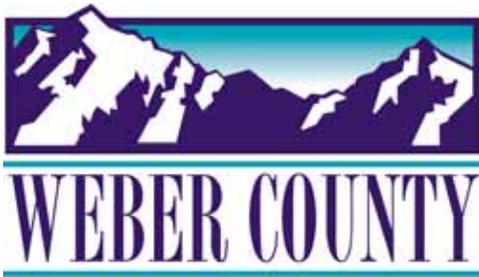


WEBER COUNTY, UTAH

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013





WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2013

ELECTED OFFICIALS

Matt G. Bell 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

Brian Bennion..... 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, Lead Accountant

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, 2013

Table of Contents

Introductory Section

	Page
Title Page.....	1
Table of Contents.....	2
Letter of Transmittal.....	4
Certificate of Achievement for Excellence in Financial Reporting.....	9
County Organization Chart.....	10

Financial Section

Independent Auditors' Report	13
Management's Discussion and Analysis	15

Basic Financial Statements

Government-wide Financial Statements	
Statement of Net Position.....	27
Statement of Activities	28
 Governmental Fund Statements	
Balance Sheet	30
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position.....	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 Position.....	38
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	39
Statement of Cash Flows.....	40
 Fiduciary Fund Statements	
Statement of Fiduciary Net Position.....	42
Statement of Changes in Fiduciary Net Position	43
 Notes to the Financial Statements	44

Required Supplementary Information

Information Related to Other Post-Employment Benefits.....	69
Budgetary Comparison Schedule – General Fund.....	70
Budgetary Comparison Schedule – Library Fund	72
Budgetary Comparison Schedule – Consolidated Health Fund.....	73
Budgetary Comparison Schedule – Paramedic Fund.....	74
Budgetary Comparison Schedule – Transportation Development Fund.....	75
Notes to Required Supplementary Information	76

Supplementary Information – Combining Statements and Budgetary Comparison Schedules for Individual Nonmajor Governmental and Other Funds, and Other Schedules

Governmental Funds	
Nonmajor Governmental Funds	
Combining Balance Sheet	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	82

Budgetary Compliance	
Budgetary Comparison Schedule – Municipal Services Fund	84
Budgetary Comparison Schedule – Crime Scene Investigations Fund	85
Budgetary Comparison Schedule – Animal Shelter Fund	86
Budgetary Comparison Schedule – Tourism Fund.....	87
Budgetary Comparison Schedule – Impact Fees Fund.....	88
Budgetary Comparison Schedule – Municipal Building Authority Fund	89
Budgetary Comparison Schedule – Redevelopment Agency Fund.....	90
Budgetary Comparison Schedule – Ogden Eccles Conference Center Fund	91
Budgetary Comparison Schedule – Ice Sheet Fund	92
Budgetary Comparison Schedule – Golden Spike Events Center Fund.....	93
Budgetary Comparison Schedule – RAMP Tax Fund.....	94
Budgetary Comparison Schedule – Debt Service Fund	95
Budgetary Comparison Schedule – Special Assessment Bond Fund	96
Budgetary Comparison Schedule – Capital Projects Fund.....	97
Budgetary Comparison Schedule – Public Works Fund	98
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position	100
Combining Statement of Revenues, Expenses, and Changes in Net Position	101
Combining Statement of Cash Flows	102
Fiduciary Funds	
Private-Purpose Trust Funds	
Combining Statement of Fiduciary Net Position.....	104
Combining Statement of Changes in Fiduciary Net Position	105
Agency Funds	
Combining Statement of Fiduciary Assets and Liabilities	106
Combining Statement of Changes in Assets and Liabilities.....	107
Other Schedules	
Tax Collection Agency Fund – Cash Receipts and Disbursements.....	110
Statement of Taxes Charged, Collected and Disbursed.....	112
Schedule of Expenditures of Tourism Tax Revenues.....	114

Statistical Section

Index to the Statistical Section	117
Net Position by Component.....	118
Changes in Net Position	120
Fund Balances – Governmental Funds	122
Changes in Fund Balances – Governmental Funds	124
Changes in Fund Balance – General Fund.....	126
Property Tax Levies and Collections.....	128
Assessed/Taxable and Estimated Market Value of Taxable Property	129
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	130
Principal Property Taxpayers	131
Legal Debt Margin.....	132
Computation of Overlapping Debt	133
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population.....	134
Ratios of General Bonded Debt Outstanding.....	136
Pledged Revenue Coverage	137
Demographic and Economic Indicators.....	138
Largest Employers.....	139
Full-Time Equivalent Employees by Function	140
Operating Indicators by Function	141
Capital Asset Statistics by Function	142



RICKY D. HATCH, CPA
Clerk/Auditor

June 9, 2014

To the Citizens of Weber County and
the 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, 2013. 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.

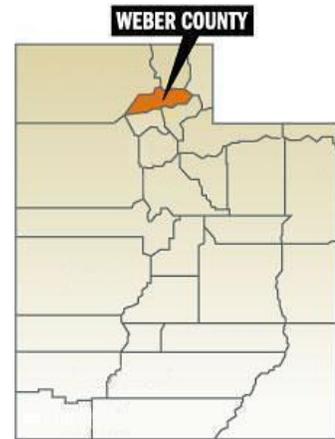
Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 15 provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

Independent Auditors. The Board of County Commissioners selected the firm Christensen, Palmer & Ambrose 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 unmodified ("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.

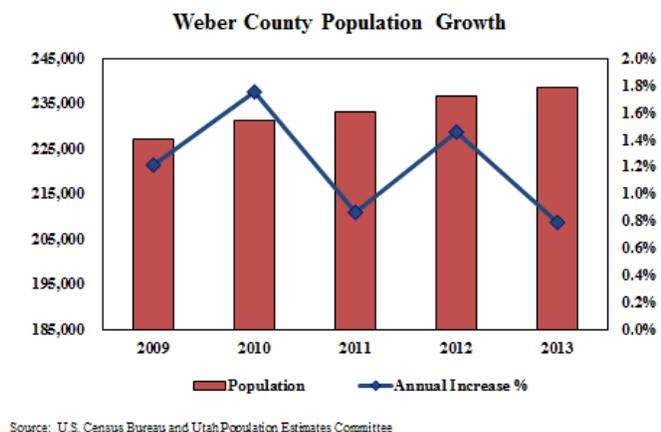
PROFILE OF THE COUNTY

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, Marriott-Slaterville, Uintah, 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 238,600 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 32,600 (16%), or an average of 3,264 (1.6%) per year.



