



# Box Elder County 2024 Budget

The County provides services that include general government, public safety, public health and welfare, streets and public improvements, fairgrounds management, tourism, solid waste management, library services, and conservation and development programs



# Budgetary Purposes

- ▶ **General Fund** - accounts for General Offices
- ▶ **Municipal Services Fund** - accounts for municipal type services for the unincorporated areas
- ▶ **Landfill Fund** - accounts for the operations of the Landfill
- ▶ **Justice Court Fund** - accounts for the County's Justice Court
- ▶ **Tourism Fund** - accounts for Tourism (includes Fair and Fairgrounds)
- ▶ **Capital Project Fund** – accounts for capital projects (buildings and large assets)
- ▶ **County Library Fund** - accounts for the Bookmobile service
- ▶ **Box Elder County Redevelopment Agency (RDA) Fund** - accounts various Redevelopment Areas in the County

# Changes in Expenses & Revenue for 2024

(in accordance with Utah Code 17-36-10(5)(b))

## Property Tax Revenues

- ▶ The County anticipates the following property tax revenues for 2024 using the certified tax rate with no increase in property tax
- ▶ General Fund
  - ▶ General County Property Taxes - \$9.95M
  - ▶ Assessing & Collecting - County - \$2M
  - ▶ Assessing & Collecting - State - \$100K
- ▶ Municipal Services Fund
  - ▶ Municipal Service Tax (unincorporated residents only) - \$1M
- ▶ County Library Fund
  - ▶ Library Levy (residents without a municipal library) - \$420K

# Changes in Expenses & Revenue for 2024

(in accordance with Utah Code 17-36-10(5)(b))

## Personnel Related Costs:

- ▶ Cost of Living Adjustment = **4%**
- ▶ Health Insurance – **5.5% increase**
- ▶ Market Salary Adjustments - Various Positions across several departments
- ▶ Public Safety Officer Market Inflation Adjustment – **Additional 4.5%**

## Employment Positions Added

- ▶ 1 Purchasing Agent – Auditor's Office
- ▶ 1 Part-time Victim Advocate moved to Full Time Position- Attorney's Office
- ▶ 3 Positions-2 Heavy Equipment Operators, and 1 Seasonal Spotter-Landfill
- ▶ 3 Positions-Fire Clerk from part time to full time, Deputy Fire Marshal, Vehicle Equipment Installer split between Fire and Sheriff Department
- ▶ 1 Part Time Library Clerk
- ▶ 1 Weeds Operator



# Changes in Expenses & Revenue for 2024

(in accordance with Utah Code 17-36-10(5)(b))

## Elected Officials Salaries

- ▶ Assessor (Rodney Bennett) - \$107,558
- ▶ Attorney (Stephen Hadfield) - \$157,723
- ▶ Auditor (Shirlene Larsen) - \$107,558
- ▶ Clerk (Marla Young) – 107,558
- ▶ Commissioner (Boyd Bingham, Lee Perry, Stan Summers) - \$63,314
- ▶ Judge (Kevin Christensen) - \$141,941
- ▶ Recorder (Chad Montgomery) - \$107,558
- ▶ Sheriff (Kevin Potter) - \$117,321
- ▶ Treasurer (Shaun Thornley) - \$107,558



# Fund Transfers for 2024

- ▶ The General Fund will transfer
  - ▶ \$1.8 to CIP for future projects
  - ▶ \$80K in ARPA funds for EM Storage Building to CIP Fund (Carryover from 2023)
- ▶ The Justice Court Fund will transfer \$500K to the General Fund
  - ▶ Offset costs of Public Safety
- ▶ The following Funds will transfer to General Fund for Building Utilities and Maintenance
  - ▶ Various Departments \$734K
- ▶ The Municipal Service Fund will transfer \$80,000 to CIP (Carryover from 2023)
  - ▶ EM grant to pay for part of EM Storage Building
- ▶ **Landfill Enterprise Fund will transfer \$1m as a market adjust for Host Fees due to never having a market adjustment for inflation since inception of Host Fee in 2006**

