopted by	Scope
Tier 1	Summit County Council (Governing Body)	Administrative and operational policy not expressly delegated to the Board by resolution; budget adoption; taxes, assessments and fees; debt; changes to District structure, services or boundaries.
Tier 2	Administrative Control Board	Board governance and meeting procedure; executive limitations and ends policies; day to day administration; contracts within the authorized budget; facility and service management.
Tier 3	Executive Director	District Directives clarifying internal process. May not contradict Tier 1 or Tier 2 policy. Subject to veto by the Governing Body or the Board.

4. Why These Items Are Before the Council

Under Utah Code 17D-1-301(2)(a), the Governing Body adopts, amends, and repeals the District's administrative and operational policies unless that authority has been expressly delegated to the Administrative Control Board by resolution. The County Attorney has advised that the mechanical act of extracting an existing chapter into a standalone document is administrative, and that the Board may complete that step on its own regardless of the subject matter's eventual tier. Council approval attaches to substance, not to formatting.

Type of change	Who acts	In this packet
Extraction only, or extraction plus a citation correction	Administrative Control Board	GF-001-2 and six GF policies. Listed in Section 7 for information. No Council action.
Substantive change to a Tier 1 subject	Summit County Council	Five PE policies and the GF changes in Sections 5 and 6.
Substantive change to a Tier 2 subject	Administrative Control Board	GF-301-2. Already Tier 2, so no Council question arises.

5. Personnel Policies Presented for Adoption

Each of the five documents below is designated Tier 1, Governing Body, on its face. Each consolidates numbered sections of the June 2025 Personnel and Operations Policy Manual into a single subject based policy, and each carries substantive updates identified below. Each document in the packet contains both the redlined version reflecting the County Attorney markups, as the Council requested, and the final formatted version of the same policy.

Policy	Title	Legacy manual source	Nature of change
PE-100	Core Personnel Systems Policy	Sections 1.0 and 3.0	Consolidation; new Definitions section; terminology standardized
PE-200	Employment Practices Policy	Sections 2.0, 5.0, 7.0 (in part), 16.0; UASD template	Consolidation; hiring, posting, accommodation and safety updates
PE-300	Position Management Policy	Sections 4.0, 6.0, 7.1 and 7.11	Consolidation; appraisal and part time classification updates
PE-700	Conduct, Discipline and Grievance Policy	Sections 12.0, 13.0, 14.0; UASD template	Consolidation; conflict of interest, reporting and harassment updates
PE-900	Privacy Program Policy	No legacy source; County and State model language	Entirely new policy

5.1 Substantive changes by policy

PE-100, Core Personnel Systems. A standardized Definitions section was added so that role titles and defined terms carry the same meaning across every PE policy. The purpose section was rewritten to remove

duplicated content, and the recurring term "manual" was replaced with language consistent with the standalone policy structure.

PE-200, Employment Practices. This policy carries the largest number of updates. The interview process was revised and the role of Hiring Manager was introduced. A Religious Accommodation section was added using vetted template language supplied by the Utah Association of Special Districts. The required posting period for vacant positions was updated, including a provision for internal posting. The Compliance and Safety Officer portion of the Occupational Health and Safety section was revised, and clarifying language was added to the application process.

PE-300, Position Management. The performance appraisal section was updated to reflect current practice and to provide clearer direction for part time staff. Clarifying language was added to the Part Time Merit and Part Time Regular employee sections, the latter including the addition of a probationary period.

PE-700, Conduct, Discipline and Grievance. The Conflict of Interest section was updated and expanded using vetted language from the Utah Association of Special Districts. References to an outdated reporting hotline were removed and replaced with the Workplace Wellbeing Incident Report. The Sexual Harassment policy was revised to eliminate the distinction between informal and formal designations and their separate reporting procedures. Language regarding embroidered logos on personal gear was removed.

PE-900, Privacy Program. This policy is new in its entirety. It is built on model language provided by the State of Utah and Summit County and adapted to the District, and it establishes the District's privacy program under the Government Data Privacy Act, Utah Code 63A-19-401 et seq., GRAMA, and DARS records management requirements. It assigns program administration to the Chief Administrative Officer and covers governance, records series, training, transparency, individual requests, processing, information security, surveillance, and retention schedules.

NOT IN THIS PACKET: PE-000

PE-000, Unified Purpose Foundation for Personnel Policies, was adopted by the Board under Section 2(f) of BRD-26-048 and is not before the Council. It establishes definitions and series structure rather than a personnel rule of its own, and is maintained at the Board level as an administrative reference document.

6. Governance and Finance Amendments Requiring Council Action

Six of the eight restructured GF policies involve extraction only and are proceeding at the Board level. Two contain changes that go further, and staff brings those to the Council.

6.1 Purchasing and invoicing thresholds consolidated into GF-501 and GF-502

The legacy manual restated specific dollar thresholds for contract approval, change orders, and check signatures in several places. Those restatements have been removed and replaced with a direct reference to GF-501, Purchasing Policy, and GF-502, Invoice Approval, Disbursement and Contract Oversight Policy, both adopted in July 2026 after review by the County Attorney. The purpose is to keep one authoritative set of numbers so that a future threshold change requires one amendment rather than five.

Within the two Tier 1 documents, this affects:

- GF-101-1, Article II, Section 6, contract authorization, formerly a $20,000 Board resolution threshold and a $50,000 change order cap.

- GF-401-1, Section III.A, purchase authorization, check signature threshold, purchasing card and payables procedures, and Board review of expenditures.

The same edit also appears in GF-301-2 and GF-104-2. Because GF-301-2 is a Tier 2 document and the GF-104-2 change is a correction of a citation to the retired Chapter 10, neither raises a Council question.

WHY THIS IS NOT PURELY ADMINISTRATIVE

GF-501 and GF-502 set different and generally more permissive thresholds than the language they replace. GF-501 allows the Executive Director to approve certain purchases above the former $20,000 cap, and GF-502 sets the dual signature threshold for checks at $10,000 rather than the former $5,000.

The underlying rules were already adopted by the Board in July 2026. What changes here is which document controls. Staff brings the change forward rather than treating it as harmonization so that the Council has the opportunity to confirm the result in the two Tier 1 documents where it appears.

6.2 GF-101-1 meeting attendance language

GF-101-1, Article III, Section 3.4 is amended to delete the words "in person" from the second sentence. The first sentence of that Section already permits attendance either in person or electronically, so the deletion removes an internal contradiction. This change is independent of the purchasing threshold question in Section 6.1 and does not depend on how the County Attorney resolves it.

6.3 Capital asset threshold lowered from $5,000 to $2,000

GF-401-1, Section X.A.a previously set the capital asset threshold at $5,000. It is proposed at $2,000. The reason is internal consistency: GF-501 already permits disposal of surplus property below $2,000 without Board authorization, which left items between $2,000 and $5,000 in an ambiguous zone, neither capitalized nor subject to the Board disposal requirement.

Unlike the change in Section 6.1, this sets a figure that has not previously been adopted anywhere in District policy. It is neither extraction nor harmonization, and staff presents it to the Council on that basis.

6.4 Related non substantive correction

GF-401-1, Section III.A.h previously named "Asset Keeper" software, which the District no longer uses. The reference is replaced with the generic term "enterprise asset management system" so the policy does not require amendment each time a software vendor changes. Staff treats this as a wording correction with no effect on any rule and notes it here for completeness rather than as an action item.

7. Related Work Not Requiring Council Action

For the Council's awareness, the Board adopted the following under Sections 1 and 3 of BRD-26-048 as administrative restructuring within its own authority. They are extraction only, or extraction plus a non substantive correction, and carry forward content the Council approved in January 2025. The Board also adopted GF-001-2, Standard Definitions and Structure of District Policy, under Section 1 of that Resolution.

Policy	Title	Tier	From
GF-002-1	Service Area, Legal Authority and Tax Identification	Tier 1	Chapter 1

Policy	Title	Tier	From
GF-102-1	Relation of the District to Other Agencies	Tier 1	Chapter 3
GF-103-2	Open and Public Meetings Policy	Tier 2	Chapter 4
GF-201-1	Records Access and Management Policy (GRAMA)	Tier 1	Chapter 5
GF-104-2	Special Service District Advisors	Tier 2	Chapter 6
GF-301-2	Executive Limitations and Ends Policies	Tier 2	Chapters 7 and 8

Two of those carry non substantive corrections the Board identified. GF-104-2 updates citations to the retired Chapter 10 so they reference GF-501 and GF-502. GF-201-1 updates the notarized release window in Sections 4.B, 4.C and 5.C from 30 days to the 90 days currently required by Utah Code 63G-2-202. The Board found the latter does not alter District discretion, because Section 2 of GF-201-1 already provides that GRAMA governs any conflict with the policy.

8. Fiscal Impact

No item in this packet appropriates funds, adjusts the District budget, or authorizes new revenue.

- **Personnel policies.** The PE policies consolidate and clarify existing practice. No compensation schedule, benefit level, or staffing authorization changes.
- **Threshold consolidation.** The operative thresholds are those in GF-501 and GF-502, adopted in July 2026. The amendment in Section 6.1 removes conflicting restatements; it does not itself change spending authority beyond what was adopted then.
- **Capital asset threshold.** Lowering the threshold from $5,000 to $2,000 increases the number of items recorded as capital assets and depreciated rather than expensed in the year of purchase. This is a financial reporting and asset tracking effect, not a change in what the District may buy or spend. Staff expects a modest increase in the asset register and in annual depreciation, offset by a corresponding reduction in current year operating expense. [Insert the Business Manager's estimate of affected asset count if available before the packet deadline.]

9. Legal Review

GF-501 and GF-502, the governing purchasing and invoicing policies referenced throughout Section 6, were reviewed and finalized by the County Attorney in July 2026.

Within the Personnel domain, each of the five policies has been reviewed by the Summit County Attorney's Office, and each document in the packet includes the redlined version showing those markups alongside the final formatted version, as the Council requested. Staff has requested confirmation of the review date for each document.

TO CONFIRM BEFORE THE PACKET IS FINALIZED

Date of County Attorney acceptance for each PE document, to replace the placeholder in each policy header.

County Attorney concurrence that the Section 6.1 consolidation requires Council action rather than qualifying as administrative harmonization with policy the Board already adopted. This confirmation is expressly contemplated by Section 6(b) of BRD-26-048. If she advises it is harmonization, Section 6.1 drops out and the GF items narrow to Sections 6.2 and 6.3.

Whether the County Attorney is comfortable with the Council adopting each Personnel policy under the designation appearing on the document itself. Section 2 of BRD-26-048 forwards the same five policies under different designations (PE-301-2, PE-101-2, PE-201-2, PE-701-2, PE-901-2), differing in both series assignment and tier suffix. The draft Council resolution adopts under the document designations and directs ministerial reconciliation.

10. Matters Staff Recommends the Council Note

10.1 The Personnel domain sits at Tier 1 by default, not by necessity

Every PE policy in this packet is designated Tier 1, Governing Body, and each redlined version closes with an "Approved by the Governing Body of the District" signature block. That designation follows Utah Code 17D-1-301(2)(a), which places policy adoption with the Governing Body unless expressly delegated by resolution, and Section 1.2.3 of the Personnel and Operations Policy Manual, which provides that all policies are adopted in final form by the Governing Body. BRD-26-048 states expressly that no such delegation has been made.

The practical consequence is that every future amendment to any personnel policy, including routine ones, returns to the Council. The Council has three options:

- Adopt as presented and retain Tier 1 authority over the Personnel domain.
- Adopt as presented and, by separate resolution, expressly delegate the Personnel domain to the Administrative Control Board going forward, which would move future amendments to Tier 2.
- Adopt as presented and delegate a defined subset, for example retaining Council authority over conduct, discipline and grievance while delegating the administrative series.

Staff does not have a recommendation on this question and raises it because the answer governs how the remaining PE policies come forward. Retention requires no change to any document in the packet. Delegation would require conforming edits to the five policies, to GF-001-2, to PE-000, and to Section 1.2.3 of the Personnel and Operations Policy Manual.

10.2 The Personnel domain is not yet complete

Four PE series remain to be drafted and will come forward separately: PE-400 Compensation and Pay, PE-500 Benefits and Leave Administration, PE-600 Training and Travel, and PE-800 Administration and Communications. Adoption of the six policies in this packet does not repeal the corresponding sections of the June 2025 Personnel and Operations Policy Manual that those series will eventually replace, and staff recommends the resolution state that the legacy manual remains in effect as to any subject not yet converted.

10.3 Open items being tracked separately

These do not require Council action and are noted so the record is candid about known gaps:

- GF-401-1 lists a four year retention period for budgets while GF-201-1 lists budgets as permanent. These will be reconciled to a single figure.

- GF-502 states a seven year retention period for accounts payable records, while the Utah State Archives general retention schedule GRS-106 specifies four years. This is tracked as a GF-502 question against state law rather than as part of this restructuring.
- The tables of contents carried forward into GF-103-2 and GF-301-2 reference sections that do not appear in the body of the source document. Staff has not confirmed whether that content was retired intentionally or dropped in error.
- GF-001-2 contains an internal self reference to "GF-001-1" and a numbering example using a "PO" prefix that does not match any defined domain. Both are flagged in the document for correction.

11. Alternatives

Alternative	Consequence
Adopt as presented	The Personnel domain takes effect as five standalone Tier 1 policies and the GF changes are confirmed. Future personnel amendments return to the Council. No document in the packet requires revision.
Adopt and delegate	Same effect, plus a resolution delegating the Personnel domain to the Administrative Control Board so that future amendments proceed at Tier 2. See Section 10.1.
Adopt the PE policies only	The Personnel domain proceeds. The GF changes in Section 6 return after further County Attorney review, leaving the superseded thresholds in GF-101-1 and GF-401-1 in place in the interim, which is the conflict this restructuring is intended to remove.
Continue the item	The June 2025 Personnel and Operations Policy Manual remains the operative personnel policy, including the outdated harassment reporting procedure and hotline reference that PE-700 replaces, and the District continues without an adopted privacy program under Utah Code 63A-19-401 et seq.

12. Staff Recommendation

Staff recommends the Council grant final adoption to the five Personnel policies and approve the Governance and Finance changes described in Sections 5 and 6, and separately give direction on the delegation question raised in Section 10.1 so that the remaining Personnel series can be routed correctly as they are drafted.

13. Attachments

Each Personnel policy attachment contains both the redlined version showing County Attorney markups and the final formatted version of the same policy.

	Document	Status
A	Board Resolution BRD-26-048, adopted September 10, 2026	Reference
B	PE-100 Core Personnel Systems Policy	Action item
C	PE-200 Employment Practices Policy	Action item

	Document	Status
D	PE-300 Position Management Policy	Action item
E	PE-700 Conduct, Discipline and Grievance Policy	Action item
F	PE-900 Privacy Program Policy	Action item
G	GF-101-1 Administrative Control Board Rules and Regulations	Action item, Sections 6.1 and 6.2
H	GF-401-1 Budgetary and Fiscal Policies	Action item, Sections 6.1 and 6.3
I	GF-001-2 Standard Definitions and Structure of District Policy	Reference
J	Board Summary Memorandum, GF Policy Restructuring, September 7, 2026	Reference
K	Summary of Changes sheets, PE-100, PE-200, PE-300, PE-700, PE-900	Reference

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Policy Library Restructuring

Adoption of Tier 1 Personnel policies and two Governance and Finance amendments

Summit County Council

September 23, 2026

Rob Parrish, Executive Director

THE REQUEST

What staff is asking for

5 Personnel policies

PE-100, PE-200, PE-300, PE-700 and PE-900 given final adoption at Tier 1

3 GF changes

Threshold consolidation, meeting attendance wording, and the capital asset threshold

1 Resolution

A single resolution covers both actions. Draft motion language is in the report

No appropriation. No budget adjustment. No new revenue authority.

BACKGROUND

How we got here

1

Jan 2025

Finance and Governance Policy Manual approved by the County Council

2

Jun 2025

Personnel and Operations Policy Manual approved, 23 numbered sections

3

Jul 2026

GF-501 and GF-502 adopted after County Attorney review, superseding the old purchasing chapter

4

Sep 2026

Board adopts BRD-26-048, adopting what is within its authority and forwarding the rest to the Council

The conversion is reorganization, not new rulemaking. Where it is only reorganization, it does not come to the Council.

STRUCTURE

One library, three domains

GF **Governance and Finance**

Eight policies. Six adopted at the Board level as extraction. Two before you tonight.

PE **Personnel**

Five policies before you tonight. Four series still to be drafted and brought forward later.

OP **Operations**

Converting separately in batches. Not part of this item.

Numbering format: domain, series, tier. GF-401-1 is Governance and Finance, series 400, Tier 1.

AUTHORITY

Three tiers, three decision makers

1

Summit County Council

Policy not expressly delegated to the Board by resolution. Budget, taxes and fees, debt, District structure.

2

Administrative Control Board

Board governance and meetings, executive limitations, day to day administration, contracts within budget.

3

Executive Director

District Directives clarifying internal process. May not contradict Tier 1 or Tier 2. Subject to veto.

Utah Code 17D-1-301(2)(a); Summit County Code 2-21-4; defined in GF-001-2.

THE TEST

What reaches the Council, and what does not

Extraction only

Moving an existing chapter into its own numbered document, or fixing a citation, with no change to the rule.

Board acts. No Council action.

GF-001-2 and six GF policies were adopted this way.

Substantive change

The restructuring also changes what the rule says, in a subject that sits at Tier 1.

Council approval required.

Five PE policies and three GF changes. That is tonight's item.

County Attorney guidance: extraction into a standalone document is administrative regardless of the subject's eventual tier.

ACTION ITEM ONE

The five Personnel policies before you

Policy	Subject	Consolidates	Change
PE-100	Core personnel systems	Sections 1.0, 3.0	Definitions section added
PE-200	Employment practices	Sections 2.0, 5.0, 7.0, 16.0	Hiring, posting, accommodation
PE-300	Position management	Sections 4.0, 6.0, 7.1, 7.11	Appraisals, part time status
PE-700	Conduct, discipline, grievance	Sections 12.0, 13.0, 14.0	Conflict of interest, reporting
PE-900	Privacy program	No legacy source	Entirely new policy

PE-000 was adopted by the Board as a structure and definitions document and is not part of this packet. PE-400, PE-500, PE-600 and PE-800 remain to be drafted.

SUBSTANCE

What actually changed in the personnel policies

1	**Hiring**	Interview process revised and the Hiring Manager role introduced. Posting periods updated, including internal posting of vacancies.
2	**Accommodation**	A Religious Accommodation section added using vetted Utah Association of Special Districts language.
3	**Harassment reporting**	The informal versus formal distinction eliminated. The outdated hotline replaced with the Workplace Wellbeing Incident Report.
4	**Conflict of interest**	Section expanded, again using vetted UASD template language.
5	**Part time staff**	Clearer appraisal direction, and a probationary period added for Part Time Regular employees.

Full section by section detail is in the Summary of Changes sheets, attachment K.

NEW POLICY

PE-900 Privacy Program: the one genuinely new policy

The District has no adopted privacy program today.

PE-900 is built on model language from the State of Utah and Summit County, adapted to the District.

Governing law
Government Data Privacy Act, Utah Code 63A-19-401 et seq.; GRAMA; DARS records management

Who runs it
Chief Administrative Officer, with designated Records Officers

What it covers
Governance, records series, training, transparency, individual requests, processing, information security, surveillance, retention

Who it binds
Employees handling records or personal data, and contractors processing data under a District agreement

ACTION ITEM TWO, PART A

One set of numbers instead of five

Dollar thresholds for contract approval, change orders and check signatures were restated in several places in the old manual. Those restatements are replaced with a reference to GF-501 and GF-502.

Before

- Board resolution required above $20,000
- Change orders capped at $50,000
- Dual check signature above $5,000
- Repeated in four separate documents

After

- GF-501 and GF-502 govern, adopted July 2026
- Dual check signature threshold is $10,000
- Other documents point here, they do not restate
- A future change is one amendment, not five

Affects GF-101-1 Article II Section 6 and GF-401-1 Section III.A. BRD-26-048 Section 6(b) directs staff to confirm with the County Attorney whether this requires Council action.

ACTION ITEM TWO, PART B

The capital asset threshold

$5,000 → **$2,000**

current — proposed

Why: GF-501 already allows disposal of surplus property below $2,000 without Board authorization. Items between $2,000 and $5,000 sat in a gap, neither capitalized nor subject to the Board disposal requirement.

Effect: more items depreciated rather than expensed in the year of purchase. A reporting and tracking change, not a change in what the District may buy.

FOR COUNCIL DIRECTION

One question worth deciding tonight

Every Personnel policy in this packet reads Tier 1, Governing Body, consistent with the statute and with Section 1.2.3 of the Personnel and Operations Policy Manual. The practical consequence is that every future personnel amendment, including routine ones, returns to the Council.

Retain

Adopt as presented and keep Tier 1 authority. Requires no change to any document in the packet.

Delegate

Adopt, and by separate resolution delegate the Personnel domain to the Board, moving future amendments to Tier 2.

Split

Delegate the administrative series and retain Council authority over conduct, discipline and grievance.

Staff has no recommendation on this question. The answer governs how the four remaining Personnel series are routed as they are drafted.

RECOMMENDED ACTION

Adopt the resolution

1. Grant final adoption to PE-100, PE-200, PE-300, PE-700 and PE-900 as Tier 1 District policies.

2. Approve the GF-101-1 and GF-401-1 changes, including the capital asset threshold of $2,000.

3. Give direction on whether to delegate the Personnel domain to the Administrative Control Board going forward.

Rob Parrish, Executive Director | rparrish@basinrecreationutah.gov | 435-649-1564 ext. 128

SUMMIT COUNTY COUNCIL, ACTING AS GOVERNING BODY OF THE SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

RESOLUTION NO. BRD-2026-048

A RESOLUTION GRANTING FINAL ADOPTION TO THE PERSONNEL (PE-SERIES) POLICIES OF THE SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT FORWARDED BY ADMINISTRATIVE CONTROL BOARD RESOLUTION NO. BRD-26-048; APPROVING SPECIFIED SUBSTANTIVE CHANGES TO GF-101-1 AND GF-401-1; AND ADDRESSING DELEGATION OF PERSONNEL POLICY AUTHORITY

WHEREAS, the Snyderville Basin Special Recreation District (the "District") is a Utah special service district created pursuant to Utah Code Title 17D, as amended, and the Summit County Council (the "Council") is the District's Governing Body; and

WHEREAS, under Utah Code Section 17D-1-301(2)(a), as amended, the Governing Body must adopt, amend or repeal the District's administrative or operational policies unless that authority has been expressly delegated to the District's Administrative Control Board (the "Board") by resolution, and no such delegation with respect to personnel policy has been made as of the date of this Resolution; and

WHEREAS, Section 1.2.3 of the District's Personnel & Operations Policy Manual (Revised June 11, 2025) provides that the Board has authority to review and recommend changes to the District's personnel and operations policies, and that all policies are to be adopted in final form by the Governing Body, and Section 3.2(c) provides that personnel policy recommendations are submitted to the Board, which then makes a formal recommendation to the Governing Body; and

WHEREAS, the Council approved the District's Finance & Governance Policy Manual in January 2025; and

WHEREAS, on September 10, 2026, following Governance & Finance Committee and Personnel & Operations Committee meetings held September 7 and September 8, 2026, the Board adopted Resolution No. BRD-26-048, attached hereto as Exhibit A, adopting GF-001-2, Standard Definitions and Structure of District Policy, together with certain restructured Finance & Governance policies within the Board's own authority, adopting the restructuring and renumbering of five personnel policies into standalone PE-series form, and authorizing and directing the Executive Director to forward those personnel policies to the Council for final adoption; and

WHEREAS, BRD-26-048 further authorized the Executive Director to confirm with the Summit County Attorney whether the changes identified in Section 4 of that Resolution constitute administrative harmonization with GF-501 and GF-502, already adopted, or substantive changes

requiring Council approval, and to forward for Council action those changes the County Attorney confirms require it; and

WHEREAS, PE-000, Unified Purpose Foundation for Personnel Policies, was adopted by the Board under Section 2(f) of BRD-26-048 as an administrative reference document establishing definitions and structure rather than a personnel rule, and was not forwarded to the Council; and

WHEREAS, the personnel policies forwarded to the Council have been reviewed by the Summit County Attorney's Office, and each document transmitted with this Resolution contains both the redlined version reflecting the County Attorney's markups, as requested by the Council, and the final formatted version of the same policy; and

WHEREAS, each of the five personnel policies transmitted to the Council bears, on its face, the designation PE-100, PE-200, PE-300, PE-700 and PE-900 respectively, and is classified on its face as Tier 1, Governing Body, and the designations used in Section 2 of BRD-26-048, being PE-301-2, PE-101-2, PE-201-2, PE-701-2 and PE-901-2, refer to these same five documents, such that the difference between the two sets of designations is one of numbering convention and not of substance; and

WHEREAS, the Council has reviewed the staff report, BRD-26-048, and the policies transmitted with them, and has provided opportunity for public comment as required by law; and

WHEREAS, the Council finds that final adoption of these policies, and approval of the specified changes, is in the best interest of the District and the residents it serves.

NOW, THEREFORE, BE IT RESOLVED by the Summit County Council, acting as Governing Body of the Snyderville Basin Special Recreation District, as follows:

Section 1. Receipt and Approval of Board Resolution No. BRD-26-048. The Council acknowledges receipt of Administrative Control Board Resolution No. BRD-26-048, adopted September 10, 2026, and approves it. To the extent any action taken by the Board in that Resolution required the approval or ratification of the Governing Body, that action is hereby ratified and confirmed. This Section does not by itself effect the final adoption required by Section 1.2.3 of the Personnel & Operations Policy Manual and Utah Code Section 17D-1-301(2)(a), which is accomplished by Section 2 below.

Section 2. Final Adoption of the PE-Series Personnel Policies. The following five personnel policies, forwarded to the Council under Section 2 of BRD-26-048, are hereby adopted in final form as Tier 1 policies of the District. Each is identified below by the designation appearing on the policy document itself and, for cross-reference, by the designation used in BRD-26-048, and each is attached hereto and incorporated by reference:

(a) PE-100, Core Personnel Systems Policy, forwarded under Section 2(c) of BRD-26-048 as PE-301-2, attached as Exhibit B.

(b) PE-200, Employment Practices Policy, forwarded under Section 2(a) of BRD-26-048 as PE-101-2, attached as Exhibit C.

(c) PE-300, Position Management Policy, forwarded under Section 2(b) of BRD-26-048 as PE-201-2, attached as Exhibit D.

(d) PE-700, Conduct, Discipline & Grievance Policy, forwarded under Section 2(d) of BRD-26-048 as PE-701-2, attached as Exhibit E.

(e) PE-900, Privacy Program Policy, forwarded under Section 2(e) of BRD-26-048 as PE-901-2, attached as Exhibit F.

PE-000, Unified Purpose Foundation for Personnel Policies, was adopted by the Board as an administrative reference document under Section 2(f) of BRD-26-048 and is not adopted by this Resolution. Nothing in this Resolution limits the Board's authority to maintain that document.

Section 3. Approval of Substantive Changes to GF-101-1. The following changes to GF-101-1, Administrative Control Board Rules & Regulations, a Tier 1 policy, forwarded under Section 4(a) of BRD-26-048 and attached as Exhibit G, are hereby approved:

(a) Article II, Section 6: the contract authorization and change order dollar thresholds previously stated in that Section are removed and replaced with a reference to the District's Purchasing Policy (GF-501) and Invoice Approval, Disbursement & Contract Oversight Policy (GF-502).

(b) Article III, Section 3.4: deletion of the words "in person" from the second sentence, conforming that sentence to the first sentence of the Section, which permits attendance either in person or electronically.

Section 4. Approval of Substantive Changes to GF-401-1. The following changes to GF-401-1, Budgetary/Fiscal Policies, a Tier 1 policy, forwarded under Section 4(b) of BRD-26-048 and attached as Exhibit H, are hereby approved:

(a) Section III.A: the purchase authorization, check signature, and purchasing card and payables dollar thresholds previously stated in that Section are removed and replaced with a reference to GF-501 and GF-502.

(b) Section X.A.a: the asset capitalization threshold is reduced from $5,000 to $2,000.

Section 5. Ratification of Policies Adopted Directly by the Board. To the extent Governing Body action is or may be required, the Council ratifies and confirms the Board's adoption, under Sections 1 and 3 of BRD-26-048, of GF-001-2 Standard Definitions and Structure of District Policy, GF-002-1 Service Area, Legal Authority & Tax Identification, GF-102-1 Relation of the District to Other Agencies, GF-103-2 Open and Public Meetings Policy, GF-104-2 Special Service District Advisors, GF-201-1 Records Access and Management Policy (GRAMA), and GF-301-2 Executive Limitations & Ends Policies, including the non-substantive citation correction in GF-104-2 and the GRAMA currency correction in GF-201-1 updating the

notarized-release window in Sections 4.B, 4.C and 5.C from 30 days to the 90 days currently required by Utah Code Section 63G-2-202.

Section 6. Tier Classification and Delegation of Personnel Policy Authority. Select one of the two alternatives below and strike the other before execution.

Alternative 1, retention. The Council retains Tier 1 authority over the Personnel (PE) domain. Any subsequent amendment, repeal or addition to a policy within that domain requires adoption by the Council, consistent with Utah Code Section 17D-1-301(2)(a) and Section 1.2.3 of the Personnel & Operations Policy Manual. This alternative conforms to the Tier 1 classification stated on the face of each policy adopted in Section 2, and requires no change to those documents.

Alternative 2, delegation. Pursuant to Utah Code Section 17D-1-301(2)(a), the Council expressly delegates to the Administrative Control Board the authority to adopt, amend and repeal policies within the Personnel (PE) domain, effective upon adoption of this Resolution, and directs that Section 1.2.3 of the Personnel & Operations Policy Manual be conformed accordingly. Policies within that domain shall thereafter be classified Tier 2, and the District is directed to conform the tier designation on the face of each policy adopted in Section 2, together with GF-001-2 and PE-000, to reflect that classification. This delegation does not extend to any matter reserved to the Governing Body by statute, and may be modified or revoked by subsequent resolution of the Council.

Section 7. Numbering and Tier Suffix Conformance. The policies adopted in Section 2 are adopted as to their content as attached, under the designations appearing on the policy documents themselves. The District is directed to reconcile, before publication, the alternative designations used in Section 2 of BRD-26-048 with those designations, and to record that reconciliation in the District's Policy Library Index. This is a ministerial correction, and it does not alter the substance of any policy adopted by this Resolution or the validity of the Board's action in BRD-26-048.

Section 8. Legacy Manuals Remain in Effect as to Unconverted Subjects. The Personnel & Operations Policy Manual (Revised June 11, 2025) remains in full force and effect as to any subject not yet converted into a standalone PE or OP policy, including the subjects reserved to the Compensation and Pay, Benefits and Leave Administration, Training and Travel, and Administration and Communications series. Nothing in this Resolution repeals those provisions.

Section 9. Superseded Provisions. To the extent any provision of the Finance & Governance Policy Manual approved in January 2025, or of the Personnel & Operations Policy Manual (Revised June 11, 2025), conflicts with a policy adopted or change approved by this Resolution, the policy adopted or change approved by this Resolution controls.

Section 10. Severability. If any provision of this Resolution, or of any policy adopted by it, is held invalid by a court of competent jurisdiction, that invalidity shall not affect the remaining provisions, which shall remain in full force and effect, and to this end the provisions of this Resolution are severable.

Section 11. Effective Date. This Resolution takes effect upon adoption, and the policies adopted and changes approved by it take effect _____, 2026.

APPROVED, ADOPTED AND PASSED by the Summit County Council, acting as Governing Body of the Snyderville Basin Special Recreation District, this _____ day of _____, 2026.

Council Member	Aye	Nay	Absent

Chair, Summit County Council

ATTEST: Summit County Clerk

APPROVED AS TO FORM: Summit County Attorney's Office

EXHIBITS

	Document
A	Administrative Control Board Resolution No. BRD-26-048, adopted September 10, 2026
B	PE-100, Core Personnel Systems Policy (redline and final formatted version)
C	PE-200, Employment Practices Policy (redline and final formatted version)
D	PE-300, Position Management Policy (redline and final formatted version)
E	PE-700, Conduct, Discipline & Grievance Policy (redline and final formatted version)
F	PE-900, Privacy Program Policy (redline and final formatted version)
G	GF-101-1, Administrative Control Board Rules & Regulations, as amended
H	GF-401-1, Budgetary/Fiscal Policies, as amended

DRAFTING NOTES, REMOVE BEFORE EXECUTION

Section 2 adopts five policies. PE-000 was retained by the Board under Section 2(f) of BRD-26-048 as a structure and definitions document and is not part of the Council packet. Its own header still reads Tier 1 and should be corrected to Tier 2 before publication so it does not contradict the packet.

Section 2 adopts each policy under the designation on the document itself (PE-100, PE-200, PE-300, PE-700, PE-900) and cross-references the designation used in BRD-26-048 (PE-301-2, PE-101-2, PE-201-2, PE-701-2, PE-901-2). The two sets differ in both series assignment and tier suffix. The documents are internally consistent and were the versions reviewed by the County Attorney, so they are treated as controlling. Confirm that the County Attorney is comfortable with this approach before the packet is published.

All five policies read Tier 1, Governing Body on their face, and each redline version closes with an "Approved by the Governing Body of the District" signature block. The "-2" suffix in BRD-26-048 denotes Tier 2 and is inconsistent with that. Alternative 1 in Section 6 matches the documents as written; Alternative 2 would require conforming edits to the documents, GF-001-2 and PE-000.

Sections 3(a) and 4(a) are drafted on the assumption that the County Attorney confirms Council action is required for the threshold consolidation, as contemplated by Section 6(b) of BRD-26-048. If she advises it is administrative harmonization with GF-501 and GF-502, strike Sections 3(a) and 4(a) and conform the title. Sections 3(b) and 4(b) stand independently of that determination.

Section 5 is protective. The Board adopted those policies within its own authority under BRD-26-048, and ratification is included out of caution because GF-002-1, GF-102-1 and GF-201-1 are Tier 1 policies. Confirm with the County Attorney whether she wants Section 5 retained or struck.

Confirm the resolution number, the effective date in Section 11, and the current composition of the Council before the vote table is used.

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

ADMINISTRATIVE CONTROL BOARD RESOLUTION

Resolution No. BRD-26-048

TITLE: A Resolution Adopting GF-001-2 and Restructured Policies Under the District's Policy Library Structure, and Authorizing Referral of the PE-Series Personnel Policies and Specified GF-Series Substantive Changes to the Summit County Council

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WHEREAS, the Snyderville Basin Special Recreation District ("District") is a Utah special service district created pursuant to Utah Code Title 17D, as amended, and governed by an Administrative Control Board ("Board"); and

WHEREAS, the Board has received Director input, staff reports, and public input, and conducted deliberations at Governance & Finance Committee and Personnel & Operations Committee meetings held September 7 and September 8, 2026, and at this regularly scheduled Board meeting, each noticed and conducted in compliance with the Open and Public Meetings Act ("OPMA"), Utah Code Title 52, Chapter 4; and

WHEREAS, the Board has adopted, or is concurrently adopting by this Resolution, GF-001-2, Standard Definitions and Structure of District Policy, which establishes the District's three-tier policy structure and Policy Library numbering conventions pursuant to Utah Code §17D-1-301, as amended, and which, as revised, sources each Tier 2 designation to authority already delegated to the Board by the District's 1986 enabling resolution (Summit County Board of Commissioners Resolution #6-86, October 8, 1986), Utah Code Title 17D, or the District's existing Council-approved policy manuals, so that it consolidates existing authority rather than creating any new delegation of its own; and

WHEREAS, consistent with GF-001-2, the Executive Director has presented to the Board drafts restructuring portions of the District's existing Personnel & Operations Policy Manual and Finance & Governance Policy Manual (the latter approved by the Summit County Council, January 2025) into standalone, individually numbered policies; and

WHEREAS, the Summit County Attorney has advised that extraction of existing manual content into a standalone document, without substantive change, is an administrative action the Board may take on its own regardless of the subject matter's tier classification, and that approval by the Summit County Council, as the Governing Body, is required only where such restructuring also makes a substantive change to a Tier 1 subject; and

WHEREAS, certain of the restructured policies contain substantive changes in addition to extraction, as identified in the Board Summary Memo dated September 7, 2026, and staff recommends those specific changes be confirmed with the Summit County Attorney and, where she concurs Council action is required, forwarded to the Summit County Council for approval; and

WHEREAS, consistent with GF-001-2's Personnel (PE Series) Policy Structure, the personnel policies presented to the Personnel & Operations Committee under interim "PO" numbering are renumbered below under their corresponding PE-series designations, so that all District personnel policy is organized under a single, consistent domain prefix; and

WHEREAS, the currently-approved Personnel & Operations Policy Manual (Revised June 11, 2025) provides, at Section 1.2.3, that "[a]n Administrative Control Board has been established with the authority to review and recommend changes in the District's personnel and operations policies... All policies are to be adopted in final form by the Governing Body of the District," and further provides, at Section 3.2(c), that personnel policy recommendations are submitted to the Board, which then makes a formal recommendation to the Governing Body; and

WHEREAS, per Utah Code §17D-1-301(2)(a), as amended, the Governing Body must adopt, amend, or repeal the District's administrative or operational policies unless that authority has been expressly delegated to the Board by

resolution, and no such delegation with respect to personnel policy has been made as of the date of this Resolution; accordingly, notwithstanding GF-001-2's identification of day-to-day personnel policy as a Tier 2 subject, final adoption authority over the PE-series policies described in Section 2 below currently remains with the Summit County Council until such delegation occurs; and

WHEREAS, the personnel policies described in Section 2 below have been reviewed by the Summit County Attorney's Office, and staff recommends the Board adopt the restructuring of those policies into standalone PE-series form and forward them to the Summit County Council for final adoption, consistent with the current Personnel & Operations Policy Manual and Utah Code §17D-1-301(2)(a); and

WHEREAS, the Board finds it in the public interest to adopt the policies described below and to authorize the Executive Director to seek the confirmations and approvals necessary to complete this restructuring;

NOW, THEREFORE, BE IT RESOLVED by the Snyderville Basin Special Recreation District Administrative Control Board that:

Section 1. Foundational Policy — Adopted by the Board.

The Board hereby adopts GF-001-2, Standard Definitions and Structure of District Policy, establishing the District's Policy Library Structure, three-tier governance framework, and policy numbering conventions referenced throughout this Resolution and applicable to all District policies adopted before or after this date. As revised, GF-001-2's Section 2.f sources each Tier 2 designation to authority already delegated to the Board by the District's 1986 enabling resolution (Summit County Board of Commissioners Resolution #6-86), Utah Code Title 17D, or the District's existing Council-approved policy manuals, and expressly leaves any undelegated subject area (including personnel policy) at Tier 1. Because GF-001-2 consolidates existing authority without asserting any new delegation, its adoption is consistent with the County Attorney's guidance that extraction and consolidation of already-established authority, without substantive change, is an administrative action the Board may take directly.

Section 2. Personnel (PE Series) Policies — Restructuring Adopted by the Board; Forwarded to County Council for Final Adoption.

Consistent with Section 1.2.3 of the current Personnel & Operations Policy Manual and Utah Code §17D-1-301(2)(a), the Board hereby adopts the restructuring and renumbering of the following personnel policies into standalone PE-series form, and separately authorizes and directs the Executive Director to forward each to the Summit County Council, as the Governing Body, for final adoption. Each policy below has been reviewed by the Summit County Attorney's Office and is renumbered from its interim "PO" designation used during Committee review to its corresponding PE-series designation:

(a) PE-101-2 — Employment Practices Policy (formerly presented as PO-200 Series).

(b) PE-201-2 — Position Management Policy (formerly presented as PO-300 Series).

(c) PE-301-2 — Core Personnel Systems Policy (formerly presented as PO-100 Series).

(d) PE-701-2 — Conduct, Discipline & Grievance Policy (formerly presented as PO-700 Series).

(e) PE-901-2 — Privacy Program Policy (new policy; formerly presented as PO-900 Series).

(f) PE-000 — Unified Purpose Foundation for Personnel Policies (foundational reference document; numbering unchanged). Because this document establishes definitions and structure rather than a personnel rule of its own, it is adopted by the Board as an administrative reference and is not, by itself, forwarded to the County Council.

Section 3. Finance & Governance Policies Adopted Directly (Administrative Restructuring Only).

Consistent with the County Attorney's guidance described above, the Board hereby adopts the following as administrative restructuring and extraction only, with no substantive change to the underlying policy:

(a) GF-002-1 — Service Area, Legal Authority & Tax Identification (Tier 1).

(b) GF-102-1 — Relation of the District to Other Agencies (Tier 1).

(c) GF-103-2 — Open and Public Meetings Policy (Tier 2).

(d) GF-104-2 — Special Service District Advisors (Tier 2), including the non-substantive citation correction referencing the District's Purchasing Policy (GF-501) and Invoice Approval, Disbursement & Contract Oversight Policy (GF-502).

(e) GF-201-1 — Records Access and Management Policy (GRAMA) (Tier 1), including a non-substantive GRAMA currency correction updating the notarized-release window in Sections 4.B, 4.C, and 5.C from 30 days to the 90 days currently required by Utah Code §63G-2-202, which does not alter District discretion because Section 2 of GF-201-1 already provides that GRAMA governs any conflict with this policy.

(f) GF-301-2 — Executive Limitations & Ends Policies (Tier 2), including the EL-8.10 and EL-9.6 purchasing-authority reference updates described in Section 3.1 of the Board Summary Memo dated September 7, 2026, which the Board finds raise no Council approval question because this policy is already classified at Tier 2.

Section 4. Finance & Governance Policies Adopted as to Extraction; Substantive Changes Referred for Confirmation.

The Board hereby adopts the following policies as to their extraction and renumbering into standalone form, and separately authorizes the Executive Director to forward the specific substantive changes identified below to the Summit County Council, as the Governing Body, for its approval, contingent on confirmation by the Summit County Attorney that such changes exceed mere extraction and require Council action:

(a) GF-101-1 — Administrative Control Board Rules & Regulations (Tier 1). Substantive change: Article II, Section 6 — consolidation of contract authorization and change order dollar thresholds into the District's Purchasing Policy (GF-501) and Invoice Approval, Disbursement & Contract Oversight Policy (GF-502), as described in Section 3.1 of the Board Summary Memo dated September 7, 2026. Article III section 3.4, deleted “in person” from second sentence. First sentence of the section permits in person or electronic attendance.

(b) GF-401-1 — Budgetary/Fiscal Policies (Tier 1). Substantive changes: (i) Section III.A — consolidation of purchase authorization, check signature, and purchasing card/payables dollar thresholds into GF-501/GF-502; and (ii) Section X.A.a — reduction of the asset capitalization threshold from $5,000 to $2,000, each as described in Sections 3.1 and 3.3 of the Board Summary Memo dated September 7, 2026.

Section 5. Tier Classification Confirmation.

The Board hereby confirms the Tier 1 classification of GF-101-1 (Administrative Control Board Rules & Regulations) and GF-201-1 (Records Access and Management Policy), consistent with the recommendation in Section 2 of the Board Summary Memo dated September 7, 2026, without prejudice to the Board's ability to take future action to delegate either policy to Tier 2 by resolution.

Section 6. Authorization to Forward to County Council.

The Executive Director is hereby authorized and directed to: (a) forward the PE-series policies described in Section 2 above to the Summit County Council, as the Governing Body, for final adoption, consistent with Section 1.2.3 of the current Personnel & Operations Policy Manual; (b) confirm with the Summit County Attorney whether the changes identified in Section 4 above constitute administrative harmonization with already-adopted policy (GF-501 and GF-502) or a substantive change requiring Council approval; and (c) forward to the Summit County Council, for its consideration and action, those specific Section 4 changes the County Attorney confirms require Council approval.

Section 7. Direction to Staff.

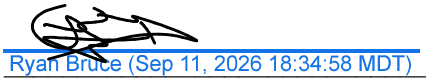
The Executive Director is authorized and directed to finalize, format, and publish the policies adopted in Sections 1 and 3 above; to prepare and transmit the Section 2 PE-series policies and the applicable Section 4 items to the Summit County Council for final action; to resolve the open items identified in Section 4 of the Board Summary

Memo dated September 7, 2026, prior to final publication; and to take all other actions reasonably necessary to carry out this Resolution.

Section 8. Effective Date.

This Resolution takes effect immediately upon adoption.

PASSED AND ADOPTED by the Administrative Control Board of the Snyderville Basin Special Recreation District on this 10th day of September, 2026.

Chair: 
Ryan Bruce (Sep 11, 2026 18:34:58 MDT)

Attest (Clerk/Secretary): Alisa Schofield
Alisa Schofield (Sep 12, 2026 11:00:02 MDT)

BRD-2026-048_GF-PE Policy Updates September 2026

Final Audit Report 2026-09-12

Created:	2026-09-11
By:	Robert Parrish (rparrish@basinrecreationutah.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAO-pOkhO_IHDs24OI62vhbOZuHDEECNH2

"BRD-2026-048_GF-PE Policy Updates September 2026" History

Document created by Robert Parrish (rparrish@basinrecreationutah.gov)
2026-09-11 - 4:13:44 PM GMT

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Signer rbruce@basinrecreationutah.gov entered name at signing as Ryan Bruce
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Signer aschofield@basinrecreationutah.gov entered name at signing as Alisa Schofield
2026-09-12 - 5:00:00 PM GMT

Document e-signed by Alisa Schofield (aschofield@basinrecreationutah.gov)
Signature Date: 2026-09-12 - 5:00:02 PM GMT - Time Source: server - Signature Appearance Selected: TYPE

Agreement completed.
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Adobe Acrobat Sign

Snyderville Basin Special Recreation District
PE 100 Series | Core Personnel Systems Policy

Approved Month X, 202X

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References

- See Utah Code Ann. Title 17D, as amended
- See Summit County Code §2-21-4, as amended
- See Utah Government Records Access and Management Act (GRAMA), as amended

101 | Policy Purpose

Overview

- To define the core structure, authority, scope, and principles of the District's personnel system.
- To establish foundational rules governing policy applicability, terminology, interpretation, and administrative oversight.
- To articulate the District's commitment to fair, merit based, and nondiscriminatory personnel practices.
- To ensure employees clearly understand the rights, responsibilities, expectations, and protections that apply throughout their employment.
- To provide the primary orientation for how all other personnel policies function and interact.

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Snyderville Basin Special Recreation District ("District") is a special service district created pursuant to Utah Code Ann. Title 17D and operating under the laws of the State of Utah and administers public funds. The day-to-day management of personnel activities and operations within the District is the responsibility of the District Director ("Director") under the direction of the Administrative Control Board ("Board"). The Director shall enforce all policies and procedures, which shall include but will not be limited to:

a. The administration of the classification and salary schedule.
b. The administration of a system of employee performance management.
c. Notification of vacancies, recruitment, and selection processes.
d. Procedures involving the training and discipline of employees.
e. Maintenance of all personnel records and actions.
f. Promotions, demotions, suspensions, and separations.
g. Reassignments and reclassifications.
h. Make reasonable and practical interpretations in the absence of precedent regarding the meaning and intent of policies, procedures, etc.
i. Other actions as prescribed by District rules, regulations, policies, and procedures.

~~The policies and procedures relative to the personnel working for the District are set as follows:~~

~~a. To give employees clear, concise information as to their rights, privileges, obligations, and responsibilities.~~
~~b. To provide the administration direction in dealing fairly and consistently with all employees, volunteers, and patrons.~~
~~c. To outline the operational policies and procedures for the District, along with associated expectations and responsibilities, in a clear and logical manner.~~

~~The day-to-day management of personnel activities and operations within the District is the responsibility of the District Director under the direction of the Board. The District Director shall enforce all policies and procedures, which shall include but will not be limited to:~~

~~a. The administration of the classification and salary schedule.~~
~~b. The administration of a system of employee performance management.~~
~~c. Notification of vacancies, recruitment, and selection processes.~~
~~d. Procedures involving the training and disciplining of employees.~~
~~e. Maintenance of all personnel records and actions.~~
~~f. Promotions, demotions, suspensions, and separations.~~
~~g. Reassignments and reclassifications.~~
~~h. Make reasonable and practical interpretations in the absence of precedent regarding the meaning and intent of policies, procedures, etc.~~
~~i. Other actions as prescribed by District rules, regulations, policies, and procedures.~~

102 | Definitions

The definitions below establish a standardized list of common terms, position titles, and/or abbreviations, as used and deployed throughout any duly approved District policy documents. These may include general titles, terms, or references to a specific responsibility associated with an assigned task as well as references to specific position titles or entities, either for an individual or group of individuals within the District.

I. As Used in Policy:

a. Any reference to "manual" shall be construed to mean any duly approved personnel, operations, finance, or governance policy for the District, which may also be construed as a

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series or catalog of manuals.

b. The words "shall" or "will" are to be construed as mandatory and the word "may" as permissive.

c. Any reference to a specific gender shall be construed to include any gender.

II. Definitions:

a. **Snyderville Basin Special Recreation District (the "District" or "SBSRD")**: refers to the special service district created pursuant to Utah Code Title 17D, as amended, and operating under the laws of the State of Utah and administering public funds.

b. **Governing Body**: refers to the Summit County Council, the legislative body of the county that created the Snyderville Basin Special Recreation District.

c. **Administrative Control Board (the "Board")**: refers to the SBSRD Administrative Control Board, to the extent that the Governing Body has delegated authority to the Board as set forth in Summit County Code §2-21-4 and created under Utah Code 17D-1-301, as amended.

d. **District Executive Director (the "Director")**: refers to the chief executive officer of the District, as appointed by the Board and Governing Body.

e. **District Superintendent (the "Superintendent")**: refers to the position responsible for the District's strategic planning, project management, and procurement processes.

f. **District Business Manager (the "Business Manager")**: refers to the position responsible for managing all District business operations, financial processes, and human resource functions.

g. **Department Manager**: refers to any of the managers who provide leadership and oversee the functions and daily operations of a District department.

h. **Supervisor**: refers to any of the supervisors who provide leadership and oversee the functions and daily operations of a District division under the direction of a department manager.

i. **Controller**: refers to the position responsible for maintaining appropriate fiscal oversight of District accounting functions, reconciliations, payroll, and audits.

j. **Systems Administrator**: refers to the position responsible for maintaining oversight of the District's information technology infrastructure, software, and related contracts.

k. **Chief Administrative Officer (the "CAO")**: refers to the position responsible for implementing the District's privacy program and completing the annual privacy program report.

l. **Records Officer**: refers to individuals designated by the CAO to manage, classify, retain, and dispose of public District records in compliance with State law.

m. **Procurement Officer**: refers to individuals responsible for District contract administration, promotion of ethical standards through transparent and competitive bidding processes, and the purchasing of goods or services.

~~a.~~n. **Human Resources ("HR")**: refers to the individuals responsible for managing various aspects of District personnel, including (but not limited to) recruiting, hiring, onboarding, employee development and training, performance management, compensation, benefits, and administration of workplace policies.

o. **Hiring Manager**: refers to Department Mangers, Supervisors, or team leads responsible for recruiting, interviewing, and filling open positions within their assigned department or division.

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p. **Personnel Committee:** refers to three assigned members of the Administrative Control Board responsible for reviewing and/or approving specific personnel related actions, functions, or documents as outlined in policy.

q. **Paid Time Off ("PTO")**: serves as a collective term that refers to any District leave time generally, when not otherwise broken out into specific types of leave, and includes vacation leave, sick leave, administrative leave, holiday leave, or recruitment leave, whether it is earned, awarded, or used.

~~b.~~r. **Full-time Employee ("FTE" or "FTE-Merit")**: refers to a full-time benefitted employee, working 40 hours per week.

s. **Part-time Merit Employee ("PT-Merit")**: refers to a part-time benefited employee, working 20-39 hours per week.

t. **Part-time Regular Employee ("PT-Regular")**: refers to a part-time employee working in a year-round, consistently scheduled position not to exceed 1508 hours per year, or an average of 29 hours per week.

~~c.~~u. **Part-time Seasonal Employee ("PT-Seasonal")**: refers to a part-time employee working in a clearly defined seasonal capacity, not to exceed six (6) months per year and 960 hours annually, and not to exceed 40 hours per week during the designated season.

~~II.~~III. Governance & Maintenance Note:

a. **Authority**: the Board adopts, the District Director enforces and updates, and the Business Manager administers, publishes, processes, and records, including employee acknowledgements.

b. **Change Management**: The Personnel Committee is tasked with reviewing full-time roles and any significant revisions.

103 | Function~~s~~ of the ~~Manual~~ District Policy Documents

It is the policy of the District that all duly approved policy documents ~~this~~ or manuals be used as an outline of the basic personnel policies and practices, operational policies and practices, and all associated procedures for the District.

I. Per Utah Code §17D-1-301(2)(a), as amended, the Governing Body must, unless expressly delegated to the Board by resolution, adopt, amend, or repeal the District's administrative or operational policies.

~~I.~~II. This manual contains general statements of District policy, nor as forming an express or implied contract or promise that the policies discussed in it will be applied in all cases. The District may add to the policies in the manual or revoke or modify them from time to time. Every effort will be made to keep the manual current, but there may be times when policy will change before this material can be revised.

~~II.~~III. All manuals are District property and are assigned to employees holding a District position. The Business Manager or their designee is responsible for distribution of the manuals to newly hired employees. Each employee shall sign a statement that they have received, read, and understand the manual. Amendments shall be distributed through the Business Managers or their designee. Each employee shall sign a statement that they have received, read, and understand the amendment.

~~III.~~IV. ~~An Administrative Control~~ The Board shall provide administrative governance and oversight in the day-to-day administrative operations of the District, including personnel policies and practices and organizational directives, and ~~has~~have been established with the authority to review and

recommend changes in the District's personnel and operations policies. Department managers and supervisors are encouraged to recommend changes or new policies. All policies are to be adopted in final form by the Governing Body of the District. Once adopted, the District Director is responsible for disseminating new policy information to Staff.

~~IV.~~V. The ~~District~~ Director, department managers, and supervisors should refer to the manual whenever questions of policy interpretation or implementation arise. They should, when possible, refer the employee to the policies and exercise caution in copying materials and avoid disseminating fragmented portions of these policies. Issues needing clarification should be referred to the Business Manager.

~~V. As used in the manual:~~

~~a. The words "shall" or "will" are to be construed as mandatory and the word "may" as permissive.~~

~~b. Any reference to a specific gender shall be construed to include any gender.~~

~~c. References to specific position titles, either for an individual or group of positions within the District may include:~~

~~i. Governing Body – refers to the Summit County Council.~~

~~ii. Administrative Control Board (the "Board") – refers to the Snyderville Basin Special Recreation Service District Administrative Control Board, as set forth in Summit County Code §2-21-4 and Utah Code, Title 17D, Chapter 1, Part 3.~~

~~iii. District Director – refers to the chief executive officer of the District.~~

~~iv. District Superintendent – refers to the position responsible for the District's strategic planning, project management, and procurement processes.~~

~~v. Business Manager – refers to the position responsible for managing all District business operations, financial processes, and human resource functions.~~

~~vi. Department Managers – refers to any of the managers who provide leadership and oversee the functions and daily operations of a District department.~~

~~vii.~~i. ~~Supervisors – refers to any of the supervisors who provide leadership and oversee the functions and daily operations of a District division under the direction of a department manager.~~

104 | Applicability of Policies and Procedures

The policies and procedures set forth herein shall apply to all personnel, except where specifically excluded within the text of individual contracts or elsewhere in th~~is~~e collective catalog of District policy document~~s~~. These policies shall also apply to members of the Board when specifically outlined, including, but not limited to, conflicts of interest (see PE-700 Series, section 703). If lawful and applicable federal or state governmental regulations concerning elected and appointed officials are contrary to these policies, such governmental regulations shall have precedence. These policies and procedures do not apply to members of non-District boards and commissions, persons engaged under contract to supply professional or technical services, and volunteer personnel who receive no or nominal compensation from the District.

105 | Personnel Systems Standards

The system standards subscribed to by the District shall conform to the following:

a. Recruiting, selecting, and advancing employees on the basis of their relative ability, knowledge, and skill levels, including open consideration of qualified applicants for initial appointment.

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b. Providing equitable and adequate compensation.
c. Educating employees as needed, to ensure ~~high quality~~high-quality performance and justify reasonable performance standards.
d. Retaining employees on the basis of the adequacy of their performance, correcting inadequate performance, and separating employees whose inadequate performance cannot be corrected or corrected in a timely manner.
e. Assuring non-discrimination for applicants and employees in all aspects of personnel administration without regard to political affiliation, race, color, national origin, age, military status, disability, sexual orientation, gender identification, and with proper regard for their privacy and constitutional rights as citizens.
f. Providing information to employees regarding their political rights and prohibited practices under the Hatch Act or related legal guidelines.
g. Providing a formal procedure for processing the appeals and grievances of employees without discrimination, coercion, restraint, or reprisal.

106 | District Directives

District Directives shall be employed by the ~~District~~ Director as a means of issuing administrative executive orders focused on providing clarification or direction to employees, volunteers, and patrons regarding operational matters and internal administration.

a. District Directives shall not contradict or supersede ~~this~~ any duly approved personnel, operations, finance, or governance policies for the District~~Manual~~.
b. District Directives may include descriptive statements regarding District operations or descriptions of internal work processes. These directives shall be maintained and organized as separate, supplemental documents in support of District policies that have been authorized by the ~~Administrative Control~~ Board and the Governing Body.
c. The ~~Administrative Control~~ Board or the Governing Body may veto any District Directive.
d. District Directives shall be approved, amended, or rescinded by the ~~District~~ Director as needed. All District Directives shall ~~be in writing~~be written and signed by the ~~District~~ Director.

107 | Personnel Committee

In order to review policies and procedures, job descriptions, grievances, and other items of personnel nature, the Board shall establish a Personnel Committee (PC) as a subcommittee of the Board.

a. **General Organization**: The PC shall be comprised of three (3) members of the Board appointed by the Chair.
b. **Chairperson**: In grievance proceedings, the Business Manager shall sit as the Chair but shall be a non-voting member of the PC. A board member can serve as Chair for meetings other than grievance proceedings.
c. **Authority**: The PC shall have an advisory role only unless otherwise allowed or delegated by the Board or these policies. Personnel policy proposals or recommendations shall be submitted to the Board, who shall then make a formal recommendation to the ~~District~~ Governing Body.

108 | Management Prerogative

The ~~District~~ Director and department managers retain the responsibility ~~to exercise~~of exercising all managerial functions, including:

a. To assign, supervise, discipline, and dismiss employees.
b. To determine and change starting times, ending times, and shifts which are consistent with District policy.
c. To transfer employees within other departments within the District and other classifications.
d. To recommend the size and qualifications of the workforce to the ~~District~~ Director and/or Board.
e. To determine and change methods by which departmental operations are to be carried out.
f. To assign duties to employees in accordance with the District's needs and requirements and to carry out all ordinary administrative and management functions.

109 | Employee Supervision

I. The work of all employees is to be assigned, directed, and reviewed by supervisory personnel. Ordinarily, e~~E~~mployees ~~ordinarily~~ are to have only one supervisor to whom they report.

II. A primary role of each supervisor is to provide an effective link between management and non-management employees. As such, supervisors are expected to communicate the goals and policies of management to their employees. At the same time, they are expected to communicate back to management the attitudes, suggestions, and complaints of their employees.

III. Supervisors must, in addition to mastering the technical skills needed for their work unit, be able to lead and motivate their employees to do their jobs effectively and efficiently. To this end, supervisors should be prepared to:
    a. Treat employees as individuals.
    b. Give recognition for good performance, as well as guidance for correcting mistakes.
    c. Explain in advance when and why changes are necessary.
    d. Recommend employees with growth potential for promotion, even if it means losing them to other departments.
    e. Show integrity by admitting mistakes instead of shifting the blame to others.
    f. Be impartial and let employees know the reasons for any decisions that might be interpreted as unfair.
    g. Demonstrate a desire for good performance by setting work goals and standards for employees.
    h. Perform and complete employee performance appraisals in accordance with District guidelines.
    i. Create a feeling of teamwork and belonging among employees.
    j. Set good examples by holding themselves to the standards of conduct and performance that they expect of their employees.

IV. Supervisors are responsible for ensuring that the goals regarding employee conduct and performance established by management are achieved and that the personnel policies established by this manual are implemented. Therefore, they are expected to be involved in:
    a. Recommending the hiring of personnel and overseeing special job training.
    b. Keeping employees informed on factors relating to their work assignments, work progress, and opportunities for advancement.
    c. Evaluating the performance of new employees on a monthly basis throughout the six- (6-) month orientation period, FTE-Merit~~ull-time~~ and P~~art-time~~ T-Merit employees annually, and employees who are being terminated.
    d. Recommending salary adjustments, promotions, transfers, and termination of employees

under existing District policies.

e. Scheduling PTO, lunch, and rest breaks.
f. Approving reimbursement of employee expenses.
g. Controlling absenteeism and tardiness and approving requests for time off.
h. Verifying employee time records and approving overtime when necessary.
i. Recommending job elimination when appropriate.
j. Complying with applicable federal and state laws and regulations concerning employee safety.
k. Maintaining neat and orderly work areas.
l. Implementing all policies and procedures
m. Ensuring that all rules and regulations are observed by employees.

