



**2013**  
**ADOPTED BUDGET**

**Summary Only**

**Prepared by the  
Weber County Clerk/Auditor's Office  
December 11, 2012**

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



RESOLUTION 26 - 2012

**A Resolution of the Board of County Commissioners of Weber County  
Adopting the Operating and Capital Budgets of Weber County  
for the 2013 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 2013 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 2013 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, 2013 through December 31, 2013.

RESOLVED this 11<sup>th</sup> day of December 2012.

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

By: Craig L. Dearden  
Craig L. Dearden, Chair

ATTEST:

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

Commissioner Dearden voted aye  
Commissioner Gibson voted aye  
Commissioner Zogmaister voted aye



\*W2610456\*

EH 2610456 PG 1 OF 2  
ERNEST D ROWLEY, WEBER COUNTY RECORDER  
13-DEC-12 1038 AM FEE 4.00 DEP SPY  
REC FOR: WEBER COUNTY CLERK/AUDITOR

**RESOLUTION NO. 27-2012**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY, UTAH, CONFIRMING THE TAX TO BE LEVIED FOR  
MUNICIPAL SERVICES PROVIDED TO THE UNINCORPORATED AREA  
OF WEBER COUNTY AND DESCRIBING THE SERVICES  
TO BE PROVIDED THEREIN**

**WHEREAS**, the Board of County Commissioners (the "Board") of Weber County, Utah (the "County"), has determined that, pursuant to the provisions of Title 17-34, Municipal-Type Services to Unincorporated Areas, and Title 17-36, Uniform Fiscal Procedures Act for Counties, Utah Code Annotated, 1953, as amended, (together, the "Acts"), that the Board will levy a tax for the purpose of providing essential services to County residents and businesses who reside in the unincorporated areas of the County, (which services are not provided to residents of incorporated cities and towns), and which services shall be paid for only by the residents and businesses of the unincorporated areas of the County; and

**WHEREAS**, the tax on all properties in the unincorporated area is for the purpose of providing additional funding for various services that are provided by the County, which services may include extended law enforcement, planning and zoning, animal control, road maintenance, weed control, general administration services, and any other services the Board may be required to provide for the necessity, safety, and convenience of the residents and businesses who reside in the unincorporated areas of the County; and

**NOW, THEREFORE**, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY, UTAH AS FOLLOWS:

Section 1. The tax levy shall apply to all areas within the unincorporated areas of the County, and shall not include any areas that are included within the boundaries of any incorporated city or town. The levy area shall be adjusted from time to time due to annexations and de-annexations to and from municipal entities.

Section 2. The services that will be provided to the residents and businesses who reside in the unincorporated area of the County shall include extended law enforcement, planning and zoning, animal control, road maintenance, weed control, general administration services, and any other services the Board may be required to provide to the residents and businesses who reside in the unincorporated areas of the County.

Section 3. The County will continue to separately budget and account for all revenues and expenditures related to the municipal services in a special revenue fund, separate from the County's General Fund, as required by Section 17-34-5 and Section 17-36-9 of the Acts.

Section 4. The Board intends to levy a tax, beginning with calendar year 2013, on all properties within the unincorporated area of the County at the same time and in the same manner as other taxes of the County are levied, pursuant to Section 17-34-5(2)(d) of the Acts. Revenues generated from said property tax will be used only to pay for the services that are provided to unincorporated areas.

RESOLVED this 11<sup>th</sup> day of December 2012.

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

By   
Craig L. Dearden, Chair

Commissioner Dearden voted aye  
Commissioner Gibson voted aye  
Commissioner Zogmaister voted aye

ATTEST:

  
Ricky Hatch, CPA  
Weber County Clerk/Auditor

**WEBER COUNTY  
2013 ADOPTED 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	\$ 15,163,740	\$ 57,334,178	\$ 57,515,204	\$ 327,573	\$ 2,902,324	\$ (2,755,777)	\$ 12,407,963
General Fund Restricted Accounts	735,895	140,700	233,700	-	-	(93,000)	\$ 642,895
Library Fund	3,118,530	7,992,591	8,288,583	-	531,150	(827,142)	2,291,388
Consolidated Health Fund	3,084,243	10,328,790	10,514,012	-	-	(185,222)	2,899,021
Health Fund Restricted Accounts	842,276	1,100	27,000	-	-	(25,900)	816,376
Municipal Services Fund	85,218	4,412,409	4,792,820	-	-	(380,411)	(295,193)
Paramedic Fund	2,945,255	2,601,133	2,626,435	-	-	(25,302)	2,919,953
Crime Scene Investigations Fund	73,236	678,633	678,633	-	-	-	73,236
Animal Shelter Fund	75,305	829,859	604,528	-	230,658	(5,327)	69,978
Animal Shelter Restricted Accounts	35,255	11,000	15,000	-	-	(4,000)	31,255
Tourism Fund	5	4,130,630	2,685,063	-	1,445,567	-	5
Transportation Development Fund	24,385,125	5,408,900	5,303,500	-	-	105,400	24,490,525
Impact Fees Fund	633,905	105,150	40,000	-	-	65,150	699,055
Redevelopment Agency Fund	2,745,645	966,200	799,591	-	12,000	154,609	2,900,254
RAMP Tax Fund	4,156,760	2,901,200	2,924,560	-	-	(23,360)	4,133,400
Ogden Eccles Conference Center Fund	525,587	2,446,723	3,170,262	575,589	-	(147,950)	377,637
Ice Sheet Fund	1,190	576,100	807,947	231,847	-	-	1,190
Golden Spike Events Center Fund	70,578	422,799	1,619,281	1,140,455	-	(56,027)	14,551
	<u>58,677,748</u>	<u>101,288,095</u>	<u>102,646,119</u>	<u>2,275,464</u>	<u>5,121,699</u>	<u>(4,204,259)</u>	<u>54,473,489</u>
<b>Operating Funds - Enterprise:</b>							
Solid Waste Transfer Station Fund	9,522,598	7,772,500	7,632,456	-	-	140,044	9,662,642
Landfill Gas Recovery Fund	394,341	240,000	355,343	-	-	(115,343)	278,998
Total Enterprise Funds	<u>9,916,939</u>	<u>8,012,500</u>	<u>7,987,799</u>	<u>-</u>	<u>-</u>	<u>24,701</u>	<u>9,941,640</u>
<b>Total Operating Funds</b>	<b><u>68,594,687</u></b>	<b><u>109,300,595</u></b>	<b><u>110,633,918</u></b>	<b><u>2,275,464</u></b>	<b><u>5,121,699</u></b>	<b><u>(4,179,558)</u></b>	<b><u>64,415,129</u></b>
<b>Capital Projects Funds:</b>							
Capital Projects Fund	5,387,099	364,074	7,350,632	2,350,000	-	(4,636,558)	750,541
Public Works Fund	457,690	12,400,000	11,614,397	-	-	785,603	1,243,293
Total Capital Project Funds	<u>5,844,789</u>	<u>12,764,074</u>	<u>18,965,029</u>	<u>2,350,000</u>	<u>-</u>	<u>(3,850,955)</u>	<u>1,993,834</u>
<b>Debt Service Funds:</b>							
Debt Service Fund	2,674,385	2,367,578	3,097,637	761,808	315,573	(283,824)	2,390,561
Municipal Building Authority Fund	2,983,202	3,054,941	3,051,941	-	-	3,000	2,986,202
Total Debt Service Funds	<u>5,657,587</u>	<u>5,422,519</u>	<u>6,149,578</u>	<u>761,808</u>	<u>315,573</u>	<u>(280,824)</u>	<u>5,376,763</u>
<b>Total - Operating, Capital Project, and Debt Service Funds</b>	<b><u>\$ 80,097,063</u></b>	<b><u>\$ 127,487,188</u></b>	<b><u>\$ 135,748,525</u></b>	<b><u>\$ 5,387,272</u></b>	<b><u>\$ 5,437,272</u></b>	<b><u>\$ (8,311,337)</u></b>	<b><u>\$ 71,785,726</u></b>
<b>Internal Service Funds:</b>							
Fleet Management Fund	\$ 3,679,988	\$ 1,235,488	\$ 1,002,523	\$ -	\$ -	\$ 232,965	\$ 3,912,953
Risk Management Fund	1,843,870	1,185,550	1,222,000	-	-	(36,450)	1,807,420
Risk Mgmt Fund Restricted Account	30,037	-	30,037	-	-	(30,037)	-
Termination Pool Fund	2,009,391	896,000	1,010,340	50,000	-	(64,340)	1,945,051
Total Internal Service Funds	<u>\$ 7,563,286</u>	<u>\$ 3,317,038</u>	<u>\$ 3,264,900</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 102,138</u>	<u>\$ 7,665,424</u>