# 2024 Budget Summary

Fund	2024 Bud Rev	Transfer In	2024 Bud Exp	Transfer Out	Surplus/(Deficit)
General Fund	27,840,510	2,234,000	31,225,832	1,794,960	(2,946,282)
Municipal Services Fund	9,658,000	-	15,933,811	200,000	(6,475,811)
Landfill	7,535,500	-	7,366,172	1,044,500	(875,172)
Justice Court	870,000	-	586,538	610,500	(327,038)
Tourism	2,067,500	-	1,965,260	340,000	(237,760)
CIP	160,000	1,794,960	2,685,665	-	(730,705)
Library	477,925	-	438,925	39,000	-
<b>Box Elder County</b>	<b>48,609,435</b>	<b>4,028,960</b>	<b>60,202,203</b>	<b>4,028,960</b>	<b>(11,592,768)</b>
RDA - Admin	158,500	-	198,500	-	(40,000)
RDA - Ag Park	-	-	-	-	-
RDA - P&G	3,246,000	-	3,246,000	-	-
RDA - Plymouth	112,800	-	112,800	-	-
<b>Box Elder RDA</b>	<b>3,517,300</b>	<b>-</b>	<b>3,557,300</b>	<b>-</b>	<b>(40,000)</b>
<b>Total Budget</b>	<b>52,126,735</b>	<b>4,028,960</b>	<b>63,759,503</b>	<b>4,028,960</b>	<b>(11,632,768)</b>

Per State Code, Box Elder County is required to have a balanced budget. The table below shows the budgeted surplus/(deficit) for each fund. The difference will either be a fund balance contribution (surplus) or appropriation (deficit).

# Budget Comparison

General Fund	2022 Actual	2023 Budget	2024 Budget
<b>Expenditures</b>			
<b>General Government</b>			
Commission	\$360,947.09	\$439,504.00	\$386,846.00
Attorney	\$1,374,787.78	\$1,429,608.00	\$1,550,491.00
Human Resources	\$444,020.76	\$509,429.00	\$513,747.00
ITS	\$1,370,501.91	\$1,600,501.00	\$1,841,454.00
Auditor	\$667,871.16	\$806,603.00	\$938,723.00
Treasurer	\$516,935.39	\$674,992.00	\$752,156.00
Recorder	\$615,648.89	\$826,768.00	\$882,000.00
Assessor	\$704,257.51	\$890,490.00	\$942,071.00
Victim Advocate	\$236,172.15	\$305,015.00	\$422,622.00
Children's Justice Center	\$132,291.72	\$150,055.00	\$212,365.00
Non-Departmental	\$2,064,871.88	\$2,629,177.00	\$2,785,265.00
CARES Money	\$0.00	\$0.00	\$0.00
LATCF	\$0.00	\$20,000.00	\$0.00
Motor Pool	\$77,950.82	\$93,000.00	\$93,000.00
Bldgs & Grounds	\$1,134,919.03	\$1,950,044.00	\$1,563,857.00
Clerk	\$440,142.52	\$594,148.00	\$653,062.00
USU - Ag Extension	\$201,923.62	\$211,150.00	\$220,270.00
ARPA	\$6,502,569.83	\$2,737,410.00	\$2,370,000.00
<b>Total General Government:</b>	<b>\$16,845,812.06</b>	<b>\$15,867,894.00</b>	<b>\$16,127,929.00</b>



# Budget Comparison

<b>Public Safety</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Sheriff - Administration	\$547,649.25	\$773,010.00	\$804,279.00
Sheriff - Search & Rescue	\$38,426.83	\$47,600.00	\$47,975.00
Sheriff - Patrol	\$1,228,324.51	\$1,675,503.00	\$1,803,786.00
Sheriff - Detective	\$391,826.79	\$524,777.00	\$567,109.00
Sheriff - Dispatch	\$1,169,376.89	\$1,179,500.00	\$1,184,500.00
Corrections - Support Services	\$692,065.86	\$813,540.00	\$845,789.00
Corrections - Inmate Work Program	\$113,479.02	\$336,349.00	\$411,309.00
Corrections - Commissary	\$33,877.35	\$47,000.00	\$44,000.00
Corrections - Jail	\$4,215,821.39	\$5,114,503.00	\$5,783,330.00
Court Security	\$901,183.26	\$1,341,167.00	\$1,410,499.00
Academy Students	\$15,057.83	\$58,500.00	\$54,500.00
Corrections - Inmate Medical	\$355,659.94	\$534,741.00	\$533,939.00
Sheriff - Bldg & Grounds	\$339,378.13	\$533,043.00	\$519,713.00
Court Services	\$624,958.70	\$764,958.00	\$972,904.00
Corrections - Jail Diversion	\$292,634.78	\$448,262.00	\$1,500.00
Sheriff - Emergency Mgmt	\$54,233.76	\$77,197.46	\$112,771.00
<b>Total Public Safety:</b>	<b>\$11,013,954.29</b>	<b>\$14,269,650.46</b>	<b>\$15,097,903.00</b>
<b>Total Expenditures:</b>	<b>\$27,859,766.35</b>	<b>\$30,137,544.46</b>	<b>\$31,225,832.00</b>