V. Nothing in this policy should be considered as a contract or promise, express or implied, to employees that supervisors will, in each case, perform any or all of the activities described above or that such activities will be performed uniformly in each case.

110 | Official Personnel Records

I. The District shall maintain personnel records for applicants, employees, and past employees in order to document employment-related decisions, evaluate and assess policies, and comply with government record-keeping, reporting, and retention requirements.

II. The District strives to balance its need to obtain, use, and retain employment information with each individual's right to privacy. To this end, it attempts to restrict the personnel information maintained to that which is necessary to conducting District business or which is required by federal or state law or County ordinance.

III. The Business Manager or designee is responsible for overseeing ~~the~~ record keeping for all personnel information and will specify what information should be collected and how it should be stored and secured. All medical records, immigration records, investigative records, employment eligibility certifications (I-9), as well as all pre-employment screenings and other pre-hire records shall be maintained separate from personnel records.

IV. Employees have a responsibility to make sure their personnel records are up to date and should notify the Business Manager of any changes, at least the following:

a. Name
b. Address
c. Telephone number
d. Marital status (for benefits and tax withholding purposes only)
e. Number of dependents
f. Addresses and telephone numbers of dependents and spouse or former spouse (for insurance purposes only)
g. Beneficiary designations for any of the District's insurance, disability, and retirement plans
h. Persons to be notified in case of emergency

V. Personnel records shall contain, as appropriate:

a. Record of application for employment
b. Reference to transcripts of academic preparation
c. Performance appraisal ratings
d. References to any formal reprimand, corrective action, or commendation e. Records of

actions affecting employee salary, status, or standing

e. Leave records

f. Any other information felt to be pertinent by the department manager, ~~District~~ Director, Business Manager, or employee.

VI. The District will, upon written request, supply the employee with a copy of any document it places in the employee's file.

VII. An employee has the right to review, upon written request, the contents of their personnel record as governed by law and may challenge any information contained in the official personnel record but may not remove any of its contents. All challenges must be directed either to the Business Manager or ~~District~~ Director.

VIII. If a disciplinary action is rescinded or disapproved upon appeal, all forms, documents, and records pertaining to the case shall be removed from the personnel record and destroyed.

IX. Personnel records are private data and available for review only to the employee and persons authorized by law or as determined by the ~~District~~ Director to have a legitimate "need to know." A log or record of those reviewing personnel records and information shall be maintained together with the reasons for access to the records. All requests for reviews of personnel records shall be in writing, and reviews shall be done in the presence of the ~~District~~ Director or their designee.

X. Requests for Information: Information and records management shall be conducted in a manner consistent with the Utah Government Records Access and Management Act (GRAMA), as amended within the Utah Code. Any person requesting information or documents under GRAMA must submit a written request on an approved form detailing the specific information or document requested and the number of copies. Any request asking for information regarding verification of employment, including name, gender, gross compensation, job titles, job descriptions, business addresses, business telephone numbers, numbers of hours worked per pay period, dates of employment, relevant education, previous employment, and similar job qualifications of present employees, shall be directed to the ~~District Director~~Business Manager and shall be deemed public information as provided by Utah law unless otherwise classified.

XI. Any GRAMA request seeking information which can be classified as private, controlled, or protected under the provisions of Utah Code §63-2-302 through §63-2-304, shall be first referred to the Summit County Attorney's Office for review. The County and/or District reserves the right to assess a fee to cover the costs of reviewing, collecting, and copying information requested under GRAMA.

XII. Any request for a reference check on a former or current employee shall be forwarded to the ~~District Director~~Business Manager or their designee, who shall issue a response similar to employment verification consistent with the Operational Policies. Under no circumstances shall character judgments be issued during these requests.

XIII. Records Retention: All active employee files shall be kept up to date, and the content of the file must be relevant to some aspects of current employment and work history. All records related to inactive or terminated employees shall be retained as required by law, for complete and accurate records of all medical examinations and records of any personal or environmental monitoring of exposure to hazardous materials such records are required by OSHA to be retained for 30 years.

111 | Employment References

All employment references for a former or current employee shall be referred to and provided by the ~~District~~ Director, Business Manager, or designee. Under no circumstances shall character judgments be issued during

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these requests. The District limits information given in an employment reference to the following:

a. Verification that the employee worked Full-time or Part-time for the District during a stated period.

b. A description of the position held.

~~b.~~c. Verification that the employee achieved a given salary range.

~~c. Any request for a reference check on a former or current employee shall be forwarded to the District Director or their designee, who shall issue a response similar to employment verification consistent with the Operational Policies. Under no circumstances shall character judgments be issued during these requests.~~

~~d. Verification that the employee achieved a given salary range.~~

112 | "At-will" Confirmation

Nothing in this manual should be considered as altering the employment-at-will relationship or as creating an express or implied contract or promise concerning the policies or practices that the District has implemented or will implement in the future. Accordingly, the District retains the right to establish, change, and abolish its policies, practices, rules, and regulations at will, and as it sees fit.

113 | Savings Clause

If any provision of these policies and procedures or the application thereof is found to be in conflict with any state or federal law, the conflicting part is hereby declared inoperative to the extent of the conflict, but such conflict shall not affect the operation of the remainder of these policies and procedures or any of its application.

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Approved by the Governing Body of the District on the ____ day of _____ 20 ____

Signature: _____

Title: _____

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Personnel Policy — PE-100 Series: Core Personnel Systems

CORE PERSONNEL SYSTEMS POLICY

Policy No. PE-100

Policy No.	PE-100 (PE-100 Series: Core Personnel Systems)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	[Date]
Applies To	All District personnel, except where specifically excluded within individual contracts or elsewhere in District policy; does not apply to board/commission members, contracted professional or technical service providers, or volunteers receiving no or nominal compensation
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; PE-000 Unified Purpose Foundation for Personnel Policies; PE-200 Series Employment Practices Policy; PE-300 Series Position Management Policy
Policy Owner	Governing Body; administered by the District Director and Business Manager
Source	Personnel Policy Library, PE-100 Series. Converted to current format [Date]; corrected from “PO 100 Series” to “PE 100 Series” throughout — see callout box below. References: Utah Code Title 17D, as amended; Summit County Code §2-21-4, as amended; Utah GRAMA, as amended.

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PE-105	Personnel Systems Standards
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PE-107	Personnel Committee
PE-108	Management Prerogative
PE-109	Employee Supervision
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PE-112	“At-Will” Confirmation
PE-113	Savings Clause

PE-101 | Policy Purpose

Overview:

- To define the core structure, authority, scope, and principles of the District's personnel system.
- To establish foundational rules governing policy applicability, terminology, interpretation, and administrative oversight.
- To articulate the District's commitment to fair, merit-based, and nondiscriminatory personnel practices.
- To ensure employees clearly understand the rights, responsibilities, expectations, and protections that apply throughout their employment.
- To provide the primary orientation for how all other personnel policies function and interact.

Snyderville Basin Special Recreation District ("District") is a special service district created pursuant to Utah Code Ann. Title 17D and operating under the laws of the State of Utah and administers public funds. The day-to-day management of personnel activities and operations within the District is the responsibility of the District Director ("Director") under the direction of the Administrative Control Board ("Board"). The Director shall enforce all policies and procedures, which shall include but will not be limited to:

- The administration of the classification and salary schedule.
- The administration of a system of employee performance management.
- Notification of vacancies, recruitment, and selection processes.
- Procedures involving the training and discipline of employees.
- Maintenance of all personnel records and actions.
- Promotions, demotions, suspensions, and separations.
- Reassignments and reclassifications.
- Making reasonable and practical interpretations in the absence of precedent regarding the meaning and intent of policies, procedures, etc.
- Other actions as prescribed by District rules, regulations, policies, and procedures.

PE-102 | Definitions

The definitions below establish a standardized list of common terms, position titles, and/or abbreviations, as used and deployed throughout any duly approved District policy documents.

As Used in Policy

- Any reference to "manual" shall be construed to mean any duly approved personnel, operations, finance, or governance policy for the District, which may also be construed as a series or catalog of manuals.
- The words "shall" or "will" are to be construed as mandatory and the word "may" as permissive.
- Any reference to a specific gender shall be construed to include any gender.

Definitions

1. Snyderville Basin Special Recreation District (the "District" or "SBSRD") — the special service district created pursuant to Utah Code Title 17D, as amended, and operating under the laws of the State of Utah and administering public funds.

2. Governing Body — the Summit County Council, the legislative body of the county that created the District.
3. Administrative Control Board (the "Board") — the SBSRD Administrative Control Board, to the extent that the Governing Body has delegated authority to the Board as set forth in Summit County Code §2-21-4 and created under Utah Code 17D-1-301, as amended.
4. District Executive Director (the "Director") — the chief executive officer of the District, as appointed by the Board and Governing Body.
5. District Superintendent (the "Superintendent") — the position responsible for the District's strategic planning, project management, and procurement processes.
6. District Business Manager (the "Business Manager") — the position responsible for managing all District business operations, financial processes, and human resource functions.
7. Department Manager — any of the managers who provide leadership and oversee the functions and daily operations of a District department.
8. Supervisor — any of the supervisors who provide leadership and oversee the functions and daily operations of a District division under the direction of a department manager.
9. Controller — the position responsible for maintaining appropriate fiscal oversight of District accounting functions, reconciliations, payroll, and audits.
10. Systems Administrator — the position responsible for maintaining oversight of the District's information technology infrastructure, software, and related contracts.
11. Chief Administrative Officer (the "CAO") — the position responsible for implementing the District's privacy program and completing the annual privacy program report.
12. Records Officer — individuals designated by the CAO to manage, classify, retain, and dispose of public District records in compliance with State law.
13. Procurement Officer — individuals responsible for District contract administration, promotion of ethical standards through transparent and competitive bidding processes, and the purchasing of goods or services.
14. Compliance & Safety Officer ("CSO") — a staff member (or members) assigned to inspect, oversee, and enforce workplace health and safety rules.
15. Human Resources ("HR") — the individuals responsible for managing various aspects of District personnel, including recruiting, hiring, onboarding, employee development and training, performance management, compensation, benefits, and administration of workplace policies.
16. Hiring Manager — Department Managers, Supervisors, or team leads responsible for recruiting, interviewing, and filling open positions within their assigned department or division.
17. Paid Time Off ("PTO") — a collective term referring to any District leave time generally, when not otherwise broken out into specific types of leave; includes vacation leave, sick leave, administrative leave, holiday leave, or recruitment leave, whether earned, awarded, or used.
18. Full-time Employee ("FTE" or "FTE-Merit") — a full-time benefitted employee, working 40 hours per week.
19. Part-time Merit Employee ("PT-Merit") — a part-time benefited employee, working 20–39 hours per week.
20. Part-time Regular Employee ("PT-Regular") — a part-time employee working in a year-round, consistently scheduled position not to exceed 1,508 hours per year, or an average of 29 hours per week.
21. Part-time Seasonal Employee ("PT-Seasonal") — a part-time employee working in a clearly defined seasonal capacity, not to exceed six (6) months per year and 960 hours annually, and not to exceed 40 hours per week during the designated season.

Governance & Maintenance Note

- Authority — the Board adopts, the District Director enforces and updates, and the Business Manager administers, publishes, processes, and records, including employee acknowledgements.
- Change Management — the Personnel Committee is tasked with reviewing full-time roles and any significant revisions.

PE-103 | Function of the District Policy Documents

It is the policy of the District that all duly approved policy documents or manuals be used as an outline of the basic personnel policies and practices, operational policies and practices, and all associated procedures for the District.

22. Per Utah Code §17D-1-301(2)(a), as amended, the Governing Body must, unless expressly delegated to the Board by resolution, adopt, amend, or repeal the District's administrative or operational policies.
23. This manual contains general statements of District policy, not an express or implied contract or promise that the policies discussed in it will be applied in all cases. The District may add to the policies in the manual or revoke or modify them from time to time. Every effort will be made to keep the manual current, but there may be times when policy will change before this material can be revised.
24. All manuals are District property and are assigned to employees holding a District position. The Business Manager or their designee is responsible for distribution of the manuals to newly hired employees. Each employee shall sign a statement that they have received, read, and understand the manual. Amendments shall be distributed through the Business Manager or their designee, and each employee shall sign a statement that they have received, read, and understand the amendment.
25. The Board shall provide administrative governance and oversight in the day-to-day administrative operations of the District, including personnel policies and practices and organizational directives, and have been established with the authority to review and recommend changes in the District's personnel and operations policies. Department managers and supervisors are encouraged to recommend changes or new policies. All policies are to be adopted in final form by the Governing Body of the District. Once adopted, the District Director is responsible for disseminating new policy information to Staff.
26. The Director, department managers, and supervisors should refer to the manual whenever questions of policy interpretation or implementation arise. They should, when possible, refer the employee to the policies and exercise caution in copying materials and avoid disseminating fragmented portions of these policies. Issues needing clarification should be referred to the Business Manager.

PE-104 | Applicability of Policies and Procedures

The policies and procedures set forth herein shall apply to all personnel, except where specifically excluded within the text of individual contracts or elsewhere in the collective catalog of District policy documents. If lawful and applicable federal or state governmental regulations concerning elected and appointed officials are contrary to these policies, such governmental regulations shall have precedence. These policies and procedures do not apply to members of boards and commissions, persons engaged under contract to supply professional or technical services, and volunteer personnel who receive no or nominal compensation from the District.

PE-105 | Personnel Systems Standards

The system standards subscribed to by the District shall conform to the following:

- Recruiting, selecting, and advancing employees on the basis of their relative ability, knowledge, and skill levels, including open consideration of qualified applicants for initial appointment.
- Providing equitable and adequate compensation.
- Educating employees as needed, to ensure high-quality performance and justify reasonable performance standards.
- Retaining employees on the basis of the adequacy of their performance, correcting inadequate performance, and separating employees whose inadequate performance cannot be corrected or corrected in a timely manner.
- Assuring non-discrimination for applicants and employees in all aspects of personnel administration without regard to political affiliation, race, color, national origin, age, military status, disability, sexual orientation, gender identification, and with proper regard for their privacy and constitutional rights as citizens.
- Providing information to employees regarding their political rights and prohibited practices under the Hatch Act or related legal guidelines.
- Providing a formal procedure for processing the appeals and grievances of employees without discrimination, coercion, restraint, or reprisal.

PE-106 | District Directives

District Directives shall be employed by the Director as a means of issuing administrative executive orders focused on providing clarification or direction to employees, volunteers, and patrons regarding operational matters and internal administration.

- District Directives shall not contradict or supersede any duly approved personnel, operations, finance, or governance policies for the District.
- District Directives may include descriptive statements regarding District operations or descriptions of internal work processes. These directives shall be maintained and organized as separate, supplemental documents in support of District policies that have been authorized by the Board and the Governing Body.
- The Board or the Governing Body may veto any District Directive.
- District Directives shall be approved, amended, or rescinded by the Director as needed. All District Directives shall be written and signed by the Director.

PE-107 | Personnel Committee

In order to review policies and procedures, job descriptions, grievances, and other items of a personnel nature, the Board shall establish a Personnel Committee (“PC”) as a subcommittee of the Board.

- General Organization — the PC shall be comprised of three (3) members of the Board appointed by the Chair.
- Chairperson — in grievance proceedings, the Business Manager shall sit as the Chair but shall be a non-voting member of the PC. A board member can serve as Chair for meetings other than grievance proceedings.
- Authority — the PC shall have an advisory role only unless otherwise allowed or delegated by the Board or these policies. Personnel policy proposals or recommendations shall be submitted to the Board, who shall then make a formal recommendation to the Governing Body.

PE-108 | Management Prerogative

The Director and department managers retain the responsibility of exercising all managerial functions, including:

- Assigning, supervising, disciplining, and dismissing employees.
- Determining and changing starting times, ending times, and shifts which are consistent with District policy.
- Transferring employees within other departments within the District and other classifications.
- Recommending the size and qualifications of the workforce to the Director and/or Board.
- Determining and changing methods by which departmental operations are to be carried out.
- Assigning duties to employees in accordance with the District's needs and requirements and carrying out all ordinary administrative and management functions.

PE-109 | Employee Supervision

The work of all employees is to be assigned, directed, and reviewed by supervisory personnel. Ordinarily, employees are to have only one supervisor to whom they report.

A primary role of each supervisor is to provide an effective link between management and non-management employees. As such, supervisors are expected to communicate the goals and policies of management to their employees. At the same time, they are expected to communicate back to management the attitudes, suggestions, and complaints of their employees.

Supervisors must, in addition to mastering the technical skills needed for their work unit, be able to lead and motivate their employees to do their jobs effectively and efficiently. To this end, supervisors should be prepared to:

- Treat employees as individuals.
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- Explain in advance when and why changes are necessary.
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- Show integrity by admitting mistakes instead of shifting the blame to others.
- Be impartial and let employees know the reasons for any decisions that might be interpreted as unfair.
- Demonstrate a desire for good performance by setting work goals and standards for employees.
- Perform and complete employee performance appraisals in accordance with District guidelines.
- Create a feeling of teamwork and belonging among employees.
- Set good examples by holding themselves to the standards of conduct and performance that they expect of their employees.

Supervisors are responsible for ensuring that the goals regarding employee conduct and performance established by management are achieved and that the personnel policies established by this manual are implemented. They are expected to be involved in:

- Recommending the hiring of personnel and overseeing special job training.
- Keeping employees informed on factors relating to their work assignments, work progress, and opportunities for advancement.
- Evaluating the performance of new employees on a monthly basis throughout the six (6) month orientation period, FTE-Merit and PT-Merit employees annually, and employees who are being terminated.
- Recommending salary adjustments, promotions, transfers, and termination of employees under existing District policies.

- Scheduling PTO, lunch, and rest breaks.
- Approving reimbursement of employee expenses.
- Controlling absenteeism and tardiness and approving requests for time off.
- Verifying employee time records and approving overtime when necessary.
- Recommending job elimination when appropriate.
- Complying with applicable federal and state laws and regulations concerning employee safety.
- Maintaining neat and orderly work areas.
- Implementing all policies and procedures.
- Ensuring that all rules and regulations are observed by employees.

Nothing in this policy should be considered as a contract or promise, express or implied, to employees that supervisors will, in each case, perform any or all of the activities described above or that such activities will be performed uniformly in each case.

PE-110 | Official Personnel Records

The District shall maintain personnel records for applicants, employees, and past employees in order to document employment-related decisions, evaluate and assess policies, and comply with government record-keeping, reporting, and retention requirements.

The District strives to balance its need to obtain, use, and retain employment information with each individual's right to privacy. To this end, it attempts to restrict the personnel information maintained to that which is necessary to conducting District business or which is required by federal or state law or County ordinance.

The Business Manager or designee is responsible for overseeing record keeping for all personnel information and will specify what information should be collected and how it should be stored and secured. All medical records, immigration records, investigative records, employment eligibility certifications (I-9), as well as all pre-employment screenings and other pre-hire records shall be maintained separate from personnel records.

Employees have a responsibility to make sure their personnel records are up to date and should notify the Business Manager of any changes to at least: name, address, telephone number, marital status (for benefits and tax withholding purposes only), number of dependents, addresses and telephone numbers of dependents and spouse or former spouse (for insurance purposes only), beneficiary designations for any District insurance, disability, and retirement plans, and persons to be notified in case of emergency.

Personnel records shall contain, as appropriate: record of application for employment; reference to transcripts of academic preparation; performance appraisal ratings; references to any formal reprimand, corrective action, or commendation; records of actions affecting employee salary, status, or standing; leave records; and any other information felt to be pertinent by the department manager, Director, Business Manager, or employee.

- The District will, upon written request, supply the employee with a copy of any document it places in the employee's file.
- An employee has the right to review, upon written request, the contents of their personnel record as governed by law and may challenge any information contained in the official personnel record but may not remove any of its contents. All challenges must be directed either to the Business Manager or Director.
- If a disciplinary action is rescinded or disapproved upon appeal, all forms, documents, and records pertaining to the case shall be removed from the personnel record and destroyed.

- Personnel records are private data and available for review only to the employee and persons authorized by law or as determined by the Director to have a legitimate "need to know." A log or record of those reviewing personnel records and information shall be maintained together with the reasons for access to the records. All requests for reviews of personnel records shall be in writing, and reviews shall be done in the presence of the Director or their designee.
- Requests for Information — information and records management shall be conducted consistent with the Utah Government Records Access and Management Act (GRAMA), as amended. Any person requesting information or documents under GRAMA must submit a written request on an approved form detailing the specific information or document requested and the number of copies. Requests for verification of employment (name, gender, gross compensation, job titles, job descriptions, business addresses, business telephone numbers, hours worked per pay period, dates of employment, relevant education, previous employment, and similar job qualifications of present employees) shall be directed to the Business Manager and shall be deemed public information as provided by Utah law unless otherwise classified.
- Any GRAMA request seeking information which can be classified as private, controlled, or protected under Utah Code §63-2-302 through §63-2-304, shall be first referred to the Summit County Attorney's Office for review. The County and/or District reserves the right to assess a fee to cover the costs of reviewing, collecting, and copying information requested under GRAMA.
- Any request for a reference check on a former or current employee shall be forwarded to the Business Manager or their designee, who shall issue a response similar to employment verification consistent with the Operational Policies. Under no circumstances shall character judgments be issued during these requests.
- Records Retention — all active employee files shall be kept up to date, and the content of the file must be relevant to some aspect of current employment and work history. Records related to inactive or terminated employees shall be retained as required by law; complete and accurate records of medical examinations and personal or environmental exposure monitoring to hazardous materials shall be retained for 30 years as required by OSHA.

PE-111 | Employment References

All employment references for a former or current employee shall be referred to and provided by the Director, Business Manager, or designee. Under no circumstances shall character judgments be issued during these requests. The District limits information given in an employment reference to the following:

- Verification that the employee worked Full-time or Part-time for the District during a stated period.
- A description of the position held.
- Verification that the employee achieved a given salary range.

PE-112 | "At-Will" Confirmation

Nothing in this manual should be considered as altering the employment-at-will relationship or as creating an express or implied contract or promise concerning the policies or practices that the District has implemented or will implement in the future. Accordingly, the District retains the right to establish, change, and abolish its policies, practices, rules, and regulations at will, and as it sees fit.

PE-113 | Savings Clause

If any provision of these policies and procedures or the application thereof is found to be in conflict with any state or federal law, the conflicting part is hereby declared inoperative to the extent of the conflict, but such conflict shall not affect the operation of the remainder of these policies and procedures or any of its application.

Policy Review

This policy shall be reviewed by the Board at least every two years, or sooner if Utah Code Title 17D or applicable federal/state personnel law changes materially. Revisions shall be tracked with a revision date at the top of this document.

Snyderville Basin Special Recreation District
PE 200 Series | Employment Practices Policy

Approved Month X, 202X

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References

- See Job Accommodation Website (askjan.org)
- See Rehabilitation Act of 1973, Section 504, as amended
- See Americans with Disabilities Act of 1990, as amended
- See Utah Code §52-3-1 et. seq., as amended
- See Utah Code ~~Ann.~~ §34A-2-101, as amended
- See Drug Free Workplace policy, Utah Code §34-38-8, as amended
- See Immigration Reform and Control Act of 1986, as amended
- See Veteran's Hiring Preference, Utah Code Title 71, as amended
- See District Onboarding Standard Operating Procedures (SOPs)
- See Youth Service Organizations Act, Utah Code ~~§~~§§ 80-8-101, et seq, as amended
- See Title VII of the Civil Rights Act of 1964
- See Utah Code § 67-27-106, as amended

201 | Purpose

Overview

- To establish fair, lawful, and merit-based processes for hiring, onboarding, employment status, promotion, transfer, separation, and related actions.
- To ensure that all employment decisions are job-related, consistently applied, and made without discrimination or bias.
- To provide clear procedural guidance for applicants, employees, supervisors, and administrators.
- To promote transparency, accountability, and employee success throughout the employment lifecycle.

It is the policy of the District to comply with the guidance set forth in Title VII of the Civil Rights Act of 1964 according to Public Law 92-261 approved March 24, 1972; with Executive Order No. 11246, of September 24, 1967; with Title V, Section 503 of the Rehabilitation Act of September 26, 1973 (Public Law 93-112); Americans with Disabilities Act (the "ADA") of July 26, 1990; Civil Rights Act of 1991; and amendments to the above laws and any other regulation which is or may yet be promulgated relating to fair employment practices.

202 | Recruiting

Selecting and advancing employees in the District personnel system shall be on the basis of their ability, knowledge, and skill levels related to the job description for the vacant position. The ~~District~~ Director may execute, with the approval of the Board, written employment agreements for select positions.

203 | Disqualification

The District reserves the right to reject any application that is incomplete or indicates on its face that the applicant does not possess the minimum qualifications required for the position.

a. Resumes are not applications and do not represent an adequate substitute for the application process. All applicants must complete the application process to be considered eligible for interview.
b. Applicants and subsequently hired applicants who make false or misleading statements, or who are found to have engaged in any type of deception or fraud in the application or testing process shall be

rejected, subject to discipline, or terminated.

204 | Testing

I. Applicants may be subjected to competitive testing or evaluation, which may include, but are not limited to:
    a. Rating of education and experience
    b. Written, oral, or physical agility tests
    c. Essential function demonstrations
    d. Background investigations
    e. Proof of academic attainment

I. Applicants for positions that require the worker to operate District vehicles or equipment on public roadways may be required to provide a copy of a State Department of Motor Vehicle driving record. The driving record may be used to assist in the ranking of applicants who meet the minimum qualifications.

205 | Physical Examination/Drug Testing

Public health and safety demand that employees be physically able to perform the duties and essential functions of the position for which they are hired. The physical requirements of the job constitute bona-fide occupational qualifications and will be outlined in the job description. The District will make every effort to provide reasonable accommodations for employees and applicants in compliance with the Americans with Disabilities Act (ADA); however, if the requested accommodation creates an undue hardship on the District, it shall not be obligated to provide such.

I. A physical examination may be required before an applicant is hired or appointed to any District position. The results of the exam will be presented to the Business Manager or their designee, in writing. A disabled applicant may be required to submit to a physical exam only subsequent to a job offer being made and only if all others being hired are required to do the same.

II. The District may require a medical examination at any time during the employee's work tenure, if there is reasonable suspicion to assure the safety and health of the employee, co-workers, and the public. The District will pay the cost of any required medical examination.

III. Final candidates for any position may be required to undergo chemical screen testing to determine the presence of controlled substances in the body. Subject to the ADA, any applicant who tests positive, tampers with, or adulterates their sample may be disciplined or disqualified according to these policies and procedures and state law (see Drug Free Workplace policy, Utah Code §34-38-8, District Policies and Procedures, Section 12, paragraph 12.8).

206 | Employment Eligibility Verification

In conformance with the "Immigration Reform and Control Act of 1986" (P.L. 99-603) and in order to avoid monetary penalties for the hiring of undocumented workers, the Business Manager shall establish an employment verification system and shall verify that all applicants for vacant positions or persons hired to fill vacant positions are authorized to work within the boundaries of the United States.

I. The Business Manager or designee shall complete or have completed Immigration and Naturalization Service Form I-9 prior to or on a hired employee's first day of work and verify work eligibility through examining such documents as a United States Passport, birth certificate, social security card, driver's license, an alien identification document, or other qualifying documentation.

II. Employees must also attest in writing that they are authorized to work in the United States. Forms and all written verifications shall be kept along with other personnel records and shall be kept in accordance with the Government Records Access Management Act. These documents shall be made available to the Immigration and Naturalization Service, or the Department of Labor as requested.

207 | Check of Sex Offender Registry

To the extent required by the Youth Service Organizations Act as set forth in Utah Code §§ 80-8-101, *et seq, as amended*, State law requires the District to complete a registered sex offender check for any employee or volunteer who provides regular and repeated care, supervision, guidance, or control of a child or children under 18 years of age. This requirement applies to all current or potential employees and volunteers of the District who are considered Youth Workers, as defined below.

I. "Youth Worker" shall have the meaning set forth in Utah Code § 80-8-101, and shall include an individual who is 18 years old or older; who is employed by or volunteers for the District or who is proposed to be employed by or volunteer for the District; and whose responsibilities as an employee or volunteer of the District give the individual regular and repeated care, supervision, guidance, or control of a child or children. For purposes of this policy, the District is a "youth service organization" within the meaning of Utah Code § 80-8-101.

II. The Business Manager shall be responsible for implementing and administering the provisions of this policy and shall ensure the registered sex offender check, training, and reporting requirements for Youth Workers as required herein are implemented and followed.

III. The District shall complete a registered sex offender check for any employee or volunteer who is considered a Youth Worker. The registered sex offender check shall include a search of the Utah Sex, Kidnap, and Child Abuse Offender Registry described in Utah Code Title 77, Chapter 41, and the National Sex Offender Public Website administered by the United States Department of Justice ("USDJ").

    a. To facilitate the registered sex offender check required herein, the District shall require any Youth Worker or potential Youth Worker to provide the individual's full name and a current government-issued identification.

IV. Any individual registered on the Sex, Kidnap, and Child Abuse Offender Registry, as described in Utah Code Title 77, Chapter 41 or on the National Sex Offender Public Website, as administered by the USDJ, shall be prohibited from working or volunteering as a Youth Worker for the District.

V. The District shall provide all Youth Workers with training in sexual abuse identification and reporting as provided in this policy and in accordance with Utah Code § 80-8-202. All Youth Workers shall be required to complete such training prior to providing any regular and repeated care, supervision, guidance, or control of a child or children.

VI. The District shall implement reasonable child abuse prevention policies and procedures including policies to ensure a registered sex offender check is conducted for each Youth Worker or potential Youth Worker employed or allowed to volunteer for the District. Such statutory requirement is met through implementation of this policy and the registered sex offender check required herein for Youth Workers.

VII. Any Youth Worker who has reason to believe that a child is, or has been, the subject of abuse or neglect, or observes a child being subject to conditions or circumstances that would reasonably result in abuse or neglect, is required to immediately report the suspected abuse or neglect to the Utah Division of Child and Family Services or to the nearest peace officer or law enforcement agency

in accordance with Utah Code § 80-2-602.

VIII. Nothing in this policy creates a private right of action or establishes a duty of reasonable care where one would not otherwise exist, and nothing herein abrogates any existing cause of action. If any provision of this policy is in conflict with State law, the provisions of State law shall govern

208 | Hiring Procedures

I. When the need arises to create a new position or fill a vacancy for any F~~ull-time~~TE-Merit or P~~art-time~~T-Merit, PT-Regular, or PT-Seasonal position, the department manager shall coordinate with the Business Manager or their designee to begin the recruitment process as outlined in this section.~~-~~

~~I.~~a. No new FTE-Merit ~~benefited~~ positions shall be created without the approval of the ~~Administrative Control~~ Board and the appropriate budget approval of the Governing Body.

II. Upon approval to recruit (and after receiving signed documentation authorizing the creation of a position) from the ~~District~~ Director, the Business Manager or their designee shall prepare, advertise, and post the opening ~~externally and~~ internally and/or externally:

a. Department managers may choose to post a vacancy internally only, giving ~~. F~~first consideration in filling a~~the~~ vacancy ~~for all merit positions shall be given~~ to current District employees who may qualify. Internal job postings will be accepted for a minimum of seven (7) calendar days. If internal applications are found to be inadequate during the seven (7) calendar day posting period, department managers may then choose to post the vacancy externally.

~~II.~~b. Department managers may also choose to post a vacancy concurrently, allowing both internal and external candidates to apply simultaneously.

III. All applications will be received by the Business Manager or their designee. Applications for ~~Full-time or benefited positions~~vacant FTE-Merit or PT-Merit positions will be accepted for a minimum of seven (7) calendar days. If necessary, recruitment may be extended as needed to attract sufficiently qualified applicants.

a. Applications for ~~Part-time~~ PT-Regular, PT-Seasonal, or temporary positions may be accepted upon receipt and do not require a minimum posting period.

IV. Following the closing date of postings for ~~Full-time or benefited~~ FTE-Merit or PT-Merit positions, the Business Manager or their designee, and the department manager, shall review all applications to determine those that meet the minimum qualifications. Those applicants who qualify shall then be ranked with consideration to factors such as training, education, experience, etc.

a. Following the closing date of postings for ~~Part-time~~ PT-Regular, PT-Seasonal, or temporary positions, the department manager or hiring manager ~~or designee~~ shall review all applications to determine those that meet the minimum qualifications. Those applicants who qualify shall then be ranked with consideration to factors such as training, education, experience, etc.

V. Upon ranking the applicants, the top candidates for the position will be determined and contacted.

a. For ~~Full-time or benefited~~ FTE-Merit and PT-Merit positions:

i. The department manager or their designee(s) will ~~conduct~~organize interviews with the top candidates.

~~i.~~ii. Interviews will be conducted by a panel of three (3) or more people, including the department manager and the hiring manager (if not the same person). Additional panelists will be selected by the department manager or hiring manager. Panelists for

a given recruitment shall remain consistent throughout all candidate interviews.

~~ii.~~iii. Upon the selection of the individual to be hired, the department manager shall submit the name of their choice in writing to the ~~District~~ Director and Business Manager.

~~iii.~~iv. Before the development of a formal employment offer, the Business Manager or their designee will conduct an equity analysis based upon candidate experience and qualifications, with consideration to existing employees in similar positions, market analysis, and available budget. The Business Manager or designee will propose a salary based upon the completed analysis to the ~~District~~ Director for approval.

~~iv.~~v. No FTE-Merit or PT-Merit offer is final until approved by the ~~District~~ Director.

b. For ~~Part-time~~ PT-Regular, PT-Seasonal, or temporary positions:
   i. The department manager or ~~their designee(s)~~hiring manager will conduct interviews with the top candidates.
   ii. Upon the selection of the individual to be hired, the department manager or hiring manager shall submit the name of their choice and proposed salary in writing to the Business Manager or their designee.
   iii. Before the development of a formal employment offer, the Business Manager or their designee will review the submission for consistency and adherence to established District policy.
   iv. Following the Business Manager or designee review, the final offer is approved by the department manager.

VI. Before extending a conditional offer of employment to the finalist, the Business Manager or their designee will review the following:
   a. The results of any physical or medical examinations.
   b. The results of any job-related skills or agility tests.

VII. Included in the conditional offer of employment to the finalist, the Business Manager or their designee will:
   a. Require the necessary background check information be submitted.
   b. Provide the instructions for the finalist's required pre-employment drug screening test (if applicable).
   c. Provide the instructions for the finalist's required motor vehicle report (if applicable).

209 | Veterans Preference

I. For purposes of new hires, any eligible veteran of the armed forces of the United States separated from the armed forces under honorable conditions following more than six (6) months of active duty shall, in the final determination of scoring, be given a veteran preference of 5% of the total possible score for eligible veterans and 10% of the total possible score for veterans with a disability of a purple heart recipient, pursuant to Utah Code §71-10-2. This shall be added to the grade earned by such veterans only if the veteran earns a passing score without preference.

II. Additionally, for purposes of new hires, a preference score added pursuant to Utah Code §71-10-2 for any preference-eligible veteran's spouses or unmarried widows or widowers.

210 | Employee Induction

After the new employee is hired, they shall promptly receive the District Onboarding Standard Operating Procedures (SOPs) and a general orientation concerning benefits, compensation practices, personnel policies and procedures, and various employment expectations from the Business Manager or their designee. Job-specific orientation shall be conducted by the immediate supervisor. All new employees must sign a document stating they have read and understand the District's PO Series of ~~Personnel & Operations~~ Policy Manuals.

211 | Orientation Period

All appointments to F~~ull-time~~TE-Merit or PT-Merit~~benefited~~ positions within the District, whether new hires, rehires, or reinstatements (affected by reduction-in-force), require an orientation or probationary period during which both the District and the employee can determine compatibility and competence.

This orientation period is designed to acquaint the new employee with the position and allow the employee, supervisor, department manager, and ~~District~~ Director to fairly measure the employee's ability to successfully perform the job.

I. During the orientation period, the supervisor shall conduct monthly check-ins to coach the employee in their job duties, apprise the employee of their suitability for the position, address areas that need improvement or focus, and determine any employment action to be recommended to the ~~District~~ Director and Business Manager. (see Section 6, paragraph 6.6, Conditional Employees)

II. The orientation or probationary period for FTE-Merit~~Full-time~~ and ~~Part-time Merit~~PT-Merit District employees shall be six (6) months in duration, with the period extendable in one (1) month increments up to an additional six (6) months for a good cause, but with the condition that the orientation period employee may appeal any undue prolongation of the period designed to thwart merit principles. The employment relationship may be terminated at any time during the new hire orientation period, with or without notice, and with or without cause, by either the employee or the District.
    a. During the new hire orientation period, all benefits accrue.
    b. At the close of the orientation period, the department manager shall ~~submit~~complete an online ~~written~~ evaluation based on the employment period to date and the determination of continued employment.

III. An employee is not eligible for promotion, transfer, or reassignment during the orientation period unless the current department manager and the new department manager have agreed in consultation with the Business Manager to allow the change to occur during the orientation period.

IV. ~~Employee Development Program (In-grade Advancement):~~ Employees ~~participating in an Employee Development Program~~promoted to new positions shall not be required to enter a new orientation period.

212 | Promotion

A promotion is defined as a change in job title recognizing the increased capacity and responsibility of an employee from a position in one job grade to a position in another job grade with a higher entrance salary.

a. Promoted personnel may receive a pay increase commensurate with their abilities. The ~~District~~ Director shall take into consideration longevity, performance appraisals, and budget.

213 | Layoff (Reduction-in-Force)

I. Should it become necessary to undergo a reduction of the workforce brought about by a reduction

in operating revenues, technological innovation, the discontinuance or reduction of services, or other grounds consistent with the economical and efficient administration of the District, the ~~District~~ Director shall lay off the necessary number of employees considering such factors as, but not limited to:

a. Longevity
b. Performance
c. Organizational needs

II. A reduction-in-force plan, or decision matrix, will be predicated primarily on the three criteria outlined in section 7.3.1. This decision matrix will be created by the ~~District~~ Director or a designee. The ~~District~~ Director or their designee may also consult with department managers before finalizing the reduction-in-force plan. The finished reduction-in-force plan, or decision matrix, shall be filed with the Business Manager.

III. Individuals being separated by a reduction in force do not have a right to prior notice.

214 | Abolishment of Job

If a circumstance should arise requiring the abolition of a certain position, the individual holding that position may maintain their employment status by one of the following:

a. The employee may be returned to a previous position, if a position is open or allocated by the Personnel Committee at a salary appropriate for the position, which may entail a reduction in pay.
b. The employee may be promoted based on performance, qualifications, and position availability.
c. The affected employee may be transferred to another department to fill an open position for which they are qualified, commanding equal or lesser compensation.
d. If none of the alternatives are available, the employee shall be separated.

215 | Separation

I. F~~ull time~~TE-Merit or ~~Part-time~~ PT-Merit employees may be subject to separation for cause, reasons of reduction in-force, reduction of work, abolishment of a position, or lack of funds.

II. An employee placed on disability leave which exceeds 180 days may be separated from the District at the ~~District~~ Director's discretion.

III. Otherwise, all employees will be retained on the basis of their performance and separated if inadequate performance cannot be corrected.

a. F~~ull time~~TE-Merit or ~~Part-time~~ PT-Merit employees have the right to appeal as outlined in the grievance procedures of Section 14 if they perceive the separation to be unjustified.
b. ~~Part-time~~ PT-Regular, ~~Part-time~~ PT-Seasonal, or Contract Personnel may be terminated "at will" or according to terms of individual employment agreements.

216 | Resignation

Excessive turnover is costly, and therefore, should be avoided.

I. Competent employees who resign voluntarily should be interviewed by the Business Manager or their designee to determine the reasons for their resignation or the potential for reconsideration.

a. If the reason for the resignation is a misunderstanding or mistake by the District, an effort shall be made to correct the situation.

II. Employees who resign and desire to leave the District in good standing shall give a minimum of two (2) weeks' notice if they are to be considered for re-employment at a future date.

a. Resignations must be in writing and submitted to the employee's immediate supervisor, the Business Manager, or the ~~District~~ Director.

217 | Job Abandonment or De facto Resignation

An employee who is absent from work for three (3) consecutive workdays and presumed capable of giving proper notifications, but does not inform their supervisor, may be deemed to have resigned in the absence of proof to the contrary. At the discretion of the ~~District~~ Director, the employee may be informed of the same in writing by the department manager and separated from District employment.

218 | Reinstatement/Rehire

I. Former employees who left voluntarily and in good standing may be reinstated to a vacant position only when:
   a. Their previous position remains open.
   b. Their qualifications and ability indicate a potential for performance that would clearly exceed the expected performance of current and promotable employees.

II. Previous District experience may be taken into consideration in determining the placement of the employee on the District's salary schedule and accrual of benefits if the rehire or reinstatement occurs within one (1) year from the date of separation.
   a. The reinstated/rehired employee shall be required to observe the waiting period before being placed on the District's offered insurance.

III. Employees reinstated to the same position shall not be required to complete the six (6) month orientation period if they have already successfully completed this during their prior tenure. Employees rehired into a new position will participate in the orientation period.

219 | Transfer

I. A transfer is defined as a move from one department to another and should not be confused with the managerial function of moving personnel from one office to another within the same department by promotion, demotion, or reassignment.

II. Transfer is also a method of filling a vacant position through the transfer of an interested, qualified employee already working for the District.
   a. Employees are encouraged to talk with their department manager before making such an application.
   b. A transferring employee must qualify for the job to which they are transferring.
   c. Transfers must be approved by the ~~District~~ Director.
   d. A transferred employee shall retain all accumulated sick and annual leave.

220 | Reassignment

The effective operation of the District may require periodic changes in work assignments to match functional needs with the capabilities of District personnel.

I. An employee may be reassigned from one position to a different position within the District. A signed letter shall be drafted and must contain the following:
   a. Duration or timeline (if applicable) for the reassignment.
   b. Detailed outline of the duties while reassigned, or a copy of the job description for the reassigned position.

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c. Any changes to organizational structure or supervision during the reassignment.
d. Any duties or responsibilities expressly prohibited while reassigned.
e. Adjustments to the employee's schedule.
f. Details regarding potential changes to the employee's salary (see below).
g. A copy of the signed letter shall be included in the employee's personnel file.

II. Employees reassigned to a position with a higher pay scale shall be moved to the bottom of the new range or receive a five percent (5%) increase, whichever is greater.

III. If the District reassigns an employee to a position with a lower salary range and the employee's current salary is higher than the maximum range for reassignment position, the employee shall continue to receive their current salary for the duration of the assignment.

IV. If the reassignment is requested by the employee, that employee may suffer a loss of pay consistent with the reduction of responsibility. Employees may request reassignments but must do so in writing to their department manager and the ~~District~~ Director.

221 | ADA– Reasonable Accommodation

III. Reasonable Accommodation Procedure for Employees:
a. An employee who requests a modification or adjustment to a job or the work environment based on a qualifying disability under the ADA shall be referred to the Business Manager.
b. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.
c. The employee making the request shall return the following completed forms to the Business Manager:
i. ADA Employee Intake Form (see Appx A)
ii. ADA Medical Questionnaire (see Appx B)
iii. HIPAA Disclosure Form (Authorization to Disclose Health Information) (see Appx C)

II. The Business Manager shall consult with the ~~District~~ Director, Summit County Attorney's office, and the Summit County Human Resource Director to determine if an employee has a qualifying disability. The Business Manager may require additional information from the employee or the medical provider prior to providing a determination.

III. Once a determination is made, the relevant department manager shall be notified of the need for accommodation. The department manager shall have seven (7) calendar days from receipt of the written determination to hold a meeting with the employee (and the employee's supervisor, as needed) to prepare for the accommodation(s).

IV. At the meeting, the supervisor and employee will review the accommodation(s) that allows the employee to perform the essential job functions and implement the accommodation(s) as soon as is reasonably practicable.

V. The accommodation process is intended to be an ongoing interaction between the Business Manager and the employee.
a. The Business Manager shall document all consultation meetings with the employee requesting accommodation.
b. The Business Manager shall not lower performance or productivity expectations or standards to make an accommodation.
c. An employee with an accommodation is required to follow the same rules, policies, procedures, and standards that other employees are required to adhere to in the work

environment.

d. The Business Manager shall review the accommodation with the employee, department manager, and supervisor (as needed) at least annually to discuss whether the accommodation needs to be modified.
    i. Any accommodation that would pose a significant health or safety risk to an employee or others in the workplace is not considered reasonable.

VI. The cost of an accommodation shall be borne by the Department.
    a. A qualified employee approved for accommodation who wishes to bring medically necessary equipment or devices to work may be allowed to do so with supervisory approval.

VIII. Transfers/Reassignments for an employee who can no longer perform essential functions of the position:~~.~~
    a. If an employee is unable to perform the essential functions of the position with or without accommodations due to a qualifying disability, the department manager has 30 calendar days to attempt to transfer or reassign the employee to another intra-department vacant position for which the employee may qualify and where the disability can be reasonably accommodated.
        i. A department manager that is unable to reassign or transfer the employee within the 30-day period shall notify the Business Manager.
    b. Following the 30-day period, the Business Manager (or designee) will have an additional 30 calendar days to evaluate District-wide vacancies to identify a position for which the employee may qualify and where the disability can be reasonably accommodated.
    c. If a position is available for which the employee qualifies, the Business Manager, in consultation with the department manager where the vacancy exists, shall inform the employee of the transfer. The employee may decline the transfer and remain on the reassignment list during the 30-day District-wide period. If a transfer is not agreed upon in the 30-day District-wide period, the employee shall be subject to separation.
    d. During either the intra-department or District-wide reassignment periods, the employee may choose to use their accumulated leave as needed. Additional temporary options during these periods will be at the discretion of the ~~District~~ Director.

IX. Job Applicant/Interview Reasonable Accommodations Procedure:
    a. Directions will be included in all position announcements which outline the process by which applicants may request accommodation.
    b. H~~R~~uman Resources shall provide reasonable accommodations to applicants during the application and interview process.
        i. Requests for reasonable accommodation shall be received by H~~R~~uman Resources at least five (5) calendar days prior to the interview.
        ii. The process and forms to determine reasonable accommodation will be the same as those outlined in Section 2.2.1.c.
        iii. Information concerning an applicant who needs ~~a~~ reasonable accommodation in the interview process will be conveyed to the ~~Department~~hiring manager by H~~R~~uman ~~Resource~~ staff.
        iv. A department shall not lower performance or productivity expectations or standards for an applicant with a disability.
        v. Before a qualified applicant is denied an employment opportunity because the

accommodation required would pose an undue hardship, the ~~Department~~hiring manager shall consult with the Business Manager.

222 | Pregnant Workers Fairness Act (PWFA)

I. An employee may request an accommodation due to pregnancy, childbirth, or a related medical condition by submitting the request in writing to the Business Manager (see subsection 2.2.1). The accommodation request should include an explanation of the pregnancy-related limitations, the accommodation needed, and any alternative accommodation(s) that might be reasonable. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.

II. Once a determination is made, the relevant department manager shall be notified of the need for an accommodation. The Department manager shall have seven (7) calendar days from receipt of the written determination to hold a meeting with the employee (and the employee's supervisor, as needed) to review the accommodation(s).

III. At the meeting, the supervisor and employee will review the accommodation(s) that allows the employee to perform the essential job functions and implement the accommodation(s) as soon as is reasonably practicable.

IV. The accommodation process is intended to be an ongoing interaction between the Business Manager and the employee.
    a. The Business Manager shall document all consultation meetings with the employee requesting an accommodation.
    b. An employee with an accommodation is required to follow the same rules, policies, procedures, and standards that other employees are required to adhere to in the work environment.
        i. Any accommodation that would pose a significant health or safety risk to an employee or others in the workplace is not considered reasonable.

V. The cost of an accommodation shall be borne by the Department.

VI. A qualified employee approved for accommodation who wishes to bring medically necessary equipment or devices to work may be allowed to do so with supervisory approval.

223 | Anti-Discrimination

The District will provide fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, religious creed, sex, national origin, age, military status, disability, sexual orientation, or gender identification and with proper regard for constitutional rights. No class of jobs will be closed to any individual because of the above-referenced criteria.

224 | Religious Accommodation

Employees may not be discriminated against by the District because of their religious beliefs or practices, or because they lack religious beliefs or practices. The District respects the sincerely held religious beliefs and practices of all employees and will make, on request, an accommodation for such beliefs and practices when a reasonable accommodation is available that does not create an undue hardship on the District.

I. **Requesting a Religious Accommodation**: Under Title VII of the Civil Rights Act of 1964 ("Title VII") and Utah Code § 67-27-106, the District seeks to protect the rights and interests of employees (and applicants for employment, following similar procedures) by prohibiting religious discrimination and

providing reasonable accommodation for sincerely held religious beliefs and practices. An employee whose conscience, religious beliefs or religious practices conflict with his or her assigned tasks or work schedule, or with a District policy or practice regarding dress and appearance or other aspects of employment, and who seeks a religious accommodation, must submit a written request for the accommodation to their immediate supervisor.

a. **Good Faith & Sincerity**: An employee's good faith request to be relieved from performing a task that would conflict with the employee's sincerely held religious beliefs or conscience will generally be granted, provided that the employee complies with the requirements of state and/or federal law, as applicable, and this Policy.
    a. In general, the District will assume that its employees act in good faith in asserting a sincerely held religious belief, but there are factors, alone or in combination, that may indicate an employee's lack of good faith and sincerity, such as:
        i. The employee's behavior is starkly inconsistent with the employee's professed belief(s)
        ii. The requested accommodation provides desirable benefits that may be sought for secular reasons
        iii. The timing of the request is suspicious (such as when the same employee has previously made the same request for non-religious reasons), ~~and~~or
        iv. Any other overt basis that demonstrates, or reasonably appears to demonstrate, that the accommodation is not sought in good faith for sincerely held religious reasons.
b. **Collaborative Communications**: Generally, a job applicant or employee is responsible for notifying the District of a need for a religious accommodation as soon as is practicable but not more than two (2) calendar days after the job applicant received an appointment or employee received the assignment to perform the task. However, when a supervisor suspects that an employee may have a conflict between the employee's religious practice or beliefs and work requirements, the supervisor is encouraged to discuss the potential conflict and possible accommodations in a non-confrontational manner.
    i. Open communication may help identify workable solutions that minimize burdens on both the employee and the District, and avoid costly, unnecessary litigation.
    ii. Employees are encouraged first to discuss an accommodation request with their immediate supervisor, who may grant the request without any more formality, other than a documenting note to be placed in the employee's personnel file, if the supervisor is comfortable with the request and the requested accommodation will not create an undue hardship for the District.
    iii. The supervisor may ask the employee to complete and submit a written request, which will then be acted upon by the supervisor. The written request is to include the type of religious conflict that exists and the employee's suggested accommodation, and provide the District with a reasonable opportunity to address the employee's request and to grant an accommodation or otherwise address the employee's concerns.
c. **Evaluating a Request**: The immediate supervisor will evaluate the accommodation request, consider whether a work conflict exists due to a sincerely held religious belief, and consider whether a reasonable accommodation is available that would not create an undue hardship

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on the District.

i. An accommodation may involve a changed task assignment, a work schedule modification, the use of paid leave or leave without pay, an exception to the dress and appearance code that does not affect safety, or a modification of other aspects of employment.

ii. Depending on the type of conflict and the suggested accommodation, the supervisor may confer with the department manager, HR, or Business Manager.

d. **Timing of Response**: Unless the employee and the District agree in writing to waive or extend the time limit, the District shall respond to the accommodation request as soon as practicable, but at least five (5) calendar days before the day on which the designated task is required to be performed.

II. **Procedure for Providing Religious Accommodation**: The supervisor and the employee will meet to discuss the request and a decision on an accommodation. If the supervisor agrees to the requested accommodation or the employee accepts a religious accommodation proposed by the supervisor, the supervisor will implement the accommodation.

a. **Undue Hardship**: An undue hardship may be created when the burden of granting an accommodation would result in substantially increased costs to the District, disrupt the operation of the District, or otherwise satisfy the statutory definition of an undue hardship.

i. Whether an accommodation would constitute an undue hardship is to be determined on a case-by-case basis, including the nature of the work, the cost of the accommodation, and/or the impact of the accommodation on the District's operations.

ii. The undue hardship standard applicable to Title VII religious accommodation cases, as stated by the United States Supreme Court in Groff v. DeJoy, 143 S. Ct. 2279 (2023), is met "when a burden is substantial in the overall context of an employer's business" taking into consideration "all relevant factors in the case at hand, including the particular accommodations at issue and their practical impact in light of the nature, size and operating cost of an employer."

iii. The District will rely on objective information when making an undue hardship determination.

b. **Exceptions to an Accommodation**: The District is not required to grant an employee's accommodation request if the accommodation:

i. Violates other applicable laws and/or creates an unavoidable conflict with existing legal obligations.

ii. Infringes on the rights of other employees or allows employees to impose their religious beliefs in a manner that discriminates against or harasses other employees.

iii. Costs an excessive amount in relation to the size and operating costs/financial resources of the District, not only in direct monetary costs, but also the burden on the conduct of the District's operations.

iv. Requires other employees to do more than their share of potentially hazardous or burdensome work.

v. Results in a deficiency in the amount of work for which the employee would be compensated.

vi. Jeopardizes all or part of the training or safety instructions directly related to the

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employee's employment.

vii. Violates health and safety protocols or creates or exacerbates security risks.

viii. Is found to be asserted by for an improper purpose.

c. **Personal Preferences**: The District has no responsibility to accommodate an employee's mere personal preference and the law does not protect beliefs merely because they are strongly held. Social, political, or economic philosophies may not qualify as religious beliefs and practices.

d. **Alternative Accommodations**: If an employee's proposed accommodation would pose an undue hardship, the supervisor may consult with the department manager, HR, or Business Manager to explore alternatives and identify an accommodation that differs from the specifics of the accommodation requested by the employee if the alternative is less disruptive or less expensive to the District, but nevertheless satisfies the legitimate religious belief or conscience based needs of the employee.

i. In suggesting an alternative resolution, however, the District must act reasonably, taking into consideration both the employee's needs and those of the District, other employees, and the public.

III. This Policy is intended to complement, not replace, applicable state and federal laws governing an employee's sincerely held religious beliefs or conscience, including Title VII, to the extent it applies to the District, and Utah Code § 67-27-106.

a. **Right to Appeal**: If the employee's requested accommodation is denied and the employee rejects any alternative accommodation proposed by the supervisor, the employee has a right, and will be expected, before filing a legal action against the District, to appeal the denial by following the District's general employee grievance policy and procedures that govern employee conduct.

i. Notwithstanding anything to the contrary in this Policy, however, if the grievance appeal, once filed, has not been concluded within 60 days after it was properly initiated by the employee, the employee may file an action against the District under Utah Code § 67-27-106(6).

b. **Retaliatory Action**: Violations of this policy may result in appropriate disciplinary measures in accordance with the District's policies and procedures that govern employee conduct.

i. The District will not take any retaliatory action against an employee for submitting a meritorious request to be relieved from performing a task that would conflict with the employee's sincerely held religious belief or conscience.

225 | Compensation

Employees will be compensated on the basis of equal pay for equal work as determined through a formal job classification system. No individual will receive reduced compensation for equal work on the basis of race, color, religion, sex, national origin, age, military status, disability, sexual orientation, or gender identification.

226 | Nepotism

I. Employment of relatives and household members is prohibited.

a. "Relative" means a father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in- law, father-in- law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.

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b. "Household member" means a person who resides in the same residence as the public officer.

II. No supervisor may employ, appoint, or recommend the appointment of a relative or household member in or to any position of employment, when the salary, wages, pay, or compensation of the individual will be paid from public funds, and the individual will be directly supervised by a relative or household member, or be employed within the supervisor's organizational hierarchy or department, except as follows:

a. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
b. The individual will be compensated from funds designated for vocational training.
c. The individual is a volunteer as defined by the Utah Code Title 67, Chapter 20.
d. The individual is the only person available, qualified, or eligible for the position.
e. The ~~District~~ Director determines that the supervisor is the only person available or best qualified to perform supervisory functions for the individual.

III. No supervisor may directly or indirectly supervise an individual within their organizational hierarchy or department who is a relative or household member when the salary, wages, pay, or compensation of the relative or household member will be paid from public funds, except as follows:

a. The relative or household member was appointed or employed before the supervisor assumed their position, if the relative's or household member's appointment did not violate the provisions of Utah Code §52-3-1 in effect at the time of their appointment.
b. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
c. The individual will be compensated from funds designated for vocational training.
d. The individual is a volunteer as defined by Utah Code.
e. The individual is the only person available, qualified, or eligible for the position.
f. The ~~District~~ Director determines the supervisor is the only person available or best qualified to perform supervisory functions for the individual.

IV. When the ~~District~~ Director or department manager supervises a relative or household member:

a. The supervisor shall make a complete written disclosure of the relationship to the ~~District~~ Director and the Board.
b. The supervisor who exercises authority over a relative may not evaluate the relative's job performance or recommend salary increases for the relative.

V. No individual may accept or retain employment if they are paid from public funds and they are under the direct supervision of a relative, except as follows:

a. The individual was appointed or employed before the supervisor assumed their position.
b. The individual is eligible or qualified to be employed by the District as a result of their compliance with merit system laws or regulations.
c. The individual is the only person available, qualified, or eligible for the position.
d. The individual is compensated from funds designated for vocational training.
e. The individual is a volunteer as defined by Utah Code.
f. The ~~District~~ Director has determined that the individual's relative is the only person available or qualified to supervise the individual.

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227 | Affirmative Action

The District will proactively ensure compliance with Equal Employment Opportunity (EEO) standards and adhere to any applicable federal and state guidelines.

228 | Occupational Health and Safety

It is the intent of the District to comply with all applicable rules and regulations pertaining to the Occupational Safety and Health Act as established under Federal Law or Utah State Law. No job is so important, and no service is so urgent that time cannot be taken to perform work safely. Equipment, materials, and operations must be understood before they are utilized. Unsafe conditions and circumstances involving accidents or the potential for accidents shall be reported immediately to the supervisor and the Compliance & Safety Officer (CSO).

a. The ~~District~~ Director shall appoint a CSO~~ompliance Officer~~.
b. The District shall furnish each of its employees a work environment free from recognized hazards that are causing or are likely to cause death or physical harm to such employees and does hereby require that each employee comply with the occupational safety and health standards, orders, rules, and regulations promulgated under the Occupation Safety and Health Act (OSHA). Compliance with this Act shall be accomplished through the establishment of an occupational safety and health program as outlined herein.
c. In accordance with the law, the ~~District~~ Director and the CSO~~ompliance Officer~~ shall inspect District facilities semi-annually at a minimum for unsafe conditions and practices, defective equipment, and materials, and where such conditions are found, to take appropriate action to correct such conditions immediately. The CSO~~ompliance Officer~~, in conjunction with department managers, shall enforce safety regulations and issue such rules as may be necessary to safeguard the health and lives of employees and the public. They shall warn all employees of any known dangerous conditions.
d. An accurate record shall be kept of all accidents involving an injury to an employee while on duty, whether or not time is lost. These records shall, at all reasonable times, be available to the Industrial Commission or its representatives upon request. Other records shall be kept as requested by the Industrial Commission.
e. The CSO~~ompliance Officer~~ shall post, in conspicuous places, a listing of telephone numbers or addresses as may be applicable so that necessary help can be obtained in case of an emergency.
f. Supervisors and employees shall be required to ensure clean work areas. An excessively littered or dirty work area constitutes an unsafe, hazardous condition of employment and should be remedied within a reasonable amount of time.
g. A report of any on-the-job injury shall be submitted to the ~~Business Manager~~CSO or designee, who shall notify the Business Manager or designee, who shall notify and work with the Workers Compensation carrier, who shall notify the Industrial Commission and the affected employee within seven (7) calendar days on a "First Report of Injury" form. Should any sudden or unusual occurrence or change of conditions occur (such as the appearance of toxic or unusual fumes or gases, major equipment failure, explosions, fires, etc.) that might affect the safety or health of District employees or tend to increase the hazards thereof, the CSO~~ompliance Officer~~ or other designated authority shall notify the Industrial Commission of Utah at once. Such notification must be made whether or not any actual injuries result from the above occurrences or changes in conditions.
h. No person shall remove, displace, destroy, or carry away any safety device or safeguard provided for use in any place of District employment or interfere with the use of any method or process adopted for the protection of employees. No employees shall refuse or neglect to follow and obey reasonable orders

that are issued for the protection of the health, life, safety, or welfare of employees. Willful violation of these rules is grounds for disciplinary action or discharge.

i. Additional information relative to the Occupational Safety and Health Act can be obtained from the Utah State Industrial Commission.

