



**2014**  
**ADOPTED BUDGET**  
(Summary Only)

**Prepared by the  
Weber County Clerk/Auditor's Office  
December 10, 2013**

**[www.co.weber.ut.us](http://www.co.weber.ut.us)**



RESOLUTION 34-2013

**A Resolution of the Board of County Commissioners of Weber County  
Adopting the Operating and Capital Budgets of Weber County  
for the 2014 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 statute 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 2014 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

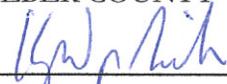
**WHEREAS**, after receiving such input, the Commission has made adjustments it deems appropriate and necessary, and has prepared the budget for final approval;

**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 2014 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, 2014 through December 31, 2014.

RESOLVED this 10<sup>th</sup> day of December 2013.

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

By:   
Kerry W. Gibson, Chair

ATTEST:

  
Ricky D. Hatch, CPA  
Weber County Clerk/Auditor

Commissioner Bell voted   
Commissioner Gibson voted   
Commissioner Zogmaister voted 

**WEBER COUNTY  
2014 APPROVED BUDGET  
SUMMARY BY FUND**

<b>Fund Description</b>	<b>Projected Beginning Fund Balances / Net Assets</b>	<b>Revenues</b>	<b>Expenditures / Expenses</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>Projected Change in Fund Balances / Net Assets</b>	<b>Projected Ending Fund Balances / Net Assets</b>
<b>Operating Funds - Governmental:</b>							
General Fund	\$ 12,415,972	\$ 59,618,713	\$ 58,093,931	\$ 15,000	\$ 835,654	\$ 704,128	\$ 13,120,100
General Fund Restricted Accounts	772,817	180,700	475,604	-	-	(294,904)	\$ 477,913
Library Fund	3,103,227	8,196,530	8,088,064	-	529,950	(421,484)	2,681,743
Consolidated Health Fund	3,224,014	10,372,148	10,650,394	-	-	(278,246)	2,945,768
Health Fund Restricted Accounts	807,925	1,100	102,500	-	-	(101,400)	706,525
Municipal Services Fund	857,495	4,985,943	5,214,454	-	-	(228,511)	628,984
Paramedic Fund	3,388,812	2,679,708	2,636,435	-	-	43,273	3,432,085
Crime Scene Investigations Fund	141,498	677,882	677,882	-	-	-	141,498
Animal Shelter Fund	20,846	738,046	526,408	-	232,445	(20,807)	39
Tourism Fund	-	4,262,622	2,750,156	-	1,512,466	-	-
Transportation Development Fund	28,606,263	5,871,000	13,092,705	-	-	(7,221,705)	21,384,558
Impact Fees Fund	792,666	160,500	307,500	-	-	(147,000)	645,666
Redevelopment Agency Fund	2,841,622	1,065,380	903,560	-	15,000	146,820	2,988,442
RAMP Tax Fund	3,207,802	3,102,995	3,545,600	-	-	(442,605)	2,765,197
Ogden Eccles Conference Center Fund	357,925	2,167,143	2,812,932	706,864	-	61,075	419,000
Ice Sheet Fund	1,192	609,600	956,314	346,714	-	-	1,192
Golden Spike Events Center Fund	14,548	425,816	1,570,358	1,144,542	-	-	14,548
	<u>60,554,624</u>	<u>105,115,826</u>	<u>112,404,797</u>	<u>2,213,120</u>	<u>3,125,515</u>	<u>(8,201,366)</u>	<u>52,353,258</u>
<b>Operating Funds - Enterprise:</b>							
Solid Waste Transfer Station Fund	9,348,147	7,913,600	7,620,133	-	-	293,467	9,641,614
Landfill Gas Recovery Fund	328,037	245,000	295,969	-	-	(50,969)	277,068
Total Enterprise Funds	<u>9,676,184</u>	<u>8,158,600</u>	<u>7,916,102</u>	<u>-</u>	<u>-</u>	<u>242,498</u>	<u>9,918,682</u>
<b>Total Operating Funds</b>	<b><u>70,230,808</u></b>	<b><u>113,274,426</u></b>	<b><u>120,320,899</u></b>	<b><u>2,213,120</u></b>	<b><u>3,125,515</u></b>	<b><u>(7,958,868)</u></b>	<b><u>62,271,940</u></b>
<b>Capital Projects Funds:</b>							
Capital Projects Fund	35,314,285	164,074	9,712,420	100,000	-	(9,448,346)	25,865,939
Public Works Fund	16,622,432	4,678,500	11,029,397	-	-	(6,350,897)	10,271,535
Total Capital Project Funds	<u>51,936,717</u>	<u>4,842,574</u>	<u>20,741,817</u>	<u>100,000</u>	<u>-</u>	<u>(15,799,243)</u>	<u>36,137,474</u>
<b>Debt Service Funds:</b>							
Special Assessment Bond Fund	4,659,972	320,000	945,803	-	-	(625,803)	4,034,169
Debt Service Fund	2,871,010	3,685,364	4,534,879	762,395	-	(87,120)	2,783,890
Municipal Building Authority Fund	3,001,520	2,971,941	3,068,941	-	-	(97,000)	2,904,520
Total Debt Service Funds	<u>10,532,502</u>	<u>6,977,305</u>	<u>8,549,623</u>	<u>762,395</u>	<u>-</u>	<u>(809,923)</u>	<u>9,722,579</u>
<b>Total - Operating, Capital Project, and Debt Service Funds</b>	<b><u>\$ 132,700,026</u></b>	<b><u>\$ 125,094,305</u></b>	<b><u>\$ 149,612,339</u></b>	<b><u>\$ 3,075,515</u></b>	<b><u>\$ 3,125,515</u></b>	<b><u>\$ (24,568,034)</u></b>	<b><u>\$ 108,131,992</u></b>
<b>Internal Service Funds:</b>							
Fleet Management Fund	\$ 3,692,188	\$ 1,061,000	\$ 992,977	\$ -	\$ -	\$ 68,023	\$ 3,760,211
Risk Management Fund	1,770,264	1,177,000	1,346,800	-	-	(169,800)	1,600,464
Termination Pool Fund	2,999,740	875,000	955,365	50,000	-	(30,365)	2,969,375
Total Internal Service Funds	<u>\$ 8,462,192</u>	<u>\$ 3,113,000</u>	<u>\$ 3,295,142</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ (132,142)</u>	<u>\$ 8,330,050</u>