# Budget Comparison

Municipal Services Fund			2022 Actual	2023 Budget	2024 Budget
<b>Expenditures</b>	<b>General Government</b>				
		Community Development	\$940,383.43	\$1,198,871.00	\$1,244,878.00
		Bldg Inspections	\$422,283.29	\$513,551.00	\$513,095.00
		Economic Development	\$98,359.58	\$75,000.00	\$200,000.00
	<b>Total General Gov't:</b>		<b>\$1,461,026.30</b>	<b>\$1,787,422.00</b>	<b>\$1,957,973.00</b>
	<b>Public Safety</b>				
		Sheriff - Administration	\$368,157.54	\$530,591.00	\$572,228.40
		Sheriff - Patrol	\$980,026.58	\$1,311,998.00	\$1,450,445.00
		Sheriff - Detective	\$309,363.79	\$412,005.00	\$447,639.00
		Fire	\$1,348,899.76	\$1,901,918.00	\$2,324,473.50
		EMS - Ambulance	\$154,726.86	\$58,000.00	\$124,594.00
		Sheriff - Emergency Mgmt	\$115,470.90	\$168,106.00	\$184,271.44
	<b>Total Public Safety:</b>		<b>\$3,276,645.43</b>	<b>\$4,382,618.00</b>	<b>\$5,103,651.34</b>
	<b>Public Works</b>				
		Noxious Weeds	\$497,965.14	\$647,568.00	\$947,212.00
		Roads	\$4,825,705.25	\$7,097,564.00	\$7,924,976.00
	<b>Total Public Works:</b>		<b>\$5,323,670.39</b>	<b>\$7,745,132.00</b>	<b>\$8,872,188.00</b>
<b>Total Expenditures:</b>			<b>\$10,061,342.12</b>	<b>\$13,915,172.00</b>	<b>\$15,933,812.34</b>

