

# **WEBER COUNTY, UTAH**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2011**





**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2011**

---

**ELECTED OFFICIALS**

Craig L. Dearden ..... Commissioner  
Kerry W. Gibson ..... Commissioner  
Jan M. Zogmaister ..... Commissioner  
John E. Ulibarri ..... Assessor  
Dee W. Smith ..... Attorney  
Ricky D. Hatch ..... Clerk/Auditor  
Ernest D. Rowley ..... Recorder/Surveyor  
Terry Thompson ..... Sheriff  
John B. Bond ..... Treasurer

**OTHER COUNTY OFFICIALS**

Gary House ..... Weber/Morgan Health Department  
Brad Dee ..... Human Resources  
Todd Ferrario ..... Ice Sheet  
Leonard Call ..... Information Technology  
Lynnda Wangsgard ..... Library  
L. Nate Pierce ..... Operations  
Jennifer Graham ..... Parks and Recreation / Golden Spike Events Center

**ACKNOWLEDGMENTS**

This report is prepared by the Weber County Clerk/Auditor's Office:

Ricky D. Hatch, CPA, Clerk/Auditor  
Dan Olsen, CPA, Comptroller  
Eric Barrett, CPA, Assistant Comptroller  
Garaleen Parks, Financial Analyst

We express our appreciation to all of the departmental staff throughout the County whose extra time and effort made this report possible.



**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2011

**Table of Contents**

<b>Introductory Section</b>		<b>Page</b>
Title Page.....		1
Table of Contents.....		2
Letter of Transmittal.....		4
Certificate of Achievement for Excellence in Financial Reporting .....		9
County Organization Chart.....		10
 <b>Financial Section</b> 		
Independent Auditors' Report .....		13
Management's Discussion and Analysis .....		15
<b>Basic Financial Statements</b>		
Government-wide Financial Statements		
Statement of Net Assets .....		27
Statement of Activities .....		28
Governmental Fund Statements		
Balance Sheet .....		30
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Assets .....		32
Statement of Revenues, Expenditures, and Changes in Fund Balances .....		34
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities .....		36
Proprietary Fund Statements		
Statement of Net Assets .....		38
Statement of Revenues, Expenses, and Changes in Fund Net Assets .....		39
Statement of Cash Flows.....		40
Fiduciary Fund Statements		
Statement of Fiduciary Net Assets .....		42
Statement of Changes in Fiduciary Net Assets .....		43
Notes to the Financial Statements .....		44
<b>Required Supplementary Information</b>		
Information Related to Other Post-Employment Benefits.....		67
Budgetary Comparison Schedule – General Fund.....		68
Budgetary Comparison Schedule – Library Fund .....		70
Budgetary Comparison Schedule – Consolidated Health Fund.....		71
Budgetary Comparison Schedule – Paramedic Fund.....		72
Budgetary Comparison Schedule – Transportation Development Fund.....		73
Notes to Required Supplementary Information .....		74
 <b>Supplementary Information – Combining Statements and Budgetary Comparison Schedules for Individual Nonmajor Governmental and Other Funds, and Other Schedules</b>		
Governmental Funds		
Nonmajor Governmental Funds		
Combining Balance Sheet .....		78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....		80

Budgetary Compliance	
Budgetary Comparison Schedule – Municipal Services Fund .....	82
Budgetary Comparison Schedule – Crime Scene Investigations Fund .....	83
Budgetary Comparison Schedule – Animal Shelter Fund .....	84
Budgetary Comparison Schedule – Tourism Fund.....	85
Budgetary Comparison Schedule – Impact Fees Fund.....	86
Budgetary Comparison Schedule – Municipal Building Authority Fund .....	87
Budgetary Comparison Schedule – Redevelopment Agency Fund.....	88
Budgetary Comparison Schedule – Ogden Eccles Conference Center Fund .....	89
Budgetary Comparison Schedule – Ice Sheet Fund .....	90
Budgetary Comparison Schedule – Golden Spike Events Center Fund.....	91
Budgetary Comparison Schedule – RAMP Tax Fund.....	92
Budgetary Comparison Schedule – Public Works Fund .....	93
Budgetary Comparison Schedule – Debt Service Fund .....	94
Budgetary Comparison Schedule – Capital Projects Fund.....	95
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Assets.....	98
Combining Statement of Revenues, Expenses, and Changes in Net Assets.....	99
Combining Statement of Cash Flows .....	100
Fiduciary Funds:	
Private-Purpose Trust Funds	
Combining Statement of Fiduciary Net Assets .....	102
Combining Statement of Changes in Fiduciary Net Assets.....	103
Agency Funds	
Combining Statement of Fiduciary Assets and Liabilities .....	104
Combining Statement of Changes in Assets and Liabilities.....	105
Other Schedules	
Tax Collection Agency Fund – Cash Receipts and Disbursements.....	108
Statement of Taxes Charged, Collected and Disbursed.....	110
Schedule of Expenditures of Tourism Tax Revenues.....	112

## Statistical Section

Index to the Statistical Section .....	115
Net Assets by Component .....	116
Changes in Net Assets .....	118
Fund Balances – Governmental Funds .....	120
Changes in Fund Balances – Governmental Funds .....	122
Changes in Fund Balance – General Fund.....	124
Property Tax Levies and Collections.....	126
Assessed/Taxable and Estimated Market Value of Taxable Property .....	127
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	128
Principal Property Taxpayers .....	129
Legal Debt Margin.....	130
Computation of Overlapping Debt .....	131
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population .....	132
Ratios of General Bonded Debt Outstanding.....	134
Pledged Revenue Coverage .....	135
Demographic and Economic Indicators.....	136
Largest Employers.....	137
Full-Time Equivalent Employees by Function .....	138
Operating Indicators by Function .....	139
Capital Asset Statistics by Function .....	140





RICKY D. HATCH, CPA  
Clerk/Auditor

June 1, 2012

To the Citizens of Weber County and  
the Honorable Board of County Commissioners:

In accordance with Utah statutes, we are pleased to present the Comprehensive Annual Financial Report of Weber County (the County) for the year ended December 31, 2011. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

We believe the enclosed information accurately presents the County's financial position and results of operations, in all material respects, in accordance with generally accepted accounting principles. We also believe we have included all disclosures necessary to enable the reader to gain an understanding of the County's financial activities. These assertions are made on the basis of the County's system of internal control over assets and liabilities recorded in the accounting system. These controls have been designed to provide reasonable, but not absolute, assurance of safeguarding assets against loss from unauthorized use or disposition, and to ensure the reliability of financial records for preparing financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the expected benefits, and that the evaluation of costs and benefits requires estimates and judgments by management.

**The Report.** The Comprehensive Annual Financial Report includes all funds of the County, and includes all departments, agencies, and other organizational units governed by the Board of County Commissioners. The report is presented in three sections: Introductory, Financial, and Statistical. The *Introductory Section* contains a list of principal officials, this transmittal letter, and the County's organization chart. The *Financial Section* contains the independent auditors' report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements, Required Supplementary Information, and Supplementary Information. The *Statistical Section* provides a history of selected financial, economic, and demographic information.

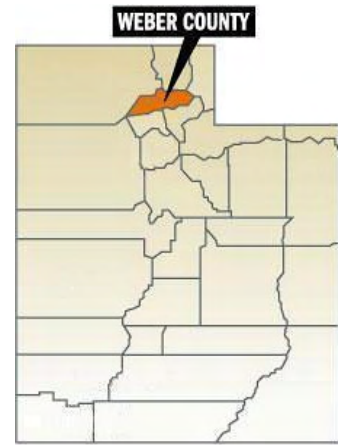
**Management's Discussion and Analysis (MD&A).** The discussion and analysis beginning on page 15 provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

**Independent Auditors.** The Board of County Commissioners selected the firm Schmitt, Griffiths, Smith & Co. to perform the annual audit of the County. The firm conducted the audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The firm has issued an unqualified ("clean") opinion on the County's financial statements, as explained in the independent auditors' report at the front of the Financial Section beginning on page 13.

Federal regulations also require the County to undergo an annual "Single Audit" in conformance with the Federal Single Audit Act of 1984, as amended, and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to the Single Audit, including the schedule of expenditures of federal awards, audit findings and recommendations, summary of prior audit findings, and the auditors' report, is issued in a separate report and is available upon request.

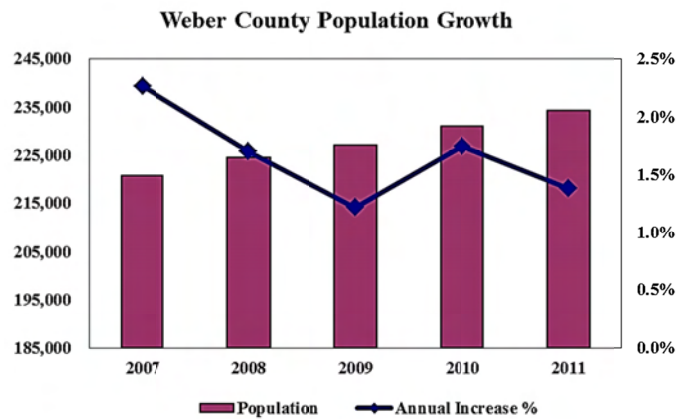
## PROFILE OF THE COUNTY

**Geography and Demographics.** Weber County is situated between the spectacular Wasatch Mountains on the east and the Great Salt Lake on the west, just 35 miles north of Salt Lake City and the Salt Lake International Airport. It is bordered by Box Elder and Cache Counties on the north and by Davis and Morgan Counties on the south. Over one-half of the County lies within the Cache National Forest, offering a variety of scenic, recreational, cultural, and historical attractions. The County occupies 662 square miles, of which approximately 315 square miles are mountain lands. The remaining 347 square miles are about evenly divided between urban areas, agricultural areas, and marshlands near the Great Salt Lake. The unincorporated areas make up approximately 73% of the County's total land area but only 6% of the total population.



Weber County has fifteen incorporated cities and towns, the oldest of which, Ogden City, was formed in 1850. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, Uintah, Marriott-Slaterville, West Haven, and Hooper.

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 234,400 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 33,900 (17%), or an average of 3,400 (1.7%) per year.



Source: U.S. Census Bureau and Utah Population Estimates Committee

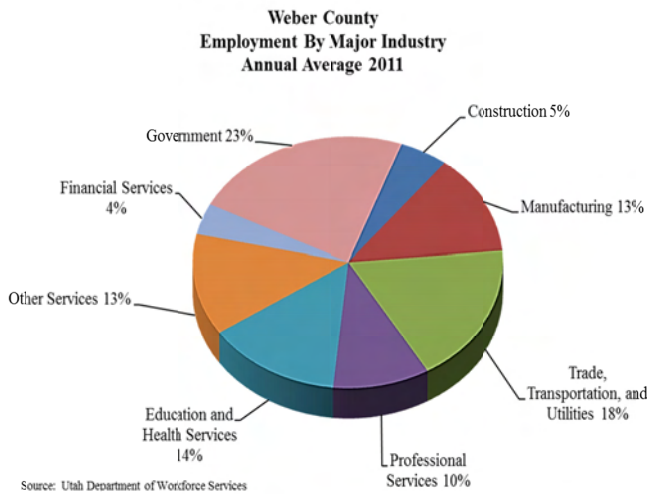
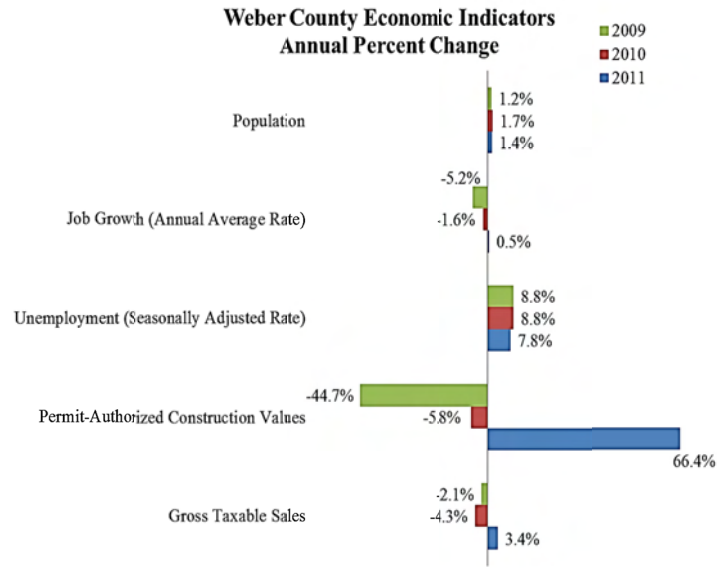
**Government Structure.** As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative affairs in general. The Commission also licenses and regulates businesses, exhibitions, and recreation within the unincorporated areas of the County. Six other elected officials serve four-year terms as various administrative officers for the County.

The County provides services to both incorporated and unincorporated areas within the County. Services administered by the County include public safety, sanitation and health, highways and streets, planning and zoning, recreation, elections, and public libraries. The County also collects property taxes for all taxing entities within the County and distributes those funds to the entities each month.

**Budgetary Control.** State statutes require that budgeted expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances. The County Commission adopts an annual budget for all governmental funds before December 31 for the following calendar year. Budgetary control is maintained on a division level as required by state law, and any increases to budgeted revenues or expenditures for a division must be approved by the Commission after a public hearing. Other adjustments may be made to the budget throughout the year so that departments and funds do not end the year in a deficit position. For 2011, three departments exceeded their budgeted appropriations, as explained in the Notes to Required Supplementary Information on page 74.

## ECONOMIC CONDITION AND OUTLOOK

**Local Economy.** After three years of job losses, employers in Weber County posted a modest 0.5% net increase in employment for calendar year 2011, though job gains and losses were mixed across industries. Gains in manufacturing, education services, and health care services were nearly offset by continued job losses in construction, financial services, and government. Weber County's unemployment rate averaged 7.8% for the year, an improvement over 2009 and 2010 when the rate remained unchanged at 8.8% for both years. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs and is therefore positioned well for further economic recovery.



Much of the economic downturn has been driven by a housing market that has not yet fully recovered. From 1999 through 2007, new building permits for single-family dwelling units averaged over 1,000 units per year. Since 2008, however, new permits have averaged only 307 single-family units per year, and the value of new residential construction has dropped an average of 16% per year. In spite of this contraction, single-family units still account for over 75% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

As with other areas in Utah and surrounding states, home values have continued to fall in Weber County. Since 2008, median prices countywide have

dropped over 17%, though the rate of decline appears to be slowing. For 2011, the median price of a single-family home was \$196,968, down 1.6% from 2010.

ZIP	City	2011 Median Price	2010 Median Price	Year-Over % Change
<i>Lower Valley:</i>				
84067	Roy	\$138,056	\$149,764	(7.8) %
84315	Hooper / West Haven	\$208,350	\$240,079	(13.2) %
84401	Ogden / Marriott-Slaterville	\$112,903	\$137,008	(17.6) %
84403	South Ogden	\$137,663	\$144,625	(4.8) %
84404	Farr West / Plain City	\$121,969	\$135,931	(10.3) %
84405	Riverdale / Washington Terrace	\$155,563	\$156,613	(0.7) %
84414	North Ogden / Pleasant View	\$193,600	\$204,950	(5.5) %
<b>Average, Lower Valley</b>		<b>\$152,586</b>	<b>\$166,996</b>	<b>(8.6) %</b>
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$293,363	\$316,375	(7.3) %
84317	Huntsville	\$411,250	\$316,163	30.1 %
<b>Average, Upper Valley</b>		<b>\$352,306</b>	<b>\$316,269</b>	<b>11.4 %</b>
<b>COUNTY AVERAGE MEDIAN PRICE</b>		<b>\$196,968</b>	<b>\$200,167</b>	<b>(1.6) %</b>



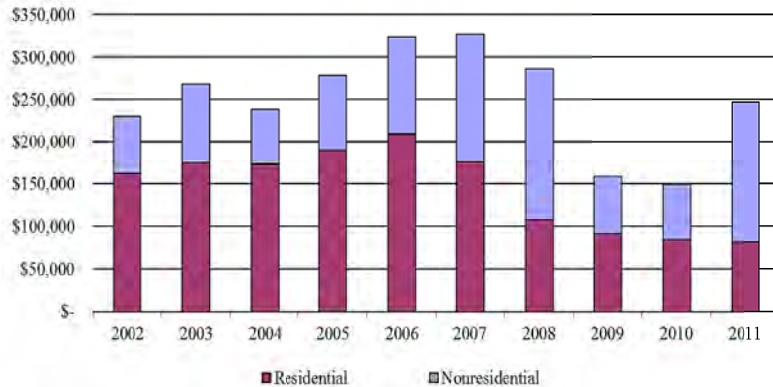
Source: Wasatch Front Regional Multiple Listing Service  
Salt Lake Tribune, www.sltrib.com, May 2012



In contrast to the housing market, new nonresidential construction has fluctuated widely over the last four years. For 2011, new construction values rose \$101 million (157%) due to continued development of Ogden City’s downtown business district, though much of this new construction is within redevelopment

areas and therefore will not generate new property tax revenue to the County for several years. In total, new permit-authorized construction values increased \$99 million (66%) over the prior year.

**Weber County  
Permit-Authorized Construction Values  
(in thousands)**

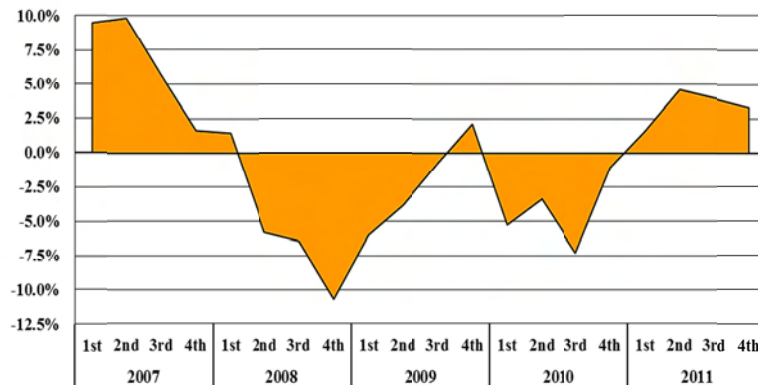


Source: Bureau of Economic and Business Research, University of Utah

The data on permit-authorized construction suggest Weber County will see marginal growth in property tax revenues for at least the next two years. The County originally budgeted 0.5% growth in property tax revenues for 2012, an increase of only \$107,000. However, after realizing an actual 3.3% increase for 2011, the County will likely revise its property tax revenue estimates upward for the current year.

Gross taxable sales increased for the first time in three years, rising 3.4% over 2010, a positive sign that consumers may feel more confident about the overall economy. Still, with rising prices for food and fuel, sales tax revenues are subject to quick fluctuations and will need to be monitored closely in the short term. For the coming year, the County budgeted \$208,000 (2.5%) growth in sales tax revenues for the General Fund and remains cautiously optimistic that the worst of the recession is behind us.

**Weber County  
Quarterly Gross Taxable Sales  
Year-Over Percent Change**



Source: Utah State Tax Commission

Although the County’s economic outlook is uncertain in the near term, budget surpluses from prior years have built healthy fund balances in all of the County’s major operating funds. With \$11.9 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Combined with the County’s traditionally conservative fiscal management and a diversified employment base that crosses many sectors, Weber County is well-positioned to realize solid long-term economic growth.

**Long-term Financial Planning and Policies**

*Conservative Fiscal Management.* Since 2002, General Fund revenues have increased an average of \$1.7 million (4.0%) per year, while expenditures have increased an average of \$1.3 million (3.2%) per year. Through conservative budgeting, steady economic growth, and a cost-savings focus, the County has used the excess revenues and cost savings to retire all of its interfund loans, fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, begin a systematic method for budgeting and paying for retiree healthcare benefits, and build up unassigned fund balance in the General Fund. During 2011, the County was also able to move an additional \$1.0 million from the General Fund to the Termination Pool Internal Service Fund to provide resources for future termination and post-employment benefit costs.

### ***Major Initiatives***

*Ice Sheet Expansion.* In December 2011, Weber County and Weber State University entered into an agreement to explore the possibility of expanding the County's Ice Sheet facility, which sits on University-owned land. The County and University agreed that the project would move forward if certain conditions were met, including the University securing \$2 million toward the project, the County obtaining a \$2 million RAMP grant, and the County financing the balance of the project costs through a reasonably priced bond offering. In March 2012, the County was successful in obtaining the RAMP grant, and the County signed an agreement with an architectural firm to provide cost estimates, construction drawings, and other services to move the expansion project forward.

Assuming cost estimates from the architect are acceptable to both the County and the University, and the University will secure its \$2 million commitment, the County expects to issue construction bid documents by mid-June 2012 to begin the expansion project. The County also expects to issue sales tax revenue bonds by the end of June 2012 so that construction on the project can begin by August 2012.

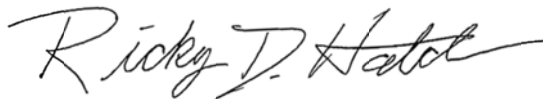
### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2010 comprehensive annual financial report. This was the 20<sup>th</sup> consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

### **CONCLUSION**

We believe this report provides useful information in evaluating the financial condition of the County. The preparation of this report is a team effort by the County Clerk/Auditor staff and other departments. We extend our appreciation for their ongoing commitment to excellence in financial reporting and for their continuing effort in providing pleasant and efficient service to the citizens of Weber County.

Sincerely,



Ricky D. Hatch, CPA  
Clerk/Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Weber County  
Utah

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



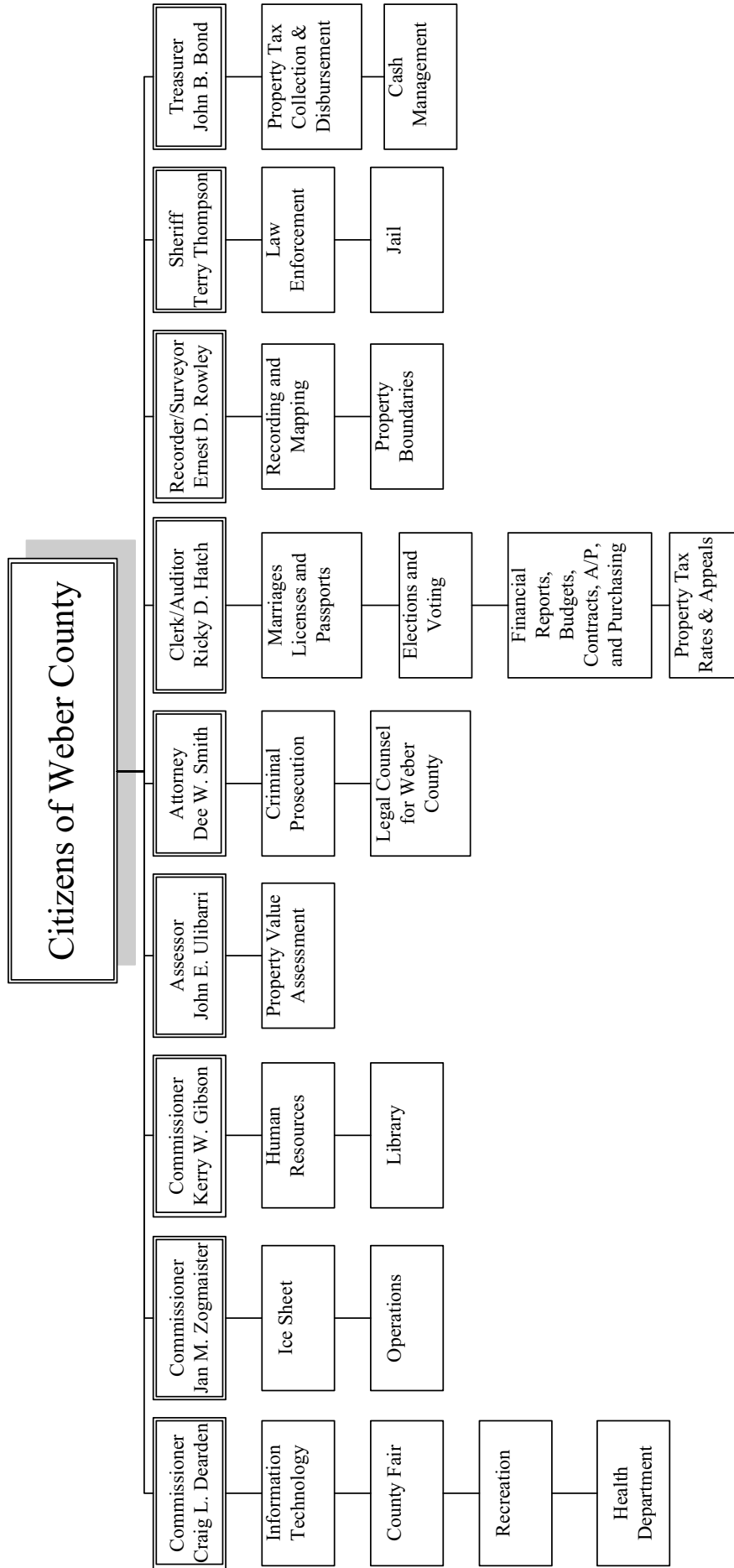
*Linda C. Davison*

President

*Jeffrey R. Emer*

Executive Director

# Weber County Organization Chart



# Financial Section



*FaceshotsPhotography.com, photos*







## INDEPENDENT AUDITORS' REPORT

To Board of County Commissioners  
Weber County, Utah

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County, as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Weber County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County, as of December 31, 2011, and the respective changes in financial position, and, where applicable cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2012, on our consideration of Weber County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the

table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Weber County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements, and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

*Schmitt, Griffiths, Smith & Co.*

May 31, 2012



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

---

## **INTRODUCTION**

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2011. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

## **HIGHLIGHTS**

### **Government-wide Level**

- Property and sales tax revenues unexpectedly increased 2% as the housing market and local economy began to show signs of recovery from three years of stagnation. Total expenses were nearly 1% less than the prior year as the County closely monitored overall spending.

### **Capital Assets and Long-term Liabilities**

- The County added \$12.3 million in new capital assets during the year, including a new animal shelter facility, a new Health Department annex building, and 40 new vehicles to replace older fleet vehicles.
- The County retired \$5.5 million of long-term bonded debt, including all of the outstanding tax-increment supported debt of the Redevelopment Agency.

### **Fund Level**

- The General Fund ended the year with an unassigned fund balance of \$11.9 million, which equals 21% of the fund's annual revenues and is above the industry's recommended level of 10% to 15% of revenues.
- The consolidated Animal Shelter completed its first full year of operations and determined that its fee structure is sufficient to cover its operating costs, but the cities and the County will share in the annual debt service costs based on each entity's population for the foreseeable future.
- The County received \$620,000 in federal funds to help pay for flood mitigation projects after record 2011 spring runoff caused significant flooding in the western part of the County.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is an introduction to the County's Basic Financial Statements. The Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information, including combining statements for nonmajor funds and a statistical section.

### **Government-wide Statements – Reporting the County as a Whole**

The Statement of Net Assets and the Statement of Activities comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the County's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the County's net assets and how they have changed from the prior year. Over time, increases and decreases in net assets measure whether the County's overall financial condition is getting better or worse. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the County's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

The government-wide statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or most of their costs through user fees and charges (*business-type activities*). Weber County's governmental activities include general government, public safety, public health, library services, streets and public improvements, parks and recreation activities, and conservation and development programs. The County has two business-type activities, both of which are related to the operation and maintenance of a solid waste transfer station and former landfill site.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

---

**Fund Financial Statements – Reporting the County's Most Significant Funds**

The fund financial statements provide detailed information about individual major funds, not the County as a whole. A fund is a group of related accounts that the County uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. The County's funds are divided into three types:

*Governmental Funds* – Most of the County's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the County's financial position helps determine whether the County has sufficient resources to cover expenditures for its basic services in the near future.

*Proprietary Funds* – Weber County uses two different types of proprietary funds. *Enterprise funds* are used to report the same activities presented as *business-type activities* in the government-wide financial statements. The County has two enterprise funds: the Solid Waste Transfer Station Fund and the Landfill Gas Recovery Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County maintains two internal service funds to account for its fleet management and risk management activities. Because these services predominantly benefit governmental rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

*Fiduciary Funds* – Fiduciary funds account for resources held for the benefit of parties outside the government. Fiduciary funds use full-accrual accounting, but they are not included in the government-wide statements because the assets in these funds are not available to finance the County's own programs.

**Reconciliation Between Government-wide and Fund Statements**

The financial statements include schedules that reconcile the amounts reported for governmental activities on the government-wide statements with amounts reported on the governmental fund statements. Following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements but are not included on the governmental fund statements.
- Capital spending produces assets on the government-wide statements but is considered an expenditure on the governmental fund statements.
- Delinquent property tax revenues that are owed to the County but not yet collected are reported as revenue on the government-wide statements but are deferred revenue on the governmental fund statements.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a complete understanding of the financial statements, and they apply to both the government-wide and fund financial statements.

**Required Supplementary Information**

Weber County adopts an annual budget for all of its governmental funds. This report includes budgetary comparison schedules for the County's General Fund and major special revenue funds. The County also reports the progress it has made in funding its other post-employment benefits (OPEB) plan in a separate required schedule.

**Supplementary Information**

This section includes combining statements for the County's nonmajor governmental funds, internal service funds, private-purpose trust funds, and agency funds. This section also includes budgetary comparisons for nonmajor governmental funds and statutorily required schedules related to tourism taxes and property tax collections.

**Statistical Information**

This section provides up to ten years of financial, economic, and demographic information about the County.



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

**Net Assets**

The largest component of the County's net assets, 65%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

*Restricted net assets* comprise just 17% of total net assets and are subject to external restrictions on how they may be used. The remaining 18% of net assets is *unrestricted* and may be used at the County's discretion to meet its ongoing obligations to citizens and creditors.

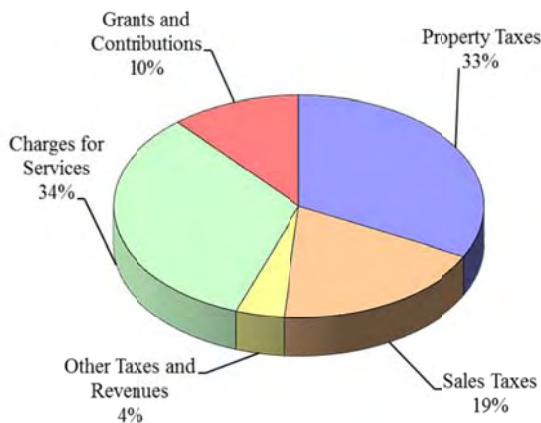
**Weber County**  
**Net Assets as of December 31**

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and Other Assets.....	\$ 75,011,258	\$ 68,488,319	\$ 1,232,438	\$ 1,706,248	\$ 76,243,696	\$ 70,194,567
Capital Assets.....	137,756,598	135,019,221	12,334,802	12,187,314	150,091,400	147,206,535
<b>Total Assets.....</b>	<b>212,767,856</b>	<b>203,507,540</b>	<b>13,567,240</b>	<b>13,893,562</b>	<b>226,335,096</b>	<b>217,401,102</b>
Current and Other Liabilities.....	3,939,162	3,974,781	462,360	454,213	4,401,522	4,428,994
Long-term Liabilities.....	53,206,390	57,783,685	2,959,544	2,969,394	56,165,934	60,753,079
<b>Total Liabilities.....</b>	<b>57,145,552</b>	<b>61,758,466</b>	<b>3,421,904</b>	<b>3,423,607</b>	<b>60,567,456</b>	<b>65,182,073</b>
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt.....	97,108,067	88,851,722	10,913,000	10,759,920	108,021,067	99,611,642
Restricted.....	27,539,608	21,326,079	—	—	27,539,608	21,326,079
Unrestricted.....	30,974,629	31,571,273	(767,664)	(289,965)	30,206,965	31,281,308
<b>Total Net Assets.....</b>	<b>\$ 155,622,304</b>	<b>\$ 141,749,074</b>	<b>\$ 10,145,336</b>	<b>\$ 10,469,955</b>	<b>\$ 165,767,640</b>	<b>\$ 152,219,029</b>
Percent change from prior year	9.8%	7.4%	(3.1)%	0.6%	8.9%	6.9%

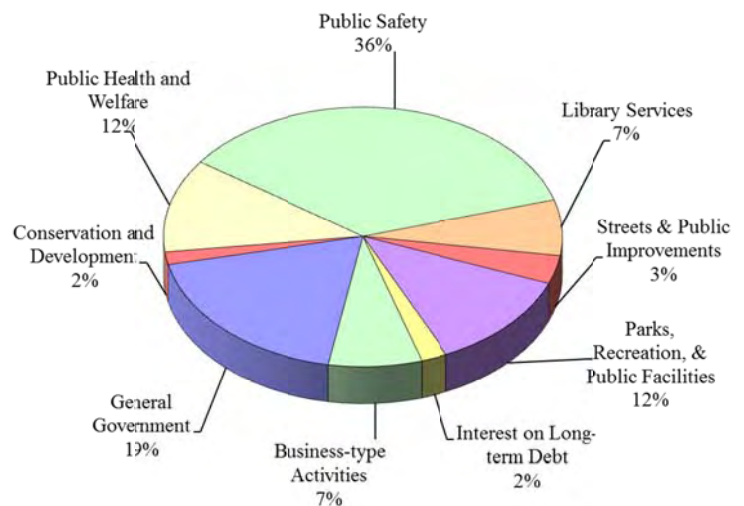
**Changes in Net Assets**

The County's combined net assets increased by \$13.5 million (8.9%) from the prior year. Net assets of governmental activities increased \$13.9 million (9.8%), while net assets of business-type activities decreased \$325,000 (3.1%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.

**Weber County**  
**Total Revenues - 2011**



**Weber County**  
**Total Expenses - 2011**



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**Weber County**  
**Changes in Net Assets**  
**For the Year Ended December 31**

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2010 to 2011
	2011	2010	2011	2010	2011	2010	
<b>Revenues</b>							
General Revenues:							
Taxes.....	\$ 64,082,813	\$ 62,824,888	\$ —	\$ —	\$ 64,082,813	\$ 62,824,888	2.0 %
Other General Revenues.....	655,864	427,673	4,992	5,788	660,856	433,461	52.5
Program Revenues:							
Charges for Services.....	31,271,844	31,398,416	7,412,704	7,727,004	38,684,548	39,125,420	(1.1)
Operating Grants.....	10,356,405	10,174,749	—	—	10,356,405	10,174,749	1.8
Capital Grants.....	2,805,682	793,262	—	—	2,805,682	793,262	253.7
<b>Total Revenues</b>	<b>109,172,608</b>	<b>105,618,988</b>	<b>7,417,696</b>	<b>7,732,792</b>	<b>116,590,304</b>	<b>113,351,780</b>	<b>2.9</b>
<b>Expenses</b>							
General Government.....	19,206,054	19,550,451	—	—	19,206,054	19,550,451	(1.8)
Public Safety.....	36,589,205	36,590,131	—	—	36,589,205	36,590,131	(0.0)
Public Health and Welfare.....	12,005,753	12,422,986	—	—	12,005,753	12,422,986	(3.4)
Library Services.....	7,143,563	6,904,249	—	—	7,143,563	6,904,249	3.5
Streets and Public Improvements.....	4,020,977	4,127,677	—	—	4,020,977	4,127,677	(2.6)
Parks, Recreation & Public Facilities.....	12,498,538	12,715,072	—	—	12,498,538	12,715,072	(1.7)
Conservation and Development.....	1,621,585	1,258,224	—	—	1,621,585	1,258,224	28.9
Interest on Long-term Debt.....	2,213,703	2,332,079	—	—	2,213,703	2,332,079	(5.1)
Transfer Station.....	—	—	7,386,910	7,373,790	7,386,910	7,373,790	0.2
Landfill Gas Recovery.....	—	—	355,405	292,380	355,405	292,380	21.6
<b>Total Expenses</b>	<b>95,299,378</b>	<b>95,900,869</b>	<b>7,742,315</b>	<b>7,666,170</b>	<b>103,041,693</b>	<b>103,567,039</b>	<b>(0.5)</b>
<b>Change in Net Assets</b> .....	<b>13,873,230</b>	<b>9,718,119</b>	<b>(324,619)</b>	<b>66,622</b>	<b>13,548,611</b>	<b>9,784,741</b>	
Net Assets - Beginning.....	141,749,074	132,030,955	10,469,955	10,403,333	152,219,029	142,434,288	
<b>Net Assets - Ending</b> .....	<b>\$ 155,622,304</b>	<b>\$ 141,749,074</b>	<b>\$ 10,145,336</b>	<b>\$ 10,469,955</b>	<b>\$ 165,767,640</b>	<b>\$ 152,219,029</b>	<b>8.9 %</b>

**Governmental Activities**

In total, revenues for all governmental activities increased \$3.6 million (3.4%) from the prior year. Of this amount, \$1.3 million came from new property and sales tax revenue growth as the housing and job markets are slowly recovering from the last three years of stagnation. Another \$2.0 million came in the form of sewer, stormwater, and other infrastructure assets from developers as new subdivisions were completed during the year. Other revenues were relatively level, increasing only \$286,000 (0.7%) from the prior year.