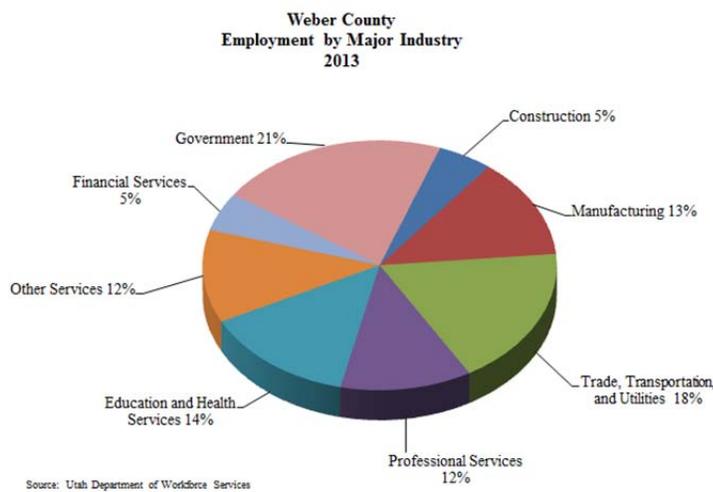
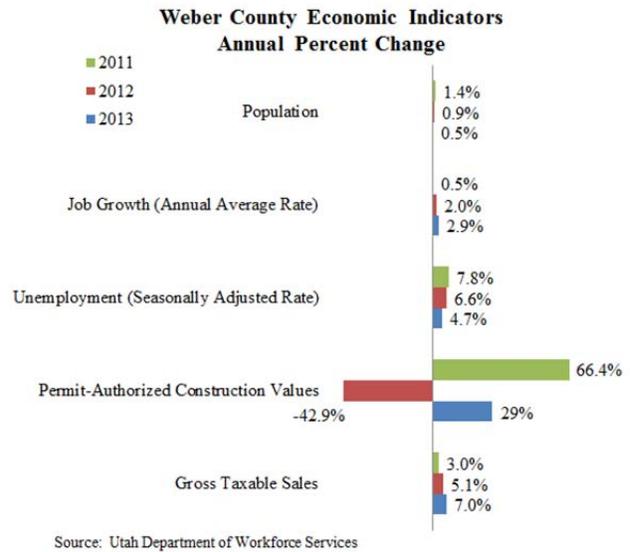
Government Structure. As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative 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 2013, six departments exceeded their budgeted appropriation, as explained in the Notes to Required Supplementary Information on page 74.

ECONOMIC CONDITION AND OUTLOOK

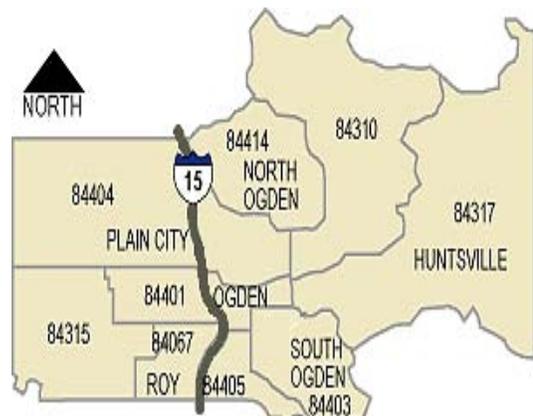
Local Economy. Employers in Weber County posted a modest 2.9% net increase (2,726 jobs) in employment for calendar year 2013, with all industries adding jobs, with the exception of Other Services. Professional and Business Services led all sectors with an 8.4% increase (824 jobs), followed by Manufacturing and Trade Transport Utilities at 5.0% (604 jobs) and 3.4% (574 jobs), respectively. Weber County’s unemployment rate averaged 4.7% for the year, a steady decline over the last four years when the rate remained at or above 6.6% every year. 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.



The housing market continues its slow recovery, which is helping other sectors with modest growth as well. 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 329 units per year. 2013 showed a positive climb to 422 units, with an average per-unit value increase of 17% to \$250,000. Single-family units still account for over 70% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

2013 marks the first overall increase in Weber County property values since 2008. While Lower Valley prices started to trend upward last year, both the Upper and Lower Valleys have shown notable gains when compared with past years. For 2013, the median price of a single-family home was \$186,330, up 9.7% from 2012. Some volatility remains in the Upper Valley. Eden/Liberty’s 16.0% loss follows a previous 4.9% gain, and Huntsville’s 21.0% increase follows a 41.9% decrease the previous year.

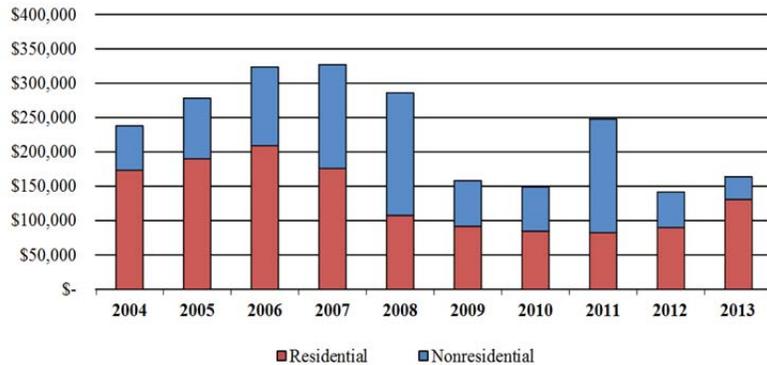
ZIP	City	2013 Median Price	2012 Median Price	Year-Over % Change
<i>Lower Valley:</i>				
84067	Roy	\$138,000	\$138,000	0.0%
84315	Hooper / West Haven	\$254,900	\$190,250	34.0%
84401	Ogden / Marriott-Slaterville	\$129,271	\$109,900	17.6%
84403	South Ogden	\$131,000	\$113,500	15.4%
84404	Farr West / Plain City	\$134,250	\$107,950	24.4%
84405	Riverdale / Washington Terrace	\$157,900	\$138,750	13.8%
84414	North Ogden / Pleasant View	\$189,900	\$191,000	-0.6%
Average, Lower Valley		\$162,174	\$141,336	14.7%
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$252,750	\$301,000	-16.0%
84317	Huntsville	\$289,000	\$238,938	21.0%
Average, Upper Valley		\$197,662	\$186,496	6.0%
COUNTY AVERAGE MEDIAN PRICE		\$186,330	\$169,921	9.7%