# Budget Comparison

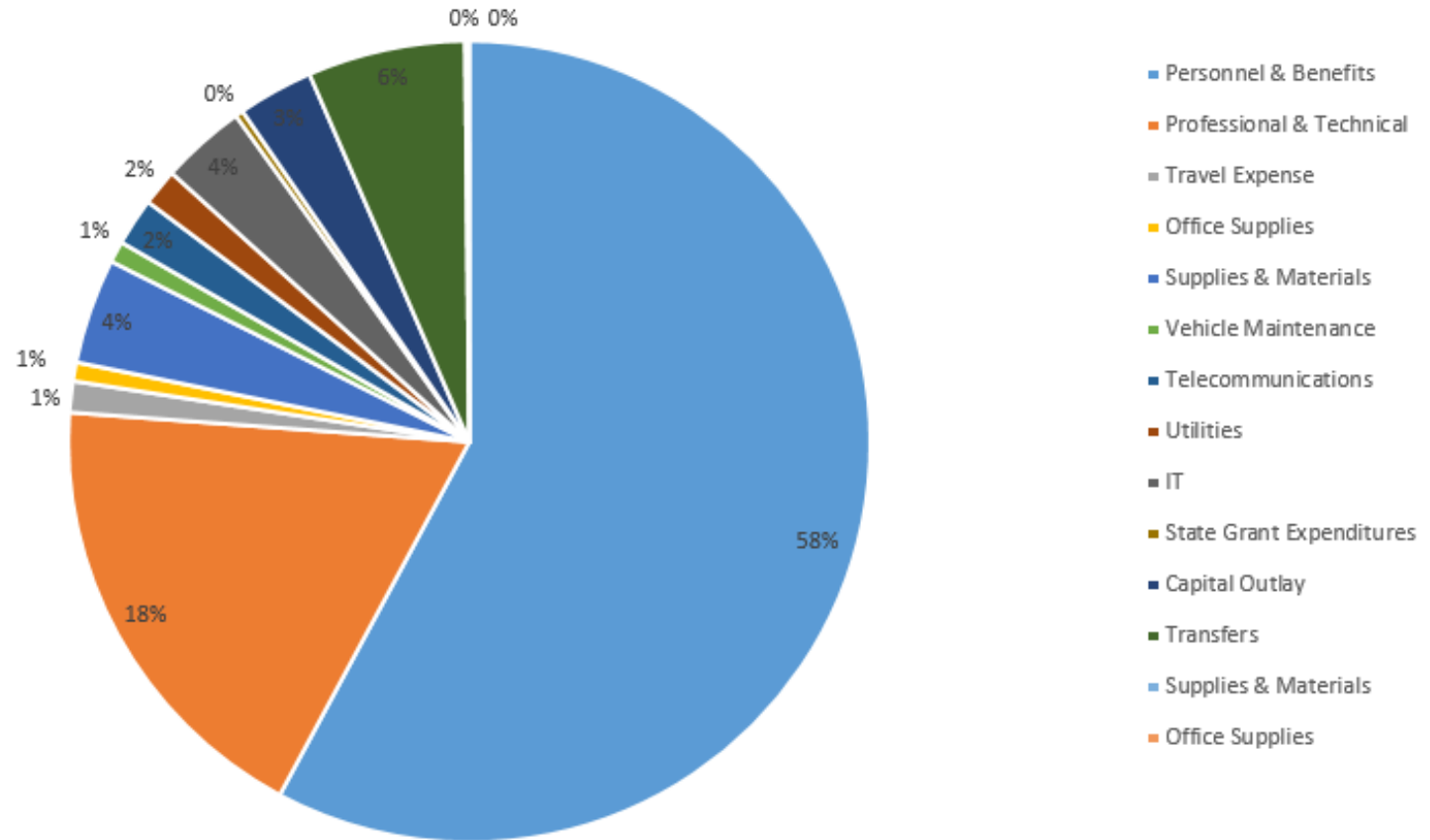
Tourism Fund			2022 Actual	2023 Budget	2024 Budget
<b>Expenditures</b>					
	<b>Culture/Tourism</b>				
		Fairgrounds	\$466,913.09	\$812,224.00	\$1,130,056.00
		Travel & Tourism	\$376,776.21	\$622,102.00	\$623,604.00
		County Fair	\$479,686.33	\$481,600.00	\$551,600.00
	<b>Total Culture/Tourism:</b>		<b>\$1,323,375.63</b>	<b>\$1,915,926.00</b>	<b>\$2,305,260.00</b>
<b>Total Expenditures:</b>			<b>\$1,323,375.63</b>	<b>\$1,915,926.00</b>	<b>\$2,305,260.00</b>

# Budget Comparison

General Fund	2022 Actual	2023 Budget	2024 Budget
Personnel & Benefits	\$14,174,167.94	\$17,637,446.00	\$19,099,494.32
Professional & Technical	\$8,605,124.11	\$5,180,607.00	\$6,053,443.34
Travel Expense	\$256,888.07	\$421,585.00	\$413,336.73
Office Supplies	\$179,650.67	\$219,876.00	\$250,114.85
Supplies & Materials	\$812,783.47	\$1,648,866.00	\$1,402,651.53
Vehicle Maintenance	\$317,534.46	\$257,295.00	\$283,097.50
Telecommunications	\$612,066.63	\$145,564.00	\$635,059.00
Utilities	\$386,941.58	\$427,500.00	\$490,000.00
IT	\$1,073,687.36	\$948,100.00	\$1,127,900.00
State Grant Expenditures	\$119,983.32	\$102,650.00	\$105,850.00
Capital Outlay	\$908,606.86	\$409,000.00	\$1,005,000.00
Transfers	\$356,921.00	\$885,000.00	\$2,099,960.00
Supplies & Materials	\$51,071.02	\$32,000.00	\$41,500.00
Office Supplies	\$4,339.86	\$4,235.00	\$13,382.00
<b>Total Expense:</b>	<b>\$27,859,766.35</b>	<b>\$28,319,724.00</b>	<b>\$33,020,789.27</b>

