



**2012**  
**ADOPTED BUDGET**

**Summary Only**

**Prepared by the**  
**Weber County Clerk/Auditor's Office**  
**December 13, 2011**

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



RESOLUTION 23 - 2011

**A Resolution of the Board of County Commissioners of Weber County  
Adopting the Operating and Capital Budgets of Weber County  
for the 2012 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 2012 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 2012 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, 2012 through December 31, 2012.

RESOLVED this 13 day of December 2011.

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

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

ATTEST:

Ricky D. Hatch  
Ricky D. Hatch, CPA  
Weber County Clerk/Auditor

Commissioner Dearden voted ay  
Commissioner Gibson voted ay  
Commissioner Zogmaister voted ay

**WEBER COUNTY**  
**2012 ADOPTED BUDGET**  
**SUMMARY BY FUND**

Fund Description	Projected Beginning Fund Balances / Net Assets	Revenues	Expenditures	Transfers In	Transfers Out	Projected Change in Fund Balances / Net Assets	Projected Ending Fund Balances / Net Assets
<b>Governmental Funds:</b>							
General Fund	\$ 13,672,886	\$ 55,648,783	\$ 55,954,544	\$ 349,323	\$ 724,376	\$ (680,814)	\$ 12,992,072
General Fund Restricted Accounts	775,013	136,400	218,500	-	-	(82,100)	692,913
Library Fund	3,146,667	7,606,688	7,886,415	-	542,150	(821,877)	2,324,790
Consolidated Health Fund	2,787,612	10,076,550	10,015,109	-	428,100	(366,659)	2,420,953
Health Fund Restricted Accounts	865,842	1,200	31,200	-	-	(30,000)	835,842
Municipal Services Fund	(275,127)	4,230,523	4,391,619	-	-	(161,096)	(436,223)
Paramedic Fund	2,660,692	2,475,163	2,579,539	-	-	(104,376)	2,556,316
Crime Scene Investigations Fund	50,241	608,705	613,429	-	-	(4,724)	45,517
Animal Shelter Fund	(323,363)	541,600	566,574	-	233,458	(258,432)	(581,795)
Animal Shelter Restricted Accounts	9,333	7,000	7,000	-	-	-	9,333
Tourism Fund	27,207	3,938,641	2,698,588	-	1,267,253	(27,200)	7
Public Works Fund	244,118	25,000	200,000	-	-	(175,000)	69,118
Transportation Development Fund	19,210,804	5,214,000	-	-	-	5,214,000	24,424,804
Impact Fees Fund	442,286	84,650	-	-	-	84,650	526,936
Municipal Building Authority Fund	2,966,578	3,062,594	3,062,594	-	-	-	2,966,578
Redevelopment Agency Fund	2,527,367	1,131,850	943,150	-	33,750	154,950	2,682,317
RAMP Tax Fund	3,605,861	2,766,000	3,279,265	-	-	(513,265)	3,092,596
Ogden Eccles Conference Center Fund	565,296	2,251,680	2,801,940	535,149	-	(15,111)	550,185
Ice Sheet Fund	6,502	490,500	747,184	256,684	-	-	6,502
Golden Spike Events Center Fund	78,735	430,553	1,524,149	1,074,796	-	(18,800)	59,935
Debt Service Fund	2,592,686	2,575,099	3,050,134	775,608	315,573	(15,000)	2,577,686
Capital Projects Fund	1,482,890	18,000	1,533,025	528,100	-	(986,925)	495,965
Total Governmental Funds	\$ 57,120,126	\$ 103,321,179	\$ 102,103,958	\$ 3,519,660	\$ 3,544,660	\$ 1,192,221	\$ 58,312,347
<b>Enterprise Funds:</b>							
Solid Waste Transfer Station Fund	\$ 10,059,042	\$ 7,569,530	\$ 7,394,318	\$ -	\$ -	\$ 175,212	\$ 10,234,254
Landfill Gas Recovery Fund	622,836	285,000	285,053	-	-	(53)	622,783
Total Enterprise Funds	\$ 10,681,878	\$ 7,854,530	\$ 7,679,371	\$ -	\$ -	\$ 175,159	\$ 10,857,037
<b>Internal Service Funds:</b>							
Fleet Management Fund	\$ 2,929,109	\$ 1,175,922	\$ 1,006,746	\$ -	\$ -	\$ 169,176	\$ 3,098,285
Risk Management Fund	2,008,017	931,000	1,275,382	-	-	(344,382)	1,663,635
Risk Mgmt Fund Restricted Account	89,934	-	60,000	-	-	(60,000)	29,934
Termination Pool Fund	1,168,659	756,550	751,760	25,000	-	29,790	1,198,449
Total Internal Service Funds	\$ 6,195,719	\$ 2,863,472	\$ 3,093,888	\$ 25,000	\$ -	\$ (205,416)	\$ 5,990,303

