

WASATCH COUNTY -- GENERAL FUND

2014 Proposed Budget

Wednesday, December 04, 2013

Preliminary Budget

Department Name Expenditures	Department Head	Fund #	Dept #	2011 Actual	2012 Actual	2013 Budget	2014 Request	2013/2014 % change
County Manager	Mike Davis	10	4110	213,234	218,444	229,569	222,472	-3.09%
Council	Jay Price	10	4111	175,872	165,482	213,446	201,201	-5.74%
District Court	Scott Sweat	10	4121	104,160	126,498	112,200	151,200	34.76%
Justice Court	Judge McCotter	10	4122	267,284	293,754	308,354	317,034	2.81%
Children's Justice Center	Scott Sweat	10	4123	128,918	104,469	118,383	120,066	1.42%
Central Purchasing	Brent Titcomb	10	4133	308,548	266,263	291,900	244,000	-16.41%
Personnel	David Rowley	10	4134	96,102	97,370	102,899	107,299	4.28%
Clerk/Auditor	Brent Titcomb	10	4142	432,138	447,430	471,594	492,994	4.54%
Treasurer	Karl McDonald	10	4143	224,180	191,568	239,285	207,444	-13.31%
Recorder	Liz Palmier	10	4144	358,309	359,041	391,705	404,068	3.16%
Attorney	Scott Sweat	10	4145	551,471	555,402	580,181	701,621	20.93%
Assessor	Peggy McKenzie	10	4146	515,447	566,513	616,978	686,881	11.33%
Surveyor	James Kaiserman	10	4147	186,993	186,558	193,751	198,741	2.58%
Engineering	Mike Davis	10	4148	17,109	6,673	7,000	13,000	85.71%
General Gov't Buildings	Kent Berg	10	4160	445,715	460,693	438,878	462,251	5.33%
Grants	Brent Titcomb	10	4161	146,527	81,685	216,008	66,944	-69.01%
Elections	Brent Titcomb	10	4170	16,999	34,000	11,000	33,500	204.55%
Planning	Doug Smith	10	4180	470,463	276,199	343,650	371,805	8.19%
Public Lands	Mike Davis	10	4184	0	0	0	95,000	#DIV/0!
Building Inspector	Robert McDonald	10	4190	378,132	320,713	333,183	482,200	44.73%
Sheriff	Todd Bonner	10	4210	2,247,747	2,274,355	2,532,252	2,663,499	5.18%
Security Services	Todd Bonner	10	4212	218,963	279,580	260,733	271,666	4.19%
Dispatch	Todd Bonner	10	4214	723,366	789,244	614,436	608,851	-0.91%
Ambulance - EMS	Clair Provost	10	4221	647,672	559,955	618,509	808,563	30.73%
Wildland Fire	Kent Berg	10	4222	35,165	57,258	92,531	119,668	29.33%
Corrections	Todd Bonner	10	4230	1,572,405	1,576,231	1,790,644	2,122,177	18.51%
Weed & Pest Control	Kent Berg	10	4252	215,751	229,612	227,180	231,013	1.69%
Animal Control	Kent Berg	10	4253	57,512	70,988	62,000	62,000	0.00%
Emergency Management	Kent Berg	10	4255	13,649	36,729	25,000	35,000	40.00%
Drug & Alcohol - Treatment	Mike Davis	10	4314	387,348	356,776	374,960	374,960	0.00%
Mental Health	Mike Davis	10	4320	532,520	581,597	598,932	598,932	0.00%
Indigent	Mike Davis	10	4370	1,012	0	5,000	5,000	0.00%
Highways	Kent Berg	10	4410	1,654,886	1,585,332	1,826,440	1,963,743	7.52%
Flood Control	Kent Berg	10	4413	76,840	130	40,000	40,000	0.00%
Event Center	Tom Bonner	10	4500	530,283	0	0	0	#DIV/0!
Recreation T.V.	Kent Berg	10	4520	9,000	124,360	37,000	37,000	0.00%
Victims' Advocate	Scott Sweat	10	4596	71,261	72,034	72,266	84,929	17.52%
USU Extension	Debbie Proctor	10	4610	112,638	114,547	114,650	121,548	6.02%
Fair	Tom Bonner	10	4620	86,541	93,842	43,000	50,000	16.28%
Rodeo	Liz Palmier	10	4625	103,109	109,098	0	0	#DIV/0!
Senior Citizens	Steve Mahoney	10	4740	360,715	366,778	355,157	408,789	15.10%
Transfers & Other Uses		10	4800	43,208	26,111	42,500	26,500	-37.65%
Increase in Fund Balance		10	4880			300,000	300,000	0.00%
Total General Fund Expenditures				14,739,190	14,063,312	15,253,154	16,513,559	8.26%
Total General Fund Revenues				15,954,488	15,698,542	15,253,154	16,513,559	8.26%
Budgeted Revenues Over Expenditures				1,215,298	1,635,230	0	0	