Total Transfers - All Funds

\$ 3,125,515   \$ 3,125,515

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

	<u>2012 ACTUAL</u>	<u>2013 ESTIMATED</u>	<u>2014 APPROVED</u>
<b>REVENUES:</b>			
Taxes:			
Current Property Taxes	\$ 22,589,767	\$ 21,291,562	\$ 21,917,393
Sales Taxes	8,913,674	9,359,358	9,686,936
Delinquent Taxes	1,847,363	1,904,777	1,904,777
Assessing and Collecting Taxes	3,871,971	3,831,094	3,907,715
<b>Total Taxes</b>	<b>37,222,775</b>	<b>36,386,791</b>	<b>37,416,821</b>
Other Revenues:			
Licenses, Permits & Fees	2,365,356	2,316,304	2,342,321
Intergovernmental	1,362,942	687,736	1,381,892
Charges for Services	15,830,982	17,382,873	17,445,771
Fines and Forfeitures	392,944	375,000	400,000
Miscellaneous	849,010	771,579	807,608
<b>Total Revenues</b>	<b>58,024,009</b>	<b>57,920,282</b>	<b>59,794,413</b>
<b>EXPENDITURES:</b>			
<b>GENERAL GOVERNMENT</b>			
Commission	638,178	720,045	771,169
District Court	84,479	85,000	80,000
Public Defender	1,268,027	1,273,174	1,474,800
Training	96,641	101,294	105,477
Human Resources	437,524	491,055	541,940
Information Technology	2,474,896	2,644,817	2,804,457
G.I.S.	442,852	488,267	516,201
Clerk/Auditor	1,192,841	1,211,386	1,271,102
Treasurer	510,591	572,263	594,212
Recorder	901,473	961,764	1,032,009
Attorney-Criminal	2,298,879	2,388,042	2,492,260
Assessor	2,011,128	2,183,223	2,309,729
Surveyor	575,082	731,127	737,984
Engineering	370,011	577,175	581,752
Attorney-Civil	597,396	620,244	673,721
Non-Departmental	1,234,222	1,318,281	169,785
Children's Justice Center	282,096	329,035	361,945
Operations Administration	355,469	375,602	385,420
Property Management	1,067,366	1,154,826	1,166,841
Municipal Gardens	20,000	-	-
Elections	412,603	436,995	493,512
Council of Governments	33,581	34,921	34,921
	<b>17,305,335</b>	<b>18,698,535</b>	<b>18,599,237</b>
<b>PUBLIC SAFETY</b>			
Sheriff	8,643,579	8,986,815	8,924,492
Watershed Fire Protection	26,469	50,000	40,000
Jail	21,848,318	23,140,302	24,479,678
Homeland Security	573,008	386,599	414,019
	<b>31,091,374</b>	<b>32,563,716</b>	<b>33,858,189</b>