Approved by the Governing Body of the District on the ____ day of _____ 20 ____

Signature: _____

Title: _____

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SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Personnel Policy — PE-200 Series: Employment Practices

EMPLOYMENT PRACTICES POLICY

Policy No. PE-200

Policy No.	PE-200 (PE-200 Series: Employment Practices)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	[Date]
Applies To	All District applicants and employees
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; PE-000 Unified Purpose Foundation for Personnel Policies; PE-100 Series Core Personnel Systems Policy; PE-300 Series Position Management Policy; PE-700 Series Conduct, Discipline & Grievance Policy
Policy Owner	Governing Body; administered by the District Director, Business Manager, and HR
Source	Personnel Policy Library, PE-200 Series. Converted to current format [Date]; corrected from “PO 200 Series” to “PE 200 Series” throughout. Several stale cross-references and numbering gaps identified during this conversion — see callout boxes below. County Attorney review (Helen Strachan) accepted [Date]: citation and capitalization corrections. References: Job Accommodation Website (askjan.org); Rehabilitation Act of 1973 §504; ADA of 1990; Utah Code §52-3-1 et seq.; Utah Code §34A-2-101; Utah Code §34-38-8; Immigration Reform and Control Act of 1986; Veteran's Hiring Preference, Utah Code Title 71; Youth Service Organizations Act, Utah Code §80-8-101 et seq.; Title VII of the Civil Rights Act of 1964; Utah Code §67-27-106.

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PE-201 | Purpose

- To establish fair, lawful, and merit-based processes for hiring, onboarding, employment status, promotion, transfer, separation, and related actions.
- To ensure that all employment decisions are job-related, consistently applied, and made without discrimination or bias.
- To provide clear procedural guidance for applicants, employees, supervisors, and administrators.
- To promote transparency, accountability, and employee success throughout the employment lifecycle.

It is the policy of the District to comply with the guidance set forth in Title VII of the Civil Rights Act of 1964 (Public Law 92-261, approved March 24, 1972); Executive Order No. 11246 of September 24, 1967; Title V, Section 503 of the Rehabilitation Act of September 26, 1973 (Public Law 93-112); the Americans with Disabilities Act (“ADA”) of July 26, 1990; the Civil Rights Act of 1991; and amendments to the above laws and any other regulation which is or may yet be promulgated relating to fair employment practices.

PE-202 | Recruiting

Selecting and advancing employees in the District personnel system shall be on the basis of their ability, knowledge, and skill levels related to the job description for the vacant position. The Director may execute, with the approval of the Board, written employment agreements for select positions.

PE-203 | Disqualification

The District reserves the right to reject any application that is incomplete or indicates on its face that the applicant does not possess the minimum qualifications required for the position.

- Resumes are not applications and do not represent an adequate substitute for the application process. All applicants must complete the application process to be considered eligible for interview.
- Applicants and subsequently hired applicants who make false or misleading statements, or who are found to have engaged in any type of deception or fraud in the application or testing process, shall be rejected, subject to discipline, or terminated.

PE-204 | Testing

Applicants may be subjected to competitive testing or evaluation, which may include, but is not limited to: rating of education and experience; written, oral, or physical agility tests; essential function demonstrations; background investigations; and proof of academic attainment.

Applicants for positions that require the worker to operate District vehicles or equipment on public roadways may be required to provide a copy of a State Department of Motor Vehicle driving record, which may be used to assist in ranking applicants who meet the minimum qualifications.

PE-205 | Physical Examination/Drug Testing

Public health and safety demand that employees be physically able to perform the duties and essential functions of the position for which they are hired. The physical requirements of the job constitute bona-fide occupational qualifications and will be outlined in the job description. The District will make every effort to provide reasonable accommodations for employees and applicants under the ADA; however, if the requested accommodation creates an undue hardship on the District, it shall not be obligated to provide such.

1. A physical examination may be required before an applicant is hired or appointed to any District position. Results will be presented to the Business Manager or designee in writing. A disabled applicant may be required to submit to a physical exam only subsequent to a job offer being made and only if all others being hired are required to do the same.
2. The District may require a medical examination at any time during the employee's work tenure, if there is reasonable suspicion, to assure the safety and health of the employee, co-workers, and the public. The District will pay the cost of any required medical examination.
3. Final candidates for any position may be required to undergo chemical screen testing to determine the presence of controlled substances in the body. Subject to the ADA, any applicant who tests positive, tampers with, or adulterates their sample may be disciplined or disqualified per the District's Drug-Free Workplace policy (PE-708) and state law.

PE-206 | Employment Eligibility Verification

In conformance with the Immigration Reform and Control Act of 1986 (P.L. 99-603), and to avoid monetary penalties for hiring undocumented workers, the Business Manager shall establish an employment verification system and verify that all applicants for vacant positions, or persons hired to fill vacant positions, are authorized to work within the United States.

- The Business Manager or designee shall complete Form I-9 prior to or on a hired employee's first day of work and verify work eligibility through documents such as a U.S. passport, birth certificate, social security card, driver's license, alien identification document, or other qualifying documentation.

- Employees must also attest in writing that they are authorized to work in the United States. Forms and written verifications shall be kept with other personnel records in accordance with GRAMA, and made available to the Immigration and Naturalization Service or Department of Labor as requested.

PE-207 | Check of Sex Offender Registry

To the extent required by the Youth Service Organizations Act, Utah Code §§80-8-101 et seq., State law requires the District to complete a registered sex offender check for any employee or volunteer who provides regular and repeated care, supervision, guidance, or control of a child or children under 18 years of age. This requirement applies to all current or potential employees and volunteers considered Youth Workers, as defined below.

"Youth Worker" has the meaning set forth in Utah Code §80-8-101, and includes an individual 18 years or older who is employed by, volunteers for, or is proposed to be employed by or volunteer for, the District, whose responsibilities give the individual regular and repeated care, supervision, guidance, or control of a child or children. For purposes of this policy, the District is a "youth service organization" within the meaning of Utah Code §80-8-101.

The Business Manager shall be responsible for implementing and administering this policy and ensuring the registered sex offender check, training, and reporting requirements for Youth Workers are implemented and followed.

- The District shall complete a registered sex offender check for any Youth Worker, including a search of the Utah Sex, Kidnap, and Child Abuse Offender Registry (Utah Code Title 77, Chapter 41) and the National Sex Offender Public Website administered by the U.S. Department of Justice ("USDJ").
- The District shall require any Youth Worker or potential Youth Worker to provide their full name and a current government-issued identification to facilitate the check.
- Any individual registered on the Sex, Kidnap, and Child Abuse Offender Registry or the National Sex Offender Public Website shall be prohibited from working or volunteering as a Youth Worker for the District.
- The District shall provide all Youth Workers with training in sexual abuse identification and reporting per Utah Code §80-8-202, completed prior to providing any regular and repeated care, supervision, guidance, or control of a child or children.
- The District shall implement reasonable child abuse prevention policies and procedures, including ensuring a registered sex offender check is conducted for each Youth Worker or potential Youth Worker; this statutory requirement is met through this policy and the required check.
- Any Youth Worker who has reason to believe a child is or has been subject to abuse or neglect, or observes conditions that would reasonably result in abuse or neglect, is required to immediately report the suspected abuse or neglect to the Utah Division of Child and Family Services or the nearest peace officer or law enforcement agency, per Utah Code §80-2-602.

Nothing in this policy creates a private right of action or establishes a duty of reasonable care where one would not otherwise exist, and nothing herein abrogates any existing cause of action. Where any provision conflicts with State law, State law governs.

PE-208 | Hiring Procedures

4. When the need arises to create a new position or fill a vacancy for any FTE-Merit, PT-Merit, PT-Regular, or PT-Seasonal position, the department manager shall coordinate with the Business Manager or designee to begin recruitment. No new FTE-Merit positions shall be created without Board approval and the appropriate budget approval of the Governing Body.

5. Upon approval to recruit and receipt of signed documentation authorizing the position from the Director, the Business Manager or designee shall prepare, advertise, and post the opening internally and/or externally. Department managers may post internally only, giving first consideration to current District employees, for a minimum of seven (7) calendar days before posting externally if internal applications are inadequate; or may post concurrently to both internal and external candidates.
6. All applications will be received by the Business Manager or designee. Applications for FTE-Merit or PT-Merit positions will be accepted for a minimum of seven (7) calendar days, extendable as needed. Applications for PT-Regular, PT-Seasonal, or temporary positions may be accepted upon receipt with no minimum posting period.
7. Following the closing date, the Business Manager or designee and the department manager shall review FTE-Merit/PT-Merit applications to determine those meeting minimum qualifications and rank them by training, education, experience, etc. For PT-Regular, PT-Seasonal, or temporary positions, the department manager or Hiring Manager conducts the same review and ranking.
8. Upon ranking, top candidates are determined and contacted. For FTE-Merit and PT-Merit positions: the department manager or designee organizes interviews with a panel of three (3) or more people, including the department manager and Hiring Manager (if different); panelists remain consistent throughout all candidate interviews for a given recruitment; the department manager submits the selected candidate's name in writing to the Director and Business Manager; the Business Manager or designee conducts an equity analysis (candidate experience/qualifications, comparable existing employees, market analysis, budget) and proposes a salary to the Director for approval; no offer is final until approved by the Director. For PT-Regular, PT-Seasonal, or temporary positions: the department manager or hiring manager conducts interviews and submits the selected candidate's name and proposed salary to the Business Manager or designee for a consistency review; the final offer is then approved by the department manager.
9. Before extending a conditional offer to the finalist, the Business Manager or designee will review the results of any physical/medical examinations and any job-related skills or agility tests.
10. Included in the conditional offer, the Business Manager or designee will require necessary background check information, and provide instructions for any required pre-employment drug screening and motor vehicle report.

PE-209 | Veterans Preference

11. For new hires, an eligible veteran separated from the armed forces under honorable conditions following more than six (6) months of active duty shall, in final scoring, be given a preference of 5% of the total possible score (10% for veterans with a disability or Purple Heart recipients), per Utah Code §71-10-2, added only if the veteran earns a passing score without the preference.
12. A preference score is also added, per Utah Code §71-10-2, for preference-eligible veterans' spouses or unmarried widows or widowers.

PE-210 | Employee Induction

After a new employee is hired, they shall promptly receive the District's Onboarding Standard Operating Procedures and a general orientation covering benefits, compensation practices, personnel policies and procedures, and employment expectations from the Business Manager or designee. Job-specific orientation shall be conducted by the immediate supervisor. All new employees must sign a document stating they have read and understand the District's PE Series of Policy Manuals.

PE-211 | Orientation Period

All appointments to FTE-Merit or PT-Merit positions, whether new hires, rehires, or reinstatements (affected by reduction-in-force), require an orientation or probationary period during which both the District and the employee can determine compatibility and competence, designed to acquaint the employee with the position and allow a fair measure of their ability to perform the job.

13. During the orientation period, the supervisor shall conduct monthly check-ins to coach the employee, apprise them of their suitability for the position, address areas needing improvement, and determine any employment action to recommend to the Director and Business Manager (see PE-306, Merit Exempt Positions, and PE-310, Conditional Employees).
14. The orientation/probationary period for FTE-Merit and PT-Merit employees shall be six (6) months, extendable in one-month increments up to an additional six (6) months for good cause, with the employee able to appeal any undue prolongation designed to thwart merit principles. The employment relationship may be terminated at any time during orientation, with or without notice or cause, by either party. All benefits accrue during the orientation period. At its close, the department manager shall complete an online evaluation and determination of continued employment.
15. An employee is not eligible for promotion, transfer, or reassignment during the orientation period unless the current and new department managers agree, in consultation with the Business Manager, to allow the change.
16. Employees promoted to new positions shall not be required to enter a new orientation period.

PE-212 | Promotion

A promotion is a change in job title recognizing the increased capacity and responsibility of an employee moving from one job grade to another with a higher entrance salary. Promoted personnel may receive a pay increase commensurate with their abilities; the Director shall take into consideration longevity, performance appraisals, and budget.

PE-213 | Layoff (Reduction-in-Force)

17. Should it become necessary to reduce the workforce due to reduced operating revenues, technological innovation, discontinuance or reduction of services, or other grounds consistent with economical and efficient administration, the Director shall lay off the necessary number of employees considering factors including longevity, performance, and organizational needs.
18. A reduction-in-force plan (decision matrix) will be predicated primarily on those three criteria, created by the Director or a designee, who may consult with department managers before finalizing the plan; the finished plan shall be filed with the Business Manager.
19. Individuals being separated by a reduction in force do not have a right to prior notice.

PE-214 | Abolishment of Job

If a position must be abolished, the individual holding it may maintain their employment status by: being returned to a previous position if open or allocated by the Personnel Committee (potentially at reduced pay); being promoted based on performance, qualifications, and availability; being transferred to another department for an open position for which they qualify at equal or lesser compensation; or, if none of these are available, being separated.

PE-215 | Separation

20. FTE-Merit or PT-Merit employees may be separated for cause, reduction-in-force, reduction of work, abolishment of a position, or lack of funds.
21. An employee placed on disability leave exceeding 180 days may be separated at the Director's discretion.
22. All employees are otherwise retained based on performance and separated if inadequate performance cannot be corrected. FTE-Merit or PT-Merit employees have the right to appeal per PE-712/PE-713 if they perceive the separation to be unjustified. PT-Regular, PT-Seasonal, or Contract Personnel may be terminated “at will” or per their individual employment agreements.

PE-216 | Resignation

Excessive turnover is costly and should be avoided. Competent employees who resign voluntarily should be interviewed by the Business Manager or designee to determine the reasons and potential for reconsideration; if the resignation stems from a misunderstanding or District mistake, an effort shall be made to correct the situation.

Employees who resign and desire to leave in good standing shall give a minimum of two (2) weeks' notice if they wish to be considered for future re-employment. Resignations must be in writing and submitted to the employee's immediate supervisor, the Business Manager, or the Director.

PE-217 | Job Abandonment or De Facto Resignation

An employee absent from work for three (3) consecutive workdays, presumed capable of giving proper notification but who does not inform their supervisor, may be deemed to have resigned absent proof to the contrary. At the Director's discretion, the department manager may inform the employee of this in writing and separate them from District employment.

PE-218 | Reinstatement/Rehire

23. Former employees who left voluntarily and in good standing may be reinstated to a vacant position only when their previous position remains open, or their qualifications and ability indicate performance potential that would clearly exceed that of current and promotable employees.
24. Previous District experience may be considered in placing the employee on the salary schedule and benefit accrual if the rehire/reinstatement occurs within one (1) year of separation; the employee must observe the waiting period before being placed on District-offered insurance.
25. Employees reinstated to the same position are not required to complete the six-month orientation period if already completed during prior tenure; employees rehired into a new position will participate in the orientation period.

PE-219 | Transfer

26. A transfer is a move from one department to another, distinct from moving personnel within the same department by promotion, demotion, or reassignment.
27. Transfer is also a method of filling a vacant position through an interested, qualified current employee. Employees are encouraged to talk with their department manager before applying; a transferring employee must qualify for the job; transfers must be approved by the Director; and a transferred employee retains all accumulated sick and annual leave.

PE-220 | Reassignment

The effective operation of the District may require periodic changes in work assignments to match functional needs with staff capabilities.

28. An employee may be reassigned from one position to a different position. A signed letter shall be drafted containing: the duration or timeline of the reassignment (if applicable); a detailed outline of duties or a copy of the job description for the reassigned position; any changes to organizational structure or supervision; any duties expressly prohibited while reassigned; schedule adjustments; details regarding potential salary changes; and a copy of the signed letter shall be included in the employee's personnel file.
29. Employees reassigned to a position with a higher pay scale shall be moved to the bottom of the new range or receive a 5% increase, whichever is greater.
30. If reassigned to a position with a lower salary range and the employee's current salary exceeds the maximum of the reassignment position's range, the employee continues to receive their current salary for the duration of the assignment.
31. If the reassignment is requested by the employee, they may suffer a loss of pay consistent with the reduction of responsibility. Employees may request reassignment in writing to their department manager and the Director.

PE-221 | ADA — Reasonable Accommodation

Reasonable Accommodation Procedure for Employees

- An employee requesting a modification or adjustment to a job or work environment based on a qualifying disability under the ADA shall be referred to the Business Manager, and may be asked to submit a health care provider statement substantiating the need for accommodation.
- The employee shall return a completed ADA Employee Intake Form, ADA Medical Questionnaire, and HIPAA Disclosure Form (Authorization to Disclose Health Information) to the Business Manager.
- The Business Manager shall consult with the Director, Summit County Attorney's Office, and the Summit County Human Resource Director to determine if the employee has a qualifying disability, and may require additional information from the employee or medical provider.
- Once a determination is made, the relevant department manager is notified, and has seven (7) calendar days from receipt of the written determination to meet with the employee (and supervisor, as needed) to prepare for the accommodation(s).
- At the meeting, the supervisor and employee review accommodation(s) that allow the employee to perform essential job functions and implement them as soon as reasonably practicable.
- The accommodation process is an ongoing interaction between the Business Manager and employee: all consultation meetings shall be documented; performance/productivity expectations shall not be lowered to make an accommodation; an accommodated employee must follow the same rules and standards as other employees; the accommodation shall be reviewed with the employee, department manager, and supervisor at least annually; and any accommodation posing a significant health or safety risk is not considered reasonable.
- The cost of an accommodation shall be borne by the department. A qualified employee approved for accommodation who wishes to bring medically necessary equipment or devices to work may do so with supervisory approval.

Transfers/Reassignments for an Employee Who Can No Longer Perform Essential Functions

- If an employee is unable to perform essential functions with or without accommodation due to a qualifying disability, the department manager has 30 calendar days to attempt an intra-department transfer or reassignment to a vacant position for which the employee may qualify and where the disability can be reasonably accommodated, notifying the Business Manager if unsuccessful.
- Following that 30-day period, the Business Manager (or designee) has an additional 30 calendar days to evaluate District-wide vacancies for a suitable position. If one is available, the Business Manager, in consultation with the department manager where the vacancy exists, informs the employee of the transfer; the employee may decline and remain on the reassignment list during the District-wide period. If no transfer is agreed upon within that period, the employee is subject to separation.
- During either reassignment period, the employee may use accumulated leave as needed; additional temporary options are at the Director's discretion.

Job Applicant/Interview Reasonable Accommodations Procedure

- Position announcements will include directions on the process for applicants to request accommodation.
- HR shall provide reasonable accommodations to applicants during the application and interview process; requests must be received by HR at least five (5) calendar days prior to the interview, using the same process and forms as the employee procedure above; information about an applicant's accommodation needs is conveyed to the hiring manager by HR staff; performance/productivity expectations shall not be lowered for an applicant with a disability; and before a qualified applicant is denied an opportunity due to undue hardship, the hiring manager shall consult with the Business Manager.

> **? OPEN ITEM — Numbering gaps and stale cross-references (identified during this conversion)**
>
> ***OLD:*** *~~(Source-draft-artifacts)~~*
>
> ***REVISION:*** *(PE-221's source text begins at Roman numeral "II" with no "I" present, and later jumps from "V. The cost of an accommodation…" directly to "VIII. Transfers/Reassignments…," skipping VI and VII entirely. Throughout this document and PE-300/PE-700, the source drafts also cross-reference numbering from what appears to be the original, pre-split Personnel & Operations Policy Manual — e.g., "Section 12, paragraph 12.8," "Section 6, paragraph 6.6," "section 7.3.1," "Section 14," "Section 2.2.1.c," "subsection 2.2.1," and references to Appendices A/B/C that are not attached to this document.)*
>
> *This conversion has replaced the stale cross-references with plain-language pointers to the corresponding PE-series policy or subsection where the intended target could be reasonably inferred (e.g., PE-708 for the Drug-Free Workplace policy, PE-306/PE-310 for Conditional Employees, PE-712/PE-713 for grievance procedures). The missing VI/VII in PE-221 could not be reconstructed and may represent lost content; confirm with the drafter, and confirm the ADA Appendices A–C exist and are attached to the adopted version of this policy.*

PE-222 | Pregnant Workers Fairness Act (PWFA)

32. An employee may request an accommodation due to pregnancy, childbirth, or a related medical condition by submitting a written request to the Business Manager (see PE-221), including an explanation of the pregnancy-related limitations, the accommodation needed, and any reasonable alternatives; the individual may be asked to submit a health care provider statement substantiating the need.
33. Once a determination is made, the relevant department manager is notified and has seven (7) calendar days from receipt to meet with the employee (and supervisor, as needed) to review the accommodation(s).
34. At the meeting, the supervisor and employee review accommodation(s) allowing the employee to perform essential job functions and implement them as soon as reasonably practicable.

35. The accommodation process is an ongoing interaction between the Business Manager and employee: all consultation meetings shall be documented; an accommodated employee must follow the same rules and standards as other employees; and any accommodation posing a significant health or safety risk is not considered reasonable.
36. The cost of an accommodation shall be borne by the department.
37. A qualified employee approved for accommodation who wishes to bring medically necessary equipment or devices to work may do so with supervisory approval.

PE-223 | Anti-Discrimination

The District will provide fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, religious creed, sex, national origin, age, military status, disability, sexual orientation, or gender identification, and with proper regard for constitutional rights. No class of jobs will be closed to any individual on these grounds.

PE-224 | Religious Accommodation

Employees may not be discriminated against because of their religious beliefs or practices, or the lack thereof. The District respects sincerely held religious beliefs and practices and will make, on request, an accommodation when a reasonable one is available that does not create undue hardship.

Requesting a Religious Accommodation

Under Title VII and Utah Code §67-27-106, an employee whose conscience or religious beliefs/practices conflict with assigned tasks, work schedule, or a District policy regarding dress, appearance, or other aspects of employment, and who seeks accommodation, must submit a written request to their immediate supervisor.

- Good Faith & Sincerity — a good-faith request will generally be granted if compliant with law and this policy. The District assumes good faith, but factors indicating a lack of sincerity may include: behavior starkly inconsistent with the professed belief; the accommodation providing desirable secular benefits; suspicious timing (e.g., the same request previously made for non-religious reasons); or other overt bases suggesting the request is not sincere.
- Collaborative Communications — an employee is generally responsible for notifying the District of a need for accommodation as soon as practicable, but not more than two (2) calendar days after receiving the task assignment. Supervisors who suspect a conflict are encouraged to discuss it and possible accommodations non-confrontationally; employees are encouraged to first discuss with their supervisor, who may grant the request informally (documented in the personnel file) or ask for a written request describing the conflict and suggested accommodation.
- Evaluating a Request — the supervisor evaluates whether a work conflict exists due to a sincerely held religious belief and whether a reasonable accommodation is available without undue hardship; options may include a changed task assignment, schedule modification, paid or unpaid leave, a dress/appearance code exception not affecting safety, or another modification; the supervisor may confer with the department manager, HR, or Business Manager.
- Timing of Response — absent a written waiver or extension agreement, the District shall respond as soon as practicable, but at least five (5) calendar days before the task is required to be performed.

Procedure for Providing Religious Accommodation

The supervisor and employee meet to discuss the request and decision. If agreed upon or accepted, the supervisor implements the accommodation.

- Undue Hardship — exists when the burden of accommodation would result in substantially increased costs, disrupt operations, or otherwise meet the statutory definition; determined case-by-case considering the nature of the work, cost, and operational impact, per the Groff v. DeJoy, 143 S. Ct. 2279 (2023) standard (a burden "substantial in the overall context of an employer's business"). The District relies on objective information in making this determination.
- Exceptions to an Accommodation — not required if the accommodation violates other laws or existing legal obligations; infringes on other employees' rights or allows religious beliefs to be imposed in a discriminatory or harassing manner; costs an excessive amount relative to District size/resources (direct or operational); requires other employees to do more than their share of hazardous or burdensome work; results in a work deficiency for which the employee would be compensated; jeopardizes training or safety instruction; violates health/safety protocols or creates security risks; or is asserted for an improper purpose.
- Personal Preferences — the District has no obligation to accommodate mere personal preference; social, political, or economic philosophies do not qualify as religious beliefs.
- Alternative Accommodations — if the employee's proposed accommodation poses undue hardship, the supervisor may consult with the department manager, HR, or Business Manager to identify a less disruptive/costly alternative that still satisfies the employee's legitimate needs, acting reasonably toward the employee, the District, other employees, and the public.

This policy complements, but does not replace, applicable state and federal law governing sincerely held religious beliefs or conscience, including Title VII and Utah Code §67-27-106.

- Right to Appeal — if a requested accommodation is denied and the employee rejects any proposed alternative, the employee has a right, and is expected, to appeal the denial through the District's general employee grievance policy and procedures before filing legal action. If the grievance appeal has not concluded within 60 days of proper initiation, the employee may file an action under Utah Code §67-27-106(6).
- Retaliatory Action — violations may result in appropriate disciplinary measures. The District will not retaliate against an employee for submitting a meritorious religious accommodation request.

PE-225 | Compensation

Employees will be compensated on the basis of equal pay for equal work as determined through a formal job classification system. No individual will receive reduced compensation for equal work based on race, color, religion, sex, national origin, age, military status, disability, sexual orientation, or gender identification.

PE-226 | Nepotism

38. Employment of relatives and household members is prohibited. "Relative" means a father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law. "Household member" means a person who resides in the same residence as the public officer.
39. No supervisor may employ, appoint, or recommend the appointment of a relative or household member to a publicly funded position that would be directly supervised by, or within the organizational hierarchy/department of, a relative or household member, except where: the individual is eligible under merit system laws; compensated from vocational training funds; a volunteer under Utah Code Title 67, Chapter 20; the only person

available, qualified, or eligible; or the Director determines the supervisor is the only person available or best qualified to perform supervisory functions.

40. No supervisor may directly or indirectly supervise a relative or household member paid from public funds within their organizational hierarchy/department, except where: the relative/household member was appointed before the supervisor assumed their position and the appointment complied with Utah Code §52-3-1 at the time; the individual is eligible under merit system laws; compensated from vocational training funds; a volunteer under Utah Code; the only person available, qualified, or eligible; or the Director determines the supervisor is the only person available or best qualified.
41. When the Director or a department manager supervises a relative or household member, the supervisor shall make a complete written disclosure of the relationship to the Director and the Board, and may not evaluate the relative's job performance or recommend salary increases for them.
42. No individual paid from public funds may accept or retain employment under the direct supervision of a relative, except where: the individual was appointed before the supervisor assumed their position; eligible under merit system laws; the only person available, qualified, or eligible; compensated from vocational training funds; a volunteer under Utah Code; or the Director has determined the individual's relative is the only person available or qualified to supervise them.

PE-227 | Affirmative Action

The District will proactively ensure compliance with Equal Employment Opportunity (EEO) standards and adhere to applicable federal and state guidelines.

PE-228 | Occupational Health and Safety

It is the District's intent to comply with all applicable rules and regulations under the Occupational Safety and Health Act, whether established under Federal or Utah State law. No job is so important, and no service so urgent, that time cannot be taken to perform work safely. Equipment, materials, and operations must be understood before use. Unsafe conditions and circumstances involving accidents or the potential for accidents shall be reported immediately to the supervisor and the Compliance & Safety Officer (“CSO”).

- The Director shall appoint a CSO.
- The District shall furnish each employee a work environment free from recognized hazards likely to cause death or physical harm, and requires compliance with OSHA standards, orders, rules, and regulations, accomplished through an occupational safety and health program as outlined herein.
- The Director and CSO shall inspect District facilities semi-annually at minimum for unsafe conditions, defective equipment, and materials, taking appropriate corrective action immediately where found. The CSO, with department managers, shall enforce safety regulations, issue necessary rules, and warn employees of known dangerous conditions.
- An accurate record shall be kept of all accidents involving employee injury while on duty, whether or not time is lost, available to the Industrial Commission upon request.
- The CSO shall post, in conspicuous places, telephone numbers or addresses so necessary help can be obtained in an emergency.
- Supervisors and employees shall ensure clean work areas; an excessively littered or dirty work area is an unsafe condition to be remedied within a reasonable time.

- A report of any on-the-job injury shall be submitted to the CSO or designee, who notifies the Business Manager or designee, who notifies and works with the Workers Compensation carrier, who notifies the Industrial Commission and the affected employee within seven (7) calendar days on a “First Report of Injury” form. Any sudden or unusual occurrence affecting employee safety or health (toxic fumes, major equipment failure, explosions, fires, etc.) requires immediate notification to the Utah Industrial Commission, regardless of whether actual injuries resulted.
- No person shall remove, displace, destroy, or carry away any safety device or safeguard, or interfere with any protective method or process. No employee shall refuse or neglect to follow reasonable orders issued for employee health, life, safety, or welfare. Willful violation is grounds for disciplinary action or discharge.
- Additional information on the Occupational Safety and Health Act can be obtained from the Utah State Industrial Commission.

Policy Review

This policy shall be reviewed by the Board at least every two years, or sooner if applicable federal or state employment law changes materially. Revisions shall be tracked with a revision date at the top of this document.

Snyderville Basin Special Recreation District
PE 300 Series | Position Management Policy

Approved Month X, 202X

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References

- See Utah Code Ann. §17-33-1 et. seq. (1953 as amended)

301 | Purpose

Overview

- To ensure positions within the District are created, classified, modified, funded, and managed through a transparent and equitable process.
- To define the standards for job descriptions, position allocation, classification and reclassification, and organizational restructuring.
- To maintain an accurate, fair, and consistent framework for aligning job duties, required qualifications, and compensation ranges.
- To support long-term organizational planning, operational efficiency, and the responsible stewardship of public resources.
- To establish fair and equitable processes for performance evaluation and related actions.

302 | Position Allocation

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~~It is District policy to initiate p~~Proposed changes in the number of personnel or reclassification of personnel will generally be initiated during the ~~process of~~ budget development and subsequent approval~~s~~ process for the ensuing year, or through formal budget amendments submitted in~~for~~ the current year. This allows for the most thorough consideration of personnel expenditures and available revenues. The establishment of a position by the District cannot take place without the appropriate budget approval of the Governing Body. No person shall be hired or appointed, and no F~~ull-time~~ TE-Merit or PT-Merit employee will be promoted to any position (exceptions may occur for the occasional emergency/temporary, contractual, or part-time professional work needs) until it has been properly allocated as follows:

a. The development or revision of a current job description.
b. The proper classification of the position and assignment to an established pay range.
c. Verification that funds are available to support the position, promotion, or change in classification.
d. The presentation, justification, and approval of the new position or promotion of an employee.

303 | Job Description

The initial content of all job descriptions shall be provided by subject matter experts such as department managers, ~~District~~ Director, supervisors, and incumbent workers through the use of questionnaires, written documents, and related materials. If needed, verification shall be obtained through on-site job audits conducted or coordinated by the Business Manager or their designee. Based upon obtained information, the Business Manager or their designee shall prepare the description in approved format for finalizing. The Business Manager shall utilize the Personnel Committee to review and finalize the description for F~~ull-time~~TE-Merit or PT-Merit positions. All employees will be assigned to a position with an established job description and must be able to meet the requirements for performing the "essential functions" of the position to which they are assigned. Standard formats shall include essential duties and responsibilities and minimum qualifications (training, education, and experience) which may be modified by the Business Manager or ~~District~~ Director from time to time. The description shall be used by the District as the basis for:

a. The classification of the position and determination of its salary schedule.
b. Preparation of examinations and for determination as to whether an applicant or employee meets minimum requirements for a particular class of positions.
c. Preparation of a position announcement soliciting applications from interested individuals for position vacancies.
d. The orienting of a new employee to the duties and responsibilities of a position to which hired or promoted by an administrative officer, supervisor, or department manager.
e. The development of performance management objectives and appraisals.

304 | Classification and Reclassification

I. All District positions are evaluated on a set of common factors (i.e., difficulty of work, complexity, judgment, responsibility, controls over the work, minimum qualifications, education and training, physical environment, etc.) and assigned a comparable salary range. All employees hired on a full-time or part-time basis will receive compensation according to the classification of the position for which they are hired. Recommendations for the classification of F~~ull-time~~TE-Merit and PT-Merit positions shall be in writing and must be approved by the ~~District~~ Director.
    a. Recommendations for the classification of P~~art-time~~T-Regular and PT-Seasonal positions shall be in writing and must be approved by the department manager.
II. If the duties and responsibilities of a position change significantly, the department manager shall submit a request for reclassification to the Business Manager with a draft job description. The

Business Manager or their designee will perform an analysis of the job to determine reclassification eligibility.

a. Reclassification of a position to a class with a lower pay range shall not generally change an employee's salary.
b. Reclassification of a position to a class with a higher pay range shall be adjusted equitably within the new pay range according to the employee's relevant and related experience, as verified by the Business Manager or their designee, in correlation to the job description.
    i. At minimum, the reclassified employee's salary will be no less than their current salary.
c. The Business Manager shall utilize the Personnel Committee to review and finalize the job description for any F~~ull-time~~TE-Merit or PT-Merit ~~or benefited~~ position.

305 | Reorganization

Reclassification may be required from time to time as a result of reorganization. Circumstances may arise from the reorganization or reclassification process, which requires the abolition of a position, which shall be treated as a reduction-in-force (see Section 7, paragraph 7.3). Reorganization shall also be sufficient cause for reclassification by way of reassignment (see Section 7, paragraphs 7.10). In an effort to minimize the effects of a reduction in force brought about by reassignment, reclassification, or reorganization; the following options shall be considered:

a. The employee may be assigned to a lesser position.
b. The employee may be reassigned to another position within the District, depending upon qualifications and available positions.
c. If the employee's pay is greater than the maximum for the position to which they are assigned or transferred, the employee shall be placed on a salary freeze for a period not to exceed two (2) years. If, during the two- (2-) year period, the employee's rate of pay falls back within the assigned pay range, the freeze shall be lifted. If, at the end of two years, the employee's pay rate still falls above the maximum of the pay range, that employee's pay rate shall be reduced to the maximum of the assigned position.

306 | Merit Exempt Positions

I. All F~~ull-time~~TE-Merit and P~~art-time~~ T-Merit employees, officers, and other personnel not exempted herein, who prior to the effective date of these policies and procedures, have successfully completed the orientation period, are deemed to be fully covered employees under ~~these~~all series of District personnel policies and procedures.
II. The following types of positions have been designated as being exempt from the provisions of the personnel system. Exempt positions may be reviewed annually to determine whether or not their exempt status should be withdrawn based on changes in duties and related factors. Written employment agreements with the ~~District~~ Director may include applicable policies and procedures. Workers in such positions are "at will" and may be separated from employment for reasons other than cause.
    a. ~~District~~ Director
    b. Select department managers charged by the ~~District~~ Director with the responsibility of ~~assisting to~~developing, formulate~~e~~ing, and manage~~e~~ing policy matters.
    c. Members of policy, advisory, review, and appeal boards or similar bodies who do not

perform administrative duties as individuals.

d. Each employee appointed to perform:
    i. Work that does not exceed three (3) years in duration.
    ii. Work with limited funding.
e. Bona fide independent contractors.
f. Seasonal employees as defined in paragraph 6.8 below.
g. Contractual personnel hired to perform time-limited services requiring specific professional skills and abilities. Employment contracts shall not be valid until approved and signed by the ~~District~~ Director.

307 | Fair Labor Standards Act (FLSA) Employment Classification

There are two (2) types of employment classes in the District relative to FLSA minimum wage and maximum hour requirements: exempt and non-exempt.

I. Exempt employees are those in an executive, administrative, or professional position and certain merit-exempt employees. These codes generally include officials, administrators, and professionals.
II. Non-exempt employees are generally included in all other categories, including (but not limited to) technicians, protective service workers, office and clerical staff, craft workers, operators (semi-skilled), laborers (unskilled), and service workers.
    a. F~~ull-time~~ TE-Merit, P~~art-time~~ T-Merit, P~~art-time~~ T-Regular, and P~~art-time~~ T-Seasonal employees shall be paid overtime if they are non-exempt, and the hours actually worked in the designated week exceed forty (40).
    b. Holidays, PTO, ~~sick leave,~~ and other paid leave such as jury duty, military leave, and funeral leave shall not be counted as time worked for overtime purposes.
    c. Volunteers and Board Members are exempt from FLSA minimum wage and overtime requirements and will not be considered an employee of the District. They may receive a nominal stipend or reimbursement for expenses.

308 | Full-time Merit (FTE-Merit) Employees

I. An employee hired through a competitive process who has satisfactorily met the employment requirements, regardless of FLSA status, is generally working forty (40) hours per week year-round, and has completed the appropriate orientation period, is considered to have ~~full-time~~FTE-Merit status.
II. F~~ull-time~~TE-Merit employees are eligible for all the benefit programs, rights, and privileges described in District policies and procedures.

309 | Part-time Merit (PT-Merit) Employees

I. An employee hired through a competitive process who has satisfactorily met the employment requirements, working at least 20 hours per week but less than 40, and has completed the appropriate orientation period, is considered to have P~~art-time~~ T-Merit status.
II. P~~art-time~~ T-Merit employees are eligible for the benefit programs, rights, and privileges described in District policies and procedures at a prorated level~~based upon hours worked~~.
    ~~II.~~a. PT-Merit employees opting to participate in District health insurance plans shall contribute 30% toward premium costs based on the health benefit expenses incurred by the District and established in the annual budget.

310 | Conditional Employees

All new F~~ull-time~~ TE-Merit and P~~art-time~~ T-Merit employees shall be considered conditional employees and are required to serve an orientation period. The orientation period shall be six (6) months for all employees. Conditional employees who are new employees may be terminated with or without cause. (see Section 5.9 Orientation Period)

311 | Part-time Regular ("PT-Regular") Employees

I. A Part-time Regular position within the District is determined by the following criteria:
   a. The position is at-will.
   b. The position is generally required year-round, but P~~art-time~~ T-Regular employees may not work more than 29 hours per week over the Affordable Care Act (ACA) measurement period.
      i. These hours are tracked and monitored by department managers and HR~~uman Resources~~.

II. P~~art-time~~ T-Regular employees are not eligible for benefits except as required by law.

III. P~~art-time~~ T-Regular employees must have a job description on file with HR~~uman Resources~~.
   a. The job description must include an assigned pay grade and range.

IV. P~~art-time~~ T-Regular employees are paid on an hourly basis and within the pay range of the grade established by HR~~uman Resources~~.

V. Time spent in a P~~art-time~~ T-Regular position is not considered part of the merit probationary period and does not count toward merit status or any related benefits.

VI. New PT-Regular employees shall be considered probationary for the first six (6) months of their following their hire date, known as the orientation period, and are ineligible for an hourly wage increase during orientation.

~~V.~~a. PT-Regular employees are eligible to receive one-time performance awards during the probationary period as authorized by the department manager.

312 | Part-time Seasonal ("PT-Seasonal") Employees

I. A Part-time Seasonal position within the District is determined by the following criteria:
   a. The position is at-will.
   b. The position is seasonal or temporary and employees are hired for a specific timeframe not to exceed six (6) months. They may work up to forty (40) hours per week throughout the designated season but are not to exceed 1000 hours during that period or 1508 hours in a year.
      i. These hours are tracked and monitored by department managers and HR~~uman Resources~~.

II. P~~art-time~~ T-Seasonal employees are not eligible for benefits except as required by law.

III. P~~art-time~~ T-Seasonal employees must have a job description on file with HR~~uman Resources~~.
   a. The job description must include an assigned pay grade and range.

IV. P~~art-time~~ T-Seasonal employees are paid on an hourly basis and within the pay range of the grade established by HR~~uman Resources~~.

V. Time spent in a P~~art-time~~ T-Seasonal position is not considered part of the merit probationary period and does not count toward merit status or any related benefits.

313 | Performance Appraisals & Documentation

~~I.~~ All FTE-Merit, PT-Merit, or PT-Regular employees shall~~will~~ receive an annual Employee Job Plan and Appraisal as designated by the Director and implemented by HR staff, with PT-Seasonal employees receiving a simplified, proportional version commensurate to their position and season.

~~II.~~I. The F~~ull-time~~TE-Merit and P~~art-time~~ T-Merit employee job plan and appraisal shall be conducted by the employee's supervisor, with input and approval from the department manager and ~~District~~ Director, beginning on September 1 of each year and concluding on September 30.

~~III.~~II. Informal check-in meetings between a supervisor and their assigned employee(s) regarding their progress relative to the current Employee Job Plan and Appraisal shall be conducted~~Each employee job plan and appraisal shall also consist of quarterly meetings which are to occur~~ as follows:

a. The month ~~Last few weeks~~ of December

~~b. Last few weeks of March~~

~~c.~~b. The month~~Last few weeks~~ of June

~~d. Month of September, as part of the annual appraisal.~~

~~IV.~~ Formal check-in meetings between a supervisor and their assigned employee(s) regarding their progress relative to the current Employee Job Plan and Appraisal shall be conducted and documented within the designated system as follows:~~Full-time and Part-time Merit employee job plan and appraisals shall be conducted by supervisors beginning on September 1 of each year and concluding on September 30.~~

~~a.~~III. ~~Each employee job plan and appraisal shall also consist of quarterly check-in meetings which are to occur as follows:~~

~~i. Last few weeks of December~~

~~ii.~~a. The month ~~Last few weeks~~ of March

~~iii. Last few weeks of June~~

~~iv.~~b. The m~~M~~onth of September~~, as part of the annual appraisal.~~

~~V.~~IV. PT-Seasonal ~~Part-time~~ Employee Job Plan and Appraisals shall be conducted by supervisors before the end of the quarter that most closely aligns with their seasonal work period (i.e., December, March, June, September).

~~VI.~~V. All ~~annual~~ F~~ull-time~~TE-Merit, P~~art-time~~ T-Merit, and P~~art-time~~ T-Regular annual Employee Job Plan and Appraisals shall be used as the basis for the following:

a. To ensure ~~that~~ employees are ~~fully aware~~ held accountable to and assessed in accordance with the~~of~~ performance standards and essential functions outlined within~~that apply to~~ their ~~position and~~current job description.

b. To allow employees opportunities to express ambitions, observations, and set ~~quarterly~~meaningful goals.

c. To determine training needs or opportunities (if necessary).

d. To make recommendations to the ~~District~~ Director ~~for~~ regarding potential performance-related ~~an~~ increases, such as performance awards (or an equivalent)~~ in wages/salaries (e.g., merit increase, performance stipends)~~, budget permitting.

VI. All PT-Seasonal Employee Job Plan and Appraisals shall be used as the basis for the following:

a. To ensure employees are held accountable to and assessed in accordance with the performance standards and essential functions outlined within their current job description.

b. To identify training needs or opportunities (if necessary).

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~~d.~~c. To make recommendations to the department manager regarding potential performance-related increases, such as performance awards, budget permitting.

Approved by the Governing Body of the District on the ____ day of _____ 20 ____

Signature: _____

Title: _____

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SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Personnel Policy — PE-300 Series: Position Management

POSITION MANAGEMENT POLICY

Policy No. PE-300

Policy No.	PE-300 (PE-300 Series: Position Management)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	[Date]
Applies To	All District positions and the employees who hold them
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; PE-000 Unified Purpose Foundation for Personnel Policies; PE-100 Series Core Personnel Systems Policy; PE-200 Series Employment Practices Policy
Policy Owner	Governing Body; administered by the District Director and Business Manager
Source	Personnel Policy Library, PE-300 Series. Converted to current format [Date]; corrected from “PO 300 Series” to “PE 300 Series” throughout. Two gaps identified during this conversion — see callout boxes below. Reference: Utah Code Ann. §17-33-1 et seq. (1953, as amended).

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PE-312	Part-Time Seasonal (“PT-Seasonal”) Employees
PE-313	Performance Appraisals & Documentation

PE-301 | Purpose

- To ensure positions within the District are created, classified, modified, funded, and managed through a transparent and equitable process.
- To define the standards for job descriptions, position allocation, classification and reclassification, and organizational restructuring.
- To maintain an accurate, fair, and consistent framework for aligning job duties, required qualifications, and compensation ranges.
- To support long-term organizational planning, operational efficiency, and the responsible stewardship of public resources.
- To establish fair and equitable processes for performance evaluation and related actions.

PE-302 | Position Allocation

Proposed changes in the number of personnel or reclassification of personnel will generally be initiated during the budget development and subsequent approval process for the ensuing year, or through formal budget amendments submitted in the current year. This allows for the most thorough consideration of personnel expenditures and available revenues. The establishment of a position by the District cannot take place without the appropriate budget approval of the Governing Body. No person shall be hired or appointed, and no FTE-Merit or PT-Merit employee will be promoted to any position (exceptions may occur for occasional emergency/temporary, contractual, or part-time professional work needs) until it has been properly allocated as follows:

- The development or revision of a current job description.
- The proper classification of the position and assignment to an established pay range.
- Verification that funds are available to support the position, promotion, or change in classification.
- The presentation, justification, and approval of the new position or promotion of an employee.

PE-303 | Job Description

The initial content of all job descriptions shall be provided by subject matter experts such as department managers, Director, supervisors, and incumbent workers through the use of questionnaires, written documents, and related materials. If needed, verification shall be obtained through on-site job audits conducted or coordinated by the Business Manager or their designee. Based upon obtained information, the Business Manager or their designee shall prepare the description in approved format for finalizing. The Business Manager shall utilize the Personnel Committee to review and finalize the description for FTE-Merit or PT-Merit positions. All employees will be assigned to a position with an established job description and must be able to meet the requirements for performing the “essential functions” of the position to which they are assigned. Standard formats shall include essential duties and responsibilities and minimum qualifications (training, education, and experience) which may be modified by the Business Manager or Director from time to time. The description shall be used by the District as the basis for:

- The classification of the position and determination of its salary schedule.
- Preparation of examinations and for determination as to whether an applicant or employee meets minimum requirements for a particular class of positions.
- Preparation of a position announcement soliciting applications from interested individuals for position vacancies.
- The orienting of a new employee to the duties and responsibilities of a position to which hired or promoted by an administrative officer, supervisor, or department manager.

- The development of performance management objectives and appraisals.

PE-304 | Classification and Reclassification

1. All District positions are evaluated on a set of common factors (i.e., difficulty of work, complexity, judgment, responsibility, controls over the work, minimum qualifications, education and training, physical environment, etc.) and assigned a comparable salary range. All employees hired on a full-time or part-time basis will receive compensation according to the classification of the position for which they are hired. Recommendations for the classification of FTE-Merit and PT-Merit positions shall be in writing and must be approved by the Director. Recommendations for the classification of PT-Regular and PT-Seasonal positions shall be in writing and must be approved by the department manager.
2. If the duties and responsibilities of a position change significantly, the department manager shall submit a request for reclassification to the Business Manager with a draft job description. The Business Manager or their designee will perform an analysis of the job to determine reclassification eligibility. Reclassification of a position to a class with a lower pay range shall not generally change an employee's salary. Reclassification of a position to a class with a higher pay range shall be adjusted equitably within the new pay range according to the employee's relevant and related experience, as verified by the Business Manager or their designee, in correlation to the job description; at minimum, the reclassified employee's salary will be no less than their current salary. The Business Manager shall utilize the Personnel Committee to review and finalize the job description for any FTE-Merit or PT-Merit position.

PE-305 | Reorganization

Reclassification may be required from time to time as a result of reorganization. Circumstances may arise from the reorganization or reclassification process which require the abolition of a position, which shall be treated as a reduction-in-force (see the District's Conduct, Discipline & Grievance policy). Reorganization shall also be sufficient cause for reclassification by way of reassignment (see the same policy). In an effort to minimize the effects of a reduction in force brought about by reassignment, reclassification, or reorganization, the following options shall be considered:

- The employee may be assigned to a lesser position.
- The employee may be reassigned to another position within the District, depending upon qualifications and available positions.
- If the employee's pay is greater than the maximum for the position to which they are assigned or transferred, the employee shall be placed on a salary freeze for a period not to exceed two (2) years. If, during the two-year period, the employee's rate of pay falls back within the assigned pay range, the freeze shall be lifted. If, at the end of two years, the employee's pay rate still falls above the maximum of the pay range, that employee's pay rate shall be reduced to the maximum of the assigned position.

? OPEN ITEM — Unresolved cross-references to "Section 7" and "paragraph 6.8" (identified during this conversion)

OLD: ~~*(Not applicable — source draft artifact)*~~

REVISION: *(The source draft cross-references "Section 7, paragraph 7.3" and "paragraph 7.10" for reduction-in-force and reassignment [in PE-305 above], and "paragraph 6.8" for the definition of seasonal employees [in PE-306 below]. No "Section 7" or "paragraph 6.8" exists within this document; these almost certainly refer to sections of another PE-series policy — most likely PE-700, Conduct, Discipline & Grievance, for the reduction-in-force references — but the exact target section could not be confirmed from the source file.)*

These cross-references have been rewritten above as a general pointer to "the District's Conduct, Discipline & Grievance policy" rather than a specific paragraph number, since the specific number could not be verified. Confirm the correct paragraph numbers once PE-700 is finalized and update this document accordingly.

PE-306 | Merit Exempt Positions

1. All FTE-Merit and PT-Merit employees, officers, and other personnel not exempted herein, who prior to the effective date of these policies and procedures have successfully completed the orientation period, are deemed to be fully covered employees under all series of District personnel policies and procedures.
2. The following types of positions have been designated as being exempt from the provisions of the personnel system. Exempt positions may be reviewed annually to determine whether or not their exempt status should be withdrawn based on changes in duties and related factors. Written employment agreements with the Director may include applicable policies and procedures. Workers in such positions are "at will" and may be separated from employment for reasons other than cause:

- Director.
- Select department managers charged by the Director with the responsibility of developing, formulating, and managing policy matters.
- Members of policy, advisory, review, and appeal boards or similar bodies who do not perform administrative duties as individuals.
- Each employee appointed to perform work that does not exceed three (3) years in duration, or work with limited funding.
- Bona fide independent contractors.
- Seasonal employees, as defined in PE-312 below.
- Contractual personnel hired to perform time-limited services requiring specific professional skills and abilities. Employment contracts shall not be valid until approved and signed by the Director.

PE-307 | Fair Labor Standards Act (FLSA) Employment Classification

There are two (2) types of employment classes in the District relative to FLSA minimum wage and maximum hour requirements: exempt and non-exempt.

3. Exempt employees are those in an executive, administrative, or professional position and certain merit-exempt employees. These codes generally include officials, administrators, and professionals.
4. Non-exempt employees are generally included in all other categories, including but not limited to technicians, protective service workers, office and clerical staff, craft workers, operators (semi-skilled), laborers (unskilled), and service workers.

- FTE-Merit, PT-Merit, PT-Regular, and PT-Seasonal employees shall be paid overtime if they are non-exempt, and the hours actually worked in the designated week exceed forty (40).
- Holidays, PTO, and other paid leave such as jury duty, military leave, and funeral leave shall not be counted as time worked for overtime purposes.
- Volunteers and Board Members are exempt from FLSA minimum wage and overtime requirements and will not be considered an employee of the District. They may receive a nominal stipend or reimbursement for expenses.

PE-308 | Full-Time Merit (FTE-Merit) Employees

5. An employee hired through a competitive process who has satisfactorily met the employment requirements, regardless of FLSA status, is generally working forty (40) hours per week year-round, and has completed the appropriate orientation period, is considered to have FTE-Merit status.
6. FTE-Merit employees are eligible for all the benefit programs, rights, and privileges described in District policies and procedures.

PE-309 | Part-Time Merit (PT-Merit) Employees

7. An employee hired through a competitive process who has satisfactorily met the employment requirements, working at least 20 hours per week but less than 40, and has completed the appropriate orientation period, is considered to have PT-Merit status.
8. PT-Merit employees are eligible for the benefit programs, rights, and privileges described in District policies and procedures at a prorated level. PT-Merit employees opting to participate in District health insurance plans shall contribute 30% toward premium costs based on the health benefit expenses incurred by the District and established in the annual budget.

PE-310 | Conditional Employees

All new FTE-Merit and PT-Merit employees shall be considered conditional employees and are required to serve an orientation period. The orientation period shall be six (6) months for all employees. Conditional employees who are new employees may be terminated with or without cause (see PE-200 Series, Orientation Period).

PE-311 | Part-Time Regular (“PT-Regular”) Employees

9. A Part-time Regular position within the District is determined by the following criteria: the position is at-will; and the position is generally required year-round, but PT-Regular employees may not work more than 29 hours per week over the Affordable Care Act (ACA) measurement period. These hours are tracked and monitored by department managers and HR.
10. PT-Regular employees are not eligible for benefits except as required by law.
11. PT-Regular employees must have a job description on file with HR, which must include an assigned pay grade and range.
12. PT-Regular employees are paid on an hourly basis and within the pay range of the grade established by HR.
13. Time spent in a PT-Regular position is not considered part of the merit probationary period and does not count toward merit status or any related benefits.
14. New PT-Regular employees shall be considered probationary for the first six (6) months following their hire date and are ineligible for an hourly wage increase during their probationary period. PT-Regular employees are eligible to receive one-time performance awards during the probationary period as authorized by the department manager.

PE-312 | Part-Time Seasonal (“PT-Seasonal”) Employees

15. A Part-time Seasonal position within the District is determined by the following criteria: the position is at-will; and the position is seasonal or temporary and employees are hired for a specific timeframe not to exceed six (6) months. They may work up to forty (40) hours per week throughout the designated season but are not to

exceed 1,000 hours during that period or 1,508 hours in a year. These hours are tracked and monitored by department managers and HR.

16. PT-Seasonal employees are not eligible for benefits except as required by law.
17. PT-Seasonal employees must have a job description on file with HR, which must include an assigned pay grade and range.
18. PT-Seasonal employees are paid on an hourly basis and within the pay range of the grade established by HR.
19. Time spent in a PT-Seasonal position is not considered part of the merit probationary period and does not count toward merit status or any related benefits.

PE-313 | Performance Appraisals & Documentation

All FTE-Merit, PT-Merit, or PT-Regular employees shall receive an annual Employee Job Plan and Appraisal as designated by the Director and implemented by HR staff, with PT-Seasonal employees receiving a simplified, proportional version commensurate to their position and season.

- The FTE-Merit and PT-Merit employee job plan and appraisal shall be conducted by the employee's supervisor, with input and approval from the department manager and Director, beginning on September 1 of each year and concluding on September 30.
- PT-Seasonal Employee Job Plan and Appraisals shall be conducted by supervisors before the end of the quarter that most closely aligns with their seasonal work period (i.e., December, March, June, September).

> **? OPEN ITEM — Check-in meeting schedule incomplete in source draft (identified during this conversion)**
>
> ***OLD:*** ~~*(Not applicable — source draft artifact)*~~
>
> ***REVISION:*** *(The source draft describes informal and formal check-in meeting schedules with several blank sub-items — informal check-ins were to occur "in the month of December" and "the month of June" with two additional blank entries, and formal check-ins were to occur "in the month of March" and "the month of September" with additional blank entries. These blanks appear to be unfinished placeholders in the working draft, not omissions made during this conversion.)*
>
> *This document does not state a complete quarterly check-in schedule. Confirm the intended full schedule with whoever drafted PE-300 before adoption; do not treat the two dates shown (informal: December, June; formal: March, September) as necessarily complete.*

All FTE-Merit, PT-Merit, and PT-Regular annual Employee Job Plan and Appraisals shall be used as the basis for:

- Ensuring employees are held accountable to and assessed in accordance with the performance standards and essential functions outlined within their current job description.
- Allowing employees opportunities to express ambitions, observations, and set meaningful goals.
- Determining training needs or opportunities, if necessary.
- Making recommendations to the Director regarding potential performance-related increases, such as performance awards (or an equivalent), budget permitting.

All PT-Seasonal Employee Job Plan and Appraisals shall be used as the basis for:

- Ensuring employees are held accountable to and assessed in accordance with the performance standards and essential functions outlined within their current job description.
- Identifying training needs or opportunities, if necessary.

- Making recommendations to the department manager regarding potential performance-related increases, such as performance awards, budget permitting.

Policy Review

This policy shall be reviewed by the Board at least every two years, or sooner if Utah Code Ann. §17-33-1 et seq. or applicable federal/state employment law changes materially. Revisions shall be tracked with a revision date at the top of this document.

Snyderville Basin Special Recreation District
PE 700 Series | Conduct, Discipline & Grievance Policy

Approved Month X, 202X

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References

- See Utah Code §34-41-101, as amended
- See Drug and Alcohol Testing and the Omnibus Transportation Employee Testing Act of 1991, as amended
- See Utah Code §17B-1–801 and 803, as amended
- See Utah Code §17-33 et seq., as amended
- See Utah Code §17-53-106, as amended
- See Utah Rules of Civil Procedure, as amended
- See Utah Code ~~Ann.~~ § 67-16-1, et seq
- Workplace Wellbeing Incident Report (https://basinrecreationutah.gov/about-us/jobs/)

701 | Policy Purpose

Overview

- To promote a work environment grounded in professionalism, respect, ethical conduct, and accountability.

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- To define behavioral expectations, prohibited conduct, reporting mechanisms, and the District's commitment to a safe, inclusive, and harassment free workplace.
- To establish fair, consistent, and timely disciplinary processes that support corrective action while upholding due process standards.
- To provide a structured, impartial grievance and appeals process that supports conflict resolution and protects employee rights.
- To reinforce the District's commitment to integrity, transparency, and lawful employment practices.

The very nature of governmental service makes public relations one of the most important aspects of the job. The quality of our interactions impacts all employees of the District and the public perception of the District as a whole. Employees are to take every opportunity through the course of performing their job to create "goodwill" with fellow employees and with the public.

I. Employees are required to be courteous and show understanding in spite of the difficulty of situations which may arise. Reports of a negative nature will be investigated by supervisors, and disciplinary actions could result. Employees are expected to:

a. ~~Employees are expected to a~~Apply themselves to their assigned duties during the full schedule for which they are being compensated.

b. ~~Employees are expected to m~~Make prudent and frugal use of District funds, equipment, buildings, and supplies.

c. ~~Employees are to r~~Report conditions or circumstances that would prevent them from performing their jobs effectively or completing assigned tasks.

d. Practice dress and grooming habits consistent with the District's purpose, and which are beneficial in promoting a favorable public image. Standards of dress shall be appropriate for the job and the tasks to be accomplished.

~~I.~~e. Present a favorable impression during contact with the public or when representing the District in a professional capacity. This expectation includes, but is not limited to appearance, comportment, and a demonstratable respect for others, including fellow employees.

~~I.~~II. The ~~District~~ Director is responsible for determining what creates a professional business environment in the District. The Director may:

a. ~~The District Director may i~~Issue supplemental administrative executive orders or District Directives (see section 1.5 District Directives) outlining additional expectations such as employee conduct and behavioral standards.

~~II.~~b. Establish uniform and/or logo wear requirements for individual departments or positions as needed.

~~III. Employees are expected to dress and practice grooming habits consistent with the District's purpose, and which are beneficial in promoting a favorable public image. Standards of dress shall be appropriate for the job and the tasks to be accomplished.~~

~~IV. The District expects its employees to present a favorable impression during contact with the public or when representing the District in a professional capacity. This expectation includes, but is not limited to appearance, comportment, and a demonstratable respect for others (including fellow employees).~~

~~V.~~III. ~~The District Director may establish uniform and or logo wear requirements for individual departments or positions as needed. If employees have an article of clothing they would like to wear and said article is deemed suitable by the District Director, the District will pay to have the logo embroidered on the article~~

~~of clothing owned by the employee.~~

702 | Outside Employment

District employment shall be the principal vocation of F~~ull-time~~TE~~-~~ Merit employees. An employee may engage in outside employment, receive honoraria, or receive paid expenses subject to the following conditions:

a. ~~The outside~~Outside employment must not interfere with the efficient performance of the employee's District position. In the event the ~~District~~ Director determines that the outside employment is interfering with the employee's District position, the ~~District~~ Director shall notify the employee in writing that the outside employment must cease.
b. The outside job must not conflict with the interests of the employee's department or the District.
c. ~~The outside~~Outside employment must not be the type that would reasonably give rise to conflicting interests or duties.
d. The employee is required to sign a statement concerning outside employment, notify the ~~District~~ Director, and gain approval for acceptable outside employment annually.
e. If the ~~District~~ Director determines that either the employment or payment could reasonably present a conflict of interest, the ~~District~~ Director shall deny permission. The ~~District~~ Director's decision may not be grieved. Failure to notify the employer and to gain approval is grounds for disciplinary action.
f. Employees may jeopardize their employment with the District through unsatisfactory performance appraisals affected by outside employment.

703 | Conflict of Interest

Employees shall not use their District positions or any influence, power, authority, confidential information derived therefrom, or District time, equipment, property, or supplies for private gain. This policy is intended to complement but not replace any state and federal laws governing conflicts of interest that are applicable to special districts and special service districts, including the Utah Public Officers' and Employees' Ethics Act, Utah Code Ann. §§ 67-16-1, et seq.

I. Prohibited Acts
    a. No employee, officer, or Board member shall:
        i. Use his or her District office or employment for private advantage by revealing confidential, controlled, private, or protected information gained through that office or employment,
        ii. Use his or her District position to secure special privileges, or
        iii. Accept other employment that would reasonably be expected to interfere with the ethical performance of his or her public duties.
    b. No employee, officer, or Board member shall knowingly receive, accept, take, seek or solicit, directly or indirectly, any gift, loan, or outside compensation for himself or herself or for another if:
        i. The gift or loan would reasonably tend to influence him or her in the performance of official duties, or
        ii. The donor has been, is, or may in the near future become involved in any official District business.
    c. Exceptions to this prohibition:
        i. Occasional, non-monetary gifts of a value of not in excess of $50.00
        ii. Awards publicly presented in recognition of public services

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iii. Receipt of honoraria or expenses paid for papers, speeches, or appearances made by employees with the approval of the Director or on their own time for which they are not compensated by the District nor prohibited by these rules.
iv. Bona fide business loans made in the ordinary course of business, or
v. Campaign contributions actually used in a political campaign.

d. No employee, officer, or Board member shall have personal investments in any business entity which will create a substantial conflict between his or her private interests and his or her public duties.
e. Employees may not be involved with any private business which is regulated by the District, may not be involved in any transaction between their private business interests and the District, and may not be involved in any other actual or potential conflict of interest unless the nature and extent of the private business interest(s) are disclosed as explained below.

