WASATCH COUNTY
HEALTH DEPARTMENT

2026 Budget Process Overview

- Once again a "bottom up" approach
  - Division managers generate a budget for each grant assigned to the division
  - Individual grant budgets are rolled up into a division budget
  - Individual division budgets are rolled up into the 2026 budget.
- An overhead budget is developed independently and IT provides an agreed budget.
  - Overhead and IT are applied independently to each grant budget based on employee hours
- Employee allocations between divisions are derived from individual division needs
  - The resulting total hours are reconciled to the total payroll hours in the proposed payroll roster.
  - Payroll expenses are based on salary and benefit data provided by HR

WASATCH COUNTY HEALTH DEPARTMENT

2026 Budget Overview

2026 Health Department Budget

Personnel/Benefits	2026 Projected Budget	2025 budgeted per County Budget	Difference of 2025 to 2026 Budget	2025 Annualized TD	Admin Total (Incl OH)	Enviro Health Total	Nursing Total	Health Ed Total	WIC Total	Prep Total	EPI Total	Narrative / Description
Total Personnel/benefits/stipend	$ 2,637,851	$ 2,652,033	$ (14,181)	$ 2,654,944	$ 334,597	$ 555,325	$ 600,375	$ 320,575	$ 196,506	$ 201,695	$ 116,982	Added 2.5% step, 3% COLA, reduced by attrition
Travel Meals 230	$ 22,200	$ 7,955	$ 14,245	$ 41,046	$ 1,200	$ 1,000	$ 500	$ 4,650	$ 150	$ 2,200	$ 1,100	
Travel Mileage 231	$ -	$ 2,148	$ (2,148)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Travel Conf Registration 232	$ 2,500	$ 6,500	$ (4,000)	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ -	
Travel Airfare 233	$ 3,500	$ 5,950	$ (2,450)	$ -	$ -	$ 3,500	$ -	$ -	$ -	$ -	$ -	
Travel Lodging 234	$ 1,750	$ 4,200	$ (2,450)	$ -	$ -	$ 1,600	$ -	$ -	$ 150	$ -	$ -	
Travel/Training -230,231	$ 29,950	$ 26,753	$ 3,197	$ 41,046	$ 1,200	$ 8,600	$ 500	$ 4,650	$ 300	$ 2,200	$ 1,100	Align with Actual Experience, No MRCStrong Conf.
BOH Meals/Travel (231)	$ 3,000	$ 3,000	$ -	$ -	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	Assume BOH Travel not picked up by UALBOH
Books/Dues/Supscrip - 210	$ 5,975	$ 2,970	$ 3,005	$ 5,439	$ -	$ 150	$ 2,100	$ -	$ 325	$ -	$ -	Align with Actual Experience
BOH Membership dues - 211	$ 1,900	$ -	$ 1,900	$ 1,800	$ 1,900	$ -	$ -	$ -	$ -	$ -	$ -	Align with Actual Experience
Bank & credit Card Fees - 212	$ 8,000	$ 14,000	$ (6,000)	$ 7,648	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Increased Card Usage
Public Notices - 220	$ 1,200	$ 1,250	$ (50)	$ 1,130	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -	Align with Actual Experience
Office Supplies - 240	$ 21,430	$ 35,686	$ (14,256)	$ 21,840	$ 3,100	$ 5,650	$ 2,785	$ 1,545	$ 20	$ -	$ -	Align with Actual Experience
Equipment Maintenance - 250	$ 16,285	$ 12,970	$ 3,315	$ 48,281	$ 200	$ 2,075	$ 4,030	$ 1,065	$ -	$ 1,600	$ 140	Based on 2025 Actual less Ph Infra A2
Information Systems Maint -251	$ 310,390	$ 291,338	$ 19,052	$ 295,495	$ 31,947	$ 63,694	$ 76,140	$ 40,004	$ 23,584	$ 22,436	$ 13,233	Wasatch County Assessment
Communications - 280	$ 15,057	$ 15,151	$ (94)	$ 16,591	$ 200	$ 1,606	$ 1,031	$ 650	$ -	$ 5,770	$ 100	
Equipment < 5,000 /Software - 290	$ 11,408	$ 24,894	$ (13,486)	$ 12,445	$ -	$ -	$ 2,000	$ -	$ -	$ -	$ -	Only 2 New Computers
Professional Tech - 310	$ 81,559	$ 232,664	$ (151,105)	$ 167,112	$ 11,500	$ 25,325	$ 6,333	$ 2,410	$ 16,991	$ -	$ -	No WF Supplement
Medical Officer Dues -311	$ 7,041	$ 7,041	$ -	$ -	$ 7,041	$ -	$ -	$ -	$ -	$ -	$ -	
Health Dept Assoc. Fees - 312	$ 12,500	$ 21,000	$ (8,500)	$ 12,360	$ 12,500	$ -	$ -	$ -	$ -	$ -	$ -	Align with Actual Experience
Special Dept Supp MED - 460	$ 329,355	$ 361,200	$ (31,845)	$ 217,714	$ -	$ -	$ 328,255	$ -	$ -	$ 1,100	$ -	Lower COVID Vaccinations
Special Dept Supp OTHER - 461	$ 34,086	$ 93,219	$ (59,133)	$ 53,368	$ 1,100	$ 22,396	$ 7,325	$ 1,035	$ 100	$ 2,000	$ -	Reduced MRC Strong expenses
Insurance - 510	$ 11,730	$ 12,050	$ (320)	$ 12,050	$ 11,730	$ -	$ -	$ -	$ -	$ -	$ -	UCIP estimate
Improvements to BLDG - 710	$ -	$ 43,000	$ (43,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	No Bldg improvements
Equip & Software 0ver 5,000- 740	$ 115,000	$ 65,000	$ 50,000	$ -	$ 50,000	$ 65,000	$ -	$ -	$ -	$ -	$ -	$65K Add'l Wells, $50K New Veh excluded.
Pass Thru Funds	$ 204,000	$ 204,000	$ -	$ 115,000	$ -	$ -	$ -	$ 89,000	$ 115,000	$ -	$ -	Grants Pass-Through
Note: Other Indirect Costs					$ 39,747	$ 105,266	$ 155,190	$ 49,770	$ 29,342	$ 27,913	$ 16,464	
	$ 3,857,717	$ 4,119,219	$ (261,501)	$ 3,695,610	$ 460,963	$ 855,088	$ 1,186,064	$ 510,704	$ 382,167	$ 264,713	$ 148,019	
Contract Total	$ 1,346,271	$ 1,940,744	$ (594,474)	$ 1,948,396	$ 183,469	$ 109,911	$ 214,038	$ 343,392	$ 187,478	$ 195,170	$ 112,812	Reduced COVID Contracts
Pass-Thru Rev	$ 204,000	$ 204,000	$ -	$ 115,000				$ 89,000	$ 115,000		$ -	Grants Pass-Through
Anticipated Fee Revenue	$ 1,112,960	$ 966,200	$ 146,760	$ 961,862	$ 236,000	$ 443,210	$ 424,050	$ 9,700	$ -	$ -	$ -	Increased EH Fees
Difference (Revenue vs Expense)	$ (1,194,487)	$ (1,008,274)	$ (186,213)	$ (670,352)	$ (41,494)	$ (301,967)	$ (547,975)	$ (68,612)	$ (79,689)	$ (69,543)	$ (35,207)	
				Overspent -->		$ 301,967	$ 547,975	$ 68,612	$ 79,689	$ 69,543	$ 35,207	
				Underspent -->		$ -	$ -	$ -	$ -	$ -	$ 37,722	ECR Grant not spent
				Net -->	$ 183,469	$ 301,967	$ 547,975	$ 68,612	$ 79,689	$ 69,543	$ (2,515)	