Total governmental expenses decreased \$601,000 (0.6%), a modest drop from the prior year as County management closely monitored overall spending. Employee turnover offset higher health insurance and retirement rates, keeping personnel costs to an increase of only \$19,000 (0.04%) compared to 2010. Significant decreases in costs came from \$320,000 less in RAMP grants paid to local governments and nonprofit entities; \$199,000 saved from closing the justice court in the prior year; \$417,000 less in expenses at the Health Department because of a decrease in federal grant funds; \$175,000 less for election costs because 2011 was not a general-election year; and a \$118,000 reduction in interest expense because the County's long-term bonded debt decreased over 10 percent. All other costs were essentially flat compared to the prior year.

The following table shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2011, these activities covered \$44.4 million (47%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 53% of expenses.

**Weber County**  
**Net Cost of Governmental Activities**  
**For the Year Ended December 31**

Activities:	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2011	2010	2011	2010
General Government.....	\$ 19,206,054	\$ (10,646,368)	\$ 8,559,686	\$ 8,137,236	55.4 %	58.4 %
Public Safety.....	36,589,205	(14,880,290)	21,708,915	22,125,634	40.7	39.5
Public Health and Welfare.....	12,005,753	(8,953,461)	3,052,292	2,866,311	74.6	76.9
Library Services.....	7,143,563	(891,452)	6,252,111	5,947,337	12.5	13.9
Streets and Public Improvements.....	4,020,977	(5,187,350)	(1,166,373)	2,145,209	129.0	48.0
Parks, Recreation & Public Facilities.....	12,498,538	(3,874,517)	8,624,021	8,722,987	31.0	31.4
Conservation and Development.....	1,621,585	(493)	1,621,092	1,257,649	0.0	0.0
Interest on Long-term Debt.....	2,213,703	—	2,213,703	2,332,079	—	—
<b>Total Governmental Activities</b> .....	<b>\$ 95,299,378</b>	<b>\$ (44,433,931)</b>	<b>\$ 50,865,447</b>	<b>\$ 53,534,442</b>	<b>46.6 %</b>	<b>46.2 %</b>

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**Business-type Activities**

Total revenues from business-type activities decreased \$315,000 (4.1%) from the prior year because the opening of the new construction and demolition (C&D) landfill in western Weber County has diverted much of the C&D waste that used to come to the Transfer Station, resulting in lower tipping fee revenues. Disposal costs were flat because any cost savings that might have accrued from a smaller waste stream were lost to higher fuel costs incurred by the waste hauler and passed on to the County.

Sales of electricity increased \$75,000 (50%) because the methane gas generator was operational for a full year, unlike last year when major repairs kept the generator off-line for several months. This increased revenue, however, was used to cover higher maintenance costs of having the gas generator operating for a full year.

Net assets for all business-type activities decreased \$325,000 (3.1%) and ended the year at \$10.1 million.

**CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION**

**Capital Assets**

Weber County added \$12.3 million in new capital assets during 2011, including the following major assets:

- \$3.2 million for an expansion to the County's animal shelter
- \$2.8 million for a new Health Department annex building to house the WIC program
- \$3.0 million in new sewer, storm drains, sidewalks and other infrastructure, most of which came from developers as new subdivisions were completed
- \$1.1 million for various computer and public safety equipment
- \$1.2 million to replace 40 older vehicles in the County fleet
- \$790,000 for improvements to other facilities including the Ice Sheet, Library, Roads Department, Conference Center, and Golden Spike Events Center.

The County sold or disposed of \$1.9 million in capital assets, including \$1.1 million in older vehicles and \$760,000 in outdated IT equipment and copiers. Total capital assets, net of depreciation, increased \$3.2 million (2.3%) from the prior year. Note 8 provides more information on the County's capital asset activities.

**Long-term Debt**

During 2011, Weber County obtained financing of \$1.2 million to purchase 40 replacement fleet vehicles. The County also recognized \$1.1 million in net expense for the current year's portion of the County's post-employment benefits liability (OPEB), as explained in Note 12. The County retired \$1.65 million of capital lease obligations during the year, including \$725,000 that was retired three years early. The County also retired \$5.5 million of long-term bonds, including all of the tax-increment debt of the County's Redevelopment Agency. The County did not issue any new long-term bonds during 2011. The following table presents changes in Weber County's long-term obligations relative to the prior year. Note 9 provides more details on the County's long-term debt position.

**Weber County**  
**Long-term Liabilities**  
**as of December 31**

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2010 to 2011
	2011	2010	2011	2010	2011	2010	
General Obligation Bonds, net.....	\$ 11,185,425	\$ 13,846,414	\$ —	\$ —	\$ 11,185,425	\$ 13,846,414	(19.2) %
Sales Tax Revenue Bonds, net.....	11,785,191	12,334,847	985,206	1,098,706	12,770,397	13,433,553	(4.9)
Lease Revenue Bonds, net.....	21,854,141	23,910,524	—	—	21,854,141	23,910,524	(8.6)
Notes Payable.....	—	76,207	—	—	—	76,207	(100.0)
Capital Leases.....	1,424,259	1,739,089	436,595	328,693	1,860,854	2,067,782	(10.0)
Compensated Absences.....	3,004,170	3,002,728	69,334	68,109	3,073,504	3,070,837	0.1
Net OPEB Obligation.....	3,953,204	2,873,876	102,332	73,573	4,055,536	2,947,449	37.6
Landfill Post-Closure Costs.....	—	—	1,366,077	1,400,318	1,366,077	1,400,318	(2.4)
<b>Total.....</b>	<b>\$ 53,206,390</b>	<b>\$ 57,783,685</b>	<b>\$ 2,959,544</b>	<b>\$ 2,969,399</b>	<b>\$ 56,165,934</b>	<b>\$ 60,753,084</b>	<b>(7.6) %</b>

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS**

**Fund Balances**

At December 31, Weber County's governmental funds reported combined fund balances of \$61.2 million, a net increase of \$5.9 million (10.7%) from 2010. Changes in fund balance varied widely among the County's individual funds and will be explained below. Of the total fund balances, \$15.6 million (25%) is restricted or committed for various purposes, such as debt service and future transportation projects, and is therefore unavailable for discretionary spending. Another \$33.6 million (55%) is available for new spending subject to the legal requirements of the funds in which the balances reside. The remaining \$11.9 million (20%) is unassigned and available for new spending in the General Fund. The following chart presents the County's 2011 ending governmental fund balances:

**Weber County**  
**Governmental Fund Balances**  
**December 31, 2011**

	General Fund	Library Fund	Consolidated Health Fund	Paramedic Fund	Transpor- tation Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Nonspendable.....	\$ 74,257	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 22,914	\$ 97,171
Restricted.....	467,467	—	4,750	—	—	—	106,337	3,809,968	4,388,522
Committed.....	—	—	—	—	11,193,700	—	—	—	11,193,700
Assigned.....	1,418,774	3,483,908	4,205,933	2,856,832	8,086,426	2,701,464	2,676,245	8,173,096	33,602,678
Unassigned.....	11,945,937	—	—	—	—	—	—	—	11,945,937
Total.....	<u>\$ 13,906,435</u>	<u>\$ 3,483,908</u>	<u>\$ 4,210,683</u>	<u>\$ 2,856,832</u>	<u>\$ 19,280,126</u>	<u>\$ 2,701,464</u>	<u>\$ 2,782,582</u>	<u>\$ 12,005,978</u>	<u>\$ 61,228,008</u>
Percent change from 2010.....	0.4%	13.9%	(33.0)%	7.5%	36.7%	3.5%	29.1%	13.0%	10.7%

**General Fund**

During 2011, fund balance in the General Fund remained essentially flat, increasing only \$61,000 (0.4%) as the County used increased revenues to cover unexpected flood control costs and to plan for future projects in other funds. Also, the unassigned fund balance ended the year at 21% of the current year's revenues and is within the limits allowed by state law.

**Revenues.** Property tax revenues increased \$1.3 million (5.1%), including a \$424,000 (30%) increase in collections of delinquent taxes. Sales tax revenues rose another \$434,000 (5.4%) which, combined with the growth in property tax revenues, indicate that the housing market and consumers' perception of the general economy may be improving. These increases offset a \$658,000 (3.1%) decrease in total non-tax revenues that was mostly due to the termination of the County's contract with U.S. Immigration and Customs Enforcement for housing immigration inmates at the jail. Other major revenue changes from the prior year include a \$725,000 increase in state funds for state inmates at the jail; a new \$121,000 grant for a pilot DUI Court project; \$287,000 less in grant revenues for public safety equipment; \$135,000 less in vehicle registration fees; and a \$155,000 drop in recording fees. In total, General Fund revenues increased \$1.1 million (2.0%) over the prior year.

**Expenditures.** Total General Fund expenditures were relatively flat for the second year in a row, decreasing only \$501,000 (0.9%) from the prior year. Personnel costs were lower by \$297,000 because the County did not fill some positions in the Sheriff and Recorder/Surveyor Offices as vacancies occurred. Operating expenditures also decreased \$131,000 as departments scaled back their costs in an effort to conserve resources. Following are the most significant non-personnel cost changes from last year:

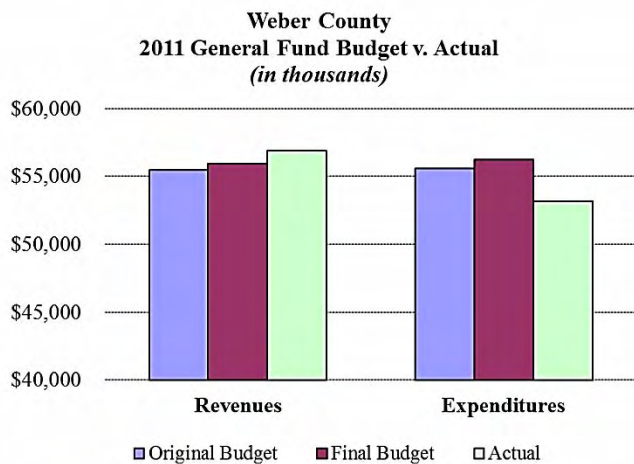
- The Jail spent \$119,000 less on meals for inmates as a result of a new vendor and contract for culinary services.
- The County spent \$131,000 less on stormwater grants to cities because spring flooding left little time for the County and cities to work on long-term projects.
- The County paid \$147,000 from the General Fund to pay off a portion of a capital equipment lease three years early (the remaining funds to retire the lease came from the Fleet Management Internal Service Fund).

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**Budgetary Highlights.** The original 2011 General Fund budget estimated a \$771,000 million decrease in fund balance; however, the fund increased by \$61,000 due to unexpectedly higher revenues and careful management of expenditures. Following are major amendments to the General Fund budget that were made during the year:

- Property tax revenue estimates were increased \$223,000 (0.8%) after reviewing the County Assessor's estimates of growth in new property values and tax collection reports from the prior year. Actual property tax revenues were \$1.1 million above the original estimate and \$908,000 above the final estimate.
- Sales tax revenue estimates were increased by \$147,000 (1.8%) after analysis of collections indicated revenues would be slightly higher than originally expected. Actual sales tax revenues were \$300,000 and \$153,000 above the original and final estimates, respectively.
- The Sheriff's Office increased its equipment budget by \$460,000 in anticipation of grant funds for UCAN 800 MHz radio equipment and other hardware related to homeland security needs. These grant funds were not expected when the original budget was adopted.
- At the end of the year, management determined to transfer additional resources to other funds beyond the amounts originally budgeted, as allowed by state law. These transfers included an additional \$1.0 million to the Termination Pool Internal Service Fund to provide resources for future termination and post-employment benefit costs; \$1.0 million to the Capital Projects Fund and \$200,000 to the Public Works Fund to provide resources for future capital projects; and \$500,000 to the Municipal Services Fund to offset additional costs incurred by the Roads Department as a result of significant spring flooding.

Actual General Fund revenues were \$1.4 million (2.5%) above the original budget and \$908,000 (1.6%) above the final budget. Actual expenditures were \$2.4 million (4.3%) and \$3.1 million (5.5%) below the original and final budgets, respectively. This was the seventh year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule on page 68 presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



**Consolidated Health Fund**

The Health Department used \$2.8 million of its fund balance to build a new 30,000 square-foot annex building to house the WIC program. Even with the new facility, the fund balance ended the year at \$4.2 million or 41% of revenues.

**Transportation Development Fund**

The County added \$5.2 million to this fund's balance and had no projects during 2011. However, the County Commission approved three projects for funding to two cities and the Utah Transit Authority, and these projects will begin in 2012. The County has reported a committed fund balance of \$11.2 million to reflect these future projects, with a remaining fund balance of \$8.1 million that will be allocated in future years.

**Capital Projects Fund**

The County spent \$3.8 million on capital projects in 2011, most of which was for a new annex building to the Health Department. The County also transferred \$223,000 from the CSI Fund to renovate existing space for the CSI labs and staff. Other projects were funded with existing balances, and the ending assigned fund balance of \$2.7 million is sufficient to fully fund the County's current five-year capital improvement plan.

**Nonmajor Governmental Funds**

Weber County's nonmajor funds had combined fund balances of \$12.0 million, an increase of \$1.4 million (13%) from the prior year. Following are significant issues related to the County's nonmajor funds:



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

**Animal Shelter Fund.** This was the first full year of operations for the consolidated animal shelter. Revenues from the public and charges to the cities for animals processed through the facility were sufficient to cover operating costs, but not to cover the annual debt service costs on the bonds that were issued to expand the facility. The cities and County agreed to share the debt service costs for 2011 and each year going forward based on each entity's population, according to the 2010 Census. The fund ended the year with a \$51,000 fund balance.

**Tourism Fund.** The County's tourism-related sales taxes increased in total by \$152,000 or 4.1%; however, most of the increase came from the restaurant tax as a drop in transient room tax (TRT) was offset by an increase in leased vehicle taxes. Transient room taxes were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor's Bureau

<b>Weber County</b>			
<b>Tourism Tax Revenues</b>			
<b>For the Year Ended December 31</b>			
	<b>2011</b>	<b>2010</b>	<b>Percent</b>
			<b>Change</b>
Restaurant Tax.....	\$ 2,502,550	\$ 2,363,662	5.9 %
Transient Room Tax...	1,015,275	1,039,957	(2.4) %
Leased Vehicle Tax....	319,358	281,919	13.3 %
<b>Total.....</b>	<b>\$ 3,837,183</b>	<b>\$ 3,685,538</b>	<b>4.1 %</b>

for promoting Weber County to outside tour groups. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center.

**RAMP Tax Fund.** Although RAMP sales tax revenues increased slightly by \$55,000 (2.0%), the County paid out \$320,000 less in RAMP grants than the prior year because several projects that were awarded had not yet been completed at year-end. As a result, the fund balance increased by \$836,000 (23%) over the prior year.

**Public Works Fund.** This year the County reclassified the Public Works Fund from a special revenue to a capital projects fund, based on the requirements of GASB Statement 54. The fund was used to account for two large federal grants that totaled \$620,000 that were used to help cover the costs of flood mitigation projects after record spring runoff caused significant flooding in the western part of the County. The fund was also used in 2011 to account for pass-through funds the County received to assist Weber Pathways construct and improve various trails throughout the county.

**FINANCIAL ANALYSIS OF THE COUNTY'S PROPRIETARY FUNDS**

Results of operations for the County's two enterprise funds mirror the discussion above under the heading "Business-type Activities" and need not be repeated here. Internal service fund activities for 2011 were as follows.

**Risk Management Fund**

Charges to departments for risk management services increased \$91,000 (7.7%) in an effort to maintain the fund's reserves. Expenses were \$92,000 (7.5%) lower because of a lower premium for workers compensation insurance coverage. The County also received a one-time payment of \$30,000 from the National Cutting Horse Association (NCHA) as damages for the NCHA's decision to terminate its multi-year contract for use of the Golden Spike Events Center. Net assets increased \$184,000 (8.9%) overall, ending the year at \$2.2 million. The County had no significant uninsured claims this year.

**Fleet Management Fund**

During 2011, the County purchased 40 replacement vehicles through a combination of cash and capital lease financing. The County also sold 40 older vehicles and realized a gain of \$425,000 on disposal of those assets. The Fleet Fund ended the year with \$1.6 million in unrestricted net assets.

**Termination Pool Fund**

Created in 2008, this fund provides resources to pay employees' accumulated leave balances upon termination and to pay post-employment healthcare benefits to retirees. During 2011, the County increased the rate charged to departments from 1.25% to 2.0% of payroll, resulting in a \$260,000 (58%) increase in revenue from departments. Even with the increased revenues, however, actual costs of the Pool were \$56,000 more than revenues because of higher medical costs for retirees. The County transferred an additional \$1.0 million from the General Fund to provide a reserve against future costs of termination payments and retiree healthcare costs, and the Pool ended the year with \$2.1 million in unrestricted net assets.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2011

---

**OTHER MATTERS**

The following issues may impact Weber County's future financial position:

**Statewide Litigation Regarding Constitutionality of the Restaurant Tax**

On October 15, 2010, a lawsuit was filed against Utah County alleging that the state statutes creating the restaurant tax are unconstitutional because the definition of "restaurant" in the code unfairly discriminates against certain establishments in violation of the equal protection clauses of the Utah and United States Constitutions.

The State Attorney General has intervened on behalf of the State of Utah and the State Tax Commission because the statutes in question are a matter of state law. Weber County has joined several other counties, through the Utah Association of Counties, as a co-defendant in the lawsuit because the County receives approximately \$2.5 million per year in restaurant tax revenues, which is a significant source of funding for the County. Although Weber County has not legally pledged its restaurant tax revenues for any long-term indebtedness, the County uses all of its restaurant tax revenues to pay annual debt service on the bonds that were used to build the Ogden Eccles Conference Center and to pay for annual operating costs of the Conference Center. A loss of restaurant tax revenues would have a considerable impact on the County's ability to continue these activities within existing resources.

**New Pension Plan for New Employees**

As explained in Note 12, the state legislature closed the existing defined-benefit pension plan to new employees hired on or after July 1, 2011 and created a "hybrid" pension plan for those new employees. The new plan caps the employer's contribution at a fixed rate and requires the employee to pay the difference, if any, between that capped rate and the actuarially required contribution rate. If the actuarially required rate is less than the cap, the difference is credited to the employee's 401(k) account. The new plan also offers a smaller retirement benefit and a longer vesting period than the existing plan. Finally, new employees have the option of choosing a straight defined-contribution plan in lieu of the hybrid defined-benefit plan. The new plan is administered by Utah Retirement Systems and is expected to reduce pension costs over time for all government employers throughout the state.

**Federal Funding for Flood Mitigation Projects**

In early 2012, the U.S. Department of Agriculture, Natural Resources Conservancy Service (NRCS), awarded up to \$14.3 million in federal funds to Weber County for major flood mitigation planning and construction projects. The County expects to use the funds to pay for engineering designs, riverbank restoration, debris removal, and road repairs in the western areas of the County where significant flooding occurred during spring 2011. The County is required to provide a 25% match to the grant funds, some of which will be paid for with existing personnel and equipment, but may require using a significant portion of the General Fund's unassigned fund balance. Actual projects and costs will not be known until at least mid-summer 2012, and some projects may continue into 2013.

**REQUESTS FOR INFORMATION**

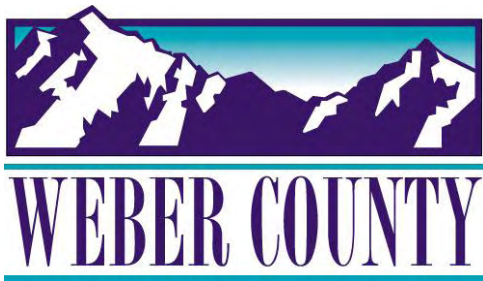
This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of Weber County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information in this report, or any other matters related to the County's budget and finances, should be addressed to the Weber County Clerk/Auditor, 2380 Washington Blvd., Suite 320, Ogden, Utah, 84401.



# Basic Financial Statements



*FaceshotsPhotography.com, photos*



# WEBER COUNTY, UTAH

## Statement of Net Assets December 31, 2011

	Primary Government			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and Investments.....	\$ 59,521,457	\$ 513,582	\$ 60,035,039	\$ 4,205,755
Receivables:				
Accounts, net.....	2,301,805	693,110	2,994,915	—
Taxes.....	8,262,224	—	8,262,224	433,260
Notes, net.....	74,257	—	74,257	—
Due From Other Governments.....	1,655,278	—	1,655,278	342,704
Inventories and Prepaids.....	22,914	—	22,914	7,423
Restricted Cash.....	3,173,323	25,746	3,199,069	—
Capital Assets:				
Land.....	28,465,009	1,604,504	30,069,513	—
Infrastructure.....	46,308,126	—	46,308,126	—
Construction-in-Progress.....	387,098	—	387,098	—
Buildings and Improvements.....	137,282,281	10,622,749	147,905,030	—
Machinery and Equipment.....	19,509,557	5,012,298	24,521,855	1,212,842
Intangible Assets - Software.....	695,620	—	695,620	—
Less Accumulated Depreciation.....	(94,891,093)	(4,904,749)	(99,795,842)	(1,050,924)
Total Capital Assets.....	<u>137,756,598</u>	<u>12,334,802</u>	<u>150,091,400</u>	<u>161,918</u>
Total Assets.....	<u>212,767,856</u>	<u>13,567,240</u>	<u>226,335,096</u>	<u>5,151,060</u>
<b>LIABILITIES</b>				
Accounts Payable .....	2,282,587	411,778	2,694,365	50,279
Accrued Liabilities.....	1,643,196	50,582	1,693,778	82,247
Deferred Revenue.....	13,379	—	13,379	—
Long-term Liabilities:				
Due Within One Year.....	7,459,645	376,477	7,836,122	—
Due in More Than One Year.....	45,746,745	2,583,067	48,329,812	173,148
Total Liabilities.....	<u>57,145,552</u>	<u>3,421,904</u>	<u>60,567,456</u>	<u>305,674</u>
<b>NET ASSETS</b>				
Invested in Capital Assets,				
Net of Related Debt.....	97,108,067	10,913,000	108,021,067	161,918
Restricted for:				
Roads and Public Improvements.....	20,223,840	—	20,223,840	—
Economic Development.....	2,432,166	—	2,432,166	—
Parks and Recreation Programs.....	4,562,311	—	4,562,311	—
Public Health Programs.....	4,750	—	4,750	—
Public Safety Programs.....	316,541	—	316,541	—
Unrestricted.....	30,974,629	(767,664)	30,206,965	4,683,468
Total Net Assets.....	<u>\$ 155,622,304</u>	<u>\$ 10,145,336</u>	<u>\$ 165,767,640</u>	<u>\$ 4,845,386</u>

The notes to the financial statements are an integral part of this statement.



# WEBER COUNTY, UTAH

## Statement of Activities For the Year Ended December 31, 2011

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
		Charges for Services and Court Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary Government:</b>								
Governmental Activities:								
General Government.....	\$ 19,206,054	\$ 10,031,078	\$ 615,290	\$ —	\$ (8,559,686)	\$ —	\$ (8,559,686)	\$ —
Public Safety.....	36,589,205	14,329,676	489,738	60,876	(21,708,915)	—	(21,708,915)	—
Public Health and Welfare.....	12,005,753	1,882,223	7,071,238	—	(3,052,292)	—	(3,052,292)	—
Library Services.....	7,143,563	766,891	41,318	83,243	(6,252,111)	—	(6,252,111)	—
Streets and Public Improvements.....	4,020,977	479,085	2,108,178	2,600,087	1,166,373	—	1,166,373	—
Parks, Recreation & Public Facilities..	12,498,538	3,782,891	30,150	61,476	(8,624,021)	—	(8,624,021)	—
Conservation and Development.....	1,621,585	—	493	—	(1,621,092)	—	(1,621,092)	—
Interest on Long-Term Debt.....	2,213,703	—	—	—	(2,213,703)	—	(2,213,703)	—
Total Governmental Activities.....	<u>95,299,378</u>	<u>31,271,844</u>	<u>10,356,405</u>	<u>2,805,682</u>	<u>(50,865,447)</u>	<u>—</u>	<u>(50,865,447)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	7,386,910	7,188,658	—	—	—	(198,252)	(198,252)	—
Landfill Gas Recovery.....	355,405	224,046	—	—	—	(131,359)	(131,359)	—
Total Business-type Activities.....	<u>7,742,315</u>	<u>7,412,704</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(329,611)</u>	<u>(329,611)</u>	<u>—</u>
Total Primary Government.....	<u>\$ 103,041,693</u>	<u>\$ 38,684,548</u>	<u>\$ 10,356,405</u>	<u>\$ 2,805,682</u>	<u>(50,865,447)</u>	<u>(329,611)</u>	<u>(51,195,058)</u>	<u>—</u>
<b>Component Units:</b>								
Weber Area Dispatch 911 and Emergency Services District.....								
	<u>\$ 5,762,751</u>	<u>\$ 2,361,712</u>	<u>\$ —</u>	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(3,401,039)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					37,924,844	—	37,924,844	3,123,565
Sales and Franchise Taxes.....					21,927,372	—	21,927,372	—
Other Property Taxes.....					4,230,597	—	4,230,597	—
Total Taxes.....					<u>64,082,813</u>	<u>—</u>	<u>64,082,813</u>	<u>3,123,565</u>
Unrestricted Investment Income.....					228,930	4,992	233,922	17,627
Gain on Sale of Capital Assets.....					426,934	—	426,934	—
Total General Revenues.....					<u>64,738,677</u>	<u>4,992</u>	<u>64,743,669</u>	<u>3,141,192</u>
Change in Net Assets.....					13,873,230	(324,619)	13,548,611	(259,847)
Net Assets - Beginning.....					<u>141,749,074</u>	<u>10,469,955</u>	<u>152,219,029</u>	<u>5,105,233</u>
Net Assets - Ending.....					<u>\$ 155,622,304</u>	<u>\$ 10,145,336</u>	<u>\$ 165,767,640</u>	<u>\$ 4,845,386</u>

The notes to the financial statements are an integral part of this statement.

# Governmental Fund Financial Statements

## **General Fund**

This fund is the principal operating fund of the County. It accounts for all financial resources of the government that are not accounted for in another fund.

## **Library Fund**

This special revenue fund accounts for the operations of the County's main library and four branches. The Library Fund's principal revenue source is property taxes.

## **Consolidated Health Fund**

This special revenue fund accounts for all activities of the Weber/Morgan Health Department. The department's principal revenue sources include property taxes, intergovernmental revenues, and charges for services.

## **Paramedic Fund**

This special revenue fund accounts for the County's paramedic services. The principal revenue source is property taxes.

## **Transportation Development Fund**

This special revenue fund accounts for a voter-approved countywide ¼% sales tax levy that is restricted by state law for expenditure on transportation-related infrastructure and expanded transit facilities. The principal revenue source is sales taxes.

## **Debt Service Fund**

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds. The principal revenue source is property taxes.

## **Capital Projects Fund**

This fund accounts for the acquisition and construction of major capital facilities other than those financed by the proprietary funds. Funding typically comes from bond proceeds, transfers from other funds, and interest earnings.

## **Nonmajor Governmental Funds**

Nonmajor governmental funds are presented individually beginning on page [77](#).

# WEBER COUNTY, UTAH

## Balance Sheet Governmental Funds December 31, 2011

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
<b>ASSETS</b>				
Cash and Investments.....	\$ 10,185,250	\$ 3,686,169	\$ 3,566,323	\$ 3,042,455
Receivables:				
Accounts, net.....	1,766,784	856	41,494	—
Taxes.....	4,721,339	705,733	137,710	231,017
Notes, net.....	74,257	—	—	—
Due From Other Governments.....	612,495	—	726,141	—
Due From Other Funds.....	816,774	—	—	—
Prepays and Inventories.....	—	—	—	—
Cash - Restricted.....	—	—	—	—
Total Assets .....	<u>\$ 18,176,899</u>	<u>\$ 4,392,758</u>	<u>\$ 4,471,668</u>	<u>\$ 3,273,472</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable.....	\$ 825,995	\$ 156,780	\$ 43,979	\$ 198,715
Accrued Liabilities.....	821,123	85,261	86,549	—
Due To Other Funds.....	—	—	—	—
Deferred Revenue.....	<u>2,623,346</u>	<u>666,809</u>	<u>130,457</u>	<u>217,925</u>
Total Liabilities.....	<u>4,270,464</u>	<u>908,850</u>	<u>260,985</u>	<u>416,640</u>
Fund Balances:				
Nonspendable:				
Inventories and Prepays.....	—	—	—	—
Long-term Portion of Receivables	74,257	—	—	—
Restricted.....	467,467	—	4,750	—
Committed.....	—	—	—	—
Assigned.....	1,418,774	3,483,908	4,205,933	2,856,832
Unassigned.....	<u>11,945,937</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Fund Balances.....	<u>13,906,435</u>	<u>3,483,908</u>	<u>4,210,683</u>	<u>2,856,832</u>
Total Liabilities and Fund Balances.....	<u>\$ 18,176,899</u>	<u>\$ 4,392,758</u>	<u>\$ 4,471,668</u>	<u>\$ 3,273,472</u>

The notes to the financial statements are an integral part of this statement.

<b>Special Revenue</b>				<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Transportation Development</b>	<b>Debt Service</b>	<b>Capital Projects</b>			
\$ 18,322,023	\$ 2,940,831	\$ 2,892,204	\$ 9,021,613	\$ 53,656,868	
—	—	—	453,859	2,262,993	
958,103	344,922	—	1,163,400	8,262,224	
—	—	—	—	74,257	
—	—	—	316,642	1,655,278	
—	—	—	—	816,774	
—	—	—	22,914	22,914	
—	274,301	19,520	2,879,502	3,173,323	
<u>\$ 19,280,126</u>	<u>\$ 3,560,054</u>	<u>\$ 2,911,724</u>	<u>\$ 13,857,930</u>	<u>\$ 69,924,631</u>	
\$ —	\$ —	\$ 129,142	\$ 918,660	\$ 2,273,271	
—	532,500	—	116,518	1,641,951	
—	—	—	816,774	816,774	
—	326,090	—	—	3,964,627	
<u>—</u>	<u>858,590</u>	<u>129,142</u>	<u>1,851,952</u>	<u>8,696,623</u>	
—	—	—	22,914	22,914	
—	—	—	—	74,257	
—	—	106,337	3,809,968	4,388,522	
11,193,700	—	—	—	11,193,700	
8,086,426	2,701,464	2,676,245	8,173,096	33,602,678	
—	—	—	—	11,945,937	
<u>19,280,126</u>	<u>2,701,464</u>	<u>2,782,582</u>	<u>12,005,978</u>	<u>61,228,008</u>	
<u>\$ 19,280,126</u>	<u>\$ 3,560,054</u>	<u>\$ 2,911,724</u>	<u>\$ 13,857,930</u>	<u>\$ 69,924,631</u>	

# WEBER COUNTY, UTAH

## Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Assets December 31, 2011

**Total Fund Balances – Governmental Funds.....** \$ 61,228,008

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds, but they are reported in the Statement of Net Assets. Capital assets consist of the following:

Land.....	\$ 28,465,009	
Infrastructure.....	46,308,126	
Other capital assets.....	151,286,906	
Accumulated depreciation.....	(91,535,105)	134,524,936
		<hr/>

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current year's expenditures and therefore are deferred in governmental funds..... 3,951,248

The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Assets..... 7,766,569

Some liabilities are not reported in governmental funds, but they are reported in the Statement of Net Assets. These liabilities consist of the following:

Bonds and notes payable.....	(45,315,000)	
Unamortized premiums and discounts on bonds.....	(930,081)	
Deferred amount on bond refundings.....	1,420,324	
Capital leases.....	(66,326)	
Net OPEB Obligation.....	(3,953,204)	
Compensated absences.....	(3,004,170)	(51,848,457)
		<hr/>

**Net Assets of Governmental Activities.....** \$ 155,622,304

The notes to the financial statements are an integral part of this statement.





# WEBER COUNTY, UTAH

## Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2011

	Special Revenue			
	General	Library	Consolidated Health	Paramedic
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 21,923,732	\$ 6,544,078	\$ 1,219,320	\$ 2,201,006
Sales.....	8,458,294	—	—	—
Franchise.....	—	—	—	—
Delinquent.....	1,837,400	369,477	75,952	117,029
Assessing and Collecting.....	3,852,032	—	—	—
Total Taxes.....	<u>36,071,458</u>	<u>6,913,555</u>	<u>1,295,272</u>	<u>2,318,035</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,378,811	594,777	110,845	200,061
Intergovernmental.....	917,967	124,561	7,071,238	—
Charges for Services.....	16,388,158	151,845	1,745,839	—
Fines and Forfeitures.....	391,580	—	—	—
Miscellaneous.....	716,441	30,461	47,238	995
Total Revenues.....	<u>56,864,415</u>	<u>7,815,199</u>	<u>10,270,432</u>	<u>2,519,091</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	17,219,603	—	—	—
Public Safety.....	31,133,115	—	—	2,320,255
Public Health and Welfare.....	2,007,296	—	9,571,295	—
Library Services.....	—	6,861,366	—	—
Streets and Public Improvements.....	648,921	—	—	—
Parks, Recreation & Public Facilities.....	1,534,014	—	—	—
Conservation and Development.....	631,798	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>53,174,747</u>	<u>6,861,366</u>	<u>9,571,295</u>	<u>2,320,255</u>
Revenues Over (Under) Expenditures.....	3,689,668	953,833	699,137	198,836
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	3,371	—	1,909	—
Transfers In.....	331,226	—	—	—
Transfers Out.....	<u>(3,963,532)</u>	<u>(527,650)</u>	<u>(2,776,189)</u>	<u>—</u>
Total Other Financing Sources (Uses)....	<u>(3,628,935)</u>	<u>(527,650)</u>	<u>(2,774,280)</u>	<u>—</u>
Net Change in Fund Balances.....	60,733	426,183	(2,075,143)	198,836
Fund Balances - Beginning .....	<u>13,845,702</u>	<u>3,057,725</u>	<u>6,285,826</u>	<u>2,657,996</u>
Fund Balances - Ending.....	<u>\$ 13,906,435</u>	<u>\$ 3,483,908</u>	<u>\$ 4,210,683</u>	<u>\$ 2,856,832</u>

The notes to the financial statements are an integral part of this statement.