II. Disclosure

a. Any District officer, employee, or Board member who receives payment for helping a private person or business in a transaction with the District must disclose the payment.
b. Any District officer, employee, or Board member involved in a private business which is subject to District regulation must disclose that involvement. If the regulation is made by an agency or board of which the officer, employee, or Board member is a member, disclosure must be made annually, and again at each meeting in which the officer's or employee's business is discussed. Such oral disclosures shall be made part of the minutes of the meeting.
c. Any District officer, employee, or Board member involved with a private business that does or anticipates doing business with the District must disclose that involvement.
d. Any District officer, employee, or Board member who has a personal or business interest of any kind which raises an actual or potential conflict of interest with District duties must disclose that interest.
e. All such statements are public records, open to public inspection. All disclosures must be made as follows:
i. Written disclosure must be made at least annually
ii. Orally in any District Board meeting during which a transaction is discussed involving a matter in which the officer, employee, or Board member has an interest; and
iii. Again in writing when the conflict arises.
f. The general written disclosure must be re-filed every January of each year that the outside interest persists, and must be filed with the officer's, employee's or Board member's immediate supervisor, with the Director, and with the Board.
i. Written disclosures by a Board member must be filed with the Board Chair (or the Board Vice Chair if the disclosure is filed by the Board Chair) and the Director.
g. All disclosures must be considered and approved at least annually by the Board.

III. Violations

a. A violation of these provisions may subject the officer or employee to disciplinary action, in addition to the possibility of criminal prosecution.
b. Any violations will be thoroughly investigated and prosecuted.
c. This policy is a shortened and simplified statement of the legal requirements involved in this area. **Your conduct will be governed by the law, not only by this policy**.

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d. For additional legal information, refer to the Utah Public Officers' and Employees' Ethics Act, along with Utah Code Ann. §§ 63G-6a-2404 (unlawful procurement conduct) and 76-8-105 (bribery).

~~Employees shall not receive outside compensation for their performance of District duties except in cases of:~~

~~a. Awards for meritorious public contribution publicly awarded.~~

~~b. Receipt of honoraria or expenses paid for papers, speeches, or appearances made by employees with the approval of the department manager or on their own time for which they are not compensated by the District nor prohibited by these rules.~~

~~c.~~a. ~~Receipt of usual social amenities, ceremonial gifts, or insubstantial advertising gifts as established by state law (See Section 17, Paragraph B). When an employee's responsibilities require an action or a decision which could be interpreted as a conflict of interest, the employee shall declare the potential conflict. The District Director may then determine and notify the employee of the status of the potential conflict, either approving of the activity or listing the objections of the District.~~

704 | Non-Competition

The District has an interest in preserving the integrity of information created, received, or kept as part of its governmental business and processes. As a result, any employee who is separated from the District shall be prohibited from using information classified as private, controlled, protected, and gained during their employment in any manner which may be contrary to law or adverse to the District when representing their private interests after separation. Further, in order to protect the integrity of the process and to ensure equitable treatment to all persons dealing with the District, former employees who, as part of their District duties, worked with or assisted any group, individual, or entity in achieving benefits from the District, shall not privately represent or assist those same groups, individuals, or entities in District matters for a period of at least six (6) months after separation from the District.

705 | Political Activity

Except as otherwise provided by law or by rules and regulations promulgated by the State of Utah or the federal government for federally aided programs, District employees may voluntarily participate in political activity subject to the following provisions:

a. No person shall be denied the opportunity to become an applicant for a position by virtue of political opinion or affiliation.

b. No person employed by the District may be dismissed from service as a result of political opinion or affiliation.

c. An employee may voluntarily contribute funds to political groups and become a candidate for public office. The intent of this provision is to allow the individual freedom of political expression and to allow employees to serve as county party officers and state or county delegates.

d. No employee may directly or indirectly coerce, command, advise, or solicit any employee covered under the personnel system to pay, lend, or contribute part of their salary or compensation or anything else of value to any party, committee, organization, agency, or person for political purposes. No supervisor, department manager, employee, or the ~~District~~ Director, whether elected or appointed, may attempt to make any officer's or employee's employment status dependent upon the employee's support or lack of support for any political party, committee, organization, agency, or person engaged in a political activity.

e. No employee may engage in any political activity during the hours of employment, nor shall any

employee solicit political contributions from other District employees during hours of employment. Nothing in this section shall preclude voluntary contributions by a District employee to the party or candidate of the employee's choice.

f. Nothing contained in this section shall be construed to permit partisan political activity by any District employee who is prevented or restricted from engaging in such political activity by the provisions of the Federal Hatch Act.

706 | Discrimination Based on Protected Classes

I. Discrimination in any form is a serious offense which will not be tolerated.

II. Employees may ~~use the **HOTLINE AT 435-336-3050** for~~submit any complaints using the **Workplace Wellbeing Incident Report** form available within the Jobs section of the District's website (https://basinrecreationutah.gov/about-us/jobs/). ~~If this method is used, the caller~~Employees must be specific as to who is involved and the date and time of the occurrence(s). Please see ~~paragraph~~subsection ~~5~~V below.

III. Discrimination of a protected class is defined as discrimination of any person because of race, color, religious creed, sex, national origin, age, military status, disability, sexual orientation, gender identification, or any other factors protected by law, including women who are pregnant and/or breastfeeding.

a. Examples of discrimination may include but are not limited to:

i. Using racial or ethnic slurs, offensive stereotypes, or making jokes about these characteristics.

ii. Recruiting or hiring practices that are influenced by factors other than skills, knowledge, experience, and a candidate's potential for success.

iii. Withholding promotion opportunities or applying adverse employee actions based on factors such as those listed in paragraph 3 above.

IV. Discrimination shall result in disciplinary action up to and including termination of employment.

a. Employees or officials who willfully report a false discrimination claim shall be subject to disciplinary action.

V. Reporting and Investigating Claims~~:~~

I. If an employee believes they have been subjected to discrimination, they should:

i. Make a written record of the date, time, nature of the incident, and the names of any witnesses.

ii. Report the incident immediately to any of the following: a supervisor in the employee's chain of command, the ~~District~~ Director, the Business Manager, ~~or~~ the County Attorney's Office, Civil Division, or by using the **Workplace Wellbeing Incident Report** form.

iii. All incidents should be reported regardless of their seriousness. There shall be no retaliation against an employee who, in good faith, reports an incident of discrimination or against anyone who provides information about violations. Complaints may be submitted by any individual, irrespective of whether the complainant was personally subjected to the offending behavior.

b. Supervisors who knowingly allow or tolerate any discrimination are in violation of this policy and are subject to disciplinary action up to and including termination of employment. Supervisors must deal quickly and fairly with allegations of discrimination whether or not

there has been a formal complaint. They are responsible ~~to~~for:

i. Mak~~e~~ing sure the District's policy is communicated to employees.

ii. Immediately report~~ing~~ violations to the Business Manager and ~~District~~ Director so that the matter can be investigated.

c. The ~~District~~ Director, Business Manager, or their designee will conduct a fair and impartial review of the discrimination complaint. All such complaints will be handled with as much confidentiality as possible in order to encourage reporting and to protect the privacy of the parties.

d. An employee accused of discrimination and facing disciplinary action shall be entitled to receive notice of charges, the evidence to be used against them, and an opportunity to respond before disciplinary action may be taken.

VI. Resolution~~.~~

a. The complainant shall be notified if any disciplinary action has been taken or not taken as a result of the official complaint and subsequent investigation. If either party to the complaint is not satisfied with the action taken or not taken, they may file a written appeal with the Administrative Control Board through the Business Manager within ten (10) working days of receiving official notification of the case resolution from the District Director or Business Manager.

b. If the complainant is not satisfied with the Board's decision, they have a statutory right to request an investigation by the Utah Division of Antidiscrimination and Labor.

707 | Sexual Harassment

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when submission to or rejection of this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile or offensive work environment.

For any complaints, e~~E~~mployees may use the ~~HOTLINE AT 435-336-3050~~ **Workplace Wellbeing Incident Report** form widely available within the Jobs page of the District's website (https://basinrecreationutah.gov/about-us/jobs/)~~for any complaints~~. ~~If this method is used, the caller~~Employees must be specific as to who is involved and the date and time of the occurrence(s).

I. Sexual harassment of coworkers of any type, on or off duty, subtle or otherwise, shall not be tolerated, and violators will be subject to disciplinary action up to and including termination.

II. Retaliation is prohibited against any employee(s) who has filed an allegation, testified, assisted in, or participated in any investigation proceeding or hearing relating to sexual harassment under this policy.

III. False or bad faith claims regarding sexual harassment shall result in disciplinary action against the accuser. An employee accused of sexual harassment and facing disciplinary action shall be entitled to receive notice of charges, the evidence to be used against them, and an opportunity to respond before disciplinary action may be taken.

IV. Records and proceedings of sexual harassment claims, investigations, or resolutions are confidential and shall be maintained separate and apart from the employee's personnel file.

V. All employees, supervisors, and management personnel shall receive training on the sexual harassment policy and grievance procedures during orientation and annually during in service

training.

VI. **Prohibited Conduct**: Any unwelcome behavior of a sexual nature, whether verbal, non-verbal, or physical, is prohibited. There are two major categories of sexual harassment:

a. **Quid Pro Quo Sexual Harassment**: occurs when an individual's submission to or rejection of sexual advances or conduct of a sexual nature is used as the basis for employment decisions affecting the individual or the individual's submission to such conduct is made a term or condition of employment.

b. **Hostile Environment Sexual Harassment**: occurs when unwelcome sexual conduct unreasonably interferes with an individual's job performance or creates a hostile, intimidating, or offensive work environment even though the harassment may not result in tangible or economic job consequences, that is, the person may not lose pay or a promotion.

VII. Sexual harassment ~~may~~shall be addressed ~~through either a formal or informal process, depending on the level of offense,~~ as described below.

~~a. Informal Process (for less severe forms of sexual harassment):~~ Employees who experience or witness sexual harassment, which may include being subjected to forcible sexual abuse, objectionable behavior, intentional unwanted touching of the breasts, buttocks, or genitals, sent or shown unwanted written, pictorial, or graphic content regardless of format, or subjected to explicit verbal feedback or conversation, ~~may, if they so desire, choose to address the situation informally by notifying the offending individual that the behavior is objectionable, that their conduct/behavior is unwelcome and that future similar behavior will result in a formal complaint. During this process, the victim may:~~shall report the incident to the District so that it may be documented and addressed appropriately.

~~i. Ask their supervisor for assistance in determining what to say and how to approach the offending employee.~~

~~ii. Request the supervisor accompany them when giving the offending employee notice.~~

~~iii. Ask the supervisor to give notice to the offending employee, accompanied by the victim.~~

~~iv. Ask the supervisor alone to provide notice to the offending employee.~~

~~b. Formal Process (for more severe forms of sexual harassment): Employees who have been subjected to forcible sexual abuse or the intentional unwanted touching of the breasts, buttocks, or genitals are not required to use the informal process and should file a formal complaint.~~

i. Reports or complaints of harassment may be accomplished by using the **Workplace Wellbeing Incident Report** form, or by submitting a reasonably detailed written account of the complaint to the~~This formal complaint may be submitted to a supervisor, department manager,~~ Business Manager~~,~~ or ~~the District~~ Director.

ii. If circumstances involve the ~~immediate supervisor, the employee shall seek assistance through the District~~ Director~~,~~ or Business Manager, employees shall submit a reasonably detailed written account of the incident(s) to~~or~~ the County Attorney's Office, Civil Division.

iii. Complaints shall ~~be in writing and~~ specify the identity of the victim; the identity of the offending employee; the offensive behavior that the offender engaged in; the frequency of the offensive behavior; damage the victim suffered as a result of the offensive behavior; how the victim would like the matter settled; and what the

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victim would like to see happen.

~~iv.~~ The victim will be allowed a reasonable amount of time during work hours to prepare a formal complaint. ~~The victim should submit formal written complaints to any of the following:~~

~~1. The District Director~~

~~2. The Business Manager~~

~~3.~~iv. ~~County Attorney's Office, Civil Division~~

VIII. **Remedies**: When a sexual harassment allegation reveals credible evidence, the accused shall face disciplinary action ranging from a letter of reprimand to termination based on all the circumstances of the case. Information contained in the complaint files shall be released only with the written authorization of the victim and the ~~District~~ Director.

IX. **Records**: Information related to any sexual harassment complaint, proceeding, or resolution shall be maintained in separate and confidential sexual harassment complaint files. This information shall not be placed or maintained in any employee's personnel file.

X. **Victim Protection**: Individual complaints, either verbal or written, are confidential. Victims of alleged sexual harassment shall not be required to confront the accused outside of a formal proceeding. Reprisals are prohibited against any employee who has filed a charge, testified, assisted with, or participated in any manner in an investigation, proceeding, or hearing relating to a sexual harassment claim. Any employee engaging in prohibited retaliatory activities shall be subject to disciplinary action up to and including termination. Retaliation is an additional and separate disciplinary offense. Retaliation may consist of, but is not limited to:

a. Open hostility.
b. Exclusion or ostracism.
c. Special or more closely monitored attention to work performance.
d. Assignment to demeaning duties not otherwise performed during the regular course of the employee's duties.

708 | Drug-Free Workplace

A healthy, safe, and productive workforce that is free from the effects of drugs and alcohol is an essential component in maintaining high-quality operations throughout the District. It is the policy of the District that the unlawful manufacturing, distribution, possession, or use of any controlled substances and/or alcoholic beverages in the workplace is expressly prohibited. All processes, procedures, actions, and requirements undertaken or imposed by the District shall be in conformance with Utah Code §34-41-101 et. seq. Drug and Alcohol Testing and the Omnibus Transportation Employee Testing Act of 1991, revised as of February 15, 1994. In order to achieve a drug-free workplace, employees shall be required to participate in controlled substances testing as set forth below:

I. Testing

a. All employees shall be required to participate in controlled substances and/or BAC testing under the following circumstances:

i. When there is a reasonable suspicion to believe that an employee is in an impaired state as a result of the consumption of drugs or alcohol.
ii. When an employee has been involved in an on-duty accident and directed by their supervisor and/or the ~~District~~ Director.
iii. Return-to-duty testing.

iv. Follow-up testing.

b. In addition, employees in Safety Sensitive Positions shall be required to participate in controlled substances testing as outlined ~~in paragraph H.1.a~~ above in subsection 708.I.a, as well as:

i. When an applicant has been extended a conditional offer of employment but before beginning work.

II. On a random basis, according to any of the circumstances defined as follows~~.~~:

~~a. Definitions:~~

~~i.~~a. Alcohol - Alcohol is defined as an intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols in methyl and isopropyl alcohol, no matter how it is packaged or in what form the alcohol is stored, utilized, or found.

~~ii.~~b. Controlled Substance - Controlled substances are defined as marijuana (THC), cocaine, phencyclidine (PCP), opiates, and amphetamines (including methamphetamine) or any other substances which are included in Title 58, Chapter 37, Utah Controlled Substances Act.

~~iii.~~c. Drug - Any substance recognized as a drug in the United States Pharmacopeia or other drug compendia, including Title 58, Chapter 37 Utah Controlled Substances Act, or supplement to any of those compendia.

~~iv.~~d. Drug Testing - The scientific chemical analysis used for the detection of the presence of drugs or their metabolites in the human body in accordance with the definitions and terms of this policy.

~~v.~~e. Random Testing - The unannounced drug testing of an employee in a Safety Sensitive Position who was selected for testing by using a method uninfluenced by any personal characteristics other than the job category.

~~vi.~~f. Reasonable Suspicion - Knowledge sufficient to induce an ordinarily prudent and cautious individual under the circumstances to believe that a prohibited activity is occurring.

~~vii.~~g. Reasonable Suspicion Testing – Drug testing pursuant to an articulated belief based on specific recorded facts and reasonable inferences drawn from those facts that an employee or volunteer is in violation of this drug-free workplace policy.

~~viii.~~h. Positive test - Any test result showing a blood alcohol content of 0.02% or greater or the presence of any controlled substances or their metabolites in the test subject or a sample that has been tampered with.

~~ix.~~i. Refusal to Submit to Testing - Failure to provide adequate breath or urine sample without a valid or verified medical explanation after the employee has received notice that they are being tested and a breath or urine sample is required or engages in conduct that clearly obstructs the testing process.

~~x.~~j. Safety Sensitive Position - Any position which requires an employee to operate a vehicle or equipment.

~~xi.~~k. Return to duty testing - The drug/alcohol testing, with a verified negative test result for controlled substances or their metabolites, of an employee who has been released back to work after seeking help from a rehabilitation program.

~~xii.~~l. Follow-up testing - The drug/alcohol testing of an employee who has sought professional help from a rehabilitation program. The employee shall be tested monthly while under the care of the Substance Abuse Professional and upon release from a rehabilitation program. The employee shall be tested a minimum of six (6) times in the following twelve (12) months

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following their return to duty. Employees may be subjected to follow-up drug/alcohol testing for a period not to exceed sixty (60) months.

~~1.~~i. Follow-up testing beyond one (1) year shall be based on a need assessment provided by a substance abuse professional.

III. If the employee seeks help prior to discovery, then, confidentiality, job security, and promotional opportunities will be protected. But if the employee does not attempt to seek help and the problem comes to the attention of the District through other means, the employee will be terminated. Discovery begins when an employee has been notified of a random drug test or is directed to be tested following an accident or in the event of reasonable suspicion cases as deemed appropriate by the ~~District~~ Director.

IV. The extent of District assistance, if an employee comes forward prior to discovery, shall be limited to referral to a community resource program with financial limitations as provided in the District health and medical insurance plan.

V. If an employee is under treatment with a drug that alters their ability to perform the essential functions of a specific position, the employee shall be reassigned if a current job opening exists for which the employee is qualified.

VI. Employees shall not use, be under the influence of, or be in possession of alcohol while on duty, on District premises, or while in District vehicles. District premises include buildings, parking lots, grounds, and vehicles owned by the District or personal vehicles while being used for District business. Under the influence is defined as having blood alcohol content in excess of 0.02%. This provision does not apply to employees attending events on District property during their private (non-working) time, where alcohol may be permitted.

VII. If an employee in a safety sensitive position is called to work outside the regularly scheduled work period, the employee has the right to refuse to go to work if the employee has used alcohol and feels that they may be impaired. The employee must notify their supervisor if they have consumed any alcohol in the last four (4) hours prior to being called in. Employees exercising this option shall have job security and promotional opportunities protected.

VIII. Employees trafficking, selling, using, possessing, or being at the workplace under the influence of alcohol, illegal or illegally obtained controlled substances shall be subject to immediate suspension, and such conduct may be grounds for termination of employment.

IX. When a supervisor makes a determination that there is a reasonable suspicion to believe that an employee is under the influence of or is in possession of alcohol or controlled substances, the employee shall be subject to drug/alcohol testing.

X. Employees performing in safety-sensitive positions are subject to random drug/alcohol tests. The District maintains the right to conduct unannounced inspections of District-owned property, vehicles, workstations, equipment, desks, cabinets, etc.

XI. The District maintains the right to utilize detection methods necessary for the enforcement of this policy including blood, urine, or other tests, and the use of electronic detection equipment and trained animals.

XII. Failure to cooperate with these detection methods or inspections is grounds for termination of employment.

XIII. Upon required testing due to an accident or reasonable suspicion, the employee tested shall not engage in the operation of any District equipment or engage in any employment-related duties which their supervisor deems dangerous to themselves or others until the results of the tests are

received, and the employee is released back to work by the District.

XIV. If any alcohol test result shows a blood alcohol content of 0.04% or greater, the employee shall be terminated.

XV. If an employee test result shows an alcohol concentration of greater than 0.02% but less than 0.04%, the employee shall not be permitted to perform in a safety-sensitive position for at least twenty- four (24) hours.

XVI. If a drug test result shows that the employee has tested positive for a controlled substance, the employee shall be terminated.

XVII. If an employee tests positive for a controlled substance or the test results show a blood alcohol content of 0.04% or greater, the employee may be referred to a Substance Abuse Professional who shall perform an evaluation at the District's expense to determine whether the employee has a drug/alcohol problem. This employee may also be provided with information about drug or alcohol treatment programs in the area. The District shall have no obligation or duty to pay for or provide financial assistance for a drug/alcohol treatment program. Referral to treatment creates no protection from other disciplinary actions.

XVIII. The District shall require a final applicant selected for a Safety Sensitive position with the District to undergo a drug screening test to detect the presence of illegal drugs, controlled substances, or their metabolites in the body.

a. Refusal to take such a test shall be grounds for denial of employment.

b. An applicant who tests positive for a controlled substance or its metabolites, as defined in the definitions of this policy, shall be denied employment with the District for a period of no less than two (2) years.

~~XVIII.~~i. Such applicant may be considered for future employment after such time and following the documented successful completion of a drug/alcohol treatment program accompanied by a positive recommendation of a health care professional but will be required to undergo a mandatory drug screening test before any future employment offer shall be extended and may be subject to random testing for a period of not more than sixty (60) months.

~~a.~~XIX. Employees may direct any questions regarding this policy to the ~~District~~ Director and/or Business Manager.

709 | Nonsmoking Policy

~~It is the policy of t~~The District to compl~~y~~ies with all applicable federal, state, and local regulations regarding smoking and the use of tobacco products (including e-cigarettes or vapor-less cigarettes) in the workplace and ~~to~~ provide~~s~~ a work environment that promotes productivity and the well-being of its employees.

I. The District recognizes that smoking in the workplace can adversely affect employees. Accordingly, smoking is restricted at all District facilities.

II. Smoking is prohibited inside all District facilities and vehicles. The ~~District~~ Director or their designee is responsible for implementing and monitoring smoking regulations, and supervisors/department managers are expected to enforce such regulations. The smoking policy applies to employees during working hours and to customers and visitors while on District premises.

III. Employees who wish to smoke may do so outside of District facilities and vehicles as long as they are at least 25' from any entryway, exit, open or closed window, or air intake.

IV. Employees are expected to exercise common courtesy and respect the needs and sensitivities of

coworkers with regard to the smoking policy. However, smokers have a special obligation not to abuse break policies and workplace rules. Complaints about smoking issues should be resolved at the lowest level possible but may be processed through the District's grievance procedure. Employees who violate the policy will be subject to disciplinary action.

V. The District does not discriminate against individuals on the basis of their use of legal products, such as tobacco, if the use occurs during non-working time, off of the District's premises, or in accordance with this policy.

710 | Serious and Communicable Diseases

~~It is the policy of the~~ District ~~that~~ employees with infectious, long-term, life threatening, or other serious diseases may work as long as they are physically and mentally able to perform the duties of their job without undue risk to their own health or that of other employees or customers of District services.

I. Serious diseases for the purposes of this policy include but are not limited to cancer, heart disease, multiple sclerosis, hepatitis, tuberculosis, drug-resistant tuberculosis, chronic fatigue syndrome, human immune deficiency virus (HIV), and acquired immune deficiency syndrome (AIDS).

II. The District will support, where feasible and practical, educational programs to enhance employee awareness and understanding of serious diseases.

III. Employees afflicted with a serious disease are to be treated no differently than any other employee. However, if the serious disease affects their ability to perform assigned duties, such employees are to be treated like other employees who have disabilities that limit their job performance and will be provided reasonable accommodation as long as there is no undue hardship on District operations.

IV. Employees who are diagnosed as having a serious disease and who want an accommodation shall inform their supervisor, the ~~District~~ Director, or the Business Manager of their condition as soon as possible. Anyone receiving such a report shall respond with compassion and understanding. In addition, they shall review with the employee District policy on such issues as employee assistance, leave options, ~~and~~ disability options, infection control, requesting and granting accommodations, the District's continuing expectation regarding the employee's performance and attendance, and available benefits.

V. Employees who have a serious disease and who want an accommodation shall provide the ~~District~~ Director with any pertinent medical records needed to make decisions regarding job assignments, ability to continue working, or ability to return to work. The District may also require a doctor's certification of an employee's ability to perform job duties safely. Additionally, the District may request that an employee submit to a medical examination if it believes the employee is a health or safety threat to themselves or others.

VI. The District will maintain the confidentiality of the diagnosis and medical records of employees with serious diseases, unless otherwise required by law. Information relating to an employee's serious disease will not be disclosed to other employees unless the information is, in the opinion of the ~~District~~ Director, necessary to protect the health or safety of the employee, coworkers, or others.

VII. The District will comply with applicable occupational safety regulations concerning employees exposed to blood or other potentially infectious materials. Universal precautions, engineering and work practice controls, and personal protective equipment will be utilized to limit the spread of diseases in the workplace.

VIII. Employees concerned about being infected with a communicable disease by a coworker, customer, or other person shall convey this concern to their supervisor, the ~~District~~ Director, or the Business

Manager. Employees who refuse to work with or perform services for a person known or suspected to have a serious disease, without first discussing their concern with a supervisor, may be subject to discipline, up to and including termination. In addition, where there is little or no evidence of risk of infection to the concerned employee, that employee may be assigned to work with or perform services for any other employee or customer as required by the District.

711 | Disciplinary Procedures

All care and consideration to the employee shall be given prior to imposing discipline. However, it is the policy of the District to provide and enforce a system of progressive discipline for F~~ull-time~~TE-Merit and P~~art-time~~T-Merit employees.

I. Progressive discipline is a method of discipline that uses graduated steps for dealing with problems related to an employee's conduct or performance that do not meet defined standards and policies. The ultimate objective of progressive discipline is to help employees correct conduct problems and resolve performance issues in the earliest stages.
   a. The progressive discipline sequence is verbal warning, written warning, suspension, and termination; demotion may also be used where appropriate.
   b. Deviation from the progressive discipline sequence is permitted based upon the severity of the employee's conduct or performance.

II. Progressive discipline is not required for severe violations.

III. Levels of Progressive Discipline
   a. Verbal Warning: oral communication regarding a supervisor's observation of a relatively minor infraction. Verbal warnings should be documented (including the date and a brief summary) and maintained by the supervisor for future reference.
   b. Written Warning: written statement given to an employee that includes notice of the policy violation. Written warnings shall be placed in the employee's official personnel file.
   c. Suspension: a disciplinary unpaid leave of absence.
      i. A suspension must be for at least one (1) full day.
   d. Demotion: a disciplinary change that results in a reduction of position and pay.
   e. Termination: a disciplinary separation of employment.
   f. Verbal Warning: oral communication regarding a supervisor's observation of a relatively minor infraction. Verbal warnings should be documented (including the date and a brief summary) and maintained by the supervisor for future reference.
   g. Written Warning: written statement given to an employee that includes notice of the policy violation. Written warnings shall be placed in the employee's official personnel file.
   h. Suspension: a disciplinary unpaid leave of absence.
      i. A suspension must be for at least one (1) full day.
   i. Demotion: a disciplinary change that results in a reduction of position and pay.
   j. Termination: a disciplinary separation of employment.

IV. Disciplinary Process
   a. When an allegation or observation is made regarding an employee's conduct which may trigger a disciplinary action (not including verbal warnings):
      i. The supervisor shall inform the Department Manager, Business Manager, and ~~District~~ Director.
      ii. The Business Manager, or designee, shall inform the County Attorney's office of the

allegations prior to any disciplinary action or disciplinary decision being made.

iii. Paid or unpaid administrative leave may be used where necessary. The ~~District~~ Director may place an employee on paid or unpaid administrative leave during the disciplinary process. An employee on paid administrative leave will remain available to the District during normal work hours.

iv. Conduct an internal investigation into the allegations to ascertain any and all evidence in support of or relevant to the allegation.

v. Prepare a Disciplinary Notice of Intent. The notice shall contain specific written notice of the alleged policy violation(s) and an explanation of the facts. The notice shall include the following:

1. Date of the notice
2. Level of potential discipline
3. Applicable policy references
4. Explanation of the alleged policy violation(s) and an explanation of the facts
5. Date the potential disciplinary action is imposed
6. Discipline history including dates and level of discipline
7. A copy of ~~[14.0~~the District's ~~G~~grievance ~~&~~and ~~A~~appeals ~~P~~procedures~~,]~~ found in subsections 712 and 713.

b. A Pre-Determination Meeting is required for a planned suspension, demotion, and/or termination. The meeting shall be held with the person who issued the Disciplinary Notice of Intent (or designee) no sooner than three (3) calendar days after receipt of the Disciplinary Notice of Intent.

i. The meeting is an opportunity for the employee to provide a response to the Disciplinary Notice of Intent, including an opportunity to correct factual mistakes and to address the proportionality of potential discipline.

ii. The employee may be represented at the meeting.

iii. The employee can provide supporting evidence, including witness statements, but witnesses are not allowed to be called.

iv. An audio recording of the meeting shall be made and retained by the District until the employee's grievance appeal rights have been exhausted.

v. An employee may elect to waive the meeting in writing.

c. A written decision shall be issued by the District within a reasonable period of time. Based on the pre-determination meeting, additional investigation may be conducted. For decisions imposing discipline, the employee shall be provided with a copy of ~~section 13.0 Grievance & Appeal Procedure~~the District's grievance and appeals procedures, found in subsections 712 and 713.

i. For decisions imposing discipline, the Disciplinary Notice of Intent and the written decision shall be sent to HR for inclusion in the employee's official personnel file.

ii. An employee may choose not to file a grievance appeal and instead provide a written response to the discipline, which is included in the employee's official personnel file. The response must be filed with the Business Manager within seven (7) calendar days of receipt of a written warning or notice of intent.

iii. The parties may waive or extend any of the time limits by written agreement.

iv. The ~~District~~ Director may extend any of these time limits by up to 14 calendar days

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for good cause.

712 | Grievance Appeal Bodies

I. Personnel Committee: A Personnel Committee (PC) (refer to section 3.2) shall be appointed by the Board Chair and comprised of three (3) members. The Business Manager or designee shall act as chair of the PC and shall not vote unless needed to break a tie.
   a. The PC shall hear appeals not resolved at lower levels in the cases of a F~~ull-time~~TE-Merit or P~~art-time~~ T-Merit employee receiving written warning, suspension without pay, demotion, or termination.
   b. The PC shall report final binding appeals decisions in writing to the Board.

II. Career Service Council: A three (3) member bipartisan Career Service Council (CSC) shall be appointed by the Governing Body. The Governing Body may appoint as the District CSC, the same CSC used and established by Summit County. The Governing Body may appoint alternate members of the CSC to hear appeals that one or more regular CSC members are unable to hear.
   a. The CSC shall hear appeals not resolved at lower levels in the cases of a F~~ull-time~~TE-Merit or P~~art-time~~ T-Merit employee receiving suspension without pay, demotion, or termination.
   b. All allowable appeals from the PC shall be in writing and shall be heard by the CSC of the District.
   c. The CSC may request the assistance of a hearing officer or an administrative law judge (ALJ) to conduct the hearings before them.
   d. The hearing before the CSC shall be recorded and shall be the final hearing of record. The decision of the CSC shall be issued in writing and shall be the final and binding decision of the District.

III. Administrative Law Judge: The CSC may refer an appeal to an Administrative Law Judge (ALJ) for a recommendation. Upon the recommendation of the CSC, the ~~District~~ Director may appoint one (1) or more ALJs on an ad hoc basis to hear appeals referred by the CSC.
   a. Each ALJ shall be licensed and in good standing with the Utah Bar and trained and experienced in personnel matters.
   b. If the CSC determines that it is in the District's best interest, it may initially refer an appeal to an ALJ.
   c. After holding a hearing, the ALJ shall make findings of fact and a recommendation to the CSC.
   d. After receiving the ALJ's recommendation, the CSC may request the ALJ to hold a further factual hearing before the CSC's decision.
   e. The CSC may adopt or reject an ALJ's recommendation, whether before or after a further hearing.

IV. District Court: All appeals of the CSC shall be with the District Court. A right of appeal to the District Court under the provisions of the Utah Rules of Civil Procedure shall not be abridged. However, an appeal to the District Court is barred unless it is filed within thirty (30) calendar days after the CSC issues its written decision.
   a. If there is a record of the CSCs proceedings, the District Court review shall be limited to the record provided by the CSC.
   b. In reviewing a decision of the CSC, the District Court shall presume that the decision is valid and may determine only whether the decision is arbitrary, capricious, or illegal.

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713 | Grievance Rights and Restrictions

I. Employees, supervisors, and department managers shall first attempt to resolve problems internally through direct communication will all affected parties.

II. Grievable Claims

a. A F~~ull-time~~TE-Merit or P~~art-time~~ T-Merit employee may grieve written warnings, suspensions without pay, demotions, and termination.

b. Any employee may grieve all claims of prohibited employment practices and discrimination and addressed according to the procedures defined and set forth in Section 12.0 Productive Work Environment.

c. An applicant rejected for examination.

d. Claims regarding verbal reprimands, wages, benefits, job classification, budget items, or other financial matters may not be grieved except as they relate to a grievable claim.

III. The Department Manager will contact the Business Manager upon initiation of any grievance proceeding allowed under subsection 14.3.2.1 and 14.3.2.2.

a. The Department Manager shall provide the Business Manager with copies of all discipline and disciplinary decisions.

b. The Business Manager or designee shall notify the County Attorney of the grievance.

IV. If the discipline is overturned, H~~uman Resources~~R shall remove the discipline from the employee's personnel file upon notification of the decision.

a. The employee shall be free from reprisal for use of the grievance procedures.

V. At each grievance appeal level (as outlined in 14.3.6), an employee may:

a. At the employee's expense, seek counsel, advice, or representation from an employee organization, personal attorney, or personal representative.

b. Present evidence but not call witnesses.

c. Request approval for use of up to four (4) work hours to prepare their grievance.

VI. Time Limits, Waivers and Filing Requirements

a. Grievance Level – ~~District~~ Director

i. Within seven (7) calendar days of issuance of discipline, an employee may file ~~the Employee~~a written ~~G~~grievance ~~form~~ with the ~~District~~ Director.

ii. Within seven (7) calendar days of the filing, the ~~District~~ Director or designee shall hear the grievance.

iii. Within seven (7) calendar days of the hearing, the ~~District~~ Director or designee shall issue a written decision.

b. Grievance Level – Personnel Committee

i. Within seven (7) calendar days of the issuance of the ~~District~~ Director's written decision, the employee may advance the grievance appeal to the PC.

ii. Within fourteen (14) calendar days of the advancement, the PC shall hear the grievance.

iii. Within seven (7) calendar days of the hearing, the PC shall issue a written decision. The decision is final for all written warnings.

c. Grievance Level – Career Service Council

i. Within seven (7) calendar days of the issuance of the CSCs written decision, the employee/appellant may advance a grievance appeal for suspensions without pay,

demotions, and termination by filing the Request for Appeal Hearing form with the CSC.

ii. Within fourteen (14) calendar days of filing their CSC appeal, the Appellant must file a Pre-Hearing Outline including the information below. Failure to meet these requirements will result in dismissal of the appeal.
    1. Appellant's name, Department, and contact information.
    2. Short statement of the appeal.
    3. Statement of facts or occurrences surrounding the appeal.
    4. Statement of the remedy requested.
    5. Statement regarding any other issues.
    6. Witness list.

iii. Within fourteen (14) calendar days of the appellants filing of their Pre-Hearing Outline, the Appellee must file a Pre-Hearing Outline including the information below.
    1. Appellants Department.
    2. Disciplinary action imposed or applicant rejected for examination.
    3. Statement of any previous discipline issued to the appellant or statement of previous application rejection.
    4. Statement of facts or occurrences surrounding the disciplinary action or application rejection.
    5. Statement regarding any other issues.
    6. Witness list.

iv. Within fourteen (14) calendar days of the appellee's filing of their pre-hearing outline, a Pre-Hearing Conference shall be held.
    1. A Pre-Hearing Conference shall not be held if both parties have not submitted a timely pre-hearing outline. The CSC does not have jurisdiction to hear untimely grievance appeals
    2. The purpose of the conference is to define issues to be heard, identify witnesses, determine stipulations of fact, schedule hearing dates, and resolve any pre-hearing issues.
        a. Exhibits and a final witness list must be filed with the CSC and given to the opposing party seven (7) calendar days before the scheduled hearing.
    3. The CSC shall not conduct independent investigations and are limited to the evidence presented to them on appeal.

v. Within thirty (30) calendar days of the pre-hearing conference, the Appeal Hearing will be held.
    1. The CSC does not have jurisdiction over the legality of District policy, County ordinance, or State law.
    2. The CSC shall use the "clearly erroneous" standard of review. This means that the District's disciplinary decision was not supported by substantial or competent evidence. It is not enough that the CSC may have weighed the evidence and reached a different conclusion; the District's decision will only be reversed if it is implausible considering all the evidence.

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3. The purpose of the hearing is to determine if the District was clearly erroneous.
4. Hearings are informal and do not adhere to the Rules of Civil Procedure or Evidence.
5. Hearings provide both parties with the opportunity to present exhibits, call witnesses, confront adverse witnesses, and provide opening and closing statements.
6. The CSC has subpoena power to compel attendance of witnesses, and to authorize witness fees where it deems appropriate, to be paid at the same rate as in Justice Courts.

vi. Within fourteen (14) calendar days of the conclusion of the appeal hearing, the CSC shall issue a written decision.

1. The decision shall be based upon a majority vote of the CSC.
2. There is no administrative appeal of a CSC decision for either party.
3. A person adversely affected by a decision of the CSC may appeal the decision to the district court pursuant to Utah Code Ann. § 17-33-4(d)(i).

vii. The parties may waive or extend any of the time limits by written agreement.

VII. An employee's failure to initiate or advance a grievance within the established time limits or failure to timely respond to a grievance proceeding constitutes a waiver of grievance rights. The grievance is considered settled based on the decision made at the last level of review.

VIII. Failure to hear the grievance within the established time limits permits an employee to advance the grievance to the next level of review, unless all parties stipulate an alternate timeline before the expiration of one of the established time limits as outlined.

Approved by the Governing Body of the District on the ____ day of _____ 20 ____

Signature: _____

Title: _____

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SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Personnel Policy — PE-700 Series: Conduct, Discipline & Grievance

CONDUCT, DISCIPLINE & GRIEVANCE POLICY

Policy No. PE-700

Policy No.	PE-700 (PE-700 Series: Conduct, Discipline & Grievance)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	[Date]
Applies To	All District employees
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; PE-000 Unified Purpose Foundation for Personnel Policies; PE-100 Series Core Personnel Systems Policy; PE-300 Series Position Management Policy
Policy Owner	Governing Body; administered by the District Director, Business Manager, Personnel Committee, and Career Service Council
Source	Personnel Policy Library, PE-700 Series. Converted to current format [Date]; corrected from “PO 700 Series” to “PE 700 Series” throughout. Several content gaps and stale cross-references identified during this conversion — see callout boxes below. County Attorney review (Helen Strachan) accepted [Date]: citation correction. References: Utah Code §34-41-101 (as amended); Omnibus Transportation Employee Testing Act of 1991; Utah Code §17B-1-801, 803; Utah Code §17-33 et seq.; Utah Code §17-53-106; Utah Rules of Civil Procedure; Utah Code §67-16-1 et seq.

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Subsection	Title
PE-713	Grievance Rights and Restrictions

PE-701 | Policy Purpose

- To promote a work environment grounded in professionalism, respect, ethical conduct, and accountability.
- To define behavioral expectations, prohibited conduct, reporting mechanisms, and the District's commitment to a safe, inclusive, and harassment-free workplace.
- To establish fair, consistent, and timely disciplinary processes that support corrective action while upholding due-process standards.
- To provide a structured, impartial grievance and appeals process that supports conflict resolution and protects employee rights.
- To reinforce the District's commitment to integrity, transparency, and lawful employment practices.

The very nature of governmental service makes public relations one of the most important aspects of the job. The quality of our interactions impacts all employees of the District and the public perception of the District as a whole. Employees are to take every opportunity through the course of performing their job to create “goodwill” with fellow employees and with the public.

Employees are required to be courteous and show understanding in spite of the difficulty of situations which may arise. Reports of a negative nature will be investigated by supervisors, and disciplinary actions could result. Employees are expected to:

- Apply themselves to their assigned duties during the full schedule for which they are being compensated.
- Make prudent and frugal use of District funds, equipment, buildings, and supplies.
- Report conditions or circumstances that would prevent them from performing their jobs effectively or completing assigned tasks.
- Practice dress and grooming habits consistent with the District's purpose, and which are beneficial in promoting a favorable public image. Standards of dress shall be appropriate for the job and the tasks to be accomplished.
- Present a favorable impression during contact with the public or when representing the District in a professional capacity, including appearance, comportment, and demonstrable respect for others, including fellow employees.

The Director is responsible for determining what creates a professional business environment in the District. The Director may issue supplemental District Directives outlining additional expectations such as employee conduct and behavioral standards, and may establish uniform and/or logo wear requirements for individual departments or positions as needed.

? OPEN ITEM — Incomplete source draft: blank sub-items (identified during this conversion)

OLD: ~~*(Source draft artifact)*~~

REVISION: *(The source draft leaves three numbered sub-items — III, IV, V — under Policy Purpose completely blank. This pattern of blank placeholder items recurs at several points later in this document (PE-703, PE-707, PE-708) and is called out again where most material.)*

This appears to be an unfinished working draft rather than an intentional omission. Confirm with whoever drafted PE-700 whether these blanks were meant to hold additional content before this document is adopted.

PE-702 | Outside Employment

District employment shall be the principal vocation of FTE-Merit employees. An employee may engage in outside employment, receive honoraria, or receive paid expenses subject to the following conditions:

- Outside employment must not interfere with the efficient performance of the employee's District position. If the Director determines that the outside employment is interfering with the employee's District position, the Director shall notify the employee in writing that the outside employment must cease.
- The outside job must not conflict with the interests of the employee's department or the District.
- Outside employment must not be the type that would reasonably give rise to conflicting interests or duties.
- The employee is required to sign a statement concerning outside employment, notify the Director, and gain approval for acceptable outside employment annually.
- If the Director determines that either the employment or payment could reasonably present a conflict of interest, the Director shall deny permission. The Director's decision may not be grieved. Failure to notify the employer and to gain approval is grounds for disciplinary action.
- Employees may jeopardize their employment with the District through unsatisfactory performance appraisals affected by outside employment.

PE-703 | Conflict of Interest

Employees shall not use their District positions or any influence, power, authority, confidential information derived therefrom, or District time, equipment, property, or supplies for private gain. This policy is intended to complement but not replace any state and federal laws governing conflicts of interest applicable to special districts and special service districts, including the Utah Public Officers' and Employees' Ethics Act, Utah Code Ann. §§67-16-1 et seq.

Prohibited Acts

No employee, officer, or Board member shall:

- Use their District office or employment for private advantage by revealing confidential, controlled, private, or protected information gained through that office or employment.
- Use their District position to secure special privileges.
- Accept other employment that would reasonably be expected to interfere with the ethical performance of their public duties.

No employee, officer, or Board member shall knowingly receive, accept, take, seek, or solicit, directly or indirectly, any gift, loan, or outside compensation for themselves or another if the gift or loan would reasonably tend to influence them in the performance of official duties, or the donor has been, is, or may in the near future become involved in any official District business. Exceptions: occasional non-monetary gifts not exceeding $50.00; awards publicly presented in recognition of public services; honoraria or expenses paid for papers, speeches, or appearances made with the Director's approval or on the employee's own time, uncompensated by the District; bona fide business loans made in the ordinary course of business; and campaign contributions actually used in a political campaign.

No employee, officer, or Board member shall have personal investments in any business entity which will create a substantial conflict between their private interests and public duties. Employees may not be involved with any private business regulated by the District, may not be involved in any transaction between their private business interests and the District, and may not be involved in any other actual or potential conflict of interest unless the nature and extent of the private business interest(s) are disclosed as described below.

Disclosure

- Any District officer, employee, or Board member who receives payment for helping a private person or business in a transaction with the District must disclose the payment.
- Any District officer, employee, or Board member involved in a private business subject to District regulation must disclose that involvement. If the regulation is made by an agency or board of which the officer, employee, or Board member is a member, disclosure must be made annually, and again at each meeting in which the officer's or employee's business is discussed; such oral disclosures shall be made part of the meeting minutes.
- Any District officer, employee, or Board member involved with a private business that does or anticipates doing business with the District must disclose that involvement.
- Any District officer, employee, or Board member with a personal or business interest of any kind that raises an actual or potential conflict of interest with District duties must disclose that interest.
- All such statements are public records, open to public inspection. Disclosures must be made: in writing at least annually; orally at any District Board meeting during which a transaction is discussed involving a matter in which the officer, employee, or Board member has an interest; and again in writing when the conflict arises.
- The general written disclosure must be re-filed every January that the outside interest persists, and filed with the officer's/employee's/Board member's immediate supervisor, the Director, and the Board. Written disclosures by a Board member must be filed with the Board Chair (or Vice Chair, if the disclosure is filed by the Chair) and the Director.
- All disclosures must be considered and approved at least annually by the Board.

Violations

A violation of these provisions may subject the officer, employee, or Board member to disciplinary action, in addition to the possibility of criminal prosecution. Violations will be thoroughly investigated and prosecuted. This policy is a shortened and simplified statement of the legal requirements involved in this area — conduct will be governed by the law, not only by this policy. For additional legal information, refer to the Utah Public Officers' and Employees' Ethics Act, along with Utah Code Ann. §§63G-6a-2404 (unlawful procurement conduct) and 76-8-105 (bribery).

> **? OPEN ITEM — Trailing blank list fragment in source draft (identified during this conversion)**
> ***OLD:*** ~~*(Source draft artifact)*~~
> ***REVISION:*** *(The source draft ends the Conflict of Interest section with three blank lettered items — a., b., c. — with no text.)*
> *Removed here as an evident formatting artifact; confirm nothing substantive was meant to follow.*

PE-704 | Non-Competition

The District has an interest in preserving the integrity of information created, received, or kept as part of its governmental business and processes. As a result, any employee who is separated from the District shall be prohibited from using information classified as private, controlled, or protected, and gained during their employment, in any manner which may be contrary to law or adverse to the District when representing their private interests after separation. Further, former employees who, as part of their District duties, worked with or assisted any group, individual, or entity in achieving benefits from the District, shall not privately represent or assist those same groups, individuals, or entities in District matters for a period of at least six (6) months after separation from the District.

PE-705 | Political Activity

Except as otherwise provided by law or by rules and regulations promulgated by the State of Utah or the federal government for federally aided programs, District employees may voluntarily participate in political activity subject to the following provisions:

- No person shall be denied the opportunity to become an applicant for a position by virtue of political opinion or affiliation.
- No person employed by the District may be dismissed from service as a result of political opinion or affiliation.
- An employee may voluntarily contribute funds to political groups and become a candidate for public office, to allow individual freedom of political expression and to allow employees to serve as county party officers and state or county delegates.
- No employee may directly or indirectly coerce, command, advise, or solicit any employee covered under the personnel system to pay, lend, or contribute part of their salary or compensation or anything else of value to any party, committee, organization, agency, or person for political purposes. No supervisor, department manager, employee, or the Director may attempt to make any officer's or employee's employment status dependent upon the employee's support or lack of support for any political party, committee, organization, agency, or person engaged in a political activity.
- No employee may engage in any political activity during hours of employment, nor solicit political contributions from other District employees during hours of employment. This does not preclude voluntary contributions by an employee to the party or candidate of their choice.
- Nothing in this section shall be construed to permit partisan political activity by any District employee who is prevented or restricted from engaging in such activity by the provisions of the Federal Hatch Act.

PE-706 | Discrimination Based on Protected Classes

Discrimination in any form is a serious offense which will not be tolerated. Employees may submit complaints using the Workplace Wellbeing Incident Report form available on the District's website (basinrecreationutah.gov/about-us/jobs/), specifying who is involved and the date and time of the occurrence(s).

Discrimination of a protected class is defined as discrimination of any person because of race, color, religious creed, sex, national origin, age, military status, disability, sexual orientation, gender identification, or any other factor protected by law, including women who are pregnant and/or breastfeeding. Examples include, but are not limited to: using racial or ethnic slurs, offensive stereotypes, or jokes about these characteristics; recruiting or hiring practices influenced by factors other than skills, knowledge, experience, and potential for success; and withholding promotion opportunities or applying adverse employment actions based on these protected factors.

Discrimination shall result in disciplinary action up to and including termination of employment. Employees or officials who willfully report a false discrimination claim shall be subject to disciplinary action.

Reporting and Investigating Claims

If an employee believes they have been subjected to discrimination, they should make a written record of the date, time, nature of the incident, and names of any witnesses, and report the incident immediately to a supervisor in their chain of command, the Director, the Business Manager, the County Attorney's Office (Civil Division), or via the Workplace Wellbeing Incident Report form. All incidents should be reported regardless of seriousness. There shall be no retaliation against an employee who, in good faith, reports discrimination or provides information about

violations. Complaints may be submitted by any individual, regardless of whether they were personally subjected to the offending behavior.

- Supervisors who knowingly allow or tolerate any discrimination are in violation of this policy and subject to disciplinary action up to and including termination. Supervisors must deal quickly and fairly with allegations of discrimination whether or not there has been a formal complaint, and are responsible for communicating this policy to employees and immediately reporting violations to the Business Manager and Director.
- The Director, Business Manager, or designee will conduct a fair and impartial review of the discrimination complaint, handled with as much confidentiality as possible.
- An employee accused of discrimination and facing disciplinary action shall be entitled to notice of charges, the evidence to be used against them, and an opportunity to respond before disciplinary action may be taken.

Resolution

The complainant shall be notified whether disciplinary action was taken. If either party is not satisfied with the action taken (or not taken), they may file a written appeal with the Administrative Control Board through the Business Manager within ten (10) working days of receiving official notification of case resolution. If the complainant is not satisfied with the Board's decision, they have a statutory right to request an investigation by the Utah Division of Antidiscrimination and Labor.

PE-707 | Sexual Harassment

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when submission to or rejection of this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with work performance, or creates an intimidating, hostile, or offensive work environment. Complaints may be submitted using the Workplace Wellbeing Incident Report form, specifying who is involved and the date/time of the occurrence(s).

- Sexual harassment of coworkers of any type, on or off duty, subtle or otherwise, shall not be tolerated; violators are subject to disciplinary action up to and including termination.
- Retaliation is prohibited against any employee who has filed an allegation, testified, assisted in, or participated in any investigation, proceeding, or hearing relating to sexual harassment under this policy.
- False or bad-faith claims regarding sexual harassment shall result in disciplinary action against the accuser. An employee accused of sexual harassment and facing disciplinary action shall be entitled to notice of charges, the evidence against them, and an opportunity to respond before disciplinary action may be taken.
- Records and proceedings of sexual harassment claims are confidential and maintained separately from the employee's personnel file.
- All employees, supervisors, and management personnel shall receive training on the sexual harassment policy and grievance procedures during orientation and annually thereafter.

Prohibited Conduct

Any unwelcome behavior of a sexual nature, whether verbal, non-verbal, or physical, is prohibited. There are two major categories:

- Quid Pro Quo Sexual Harassment — occurs when an individual's submission to or rejection of sexual advances or conduct of a sexual nature is used as the basis for employment decisions, or made a term or condition of employment.

- Hostile Environment Sexual Harassment — occurs when unwelcome sexual conduct unreasonably interferes with job performance or creates a hostile, intimidating, or offensive work environment, even without tangible economic job consequences.

Employees who experience or witness sexual harassment — which may include forcible sexual abuse, objectionable behavior, intentional unwanted touching, unwanted written/pictorial/graphic content, or explicit verbal conduct — shall report the incident so it may be documented and addressed, using the Workplace Wellbeing Incident Report form or a detailed written account to the Business Manager or Director. If circumstances involve the Director or Business Manager, employees shall submit a detailed written account to the County Attorney's Office, Civil Division. Complaints shall specify the identity of the victim and offending employee, the offensive behavior and its frequency, damage suffered, and how the victim would like the matter settled. The victim will be allowed reasonable time during work hours to prepare a formal complaint.

> **? OPEN ITEM — Blank sub-items in the reporting procedure (identified during this conversion)**
>
> ***OLD:*** *~~(Source draft artifact)~~*
>
> ***REVISION:*** *(The source draft's sexual harassment reporting subsection contains six blank lettered/numbered sub-items — a–e under a "Sexual harassment shall be addressed as described below" heading, and iv–vi under the complaint-content list — with no text supplied.)*
>
> *As with PE-701 and PE-703 above, these blanks appear to be an unfinished draft rather than an intentional gap. Confirm the intended content with the drafter before adoption.*

Remedies — when a sexual harassment allegation reveals credible evidence, the accused shall face disciplinary action ranging from a letter of reprimand to termination based on all circumstances. Information in complaint files shall be released only with written authorization of the victim and the Director.

Records — information related to any sexual harassment complaint, proceeding, or resolution shall be maintained in separate and confidential files, not placed in any employee's personnel file.

Victim Protection — complaints are confidential; victims shall not be required to confront the accused outside a formal proceeding. Reprisals are prohibited against anyone who has filed, testified, assisted, or participated in an investigation, proceeding, or hearing relating to a sexual harassment claim; retaliation is a separate disciplinary offense and may include open hostility, exclusion or ostracism, special or more closely monitored attention to work performance, or assignment to demeaning duties not otherwise performed.

PE-708 | Drug-Free Workplace

A healthy, safe, and productive workforce free from the effects of drugs and alcohol is essential to maintaining high-quality operations. The unlawful manufacturing, distribution, possession, or use of controlled substances and/or alcoholic beverages in the workplace is expressly prohibited. All District processes shall conform to Utah Code §34-41-101 et seq. and the Omnibus Transportation Employee Testing Act of 1991.

Testing

All employees shall be required to participate in controlled substances and/or BAC testing when there is reasonable suspicion of impairment; when involved in an on-duty accident and directed by a supervisor and/or the Director; for return-to-duty testing; and for follow-up testing. Employees in Safety Sensitive Positions are additionally tested when a conditional offer of employment is extended, before beginning work, and on a random basis.

Definitions (Testing-Specific)

- Alcohol — an intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols including methyl and isopropyl alcohol, however packaged, stored, or found.
- Controlled Substance — marijuana (THC), cocaine, phencyclidine (PCP), opiates, and amphetamines (including methamphetamine), or any substance included in Title 58, Chapter 37, Utah Controlled Substances Act.
- Drug — any substance recognized as a drug in the United States Pharmacopeia or other drug compendia, including Title 58, Chapter 37, Utah Controlled Substances Act.
- Drug Testing — the scientific chemical analysis used to detect drugs or their metabolites in the human body under this policy's definitions and terms.
- Random Testing — unannounced drug testing of a Safety Sensitive Position employee selected by a method uninfluenced by personal characteristics other than job category.
- Reasonable Suspicion — knowledge sufficient to induce an ordinarily prudent and cautious individual to believe a prohibited activity is occurring.
- Reasonable Suspicion Testing — drug testing pursuant to an articulated belief based on specific recorded facts and reasonable inferences that an employee or volunteer is violating this policy.
- Positive Test — any result showing a blood alcohol content of 0.02% or greater, the presence of any controlled substance or metabolite, or a sample that has been tampered with.
- Refusal to Submit to Testing — failure to provide an adequate breath or urine sample without valid medical explanation after notice, or conduct that clearly obstructs the testing process.
- Safety Sensitive Position — any position requiring an employee to operate a vehicle or equipment.
- Return-to-Duty Testing — testing, with a verified negative result, of an employee released back to work after a rehabilitation program.
- Follow-Up Testing — testing of an employee who has sought professional help from a rehabilitation program; tested monthly while under care of a Substance Abuse Professional and upon release, at least six (6) times in the following twelve (12) months, for a period not to exceed sixty (60) months. Follow-up testing beyond one year is based on a substance abuse professional's need assessment.

If the employee seeks help prior to discovery, confidentiality, job security, and promotional opportunities will be protected; if not, and the problem is discovered through other means, the employee will be terminated. Discovery begins when an employee is notified of a random test or directed to be tested following an accident or reasonable suspicion. District assistance for an employee who comes forward prior to discovery is limited to referral to a community resource program, subject to the financial limitations of the District's health plan. An employee under treatment with a drug that alters their ability to perform essential functions shall be reassigned if a current, qualifying opening exists.

Employees shall not use, be under the influence of, or possess alcohol while on duty, on District premises, or in District vehicles (including personal vehicles used for District business); under the influence means a BAC in excess of 0.02%. This does not apply to employees attending events on District property during private, non-working time where alcohol may be permitted. An employee in a Safety Sensitive Position called in outside their regular schedule may refuse if they have used alcohol and feel they may be impaired, provided they notify their supervisor if they consumed alcohol within the prior four (4) hours; job security and promotional opportunities are protected for exercising this option.

Employees trafficking, selling, using, possessing, or under the influence of alcohol or illegal/illegally obtained controlled substances at the workplace are subject to immediate suspension and possible termination. A supervisor's reasonable suspicion determination subjects the employee to testing. Safety-sensitive employees are subject to

random testing, and the District may conduct unannounced inspections of District property, vehicles, workstations, equipment, and may use blood, urine, or other tests, electronic detection equipment, and trained animals. Failure to cooperate is grounds for termination. A tested employee shall not operate District equipment or perform duties their supervisor deems dangerous until results are received and they are released back to work.

- An alcohol test result of 0.04% BAC or greater results in termination.
- A result greater than 0.02% but less than 0.04% results in the employee not being permitted to perform a safety-sensitive role for at least 24 hours.
- A positive drug test result for a controlled substance results in termination.
- An employee testing positive, or with a BAC of 0.04% or greater, may be referred to a Substance Abuse Professional for an evaluation at the District's expense; the District has no obligation to pay for treatment, and referral creates no protection from other disciplinary action.
- A final applicant selected for a Safety Sensitive position must undergo a drug screening test; refusal is grounds for denial of employment. An applicant testing positive shall be denied employment for at least two (2) years, and may be considered for future employment thereafter only after documented successful completion of a treatment program with a positive healthcare professional recommendation, a mandatory drug screening before any offer, and possible random testing for up to sixty (60) months.

Employees may direct questions regarding this policy to the Director and/or Business Manager.

PE-709 | Nonsmoking Policy

The District complies with all applicable federal, state, and local regulations regarding smoking and tobacco use (including e-cigarettes/vapor-less cigarettes) in the workplace, and provides a work environment promoting productivity and employee wellbeing.

- Smoking is restricted at all District facilities.
- Smoking is prohibited inside all District facilities and vehicles. The Director or designee is responsible for implementing and monitoring smoking regulations; supervisors/department managers enforce them. The policy applies to employees during working hours and to customers/visitors on District premises.
- Employees who wish to smoke may do so outside District facilities and vehicles, at least 25 feet from any entryway, exit, window, or air intake.
- Employees are expected to exercise common courtesy regarding the smoking policy; smokers have a special obligation not to abuse break policies. Complaints should be resolved at the lowest level possible but may be processed through the grievance procedure. Violators are subject to disciplinary action.
- The District does not discriminate against individuals for legal tobacco use occurring during non-working time, off District premises, or in accordance with this policy.

PE-710 | Serious and Communicable Diseases

District employees with infectious, long-term, life-threatening, or other serious diseases may work as long as they are physically and mentally able to perform their job duties without undue risk to their own health or that of others. Serious diseases include, but are not limited to, cancer, heart disease, multiple sclerosis, hepatitis, tuberculosis, drug-resistant tuberculosis, chronic fatigue syndrome, HIV, and AIDS. The District will support, where feasible, educational programs to enhance employee understanding of serious diseases.

Employees afflicted with a serious disease are to be treated no differently than any other employee; if the disease affects job performance, they are treated as other employees with disabilities limiting job performance and provided reasonable accommodation absent undue hardship. Employees diagnosed with a serious disease who want accommodation shall inform their supervisor, the Director, or the Business Manager as soon as possible; the recipient shall respond with compassion and review applicable policy on employee assistance, leave, disability options, infection control, accommodations, performance/attendance expectations, and benefits.

Employees seeking accommodation shall provide the Director with pertinent medical records needed for job assignment and return-to-work decisions; the District may require a doctor's certification or a medical examination if it believes the employee is a health or safety threat. The District will maintain confidentiality of diagnosis and medical records unless required by law, disclosing to other employees only when necessary, in the Director's opinion, to protect health or safety.

The District will comply with applicable occupational safety regulations for employees exposed to blood or other potentially infectious materials, using universal precautions, engineering and work practice controls, and personal protective equipment. Employees concerned about infection from a coworker, customer, or other person shall convey this to their supervisor, the Director, or the Business Manager; refusal to work with or perform services for a person known or suspected to have a serious disease, without first discussing the concern with a supervisor, may result in discipline up to termination. Where there is little or no evidence of infection risk, the concerned employee may be assigned to work with or serve any other employee or customer as required.

PE-711 | Disciplinary Procedures

All care and consideration to the employee shall be given prior to imposing discipline; however, it is District policy to provide and enforce a system of progressive discipline for FTE-Merit and PT-Merit employees.