# Budget Comparison

2024 General Fund  
Budget by Expenditure Type

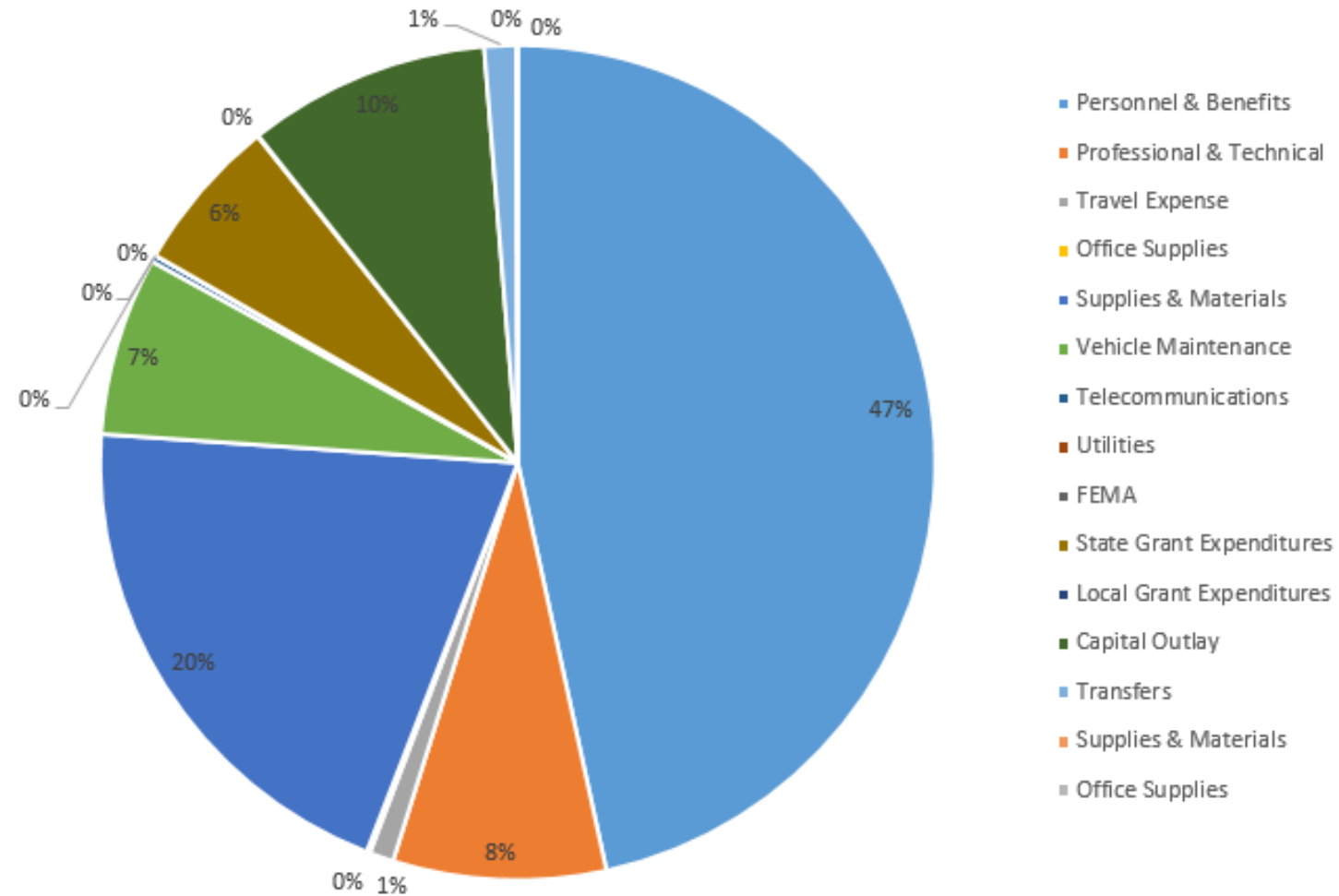


# Budget Comparison

<b>Municipal Services Fund</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personnel & Benefits	\$5,104,871.43	\$6,394,070.00	\$7,517,264.97
Professional & Technical	\$681,019.99	\$1,217,413.00	\$1,329,557.00
Travel Expense	\$66,224.84	\$106,702.00	\$150,786.17
Office Supplies	\$8,107.87	\$21,610.00	\$21,182.20
Supplies & Materials	\$1,885,154.98	\$2,982,560.00	\$3,258,734.20
Vehicle Maintenance	\$926,994.25	\$1,295,337.00	\$1,115,180.04
Telecommunications	\$22,645.83	\$54,235.00	\$42,147.00
Utilities	\$136,586.75	\$0.00	\$0.00
FEMA	\$0.00	\$0.00	\$0.00
State Grant Expenditures	\$639,793.06	\$876,275.00	\$971,928.00
Local Grant Expenditures	\$1,302.80	\$5,000.00	\$5,000.00
Capital Outlay	\$587,284.11	\$960,150.00	\$1,514,500.00
Transfers	\$3,187,036.28	\$200,000.00	\$200,000.00
Supplies & Materials	\$338.81	\$1,320.00	\$1,333.20
Office Supplies	\$1,251.90	\$500.00	\$6,199.00
<b>Total Expense:</b>	<b>\$13,248,612.90</b>	<b>\$14,115,172.00</b>	<b>\$16,133,811.78</b>