Source: Salt Lake Tribune, www.sltrib.com

New nonresidential construction has decreased over the last five years, with a significant 157% spike upward in 2011. For 2013, nonresidential construction values reached their lowest point in over 15 years, totaling only \$33.0 million, a drop of 36% from last year. In total, new permit-authorized construction values increased 15.6% to total \$163.7 million, 80% of which came from residential activities.

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

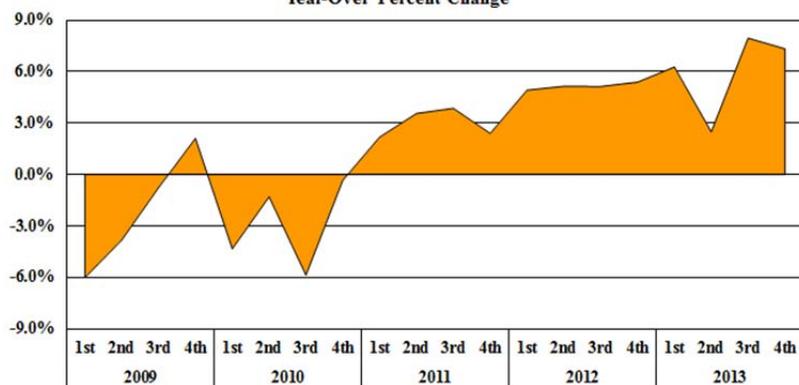


Source: Bureau of Economic and Business Research, University of Utah

The data on permit-authorized construction suggest Weber County will continue to see marginal growth in property tax revenues for at least the next two years, but the worst of the economic downturn seems to be behind us. The County budgeted 2.0% growth in property tax revenues for 2013, an increase of \$426,000. The general fund saw a one-time \$1.8 million decrease in property tax revenues when the county lowered its general fund rate in 2013. The County has estimated 2.0% growth for 2014.

Gross taxable sales increased 6.0% over 2013, a positive sign that consumers continue to 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 \$328,000 (3.5%) growth in sales tax revenues for the General Fund, and year-to-date collections in 2014 are on track to meet that target.

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



Source: Utah State Tax Commission

Although the County's economic outlook remains modest for 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 2003, General Fund revenues have increased an average of \$1.3 million (2.8%) per year, while expenditures have increased an average of \$1.1 million (2.5%) 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 of budgeting for retiree healthcare benefits, and build up unassigned fund balance in the General Fund.

During 2013, the County transferred \$2.0 million from the General Fund to the Capital Projects Fund to provide resources for future capital improvement projects. Finally, as explained on the next page, the County lowered its General Fund property tax rate in 2013.

Major Initiatives

The County issued \$39.5 million in general obligation bonds in December, which will be used for construction and renovation of library buildings, as well as refunding the County's 2004 general obligation bonds, saving approximately \$137,000 a year through 2018. The County has approximately \$10.3 million of authorized but unissued bonding authority remaining.

In September the County issued a \$17.7 million special assessment bond to install public road, water, and sewer infrastructure on private property adjacent to Powder Mountain Ski Resort. The bonds are payable from assessments made against the property over the next 20 years, and delinquent assessments are subject to immediate foreclosure sale.

In April 2014, the County paid \$3.8 million to purchase a firearms training facility. In addition to continuing local, state, federal, and international law enforcement training, management intends to open a portion of the facility to the public. The State Legislature appropriated \$1.5 million (available in July, 2014) to reimburse the County for a portion of the purchase price.

Fitch assigned a rating of AAA to the County's 2013 general obligation bonds, the highest rating possible for government debt. Moody's assigned a rating of Aa2 to the same bonds, and upgraded to Aa3 its rating on the 2003 sales tax revenue bonds. Standard & Poor's assigned a rating of AA- to the 2013 special assessment bonds.

The County continues with several flood mitigation projects, paid for by county funds, federal grants, and funds from the State of Utah. For 2013, the County spent \$4.3 million, for which it received \$3 million in federal reimbursements. The projects are expected to continue through the end of 2014.

In 2013, the County levied a property tax for the first time on all taxable property in the unincorporated areas of the county to provide municipal-type services residents and businesses. The tax increase for taxpayers in unincorporated areas was fully offset by a decrease in the General Fund tax rate.

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 2012 comprehensive annual financial report. This was the 22nd 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 world-class, friendly service to the citizens of Weber County.

