

2009
ADOPTED BUDGET
Summary Only

Prepared by the
Weber County Clerk/Auditor's Office
December 16, 2008

www1.co.weber.ut.us

12-16

RESOLUTION 30 – 2008

A Resolution of the Board of County Commissioners of Weber County Adopting the Operating and Capital Budgets of Weber County for the 2009 Calendar Year and Declaring the County's Intent to Pick Up a Certain Percentage of Members' Contributions to the Utah State Retirement System

WHEREAS, the Board of County Commissioners ("Commission") is mandated by statue to generate a budget each year for the operations of Weber County, including its elected offices and departments; and

WHEREAS, in cooperation with other elected officials and department heads the Commission has developed a budget for the 2009 calendar year; and

WHEREAS, the Commission has previously adopted a tentative budget and held a public hearing relating thereto for the purpose of receiving input from all interested parties in regard thereto; and

WHEREAS, after receiving such input, the Commission has made adjustments it deems appropriate and necessary, and has prepared the budget for final approval;

NOW THEREFORE, the Board of County Commissioners of Weber County resolves that pursuant to § 17-36-15 of Utah Code Annotated, the attached budget for Weber County is hereby approved and adopted for the 2009 budget year. The county budget officer is hereby directed to certify the budget and file a copy with the State Auditor no later than 30 days after adoption of this resolution.

The Commission further resolves that pursuant to IRS *Revenue Ruling 2006-43,* which clarifies rules governing employer "pick-up" elections related to employer-paid contributions to employee retirement plans, Weber County formally agrees to pick up 100% of the required member contribution for all eligible employees required to contribute to the Utah Retirement Systems Contributory Retirement Plan for the period January 1, 2009 through December 31, 2009.

RESOLVED this 16th day of December 2008.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By: Jan M. Zogmaister
Jan M. Zogmaister, Chair

ATTEST:

Alan D. McEwan, CPA
Weber County Clerk/Auditor

Commissioner Bischoff voted aye
Commissioner Dearden voted aye
Commissioner Zogmaister voted aye

WEBER COUNTY
2009 ADOPTED BUDGET
SUMMARY BY FUND

Fund Description	Projected Beginning Fund Balances / Net Assets	Revenues / Other Sources	Expenditures / Other Uses	Transfers In	Transfers Out	Projected Change in Fund Balances / Net Assets	Projected Ending Fund Balances / Net Assets
Governmental Funds:							
General Fund	$ 12,469,833	$ 56,612,460	$ 56,276,938	$ 421,703	$ 1,181,027	$ (423,802)	$ 12,046,031
General Fund Restricted Accounts	688,044	256,500	199,000	-	-	57,500	745,544
Library Fund	4,086,346	7,290,438	6,774,664	-	547,650	(31,876)	4,054,470
Consolidated Health Fund	3,927,067	6,597,900	6,464,684	-	150,000	(16,784)	3,910,283
Health Fund Restricted Accounts	1,032,463	52,200	54,200	-	-	(2,000)	1,030,463
Municipal Services Fund	644,505	4,803,174	5,428,540	-	-	(625,366)	19,139
Paramedic Fund	1,846,345	1,833,040	2,492,273	-	-	(659,233)	1,187,112
Crime Scene Investigations Fund	127,939	658,393	658,393	-	-	-	127,939
Tourism Fund	40,656	3,733,209	2,723,869	-	1,019,340	(10,000)	30,656
Public Works Fund	171,333	-	128,766	56,000	-	(72,766)	98,567
Transportation Development Fund	4,150,000	4,273,000	-	-	-	4,273,000	8,423,000
Impact Fees Fund	345,141	342,800	-	-	-	342,800	687,941
Municipal Building Authority Fund	3,772,937	2,942,569	3,142,569	-	-	(200,000)	3,572,937
Redevelopment Agency Fund	1,283,281	1,062,849	827,897	-	36,500	198,452	1,481,733
RAMP Tax Fund	3,031,111	3,067,321	3,060,682	-	-	6,639	3,037,750
Ogden Eccles Conference Center Fund	466,925	2,554,887	3,033,836	478,949	-	-	466,925
Ice Sheet Fund	6,503	507,300	709,429	202,129	-	-	6,503
Golden Spike Events Center Fund	1,008	471,305	1,484,594	1,013,289	-	-	1,008
Debt Service Fund	2,208,273	3,973,667	4,136,114	547,650	385,203	-	2,208,273
Capital Projects Fund	1,798,289	23,000	1,675,766	600,000	-	(1,052,766)	745,523
Total Governmental Funds	$ 42,097,999	$ 101,056,012	$ 99,272,214	$ 3,319,720	$ 3,319,720	$ 1,783,798	$ 43,881,797
Enterprise Funds:							
Solid Waste Transfer Station Fund	$ 8,920,304	$ 7,643,500	$ 7,717,734	$ -	$ -	$ (74,234)	$ 8,846,070
Landfill Gas Recovery Fund	112,190	393,640	295,305	-	-	98,335	210,525
Total Enterprise Funds	$ 9,032,494	$ 8,037,140	$ 8,013,039	$ -	$ -	$ 24,101	$ 9,056,595
Internal Service Funds:							
Fleet Management Fund	$ 1,952,317	$ 1,155,500	$ 999,605	$ -	$ -	$ 155,895	$ 2,108,212
Risk Management Fund	1,919,847	1,120,646	1,306,741	-	-	(186,095)	1,733,752
Risk Mgmt Fund Restricted Account	70,388	-	50,000	-	-	(50,000)	20,388
Termination Pools Fund	38,300	540,915	534,365	-	-	6,550	44,850
Total Internal Service Funds	$ 3,980,852	$ 2,817,061	$ 2,890,711	$ -	$ -	$ (73,650)	$ 3,907,202