<b>Special Revenue</b>					
<b>Transportation Development</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	
\$ —	\$ 3,166,066	\$ —	\$ 1,158,815	\$ 36,213,017	
5,087,205	—	—	8,345,729	21,891,228	
—	—	—	36,144	36,144	
—	182,855	—	—	2,582,713	
—	—	—	—	3,852,032	
<u>5,087,205</u>	<u>3,348,921</u>	<u>—</u>	<u>9,540,688</u>	<u>64,575,134</u>	
—	287,476	—	421,389	3,993,359	
—	44,090	61,476	2,322,342	10,541,674	
—	314,850	—	7,076,348	25,677,040	
—	—	—	60,977	452,557	
90,116	1,614	583	406,613	1,294,061	
<u>5,177,321</u>	<u>3,996,951</u>	<u>62,059</u>	<u>19,828,357</u>	<u>106,533,825</u>	
—	—	—	1,188,924	18,408,527	
—	—	—	1,875,012	35,328,382	
—	—	—	—	11,578,591	
—	—	—	—	6,861,366	
—	—	—	2,348,542	2,997,463	
—	—	—	9,419,045	10,953,059	
—	—	—	983,930	1,615,728	
—	—	3,771,811	601,977	4,373,788	
—	3,210,000	—	2,206,207	5,416,207	
—	1,140,566	—	930,508	2,071,074	
<u>—</u>	<u>4,350,566</u>	<u>3,771,811</u>	<u>19,554,145</u>	<u>99,604,185</u>	
5,177,321	(353,615)	(3,709,752)	274,212	6,929,640	
—	—	—	—	5,280	
—	733,608	4,337,250	2,739,779	8,141,863	
—	(287,476)	—	(1,628,593)	(9,183,440)	
—	446,132	4,337,250	1,111,186	(1,036,297)	
<u>5,177,321</u>	<u>92,517</u>	<u>627,498</u>	<u>1,385,398</u>	<u>5,893,343</u>	
<u>14,102,805</u>	<u>2,608,947</u>	<u>2,155,084</u>	<u>10,620,580</u>	<u>55,334,665</u>	
<u>\$ 19,280,126</u>	<u>\$ 2,701,464</u>	<u>\$ 2,782,582</u>	<u>\$ 12,005,978</u>	<u>\$ 61,228,008</u>	

# WEBER COUNTY, UTAH

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds To the Statement of Activities For the Year Ended December 31, 2011

Net Change in Fund Balances – Total Governmental Funds..... \$ 5,893,343

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts were as follows:

Capital outlay.....	\$ 5,235,680	
Assets received from developers in the form of new infrastructure.....	2,600,087	
Depreciation expense.....	(5,575,136)	2,260,631

In the Statement of Activities, only the gain on the sale of assets is reported, whereas in governmental funds the proceeds from the sales increase financial resources. Thus, the change in net assets differs from the change in fund balance by the book value of the assets sold..... (3,837)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In the current year, these amounts were as follows:

Bond and note principal payments.....	5,416,207	
Capital lease principal payments.....	210,283	5,626,490

Management uses internal service funds to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities..... 1,742,666

Because some property tax revenues will not be collected for several months after the end of the year, they are not considered "available" revenues and are deferred in governmental funds. Deferred property tax revenues increased by this amount this year..... (492,321)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of the following:

Amortization of bond premiums, discounts, and deferred amounts.....	(72,972)	
Change in Net OPEB Obligation.....	(1,079,328)	
Increase in compensated absences.....	(1,442)	(1,153,742)

Change in Net Assets of Governmental Activities..... \$ 13,873,230

The notes to the financial statements are an integral part of this statement.

## **Proprietary Fund Financial Statements**

### **Solid Waste Transfer Station Fund**

This enterprise fund accounts for operations at the County's waste transfer station and maintenance of the closed landfill site. Revenues come from tipping fees and other charges to users of the facilities.

### **Landfill Gas Recovery Fund**

This enterprise fund accounts for the operation of a methane gas recovery and electricity generation facility. Revenues come from sales of electricity.

### **Governmental Activities – Internal Service Funds**

These funds account for certain activities that are charged to other departments on a cost-reimbursement basis. The County maintains internal service funds for risk management, termination and retiree payments, and fleet services. These funds are presented individually beginning on page [97](#).

# WEBER COUNTY, UTAH

## Statement of Net Assets Proprietary Funds December 31, 2011

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
<b>ASSETS</b>				
Current Assets:				
Cash and Investments .....	\$ 500,591	\$ 12,991	\$ 513,582	\$ 5,864,589
Receivables:				
Accounts, net.....	656,881	36,229	693,110	38,812
Total Current Assets.....	<u>1,157,472</u>	<u>49,220</u>	<u>1,206,692</u>	<u>5,903,401</u>
Noncurrent Assets:				
Restricted Cash.....	—	25,746	25,746	—
Capital Assets:				
Land.....	1,604,504	—	1,604,504	—
Buildings and Improvements.....	10,622,749	—	10,622,749	—
Machinery and Equipment.....	2,793,416	2,218,882	5,012,298	6,587,650
Less Accumulated Depreciation.....	<u>(4,119,895)</u>	<u>(784,854)</u>	<u>(4,904,749)</u>	<u>(3,355,988)</u>
Total Noncurrent Assets.....	<u>10,900,774</u>	<u>1,459,774</u>	<u>12,360,548</u>	<u>3,231,662</u>
Total Assets.....	<u>12,058,246</u>	<u>1,508,994</u>	<u>13,567,240</u>	<u>9,135,063</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable.....	404,609	7,169	411,778	9,316
Accrued Liabilities.....	24,836	25,746	50,582	1,245
Compensated Absences.....	69,334	—	69,334	—
Current Portion of Long-term Debt.....	<u>139,810</u>	<u>120,000</u>	<u>259,810</u>	<u>617,565</u>
Total Current Liabilities.....	<u>638,589</u>	<u>152,915</u>	<u>791,504</u>	<u>628,126</u>
Noncurrent Liabilities:				
Bonds Payable, net.....	—	865,206	865,206	—
Capital Lease Obligations.....	296,785	—	296,785	740,368
Net OPEB Obligation.....	102,332	—	102,332	—
Landfill Closure Costs.....	<u>1,366,077</u>	<u>—</u>	<u>1,366,077</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,765,194</u>	<u>865,206</u>	<u>2,630,400</u>	<u>740,368</u>
Total Liabilities.....	<u>2,403,783</u>	<u>1,018,121</u>	<u>3,421,904</u>	<u>1,368,494</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt.....	10,464,178	448,822	10,913,000	1,873,729
Unrestricted.....	<u>(809,715)</u>	<u>42,051</u>	<u>(767,664)</u>	<u>5,892,840</u>
Total Net Assets.....	<u>\$ 9,654,463</u>	<u>\$ 490,873</u>	<u>\$ 10,145,336</u>	<u>\$ 7,766,569</u>

The notes to the financial statements are an integral part of this statement.

# WEBER COUNTY, UTAH

## Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Year Ended December 31, 2011

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for Services.....	\$ 6,491,499	\$ 224,046	\$ 6,715,545	\$ 3,144,646
Miscellaneous.....	697,159	—	697,159	30,000
Total Revenues.....	<u>7,188,658</u>	<u>224,046</u>	<u>7,412,704</u>	<u>3,174,646</u>
<b>OPERATING EXPENSES</b>				
General and Administrative.....	1,819,831	133,296	1,953,127	227,494
Disposal Costs.....	5,189,403	—	5,189,403	—
Depreciation.....	365,541	166,380	531,921	753,228
Claims and Premiums.....	—	—	—	1,857,964
Total Expenses.....	<u>7,374,775</u>	<u>299,676</u>	<u>7,674,451</u>	<u>2,838,686</u>
Operating Income (Loss).....	<u>(186,117)</u>	<u>(75,630)</u>	<u>(261,747)</u>	<u>335,960</u>
<b>NON OPERATING REVENUES (EXPENSES)</b>				
Investment Income.....	4,992	—	4,992	—
Interest Expense.....	(12,135)	(55,729)	(67,864)	(60,362)
Gain (Loss) on Sale of Capital Assets.....	—	—	—	425,491
Total Non-Operating Revenues (Expenses).....	<u>(7,143)</u>	<u>(55,729)</u>	<u>(62,872)</u>	<u>365,129</u>
Income (Loss) Before Transfers.....	(193,260)	(131,359)	(324,619)	701,089
Transfers In.....	—	—	—	1,041,577
Transfers Out.....	—	—	—	—
Change in Net Assets.....	(193,260)	(131,359)	(324,619)	1,742,666
Net Assets - Beginning .....	<u>9,847,723</u>	<u>622,232</u>	<u>10,469,955</u>	<u>6,023,903</u>
Net Assets - Ending.....	<u>\$ 9,654,463</u>	<u>\$ 490,873</u>	<u>\$ 10,145,336</u>	<u>\$ 7,766,569</u>

The notes to the financial statements are an integral part of this statement.



# WEBER COUNTY, UTAH

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2011

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers and Users.....	\$ 7,178,889	\$ 284,190	\$ 7,463,079	\$ 3,170,236
Payments to Suppliers and Contractors.....	(5,784,232)	(126,266)	(5,910,498)	(2,084,045)
Payments to Employees.....	(1,191,170)	—	(1,191,170)	—
Net Cash Provided (Used) by Operating Activities.....	203,487	157,924	361,411	1,086,191
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers (To) From Other Funds.....	—	—	—	1,041,577
Net Cash Provided (Used) by Non-Capital Financing Activities.....	—	—	—	1,041,577
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets.....	(438,884)	—	(438,884)	(76,759)
Principal Paid on Bonds and Capital Leases.....	(132,622)	(115,000)	(247,622)	(1,295,515)
Interest Paid on Bonds and Capital Leases.....	(12,135)	(56,955)	(69,090)	(60,362)
Proceeds from Disposal of Capital Assets.....	—	—	—	445,643
Payments for Landfill Post-Closure Care.....	(34,241)	—	(34,241)	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(617,882)	(171,955)	(789,837)	(986,993)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments.....	4,992	—	4,992	—
Net Cash Provided (Used) by Investing Activities.....	4,992	—	4,992	—
Net Cash Provided (Used) - All Activities.....	(409,403)	(14,031)	(423,434)	1,140,775
Cash and Cash Equivalents - Beginning.....	909,994	52,768	962,762	4,723,814
Cash and Cash Equivalents - Ending.....	\$ 500,591	\$ 38,737	\$ 539,328	\$ 5,864,589
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ (186,117)	\$ (75,630)	\$ (261,747)	\$ 335,960
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	365,541	166,380	531,921	753,228
(Increase) Decrease in Accounts Receivable.....	(9,768)	60,144	50,376	(4,409)
Increase (Decrease) in Accounts Payable.....	1,077	7,030	8,107	895
Increase (Decrease) in Accrued Liabilities.....	2,770	—	2,770	517
Increase (Decrease) in Net OPEB Obligation.....	28,759	—	28,759	—
Increase (Decrease) in Compensated Absences.....	1,225	—	1,225	—
Net Cash Provided (Used) by Operating Activities.....	\$ 203,487	\$ 157,924	\$ 361,411	\$ 1,086,191
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Assets Acquired Under Capital Lease.....	\$ 240,524	\$ —	\$ 240,524	\$ 1,190,970
Gain (Loss) on Sale of Capital Assets.....	—	—	—	425,491
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 240,524	\$ —	\$ 240,524	\$ 1,616,461

The notes to the financial statements are an integral part of this statement.

## **Fiduciary Fund Financial Statements**

### **Private-Purpose Trust Funds**

These funds account for resources that are held for the benefit of individuals, private organizations, or other governments. Assets of these funds cannot be used to support the County's own programs. Individual private-purpose trust funds are presented beginning on page [102](#).

### **Agency Funds**

These funds account for assets held by the County as an agent for other governments or organizations. These funds are custodial in nature and do not involve measuring the results of operations. Individual agency funds are presented beginning on page [104](#).

# WEBER COUNTY, UTAH

## Statement of Fiduciary Net Assets Fiduciary Funds December 31, 2011

	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash .....	\$ 1,206,085	\$ 12,321,720
Taxes Receivable.....	—	798,281
Accounts Receivable.....	56,187	—
Due From Other Governments.....	17,285	—
Delinquent Taxes Receivable.....	—	7,864,390
Machinery and Equipment.....	438,416	—
Less Accumulated Depreciation.....	(361,976)	—
Total Assets.....	<u>1,355,997</u>	<u>20,984,391</u>
<b>LIABILITIES</b>		
Accounts Payable.....	188,082	250
Accrued Liabilities.....	—	11,707
Due to Other Entities.....	—	12,515,027
Deposits.....	322,609	—
Reserve for Tax Overpayments.....	—	593,017
Deferred Tax Distributions.....	—	7,864,390
Total Liabilities.....	<u>510,691</u>	<u>20,984,391</u>
<b>NET ASSETS</b>		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 845,306</u>	<u>\$ —</u>

The notes to the financial statement are an integral part of this statement.

# WEBER COUNTY, UTAH

## Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended December 31, 2011

---

	<b>Private-Purpose Trust Funds</b>
<b>ADDITIONS</b>	
Grants.....	\$ 340,306
Contributions From Other Governments.....	21,662
Charges for Services.....	859,458
Fines and Forfeitures.....	85,351
Miscellaneous.....	3,589,103
Investment Income .....	2,665
Total Additions.....	<u>4,898,545</u>
<b>DEDUCTIONS</b>	
Trust Operating Expenses.....	4,985,670
Awards and Claims.....	<u>10,000</u>
Total Deductions.....	<u>4,995,670</u>
Change in Net Assets.....	(97,125)
Net Assets - Beginning, as adjusted (see Note 2)....	<u>942,431</u>
Net Assets - Ending.....	<u>\$ 845,306</u>

The notes to the financial statements are an integral part of this statement.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

<b>INDEX TO THE NOTES TO THE FINANCIAL STATEMENTS</b>	<b>Page</b>
1. Summary of Significant Accounting Policies:	
A. Reporting Entity .....	45
B. Government-wide and Fund Financial Statements .....	45
C. Measurement Focus and Basis of Accounting .....	47
D. Assets, Liabilities, and Net Assets / Fund Balances.....	47
E. Revenues and Expenditures / Expenses .....	49
F. Interfund Activity and Balances.....	49
2. Accounting and Reporting Changes:	
A. New Accounting Pronouncements .....	49
B. Pension Plan.....	49
3. Deposits and Investments:	
A. Custodial Credit Risk .....	50
B. Credit Risk .....	50
C. Interest Rate Risk.....	50
4. Interfund Balances.....	51
5. Interfund Transfers .....	51
6. Accounts Payable and Accrued Liabilities .....	52
7. Lease Commitments .....	52
8. Capital Assets.....	53
9. Long-term Liabilities:	
A. Changes in Long-term Liabilities.....	54
B. General Obligation Bonds.....	54
C. Sales Tax Revenue Bonds.....	55
D. Lease Revenue Bonds .....	56
E. RDA Note Payable.....	56
F. Defeased Bonds .....	56
G. Conduit Debt Obligations .....	57
10. Net Assets / Fund Balances:	
A. Net Assets .....	57
B. Governmental Fund Balances – Restricted, Committed, and Assigned.....	57
C. Unassigned Fund Balance.....	57
11. Retirement Plans:	
A. Pension Plans .....	59
B. Deferred Compensation Plans.....	59
12. Other Post-Employment Benefits:	
A. Plan Description .....	61
B. Funding Policy .....	61
C. Annual OPEB Costs and Net OPEB Obligation .....	61
D. Funded Status and Funding Progress .....	62
E. Actuarial Methods and Assumptions .....	62
13. Risk Management.....	62
14. Litigation and Contingencies.....	62
15. Related Organizations:	
A. Weber Human Services.....	63
B. Weber Area Dispatch 911 and Emergency Services District.....	63
C. Weber Housing Authority .....	63
16. Jointly Governed Organizations:	
A. Weber / Morgan Narcotics Strike Force .....	63
B. Northern Utah Regional Landfill Authority.....	64
17. Landfill Post-Closure Costs.....	64
18. Subsequent Events:	
A. Ice Sheet Expansion .....	64
B. Federal Funds for Flood Mitigation Projects .....	64

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Weber County (the County) conform in all material respects to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. The following is a summary of the County's significant accounting policies.

**A. Reporting Entity**

The County is incorporated under the constitutional provisions of the State of Utah. The County operates under a Commission form of government where the three-member elected Commission has budgetary authority over all county departments and is accountable for all fiscal matters. County property taxes and sales taxes fund a significant portion of the costs of providing services to citizens including public safety, health, courts, highways and streets, sanitation, planning and zoning, recreation, libraries, and general administrative services.

The Comprehensive Annual Financial Report (CAFR) of Weber County includes the financial statements for all departments and agencies of the County based on the criteria set forth in GASB Statement 14. The primary criteria for including an organization in the CAFR is financial accountability, meaning the County appoints a majority of the organization's governing body *and* either 1) the County can impose its will on the organization, or 2) the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the County. Other criteria include whether an agency is fiscally dependent on the County or whether the relationship with the organization is such that it would be misleading to exclude it from the County's financial statements. Entities that meet these criteria are *component units*.

Blended component units, although legally separate entities, are in substance part of the government's operations. They are reported as part of the primary government and blended with the appropriate funds. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the County.

**Blended Component Units.** The Municipal Building Authority of Weber County is governed by a three-

member board comprised of the County Commissioners. Its sole purpose is to finance and construct the County's major public facilities. Activities for the Municipal Building Authority are blended with the County's special revenue funds, but separate financial statements are not issued or required for the Authority.

The Redevelopment Agency of Weber County is governed by a three-member board comprised of the County Commissioners. The Agency's purpose is to encourage economic development in certain areas of the County. Activities for the Redevelopment Agency are blended with the County's special revenue funds, but separate financial statements are not issued or required for the Agency.

Both the Municipal Building Authority and the Redevelopment Agency are blended component units because the governing body in each case is the same as the governing body of Weber County.

**Discretely Presented Component Unit.** The Weber Area Dispatch 911 and Emergency Services District (Dispatch) is governed by an Administrative Control Board comprised of seven members who are appointed by the County Commission, although four members are recommended by the Weber Area Council of Governments prior to being appointed. The Administrative Control Board appoints the Executive Director and approves the budget of the Dispatch; however, the County Commission retains the authority to set the property tax levy and issue long-term bonds on behalf of the Dispatch and is therefore able to impose its will on the Dispatch. The Dispatch is reported in a separate column and row in each of the government-wide statements to emphasize that it is legally separate from the County. Copies of the Dispatch's audited financial statements can be obtained from the Dispatch's administrative office at 2186 Lincoln Avenue, Ogden, Utah, 84401.

The County Commissioners are also responsible for appointing or approving the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

**B. Government-wide and Fund Financial Statements**

The County's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the County as a whole, while the fund statements focus on individual funds.



**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

**Government-wide Financial Statements.** The government-wide statements present information on all non-fiduciary activities of the primary government and its component unit. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, grants, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The *Statement of Net Assets* presents the reporting entity's non-fiduciary assets and liabilities, with the difference reported as net assets. Net assets are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The County does not allocate general government (indirect) expenses to other functions. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; 2) court fines; and 3) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

**Fund Financial Statements.** A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for *governmental*, *proprietary*, and *fiduciary funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column.

The County reports the following major governmental funds:

- **General Fund.** This fund is the principal operating fund of the County. It is used to account for all financial resources not accounted for in another fund.
- **Library Fund.** This special revenue fund accounts for the operations of the County's main library and three branches. The fund's main source of revenue is a separate property tax levy.

- **Consolidated Health Fund.** This special revenue fund accounts for all activities of the Weber/Morgan Health Department. The fund's main sources of revenues are a separate property tax levy, user fees, and grant funds.
- **Paramedic Fund.** This special revenue fund accounts for the County's contracts with Ogden and Roy for paramedic services. The fund's main source of revenue is a separate property tax levy.
- **Transportation Development Fund.** This special revenue fund accounts for the County's ¼% sales tax that is restricted for expanding roads, transit, and transportation corridors.
- **Debt Service Fund.** This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund.** This fund accounts for construction of major capital facilities except those financed in proprietary funds.

Weber County's nonmajor governmental funds account for specific revenue sources that are restricted, committed, or assigned for specific purposes. Funds reported are the Municipal Services, Crime Scene Investigations, Animal Shelter, Tourism, Impact Fees, Municipal Building Authority, Redevelopment Agency, Ogden Eccles Conference Center, Ice Sheet, Golden Spike Events Center, and RAMP Tax special revenue funds, and the Public Works capital projects fund.

The County reports the following proprietary funds:

- **Solid Waste Transfer Station Enterprise Fund.** This fund accounts for the operations of the County's transfer station and closed landfill site. It is reported as a major enterprise fund.
- **Landfill Gas Recovery Enterprise Fund.** This fund accounts for the operations of a methane gas recovery and electricity generation facility on the County's former landfill site. It is reported as a major enterprise fund.
- **Internal Service Funds.** These funds account for the financing of risk management, fleet services, and employee termination and post-employment benefits to other departments of the County on a cost-recovery basis. Internal service funds are combined with governmental activities on the government-wide statements.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

The County reports the following fiduciary funds:

- **Strike Force Trust Fund.** This private-purpose trust fund accounts for resources held for and used by the Weber/Morgan Narcotics Strike Force, including grant funds and forfeitures.
- **Inmate Trust Fund.** This private-purpose trust fund accounts for the personal funds of inmates who are being held at the county jail.
- **Other Miscellaneous Trust Fund.** This private-purpose trust fund accounts for various resources that are held for the benefit of others outside the County and includes unclaimed funds and GSEC event promoter funds.
- **Agency Funds.** These funds account for assets held by the County as a custodian for other governments or organizations and include property and sales taxes, payroll taxes, and other miscellaneous funds that do not belong to the County.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Other revenues are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The proprietary and fiduciary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

For business-type activities and enterprise funds, the County follows all GASB pronouncements and all Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989 unless those standards conflict with a GASB pronouncement.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

**D. Assets, Liabilities, and Equity**

Following are the County's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

**Cash and Investments.** Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include non-pooled investments with original maturities greater than three months. All cash equivalents and investments are stated at fair value. Restricted cash includes amounts held by the County's bond trustee that are reserved for future debt service requirements.

**Receivables.** Taxes receivable include accrued amounts for sales taxes and delinquent property taxes. Receivables from other governments are reasonably assured. Accordingly, no allowance for uncollectible accounts has been established except for a \$10,000 allowance in the Solid Waste Transfer Station Enterprise Fund.

**Property Taxes.** Property taxes attach as an enforceable lien on property on January 1<sup>st</sup> of each year. Taxes are levied on property owners in July and are payable by November 30<sup>th</sup>. The County bills and collects property taxes for all taxing entities within the County through the Tax Collection Agency Fund. Collections are periodically distributed to the taxing entities, with final settlement due March 31<sup>st</sup> of the subsequent year. The County records a receivable and deferred revenue for delinquent taxes, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible or recoverable through foreclosure.

**Inventories and Prepaid Items.** In all funds, inventories are recorded as expenditures or expenses when purchased, and amounts paid to vendors for goods and services applicable to future accounting periods are recorded as prepaid items.

**Capital Assets.** The County defines a capital asset as an asset with an initial cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized.

Buildings, equipment, infrastructure, and other depreciable assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Infrastructure	15-40
Buildings and Improvements	10-50
Heavy Equipment	5-20
Vehicles	3-10
Other Equipment	3-20

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

***Compensated Absences and Post-employment Benefits.*** County employees accrue vacation leave up to a maximum of 320 hours according to years of service:

<u>Years of Service</u>	<u>Hours Accrued Per Pay Period</u>
0 – 5 years	4.00 (13 days per year)
6 – 10 years	4.62 (15 days per year)
11 – 15 years	5.54 (18 days per year)
Over 15 years	7.07 (23 days per year)

Employees are allowed to carry forward all accrued vacation leave into the next calendar year. Up to 320 hours of unused vacation leave is paid to employees upon termination. Employees may also earn compensatory time but only at the discretion of the employee's supervisor. The rate is one and one-half hours for each hour worked, with a maximum of 240 hours that can be accrued, except for public safety employees who can accrue up to 30 hours.

Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in the government-wide and proprietary fund statements. A liability for unused vacation and compensatory leave is recorded in the government-wide Statement of Net Assets.

Part-time employees accrue sick leave at one day for every 173 hours worked. Permanent full-time

employees accrue sick leave at a rate of one day per month, with no limit on accumulated balances for employees hired prior to January 1, 2008. Employees hired on or after January 1, 2008 can accrue a maximum of 600 hours of sick leave. At the end of each calendar year an employee may convert to vacation hours 25% of sick leave that was earned but not used during the year. Sick leave is recorded as an expenditure/expense when used in all funds, and no liability is recorded for unused sick leave. The County may pay eligible retirees up to 1/3 of unused accumulated sick leave hours upon retirement and offer certain post-employment healthcare benefits.

For administrative purposes, the County maintains a compensated absences pool as an internal service fund. Payments of leave balances at termination are made from the pool and are funded by charges to departments' ongoing budgets based on a fixed percentage of payroll. As explained in Note 12, payments for post-employment healthcare are also recognized as expenses of the pool, and rates are set annually to cover the estimated cost of the current year's retiree healthcare benefits.

***Long-term Obligations.*** In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of unamortized premiums and discounts.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized in the current period. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources.

***Net Assets and Fund Balances.*** The difference between assets and liabilities is *net assets* on the government-wide, proprietary fund, and fiduciary fund statements, and *fund balance* on the governmental fund statements. Note 10 provides more information on the County's policies and classifications related to net assets and fund balances.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

**E. Revenues and Expenditures / Expenses**

**Revenue Availability.** Under the modified accrual basis of accounting, revenues are recognized in governmental funds when “measurable and available.” Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Weber County considers property tax revenues to be “available” if they are collected within 15 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales taxes, are considered to be available if they are collected within 60 days after year-end. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

**Expenditure/Expense Recognition.** In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisition and construction are reported as expenditures in the period they are acquired or built. In proprietary funds and government-wide statements, expenses are recorded when the related liability is incurred.

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources.

**F. Interfund Activity and Balances**

**Government-wide Statements.** In general, eliminations have been made to minimize the double-counting of internal activity, including internal service fund activity. However, interfund services provided and used between different functional categories have not been eliminated when to do so would distort the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of Net Assets, except for the residual amounts due between governmental and business-type activities, if any, which are shown as “internal balances.”

**Governmental Fund Statements.** Interfund transactions for goods and services provided and used are reported as revenues and expenditures in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

**NOTE 2. ACCOUNTING AND REPORTING CHANGES**

**A. New Accounting Pronouncements**

For fiscal year 2011, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The new standard establishes fund balance classifications in governmental funds designed to more readily identify the extent to which a government is bound to follow constraints on resources in those funds. Fund balances are now classified as *nonspendable, restricted, committed, assigned, or unassigned*. Details on the County’s fund balance classifications and policies are provided in Note 10.

Statement 54 also clarifies the existing governmental fund type definitions, and the County has evaluated all of its fund types based on the provisions of the statement. As a result, the Public Works Fund no longer meets the criteria of a special revenue fund and was therefore reclassified as a nonmajor capital projects fund. This change had no impact on beginning fund balances of any fund.

For fiscal year 2011, the County implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. The new standard modifies existing requirements for assessing whether another entity qualifies as a component unit of the primary government. Based on the criteria of Statement 61, the County concluded that Weber Area Dispatch 911 and Emergency Services District remains a discretely presented component unit of the County. Also, the Municipal Building Authority and the Redevelopment Agency of Weber County both remain blended component units and are reported as nonmajor special revenue funds. Note 1 provides more details on these component units of the County.

**B. Pension Plan**

The state legislature made significant changes to the Utah Retirement Systems defined-benefit pension plans that became effective July 1, 2011. The changes affect all state and local government employees hired on or after that date. The County has modified Note 11 to reflect these changes.

*(Notes continue on the next page.)*

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 3. DEPOSITS AND INVESTMENTS**

Deposits and investments of Weber County are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the County’s exposure to various risks related to its cash management activities.

**A. Custodial Credit Risk**

**Deposits.** Custodial credit risk for deposits is the risk that in the event of a bank failure, the County’s deposits may not be recovered. The County’s policy for managing custodial credit risk is to adhere to the Money Management Act (the Act). The Act requires all deposits of County funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The County’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. At December 31, 2011, the bank balance of the County’s deposits was \$10,766,865, of which \$9,312,983 was uninsured and uncollateralized.

**Investments.** Custodial credit risk for investments is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk of investments. The County’s only investments are in the Public Treasurer’s Investment Fund (PTIF), but they are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book-entry form.

**B. Credit Risk**

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The County’s policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first-tier” by two nationally recognized statistical

rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The County is also authorized to invest in the PTIF, an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based on the participants’ average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County’s policy for managing interest rate risk is to comply with the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. The County manages its exposure to declines in fair value by investing in the PTIF and by adhering to the Act. Following are the County’s investments at December 31, 2011:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 71,594,800	78 days*	not rated
Total	<u>\$ 71,594,800</u>		

\* Weighted-average maturity

(Notes continue on the next page.)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 4. INTERFUND BALANCES**

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2011 consisted of the following amounts:

	<b>Due To Other Funds reported in:</b>		
	<b>Animal Shelter Fund (Nonmajor)</b>	<b>Tourism Fund (Nonmajor)</b>	<b>Total Due From Other Funds</b>
<b>Due From Other Funds reported in:</b>			
Major Governmental Funds:			
General Fund.....	\$ 200,207	\$ 616,567	\$ 816,774
<b>Total Due To Other Funds.....</b>	<b>\$ 200,207</b>	<b>\$ 616,567</b>	<b>\$ 816,774</b>

**NOTE 5. INTERFUND TRANSFERS**

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. The following transfers were unique to 2011:

- \$1,041,577 from the General Fund to the Termination Pool Internal Service Fund to provide resources for future payments of retiree health insurance benefits.
- \$500,000 from the General Fund to the Municipal Services Fund for flood control and mitigation costs incurred during heavy spring flooding.

Interfund transfers among governmental and internal service funds for the year ended December 31, 2011 were as follows:

	<b>Transfers Out reported in:</b>								
	<b>General Fund</b>	<b>Library Fund</b>	<b>Health Fund</b>	<b>Debt Service Fund</b>	<b>Crime Scene Investigations Fund (Nonmajor)</b>	<b>Animal Shelter Fund (Nonmajor)</b>	<b>Tourism Fund (Nonmajor)</b>	<b>Redevelopment Agency Fund (Nonmajor)</b>	<b>Total Transfers In</b>
<b>Transfers In reported in:</b>									
Major Governmental Funds:									
General Fund.....	\$ —	\$ —	\$ —	\$ 287,476	\$ —	\$ —	\$ —	\$ 43,750	\$ 331,226
Debt Service Fund.....	—	527,650	—	—	—	205,958	—	—	733,608
Capital Projects Fund.....	1,338,088	—	2,776,189	—	222,973	—	—	—	4,337,250
Nonmajor Governmental Funds:									
Municipal Services Fund.....	500,000	—	—	—	—	—	—	—	500,000
Public Works Fund.....	290,000	—	—	—	—	—	—	—	290,000
OECC Fund.....	—	—	—	—	—	—	659,280	—	659,280
Ice Sheet Fund.....	340,504	—	—	—	—	—	—	—	340,504
GSEC Fund.....	453,363	—	—	—	—	—	496,632	—	949,995
Internal Service Funds:									
Termination Pool Fund.....	1,041,577	—	—	—	—	—	—	—	1,041,577
<b>Total Transfers Out.....</b>	<b>\$ 3,963,532</b>	<b>\$ 527,650</b>	<b>\$ 2,776,189</b>	<b>\$ 287,476</b>	<b>\$ 222,973</b>	<b>\$ 205,958</b>	<b>\$ 1,155,912</b>	<b>\$ 43,750</b>	<b>\$ 9,183,440</b>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities as of December 31, 2011 consisted of the following amounts:

	Salaries / Benefits	Vendors	Government Agencies	Interest / Related Charges	Claims / Premiums	Total
<b>Governmental Activities:</b>						
General Fund.....	\$ 853,739	\$ 637,083	\$ 156,296	\$ —	\$ —	\$ 1,647,118
Library Fund.....	87,545	152,443	2,053	—	—	242,041
Health Fund.....	90,387	26,436	13,705	—	—	130,528
Paramedic Fund.....	—	198,715	—	—	—	198,715
Debt Service Fund.....	—	—	—	532,500	—	532,500
Capital Projects Fund.....	—	129,142	—	—	—	129,142
Nonmajor Funds.....	45,204	929,607	23,697	36,670	—	1,035,178
Internal Service Funds.....	1,245	6,792	—	—	2,524	10,561
Total Governmental Activities.....	<u>\$ 1,078,120</u>	<u>\$ 2,080,218</u>	<u>\$ 195,751</u>	<u>\$ 569,170</u>	<u>\$ 2,524</u>	<u>\$ 3,925,783</u>
<b>Business-type Activities:</b>						
Solid Waste Transfer Station Fund.....	\$ 26,128	\$ 400,656	\$ 2,661	\$ —	\$ —	\$ 429,445
Landfill Gas Recovery Fund.....	—	7,169	—	25,746	—	32,915
Total Business-type Activities.....	<u>\$ 26,128</u>	<u>\$ 407,825</u>	<u>\$ 2,661</u>	<u>\$ 25,746</u>	<u>\$ —</u>	<u>\$ 462,360</u>

**NOTE 7. LEASE COMMITMENTS**

The County has entered into a non-cancelable lease for storage space. Operating leases are leases for which the County will not gain title to the property being leased; therefore, the related assets and liabilities are not recorded on the County's books. Operating lease payments are recorded as expenditures or expenses when paid or incurred. Total operating lease payments for 2011 were \$16,800.

