Box Elder County 2016 Budget Message

Box Elder County is located in the northwest portion of the State of Utah. It was organized by State Statute and serves the citizens of Northern Utah. The County provides services that include general government, public safety, public health and welfare, streets and public improvements, parks, recreation, solid waste management, library services, and conservation and development programs

The County uses the following funds for budgetary purposes:

**General Fund**---The General Fund accounts for all activities not accounted for by other funds of the County. This includes the majority of the administrative departments of the County (Assessor, Auditor, Commission, etc). The principal source of revenue for this fund is property taxes.

**Municipal Services Fund**---The Municipal Services Fund accounts for monies received by the County for the purpose of providing municipal type services for the unincorporated areas of the County (Community Development, Econ Development, Road Dept, etc)

**Public Safety Fund** –The Public Safety Fund accounts for monies received by the County for the purpose of providing public safety services for the unincorporated areas of the County and the operation of the County Jail

**Justice Court Fund** –The Justice Court Fund accounts for the resources used to operate the County’s Justice Court.

**Tourism Fund** -- The Tourism Fund accounts for resources used for the promotion of tourism within Box Elder County, the Box Elder County Fairgrounds and the Box Elder County Fair.

**Capital Project Fund** – The Capital Project Fund accounts for financial resources used for the acquisition or construction of capital projects for governmental funds.

**County Library Fund** – The County Library Fund accounts for the resources used to operate the bookmobile service provided by the County. This fund has its own dedicated property tax assigned to it.

**Box Elder County Redevelopment Agency (RDA) Fund** ---The RDA Fund accounts for related revenues and expenditures of the various Redevelopment Areas in the County (Ag Business Park, P&G, Plymouth – Great Basin, and Washakie)

**Landfill Fund**---The Landfill Fund is used to account for the operations of the County's landfill operation. It is the only enterprise fund of the County.

In accordance with Utah Code 17-36-10 (5)(b) this budget message highlights some changes in expenses and revenues from the current 2015 budget to budgeted 2016 amounts.

**Changes in expenditures/revenues from 2015 to 2016 budgets:**



**Personnel related costs:**

* Cost of Living Adjustment = 2.0%
* Health Insurance = 7.18% increase
* $100k increase in uniform allowances
* New Positions:
1. F/T – Assessor’s Office

 (1) F/T – Landfill

1. P/T – Clerk’s Office

 (3) P/T – Buildings & Grounds (replacing contracted provider)

* Chief Deputy – Assessor, Auditor, Recorder ($15K)
* Changes in command structure in public safety – lieutenant/corporals ($50K)

**Property Tax Revenues**

* Property Tax Rates:

 2015: 0.002072 - $7.4M

While the County did not go through truth-in-taxation for the 2015 tax year, expenditures continue to exceed revenues. If the trend continues, it is anticipated the County will need to raise taxes or cut services in the near future.

**Fund Transfers**

* Both the Justice Court Fund ($312K) and the General Fund ($8,991,109) transfer money to the Public Safety Fund. This money is needed for ongoing operations of the County Jail.
* The Municipal Service Fund ($800K) transfers to the Capital Improvement Fund. For more detail regarding the CIP Fund, please see note below.

**Capital Improvement Budget**

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**RDA Participation**

Box Elder County participates in the following projects in the County.

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| **RDA** | **Project** |
| Garland | Industrial Redevelopment |
|  | Downtown Garland Redevelopment |
| Box Elder County | Agri-Business Park |
|  | P&G |
|  | Plymouth |
|  | Washakie |
| Brigham City | Northwest Econ Development |
|  | X-20 EDA |
|  | West Forest St EDA |
|  | Campus District |
|  | RDA #1 – Hotel Block |
| Tremonton | West Liberty Foods |
|  | RDA #3 |
|  | Tremont Center |
| Perry City | Point Perry CDA |

In 2014, the County paid $1.1M in tax increment to the different projects.