Progressive discipline uses graduated steps for addressing conduct or performance problems, aiming to help employees correct issues at the earliest stage. The sequence is verbal warning, written warning, suspension, and termination; demotion may also be used where appropriate. Deviation from the sequence is permitted based on the severity of the conduct or performance issue. Progressive discipline is not required for severe violations.

Levels of Progressive Discipline

- Verbal Warning — oral communication regarding a supervisor's observation of a relatively minor infraction; should be documented (date and brief summary) and maintained by the supervisor for future reference.
- Written Warning — a written statement given to an employee, including notice of the policy violation; placed in the employee's official personnel file.
- Suspension — a disciplinary unpaid leave of absence, for at least one (1) full day.
- Demotion — a disciplinary change resulting in a reduction of position and pay.
- Termination — a disciplinary separation of employment.

> ✦ **REVISION — Duplicate list removed (identified during this conversion)**
>
> ***OLD:*** ~~*(The source draft lists the five discipline levels above, then repeats the identical five items verbatim a second time.)*~~
>
> ***REVISION:*** *(This document lists each discipline level once.)*
>
> *The duplication in the source appears to be a copy-paste artifact, not a second, distinct set of levels; no substantive content was lost by removing the repeat.*

Disciplinary Process

When an allegation or observation may trigger disciplinary action (not including verbal warnings), the supervisor shall inform the Department Manager, Business Manager, and Director. The Business Manager (or designee) shall inform the County Attorney's Office of the allegations prior to any disciplinary decision. Paid or unpaid administrative leave may be used where necessary; an employee on paid administrative leave remains available to the District during normal work hours. An internal investigation shall be conducted to ascertain evidence relevant to the allegation.

A Disciplinary Notice of Intent shall be prepared, containing: the date of the notice; the level of potential discipline; applicable policy references; an explanation of the alleged violation(s) and facts; the date the potential action would be imposed; discipline history (dates and levels); and a copy of the District's grievance and appeals procedures (PE-712 and PE-713).

A Pre-Determination Meeting is required for a planned suspension, demotion, and/or termination, held no sooner than three (3) calendar days after receipt of the Notice of Intent. The meeting allows the employee to respond, correct factual mistakes, and address proportionality; the employee may be represented and may provide supporting evidence (including witness statements, though witnesses may not be called); the meeting shall be audio recorded and retained until grievance appeal rights are exhausted; the employee may waive the meeting in writing.

A written decision shall be issued within a reasonable time, following any additional investigation warranted by the pre-determination meeting. For decisions imposing discipline, the employee shall be provided a copy of the grievance and appeals procedures; the Notice of Intent and written decision shall be sent to HR for the employee's official personnel file. An employee may instead choose to file a written response to the discipline (included in the personnel file) within seven (7) calendar days of receipt. Parties may waive or extend time limits by written agreement; the Director may extend any time limit by up to 14 calendar days for good cause.

PE-712 | Grievance Appeal Bodies

Personnel Committee

A Personnel Committee (“PC”) shall be appointed by the Board Chair, comprised of three (3) members. The Business Manager or designee shall act as chair and shall not vote unless needed to break a tie. The PC hears appeals not resolved at lower levels for a FTE-Merit or PT-Merit employee receiving a written warning, suspension without pay, demotion, or termination, and reports final binding appeal decisions in writing to the Board.

Career Service Council

A three-member bipartisan Career Service Council (“CSC”) shall be appointed by the Governing Body, which may appoint the same CSC used by Summit County, and may appoint alternate members. The CSC hears appeals not resolved at lower levels for suspension without pay, demotion, or termination; all allowable appeals from the PC shall be in writing and heard by the CSC. The CSC may request a hearing officer or administrative law judge (“ALJ”) to conduct hearings. The hearing before the CSC is recorded and is the final hearing of record; the CSC's written decision is final and binding.

Administrative Law Judge

The CSC may refer an appeal to an ALJ for a recommendation; upon the CSC's recommendation, the Director may appoint one or more ALJs on an ad hoc basis. Each ALJ must be licensed and in good standing with the Utah Bar and trained/experienced in personnel matters. After a hearing, the ALJ makes findings of fact and a recommendation to the CSC, which may request a further factual hearing and may adopt or reject the recommendation.

District Court

All appeals of the CSC go to the District Court under the Utah Rules of Civil Procedure; an appeal is barred unless filed within thirty (30) calendar days after the CSC's written decision. Where a record of CSC proceedings exists, District Court review is limited to that record; the CSC's decision is presumed valid, and the court determines only whether it was arbitrary, capricious, or illegal.

PE-713 | Grievance Rights and Restrictions

Employees, supervisors, and department managers shall first attempt to resolve problems internally through direct communication with all affected parties.

Grievable Claims

- A FTE-Merit or PT-Merit employee may grieve written warnings, suspensions without pay, demotions, and termination.
- Any employee may grieve claims of prohibited employment practices and discrimination, addressed according to the procedures in PE-706.
- An applicant rejected for examination may grieve that rejection.
- Claims regarding verbal reprimands, wages, benefits, job classification, budget items, or other financial matters may not be grieved except as they relate to a grievable claim.

The Department Manager will contact the Business Manager upon initiation of any grievance proceeding, and shall provide copies of all discipline and disciplinary decisions; the Business Manager or designee shall notify the County Attorney of the grievance. If discipline is overturned, HR shall remove it from the employee's personnel file upon notification of the decision; the employee shall be free from reprisal for using the grievance procedure.

At each grievance appeal level, an employee may, at their own expense, seek counsel, advice, or representation; may present evidence but not call witnesses; and may request approval for up to four (4) work hours to prepare their grievance.

Time Limits, Waivers and Filing Requirements

- Grievance Level — Director: within seven (7) calendar days of discipline, an employee may file a written grievance with the Director; within seven (7) calendar days of filing, the Director or designee shall hear it; within seven (7) calendar days of the hearing, the Director or designee shall issue a written decision.
- Grievance Level — Personnel Committee: within seven (7) calendar days of the Director's decision, the employee may advance to the PC; within fourteen (14) calendar days of advancement, the PC shall hear the grievance; within seven (7) calendar days of the hearing, the PC shall issue a written decision, final for all written warnings.
- Grievance Level — Career Service Council: within seven (7) calendar days of the PC's decision, the employee/appellant may advance an appeal for suspensions without pay, demotions, and termination by filing a Request for Appeal Hearing form. Within fourteen (14) calendar days of filing, the Appellant must file a Pre-Hearing Outline (name, department, contact information; short statement of the appeal; statement of facts; remedy requested; other issues; witness list) — failure results in dismissal. Within fourteen (14) calendar days of that filing, the Appellee must file its own Pre-Hearing Outline (department; disciplinary action or rejection; prior discipline or application history; statement of facts; other issues; witness list). Within fourteen (14) calendar days of that filing, a Pre-Hearing Conference is held (not held if either outline is untimely, in which case the CSC lacks jurisdiction) to define issues, identify witnesses, determine stipulations, and schedule the hearing; exhibits

and a final witness list must be filed and exchanged seven (7) calendar days before the hearing. The CSC does not conduct independent investigations and is limited to evidence presented on appeal.

- Within thirty (30) calendar days of the pre-hearing conference, the Appeal Hearing is held. The CSC has no jurisdiction over the legality of District policy, County ordinance, or State law, and applies a "clearly erroneous" standard — the District's decision is reversed only if implausible given all the evidence, not merely because the CSC would have weighed it differently. Hearings are informal and do not follow the Rules of Civil Procedure or Evidence; both parties may present exhibits, call witnesses, confront adverse witnesses, and give opening/closing statements. The CSC has subpoena power to compel witness attendance and may authorize witness fees at the Justice Court rate.
- Within fourteen (14) calendar days of the hearing's conclusion, the CSC shall issue a written decision by majority vote. There is no administrative appeal of a CSC decision for either party; a person adversely affected may appeal to the district court under Utah Code Ann. §17-33-4(d)(i). Parties may waive or extend time limits by written agreement.

An employee's failure to initiate or advance a grievance within established time limits, or to timely respond to a grievance proceeding, constitutes a waiver of grievance rights; the grievance is considered settled based on the decision at the last level of review. Failure to hear a grievance within established time limits permits the employee to advance to the next level of review, unless all parties stipulate an alternate timeline before the expiration of an established time limit.

> **? OPEN ITEM — Stale cross-references and a duplicate section number (identified during this conversion)**
>
> ***OLD:*** ~~*(Source draft: the Grievance Appeal Bodies and Grievance Rights and Restrictions sections were both labeled "712" in the source body text, though the Table of Contents lists them as 712 and 713 respectively; the source also cross-references "Section 3.2," "Section 12.0, Productive Work Environment," and subsections "14.3.2.1," "14.3.2.2," and "14.3.6," none of which exist in this or any other converted PE-series document.)*~~
>
> ***REVISION:*** *(This document numbers the two sections 712 and 713 per the Table of Contents, and the stale cross-references above have been replaced with plain-language pointers — e.g., "the procedures in PE-706" — where the intended target could be reasonably inferred from context.)*
>
> *The stale references (Section 3.2, Section 12.0, 14.3.2.1/14.3.2.2, 14.3.6) most likely point to chapter/section numbers from the original, pre-split Personnel & Operations Policy Manual and were not updated when this content was carried into the standalone PE-700 draft. Confirm the correct current references before adoption.*

Policy Review

This policy shall be reviewed by the Board at least every two years, or sooner if applicable federal or state employment law changes materially. Revisions shall be tracked with a revision date at the top of this document.

Snyderville Basin Special Recreation District
PE 900 Series | Privacy Program Policy

Approved Month X, 202X

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References

- See Division of Archives and Records Services (DARS) at Utah Code § 63A-12-100 et seq. (as amended)
- See Government Data Privacy Act (GDPA) at Utah Code § 63A-19-101 et seq. (as amended)
- See Government Records Access and Management Act (GRAMA) at Utah Code § 63G-2-101 et seq. (as amended)
- See Management of Records and Access to Records at Utah Administrative Code R13-2
- See Division of Technology Services (DTS) Information Security Policy 5000-0002
- See Utah Code Section 63A-16-1101 (as amended)
- See Utah Code Section 63A-16-1201 et. seq. (as amended)

901 | Policy Purpose

Overview:

- Document the District's overall privacy program and the approach to processing and maintaining personal data.
- Ensure compliance with Utah Code Section 63A-19-401 et seq., GRAMA, and DARS records management

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and data governance requirements

- Provide specific data privacy practices, procedures, and guidance for District staff.

This policy serves to document the District's privacy program, which includes the District's policies, practices, and procedures for the processing of personal data in accordance with Utah Code Section 63A-19-401 et. seq. (as amended) and which aligns with the records management and data governance requirements provided in both Utah's Government Records Access and Management Act (GRAMA) and the Division of Archives and Records Service and Management of Government Records statute (DARS). Where applicable, this policy will refer to a more specific or detailed policy, procedure, or guidance that addresses a particular practice that the District has developed.

902 | Guiding Principles & Scope

I. This policy consolidates privacy practices, outlines governance roles and responsibilities, and ensures compliance with generally applicable records management, data protection, and data privacy obligations. It is designed to safeguard individual privacy rights, promote transparency, maintain the integrity and security of personal data, and ensure accountability across the District. This policy is meant to guide further alignment of the District with the State Data Privacy Policy as detailed in Utah Code Section 63A-19-101 et. seq. (as amended). In addition, this policy shall guide further alignment of the District with the State Endorsed Digital Identity policy as detailed in Utah Code Section 63A-16-1201 et. seq. (as amended). This policy shall also align with universal, open standards as available.

II. This policy applies to all District employees involved in the management, creation, and maintenance of records or who have access to personal data as part of their job duties. This policy also applies to all contractors of the District that process or have access to personal data as a part of the contractor's duties under an agreement with the District pursuant to Utah Code § 63A-19-401(4).

903 | Definitions

The following definitions apply for the purposes of this Policy:

a. **At-risk Government Employee**: has the same meaning as found in Utah Code Section 63G-2-303 (as amended).
b. **Classification** or **Classify** (and their derivative forms): means determining whether a record series, record, or information within a record is public, private, controlled, protected, or exempt from disclosure under GRAMA.
c. **Cookie**: means technology that records a user's information and activity when the user accesses websites. Cookies are used by website owners, third parties, and sometimes threat actors to gather user data.
d. **Data Breach**: means the unauthorized access, acquisition, disclosure, loss of access, or destruction of personal data held by a governmental entity, unless the governmental entity concludes, according to standards established by the Utah Cyber Center created in Utah Code Section 63A-16-1101 (as amended), that there is a low probability that personal data has been compromised.
e. **Designation** or **Designate** (and their derivative forms): means indicating, based on a governmental entity's familiarity with a record series or based on a governmental entity's review of a reasonable sample of a record series, the primary classification that a majority of records in a record series would be given if classified and the classification that other records typically present in the record series would be given if classified.
f. **Device Fingerprinting**: means collecting attributes of a user's device configurations to create a trackable profile for the device.

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g. **Individual**: means a human being.
h. **Key Logger**: means "a program designed to record which keys are pressed on a computer keyboard..."
i. **Personal Data**: means information that is linked or can be reasonably linked to an identified individual or an identifiable individual such as:
    i. First and last name
    ii. Physical address
    iii. Email address
    iv. Telephone number
    v. Social Security number
    vi. Credit card information
    vii. Account Number
    viii. Bank account information
    ix. Vital Records
    x. Any combination of personal information that could be used to determine identity
k. **Processing Activity** or **Processing Activities**: means any operation or set of operations performed on personal data, including collection, recording, organization, structuring, storage, adaptation, alteration, access, retrieval, consultation, use, disclosure by transmission, transfer, dissemination, alignment, combination, restriction, erasure, or destruction.
l. **Record(s)**: means the same as that term is defined in GRAMA.
m. **Record Series:** means a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.
n. **Records Officer:** means the individual or individuals appointed by the chief administrative officer of the District to work with state archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.
o. **Schedule** or **Scheduling** (and their derivative forms): mean the process of specifying the length of time each Record series should be retained by the District for administrative, legal, fiscal, or historical purposes and when each Record series should be transferred to Archives or destroyed.
p. **State Archives**: means the Utah Division of Archives and Records Service.

904 | Governance

I. Chief Administrative Officer (CAO)
    a. There is hereby established a Chief Administrative Officer or "CAO" for the District. The CAO of the District is the District Manager or his/her designee (or, if the position of District Manager is unfilled, the Chair of the District's Board of Trustees shall serve as CAO).
    b. The designation of the CAO or any changes to the designation of the CAO shall be reported to State Archives within 30 days of designation.
    c. The designation of, and responsibilities assigned to, the CAO shall be reviewed and confirmed by the District on an annual basis.
    d. The CAO shall have those duties as outlined in Utah Code Section 63A-12-103.
II. Appointed Record Officers ("Record Officers")
    a. The CAO shall appoint one more or more individual(s) to serve as Records Officers in fulfilling the duties of working with State Archives and the Office of Data Privacy in the care, maintenance, scheduling, disposal, classification, designation, access, privacy, and preservation of Records.
    b. The appointment of Records Officers shall be reported to State Archives within 30 days of the appointment.
    c. If responsibility for the duties of appointed Records Officers is divided between more than

one Record Officer, such specification shall be reported to State Archives along with the appointment.

d. The appointment of, and responsibilities assigned to, a Records Officer shall be reviewed and confirmed by the District on an annual basis.

905 | Records Series

I. Each department and office of the District shall create and maintain Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance issued by State Archives and the District's Attorney.

a. Each department and office of the District shall appropriately designate and classify Records and Records Series in accordance with the requirements provided in DARS and GRAMA in addition to correlated guidance from the District's Attorney.

b. The CAO or his/her designee shall be responsible for submitting a proposed retention schedule for each type of material defined as a Record under GRAMA to State Archives for review and final approval by the State Records Management Committee ("RMC").

c. Upon approval by the RMC, the District shall maintain and dispose of records in strict accordance with the approved retention schedule. In instances where the District has not received an approved retention schedule for a specific type of Record, the general retention schedule maintained by State Archives shall govern the retention and disposition of those Records.

II. Record Series Privacy Annotation

a. Each department and office of the District shall perform a privacy annotation for each Record Series that contains Personal Data pursuant to Utah Code Section 63A-19-401.1 (as amended).

b. Privacy annotations shall include:

i. an inventory of all types of Personal Data included in the Record Series

ii. a description of all purposes for which the department or office collects, keeps or uses the Personal Data

iii. a citation to the legal authority for collecting, keeping, or using the Personal Data; and

iv. the legal authority under which Personal Data is processed.

c. If a department or office determines that a Record Series does not contain Personal Data, the Privacy Annotation shall be limited to a statement indicating that the Record Series does not include Personal Data.

d. Privacy annotations shall be conducted and reported in accordance with additional requirements provided by State Archives via administrative rule.

906 | Awareness & Training

The CAO of the District shall ensure that all employees that have access to Personal Data as part of the employee's work duties complete a data privacy training program within 30 days after beginning employment and at least once in each calendar year.

I. The CAO of the District is responsible for monitoring completion of data privacy training by the District's employees.

II. In addition to the general privacy awareness training, department and offices, after consultation with the CAO and the District's Attorney, may create and require employees to complete

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department-specific privacy training tailored to the unique privacy needs, practices, and requirements of the department or office.

III. Appointed Records Officer Training & Certification

a. The CAO of the District shall ensure that, on an annual basis, all appointed Records Officers successfully complete online training on the provisions of GRAMA and obtain certification from State Archives in accordance with Utah Code Section 63A-12-110 (as amended).

b. The CAO of the District shall, on an annual basis, review and confirm the certification status of all appointed Records Officers.

c. Records Officers who handle GRAMA transparency responsibilities are required to complete the GRAMA transparency training and obtain certification from Archives in accordance with Utah Code Section 63A-12-110.

d. Records Officers specializing in Records management or privacy are required to complete both records management and GRAMA transparency training, as well as obtain the corresponding certifications.

907 | Identify

I. Inventorying

a. The CAO of the District or his/her designee shall maintain a comprehensive inventory of:

i. All IT systems that may process state or federal data which the state owns or is responsible for, using the standard process that Utah Division of Technology Services ("DTS") provides.

ii. All Records and Record Series that contain Personal Data and the types of Personal Data included in the Records and Record Series.

iii. All Processing Activities, the inventory of which shall include:

1. Non-compliant Processing Activities—pursuant to the Government Data Privacy Act ("GDPA")—that were implemented prior to May 1, 2025, and a prepared strategy for bringing the non-compliant Processing Activity into compliance by no later than July 1, 2027; and

2. All Processing Activities implemented after May 1, 2025, with documentation confirming compliance status.

II. Information Technology Privacy Impact Assessment

a. The CAO shall ensure that the District completes a Privacy Impact Assessment ("PIA") for all IT systems that may process Personal Data prior to the initiation of data processing in the IT system as required under DTS Information Security Policy 5000-0002.

b. The CAO shall use the PIA template that is created and maintained by the State's Chief Privacy Officer, and which is approved by the Chief Information Officer pursuant to DTS Information Security Policy 5000-0002.

c. The CAO shall maintain a copy of each completed assessment for a period of four years to provide audit documentation and ensure accountability in privacy practices.

908 | Transparency

I. Website Privacy Policy

a. The CAO of the District or his/her designee shall create and maintain privacy policies on its websites as outlined in Utah Code Section 63A-19-402.5 (as amended) and Utah Admin Rule

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R895-8. (as amended).

b. The CAO of the District or his/her designee shall ensure that Personal Data related to a user of a District website is not collected unless said website complies with Utah Code Section 63A-19-402.5 (as amended).

c. The CAO of the District or his/her designee shall ensure that all websites of the District contain a privacy policy statement that discloses:

i. The identity of the District's website operator

ii. How the District website operator may be contacted

iii. The Personal Data collected by the District

iv. The practices related to disclosure of Personal Data collected by the District and/or the District's website operator; and

v. The procedures, if there are any, by which a user may request:

1. Access to the user's Personal Data; and

2. Access to correct the user's Personal Data.

vi. A general description of the security measures in place to protect a user's Personal Data from unintended disclosure.

II. Privacy Notice

a. Employees shall only collect Personal Data from individuals if, on the day the Personal Data is collected, the District has provided a privacy notice to an individual asked to furnish Personal Data that complies with Utah Code Section 63G-2-601(2), Utah Code Section 63A-19-402 (as amended), or other governing law, as applicable.

b. Such a Personal Data request privacy notice shall generally include:

i. the Record Series that the Personal Data will be included in

ii. the reasons the person is asked to furnish the information

iii. the intended purposes and uses of the information

iv. the consequences for refusing to provide the information; and

v. the classes of persons and governmental entities that currently:

1. share the information with the District; or

2. receive the information from the District on a regular or contractual basis.

909 | Individual Requests

I. The CAO of the District or his/her designee shall ensure that the District has established appropriate processes and procedures that facilitate compliance with applicable governing law for handling the following privacy requests of individuals:

a. Individual requests to access their Personal Data

b. Individual's requests to amend or correct their Personal Data

c. Individual's requests for an explanation of the purposes and uses of their Personal Data; and

d. At-risk Government Employee requests to restrict access to their Personal Data.

II. The CAO of the District or his/her designee shall ensure that the District has established processes for public access requests to inspect or copy the District's Records, which are not requests from an individual to access their Personal Data.

III. The CAO of the District shall ensure that employees of the District follow established business practices with respect to GRAMA.

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910 | Processing

I. Minimum Data Necessary

a. The CAO of the District shall ensure that all programs within the District obtain and process only the minimum amount of Personal Data reasonably necessary to efficiently achieve a specified purpose.

b. The CAO of the District shall ensure that all departments/offices within the District regularly review their data collection practices to ensure compliance with the data minimization requirement.

II. Record and Data Sharing or Selling

a. District departments and offices will only share or disclose Personal Data when there is appropriate legal authority. The sale of Personal Data is prohibited unless required by law.

b. Data sharing must comply with GRAMA or other governing laws and may include sharing with governmental entities, contractors, private providers, or researchers. Compliance with GRAMA or other governing law is contingent upon the purpose of the sharing, the parties involved, and the nature of the Records.

c. The CAO is required to report annually to the State's Chief Privacy Officer on Personal Data sharing and selling activities, including types of data shared, the legal basis for sharing, and the entities receiving this data.

d. All contracts involving Personal Data must incorporate appropriate privacy protection terms. Written agreements for data sharing are recommended to ensure compliance with applicable laws and regulations.

III. Retention & Disposition of Records Containing Personal Data

a. Employees shall maintain, archive, and dispose of Records—which includes all Personal Data—in accordance with an approved retention schedule as required in Utah Code Section 63G-2-604 (as amended)

b. Employees shall comply with all other applicable laws or regulations related to retention or disposition of specific Personal Data held by the District or by a particular District department or office.

911 | Information Security

I. Incident Response

a. The District adopts and follows the DTS Cybersecurity Incident Response Plan to manage and address all security incidents, including data breaches, and privacy violations.

b. Employees shall report all suspected security incidents, including non-IT incidents such as unauthorized access to physical records, to Utah's Enterprise Information Security Office ("EISO"). Any additional agency-specific response measures for non-IT incidents are the responsibility of the CAO to develop and implement as appropriate.

c. The CAO of the District or his/her designee shall ensure compliance with all other applicable laws or regulations related to incident response and breach notification of specific Personal Data held by the District.

II. Breach Notification

a. The District is required to provide notice to an individual or the legal guardian of an individual, if the individual's Personal Data is affected by a data breach in accordance with Utah Code Section 63A-19-406 (as amended).

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b. The District is required to notify the Utah Cyber Center and the state attorney general's office of a data breach affecting 500 or more individuals in accordance with Utah Code Section 63A-19-405 (as amended). Any department or office that experiences a data breach affecting fewer than 500 individuals must create and report an internal incident report in accordance with Utah Code Section 63A-19-405 (as amended). These requirements are in addition to any other reporting requirement that the department or office may be subject to.

c. The CAO of the District that is subject to other breach notification requirements, such as those required for compliance with federal regulations, laws or other governing requirements (e.g., HIPAA or 42 CFR Part 2) are currently required to create and maintain their own department or office-specific breach notification policies and procedures that meet the requirements of the applicable governing laws and regulations.

912 | Surveillance

I. Covert Surveillance

a. Employees may not establish, maintain, or use undisclosed or covert surveillance of individuals unless permitted by law.

b. Employees are responsible for engaging with appropriate leadership for review—to include the District's Attorney where pertinent—of any activity that may be considered a type of surveillance.

c. The CAO of the District shall ensure that surveillance activities are documented and that a PIA for the activity has been completed.

II. Cookies, Fingerprinting, Key Loggers, and Tracking Technologies

a. The District is committed to transparency and privacy protection for individuals that visit any District website regarding the use of any tracking technologies, including but not limited to Cookies, device fingerprinting, Key loggers, and other similar methods for monitoring or collecting information from website users.

b. Cookies: The use of Cookies on District websites and digital services must comply with applicable privacy and security policies. Cookies should be limited to essential operational purposes, and any use of tracking or third-party Cookies for analytics or similar functions must be disclosed clearly to users, with an option to consent where required by law.

c. Device fingerprinting: Device fingerprinting is prohibited unless explicitly authorized by the CAO or his/her designee and where the legal basis or appropriate justification for such processing is documented in a PIA. The purpose and extent of fingerprinting must be clearly defined, documented, and disclosed to users in a privacy notice or statement that complies with applicable legal requirements.

d. Key loggers: Key loggers are prohibited without specific authorization from the CAO or his/her designee and documented justification in the activity's PIA. Key loggers may only be used when there is a clearly defined operational need that complies with security standards and legal requirements, including appropriate user notice where required.

e. Other tracking technologies: The use of other tracking technologies, such as web beacons, pixel tags, or similar tools, is prohibited unless explicitly authorized by the CAO or his/her designee, and the legal basis for such tracking is documented in a PIA. Disclosure of these technologies must be included in user-facing privacy statements, with user consent

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obtained when required by law.

f. User Notification and Consent: The District must ensure users are informed about the use of tracking technologies. A clear website privacy statement must explain the types of data collected, the purpose of the tracking, and how users can manage their preferences or consent. Any updates to tracking practices must be promptly reflected in the privacy statement.

g. Data Security and Retention: Data collected through authorized tracking technologies must be securely stored, with access limited to authorized personnel. Retention of this data must align with approved retention schedules, and the data should only be retained as long as necessary for the defined operational purpose.

913 | Applicable Retention Schedules

The District follows the current general retention schedule(s) as defined and maintained by the State Division of Archives and Records Service.

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Approved by the Governing Body of the District on the ____ day of _____ 20 ____

Signature: _____

Title: _____

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Personnel Policy — PE-900 Series: Privacy Program

PRIVACY PROGRAM POLICY

Policy No. PE-900

Policy No.	PE-900 (PE-900 Series: Privacy Program)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	[Date]
Applies To	All District employees involved in the management, creation, or maintenance of records, or who have access to personal data as part of their job duties; all District contractors who process or access personal data under a District agreement
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; GF-201-1 Records Access and Management Policy (GRAMA); PE-000 Unified Purpose Foundation for Personnel Policies
Policy Owner	Governing Body; administered by the Chief Administrative Officer (CAO)
Source	Personnel Policy Library, PE-900 Series. Converted to current format [Date]; corrected from “PO 900 Series” to “PE 900 Series” throughout. A subsection-numbering defect in the source document is flagged below. References: DARS, Utah Code §63A-12-100 et seq.; Government Data Privacy Act, Utah Code §63A-19-101 et seq.; GRAMA, Utah Code §63G-2-101 et seq.; Utah Admin. Code R13-2; DTS Information Security Policy 5000-0002; Utah Code §§63A-12-103, 63G-2-303, 63A-19-401 et seq., 63A-16-1101, 63A-16-1201 et seq.

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PE-901 | Policy Purpose

- Document the District's overall privacy program and the approach to processing and maintaining personal data.
- Ensure compliance with Utah Code Section 63A-19-401 et seq., GRAMA, and DARS records management and data governance requirements.
- Provide specific data privacy practices, procedures, and guidance for District staff.

This policy serves to document the District's privacy program, which includes the District's policies, practices, and procedures for the processing of personal data in accordance with Utah Code Section 63A-19-401 et seq. (as amended) and which aligns with the records management and data governance requirements provided in both GRAMA and DARS. Where applicable, this policy will refer to a more specific or detailed policy, procedure, or guidance that addresses a particular practice that the District has developed.

> **? OPEN ITEM — Subsection numbering defect in source document (identified during this conversion)**
>
> ***OLD:*** *~~(Source body text: …905 Records Series, then an unnumbered "Awareness & Training" heading, then '906 Identify,' '907 Transparency,' '908 Individual Requests,' '909 Processing,' '910 Information Security,' then jumping to '912 Surveillance' and '913 Retention Schedules.')~~*
>
> ***REVISION:*** *(This document instead follows the source file's own Table of Contents, which lists the intended sequence as 906 Awareness & Training, 907 Identify, 908 Transparency, 909 Individual Requests, 910 Processing, 911 Information Security, 912 Surveillance, 913 Retention Schedules.)*
>
> *The body text's subsection numbers appear to have been corrupted, most likely by a Word auto-numbered list field that lost its value on the "Awareness & Training" heading and shifted the labels of every section after it by one, before self-correcting at "Surveillance." The Table of Contents was used as the source of truth for numbering in this conversion since it's internally consistent; confirm against the original Word file's field codes if the source document is edited further.*

PE-902 | Guiding Principles & Scope

1. This policy consolidates privacy practices, outlines governance roles and responsibilities, and ensures compliance with generally applicable records management, data protection, and data privacy obligations. It is designed to safeguard individual privacy rights, promote transparency, maintain the integrity and security of personal data, and ensure accountability across the District. This policy is meant to guide further alignment of the District with the State Data Privacy Policy (Utah Code §63A-19-101 et seq.) and the State Endorsed Digital Identity policy (Utah Code §63A-16-1201 et seq.), and shall also align with universal, open standards as available.
2. This policy applies to all District employees involved in the management, creation, and maintenance of records or who have access to personal data as part of their job duties. This policy also applies to all contractors of the District that process or have access to personal data as part of the contractor's duties under an agreement with the District pursuant to Utah Code §63A-19-401(4).

PE-903 | Definitions

3. At-Risk Government Employee — has the same meaning as found in Utah Code Section 63G-2-303 (as amended).

4. Classification or Classify — determining whether a record series, record, or information within a record is public, private, controlled, protected, or exempt from disclosure under GRAMA.
5. Cookie — technology that records a user's information and activity when the user accesses websites; used by website owners, third parties, and sometimes threat actors to gather user data.
6. Data Breach — the unauthorized access, acquisition, disclosure, loss of access, or destruction of personal data held by a governmental entity, unless the governmental entity concludes, per Utah Cyber Center standards, that there is a low probability that personal data has been compromised.
7. Designation or Designate — indicating, based on a governmental entity's familiarity with a record series or a reasonable sample review, the primary classification a majority of records in a record series would be given if classified.
8. Device Fingerprinting — collecting attributes of a user's device configurations to create a trackable profile for the device.
9. Individual — a human being.
10. Key Logger — a program designed to record which keys are pressed on a computer keyboard.
11. Personal Data — information linked or reasonably linkable to an identified or identifiable individual, such as first and last name, physical address, email address, telephone number, Social Security number, credit card information, account number, bank account information, vital records, or any combination of information that could be used to determine identity.
12. Processing Activity or Processing Activities — any operation or set of operations performed on personal data, including collection, recording, organization, structuring, storage, adaptation, alteration, access, retrieval, consultation, use, disclosure by transmission, transfer, dissemination, alignment, combination, restriction, erasure, or destruction.
13. Record(s) — the same as that term is defined in GRAMA.
14. Record Series — a group of records that may be treated as a unit for purposes of designation, description, management, or disposition.
15. Records Officer — the individual(s) appointed by the CAO to work with State Archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.
16. Schedule or Scheduling — the process of specifying the length of time each record series should be retained for administrative, legal, fiscal, or historical purposes and when it should be transferred to Archives or destroyed.
17. State Archives — the Utah Division of Archives and Records Service.

PE-904 | Governance

Chief Administrative Officer (CAO)

- There is hereby established a Chief Administrative Officer (“CAO”) for the District. The CAO is the District Manager or their designee (or, if the position of District Manager is unfilled, the Chair of the District's Board of Trustees shall serve as CAO).
- The designation of the CAO, or any changes to that designation, shall be reported to State Archives within 30 days of designation.
- The designation of, and responsibilities assigned to, the CAO shall be reviewed and confirmed by the District annually.

- The CAO shall have those duties outlined in Utah Code Section 63A-12-103.

Appointed Records Officers

- The CAO shall appoint one or more individuals to serve as Records Officers, fulfilling the duties of working with State Archives and the Office of Data Privacy in the care, maintenance, scheduling, disposal, classification, designation, access, privacy, and preservation of records.
- The appointment of Records Officers shall be reported to State Archives within 30 days of appointment.
- If responsibility for Records Officer duties is divided between more than one Records Officer, that specification shall be reported to State Archives along with the appointment.
- The appointment of, and responsibilities assigned to, a Records Officer shall be reviewed and confirmed by the District annually.

PE-905 | Records Series

18. Each department and office of the District shall create and maintain records and record series in accordance with DARS and GRAMA, plus correlated guidance from State Archives and the District's Attorney. Each department/office shall appropriately designate and classify records and record series accordingly. The CAO or designee shall be responsible for submitting a proposed retention schedule for each type of GRAMA record to State Archives for review and final approval by the State Records Management Committee (“RMC”). Upon RMC approval, the District shall maintain and dispose of records in strict accordance with the approved schedule; where no approved schedule exists for a specific record type, the general retention schedule maintained by State Archives governs.
19. Record Series Privacy Annotation — each department/office shall perform a privacy annotation for each record series containing personal data, per Utah Code §63A-19-401.1. Privacy annotations shall include: an inventory of all types of personal data in the record series; a description of all purposes for which the department/office collects, keeps, or uses the personal data; a citation to the legal authority for collecting, keeping, or using the personal data; and the legal authority under which the personal data is processed. If a department/office determines a record series does not contain personal data, the privacy annotation shall be limited to a statement to that effect. Privacy annotations shall be conducted and reported per additional requirements from State Archives via administrative rule.

PE-906 | Awareness & Training

The CAO shall ensure that all employees who have access to personal data as part of their work duties complete a data privacy training program within 30 days after beginning employment and at least once each calendar year.

20. The CAO is responsible for monitoring completion of data privacy training by District employees.
21. In addition to general privacy awareness training, departments and offices, after consultation with the CAO and the District's Attorney, may create and require department-specific privacy training tailored to their unique privacy needs, practices, and requirements.
22. Appointed Records Officer Training & Certification — the CAO shall ensure that, annually, all appointed Records Officers successfully complete online GRAMA training and obtain certification from State Archives per Utah Code §63A-12-110. The CAO shall annually review and confirm the certification status of all appointed Records Officers. Records Officers handling GRAMA transparency responsibilities must complete GRAMA transparency training and obtain certification; Records Officers specializing in records management or privacy must complete both records management and GRAMA transparency training and obtain the corresponding certifications.

PE-907 | Identify

Inventorying

The CAO or designee shall maintain a comprehensive inventory of:

- All IT systems that may process state or federal data which the state owns or is responsible for, using the standard process the Utah Division of Technology Services ("DTS") provides.
- All records and record series that contain personal data and the types of personal data included.
- All processing activities, including: non-compliant processing activities under the Government Data Privacy Act ("GDPA") implemented prior to May 1, 2025, with a prepared strategy for compliance no later than July 1, 2027; and all processing activities implemented after May 1, 2025, with documentation confirming compliance status.

Information Technology Privacy Impact Assessment

- The CAO shall ensure the District completes a Privacy Impact Assessment ("PIA") for all IT systems that may process personal data prior to initiating data processing, as required under DTS Information Security Policy 5000-0002.
- The CAO shall use the PIA template created and maintained by the State's Chief Privacy Officer and approved by the Chief Information Officer.
- The CAO shall maintain a copy of each completed assessment for four years for audit documentation and accountability.

PE-908 | Transparency

Website Privacy Policy

- The CAO or designee shall create and maintain privacy policies on District websites per Utah Code §63A-19-402.5 and Utah Admin. Rule R895-8.
- The CAO or designee shall ensure personal data related to a website user is not collected unless the website complies with Utah Code §63A-19-402.5.
- The CAO or designee shall ensure all District websites contain a privacy policy statement disclosing: the identity of the website operator; how the operator may be contacted; the personal data collected; disclosure practices; procedures for a user to request access to or correction of their personal data; and a general description of security measures protecting user data from unintended disclosure.

Privacy Notice

- Employees shall only collect personal data from individuals if the District has provided a privacy notice complying with Utah Code §63G-2-601(2), §63A-19-402, or other governing law, on the day the data is collected.
- Such a privacy notice shall generally include: the record series the personal data will be included in; the reasons the person is asked to furnish the information; the intended purposes and uses; the consequences for refusing to provide the information; and the classes of persons and governmental entities that currently share the information with, or receive it from, the District.

PE-909 | Individual Requests

23. The CAO or designee shall ensure the District has established processes and procedures facilitating compliance with applicable law for handling: individual requests to access their personal data; requests to amend or correct personal data; requests for an explanation of the purposes and uses of personal data; and At-Risk Government Employee requests to restrict access to their personal data.
24. The CAO or designee shall ensure the District has established processes for public access requests to inspect or copy District records that are not individual personal-data access requests.
25. The CAO shall ensure District employees follow established business practices with respect to GRAMA.

PE-910 | Processing

Minimum Data Necessary

- The CAO shall ensure all District programs obtain and process only the minimum amount of personal data reasonably necessary to efficiently achieve a specified purpose.
- The CAO shall ensure all departments/offices regularly review their data collection practices for compliance with the data minimization requirement.

Record and Data Sharing or Selling

- District departments and offices will only share or disclose personal data when there is appropriate legal authority. The sale of personal data is prohibited unless required by law.
- Data sharing must comply with GRAMA or other governing law and may include sharing with governmental entities, contractors, private providers, or researchers, depending on the purpose, parties, and nature of the records.
- The CAO is required to report annually to the State's Chief Privacy Officer on personal data sharing and selling activities, including types of data shared, legal basis, and receiving entities.
- All contracts involving personal data must incorporate appropriate privacy protection terms; written data-sharing agreements are recommended.

Retention & Disposition of Records Containing Personal Data

- Employees shall maintain, archive, and dispose of records (including all personal data) in accordance with an approved retention schedule per Utah Code §63G-2-604.
- Employees shall comply with all other applicable laws or regulations related to retention or disposition of specific personal data held by the District.

PE-911 | Information Security

Incident Response

- The District adopts and follows the DTS Cybersecurity Incident Response Plan to manage and address all security incidents, including data breaches and privacy violations.
- Employees shall report all suspected security incidents, including non-IT incidents such as unauthorized access to physical records, to Utah's Enterprise Information Security Office (“EISO”). Additional agency-specific response measures for non-IT incidents are the CAO's responsibility to develop and implement.
- The CAO or designee shall ensure compliance with all other applicable laws or regulations related to incident response and breach notification for personal data held by the District.

Breach Notification

- The District must provide notice to an individual, or their legal guardian, if that individual's personal data is affected by a data breach, per Utah Code §63A-19-406.
- The District must notify the Utah Cyber Center and the state attorney general's office of a data breach affecting 500 or more individuals, per Utah Code §63A-19-405. A breach affecting fewer than 500 individuals requires an internal incident report under the same statute, in addition to any other applicable reporting requirement.
- A District office subject to other breach notification requirements (e.g., HIPAA or 42 CFR Part 2) must create and maintain its own department-specific breach notification policies and procedures meeting those requirements.

PE-912 | Surveillance

Covert Surveillance

- Employees may not establish, maintain, or use undisclosed or covert surveillance of individuals unless permitted by law.
- Employees are responsible for engaging appropriate leadership — including the District's Attorney where pertinent — for review of any activity that may be considered a type of surveillance.
- The CAO shall ensure surveillance activities are documented and that a PIA for the activity has been completed.

Cookies, Fingerprinting, Key Loggers, and Tracking Technologies

- The District is committed to transparency and privacy protection for website visitors regarding the use of tracking technologies, including cookies, device fingerprinting, key loggers, and similar methods.
- Cookies — use on District websites/digital services must comply with applicable privacy and security policies; limited to essential operational purposes, with tracking or third-party cookies disclosed clearly and consent obtained where required by law.
- Device Fingerprinting — prohibited unless explicitly authorized by the CAO or designee, with the legal basis documented in a PIA and the purpose/extent disclosed to users.
- Key Loggers — prohibited without specific CAO authorization and documented PIA justification; used only for a clearly defined operational need with appropriate user notice.
- Other Tracking Technologies — (web beacons, pixel tags, etc.) prohibited unless explicitly authorized by the CAO with a documented PIA legal basis and disclosure in user-facing privacy statements.
- User Notification and Consent — the District must inform users of tracking technology use via a clear website privacy statement, promptly updated as practices change.
- Data Security and Retention — data collected through authorized tracking technologies must be securely stored with access limited to authorized personnel, and retained only per approved retention schedules and as long as necessary.

PE-913 | Applicable Retention Schedules

The District follows the current general retention schedule(s) as defined and maintained by the State Division of Archives and Records Service.

Policy Review

This policy shall be reviewed by the Board at least once per year, or sooner if GRAMA, DARS, the Government Data Privacy Act, or related Utah Code provisions change materially. Revisions shall be tracked with a revision date at the top of this document.

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Governance & Finance Policy — GF-100 Series: Governance & Board Admin

ADMINISTRATIVE CONTROL BOARD RULES & REGULATIONS

Policy No. GF-101-1

Policy No.	GF-101-1 (GF-100 Series: Governance & Board Admin)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	September 8, 2026
Applies To	The Board, its officers and committees, and the District Director in their governance relationship with the Board
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; GF-102-1 Relation of the District to Other Agencies; GF-103-2 Open and Public Meetings Policy; GF-301-2 Executive Limitations & Ends Policies; GF-501-1 Purchasing Policy; GF-502-1 Invoice Approval, Disbursement & Contract Oversight Policy
Policy Owner	Summit County Council (Governing Body); administered by the Board
Source	Governance & Finance Policy Library, GF-100 Series. Article II originally amended January 23, 2019; Article IV originally amended March 3, 2021. Converted to current format 9/8/2026; one substantive change carried forward from committee redline review — see callout box in Section 2.

1. Name and Authorization

The name of this Board shall be the Snyderville Basin Special Recreation Service District Administrative Control Board ("SBSRD Board" or "Board").

The Summit County Board of Commissioners in Resolution #6-86, October 8, 1986, created and delegated to the Board the power to act as the governing authority of the Snyderville Basin Special Recreation Service District ("District") and to exercise all or any of the powers provided for in the Utah Special Service District Act.

The purpose of these Rules and Regulations is to provide a guide for operation of the SBSRD Board.

The SBSRD Board, in consultation with the Summit County Council, is charged with hiring a chief executive officer who runs the day-to-day operations of the District ("District Director" or "Director").

2. Purposes and Authority of the Administrative Control Board

- SBSRD is authorized to provide recreational services through the acquisition and/or construction of parks, recreational facilities, trails, and recreational open space to be located within the District, together with necessary appurtenances and equipment therefor.
- The SBSRD Board shall recommend to the Summit County Council policies, standards, and rules governing the District and any future facilities or amenities consistent with Summit County regulations, other provisions of Utah law, and the Utah Special Service District Act.

- The SBSRD Board shall regularly assess the appropriateness and effectiveness of the District's facilities, programs, activities, and services as they relate to the needs of the District's residents and patrons.
- The SBSRD Board shall be authorized to budget, account for, and disburse District funds, including taxes levied, fees and charges imposed, and other revenues received. The SBSRD Board shall be governed by the general laws relating to such matters applicable to Special Districts and Summit County.
- The SBSRD Board shall appoint the District Director with the consent of the Summit County Council. The District Director shall have a written employment contract which is approved as to form by the Summit County Attorney. The District Director shall not be authorized to function on behalf of the SBSRD Board in any manner except at the direction of the Board as a whole.

> **SUBSTANTIVE CHANGE — Board contract/purchase approval threshold**
>
> ***OLD:*** ~~*Any contract or purchase exceeding $20,000 requires an affirmative resolution of the Board, and change orders on any District contract may not exceed $50,000 without additional Board resolution.*~~
>
> ***REVISION:*** *Approval authority, execution requirements, and change order authority for District contracts and purchases, including all applicable dollar thresholds, are governed by the District's Purchasing Policy (GF-501-1) and Invoice Approval, Disbursement & Contract Oversight Policy (GF-502-1), each as may be amended from time to time.*
>
> *Carried forward from the September 8, 2026 committee redline. This is a consolidation, not a new standard: the dollar thresholds now live only in GF-501-1/GF-502-1 so a future fee change doesn't require re-amending this document too.*

- The Board may seek professional services to advise on SBSRD policies, general operations, and specific projects of the District.
- The Board will select an independent auditor to perform an annual independent audit in accordance with Government Auditing Standards.

3. Membership of the SBSRD Administrative Control Board

The SBSRD Board shall consist of five to seven persons, each of whom shall be a qualified elector of the District. The Summit County Council, as the Governing Body, will oversee the appointment to, or removal of, members from the SBSRD Board.

3.1 Board Member Qualification

- A Board member must, during the term of office, reside within the boundaries of the District and be a registered voter at the location of the Board member's residence.
- No elected or appointed member of the governing board of a special district may be a full or part time employee of the District while serving on the District's Board.

3.2 Terms of Office

Except as otherwise provided in this section, the terms of office of members of the Board shall be four (4) years, commencing upon their appointment. The terms shall be staggered so that each year, as nearly as may be, two Board terms shall expire. New members, or re-appointed existing members, will take office after taking the following oath or affirmation at the next SBSRD Board meeting: “I do solemnly swear (or affirm) that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.”

3.3 Vacancies

Vacancies, other than by expiration of term, shall be filled for the unexpired term by appointment of the Summit County Council. The newly appointed SBSRD Board member's term shall expire when the term of the member replaced would ordinarily have expired.

3.4 Attendance

Regular attendance, in person or via electronic attendance, of Board members at regularly scheduled Board meetings, special meetings, and Board retreats is closely linked to the District's ability to achieve annual goals established by the Board. Any Board member who fails to attend in person at least 50% of all meetings and retreats held in any ninety day time period may be subject to a motion of removal from the Board. This motion may be made by any Board member present at a regularly scheduled meeting. All Board members are eligible to vote. If the motion for removal passes, the District Director will formally request action of the Summit County Council for removal and replacement of the subject Board member.

3.5 Board Resignation

Board members who move out of the District will be required to submit a letter of resignation to the Summit County Council, as the Governing Body. Any Board member who chooses to resign before the end of his or her term for other personal or professional reasons shall submit a letter of resignation to the Summit County Council (c/o County Manager) thanking them for the opportunity to serve and stating his or her reason for leaving. The unexpired term will be filled in accordance with Section 3.3, above.

3.6 Board Per Diem, Compensation

- SBSRD Administrative Control Board members may receive annual compensation and per diem compensation within the limits established by law, for service on the Board (Utah Code 17B-1-307).
- Effective January 2016, Board members may receive a per diem of $60 per official meeting attended, not to exceed 12 meetings per calendar year, to be paid for all District Board meetings and work sessions in which they participate in person or by teleconference.
- Effective January 2016, Board members may receive compensation of $150 per official meeting attended, to be paid for all District Board meetings and work sessions in which they participate in person or by teleconference, and additional compensation of $100 for all other meetings and activities attended in the Board member's official capacity. The Board Chair may receive an additional $50 for each District Board meeting and work session attended.
- Total compensation may not exceed $5,000 in any calendar year.
- Per diem and compensation will be paid on a quarterly basis, generally by the first Board meeting following the close of the quarter. Records shall be kept by the Administrative office for each Board Member. Members may decline to receive per diem and/or compensation for their services.
- Travel expenses may be paid to board members in accordance with Rule R25-7.
- All Board payments will occur through payroll.

3.7 Insurance

General liability insurance is provided for all SBSRD Board members while acting for or on behalf of the District. Further, all Board members shall be provided Errors and Omissions insurance for the duration of their Board term. “Public officials' errors or omissions” means any actual or alleged error or misstatement or act or omission or neglect or breach of duty including misfeasance or nonfeasance by the Insureds in the discharge of their duties with the

public entity, individually or collectively, or any matter claimed against them solely by reason of their being or having been Insureds. However, “public officials' errors and omissions” does not include “malfeasance.”

4. Officers of the Administrative Control Board

The officers of the SBSRD Board shall be a Chairman, Vice Chairman, Clerk, and Treasurer. All other SBSRD Board members are listed as members at large. All officers shall be elected by the SBSRD Board members at the January meeting and they shall hold office for one (1) year or at the pleasure of the SBSRD Board.

During any regular monthly meeting, the SBSRD Board may elect another Board member to fill the remaining term of any officer who has vacated that seat.

The Board Chairman shall preside at the Board meetings and shall be an ex officio member of all committees except in any committee which is preparing nominations for Board officers.

In the absence of the Board Chairman, the Vice Chairman shall perform the Chair's duties and, in the case of a vacancy in the office of the Chairman, shall serve as Chairman until such time as the SBSRD Board shall select a new Chairman.

4.1 District Clerk Duties

- With the assistance of the Community Outreach Manager, monitoring the minutes of the Board meetings and their adoption.
- With the assistance of the Controller, maintaining the financial records for each fund of the District and all related subsidiary records, including a list of the outstanding bonds, their purpose, amount, terms, date, and place payable (Utah Code Section 17B-1-632).

4.2 Treasurer Duties

With the assistance of the District Director, Business Manager, and staff, the Treasurer's responsibilities include, but are not limited to, the following:

- Receiving and reviewing all public funds and monies payable to the District.
- Signing of checks on behalf of the District.
- Acting as custodian of all monies, bonds, or other securities of the District.
- Investing public funds in accordance with the State Money Management Act.
- Collecting all special taxes and assessments as provided by law and ordinance.
- Other duties as established by law (Utah Code Section 17B-1-633).

5. Committees

- The Board, at its discretion, may create and/or abolish its own committees or other organizational units. Committees shall serve to make recommendations to the Board unless otherwise specified by the Board.
- Committees may be designated as STANDING committees or AD HOC committees. Standing committees will be those which are formed for at least one year. Ad hoc committees will be appointed as needed.
- Committee chairpersons must be Board members, recommended by the Board Chair, and approved by the Board. At the time of committee formation, committee members must be approved by motion of the Board.

- Committee membership shall not include a quorum of the Board, nor shall a committee meet with a quorum in attendance unless appropriately noticed as a public meeting.
- The District Director shall be eligible to attend committee meetings unless otherwise informed by the Board Chair.
- The District Director may appoint or direct certain staff to attend committee meetings to provide operational information relevant to the purpose of the committee as approved by the Board. The Board Committee will not direct staff other than the District Director (see Section 9.3.1(b)).

6. Meetings

- The SBSRD Board shall meet in a regularly scheduled, publicly noticed meeting at least once per month, unless otherwise determined by the Board. Public notice of regularly scheduled Board meetings shall be sent to local news and radio outlets, and shall be posted to the District's website and Utah Public Notice Website. The meetings shall comply with the Utah Open and Public Meetings Act (see GF-103-2).
- A majority of the current Board members shall constitute a quorum, and a majority of the members in attendance at any meeting shall, in the presence of a quorum, decide its action.
- Any Board member may call a special or emergency meeting upon the request or approval of at least two additional Board members and notice of such meetings shall be given to the SBSRD Board members by telephone call, electronic mail, fax, or personal notice and at such time prior to the meeting as under the circumstances may be practical. Minimum recommended notice is 24 hours. A special meeting of the Board shall be held at such time as the notice thereof may specify. In case of special meetings, the Chairman of the Board may designate a place other than the regular meeting place, provided such place is within the boundaries of the District. All special or emergency meetings shall comply with the Utah Open Meetings Act.
- No more than three members of the Board shall meet to discuss business of the District, unless appropriately noticed as a public meeting.
- Meetings of the Board shall be conducted under general rules of order of Robert's Rules of Order.

7. Amendments to the Rules and Regulations

- These Rules and Regulations shall be amended only by an affirmative vote of the Summit County Council, acting as the Governing Body, upon the receipt of a recommendation by the Board.
- Written notice setting forth the proposed amendment(s) shall be mailed or given to each Board member in the Board packet prior to the meeting during which a recommending vote is called on the amendment.
- The Board Rules and Regulations and any subsequent amendments shall become effective after they are approved by the Summit County Council, unless dates are otherwise specified.

8. Conflict of Interest

All members of the Board are expected to vote in the public interest and should not vote to support any private financial interest of a Board member. Any member of the SBSRD Board who is present at a meeting where a matter in which he or she has, directly or indirectly, a private pecuniary or property interest shall declare that interest, be excused from attendance for that portion of the meeting, and shall leave the place of meeting, and shall not participate or vote on the issue.

Each member of the SBSRD Board shall, at the time of his or her appointment to office and annually thereafter, indicate to the SBSRD Board, in writing, any potential conflict of interest the member has knowledge of, as defined above, even though it may not be an issue at the time of appointment to office.

9. Board Governance

The Board shall hold itself accountable for governing with excellence. This self-discipline shall apply to matters such as attendance, preparation for meetings, adherence to policymaking principles, respect of roles, and ensuring effective continuity of governance capability into the future.

9.1 Board Governance Summary

The job of the Board is to represent its constituents and lead the organization by determining and demanding appropriate and excellent organizational performance. To distinguish the Board's own unique job from the jobs of the District Director and staff, the Board shall concentrate its efforts on the following:

- Utilizing proactive strategies to ensure meaningful linkage with District residents to determine their concerns, needs, and demands.
- Developing and/or approving written governing policies that, at the broadest levels, address: Ends (organizational products, impacts, benefits, or results for specified recipients and their relative worth); Executive Limitations (constraints on executive authority establishing practical, ethical, and legal boundaries for executive activity and decision making — see GF-301-2); Governance Process (how the Board shall conceive, carry out, and monitor its own work); and Board/Staff Relationship (how authority is delegated to the District Director and how the Director's use of that authority is monitored).
- The Board shall review governing policies at least once per year to ensure efficient and productive governance.

9.2 Board and Staff Relationships

- Operational Connections — the Board's sole connection to the operational organization is the District Director. All authority over and accountability of staff is the responsibility of the District Director. The District Director may appoint a staff member to work directly with the Board for committee assignments.
- District Director Connections — decisions or instructions of individual Board members, officers, or committees are only binding on the District Director with specific approval from the Board. The Board shall instruct the District Director through written policies that prescribe the organizational ends (Ends Policies) to be achieved and describe organizational situations and actions to be avoided (Executive Limitations Policies). The District Director should identify risks to the District and notify the Board accordingly. The Board shall be open to staff feedback and shall review policies that no longer obtain the ends that were initially intended, and shall support any reasonable interpretation of those policies by the District Director. The District Director is authorized to make decisions, establish practices, and develop activities the District Director deems appropriate to achieve the Board's Ends Policies while complying with any Executive Limitations Policies. The Board may propose changes to policies at any time and will make appropriate attempts to review changes, in advance of Board approval, with the District Director.
- Monitoring District Director Performance — the Board shall view District Director performance as synonymous with organizational performance. Job performance of the District Director shall be monitored against the execution of policies and planned actions alongside the Director's goals set for both the organization and the Director's own performance. The Board, through the District Director's Liaison Committee, shall acquire performance monitoring data through internal report (Director discloses information and certifies compliance), internal feedback (comments gathered confidentially from staff, the Board, and County Council, de-identified),

external report (a disinterested third party assesses compliance), direct Board inspection, and an Annual Performance Evaluation administered in the last quarter of the year to inform compensation or contract adjustments.

9.3 Board Ethics

- The Board commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum. Board members shall conduct all business in legal meetings in accordance with procedures prescribed in the rules and regulations and will reach decisions only after full consideration and debate on the issues in question. Once a decision is made, all Board members will abide in good faith by the decision.
- Board members may not attempt to exercise individual authority over the organization. The Board shall not be bound in any way by any statement or action on the part of any individual Board member, except when such statement or action is identified as a directive of the Board.
- Board members shall maintain confidentiality appropriate to issues of a sensitive nature and information that otherwise may tend to compromise the integrity or legal standing of the Board, especially those matters discussed in closed session.
- Board members shall refrain from any self-dealing or any conduct of private business or personal services between any Board member and the District except as procedurally controlled to assure openness, competitive opportunity, and equal access to otherwise “inside” information, including but not limited to receiving award of contract or employment with the District. During an unavoidable conflict of interest, any involved member shall recuse him or herself from the deliberation and abstain from the vote.

9.4 Process for Addressing Board Member Violations

The Board and each of its Board members are committed to faithful compliance with the provisions of the Board's policies. In the event of a Board member's willful and continuing violation of policy, the Board shall seek remedy by the following process:

1. Conversation in a private setting between the offending Board member and the Board Chair or other individual Board member designated by the Board.
2. Discussion in an executive session between the offending Board member and the full Board.
3. Request to the Summit County Council for expulsion from the Board.

10. Roles & Responsibilities

- Summit County Council — Governing Body; appoints and removes Board members; approves amendments to these Rules and Regulations; approves the District Director's employment contract.
- Board — governs the District within delegated authority; elects officers annually; forms committees; adopts Ends and Executive Limitations policies.
- Board Chair — presides at Board meetings; serves ex officio on committees; may designate special meeting locations.
- District Director — serves at the Board's direction; is the Board's sole connection to the operational organization; reports performance data to the Board.

11. Policy Review

These Rules and Regulations shall be reviewed by the Board at least once per year, consistent with Section 9.1, and shall be amended only by affirmative vote of the Summit County Council upon the Board's recommendation, per Section 7.

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Governance & Finance Policy — GF-400 Series: Financial Operations

BUDGETARY/FISCAL POLICIES

Policy No. GF-401-1

Policy No.	GF-401-1 (GF-400 Series: Financial Operations)
Policy Tier	Tier 1 — Governing Body (Summit County Council)
Adopted	[Date of Board Adoption]
Last Revised	9/8/2026
Applies To	The District Director, Board Treasurer, and all District staff with budgeting, accounting, or financial reporting responsibilities
Related Policy	GF-001-2 Standard Definitions and Structure of District Policy; GF-301-2 Executive Limitations & Ends Policies (EL-7, EL-8, EL-9); GF-501-1 Purchasing Policy; GF-502-1 Invoice Approval, Disbursement & Contract Oversight Policy; OP-601-3 Enterprise Asset Management (EAM) Policy (operationally executes Section III.A.h and Section X below)
Policy Owner	Summit County Council (Governing Body); administered by the District Director and Board Treasurer
Source	Governance & Finance Policy Library, GF-400 Series. Converted to current format 9/8/2026; multiple items carried forward from committee redline review — see callout boxes below. Two additional gaps identified during this conversion (a missing Section VII, and a retention-table figure that was flagged as inconsistent with GF-201-1 but is not, on direct comparison) are also noted below.

1. Background

This shall be known as the Snyderville Basin Special Recreation Service District Fiscal Policy, adopted to comply with Budgetary/Fiscal Procedures set forth in Utah Code, Title 17B, Chapter 1, Part 6, “Fiscal Procedures for Special Districts.” The County Council, as the Governing Body, after receiving a recommendation from the Board, will adopt specific procedures for the efficient handling, spending, accounting, and reporting of public funds as prescribed by accepted accounting practices and state laws.

This policy is intended to provide uniform accounting, budgeting, and financial reporting procedures in compliance with Utah state law. It is the purpose of this policy to enable the District to make financial plans for both current and capital expenditures, to ensure that staff administers their respective functions in accordance with adopted budgets, and to provide the public and investors with information about the financial policies and administration of the District.

The County Council and the Board value honesty, integrity, and accountability in upholding their fiduciary responsibilities. The expectation of staff is to provide high quality information to the Board for effective decision making, striving for objectivity, accuracy, timeliness, clarity, and relevance in all matters of District finance.

2. Budgeting

2.1 Budget Intent

The County Council, as the Governing Body, after receiving a recommendation from the Board, will approve an annual budget that will pay the District's operating expenses; provide for repairs and depreciation of facilities owned and operated by the District; plan for capital project improvements; pay the principal and interest on any bonds issued by the District; and provide, as much as practicable, a Fund Balance within the limits allowed by law to meet the annual cash flow needs of the District. There will be no deficit spending, meaning expenditures in excess of the total budget. Budget forms submitted to the State Auditor must present a balanced budget.

2.2 Budget Calendar

The District Director shall prepare and present a budget calendar to the Board annually in September. The calendar will identify key dates including budget discussions, proper noticing, adoption of a tentative budget, public hearing date, formal adoption of budgets, and submittal of budget forms, within 30 days of adoption, to the State Auditor.

- The District will provide notice to the Summit County Treasurer's Office of the date, time, and place of the budget hearing for publication with tax notices distributed annually in August.