WASATCH COUNTY GENERAL FUND
Amendments to the 2013 Budget
December 4, 2013

Fund 10	Account #	Description	Approved Budget	Amended Budget	Revenue Increase (Decrease)	Expenditure Increase (Decrease)
	10-3110	General Current Property Tax	5,600,000.00	5,555,926.00	(44,074.00)	
	10-3110-100	Local A & C	454,964.00	412,277.00	(42,687.00)	
	10-3110-200	State A & C	528,639.00	516,982.00	(11,657.00)	
	10-3120-000	Prior Years Taxes - Del. General	332,940.00	500,000.00	167,060.00	
	10-3122-000	A&C Other Counties	-50,000.00	-26,092.00	23,908.00	
	10-3122-100	A&C CAMA	-42,000.00	-33,687.00	8,313.00	
	10-3130-000	Sales Taxes	1,700,261.00	1,875,818.00	175,557.00	
	10-3190-000	Penalty & Interest General Taxes	250,000.00	370,000.00	120,000.00	
	10-3211-000	Excavating Permits	800.00	2,000.00	1,200.00	
	10-3221-000	Building Permits	222,000.00	540,000.00	318,000.00	
	10-3221-001	Building Plan Fees	144,430.00	270,000.00	125,570.00	
	10-3221-002	Building Fees - 1% State Surcharge	2,070.00	5,400.00	3,330.00	
	10-3221-003	Building Fees - Other	6,500.00	13,000.00	6,500.00	
	10-3305-000	Homeland Security Grants	200,000.00	155,555.00	(44,445.00)	
	10-3330-000	Fed. Pay in Lieu	942,483.00	1,066,600.00	124,117.00	
	10-3379-000	State Cadastral Mapping Grant	0.00	17,000.00	17,000.00	
	10-3386-000	State Coyote Bountie	2,500.00	0.00	(2,500.00)	
	10-3413-000	Zoning & Subdivision Fees	65,000.00	132,000.00	67,000.00	
	10-3416-000	Auditor Fees	48,000.00	68,000.00	20,000.00	
	10-3420-200	Surveyor Contracts	1,500.00	13,575.00	12,075.00	
	10-3421-000	Special Sheriff Services	25,000.00	51,000.00	26,000.00	
	10-3447-000	Wildland Fire Services	0.00	67,000.00	67,000.00	
	10-3818-000	Transfer from Fund 22 for Confinement	40,000.00	14,326.00	(25,674.00)	
	10-3890-000	Approp Use of Fund Balance	0.00	247,221.00	247,221.00	
	10-4121-310-300	Public Defender B - District Court	40,000.00	100,000.00		60,000.00
	10-4123-250	Equipment supplies & Maint.	200.00	5,000.00		4,800.00
	10-4123-740	CJC - Equipment (Stone Security)	10,000.00	17,000.00		7,000.00
	10-4134-252	Personnel - Operating Lease	0.00	500.00		500.00
	10-4142-220	Clerk - Public Notices	4,000.00	15,000.00		11,000.00
	10-4142-252	Clerk - Operating Lease	0.00	1,623.00		1,623.00
	10-4142-252	Clerk - Phone	0.00	1,000.00		1,000.00
	10-4142-310	Clerk - Professional Services	17,500.00	21,000.00		3,500.00
	10-4146-252	Attorney - Operating Lease	0.00	3,156.00		3,156.00
	10-4146-110	Assessor - Permanent Employees	358,411.00	400,183.00		41,772.00
	10-4146-130	Assessor - Employee Benefits	165,305.00	207,224.00		41,919.00
	10-4147-260	Surveyor - Equipment Supplies & Maint.	1,800.00	4,000.00		2,200.00
	10-4147-310-003	Rich County Professional Services	1,500.00	12,000.00		10,500.00