Sincerely,



Ricky D. Hatch, CPA
Clerk/Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

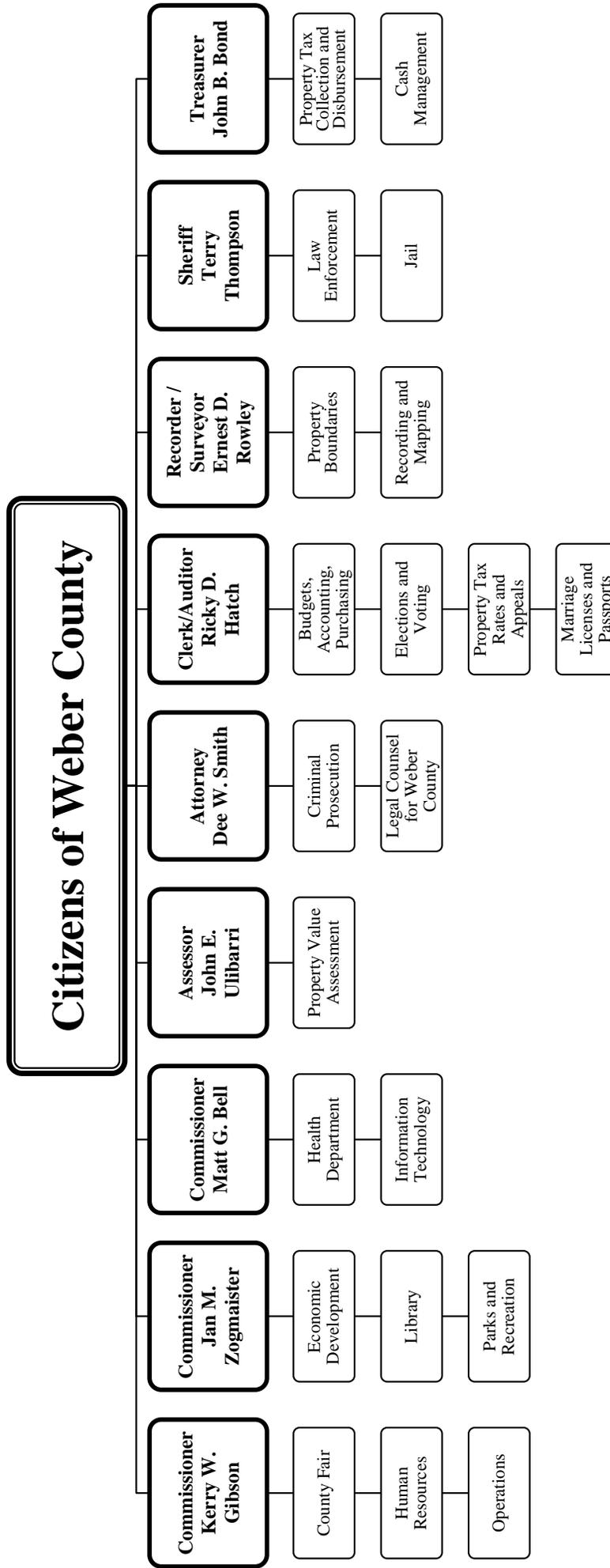
Weber County
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

Weber County Organization Chart



Financial Section





INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Weber County, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprises the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2014, on our consideration of the 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* in considering the County's internal control over financial reporting and compliance.

Christensen, Palmer + Ambrose P.C.

May 27, 2014

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2013. 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

- Net position increased a modest \$4.8 million (2.8%) from the prior year due to a steadily improving economy and close monitoring of overall spending.

Capital Assets and Long-term Liabilities

- The Weber Sports Complex opened in November 2013, a \$10 million facility jointly owned by the County and Weber State University that includes a second ice rink and a multi-purpose indoor practice field.
- The County issued \$17.67 million of special assessment bonds to install road, water and sewer infrastructure in an assessment area adjacent to Powder Mountain Ski Resort.
- The County issued \$39.48 million of general obligation bonds for construction and renovation of four library buildings, and saved \$685,000 by refinancing the County's 2004 general obligation bonds.
- The County received its first AAA rating on its general obligation bonds from Fitch, and Moody's upgraded the County's 2003 sales tax revenue bonds from A1 to Aa3.

Fund Level

- The General Fund ended the year with an unassigned fund balance of \$11.9 million, which equals 20% of the fund's annual revenues and is well above the industry's recommended level of 15% of revenues.
- The County reduced its General Fund property tax rate by \$1.75 million and simultaneously increased the rates charged to cities for law enforcement services, to eliminate General Fund subsidies to those cities.
- The County received \$3.0 million in federal funds and \$900,000 in state funds to continue flood mitigation projects 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 Position 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 position and how it has changed from the prior year. Over time, increases and decreases in net position 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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

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.

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 three internal service funds to account for its fleet management, risk management, and employee termination and retiree healthcare 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 inflows 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, 2013

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

The largest component of the County's net position, 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 position comprises 21% of total net position and is subject to external restrictions on how the resources may be used. The remaining 14% of net position is *unrestricted* and may be used at the County's discretion to meet its ongoing obligations to citizens and creditors.

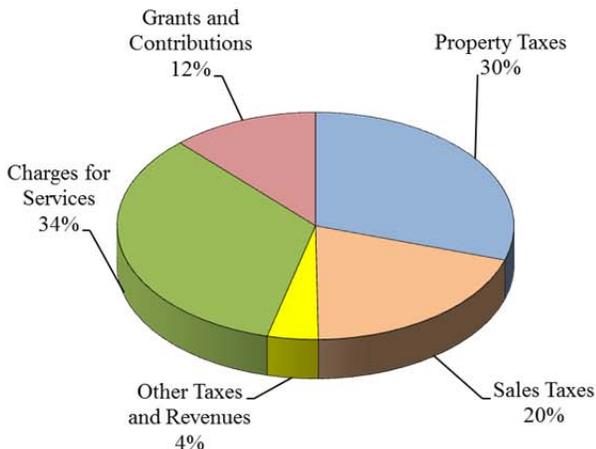
Weber County
Net Position as of December 31

	Governmental		Business-type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
Current and Other Assets.....	\$ 132,177,213	\$ 87,896,542	\$ 713,107	\$ 1,063,113	\$ 132,890,320	\$ 88,959,655
Capital Assets.....	145,859,774	135,212,637	12,536,870	12,094,949	158,396,644	147,307,586
Total Assets.....	278,036,987	223,109,179	13,249,977	13,158,062	291,286,964	236,267,241
Total Deferred Outflows						
of Resources.....	1,659,918	1,339,522	—	—	1,659,918	1,339,522
Current and Other Liabilities.....	5,772,140	4,416,059	488,626	471,807	6,260,766	4,887,866
Long-term Liabilities.....	104,386,781	54,984,656	2,642,056	2,911,857	107,028,837	57,896,513
Total Liabilities.....	110,158,921	59,400,715	3,130,682	3,383,664	113,289,603	62,784,379
Net Position:						
Net Investment in Capital Assets....	105,254,927	99,641,750	11,463,223	10,731,814	116,718,150	110,373,564
Restricted.....	37,951,506	33,696,171	—	—	37,951,506	33,696,171
Unrestricted.....	26,331,551	31,710,065	(1,343,928)	(957,416)	24,987,623	30,752,649
Total Net Position.....	\$ 169,537,984	\$ 165,047,986	\$ 10,119,295	\$ 9,774,398	\$ 179,657,279	\$ 174,822,384
Percent change from prior year	2.7%	6.1%	3.5%	(3.7)%	2.8%	5.5%

