AGENDA
COUNTY COUNCIL
Monday, November 9, 2026

NOTICE is hereby given that the Summit County Council will meet in special session, on Monday, November 9, 2026, electronically, via Zoom, and at the anchor location of the County Courthouse, Council Chambers, 60 N Main Street, Coalville, UT 84017

To view Council meeting, live, visit the "Summit County, Utah" Facebook page

OR

To participate in Council meeting: Join Zoom webinar: https://zoom.us/j/772302472

OR

To listen by phone only: Dial 1-301-715-8592, Webinar ID: 772 302 472

9:00 AM - Pledge of Allegiance (5 min)

9:05 AM Work Session

1. 9:05 AM - General 2027 budget discussions; Shayne Scott and Matt Leavitt (120 min)
   FY2027FundBalanceDetailsDiscussion.pdf

11:05 AM Adjourn

Fun(d) Details

2027 Budget Discussion

The Whole Enchilada or “How Sausage is Made”

- Primary focus is on operating funds
  - More discretion about the use of funds
  - Represents to the public what it costs to run daily government operations

- Other funds being discussed today have ‘strings attached’
  - State limitations by Code (TRT/TRCCA, RAP, Resort Communities, etc)
  - State Legislatively created for specific purposes (e.g. “5 Quarters”)

- GAAP/GASB reporting requirements
  - Internal service funds
  - Enterprise-type funds
  - Other limited purpose funds (e.g. disaster & tax stability funds)

Operating Funds – Revenues & Expenditures

- General fund - $62.3M
  - Council, Administration, Auditor, Attorney, Law Enforcement, Corrections, Dispatch, Court Services, Emergency Management, EMS, Animal Control, Weed Control, Engineering, Waste Collection, Risk Management, Info Tech, Personnel, Facilities, Heritage & Arts, Public Health, Television, Inter-departmental, Non-Profit Grants
- Municipal services fund - $37.3M
  - Council, Administration, Auditor, Attorney, Community Development, Law Enforcement, Fire Warden, County Roads, Stormwater Management, Engineering, Transportation, Risk Management, Info Tech, Personnel, Facilities, Inter-departmental, Contributions
- Assessing & collecting fund – $7.5M
  - Council, Administration, Auditor, Attorney, Assessor, Recorder, Treasurer, Risk Management, Info Tech, Personnel, Facilities, Inter-departmental

Total operating budget - $107.5M

Operating Funds – Fund Balances

	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Operating Funds						
General fund	22,101,618	25,994,171	26,141,518	31,854,266	19,440,476	19,190,500
Municipal service fund	30,366,568	32,593,725	35,489,840	39,022,376	40,894,210	39,864,210
Assessing & collecting fund	2,366,232	1,413,164	1,220,394	1,142,341	1,560,201	1,110,201

Upper Limits:
General $12.7M
Municipal $34.2M
A&C $1.5M

General fund - $3.9M restricted for health programs; committed $3.0M transfer to capital projects for Courthouse remodel
Municipal services - $2.9M restricted Class B road funds

Special Revenue Funds – Fund Balances

Special Revenue Funds	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Transient room tax	12,503,898	18,770,009	24,311,060	23,137,376	22,674,629	21,087,405
Restaurant tax	6,324,023	7,128,191	4,488,223	5,714,700	5,771,847	5,818,022
Arts & recreation tax	3,588,339	1,959,770	1,749,101	1,611,355	1,611,355	1,450,220
Resort communities tax	-	-	-	-	-	340,000
Transit/transportation taxes	-	138,289	(32,719)	(127,956)	(73,100)	(43,860)
Senior citizens	6,676	6,687	6,690	8,820	8,379	7,122

Transient room tax – Contributions to 910 Ranch capital improvement projects, Solid Waste Management Plan
Resort communities tax – New in 2026, applied to P3 arrangement for Kimball Junction improvements
Transit/transportation taxes – pass through to HVTD
Senior citizens – supplemented by general fund

Capital Project Funds – Fund Balances

Capital Project Funds	2023	2024	2025	2026	Estimated 2027	Targeted 2028
General capital projects	2,047,072	898,907	(75,861)	(2,035,105)	983,895	1,003,573
Municipal capital projects	39,576,531	39,199,842	36,198,663	16,511,084	12,261,084	8,011,084
Capital open space fund	53,826,383	33,875,170	31,246,648	23,727,194	17,711,894	13,961,894
Bond redemption fund	2,663,069	4,025,547	5,835,956	7,609,691	4,025,547	4,065,802
Capital agent fund	6,119,025	4,633,567	5,413,100	5,557,761	3,915,961	4,060,561
Housing Authority	-	-	-	468,428	668,428	868,428
Special assessment fund	4,889,295	5,185,225	5,501,223	5,688,653	5,316,099	5,422,800
Silver Creek Sewer Assessment District	207,043	213,280	125,016	167,135	166,449	165,763
Municipal Building Authority	804,191	838,534	872,793	898,270	899,617	900,966