Leases that in substance are purchases are reported as capital lease obligations. In the government-wide and proprietary fund statements, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value

or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In governmental fund statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function. At December 31, 2011, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$3,016,452 and \$517,141, respectively. Total capital lease payments for 2011 were \$1,651,518 in principal and \$82,859 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2011 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2012.....	\$ 16,800	\$ —	\$ 16,800	\$ 764,600	\$ 150,312	\$ 914,912
2013.....	4,200	—	4,200	582,496	128,012	710,508
2014.....	—	—	—	108,238	103,157	211,395
2015.....	—	—	—	2,619	50,894	53,513
2016.....	—	—	—	1,964	25,447	27,411
Total.....	<u>\$ 21,000</u>	<u>\$ —</u>	<u>\$ 21,000</u>	<u>1,459,917</u>	<u>457,822</u>	<u>1,917,739</u>
Less Amounts Representing Interest.....				(35,658)	(21,227)	(56,885)
Present Value of Future Minimum Lease Payments.....				<u>\$ 1,424,259</u>	<u>\$ 436,595</u>	<u>\$ 1,860,854</u>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011 was as follows:

	<b>Capital Assets</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Governmental Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 130,391,863	\$ 6,890,418	\$ —	\$ 137,282,281
Equipment.....	19,066,669	2,366,324	1,923,436	19,509,557
Infrastructure.....	43,328,007	2,980,119	—	46,308,126
Intangible Assets-Software.....	619,543	76,077	—	695,620
Total.....	193,406,082	12,312,938	1,923,436	203,795,584
Less Accumulated Depreciation for:				
Buildings and Improvements.....	44,537,909	3,745,924	—	48,283,833
Equipment.....	13,145,559	1,598,149	1,899,448	12,844,260
Infrastructure.....	32,655,251	969,149	—	33,624,400
Intangible Assets-Software.....	63,277	75,323	—	138,600
Total.....	90,401,996	6,388,545	1,899,448	94,891,093
Capital assets being depreciated, net.....	103,004,086	5,924,393	23,988	108,904,491
Land and Related Assets.....	28,465,009	—	—	28,465,009
Construction-In-Progress.....	3,550,126	180,282	3,343,310	387,098
Governmental Activities Capital Assets, Net.....	\$ 135,019,221	\$ 6,104,675	\$ 3,367,298	\$ 137,756,598
<b>Business-type Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 10,272,559	\$ 350,190	\$ —	\$ 10,622,749
Equipment.....	4,683,078	329,220	—	5,012,298
Total.....	14,955,637	679,410	—	15,635,047
Less Accumulated Depreciation for:				
Buildings and Improvements.....	1,934,702	224,956	—	2,159,658
Equipment.....	2,438,125	306,966	—	2,745,091
Total.....	4,372,827	531,922	—	4,904,749
Capital assets being depreciated, net.....	10,582,810	147,488	—	10,730,298
Land and Related Assets.....	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net....	\$ 12,187,314	\$ 147,488	\$ —	\$ 12,334,802

Depreciation expense of governmental activities for 2011 was charged to functions as follows:

General Government.....	\$ 720,385
Public Safety.....	1,182,825
Public Health and Welfare.....	360,664
Library Services.....	590,120
Streets and Public Improvements.....	1,130,526
Parks, Recreation & Public Facilities.....	1,650,060
Conservation and Development.....	737
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	753,228
Total.....	\$ 6,388,545



**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 9. LONG-TERM LIABILITIES**

**A. Changes in Long-term Liabilities**

Changes in long-term liabilities for the year ended December 31, 2011 were as follows:

	<b>Long-term Liabilities</b>				
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
General Obligation Bonds.....	\$ 13,950,000	\$ —	\$ (2,675,000)	\$ 11,275,000	\$ 1,400,000
Sales Tax Revenue Bonds.....	12,135,000	—	(535,000)	11,600,000	600,000
Lease Revenue Bonds.....	24,570,000	—	(2,130,000)	22,440,000	2,165,000
Unamortized Premiums / Discounts.....	1,062,135	—	(132,054)	930,081	—
Deferred Amount on Refundings.....	(1,625,350)	—	205,026	(1,420,324)	—
RDA Note Payable.....	76,207	—	(76,207)	—	—
Capital Leases - Governmental Funds.....	276,609	13,096	(223,381)	66,324	40,163
Capital Leases - Internal Service Funds.....	1,462,480	1,190,970	(1,295,515)	1,357,935	697,716
Compensated Absences.....	3,002,728	2,558,208	(2,556,766)	3,004,170	2,556,766
Net OPEB Obligation.....	2,873,876	1,079,328	—	3,953,204	—
<b>Total Governmental Long-term Liabilities.....</b>	<b>\$ 57,783,685</b>	<b>\$ 4,841,602</b>	<b>\$ (9,418,897)</b>	<b>\$ 53,206,390</b>	<b>\$ 7,459,645</b>
<b>Business-type Activities:</b>					
Sales Tax Revenue Bonds.....	\$ 1,110,000	\$ —	\$ (115,000)	\$ 995,000	\$ 120,000
Unamortized Discounts.....	(11,294)	—	1,500	(9,794)	—
Capital Leases.....	328,693	240,524	(132,622)	436,595	139,810
Compensated Absences.....	68,109	67,892	(66,667)	69,334	66,667
Net OPEB Obligation.....	73,573	28,759	—	102,332	—
Landfill Post-Closure Costs.....	1,400,318	—	(34,241)	1,366,077	50,000
<b>Total Business-type Long-term Liabilities.....</b>	<b>\$ 2,969,399</b>	<b>\$ 337,175</b>	<b>\$ (347,030)</b>	<b>\$ 2,959,544</b>	<b>\$ 376,477</b>

For active employees, the compensated absences liability of governmental activities is liquidated in the General Fund or special revenue fund where the related employing department operates. Upon termination, the liability is liquidated in the Termination Pool Internal Service Fund.

**B. General Obligation Bonds**

During 2011, the County did not issue any new general obligation bonds. General Obligation Bonds Payable at December 31, 2011 consisted of the following:

<b>General Obligation Bonds Payable</b>					
	<b>Issue Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Balance December 31, 2011</b>
2002 Refunding Bonds.....	10/22/2002	1/15/2011	3.00% to 5.00%	\$ 7,685,000	\$ —
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	11,275,000
Total General Obligation Bonds Outstanding.....					11,275,000
Add Unamortized Premium.....					576,606
Less Deferred Amount on Refunding.....					(666,181)
<b>Total General Obligation Bonds Payable.....</b>					<b>\$ 11,185,425</b>

<b>General Obligation Bonds - Debt Service Requirements to Maturity</b>				
<b>Year</b>	<b>Series 2004 Refunding</b>		<b>Total</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2012.....	\$ 1,400,000	\$ 496,650	\$ 1,400,000	\$ 496,650
2013.....	1,465,000	423,552	1,465,000	423,552
2014.....	1,530,000	347,188	1,530,000	347,188
2015.....	1,600,000	267,333	1,600,000	267,333
2016.....	1,675,000	183,740	1,675,000	183,740
2017 - 2018...	3,605,000	99,760	3,605,000	99,760
<b>Total.....</b>	<b>\$ 11,275,000</b>	<b>\$ 1,818,223</b>	<b>\$ 11,275,000</b>	<b>\$ 1,818,223</b>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**C. Sales Tax Revenue Bonds**

During 2011, the County did not issue any new sales tax revenue bonds. Sales Tax Revenue Bonds Payable at December 31, 2011 consisted of the following:

<b>Sales Tax Revenue Bonds Payable</b>					
	<b>Issue Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Balance December 31, 2011</b>
<b>Governmental Activities:</b>					
2003B Project Bonds.....	10/22/2003	7/1/2023	2.00% to 5.00%	\$ 3,990,000	\$ 2,845,000
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	6,950,000	5,620,000
2010A Project Bonds.....	3/23/2010	7/1/2015	2.00% to 2.50%	685,000	575,000
2010B BAB Project Bonds....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	2,560,000
Total Sales Tax Revenue Bonds Outstanding.....					11,600,000
Add Unamortized Premium.....					185,191
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					11,785,191
<b>Business-type Activities:</b>					
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000	995,000
Less Unamortized Discount.....					(9,794)
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					985,206
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 12,770,397

**Sales Tax Revenue Bonds - Debt Service Requirements to Maturity**

	<b>Series 2003A</b>		<b>Series 2003B</b>		<b>Series 2006</b>	
	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>
2012.....	\$ 120,000	\$ 48,553	\$ 185,000	\$ 133,768	\$ 275,000	\$ 267,150
2013.....	130,000	42,363	190,000	127,015	275,000	256,150
2014.....	135,000	35,569	195,000	118,625	285,000	244,950
2015.....	140,000	28,350	205,000	108,625	300,000	231,750
2016.....	150,000	20,738	215,000	98,125	315,000	216,375
2017-2021....	320,000	17,063	1,260,000	312,000	1,835,000	822,375
2022-2026....	—	—	595,000	30,125	2,335,000	303,625
Total.....	\$ 995,000	\$ 192,636	\$ 2,845,000	\$ 928,283	\$ 5,620,000	\$ 2,342,375

	<b>Series 2010A</b>		<b>Series 2010B</b>		<b>Total</b>	
	<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>
2012.....	\$ 140,000	\$ 11,575	\$ —	\$ 125,973	\$ 720,000	\$ 587,019
2013.....	140,000	8,775	—	125,973	735,000	560,276
2014.....	145,000	5,563	—	125,973	760,000	530,680
2015.....	150,000	1,875	—	125,973	795,000	496,573
2016.....	—	—	150,000	123,573	830,000	458,811
2017-2021....	—	—	815,000	525,349	4,230,000	1,676,787
2022-2026....	—	—	945,000	316,613	3,875,000	650,363
2027-2031....	—	—	650,000	56,430	650,000	56,430
Total.....	\$ 575,000	\$ 27,788	\$ 2,560,000	\$ 1,525,856	\$ 12,595,000	\$ 5,016,938

**Pledged Revenues.** The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2031 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (nonmajor fund). The current year's principal and interest paid and total pledged sales tax revenue collected were \$1,261,771 and \$10,250,993, respectively.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

Proceeds from the County's sales tax revenue bonds were used to build the landfill gas recovery system (Series 2003A), a new Health Department building (Series 2003B), a new library building (Series 2006), and an expansion to the county's animal shelter (Series 2010AB). Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources. The County has not used any sales tax revenues to meet annual debt service requirements, nor does it expect to do so in future years.

The County issued the Series 2010B bonds as "Build America Bonds" under the American Recovery and Reinvestment Act of 2009. As such, the County will receive an annual cash subsidy from the U.S. Treasury equal to 35% of the interest payable on the bonds until the bonds mature. These subsidy payments are pledged for payment on the bonds and are paid by the U.S. Treasury directly to the County's bond trustee shortly before the semi-annual interest payment is due. The subsidies are recorded as Intergovernmental Revenue in the Debt Service Fund, and the amounts shown in the previous table as future interest on the 2010B bonds do not include the subsidy payments.

**D. Lease Revenue Bonds**

During 2011, the Municipal Building Authority did not issue any new lease revenue bonds. Lease Revenue Bonds Payable at December 31, 2011 consisted of the following:

<b>Lease Revenue Bonds Payable</b>					
	<b>Issue Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Balance December 31, 2011</b>
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	\$ 6,775,000	\$ 4,855,000
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	17,585,000
Total Lease Revenue Bonds Outstanding.....					22,440,000
Add: Unamortized Premium.....					168,284
Less Deferred Amount on Refunding.....					(754,143)
Total Lease Revenue Bonds Payable.....					\$ 21,854,141

<b>Lease Revenue Bonds - Debt Service Requirements to Maturity</b>						
<b>Year</b>	<b>Series 2005 Refunding</b>		<b>Series 2009 Refunding</b>		<b>Total</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2012.....	\$ 425,000	\$ 224,906	\$ 1,740,000	\$ 652,688	\$ 2,165,000	\$ 877,594
2013.....	445,000	208,891	1,770,000	608,050	2,215,000	816,941
2014.....	460,000	191,066	1,860,000	537,875	2,320,000	728,941
2015.....	475,000	172,641	1,910,000	481,814	2,385,000	654,455
2016.....	495,000	153,587	1,975,000	419,445	2,470,000	573,032
2017 - 2019...	2,555,000	313,348	8,330,000	796,683	10,885,000	1,110,031
Total.....	\$ 4,855,000	\$ 1,264,439	\$ 17,585,000	\$ 3,496,555	\$ 22,440,000	\$ 4,760,994

**E. RDA Note Payable**

On March 31, 2001, Weber County issued a \$744,426 Note to Associated Food Stores, Inc. as part of an incentive for the company to relocate its warehousing functions to the Ogden area. The Note accrued interest at 7.50 percent annually through April 15, 2011, at which time the Note matured and was retired. At December 31, 2011, the County had no tax-increment supported debt outstanding.

**F. Defeased Bonds**

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Assets. At December 31, 2011, \$12.965 million of bonds outstanding are considered defeased.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**G. Conduit Debt Obligations**

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. Neither the County nor any political subdivision of the state is obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2011, the following conduit debt obligations were outstanding:

<u>Conduit Debt Issue</u>	<u>Entity Name / Type of Facilities Financed</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Par Amount</u>	<u>Outstanding at Dec. 31, 2011</u>
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$ 125,000,000	\$ 125,000,000
Weber County Multi-mode Variable Rate Industrial Revenue Bonds Series 2003	Enable Industries, Inc. / Vocational Rehabilitation	12/1/2003	12/1/2015	\$ 1,185,000	\$ 310,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,326,205
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000
Weber County Manufacturing Facility Revenue Bonds Series 2010AB	Great Salt Lake Brine Shrimp Coop. Inc. / Manufacturing Facility	10/10/2010	10/20/2030	\$ 6,800,000	\$ 6,472,150

**NOTE 10. NET ASSETS AND FUND BALANCES**

**A. Net Assets**

Net assets restricted by enabling legislation represent resources which a party external to the County – such as citizens, public interest groups, or the courts – can compel the County to use only for the purpose specified by the legislation. The Statement of Net Assets reports \$27,539,608 of restricted net assets, of which \$24,707,132 is restricted by enabling legislation.

The deficit unrestricted net assets reported in the Solid Waste Transfer Station Fund (enterprise fund) is the result of cash subsidies given to the Landfill Gas Recovery Fund to cover operating losses in prior years. The County expects to reduce the deficit from positive operating income in future years.

**B. Governmental Fund Balances – Restricted, Committed, and Assigned**

Weber County’s spendable fund balances are classified into three categories: 1) *Restricted Purposes*, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; 2) *Committed Purposes*, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal resolution

of the County Commission; 3) *Assigned Purposes*, which include balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Assigned fund balance amounts are determined by the Clerk/Auditor’s Office at year-end in consultation with other departments that directly manage those specific resources, and in accordance with the purposes of the funds in which the balances reside.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the County’s policy is to first apply restricted balances, then committed balances, then assigned balances.

**C. Unassigned Fund Balance**

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. For 2011, the General Fund unassigned balance was \$11,945,937 which equals 21% of General Fund revenues and is well below the fund’s current-year property tax revenue of \$21.9 million.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

The table below summarizes the purposes of the County's restricted, committed, and assigned fund balances.

<b>Governmental Fund Balances</b>			
	<b>Restricted Purposes</b>	<b>Committed Purposes</b>	<b>Assigned Purposes</b>
<b>General Fund:</b>			
Surveyor Monuments.....	\$ 58,060	\$ —	\$ —
Attorney Prosecution.....	—	—	87,821
Stormwater Projects.....	—	—	1,127,145
Public Safety Programs.....	173,030	—	203,808
Future Capital Projects.....	236,377	—	—
Total General Fund.....	<u>467,467</u>	<u>—</u>	<u>1,418,774</u>
<b>Other Funds:</b>			
Library Fund.....	—	—	3,483,908
<b>Health Fund:</b>			
Children's Safety Programs.....	4,750	—	—
Public Health Programs.....	—	—	4,205,933
Paramedic Fund.....	—	—	2,856,832
<b>Transportation Development Fund:</b>			
Grants to Cities.....	—	11,193,700	—
Future Transportation Projects.....	—	—	8,086,426
Debt Service Fund.....	—	—	2,701,464
<b>Capital Projects Fund:</b>			
RAMP Projects.....	61,314	—	—
Jail Projects.....	33,855	—	—
Animal Shelter Projects.....	11,168	—	—
Future Capital Projects.....	—	—	2,676,245
<b>Nonmajor Funds:</b>			
Administrative Services.....	—	—	186,085
Public Safety Programs.....	29,255	—	114,256
Tourism Programs.....	—	—	529,878
Future Capital Improvements.....	562,459	—	541,891
Debt Service.....	2,879,502	—	100,700
Economic Development.....	338,752	—	2,093,414
Parks and Recreation Programs.....	—	—	4,606,872
Total Other Funds.....	<u>3,921,055</u>	<u>11,193,700</u>	<u>32,183,904</u>
Total, All Governmental Funds.....	<u>\$ 4,388,522</u>	<u>\$ 11,193,700</u>	<u>\$ 33,602,678</u>

(Notes continue on the next page.)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

**NOTE 11. RETIREMENT PLANS**

**A. Pension Plans**

Weber County contributes to the Local Government Contributory Retirement System, the Local Government Noncontributory Retirement System, and the Public Safety Retirement System (collectively, the Systems), all of which are cost-sharing multiple-employer defined-benefit pension plans. The Systems are administered by Utah Retirement Systems (URS) under the direction of the URS Board, which consists of the state treasurer and six members appointed by the governor. URS is established under and governed by Title 49 of *Utah Code Annotated, 1953*, as amended. URS publishes an annual financial report that includes financial statements and required supplementary information for all retirement systems and deferred compensation plans administered by it. Copies of the report may be obtained by writing to Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102; or on the Internet at [www.urs.org](http://www.urs.org).

Retirement benefits, as specified by Title 49, cover substantially all employees of the State, public education, and other political subdivisions of the State. Only the state legislature can modify benefits. The Systems provide pension, death, and disability benefits for employees who meet all eligibility requirements. Employees are eligible for retirement benefits upon attainment of the age specified for their employment classification or a combination of age plus years of service.

Recently, the state legislature closed the existing Systems to new employees hired on or after July 1, 2011, and created a new “hybrid” defined-benefit retirement plan for all new employees. This “Tier 2 System” caps the employer’s contribution at a fixed rate and requires the employee to pay the difference, if any, between the capped rate and the actuarially required contribution rate. If the actuarially required

rate is less than the cap, the difference is credited to the employee’s 401(k) account. The new plan also offers a smaller retirement benefit and requires more years of service than the existing plan. Finally, new employees have the option of choosing a straight defined-contribution plan in lieu of the Tier 2 System. The new plan is administered by Utah Retirement Systems and is expected to reduce pension costs over time for all government employers in the state. A brief summary of eligibility, benefits, and contribution rates of the Tier 1 and Tier 2 Systems is provided in the table on the next page.

Expenditures or expenses for retirement costs are recorded in the County’s funds as contributions are made to the Systems. Contributions made each year are equal to the contributions required by the County’s contract with URS. Therefore, the County does not report a liability for pension obligations.

**B. Deferred Compensation Plans**

The County participates in a 401(k) Plan and a 457 Plan (collectively, the Plans), both of which are defined-contribution plans administered by URS. The Plans are in addition to the retirement benefits outlined above. Voluntary contributions may be made to the Plans subject to URS and Internal Revenue Service limitations. The County matches employees’ contributions up to 2.0% of eligible employees’ salaries to the 401(k) Plan, and employees may contribute to both Plans up to maximum percentages allowed by IRS regulations. Account balances of the Plans are fully vested to the participants at the time of deposit. All assets and income of the Plans are held by URS for the exclusive benefit of the participants or their beneficiaries. For the year ended December 31, 2011, Weber County contributed \$783,481 to employees’ 401(k) Plans.

The following table presents summary information on the County’s retirement benefits and contributions.

*(Notes continue on the next page.)*

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**Summary of Eligibility, Benefits, and Contributions - Utah Retirement Systems**

	<u>Tier 1 - Local Government</u>		<u>Tier 1 - Public Safety System</u>	<u>Tier 2 - Hybrid DB System</u>	
	<u>Contributory System</u>	<u>Noncontributory System</u>		<u>Local Government</u>	<u>Public Safety</u>
<b>Highest Average Salary</b>	5 Years	3 Years	3 Years	5 Years	5 Years
<b>Years of Service and Age of Eligibility</b>	30 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	30 years any age 25 years any age (a) 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	20 years any age 10 years age 60 4 years age 65	35 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	25 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65
<b>Benefit Percent per Year of Service</b>	1.10% to June 1967 1.25% to June 1975 2.00% thereafter	2.0% per year	2.5% per year up to 20 years 2.00% per year over 20 years Benefit cannot exceed 70% of final average salary	1.5% per year	1.5% per year
<b>Annual Cost of Living Adjustment</b>	up to 4.0%	up to 4.0%	up to 4.0%	up to 2.5%	up to 2.5%
<b>2011 Rates as Percent of Covered Payroll:</b>					
Employer	9.36% to 9.76%	13.37% to 13.77%	28.82%	10.33% (c)	17.18% (d)
Member	6.00% (b)	—	—	—	—
<b>Actual County Contributions Made, by year (includes amounts paid by the County for the employee):</b>					
2011	\$ 72,791	\$ 2,513,100	\$ 3,348,925	\$ 9,697	\$ 658
2010	\$ 70,610	\$ 2,350,334	\$ 3,159,462	—	—
2009	\$ 79,709	\$ 2,169,829	\$ 2,937,468	—	—

(a) Requires full actuarial reductions

(b) All or part may be paid by the County for the employee

(c) Includes a factor of 2.59% that amortizes the Tier 1 UAAL; additionally, the County's required DC plan rate is 2.41%

(d) Includes a factor of 6.54% that amortizes the Tier 1 UAAL; additionally, the County's required DC plan rate is 1.55%

*(Notes continue on the next page.)*

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**NOTE 12. OTHER POST-EMPLOYMENT BENEFITS**

**A. Plan Description**

The County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The plan provides medical and dental benefits for eligible retirees, their spouses, and dependents through the County's group insurance plans, which covers both active and retired members. Eligibility requirements, benefit levels, retiree contributions, and employer contributions are governed by County policy and can be amended at any time. The plan is not reported as a trust fund because the County has not established an irrevocable trust to account for the plan. Also, the plan does not issue a separate report; rather, activity of the plan is reported in the Termination Pool Internal Service Fund.

Employees who are eligible to retire under the URS System Plans and who were also employed by the County for at least 10 consecutive years immediately prior to the date of retirement may receive health and dental insurance coverage for up to five years or until the retiree turns 65, whichever comes first. The County's cost for such post-employment insurance premiums is fixed at the date of the employee's retirement, and the retiree is responsible to pay any increase in premiums for the duration of the retiree's benefit period, although the retiree may use accumulated sick leave credits to cover such cost

increases until such credits are exhausted or until age 65. Insurance premiums for retirees are purchased through the County's existing employee health and dental insurance providers at the same rates as active employees. Per County policy, the County's plan is not offered to employees hired on or after January 1, 2008, and the County currently does not offer any post-employment benefits to employees hired after that date.

**B. Funding Policy**

The County pays for post-employment benefits on a "pay-as-you-go" basis by charging departments' budgets a percentage of payroll (currently 2.0%) that is estimated to provide sufficient resources for the current year's expenses. During 2011, actual retiree healthcare costs totaled \$494,086, of which \$449,165 or 91% was paid by the County.

**C. Annual OPEB Costs and Net OPEB Obligation**

The County's annual OPEB cost is calculated based on the employer's annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB costs for the current year and the preceding two years:

	2011	2010	2009
<b>Changes in Net OPEB Obligation:</b>			
Annual Required Contribution (ARC).....	\$ 1,620,826	\$ 1,456,931	\$ 1,499,862
Interest on Net OPEB Obligation.....	117,898	84,322	47,796
Adjustment to ARC.....	(45,997)	(117,220)	(12,930)
Annual OPEB Cost.....	1,692,727	1,424,033	1,534,728
Contributions Made *.....	(584,640)	(584,640)	(432,904)
Increase in net OPEB Obligation.....	1,108,087	839,393	1,101,824
Net OPEB Obligation - Beginning of year.....	2,947,449	2,108,056	1,006,232
<b>Net OPEB Obligation - End of year.....</b>	<b>\$ 4,055,536</b>	<b>\$ 2,947,449</b>	<b>\$ 2,108,056</b>
* Percentage of Annual OPEB Cost Contributed...	34.5%	41.1%	28.2%

(Notes continue on the next page.)



**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

**D. Funded Status and Funding Progress**

The funded status of the plan as of December 31, 2011 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 11,415,221
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL)...	<u>\$ 11,415,221</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 32,854,220
UAAL as a Percentage of Covered Payroll.....	34.7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information following the notes to the financial statements, presents the status of the County's progress toward funding its OPEB liability as of December 31, 2011.

**E. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Following are the significant assumptions used in the most recent valuation:

Valuation Date.....	January 1, 2010
Actuarial Cost Method.....	Projected Unit Credit
Amortization Method.....	Level Dollar Amount, Open
Remaining Amortization Period.....	30 years
Asset Valuation Method.....	Fair Value of Assets
Actuarial Assumptions:	
Investment rate of return *.....	4.00%
Projected Salary Increases.....	3.0%
Healthcare Cost Trend Rate.....	8% initial rate, 5.5% ultimate rate by 2015
Next Valuation Date.....	January 1, 2012

\* Includes inflation at 3.5%, funded basis, based on the County's own investments

**NOTE 13. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; personal injury; errors and omissions; and natural disasters. The County purchases insurance through the Utah Counties Insurance Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured pool program in which 27 of the 29 counties in the state participate. The program provides for the County's lawful liabilities resulting from various events limited up to \$2.25 million per each occurrence. UCIP purchases excess insurance coverage to protect and conserve pool reserves and assets. The County's responsibility extends only to payment of premiums, and deductibles are \$500 for general liability claims and \$1,000 for auto physical damage. The amount of settlements has not exceeded insurance coverage since the inception of pooled insurance coverage in 1998.

The County maintains the Risk Management Fund (an internal service fund) to account for the cost of commercial insurance and to finance its risk of losses not covered by insurance. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2011 and 2010 were as follows:

<b>Risk Management Fund</b>		
<b>Uninsured Claims Liability</b>		
	<u>2011</u>	<u>2010</u>
Beginning Liability.....	\$ 1,379	\$ 69
Claims Incurred.....	55,146	97,806
Claims Paid.....	(54,959)	(96,496)
Ending Liability.....	<u>\$ 1,566</u>	<u>\$ 1,379</u>

**NOTE 14. LITIGATION AND CONTINGENCIES**

The County records liabilities resulting from claims and legal actions when they become fixed or determinable in amount. The County is currently the defendant in several pending lawsuits. Legal counsel is of the opinion that, except for the lawsuit explained below, potential claims against the County resulting from such litigation not covered by insurance do not pose a threat of significant liability to the County.

The County has received several federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

requests for reimbursements for expenditures disallowed under the terms of the grants. Based upon prior experience, the County believes such disallowances, if any, will be immaterial.

***Statewide Litigation Regarding Constitutionality of the Restaurant Tax.*** In October 2010, a lawsuit was filed against Utah County alleging the state statutes creating the restaurant tax are unconstitutional because the definition of “restaurant” in the code unfairly discriminates against certain establishments and is therefore a violation of the equal protection clauses of the Utah and United States Constitutions.

In March 2011, the State Attorney General intervened on behalf of the State of Utah and the State Tax Commission because the statutes in question are a matter of state law. Weber County joined several other counties, through the Utah Association of Counties, as a co-defendant in the lawsuit because the restaurant tax is a significant source of funding for the County. Though not legally pledged, the County uses all of its restaurant tax revenues to pay annual debt service on the bonds that were used to build the Ogden Eccles Conference Center and to pay for annual operating costs of the Conference Center. A loss of restaurant tax revenues would have a considerable impact on the County’s ability to continue these activities within existing resources. The likely outcome of the lawsuit is unknown at this time.

**NOTE 15. RELATED ORGANIZATIONS**

**A. Weber Human Services**

Weber County appoints a majority of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2011, the County contributed \$1,996,896 from the General Fund to WHS, which amount represents approximately 6.2% of WHS’ fiscal year 2011 budgeted revenues. The County also provided building and grounds maintenance to WHS on a contract basis during 2011, for which WHS paid the County \$12,831.

**B. Weber Area Dispatch 911 and Emergency Services District**

As explained in Note 1, the Dispatch is reported as a discrete component unit of the County. The County also provides accounting, payroll, human resource management, and legal services to the Dispatch on a contract basis. During 2011, the Dispatch paid the County \$57,500 for such services. In addition, the County allocated \$17,627 in interest earnings on the

Dispatch’s cash balances that were held by the County during 2011.

**C. Weber Housing Authority**

The Weber Housing Authority (WHA) is governed by a five-member board that is appointed by the County Commission. The board has hired an executive director to oversee WHA’s day-to-day operations as it administers low-income housing grant funds. The WHA is not a component unit of the County because the County cannot exercise its will on WHA nor access WHA resources for its own purposes. The County has agreed to provide accounting, payroll, and banking services to WHA at no cost until it has sufficient experience and resources to assume those responsibilities on its own.

**NOTE 16. JOINTLY GOVERNED ORGANIZATIONS**

**A. Weber / Morgan Narcotics Strike Force**

The Weber/Morgan Narcotics Strike Force was created through an interlocal governmental agreement among various law enforcement agencies to investigate and prosecute the illegal importation, manufacture, use, and sale of controlled substances within the Weber/Morgan area. The Strike Force is governed by two boards: an Administrative Board acting in an advisory capacity, and an Executive Board vested with voting authority to govern and regulate the Strike Force.

The Executive Board is comprised of a representative from each jurisdiction that provides at least one officer or the monetary equivalent to the Strike Force for a minimum of twelve months of every three years, plus an at-large member appointed by the Weber Area Council of Governments. Currently, the Executive Board has seven members, three of whom are Weber County employees. The Executive Board is responsible for directing the activities of the Strike Force, including approving an annual operating budget and appointing a Unit Commander. Local law enforcement agencies that do not contribute manpower to the Strike Force must pay an annual assessment as established by the Executive Board.

The Strike Force receives some federal funds as a subrecipient of grants awarded to the Weber County Sheriff’s Office. The County provides no direct financial assistance to the Strike Force but has dedicated two officers as agents of the Strike Force. The Strike Force also receives accounting and legal services from Weber County at no cost. All Strike Force funds and assets are held in trust by the

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2011

---

County, and such assets are reported in the County's fiduciary funds as a private-purpose trust fund. The Strike Force currently does not issue separate financial statements.

**B. Northern Utah Regional Landfill Authority**

In January 2007, Weber County entered into an interlocal agreement with three other local governments to create the Northern Utah Regional Landfill Authority (NURLA) to facilitate the acquisition, construction, operation, maintenance, and improvement of solid waste management facilities for its members. The other members of NURLA at its creation were Box Elder County, Logan City, and the Wasatch Integrated Waste Management District (a component unit of Davis County). Each member appoints two representatives to the NURLA Governing Board and one member to the Operations and Management Committee, both of which bodies oversee NURLA operations. Box Elder County has since withdrawn its membership from the organization.

The interlocal agreement does not provide for the members to retain an explicit, measurable interest in the net resources of NURLA operations, and therefore the County does not report any equity interest in NURLA; however, each member contributed equally to capital and start-up costs. Future operating costs will be recovered through tipping fees charged to the various waste haulers who will transport waste from the members' jurisdictions, should NURLA ever secure a physical location and begin operations. NURLA does not currently issue separate financial statements.

**NOTE 17. LANDFILL POST-CLOSURE COSTS**

Weber County owns and maintains a landfill site located in the Ogden, Utah area. In December 1997, the County closed the landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized some of the closure and post-closure care costs in past operating periods. As of December 31, 2011, the County's liability of \$1,366,077 represents the total estimated costs remaining for site maintenance and monitoring through 2027. These estimated costs are subject to change due to the effects of inflation, revision of laws, and other variables. The County has met the Financial Assurance Mechanism pertaining to solid waste facility closures. This was done by complying

with the Local Government Financial Test as required by the State of Utah.

**NOTE 18. SUBSEQUENT EVENTS**

**A. Ice Sheet Expansion**

On December 20, 2011, Weber County and Weber State University entered into an agreement to explore the possibility of expanding the County's Ice Sheet facility, which sits on University-owned land. The County and University agreed that the project would move forward if certain conditions were met, including the University securing \$2 million toward the project, the County obtaining a \$2 million RAMP grant, and the County financing the balance of the project costs through a reasonably priced bond offering.

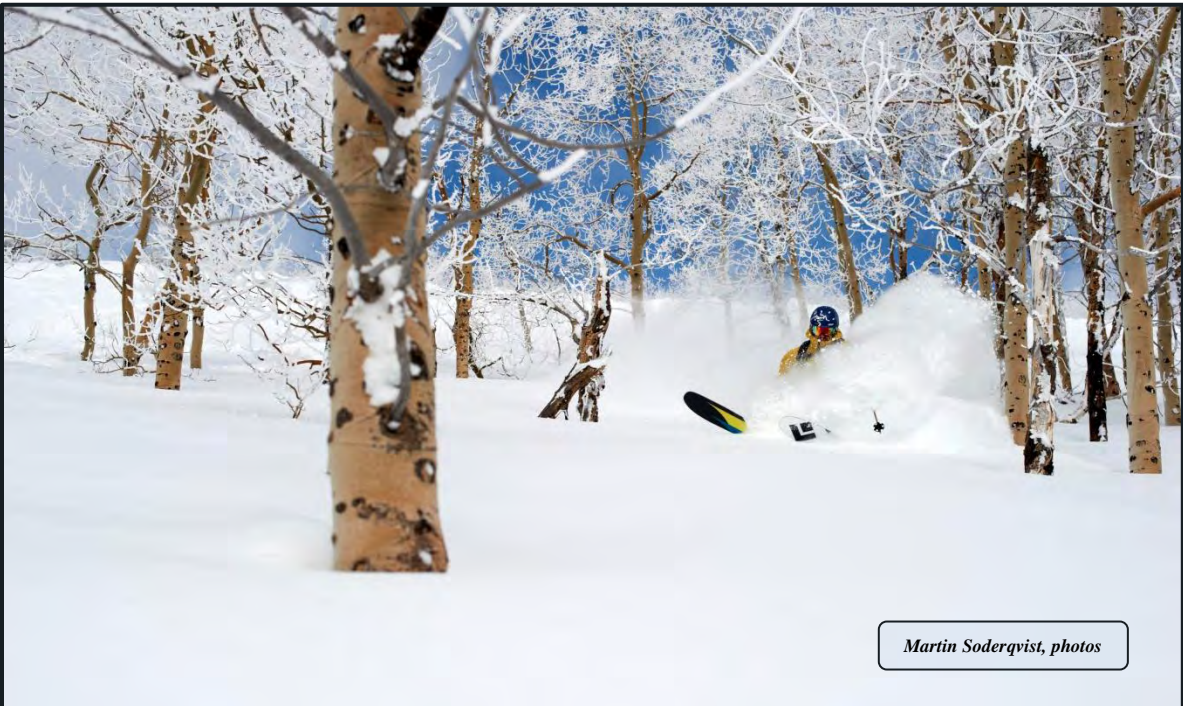
On March 13, 2012, the County Commission approved a RAMP grant award of \$2 million towards the Ice Sheet expansion project, to be paid out over the next five years. On March 27, 2012, the County signed an agreement with an architect firm to provide cost estimates, construction drawings, and other services to move the expansion project forward.

Assuming cost estimates from the architect are acceptable to both the County and the University, and the University has secured its \$2 million commitment, the County expects to issue construction bid documents by mid-June 2012 to begin the expansion project. The County also expects to issue sales tax revenue bonds by the end of June 2012 so that construction on the project can begin by August 2012.

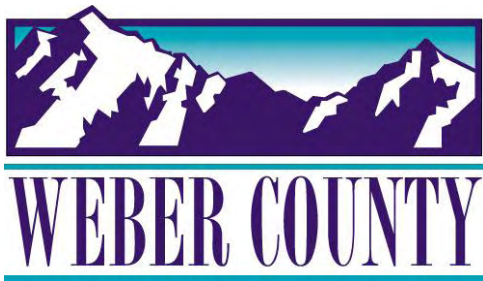
**B. Federal Funds for Flood Mitigation Projects**

On February 24, 2012, the U.S. Department of Agriculture, Natural Resources Conservancy Service (NRCS), awarded up to \$14.3 million in federal funds to Weber County for major flood mitigation planning and construction projects. The County expects to use the funds to pay for engineering designs, riverbank restoration, debris removal, and road repairs in the western areas of the County where significant flooding occurred during spring 2011. The County is required to provide a 25% match to the grant funds, some of which will be paid for "in-kind" with existing personnel and equipment, but may require using a significant portion of the General Fund's unassigned fund balance. Actual projects and costs will not be known until at least mid-summer 2012, and some projects may continue into 2013.

# Required Supplementary Information



*Martin Soderqvist, photos*



**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2011

**INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

As more fully described in Note 12, the County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The table below demonstrates the County's progress toward funding its actuarial accrued liability, as determined by its most recent actuarial valuation dated January 1, 2010.

