Box Elder County 2020 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 County Jail, portions of the Sheriff’s budget and 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., Patrol, Detectives, etc.)

**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.

**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)

In accordance with Utah Code 17-36-10 (5)(b) this budget message highlights some changes in expenses and revenues from the current 2019 budget to budgeted 2020 amounts.

**Property Tax Revenues**

The County Anticipates the following property tax revenues for 2019:

* General Fund
	+ General County Property Taxes - $9.0M
	+ Assessing & Collecting – County - $1.7M
	+ Assessing & Collecting – State - $50K
* Municipal Services Fund
	+ Municipal Service Tax (unincorporated residents only) - $815K
* County Library Fund
	+ Library Levy (residents without a municipal library) - $396K

**Personnel related costs:**

* Cost of Living Adjustment = 2.0%
* Health Insurance = 7.50% increase

**Changes**

* Service Star Awards for Sheriff’s Office
* FTO Rate = $3/hour
* Roads department – longevity raises
* Welcome Center Employee – Bird Refuge
* Numerous department heads’ salary brought to market

**Fund Transfers**

* The Municipal Service Fund will transfer $1.5M of PILT and the Justice Court will send an additional $500K to the General Fund to offset costs of public safety.

**Fund Loans**

* The Tourism Fund will pay back the funds borrowed from the General Fund. The interest rate will be the same rate used by the PTIF. It will be paid back with the TRT/TRCC revenues.

The purpose of the loan was to assist in the timely construction of the bleachers at the fairgrounds.

**Changes in expenditures/revenues from 2018 actuals, 2019 and 2020 budgets:**



**Capital Projects:**



**RDA Participation**

Box Elder County is anticipating participating in the following projects in the County for 2019 tax year.

|  |  |
| --- | --- |
| **RDA** | **Project** |
| Box Elder County | Agri-Business Park |
|  | P&G |
|  | Plymouth |
| Brigham City | Northwest Econ Development |
|  | X-20 EDA |
|  | Campus District |
|  | RDA #1 – Hotel Block |
|  | West Forest Street |
| Tremonton | Tremont Center |
| Perry City | Point Perry CDA |

The charts below show the various funds and the departments included in them. The Landfill, Justice Court, and County Library Funds only have one department. There is no additional information provided for them.

TOURISM FUND



MUNICIPAL SERVICE FUND



GENERAL FUND

