

2011
ADOPTED BUDGET
Summary Only

Prepared by the
Weber County Clerk/Auditor's Office
December 7, 2010

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RESOLUTION 33 - 2010

A Resolution of the Board of County Commissioners of Weber County Adopting the Operating and Capital Budgets of Weber County for the 2011 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 2011 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 2011 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, 2011 through December 31, 2011.

RESOLVED this 7th day of December 2010.

BOARD OF COUNTY COMMISSIONERS
OF WEBER COUNTY

By: _____
Ken A. Bischoff, Chair

ATTEST:

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

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

WEBER COUNTY
2011 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	$ 13,158,027	$ 55,348,610	$ 55,439,701	$ 378,748	$ 1,072,920	$ (785,263)	$ 12,372,764
General Fund Restricted Accounts	787,636	132,300	115,996	-	-	16,304	803,940
Library Fund	3,071,653	7,802,575	7,384,652	-	527,650	(109,727)	2,961,926
Consolidated Health Fund	4,909,355	5,914,544	5,912,271	-	2,800,000	(2,797,727)	2,111,628
Health Fund Restricted Accounts	935,523	53,200	53,200	-	-	-	935,523
Municipal Services Fund	(211,945)	4,240,402	4,393,233	-	-	(152,831)	(364,776)
Paramedic Fund	2,313,533	2,461,094	2,579,539	-	-	(118,445)	2,195,088
Crime Scene Investigations Fund	220,082	595,032	595,032	-	-	-	220,082
Animal Shelter Fund	(20,471)	860,503	626,477	-	205,958	28,068	7,597
Tourism Fund	7,205	3,596,592	2,666,763	-	937,029	(7,200)	5
Public Works Fund	126,726	-	77,416	-	-	(77,416)	49,310
Transportation Development Fund	14,219,058	5,150,000	-	-	-	5,150,000	19,369,058
Impact Fees Fund	383,202	80,100	165,000	-	-	(84,900)	298,302
Municipal Building Authority Fund	3,031,150	3,001,363	3,076,364	-	-	(75,001)	2,956,149
Redevelopment Agency Fund	2,044,561	947,850	831,851	-	33,750	82,249	2,126,810
RAMP Tax Fund	3,051,071	2,749,945	2,912,948	-	-	(163,003)	2,888,068
Ogden Eccles Conference Center Fund	505,592	2,173,257	2,731,495	526,938	-	(31,300)	474,292
Ice Sheet Fund	6,503	468,500	748,017	279,517	-	-	6,503
Golden Spike Events Center Fund	50,645	421,060	1,499,554	1,078,494	-	-	50,645
Debt Service Fund	2,586,154	3,946,888	4,310,627	733,608	344,998	24,871	2,611,025
Capital Projects Fund	2,053,158	-	3,839,835	2,900,000	-	(939,835)	1,113,323
Total Governmental Funds	$ 53,228,418	$ 99,943,815	$ 99,959,971	$ 5,897,305	$ 5,922,305	$ (41,156)	$ 53,187,262
Enterprise Funds:							
Solid Waste Transfer Station Fund	$ 9,140,482	$ 7,910,840	$ 7,929,868	$ -	$ 150,000	$ (169,028)	$ 8,971,454
Landfill Gas Recovery Fund	424,094	300,000	291,324	150,000	-	158,676	582,770
Total Enterprise Funds	$ 9,564,576	$ 8,210,840	$ 8,221,192	$ 150,000	$ 150,000	$ (10,352)	$ 9,554,224
Internal Service Funds:							
Fleet Management Fund	$ 2,567,623	$ 1,198,000	$ 1,038,274	$ -	$ -	$ 159,726	$ 2,727,349
Risk Management Fund	1,863,410	1,300,000	1,319,350	-	-	(19,350)	1,844,060
Risk Mgmt Fund Restricted Account	166,800	-	50,000	-	-	(50,000)	116,800
Termination Pool Fund	(132,833)	753,117	634,160	25,000	-	143,957	11,124
Total Internal Service Funds	$ 4,465,000	$ 3,251,117	$ 3,041,784	$ 25,000	$ -	$ 234,333	$ 4,699,333

