

WAYNE  
COUNTY

2003  
CALENDAR YEAR ENDING

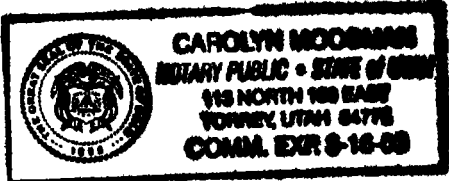
CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

“On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Wayne County for the calendar year ending December 31, 2003 as approved and adopted by resolution no. 1-13-03 dated January, 2003. An appropriate public hearing was held on December 16, 2002 for all budgetary funds.



Signed: Ryan Torgerson Clerk/Auditor  
(County Auditor)

Subscribed and sworn to this 20<sup>th</sup> day  
of Feb, 2003

[Signature]  
(Notary Public)

WAYNE COUNTY

Governmental Unit

2003

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	116,606	110,000	260,000
3120	Prior Years' Taxes - Delinquent	17,144	55,000	5,500
3130	General Sales & Use Taxes	95,397	109,000	95,000
3140	Franchise Taxes			
3150	Transient Room Tax	83,625	85,000	85,000
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy	83,209	48,000	48,000
3163	Assessing & Collecting - County Levy	23,888	22,000	22,000
3170	Fee-in-Lieu of Property Taxes	28,229	34,000	31,000
3200	Penalties & Interest on Delinquent Taxes			
3135	County Wide Sales & Use Taxes	74,254	74,250	74,500
3156	Restaurant Tax	32,173	33,500	35,000
3190	Penalties & Interest/Del Taxes	6,296	5,000	3,500
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	4,570	4,278	4,300
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	73,960	52,906	60,000
3222	Marriage Licenses	300	210	200
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	70,192	87,000	190,000
3311	General Governemnt Forest Reserve	40,847	17,600	16,000
3312	Public Safety	3,618	4,275	4,900
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes	189,476	198,909	200,000
3340	State Grants	111,619	231,000	265,000
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment			
3358	Liquor Fund Allotment	1,349	11,090	5,000
3370	Grants from Local Units:		8,405	

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)	27,078	17,644	20,000
3412	Recording of Legal Documents (Recorder)	18,429	19,800	15,000
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees	300	372	500
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services	8,764	7,507	8,000
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			1,000
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges	24,484	12,700	12,000
3450	Health/Ambulance Fees	92,999	99,366	95,000
3470	Parks and Public Property /Airport	4,663	4,534	4,600
3480	Cemeteries			
3490	Miscellaneous Services: Road Admin Fees		25,000	25,000
3472	Swimming Fees	10,432	11,241	10,000
3419	Assessor-Motor Vehicle Fees	9,671	9,984	11,000
3425	Law & Drug Enforcement			2,000
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	58,340	58,600	61,000
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	34,179	18,000	12,000
3620	Rents & Concessions	69,820	7,335	10,000
3640	Sale of Fixed Assets - Compensation for Loss	8,327	28,800	20,000
3650	Sale of Materials & Supplies /Sundry	5,760	2,400	5,000
3670	Sales of Bonds		165,000	
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.			
3872	Use of Beginning Bal/Drug Enforc			2,000
3890	Use of Beginning Fund Balance	11,343		30,000
3890	Beg. General Fund Bal. to be Appropriated			
	<b>TOTAL REVENUES</b>	1,441,341	1,486,206	1,749,000

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	64,430	71,320	69,170
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	45,218	42,898	45,020
4122	Juvenile Court			
4123	District & Circuit Courts	31,744	32,778	34,450
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing	21,555	21,496	19,950
4137	Microfilming	3,048	3,745	11,400
4140	Administrative Agencies			
4141	Auditor	49,280	49,616	54,440
4142	Clerk			
4143	Treasurer/Recorder	64,073	68,629	72,490
4144	Recorder			
4145	Attorney	30,392	31,500	32,300
4146	Surveyor/Assessor	64,424	65,262	66,440
4147	Assessor			
4150	Non-Departmental	2,002	656	39,560
4160	General Governmental Buildings	96,077	60,081	57,500
4170	Elections	7,261	18,614	11,250
4180	Planning & Zoning	3,468	4,337	6,000
4190	Education & Community Promotion	88,253	57,650	92,000
4126	Public Defender	9,000	9,000	9,000
4138	Audit	6,000	6,000	6,500
4185	Building Permits	58,842	40,377	42,600
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	291,960	316,161	228,300
4220	Fire Department	68,039	64,656	32,400
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	5,110	5,650	5,500
4254	Flood Control			
4255	Emergency Services (Civil Defense)	123,852	255,871	180,950
4211	Drug Enforcement	320		1,000

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services	28,349	28,796	30,250
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal Weed Control	39,079	28,540	23,000
4440	Shop & Garage			
4450	Airport	57,825	56,561	410,300
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	8,171	4,340	5,000
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries	30,591	31,358	31,750
4590	Cemeteries			
4520	Swimming Pool	38,495	33,572	38,300
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning Extension	36,174	34,490	37,000
4620	Community Development Fair	9,137	5,728	6,000
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance	50,013	28,912	37,080
4660	Economic Opportunity Distance Ed	9,159	7,500	12,100
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	<b>MISCELLANEOUS</b>			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	<b>Appropriated Increase in Fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	1,441,341	1,486,094	1,749,000

**WAYNE COUNTY**  
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SPECIAL REVENUE FUND (Explain Nature of Fund) TV ACCOUNT

FORM 1

Account Number	Description	Prior Year Actual 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	TV FEES	37,017		39,000
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	37,017		39,000
	<b>EXPENDITURES:</b>			
		30,018		39,000
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	30,018		39,000

SPECIAL REVENUE FUND (Explain Nature of Fund) B ROAD

FORM 1

Account Number	Description	Prior Year Actual 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	B ROAD REVENUE	927,437		1,060,550
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance	356,078		1,060,550
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	1,283,515		1,060,550
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	1,283,515		1,060,550

Governmental Unit

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 01	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			7,000
	<b>TOTAL REVENUE</b>			
	<b>Begining Fund Balance</b>			
	<b>TOTAL AVAILABLE FOR APPROPR.</b>			7,000
	<b>EXPENDITURES:</b>			
				7,000
	<b>TOTAL EXPENDITURES</b>			7,000
	<b>Ending Fund Balance</b>			

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	<b>Beginning fund balance to be appropriated</b>			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	<b>Appropriated increase in fund balance</b>			
	<b>TOTAL EXPENDITURES</b>			



Governmental Unit

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>OPERATING REVENUE:</b>			
	Charges for Services			
	Interest Earned			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>			
	<b>OPERATING EXPENSES:</b>			
	Personal Services			
	Contractual Services			
	Material and Supplies			
	Depreciation			
	Other			
	<b>TOTAL OPERATING EXPENSE</b>			
	<b>OPERATING INCOME (LOSS)</b>			
	<b>NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:</b>			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	<b>NET INCOME (LOSS)</b>			

**NOTE:** The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	<b>CASH OPERATING NEEDS:</b>			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>			
	<b>SOURCE OF CASH REQUIRED:</b>			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>			