# Budget Comparison

Municipal Service Fund Expenditures by Type

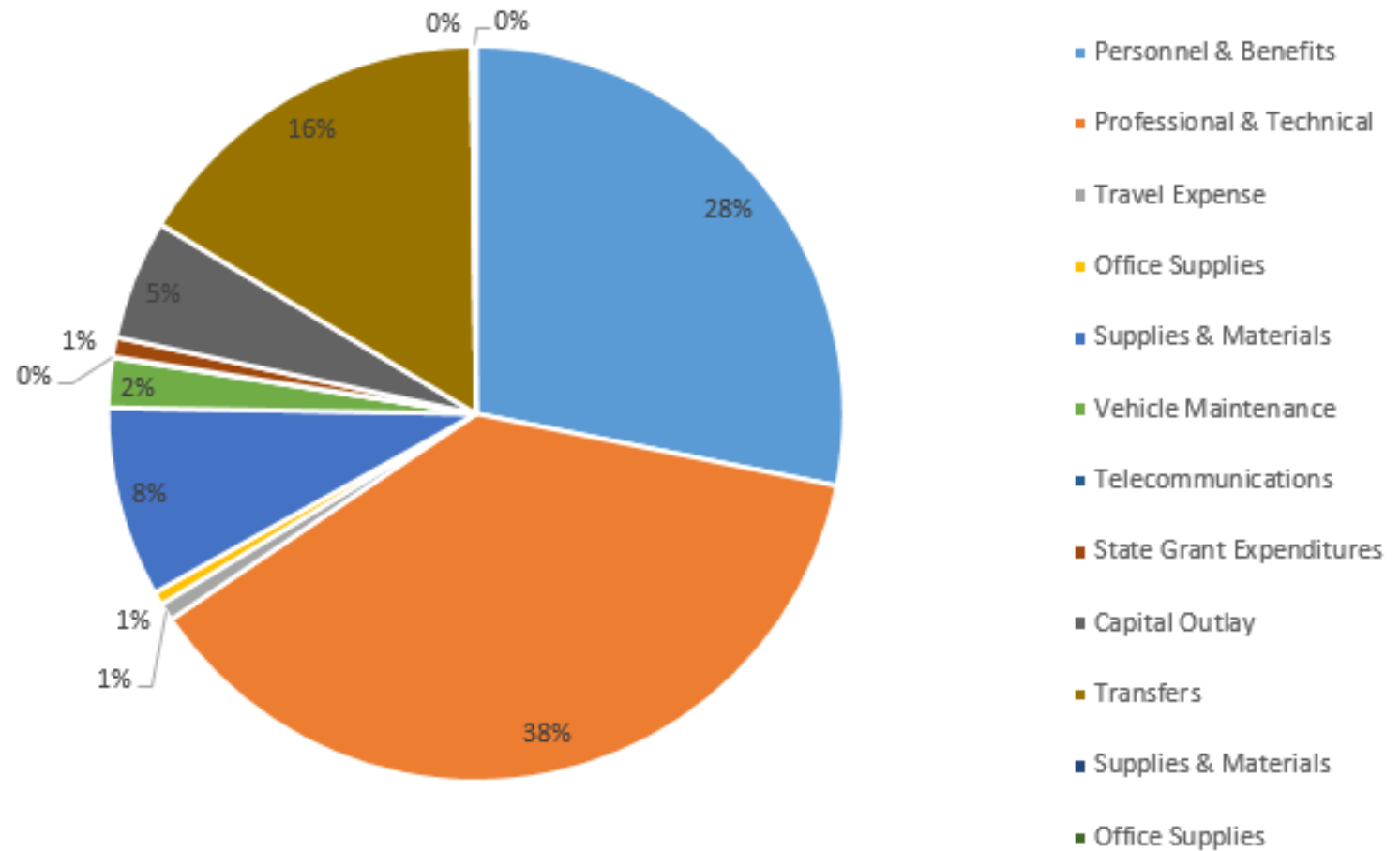






# Budget Comparison

Tourism Fund Expenditures by Type



# 2024 Capital Projects

2024 Capital Projects	Fund Source	Amount	Add/Replace
4 Leased Vehicles	Assessing and Collecting	13,500	Replace
<b>Total Assessors</b>		<b>13,500</b>	
Utilities Monitor System-Scada	Capital Projects	295,000	Add
Generator -DMV,CH, Justice Ctr	Capital Projects	500,000	Add
Lease of 4 Trucks	Capital Projects	37,500	Replace
<b>Total Buildings and Grounds</b>		<b>832,500</b>	
Skidster	Capital Project/Tourism	23,000	Replace
Water Truck	Capital Project/Tourism	80,000	Replace
Truck Lease	Capital Project/Tourism	4,000	Replace
Restroom/Lion's Stand/Ticket Booth	ARPA	770,500	Replace
<b>Total Fairgrounds</b>		<b>877,500</b>	
Fire Training Facility- Planning Phase- Architecture/Engineering	MOU/Preparedness/ Municipal Service Tax	50,000	Replace
<b>Total Fire</b>		<b>50,000</b>	
Security Camera and Access Control- all sites	Capital Projects	218,165	(option for \$218,165 for 5 years)
<b>Total ITS</b>		<b>218,165</b>	

# 2024 Capital Projects

2024 Capital Projects	Fund Source	Amount	Add/Replace
Electricity to PCC & P&G	Landfill Fees	25,000	Add
Commercial Generator	Landfill Fees	50,000	Replace
Asphalt Parking Lot	Landfill Fees	75,000	Add
Litter Fences	Landfill Fees	100,000	Add
Industrial Water Truck-Used	Landfill Fees	670,000	Add
Excavator 330	Landfill Fees	390,000	
Front End Loader	Landfill Fees	435,000	
Snow Plow Truck	Landfill Fees	145,000	Add
Vacuum Vehicle	Landfill Fees	25,000	Add
Pond Construction & Liner	Landfill Fees	300,000	Add