GENERAL FUND

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

	2009 ACTUAL	2010 ESTIMATED	2011 APPROVED
REVENUES:			
Taxes:			
Current Property Taxes	$ 21,196,336	$ 21,514,281	$ 21,729,424
Sales Taxes	8,037,503	8,077,691	8,158,468
Delinquent Taxes	1,450,077	1,160,062	1,160,062
Assessing and Collecting Taxes	3,519,166	3,985,088	3,989,015
Total Taxes	34,203,082	34,737,122	35,036,969
Other Revenues:			
Licenses, Permits & Fees	2,746,828	2,378,954	2,365,800
Intergovernmental	1,747,581	1,337,474	680,800
Charges for Services	18,363,055	15,836,365	16,218,539
Fines and Forfeitures	495,794	427,000	450,000
Miscellaneous	715,989	630,411	718,802
Total Revenues	**58,272,329**	**55,347,326**	**55,470,910**
EXPENDITURES:			
GENERAL GOVERNMENT			
Commission	602,173	619,006	630,509
District Court	65,803	85,000	70,000
Public Defender	1,232,840	1,173,000	1,592,800
Training	90,141	94,255	91,803
Human Resources	442,839	503,823	508,055
Information Technology	2,478,245	2,685,310	2,759,308
G.I.S.	376,905	427,879	444,068
Clerk/Auditor	1,099,363	1,218,278	1,217,828
Treasurer	530,909	536,351	548,612
Recorder	911,652	1,007,735	985,339
Attorney-Criminal	2,033,404	2,070,366	2,251,924
Assessor	1,579,446	1,520,703	1,530,436
Assessor-Reappraisal	440,701	462,792	470,571
Surveyor	701,674	692,952	751,581
Engineering	373,037	393,331	390,023
Attorney-Civil	557,221	560,281	580,324
Non-Departmental	1,070,968	1,145,436	1,227,800
Internal Audit	1,491	-	-
Children's Justice Center	291,259	316,431	305,440
Operations Administration	339,487	352,902	359,282
Property Management	1,147,513	1,111,321	1,146,500
Municipal Gardens	40,000	20,000	20,000
Elections	232,230	448,782	187,055
Council of Governments	34,288	34,921	34,921
	16,673,589	**17,480,855**	**18,104,179**
PUBLIC SAFETY			
Sheriff	9,565,118	9,785,512	9,205,701
Watershed Fire Protection	252,556	126,278	96,711
Jail	21,595,843	21,358,000	22,515,792
Animal Control	412,153	496,259	-
Homeland Security	547,528	607,402	284,620
	32,373,198	**32,373,451**	**32,102,824**

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

	2009 ACTUAL	2010 ESTIMATED	2011 APPROVED
PUBLIC HEALTH AND WELFARE			
Poor & Indigent	7,428	11,000	8,000
Human Services Programs	1,996,896	1,996,896	1,996,896
	2,004,324	**2,007,896**	**2,004,896**
STREETS AND PUBLIC IMPROVEMENTS			
Storm Water Management	149,719	206,000	503,285
Garage	458,520	449,933	505,946
	608,239	**655,933**	**1,009,231**
PARKS AND RECREATION			
Parks	352,897	248,310	254,263
Recreation Facilities Administration	454,310	436,845	458,956
Recreation	433,945	415,689	457,943
Weber County Fair	327,446	363,420	379,771
Weber County Special Events	122,721	130,348	134,013
	1,691,319	**1,594,613**	**1,684,946**
CONSERVATION AND DEVELOPMENT			
U.S.U. Extension	208,172	213,475	222,711
WEDCorp	216,667	211,750	233,750
Public Relations	292,290	194,644	193,160
	717,129	**619,869**	**649,621**
Total Expenditures	**54,067,798**	**54,732,616**	**55,555,697**
REVENUES OVER (UNDER) EXPENDITURES	**4,204,531**	**614,710**	**(84,787)**
OTHER FINANCING SOURCES (USES):			
Capital Lease Financing	17,981	-	-
Sale of Capital Assets	21,945	5,000	10,000
Operating Transfers In	36,500	393,082	378,748
Operating Transfers Out	(3,815,594)	(1,017,959)	(1,072,920)
Total Other Financing Sources (Uses)	(3,739,168)	(619,877)	(684,172)
NET CHANGE IN FUND BALANCE	**465,363**	**(5,167)**	**(768,959)**
FUND BALANCE - JANUARY 1	13,485,467	13,950,830	13,945,663
FUND BALANCE - DECEMBER 31	**$ 13,950,830**	**$ 13,945,663**	**$ 13,176,704**

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


WEBER COUNTY