**Weber County, Utah**  
**Other Post-Employment Benefit Plan**  
**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - Projected Unit (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
1/1/2011	\$ —	\$ 11,415,221	\$ 11,415,221	0.0%	\$ 32,854,220	34.7%
1/1/2010	—	11,415,221	11,415,221	0.0%	33,368,171	34.2%
1/1/2009	—	10,232,471	10,232,471	0.0%	34,035,262	30.1%
1/1/2008	—	10,232,471	10,232,471	0.0%	33,010,328	31.0%

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### General Fund

For the Year Ended December 31, 2011

	Budgeted Amounts			Variance From Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 21,729,424	\$ 21,369,425	\$ 21,923,732	\$ 554,307
Sales.....	8,158,468	8,305,472	8,458,294	152,822
Delinquent.....	1,160,062	1,413,155	1,837,400	424,245
Assessing and Collecting.....	3,592,437	3,922,507	3,852,032	(70,475)
Total Taxes.....	34,640,391	35,010,559	36,071,458	1,060,899
Licenses, Permits, and Fees.....	2,762,378	2,562,637	2,378,811	(183,826)
Intergovernmental.....	680,800	943,822	917,967	(25,855)
Charges for Services.....	16,218,039	16,272,239	16,388,158	115,919
Fines and Forfeitures.....	450,000	450,000	391,580	(58,420)
Miscellaneous.....	716,802	717,202	716,441	(761)
Total Revenues.....	55,468,410	55,956,459	56,864,415	907,956
<b>EXPENDITURES</b>				
<b>General Government</b>				
Commission.....	630,509	648,509	648,486	(23)
District Court.....	70,000	80,000	72,382	(7,618)
Public Defender.....	1,592,800	1,592,800	1,213,826	(378,974)
Training.....	91,803	91,803	93,807	2,004
Human Resources.....	508,055	513,055	469,621	(43,434)
Information Technology.....	2,759,308	2,754,308	2,588,195	(166,113)
G.I.S.....	444,068	444,068	405,706	(38,362)
Clerk/Auditor.....	1,217,828	1,259,528	1,212,008	(47,520)
Treasurer.....	548,612	548,612	515,407	(33,205)
Recorder.....	985,339	990,164	950,933	(39,231)
Attorney - Criminal.....	2,251,924	2,258,878	2,222,215	(36,663)
Assessor.....	1,530,436	1,582,036	1,565,224	(16,812)
Assessor - Reappraisal.....	470,571	470,571	420,515	(50,056)
Surveyor.....	751,581	756,756	687,603	(69,153)
Engineering.....	390,023	390,023	335,187	(54,836)
Attorney - Civil.....	580,324	594,324	583,891	(10,433)
Non-Departmental.....	1,227,800	1,379,800	1,335,338	(44,462)
Children's Justice Center.....	305,440	311,940	279,754	(32,186)
Operations Administration.....	353,766	353,766	352,173	(1,593)
Property Management.....	1,152,016	1,176,700	1,111,062	(65,638)
Municipal Gardens.....	20,000	20,000	—	(20,000)
Elections.....	187,055	187,055	156,270	(30,785)
Council of Governments.....	34,921	34,921	—	(34,921)
	18,104,179	18,439,617	17,219,603	(1,220,014)
<b>Public Safety</b>				
Sheriff.....	9,205,701	9,335,993	9,085,848	(250,145)
Watershed Fire Protection.....	96,711	96,711	28,292	(68,419)
Jail.....	22,515,792	22,593,025	21,642,437	(950,588)
Homeland Security.....	284,620	414,620	376,538	(38,082)
	32,102,824	32,440,349	31,133,115	(1,307,234)

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule General Fund

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>Public Health and Welfare</b>				
Poor and Indigent.....	8,000	11,000	10,400	(600)
Human Services Programs.....	1,996,896	1,996,896	1,996,896	—
	<u>2,004,896</u>	<u>2,007,896</u>	<u>2,007,296</u>	<u>(600)</u>
<b>Streets and Public Improvements</b>				
Storm Water Management.....	503,285	503,285	192,597	(310,688)
Garage.....	505,946	505,946	456,324	(49,622)
	<u>1,009,231</u>	<u>1,009,231</u>	<u>648,921</u>	<u>(360,310)</u>
<b>Parks and Recreation</b>				
Parks.....	254,263	257,963	233,993	(23,970)
Recreation Facilities Administration...	458,956	458,956	394,434	(64,522)
Recreation.....	457,943	464,206	447,363	(16,843)
Special Events.....	134,013	134,013	124,671	(9,342)
Weber County Fair.....	379,771	379,771	333,553	(46,218)
	<u>1,684,946</u>	<u>1,694,909</u>	<u>1,534,014</u>	<u>(160,895)</u>
<b>Conservation and Development</b>				
WEDCorp.....	233,750	243,750	243,750	—
USU Extension.....	222,711	222,711	222,004	(707)
Public Relations.....	193,160	192,160	166,044	(26,116)
	<u>649,621</u>	<u>658,621</u>	<u>631,798</u>	<u>(26,823)</u>
Total Expenditures.....	<u>55,555,697</u>	<u>56,250,623</u>	<u>53,174,747</u>	<u>(3,075,876)</u>
Revenues Over (Under)				
Expenditures.....	(87,287)	(294,164)	3,689,668	3,983,832
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	10,000	10,000	3,371	(6,629)
Transfers In.....	378,748	388,748	331,226	(57,522)
Transfers Out.....	(1,072,920)	(1,184,420)	(3,963,532)	(2,779,112)
Total Other Financing Sources (Uses).	<u>(684,172)</u>	<u>(785,672)</u>	<u>(3,628,935)</u>	<u>(2,843,263)</u>
Net Change in Fund Balance.....	(771,459)	(1,079,836)	60,733	1,140,569
Fund Balance - Beginning .....	<u>13,845,702</u>	<u>13,845,702</u>	<u>13,845,702</u>	<u>—</u>
Fund Balance - Ending.....	<u>\$ 13,074,243</u>	<u>\$ 12,765,866</u>	<u>\$ 13,906,435</u>	<u>\$ 1,140,569</u>



# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 6,398,216	\$ 6,407,915	\$ 6,544,078	\$ 136,163
Delinquent.....	298,927	298,927	369,477	70,550
Total Taxes.....	<u>6,697,143</u>	<u>6,706,842</u>	<u>6,913,555</u>	<u>206,713</u>
Other Revenues:				
Licenses, Permits, and Fees.....	696,908	696,908	594,777	(102,131)
Intergovernmental.....	230,384	230,384	124,561	(105,823)
Charges for Services.....	166,644	166,644	151,845	(14,799)
Miscellaneous.....	11,496	11,496	30,461	18,965
Total Revenues.....	<u>7,802,575</u>	<u>7,812,274</u>	<u>7,815,199</u>	<u>2,925</u>
<b>EXPENDITURES</b>				
Library Services.....	<u>7,384,651</u>	<u>7,384,651</u>	<u>6,861,366</u>	<u>(523,285)</u>
Total Expenditures.....	<u>7,384,651</u>	<u>7,384,651</u>	<u>6,861,366</u>	<u>(523,285)</u>
Revenues Over (Under)				
Expenditures.....	417,924	427,623	953,833	526,210
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(527,650)</u>	<u>(527,650)</u>	<u>(527,650)</u>	<u>—</u>
Net Change in Fund Balance.....	(109,726)	(100,027)	426,183	526,210
Fund Balance, January 1.....	<u>3,057,725</u>	<u>3,057,725</u>	<u>3,057,725</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,947,999</u>	<u>\$ 2,957,698</u>	<u>\$ 3,483,908</u>	<u>\$ 526,210</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Consolidated Health Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 1,186,726	\$ 1,194,202	\$ 1,219,320	\$ 25,118
Delinquent.....	79,954	64,433	75,952	11,519
Total Taxes.....	<u>1,266,680</u>	<u>1,258,635</u>	<u>1,295,272</u>	<u>36,637</u>
Other Revenues:				
Licenses, Permits, and Fees.....	129,873	118,277	110,845	(7,432)
Intergovernmental.....	2,773,341	7,421,973	7,071,238	(350,735)
Charges for Services.....	1,683,600	1,676,500	1,745,839	69,339
Miscellaneous.....	111,250	41,100	47,238	6,138
Total Revenues.....	<u>5,964,744</u>	<u>10,516,485</u>	<u>10,270,432</u>	<u>(246,053)</u>
<b>EXPENDITURES</b>				
Public Health and Welfare - Weber/Morgan Health Department....	<u>5,965,471</u>	<u>10,300,971</u>	<u>9,571,295</u>	<u>(729,676)</u>
Total Expenditures.....	<u>5,965,471</u>	<u>10,300,971</u>	<u>9,571,295</u>	<u>(729,676)</u>
Revenues Over (Under) Expenditures.....	(727)	215,514	699,137	483,623
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	3,000	2,000	1,909	(91)
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(2,800,000)</u>	<u>(3,000,000)</u>	<u>(2,776,189)</u>	<u>223,811</u>
Net Change in Fund Balance.....	<u>(2,797,727)</u>	<u>(2,782,486)</u>	<u>(2,075,143)</u>	<u>707,343</u>
Fund Balance, January 1.....	<u>6,285,826</u>	<u>6,285,826</u>	<u>6,285,826</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,488,099</u>	<u>\$ 3,503,340</u>	<u>\$ 4,210,683</u>	<u>\$ 707,343</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,149,632	\$ 2,155,390	\$ 2,201,006	\$ 45,616
Delinquent.....	77,227	77,227	117,029	39,802
Total Taxes.....	2,226,859	2,232,617	2,318,035	85,418
Other Revenues:				
Licenses, Permits, and Fees.....	234,235	234,235	200,061	(34,174)
Miscellaneous.....	—	—	995	995
Total Revenues.....	2,461,094	2,466,852	2,519,091	52,239
<b>EXPENDITURES</b>				
Public Safety - Paramedic Services.....	2,579,539	2,579,539	2,320,255	(259,284)
Total Expenditures.....	2,579,539	2,579,539	2,320,255	(259,284)
Revenues Over (Under)				
Expenditures.....	(118,445)	(112,687)	198,836	311,523
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(118,445)	(112,687)	198,836	311,523
Fund Balance, January 1.....	2,657,996	2,657,996	2,657,996	—
Fund Balance, December 31.....	\$ 2,539,551	\$ 2,545,309	\$ 2,856,832	\$ 311,523

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 5,100,000	\$ 5,100,000	\$ 5,087,205	\$ (12,795)
Total Taxes.....	5,100,000	5,100,000	5,087,205	(12,795)
Other Revenues:				
Miscellaneous.....	50,000	50,000	90,116	40,116
Total Revenues.....	5,150,000	5,150,000	5,177,321	27,321
<b>EXPENDITURES</b>				
Streets and Public Improvements -				
Transportation Development.....	—	—	—	—
Total Expenditures.....	—	—	—	—
Revenues Over (Under)				
Expenditures.....	5,150,000	5,150,000	5,177,321	27,321
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	5,150,000	5,150,000	5,177,321	27,321
Fund Balance, January 1.....	14,102,805	14,102,805	14,102,805	—
Fund Balance, December 31.....	\$ 19,252,805	\$ 19,252,805	\$ 19,280,126	\$ 27,321

**WEBER COUNTY, UTAH**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2011

---

**Required Supplementary Information –  
Budgetary Comparison Schedules**

The Budgetary Comparison Schedules presented in this section of the report are for the County's General Fund and major special revenue funds. Budgetary comparison schedules for the County's nonmajor special revenue funds, Debt Service Fund, and Capital Projects Fund are included as Supplementary Information beginning on page 82. Original budgets represent the revenue estimates and spending authority authorized by the County Commission prior to January 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the County Commission through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to fund balance at the end of each year.

**Budgeting and Budgetary Control**

Weber County's annual budget is prepared and adopted before December 31 for the calendar year commencing the following January 1 in accordance with the Uniform Fiscal Procedures Act for Utah Counties. Once a budget has been adopted, it remains in effect until it has been formally revised. If any obligations are contracted for in excess of the adopted budget, they are not a valid or enforceable claim against the County. The County budget is adopted on a basis consistent with generally accepted accounting principles. Budgets for the General Fund, all special revenue funds, debt service funds, and capital projects funds are legally required and are prepared and adopted on the modified accrual basis of accounting.

***Adopting the Annual Budget***

On or before November 1, the Clerk/Auditor submits to the County Commission a tentative operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. The tentative operating budget is reviewed and adopted by the County Commission.

Prior to December 31, the County Commission sets a date for a public hearing at which time the taxpayers' comments regarding the tentative budget are heard. Copies of the tentative budget are made available for public inspection ten days prior to the budget hearing. Following the budget hearing, the proposed budget may be amended and is then legally enacted through passage of a resolution. A copy of the final budget is certified by the Clerk/Auditor and filed with the Utah

State Auditor within thirty days of adoption. A certified copy of the budget is available to the public after adoption.

Control of budgeted expenditures is exercised, under state law, at the division level. Administrative control is maintained through detailed line-item budgets for all departments. All appropriations lapse at the end of the calendar year.

***Modifying the Adopted Budget***

Transfers of unexpended appropriations from one expenditure account to another within the same department can be made by consent of the department head. Transfers of unexpended appropriations from one department to another department, as well as budget reductions for any department, may be made by resolution of the County Commission. Budgets of any department may be increased by resolution only after a public hearing. Notice of the hearing must be published seven days in advance of the hearing. During 2011, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over  
Appropriations**

For the year ended December 31, 2011, expenditures for the Training Department exceeded the appropriated budget by \$2,004 because demand for the County's ropes course exceeded expectations but the County did not adjust the budget to accommodate the additional costs.

Expenditures for the Ice Sheet exceeded the appropriated budget by \$4,325 because the County underestimated the number of temporary workers required to staff the concession stands during the fall and winter hockey season.

Expenditures for the Debt Service Fund exceeded the appropriated budget by \$39,939 because the budgeted interest costs for the Series 2010B Sales Tax Revenue "Build America Bonds" was reduced by the federal government's 35% interest subsidy, whereas GAAP requires the subsidy to be reported as revenue and the gross interest costs to be reported as expenditure. Future budgets will reflect the proper GAAP accounting for the subsidy.

Spending for all other funds and departments of the County was within approved budgets.

# Supplementary Information

---



*Snowbasin Resort, photos*



## **Nonmajor Governmental Funds**

### **Municipal Services Fund**

This fund is required to exist by state statutes. It accounts for certain municipal-type services in the unincorporated areas of the County including planning and zoning, building inspection, public safety, road maintenance, and street lighting. Revenues come mainly from sales taxes and state road funds.

### **Crime Scene Investigations Fund**

This fund accounts for activities of the County's crime investigation unit. Revenues come mainly from charges to other governments for investigation services.

### **Animal Shelter Fund**

This fund accounts for activities of the County's expanded animal shelter. Revenues come mainly from charges to other governments for animal sheltering services, and from charges to the public for shelter and adoption services.

### **Tourism Fund**

This fund accounts for the County's tourism-related taxes such as the restaurant tax and the hotel room tax. These funds are spent to promote tourism and recreation within the County.

### **Impact Fees Fund**

This fund accounts for the County's impact fees that are charged to all new developments in the unincorporated areas of the County. Impact fees are used to pay for capital improvements to vital infrastructure such as roads, sewer systems, and storm water drainage systems.

### **Municipal Building Authority Fund (Blended Component Unit)**

The Municipal Building Authority exists for the purpose of financing and constructing the County's major public facilities. The principal revenue source is rental income from County departments.

### **Redevelopment Agency Fund (Blended Component Unit)**

The Redevelopment Agency exists to encourage economic development by redeveloping certain areas within the County. The principal revenue source is property tax increment funds.

### **Ogden Eccles Conference Center Fund**

This fund accounts for the operations of the County's conference center and theatre.

### **Ice Sheet Fund**

This fund accounts for the operations of the County's ice skating and ice sports facility.

### **Golden Spike Events Center Fund**

This fund accounts for the operations of the County's Golden Spike Events Center and related facilities.

### **RAMP Tax Fund**

This fund accounts for a voter-approved countywide 1/10<sup>th</sup> of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

### **Public Works Capital Projects Fund**

This fund accounts for County expenditures on infrastructure and other similar capital projects. Funding typically comes from grants and transfers from other funds.



# WEBER COUNTY, UTAH

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2011

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
<b>ASSETS</b>						
Cash and Investments.....	\$ 186,085	\$ 98,245	\$ —	\$ —	\$ 562,459	\$ 137,370
Receivables:						
Accounts, net.....	—	6,967	262,701	—	—	—
Taxes.....	—	—	—	643,772	—	—
Due From Other Governments.....	—	—	—	—	—	—
Prepays and Inventories.....	—	—	—	—	—	—
Cash - Restricted.....	—	—	—	—	—	2,879,502
<b>Total Assets</b> .....	<b><u>\$ 186,085</u></b>	<b><u>\$ 105,212</u></b>	<b><u>\$ 262,701</u></b>	<b><u>\$ 643,772</u></b>	<b><u>\$ 562,459</u></b>	<b><u>\$ 3,016,872</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts Payable.....	\$ —	\$ 2,694	\$ 6,385	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	10,346	4,770	—	—	36,670
Due To Other Funds.....	—	—	200,207	616,567	—	—
<b>Total Liabilities</b> .....	<b><u>—</u></b>	<b><u>13,040</u></b>	<b><u>211,362</u></b>	<b><u>616,567</u></b>	<b><u>—</u></b>	<b><u>36,670</u></b>
Fund Balances:						
Nonspendable:						
Inventories and Prepays.....	—	—	—	—	—	—
Restricted.....	—	—	29,255	—	562,459	2,879,502
Assigned.....	186,085	92,172	22,084	27,205	—	100,700
<b>Total Fund Balances</b> .....	<b><u>186,085</u></b>	<b><u>92,172</u></b>	<b><u>51,339</u></b>	<b><u>27,205</u></b>	<b><u>562,459</u></b>	<b><u>2,980,202</u></b>
<b>Total Liabilities and Fund Balances</b> .....	<b><u>\$ 186,085</u></b>	<b><u>\$ 105,212</u></b>	<b><u>\$ 262,701</u></b>	<b><u>\$ 643,772</u></b>	<b><u>\$ 562,459</u></b>	<b><u>\$ 3,016,872</u></b>

Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Capital Projects	
					Public Works	Total Nonmajor Governmental Funds
\$ 3,118,831	\$ 294,264	\$ 4,261	\$ 108,370	\$ 4,036,479	\$ 475,249	\$ 9,021,613
—	134,597	31,109	18,485	—	—	453,859
6,934	—	—	—	512,694	—	1,163,400
—	250,000	—	—	—	66,642	316,642
—	22,914	—	—	—	—	22,914
—	—	—	—	—	—	2,879,502
<u>\$ 3,125,765</u>	<u>\$ 701,775</u>	<u>\$ 35,370</u>	<u>\$ 126,855</u>	<u>\$ 4,549,173</u>	<u>\$ 541,891</u>	<u>\$ 13,857,930</u>
\$ 693,599	\$ 139,778	\$ 23,428	\$ 38,709	\$ 14,067	\$ —	\$ 918,660
—	36,410	10,753	17,569	—	—	116,518
—	—	—	—	—	—	816,774
<u>693,599</u>	<u>176,188</u>	<u>34,181</u>	<u>56,278</u>	<u>14,067</u>	<u>—</u>	<u>1,851,952</u>
—	22,914	—	—	—	—	22,914
338,752	—	—	—	—	—	3,809,968
<u>2,093,414</u>	<u>502,673</u>	<u>1,189</u>	<u>70,577</u>	<u>4,535,106</u>	<u>541,891</u>	<u>8,173,096</u>
<u>2,432,166</u>	<u>525,587</u>	<u>1,189</u>	<u>70,577</u>	<u>4,535,106</u>	<u>541,891</u>	<u>12,005,978</u>
<u>\$ 3,125,765</u>	<u>\$ 701,775</u>	<u>\$ 35,370</u>	<u>\$ 126,855</u>	<u>\$ 4,549,173</u>	<u>\$ 541,891</u>	<u>\$ 13,857,930</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2011

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
<b>REVENUES</b>						
Taxes:						
Current Property.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Sales.....	1,792,699	—	—	3,837,183	—	—
Franchise.....	36,144	—	—	—	—	—
Total Taxes.....	<u>1,828,843</u>	<u>—</u>	<u>—</u>	<u>3,837,183</u>	<u>—</u>	<u>—</u>
Other Revenues:						
Licenses, Permits, and Fees.....	293,613	—	—	—	127,776	—
Intergovernmental.....	1,576,489	—	—	—	—	—
Charges for Services.....	218,148	612,565	734,526	—	—	2,981,363
Fines and Forfeitures.....	60,977	—	—	—	—	—
Miscellaneous.....	—	1,889	20,768	470	3,126	16,124
Total Revenues.....	<u>3,978,070</u>	<u>614,454</u>	<u>755,294</u>	<u>3,837,653</u>	<u>130,902</u>	<u>2,997,487</u>
<b>EXPENDITURES</b>						
Current:						
General Government.....	1,188,924	—	—	—	—	—
Public Safety.....	857,592	569,517	447,903	—	—	—
Streets and Public Improvements.....	2,091,629	—	—	—	61,080	—
Parks, Recreation & Public Facilities.....	—	—	—	2,661,741	—	—
Conservation and Development.....	—	—	—	—	—	—
Capital Outlay.....	—	—	—	—	—	—
Debt Service:						
Principal.....	—	—	—	—	—	2,130,000
Interest and Other Charges.....	—	—	—	—	—	928,864
Total Expenditures.....	<u>4,138,145</u>	<u>569,517</u>	<u>447,903</u>	<u>2,661,741</u>	<u>61,080</u>	<u>3,058,864</u>
Revenues Over (Under) Expenditures.....	(160,075)	44,937	307,391	1,175,912	69,822	(61,377)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In.....	500,000	—	—	—	—	—
Transfers Out.....	—	(222,973)	(205,958)	(1,155,912)	—	—
Total Other Financing Sources (Uses).....	<u>500,000</u>	<u>(222,973)</u>	<u>(205,958)</u>	<u>(1,155,912)</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances.....	339,925	(178,036)	101,433	20,000	69,822	(61,377)
Fund Balances - Beginning .....	(153,840)	270,208	(50,094)	7,205	492,637	3,041,579
Fund Balances - Ending.....	<u>\$ 186,085</u>	<u>\$ 92,172</u>	<u>\$ 51,339</u>	<u>\$ 27,205</u>	<u>\$ 562,459</u>	<u>\$ 2,980,202</u>

Special Revenue					Capital Projects	Total Nonmajor Governmental Funds
Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Public Works	
\$ 1,158,815	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,158,815
—	—	—	—	2,715,847	—	8,345,729
—	—	—	—	—	—	36,144
<u>1,158,815</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,715,847</u>	<u>—</u>	<u>9,540,688</u>
—	—	—	—	—	—	421,389
—	6,950	13,737	—	—	725,166	2,322,342
—	1,746,244	392,529	390,973	—	—	7,076,348
—	—	—	—	—	—	60,977
493	250,000	24,496	68,686	20,561	—	406,613
<u>1,159,308</u>	<u>2,003,194</u>	<u>430,762</u>	<u>459,659</u>	<u>2,736,408</u>	<u>725,166</u>	<u>19,828,357</u>
—	—	—	—	—	—	1,188,924
—	—	—	—	—	—	1,875,012
—	—	—	—	—	195,833	2,348,542
—	2,662,475	776,579	1,417,812	1,900,438	—	9,419,045
983,930	—	—	—	—	—	983,930
—	—	—	—	—	601,977	601,977
76,207	—	—	—	—	—	2,206,207
1,644	—	—	—	—	—	930,508
<u>1,061,781</u>	<u>2,662,475</u>	<u>776,579</u>	<u>1,417,812</u>	<u>1,900,438</u>	<u>797,810</u>	<u>19,554,145</u>
97,527	(659,281)	(345,817)	(958,153)	835,970	(72,644)	274,212
—	659,280	340,504	949,995	—	290,000	2,739,779
(43,750)	—	—	—	—	—	(1,628,593)
(43,750)	659,280	340,504	949,995	—	290,000	1,111,186
53,777	(1)	(5,313)	(8,158)	835,970	217,356	1,385,398
2,378,389	525,588	6,502	78,735	3,699,136	324,535	10,620,580
<u>\$ 2,432,166</u>	<u>\$ 525,587</u>	<u>\$ 1,189</u>	<u>\$ 70,577</u>	<u>\$ 4,535,106</u>	<u>\$ 541,891</u>	<u>\$ 12,005,978</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>Taxes:</b>				
Sales.....	\$ 1,997,034	\$ 1,997,034	\$ 1,792,699	\$ (204,335)
Franchise.....	35,566	35,566	36,144	578
Total Taxes.....	<u>2,032,600</u>	<u>2,032,600</u>	<u>1,828,843</u>	<u>(203,757)</u>
<b>Other Revenues:</b>				
Licenses, Permits, and Fees.....	323,000	324,000	293,613	(30,387)
Intergovernmental.....	1,482,116	1,482,116	1,576,489	94,373
Charges for Services.....	282,686	282,686	218,148	(64,538)
Fines and Forfeitures.....	120,000	120,000	60,977	(59,023)
Total Revenues.....	<u>4,240,402</u>	<u>4,241,402</u>	<u>3,978,070</u>	<u>(263,332)</u>
<b>EXPENDITURES</b>				
<b>General Government:</b>				
Engineering.....	73,517	73,517	63,181	(10,336)
Planning.....	748,275	748,275	737,192	(11,083)
Building Inspection.....	296,723	296,723	288,551	(8,172)
Administration.....	217,226	217,226	100,000	(117,226)
	<u>1,335,741</u>	<u>1,335,741</u>	<u>1,188,924</u>	<u>(146,817)</u>
<b>Public Safety:</b>				
Sheriff.....	540,000	540,000	540,000	—
Animal Control.....	278,603	279,603	272,854	(6,749)
Animal Shelter.....	—	50,000	44,738	(5,262)
	<u>818,603</u>	<u>869,603</u>	<u>857,592</u>	<u>(12,011)</u>
<b>Streets and Public Improvements:</b>				
Roads and Highways.....	2,114,199	2,114,199	1,987,172	(127,027)
Sewer Division.....	30,000	32,000	12,933	(19,067)
Weed Department.....	94,690	94,690	91,524	(3,166)
	<u>2,238,889</u>	<u>2,240,889</u>	<u>2,091,629</u>	<u>(149,260)</u>
Total Expenditures.....	<u>4,393,233</u>	<u>4,446,233</u>	<u>4,138,145</u>	<u>(308,088)</u>
<b>Revenues Over (Under)</b>				
Expenditures.....	(152,831)	(204,831)	(160,075)	44,756
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	500,000	500,000
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(152,831)	(204,831)	339,925	544,756
Fund Balance, January 1.....	<u>(153,840)</u>	<u>(153,840)</u>	<u>(153,840)</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ (306,671)</u>	<u>\$ (358,671)</u>	<u>\$ 186,085</u>	<u>\$ 544,756</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Crime Scene Investigations Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 595,032	\$ 595,032	\$ 612,565	\$ 17,533
Miscellaneous.....	—	—	1,889	1,889
Total Revenues.....	<u>595,032</u>	<u>595,032</u>	<u>614,454</u>	<u>19,422</u>
<b>EXPENDITURES</b>				
Public Safety - Crime Scene Investigations..	<u>595,032</u>	<u>595,032</u>	<u>569,517</u>	<u>(25,515)</u>
Total Expenditures.....	<u>595,032</u>	<u>595,032</u>	<u>569,517</u>	<u>(25,515)</u>
Revenues Over (Under)				
Expenditures.....	—	—	44,937	44,937
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	<u>(250,000)</u>	<u>(222,973)</u>	<u>27,027</u>
Net Change in Fund Balance.....	—	(250,000)	(178,036)	71,964
Fund Balance, January 1.....	<u>270,208</u>	<u>270,208</u>	<u>270,208</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 270,208</u>	<u>\$ 20,208</u>	<u>\$ 92,172</u>	<u>\$ 71,964</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Animal Shelter Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 860,503	\$ 860,503	\$ 734,526	\$ (125,977)
Miscellaneous.....	2,500	6,000	20,768	14,768
Total Revenues.....	<u>863,003</u>	<u>866,503</u>	<u>755,294</u>	<u>(111,209)</u>
<b>EXPENDITURES</b>				
Public Safety - Animal Shelter.....	<u>626,977</u>	<u>632,477</u>	<u>447,903</u>	<u>(184,574)</u>
Total Expenditures.....	<u>626,977</u>	<u>632,477</u>	<u>447,903</u>	<u>(184,574)</u>
Revenues Over (Under)				
Expenditures.....	236,026	234,026	307,391	73,365
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(205,957)</u>	<u>(205,957)</u>	<u>(205,958)</u>	<u>(1)</u>
Net Change in Fund Balance.....	30,069	28,069	101,433	73,364
Fund Balance, January 1.....	<u>(50,094)</u>	<u>(50,094)</u>	<u>(50,094)</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ (20,025)</u>	<u>\$ (22,025)</u>	<u>\$ 51,339</u>	<u>\$ 73,364</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales Taxes:				
Restaurant Tax.....	\$ 2,316,003	\$ 2,458,209	\$ 2,502,550	\$ 44,341
Transient Room Tax.....	1,009,009	1,071,156	1,015,275	(55,881)
Leased Vehicle Tax.....	271,080	304,473	319,358	14,885
Total Taxes.....	<u>3,596,092</u>	<u>3,833,838</u>	<u>3,837,183</u>	<u>3,345</u>
Other Revenues:				
Miscellaneous.....	500	500	470	(30)
Total Revenues.....	<u>3,596,592</u>	<u>3,834,338</u>	<u>3,837,653</u>	<u>3,315</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	852,200	852,200	847,178	(5,022)
Facility Rental - Municipal Building Authority.....	1,814,563	1,814,563	1,814,563	—
Total Expenditures.....	<u>2,666,763</u>	<u>2,666,763</u>	<u>2,661,741</u>	<u>(5,022)</u>
Revenues Over (Under)				
Expenditures.....	929,829	1,167,575	1,175,912	8,337
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(937,029)</u>	<u>(937,029)</u>	<u>(1,155,912)</u>	<u>(218,883)</u>
Net Change in Fund Balance.....	(7,200)	230,546	20,000	(210,546)
Fund Balance, January 1.....	7,205	7,205	7,205	—
Fund Balance, December 31.....	<u>\$ 5</u>	<u>\$ 237,751</u>	<u>\$ 27,205</u>	<u>\$ (210,546)</u>



# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ 78,000	\$ 78,000	\$ 127,776	\$ 49,776
Miscellaneous.....	2,100	2,100	3,126	1,026
Total Revenues.....	<u>80,100</u>	<u>80,100</u>	<u>130,902</u>	<u>50,802</u>
 <b>EXPENDITURES</b>				
Streets and Public Improvements.....	165,000	225,000	61,080	(163,920)
Total Expenditures.....	<u>165,000</u>	<u>225,000</u>	<u>61,080</u>	<u>(163,920)</u>
 Revenues Over (Under)				
Expenditures.....	(84,900)	(144,900)	69,822	214,722
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(84,900)	(144,900)	69,822	214,722
Fund Balance, January 1.....	<u>492,637</u>	<u>492,637</u>	<u>492,637</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 407,737</u>	<u>\$ 347,737</u>	<u>\$ 562,459</u>	<u>\$ 214,722</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 2,981,363	\$ 2,981,363	\$ 2,981,363	\$ —
Miscellaneous.....	20,000	20,000	16,124	(3,876)
Total Revenues.....	<u>3,001,363</u>	<u>3,001,363</u>	<u>2,997,487</u>	<u>(3,876)</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal.....	2,130,000	2,130,000	2,130,000	—
Interest and Other Charges.....	946,364	946,364	928,864	(17,500)
Total Expenditures.....	<u>3,076,364</u>	<u>3,076,364</u>	<u>3,058,864</u>	<u>(17,500)</u>
Revenues Over (Under)				
Expenditures.....	(75,001)	(75,001)	(61,377)	13,624
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(75,001)	(75,001)	(61,377)	13,624
Fund Balance, January 1.....	<u>3,041,579</u>	<u>3,041,579</u>	<u>3,041,579</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,966,578</u>	<u>\$ 2,966,578</u>	<u>\$ 2,980,202</u>	<u>\$ 13,624</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 946,500	\$ 1,200,000	\$ 1,158,815	\$ (41,185)
Total Taxes.....	946,500	1,200,000	1,158,815	(41,185)
Other Revenues:				
Miscellaneous.....	1,350	1,350	493	(857)
Total Revenues.....	947,850	1,201,350	1,159,308	(42,042)
<b>EXPENDITURES</b>				
Conservation and Development.....	754,000	995,600	983,930	(11,670)
Debt Service:				
Principal.....	76,207	76,207	76,207	—
Interest and Other Charges.....	1,644	1,644	1,644	—
Total Expenditures.....	831,851	1,073,451	1,061,781	(11,670)
Revenues Over (Under)				
Expenditures.....	115,999	127,899	97,527	(30,372)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	(33,750)	(43,750)	(43,750)	—
Net Change in Fund Balance.....	82,249	84,149	53,777	(30,372)
Fund Balance, January 1.....	2,378,389	2,378,389	2,378,389	—
Fund Balance, December 31.....	\$ 2,460,638	\$ 2,462,538	\$ 2,432,166	\$ (30,372)

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Ogden Eccles Conference Center Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ —	\$ 6,950	\$ 6,950
Charges for Services.....	1,923,257	1,923,257	1,746,244	(177,013)
Miscellaneous.....	250,000	250,000	250,000	—
Total Revenues.....	<u>2,173,257</u>	<u>2,173,257</u>	<u>2,003,194</u>	<u>(170,063)</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities -				
Conference Center Operations.....	2,731,495	2,783,495	2,662,475	(121,020)
Total Expenditures.....	<u>2,731,495</u>	<u>2,783,495</u>	<u>2,662,475</u>	<u>(121,020)</u>
Revenues Over (Under)				
Expenditures.....	(558,238)	(610,238)	(659,281)	(49,043)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	526,938	526,938	659,280	132,342
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(31,300)	(83,300)	(1)	83,299
Fund Balance, January 1.....	525,588	525,588	525,588	—
Fund Balance, December 31.....	<u>\$ 494,288</u>	<u>\$ 442,288</u>	<u>\$ 525,587</u>	<u>\$ 83,299</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### Ice Sheet Fund

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 13,737	\$ 13,737	\$ —
Charges for Services.....	443,500	443,500	392,529	(50,971)
Miscellaneous.....	25,000	25,000	24,496	(504)
Total Revenues.....	<u>468,500</u>	<u>482,237</u>	<u>430,762</u>	<u>(51,475)</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities -				
Weber County Ice Sheet.....	<u>748,017</u>	<u>772,254</u>	<u>776,579</u>	<u>4,325</u>
Total Expenditures.....	<u>748,017</u>	<u>772,254</u>	<u>776,579</u>	<u>4,325</u>
Revenues Over (Under)				
Expenditures.....	(279,517)	(290,017)	(345,817)	(55,800)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	279,517	279,517	340,504	60,987
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	(10,500)	(5,313)	5,187
Fund Balance, January 1.....	<u>6,502</u>	<u>6,502</u>	<u>6,502</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 6,502</u>	<u>\$ (3,998)</u>	<u>\$ 1,189</u>	<u>\$ 5,187</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Golden Spike Events Center Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 411,260	\$ 411,260	\$ 390,973	\$ (20,287)
Miscellaneous.....	9,800	9,800	68,686	58,886
Total Revenues.....	<u>421,060</u>	<u>421,060</u>	<u>459,659</u>	<u>38,599</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities - Golden Spike Events Center.....	<u>1,499,554</u>	<u>1,510,554</u>	<u>1,417,812</u>	<u>(92,742)</u>
Total Expenditures.....	<u>1,499,554</u>	<u>1,510,554</u>	<u>1,417,812</u>	<u>(92,742)</u>
Revenues Over (Under) Expenditures.....	(1,078,494)	(1,089,494)	(958,153)	131,341
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	1,078,494	1,078,494	949,995	(128,499)
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	(11,000)	(8,158)	2,842
Fund Balance, January 1.....	<u>78,735</u>	<u>78,735</u>	<u>78,735</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 78,735</u>	<u>\$ 67,735</u>	<u>\$ 70,577</u>	<u>\$ 2,842</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2011

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property			—	—
Sales Taxes.....	\$ 2,734,945	\$ 2,734,945	\$ 2,715,847	\$ (19,098)
Total Taxes.....	2,734,945	2,734,945	2,715,847	(19,098)
Other Revenues:				
Miscellaneous.....	15,000	15,000	20,561	5,561
Total Revenues.....	2,749,945	2,749,945	2,736,408	(13,537)
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	2,871,924	2,871,924	1,859,700	(1,012,224)
Administration.....	41,024	41,024	40,738	(286)
Total Expenditures.....	2,912,948	2,912,948	1,900,438	(1,012,510)
Revenues Over (Under)				
Expenditures.....	(163,003)	(163,003)	835,970	998,973
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(163,003)	(163,003)	835,970	998,973
Fund Balance, January 1.....	3,699,136	3,699,136	3,699,136	—
Fund Balance, December 31.....	\$ 3,536,133	\$ 3,536,133	\$ 4,535,106	\$ 998,973

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 1,124,439	\$ 725,166	\$ (399,273)
Total Revenues.....	—	1,124,439	725,166	(399,273)
<b>EXPENDITURES</b>				
Streets and Public Improvements:				
North Ogden Divide Safety.....	63,416	63,416	44,407	(19,009)
Sewer Study.....	—	25,000	22,538	(2,462)
Flood Control.....	—	660,000	661,010	1,010
Sidewalk Repairs.....	14,000	14,000	12,474	(1,526)
Moose Hollow Curb & Roadway.....	—	10,000	—	(10,000)
Trail Development - Weber Pathways.....	—	504,439	57,381	(447,058)
Total Expenditures.....	77,416	1,276,855	797,810	(479,045)
Revenues Over (Under)				
Expenditures.....	(77,416)	(152,416)	(72,644)	79,772
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	90,000	290,000	200,000
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(77,416)	(62,416)	217,356	279,772
Fund Balance, January 1.....	324,535	324,535	324,535	—
Fund Balance, December 31.....	\$ 247,119	\$ 262,119	\$ 541,891	\$ 279,772



# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 3,135,803	\$ 3,097,159	\$ 3,166,066	\$ 68,907
Delinquent.....	151,138	151,138	182,855	31,717
Total Taxes.....	<u>3,286,941</u>	<u>3,248,297</u>	<u>3,348,921</u>	<u>100,624</u>
Other Revenues:				
Licenses, Permits, and Fees.....	344,998	344,998	287,476	(57,522)
Intergovernmental.....	—	—	44,090	44,090
Charges for Services.....	314,849	314,849	314,850	1
Miscellaneous.....	100	100	1,614	1,514
Total Revenues.....	<u>3,946,888</u>	<u>3,908,244</u>	<u>3,996,951</u>	<u>88,707</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal.....	3,210,000	3,210,000	3,210,000	—
Interest and Other Charges.....	<u>1,100,627</u>	<u>1,100,627</u>	<u>1,140,566</u>	<u>39,939</u>
Total Expenditures.....	<u>4,310,627</u>	<u>4,310,627</u>	<u>4,350,566</u>	<u>39,939</u>
Revenues Over (Under)				
Expenditures.....	(363,739)	(402,383)	(353,615)	48,768
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	733,608	733,608	733,608	—
Transfers Out.....	<u>(344,998)</u>	<u>(344,998)</u>	<u>(287,476)</u>	<u>57,522</u>
Net Change in Fund Balance.....	24,871	(13,773)	92,517	106,290
Fund Balance, January 1.....	<u>2,608,947</u>	<u>2,608,947</u>	<u>2,608,947</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,633,818</u>	<u>\$ 2,595,174</u>	<u>\$ 2,701,464</u>	<u>\$ 106,290</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 43,935	\$ 61,476	\$ 17,541
Miscellaneous.....	—	—	583	583
Total Revenues.....	—	43,935	62,059	18,124
<b>EXPENDITURES</b>				
Capital Outlay:				
Capital Improvements - Jail.....	53,638	75,138	41,283	(33,855)
Capital Improvements - Conference Center.....	530,112	530,112	44,892	(485,220)
Capital Improvements - Ice Sheet.....	53,000	253,000	50,934	(202,066)
Capital Improvements - Weber Center.....	55,000	42,000	17,003	(24,997)
Capital Improvements - GSEC.....	167,085	205,085	114,160	(90,925)
Capital Improvements - Recreation.....	67,000	187,085	106,622	(80,463)
Capital Improvements - Animal Shelter.....	—	55,000	35,227	(19,773)
Capital Improvements - Health Building.....	2,800,000	3,000,000	2,776,189	(223,811)
Capital Improvements - CSI Remodel.....	—	250,000	222,973	(27,027)
Capital Improvements - IT Equipment.....	—	201,500	201,085	(415)
Capital Improvements - Roads Dept. Facilities.....	114,000	127,000	161,443	34,443
Total Expenditures.....	3,839,835	4,925,920	3,771,811	(1,154,109)
Revenues Over (Under)				
Expenditures.....	(3,839,835)	(4,881,985)	(3,709,752)	1,172,233
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	2,900,000	3,798,000	4,337,250	539,250
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(939,835)	(1,083,985)	627,498	1,711,483
Fund Balance, January 1.....	2,155,084	2,155,084	2,155,084	—
Fund Balance, December 31.....	\$ 1,215,249	\$ 1,071,099	\$ 2,782,582	\$ 1,711,483



## **Internal Service Funds**

### **Risk Management Fund**

This fund accounts for the County's insurance coverage and loss prevention activities. Coverage is provided using a combination of self-insurance and private insurance. Resources come from charges to departments' budgets based on estimates of insurance premium costs and self-insured expenses for the current year.