GENERAL FUND

WEBER COUNTY ADOPTED BUDGET SUMMARY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance

	2007 ACTUAL	2008 ESTIMATED	2009 APPROVED
REVENUES:			
Taxes:			
Current Property Taxes	$ 19,262,567	$ 20,146,885	$ 20,449,088
Sales Taxes	9,273,391	8,902,455	8,809,721
Delinquent Taxes	1,233,632	1,245,967	1,258,427
Assessing and Collecting Taxes	2,786,491	3,446,555	3,481,021
Total Taxes	32,556,081	33,741,862	33,998,257
Other Revenues:			
Licenses, Permits & Fees	2,844,466	2,842,343	2,857,254
Intergovernmental	1,897,214	1,030,626	1,405,618
Charges for Services	18,063,784	17,021,392	17,065,315
Fines and Forfeitures	530,155	476,000	478,000
Miscellaneous	1,090,344	1,085,931	1,054,516
Total Revenues	**56,982,044**	**56,198,154**	**56,858,960**
EXPENDITURES:			
GENERAL GOVERNMENT			
Commission	563,725	590,814	619,008
District Court	76,916	80,000	80,000
Public Defender	1,127,242	1,277,290	1,199,836
Training	83,113	87,459	89,880
Human Resources	462,233	478,133	501,908
Information Technology	2,322,809	2,547,628	2,749,619
G.I.S.	324,708	359,566	380,665
Clerk/Auditor	1,058,390	1,066,782	1,128,866
Treasurer	542,417	586,854	603,101
Recorder	862,725	892,347	975,139
Attorney-Criminal	2,034,289	1,775,420	2,080,947
Assessor	1,698,231	1,710,610	1,637,142
Assessor-Reappraisal	223,794	386,104	479,369
Surveyor	417,100	512,308	726,925
Engineering	327,990	374,875	392,138
Attorney-Civil	514,901	537,129	599,307
Non-Departmental	1,337,525	1,407,991	1,118,326
Internal Audit	49,230	21,983	4,916
Children's Justice Center	291,333	337,102	345,981
Operations Administration	270,459	294,513	300,405
Property Management	1,120,511	1,171,712	1,196,991
Weber Housing Authority	39,681	5,500	171,050
Municipal Gardens	80,000	60,000	40,000
Elections	268,112	738,140	335,687
Council of Governments	34,500	35,221	35,221
	16,131,934	**17,335,481**	**17,792,427**
PUBLIC SAFETY			
Sheriff	8,314,168	8,765,176	9,345,422
Watershed Fire Protection	126,278	126,278	126,278
Jail	20,406,611	21,766,502	22,707,242
Animal Control	414,928	472,558	507,122
Homeland Security	969,199	370,763	737,472
	30,231,184	**31,501,277**	**33,423,536**

WEBER COUNTY ADOPTED BUDGET SUMMARY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance

	2007 ACTUAL	2008 ESTIMATED	2009 APPROVED
PUBLIC HEALTH AND WELFARE			
Poor & Indigent	5,200	8,000	8,000
Human Services Programs	1,734,302	1,826,896	1,996,896
	1,739,502	**1,834,896**	**2,004,896**
STREETS AND PUBLIC IMPROVEMENTS			
Storm Water Management	389,198	447,179	390,089
Garage	402,537	532,448	456,975
	791,735	**979,627**	**847,064**
PARKS AND RECREATION			
Parks	247,726	258,069	261,165
Recreation Facilities Administration	460,476	494,720	489,223
Recreation	414,987	405,322	435,359
Weber County Fair	357,630	377,973	378,606
Weber County Special Events	113,933	120,279	129,701
	1,594,752	**1,656,363**	**1,694,054**
CONSERVATION AND DEVELOPMENT			
U.S.U. Extension	244,157	213,130	211,407
WEDCorp	199,611	211,500	211,954
Community Development	10,771	3,465	-
Public Relations	224,696	193,443	290,600
	679,235	**621,538**	**713,961**
Total Expenditures	**51,168,342**	**53,929,182**	**56,475,938**
REVENUES OVER (UNDER) EXPENDITURES	**5,813,702**	**2,268,972**	**383,022**
OTHER FINANCING SOURCES (USES):			
Sale of Capital Assets	46,079	5,000	10,000
Operating Transfers In	381,389	392,889	421,703
Operating Transfers Out	(4,673,399)	(2,238,901)	(1,181,027)
Total Other Financing Sources (Uses)	(4,245,931)	(1,841,012)	(749,324)
NET CHANGE IN FUND BALANCE	**1,567,771**	**427,960**	**(366,302)**
FUND BALANCE - JANUARY 1	11,162,146	12,729,917	13,157,877
FUND BALANCE - DECEMBER 31	**$ 12,729,917**	**$ 13,157,877**	**$ 12,791,575**

Note: Revenues and expenditures of the General Fund Restricted Accounts are included in this summary schedule for budgetary and financial reporting purposes.

(This page intentionally left blank.)