Total Transfers - All Funds

\$ 5,437,272   \$ 5,437,272

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

	<u>2011 ACTUAL</u>	<u>2012 ESTIMATED</u>	<u>2013 ADOPTED</u>
<b>REVENUES:</b>			
Taxes:			
Current Property Taxes	\$ 21,923,732	\$ 22,241,627	\$ 20,936,460
Sales Taxes	8,458,294	8,838,917	9,236,457
Delinquent Taxes	1,837,400	1,745,530	2,043,924
Assessing and Collecting Taxes	3,852,032	3,759,322	3,796,915
<b>Total Taxes</b>	<b>36,071,458</b>	<b>36,585,396</b>	<b>36,013,756</b>
Other Revenues:			
Licenses, Permits & Fees	2,378,811	2,377,851	2,378,851
Intergovernmental	917,967	1,368,968	1,024,075
Charges for Services	16,388,158	15,666,994	16,901,710
Fines and Forfeitures	391,580	410,500	395,000
Miscellaneous	716,441	820,421	756,486
<b>Total Revenues</b>	<b>56,864,415</b>	<b>57,230,130</b>	<b>57,469,878</b>
<b>EXPENDITURES:</b>			
<b>GENERAL GOVERNMENT</b>			
Commission	648,486	643,846	673,210
District Court	72,382	70,000	70,000
Public Defender	1,213,826	1,242,800	1,474,800
Training	93,807	92,859	98,294
Human Resources	469,621	478,749	509,221
Information Technology	2,588,195	2,655,227	2,763,905
G.I.S.	405,706	450,813	512,449
Clerk/Auditor	1,212,008	1,142,239	1,248,460
Treasurer	515,407	534,458	582,444
Recorder	950,933	928,688	943,634
Attorney-Criminal	2,222,215	2,381,762	2,543,466
Assessor	1,565,224	1,986,742	2,273,019
Assessor-Reappraisal	420,515	-	-
Surveyor	687,603	713,378	785,719
Engineering	335,187	376,251	480,987
Attorney-Civil	583,891	593,274	625,844
Non-Departmental	1,335,338	1,261,346	1,249,878
Children's Justice Center	279,754	294,365	290,012
Operations Administration	352,173	364,516	376,752
Property Management	1,111,062	1,143,863	1,142,826
Municipal Gardens	-	20,000	20,000
Elections	156,270	392,745	254,927
Council of Governments	-	33,581	34,921
	<b>17,219,603</b>	<b>17,801,502</b>	<b>18,954,768</b>
<b>PUBLIC SAFETY</b>			
Sheriff	9,085,848	8,956,278	8,995,233
Watershed Fire Protection	28,292	50,000	50,000
Jail	21,642,437	22,165,529	23,766,291
Homeland Security	376,538	520,962	637,343
	<b>31,133,115</b>	<b>31,692,769</b>	<b>33,448,867</b>

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

	<u>2011 ACTUAL</u>	<u>2012 ESTIMATED</u>	<u>2013 ADOPTED</u>
<b>PUBLIC HEALTH AND WELFARE</b>			
Poor & Indigent	10,400	10,500	8,000
Human Services Programs	1,996,896	1,996,896	1,996,896
	<b>2,007,296</b>	<b>2,007,396</b>	<b>2,004,896</b>
<b>STREETS AND PUBLIC IMPROVEMENTS</b>			
Storm Water Management	192,597	350,625	500,000
Garage	456,324	472,459	501,952
	<b>648,921</b>	<b>823,084</b>	<b>1,001,952</b>
<b>PARKS AND RECREATION</b>			
Parks	233,993	253,386	248,127
Recreation Facilities Administration	394,434	517,402	503,978
Recreation	447,363	454,667	516,399
Weber County Fair	333,553	363,539	378,271
Special Events	124,671	135,050	143,726
	<b>1,534,014</b>	<b>1,724,044</b>	<b>1,790,501</b>
<b>CONSERVATION AND DEVELOPMENT</b>			
U.S.U. Extension	222,004	224,504	230,578
WEDCorp	243,750	108,283	-
Community Development	-	136,693	-
Economic Development	-	74,880	187,504
Public Relations	166,044	130,043	129,838
	<b>631,798</b>	<b>674,403</b>	<b>547,920</b>
<b>Total Expenditures</b>	<b>53,174,747</b>	<b>54,723,198</b>	<b>57,748,904</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,689,668</b>	<b>2,506,931</b>	<b>(279,026)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Capital Assets	3,371	5,000	5,000
Operating Transfers In	331,226	349,323	327,573
Operating Transfers Out	(3,963,532)	(868,054)	(2,902,324)
Total Other Financing Sources (Uses)	(3,628,935)	(513,731)	(2,569,751)
<b>NET CHANGE IN FUND BALANCE</b>	<b>60,733</b>	<b>1,993,200</b>	<b>(2,848,777)</b>
FUND BALANCE - JANUARY 1	13,845,702	13,906,435	15,899,635
<b>FUND BALANCE - DECEMBER 31</b>	<b>\$ 13,906,435</b>	<b>\$ 15,899,635</b>	<b>\$ 13,050,858</b>

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