	10-4147-740	Scanner	0.00	17,354.00		17,354.00
	10-4160-260-100	Administration Building & Grounds	20,000.00	30,000.00		10,000.00
	10-4160-260-200	Attorney Building & Grounds	8,000.00	13,000.00		5,000.00
	10-4160-260-200	Comm Services Building & Grounds	35,000.00	45,000.00		10,000.00
	10-4160-260-200	EMS Building & Grounds	3,000.00	14,000.00		11,000.00
	10-4160-260-900	Public Works Building & Grounds	15,000.00	23,000.00		8,000.00
	10-4160-280	Telephone	15,000.00	25,000.00		10,000.00
	10-4161-310-001	Homeland Security - Professional & Tech.	0.00	42,000.00		42,000.00
	10-4161-740-001	Homeland Security - Equipment	150,000.00	75,000.00		(75,000.00)
	10-4161-800	Debt Service	16,008.00	112,288.00		96,280.00
	10-4190-251	Maintenance SIRE ACTIVE REVIEW	3,513.00	16,726.00		13,213.00
	10-4190-252	Building - Operating Leases	0.00	2,745.00		2,745.00
	10-4190-310	Building - Professional Services	15,000.00	60,000.00		45,000.00
	10-4190-740	Building - Computer and Software	0.00	73,656.00		73,656.00
	10-4210-270	Sheriff - Utilities	0.00	37,000.00		37,000.00
	10-4210-420-010	Sheriff - Special Investigation	0.00	40,000.00		40,000.00
	10-4210-450-001	DARE America	6,000.00	12,000.00		6,000.00
	10-4212-110	Court Security - Wages	158,645.00	219,159.00		60,514.00
	10-4212-130	Court Security - Benefits	96,118.00	132,668.00		36,550.00
	10-4214-110	Permanent Employees - Dispatch	372,345.00	573,913.00		201,568.00
	10-4214-130	Employee Benefits - Dispatch	169,897.00	282,445.00		112,548.00
	10-4221-110	Permanent Employees - Ambulance	284,142.00	328,093.00		43,951.00
	10-4221-130	Employee Benefits - Ambulance	25,207.00	36,017.00		10,810.00
	10-4221-440	Ambulance - Transports by Fire Department	0.00	25,000.00		25,000.00
	10-4222-390	Suppression Services	16,181.00	252,580.00		236,399.00
	10-4252-250-007	CWMA Noxious Weeds	0.00	40,000.00		40,000.00
	10-4253-420	Animal Control - Professional & Tech.	60,000.00	70,000.00		10,000.00
	10-4596-250	Equipment Supplies & Maint. - Victim Advocate	1,287.00	2,500.00		1,213.00
	10-4740-230	Seniors - Travel	700.00	2,000.00		1,300.00
	10-4740-252	Seniors - Operating Lease	0.00	2,147.00		2,147.00
	10-4740-260	Seniors - Building & Grounds	8,000.00	14,000.00		6,000.00
	10-4740-310	Seniors - Professional & Technical	2,400.00	5,000.00		2,600.00
	10-4740-620	Seniors - Food Services	57,000.00	100,000.00		43,000.00
	10-4625-481-003	Queens Prize Money	0.00	2,200.00		2,200.00
	10-4800-150	Transfer to Sanitation Fund	0.00	261,796.00		261,796.00
	10-4800-200	Bank Charges	0.00	20,000.00		20,000.00
	10-4880-100	Approp Increase In Fund Balance	300,000.00	0.00		(300,000.00)
Fund 10 Total					358,814.00	358,814.00