# GENERAL FUND

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

	<u>2010 ACTUAL</u>	<u>2011 ESTIMATED</u>	<u>2012 ADOPTED</u>
<b>REVENUES:</b>			
Taxes:			
Current Property Taxes	\$ 21,220,967	\$ 21,433,176	\$ 21,540,342
Sales Taxes	8,024,611	8,305,472	8,513,109
Delinquent Taxes	1,413,156	1,413,155	1,413,155
Assessing and Collecting Taxes	3,635,623	3,710,259	3,710,259
Total Taxes	<u>34,294,357</u>	<u>34,862,062</u>	<u>35,176,865</u>
Other Revenues:			
Licenses, Permits & Fees	2,549,866	2,541,876	2,563,603
Intergovernmental	1,127,519	843,294	1,010,104
Charges for Services	16,730,101	16,497,342	15,921,264
Fines and Forfeitures	457,903	396,000	396,000
Miscellaneous	585,375	703,479	712,347
<b>Total Revenues</b>	<b><u>55,745,121</u></b>	<b><u>55,844,052</u></b>	<b><u>55,780,183</u></b>
<b>EXPENDITURES:</b>			
<b>GENERAL GOVERNMENT</b>			
Commission	622,567	625,372	645,708
District Court	83,305	75,000	70,000
Public Defender	1,263,455	1,417,800	1,427,800
Training	90,625	91,803	92,859
Human Resources	465,446	507,405	479,421
Information Technology	2,521,470	2,636,623	2,756,330
G.I.S.	410,391	422,368	470,413
Clerk/Auditor	1,207,045	1,150,085	1,236,129
Treasurer	502,947	541,943	550,817
Recorder	969,646	979,339	935,043
Attorney-Criminal	2,153,082	2,219,171	2,356,947
Assessor	1,980,418	2,019,788	2,063,975
Surveyor	708,050	767,704	729,653
Engineering	374,955	365,799	376,251
Attorney-Civil	561,798	587,824	597,854
Non-Departmental	1,097,666	1,387,800	1,286,706
Children's Justice Center	295,978	248,993	310,312
Operations Administration	339,794	353,663	364,516
Property Management	1,107,440	1,173,700	1,160,546
Municipal Gardens	20,000	20,000	20,000
Elections	330,797	185,323	413,595
Council of Governments	33,601	33,421	34,921
	<b><u>17,140,476</u></b>	<b><u>17,810,924</u></b>	<b><u>18,379,796</u></b>
<b>PUBLIC SAFETY</b>			
Sheriff	9,481,514	9,272,414	9,096,076
Watershed Fire Protection	24,378	50,000	50,000
Jail	21,272,622	22,075,472	22,736,161
Animal Control	404,990	-	-
Homeland Security	475,432	362,038	580,530
	<b><u>31,658,936</u></b>	<b><u>31,759,924</u></b>	<b><u>32,462,767</u></b>

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

	<u>2010 ACTUAL</u>	<u>2011 ESTIMATED</u>	<u>2012 ADOPTED</u>
<b>PUBLIC HEALTH AND WELFARE</b>			
Poor & Indigent	10,075	8,000	8,000
Human Services Programs	1,996,896	1,996,896	1,996,896
	<u>2,006,971</u>	<u>2,004,896</u>	<u>2,004,896</u>
<b>STREETS AND PUBLIC IMPROVEMENTS</b>			
Storm Water Management	315,797	269,285	500,000
Garage	440,381	503,027	479,134
	<u>756,178</u>	<u>772,312</u>	<u>979,134</u>
<b>PARKS AND RECREATION</b>			
Parks	229,095	250,569	252,871
Recreation Facilities Administration	408,428	456,044	478,625
Recreation	406,986	452,874	445,690
Weber County Fair	329,726	347,340	378,271
Weber County Special Events	124,971	129,083	135,050
	<u>1,499,206</u>	<u>1,635,910</u>	<u>1,690,507</u>
<b>CONSERVATION AND DEVELOPMENT</b>			
U.S.U. Extension	212,604	219,073	224,504
WEDCorp	211,750	243,750	231,350
Public Relations	190,066	189,221	200,090
	<u>614,420</u>	<u>652,044</u>	<u>655,944</u>
<b>Total Expenditures</b>	<u>53,676,187</u>	<u>54,636,010</u>	<u>56,173,044</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,068,934</b>	<b>1,208,042</b>	<b>(392,861)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Capital Assets	-	5,000	5,000
Operating Transfers In	361,105	346,198	349,323
Operating Transfers Out	(2,535,167)	(957,043)	(724,376)
Total Other Financing Sources (Uses)	<u>(2,174,062)</u>	<u>(605,845)</u>	<u>(370,053)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(105,128)</b>	<b>602,197</b>	<b>(762,914)</b>
FUND BALANCE - JANUARY 1	<u>13,950,830</u>	<u>13,845,702</u>	<u>14,447,899</u>
<b>FUND BALANCE - DECEMBER 31</b>	<u><b>\$ 13,845,702</b></u>	<u><b>\$ 14,447,899</b></u>	<u><b>\$ 13,684,985</b></u>

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