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

	<u>2012 ACTUAL</u>	<u>2013 ESTIMATED</u>	<u>2014 APPROVED</u>
<b>PUBLIC HEALTH AND WELFARE</b>			
Poor & Indigent	10,400	11,700	12,000
Human Services Programs	1,996,896	1,996,896	1,996,896
	<b>2,007,296</b>	<b>2,008,596</b>	<b>2,008,896</b>
<b>STREETS AND PUBLIC IMPROVEMENTS</b>			
Storm Water Management	464,708	516,292	1,055,000
Garage	464,626	487,560	507,789
	<b>929,334</b>	<b>1,003,852</b>	<b>1,562,789</b>
<b>PARKS AND RECREATION</b>			
Parks	208,718	252,056	265,093
Recreation Facilities Administration	481,102	453,365	472,167
Recreation	467,424	515,342	489,025
Weber County Fair	333,071	355,968	378,271
Special Events	125,794	135,874	144,055
	<b>1,616,109</b>	<b>1,712,605</b>	<b>1,748,611</b>
<b>CONSERVATION AND DEVELOPMENT</b>			
U.S.U. Extension	218,891	230,578	243,147
WEDCorp	108,283	-	-
Community Development	136,693	-	-
Economic Development	74,257	201,899	278,903
Public Relations	126,677	190,598	269,763
	<b>664,801</b>	<b>623,075</b>	<b>791,813</b>
<b>Total Expenditures</b>	<b>53,614,249</b>	<b>56,610,379</b>	<b>58,569,535</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,409,760</b>	<b>1,309,903</b>	<b>1,224,878</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Capital Lease Financing	16,048	-	-
Sale of Capital Assets	2,893	15,000	5,000
Operating Transfers In	33,750	12,000	15,000
Operating Transfers Out	(3,759,398)	(2,757,602)	(835,654)
Total Other Financing Sources (Uses)	<u>(3,706,707)</u>	<u>(2,730,602)</u>	<u>(815,654)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>703,053</b>	<b>(1,420,699)</b>	<b>409,224</b>
FUND BALANCE - JANUARY 1	13,906,435	14,609,488	13,188,789
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 14,609,488</b>	<b>\$ 13,188,789</b>	<b>\$ 13,598,013</b>

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

**WEBER COUNTY  
2014 APPROVED BUDGET  
MUNICIPAL SERVICE FUND**

	2012 Actual	Estimated Total 2013	2014 Approved
<b>Revenues</b>			
<i>Taxes:</i>			
Property Taxes	-	300,000	306,000
Sales Taxes	1,827,027	1,864,407	1,920,340
Franchise Taxes	-	26,451	30,000
Total Taxes	<u>1,827,027</u>	<u>2,190,858</u>	<u>2,256,340</u>
<i>Licenses, Permits &amp; Fees:</i>			
Registered Vehicle Fees	-	25,000	25,000
Animal Control	57,256	50,000	50,000
Building Inspection	194,210	261,000	282,000
	<u>251,466</u>	<u>336,000</u>	<u>357,000</u>
<i>Intergovernmental Revenues:</i>			
B&C Road Funds	1,250,301	1,300,900	1,307,907
Federal PILT	126,064	127,550	125,000
Forest Reserve Funds	40,297	38,579	35,000
Mineral Lease Funds	4,296	1,800	2,500
Federal FEMA Reimb.	96,635	49,026	-
Federal EWP Flood Grant	-	850,000	400,000
Forest Law Enforcement	57,233	55,000	60,000
State Liquor Funds	0	-	-
Sewer Impact Fees	18,414	-	-
	<u>1,593,241</u>	<u>2,422,855</u>	<u>1,930,407</u>
<i>Charges for Services:</i>			
Engineering	16,625	31,000	32,000
Planning	24,202	34,300	35,300
Building Inspection	7,796	7,000	6,500
Animal Control	137,784	125,529	124,916
Roads Dept	143,724	80,000	130,000
Sewer Division	34,864	43,480	43,480
Weed Dept	12,391	10,000	10,000
	<u>377,387</u>	<u>331,309</u>	<u>382,196</u>
<i>Fines &amp; Forfeitures:</i>			
Justice Court	60,789	50,000	60,000
Total Revenues	<u>4,109,909</u>	<u>5,331,022</u>	<u>4,985,943</u>
<b>Expenditures</b>			
<i>General Government:</i>			
Engineering	69,746	95,000	95,000
Planning	696,410	762,299	966,637
Building Inspection	294,753	314,508	351,370
Administration	100,000	100,000	100,000
	<u>1,160,909</u>	<u>1,271,807</u>	<u>1,513,007</u>
<i>Public Safety:</i>			
Sheriff	540,000	750,000	960,000
Animal Control	222,664	203,579	208,972
Animal Shelter	40,699	42,000	45,000
	<u>803,363</u>	<u>995,579</u>	<u>1,213,972</u>
<i>Streets &amp; Public Improvements:</i>			
Roads Dept	2,004,434	2,327,892	2,365,872
Sewer Division	10,146	8,700	20,200
Weed Dept	88,844	97,847	101,403
	<u>2,103,424</u>	<u>2,434,439</u>	<u>2,487,475</u>
Total Expenditures	<u>4,067,696</u>	<u>4,701,825</u>	<u>5,214,454</u>
<b>Change in Fund Balance</b>	<b>42,213</b>	<b>629,197</b>	<b>(228,511)</b>
Beginning Fund Balance	186,085	228,298	857,495
Ending Fund Balance	<u>228,298</u>	<u>857,495</u>	<u>628,984</u>