Bins 5 Custom & 10 County	Landfill Fees	200,000	Replace
Scale Program	Landfill Fees	50,000	Add
<b>Total Landfill</b>		<b>2,465,000</b>	
3 Leased Vehicles	Capital Projects	15,000	Replace
<b>Total MotorPool</b>		<b>15,000</b>	

# 2024 Capital Projects

2024 Capital Projects	Fund Source	Amount	Add/Replace
GPS/GIS Equipment	ClassB Road/Transportation Tax/MS Fund	85,000	Add
Storm Drain Projects	ClassB Road/Transportation Tax/MS Fund	500,000	Add
2 belly dump trailers	ClassB Road/Transportation Tax/MS Fund	120,000	
New Backhoe	ClassB Road/Transportation Tax/MS Fund	95,000	
New 10 Wheeler	ClassB Road/Transportation Tax/MS Fund	295,000	
Trucks-Leases	ClassB Road/Transportation Tax/MS Fund	15,000	
<b>Total Roads</b>		<b>1,110,000</b>	
19 Vehicles- 9 Trucks, 1 Van, 6 leases, 3 SUVs	Capital Projects	835,000	Replace
Carryover Project-Fencing and Leveling at Public Safety Bldg	Capital Projects	625,000	
EM Storage with Bays	State Grants	80,000	Add
EM Storage with Bays	ARPA	80,000	Add
<b>Total Sheriff</b>		<b>1,620,000</b>	
Spray Truck	Funding Source Municipal Service Tax	200,000	Replace
<b>Total Weeds</b>		<b>200,000</b>	

# 2024 Capital Projects

<b>Total 2024 Capital Project Requests</b>	<b>7,401,665</b>
Assessing and Collecting	13,500
Capital Projects Fund	2,525,665
Class B Road Funds/Transp. Tax/Municipal Services Tax	1,110,000
Fire MOU/Preparedness/Municipal Service Tax	50,000
Funding Source Municipal Service Tax	200,000
Funding Source Landfill	2,465,000
Funding Source Tourism	107,000
Funding Source ARPA	850,500
Grants	80,000
<b>Total Funding Sources</b>	<b>7,401,665</b>