2.3 Budget Preparation

On or before the first regularly scheduled meeting of the Board in October, the District Director shall prepare a tentative budget and present it to the Board for its recommendation to the County Council, as the Governing Body. On or before the first regularly scheduled meeting of the County Council in November, the District Director shall present and the County Council shall adopt a tentative budget for each of the following funds for which a budget is required, per Utah Code Section 17B-1-607:

- General Fund.
- Debt Service Fund.
- Capital Project Funds, to include a separate accounting for impact fees. In compliance with Utah Code Section 17B-1-605, major capital improvements financed by general obligation bonds, capital grants, or interfund transfers shall use a capital projects fund budget unless the improvements financed are to be used for proprietary type activities. The County Council, in consultation with the District Director and the Board, may, in any budget year, give consideration to an appropriation from any fund balance to a reserve for capital projects for the purpose of financing future specific capital projects, including new construction, capital repairs, replacement, and maintenance under a formal long range capital plan adopted by the County Council following a recommendation from the Board, per Utah Code Section 17B-1-612.

2.4 Board Review and Recommendation

The District Director will provide opportunity for Board review, discussion, and recommendation of a tentative budget to the County Council, as outlined in GF-301-2, EL-7 (Financial Planning and Budgeting).

2.5 Budget Hearing

A public hearing on all tentatively adopted budgets will be held at the time and place established by the County Council during the meeting at which the tentative budget is adopted. Legal notice will be published as provided by State law seven days in advance of the public hearing. The tentative budget will be published as provided by law and made available for public inspection for at least seven days prior to the public meeting wherein the final budget will be adopted, per Utah Code Sections 17B-1-608 and 609.

- The District Director shall present the estimates of revenues and planned expenditures.

- The County Council chair shall open the public hearing at which time all interested persons in attendance shall be given an opportunity to be heard on the estimates of revenues and expenditures or any item in the tentative budget of any fund, per Utah Code Section 17B-1-610.
- At the conclusion of the public hearing, the County Council may (i) continue to review the tentative budget, (ii) insert any new items, (iii) increase or decrease items of expenditure that were the proper subject of consideration at the public hearing, and/or (iv) increase or decrease the total anticipated revenue to equal the net change in proposed expenditures to balance the budget.
- At the conclusion of the public hearing, the County Council may not decrease the amount appropriated for debt retirement and interest, per Utah Code Section 17B-1-611.

2.6 Exceeding Certified Tax Rate

The District may not levy a tax rate that exceeds its certified tax rate until it meets the notice requirements, public hearing requirements, and the County Council, as the Governing Body, after receiving a recommendation from the Board, adopts a resolution in accordance with Utah Code Section 59-2-919, as amended.

2.7 Adoption of Budgets

A budget for the ensuing fiscal year for each of the three District funds shall be adopted by resolution of the County Council, as the Governing Body, prior to the beginning of the next fiscal year, per Utah Code Section 17B-1-614. The General Fund budget for operations and maintenance shall be adopted by total appropriation, not by department. Staff shall not make or incur expenditures or encumbrances in excess of total appropriations in the budget as adopted or as subsequently amended, per Utah Code Sections 17B-1-613 and 17B-1-620.

3. Accounting and Internal Controls

3.1 Record Keeping Requirements

The District shall maintain financial records in conformance with the Utah State Auditor's Office “Uniform Accounting Manual for Special Districts” and Utah Code Section 17B-1-603, Uniform Accounting System.

SUBSTANTIVE CHANGE — Section 3.1(a), Purchases

OLD: ~~*All purchases exceeding $20,000 require prior approval by resolution of the Board, and purchase orders shall be issued for all purchases in accordance with the District's Chapter 10 Purchasing Policy.*~~

REVISION: *Purchases. All purchases are to be made in accordance with the District's Purchasing Policy (GF-501-1).*

Carried forward from the September 8, 2026 committee redline, part of the same GF-501-1/GF-502-1 consolidation reflected in GF-101-1 and GF-301-2 above.

- Pre-numbered Checks. Expenditures shall not be made using cash. Pre-numbered checks shall be used and all checks, including those voided, will be accounted for.

SUBSTANTIVE CHANGE — Section 3.1(c), Check Signatures

OLD: ~~*Dual signature by authorized individuals is required for all District checks in excess of $5,000. Checks below this threshold may be signed by a single authorized signer.*~~

REVISION: *Check Signatures. Dual signature by authorized individuals is required for all District checks. Signer authorization and applicable dollar thresholds are governed by the District's Invoice Approval, Disbursement & Contract Oversight Policy (GF-502-1).*

Carried forward from the September 8, 2026 committee redline.

SUBSTANTIVE CHANGE — Section 3.1(d), Purchasing Cards and Payables

OLD: ~~*Purchasing card transactions and invoice approvals follow the thresholds and workflow set out in the District's Chapter 10 Purchasing Policy.*~~

REVISION: *Purchasing Cards and Payables. Purchasing card use, invoice authorization workflow, and Board review of expenditures are governed by the District's Invoice Approval, Disbursement & Contract Oversight Policy (GF-502-1).*

Carried forward from the September 8, 2026 committee redline.

- Bank Statements. Bank statements shall be reconciled monthly and balanced to records of cash receipts and disbursements. The reconciliation shall be performed by a District employee who does not authorize or sign for cash receipts or disbursements.
- Receivables. Records shall be maintained of all receivables.
- Collections/Deposits. Board members are expected to have a good working understanding of District revenues. The Board Treasurer or his/her designee will ensure that all money due the District has been collected and deposited on a timely basis by staff. Deposits shall be made within a day of receipt when possible or within three (3) business days of their receipt if revenues are collected over a weekend, per Utah Code Section 17B-1-633.

SUBSTANTIVE CHANGE — Section 3.1(h), Assets (non-substantive wording correction)

OLD: ~~*Assets. Records shall be maintained of all assets owned by the District and managed with the "Asset Keeper" software according to the provisions of GASB rules.*~~

REVISION: *Assets. Records shall be maintained of all assets owned by the District and managed with an enterprise asset management system according to the provisions of GASB rules.*

Carried forward from the September 8, 2026 committee redline as a non-substantive wording correction (the named software product changed; the requirement did not). This is the provision OP-601-3 (Enterprise Asset Management Policy) operationally implements.

- Debt Service. Records shall be kept of all bonds or other debts owed by the District, per Utah Code Section 17B-1-632. The District Director will ensure that principal and interest payments on GO Bonds are made in a timely manner and understand that a delinquency in payment will constitute a "material event" which will be recorded with Nationally Recognized Municipal Securities Information Repositories. Delinquent payments may adversely affect the transferability and liquidity of the Bonds and their market price, and future District bond ratings.
- Interfund Loans. Subject to restrictions imposed by bond covenants, statute, or other controlling regulations, Utah Code provides for loans by one fund to another, per Utah Code Section 17B-1-626. Interfund loans must be authorized by the Board, who shall prescribe interest rates, repayment terms, and any other conditions.
- Impact Fees. The District shall establish separate interest bearing ledger accounts for each type of public facility for which an impact fee is collected; deposit impact fee receipts in the appropriate ledger account; retain the interest earned on each fund or account in the fund or account; and, at the end of each fiscal year, prepare a report on each fund or account showing (i) the source and amount of all monies collected, earned, and received by the fund or account, and (ii) each expenditure from the fund or account.
- Financial Records. The District will maintain a financial records management program in accordance with the Records Retention section of the Uniform Accounting Manual for Local Districts.

3.2 Records Retention Table (Financial Records)

Record	Retention
Annual Financial Reports	Permanent
Budgets	Permanent
Bank Statements	4 Years
General Ledger	10 Years
Timesheets	3 Years
Accounts Receivable and Payable	4 Years
Deposit Slips	3 Years
Check Register	7 Years
Receipt Books	3 Years
Fixed Asset Lists	10 Years

All records listed above are Public.

> **? OPEN ITEM — Retention-table discrepancy flagged in prior redline, not found on direct comparison**
>
> ***OLD:*** *~~(Prior redline note claimed GF-201-1 lists "Budgets" at 4 years)~~*
>
> ***REVISION:*** *(Direct comparison during this conversion: GF-201-1's own retention table, Section 6.3, lists "Budgets" as Permanent — matching this document, not conflicting with it)*
>
> *The September 8, 2026 redline flagged a discrepancy between this table and GF-201-1's retention schedule, recommending reconciliation. On direct side-by-side comparison during this conversion, GF-201-1 (as currently on file) already shows "Budgets — Permanent," the same as here. Either the discrepancy was already corrected in GF-201-1 since the redline was drafted, or the original redline note was mistaken. Recommend confirming with whoever drafted the September 8 redline before treating this as resolved.*

4. Deposits and Investments

The District shall comply with all of the provisions of the State Money Management Act and Rules of the State Money Management Council for all District operating funds. The Money Management Act governs how all public funds in the state are to be deposited and invested. The Board Treasurer is the custodian of all money, bonds, or other securities of the District and will keep current on all quarterly reports provided by the Utah Money Management Council, including (a) a current list of qualified depositories eligible to accept deposits of public funds, and (b) a current list of certified dealers authorized by statute to conduct investment transactions with public treasurers.

The District shall file deposit and investment reports with the Utah Money Management Council, as requested, in January and July.

5. Physical Controls

- Protected Access to Automated Systems. It is the policy of the District that those employees responsible for the processing of payments, transfers, payroll, or other accounting functions have password protected access to the applicable automated functions necessary for the task assigned.
- Computer Backup and Recovery. It is the policy of the District that measures are taken to provide for daily backup of the computer network and that procedures are in place and periodically reviewed to prevent the loss or unauthorized use of resources.
- Physical Restrictions. Physical restrictions shall be used as a protective measure for safeguarding District assets and data. It is the policy of the District to implement and adapt physical controls based on continual risk

assessment. Door locks, fences, cash registers, locked files, fireproof files, and controlled access to keys, equipment, and materials and supplies are recommended strategies.

- Surveillance. Surveillance cameras placed appropriately shall be used as a protective measure for monitoring cash handling and employee conduct, and as a means to deter and/or document vandalism of District facilities.
- Independent Checks. It is the policy of the District to provide independent checks on personnel performance. These checks are to be carried out by managers or employees who are not assigned to the task, or did not do the work, to ensure the reliability and efficiency of operations. Independent checks are intended to (a) promote orderly, economical, efficient, and effective operations and produce quality products and services consistent with the District's mission, (b) safeguard resources against loss due to waste, abuse, mismanagement, errors, and fraud, and (c) ensure adherence to laws, regulations, contracts, and management directives.

6. Reporting

- Quarterly Financial Report. In accordance with Utah Code, a quarterly financial report shall be prepared and presented to the Board showing the financial position and operations of the District for that quarter and the year to date status, per Utah Code Section 17B-1-638.
- Deposit and Investment Report. In accordance with Utah Code, the Board Treasurer or his/her designee shall file a semi-annual financial report with the State Money Management Council, per Utah Code Section 51-7-15.
- Budget Certification. The Board Treasurer shall certify a copy of the final budget for each fund and the District Director shall file such certified budget to the State Auditor within 30 days after adoption, per Utah Code Section 17B-1-614.
- Impact Fee Report. Utah Code requires the District to report on impact fee collections, per Utah Code Section 11-36a-601. The report shall be (1) submitted to the State Auditor's Office within 180 days following year end, (2) presented as a schedule in the supplementary information section of the District's financial statements, and (3) filed as a public document in the District office. The annual report shall be in a format developed by the State Auditor, certified by the District Director, and will identify (a) impact fee funds by the year in which they were received, (b) the project from which the funds were collected, (c) the capital projects for which the funds were budgeted, and (d) the projected schedule for expenditure, since impact fees must be expended within six years from the time they are collected, per Utah Code Section 11-36a-602.
- Independent Audit. Utah Code requires an annual independent external audit of the District to be performed, per Utah Code Sections 17B-1-639 and 17B-1-640. The independent audit shall be submitted to the State Auditor's Office within 180 days after the close of each fiscal year, per Utah Code Section 51-2a-202. Copies of the audit report shall be filed as a public document in the District office.
- Continuing Disclosure. In accordance with the provisions of paragraph (b)(5)(i)(A) of Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “Rule”), the District will file or cause to have filed Financial Statements and Continuing Disclosure Memorandum by July 15th of each year. If the filing is delinquent, a “material event” will have occurred. On July 1, 1997, the District entered into a “Continuing Disclosure Assistance Agreement” between the District and Zions First National Bank for the benefit of the beneficial owners of the bonds to send certain information annually and to provide notice of certain events to certain information repositories pursuant to the requirements of the Rule. Zions Bank assists the District in meeting the District's Continuing Disclosure Requirements under the Rule.

? OPEN ITEM — Section numbering gap (identified during this conversion)

OLD: ~~*(Not flagged in the September 8, 2026 redline note)*~~

REVISION: *(New finding: the source document's numbering jumps directly from "Section VI. Reporting" to "Section VIII. Insurance" — there is no "Section VII" anywhere in the source text.)*

This gap was not one of the three items the September 8 redline flagged for Committee attention. It may be a simple numbering-continuity error (Section VIII should be VII), or an entire section may be missing from the working file. This document's section numbers have been renumbered sequentially (1 through 12 below) to avoid perpetuating the gap, but staff should confirm against the legal, currently-adopted version of this policy whether content was lost.

7. Insurance

- The District will effectively manage risk and provide for the general liability insurance needs of the District, per Utah Code Section 17B-1-113.
- The District will provide for Unemployment Insurance.
- The District will provide for Workers Compensation Insurance.
- The District will bond the Board Treasurer and employees who have the responsibility for the safekeeping and investment of public funds in keeping with Utah Code Section 51-7-15.

Bond Amount Range	Bonding Rate
$1,000,000 to $5,000,000	6%, but not less than $70,000
$5,000,001 to $10,000,000	5%, but not less than $300,000
$10,000,001 to $25,000,000	4%, but not less than $500,000

8. Fund Balance Limitations

It is the policy of the Board to maintain a Fund Balance consistent with Utah Code. The accumulation of a fund balance in the general fund may not exceed the most recently adopted general fund budget, plus 100 percent of the current year's property tax, per Utah Code Section 17B-1-612(2)(a). In accordance with Utah Code, an accumulated fund balance may be used only (a) to provide cash flow to finance expenditures from the beginning of the budget year until general property taxes or other applicable revenues are collected, (b) to provide a resource to meet emergency expenditures under Utah Code Section 17B-1-623, and (c) to cover a pending year end excess of expenditures over revenues from an unavoidable shortfall in revenues, per Utah Code Section 17B-1-612.

9. Asset Capitalization

In compliance with GASB Statement No. 34, the Board has adopted the following asset capitalization policy:

SUBSTANTIVE CHANGE — Section 9(a), Capitalization Threshold (NEW NUMBER — confirmation required)

OLD: ~~*Threshold. Capital assets of the District include property, buildings, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years.*~~

REVISION: *Threshold. Capital assets of the District include property, buildings, and equipment. Capital assets are defined by the District as assets with an initial, individual cost of $2,000 or more and an estimated useful life in excess of two years.*

Unlike the other changes in this document, this is a genuinely new number, not a cross-reference consolidation. Staff recommended County Attorney/Council confirmation before this takes effect in the September 8, 2026 redline. Do not treat the $2,000 threshold as final until that confirmation happens — OP-601-3 and OP-602-3

(Enterprise Asset Management policies) both reference this threshold and would need to be checked against whatever figure is finally confirmed.

- Donated capital assets shall be recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the capacity of the asset or materially extend the asset's life shall not be capitalized.
- Useful Life of Asset Class. Capital assets of the District shall be categorized into specific asset groupings that are then further classified into similar class lives. Asset classes should exist in a District Directive and be presented to the Board on an annual basis (see OP-602-3).

Method of Depreciation. Capital assets of the District shall be depreciated using the straight-line method with a zero salvage value.

10. Roles & Responsibilities

- Summit County Council — Governing Body; adopts the annual budget by resolution; approves tax rate resolutions exceeding the certified rate; adopts the asset capitalization policy.
- Board — recommends the tentative budget to the County Council; reviews quarterly financial reports; the Board Treasurer serves as custodian of District funds and certifies the final budget.
- District Director — prepares the budget calendar and tentative budget; ensures timely debt service payments and required state filings; certifies the impact fee report.
- Board Treasurer — custodian of District funds; files State Money Management Council reports; certifies the final budget for each fund.

11. Policy Review

This policy shall be reviewed by the Executive Director at least every two years, or sooner if Utah Code Title 17B, Chapter 1, Part 6 changes materially, or once the open items flagged in Sections 3.2 and 9 above are resolved. Revisions shall be tracked with a revision date at the top of this document.

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Governance & Finance Policy — GF-000 Foundation Series

STANDARD DEFINITIONS AND STRUCTURE OF DISTRICT POLICY

Policy No. GF-001-2

Policy No.	GF-001-2 (GF-000 Foundation Series)
Policy Tier	Tier 2 — Board (structural/definitional; approved by the Administrative Control Board per the signature block on the source document)
Adopted	9/10/2026
Last Revised	9/10/2026
Applies To	All District policies, regardless of domain (GF, PE, or OP) or tier
Related Policy	GF-002-1 Service Area, Legal Authority & Tax Identification; OP-001-2 Operations Policy Domain: Foundation & Series Definitions (the Operations-domain counterpart to this document)
Policy Owner	Administrative Control Board; administered by the Executive Director
Source	Governance & Finance Policy Library, GF-000 Foundation Series.

1. Purpose

This shall be known as the Snyderville Basin Special Recreation District Standard Definitions and Structure of District Policy. The purpose of this policy is to establish a standardized list of common terms, position titles, and/or abbreviations, and to define the structural policy tiers used and deployed throughout established and authorized District policy documents.

2. As Used in Policy

- The words “shall” or “will” are to be construed as mandatory and the word “may” as permissive.
- Any reference to a specific gender shall be construed to include any gender.

3. Definitions

References to specific position titles or entities, either for an individual or group of individuals within the District, as well as general titles or terms applied to a specific responsibility associated with an assigned task, may include:

1. Snyderville Basin Special Recreation District (the “District”) — refers to the special service district created pursuant to Utah Code Title 17D, as amended, and operating under the laws of the State of Utah and administering public funds.
2. Governing Body — refers to the Summit County Council, the legislative body of the county that created the Snyderville Basin Special Recreation District.

3. Administrative Control Board (the “Board”) — refers to the Snyderville Basin Special Recreation District Administrative Control Board, to the extent that the Governing Body has delegated authority to the Board as set forth in Summit County Code §2-21-4 and created under Utah Code 17D-1-301, as amended.
4. District Executive Director (the “Director”) — refers to the chief executive officer of the District, as appointed by the Board and Governing Body.
5. District Superintendent (the “Superintendent”) — refers to the position responsible for the District's strategic planning, project management, and procurement processes.
6. District Business Manager (the “Business Manager”) — refers to the position responsible for managing all District business operations, financial processes, and human resource functions.
7. Department Manager — refers to any of the managers who provide leadership and oversee the functions and daily operations of a District department.
8. Supervisor — refers to any of the supervisors who provide leadership and oversee the functions and daily operations of a District division under the direction of a department manager.
9. Controller — refers to the position responsible for maintaining appropriate fiscal oversight of District accounting functions, reconciliations, payroll, and audits.
10. Systems Administrator — refers to the position responsible for maintaining oversight of the District's information technology infrastructure, software, and related contracts.
11. Chief Administrative Officer (the “CAO”) — refers to the position responsible for implementing the District's privacy program and completing the annual privacy program report.
12. Records Officer — refers to individuals designated by the CAO to manage, classify, retain, and dispose of public District records in compliance with State law.
13. Procurement Officer — refers to individuals responsible for District contract administration, promotion of ethical standards through transparent and competitive bidding processes, and the purchasing of goods or services.
14. Hiring Manager — refers to Department Managers, Supervisors, or team leads responsible for recruiting, interviewing, and filling open positions within their assigned department or division.

4. Policy Tiers

Pursuant to Utah Code §17D-1-301, as amended, the District shall maintain three distinct areas of District policy, identified and categorized by three tiers or levels as they relate to the statutory, delegated, or assigned obligations and responsibilities of each tier.

4.1 Tier 1 — Authorized by Governing Body

Tier 1 level policy shall be implemented and approved by the District's Governing Body to provide governance and oversight in the following areas of District policy:

- Per Utah Code §17D-1-301(2)(a), as amended, the Governing Body must, unless expressly delegated to the Board by resolution, adopt, amend, or repeal the District's administrative or operational policies.
- Per Utah Code §17D-1-103 and §17D-1-204, as amended, District budget adoption is a function of the Governing Body and cannot be fully delegated. The Board may recommend budgets, but final approval remains with the Governing Body as determined by statute.

- Per Utah Code §17D-1-105 and §17B-1-114, as amended, the Board may provide recommendations but cannot authorize revenue adjustments of any kind. Only the Governing Body may authorize the levy of taxes, assessments, service fees, or revenue adjustments.
- Per Utah Code §17B-1-1101 et seq., as amended, the Board may provide recommendations but cannot issue or authorize debt. Only the Governing Body may authorize the issue of bonds, debt, or long-term financial obligations following appropriate public notice or voter authorization, as required by law.
- Per Utah Code §17D-1-301(2)(b), as amended, the Board may provide recommendations regarding the organizational structure of the District, but only the Governing Body may create or eliminate Board positions, District services, major organizational or structural changes to District governance, or changes to District boundaries.

4.2 Tier 2 — Authorized by Board

Tier 2 level policy, per Utah Code §17D-1-301, as amended, shall be implemented by the District's Board, as authorized by the Governing Body. Unless specifically delegated by resolution, the Board may administer but shall not create independent regulatory rules with legal effect, codes of conduct tied to enforcement, or any rule affecting public rights. The Board shall provide administrative governance and oversight in the following areas of District policy:

- Board governance and meeting procedures including Board rules, committees, and compliance with the Open and Public Meetings Act, per Utah Code §52-4, as amended.
- Establishment and maintenance of executive limitations and ends policies.
- Day-to-day administrative operations, including personnel policies and practices, budget-neutral operational practices, and organizational directives.
- Approval of contracts within the authorized budget.
- Management of facilities, maintenance, and authorized District services.

4.3 Tier 3 — District Directives

Tier 3 level policy shall be implemented by the Director as a means of issuing administrative executive orders focused on providing clarification or direction to employees, volunteers, and patrons regarding non-policy operational matters and internal administration.

- District Directives shall not contradict or supersede Tier 1 or Tier 2 District policies approved by the Governing Body and/or Board.
- District Directives may include descriptive statements regarding District operations or outline internal work processes. These directives shall be maintained and organized as separate, supplemental documents in support of District policies that have been authorized by the Governing Body and/or Board using the Policy Library Structure and Index numbering.
- The Governing Body or Board may veto any District Directive.
- District Directives shall be approved, amended, or rescinded by the Director as needed. All District Directives shall be in writing and signed by the District Director.

5. Policy Library Structure & Index

The District shall maintain a standardized and expandable Policy Library Structure that organizes all adopted District policies in a consistent, modular, and publicly transparent manner. This structure is aligned with the terms, definitions, and three-tier governance hierarchy established in Sections 2–4 of this policy.

The Policy Library is organized into three primary domains: Governance & Finance (GF Series), Personnel (PE Series), and Operations (OP Series). Each domain is divided into numbered series to support clarity, consistency, and future expansion. Individual policies shall be maintained as stand-alone Tier 1 or Tier 2 policies, as applicable. Operational procedures and directives shall be issued as Tier 3 documents.

5.1 Policy Numbering Scheme

Each policy shall be assigned a unique code using the following format: [Domain Prefix]-[Series Number]-[Tier Level]-[Policy Title]. Examples: GF-501-1-Purchasing & Procurement Policy; PE-503-3-Solicitation & Contract Templates.

The GF-000 series (this document) is reserved for foundational policies governing policy definitions, structure, and governance.

5.2 Governance & Finance (GF Series) Policy Structure

Series	Title
GF-000	Foundation — includes GF-001-2, Standard Definitions and Structure of District Policy (this policy)
GF-100	Governance & Board Administration
GF-200	Public Access & Records
GF-300	Executive & Organizational Governance
GF-400	Financial Operations & Internal Controls
GF-500	Procurement & Contracting
GF-600	Revenue & Financial Management
GF-700	Audit & External Oversight

5.3 Personnel (PE Series) Policy Structure

Series	Title
PE-000	Foundation
PE-100	Core Personnel Systems
PE-200	Employment Practices
PE-300	Position Management
PE-400	Compensation & Pay
PE-500	Benefits & Leave Administration
PE-600	Training & Travel Policy
PE-700	Conduct, Discipline & Grievance
PE-800	Administration & Communications
PE-900	Privacy Program

5.4 Operations (OP Series) Policy Structure

Series	Title
OP-000	Foundation
OP-100	District-Wide
OP-200	Parks

Series	Title
OP-300	Recreation
OP-400	Fieldhouse
OP-500	Events
OP-600	Assets & Property

5.5 Application of Tier System to Policy Structure

- Tier 1 policies within any series shall be adopted by the Governing Body when required by statute or when not expressly delegated.
- Tier 2 policies within any series may be adopted by the Administrative Control Board when delegated by resolution.
- Tier 3 directives within a series may be issued by the Director and shall not alter, replace, or supersede the Tier 1 or Tier 2 policies of that series.

6. Future Expansion and Updates to the Policy Library

The District's policy numbering scheme is intentionally designed to be adaptable as new policies are developed or as existing sections of the legacy policy manuals are converted into standalone policies. As additional Governance & Finance (GF), Personnel (PE), or Operations (OP) policies are created, or as existing policies undergo revision, the numbering system allows new items to be inserted without restructuring the entire library. This document will be updated as needed to reflect additions, refinements, and expansions to the Policy Library, ensuring that the structure remains accurate, flexible, and aligned with statutory and organizational requirements.

7. Roles & Responsibilities

- Administrative Control Board — policy owner; approves this document and material revisions to it.
- Executive Director — administers the Policy Library Structure day to day; issues Tier 3 District Directives consistent with Section 4.3; maintains the Policy Library Index as new policies are added.
- Governing Body (Summit County Council) — retains Tier 1 authority per Section 4.1; may veto any Tier 3 District Directive per Section 4.3.

8. Policy Review

This policy shall be reviewed by the Board at least once per year, or sooner if Utah Code Title 17D or 17B changes materially affecting the tier or domain structure defined here. Revisions shall be tracked with a revision date at the top of this document.

MEMORANDUM

Re: Governance & Finance Policy Restructuring, Summary of Changes and Approval Authority

To: Administrative Control Board

From: Rob Parrish, Executive Director

Date: September 7, 2026

Subject: Restructuring of the Finance & Governance Policy Manual into standalone GF-numbered policies

1. Background

The District's Finance & Governance Policy Manual (approved by the County Council, January 2025) has been restructured from a single nine-chapter document into eight standalone, individually numbered policies, consistent with the Policy Library Structure adopted under GF-001. Former Chapter 10 (Purchasing Policy) is not part of this restructuring; it has already been superseded by the newly adopted GF-501 (Purchasing Policy) and GF-502 (Invoice Approval, Disbursement & Contract Oversight Policy), both reviewed and finalized by the County Attorney in July 2026.

This restructuring accomplishes two things: (1) it reorganizes existing content into the District's new policy numbering and tiering system with no change in substance in most sections, and (2) it makes a small number of substantive updates, described in Section 3 below, most of which eliminate duplicate dollar thresholds now that GF-501 and GF-502 serve as the District's single governing source for purchasing and invoicing rules.

2. Document Map and Approval Authority

The County Attorney has advised that where a former chapter is simply being extracted, without substantive change, into its own standalone document, that act of extraction is an administrative action the Board may take on its own, regardless of the subject matter's eventual tier classification. Council approval is only required where the restructuring also makes a substantive change to a Tier 1 subject.

Applying that guidance, six of the eight documents involve extraction only, or extraction plus a non-substantive citation correction, and can be adopted by the Board directly. Two documents (GF-101-1 and GF-401-1) contain a substantive change in addition to extraction, described in Section 3, and staff recommends those specific changes still be confirmed with the County Attorney and, if she concurs they exceed mere extraction, forwarded to the County Council.

Former Chapter	New Policy	Title	Proposed Tier	Contains Only Extraction?	Approval Authority
Chapter 1	GF-002-1	Service Area, Legal Authority & Tax Identification	Tier 1	Yes	Board (administrative)
Chapter 2	GF-101-1	Administrative Control Board Rules & Regulations	Tier 1	No, see Section 3.1	Board for extraction; Council for the Section 3.1 change
Chapter 3	GF-102-1	Relation of the District to Other Agencies	Tier 1	Yes	Board (administrative)
Chapter 4	GF-103-2	Open and Public Meetings Policy	Tier 2	Yes	Board (administrative)
Chapter 5	GF-201-1	Records Access and Management Policy (GRAMA)	Tier 1	Yes	Board (administrative)
Chapter 6	GF-104-2	Special Service District Advisors	Tier 2	Yes, citation correction only	Board (administrative)
Chapters 7 and 8 (merged)	GF-301-2	Executive Limitations & Ends Policies	Tier 2	No, see Section 3.1	Board (already Tier 2, so no Council question either way)
Chapter 9	GF-401-1	Budgetary/Fiscal Policies	Tier 1	No, see Sections 3.1 and 3.3	Board for extraction; Council question for 3.1 and 3.3

Two of the Tier assignments above involve a judgment call rather than a clear statutory answer, and staff recommends the Board weigh in on these independent of the extraction question, since they will govern how future amendments to these two documents are handled:

GF-101-1 (Board Rules & Regulations) is recommended as Tier 1 because its own amendment clause has historically required an affirmative vote of the County Council. Under GF-001's own definitions, Board rules of this kind would normally sit at Tier 2 unless the Board formally delegates them there. The Board may wish to keep this document at Tier 1 as-is, or take action to delegate it to Tier 2 going forward.

GF-201-1 (GRAMA/Records) is recommended as Tier 1 because it classifies records and governs public rights of access, which GF-001 reserves to the Governing Body unless specifically delegated to the Board by resolution.

3. Substantive Changes (Not Mere Renumbering)

Most of the content in these eight documents carries forward unchanged from the existing, Council approved Finance & Governance Policy Manual. The following are the only substantive changes made during this restructuring:

3.1 Purchasing and invoicing dollar thresholds consolidated into GF-501/GF-502

Several places in the old manual restated specific dollar thresholds for contract approval, change orders, and check signatures. Those thresholds have been removed and replaced with a direct reference to GF-501 and GF-502, so the District only has to maintain one set of numbers going forward. This affects:

- GF-101-1, Article II, Section 6 (contract authorization; formerly a $20,000 Board-resolution threshold and a $50,000 change order cap)

- GF-301-2, EL-8.10 and EL-9.6 (Executive Director purchasing authority)

- GF-401-1, Section III.A (purchase authorization, check signature threshold, purchasing card and payables procedures, and Board review of expenditures)

- GF-104-2, Section II.C and II.D (auditor and financial advisor selection, previously referencing the retired Chapter 10)

Effect: because GF-501/GF-502 already set different, more permissive thresholds than the language they are replacing (for example, GF-501 allows the Executive Director to approve certain purchases well above the old $20,000 cap, and GF-502 sets the check dual-signature threshold at $10,000 rather than the old $5,000), this goes beyond simple extraction: it is a change in how much of these two documents' own text controls actual spending authority, even though it merely points to rules the Board already adopted separately when it approved GF-501 and GF-502. Staff recommends confirming with the County Attorney whether this qualifies as administrative harmonization with already-adopted policy (which the Board could then approve on its own) or as a substantive change requiring Council approval where it appears in GF-101-1 and GF-401-1. Because GF-301-2 is already a Tier 2 document, the same edit there does not raise a Council question either way.

3.2 Asset tracking software reference removed

GF-401-1, Section III.A.h previously referenced "Asset Keeper" software by name. That software is no longer in use. The reference has been replaced with the generic term "enterprise asset management system" so the policy does not need to be revisited the next time the District changes software vendors. This is a non-substantive wording correction with no effect on any rule, and staff recommends treating it the same as the extraction itself, an administrative action the Board may take without Council involvement.

3.3 Asset capitalization threshold lowered from $5,000 to $2,000

GF-401-1, Section X.A.a previously set the capital asset threshold at $5,000. It has been lowered to $2,000, which eliminates a gray area between the old $5,000 capitalization floor and GF-501's existing $2,000 threshold for disposing of surplus property without Board authorization. Unlike the changes above, this sets a new number that was not previously adopted anywhere, so it is not extraction, harmonization, or a wording correction. Staff recommends this specific change be confirmed with the County Attorney and, unless she advises otherwise, forwarded to the County Council as part of GF-401-1.

4. Items Flagged for Resolution Before Final Adoption

The following do not require Board or Council action as part of this restructuring, but staff recommends resolving them before these documents are sent forward for adoption:

- The former Chapter 4 (now GF-103-2) and Chapter 8 (now part of GF-301-2) tables of contents referenced sections that do not appear in the body text of the source document (Open and Public Meetings Sections III through VI, and Ends Policies E-1 through E-4 where only E-1 and E-2 exist as Constituent Satisfaction and Advocacy). Staff has not been able to confirm whether this content was intentionally retired or dropped in error.

- GF-401-1's own records retention table lists Budgets at 4 years, while GF-201-1's retention table lists Budgets as Permanent. These should be reconciled to a single figure.

- GF-502's stated 7-year retention period for accounts payable records does not match the Utah State Archives' general retention schedule (GRS-106), which specifies 4 years, matching the District's own existing table. Per prior direction, this is being tracked separately as a GF-502-versus-state-law question rather than addressed in this restructuring.

5. Recommended Action

Staff recommends the Board:

1. Adopt GF-002-1, GF-102-1, GF-103-2, GF-104-2, GF-201-1, and GF-301-2 directly as administrative restructuring, consistent with the County Attorney's guidance that extraction into a standalone document does not require Council action.

2. Confirm the tier assignments for GF-101-1 and GF-201-1 discussed in Section 2, independent of the extraction question, since these will govern how future amendments to those two documents are handled.

3. Direct staff to confirm with the County Attorney whether the purchasing/invoicing consolidation described in Section 3.1 qualifies as administrative harmonization with already-adopted policy, and whether the asset capitalization threshold change described in Section 3.3 requires Council approval as part of GF-401-1.

4. Adopt the extraction of GF-101-1 and GF-401-1 now, with the specific changes identified in Sections 3.1 and 3.3 tracked separately and forwarded to the County Council only if the County Attorney confirms Council action is required for those items.

Draft Submitted August 31, 2026

PROPOSED PO 100 SERIES - CORE PERSONNEL SYSTEMS POLICY (STAND ALONE)

POLICY PURPOSE	
101	*To define the core structure, authority, scope, and principles of the District's personnel system.*
	To establish foundational rules governing policy applicability, terminology, interpretation, and administrative oversight.
	To articulate the District's commitment to fair, meritbased, and nondiscriminatory personnel practices.
	To ensure employees clearly understand the rights, responsibilities, expectations, and protections that apply throughout their employment.
	To provide the primary orientation for how all other personnel policies function and interact.

PROPOSED CONSOLIDATED POLICY SECTIONS			
102	Definitions	108	Management Prerogative
103	Functions of the Manual	109	Employee Supervision
104	Applicability of Policies and Procedures	110	Official Personnel Records
105	Personnel System Standards	111	Employment References
106	District Directives	112	"At-will" Confirmation
107	Personnel Committee	113	Savings Clause

PREVIOUS SBSRD PERSONNEL & OPERATIONS POLICY (FULL MANUAL) SECTIONS CONSOLIDATED TO PO 100 SERIES - CORE PERSONNEL SYSTEMS POLICY (STAND ALONE)

SECTION 1.0 | PERSONNEL SYSTEMS & OPERATIONAL PROVISIONS	
1.1	Purpose
1.2	Functions of the Manual
1.3	Applicability of Policies and Procedures
1.4	Personnel System Standards
1.5	District Directives

SECTION 3.0 | ADMINISTRATION	
3.1	Purpose – Administration of Policies
3.2	Personnel Committee
3.3	Management Prerogative
3.4	Employee Supervision
3.5	Official Personnel Records
3.6	Employment References
3.7	"At-will" Confirmation
3.8	Savings Clause

SUMMARY OF CHANGES

- **The policy purpose section was updated to include the overview & better organize the contents & remove repetitive content**
- **A Definitions section was added to provide standardized terminology and titles throughrout the policy sesries, and includes definitions to help clarify these roles, titles, and terms**
- **Minor adjustments to titles and terminology to make them more uniform across all policy series documents; includes the replacement of the term "manual" (which appears repeatedly) with updated language**

Draft Submitted August 31, 2026

PROPOSED PO 200 SERIES - EMPLOYMENT PRACTICES POLICY (STAND ALONE)

POLICY PURPOSE

201

- *To establish fair, lawful, and merit based processes for hiring, onboarding, employment status, promotion, transfer, separation, and related actions.*
- *To ensure that all employment decisions are job-related, consistently applied, and made without discrimination or bias.*
- *To provide clear procedural guidance for applicants, employees, supervisors, and administrators.*
- *To promote transparency, accountability, and employee success throughout the employment lifecycle.*

PROPOSED CONSOLIDATED POLICY SECTIONS

202	Recruiting
203	Disqualification
204	Testing
205	Physical Examination/Drug Testing
206	Employment Eligibility Verification
207	Check of Sex Offender Registry
208	Hiring Procedures
209	Veterans Preference
210	Employee Induction
211	Orientation Period
212	Promotion
213	Layoff (Reduction-in-Force)
214	Abolishment of Job
215	Separation
216	Resignation
217	Job Abandonment or De facto Resignation
218	Reinstatement/Rehire
219	Transfer
220	Reassignment
221	ADA – Reasonable Accommodation
222	Pregnant Workers Fairness Act (PWFA)
223	Anti-Discrimination
224	Religious Accommodation
225	Compensation
226	Nepotism
227	Affirmative Action
228	Occupational Health and Safety

PREVIOUS SBSRD PERSONNEL & OPERATIONS POLICY (FULL MANUAL) SECTIONS CONSOLIDATED TO PO 200 SERIES - EMPLOYMENT PRACTICES POLICY (STAND ALONE)

SECTION 2.0 | REGULATORY COMPLIANCE & EQUAL EMPLOYMENT OPPORTUNITY

- 2.1 Purpose – Legal Compliance
- 2.2 ADA – Reasonable Accommodation
- 2.3 Pregnant Workers Fairness Act (PWFA)
- 2.4 Anti-Discrimination
- 2.5 Compensation
- 2.6 Nepotism
- 2.7 Affirmative Action

SECTION 16.0 | OCCUPATIONAL LAWS

- 16.1 Occupational Health and Safety

SECTION 5.0 | HIRING FOR NEW AND VACANT POSITIONS

- 5.1 Purpose – Recruiting
- 5.2 Disqualification
- 5.3 Testing
- 5.4 Physical Examination/Drug Testing
- 5.5 Employment Eligibility Verification
- 5.6 Check of Sex Offender Registry
- 5.7 Hiring Procedures
- 5.8 Veterans Preference
- 5.9 Employee Induction
- 5.10 Orientation Period

SECTION 7.0 | PERSONNEL ACTIONS

- 7.2 Promotion
- 7.3 Layoff (Reduction-in-Force)
- 7.4 Abolishment of Job
- 7.5 Separation
- 7.6 Resignation
- 7.7 Job Abandonment or De facto Resignation
- 7.8 Reinstatement/Rehire
- 7.9 Transfer
- 7.10 Reassignment

UASD POLICY TEMPLATES

- XX Religious Accommodation Policy

SUMMARY OF CHANGES

- **The policy purpose section was updated to include the overview**
- **Minor adjustments to titles and terminology to make them more uniform across all policy series documents**
- **Minor clarification added regarding the application process**
- **Updates to the required time-frame(s) for posting vacant positions, including the provision to post vacancies internally**
- **Updates to the interview process, and inclusion of the role of a Hiring Manager**
- **Addition of a Religious Accommodation section, using vetted language provided by UASD**
- **Minor updates to the Compliance & Safety Officer portion of the Occupational Health & Safety section**

Draft Submitted September 2, 2026

PROPOSED PO 300 SERIES - POSITION MANAGEMENT POLICY (STAND ALONE)

POLICY PURPOSE	
301	*To ensure positions within the District are created, classified, modified, funded, and managed through a transparent and equitable process.*
	To define the standards for job descriptions, position allocation, classification and reclassification, and organizational restructuring.
	To maintain an accurate, fair, and consistent framework for aligning job duties, required qualifications, and compensation ranges.
	To support longterm organizational planning, operational efficiency, and the responsible stewardship of public resources.
	To establish fair and equitable processes for performance evaluation and related actions.

PROPOSED CONSOLIDATED POLICY SECTIONS			
302	Position Allocation	308	Full-time Merit Employees
303	Job Description	309	Part-time Merit Employees
304	Classification & Reclassification	310	Conditional Employees
305	Reorganization	311	Part-time Regular Employees
306	Merit Exempt Positions	312	Part-time Seasonal Employees
307	Fair Labor Standards Act (FLSA) Employment Classification	313	Performance Appraisals and Documentation

PREVIOUS SBSRD PERSONNEL & OPERATIONS POLICY (FULL MANUAL) SECTIONS CONSOLIDATED TO PO 300 SERIES - POSITION MANAGEMENT POLICY (STAND ALONE)

SECTION 4.0 | POSITION MANAGEMENT	
4.1	Purpose – Position Allocation
4.2	Job Description
4.3	Classification
4.4	Reclassification
4.5	Reorganization

SECTION 6.0 | EMPLOYMENT STATUS	
6.1	Purpose – Applicability
6.2	Merit Exempt Positions
6.3	Fair Labor Standards Act (FLSA) Employment Classification
6.4	Full-time Merit Employees
6.5	Part-time Merit Employees
6.6	Conditional Employees
6.7	Part-time Regular Employees
6.8	Part-time Seasonal Employees

SECTION 7.0 | PERSONNEL ACTIONS	
7.1	Purpose & Expectations
7.11	Performance Appraisals and Documentation

SUMMARY OF CHANGES

- **The policy purpose section was updated to include the overview**
- **Minor adjustments to titles and terminology to make them more uniform across all policy series documents**
- **Added clarifying language to the PT-Merit employee section**
- **Added clarifying language to the PT-Regular employee section, including the addition of a probationary period**
- **Made updates to the Employee Appraisal section, relative to current practices, and providing greater clarity for part-time staff**

Draft Submitted August 31, 2026

PROPOSED PO 700 SERIES - CONDUCT, DISCIPLINE & GRIEVANCE POLICY (STAND ALONE)

POLICY PURPOSE

701

To promote a work environment grounded in professionalism, respect, ethical conduct, and accountability.

To define behavioral expectations, prohibited conduct, reporting mechanisms, and the District's commitment to a safe, inclusive, and harassmentfree workplace.

To establish fair, consistent, and timely disciplinary processes that support corrective action while upholding dueprocess standards.

To provide a structured, impartial grievance and appeals process that supports conflict resolution and protects employee rights.

To reinforce the District's commitment to integrity, transparency, and lawful employment practices.

PROPOSED CONSOLIDATED POLICY SECTIONS

702	Outside Employment	708	Drug-Free Workplace
703	Conflict of Interest	709	Nonsmoking Policy
704	Non-Competition	710	Serious and Communicable Diseases
705	Political Activity	711	Disciplinary Procedures
706	Discrimination Based on Protected Classes	712	Grievance Appeal Bodies
707	Sexual Harassment	713	Grievance Rights and Restrictions

PREVIOUS SBSRD PERSONNEL & OPERATIONS POLICY (FULL MANUAL) SECTIONS CONSOLIDATED TO PO 700 SERIES - CONDUCT, DISCIPLINE & GRIEVANCE POLICY (STAND ALONE)

SECTION 12.0 | PRODUCTIVE WORK ENVIRONMENT

- 12.2 Outside Employment
- 12.3 Conflict of Interest
- 12.4 Non-Competition
- 12.5 Political Activity
- 12.6 Discrimination Based on Protected Classes
- 12.7 Sexual Harassment
- 12.8 Drug-Free Workplace
- 12.9 Nonsmoking Policy
- 12.10 Serious and Communicable Diseases

SECTION 13.0 | DISCIPLINARY PROCEDURES

- 13.1 Purpose
- 13.2 Procedures

UASD POLICY TEMPLATES

- XX Conflict of Interest Policy

SECTION 14.0 | GRIEVANCE & APPEAL PROCEDURE

- 14.1 Purpose
- 14.2 Grievance Appeal Bodies
- 14.3 Grievance Rights and Restrictions

SUMMARY OF CHANGES

- **The policy purpose section was updated to include the overview & better organize the contents; removed the language regarding embroidering logo's on personal gear**
- **Minor adjustments to titles and repeatedly used terminology to make them more uniform across all policy series**
- **Updated and expanded the Conflict of Interest section based on vetted policy language provided by UASD**
- **Removed references to the outdated hotline information and replaced with references to the Workplace Wellbeing Incident Report**
- **Updated Sexual Harassment policy to eliminate informal vs formal harassment designations and reporting procedures**

Draft Submitted August 26, 2026

PROPOSED PO 900 SERIES - PRIVACY PROGRAM POLICY (STAND ALONE)

POLICY PURPOSE

901	*Document the District's overall privacy program and the approach to processing and maintaining personal data.*
	Ensure compliance with Utah Code Section 63A-19-401 et seq., GRAMA, and DARS records management and data governance requirements
	Provide specific data privacy practices, procedures, and guidance for District staff.

PROPOSED CONSOLIDATED POLICY SECTIONS

902	Guiding Principles & Scope	908	Transparency
903	Definitions	909	Individual Requests
904	Governance	910	Processing
905	Records Series	911	Information Security
906	Awareness & Training	912	Surveillance
907	Identity	913	Applicable Retention Schedules

PREVIOUS SBSRD PERSONNEL & OPERATIONS POLICY (FULL MANUAL) SECTIONS -OR- OTHER OUTSIDE POLICY INPUT, CONSOLIDATED OR INCORPORATED INTO PO 900 SERIES - PRIVACY PROGRAM POLICY (STAND ALONE)

STATE OF UTAH | SUMMIT COUNTY

XX Privacy Program

SUMMARY OF CHANGES

- **This entire policy section (i.e., PO 900 Series - Privacy Program Policy) is new and based on language provided by the County and State, adjusted to fit the District.**

STAFF REPORT

To:	Summit County Council
From:	Jess Kirby, Land and Natural Resources Director
Date of Meeting:	September 23, 2026
Type of Item:	Consideration and Possible Approval: Authorization of Fee Waiver for Multiple Conditional Use, Building, and Engineering Permit Applications Associated with 910 Ranch Improvements

---

I. REQUESTED ACTION

Staff requests that the County Council authorize a fee waiver, not to exceed **$50,000**, for Planning, Building, and Engineering Permit applications associated with planned improvements and public-use enhancements at the 910 Ranch.

II. BACKGROUND

The 910 Ranch was acquired by Summit County to protect important conservation values while creating opportunities for public recreation, education, research, stewardship, and community benefit. As implementation of the property's long-term management vision advances, several site improvements and facility upgrades are required.

During preliminary coordination with the Planning Department, staff was advised that the proposed improvements should be processed as separate applications rather than combined into a single application due to the complexity, varying scopes, and independent review requirements of each project.

The anticipated projects include:

1. Conversion of Residential Facilities to Public Facilities
2. Parking Lot Development
3. Bridge Repair
4. Barn Upgrades and Improvements
5. Ranch Hand Building Improvements
6. Research Station Development
7. Red Roof Cabin Improvements
8. Visitor Center Development and Updates
9. Trail Development
10. Picnic Area Development/Trailhead

Current application fees are approximately $2,800 – $10,000 per project, resulting in an estimated total cost of approximately $50,000 for all anticipated applications.

III. DISCUSSION

The 910 Ranch is entering an active implementation phase, and staff currently anticipates approximately ten land use and facility improvement projects over the next two years that may require Conditional Use Permit (CUP) approvals or related planning, building and engineering applications. Based on discussions with the Planning Department, these projects are expected to be processed as individual applications due to their differing scopes, timelines, and review requirements.

Under County policy, the County Manager may approve fee waivers up to $2,500, while fee waivers exceeding that threshold require County Council approval. Given the scope, complexity, and anticipated permitting requirements of the 910 Ranch projects, staff expects that very few, if any, of the associated application fees will fall below the County Manager's approval threshold. As a result, staff would be required to return to the Council repeatedly over the next two years to seek approval for individual fee waivers associated with each project. While Council oversight remains important, the recurring administrative process associated with multiple waiver requests would consume significant staff and Council resources without providing additional public benefit, as these fees represent an internal transfer of funds for County-initiated projects on County-owned property.

While staff recognizes the importance of Council oversight, completing separate fee waiver requests for each project would create a significant administrative burden and would not provide additional public benefit. Each request requires substantial staff and administrative resources, including:

- Coordination with the County Manager's Office to secure agenda placement;
- Scheduling and meeting preparation with County Administration;
- Preparation of staff reports and supporting materials;
- Administrative review and agenda packet publication;
- Attendance and presentation before the County Council; and
- Follow-up documentation and implementation.

Because these applications are for improvements on County-owned property undertaken for County purposes, the fees would ultimately represent an internal transfer of County funds from one department to another. Consequently, the County incurs both the permit fee itself and the staff costs associated with obtaining approval to waive that fee.

To improve government efficiency and ensure fiscal responsibility, staff requests a single consolidated fee waiver authorization for 910 Ranch planning applications in an amount not to exceed $50,000 through December 31, 2028.

This approach avoids the unnecessary expenditure of staff and Council time associated with preparing, scheduling, reviewing, and presenting multiple fee waiver requests for County-initiated projects on County-owned property. Rather than repeatedly seeking authorization to transfer funds within County government, staff can focus resources on project implementation, stewardship, public access improvements, conservation initiatives, and grant-funded work. This request does not waive any regulatory review, public process, or permitting requirements; all projects will continue to undergo the applicable planning and land use review processes.

The authorization simply streamlines the administrative handling of County-to-County application fees and promotes the efficient use of taxpayer resources.

IV. REQUESTED ACTION

Staff is seeking Council direction regarding the appropriate approach to permitting application fees for County-initiated projects on County-owned property.

Specifically, staff requests clarification as to whether the Council's expectation is that these fees be paid as a standard project cost, or whether fee waivers are an acceptable mechanism for avoiding the transfer of funds between County departments. If the Council supports the use of fee waivers, staff requests consideration of the consolidated waiver authorization presented herein. Alternatively, the Council may direct staff to return on a project-by-project basis for individual fee waiver requests as needed. Clear guidance from the Council will help ensure staff proceeds in a manner consistent with Council expectations while promoting efficient use of County resources and staff time.

Staff Recommendation: Staff recommends that the County Council authorize fee waivers for planning applications associated with 910 Ranch projects and improvements, in a cumulative amount not to exceed $35,000, with authorization remaining in effect through December 31, 2028, to improve administrative efficiency, reduce unnecessary staff costs, and facilitate timely implementation of approved County projects.

Recommended Motion: *I move to authorize permit application fee waivers associated with 910 Ranch projects and improvements in a cumulative amount not to exceed $50,000 through December 31, 2028, and authorize staff to submit eligible applications as needed, subject to all applicable land use review and approval requirements.*

STAFF REPORT

To:	Summit County Council
From:	Billy Kurek, Land and Natural Resources Resource & Restoration Manager
Date of Meeting:	September 23, 2026
Type of Item:	Consideration and possible approval to enter contract for Hazardous Fuels Mitigation in the Upper Weber Watershed

---

I. BACKGROUND

Wildfire is a natural phenomenon which contributes benefits to forest ecosystems. However, the historic practice of wildfire suppression and ecosystem change in forests has resulted in dramatic overstock of conifers and understory plants which, when ignited, have the potential to generate high-intensity fires with extreme long-term consequences for the landscape, wildlife, and people.

Hazardous fuels mitigation work minimizes the consequences of future wildfires, improves overall forest health, and supports resilient species compositions. Additional benefits include reducing costs of fire suppression and emergency response.

Since 2018, Summit County has been working with partners to reduce the risk of catastrophic wildfire, build ecosystem resilience, and enhance post-fire impacts by implementing projects and securing funding for the Upper Weber Watershed (UWW) project.

As part of its ongoing land stewardship and natural resource management efforts, the Lands and Natural Resources (L&NR) Department is proposing a contract award to implement priority fuels reduction projects scheduled for completion this fall. In accordance with County procurement policies, a Request for Proposals (RFP) No.SUCO9920261 was issued on September 9, 2026, and on September 22, 2026, the proposals were evaluated and a qualified contractor was selected.

Funding for this project is provided through American Rescue Plan Act (ARPA) grant funds awarded to the Department in 2021, which must be expended by the end of 2026.

Because the proposed contract amount exceeds the $500k approval authority delegated to the County Manager and Risk Manager, Council approval is required prior to contract execution. As such, the L&NR Department is requesting County Council authorization to execute a contract in an amount not to exceed **$931,000** for the purpose described herein.

II. PURPOSE

To comply with County procurement policies and procedures.

III. ANALYSIS

The proposed Contract is attached: Attachment A – Contract

IV. FINANCIAL CONSIDERATIONS

Contract award is not to exceed $931,000.00, with funding sourced entirely from unexpended County ARPA funds set to expire on December 31st, 2026.

V. REQUESTED ACTION

Staff requests that the County Council forward a positive recommendation authorizing the County Manager and County Risk Manager to execute the Contract.

Recommendation Motion: *I move to approve the Lands and Natural Resources Department to award a fuels reduction contract in an amount not to exceed **$931,000**, and authorize the County Manager and County Risk & Procurement Manager to execute the contract and any related documents necessary to complete the project.*

STAFF REPORT

To:	Summit County Council
From:	Shayne Scott, County Manager
Date of Meeting:	September 23, 2026
Type of Item:	Resolution supporting changes to Utah's Preliminary Municipality Legislation.
Process:	Potential Action

Requested Council Action

To review the included Resolution, provide any feedback and alterations, and adopt the Resolution.

Introduction and Background

In 2024, Senate Bill 256 passed establishing a method by which a developer may request one of two annual opportunities to start a municipality in an unincorporated area of a county in Utah, bypassing local zoning and land-use regulations.

While Preliminary Municipalities go through a study to assess feasibility, the applicant is also the one that provides the data for the study. So, a potential "garbage in, garbage out" scenario is feared which could deem the new community viable when it is not.

Current legislation requires counties to rescue municipalities that fail, stepping in to provide any and all required services and obligations unmet by the developer. Current initiatives look to expand Preliminary Municipalities, removing the cap of two/year.

Summit County has expressed concern with Preliminary Municipalities and desires to affirm those concerns, together with other cities and counties, by Resolution.

Resolution 2026-23

RESOLUTION CALLING FOR THE REPEAL OF PRELIMINARY MUNICIPALITY LEGISLATION

WHEREAS, Summit County is in the midst of a comprehensive update to both the Snyderville Basin and East Side General Plans that has and will include robust public engagement; and

WHEREAS, Summit County's current general plan, Zoning, and the community values it represents may come in conflict with future Preliminary Municipalities that may be applied for in unincorporated Summit County; and

WHEREAS, local governments are best situated to balance competing property rights related to land use development; and

WHEREAS, Summit County is committed to smart, planned, and affordable development and housing;

Now, Therefore be it resolved that the Summit County Legislative Body finds that the Utah State Legislature should immediately repeal the changes adopted in SB258 from the 2024 General Session and terminate the Preliminary Municipality pilot program.

ADOPTED AND APPROVED this _____ day of _____, 2026.

SUMMIT COUNTY COUNCIL:

_____

Canice Harte, Chair
Summit County Council

Attest:

_____

Malena Stevens
Summit County Clerk

	VOTE
Canice Harte, Chairman	_____
Roger Armstrong, Vice-Chair	_____
Tonja Hanson	_____
Megan McKenna	_____
Chris Robinson	_____



SAVE OUR SPACE:
PLAN 2063

Introducing Save Our Space: Plan 2063

- Builds on the 2018 Solid Waste Master Plan to address shifting waste trends, regional growth, and declining landfill capacity.
- Developed over 15 months through cross-departmental leadership (Administration, Public Works, Solid Waste, Sustainability, CPE, and Park City Municipal).
  - Included extensive stakeholder and public engagement (9 partner meetings, 800+ community survey responses).
- Establishes actionable strategies for Summit County to extend the life of the Three Mile Canyon Landfill.



Plan 2063: Goal

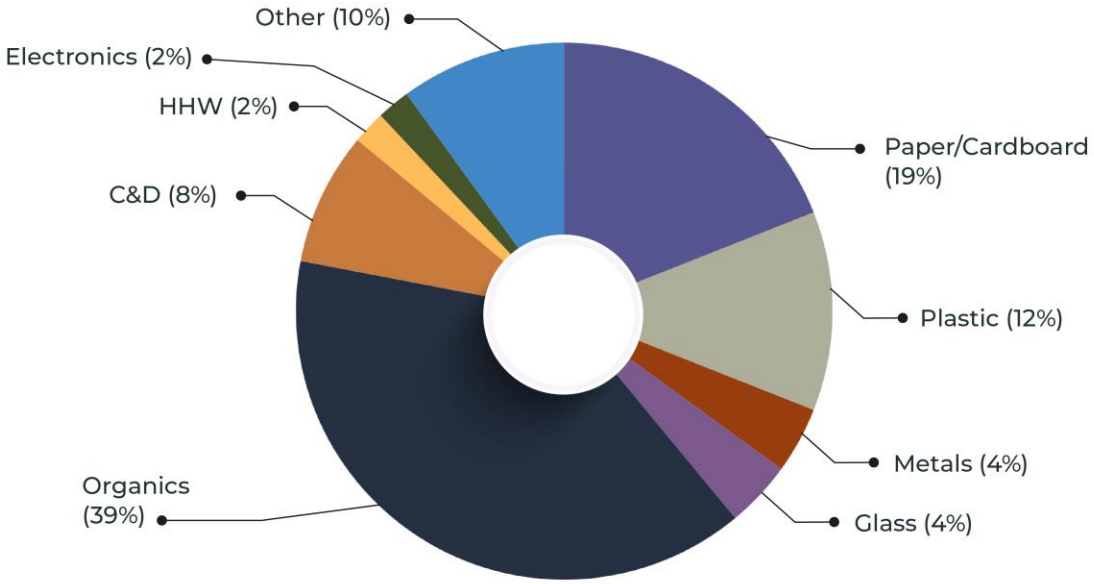
Extend the operational life of Three Mile Canyon Landfill by an additional decade through **waste reduction, educational, and operational strategies.**

*By acting now, the County can avoid substantial future waste transportation and disposal costs while advancing community sustainability goals.



Waste Reduction Opportunities

- Achieving the 10 year goal will require reducing the annual waste stream entering the landfill by approximately **1/3** each year.
- Organics (food/yard waste) and paper/cardboard alone, both easily divertable materials, represent **60%** of total landfill volume.
- Reducing waste and driving better recycling practices from the **commercial sector** offers another significant opportunity to extend Three Mile's lifespan.



Source: Summit County
2019 Waste Characterization Study

The strategies that follow translate the plan's goal into **action.** They provide a practical roadmap for the next **several years...**



1.

Pilot and establish remote collection sites for recycling across Summit County.

2a.

Study and advance towards developing one or more County facilities for processing food, green, and brown waste.

Expand organics collection & processing

2b.

Expand food waste collection.

Expand organics collection & processing

2c.

Assist residents who want to compost at home.

Expand organics collection & processing

3.

Expand dumpster day offerings at the neighborhood, HOA and/or city level, including a materials exchange.

4.

Improve waste reduction and diversion at County and City facilities.

5.

Pursue new or enhanced regulations for businesses, special events, and short-term nightly rentals to reduce waste from these sectors.

6.

Explore additional strategies that could meet businesses' desire for convenience and assistance.

1.

Develop clear and consistent guidelines for messaging, signage, and bin infrastructure.

2.

Deploy training and public education to improve and normalize recycling behaviors.

1.