- Bond redemption, special assessment, and Silver Creek Sewer funds are primarily debt service related and for specific programs/activities
- Municipal Building Authority is primarily inactive, increases are related to interest earnings
- Capital open space includes agricultural preservation funds
- Capital agent fund is primarily related to holdings of corridor preservation fees (motor vehicle registrations) and released by COG project approvals
- Housing Authority was recently created, primarily funded by municipal fund transfer, sale of affordable housing units and rents

Special Enterprise Funds – Fund Balances

Enterprise Funds	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Landfill management enterprise fund	1,007,940	2,209,641	5,787,989	3,682,657	4,287,207	3,987,207
Echo Sewer SSD	398,058	397,818	401,270	406,721	414,014	421,308

- Landfill management fund is tied to the activities of operating and maintaining the County landfills; decrease of fund balances in 2023 was due to additional cell construction in 3-Mile.
- Echo Sewer SSD was created to assist in waste water treatment in the Echo town area, currently is debt service payments and minor management (Health Dept); potentially evolving into Eastern Summit County Water Conservancy District which had no prior activity.

Special Internal Service Funds – Fund Balances

Internal Service Funds	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Fleet lease fund	9,152,740	6,644,607	6,066,686	5,038,205	5,916,499	5,673,797
Health insurance fund	5,641,601	6,275,739	7,273,951	3,805,231	3,995,493	4,195,267

- Internal Service Funds manage costs with shared services, in terms of fixed assets they distribute costs over estimated useful life of assets.
- Fleet lease fund distributes costs of fixed assets over the estimated useful life of departmental purchases – similar to accounting for depreciation for governments.
- Health insurance fund provides health insurance benefits to County and Service District employees allocating costs back to the departments (and Service Districts) that benefit from the service.

Special Service Districts – Fund Balances

Special Service Districts	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Service area #1	5,732,375	6,858,519	8,615,497	9,629,573	8,935,132	7,585,132
SA#6	(229,281)	(450,734)	(863,305)	(282,886)	1,633,310	1,350,424
SA#8	2,665,993	2,887,321	3,174,302	3,157,896	2,707,896	2,257,896
Wildland Fire District	1,343,820	1,434,342	1,491,672	1,520,172	1,569,361	1,520,172

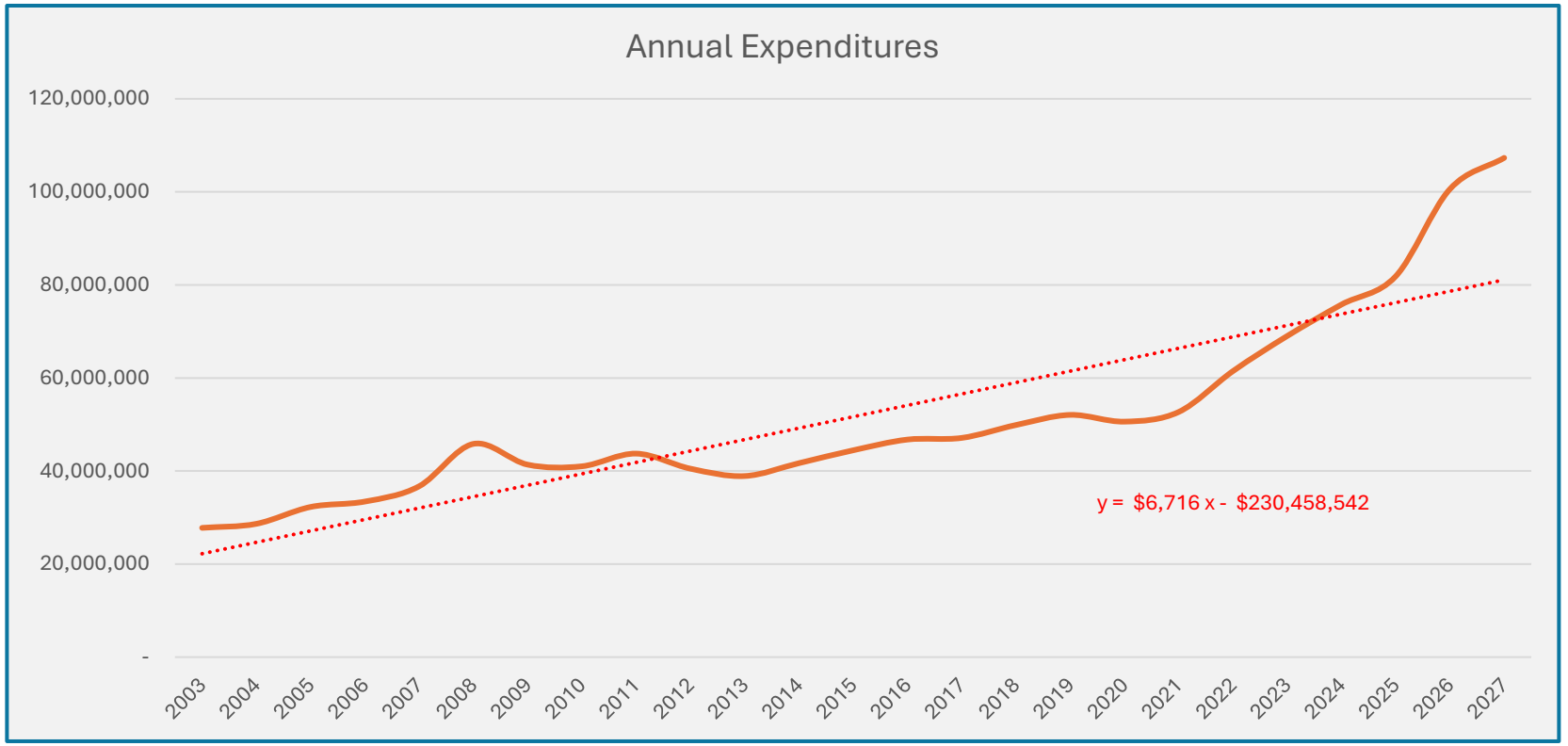
- SA#1 – Receives Federal 'payment-in-lieu' funds for road maintenance, improvements; approximately $900k - $1.0M per year
- SA#6 – Provides road maintenance and snow removal services for subdivisions in the unincorporated areas of the County; went through TNT in 2024.
- SA#8 – Road maintenance service along Chalk Creek; has been 'inactive' in 2025 and 2026 (no new property tax revenues), fund balances used to provide directly related to service area.
- Wildland Fire District – Fire response to areas not covered by other fire protection districts.