WASATCH COUNTY - OTHER FUNDS
Amendments to the 2013 Budget
December 4, 2013

Account	Description	Approved Budget	Amended Budget	Revenue Increase/Decrease	Expenditure Increase/Decrease
Class B Roads					
21-3890	Fund Balance	0.00	73,000.00	73,000.00	
Fund 21					
21-4411-310	Professional & Tech	0.00	12,000.00		12,000.00
21-4411-310-001	Current Creek Engineering	0.00	16,000.00		16,000.00
21-4411-310-002	650 so. Engineering	0.00	21,000.00		21,000.00
21-4411-310-007	Chip Sealing - Engineering	0.00	11,000.00		11,000.00
21-4411-310-009	Overlay Project - Engineering	0.00	10,000.00		10,000.00
21-4411-310-019	Cascade Springs - Engineering	0.00	3,000.00		3,000.00
Liquor Fund					
Fund 22					
22-4813	Transfer to Gen Fund for Confinement	0.00	14,326.00	14,326.00	
22-4210-740	Equipment	52,100.00	37,774.00		(14,326.00)
Health					
Fund 23					
23-3110	Fund Balance	395,000.00	418,821.00	23,821.00	
23-4880-960	Fund Balance	2,848.00	26,669.00		23,821.00
Capital Projects - Impact Fees					
Fund 28					
28-3610	Interest Income	0.00	2,978.00	2,978.00	
28-3710	Road Impact Fees	75,000.00	115,000.00	40,000.00	
28-3711	Parks Impact Fees	65,000.00	115,000.00	50,000.00	
28-3712	Public Safety Impact Fees	60,000.00	125,000.00	65,000.00	
28-3712	Public Safety Impact Fees	60,000.00	125,000.00	65,000.00	
28-4800-700	Fund Balance	0.00	156,285.00	156,285.00	
28-4200-720-005	Justice Centery Security	0.00	93,000.00		93,000.00
28-4200-720-009	Fire Stations - Walsburg	0.00	160,000.00		160,000.00
28-4586-800	Debt Service - Parks	0.00	126,263.00		126,263.00
Park & Rec Bond					
Fund 30					
30-3110	Property Tax	176,000.00	140,000.00	(36,000.00)	
30-3890	Unappropriated Surplus	0.00	36,000.00	36,000.00	
Recreation Center - MBA Lease					
Fund 31					
31-3310	MBA IRS Subsidy	121,630.00	53,364.00	(68,266.00)	
31-3810	Transfer from Fund 39	626,510.00	0.00	(626,510.00)	
31-3811	Transfer from Fund 11	161,212.00	100,000.00	(61,212.00)	
31-2951	Fund Balance	0.00	49,276.00	49,276.00	
31-4210-630	Other Expenses	3,000.00	0.00		(3,000.00)
31-4210-800	Debt Service	906,352.00	0.00		(906,352.00)
31-4600-150	Transfer to Fund 32 (Debt Service)	0.00	202,640.00		202,640.00
31-4880-100	Fund Balance	0.00	0.00		0.00
County Bonds					
32-3110	General Current Property Tax	845,663.00	850,000.00	(195,863.00)	
32-3611	Interest Income	0.00	2,500.00	2,500.00	
32-3612	State Lease	0.00	140,108.00	140,108.00	
32-3830	Transfer from Fund 31	0.00	202,640.00	202,640.00	
32-3840	Transfer from Fund 32	0.00	440,000.00	440,000.00	
32-3890	Fund Balance	62,070.00	0.00	(62,070.00)	
32-4210-800	Debt Service	965,000.00	1,492,515.00		527,515.00
Special Capital Projects Fund					
Fund 39					
39-3840	Contributions (Red Ledges)	626,510.00	790,000.00	163,490.00	
39-3225	Corridora preservation Fees	0.00	750,261.00	750,261.00	
39-4566-710	Land Purchase	0.00	750,261.00		750,261.00
39-4800-100	Transfer to Fund 31 for Debt Service	626,510.00	0.00		(626,510.00)
39-4800-200	Transfer to Fund 32 for Debt Service	0.00	440,000.00		440,000.00
39-4880-100	Fund Balance	0.00	350,000.00		350,000.00
Economic Development					
Fund 44					
44-3150	Transient Room Tax	1,000,000.00	1,090,286.00	90,286.00	
44-4640-110	Permanent Employees	151,174.00	177,276.00		26,102.00
44-4640-130	Employee Benefits	57,089.00	79,383.00		22,294.00
44-4640-240	Office Expense	0.00	1,000.00		1,000.00
44-4640-310	Professional & Tech	0.00	25,000.00		25,000.00
44-4640-630	Chamber of Commerce	236,248.00	187,852.00		(48,396.00)
44-4650-450	Project Pool (Wasatch HS FFA, Cowboy Poetry)	0.00	6,250.00		6,250.00
44-4800-122	Transfer to Fund 11	128,000.00	184,036.00		58,036.00
Tourism					
Fund 46					
46-4650-310	UAC - Restaurant Tax Litigation	0.00	1,802.00		1,802.00
46-4880-960	Fund Balance	183,900.00	181,998.00		(1,802.00)
Fleet Auto					
Fund 67					
67-3890	Fund Balance	0.00	135,475.00	135,475.00	
67-4410-740-123	Ambulance Purchase	0.00	135,475.00		135,475.00
Communications					
Fund 68					
68-3890	Fund Balance	0.00	54,224.00	54,224.00	
72-4880-960	Equipment Operations and Maint.	70,776.00	125,000.00		54,224.00
Library					
Fund 72					
72-3110	General Current Property Tax	720,000.00	719,849.00	(151.00)	
72-3890	Beginning Fund Balance to be appropriated	0.00	15,659.00	15,659.00	
72-4580-740	Equipment	38,795.00	51,000.00		12,205.00
72-4880-960	Approp Increase in Fund Balance	0.00	3,303.00		3,303.00