	2026	2025	Y/Y Change
Estimated Local Tax Revenue	$ 1,079,099	$ 1,008,504	107.00%
From Water Appropriated	$ 64,947	$ -	
From Vehicles Appropriated	$ 50,000	$ -	
From Bldg Appropriated	$ -	$ -	
Est Amt from/(to) Reserves	$440	-$230	
Balance	$0	$0	
2026 Projected Revenue	$ 3,742,330	$ 4,119,448	90.85%
Overhead/Admin Costs	$ 423,693	$ 355,544	119.17%
Overhead/Admin Burden %	13.12%	9.08%	
IT Burden %	10.63%	8.04%	

<--(added EH & Nurs OH)

% of Income	
36%	Grants only
41%	Grants + Pass Thru
71%	Grants, Pass Thru & Fees

Grant coverage of expenses		
Grant Coverage	37%	Excl. Passthru
Non Passthru Exp	$ 3,653,717	

WASATCH COUNTY
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2026 Budget Overview

2025 to 2026 Comparisons ($000)

	2025	% Tl Exp	2026	% Tl Exp	Difference	26 % 25
Shared Exp						
Overhead	$ 356	9.08%	$ 424	13.12%	$ 68	119.2%
Payroll	$ 2,652	67.74%	$ 2,638	68.38%	$ (14)	99.5%
IT	$ 291	7.44%	$ 310	10.63%	$ 19	106.5%
Cash In						
Prop X	$ 1,009		$ 1,079		$ 71	107.0%
Contract Rev	$ 1,941		$ 1,346		$ (594)	69.4%
Passthrough	$ 204		$ 204		$ -	100.0%
Fees	$ 966		$ 1,113		$ 147	115.2%
From Veh, Reserve	$ -		$ 50		$ 50	n.m.
From G/W Reserve	$ -		$ 65		$ 65	n.m.
Total Income	$ 4,119		$ 3,858		$ (262)	93.6%
Expenses						
EH	$ 773		$ 855		$ 82	110.6%
Nurs	$ 1,278		$ 1,186		$ (92)	92.8%
HE	$ 498		$ 511		$ 13	102.6%
WIC	$ 357		$ 382		$ 25	107.0%
PREP	$ 312		$ 265		$ (48)	84.7%
EPI	$ 423		$ 148		$ (275)	35.0%
Admin	$ 477		$ 461		$ (17)	96.5%
Vehicle	$ -		$ 50		$ 50	n.m.
Total	$ 4,119		$ 3,858		$ (262)	93.7%
Net Cash						
EH	$ (241)		$ (302)		$ (61)	
Nurs	$ (415)		$ (548)		$ (133)	
HE	$ (42)		$ (69)		$ (27)	
WIC	$ (66)		$ (80)		$ (14)	
PREP	$ (0)		$ (70)		$ (69)	
EPI	$ (0)		$ (35)		$ (35)	
Admin	$ (244)		$ (41)		$ 203	
Vehicle	$ -		$ (50)		$ (50)	
Total	$ (1,008)		$ (1,194)		$ (186)	
Net Cash In (Out)	$ 0		$ (0)		$ 0	