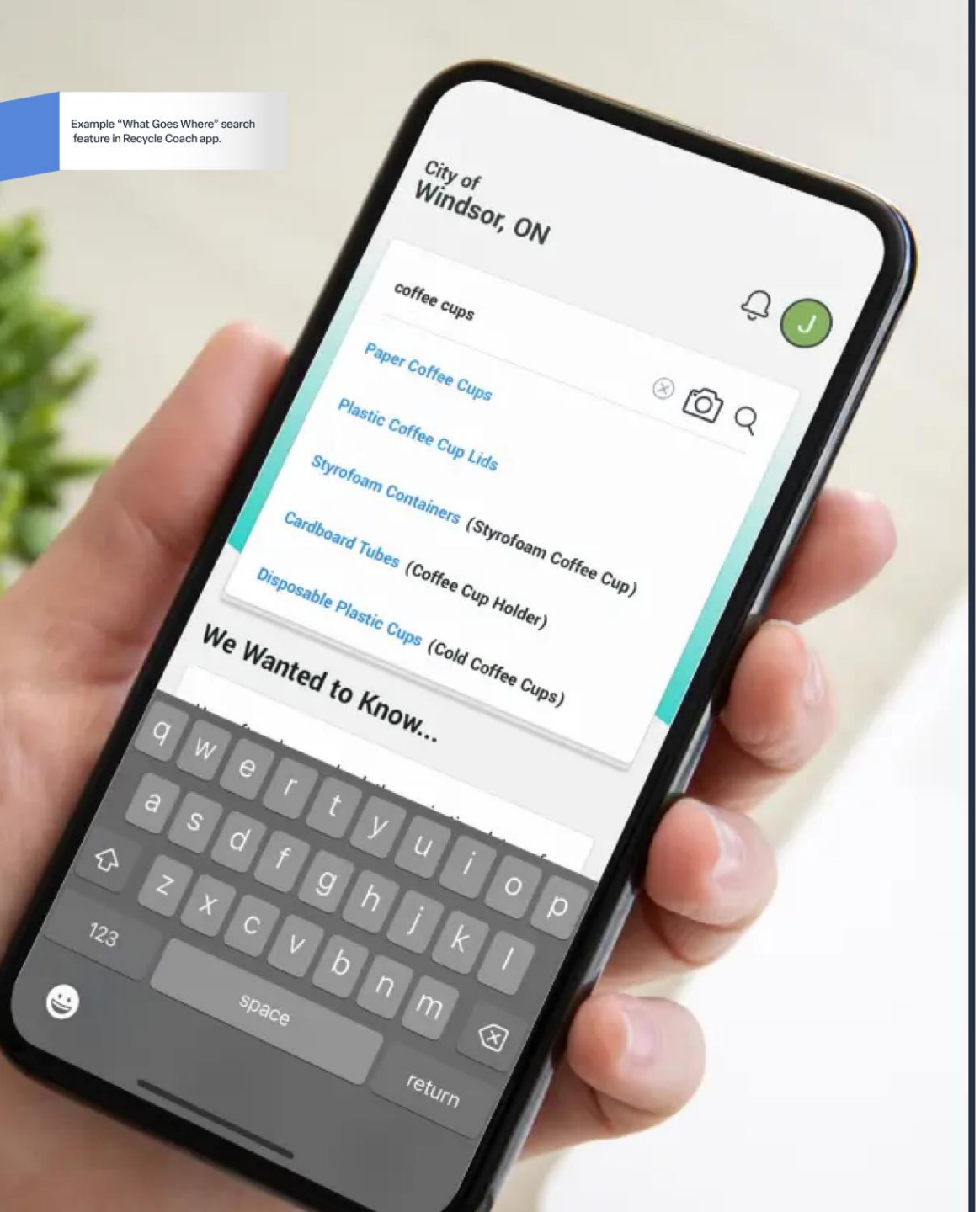
Switch to alternate daily cover on an ongoing basis.

2.

Procure new compactor to maximize landfill space.

3.

Develop recommendations for the County to plan and position itself for success in the future.



Example "What Goes Where" search feature in Recycle Coach app.

We've already started!

The plan builds on pre-existing waste initiatives and introduces new action strategies to support our core mission to extend the life of Three Mile. While we have been developing Plan 2063, we've also started to make progress:

Remote recycling drop-off sites: Glass and mixed-recycling drop-off bins were implemented Summer 2026 at Ecker Hill Park & Ride, Kamas Park & Ride, Ledges Event Center, and Three Mile.

Materials Reduction & Diversion Strategy #1

Recycle Coach and recycling education: Recycle Coach contract was signed May 2026 and implementation of the app is well underway, expected to launch by years end.

Education Strategy #2

Food waste and organics initiatives: Year 2 of support of PCCF's Zero Food Waste Initiative for residential and commercial food waste diversion efforts. Working on launching an RFP with PCCF in Fall 2026 for a Summit County organics facility feasibility study, running through mid-2027.

Materials Reducation & Diversion Strategies #2a+b

Implementing Plan 2063

The plan is intended to be a living, action-oriented document. As conditions, technologies, and opportunities change, strategies may be refined and new actions considered.

Governance & Accountability

- Cross-departmental team (Solid Waste, Sustainability, Admin, Comms, Public Works) providing monthly oversight and setting annual priorities.
- Assigned project managers responsible for leading individual initiatives, managing budgets, and coordinating partners.
- Regular reporting to County Council & community to recalibrate timelines and resources as results warrant.

Partnerships & Resource Allocation

- Shared execution with cities, haulers, nonprofits, schools, HOAs, and businesses to build capacity and external funding.
- Annual budget requests integrated into the General Fund alongside targeted grant pursuits for pilot programs and capital projects.
- Leveraging eligible Transient Room Tax (TRT) and ESST funds for tourism-impacted waste programs.

Outcome Tracking

- Online management tool to track milestones, strategy leads, cost/funding sources, and landfill impact per action step to keep staff on track and ensure accountability.
- Transparent reporting on landfilled tonnage, curbside recycling rate, food waste participation (PCCF/Momentum), Recycle Utah metrics, commercial hauling, and more.
- Continuous tracking of updated landfill capacity closure estimates to measure overall plan success.

Strategic Milestones

- Planned study (2029-2031) to evaluate strategy effectiveness following early implementation.
- Strategic integration with local Olympic planning to leverage sustainability win-wins.
- Regular checkpoints to evaluate when a broader solid waste master plan update is needed.

Requested Council Considerations



Adopt Resolution 2026-22: Formally approving Plan 2063 to establish its policy direction and implementation framework.



Questions/feedback from Council?
Thank you!

STAFF REPORT

TO: Summit County Council

FROM: Janna Young, Deputy County Manager
Tim Loveday, Solid Waste Superintendent
Emily Quinton, Sustainability Director

MEETING: September 23, 2026

SUBJECT: Consideration and possible approval of ***Save Our Space: Plan 2063, A Solid Waste Action Plan to Extend the Life of the Three Mile Canyon Landfill***

Presentation Purpose & Requested Council Action
At the September 23, 2026, meeting, staff will present *Save Our Space: Plan 2063, A Solid Waste Action Plan to Extend the Life of the Three Mile Canyon Landfill*.

Staff requests that the Council review and provide feedback on the plan's proposed strategies and implementation approach and, following discussion, adopt Resolution 2026-22.

Introduction
In 2018, the Summit County Council adopted a Solid Waste Master Plan to guide long-term management of the county's solid waste system. Eight years later, significant changes in the waste industry, community growth, and a more refined understanding of available landfill capacity have created the need for an updated management strategy.

Summit County's Three Mile Canyon Landfill ("Three Mile") is reaching capacity. Preserving local landfill space is essential to avoid the significant financial and environmental costs of transporting waste outside the county while supporting the Council's long-term sustainability and environmental stewardship goals. Beginning in May 2025, County staff from Administration, Public Works, Solid Waste, Communications & Public Engagement, and Sustainability began meeting with colleagues from Park City Municipal's Lands and Sustainability Department to discuss and develop a refreshed solid waste action plan. This cross-departmental initiative was included in the Summit County Council's 2026 Strategic Objectives and Work Plan.

Following 15 months of work to catalog progress since the 2018 plan, review and evaluate available data regarding solid waste trends, conduct public and stakeholder engagement, and draft and receive feedback on a refreshed action plan, staff now presents the attached *Save Our Space: Plan 2063* ("*Plan 2063*"). Parallel to developing *Plan 2063*, County staff have continued working with partners across the community to support and advance new waste diversion programs and initiatives.

Goal of Plan 2063

The goal of *Plan 2063* is to extend the useful life of Three Mile an additional 10 years, from its current estimated lifespan of 2053 to 2063. Staff developed this goal by analyzing data regarding the tonnage of waste sent to the landfill annually, existing studies on the materials making up the waste sent to the landfill, and past experience with waste reduction and diversion efforts in Summit County.

Data show that of the roughly 44,000 tons of solid waste that Three Mile processes annually, approximately 39% is organics (food waste, yard/brown waste, and compostable containers) and 19% is paper and cardboard. Together, these materials represent nearly 60% of the waste stream and therefore provide the greatest opportunity to achieve our landfill goal. Therefore, *Plan 2063* focuses specifically on these materials, while continuing to recognize the importance of all waste reduction and diversion efforts.

The goal of *Plan 2063* is both ambitious and feasible: adding 10 years of life to the landfill will require reducing the annual waste stream by approximately one-third through a combination of waste reduction, diversion, operational improvements, and strategic investments. In addition to making up a substantial portion of the waste sent to the landfill, organics and paper/cardboard are also considered relatively easily divertible materials, meaning that options besides landfilling exist through waste reduction and recycling.

As previously reported by staff, shipping waste outside of Summit County is the most likely solution when Three Mile is full. The cost per ton to manage waste in this way is substantially higher than current solid waste management practices. By extending the life of the landfill by 10 years, staff estimate that approximately $50 million can be avoided in expenses to the solid waste program, and therefore, to Summit County taxpayers. *Plan 2063* proposes investing in strategies now to make this a reality.

Approach to Developing the Solid Waste Action Plan

The following table outlines the major phases of work undertaken to develop *Plan 2063* over the course of 15 months.

Phase	Timing	Outcome
Review 2018 Solid Waste Master Plan, discuss progress and challenges since, and learn about the current state of solid waste management in Summit County	May - Aug. 2025	-Shared understanding of programs and initiatives launched since 2018 as well as options studied but not pursued -Shared understanding of challenges and barriers to waste reduction and diversion efforts
Determine scope of planning effort, analyze waste	Sept. - Dec. 2025	-Decision to not replace 2018 plan but to create a refreshed action plan to complement it

characterization, and establish a goal to form the plan around		-Establishment of 10 year goal
Develop steps and timeline for public and stakeholder outreach for input to inform Plan 2063	Oct. - Dec. 2025	-Outreach plan, including what staff wanted to ask and receive feedback on, from whom, and how to conduct outreach
Conduct public and stakeholder outreach events, surveys, and meetings	Jan. - April 2026	-Two public surveys with almost 800 responses -Two additional surveys to school districts with four responses and local businesses with 14 responses -Nine meetings completed with local elected officials and nonprofit community partners
Review and discuss themes from survey responses and stakeholder input	April 2026	-Shared understanding of common themes and variation in responses from the public, school districts, local businesses, and stakeholders
Develop draft list of strategies to include in *Plan 2063*, outline for the Plan, and assign writing responsibilities	April - May 2026	-Proposed list of waste reduction and diversion, education, and operations strategies that could influence the amount of waste sent to landfill to write into the draft plan
Write draft plan	May - June 2026	-Full draft plan, including attachments, coalescing months of discussion in one place
Share draft list of strategies with elected officials and nonprofit community stakeholders	July - Sept. 2026	-Met with and received helpful feedback from nonprofit community stakeholders -Attempted to present to COG in July, then August. Opted to share and request feedback by email following cancellation of COG
Finalize plan and prepare for Council presentation	Aug. - Sept. 2026	-Final *Plan 2063* presented to the County Council on September 23, 2026

In addition to the phases outlined above, County and City staff regularly provided updates to each other regarding other critical waste and recycling-related conversations and efforts taking place in the community. This included the County-City-Recycle Utah land partnership, the adoption of Park City's new waste ordinance, and food waste diversion efforts by the Park City Community Foundation. Should Council approve *Plan 2063*, staff anticipate that there will be many points of intersection and partnership with these other initiatives.

Plan 2063 Overview

The core component of *Plan 2063* is a slate of actionable strategies intended to result in less waste being sent to the landfill and for landfill space to be used as efficiently as possible. The strategies are organized into three buckets: (1) waste reduction and diversion strategies; (2) education strategies; and (3) landfill operations strategies. They range from expanding convenient recycling access, to more options for diverting food waste, new business sector regulations, standardized recycling messaging and infrastructure, education, and more efficient compaction and daily cover at the landfill. Each strategy includes the following information:

- About this strategy
- Core action steps
- Anticipated impact on the landfill
- Timeline
- Anticipated cost
- Key stakeholders & leads

The timeline for each strategy attempts to lay out when core action steps will take place. Across the strategies, work is contemplated through 2033, with the majority of implementation happening between 2026-2029. The anticipated cost for each strategy is described in general terms, with additional commentary on factors that may influence final actual cost. If *Plan 2063* is approved, staff will dive deeper into each strategy, establishing a stronger understanding of implementation steps, costs, and impacts on the landfill, and develop metrics for measuring success. As strategies are further refined, they will be brought to the Council during the annual budget process for funding approval.

There are several attachments to the plan providing additional context and detail, such as a summary of new programs put in place since the 2018 Solid Waste Master Plan as well as other programs studied but not pursued. The attachments also provide a detailed summary of public and stakeholder outreach conducted earlier in 2026 to inform the plan.

Building on Work Already Underway

Plan 2063 does not start from scratch. Several waste reduction and diversion initiatives were authorized or underway before development of the plan and helped inform the strategies now recommended for Council consideration. Rather than treating these efforts as new initiatives, *Plan 2063* provides a framework for evaluating their effectiveness, determining whether and how they should continue or expand, and integrating them into the County's broader goal of extending the life of Three Mile.

Recent efforts include:

- **Remote recycling drop-off sites.** In summer 2026, the County opened three new drop-off locations providing residents with more convenient access to glass, cardboard, and mixed recycling. The sites are intended to respond to the community's request for more convenient recycling options closer to home as well as test demand and participation to inform future decisions about additional locations, materials, and services. *Plan 2063*

contemplates adding more of these drop-off locations and adding food waste collection in partnership with the Park City Community Foundation.

- **Recycle Coach and recycling education.** By the end of 2026, the County is expected to launch Recycle Coach, a web- and phone-based tool that provides residents and visitors with collection schedules and specific local information about how and where to recycle or dispose of materials. Through this tool, staff will coordinate with community partners to improve the consistency and accessibility of recycling information. Recycle Coach is also described in *Plan 2063* as one of the education strategies.

- **Food waste and organics initiatives.** The County is in its second year of supporting the Park City Community Foundation's (PCCF) *Zero Food Waste Initiative*, including residential and commercial food waste diversion efforts. The County and PCCF are also working together on a Request for Proposals (RFP) for a feasibility study on developing an organics processing facility in Summit County. The RFP will launch in Fall 2026, with the feasibility study anticipated to take place through mid-2027. This work, along with expanding food waste collection and diversion in general are described in *Plan 2063* as waste reduction and diversion strategies.

Other significant efforts, including the County-Park City-Recycle Utah land partnership and Park City Municipal's new commercial waste ordinance, are also changing the local solid waste landscape. Together, these existing initiatives provide a strong foundation for *Plan 2063*. Council approval of the plan would establish the broader policy direction and implementation framework for determining how the County builds upon this work and advances additional strategies in the years ahead.

Next Steps

Recognizing that implementation is a sticking point for many planning efforts, staff felt it was important to include a section on implementation in *Plan 2063* to effectively move from the planning phase to the action phase. With landfill capacity continuing to decline, delaying action risks leaving the County with fewer options.

The immediate next step, should Council adopt *Plan 2063*, will be to shift staff from engaging in a plan development group, to an ongoing implementation working group. The working group will assign strategy leads to coordinate the work ahead. The working group will utilize a project management system that includes an implementation tracker and metrics to measure the effectiveness of each strategy, keeping the county accountable and the various initiatives on track. Setting up this structure will take place throughout the rest of 2026.

In anticipation of presenting *Plan 2063* to Council in Fall 2026, staff have already incorporated requests in the 2027 budget for Public Works, Communications & Public Engagement, and Sustainability. Pending approval of the plan and the budget requests, staff are ready to advance several strategies in 2027, in addition to continuing work already underway throughout the rest of 2026.

Summary and Requested Council Action

Save Our Space: Plan 2063, *A Solid Waste Action Plan to Extend the Life of the Three Mile Landfill* is attached to this staff report. It proposes a list of actionable strategies in the areas of waste reduction and diversion, education, and landfill operations intended to meet the goal of extending the life of the Three Mile Canyon Landfill by an additional 10 years. In addition to offering these strategies, the plan also outlines how implementation will proceed.

Staff requests that the County Council adopt Resolution 2026-22 approving the plan.

Attachment:

1. *Save Our Space: Plan 2063, A Solid Waste Action Plan to Extend the Life of the Three Mile Landfill*
2. Resolution 2026-22



SUMMIT COUNTY
UTAH

SAVE OUR SPACE: PLAN 2063

PREPARED SEPTEMBER 2026



PLAN 2063: GUIDING VISION

All who live, work, and play in Summit County will see the materials they use as resources that can be reused, transformed into something else, or recycled into something new. Sending materials to the landfill will be viewed as the least valued option because Summit County will have a comprehensive and sustainable solid waste management system that contributes to preserving residents' health and quality of life and protecting the region's natural resources.

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EXECUTIVE SUMMARY

Save Our Space: Plan 2063 is Summit County's Solid Waste Action Plan designed to preserve the remaining capacity of the Three Mile Canyon Landfill ("Three Mile") and extend its useful life by an additional 10 years from 2053 to 2063. The plan, which was developed with extensive public and stakeholder engagement, responds to changing waste trends, a revised understanding of landfill capacity, and growing opportunities to divert recyclable and organic materials from landfill disposal. By acting now, the County can avoid an estimated $50 million in future waste transportation and disposal costs while advancing community sustainability goals. The plan focuses particularly on food waste, cardboard, and the commercial sector, where the greatest opportunities for waste reduction exist.

To achieve this goal, ***Save Our Space: Plan 2063*** recommends these strategies:

Materials Reducation & Diversion Strategies

1. Expand convenient recycling access by...

Establishing remote collection sites throughout the county for cardboard, glass, and mixed recyclables, making recycling easier for residents and visitors.

2. Grow local food waste collection and organics diversion by...

a. Studying and potentially building new organic waste processing infrastructure,
b. Expanding the number of homes and businesses receiving food waste collection services, and
c. Assisting residents who prefer to compost at home.

3. Increase neighborhood waste diversion opportunities by...

Supporting community Dumpster Days, seasonal cleanup events, and materials exchange programs that encourage reuse before disposal.

4. Lead by example in government facilities by...

Improving recycling, composting, and waste reduction practices at county and municipal buildings.

5. Increase accountability through policy by...

Developing new waste reduction and recycling requirements for commercial businesses, special events, and short-term nightly rentals.

6. Ensure options are convenient by...

Exploring additional programs and services to meet constituent needs.

Education Strategies

1. Standardize recycling messaging and infrastructure by...

Creating consistent signage, educational materials, and bin standards across the county to reduce contamination.

2. Strengthen education and outreach by...

Launching the Recycle Coach app, public awareness campaigns, business trainings, and targeted communications to normalize waste reduction and recycling behaviors.

Operations Strategies

1. Increase efficient landfill operations by...

Implementing alternate daily cover.

2. Reduce material volume at the landfill by...

Procuring a new landfill compactor.

3. Maintain a focus on the future by...

Advancing critical long-term conversations and decisions about additional shifts in solid waste management in Summit County.

Save Our Space: Plan 2063 also lays out a pathway for County staff and partners to implement and adapt the strategies by measuring progress along the way. Together, the strategies and implementation vision of the plan provide a practical roadmap for reducing landfill disposal, improving recycling and composting participation, preserving taxpayer resources, and creating a more resilient and sustainable solid waste management system for Summit County.



INTRODUCTION

Summit County has a clear challenge: the Three Mile Canyon Landfill ("Three Mile") is filling up. Too much material is going into the landfill that could be reduced, reused, recycled, or composted. Without urgent action, Three Mile is currently projected to reach capacity by the year 2053. Once that happens, the community will face the significantly higher cost of transporting waste outside the County for disposal.

Save Our Space: Plan 2063 is Summit County's action plan to change that trajectory. The plan establishes a goal of extending the life of Three Mile by 10 years, to 2063, by reducing the amount of waste sent to the landfill, expanding diversion opportunities, improving landfill operations, and investing strategically in the programs, policies, education, and infrastructure needed to manage waste more sustainably in Summit County.

The timing of this action plan is important. Since adoption of the County's 2018 Solid Waste Master Plan (see Attachment A), several factors have created both greater urgency and new opportunities for action:

Landfill capacity is more constrained than previously understood.

Recent cell construction and a better understanding of site conditions have reinforced the importance of conserving available landfill airspace.

New diversion opportunities are emerging.

Expanded food waste programs, remote recycling collection sites, commercial recycling requirements, and partnerships with nonprofit and regional organizations provide new tools for keeping materials out of the landfill.

Landfill operations can preserve additional capacity.

Alternative daily cover, improved compaction, and other operational practices can make more efficient use of existing landfill space.

Waste generation continues to grow and change.

Population growth and shifts in consumption and packaging are affecting both the volume and composition of materials entering Three Mile.

New funding is available to support action.

Increased flexibility in the Transient Room Tax and the voter-approved Emergency Services Sales Tax create opportunities to address waste generated by tourism and invest in diversion programs and infrastructure.

Save Our Space: Plan 2063 builds on the foundation established by the 2018 Solid Waste Master Plan, shifting the emphasis from long-range planning to implementation and measurable action. The plan prioritizes the areas where Summit County has the greatest opportunity to make an impact, particularly food and organic waste, cardboard, and the commercial waste

stream, while expanding successful diversion programs already underway (see Attachment B and C for the 2019 Summit County and 2021 Park City waste characterization studies).

Save Our Space: Plan 2063 was shaped by extensive input from residents, businesses, municipalities, and community partners through multiple rounds of surveys and stakeholder meetings (see Attachment D). That input, together with local waste data and operational experience, helped inform the plan's guiding vision:

> *All who live, work, and play in Summit County will see the materials they use as resources that can be reused, transformed into something else, or recycled into something new. Sending materials to the landfill will be viewed as the least valued option because Summit County will have a comprehensive and sustainable solid waste management system that contributes to preserving residents' health and quality of life and protecting the region's natural resources.*

The strategies that follow translate this vision into action. They provide a practical roadmap for the next several years: make waste reduction and diversion easier, target the largest sources of recoverable materials, increase accountability, improve landfill operations, invest in future infrastructure, and measure whether these collective efforts are successfully extending the life of Three Mile.

Preserving landfill capacity is a countywide challenge that requires a countywide response. Summit County government cannot achieve the goals of ***Save Our Space: Plan 2063*** alone. Success will depend on the participation of residents, businesses, municipalities, community organizations, waste haulers, and the thousands of visitors who come to Summit County each year. Everyone who lives, works, or plays here has a role in reducing the amount of waste sent to the landfill.

Save Our Space: Plan 2063 is also intended to be a living, action-oriented document. The County will monitor progress, measure the impact of the strategies, and periodically evaluate whether efforts are producing the desired results. As conditions, technologies, and opportunities change, strategies may be refined and new actions considered. The goal, however, will remain constant: reduce what we throw away today so that Three Mile can continue serving Summit County well into the future.



SOLID WASTE MANAGEMENT LANDSCAPE

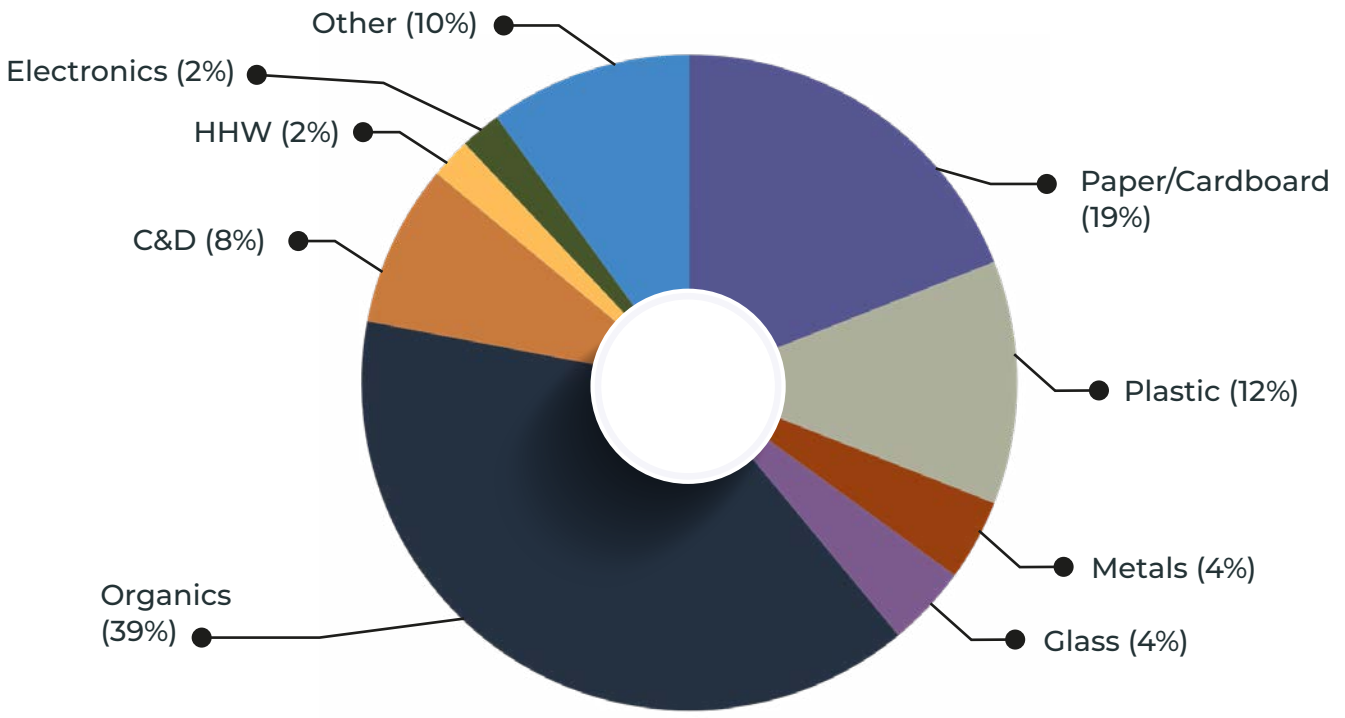
Summit County operates two landfills—a Municipal Solid Waste (MSW) facility known as Three Mile Canyon and a construction and demolition (C&D) landfill located in Henefer. Waste delivered to Three Mile is categorized as residential, self-hauled, and commercial. Commercial waste typically includes materials generated by small businesses, resorts, institutions, industries, and nightly rental properties. ***Save Our Space: Plan 2063*** focuses on the Three Mile Canyon Landfill.

Cells and Capacity

Three Mile has a long-term buildout plan of five to six waste cells. In 2025, Summit County broke ground on cell two, which is projected to fill in 15 years. Based on current waste generation trends, and assuming no additional growth, reduction, or diversion measures, the County anticipates that the entire Three Mile facility will reach capacity by the year 2053. This projection is sensitive to population growth and major events such as the 2034 Winter Olympic and Paralympic Games.

Characterization of Waste Landfilled

Three Mile processes roughly 44,000 tons of solid waste annually. Of that volume, according to a 2019 Summit County waste characterization study (see Attachment B), approximately 39% is organics (food waste and landscaping waste), 19% is paper and cardboard, 12% is plastics, 8% construction and demolition materials, 4% metals, 4% glass, 2% household hazardous waste, and 10% is made up of other, non-recyclable items.



Source: Summit County 2019 Waste Characterization Study

Similar trends were identified in a 2021 waste characterization study of Park City's Main Street commissioned by Park City Municipal Corporation (see Attachment C). Based on historic trends, staff anticipate that waste volumes in Summit County will increase by roughly two percent (2%) per year if there is no additional participation in existing diversion programs or expansion of new programs (see Attachment E for waste trends modeling).

Waste Diverted

Summit County provides curbside residential recycling service to 17,595 households. In addition, both the Three Mile and Henefer landfills have implemented a "dirty MRF" (Materials Recovery Facility) operation to pull and separate bulky recyclable materials from the waste stream, such as cardboard, mattresses, tires, batteries, refrigerants, electronic waste, yard waste, and household hazardous waste. Combined, the curbside collection program and collection services at both landfills diverted 6,599 tons of materials from the landfill in 2024 (see Attachment F for information on these programs and Attachment G for information on programs studied but not pursued following adoption of the 2018 Solid Waste Plan). All of these waste collection and diversion programs will continue under ***Save Our Space: Plan 2063*** in addition to the County pursuing the new strategies outlined below.

A key partner, Recycle Utah (RU), collects and processes more than 35 different materials for recycling, including glass, cardboard, Styrofoam, metals, skis, electronic waste, mattresses, and more, diverting approximately 1,600 to 2,000 tons of recyclable materials and household hazardous waste from the landfill per year.

In 2026, Park City Municipal and Summit County completed a land agreement that will provide RU with a new site ten times larger than its current location, significantly expanding the nonprofit's ability to collect and divert materials from Three Mile.

In 2025, Summit County partnered with the Park City Community Foundation (PCCF) to expand its Zero Food Waste Initiative, originally launched in 2023. Through this program, residents across the county who opted into the program received free curbside food waste collection through December 2025. With more than 1,400 participants (including some businesses), the initiative diverted over 500 tons of food waste from Three Mile that year. The County is continuing to partner with PCCF in 2026, focusing on commercial and residential food waste pilot programs and education.









MATERIALS REDUCTION STRATEGIES

Materials Reduction and Diversion Strategies

The following strategies represent the core actions Summit County will undertake over the next several years to reduce waste and increase diversion to extend the life of Three Mile. The strategies focus on increasing recycling of all recyclable materials and reducing the largest portion of the County's waste stream from going into the landfill: organics/food waste and cardboard, as well as waste generated by the commercial sector. These strategies were developed using waste characterization data, industry best practices, and public and stakeholder input.

1. Pilot and establish remote collection sites for recycling across Summit County

About this Strategy

In August 2026, the County established three new remote drop-off recycling locations to give residents an easy way to recycle more of their household waste closer to home. These sites are located at the Ledges Event Center (Coalville), Kamas Park and Ride, and Ecker Hill Park and Ride (Snyderville Basin) with plans to open two additional sites in 2027 in Park City and the Silver Summit/Silver Creek area, respectively. Open 24 hours a day, seven days a week, the sites currently accept residential glass and mixed recyclables, with cardboard collection anticipated in late 2026.

The County also expanded materials collection at Three Mile by adding glass and mixed-recycling bins, alongside the existing cardboard dumpster. In partnership with the County, the Park City Community Foundation is exploring opportunities to add food waste collection at select remote sites. As participation and diversion results are evaluated, the County may expand the network to additional locations and add collection of other materials, creating a more convenient and comprehensive countywide recycling system over time.

Core Action Steps

The Kamas, Coalville and Ecker Hill sites became operational in August 2026. The drop-off site at Three Mile was expanded in summer of 2026 as well. The sites in Park City and the Silver Summit/Silver Creek area are planned to be operational in the early spring of 2027.

Anticipated Impact on Three Mile

High. While these sites are new and the County is only beginning to collect data on their usage, the potential volume of diverted materials could be significant. The public indicated both in surveys and during in-person stakeholder meetings a strong desire to have more convenient recycling collection options closer to home.

Timeline

- 2026: Three Mile, Kamas, Coalville and Ecker Park & Ride facilities operational; Three Mile Landfill materials collection expansion.
- 2027: Park City and Silver Summit facilities anticipated.
- 2028: Potential additional sites in South Summit, North Summit, and the Snyderville Basin based on usage data and partnerships with municipalities.

Anticipated Cost
Moderate. The initial setup cost is approximately $120,000 to prepare the sites and procure dumpsters, and operational costs are expected to be about $150,000 per year. Depending on how many additional sites go online, the cost could move from "moderate" to "high" as the program requires additional staffing to monitor illegal dumping and contamination, as well as additional bins, hauling, and site maintenance. However, operating remote sites is a fraction of the cost of increasing curbside service.

Key Stakeholders & Leads:

- Summit County will initially manage the launch of the new and expanded sites
- Recycle Utah will continue their role in managing the glass bin at Ecker, and Park City Community Foundation will initially manage the launch of food waste collection at select sites
- Moving forward, Recycle Utah, Park City Community Foundation, haulers, and other partners could take over management of the sites in the future as well as material specific collection.

2. Expand organics collecting and processing

Composting is a cornerstone strategy of ***Save Our Space: Plan 2063*** because organic materials (i.e., food waste and yard waste) make up approximately 39.4% of the waste stream entering Three Mile. Significantly reducing this waste type will require more than a single program; it will require a combination of reliable local infrastructure to process collected material, convenient collection options, and opportunities for residents to manage organic waste at home. For that reason, the plan includes the following three complementary strategies that examine organic materials diversion from collection through processing, while providing options that reflect the different needs of Summit County households and communities.

2a. Study and advance towards developing one or more county facilities for processing food, green, and brown waste

About this Strategy
The lack of a local facility for processing organic waste significantly limits the County's ability to expand organic material diversion and increases the cost of collecting, transporting, and processing these materials outside the county. Previous private-sector efforts to establish a local composting facility have not been successful, underscoring the need to better understand the feasibility and economics of developing local processing capacity.

Under this strategy, Summit County and the Park City Community Foundation will commission a feasibility study to evaluate the potential for developing an organics processing facility in Summit County, with additional support by Park City Municipal and other partners. The study will assess whether sufficient demand and material volume exist to support a facility; potential locations and siting requirements; capital and operating costs; appropriate processing technologies; and the types of materials a facility could accept, including food, green, and brown waste. The findings will provide the technical and financial information needed to determine whether a local facility is viable and, if so, identify a path toward implementation.

Core Action Steps
The County will continue to work with Park City Municipal Corporation and the Park City Community Foundation on:

- Identifying the feasibility study project scope.
- Drafting and issuing a Request for Proposals (RFP) to procure a consultant to complete a composting feasibility study.
- Retaining the consultant.
- Completing the study.
- Presenting the study results to the County Council and the public.
- Responding to the study results and recommendations.

Anticipated Impact on Three Mile
The study itself will not have an impact on the landfill. However, if proven to be feasible and the County pursues constructing and operating a facility, the impact on the landfill could be high. A local facility would provide residents, businesses, and waste haulers with a more convenient and potentially cost-effective option for managing organic waste, while increasing local processing capacity, creating the opportunity to divert a substantial amount of organic materials away from Three Mile.

Timeline

- 2026: Issue RFP and retain a consultant to complete feasibility study.
- 2027: Complete feasibility study and present it to the County Council.
  - Assess opportunities identified in the study.
  - Make decisions.
  - Plan for implementation.
- 2028: Implement recommendations from the feasibility study.

Anticipated Cost
Low-High. The cost of the study depends on the scope, but likely to be around $50,000. The cost to build a composting facility, if determined to be feasible, would be high.

Key Stakeholders & Leads
Summit County, Park City Municipal, and Park City Community Foundation are preparing to run the RFP and bring on a selected consultant. Throughout the study, it will be important to get input from the following:

- Large generators of organic waste: the two ski resorts, agricultural entities, landscaping companies, and other large businesses.
- Waste haulers and processors: Republic Services, Momentum Recycling, Ace Recycling & Disposal, Recycle Utah.
- Potential end markets for materials created from a facility.

2b. Expand food waste collection

About this Strategy

Starting in 2023, the Park City Community Foundation launched an opt-in residential curbside food waste collection program and expanded to businesses in 2026. So far, the pilot has generated valuable insights and data on participation, collection volumes, costs, and operational considerations that the County can use to evaluate the feasibility of adding food waste as a standard third bin alongside trash and recycling in its residential collection program, or otherwise pursuing ways to expand collection of food waste. The pilot suggests that participation could increase if food waste collection were incorporated into the County's standard residential service rather than offered as a separate, opt-in program. This strategy will build on those findings to assess whether the diversion benefits and landfill capacity preserved through a third-bin or other expanded collection program justify the additional collection and hauling costs.

Core Action Steps

The County, in partnership with the Park City Community Foundation will evaluate the feasibility and return on investment of adding food waste collection as a standard third bin within the residential curbside collection program, alongside trash and recycling. The analysis will focus on the cost of providing the service relative to the amount of organic waste that could be diverted from Three Mile and the resulting landfill capacity preserved.

- **Estimate diversion potential.** Use existing waste characterization data and results from current food waste collection programs to estimate the volume and tonnage of food waste that could be diverted under a countywide or targeted third-bin program.
- **Evaluate collection and hauling costs.** Work with the County's existing residential hauler and/or other service providers to estimate the cost of bins, collection, staffing, vehicles, hauling, and other operational requirements associated with adding food waste service.
- **Evaluate processing costs and capacity.** Identify available processing options and associated transportation and tipping/processing costs, while considering how development of a local organics processing facility under Strategy 2a could affect the long-term economics of the program.
- **Analyze cost relative to landfill capacity preserved.** Compare the annual and long-term cost of the program with the estimated tons diverted, including the avoided cost of consuming landfill capacity and, ultimately, transporting waste outside Summit County once Three Mile reaches capacity.
- **Evaluate service models.** Compare potential approaches, including countywide service, phased implementation, targeted geographic areas, and other collection models to determine which provides the greatest diversion benefit relative to cost.
- **Develop a recommendation.** Based on the analysis, determine whether adding food waste as a standard third bin represents a fiscally and operationally viable strategy for extending the life of the landfill and, if so, recommend an implementation approach.

Anticipated Impact on Three Mile
Moderate-High. The Park City Community Foundation's residential curbside food waste pilot demonstrated the potential for meaningful diversion, collecting approximately 76 tons of food waste per month combined from 1,500 participating households. Expanding food waste collection to a larger share of the County's residential customers could divert a significant volume of organic material from Three Mile and preserve valuable landfill capacity over time.

Timeline

- 2027: Through the County's annual Zero Food Waste Initiative grant, direct the Park City Community Foundation, in partnership with County staff, to use data collected through the pilot program to evaluate the feasibility and return on investment of expanding residential curbside food waste collection.
- 2028: Utilize the report from the Park City Community Foundation and the outcome of the facility feasibility study from strategy 2a, and depending on the results, work with County Administration to develop a potential residential food waste curbside collection proposal for the 2029 budget.
- 2029: Implement curbside program if approved in the 2029 budget and deemed feasible by the assessments.

Anticipated Cost
High. Adding a third bin to the residential waste curbside collection program is expected to cost around $20 per month per household for an estimated total of $4.2 million per year.

Key Stakeholders & Leads
Summit County and Park City Community Foundation with input from waste haulers, such as Republic Services and Momentum Recycling.

2c. Assist residents who want to compost at home

About this Strategy
During stakeholder outreach, residents expressed strong interest in opportunities to reduce household waste through backyard composting, particularly in eastern Summit County. Many residents indicated they would be willing to compost food scraps and yard waste at home if they had better access to information, training, and equipment.

This strategy would establish a county-supported backyard composting assistance program that provides residents with hands-on education, technical support, and home (smaller-scale) composting equipment. Local partners with expertise in small-scale composting, such as Utah State University's (USU) Extension Office, Park City Community Foundation, Recycle Utah, and other community-based organizations could either host community demonstration workshops, or go to properties to teach practical steps for effective composting and soil application.

In 2026, Summit County signed a grant agreement with the Park City Community Foundation to focus specifically on this type of program. They could serve as the lead to pilot this strategy.

Core Action Steps

- Meet with the various County and municipal Community Development Departments to ensure backyard composting is an allowed use and to better understand any permitting requirements. Pursue code changes if necessary.
- Partner with Utah State University Extension, Recycle Utah, and the Park City Community Foundation to develop a countywide backyard composting education and demonstration program. This might include offering workshops, demonstrations, or one-on-one personalized sessions that teach residents the basics of composting, as well as online materials that can be accessed anytime.
- Create a train-the-trainer program in which staff, volunteers, or partner organizations can provide assistance to residents.
- Provide subsidized or free compost equipment, kitchen scrap containers, thermometers, educational materials, and other basic composting tools to participating households.
- Pilot the program in Eastern Summit County and other interested communities before expanding countywide.
- Track participation rates, estimated organic waste diversion, and resident satisfaction to evaluate program effectiveness.

Anticipated Impact on Three Mile
Low-Medium. Impact is dependent upon number of households that participate.

Timeline

- 2026: Explore and understand local land use regulations and any applicable permitting requirements.
- 2027-2028: Establish partnerships and develop educational/instructional materials. Launch pilot workshops and demonstration events. Procure compost equipment and tools and distribute to participating households.
- 2029-2031: Expand participation. Increase availability of workshops and home consultations. Develop advanced composting education and peer mentor opportunities.
- 2032 and beyond: Establish backyard composting as a wildly adopted waste reduction practice throughout Summit County. Continue supporting residents through ongoing education, equipment replacement, and community engagement efforts.

Anticipated Cost
Low-Moderate (depends on number of participants). Costs primarily include compost bins and starter kits, workshop expenses, marketing/communications and online educational tools, program administration, and performance tracking.

Key Stakeholders & Leads
The core individuals involved in this strategy, at least initially, will be County and Park City Community Foundation staff who will engage partners, identify funding, conduct outreach and performance tracking, and procure and distribute equipment. Partners who may provide the composting demonstrations and technical assistance, and other program elements may include:

- Utah State University Extension
- Recycle Utah
- Local gardening and agricultural organizations
- Schools and youth programs
- Community volunteers and coaches

3. Expand Dumpster Day offerings at the neighborhood, HOA, and/or city level, including a materials exchange

About this Strategy
Many Summit County neighborhoods, property owner associations, and community organizations already host annual "Dumpster Days" or seasonal cleanup events, typically in the spring or early summer. Recycle Utah and several HOAs have demonstrated that these events are popular, well-attended, and provide residents with a convenient opportunity to responsibly dispose of unwanted materials. Stakeholder outreach conducted during the development of ***Save Our Space: Plan 2063*** identified strong public interest in expanding these types of programs that offer neighborhood- and community-level opportunities to reuse, recycle, and responsibly dispose of unwanted materials.

Building on these existing efforts, Summit County will work with municipalities, HOAs, nonprofits, and community organizations to expand Dumpster Day offerings throughout the county, increasing both the number of participating neighborhoods and the frequency of events. By bringing disposal, recycling, and materials exchange opportunities directly into neighborhoods, residents will have a more convenient way to declutter their homes and manage unwanted materials while diverting materials from the landfill and reducing illegal dumping.

Where feasible, Dumpster Day events will include separate collection areas for recyclable materials, reusable items, and landfill-bound waste, helping ensure that recoverable materials are diverted whenever possible. Community cleanup events will also serve as opportunities to educate residents about waste reduction, recycling, reuse, composting, and other practices that help preserve landfill space.

Core Action Steps

- Inventory existing Dumpster Day and community cleanup programs offered by HOAs, municipalities, Recycle Utah, and other community partners.
- Establish a County-sponsored cost-share program to support expansion of Dumpster Days into additional neighborhoods, particularly in areas that currently lack access to such events.

- Provide funding for dumpsters, hauling, and recycling containers, with participating organizations providing event coordination, volunteer staffing, advertising, outreach and education, and site management.
- Incorporate a "Materials Exchange" component where residents can donate or exchange usable items before they are discarded.
- Promote Recycle Coach and other tools/educational materials and develop event signage that help residents understand what can be recycled, reused, or composted.
- Track participation rates, materials diverted, and avoided landfill disposal to evaluate program effectiveness and guide future expansion.

Anticipated Impact on Three Mile

Medium. This strategy engages residents and improves education but is unlikely to produce the same level of diversion tonnage as other strategies, such as a compost facility.

Timeline

- 2027: Identify existing Dumpster Day programs and community partners to explore what County sponsorship and cost-share could look like to expand these events, including offering events in underserved neighborhoods and communities.
- 2028-2030: Increase the number and geographic distribution of Dumpster Days countywide. Incorporate recycling and materials exchange opportunities into events. Establish recurring seasonal events in participating communities.
- 2031 and beyond: Create a sustainable countywide network of community cleanup, recycling and reuse events. Continue expanding participation and diversion outcomes based on program performance.

Anticipated Cost

Moderate. Costs may include dumpster rental and hauling fees, recycling and collection containers/bins, educational materials and signage, program administration and performance tracking. These costs could be partially offset through partnerships, sponsorships, volunteer support, and contributions from municipalities, HOAs, nonprofit organizations and community donations.

Key Stakeholders & Leads

The core individuals involved in this strategy will be County staff from the Public Works Department, specifically the Solid Waste Division. The County's role is to provide funding support, coordination, educational resources, diversion tracking, and program oversight. Partners would help host events, recruit volunteers, conduct outreach and advertising, staff events, and provide community education and engagement, including:

- Recycle Utah
- Municipal governments
- Homeowners Associations (HOAs)
- Community and neighborhood organizations
- Waste haulers and recycling service providers
- Local nonprofits and volunteer groups

4. Improve waste reduction and diversion at County and City Facilities

About this Strategy

This strategy is about "walking the walk" to promote, pilot, and institutionalize day-to-day practices that limit the waste sent to Three Mile from County operations and to encourage all municipalities within Summit County to do the same. Recycling is already available at most County and municipal facilities. This strategy focuses on opportunities to modify current practices, expand recycling access for visitors and employees, and look both upstream and downstream to reduce and divert waste generated by government operations.

Core Action Steps

- Create an inventory of current infrastructure, signage, waste management, and waste practices across all County facilities by auditing and benchmarking current practices.
- Discuss and establish a vision for what we would like to see at all County facilities in terms of infrastructure, operations, and employee practices, and determine the existing barriers to aligning with that vision.
- Develop key action steps to improve practices and employee behavior through training, infrastructure, and operations to send less waste to the landfill from Summit County facilities, and seek the resources necessary to implement these changes.
- Implement and observe changes, and make adjustments as needed.
- Engage with stakeholders from each municipality within Summit County to encourage a similar process and/or to share learnings from taking action at County facilities.

Anticipated Impact on Three Mile

Low-Medium. With several facilities generating waste from day to day operations and from special events, the County is an important organization whose practices contribute to the waste sent to Three Mile.

Timeline

- 2027: benchmarking current practices and develop ideas, solutions, and pilots.
- 2027-2028: roll out improved infrastructure, policies, staff training, signage, and other strategies identified and work with municipalities in Summit County to do the same.
- 2028: ensure new and adjusted practices are institutionalized into County operations and business practices.
- 2029 and beyond: track ongoing waste generated at County facilities to understand the effectiveness of this strategy.

Anticpated Cost

Low-Medium. The most significant costs anticipated under this strategy are for new bins and other infrastructure, and new hauling services, such as food waste collection.

Key Stakeholders & Leads
The work under this strategy is intended to begin with a focus on internal County operations which will require collaboration between individuals in the County's Facilities, Sustainability, Administration, and Finance departments. Eventually, collaboration with the municipalities in Summit County is anticipated. Additional stakeholders are likely to include:

- Current vendors that haul waste from County facilities.
- Vendors that supply waste collection materials and infrastructure such as bins, custodial equipment and supplies, and hauling services.
- Vendors and software tools used by government employees to manage procurement of goods and services that contribute to waste generated in government operations.
- Subject matter experts like Recycle Utah who can provide recommendations to the County to support increased waste diversion.

5. Pursue new or enhanced regulations for businesses, special events, and short-term nightly rentals to reduce waste from these sectors

About this Strategy
The commercial sector generates a significant amount of waste sent to the landfill yet the County does not currently have any waste management regulations for businesses other than they must procure their own waste collection and hauling. Reducing waste and driving better recycling practices in the business, special events, and short-term nightly rental sectors presents a significant opportunity to add years to Three Mile and is something the community told us they want to see.

Starting in 2026,Park City Municipal is implementing new waste requirements for businesses and haulers within their municipal boundaries which will begin to move the needle on commercial waste and provide valuable data to the County. Building on Park City's work, this strategy is about identifying and implementing pathways countywide for the commercial sector to reduce and divert waste overall.

Core Action Steps

- Benchmark current commercial sector waste management practices to better understand waste reduction and diversion efforts already in place as well as gaps.
- Identify possible regulatory pathways or incentives to increase waste reduction and diversion programs across the commercial sector.
- Conduct stakeholder engagement to gain broader feedback on potential pathways to narrow down what strategies will be pursued.
- Pursue selected regulatory strategies, including, as needed, navigating code development, public feedback, and Council review and approval.

    - Whatever strategies are pursued for approval should be fully packaged to include plans for how the regulations will be rolled out, how stakeholders will be engaged and educated, and how enforcement will take place (including whether an active or passive enforcement strategy will be used).
- Roll out approved and adopted regulations and/or incentives.
- Consider seeking funding and other resources to support commercial sector entities in understanding, adapting to, and complying with any new requirements.

Anticipated Impact on Three Mile
High. The commercial sector generates a significant amount of waste that can be recycled or reused, such as cardboard, but much of it currently goes to the landfill.

Timeline

- 2026: County staff to observe the rollout of Park City Municipal's new waste ordinance.
- 2027: Form a commercial sector-focused workgroup to identify and evaluate potential regulatory or incentive pathways for the business, special events, and short-term nightly rental sectors.
- 2027-2028: pursue approval of and begin to roll out preferred regulatory or incentive pathways.
- 2029 and beyond: continue implementation and enforcement of new regulations or incentives.

Anticipated Cost
Low. The main costs associated with this strategy and the potential regulatory pathways include County staff capacity (to develop a regulatory framework and draft ordinances, assist in the roll out, education, and enforcement of requirements) and potential incentives to offset compliance costs. Much of the cost will be borne by businesses, but the County may choose to offer tools or "white glove" service to help with regulatory adoption or compliance (see Strategy 6 under this section).

Key Stakeholders & Leads
This strategy will likely require input and coordination between the following County Departments: Public Works Solid Waste Division, Sustainability, Administration, Environmental Health, Community Development, Economic Development, Special Events, Code Enforcement, and more. In addition, coordinating with and learning from Park City Municipal's waste ordinance will be key. When focusing on the short-term nightly rental sector, the County's current short-term rental workgroup will be a key stakeholder. Additional stakeholders to include:

- Park City Chamber of Commerce, Restaurant, lodging, and other business associations, as well as HOAs
- Green Business Program

- Representatives from local businesses, property management companies, and event organizers
- Haulers and other vendors of waste management services for the commercial sector
- Input from other cities and counties that have implemented similar regulations

6. Explore additional strategies that could meet businesses' desire for convenience and assistance

About this Strategy

During the development of ***Save Our Space: Plan 2063***, both the public and nonprofit stakeholders emphasized the role of convenience in driving participation in waste reduction and recycling programs. Additionally, business feedback emphasized the need for practical support to overcome challenges such as limited space for storing recyclable materials until they are hauled away, managing and breaking down cardboard, and training employees to properly separate recyclable and compostable materials. While not all convenience-based services may be financially or operationally feasible for Summit County to implement directly, the County can explore pilot programs, partnerships, incentives, and market-based solutions that make waste diversion easier and more convenient for businesses. This strategy recognizes that the easier it is to divert waste, the more likely people/businesses are to do it.

Some options to explore include:

- Subsidizing bins for household and business collection of glass, cardboard, and food waste, similar to the current rain barrel program.
- "White glove" service to businesses where a company breaks down cardboard boxes at the place of business, or picks up recycling daily, or stores it for businesses that do not have space for bins. 106 Logistics operating in other mountain towns is being considered for implementation in Park City.
- Expand what the Green Business Program is already doing with Recycle Utah regarding personalized education and training to employees and customers about how to dispose of waste so the materials are recycled/diverted instead of landfilled.

Core Action Steps

- Partner with local businesses, haulers, nonprofits, and entrepreneurs to test innovative service models, including:
  - On-demand cardboard collection and breakdown services
  - Business recycling pickup and storage services
  - Concierge or "white glove" recycling services
  - Subscription-based diversion services
  - Shared collection systems for commercial centers and business parks.
- Monitor emerging technologies, private-sector solutions, and successful programs implemented in comparable mountain resort, tourism, and rural communities.
- Evaluate pilot projects and scale successful programs that demonstrate measurable diversion benefits and cost-effectiveness.

Anticipated Impact on Three Mile

Varied. This strategy has the potential to significantly increase participation rates and capture additional recyclable and compostable materials, especially in the commercial sector. Actual diversion outcomes will depend on which pilot projects are implemented and their level of community adoption/participation. Some initiatives may produce modest diversion gains, while others could generate substantial reductions in landfill-bound waste if deployed at scale.

Timeline

- 2027: Conduct surveys and/or other stakeholder input strategies. Analyze results and feedback and prioritize opportunities. Evaluate service models and identify potential partners. Identify which programs to pilot.
- 2028-2030: Launch and expand targeted pilots focused on high-demand convenience solutions. Expand and fund successful pilot programs. Increase availability of convenience-based diversion services in commercial sectors. Develop business-focused technical assistance, training, and education programs.
- 2031 and beyond: Integrate successful convenience-based diversion services into the County's long-term waste management system. Continue evaluating emerging technologies and service models that increase participation and diversion.

Anticipated Cost

High. Costs will vary significantly depending on the services pursued but are generally anticipated to be high. Potential expenses may include: pilot program implementation, collection containers and specialized infrastructure, contracted service providers and "white glove" services, business technical assistance and education, marketing and outreach, program evaluation and performance tracking. It is possible that some programs can be implemented through partnerships with grants, private service providers, nonprofit organizations, such as the Park City Chamber of Commerce, municipalities, and waste haulers rather than County budget.

Key Stakeholders & Leads

The lead for exploring programs to pilot for this strategy and research best practices or models from other mountain towns would be the County Manager's Office and the Green Business Program. The Park City Chamber of Commerce could help fund pilot programs and test options, manage program coordination, market opportunities and find businesses to participate. Other partners to help with service delivery, collection operations, business engagement, customer education and implementation could include:

- Municipal governments
- Waste haulers and recycling service providers
- Local non-profit organizations
- Other business associations
- Commercial property owners and business parks
- Hospitality and tourism businesses



Photo of the new mixed-recycling drop-off bins at Ecker Hill Park & Ride (Strategy #1)



EDUCATION STRATEGIES

Education Strategies

Providing more opportunities to reduce, reuse, recycle, and compost is only effective if residents, businesses, employees, and visitors understand how to participate. Community engagement conducted for ***Save Our Space: Plan 2063*** consistently identified confusion about what can and cannot be recycled or composted, lack of awareness about available services, and inconsistent messaging as barriers to greater participation. These sentiments follow national trends, which show that despite people's belief that recycling is important, the majority of people express confusion about what can be recycled and how to do it.[1]

The following education strategies are designed to make waste reduction and diversion simple, understandable, and part of everyday behavior. While these strategies do not necessarily impact the landfill directly, they are critical to the success of the waste reduction and diversion strategies outlined in the above section .

1. Develop clear and consistent guidelines for messaging, signage, and bin infrastructure

About this Strategy

This strategy aims to make recycling and waste diversion easier and more intuitive by promoting consistent bin types, colors, signage, and messaging throughout Summit County. Clear, simple guidelines will establish recommended standards for waste and recycling infrastructure so people can quickly identify where materials belong at the point of disposal decision-making. While education will continue to be delivered through a variety of channels, consistency is critical: whether at home, work, a business, public facility, or visitor destination, residents, employees, businesses, and visitors should encounter familiar and recognizable bins and messaging to know how to dispose of their waste.

Core Action Steps

- Audit and benchmark existing messaging, signage, and bin infrastructure used across Summit County by researching and visiting a sampling of websites, businesses, and government facilities.
- Research best practices for messaging, signage, and bin infrastructure by speaking with subject matter experts already in the community (such as nonprofit partners and waste haulers) as well as from other communities outside of Summit County.
- Implement best practices by revising existing signage, developing new signage, and creating guidelines for messaging and bin infrastructure that can be shared with others.
- Release and make available updated sample messaging, signage, bin infrastructure recommendations across all county communications platforms, presentations, the Green Business Program, and more. This includes identifying a place to "house" these materials and recommendations online.

[1] Addressing Skepticism in Recycle: Building Public Confidence presented by The Recycling Partnership and Busch Systems at the 2026 Zero Waste Forum in Park City.

- Pursue pilot and/or demonstration projects with partners, such as:
  - Making signage available at no cost to certified Green Businesses through the Green Business Program.
  - Assist with the purchase of new bin infrastructure in a few highly visible locations throughout the County.

Anticipated Impact on Three Mile
Low. However, this strategy provides critical support to the success of other strategies listed in this plan. It could have a more significant impact if it increases participation in recycling and provides recycling services where none currently exists.

Timeline

- 2027: development of consistent guidelines.
- 2027-2028: dissemination of guidelines.

Anticipated Cost
Low. Costs associated with this strategy may include printing signage and subsidizing the purchase of bin infrastructure (for use in county facilities or to pilot with community partners) as well as advertising costs.

Key Stakeholders & Leads
This strategy will involve County staff from the Communications & Public Engagement Department, Public Works Solid Waste Division, and Sustainability Division. Key partners include Recycle Utah and Park City Municipal. Additional stakeholders include:

- Republic Services and other waste haulers
- Park City Chamber of Commerce & Visitor's Bureau
- Park City | Summit County Green Business Program
- Guidelines will be disseminated to all municipalities within Summit County as well as lodging, restaurant, and other business associations; HOAs; school districts; and more.

2. Deploy training and public education to improve and normalize recycling behaviors

About this Strategy
People want to recycle, but confusing rules and misconceptions on whether materials actually get recycled are barriers to increasing recycling rates. In recent public surveys, nearly a third of respondents said they would participate more in reducing or recycling their waste if they had clearer instructions on how to do it. Residents are asking for simple, accessible tools and proactive reminders to keep waste guidelines top-of-mind and eliminate the guesswork.

Core Action Steps
To improve recycling efficacy and effective community education on recycling guidelines, Summit County is deploying a multi-channel education campaign. This initiative is supported by a suite of digital and physical resources, including:

- **Training for businesses:** The Green Business program and Recycle Utah have launched training offerings to help staff know the rules of recycling in Summit County, including what does (and does not) go in which bin. The program also offers individualized advising on waste reduction and recycling practices for businesses.
- **Recycle Coach App:** To take the guesswork out of recycling, Summit County is launching Recycle Coach. The app offers personalized waste schedules, educational assets and a powerful "What Goes Where?" search function that demystifies recycling by providing instant, local recycling directions. The app also offers a seamless way to communicate rules to visitors. The app will launch for beta testing in summer 2026.
- **The "Save Our Space" Storymap:** County staff are developing an interactive visual online tool to help residents understand waste in Summit County, the importance of diversion, and what actions are being taken to extend the life of Three Mile, including the strategies outlined in this plan. This tool should be available to the public in early 2027 (see Attachment I for a draft site being used to date to share information about the solid waste action planning process).
- **Solid Waste Text Line:** The County is working on a direct text-based service for quick, on-the-go waste management information.
- **The "Solid Waste Corner":** Summit County will create a dedicated, biweekly feature in the Summit County Newsletter packed with solid waste tips and updates. There is an opportunity to collaborate with partners and integrate this segment with our local media outlets.
- **Visual and Analytical Insights:** Soon the County will release a virtual video tour of the facility that processes waste from Summit County's residential curbside recycling service. This includes insights from the Summit County Waste Audit to show residents exactly where their waste goes and how much of it gets recycled.
- **Direct Mailers:** The County will continue using targeted physical mailers, including a Solid Waste Services Fee Mailer and a handy Recycling Calendar Mailer, delivered to households to promote recycling best practices and new educational tools.
- **Webpage Enhancements:** The County is working on a complete overhaul and improvement of the Solid Waste webpages on the official Summit County website to ensure a modern, user-friendly hub for all waste-related inquiries.

Anticipated Impact on Three Mile

Moderate. Based on local survey data, improving public education offers an immediate path to increasing waste diversion, however, education programs are often measured by reach and not necessarily direct impact on waste reduction.

Timeline

- 2026-2027: development and refinement of key messaging strategies and signage, launch of Recycle Coach, and deployment of new outreach tactics.
- 2027-2028: ongoing education campaign, targeted towards the general public and major waste generators.

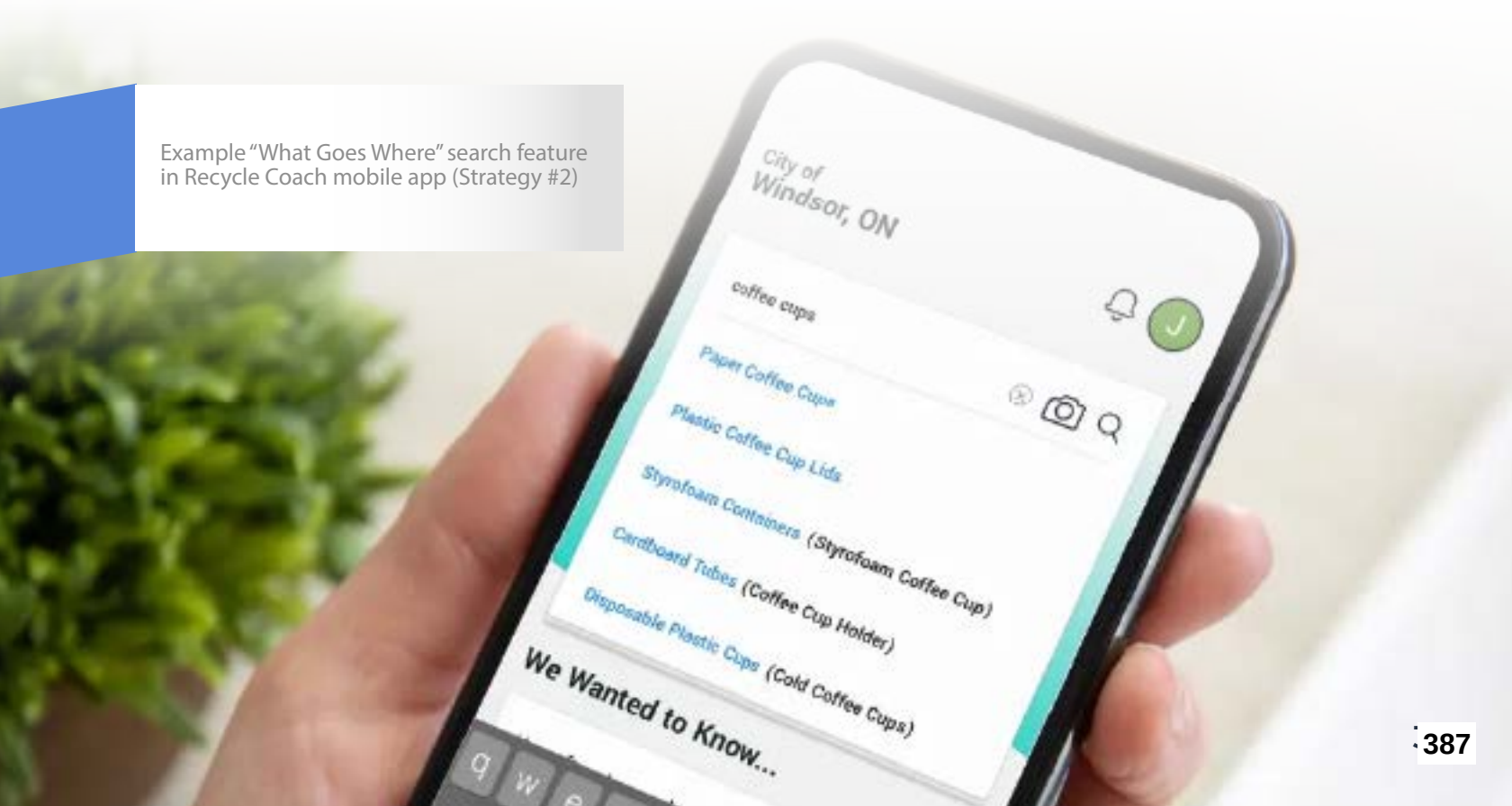
Anticipated Cost
Low-Moderate. Costs include promotional materials (e.g., printed signage, digital advertising, online tools) and associated contracts.

