

2010
ADOPTED BUDGET
Summary Only

Prepared by the
Weber County Clerk/Auditor's Office
December 15, 2009

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RESOLUTION 39 **= 2009**

A Resolution of the Board of County Commissioners of Weber County Adopting the Operating and Capital Budgets of Weber County for the 2010 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 2010 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 2010 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, 2010 through December 31, 2010.

RESOLVED this 15th day of December 2009.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By: _____
Craig L. Dearden, Chair

ATTEST:

_____
Alan D. McEwan, CPA
Weber County Clerk/Auditor

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

WEBER COUNTY
2010 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	$ 13,257,471	$ 54,296,777	$ 54,873,377	$ 364,360	$ 1,027,289	$ (1,239,529)	$ 12,017,942
General Fund Restricted Accounts	761,069	174,500	123,500	-	-	51,000	$ 812,069
Library Fund	2,554,941	7,540,111	7,017,472	-	537,650	(15,011)	$ 2,539,930
Consolidated Health Fund	4,383,723	6,526,767	6,594,503	-	92,040	(159,776)	$ 4,223,947
Health Fund Restricted Accounts	1,015,386	53,200	53,200	-	-	-	$ 1,015,386
Municipal Services Fund	(229,574)	4,399,169	4,632,113	-	-	(232,944)	$ (462,518)
Paramedic Fund	2,004,422	2,429,959	2,507,076	-	-	(77,117)	$ 1,927,305
Crime Scene Investigations Fund	166,106	624,330	624,330	-	-	-	$ 166,106
Tourism Fund	19,605	3,530,839	2,658,186	-	882,653	(10,000)	$ 9,605
Public Works Fund	177,890	-	116,042	-	-	(116,042)	$ 61,848
Transportation Development Fund	9,036,806	4,965,000	-	-	-	4,965,000	$ 14,001,806
Impact Fees Fund	279,493	104,750	49,368	-	-	55,382	$ 334,875
Municipal Building Authority Fund	3,462,991	2,935,622	3,065,622	-	-	(130,000)	$ 3,332,991
Redevelopment Agency Fund	1,468,573	913,850	1,231,496	-	11,500	(329,146)	$ 1,139,427
RAMP Tax Fund	2,426,790	2,648,800	2,647,706	-	-	1,094	$ 2,427,884
Ogden Eccles Conference Center Fund	483,769	2,250,275	2,793,031	521,242	-	(21,514)	$ 462,255
Ice Sheet Fund	6,503	432,700	683,782	251,082	-	-	$ 6,503
Golden Spike Events Center Fund	50,645	467,336	1,504,954	1,037,618	-	-	$ 50,645
Debt Service Fund	2,183,702	3,916,048	4,097,838	537,650	352,860	3,000	$ 2,186,702
Capital Projects Fund	792,903	3,030,000	3,501,653	192,040	-	(279,613)	$ 513,290
Total Governmental Funds	$ 44,303,214	$ 101,240,033	$ 98,775,249	$ 2,903,992	$ 2,903,992	$ 2,464,784	$ 46,767,998
Enterprise Funds:							
Solid Waste Transfer Station Fund	$ 10,332,784	$ 7,665,000	$ 7,362,388	$ -	$ -	$ 302,612	$ 10,635,396
Landfill Gas Recovery Fund	124,186	385,000	295,305	-	-	89,695	$ 213,881
Weber Housing Authority	224,670	1,041,453	1,091,483	-	-	(50,030)	$ 174,640
Total Enterprise Funds	$ 10,681,640	$ 9,091,453	$ 8,749,176	$ -	$ -	$ 342,277	$ 11,023,917
Internal Service Funds:							
Fleet Management Fund	$ 2,320,342	$ 1,058,000	$ 1,017,301	$ -	$ -	$ 40,699	$ 2,361,041
Risk Management Fund	1,858,097	1,205,355	1,324,427	-	-	(119,072)	$ 1,739,025
Risk Mgmt Fund Restricted Account	30,863	-	30,000	-	-	(30,000)	$ 863
Termination Pool Fund	55,028	563,600	581,450	-	-	(17,850)	$ 37,178
Total Internal Service Funds	$ 4,264,330	$ 2,826,955	$ 2,953,178	$ -	$ -	$ (126,223)	$ 4,138,107

GENERAL FUND

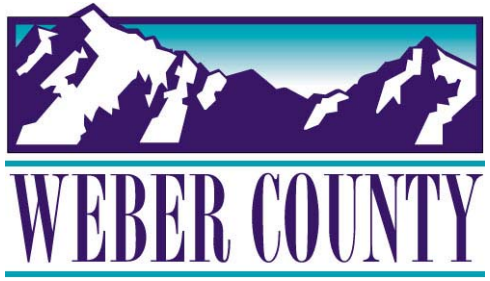
WEBER COUNTY TENTATIVE BUDGET SUMMARY
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balance