### **Termination Pool Fund**

This fund accounts for payment of employees' leave balances upon termination and payment of post-employment healthcare benefits to retirees. Resources come from charges to departments' budgets based on an estimated percentage of payroll sufficient to cover the current year's estimated expenses.

### **Fleet Management Fund**

This fund accounts for operations of the County's fleet of vehicles. Resources come from charges to departments' budgets based on the actual costs of vehicles, insurance, and administration.

# WEBER COUNTY, UTAH

## Combining Statement of Net Assets Internal Service Funds December 31, 2011

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Investments .....	\$ 2,223,674	\$ 2,075,618	\$ 1,565,297	\$ 5,864,589
Receivables:				
Accounts Receivable.....	15,696	23,116	—	38,812
Total Current Assets.....	<u>2,239,370</u>	<u>2,098,734</u>	<u>1,565,297</u>	<u>5,903,401</u>
Noncurrent Assets:				
Capital Assets:				
Machinery and Equipment.....	—	—	6,587,650	6,587,650
Less Accumulated Depreciation.....	—	—	(3,355,988)	(3,355,988)
Total Noncurrent Assets.....	<u>—</u>	<u>—</u>	<u>3,231,662</u>	<u>3,231,662</u>
Total Assets.....	<u>2,239,370</u>	<u>2,098,734</u>	<u>4,796,959</u>	<u>9,135,063</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable.....	1,566	2,524	5,226	9,316
Accrued Liabilities.....	—	1,245	—	1,245
Current Portion of Long-term Debt.....	—	—	617,565	617,565
Total Current Liabilities.....	<u>1,566</u>	<u>3,769</u>	<u>622,791</u>	<u>628,126</u>
Noncurrent Liabilities:				
Capital Lease Obligations.....	—	—	740,368	740,368
Total Noncurrent Liabilities.....	<u>—</u>	<u>—</u>	<u>740,368</u>	<u>740,368</u>
Total Liabilities.....	<u>1,566</u>	<u>3,769</u>	<u>1,363,159</u>	<u>1,368,494</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt.....	—	—	1,873,729	1,873,729
Unrestricted.....	2,237,804	2,094,965	1,560,071	5,892,840
Total Net Assets.....	<u>\$ 2,237,804</u>	<u>\$ 2,094,965</u>	<u>\$ 3,433,800</u>	<u>\$ 7,766,569</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Year Ended December 31, 2011

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for Services.....	\$ 1,282,064	\$ 753,723	\$ 1,108,859	\$ 3,144,646
Miscellaneous.....	30,000	—	—	30,000
Total Revenues.....	<u>1,312,064</u>	<u>753,723</u>	<u>1,108,859</u>	<u>3,174,646</u>
<b>OPERATING EXPENSES</b>				
General and Administrative.....	80,786	—	146,708	227,494
Depreciation.....	—	—	753,228	753,228
Claims and Premiums.....	1,047,774	810,190	—	1,857,964
Total Expenses.....	<u>1,128,560</u>	<u>810,190</u>	<u>899,936</u>	<u>2,838,686</u>
Operating Income (Loss).....	<u>183,504</u>	<u>(56,467)</u>	<u>208,923</u>	<u>335,960</u>
<b>NON OPERATING REVENUES (EXPENSES)</b>				
Interest Expense.....	—	—	(60,362)	(60,362)
Gain (Loss) on Sale of Capital Assets.....	—	—	425,491	425,491
Total Non-Operating Revenues (Expenses)....	<u>—</u>	<u>—</u>	<u>365,129</u>	<u>365,129</u>
Income (Loss) Before Transfers.....	183,504	(56,467)	574,052	701,089
Transfers In.....	—	1,041,577	—	1,041,577
Transfers Out.....	—	—	—	—
Change in Net Assets.....	<u>183,504</u>	<u>985,110</u>	<u>574,052</u>	<u>1,742,666</u>
Net Assets - Beginning .....	<u>2,054,300</u>	<u>1,109,855</u>	<u>2,859,748</u>	<u>6,023,903</u>
Net Assets - Ending.....	<u>\$ 2,237,804</u>	<u>\$ 2,094,965</u>	<u>\$ 3,433,800</u>	<u>\$ 7,766,569</u>

# WEBER COUNTY, UTAH

## Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2011

	Risk Management	Termination Pool	Fleet Management	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers and Users.....	\$ 1,312,523	\$ 748,854	\$ 1,108,859	\$ 3,170,236
Payments to Suppliers and Contractors.....	(1,128,372)	(808,903)	(146,770)	(2,084,045)
Net Cash Provided (Used) by Operating Activities.....	<u>184,151</u>	<u>(60,049)</u>	<u>962,089</u>	<u>1,086,191</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers (To) From Other Funds.....	—	1,041,577	—	1,041,577
Net Cash Provided (Used) by Non-Capital Financing Activities.....	—	<u>1,041,577</u>	—	<u>1,041,577</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets.....	—	—	(76,759)	(76,759)
Principal Paid on Bonds and Capital Leases.....	—	—	(1,295,515)	(1,295,515)
Interest Paid on Bonds and Capital Leases.....	—	—	(60,362)	(60,362)
Proceeds from Disposal of Capital Assets.....	—	—	445,643	445,643
Net Cash Provided (Used) by Capital and Related Financing Activities.....	—	—	<u>(986,993)</u>	<u>(986,993)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments.....	—	—	—	—
Net Cash Provided (Used) by Investing Activities.....	—	—	—	—
Net Cash Provided (Used) - All Activities.....	184,151	981,528	(24,904)	1,140,775
Cash and Cash Equivalents - Beginning.....	2,039,523	1,094,090	1,590,201	4,723,814
Cash and Cash Equivalents - Ending.....	<u>\$ 2,223,674</u>	<u>\$ 2,075,618</u>	<u>\$ 1,565,297</u>	<u>\$ 5,864,589</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ 183,504	\$ (56,467)	\$ 208,923	\$ 335,960
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	—	—	753,228	753,228
(Increase) Decrease in Accounts Receivable.....	460	(4,869)	—	(4,409)
Increase (Decrease) in Accounts Payable.....	187	770	(62)	895
Increase (Decrease) in Accrued Liabilities.....	—	517	—	517
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 184,151</u>	<u>\$ (60,049)</u>	<u>\$ 962,089</u>	<u>\$ 1,086,191</u>
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ 1,190,970	\$ 1,190,970
Gain (Loss) on Sale of Capital Assets.....	—	—	425,491	425,491
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,616,461</u>	<u>\$ 1,616,461</u>

## **Fiduciary Funds**

### **Private-Purpose Trust Funds**

These funds account for resources that are held for the benefit of individuals, private organizations, or other governments. Assets of these funds cannot be used to support the County's own programs. Weber County reports three private-purpose trust funds:

#### ***Strike Force***

This fund receives grants and fees from other governments, as well as proceeds from forfeited property, to fund the operations of the Weber/Morgan Narcotics Strike Force.

#### ***County Inmate Trust***

This fund accounts for monies that belong to inmates who are being held at the county jail including bail postings and personal funds.

#### ***Other Miscellaneous***

This fund consists of various small individual funds created to receive and disburse funds in accordance with applicable laws and trust agreements.

### **Agency Funds**

These funds account for assets held by the County as an agent for other governments or organizations. These funds are custodial in nature and do not involve measuring the results of operations. Weber County reports two agency funds:

#### ***Treasurer's Agency Fund***

This fund accounts for collection and disbursement of various revenue sources on behalf of other governments and entities including the State of Utah, the Utah Transit Authority, and the Internal Revenue Service.

#### ***Tax Collection Fund***

This fund accounts for collection and disbursement of property tax revenues on behalf of all taxing authorities within the County including cities, towns, school districts, and special districts.



# WEBER COUNTY, UTAH

## Combining Statement of Fiduciary Net Assets Private-Purpose Trust Funds December 31, 2011

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ASSETS</b>				
Cash .....	\$ 1,007,301	\$ 159,801	\$ 38,983	\$ 1,206,085
Accounts Receivable.....	31	56,156	—	56,187
Due From Other Governments.....	17,285	—	—	17,285
Machinery and Equipment.....	438,416	—	—	438,416
Less Accumulated Depreciation.....	(361,976)	—	—	(361,976)
Total Assets.....	<u>1,101,057</u>	<u>215,957</u>	<u>38,983</u>	<u>1,355,997</u>
<b>LIABILITIES</b>				
Accounts Payable.....	21,749	166,333	—	188,082
Deposits.....	<u>322,609</u>	<u>—</u>	<u>—</u>	<u>322,609</u>
Total Liabilities.....	<u>344,358</u>	<u>166,333</u>	<u>—</u>	<u>510,691</u>
<b>NET ASSETS</b>				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 756,699</u>	<u>\$ 49,624</u>	<u>\$ 38,983</u>	<u>\$ 845,306</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Fiduciary Net Assets Private-Purpose Trust Funds For the Year Ended December 31, 2011

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ADDITIONS</b>				
Grants.....	\$ 340,306	\$ —	\$ —	\$ 340,306
Contributions From Other Governments.....	21,662	—	—	21,662
Charges for Services.....	—	—	859,458	859,458
Fines and Forfeitures.....	82,987	—	2,364	85,351
Miscellaneous.....	1,088	3,588,015	—	3,589,103
Investment Income .....	2,665	—	—	2,665
Total Additions.....	<u>448,708</u>	<u>3,588,015</u>	<u>861,822</u>	<u>4,898,545</u>
<b>DEDUCTIONS</b>				
Trust Operating Expenses.....	525,069	3,615,213	845,388	4,985,670
Awards and Claims.....	—	—	10,000	10,000
Total Deductions.....	<u>525,069</u>	<u>3,615,213</u>	<u>855,388</u>	<u>4,995,670</u>
Change in Net Assets.....	(76,361)	(27,198)	6,434	(97,125)
Net Assets - Beginning, as adjusted (see Note 2).	<u>833,060</u>	<u>76,822</u>	<u>32,549</u>	<u>942,431</u>
Net Assets - Ending.....	<u>\$ 756,699</u>	<u>\$ 49,624</u>	<u>\$ 38,983</u>	<u>\$ 845,306</u>

# WEBER COUNTY, UTAH

## Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2011

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash .....	\$ 3,087,651	\$ 9,234,069	\$ 12,321,720
Taxes Receivable.....	—	798,281	798,281
Delinquent Taxes Receivable.....	—	7,864,390	7,864,390
Total Assets.....	<u>\$ 3,087,651</u>	<u>\$ 17,896,740</u>	<u>\$ 20,984,391</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 250	\$ —	\$ 250
Accrued Liabilities.....	—	11,707	11,707
Due to Other Entities.....	3,087,401	9,427,626	12,515,027
Reserve for Tax Overpayments.....	—	593,017	593,017
Deferred Tax Distributions.....	—	7,864,390	7,864,390
Total Liabilities.....	<u>\$ 3,087,651</u>	<u>\$ 17,896,740</u>	<u>\$ 20,984,391</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2011

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
<b>TREASURER'S AGENCY FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 3,076,158	\$ 72,123,543	\$ (72,112,050)	\$ 3,087,651
Total Assets.....	<u>\$ 3,076,158</u>	<u>\$ 72,123,543</u>	<u>\$ (72,112,050)</u>	<u>\$ 3,087,651</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 12,278	\$ 22,144,344	\$ (22,156,372)	\$ 250
Due to Other Entities.....	3,063,880	43,599,126	(43,575,605)	3,087,401
Total Liabilities.....	<u>\$ 3,076,158</u>	<u>\$ 65,743,470</u>	<u>\$ (65,731,977)</u>	<u>\$ 3,087,651</u>
<b>TAX COLLECTION FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 8,684,539	\$ 186,448,515	\$ (185,898,985)	\$ 9,234,069
Taxes Receivable.....	821,851	1,035,487	(1,059,057)	798,281
Delinquent Taxes Receivable.....	9,824,426	7,864,390	(9,824,426)	7,864,390
Total Assets.....	<u>\$ 19,330,816</u>	<u>\$ 195,348,392</u>	<u>\$ (196,782,468)</u>	<u>\$ 17,896,740</u>
<b>LIABILITIES</b>				
Accrued Liabilities.....	\$ 76,058	\$ 11,707	\$ (76,058)	\$ 11,707
Due to Other Entities.....	8,799,628	9,427,626	(8,799,628)	9,427,626
Reserve for Tax Overpayments...	630,704	593,017	(630,704)	593,017
Deferred Tax Distributions.....	9,824,426	7,864,390	(9,824,426)	7,864,390
Total Liabilities.....	<u>\$ 19,330,816</u>	<u>\$ 17,896,740</u>	<u>\$ (19,330,816)</u>	<u>\$ 17,896,740</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash .....	\$ 11,760,697	\$ 258,572,058	\$ (258,011,035)	\$ 12,321,720
Taxes Receivable.....	821,851	1,035,487	(1,059,057)	798,281
Delinquent Taxes Receivable.....	9,824,426	7,864,390	(9,824,426)	7,864,390
Total Assets.....	<u>\$ 22,406,974</u>	<u>\$ 267,471,935</u>	<u>\$ (268,894,518)</u>	<u>\$ 20,984,391</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 12,278	\$ 22,144,344	\$ (22,156,372)	\$ 250
Accrued Liabilities.....	76,058	11,707	(76,058)	11,707
Due to Other Entities.....	11,863,508	53,026,752	(52,375,233)	12,515,027
Reserve for Tax Overpayments...	630,704	593,017	(630,704)	593,017
Deferred Tax Distributions.....	9,824,426	7,864,390	(9,824,426)	7,864,390
Total Liabilities.....	<u>\$ 22,406,974</u>	<u>\$ 83,640,210</u>	<u>\$ (85,062,793)</u>	<u>\$ 20,984,391</u>



## **Other Schedules**

### **Tax Collection Agency Fund – Cash Receipts and Disbursements**

This schedule reports the cash coming into and out of the County's Tax Collection Agency Fund during the year. It provides detail for each taxing authority within the County. This schedule is required by state law.

### **Statement of Taxes Charged and Collected**

This schedule reports, among other things, total taxable value, current tax rates, total taxes charged, and total taxes collected during the year for each taxing entity within the County. This schedule is required by state law.

### **Schedule of Expenditures of Tourism Tax Revenues**

This schedule demonstrates how the County spent its tourism-related tax revenues during the year. This schedule is required by state law.

**Weber County  
Tax Collection Trust Fund  
Cash Receipts and Disbursements  
For the Year Ended December 31, 2011**

	Treasurer Balance 1/1/2011	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2011
<b>TAX COLLECTION ACCOUNTS</b>								
Current Year Taxes.....	\$ —	\$ 174,216,196	\$ (174,137,722)	\$ —	\$ (78,474)	\$ —	\$ —	\$ —
Redemption Of Prior Year Taxes.....	—	8,109,134	—	(8,109,134)	—	—	—	—
Penalties, Interest & Costs.....	—	1,008,183	—	(1,008,183)	—	—	—	—
Fee In Lieu On Registered Vehicles.....	—	13,526,543	(13,526,543)	—	—	—	—	—
Tax Overpayments.....	630,704	593,017	—	—	—	1,223,721	630,704	593,017
<b>Total Collections.....</b>	<b>630,704</b>	<b>197,453,073</b>	<b>(187,664,265)</b>	<b>(9,117,317)</b>	<b>(78,474)</b>	<b>1,223,721</b>	<b>630,704</b>	<b>593,017</b>
<b>WEBER COUNTY FUNDS</b>								
Weber County General Fund.....	1,252,016	—	23,893,151	1,837,400	9,955	26,992,522	25,483,628	1,508,894
Weber County G O Bond Fund.....	176,169	—	3,451,483	182,855	1,431	3,811,939	3,613,663	198,275
Library.....	365,707	—	7,134,636	369,476	2,958	7,872,777	7,453,707	419,070
Weber / Morgan Health.....	70,538	—	1,329,379	75,952	551	1,476,421	1,397,900	78,520
Paramedic Fund.....	125,778	—	2,399,649	117,029	995	2,643,452	2,502,364	141,088
Assess & Collect / State.....	121,299	—	2,367,818	121,620	982	2,611,719	2,473,231	138,487
Assess & Collect / County.....	101,193	—	1,855,234	87,242	769	2,044,439	1,929,369	115,070
Tax Sale Fees.....	—	—	—	21,625	—	21,625	21,625	—
<b>SCHOOL DISTRICTS</b>								
Ogden City School District.....	1,047,569	—	25,756,635	1,352,662	10,906	28,167,772	26,907,426	1,260,346
Weber School District.....	3,119,091	—	52,942,551	2,570,730	21,763	58,654,135	55,210,006	3,444,129
Weber School Judgement Levy.....	5	—	—	329	—	334	333	1
<b>CITIES &amp; TOWNS</b>								
Fair West City.....	6,577	—	96,383	2,681	39	105,679	96,591	9,088
Harrisville City.....	11,554	—	171,485	8,165	69	191,273	179,933	11,340
Hooper City.....	10,307	—	145,389	7,086	59	162,842	153,511	9,331
Hooper Weed & Demo.....	—	—	—	—	2	2	—	2
Huntsville Town.....	2,620	—	40,738	2,655	18	46,031	44,029	2,001
North Ogden City.....	54,013	—	1,102,335	68,997	439	1,225,785	1,159,060	66,725
North Ogden Judgement Levy.....	6	—	—	19	—	25	25	—
Ogden City.....	409,932	—	10,240,799	554,694	4,337	11,209,762	10,717,509	492,253
Ogden City Weed & Demo.....	30,082	—	109,694	31,629	301	171,707	61,350	110,357
Plain City.....	9,291	—	99,404	1,996	39	110,729	103,903	6,827
Pleasant View City.....	54,021	—	598,431	36,576	254	689,282	658,725	30,556
Rivendale City.....	47,446	—	622,335	40,489	252	710,522	661,863	48,659
Roy City.....	206,326	—	2,715,860	55,282	1,084	2,978,552	2,779,332	199,220
South Ogden City.....	117,561	—	2,254,343	83,625	931	2,456,459	2,299,746	156,713
Utah Town.....	2,962	—	43,706	1,222	18	47,907	44,902	3,005
Washington Terrace City.....	62,960	—	906,441	33,234	366	1,003,000	928,101	74,899
<b>WATER CONSERVANCY DIST</b>								
Bona Vista Water District.....	25,293	—	478,009	22,226	199	525,726	496,499	29,228
Hooper Water Imp District.....	15,349	—	256,823	9,684	104	281,960	266,689	15,270
Powder Mtn Water & Sewer District.....	2,330	—	15,296	2,190	7	19,823	18,423	1,400
Roy Secondary Water.....	146,214	—	1,757,158	34,724	761	1,938,858	1,801,586	137,272
Roy Water Conservancy District.....	9,463	—	126,255	2,821	51	138,589	130,009	8,580
South Ogden Cons District.....	151,517	—	1,543,309	51,151	678	1,746,655	1,632,379	114,276
Utah Highlands Improv District.....	5,386	—	181,194	11,957	75	198,612	186,318	12,294
Utah Highlands Improv District.....	—	—	428	706	—	1,134	706	428
W Warren / Warren Water Improv District.....	1,478	—	19,676	1,407	8	22,570	20,872	1,698
Weber Basin Water.....	62,612	—	1,440,902	51,253	506	1,255,273	1,186,148	69,124
Weber Basin Water - General.....	121,775	—	2,342,296	116,571	971	2,581,614	2,438,984	142,630
Weber Basin Water - Ogden.....	43,236	—	889,298	50,062	377	982,972	940,638	42,334
Weber/Box Elder Conservancy District.....	171,766	—	3,027,631	92,598	1,323	3,293,319	3,089,637	203,682
Wolf Creek Water & Sewer.....	—	—	14,010	—	9	14,019	10,508	3,511
<b>SEWER DISTRICTS</b>								
Central Weber Sewer District.....	311,722	—	6,535,093	327,863	2,715	7,177,394	6,793,723	383,671
North Davis Sewer District.....	80,705	—	1,148,389	21,194	458	1,250,746	1,163,854	86,892

	Treasurer Balance 1/1/2011	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2011
<b>CEMETERY DISTRICTS</b>								
Ben Lomond Cemetery District.....	5,522	—	106,097	5,780	43	117,442	111,286	6,156
Eden Cemetery District.....	2,850	—	28,470	2,285	13	33,617	31,518	2,099
Hooper Cemetery District.....	—	—	—	31	—	31	31	—
Liberty Cemetery Maint District.....	1,714	—	8,890	768	4	11,376	9,899	1,478
Plain City Cemetery District.....	2,200	—	27,813	473	11	30,497	28,546	1,951
Warren / W Warren Cemetery District.....	2,048	—	18,596	599	8	21,251	19,346	1,905
West Weber / Taylor Cemetery District.....	1,451	—	15,446	359	6	17,262	15,945	1,317
<b>MOSQUITO ABATEMENT</b>								
Mosquito Abatement District.....	80,848	—	1,524,215	73,393	632	1,679,088	1,589,614	89,474
<b>PARK IMPROVEMENT DISTRICTS</b>								
Eden Park District.....	2,488	—	30,720	820	13	34,041	31,824	2,217
Weber Serv Area #5 Liberty Park District.....	3,638	—	30,440	2,593	13	36,683	33,144	3,540
West Warren Park District.....	4,575	—	37,779	601	16	42,970	39,093	3,877
<b>REDEVELOPMENT DISTRICTS</b>								
North Ogden Redev C B D.....	40,096	—	557,428	—	237	597,761	539,946	57,814
Ogden Redev Am Can #18.....	51,669	—	481,112	—	205	532,985	483,737	49,248
Ogden Redev DDO #16.....	823,211	—	4,637,177	—	1,977	5,462,364	4,660,152	802,212
Ogden Redev Wall Ave #19.....	13,895	—	157,095	—	67	171,056	155,194	15,862
Ogden Redev West 12th #20.....	172,009	—	1,528,678	—	614	1,701,301	1,723,729	(22,428)
Ogden Redev 12 Street #10.....	(725)	—	131,834	—	56	131,165	120,314	10,851
Ogden Redev 25th Street #2.....	59,003	—	655,484	—	279	714,766	652,417	62,348
Ogden Redev C B D Mall #1.....	109,656	—	1,176,807	—	500	1,286,963	1,205,869	81,094
Ogden Redev Fairmount #15.....	109,624	—	1,080,345	—	461	1,190,430	1,057,003	133,428
Ogden Redev Golden Links #8.....	69	—	724	—	—	793	718	75
Ogden Redev Hinkley EDA #21.....	67,431	—	541,354	—	230	609,015	578,772	30,243
Ogden Redev Hinkley Airport #14.....	(9,536)	—	195,616	—	83	186,163	170,350	15,813
Ogden Redev Lester Park #7.....	7,378	—	91,276	—	39	98,693	89,799	8,894
Ogden Redev Lincoln #12.....	23,500	—	203,049	—	86	226,635	207,749	18,886
Ogden Redev Ogden River #22.....	(1,607)	—	47,306	—	17	45,716	57,247	(11,531)
Ogden Redev Park Blvd #9.....	3,582	—	42,281	—	18	45,881	41,479	4,403
Ogden Redev South C B D #11.....	3,433	—	29,324	—	12	32,769	31,488	1,282
Ogden Redev St Benedicts #4.....	13,338	—	212,296	—	90	225,724	202,253	23,472
Ogden Redev Union Garden #5.....	610	—	14,999	—	6	15,616	13,728	1,888
Ogden Redev Washington Blvd #6.....	29,167	—	467,240	—	199	496,606	444,029	52,577
Pleasant View Redev Bus Park.....	6,024	—	171,799	—	73	177,897	158,942	18,955
Rivendale Redev Riv Road Amend.....	52,414	—	451,279	—	191	503,884	465,924	37,960
Rivendale Redev 1050 West.....	28,217	—	268,432	—	114	296,764	269,353	27,411
Rivendale Redev 550 West.....	38,531	—	349,347	—	149	388,026	353,767	34,259
Roy Redev #3 City Center-Alb #.....	6,179	—	55,307	—	24	61,509	56,358	5,152
Roy Redev #4 1900 West.....	10,142	—	100,000	—	42	110,184	100,753	9,432
Roy Redev New Omega #2.....	34,469	—	325,627	—	138	360,234	330,004	30,231
So Ogden Redev 36th Street.....	12,982	—	127,500	—	54	140,536	128,226	12,311
So Ogden Redev Hinkley.....	3,676	—	43,343	—	18	47,038	51,478	(4,440)
So Ogden Redev Northwest.....	29,402	—	287,651	—	122	317,176	293,442	23,734
So Ogden Redev Washington Blvd.....	2,132	—	23,500	—	10	25,642	23,237	2,406
Wash Terrace Redev C B D.....	2,399	—	23,537	—	10	25,946	23,583	2,364
Wash Terrace Redev Southeast.....	55,139	—	604,774	—	256	660,169	605,723	54,446
Weber County Redev #2 Ind Park.....	73,434	—	210,000	—	83	283,516	265,395	18,121
Weber County Redev GSL Minerals.....	55,562	—	700,000	—	295	755,857	657,518	98,339
Weber County Redev Kimberly Clark.....	27,781	—	269,797	—	115	297,693	273,495	24,198
<b>OTHER DISTRICTS</b>								
North View Fire Dist.....	110,844	—	1,503,219	64,159	612	1,678,834	1,589,976	88,858
Ogden Valley Translator District.....	6,973	—	71,352	2,154	31	80,510	75,874	4,635
Weber Area 911 & Emergency Services.....	177,071	—	3,263,110	175,424	1,353	3,616,958	3,438,360	178,597
Weber Fire District.....	238,962	—	4,548,753	297,589	1,910	5,087,214	4,838,920	248,293
Weber Fire G O Bond.....	—	—	—	3	—	3	3	—
Weber Fire G.O. Bond - 2006.....	19,767	—	432,400	28,607	182	480,955	452,073	28,882
<b>Total.....</b>	<b>11,169,105</b>	<b>—</b>	<b>187,664,265</b>	<b>9,117,317</b>	<b>78,473</b>	<b>208,029,160</b>	<b>195,857,425</b>	<b>12,171,736</b>
<b>Grand Total.....</b>	<b>\$ 11,799,809</b>	<b>\$ 197,453,073</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 209,252,881</b>	<b>\$ 196,488,129</b>	<b>\$ 12,764,753</b>



**Weber County  
Statement of Taxes Charged and Collected  
For the Year Ended December 31, 2011**

TAXING ENTITIES	Year-End Real Property Value				Year-End Personal Property Value				Total Year-End Value				Current Year Taxes				Treasurer's Relief				Other Collections											
	Alter B.O.E.	Year-End Assessed	Year-End Personal	Total	Year-End Assessed	Year-End Personal	Total	RDA Value	Personal Property RDA Value	RDA Value	Total Property Value	Adjusted Property Value	Current Tax Rate (1)	Prior Tax Rate (1)	Tax Rate (1)	Unpaid Taxes	Abatement	Other Relief	Total Relief	Total Taxes Charged	Personal Property Taxes Charged	Real and Centr. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	Taxes Collected	Collection Rate	Fee-in- lieu	Misc. Collections	Delinquent Taxes	Delinquencies Interest & Penalty		
<b>WEBER COUNTY</b>																																
Weber County General Fund.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000215	0.000317	0.000215	1,114,986	373,334	2,869	1,491,190	21,653,089	1,406,363	1,406,363	21,653,089	1,406,363	21,653,089	21,587,262	93.5%	1,983,491	146,833	1,171,300	871,620			
Weber County G Bond Fund.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000660	0.000660	0.000660	3,345,000	54,113	416	199,781	6,929,975	421,283	421,283	6,929,975	421,283	6,929,975	6,900,940	94.0%	287,476	17,586	175,649	11,840			
Library.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000046	0.000046	0.000046	1,288,311	20,863	160	77,026	6,492,975	421,283	421,283	6,492,975	421,283	6,492,975	6,500,940	94.0%	594,777	36,434	351,134	23,785			
Weber / Morgan Health.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000223	0.000223	0.000223	1,210,054	78,257	860	37,026	6,492,975	421,283	421,283	6,492,975	421,283	6,492,975	6,500,940	94.0%	110,845	6,787	71,816	5,151			
Paranette & Co.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000222	0.000222	0.000222	2,325,515	37,655	289	139,024	6,492,975	421,283	421,283	6,492,975	421,283	6,492,975	6,500,940	94.0%	200,061	12,261	81,173	7,287			
Assess & Collect / State.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000162	0.000162	0.000162	1,791,756	78,307	224	107,700	6,492,975	421,283	421,283	6,492,975	421,283	6,492,975	6,500,940	94.0%	155,003	9,530	111,578	5,520			
Assess & Collect / County.....	10,071,359.120	508,889,595	939,442,018	11,519,690,733	742,407,340	(287,301,428)	(742,407,340)	(287,301,428)	(1,029,708,768)	10,489,981,965	0.000215	0.000215	0.000215	2,294,697	37,147	286	137,148	6,492,975	421,283	421,283	6,492,975	421,283	6,492,975	6,500,940	94.0%	197,358	12,086	115,749	7,678			
Tax Sale Fees.....											0.000000	0.000000	0.000000												97.6%			21,625				
<b>SCHOOL DISTRICTS</b>																																
Ogden City School District.....	3,055,221.161	120,841,387	559,126,421	3,735,188,969	405,413,601	(246,838,208)	(405,413,601)	(246,838,208)	(652,251,809)	3,082,937,160	0.008360	0.008360	0.008360	25,438,516	321,388	2,677	1,656,044	22,885,560	2,552,956	2,552,956	22,885,560	2,552,956	22,885,560	23,782,473	93.5%	1,793,375	171,655	1,281,088	91,612			
Weber School District.....	7,016,137.959	388,048,208	380,315,597	7,784,501,764	(287,393,085)	(28,779,106)	(287,393,085)	(28,779,106)	(316,172,191)	7,468,329,573	0.006853	0.006853	0.006853	50,923,174	2,099,144	6,694	2,908,870	48,629,047	2,294,127	2,294,127	48,629,047	2,294,127	48,629,047	48,014,304	94.3%	4,674,194	235,746	2,440,604	161,196			
Weber School Judgment Levy.....											0.000000	0.000000	0.000000												100.0%			271				
<b>CITIES &amp; TOWNS</b>																																
Farr West City.....	335,295.933	6,160,271	29,990,668	371,446,872	(12,213,760)	(2,506,958)	(12,213,760)	(2,506,958)	(14,720,718)	356,726,154	0.000255	0.000255	0.000255	90,690	1,499	5	2,894	83,957	6,734	6,734	83,957	6,734	83,957	87,796	96.8%	8,425	129	2,528	224			
Harrisville City.....	229,862.632	4,649,363	7,696,887	242,208,882	(13,206,153)	(1,815,319)	(13,206,153)	(1,815,319)	(11,390,834)	443,448,863	0.000372	0.000372	0.000372	162,438	6,080	9	8,399	157,358	5,080	5,080	157,358	5,080	157,358	154,038	94.8%	16,964	424	7,635	658			
Hooper City.....	292,022.865	6,582,723	2,552,988	301,158,076	(7,464,906)	(757,822)	(7,464,906)	(757,822)	(79,043,151)	454,098,838	0.000456	0.000456	0.000456	3,674	3,674	11	9,102	137,262	5,751	5,751	137,262	5,751	137,262	128,159	93.4%	16,817	364	6,764	430			
Hooper Weed & Demo.....											0.000000	0.000000	0.000000												100.0%			2				
Huntsville Town.....	46,373.616	2,473,558	283,412	491,305,886	(39,638,054)	(1,691,422)	(39,638,054)	(1,691,422)	(41,329,476)	491,135,793	0.000428	0.000428	0.000428	232	232	107	2,758	40,678	2,334	2,334	40,678	2,334	40,678	37,490	93.2%	2,226	578	2,548	139			
North Ogden City.....	701,811,410	19,624,030	11,029,829	732,465,269	(39,638,054)	(1,691,422)	(39,638,054)	(1,691,422)	(41,329,476)	691,135,793	0.000000	0.000000	0.000000	1,031,520	28,746	107	50,031	1,017,924	15,597	15,597	1,017,924	15,597	1,017,924	981,829	95.2%	120,065	409	66,669	3,140			
North Ogden Judgment Levy.....											0.000000	0.000000	0.000000												93.8%			17				
Ogden City.....	3,060,860.803	120,914,405	559,202,032	3,740,977,240	(447,086,643)	(238,184,038)	(447,086,643)	(238,184,038)	(705,270,681)	3,035,706,559	0.003330	0.003330	0.003330	10,106,194	536,988	1,080	667,638	9,106,513	999,681	999,681	9,106,513	999,681	9,106,513	9,438,556	95.4%	723,086	75,532	324,975	37,681			
Ogden City, Weed & Demo.....											0.000000	0.000000	0.000000												100.0%							
Pleasant View City.....	221,727.405	11,951,359	2,546,237	236,225,001	(13,206,153)	(1,815,319)	(13,206,153)	(1,815,319)	(11,390,834)	236,225,001	0.000387	0.000387	0.000387	91,381	3,990	28	5,469	90,434	947	947	90,434	947	90,434	85,972	95.5%	12,561	838	1,906	161			
Pleasant View City.....	476,597.003	8,698,447	29,574,649	454,839,699	(7,464,906)	(757,822)	(7,464,906)	(757,822)	(79,043,151)	454,098,838	0.000337	0.000337	0.000337	588,771	38,866	8,715	30	546,803	41,968	41,968	546,803	41,968	546,803	541,340	91.9%	49,075	7,896	34,575	2,464			
Rivendale City.....	1,085,930.328	18,396,391	38,467,269	533,142,033	(30,423,199)	(2,366,579)	(30,423,199)	(2,366,579)	(32,789,778)	510,362,254	0.002266	0.002266	0.002266	592,611	11,065	80	21,069	553,135	39,476	39,476	553,135	39,476	553,135	571,602	96.3%	49,989	350	38,798	2,158			
Roy City.....	749,590.120	15,433,974	30,834,731	795,777,856	(28,317,133)	(3,452,858)	(28,317,133)	(3,452,858)	(31,969,991)	763,807,865	0.002678	0.002678	0.002678	2,541,662	67,820	296	150,573	2,474,043	71,019	71,019	2,474,043	71,019	2,474,043	2,088,578	94.1%	316,743	7,113	52,854	5,027			
South Ogden City.....	52,970.952	3,854,522	1,741,892	1,181,892						3,854,522	0.000000	0.000000	0.000000	40,733	1,562	1,040	2,604	38,128	1,179	1,179	38,128	1,179	38,128	38,128	95.4%	167,008	(1,836)	80,538	4,810			
Utah Town.....	299,542.006	5,476,106	28,791,242	333,809,354	(38,247,319)	(3,186,192)	(38,247,319)	(3,186,192)	(41,433,511)	292,375,843	0.002939	0.002939	0.002939	859,026	22,894	39	44,151	783,773	75,253	75,253	783,773	75,253	783,773	814,875	94.9%	89,480	1,776	31,562	2,347			
Ogden Realev Golden Links #8.....											0.000000	0.000000	0.000000												100.0%							
Ogden Realev C B D #1.....	42,690.943	822,200	1,751,708	45,264,851						45,264,851	0.000000	0.000000	0.000000												100.0%			237				
Ogden Realev C B D #2.....	35,392.056	418,344	689,499	36,499,899						36,499,899	0.000000	0.000000	0.000000												100.0%			205				
Ogden Realev C B D #3.....	226,691.991	1,861,548	3,170,991	6,611,169						6,611,169	0.000000	0.000000	0.000000												100.0%			(21,279)				
Ogden Realev DDO #16.....	22,507.071	186,420	5,629,456	28,322,947						28,322,947	0.000000	0.000000	0.000000												100.0%			67				
Ogden Realev Wall Ave #19.....	66,671.876	86,276	140,081,812	166,839,964																												