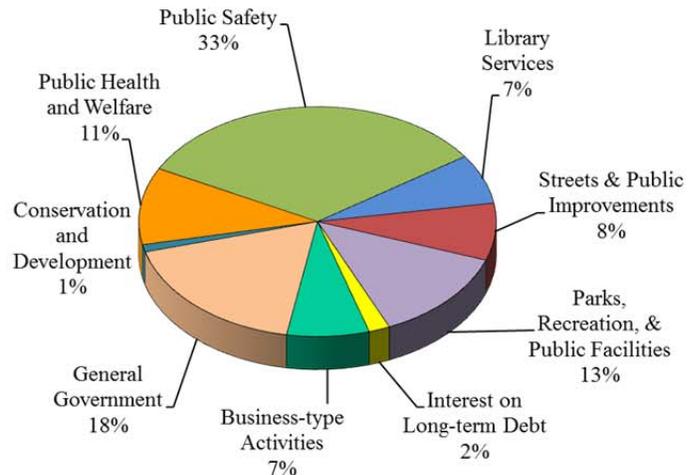
Changes in Net Position

The County's combined net position increased by \$4.8 million (2.8%) from the prior year. Net position of governmental activities increased \$4.5 million (2.7%), while the net position of business-type activities increased \$345,000 (3.5%). 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 - 2013



Weber County
Total Expenses - 2013



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

Weber County
Changes in Net Position
For the Year Ended December 31

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2013	2012	2013	2012	2013	2012	2012 to 2013
Revenues							
General Revenues:							
Taxes.....	\$ 64,583,139	\$ 64,552,664	\$ —	\$ —	\$ 64,583,139	\$ 64,552,664	0.0 %
Other General Revenues.....	466,834	384,083	1,638	3,744	468,472	387,827	20.8
Program Revenues:							
Charges for Services.....	33,780,848	31,088,786	7,388,336	7,558,697	41,169,184	38,647,483	6.5
Operating Grants.....	13,866,471	10,710,272	—	—	13,866,471	10,710,272	29.5
Capital Grants.....	576,865	1,163,402	—	—	576,865	1,163,402	(50.4)
Total Revenues	113,274,157	107,899,207	7,389,974	7,562,441	120,664,131	115,461,648	4.5
Expenses							
General Government.....	21,101,639	19,716,731	—	—	21,101,639	19,716,731	7.0
Public Safety.....	38,541,683	36,684,282	—	—	38,541,683	36,684,282	5.1
Public Health and Welfare.....	12,760,881	12,417,188	—	—	12,760,881	12,417,188	2.8
Library Services.....	8,239,781	7,490,927	—	—	8,239,781	7,490,927	10.0
Streets and Public Improvements.....	9,452,096	4,650,596	—	—	9,452,096	4,650,596	103.2
Parks, Recreation & Public Facilities...	15,230,970	13,890,816	—	—	15,230,970	13,890,816	9.6
Conservation and Development.....	1,212,147	1,605,418	—	—	1,212,147	1,605,418	(24.5)
Interest on Long-term Debt.....	2,244,962	2,017,567	—	—	2,244,962	2,017,567	11.3
Transfer Station.....	—	—	8,426,666	7,647,156	8,426,666	7,647,156	10.2
Landfill Gas Recovery.....	—	—	329,018	286,223	329,018	286,223	15.0
Total Expenses	108,784,159	98,473,525	8,755,684	7,933,379	117,539,843	106,406,904	10.5
Special Item - Insurance and Capital							
Contributions.....	—	—	1,710,607	—	1,710,607	—	
Change in Net Position.....	4,489,998	9,425,682	344,897	(370,938)	4,834,895	9,054,744	
Net Position - Beginning.....	165,047,986	155,622,304	9,774,398	10,145,336	174,822,384	165,767,640	
Net Position - Ending.....	\$ 169,537,984	\$ 165,047,986	\$ 10,119,295	\$ 9,774,398	\$ 179,657,279	\$ 174,822,384	2.8 %

Governmental Activities

In total, revenues for all governmental activities increased \$5.4 million (4.0%) from the prior year. Of this amount, \$3.9 million came from the federal and state governments as reimbursements for flood mitigation projects. Another \$1.1 million came from cities with which the Sheriff contracts for law enforcement services as the County increased the rates it charges for those services. Tax revenues were essentially flat, with a \$1.2 million increase in sales tax nearly offsetting a \$1.4 million decrease in property tax, as more fully explained later in this report.

Total governmental expenses increased \$10.3 million (10.5%) over the prior year. Much of this increase came from significant costs of flood mitigation projects that were paid for using federal grant funds, and from grants awarded from the County's restricted ¼% transportation sales tax that has accumulated since 2008. Also, the County distributed approximately \$1.3 million (44%) more in RAMP funds as awards from prior years had been withheld until the grantees completed their projects and submitted proper documentation. Finally, personnel costs increased nearly \$3.0 million (5.7%) as the County provided cost-of-living and merit increases to employees and absorbed increases in health insurance premiums and retirement contribution rates of 4.5% and 12.8%, respectively.

The table on the following page shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2013, these activities covered \$48 million (44%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 56% of expenses.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

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

	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2013	2012	2013	2012
Activities:						
General Government.....	\$ 21,101,639	\$ (10,472,965)	\$ 10,628,674	\$ 9,181,539	49.6 %	53.4 %
Public Safety.....	38,541,683	(15,799,783)	22,741,900	22,019,803	41.0	40.0
Public Health and Welfare.....	12,760,881	(8,993,282)	3,767,599	3,332,371	70.5	73.2
Library Services.....	8,239,781	(826,493)	7,413,288	6,671,309	10.0	10.9
Streets and Public Improvements.....	9,452,096	(8,029,632)	1,422,464	1,808,971	85.0	61.1
Parks, Recreation & Public Facilities.....	15,230,970	(4,086,656)	11,144,314	9,026,446	26.8	35.0
Conservation and Development.....	1,212,147	(15,373)	1,196,774	1,453,059	1.3	0.0
Interest on Long-term Debt.....	2,244,962	—	2,244,962	2,017,567	—	—
Total Governmental Activities.....	\$108,784,159	\$ (48,224,184)	\$ 60,559,975	\$ 55,511,065	44.3 %	46.6 %

Business-type Activities

The Transfer Station spent much of 2013 under construction after a fire in 2012 destroyed the main tipping building. The costs of reconstruction were covered entirely by insurance proceeds. Also, the County's management took advantage of the construction period to replace the concrete floor at the same time using funds from the governmental activities unrestricted balances. The insurance and capital contributions of \$1.7 million are displayed as a "special item" on the Statement of Activities.