	2008 ACTUAL	2009 ESTIMATED	2010 APPROVED
REVENUES:			
Taxes:			
Current Property Taxes	$ 20,160,014	$ 20,789,686	$ 20,997,583
Sales Taxes	8,781,850	7,903,665	7,903,665
Delinquent Taxes	1,201,602	1,153,538	1,153,538
Assessing and Collecting Taxes	3,272,228	3,440,840	3,440,840
Total Taxes	33,415,694	33,287,729	33,495,626
Other Revenues:			
Licenses, Permits & Fees	2,874,275	2,884,409	2,912,470
Intergovernmental	1,486,916	2,506,462	1,144,864
Charges for Services	17,284,029	17,184,379	15,691,132
Fines and Forfeitures	490,998	446,374	427,044
Miscellaneous	1,146,117	751,013	790,141
Total Revenues	**56,698,029**	**57,060,366**	**54,461,277**
EXPENDITURES:			
GENERAL GOVERNMENT			
Commission	591,035	608,945	624,999
District Court	70,756	72,000	70,000
Public Defender	1,243,955	1,199,836	1,113,000
Training	86,432	89,880	94,255
Human Resources	455,264	501,908	505,398
Information Technology	2,502,759	2,634,658	2,700,686
G.I.S.	349,339	380,668	432,143
Clerk/Auditor	1,058,227	1,116,938	1,141,463
Treasurer	568,919	564,142	539,351
Recorder	881,771	986,721	976,203
Attorney-Criminal	1,919,074	1,792,116	2,037,521
Assessor	1,671,899	1,545,563	1,605,021
Assessor-Reappraisal	322,573	435,847	474,638
Surveyor	621,359	723,832	729,277
Engineering	366,900	392,452	395,027
Attorney-Civil	542,645	568,458	569,087
Non-Departmental	1,386,991	1,044,700	1,183,436
Internal Audit	23,469	-	-
Children's Justice Center	318,481	310,651	318,977
Operations Administration	291,127	300,405	347,902
Property Management	1,045,634	1,191,391	1,134,008
Municipal Gardens	60,000	40,000	20,000
Elections	698,240	335,687	583,632
Council of Governments	34,498	35,328	34,921
	17,111,347	**16,872,126**	**17,630,945**
PUBLIC SAFETY			
Sheriff	8,946,221	10,281,177	9,862,688
Watershed Fire Protection	-	126,278	126,278
Jail	21,547,894	21,898,018	21,597,451
Animal Control	472,305	505,898	462,973
Homeland Security	590,743	548,185	346,376
	31,557,163	**33,359,556**	**32,395,766**

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

	2008 ACTUAL	2009 ESTIMATED	2010 APPROVED
PUBLIC HEALTH AND WELFARE			
Poor & Indigent	9,425	8,500	8,000
Human Services Programs	1,826,896	1,996,896	1,996,896
	1,836,321	**2,005,396**	**2,004,896**
STREETS AND PUBLIC IMPROVEMENTS			
Storm Water Management	408,730	390,089	200,000
Garage	508,765	488,425	486,284
	917,495	**878,514**	**686,284**
PARKS AND RECREATION			
Parks	248,529	371,941	243,355
Recreation Facilities Administration	489,480	453,855	477,190
Recreation	414,041	426,440	432,641
Weber County Fair	377,961	345,928	375,314
Weber County Special Events	117,969	129,210	130,817
	1,647,980	**1,727,374**	**1,659,317**
CONSERVATION AND DEVELOPMENT			
U.S.U. Extension	207,824	211,407	213,475
WEDCorp	210,743	216,213	211,500
Public Relations	231,107	300,680	194,694
	649,674	**728,300**	**619,669**
Total Expenditures	**53,719,980**	**55,571,266**	**54,996,877**
REVENUES OVER (UNDER) EXPENDITURES	**2,978,049**	**1,489,100**	**(535,600)**
OTHER FINANCING SOURCES (USES):			
Capital Lease Financing	27,700	-	-
Sale of Capital Assets	23,341	35,000	10,000
Operating Transfers In	347,628	385,866	364,360
Operating Transfers Out	(2,621,168)	(1,376,893)	(1,027,289)
Total Other Financing Sources (Uses)	(2,222,499)	(956,027)	(652,929)
NET CHANGE IN FUND BALANCE	**755,550**	**533,073**	**(1,188,529)**
FUND BALANCE - JANUARY 1	12,729,917	13,485,467	14,018,540
FUND BALANCE - DECEMBER 31	**$ 13,485,467**	**$ 14,018,540**	**$ 12,830,011**

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


WEBER COUNTY