WASATCH COUNTY - SPECIAL SERVICE DISTRICTS
Amendments to the 2013 Budget
December 4, 2013

	Account #	Description	Approved Budget	Amended Budget	Revenue Increase (Decrease)	Expenditure Increase (Decrease)
Park & Rec	11-3110	General Current Property Tax	945,868.00	958,708.00	12,840.00	
Fund 11	11-3421	Event Center Events	100,000.00	120,000.00	20,000.00	
	11-3422	Event Center Ride Passes	0.00	1,100.00	1,100.00	
	11-3423	Event Center Concessions	0.00	5,400.00	5,400.00	
	11-3424	Event Center Misc. Revenues	0.00	5,500.00	5,500.00	
	11-3428	Event Center Shavings	0.00	2,000.00	2,000.00	
	11-3430	Recreation Center Fees	170,000.00	188,000.00	18,000.00	
	11-3460	Gymnastics	22,000.00	56,000.00	34,000.00	
	11-3472	Swimming Pool Fees	60,000.00	82,000.00	22,000.00	
	11-3491	Tennis	0.00	122,000.00	122,000.00	
	11-3611	Misc. Revenues	0.00	12,500.00	12,500.00	
	11-3615	Sponsorship & Advertising	0.00	65,000.00	65,000.00	
	11-3616	Demolition Derby	0.00	21,000.00	21,000.00	
	11-3625	Stall Rental	15,000.00	30,000.00	15,000.00	
	11-3810	Contribution from Heber City	0.00	10,000.00	10,000.00	
	11-4560	Gymnastics	0.00	40,000.00		40,000.00
	11-3586-212	Online and Bank card fees	0.00	15,000.00		15,000.00
	11-4586-252	Operating Lease	0.00	15,000.00		15,000.00
	11-4586-310-100	Sponsorship & Advertising	0.00	58,000.00		58,000.00
	11-4586-416	Demolition Derby	0.00	20,000.00		20,000.00
	11-4586-481	Special Events	0.00	80,000.00		80,000.00
	11-4589	Volley Ball	5,000.00	11,000.00		6,000.00
	11-4591	Swimming	35,000.00	80,000.00		45,000.00
	11-4597	New Horizons	35,000.00	45,000.00		10,000.00
	11-4598	Tennis	40,000.00	93,076.00		53,076.00
	11-4620	County Fair	79,800.00	81,000.00		1,200.00
	11-4800-160	Contribution to Search & Rescue	0.00	5,000.00		5,000.00
	11-4880-100	Fund Balance	29,144.00	34,368.00		5,224.00
Fund Total					353,580.00	358,580.00
Park & Rec Bond						
Fund 30	30-3110	Property Tax	176,000.00	140,000.00	(36,000.00)	
	30-3890	Unappropriated Surplus	0.00	36,000.00	36,000.00	
Fund Total					0.00	0.00
Solid Waste	54-3443-100	Residential	1,442,068.00	1,512,000.00	69,932.00	
Fund 54	54-3443-130	Non-Primary	252,000.00	270,000.00	18,000.00	
	54-3443-1440	Government Buildings	40,000.00	59,564.00	19,564.00	
	54-3448	Garbage Can Setup	20,000.00	55,000.00	35,000.00	
	54-3640	Sale of Fixed Assets	0.00	6,000.00	6,000.00	
	54-3813	Transfer from General Fund	0.00	261,796.00	261,796.00	
	54-4410-110	Permanent Employees	778,532.00	939,133.00		160,601.00
	54-4410-130	Employee Benefits	367,302.00	400,993.00		33,691.00
	54-4410-740	Equipment	70,000.00	286,000.00		216,000.00
Fund Total					302,924.00	302,292.00