Because of construction, daily operations had to move outside to a temporary location at the facility. The resulting interruptions caused tipping fee revenue to decline approximately \$142,000 (3.9%). Combined with a 10% drop in revenue from sales of electricity from the methane gas operation, as well as continual increases in disposal and fuel costs, the County has determined to increase the tipping fee from \$30 per ton to \$32 per ton beginning July 1, 2014.

Overall, net position for all business-type activities increased \$345,000 (3.5%) and ended the year at \$10.1 million.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

The County opened the Weber Sports Complex in November 2013. The facility was a joint project with Weber State University that expanded the County's existing Ice Sheet to add a second ice rink and an indoor practice field for the University's athletic and community programs. The \$10 million facility was funded with \$4 million of sales tax revenue bonds, a \$2 million RAMP grant, \$1 million from the County's General Fund, and \$3 million from private donations through the University. At year-end, the County-owned portion of the facility was still reported as construction-in-progress pending completion of some minor finishes by the contractor.

The County spent \$491,000 at the Weber Center to replace the roof, HVAC controls, and elevator. The County also spent \$423,000 to replace the roof and most of the banquet chairs at the Conference Center. Other equipment additions included \$895,000 to replace 27 fleet vehicles, \$250,000 to replace two paramedic rescue units and related equipment, \$178,000 for various computer and server upgrades for the libraries, and \$79,000 for a new Zamboni for the Ice Sheet. Note 8 provides more information on the County's capital asset activities.

Long-term Debt

The County had two major bond issues during 2013. The first was a \$17.67 million special assessment bond in September, proceeds of which are being used to install a public road and public water and sewer infrastructure on private property adjacent to Powder Mountain Ski Resort. The owner of the resort and adjacent property, Summit Mountain Holding Group (SMHG), has planned a development of approximately 500 residential units connected to a village center within the assessment area. The bonds are payable from assessments made against the property over the next 20 years, and delinquent assessments are subject to immediate foreclosure sale.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

As part of the assessment bond indenture, the County has pledged to replenish the bond-funded reserve account if that account is ever drawn down for any bond payment. Such replenishment could come from the General Fund or any other available resources, general obligation bonds (which would require voter approval), or a property tax. As additional protection against such a circumstance, the County has required SMHG to fund two separate reserve accounts in cash equal to approximately 1.5 years of bond payments, which accounts would be drawn upon before the bond-funded reserve account could be used. However, the County's pledge to replenish the reserve account is legally binding as long as any of the 2013 assessment bonds remain outstanding.

The second bond issue was a \$39.48 million general obligation bond in December, \$32.89 million of which will be used for construction and renovation of four library buildings, as authorized by voters in a special election in June 2013. The remaining \$6.59 million of the bonds was used to refund the County's 2004 general obligation bonds, saving approximately \$137,000 a year through 2018 when the bonds will be retired. The January 2014 principal payment on the 2004 bonds was not included in the refunding and therefore still shows as outstanding at year-end.

Bond Ratings. Fitch assigned a rating of AAA to the 2013 general obligation bonds, the highest rating possible for government debt. Moody's Investor Service assigned a rating of Aa2 to the same general obligation bonds, and at the same time upgraded to Aa3 from A1 its rating on the County's Series 2003 sales tax revenue bonds. The County's other sales tax revenue bonds carry a rating of AAA from Standard & Poor's. Standard & Poor's assigned a rating of AA- to the 2013 special assessment bonds and was the only rating requested on those bonds. The County's Municipal Building Authority bonds currently carry ratings of Aa3 and AA- from Moody's and Standard & Poor's, respectively.

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
	2013	2012	2013	2012	2013	2012	2012 to 2013
General Obligation Bonds, net.....	\$ 43,376,364	\$ 10,356,168	\$ —	\$ —	\$ 43,376,364	\$ 10,356,168	318.8 %
Sales Tax Revenue Bonds, net.....	14,519,555	15,401,807	738,217	866,711	15,257,772	16,268,518	(6.2)
Lease Revenue Bonds, net.....	18,185,992	20,422,138	—	—	18,185,992	20,422,138	(10.9)
Special Assessment Bond, net.....	18,608,099	—	—	—	18,608,099	—	100.0
Capital Leases.....	159,022	700,823	335,431	496,424	494,453	1,197,247	(58.7)
Compensated Absences.....	3,177,310	3,174,830	86,040	79,975	3,263,350	3,254,805	0.3
Net OPEB Obligation.....	6,360,439	4,928,890	165,578	127,967	6,526,017	5,056,857	29.1
Landfill Post-Closure Costs.....	—	—	1,316,790	1,340,780	1,316,790	1,340,780	(1.8)
Total.....	\$ 104,386,781	\$ 54,984,656	\$ 2,642,056	\$ 2,911,857	\$ 107,028,837	\$ 57,896,513	84.9 %

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$118.5 million, an increase of \$34.8 million (21.5%) from 2012. Changes in fund balance varied widely among the County's individual funds and will be explained below. Of the total fund balances, \$73.4 million (59%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$33.1 million (30%) is available for new spending subject to the legal requirements of the funds in which the balances reside. The remaining \$11.8 million (11%) is unassigned and available for new spending in the General Fund. The table on the following page presents the County's 2013 ending governmental fund balances.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