‘Emergency’ Funds – Fund Balances

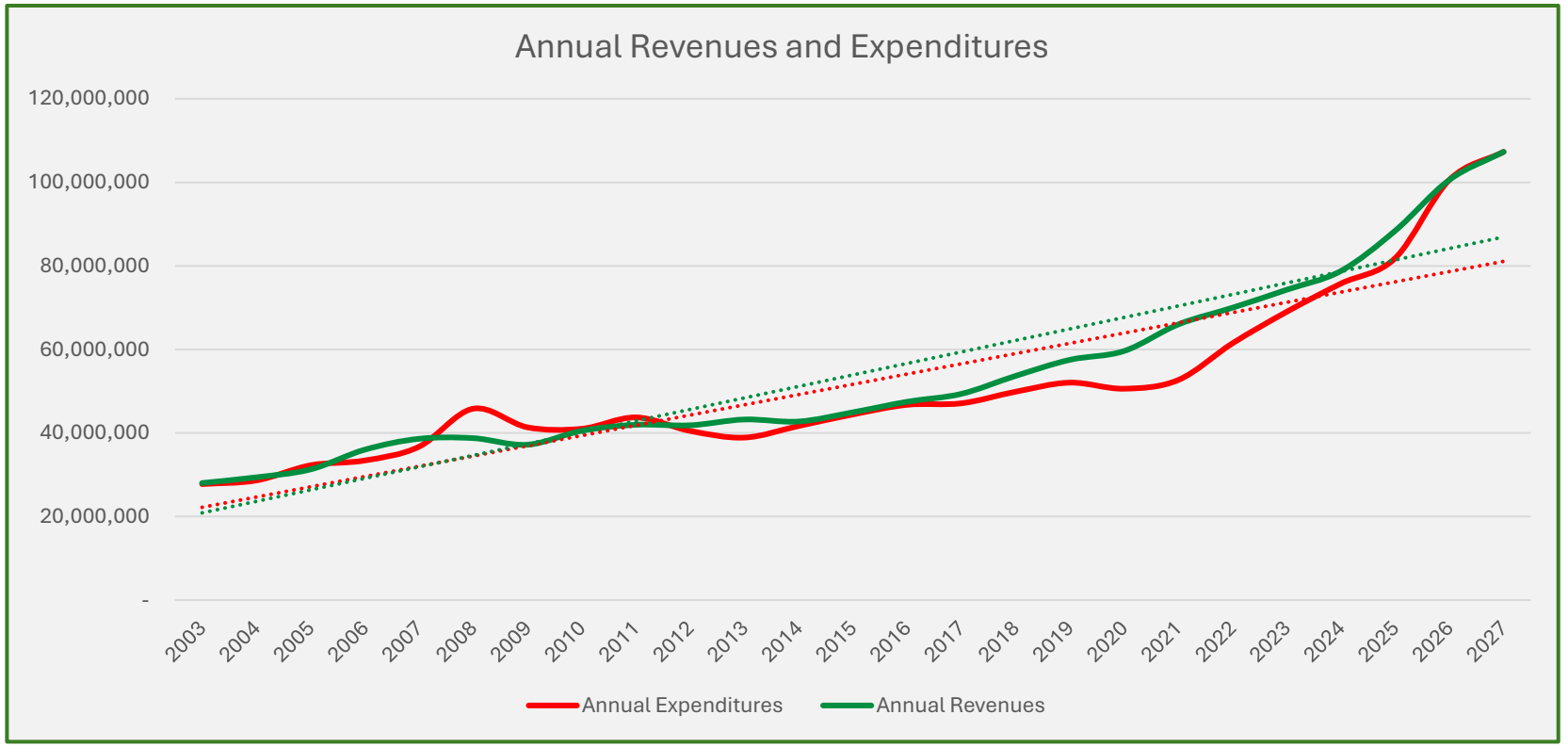
Emergency Funds	2023	2024	2025	2026	Estimated 2027	Targeted 2028
Disaster fund	9,825,415	2,998,810	2,024,489	2,055,783	2,076,341	2,082,570
Tax stability fund	10,295,970	10,736,665	10,736,665	10,736,665	10,736,665	10,736,665