# WEBER COUNTY, UTAH

## Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2011

### Transient Room Taxes (TRT):

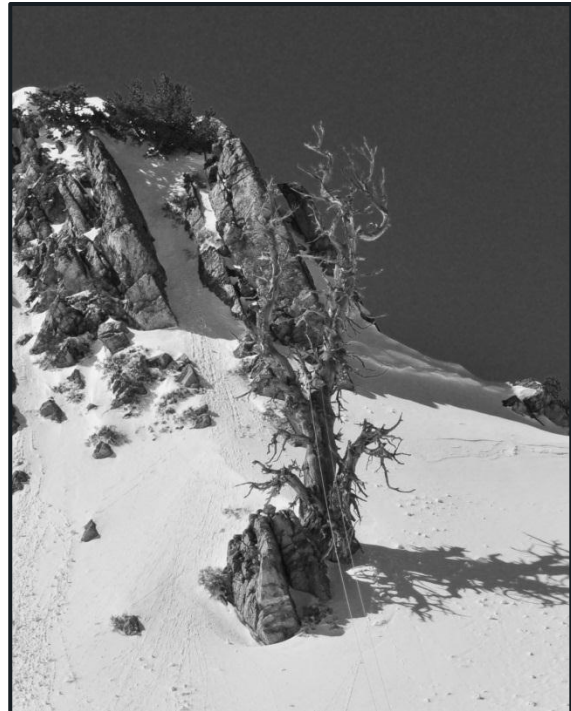
TRT revenue, total.....	\$ 1,015,275
TRT used for:	
Establishing and promoting:	
Tourism.....	215,153
Recreation.....	175,000
Film production.....	—
Conventions.....	502,025
	<u>892,178</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	98,097
	<u>98,097</u>
Total TRT Expenditures.....	990,275
TRT Not Expended.....	<u>\$ 25,000</u>

### Tourism, Recreation, Culture, and Convention Facilities Taxes (TRCC):

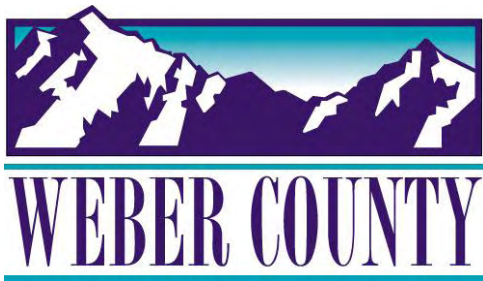
	<u>Restaurant Tax</u>	<u>Car Rental Tax</u>	<u>Total</u>
TRCC tax revenue, total.....	\$ 2,502,550	\$ 319,358	\$ 2,821,908
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	28,707	319,358	348,065
Convention facilities - Ogden Eccles Conference Center.....	2,473,843	—	2,473,843
Pledges as security for evidence of indebtedness.....	—	—	—
Total TRCC Expenditures.....	<u>2,502,550</u>	<u>319,358</u>	<u>2,821,908</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

# Statistical Section

---



*FacshotsPhotography.com, photos*



# Statistical Section

The Statistical Section provides additional historical context and detail to aid in using the information in Weber County’s financial statements and in understanding and assessing the County’s overall financial health.

## Financial Trends Information

These schedules present trend information to help the reader understand how the County’s financial performance and fiscal health have changed over time.

Net Assets by Component .....	116
Changes in Net Assets .....	118
Fund Balances – Governmental Funds .....	120
Changes in Fund Balances – Governmental Funds .....	122
Changes in Fund Balance – General Fund .....	124

## Revenue Capacity Information

These schedules contain information to help the reader assess the County’s capacity to raise revenue from the County’s most significant revenue source, the property tax.

Property Tax Levies and Collections .....	126
Assessed/Taxable and Estimated Market Value of Taxable Property .....	127
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	128
Principal Property Taxpayers .....	129

## Debt Capacity Information

These Schedules present information to help the reader understand and assess the County’s levels of outstanding debt and the County’s ability to issue additional debt in the future.

Legal Debt Margin .....	130
Computation of Overlapping Debt .....	131
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population.....	132
Ratios of General Bonded Debt Outstanding .....	134
Pledged Revenue Coverage.....	135

## Demographic and Economic Information

These schedules present demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Demographic and Economic Indicators .....	136
Largest Employers.....	137

## Operating Information

These schedules offer operating data to help the reader understand how the information in the County’s financial report relates to the services it provides and the activities it performs.

Full-Time Equivalent Employees by Function.....	138
Operating Indicators by Function .....	139
Capital Asset Statistics by Function .....	140

Sources: Unless otherwise noted, the information in the following schedules is derived from Weber County’s Comprehensive Annual Financial Reports for the years indicated.

# WEBER COUNTY, UTAH

## Net Assets by Component

### Last Ten Years

(Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Governmental Activities:</b>				
Invested in Capital Assets,				
Net of Related Debt.....	\$ 97,108,067	\$ 88,851,722	\$ 86,825,778	\$ 82,938,348
Restricted.....	27,539,608	21,326,079	16,160,765	8,467,735
Unrestricted.....	30,974,629	31,571,273	29,044,412	30,123,176
Total Governmental Activities Net Assets....	<u>155,622,304</u>	<u>141,749,074</u>	<u>132,030,955</u>	<u>121,529,259</u>
<b>Business-type Activities:</b>				
Invested in Capital Assets,				
Net of Related Debt.....	10,913,000	10,759,920	10,059,197	10,172,349
Restricted.....	—	—	—	—
Unrestricted.....	(767,664)	(289,965)	344,136	45,298
Total Business-type Activities Net Assets....	<u>10,145,336</u>	<u>10,469,955</u>	<u>10,403,333</u>	<u>10,217,647</u>
<b>Primary Government:</b>				
Invested in Capital Assets,				
Net of Related Debt.....	108,021,067	99,611,642	96,884,975	93,110,697
Restricted.....	27,539,608	21,326,079	16,160,765	8,467,735
Unrestricted.....	30,206,965	31,281,308	29,388,548	30,168,474
Total Primary Government Net Assets.....	<u>\$ 165,767,640</u>	<u>\$ 152,219,029</u>	<u>\$ 142,434,288</u>	<u>\$ 131,746,906</u>

#### Notes:

This schedule has been restated for prior period adjustments. Adjustments were made to the year and the preceding year in which the prior period adjustment was identified.

2007	2006	2005	2004	2003	2002
\$ 78,007,703	\$ 69,623,957	\$ 62,668,950	\$ 58,729,656	\$ 54,718,167	\$ 55,878,172
5,054,653	5,177,505	4,530,790	4,108,446	6,679,548	2,897,366
28,114,387	22,157,307	19,498,692	15,430,232	12,556,416	12,091,157
111,176,743	96,958,769	86,698,432	78,268,334	73,954,131	70,866,695
10,372,806	10,564,651	10,552,314	10,617,290	10,416,286	10,594,873
—	—	—	42,319	—	12,633
(105,870)	(695,156)	(1,187,952)	(231,904)	(2,802,089)	(2,907,710)
10,266,936	9,869,495	9,364,362	10,427,705	7,614,197	7,699,796
88,380,509	80,188,608	73,221,264	69,346,946	65,134,453	66,473,045
5,054,653	5,177,505	4,530,790	4,150,765	6,679,548	2,909,999
28,008,517	21,462,151	18,310,740	15,198,328	9,754,327	9,183,447
\$ 121,443,679	\$ 106,828,264	\$ 96,062,794	\$ 88,696,039	\$ 81,568,328	\$ 78,566,491



# WEBER COUNTY, UTAH

## Changes in Net Assets

### Last Ten Years

(Accrual Basis of Accounting)

	2011	2010	2009	2008
<b>Expenses</b>				
Governmental Activities:				
General Government.....	\$ 19,206,054	\$ 19,550,451	\$ 19,248,682	\$ 19,311,337
Public Safety.....	36,589,205	36,590,131	37,070,989	36,878,442
Public Health and Welfare.....	12,005,753	12,422,986	12,397,501	11,770,507
Library Services (1).....	7,143,563	6,904,249	6,886,132	6,108,538
Streets and Public Improvements.....	4,020,977	4,127,677	3,772,375	3,848,549
Parks, Recreation and Public Facilities.....	12,498,538	12,715,072	13,225,778	14,095,771
Conservation and Development.....	1,621,585	1,258,224	1,250,923	1,003,951
Interest on Long-term Debt.....	2,213,703	2,332,079	2,560,139	2,809,919
Total Governmental Activities Expenses.....	95,299,378	95,900,869	96,412,519	95,827,014
Business-type Activities:				
Solid Waste Transfer Station.....	7,386,910	7,373,790	7,672,422	7,614,348
Landfill Gas Recovery.....	355,405	292,380	314,304	305,118
Total Business-type Activities Expenses.....	7,742,315	7,666,170	7,986,726	7,919,466
Total Primary Government Expenses.....	103,041,693	103,567,039	104,399,245	103,746,480
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
Jail.....	9,724,212	9,586,832	10,694,208	10,386,647
Parks and Recreation.....	3,803,453	3,897,272	4,092,505	5,389,176
Vehicle Registrations .....	3,679,157	3,739,585	4,371,873	4,575,667
MBA.....	2,981,363	2,885,622	2,822,569	3,324,848
Sheriff Contracts.....	2,176,900	2,229,088	2,801,198	2,087,661
Municipal Services.....	718,148	729,046	1,323,410	1,260,717
Health Department.....	1,745,839	1,958,690	1,980,633	1,993,925
Recorder Fees.....	906,664	1,080,357	1,291,645	1,273,144
Other Activities.....	5,536,108	5,291,924	4,665,820	3,651,368
Operating Grants and Contributions.....	10,356,405	10,174,749	9,933,008	9,883,616
Capital Grants and Contributions.....	2,805,682	793,262	570,993	1,389,074
Total Governmental Activities Program Revenues.....	44,433,931	42,366,427	44,547,862	45,215,843
Business type Activities:				
Charges for Services:				
Solid Waste Transfer Station.....	7,188,658	7,577,985	7,873,935	7,514,193
Landfill Gas Recovery.....	224,046	149,019	256,936	324,332
Total Business-type Activities Program Revenues.....	7,412,704	7,727,004	8,130,871	7,838,525
Total Primary Government Program Revenues.....	51,846,635	50,093,431	52,678,733	53,054,368
<b>Net (Expense)/Revenue</b>				
Governmental Activities.....	(50,865,447)	(53,534,442)	(51,864,657)	(50,611,171)
Business-type Activities.....	(329,611)	60,834	144,145	(80,941)
Total Primary Government Net (Expense)/Revenue..	(51,195,058)	(53,473,608)	(51,720,512)	(50,692,112)
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Taxes:				
Current Property Taxes.....	37,924,844	37,545,879	37,365,012	35,416,819
Sales and Franchise Taxes.....	21,927,372	21,498,663	20,906,185	21,224,598
Other Property Taxes.....	4,230,597	3,780,346	3,767,268	3,551,985
Unrestricted Investment Income.....	228,930	180,882	222,303	755,734
Gain on Sale of Capital assets.....	426,934	246,791	105,585	14,551
Total Governmental Activities.....	64,738,677	63,252,561	62,366,353	60,963,687
Business-type Activities:				
Unrestricted Investment Income.....	4,992	5,788	41,541	31,652
Gain on Sale of Capital Assets.....	—	—	—	—
Special Item - Change in Post-Closure Liability.....	—	—	—	—
Total Business-type Activities .....	4,992	5,788	41,541	31,652
Total Primary Government General Revenues.....	64,743,669	63,258,349	62,407,894	60,995,339
<b>Change in Net Assets</b>				
Governmental Activities.....	13,873,230	9,718,119	10,501,696	10,352,516
Business-type Activities.....	(324,619)	66,622	185,686	(49,289)
Total Primary Government.....	\$ 13,548,611	\$ 9,784,741	\$ 10,687,382	\$ 10,303,227

#### Notes:

(1) Prior to 2008, Library Services was reported in the Parks, Recreation and Public Facilities function.

2007	2006	2005	2004	2003	2002
\$ 18,349,613	\$ 18,543,698	\$ 17,775,010	\$ 17,114,716	\$ 17,267,670	\$ 16,144,941
35,362,909	33,109,170	32,415,287	29,394,536	27,507,234	24,730,170
11,729,306	10,302,672	7,161,755	6,478,468	6,591,451	7,681,839
—	—	—	—	—	—
3,621,735	3,304,751	1,844,030	3,140,658	2,609,373	5,795,064
19,050,351	16,000,219	12,897,853	12,468,388	11,972,568	13,081,974
918,690	779,637	513,690	935,834	453,914	379,561
2,866,544	3,185,272	3,315,425	3,560,514	3,908,024	2,520,946
91,899,148	85,225,419	75,923,050	73,093,114	70,310,234	70,334,495
6,756,791	6,354,498	6,441,936	6,584,386	5,979,892	5,731,406
306,168	383,895	342,688	6,407	—	—
7,062,959	6,738,393	6,784,624	6,590,793	5,979,892	5,731,406
98,962,107	91,963,812	82,707,674	79,683,907	76,290,126	76,065,901
10,009,537	9,256,884	9,498,877	9,767,507	9,566,830	7,860,618
4,523,047	1,831,218	1,843,303	2,076,993	1,858,306	1,599,815
3,710,312	4,179,091	4,361,117	3,803,755	3,748,507	3,427,575
3,463,422	3,346,070	3,350,091	3,436,373	3,186,025	2,933,220
2,313,059	2,137,035	1,975,716	1,760,740	1,967,287	845,542
1,670,381	1,332,733	1,380,390	545,845	638,410	618,932
1,972,604	1,827,630	1,597,653	1,637,952	1,434,868	1,203,442
1,450,140	1,478,782	1,403,043	1,409,600	1,855,646	1,472,743
5,994,649	6,079,357	6,022,018	5,439,159	5,101,196	5,777,610
10,451,305	8,642,814	5,979,208	5,598,987	5,517,554	4,396,943
4,617,237	3,158,234	161,741	1,997,406	—	1,946,572
50,175,693	43,269,848	37,573,157	37,474,317	34,874,629	32,083,012
7,306,838	7,158,900	6,784,518	6,589,730	5,854,297	5,779,390
83,732	53,805	104,984	—	—	—
7,390,570	7,212,705	6,889,502	6,589,730	5,854,297	5,779,390
57,566,263	50,482,553	44,462,659	44,064,047	40,728,926	37,862,402
(41,723,455)	(41,955,571)	(38,349,893)	(35,618,797)	(35,435,605)	(38,251,483)
327,611	474,312	104,878	(1,063)	(125,595)	47,984
(41,395,844)	(41,481,259)	(38,245,015)	(35,619,860)	(35,561,200)	(38,203,499)
33,494,988	31,594,352	28,232,630	23,696,730	24,792,857	24,319,931
18,395,695	17,061,466	14,234,955	11,361,790	10,767,165	10,494,830
2,935,615	2,894,007	4,444,197	4,529,454	2,848,132	2,876,731
689,899	610,966	422,384	163,441	114,887	172,343
425,232	55,117	32,060	181,585	—	(37,459)
55,941,429	52,215,908	47,366,226	39,933,000	38,523,041	37,826,376
55,580	30,821	2,894	12,366	4,946	4,680
14,250	—	—	102,205	35,050	8,442
—	—	1,528,885	—	—	—
69,830	30,821	1,531,779	114,571	39,996	13,122
56,011,259	52,246,729	48,898,005	40,047,571	38,563,037	37,839,498
14,217,974	10,260,337	9,016,333	4,314,203	3,087,436	(425,107)
397,441	505,133	1,636,657	113,508	(85,599)	61,106
\$ 14,615,415	\$ 10,765,470	\$ 10,652,990	\$ 4,427,711	\$ 3,001,837	\$ (364,001)

# WEBER COUNTY, UTAH

## Fund Balances - Governmental Funds

### Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>General Fund</b>				
Reserved.....	\$ —	\$ 471,488	\$ 440,154	\$ 489,008
Unreserved.....	—	13,374,214	13,510,676	12,996,459
Total General Fund.....	<u>\$ —</u>	<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>
<b>All Other Governmental Funds</b>				
Reserved reported in:				
Special Revenue Funds.....	\$ —	\$ 5,308,773	\$ 4,115,346	\$ 4,486,375
Debt Service Funds.....	—	—	3,175,268	350,605
Capital Projects Funds.....	—	164,319	60,567	64,892
Unreserved reported in:				
Special Revenue Funds.....	—	31,416,159	25,881,787	20,279,872
Debt Service Funds.....	—	2,608,947	(596,062)	1,955,069
Capital Projects Funds.....	—	1,990,765	2,283,295	1,854,704
Total All Other Governmental Funds.....	<u>\$ —</u>	<u>\$ 41,488,963</u>	<u>\$ 34,920,201</u>	<u>\$ 28,991,517</u>
<b>General Fund</b>				
Nonspendable:				
Inventories and Prepays.....	\$ —	\$ —	\$ —	\$ —
Long-term Portion of Receivables.....	74,257	—	—	—
Restricted.....	467,467	—	—	—
Committed.....	—	—	—	—
Assigned.....	1,418,774	—	—	—
Unassigned.....	11,945,937	—	—	—
Total General Fund.....	<u>\$ 13,906,435</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>All Other Governmental Funds</b>				
Nonspendable:				
Inventories and Prepays.....	\$ 22,914	\$ —	\$ —	\$ —
Long-term Portion of Receivables.....	—	—	—	—
Restricted.....	3,921,055	—	—	—
Committed.....	11,193,700	—	—	—
Assigned.....	32,183,904	—	—	—
Unassigned.....	—	—	—	—
Total All Other Governmental Funds.....	<u>\$ 47,321,573</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Beginning in fiscal year 2011, fund balances were reclassified as a result of implementing GASB Statement 54. Fund balances have not been restated for prior years.

2007	2006	2005	2004	2003	2002
\$ 437,002	\$ 2,435,020	\$ 4,689,704	\$ 5,570,292	\$ 5,790,736	\$ 4,012,368
12,292,915	8,727,126	7,946,812	5,193,235	3,965,212	4,694,806
<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>	<u>\$ 9,755,948</u>	<u>\$ 8,707,174</u>

\$ 4,445,621	\$ 4,909,764	\$ 3,245,147	\$ 5,327,345	\$ 5,854,770	\$ 5,947,832
—	1,501,458	1,723,209	1,006,096	31,732	—
7,199,809	9,300,760	1,085,645	1,830,454	5,788,968	1,934,745
16,266,038	13,173,754	8,851,922	5,052,814	4,806,137	3,445,712
2,127,870	448,867	201,674	885,031	1,820,674	2,519,388
922,929	757,929	419,047	—	—	—
<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>	<u>\$ 14,101,740</u>	<u>\$ 18,302,281</u>	<u>\$ 13,847,677</u>

\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

# WEBER COUNTY, UTAH

## Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Revenues</b>				
Taxes:				
Current Property Taxes.....	\$ 36,213,017	\$ 35,311,470	\$ 34,975,504	\$ 33,064,224
General Sales Taxes.....	10,250,993	10,141,572	9,487,533	10,565,867
Transportation Sales Taxes.....	5,087,205	4,974,646	5,100,282	4,072,048
Tourism Related Sales Taxes.....	3,837,183	3,685,538	3,551,526	3,665,958
RAMP Sales Tax.....	2,715,847	2,661,341	2,734,945	2,898,662
Franchise Tax.....	36,144	35,566	31,899	22,063
Delinquent Property Taxes.....	2,582,713	2,013,850	2,087,624	1,731,329
Assessing and Collecting Property Taxes.....	3,852,032	3,635,623	3,519,166	3,272,228
Total Taxes.....	<u>64,575,134</u>	<u>62,459,606</u>	<u>61,488,479</u>	<u>59,292,379</u>
Other Revenues:				
Licenses, Permits, and Fees.....	3,993,359	4,245,402	4,449,517	4,779,168
Intergovernmental.....	10,541,674	10,534,623	10,404,271	9,712,702
Charges for Services.....	25,677,040	25,533,010	27,425,238	26,604,388
Fines and Forfeitures.....	452,557	618,587	986,730	1,126,795
Miscellaneous.....	1,294,061	1,156,455	1,399,027	2,543,186
Total Revenues.....	<u>106,533,825</u>	<u>104,547,683</u>	<u>106,153,262</u>	<u>104,058,618</u>
<b>Expenditures</b>				
General Government.....	18,408,527	18,608,275	18,360,006	18,802,518
Public Safety.....	35,328,382	35,054,042	35,672,777	35,401,934
Public Health and Welfare.....	11,578,591	12,195,386	12,028,652	11,441,992
Library Services.....	6,861,366	6,706,243	6,491,538	6,285,918
Streets and Public Improvements.....	2,997,463	3,464,983	3,432,939	3,303,173
Parks, Recreation, and Public Facilities.....	10,953,059	11,233,976	11,845,430	12,647,504
Conservation and Development.....	1,615,728	1,258,752	1,252,351	989,872
Capital Outlay.....	4,373,788	3,739,012	2,696,896	9,213,391
Debt Service:				
Principal.....	5,416,207	5,518,279	5,262,586	4,703,638
Interest and Other Charges.....	2,071,074	2,215,783	2,515,806	2,682,413
Payment to Refunding Escrow.....	—	—	366,048	—
Total Expenditures.....	<u>99,604,185</u>	<u>99,994,731</u>	<u>99,925,029</u>	<u>105,472,353</u>
Revenues Over (Under) Expenditures .....	6,929,640	4,552,952	6,228,233	(1,413,735)
<b>Other Financing Sources (Uses)</b>				
Capital Lease Financing.....	—	—	259,767	159,494
Bonds Issued.....	—	3,245,000	—	—
Refunding Bonds Issued.....	—	—	22,650,000	—
Premium on Bonds Issued.....	—	22,502	609,676	—
Payment to Refunding Escrow.....	—	—	(23,169,000)	—
Sale of Capital Assets.....	5,280	4,059	42,345	39,041
Transfer In.....	8,141,863	3,309,699	6,303,621	5,674,120
Transfer Out.....	(9,183,440)	(4,670,578)	(6,530,595)	(5,674,120)
Total Other Financing Sources (Uses).....	<u>(1,036,297)</u>	<u>1,910,682</u>	<u>165,814</u>	<u>198,535</u>
Net change in Fund Balances.....	5,893,343	6,463,634	6,394,047	(1,215,200)
Fund Balance - Beginning.....	55,334,665	48,871,031	42,476,984	43,692,184
Fund Balance - Ending.....	<u>\$ 61,228,008</u>	<u>\$ 55,334,665</u>	<u>\$ 48,871,031</u>	<u>\$ 42,476,984</u>
Debt Service as a percentage of noncapital expenditures.....	7.9%	8.1%	8.5%	7.8%

	2007	2006	2005	2004	2003	2002
\$	31,680,683	\$ 29,955,129	\$ 28,080,969	\$ 23,774,209	\$ 23,374,309	\$ 22,947,250
	11,373,152	10,802,281	9,332,174	8,777,080	8,242,047	7,951,798
	—	—	—	—	—	—
	3,575,335	3,050,347	2,699,108	2,566,866	2,508,166	2,495,700
	3,426,243	3,189,008	2,185,369	—	—	—
	20,965	19,830	18,304	17,844	16,952	47,332
	1,786,519	1,579,237	1,383,518	1,578,528	1,425,808	1,370,666
	2,786,491	2,670,077	3,060,679	2,597,861	2,494,989	2,527,000
	54,649,388	51,265,909	46,760,121	39,312,388	38,062,271	37,339,746
	4,795,242	4,839,867	5,008,032	4,335,560	4,510,709	4,904,021
	10,704,489	8,777,824	5,926,327	5,495,818	5,409,806	6,200,611
	27,566,868	24,273,196	24,013,256	23,544,474	23,216,190	17,866,450
	1,335,796	1,370,328	1,578,020	1,472,489	1,062,713	1,048,099
	2,660,133	1,891,380	1,391,226	1,139,126	1,053,890	2,555,518
	101,711,916	92,418,504	84,676,982	75,299,855	73,315,579	69,914,445
	17,815,493	18,099,654	17,306,327	16,680,082	16,685,516	15,844,223
	34,354,044	32,414,738	32,215,419	28,970,442	27,469,353	24,753,471
	11,437,229	10,033,265	6,980,375	6,537,480	6,511,139	6,323,122
	5,487,761	5,532,522	5,391,749	4,668,195	4,652,622	4,829,365
	3,165,330	2,870,682	2,953,937	3,127,550	3,702,795	4,116,644
	11,934,490	9,062,922	6,155,270	6,218,892	5,813,892	6,432,208
	922,420	771,831	515,295	939,015	452,751	376,425
	3,126,114	991,570	2,213,079	4,919,074	213,296	—
	4,946,384	3,964,776	3,565,000	3,495,000	3,095,000	940,000
	2,925,457	3,158,930	3,184,649	3,644,348	3,773,583	4,004,229
	134,865	—	365,995	168,285	—	663,776
	96,249,587	86,900,890	80,847,095	79,368,363	72,369,947	68,283,463
	5,462,329	5,517,614	3,829,887	(4,068,508)	945,632	1,630,982
	179,538	214,356	—	129,676	515,404	255,401
	—	6,950,000	—	—	3,990,000	—
	26,523,000	—	6,775,000	15,525,000	—	7,685,000
	—	399,265	149,567	1,521,036	103,778	322,626
	(26,523,000)	—	(7,459,898)	(16,844,253)	—	(7,896,988)
	545,639	10,283	3,337	544,087	9,010	10,333
	2,906,609	10,295,909	5,627,277	3,764,300	3,371,778	2,964,498
	(6,656,609)	(10,295,909)	(5,625,618)	(3,764,300)	(3,432,224)	(2,964,498)
	(3,024,823)	7,573,904	(530,335)	875,546	4,557,746	376,372
	2,437,506	13,091,518	3,299,552	(3,192,962)	5,503,378	2,007,354
	41,254,678	28,163,160	24,863,608	28,058,229	22,554,851	20,547,497
\$	43,692,184	\$ 41,254,678	\$ 28,163,160	\$ 24,865,267	\$ 28,058,229	\$ 22,554,851
	9.5%	9.2%	10.1%	11.1%	10.7%	9.1%

# WEBER COUNTY, UTAH

## Changes in Fund Balance - General Fund Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Revenues</b>				
Taxes:				
Current Property Taxes.....	\$ 21,923,732	\$ 21,220,967	\$ 21,196,336	\$ 20,160,014
General Sales Taxes.....	8,458,294	8,024,611	8,037,503	8,781,850
Franchise Tax.....	—	—	—	—
Delinquent Property Taxes.....	1,837,400	1,413,156	1,450,077	1,201,602
Assessing and Collecting Property Taxes.....	3,852,032	3,635,623	3,519,166	3,272,228
Total Taxes.....	<u>36,071,458</u>	<u>34,294,357</u>	<u>34,203,082</u>	<u>33,415,694</u>
Other Revenue				
Licenses, Permits, and Fees.....	2,378,811	2,549,866	2,746,828	2,874,275
Intergovernmental.....	917,967	1,127,519	1,747,581	1,486,916
Charges for Services.....	16,388,158	16,730,101	18,363,055	17,284,029
Fines and Forfeitures.....	391,580	457,903	495,794	490,998
Miscellaneous.....	716,441	585,375	715,989	1,146,117
Total Revenues.....	<u>56,864,415</u>	<u>55,745,121</u>	<u>58,272,329</u>	<u>56,698,029</u>
<b>Expenditures</b>				
General Government.....	17,219,603	17,140,476	16,673,589	17,111,347
Public Safety.....	31,133,115	31,658,936	32,373,198	31,557,163
Public Health and Welfare.....	2,007,296	2,006,971	2,004,324	1,836,321
Streets and Public Improvements.....	648,921	756,178	608,239	917,495
Parks, Recreation, and Public Facilities.....	1,534,014	1,499,206	1,691,319	1,647,980
Conservation and Development.....	631,798	614,420	717,129	649,674
Capital Outlay.....	—	—	—	—
Total Expenditures.....	<u>53,174,747</u>	<u>53,676,187</u>	<u>54,067,798</u>	<u>53,719,980</u>
Revenues Over (Under) Expenditures .....	3,689,668	2,068,934	4,204,531	2,978,049
<b>Other Financing Sources (Uses)</b>				
Capital Lease Financing.....	—	—	17,981	27,700
Sale of Capital Assets.....	3,371	—	21,945	23,341
Transfer In.....	331,226	361,105	36,500	347,628
Transfer Out.....	(3,963,532)	(2,535,167)	(3,815,594)	(2,621,168)
Total Other Financing Sources (Uses).....	<u>(3,628,935)</u>	<u>(2,174,062)</u>	<u>(3,739,168)</u>	<u>(2,222,499)</u>
Net Change in Fund Balances.....	60,733	(105,128)	465,363	755,550
Fund Balance - Beginning.....	13,845,702	13,950,830	13,485,467	12,729,917
Fund Balance - Ending.....	<u>\$ 13,906,435</u>	<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>

2007	2006	2005	2004	2003	2002
\$ 19,262,567	\$ 18,215,514	\$ 16,853,304	\$ 13,199,004	\$ 13,007,110	\$ 12,485,780
9,273,391	8,708,786	7,721,807	7,224,909	6,704,073	6,360,764
—	—	—	—	—	21,332
1,233,632	1,071,536	912,038	1,066,257	957,681	1,041,854
2,786,491	2,670,077	3,060,679	2,597,861	2,494,989	2,527,000
<u>32,556,081</u>	<u>30,665,913</u>	<u>28,547,828</u>	<u>24,088,031</u>	<u>23,163,853</u>	<u>22,436,730</u>
2,844,466	2,815,475	2,900,054	2,382,434	2,355,715	2,612,752
1,897,214	1,303,137	2,068,839	2,135,182	1,836,396	2,466,525
18,063,784	17,230,477	17,444,503	16,803,419	17,058,426	12,058,693
530,155	325,256	388,927	1,064,335	603,378	576,849
1,090,344	1,025,765	914,235	686,085	724,997	1,670,107
<u>56,982,044</u>	<u>53,366,023</u>	<u>52,264,386</u>	<u>47,159,486</u>	<u>45,742,765</u>	<u>41,821,656</u>
16,131,934	16,555,843	15,822,009	15,341,768	15,273,708	15,018,306
30,231,184	28,432,140	28,427,850	25,852,586	24,434,762	21,449,590
1,739,502	1,739,177	1,657,877	1,596,525	1,596,725	1,587,125
791,735	678,946	976,683	1,760,648	1,892,845	1,831,979
1,594,752	1,489,102	1,378,988	1,312,357	1,173,676	1,019,941
679,235	634,911	515,295	406,188	452,751	376,425
—	—	—	—	—	—
<u>51,168,342</u>	<u>49,530,119</u>	<u>48,778,702</u>	<u>46,270,072</u>	<u>44,824,467</u>	<u>41,283,366</u>
5,813,702	3,835,904	3,485,684	889,414	918,298	538,290
—	42,802	—	129,676	505,297	255,401
46,079	10,283	3,337	532,062	9,010	10,333
381,389	377,466	411,918	660,108	980,692	616,054
(4,673,399)	(5,740,825)	(2,027,950)	(1,203,681)	(1,364,523)	(1,140,882)
<u>(4,245,931)</u>	<u>(5,310,274)</u>	<u>(1,612,695)</u>	<u>118,165</u>	<u>130,476</u>	<u>(259,094)</u>
1,567,771	(1,474,370)	1,872,989	1,007,579	1,048,774	279,196
11,162,146	12,636,516	10,763,527	9,755,948	8,707,174	8,427,978
<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>	<u>\$ 9,755,948</u>	<u>\$ 8,707,174</u>



# WEBER COUNTY, UTAH

## Property Tax Levies and Collections Last Ten Years

Year	Charges	Less:	Net	Collections	Percent	Collections	Total Collections to Date	
	Current	Abated					Taxes to be	Current
	Year	and	Collected	Year	Year Levy	Years (2) (3)		of Levy
	Levy (1)	Appeals		Levy	Collected			
<b>2011</b>	<b>\$ 42,203,787</b>	<b>\$ (669,336)</b>	<b>\$ 41,534,451</b>	<b>\$ 39,638,600</b>	<b>93.92%</b>	<b>\$ —</b>	<b>\$ 39,638,600</b>	<b>93.92%</b>
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	1,508,214	40,001,468	95.93%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	1,741,750	39,520,342	96.50%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,223,174	38,010,636	97.61%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,031,053	35,868,568	98.48%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,790,527	33,931,359	99.04%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,624,387	32,196,624	98.93%
2004	27,329,441	(173,918)	27,155,523	25,733,712	94.16%	1,421,176	27,154,888	99.36%
2003	26,982,393	(171,860)	26,810,533	25,485,803	94.45%	1,324,240	26,810,043	99.36%
2002	26,181,511	(138,642)	26,042,869	24,757,164	94.56%	1,284,277	26,041,441	99.47%

**Notes:**

- (1) Current year levy includes redevelopment agencies' valuations.
- (2) Delinquent taxes collected do not include interest and penalty received.
- (3) Subsequent collections do not include appeals and abatements in subsequent years.