Weber County
Governmental Fund Balances
December 31, 2013

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>	<u>Change from 2012</u>
General Fund.....	\$ 54,832	\$ 530,196	\$ —	\$ 1,609,304	\$ 11,862,235	\$ 14,056,567	(3.8)%
Library Fund.....	—	—	—	3,639,460	—	3,639,460	(4.0)%
Health Fund.....	—	5,547	—	4,265,863	—	4,271,410	3.2%
Paramedic Fund.....	—	—	—	3,571,037	—	3,571,037	9.4%
Transportation Fund.....	—	—	21,757,096	7,721,100	—	29,478,196	19.8%
Debt Service Fund.....	—	—	—	2,949,368	—	2,949,368	(3.6)%
Capital Projects Fund.....	—	33,928,734	25,297	1,718,545	—	35,672,576	374.9%
Public Works Fund.....	—	9,231,558	—	32,777	—	9,264,335	0.0%
Nonmajor Funds.....	32,303	7,921,773	—	7,635,126	(21,128)	15,568,074	31.8%
Total.....	<u>\$ 87,135</u>	<u>\$51,617,808</u>	<u>\$ 21,782,393</u>	<u>\$ 33,142,580</u>	<u>\$ 11,841,107</u>	<u>\$ 118,471,023</u>	<u>59.3%</u>

General Fund

During 2013, fund balance in the General Fund decreased \$553,000 (3.8%) mostly due to cash transfers to the Capital Projects Fund to complete the Ice Sheet Expansion project. These transfers were expected and budgeted for at the beginning of the year as part of the County's decision to contribute approximately \$1 million in cash toward the project. The unassigned fund balance ended the year at 20% of the current year's revenues and is within the limits allowed by state law.

Revenues. As part of a comprehensive study conducted last year to assess the costs of providing law enforcement services to several cities, the County determined to lower its General Fund property tax rate by \$1.75 million and increase the charges to those cities by the same amount. Doing so effectively eliminated subsidies to the Sheriff's Office for providing those services, and produced a property tax decrease of approximately 7.9% for all taxpayers in the County. When combined with an increase in new taxable value, the net effect on current property tax revenue was a decrease of \$1.3 million (5.6%). This decrease was partially offset by higher revenues from the contract cities, as well as a \$397,000 (4.4%) increase in sales tax revenue and another \$449,000 (12.5%) from the state for inmates who are housed at the county jail. In total, General Fund revenues were flat, increasing only \$330,000 (0.6%) over the prior year.

Expenditures. Since 2008, total expenditures in the General Fund had been held at or under \$54 million each year. In 2013, total expenditures reached \$56.1 million, an increase of \$2.5 million (4.6%) from the prior year due almost entirely to personnel cost increases. The County provided cost-of-living and merit increases to all employees that, combined with related payroll, health insurance and retirement cost increases, cost approximately \$2.4 million.

Budgetary Highlights. The original 2013 General Fund budget estimated a \$2.8 million decrease in fund balance; however, fund balance decreased by only \$553,000 due to careful management of expenditures that created savings in most departments. Following are major amendments to the General Fund budget that were made during the year:

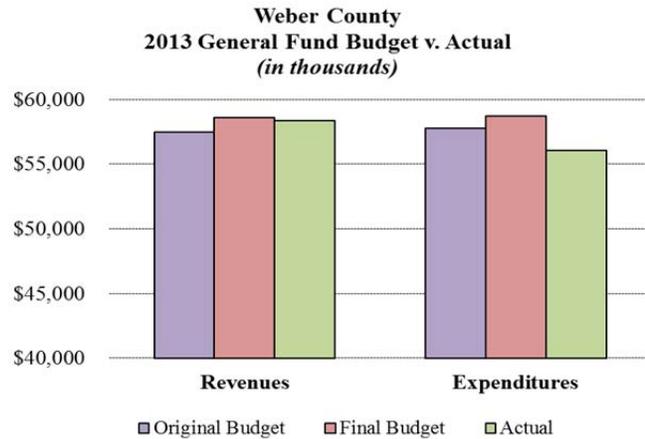
- Property tax revenue estimates were increased \$355,000 (1.7%) after reviewing the County Assessor's estimates of growth in new property values and tax collection reports from the prior year. Actual property tax revenues were \$384,000 above the original estimate and \$29,000 above the final estimate.
- Sales tax revenue estimates were increased by \$123,000 (1.3%) after analysis of collections indicated revenues would be slightly higher than originally expected. Actual sales tax revenues were \$74,000 and \$49,000 below the original and final estimates, respectively.
- The Elections Office increased its budget by \$172,000 to account for costs of the June special bond election. This was the first time the County conducted a county-wide election entirely by mail, which cost a significant amount in postage.
- The Commission Office increased its budget by \$107,000 to account for costs of hiring an additional full-time employee and for extra costs incurred for training and travel.
- The Public Relations budget increased \$68,000 to account for hiring of a full-time employee mid-year.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended December 31, 2013

- The Recorder's Office budget increased \$61,000 to continue its ongoing digitization project, using unspent funds from the prior year.

Actual General Fund revenues were \$864,000 (1.5%) above the original budget and \$250,000 (0.4%) below the final budget. Actual expenditures were \$1.7 million (2.9%) and \$2.6 million (4.5%) below the original and final budgets, respectively. This was the ninth year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule beginning on page 70 presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Transportation Development Fund

During 2013, the County paid \$885,000 to Pleasant View City for improvements to the 600 West area. Although the fund had no other expenditures, to date the County has awarded \$22.6 million to 11 different transportation projects that will be completed through 2017. Expenditures for these awards are made as reimbursements to the cities and County as the projects are constructed. The Transportation Fund reports a committed fund balance of \$21.8 million to reflect these future projects, with a remaining fund balance of \$7.7 million that will be allocated in future years.

Public Works Fund. Last year the County received a federal grant of up to \$14.3 million toward flood mitigation projects in the western part of the County. The grant is reimbursement-based and requires a 25% match from the County. During 2013 the State of Utah also contributed \$900,000 towards costs of improving certain areas on state land near the mouth of the Weber River. For 2013, the County spent \$4.3 million on flood mitigation projects, for which it received approximately \$3.0 million in federal reimbursements. The projects are expected to continue through the end of 2014. The Public Works Fund also includes costs of construction for the Summit Mountain Special Assessment Area. The fund ended the year with a balance of \$9.3 million, most of which is bond proceeds that are restricted for the Summit project.