- Funds set in reserve to cover government programs on a short-term basis
  - First resort is to utilize specific fund balances
  - Next is to use ‘Disaster’ fund for relief
    - Example – 2023-2024 includes COVID relief funds
  - Tax stability fund – requires voter approval to use principal, interest earnings may be distributed to County programs, interest recently used to assist with fixed asset recovery; if the interest is not distributed, becomes part of the principal

Why Don’t Budgets Ever Go Down?



Why Don’t Budgets Ever Go Down?



+10.8%

-3.1%

Recession

+5.1%

+6.9%

Includes Pandemic

+14.3%

5-Year interval analysis:

- Recession is only period of sustained digression
- Period including COVID Pandemic includes average annual increases

- Truth In Taxation for 2018, 2024
- “Diversification of portfolio” beginning in 2017
  - Shifting to sales taxes

Programs & Services Since 2017

- Increased lobbying efforts on both State and Federal level; more participation in NACO
- Economic development small business grants program
- Housing Authority
- Housing and Transit Reinvestment Zone
- Financial Administration Ordinance and department
- Public Engagement department
- Lands & Natural Resources department
- Acquisition of conservation easements and open space properties
- Additional requirements for maintaining minutes, number of meetings, boards
- Election requirements increased
- Lawsuits (Dakota Pacific, Hideout, etc)
- Children's Justice Center property
- Significant increase in property valuations, leading to appeals, etc
- Revisiting development code for eastern Summit County
- Increasing activity in Eastern Summit County
- Water Conservancy District
- Reorganization of Major Crimes division
- Full-time Search & Rescue position
- Changed EMS program, delivery of services, funding
- Increased Stormwater Management program
- MS4 (Municipal Separate Storm Sewer System) program
- Reinstituted transportation division
- Improving technology security
- Instituted a "floater" program, utilize positions efficiently between departments
- Leadership training programs
- Increased responsibility for properties and facilities (CJC building), roundabouts
- Sustainability efforts including solar panels, EV charging stations
- Fairgrounds improvements, reconstruction
- County Fair size and participation, added outside consulting services
- Library checkout lockers
- Pandemic efforts
- Mental health and substance abuse prevention efforts
- Increased Senior Citizens programs
- Constructed and remodeled facilities
- Imposed new sales taxes for transit and transportation
- Reauthorized RAP tax, issued bonds
- Canyons Village Assessment Area, issued bonds, construction projects & land acquisition
- Changed transient room tax allocations with PC Chamber Bureau
- Implementation of Emergency Services Sales Tax (ESST, or Rural Hospital Tax)
- Application of ESST Grant program
- Imposition of Resort Communities Tax
- Public/Private Partnership for Kimball Junction Area
- Creation of Summit County Housing Authority
- MORE!!!

SUMMIT COUNTY UTAH

FY 2027 Budget Schedule

- November 11 – Cancelled, Veteran's Day Holiday
- November 18 – Special Service Districts, Capital Projects
- November 25 – Cancelled, Thanksgiving
- December 2 – Final Decisions, Unresolved Concerns, Basin Public Hearing
- December 9 – Final Public Hearing at Courthouse

QUESTIONS?