**Source:**

Weber County Treasurer

# WEBER COUNTY, UTAH

## Assessed / Taxable and Estimated Market Value of Taxable Property Last Ten Years

Year	Real Estate	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
<b>2011</b>	<b>\$ 3,137,491,521</b>	<b>\$ 6,933,867,347</b>	<b>\$ 939,442,018</b>	<b>\$ 508,889,595</b>	<b>\$ 11,519,690,481</b>	<b>0.003916</b>	<b>\$ 18,433,254,359</b>	<b>62.5%</b>
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009 (1)	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%
2004	1,934,990,133	4,911,403,412	704,255,426	334,845,173	7,885,494,144	0.003663	12,108,365,074	65.1%
2003	1,856,563,483	4,791,503,477	735,553,031	367,977,459	7,751,597,450	0.003609	12,030,926,253	64.4%
2002	1,787,482,789	4,597,387,609	707,548,631	375,961,813	7,468,380,842	0.003656	11,617,849,924	64.3%

**Notes:**

(1) Values for 2009 have been revised from amounts reported in prior years.

**Source:**

Weber County Clerk / Auditor  
Weber County Assessor

# WEBER COUNTY, UTAH

## Property Tax Rates

### Direct and Overlapping Governments - All Taxing Districts

#### Last Ten Years

TAXING DISTRICT	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>County Direct Rates</b>										
Weber County - General Fund.....	0.002201	0.002155	0.002004	0.001952	0.002052	0.002309	0.002405	0.001893	0.001880	0.001868
Weber County - Bond Redemption Fund.....	0.000319	0.000317	0.000299	0.000283	0.000324	0.000364	0.000403	0.000440	0.000406	0.000469
Weber County - Library Fund.....	0.000660	0.000646	0.000601	0.000585	0.000615	0.000692	0.000721	0.000566	0.000562	0.000563
Weber County - Consolidated Health Fund....	0.000123	0.000120	0.000112	0.000156	0.000164	0.000185	0.000193	0.000188	0.000187	0.000186
Weber County Paramedic Fund.....	0.000222	0.000217	0.000202	0.000150	0.000158	0.000178	0.000185	0.000236	0.000234	0.000234
Uniform Assessing & Collecting.....	0.000391	0.000377	0.000342	0.000321	0.000295	0.000335	0.000377	0.000340	0.000340	0.000336
<b>Total Direct Tax Rate.....</b>	<b>0.003916</b>	<b>0.003832</b>	<b>0.003560</b>	<b>0.003447</b>	<b>0.003608</b>	<b>0.004063</b>	<b>0.004284</b>	<b>0.003663</b>	<b>0.003609</b>	<b>0.003656</b>
<b>Cities and Towns</b>										
Farr West City.....	0.000255	0.000245	0.000234	0.000231	0.000246	0.000280	0.000284	0.000287	0.000290	0.000298
Harrisville City.....	0.000671	0.000660	0.000640	0.001279	0.001399	0.001548	0.001718	0.001726	0.001719	0.001715
Hooper City.....	0.000456	0.000430	0.000438	0.000417	0.000447	0.000366	0.000370	0.000374	0.000386	—
Huntsville Town.....	0.000828	0.000820	0.000649	0.000628	0.000601	0.001066	0.001260	0.001310	0.001301	0.001292
North Ogden City.....	0.001493	0.001456	0.001342	0.002173	0.002088	0.002399	0.002468	0.002487	0.002531	0.002511
North Ogden - Judgement Levy.....	—	—	—	—	—	0.000036	—	—	—	—
Ogden City.....	0.003330	0.003321	0.003164	0.003109	0.003384	0.003905	0.004253	0.004161	0.004061	0.004082
Plain City.....	0.000387	0.000372	0.000334	0.000322	0.000350	0.000519	0.000533	0.000536	0.000528	0.000523
Pleasant View City.....	0.001327	0.001337	0.001217	0.001938	0.002018	0.002189	0.002342	0.002568	0.001867	0.001859
Riverdale City.....	0.001307	0.001278	0.001313	0.001292	0.001339	0.001131	0.001115	0.001150	0.001150	0.001220
Roy City.....	0.002263	0.002266	0.002084	0.002096	0.002178	0.002451	0.002514	0.002144	0.002080	0.002065
South Ogden City.....	0.002871	0.002768	0.002632	0.002352	0.002527	0.002825	0.003007	0.003024	0.002151	0.002105
Uintah Town.....	0.000699	0.000677	0.000627	0.000588	0.000702	0.000757	0.000817	0.000829	0.000798	0.000769
Washington Terrace City.....	0.002938	0.002939	0.002866	0.002830	0.002865	0.003203	0.003308	0.003594	0.003583	0.003565
<b>School Districts</b>										
Ogden School District.....	0.008260	0.008175	0.007782	0.007453	0.008176	0.008380	0.007312	0.007342	0.007284	0.007458
Weber School District.....	0.006833	0.006526	0.005721	0.005458	0.005626	0.006237	0.006401	0.006245	0.006061	0.005893
Weber School District-Judgement Levy.....	—	—	—	—	—	0.000026	—	—	—	—
<b>Water Districts</b>										
Weber Basin Water - General Levy.....	0.000217	0.000207	0.000188	0.000181	0.000200	0.000178	0.000193	0.000198	0.000196	0.000193
Weber Basin Water - Ogden Special.....	0.000289	0.000290	0.000276	0.000323	0.000345	0.000306	0.000310	0.000358	0.000282	0.000159
Weber Basin Water - Uintah Special.....	—	—	—	—	—	—	0.000304	0.000308	0.000297	0.000286
Roy Water Conservancy Sub-District.....	0.000101	0.000103	0.000095	0.000094	0.000103	0.000116	0.000119	0.000120	0.000116	0.000115
Bona Vista Water Improvement District.....	0.000302	0.000296	0.000288	0.000280	0.000300	0.000328	0.000325	0.000322	0.000317	0.000320
Hooper Water Improvement District.....	0.000433	0.000404	0.000394	0.000379	0.000404	0.000474	0.000485	0.000547	0.000469	0.000434
Uintah Highlands Water District.....	0.000851	0.000814	0.000788	0.000736	0.000800	0.000319	0.000334	0.000349	0.000332	0.000328
Warren - West Warren Water.....	0.000417	0.000403	0.000369	0.000354	0.000381	0.000467	0.000465	0.000468	0.000467	0.000458
<b>Cemetery Districts</b>										
Ben Lomond Cemetery District.....	0.000082	0.000081	0.000074	0.000075	0.000078	0.000088	0.000093	0.000094	0.000095	0.000095
Eden Cemetery Maintenance District.....	0.000074	0.000067	0.000050	0.000044	0.000045	0.000057	0.000079	0.000083	0.000081	0.000080
Hooper Cemetery Maintenance District.....	—	—	—	—	—	0.000121	0.000122	0.000124	0.000127	0.000127
Liberty Cemetery Maintenance District.....	0.000052	0.000046	0.000035	0.000030	0.000029	0.000042	0.000064	0.000068	0.000066	0.000065
Plain City Cemetery Maintenance District....	0.000089	0.000086	0.000078	0.000081	0.000088	0.000100	0.000103	0.000105	0.000098	0.000107
West Weber - Taylor Cemetery District.....	0.000111	0.000078	0.000074	0.000071	0.000076	0.000087	0.000088	0.000089	0.000087	0.000087
Warren - West Warren Cemetery District....	0.000081	0.000111	0.000106	0.000104	0.000107	0.000117	0.000114	0.000114	0.000109	0.000100
<b>Special Districts</b>										
Weber Area Dispatch 911 and Emergency Services District.....	0.000301	0.000309	0.000286	0.000278	0.000293	0.000302	—	—	—	—
Mosquito Abatement District.....	0.000141	0.000138	0.000128	0.000089	0.000094	0.000106	0.000110	0.000112	0.000111	0.000111
Central Weber Sewer Improvement District...	0.000854	0.000833	0.000811	0.000800	0.000519	0.000573	0.000567	0.000552	0.000574	0.000575
North Davis Sewer Improvement District.....	0.000928	0.000864	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001420	0.001356	0.001219	0.001150	0.001124	0.001302	0.001440	0.001400	0.001400	0.001168
Weber County Fire G.O. Bond.....	—	—	—	—	—	—	—	0.000073	0.000109	0.000114
Weber County Fire G.O. Bond - 2006.....	0.000133	0.000105	0.000097	0.000141	0.000157	—	—	—	—	—
Hooper Park.....	—	—	—	—	—	—	—	—	—	0.000401
West Warren Park.....	0.000306	0.000308	0.000306	0.000308	0.000321	0.000345	0.000332	0.000328	0.000316	0.000283
Powder Mountain Water & Sewer.....	0.000453	0.000413	0.000311	0.000247	0.000223	0.000399	0.000572	0.000721	0.000688	0.000650
Liberty Park.....	0.000178	0.000163	0.000115	0.000096	0.000090	0.000145	—	—	—	—
North View Fire District.....	0.001041	0.000102	0.000951	—	—	—	—	—	—	—

**Source:**

Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Principal Property Taxpayers For 2011 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2011		2002		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 202,026,832	1.8%	2	87,205,441	1.2%
Fresenius Medical Care.....	Manufacturing	2	173,175,223	1.5%	5	52,353,290	0.7%
Pacificorp.....	Utility/Electrical	3	162,635,056	1.4%	3	83,402,646	1.1%
Great Salt Lake Minerals.....	Mining	4	114,629,074	1.0%	6	44,105,533	0.6%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	73,354,660	0.6%		—	0.0%
Kimberly-Clark.....	Manufacturing	6	64,894,342	0.6%		—	0.0%
Williams International Corp.....	Manufacturing	7	64,847,733	0.6%		—	0.0%
Questar Gas.....	Utility/Natural Gas	8	62,758,842	0.5%	8	39,767,453	0.5%
Qwest ( U.S.West Communications).....	Utility/Communications	9	57,767,556	0.5%	1	110,358,993	1.5%
Associated Food Stores.....	Distribution	10	57,058,735	0.5%	7	43,913,970	0.6%
Autoliv ASP.....	Manufacturing		—	—	4	65,084,908	0.9%
Iomega.....	Information Technology		—	—	9	32,857,606	0.4%
Snowbasin Resort.....	Recreation		—	—	10	27,182,301	0.4%
			<u>\$ 1,033,148,053</u>	<u>8.9%</u>		<u>\$ 586,232,141</u>	<u>7.8%</u>
	County Taxable Value		\$ 11,519,690,481			\$7,468,380,842	

**Notes:**

- (1) Taxable value does not include personal property accounts with a taxable value less than \$100,000.
- (2) Taxable value does not include real estate parcels with a taxable value less than \$200,000.

**Source:**

Weber County Assessor

# WEBER COUNTY, UTAH

## Legal Debt Margin Last Ten Years

	2011	2010	2009 (1)	2008	2007
Estimated Fair Market Value.....	\$18,433,254,359	\$18,748,560,971	\$20,007,438,628	\$19,678,956,447	\$17,072,115,297
Debt Limit (2% of Fair market value).	368,665,087	374,971,219	400,148,773	393,579,129	341,442,306
Total net debt applicable to limit.....	11,185,425	13,846,414	16,421,130	18,905,846	21,035,562
Legal Debt Margin.....	\$ 357,479,662	\$ 361,124,805	\$ 383,727,643	\$ 374,673,283	\$ 320,406,744
Total net debt applicable to limit as a percentage of debt limit.....	3.0%	3.7%	4.1%	4.8%	6.2%
	2006	2005	2004	2003	2002
Estimated Fair Market Value.....	\$14,365,081,710	\$12,758,721,589	\$12,108,365,050	\$12,030,926,250	\$11,617,849,900
Debt Limit (2% of Fair market value).	287,301,634	255,174,432	242,167,301	240,618,525	232,356,998
Total net debt applicable to limit.....	23,080,278	25,039,995	26,924,711	28,872,612	30,445,000
Legal Debt Margin.....	\$ 264,221,356	\$ 230,134,437	\$ 215,242,590	\$ 211,745,913	\$ 201,911,998
Total net debt applicable to limit as a percentage of debt limit.....	8.0%	9.8%	11.1%	12.0%	13.10%

(1) 2009 Estimate Fair Market Value has been revised

# WEBER COUNTY, UTAH

## Computation of Overlapping Debt As of December 31, 2011

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
<b>School Districts</b>			
Weber School District.....	\$ 96,340,000	100%	\$ 96,340,000
Ogden School District.....	77,224,000	100%	77,224,000
<b>Cities</b>			
Ogden City .....	7,825,000	100%	7,825,000
Washington Terrace.....	2,970,000	100%	2,970,000
<b>Other Districts</b>			
WBWCD (2) (4).....	26,749,989	29%	7,623,747
NDCSD (3).....	45,806,000	15%	6,641,870
Weber Fire District.....	4,925,000	100%	4,925,000
Total Overlapping Debt.....			203,549,617
Weber County Direct Debt.....			11,185,425
Total Overlapping and Direct Debt.....			<u>\$ 214,735,042</u>

### Notes:

1. The State of Utah general obligation debt is not included in the calculation of general obligation overlapping debt because the State currently levies no property tax for the payment of general obligation bonds.
2. Weber Basin Water Conservancy District (WBWCD) covers all of Morgan County, most of Davis and Weber Counties, and a portion of Box Elder and Summit Counties. Principal and interest on WBWCD bonds are paid primarily from sales of water. WBWCD bonds are shown as overlapping but are self-supporting except for a minimum 0.000207 tax rate.
3. North Davis County Sewer District (NDCSD) collects and treats waste water from an area encompassing 80 square miles with a population of approx 168,000. The member entities are Clearfield, Clinton, Layton, Roy, Sunset, Syracuse, West Point, a small area of Kaysville, Hill AFB, and unincorporated sections of Davis and Weber Counties.
4. All or portions of these governmental entities' outstanding general obligation bonds are supported by user fee revenues from water and/or sewer. The county's portion of overlapping general obligation debt has been reduced to the extent that such general obligation debt is supported by "user fee revenues."

### Source:

Zions Bank Public Finance

# WEBER COUNTY, UTAH

## Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value and Population Last Ten Years

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Tax Increment Bonds
<b>2011</b>	<b>234,420</b>	\$ — (1)	\$ <b>11,519,690,481</b>	\$ <b>11,185,425</b>	\$ <b>11,785,191</b>	\$ <b>21,854,141</b>	\$ —
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036 (2)	16,421,130	9,567,097	25,906,907	305,000
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	470,000
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	680,000
2006	215,870	6,153	8,915,088,190	23,080,278	10,939,046	32,189,826	885,000
2005	213,684	5,824	8,210,908,440	25,039,995	3,846,551	33,693,173	1,090,000
2004	209,547	5,531	7,885,494,144	26,924,711	3,996,926	35,795,000	1,405,000
2003	205,882	5,265	7,751,597,450	28,872,612	3,997,300	37,215,000	1,735,000
2002	203,377	5,053	7,468,380,842	30,602,154	—	38,275,000	2,060,000

**Notes:**

- (1) Estimates of 2011 personal income for Weber County are not available.
- (2) 2009 Assessed Taxable Value has been revised.

**Sources:**

Weber County Clerk / Auditor  
Utah Population Estimates Committee

<hr/>							
<u>Business-type Activities</u>							
<u>Associated Foods Note</u>	<u>Capital Leases</u>	<u>Sales Tax Revenue Bonds</u>	<u>Capital Leases</u>	<u>Total Primary Government</u>	<u>Percentage of Assessed / Taxable Value</u>	<u>Ratio of Outstanding Debt to Personal Income</u>	<u>Outstanding Debt Per Capita</u>
\$ —	\$ 1,424,259	\$ 985,206	\$ 436,595	\$ 47,670,817	0.41%	N/A	(1) \$ 203
77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%	231
240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%	246
372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%	271
504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%	295
628,094	1,678,091	1,512,687	409,055	71,322,077	0.80%	1.16%	330
742,870	3,452,434	1,611,182	300,048	69,776,253	0.85%	1.20%	327
742,870	4,715,916	1,709,676	507,070	75,797,169	0.96%	1.37%	362
742,870	6,044,242	1,813,171	355,761	80,775,956	1.04%	1.53%	392
743,073	7,734,525	—	454,198	79,868,950	1.07%	1.58%	393



# WEBER COUNTY, UTAH

## Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed / Taxable Value (2)	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
<b>2011</b>	<b>\$ 11,185,425</b>	<b>\$ 11,785,191</b>	<b>\$ 21,854,141</b>	<b>\$ —</b>	<b>\$ (2,869,500)</b>	<b>41,955,257</b>	<b>\$ 11,519,690,481</b>	<b>0.36%</b>	<b>234,420</b>	<b>\$ 179</b>
2010	13,846,414	12,334,847	23,910,524	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
2009	16,421,130	9,567,097	25,906,907	305,000	(2,994,453)	49,205,681	12,282,089,036	0.40%	227,259	217
2008	18,905,846	11,313,443	28,148,929	470,000	(3,454,067)	55,384,151	11,965,640,298	0.46%	224,536	247
2007	21,035,562	11,811,783	29,892,537	680,000	(3,470,519)	59,949,363	10,601,027,770	0.57%	220,781	272
2006	23,080,278	12,451,733	32,189,826	885,000	(3,810,869)	64,795,968	8,915,088,190	0.73%	215,870	300
2005	25,039,995	3,846,551	33,693,173	1,090,000	(3,802,306)	59,867,413	8,210,908,440	0.73%	213,684	280
2004	26,924,711	3,996,926	35,795,000	1,405,000	(4,290,646)	63,830,991	7,885,494,144	0.81%	209,547	305
2003	28,872,612	3,997,300	37,215,000	1,735,000	(4,511,215)	67,308,697	7,751,597,450	0.87%	205,882	327
2002	30,602,154	—	38,275,000	2,060,000	(4,378,249)	66,558,905	7,468,380,842	0.89%	203,377	327

**Notes:**

- (1) Net General Bonded Debt is total general bonded debt less amounts held in reserve for debt service.
- (2) 2009 Assessed / Taxable Value has been revised.

**Source:**

Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
<b>Sales Tax Revenue Bonds</b>						
<b>2011</b>	<b>\$ 10,250,993</b>	<b>\$ —</b>	<b>\$ 10,250,993</b>	<b>\$ 650,000</b>	<b>\$ 611,771</b>	<b>8.12</b>
2010	10,141,572	—	10,141,572	530,000	601,320	8.96
2009	9,487,533	—	9,487,533	525,000	511,743	9.15
2008	10,565,867	—	10,565,867	500,000	530,351	10.25
2007	11,373,152	—	11,373,152	610,000	546,876	9.83
2006	10,802,281	—	10,802,281	255,000	263,059	20.85
2005	9,332,174	—	9,332,174	250,000	242,365	18.95
2004	8,777,080	—	8,777,080	105,000	246,940	24.94
2003	8,242,047	—	8,242,047	—	47,632	173.04 (1)
<b>Redevelopment Agency Tax Increment Bonds and Notes</b>						
<b>2011</b>	<b>\$ 194,936</b>	<b>\$ —</b>	<b>\$ 194,936</b>	<b>\$ 76,207</b>	<b>\$ 1,644</b>	<b>2.50</b>
2010	650,367	—	650,367	458,279	11,317	1.38
2009	579,321	—	579,321	307,586	40,134	1.67
2008	511,621	—	511,621	342,638	61,016	1.27
2007	517,294	—	517,294	328,384	83,497	1.26
2006	614,241	—	614,241	319,766	104,592	1.45
2005	608,879	—	608,879	315,000	130,717	1.37
2004	609,397	—	609,397	330,000	100,610	1.42
2003	466,260	—	466,260	325,000	118,440	1.05
2002	463,439	—	463,439	220,000	129,655	1.33

**Notes:**

(1) The County's first sales tax revenue bonds were issued in October 2003.

# WEBER COUNTY, UTAH

## Demographic and Economic Indicators Last Ten Years

<b>Year</b>	<b>Population</b>	<b>Population Change from Prior Year</b>	<b>Personal Income (in millions)</b>	<b>Per Capita Personal Income</b>	<b>Permit - Authorized Construction (in thousands)</b>	<b>Public School Enrollment</b>	<b>Gross Taxable Sales (in thousands)</b>	<b>Unemployment Rate</b>
<b>2011</b>	<b>234,420</b>	<b>1.4%</b>	<b>\$ — (1)</b>	<b>\$ — (1)</b>	<b>\$ 274,772</b>	<b>43,075</b>	<b>\$ 3,131,054</b>	<b>7.8%</b>
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
2009	227,259	1.2%	7,482	32,923	158,126	42,995	3,214,628	7.6%
2008	224,536	1.7%	6,846	30,490	286,005	42,763	3,291,158	4.1%
2007	220,781	2.3%	6,620	29,984	326,966	42,700	3,422,164	3.1%
2006	215,870	1.0%	6,153	28,503	323,580	41,668	3,214,747	3.3%
2005	213,684	2.0%	5,824	27,256	278,112	41,316	2,862,973	4.6%
2004	209,547	1.8%	5,531	26,395	237,901	41,211	2,699,377	5.5%
2003	205,882	1.2%	5,265	25,574	267,905	41,159	2,552,876	6.4%
2002	203,377	1.4%	5,053	24,847	229,697	41,456	2,500,897	6.2%

### Notes:

(1) Estimates of 2011 personal income for Weber County are not available.

### Sources:

Utah Population Estimates Committee  
 Utah Department of Workforce Services  
 Bureau of Economic and Business Research, University of Utah  
 Utah State Office of Education  
 Utah State Tax Commission  
 Bureau of Economic Analysis, U.S. Dept. of Commerce  
 U.S. Census Bureau

# WEBER COUNTY, UTAH

## Largest Employers For 2011 and Ten Years Previous

Company	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	12.2%	20,000-25,000	1	23.1%
Internal Revenue Service.....	5,000-6,999	2	5.9%	5,000-6,999	2	6.2%
McKay-Dee Hospital Center.....	3,000-3,999	3	3.4%	2,000-2,999	5	2.6%
Weber County School District (2)...	3,000-3,999	4	3.4%	2,000-2,499	3	2.6%
Weber State University.....	2,000-2,999	5	2.4%	-	-	-
Autoliv ASP, Inc.....	2,000-2,999	6	2.4%	2,000-2,999	4	2.6%
Fresenius USA.....	1,000-1,999	7	1.5%	1,000-1,999	6	1.5%
Ogden City School District (2).....	1,000-1,999	8	1.5%	2,000-2,499	3	2.6%
State of Utah.....	1,000-1,999	9	1.5%	1,000-1,999	8	1.5%
Wal-Mart.....	1,000-1,999	10	1.5%	-	-	-
Convergys.....	1,000-1,999	-	-	1,000-1,999	7	1.5%
Parker-Hannifin	-	-	-	700-999	9	0.9%
Ogden Regional Medical Center	-	-	-	700-999	10	0.9%
Total.....	<u>27,000-46,000</u>		<u>35.7%</u>	<u>37,000-51,000</u>		<u>46.0%</u>

### Notes:

- (1) Hill Air Force Base is located in Davis County which is contiguous to Weber County.
- (2) In 2002, Weber School District and Ogden School District were reported as a single employer.
- (3) Calculated using the midpoint of the employee range.

### Sources:

Utah Department of Workforce Services  
Weber Economic Development Corporation

# WEBER COUNTY, UTAH

## Full-Time Equivalent Employees by Function

### Last Ten Years

Function	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Governmental Activities:</b>										
General Government.....	167.3	172.1	168.7	172.3	170.0	173.2	175.7	175.8	180.7	183.5
Public Safety.....	379.8	379.3	372.2	398.4	396.9	396.0	392.2	384.0	371.4	352.5
Public Health and Welfare.....	65.8	70.7	67.9	65.6	64.9	61.5	61.3	66.0	70.7	71.3
Library.....	79.8	79.1	72.1	70.5	70.4	71.3	70.4	68.8	70.6	72.1
Streets and Public Improvements.....	19.7	19.6	20.0	20.1	19.3	19.8	20.8	21.0	21.6	22.7
Parks, Recreation, & Public Facilities	56.9	58.1	51.7	56.6	56.3	54.9	52.8	53.1	53.0	64.9
Conservation and Development.....	2.5	2.5	2.5	4.6	3.9	4.2	4.2	4.6	5.2	4.1
Internal Service.....	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.5	3.0	3.0
<b>Business-type Activities:</b>										
Solid Waste Transfer Station.....	22.3	21.6	22.0	21.1	19.0	18.1	19.5	19.5	20.5	19.6
Total FTEs.....	<u>794.1</u>	<u>803.0</u>	<u>776.9</u>	<u>809.2</u>	<u>800.7</u>	<u>799.0</u>	<u>797.9</u>	<u>794.3</u>	<u>796.7</u>	<u>793.7</u>

**Source:**

Weber County Human Resources

# WEBER COUNTY, UTAH

## Operating Indicators by Function Last Ten Years

Function	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Governmental Activities</b>										
<b>General Government:</b>										
Justice Court:										
Traffic Cases Disposed.....	793	824	6,062	6,450	7,767	11,950	15,594	15,449	11,581	11,017
Misdemeanor Cases Disposed.....	244	191	829	754	869	985	1,124	1,454	1,304	1,285
Clerk/Auditor:										
Marriage Licenses Issued.....	2,140	2,012	2,060	2,263	2,210	2,258	2,165	2,208	2,081	2,181
Tax Sale Properties Sold.....	27	16	13	18	17	11	21	46	18	7
Tax Relief Applications.....	3,469	3,411	3,342	3,185	3,185	4,707	3,594	3,727	4,261	4,051
Passports Issued.....	1,934	2,850	2,468	3,060	1,932	790	518	456	421	n/a
Recorder:										
Documents Recorded.....	47,130	51,181	69,425	69,618	80,215	80,606	74,686	74,935	100,808	83,670
Subdivisions Recorded.....	53	68	90	129	163	140	173	142	145	159
Number of Lots Within Subdivisions.....	286	351	753	1,288	2,373	2,250	2,374	1,615	1,491	1,481
Assessor:										
Residential Construction Permits.....	1,369	1,245	1,782	2,233	3,338	3,430	2,810	2,729	2,967	2,459
Commercial Construction Permits.....	532	437	567	626	646	672	624	595	410	423
Board of Equalization Appeals.....	2,865	3,574	4,238	3,162	3,005	1,142	1,202	1,591	1,803	1,386
Parcel Count.....	97,239	97,155	96,916	96,703	93,215	91,800	89,804	88,376	87,115	85,814
Children's Justice Center:										
Children Interviewed.....	388	388	481	459	586	724	799	842	720	758
Cases Served.....	470	470	523	668	827	776	850	833	789	819
Planning:										
Applications.....	83	95	96	86	70	94	67	57	56	65
Subdivision Lots Approved.....	12	42	112	153	838	1,318	771	402	383	254
Land Use Permits.....	155	162	156	210	285	339	400	274	270	242
Code Enforcement Complaints Resolved..	131	168	198	270	210	230	101	198	211	192
Engineering										
Excavation Permits.....	100	91	117	173	192	211	235	201	182	191
Sewer Connections .....	1	3	0	3	25	13	35	15	39	n/a
Building Inspection:										
Plan Reviews.....	160	182	181	232	263	284	311	249	241	n/a
Permits Issued.....	306	298	342	410	384	476	311	249	420	n/a
<b>Public Safety:</b>										
Sheriff:										
Citations Issued.....	6,069	5,458	6,896	6,183	6,849	8,564	11,720	11,264	7,225	5,806
Traffic Accidents Investigated.....	1,148	1,148	1,249	1,158	1,290	1,225	1,145	1,106	1,051	900
Calls for Service.....	39,866	40,368	40,369	42,856	42,793	50,596	52,769	53,525	51,569	43,804
Civil Population Served.....	55,666	49,187	49,187	49,187	48,223	n/a	46,469	44,624	42,990	32,633
Average Inmate Population.....	969	979	952	987	1,028	1,046	1,036	1,023	1,009	792
<b>Public Health and Welfare:</b>										
Health Department:										
Births Recorded .....	6,568	6,565	6,719	6,859	6,626	6,253	5,845	5,738	5,701	5,459
Immunizations Given.....	10,652	20,413	39,224	26,542	18,375	5,383	5,280	6,299	10,247	11,612
Soil Samples Taken.....	33	63	58	85	248	309	225	146	195	184
Septic Permits Issued.....	55	54	75	92	115	128	154	165	209	183
WIC Average Monthly Participation.....	7,366	7,571	7,064	6,567	6,439	n/a	6,763	6,752	6,587	6,297
<b>Streets and Public Improvements:</b>										
Roads Department:										
Miles of Asphalt Overlays.....	3.00	2.15	2.40	4.30	3.05	3.5	4.1	5.15	5.45	6.1
Miles of New Chip Seal Applied .....	0	(1) 14.40	12.80	0.00	14.35	13.2	3.6	13.8	18.1	17.65
Winter Overtime Operations Hours.....	1,435.00	1,129	2,302	2,144	1,249	1,474	1,207	2,385	1,111	765
Library:										
Library Cards Issued.....	23,221	25,598	25,361	23,101	18,433	23,332	23,021	22,316	21,543	19,950
Circulation Transactions.....	1,766,444	2,028,739 (2)	2,148,379	1,774,208	1,346,481	1,226,786	1,217,912	1,216,846	1,209,003	1,098,514
Reference Transactions.....	820,097	820,856 (2)	2,572,707	2,228,734	2,072,102	1,942,277	1,389,184	1,073,270	1,045,026	958,506
<b>Parks, Recreation &amp; Public Facilities:</b>										
Golden Spike Events Center:										
Attendance.....	245,639	211,409	224,884	219,384	261,924	195,239	260,305	245,639	252,610	230,177
Events.....	208	244	278	240	188	206	194	221	202	208
<b>Business-type Activities</b>										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	211,582	224,351	244,032	217,486	213,422	206,524	195,451	192,920	185,567	186,707
C & D Landfill.....	27,598	28,957 (3)	-	-	-	-	-	-	-	-
Tons of Metal Recycled.....	1,346	1,979	2,439	2,270	2,033	2,278	1,895	1,590	1,849	2,497
Yards of Compost Sold.....	9,658	8,903	9,419	5,447	8,202	7,714	11,007	9,802	6,905	6,715

**Notes:**

- (1) During 2011, the time required of the Roads Department to manage flood issues prevented the Roads Department from applying chip seal to any county roads.
- (2) In 2010 the Library revised its reference categories and methods of recording transactions which has resulted in a much lower number.
- (3) The C&D Landfill opened in 2010.

**Source:**

Weber County Departments, as listed

# WEBER COUNTY, UTAH

## Capital Asset Statistics by Function Last Ten Years

Function	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Governmental Activities</b>										
<b>General Government:</b>										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	39	10	10	10	10	10	10	32	32	n/a
<b>Public Safety:</b>										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	1,186	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
Fleet Vehicles.....	161	158	158	158	152	139	163	222	216	n/a
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	182	28	28	28	28	28	28	28	28	28
Feline Kennels.....	276	52	52	52	52	52	52	52	52	52
Exotic Animal Kennels.....	17	17	—	—	—	—	—	—	—	—
<b>Public Health and Welfare:</b>										
Buildings.....	1	1	1	1	1	1	1	—	—	—
Fleet Vehicles.....	14	14	14	14	12	12	13	13	13	n/a
<b>Library Services:</b>										
Library Branches.....	5	5	5	4	4	4	4	4	4	4
Fleet Vehicles.....	4									
<b>Streets and Public Improvements:</b>										
Roads (Miles).....	219	205	205	205	205	203	202	194	193	193
Fleet Vehicles.....	9	3	3	3	3	3	3	5	5	n/a
Heavy equipment.....	39	39	39	39	39	38	39	34	33	32
<b>Parks, Recreation &amp; Public Facilities</b>										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Area.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	1	1	1	1	1	1	1	1	1	1
Fair Storage Building.....	1	1	—	—	—	—	—	—	—	—
Shop Facilities.....	2	—	—	—	—	—	—	—	—	—
10 x 10 Stalls (Total Capacity).....	546	546	546	546	546	546	546	546	546	546
Covered Pavilion w/ Restrooms.....	1	1	1	1	1	1	1	1	1	1
Basketball Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields.....	6	6	6	6	6	6	6	6	6	6
Complex at Baseball/Softball Fields (1)..	1	—	—	—	—	—	—	—	—	—
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	252	252	252	252	252	252	247	229	229	229
Group Sites w/pavilion.....	7	7	7	7	7	7	7	7	7	6
Group Sites w/o pavilion.....	5	5	5	5	5	5	5	5	5	4
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	29	27	27	27	27	22	22	22	22	22
Historical Bldgs.....	4	4	4	4	4	3	3	3	3	3
Mobile Stage.....	1	1	1	—	—	—	—	—	—	—
Fleet Vehicles.....	11	6	6	3	3	3	3	6	6	n/a
Ice Sheet Facility.....	1	1	1	1	1	1	1	1	1	1
<b>Business-type Activities</b>										
<b>Solid Waste Transfer Station</b>										
Heavy Equipment.....	14	13	13	13	12	12	11	11	10	10
Fleet Vehicles.....	3	1	1	1	1	1	1	1	1	n/a
Scales.....	3	3	3	3	3	3	2	2	2	2
<b>Landfill Gas Recovery</b>										
Generator .....	1	1	1	1	1	1	1	—	—	—
Lineal Feet of Gas Pipe, all sizes.....	7,630	7,630	7,630	7,630	7,630	7,630	7,630	—	—	—

**Notes:**

(1) The Baseball/Softball Complex has not been included in the past. It is 25+ years old.

**Source:**

Weber County Departments  
Weber County Fleet Department - All Fleet Vehicle Information

## CREDITS

All photos courtesy of:

**Ogden / Weber Convention and Visitors Bureau**

2438 Washington Blvd

Ogden, UT 84401

(866) 867-8824

Email Address: [info@visitogden.com](mailto:info@visitogden.com)

[www.visitogden.com](http://www.visitogden.com)





---

**Weber County Corporation**  
**2380 Washington Boulevard**  
**Ogden, Utah 84401**  
**[www.co.weber.ut.us](http://www.co.weber.ut.us)**