Key Stakeholders & Leads:
The core individuals involved in this strategy will be County staff from the Communications & Public Engagement Department, Public Works Solid Waste Division, and Sustainability Division. Recycle Utah is currently a key education partner for Summit County and is anticipated to play an important role moving forward. Additional partners in developing guidelines and promoting best practices include:

- Municipalities
- Republic Services
- Momentum Recycling[1]
- Park City | Summit County Green Business Program
- Park City Community Foundation
- Park City Chamber of Commerce & Visitors' Burea

Once the tools are fully built out, target audiences include:

- Lodging, restaurant, and other business associations
- Green Business Program participants
- HOAs/property management companies
- Resorts
- School districts
- The general public



Example "What Goes Where" search feature in Recycle Coach mobile app (Strategy #2)



LANDFILL OPERATIONS STRATEGIES

Landfill Operations Strategies

Extending the life of Three Mile requires Summit County to operate smarter today while preparing for the future. The following strategies focus on making the most efficient use of existing landfill capacity through improved operations and equipment, while proactively planning for the future infrastructure needed to support the County's long-term solid waste management needs.

1. Switch to alternate daily cover on an ongoing basis

About this Strategy
Summit County obtained Utah Department of Environmental Quality (DEQ) approval within its operating permit to use alternative daily cover (ADC) (see Attachment J for DEQ permit). This strategy allows for up to 5 days a week application of a spray coating to cover waste, which is less than one quarter inch rather than the normal minimum six inches of dirt. Calculation and numerous studies reflect a space savings of over 20 percent by utilizing ADC instead of dirt.

Core Action Steps
The County has piloted the program, installed a water well, and has purchased the equipment, including a hydro seeder trailer. The last step is to secure the budget needed to apply the ADC five days a week, nine months a year, weather permitting.

Anticipated Impact on Three Mile
High. While no direct waste diversion is associated with this strategy, we do anticipate preserving around 20% of landfill space per year.

Timeline
2027 & beyond: Start and continue utilizing ADC on a routine basis, pending budget approval.

Anticipated Cost
Moderate. Application of posi-shell ADC ranges from $70,000-$200,000 per year.

Key Stakeholders & Leads
Summit County Solid Waste Division and LSC (the posi-shell provider chosen from a RFP process).

2. Procure new compactor to maximize landfill space

About this Strategy
The existing waste compactor at Three Mile has reached the end of its operational life and no longer provides the level of compaction needed to maximize available landfill space. The County is working to purchase a new, more efficient compactor that, during testing, achieved more than 20% greater waste compaction. Improving compaction will allow more waste to be placed within the same amount of airspace, reducing the rate at which landfill capacity is consumed, helping extend the useful life of Three Mile.

Core Action Steps
Purchase new compactor with higher compaction capability and put into operation.

Anticipated Impact on Three Mile
High. While this strategy does not directly contribute to waste diversion, it is expected to save 20% of landfill space.

Timeline

- 2026: Complete procurement process.
- 2027: Put new compactor into operation; retire and recycle old compactor.

Anticipated Cost
High. The new compactor costs $1.3 million.

Key Stakeholders & Leads
Summit County Solid Waste Division, Finance Department, and Fleet Committee.

3. Develop recommendations for the County to plan and position itself for success in the future

About this Strategy
While the primary goal of ***Save Our Space: Plan 2063*** is to extend the life of Three Mile, responsible planning also requires preparing for the eventual reality that local landfill capacity will one day be exhausted. Recent discoveries regarding site constraints along with evolving waste management technologies underscore the importance of planning ahead rather than reacting to future capacity challenges.

This strategy focuses on positioning Summit County for long-term success by identifying, preserving, and planning for potential future waste management infrastructure needs and setting aside land for future facilities. The County also recognizes that some waste management and diversion strategies previously evaluated but not pursued in 2018 (see Attachment G) may warrant reconsideration as local conditions change, technologies advance, markets mature, and regulatory frameworks evolve. In addition, as Recycle Utah expands the capacity of their waste reduction and diversion services, there will likely be new opportunities for Summit County to partner with them.

By proactively evaluating future infrastructure needs and securing suitable locations and partnerships before they are needed, the County can maintain flexibility, reduce future costs, avoid land-use conflicts, and ensure a smoother transition when new facilities become necessary.

Core Action Steps

- Conduct a long-range assessment of future waste management infrastructure needs under various landfill lifespan and waste generation scenarios. Consider how the needs identified could be served through existing entities, like Recycle Utah and other waste processors, or require new infrastructure.

- Identify and evaluate potential sites throughout the county that may be suitable for future waste management infrastructure, considering transportation access, environmental constraints, compatibility with surrounding land uses, utility availability, general plans and development/growth nodes, and operational requirements.
- Develop recommendations for preserving or acquiring strategic land that could accommodate future facilities such as:
  - Transfer stations
  - Materials recovery and sorting facilities
  - Composting and organics processing facilities
  - Other emerging waste diversion and disposal technologies.
- Incorporate future waste management infrastructure needs into County planning, land use, and capital improvement discussions
- Monitor advancements in waste processing, recycling, organics management, and other emerging technologies to identify solutions that may become viable in the future
- Evaluate the feasibility and potential benefits of establishing a Recycling Market Development Zone (RMDZ) or similar economic development initiative designed to attract recycling, remanufacturing, organics processing, and resource recovery and circular economy businesses that utilize recovered materials generated within Summit County and the region
- Maintain and periodically update an inventory of waste diversion, processing, and disposal strategies that have been previously studied but not pursued (see Attachment G). Reevaluate these opportunities at regular intervals to determine whether changing technologies, economics, regulations, market conditions, partnerships, or community priorities and politics have improved their feasibility
- Every three years, update landfill capacity projections and infrastructure needs assessments to ensure future planning assumptions remain accurate
- Evaluate potential partnerships with neighboring jurisdictions, private operators, regional waste authorities, and technology providers to expand future options
- Develop preliminary implementation triggers that identify when additional infrastructure planning, design, permitting, or construction should begin based on remaining landfill capacity. Budget accordingly.

Anticipated Impact on Three Mile

Low (direct)/**High** (long-term strategic value). This strategy is not expected to produce immediate diversion benefits or impact on Three Mile. However, it provides significant long-term strategic value by ensuring the County is prepared to adapt as the landfill nears its capacity, consumer habits and waste streams change, and new technologies emerge. Proactive planning can reduce future costs, preserve options, improve resiliency, and support future diversion efforts that may substantially reduce reliance on landfill disposal.

Timeline

- 2029: Complete future infrastructure needs assessment. Identify and evaluate potential sites. Develop recommendations for acquisition of new land, or designation of existing parcels for future solid waste facilities.

- 2030: Establish monitoring framework for emerging technologies. Integrate infrastructure planning recommendations into County planning documents and capital planning. Secure strategic sites as opportunities arise. Evaluate the feasibility of a Recycling Market Development Zone or similar economic development tool and identify potential public-private partnerships that could support future recycling and material processing industries.
- 2031: Refine long-term infrastructure scenarios and implementation triggers.
- 2032-2033: Reassess infrastructure needs based on landfill performance and diversion outcomes. Reassess previously studied waste management and diversion technologies and determine whether changes warrant additional analysis or pilot implementation.
- Beyond: Advance planning, design, permitting, or construction of facilities as warranted by future conditions or as landfill capacity dictates. Deploy new technologies or infrastructure when economically and operationally feasible.

Anticipated Cost

Low to High. Initial costs are low as they are primarily associated with planning, technical studies, site evaluations, and long-range analysis. Higher costs may be incurred if the County chooses to preserve, acquire, or otherwise secure land for future infrastructure needs. While these investments may require upfront resources, they are intended to reduce future costs and avoid the significantly higher expenses associated with emergency siting, land acquisition, permitting challenges, or unplanned transitions when landfill capacity becomes constrained. Once the County moves from planning to actually constructing facilities, the cost becomes high.

Key Stakeholders & Leads

This strategy will be led by Summit County staff in the County Manager's Office, Solid Waste Division, Lands & Natural Resources, Community Development, Environmental Health, and Sustainability. This team will be responsible for long-range planning, site evaluation, land acquisitions or designation, policy development, coordination, monitoring emerging technologies, and tracking waste disposal and landfill capacity data. Other supporting stakeholders who will provide technical expertise, coordination, budget approval, infrastructure planning, technology evaluation, and development of future facilities, include:

- County Council
- Regional waste management partners
- Private waste and recycling operators
- Property owners and developers
- Utility providers
- Environmental and community organizations

All of the waste reduction and diversion, education, and operations strategies discussed above are summarized in a table in Attachment H.



SAVE OUR SPACE: PLAN 2063 IMPLEMENTATION

The purpose of this final section of ***Save Our Space: Plan 2063*** is to describe how Summit County intends to move from planning to implementing the various waste reduction and diversion, education, and operations strategies contained in the plan. While Summit County departments and staff will take the lead on implementing most of the strategies, we expect to engage every city within Summit County, a variety of nonprofits, and individual community members in the actions laid out in the plan.

Ongoing Working Group

Implementation of ***Save Our Space: Plan 2063*** will be coordinated by an ongoing County Working Group consisting of representatives from County Administration, Public Works, Solid Waste, Communications and Public Engagement, and Sustainability. Other County departments and external partners will participate as needed based on the strategies being implemented. The Working Group will provide overall coordination and accountability for the plan, including:

- Establishing annual implementation priorities and associated budget needs;
- Assigning a Strategy Lead to each strategy;
- Coordinating resources, partnerships, and involvement from other departments and community partners;
- Monitoring implementation, milestones, and key performance measures;
- Adjusting implementation approaches and timelines as conditions, resources, and results warrant;
- Reporting progress to the County Council and community at least annually; and
- Periodically evaluating the need to update ***Save Our Space: Plan 2063*** or undertake broader solid waste planning.

During the initial years of implementation, the Working Group is expected to meet regularly, approximately monthly, with meeting frequency adjusted over time as appropriate.

Strategy Leads

Each strategy will have a designated Strategy Lead to serve as the project manager responsible for moving the initiative from planning through implementation. The Strategy Lead will coordinate the work to fully develop the strategy, assemble the appropriate internal and external partners, manage milestones, timelines, and budget, and track results. Strategy Leads will coordinate with the Working Group to identify resource needs, address implementation challenges, and establish appropriate measures for evaluating success. This structure establishes clear accountability for individual strategies while allowing the Working Group to maintain oversight and coordination across ***Save Our Space: Plan 2063*** as a whole.

Partnership Development

Successful implementation of ***Save Our Space: Plan 2063*** will require collaboration across the community. While Summit County owns and operates the landfills and manages the residential curbside collection program, waste generation, and the responsibility for reducing it, is shared by residents, businesses, municipalities, waste haulers, nonprofits, schools, HOAs, and other community organizations. Additionally, the County acknowledges it could benefit from outside expertise, capacity, and funding to implement many of the strategies in ***Save Our Space: Plan 2063***, rather than taking everything on internally.

As the County moves from planning to implementation, the Working Group will identify strategies that require or would benefit from partnerships and work with both existing and new partners to define appropriate roles, responsibilities, and opportunities for collaboration. Partnerships may range from informal coordination and shared outreach to workgroups, grant agreements, MOUs, contracts, or other formal arrangements depending on the needs of each initiative. Partnership needs and associated costs will be incorporated into individual strategy implementation plans and periodically reevaluated as programs evolve and new opportunities emerge.

Implementation Tracker

The Working Group will utilize an online project management platform to track implementation of ***Save Our Space: Plan 2063***. The implementation tracker will build on the information listed in the Strategies section above and will go into additional details. As a starting point, the tracker will include the following information about each strategy:

- Strategy name
- Core action steps
- Timeline with specific milestones
- Anticipated cost and funding source(s)
- Anticipated impact on the landfill
- Strategy lead(s)
- Implementation and funding partners
- Waste reduction, diversion, or other metrics or measures to track

The tracker may be used for more detailed individual strategy project management, or the Strategy Lead may choose to do that elsewhere, as long as it is noted in the tracker where the additional documentation is stored.

Broad Plan Outcomes Tracking

The Working Group will be responsible for tracking broad metrics that serve as indicators about the solid waste landscape, changing landfill closure estimates, and more. This information should be shared publicly at least on an annual basis:

- Annual tonnage landfilled
- Curbside recycling rate
- Food waste program participation
- Park City Ordinance Metrics
- Materials weights handled by Recycle Utah
- Annual estimated landfill capacity date

Some of these metrics are already being tracked by Summit County and/or by partners and some may require new tracking efforts. The Working Group should maintain a place to compile these metrics so that each member has access to them.

Funding

Implementation of ***Save Our Space: Plan 2063*** will require sustained and, in some cases, new investment in programs, operations, infrastructure, and staffing. Funding needs will vary by strategy and over time, with some actions requiring relatively modest operating expenditures

and others requiring significant one-time or ongoing investments.

The County will incorporate implementation of ***Save Our Space: Plan 2063*** into its annual budget process. Each budget cycle, the Working Group will coordinate with Strategy Leads to identify strategies scheduled for implementation or continuation and submit specific General Fund requests for the resources necessary to carry them out. Where solid waste programs or services have a direct nexus to tourism and visitor-generated waste, the Working Group and Strategy Lead will also request that the County Council consider allocating eligible Transient Room Tax (TRT) and Emergency Services Sales Tax (ESST) revenues to support those costs.

The County will also actively pursue grants and other outside funding to supplement local resources, particularly for pilot programs, infrastructure, equipment, and other strategies requiring significant upfront investment. County staff will work with the County Grant Coordinator to identify funding needs early, monitor available grant opportunities, develop competitive applications, and coordinate with community partners where joint applications or letters of support may strengthen funding opportunities.

Additionally, the County expects that community partners and non-profit organizations will take the lead on and fund certain strategies. Successful implementation relies on shared ownership, with partners bringing their own resources and capacity to the table.

Funding needs and available revenue sources will be evaluated on an ongoing basis as strategies are implemented and results are measured. This approach allows ***Save Our Space: Plan 2063*** to establish a long-term direction while maintaining flexibility for the County Council to make funding decisions through the annual budget process based on priorities, available resources, program performance, and emerging opportunities.

Plan Progression and Future Planning

Save Our Space: Plan 2063 attempts to lay out strategies that are realistic and feasible for Summit County, partners, and the community to take on in the coming years. However, like with any plan, it is important to integrate checkpoints and opportunities for recalibration and future planning based on the successes, challenges, barriers, new information, and opportunities that arise during implementation. Therefore, the following milestones and/or checkpoints have been identified for the Working Group to consider moving forward.

Waste Characterization Study
Waste characterization studies conducted by Summit County in 2019, Park City in 2021, and the State of Utah in 2025 (results pending) helped to inform the focus on cardboard and food waste in this plan. It is critical that Summit County conduct another waste characterization study after a few years of plan implementation as an additional way to understand the changing landscape of waste in Summit County and as an indicator of the effectiveness of the strategies implemented under this plan. The waste characterization study should be budgeted for and carried out in the 2029-2031 timeframe.

2034 Winter Olympic Games
Several County and Park City council members and staff and business partners have and will continue to engage in planning conversations for the 2034 Winter Olympic and Paralympic

Games. As the planning process proceeds, it is critical that the planning team consider the intersection with solid waste management in Summit County and the goal and strategies of ***Save Our Space: Plan 2063.*** Therefore, when appropriate, the Working Group should seek to connect with County and City elected officials engaged in 2034 Olympics conversations so that there is an open line of communication. If and when possible, aligning the implementation of this plan with Olympics planning could present a win-win situation.

Next Solid Waste Plan

Neither ***Save Our Space: Plan 2063*** or the 2018 Solid Waste Master Plan are intended to last or be relevant in perpetuity. Therefore, as described above, the Working Group is tasked with considering if/when an additional planning process should take place.



CONCLUSION & ATTACHMENTS

The Three Mile Canyon Landfill is one of Summit County's most valuable public assets. Preserving its remaining capacity is not simply a solid waste issue—it is a matter of fiscal responsibility, environmental stewardship, and protecting the quality of life that residents and visitors value.

Save Our Space: Plan 2063 provides a practical roadmap for achieving that goal. By focusing on the materials and sectors with the greatest opportunity for improvement, investing in education and infrastructure, strengthening partnerships, improving landfill operations, and increasing accountability, Summit County can significantly reduce the amount of waste sent to the landfill and extend its useful life for future generations.

Success will require commitment from all who live, work, and play in Summit County. Local governments, businesses, community organizations, residents, and visitors each have a role to play in reducing waste and using our finite landfill space wisely.

This plan is intended to be an action-oriented document—not one that sits on a shelf. Progress will be measured, strategies will be refined as we learn from experience or new opportunities emerge, and the County will continue working with its partners and the community to build a more resilient and sustainable solid waste system.

Every ton diverted, every business engaged, every household that chooses to recycle or compost, and every improvement in landfill operations helps preserve local disposal capacity and delays the need for costly out-of-county hauling.

The challenge is significant, but so is the opportunity. By working together today, Summit County can save our space, protect taxpayer dollars, and ensure that Three Mile continues to serve our community for decades to come.

ATTACHMENTS

The following attachments offer additional background information and/or details to support ***Save Our Space: Plan 2063***.

A. Summit County 2018 Solid Waste Master Plan

B. Summit County 2019 Waste Characterization Study

C. Park City 2021 Waste Characterization Study

D. Public and Stakeholder Engagement Summary

E. Waste Trends Modeling

F. Progress and Programs Since 2018 Master Plan

G. Programs Studies Since 2018 but Not Pursued

H. Strategies Summary Table

I. Save Our Space: Plan 2063 Website

J. DEQ Permit for the Three Mile Canyon Landfill


SUMMIT
COUNTY
UTAH

RESOLUTION 2026-24

A RESOLUTION ADOPTING SAVE OUR SPACE: PLAN 2063 A SOLID WASTE ACTION PLAN TO EXTEND THE LIFE OF THE THREE MILE CANYON LANDFILL

WHEREAS, as part of Summit County's 2026 Strategic Objectives & Work Plan, the County included a desire to complete an action plan addendum to the 2018 Solid Waste Master Plan with updated waste reduction and diversion targets and strategies to increase the lifespan of the Three Mile Canyon Landfill ("Three Mile") by ten additional years beyond current projections; and

WHEREAS, County staff, working in conjunction with the public and various stakeholders, has crafted "Save our Space: Plan 2063," an action plan outlining the current state of solid waste management in Summit County and specific strategies for extending the life of Three Mile an additional ten years, from the projection of 2053 to 2063; and

WHEREAS, County staff estimate that following the closure of Three Mile, waste will need to be shipped out of the County, which will more than double the cost per ton to manage waste, and therefore, it is critical for the County to invest in strategies now to reduce waste going to Three Mile and to extend its closure date as long as possible; and

WHEREAS, having reviewed the draft "Save our Space: Plan 2063" as proposed, the County Council has determined that adoption of this plan would meet one of the County's 2026 objectives and believes this plan would help steward taxpayer resources and support a more sustainable Summit County.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF SUMMIT COUNTY, UTAH, THAT:

The Summit County Council hereby expresses its support for Save our Space: Plan 2063 and formally adopts said plan as outlined in Exhibit A, hereto.

APPROVED AND ADOPTED by the County Council of Summit County, Utah, this 23rd day of September, 2026.

SUMMIT COUNTY, UTAH

By:_____
Chair

Harte voted____
Armstrong voted____
Hanson voted____
Robinson voted____
McKenna voted____

APPROVED AS TO FORM:

By:_____
County Attorney

ATTEST:

By:_____
County Clerk

EXHIBIT A

Save our Space: Plan 2063

MINUTES

SUMMIT COUNTY
County Council
SUMMIT COUNTY COURTHOUSE
60 NORTH MAIN STREET, COALVILLE, UTAH, 84017
WEDNESDAY, JULY 8, 2026

Meeting also conducted via Zoom.

DRAFT

1. **Closed Session** (12:36 PM)

Tonja B Hanson made a motion to enter closed session to discuss Property acquisition (12:36 PM). Megan McKenna seconded, and all voted in favor, (5-0).

1) ***Property acquisition*** (12:36 PM)

Council members Hanson, Harte, Robinson, Armstrong, and McKenna, along with Manager Shayne Scott, Deputy Manager Janna Young, Chief Civil Deputy Attorney Dave Thomas, Health Director Philip Bondurant, Community Development Director Peter Barnes, Regional Transportation Planning Director Carl Miller and Executive Secretary Annette Singleton met in closed session to discuss property acquisition. (12:36 PM)

Tonja B Hanson made a motion to leave closed session to discuss Property acquisition and enter closed session to discuss Personnel. (2:53 PM). Megan McKenna seconded, and all voted in favor, (5-0).

2) ***Personnel*** (2:53 PM)

Council members Hanson, Harte, Robinson, Armstrong, and McKenna, along with Manager Shayne Scott, Deputy Manager Janna Young, and Chief Civil Deputy Attorney Dave Thomas met in closed session to discuss personnel. (2:53 PM)

Tonja B Hanson made a motion to leave closed session to discuss personnel and enter open session (3:06 PM). Megan McKenna seconded, and all voted in favor, (5-0).

Move to Council chambers (3:08 PM)

Roger Armstrong
Tonja B Hanson
Shayne Scott
Dave Thomas

Canice Harte
Megan McKenna
Excused: Christopher Robinson

Stephanie Paice
Chase Black
Amanda Curtis
Melissa Mendez
Brian Craven

2. **Work Session** (3:08 PM)

1) ***Pledge of Allegiance*** (3:08 PM)

2) ***Interview applicants for vacancies on the Hoytsville Cemetery Maintenance District*** (3:08 PM)

Attachment: Cover Page

Attachment: Interview Schedule-Hoytsville Cemetery Maintenance District.pdf

Sharon Pace interviewed for the Hoytsville Cemetery Maintenance District. (3:09 PM)

Gale Pace interviewed for the Hoytsville Cemetery Maintenance District. (3:15 PM)

Gary Pace interviewed for the Hoytsville Cemetery Maintenance District. (3:27 PM)

Wesley Pace interviewed for the Hoytsville Cemetery Maintenance District. (3:37 PM)

Kenneth Mitchell interviewed for the Hoytsville Cemetery Maintenance District. (3:44 PM)

3. **Closed Session** (3:51 PM)

Tonja B Hanson made a motion to enter closed session to discuss personnel. (3:52 PM). Megan McKenna seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

1) ***Personnel*** (3:52 PM)

Council members Harte, Robinson, Armstrong, and McKenna, along with Manager Shayne Scott and Chief Civil Deputy Attorney Dave Thomas met in closed session to discuss personnel. (3:52 PM)

Tonja B Hanson made a motion to leave closed session to discuss personnel and enter open session (4:00 PM). Megan McKenna seconded, and all voted in favor, (4-0). Absent: Christopher Robinson.

Attachment: Closed Affidavit 7-8-26

4. **Consideration of Approval** (4:04 PM)

1) ***Council and Manager comments*** (4:04 PM)

Council member Megan McKenna provided updates about her activities on behalf of the Council last week. (4:04 PM)

Council member Tonja B Hanson provided updates about her activities on behalf of the Council last week. (4:06 PM)

Council member Roger Armstrong provided updates about his activities on behalf of the Council last week. (4:07 PM)

Council Chair Canice Harte provided updates about his activities on behalf of the Council last week. (4:07 PM)

Council member Christopher Robinson joined the meeting. (4:08 PM)

Roger Armstrong	Shayne Scott
Tonja B Hanson	Dave Thomas
Christopher Robinson	Stephanie Paice
Canice Harte	Chase Black
Megan McKenna	Amanda Curtis
	Melissa Mendez
	Brian Craven

Council member Christopher Robinson provided updates about his activities on behalf of the Council last week. (4:11 PM)

Manager Shayne Scott updated the Council on upcoming County activities. (4:11 PM)

Recess (4:13 PM)

5. **Convene as the Governing Board of Mountain Regional Water Service District** (4:18 PM)

Megan McKenna made a motion to convene as the Governing Board of Mountain Regional Water Service District (4:18 PM). Tonja B Hanson seconded, and all voted in favor, (5-0).

1) ***Discussion and approval of Certification of Liens for the past due fees and charges for 2026 for Mountain Regional Water Special Service District; Anna Peacock*** (4:18 PM)

Attachment: Cover Page

Attachment: 2026 Council Tax Lien Letter.pdf

Attachment: Annual Lien List 2026-06-29.pdf

Mountain Regional Water Special Service District General Manager Andy Garland presented the 2026 lien certifications for unpaid fees. (4:18 PM)

Council members commented and asked questions. Manager Garland responded. (4:20 PM)

Roger Armstrong made a motion to approve the Certification of Liens for the past-due fees and charges for 2026 for Mountain Regional Water Special Service District as contained in the packet. (4:21 PM). Megan McKenna seconded, and all voted in favor, (5-0).

Roger Armstrong made a motion to dismiss as the Governing Board of Mountain Regional Water Service District and reconvene as the County Council. (4:21 PM). Megan McKenna seconded, and all voted in favor, (5-0).

6. **Convene as the Board of Equalization** (4:22 PM)

Roger Armstrong made a motion to convene as the Board of Equalization (4:22 PM). Megan McKenna seconded, and all voted in favor, (5-0).

1) ***Discussion and approval of Telos Classical Foundation Application for Exemption of 501(c)3 organization; Chase Black*** (4:23 PM)

Attachment: Cover Page

Attachment: 501c3 Exemption Staff Report 2026.07.08.pdf

Chief Deputy Auditor Chase Black, Assessor Stephanie Paice, and Telos Classical Foundation Board member Alan Ni presented the Telos Classical Foundation's 501(c)(3) exemption application to the Council. (4:23 PM)

Council members commented and asked questions. Assessor Stephanie Paice, Deputy Black, Chief Civil Deputy Attorney Dave Thomas and Telos Board Member Ni responded. (4:39 PM)

Roger Armstrong made a motion to deny the request by application by Telos Classical Foundation for Exemption of 501(c)3 organization since it has not proved that the property in question is being used exclusively for religious, educational, or charitable purposes (4:57 PM). Tonja B Hanson seconded, and all voted in favor, (5-0).

Roger Armstrong made a motion to dismiss as the Board of Equalization and reconvene as the County Council (4:58 PM). Tonja B Hanson seconded, and all voted in favor, (5-0).

7. **Consideration of Approval Continued** (4:59 PM)

1) ***Public comment may be taken regarding the proposed appointment, and adoption of Resolution 2026-14, a Resolution Appointing Members to Serve on Hoytsville Cemetery Maintenance District*** (4:59 PM)

Attachment: Cover Page

Attachment: Resolution 2026-14 Appointments to Hoytsville Cemetery District Board of Trustees.docx

Council Chair Canice Harte opened the meeting for public comment.
No one appeared to comment.
Council Chair Canice Harte closed the meeting for public comment. (4:59 PM)

Roger Armstrong made a motion to approve Resolution No. 2026-14: A resolution appointing members to the Hoytsville Cemetery District Board of Trustees as follows: Reappoint Gary Pace and Gail Pace, with terms expiring December 31, 2027, to correct staggered terms. Reappoint Kenneth Mitchell, with a term expiring December 31, 2029. Appoint Sharon Pace and Wesley Pace, with terms expiring December 31, 2029. (4:59 PM). Megan McKenna seconded, and all voted in favor, (5-0).

Attachment: Res 2026-14 Appointing Members to the Hoytsville Cemetery District Board of Trustees-Executed

8. **Public Input** (5:00 PM)

Council Chair Canice Harte opened the meeting for public comment. (5:00 PM)

Debbie Scoggins came forward to speak. Chief Civil Deputy Attorney Dave Thomas, Manager Shayne Scott and Council members responded. (5:01 PM)

Scott Petler and Alyson Petler came forward to speak. Chief Civil Deputy Attorney Dave Thomas, Manager Shayne Scott, and Council members responded. (5:10 PM)

Recess (5:46 pm)

Council member Christopher Robinson left the meeting. (5:46 pm)

Roger Armstrong	Shayne Scott
Tonja B Hanson	Dave Thomas
Canice Harte	Stephanie Paice
Megan McKenna	Chase Black
Excused: Christopher Robinson	Amanda Curtis
	Melissa Mendez
	Brian Craven

Council Chair Harte stated that we are still accepting public comment. Council Chair Harte closed the meeting for public comment. (5:59 PM)

9. **Public Hearing** (The Public Hearing and approval of Ordinance No. 1016, an Ordinance Amending the Snyderville Basin Development Code has been tabled for the August 5th Council Meeting at 6:00 PM)

   1) ***Public Hearing and approval of Ordinance No. 1016, an Ordinance Amending the Snyderville Basin Development Code Sections 10-2-18 Master Planned Developments, 10-3 Development Application Procedure and Approval Process, 10-7-4 Amendment to the Zoning Map, and 10-11 Definitions. Legislative Process. Project # 26-078. Amanda Curtis, County Planner***

   Attachment: Cover Page

   Attachment: Staff Report Snyderville Basin Development Code Amendments.pdf

   Attachment: Ordinance No. 1016.pdf

   The Public Hearing and approval of Ordinance No. 1016, an ordinance amending the Snyderville Basin Development Code has been tabled for the August 5th Council Meeting at 6:00 PM.

10. **Adjournment** (6:00 PM)

Canice Harte, Chair **Malena Stevens, Clerk**

Meeting minutes and recordings appear at summitcountyutah.gov/meetings. When in the electronic version of the minutes, clicking on the hyperlinked times takes you to that spot in the meeting recording.

SNYDERVILLE BASIN SPECIAL RECREATION DISTRICT

Staff Report to the Summit County Council

Proposed $71,000,000 General Obligation Bonds: Financial Impact and Facility Programming

Meeting Date	September 23, 2026
Submitted By	Robert B. Parrish, Executive Director, Snyderville Basin Special Recreation District
Report Date	September 17, 2026
Legal Review	Gilmore & Bell, P.C.
Statutory Basis	Informational item. Bond public hearing required under Utah Code 11-14-318

1. Requested Action

Staff requests that the Summit County Council, acting as the Governing Body of the Snyderville Basin Special Recreation District, receive a presentation on the financial impact and proposed facility programming of the District's proposed $71,000,000 general obligation bond. This is an informational item. No formal action is required.

2. Executive Summary

On November 3, 2026, voters within the District will consider a ballot proposition authorizing up to $71,000,000 in general obligation bonds to build two indoor recreation facilities: the Silver Creek Recreation Center (67,300 square feet) and the East Canyon Community Center (19,300 square feet). After community and Council input, the District revised the programming scope from an original $150 million concept to two smaller facilities, and outdoor Phase 2 site improvements were removed from the bond.

Zions Public Finance estimates a Series 2027 issue of $66,470,000 repaid in level annual payments of about $5.07 million over 20 years. The new bonds would cost the owner of a $1,000,000 primary residence about $120.94 per year. Including the District's current operations and existing debt levies, the District's total share of that owner's property tax would be about $452.59 per year, declining as existing bonds retire after 2030 and 2034.

The District's Impact Fee Facilities Plan shows the Fieldhouse reaching capacity in 2027 and recreation space per demand unit declining about 15 percent by 2036 if no space is added. Impact fees alone can fund only growth's share of new space. At the District's 4 percent construction escalation rate, each year of delay adds about $2.8 million to the cost of the same project.

Receiving this report has no fiscal impact on the County.

3. Background

3.1 The ballot proposition

The proposition asks voters to authorize the District to issue up to $71,000,000 in general obligation bonds, repaid from a property tax levied within the District's New Boundary Taxing Area.

3.2 How the proposal changed

The District's original concept was $150 million. Following community engagement and County Council input, the District revised the programming scope to two smaller facilities, bringing the authorization to $71 million. Outdoor Phase 2 improvements shown in the conceptual site plans for both sites were removed from the bond and would be pursued through other funding sources.

3.3 Required public meetings

- **September 23, 2026 public hearing.** Required before issuing bonds, to receive input on the issuance and the potential economic impact of the bonds. The information in this report is presented at that hearing (Attachment C).
- **October 7, 2026 public meeting.** Required as part of the election process for the ballot proposition.

4. Proposed Facilities

Facility	Size	Focus
Silver Creek Recreation Center	67,300 SF	Aquatics, climbing, fitness, child care, camps and youth programs
East Canyon Community Center	19,300 SF	Flex athletic space, multipurpose rooms and fitness
Total	**86,600 SF**	

Source: Elliott Workgroup conceptual floor plans (Attachment A). Square footages are conceptual and subject to change in design.

4.1 Silver Creek Recreation Center

Program area	Spaces	Square feet
Fitness and wellness	Weight, training and cardio (7,300); weight room (2,300); fitness studio (1,700); youth fitness (1,100); multipurpose room (1,000); cardio areas (950)	14,350
Aquatics	Indoor recreation pool (10,270); sauna (500)	10,770
Climbing	Two climbing and bouldering areas (4,200 and 3,200)	7,400
Community and youth	Camps (2,900); child care (1,600); party rooms	4,500 plus party rooms
Support	Lobbies on both levels, locker rooms (3,000), administration (1,850), outdoor field	

4.2 East Canyon Community Center

Program area	Spaces	Square feet
Sports and athletics	Flex space on Level 1, overlooked by the Level 2 recreation balcony	7,000
Fitness and wellness	Recreation balcony (1,880); multipurpose space (1,500); flex space (750)	4,130

Program area	Spaces	Square feet
Support	Lobbies on two levels (3,770); locker rooms (2,500); office, storage and restrooms	6,270 plus office and storage

4.3 Not funded by the bond

The conceptual site plans show Phase 2 outdoor improvements that are not part of the bond:

- **Silver Creek:** multi-use fields, pickleball courts, nature-based playground, ropes course, splash pad and wading pool, wetland boardwalk, miniature golf, dog park, pavilion and restrooms, and paved and soft-surface trails.
- **East Canyon:** boulder slot canyon, nature-based playgrounds, bouldering area, creek beach, splash pad, viewing deck and bridge, pavilion, open turf area and trails.

5. Financing Structure

Item	Estimate
Maximum bond authorization	$71,000,000
Estimated Series 2027 bonds issued	$66,470,000
Term and structure	20 years, level amortization, 2027 through 2046
Maximum annual debt service	$5,071,688
Estimated total interest	$34,910,303
Estimated total principal and interest	$101,380,303
Estimated tax rate for new bonds	0.000220

Source: Zions Public Finance, Inc., Tax Impact Analysis Summary (Attachment B). Preliminary, based on rates as of June 29, 2026. Actual amounts will depend on market conditions at the time of sale.

5.1 Combined debt service

The new bonds would be added while existing District debt is stepping down. Combined annual debt service peaks at $9,789,488 in 2029, drops to about $6.77 million in 2031 as the Series 2015B and 2017 bonds retire, and falls to the new bonds alone after 2034.

Period	Existing debt service	New bonds	Combined
2027 to 2030	About $4.7 million	About $5.07 million	$9.75 to $9.79 million
2031 to 2034	About $1.7 million	About $5.07 million	About $6.77 million
2035 to 2046	None	About $5.07 million	About $5.07 million

Source: Zions Public Finance, Inc. debt service schedule (Attachment B); 2026 Supplemental Continuing Disclosure Memorandum (Attachment E).

6. Estimated Tax Impact

6.1 New bonds only

Property type	$100,000 annual	$100,000 monthly	$1,000,000 annual	$1,000,000 monthly
Primary residence	$12.09	$1.01	$120.94	$10.08
Business and other	$21.99	$1.83	$219.90	$18.32

Source: Zions Public Finance, Inc. Amounts are by market value. Utah taxes a primary residence on 55 percent of market value, so the same rate costs a homeowner less than a business.

6.2 Total District property tax

The table below shows the District's full share of a property tax bill: its 2026 certified operations levy and existing general obligation debt levies, plus the estimated levy for the proposed bonds.

District levy	Rate	Home $100,000	Home $1,000,000	Business $100,000	Business $1,000,000
Operations and maintenance	0.000414	$22.77	$227.70	$41.40	$414.00
Existing bonds, Series 2015A	0.000077	$4.24	$42.35	$7.70	$77.00
Existing bonds, Series 2015B and 2017	0.000112	$6.16	$61.60	$11.20	$112.00
Current District total	0.000603	$33.17	$331.65	$60.30	$603.00
Proposed new bonds	0.000220	$12.09	$120.94	$21.99	$219.90
Total with proposed bonds	**0.000823**	**$45.26**	**$452.59**	**$82.29**	**$822.90**

Sources: 2026 certified rates, Utah State Tax Commission, as reported in the District's 2026 Supplemental Continuing Disclosure Memorandum (Attachment E); proposed bonds, Zions Public Finance, Inc. "Home" means a primary residence.

The Series 2015B and 2017 refunding bonds are levied on the Original Boundary Taxing Area and retire after 2030. The Series 2015A bonds are levied on the New Boundary Taxing Area and retire after 2034. Any new bonds would be levied on the New Boundary Taxing Area. Holding the 2026 operations rate and property values constant, the District total with the proposed bonds would be 0.000711 ($390.99 per year for a $1,000,000 primary residence) after 2030, and 0.000634 ($348.64) after 2034. The operations rate is subject to annual Truth in Taxation requirements, so these later figures are illustrative.

6.3 Existing District debt

The District has $26,605,000 in outstanding general obligation bonds, rated Aa1 by Moody's and AAA by S&P Global Ratings. The District's general obligation debt limit is 12 percent of the fair market value of taxable property, approximately $3.89 billion for 2026, and the District has never failed to pay principal and interest when due.

7. Economic Impact of Not Proceeding

7.1 Growth and recreation capacity

- District demand is projected to grow from 26,078 demand units in 2027 to 30,709 in 2036, an increase of 4,631.
- The Fieldhouse (80,086 square feet) reaches capacity in 2027. The IFFP identifies no excess capacity in any category other than the shared Ice Arena.
- If no recreation space is added, the service level declines from 3.07 to 2.61 square feet per demand unit by 2036, about 15 percent.

7.2 Limits on impact fees

Impact fees may fund only growth's proportional share of new facilities: approximately 14,222 square feet of recreation space, or $7,338,791, through 2036. Impact fees cannot raise service above the level supported by existing residents, and a new type of facility such as aquatics requires another funding source for the existing residents' share (Utah Code 11-36a-302). For comparison, the bond proposes 86,600 square feet across two facilities.

Source: Parks, Trails, Open Space and Recreation Impact Fee Facilities Plan, Zions Public Finance, Inc., June 2026 (Tables 3, 14 and 20).

7.3 Cost of delay

The District uses a construction cost escalation rate of 4 percent per year. Applied to the $71,000,000 authorization for illustration:

Delay	Added cost	Same project cost
1 year	$2,840,000	$73,840,000
2 years	$5,793,600	$76,793,600
3 years	$8,865,344	$79,865,344

Illustrative only; 4 percent compounded annually on $71,000,000. Not a forecast of construction costs.

8. Fiscal Impact to the County

Receiving this report does not appropriate funds, adjust the County budget, or create any obligation of the County. The proposed bonds would be general obligations of the District, payable from a property tax levied within the District's taxing area.

9. Legal Review

The financing figures in this report were prepared by Zions Public Finance, Inc., the District's financial advisor. Statutory citations and the approvals required for issuance was reviewed by bond counsel.

10. Next Steps

Date	Step
October 7, 2026	Public meeting on the ballot proposition as part of the election process
November 3, 2026	General election: voters consider the bond authorization

Date	Step
2027, if approved	Estimated issuance of Series 2027 bonds and start of repayment. [Insert required Board and Council approvals for issuance]

11. Staff Recommendation

Staff recommends the Council receive the presentation on the financial impact and proposed facility programming of the District's proposed $71,000,000 general obligation bond. No formal action is required.

12. Attachments

Attachments A through C are included in the packet. Attachments D and E are incorporated by reference only; both are already publicly available and are not included.

	Document	Status
A	Bond Exhibits: Programming Options, Floor Plans and Conceptual Site Plans (Elliott Workgroup, September 14, 2026)	Included
B	$71 Million General Obligation Bond Tax Impact Analysis Summary (Zions Public Finance, Inc.)	Included
C	Public Hearing Presentation, September 23, 2026	Included
D	Parks, Trails, Open Space and Recreation Impact Fee Facilities Plan (Zions Public Finance, Inc., June 2026)	By reference only; publicly available
E	2026 Supplemental Continuing Disclosure Memorandum (filed with EMMA, July 2026)	By reference only; publicly available

Snyderville Basin Special Recreation District

$71 Million General Obligation Bond Authorization Comparison

Tax Impact Analysis Summary

New Bonds Level Over Existing Bonds

Impact of New Authorization								
Authorization Amount	Impact per $1,000k FMV (Primary Home)		Impact per $1,000k FMV (Business)		Impact per $100k FMV (Primary Home)		Impact per $100k FMV (Business)	
	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly
$71 Million	$120.94	$10.08	$219.90	$18.32	$12.09	$1.01	$21.99	$1.83

Overall Impact with Existing Debt								
Authorization Amount	Impact per $1,000k FMV (Primary Home)		Impact per $1,000k FMV (Business)		Impact per $100k FMV (Primary Home)		Impact per $100k FMV (Business)	
	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly
$71 Million	$303.48	$25.29	$551.79	$45.98	$23.34	$1.95	$42.45	$3.54

Preliminary, based on rates as of 6/29/2026

ZIONS PUBLIC FINANCE, INC.

Snyderville Basin Special Recreation District

$71 Million General Obligation Bond Authorization

Tax Impact Analysis Summary

20-Year Level Amortization

Calendar Year	$66,470,000 General Obligation Bonds Series 2027 Principal	Interest	Total P+I	Existing D/S	Total D/S
2027	$ 2,740,000	$ 2,328,141	$ 5,068,141	$ 4,684,975	$ 9,753,116
2028	2,100,000	2,967,188	5,067,188	4,687,850	9,755,038
2029	2,205,000	2,862,188	5,067,188	4,722,300	9,789,488
2030	2,315,000	2,751,938	5,066,938	4,717,900	9,784,838
2031	2,435,000	2,636,188	5,071,188	1,697,900	6,769,088
2032	2,555,000	2,514,438	5,069,438	1,697,750	6,767,188
2033	2,685,000	2,386,688	5,071,688	1,696,250	6,767,938
2034	2,815,000	2,252,438	5,067,438	1,696,406	6,763,844
2035	2,955,000	2,111,688	5,066,688		5,066,688
2036	3,105,000	1,963,938	5,068,938		5,068,938
2037	3,260,000	1,808,688	5,068,688		5,068,688
2038	3,425,000	1,645,688	5,070,688		5,070,688
2039	3,595,000	1,474,438	5,069,438		5,069,438
2040	3,775,000	1,294,688	5,069,688		5,069,688
2041	3,965,000	1,105,938	5,070,938		5,070,938
2042	4,160,000	907,688	5,067,688		5,067,688
2043	4,330,000	741,288	5,071,288		5,071,288
2044	4,500,000	568,088	5,068,088		5,068,088
2045	4,680,000	388,088	5,068,088		5,068,088
2046	4,870,000	200,888	5,070,888		5,070,888
Total	$ 66,470,000	$ 34,910,303	$ 101,380,303	25,601,331	$ 126,981,634

Tax Impact Summary		Overall Impact
2026 Collected Taxable Valuation	$23,063,740,849	$23,063,740,849
Maximum Debt Service	$5,071,688	$9,789,488
Tax Rate Levy on Max Debt Service	0.000220	0.000424
Annual Impact		
Per $1,000,000 FMV (Primary Home)	$120.94	$303.48
Per $1,000,000 FMV (Business)	$219.90	$551.79
Per $100,000 FMV (Primary Home)	$12.09	$23.34
Per $100,000 FMV (Business)	$21.99	$42.45
Monthly Impact		
Per $1,000,000 FMV (Primary Home)	$10.08	$25.29
Per $1,000,000 FMV (Business)	$18.32	$45.98
Per $100,000 FMV (Primary Home)	$1.01	$1.95
Per $100,000 FMV (Business)	$1.83	$3.54

PUBLIC HEARING | SEPTEMBER 23, 2026

The Community's Vision for Recreation

$71 Million General Obligation Bond

Financial impact and proposed facility programming

Snyderville Basin Special Recreation District

Scaled from $150 million to $71 million

$150M → **$71M**

Original concept

Proposal on the November ballot

After community and County Council input, the bond the bond programming was narrowed to two smaller smaller indoor facilities. Outdoor Phase 2 amenities amenities at both sites are funded outside the bond. bond.

Silver Creek Recreation Center

67,300 SF

Indoor pool, climbing and bouldering, fitness, child care, camps camps and youth programs

East Canyon Community Center

19,300 SF

Flex athletic space, multipurpose rooms, recreation balcony and balcony and locker rooms

Silver Creek Recreation Center: 67,300 SF

Fitness and wellness — 14,350 SF

Weight, training and cardio	**7,300**
Weight room	**2,300**
Fitness studio	**1,700**
Youth fitness	**1,100**
Multipurpose room	**1,000**
Cardio areas	**950**

Aquatics — 10,770 SF

Indoor recreation pool	**10,270**
Sauna	**500**

Climbing — 7,400 SF

Two climbing and bouldering areas areas	**4,200 + 3,200**

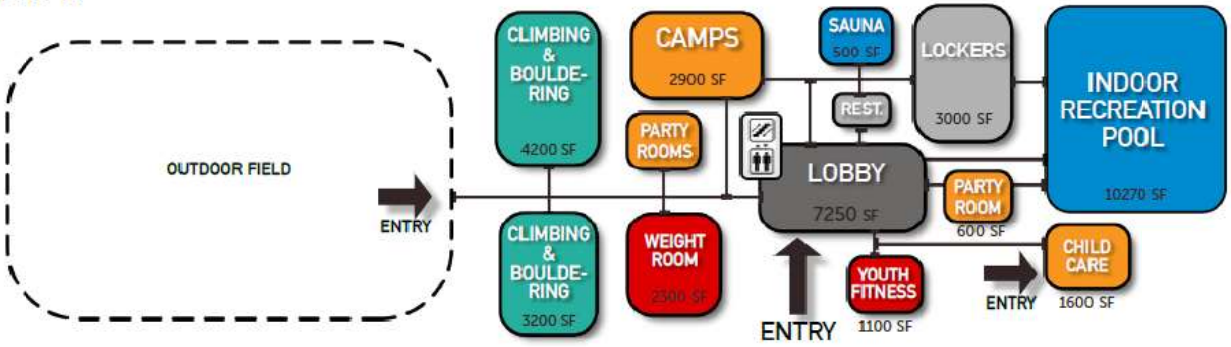
Community and youth

Camps 2,900 | Child care 1,600 | Party rooms

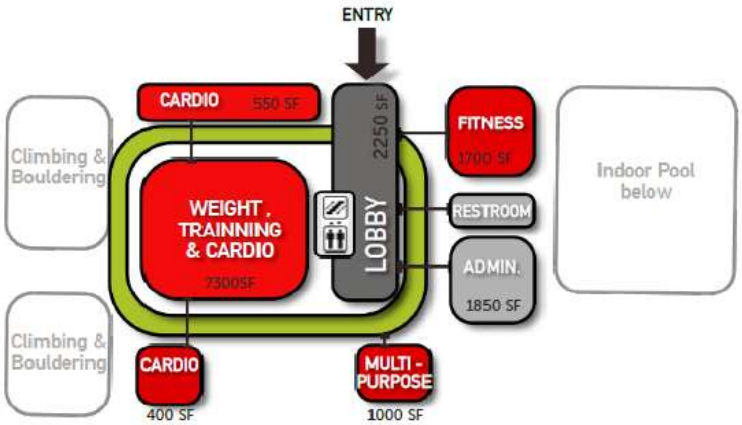
Also included: outdoor field, lobbies on both levels, locker rooms (3,000 SF) and administration (1,850 SF)

SILVER CREEK - Recreation Center (67,300 SF)

LEVEL 1



LEVEL 2



ELLIOTT WORKGROUP

BASIN RECREATION

SILVER CREEK Aquatics Facility

EXTERIOR CONCEPTUAL VIEWS



1. Aerial view



2. Entrance approach view

ELLIOTT WORKGROUP BASIN RECREATION

East Canyon Community Center: 19,300 SF

SPORTS AND ATHLETICS

7,000

SF flex space on Level 1

FITNESS AND WELLNESS

Recreation balcony	**1,880**
balcony	
Multipurpose space	**1,500**
Flex space	**750**

SUPPORT SPACES

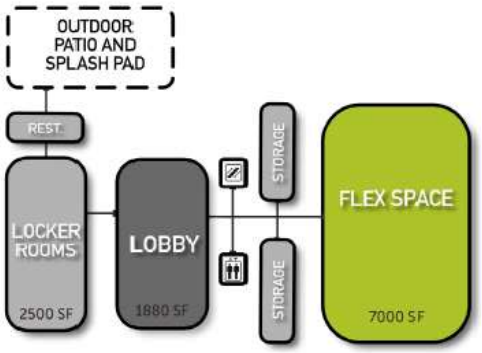
Lobbies, two levels	**3,770**
Locker rooms	**2,500**
Office, storage, restrooms	

A community-scale building centered on flexible indoor athletic and activity space.

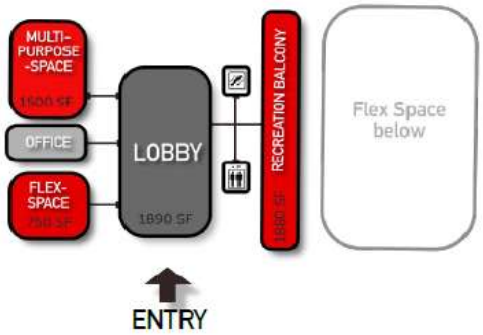
Square footages from Elliott Workgroup conceptual floor plans; subject to change in design

EAST CANYON - Community Center (19,300 SF)

LEVEL 1



LEVEL 2



ELLIOTT WORKGROUP BASIN RECREATION

EAST CANYON - Community Center

EXTERIOR CONCEPTUAL VIEWS



1. Exterior view



2. Exterior view

ELLIOTT WORKGROUP

BASIN RECREATION

What we are planning beyond the bond.

The concept site plans show outdoor improvements at both sites. These would be pursued through funding sources outside the $71 million bond. Funding these would be through Grants, Donations, Impact Fees and P3 opportunities

Silver Creek, Phase 2

- Multi-use fields
- Nature-based playground
- Splash pad and wading pool
- Miniature golf
- Pavilion and restrooms
- Pickleball courts
- Ropes course
- Wetland boardwalk
- Dog park
- Paved and soft trails

East Canyon, Phase 2

- Boulder slot canyon
- Bouldering area
- Splash pad
- Pavilion
- Trails
- Nature-based playgrounds
- Creek beach
- Viewing deck and bridge
- Open turf area

SILVER CREEK

CONCEPTUAL SITE PLAN - Phase 2 **FUNDED OUTSIDE OF THE BOND**

















ELLIOTT WORKGROUP

BASIN RECREATION

EAST CANYON - Community Center

CONCEPTUAL SITE PLAN - Phase 2 **FUNDED OUTSIDE OF THE BOND**



ELLIOTT WORKGROUP

BASIN RECREATION

How the bond would be financed

$71M
Maximum bond authorization on the ballot

$66.47M
Estimated Series 2027 bonds issued

20 years
Level repayment, 2027 through 2046

$5.07M
Annual principal and interest interest

Principal		Estimated interest		Total repayment over 20 years
$66,470,000	+	$34,910,303	=	$101,380,303

Source: Zions Public Finance, Inc. Preliminary, based on rates as of 6/29/2026.

Estimated tax impact of the new bond

PROPERTY	$100K PER YEAR	$100K PER MONTH	$1M PER YEAR	$1M PER MONTH
Primary residence	$12.09	$1.01	$120.94	$10.08
Business and other	$21.99	$1.83	$219.90	$18.32

ESTIMATED TAX RATE

0.000220, set to cover the maximum annual payment of $5,071,688 on a 2026 collected taxable valuation of $23.06 billion

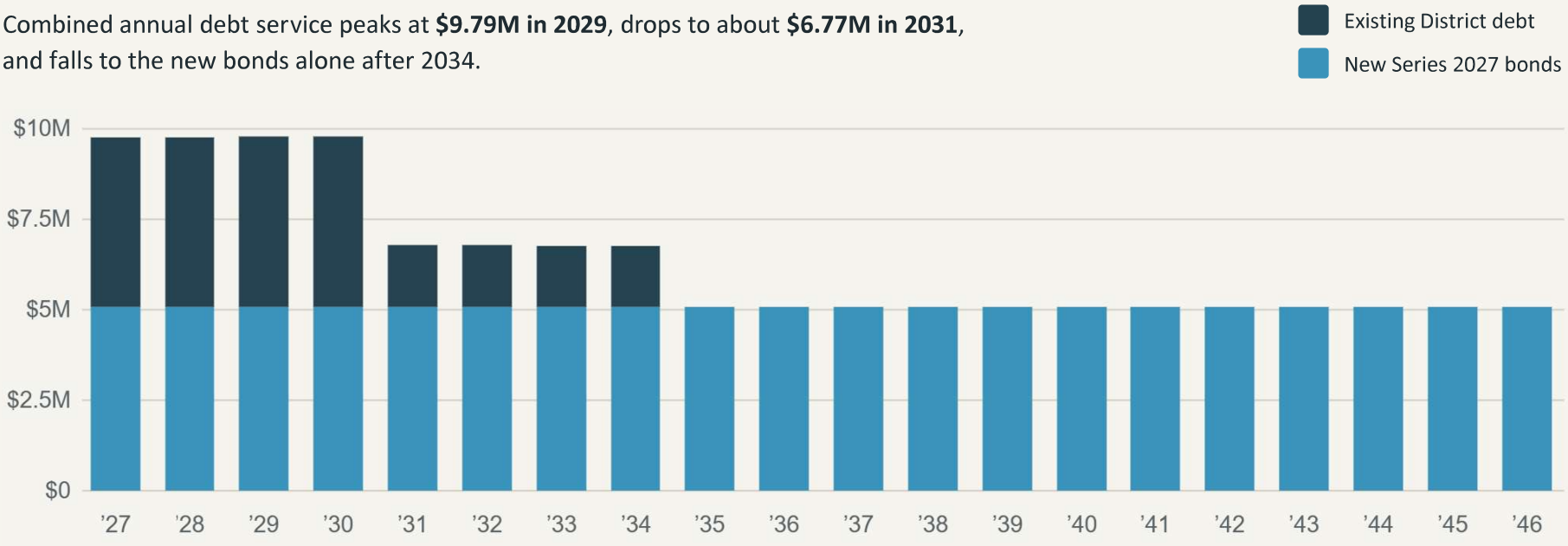
WHY HOMES PAY LESS

Utah taxes a primary residence on 55% of its market value, so the same rate costs a homeowner less than a business

Source: Zions Public Finance, Inc. Preliminary, based on rates as of 6/29/2026.

Existing debt steps down as new bonds begin

Combined annual debt service peaks at **$9.79M in 2029**, drops to about **$6.77M in 2031**, and falls to the new bonds alone after 2034.



Annual debt service by calendar year. Source: Zions Public Finance, Inc. Preliminary, based on rates as of 6/29/2026.

Total annual District property tax

DISTRICT LEVY	RATE	HOME $100,000	HOME $1,000,000	BUSINESS $100,000	BUSINESS $1,000,000
District operations (O&M)	0.000414	$22.77	$227.70	$41.40	$414.00
Existing bond, 2015A	0.000077	$4.24	$42.35	$7.70	$77.00
Existing bonds, 2015B/2017	0.000112	$6.16	$61.60	$11.20	$112.00
Current District total	0.000603	$33.17	$331.65	$60.30	$603.00
Proposed new bond	0.000220	$12.09	$120.94	$21.99	$219.90
TOTAL WITH THE BOND	0.000823	$45.26	$452.59	$82.29	$822.90

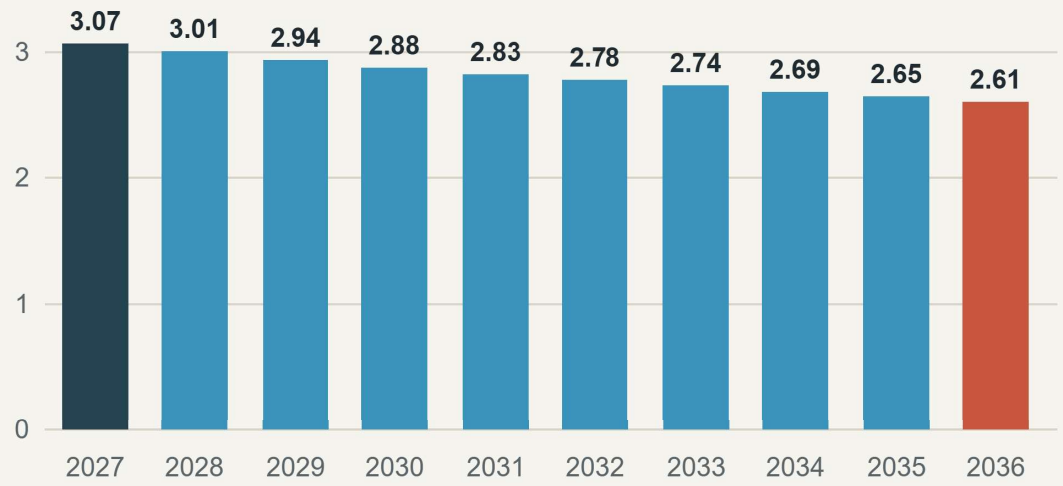
AS EXISTING DEBT RETIRES

With 2015B and 2017 retired after 2030, the total with the bond is 0.000711 ($390.99 per $1M home); with 2015A retired after 2034, 0.000634 ($348.64).

Existing rates: 2026 certified, Utah State Tax Commission (2026 Continuing Disclosure). New bond: Zions Public Finance, Inc., 6/29/2026. Home = primary residence. residence.

Without the bond: growth and capacity

Recreation facility square feet per demand unit if no space is added



+4,631

demand units, 2027 to 2036 (26,078 to 30,709)

2027

Fieldhouse (80,086 SF) reaches capacity; no excess capacity remains

–15%

recreation space per demand unit by 2036

Source: Basin Recreation Impact Fee Facilities Plan, Zions Public Finance, Inc., June 2026 (Tables 3 and 14). Demand units count residents plus non-resident employees at 50%. resident employees at 50%.

Without the bond: funding and timing

WHAT IMPACT FEES CAN FUND

14,222 SF

of added recreation space by 2036, about $7.34 million, to hold to hold today's service level

Growth's share only. New development pays for the adds.

Not above today's level. Fees cannot raise service beyond what beyond what existing residents support.

New facility types, such as aquatics, need a separate funding source for existing residents.

COST OF DELAY AT 4% ANNUAL ESCALATION

DELAY	ADDED COST	SAME PROJECT
1 year	$2.84M	$73.84M
2 years	$5.79M	$76.79M
3 years	$8.87M	$79.87M

For comparison, the bond proposes 86,600 SF across two facilities. facilities.

Delay costs apply 4% compounded annually to the $71M authorization. Impact fee figures: IFFP Table 20 and Utah Code 11-36a-302; Zions Public Finance, Inc., June 2026.

Public comment and next steps

TONIGHT

Sept. 23

Public hearing on issuing the bonds and their economic impact

PUBLIC MEETING

Oct. 7

Pros and cons of the ballot proposition

ELECTION

Nov. 3

Voters decide on the $71 million authorization

IF APPROVED

2027/2028

Estimated first bond issue and start of repayment

Rob Parrish, Executive Director

435-649-1564 ext. 128 | rparrish@basinrecreationutah.gov

All financial figures are preliminary estimates and will change with market rates at the time of sale.