Nonmajor Governmental Funds

Weber County's nonmajor funds had combined fund balances of \$15.6 million, an increase of \$2.2 million (30%) from the prior year. Following are significant issues related to the County's nonmajor funds:

Municipal Services Fund. As previously explained, the County levied a property tax for the first time on all taxable property in the unincorporated areas of the county to provide additional funding for planning, building inspections, law enforcement, road maintenance, and other services to those residents and businesses who are not serviced by a city. For decades, these services have been funded mainly from sales taxes and state road funds, but these revenue sources have not grown fast enough to keep up with increased costs and population growth. The tax increase on unincorporated property owners was offset by an equal decrease in the General Fund tax rate, so that the net effect on taxpayers in the unincorporated area was zero.

Animal Shelter Fund. The number of animals going through the animal shelter has declined three years in a row, partly as a result of an improved economy where owners are less likely to give up their pets for financial reasons. However, because the cities' contributions are based on the number of animals, the revenue collected from the cities was not sufficient to cover operating costs, creating a net loss of \$70,000 for the year and a deficit fund balance of \$21,000. The cities and County have agreed to reimburse the \$70,000 deficit next year, and they have agreed to change the billing method to be a sharing of the annual shelter budgeted costs based on each city's three-year average number of animals. This change should prevent future operating deficits.

Tourism Fund. The County's tourism-related sales tax collections increased \$191,000 (4.9%) due mostly to increased restaurant tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to partially fund

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor's Bureau for promoting Weber County to outside tour groups. Transient room taxes are also used to help fund the GOAL Foundation's annual events including the Ogden Marathon and the XTerra National Championships.

Weber County			
Tourism Tax Revenues			
For the Year Ended December 31			
	<u>2013</u>	<u>2012</u>	Percent Change
Restaurant Tax.....	\$ 2,699,510	\$ 2,565,473	5.2 %
Transient Room Tax...	1,065,404	1,017,047	4.8 %
Leased Vehicle Tax....	345,562	336,704	2.6 %
Total.....	<u>\$ 4,110,476</u>	<u>\$ 3,919,224</u>	4.9 %

RAMP Tax Fund. Although RAMP sales tax revenues increased slightly by \$159,000 (5.6%), the County paid out \$1.3 million more in RAMP grants than the prior year because several entities completed eligibility requirements of prior years' awards and were therefore able to be paid their grant funds. As a result, the fund balance decreased by \$1.3 (30%) over the prior year.

Special Assessment Bond Fund. New for 2013, this fund was established to account for principal and interest payments on the County's special assessment bonds. The entire balance of \$4.6 million is made of reserve accounts that are restricted for future debt service payments.

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 2013 were as follows:

Risk Management Fund

Charges to departments for risk management services increased \$261,000 (28%) because departments' allocated insurance charges were restored to normal levels after being lowered in 2012 as a budget-saving measure. Expenses were essentially flat, falling \$43,000 (3.4%) as the County's insurance provider held rates fairly steady. Net position decreased \$56,000 (2.9%) overall, ending the year at \$1.8 million. The County had no significant uninsured claims this year, but recovered approximately \$1.4 million for the fire at the Transfer Station, as previously explained.

Fleet Management Fund

During the year, the Fleet Fund purchased 27 replacement vehicles with cash and disposed of 36 older vehicles. The County also used excess cash balances to purchase a new Zamboni ice machine for the Ice Sheet, at a cost of \$79,000. The Fleet Fund ended the year with \$792,000 in unrestricted net position.

Termination Pool Fund

Revenues and expenses for the Termination Pool were relatively unchanged from the prior year. The County transferred an additional \$85,000 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 \$2.9 million in unrestricted net position.

OTHER MATTERS

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

Library Bonds and Construction

After issuing the Series 2013 general obligation bonds, the County expects to begin construction of a new headquarters library facility in Roy in June 2014. The County has also begun to analyze the Main Library in downtown Ogden to better estimate the costs of renovation of that facility. Proceeds of the 2013 bonds should be sufficient to complete the Roy building and most of the Ogden renovations. The County has approximately \$10.3 million of authorized but unissued bonding authority remaining, pursuant to the bond election held in June 2013, which may be issued to complete the Ogden and North Ogden projects.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013

Swanson Tactical Training Facility

In April 2014, the County paid \$3.8 million to purchase a privately-run firearms training facility in the Weber Industrial Park from the Swanson Family Foundation. The facility has been used exclusively for training local, state, and federal, and international law enforcement agencies from Weber and surrounding counties. In addition to continuing law enforcement training, management intends to make improvements to the property that will allow the County to open a portion of the facility to the public, and the County is currently finalizing an operating plan for the new public shooting range. During the 2014 legislative session, the State Legislature appropriated \$1.5 million to the Governor's Office of Economic Development to reimburse the County for a portion of the purchase price, with the expectation that the facility will be able to offer hunter safety and similar training to the public. Those funds will be available to the County after July 1, 2014.

Jail Property Purchase

On February 18, 2014, Weber County purchased approximately 11.5 acres of vacant land adjacent to the County jail for \$2.3 million. Subsequent to the County's purchase, the State Legislature appropriated up to \$2.3 million to acquire some or all of the same property from the County in anticipation of constructing a state-run juvenile detention and youth services facility. Negotiations between the County and the State will continue through 2014 as the State and County determine their specific future plans for the property.

Flood Mitigation Project

The County has exceeded the 10% cap on "technical assistance funds" for the project, as defined by the federal grant award, which means the County estimates it will pay an additional \$648,000 for design and engineering costs that will not be eligible for federal reimbursement. The County also expects to use all of the \$1.3 million of fund balance from the General Fund that is currently assigned to stormwater projects (see Note 10) to complete the flood mitigation work in 2014. Also, during the 2014 legislative session, the State Legislature appropriated \$2.4 million to reimburse the County for a portion of the County's costs of its ongoing flood mitigation project in western parts of the County. Specifically, the funds will be used to make improvements to the Ogden Bay Waterfowl Management Area which is owned and maintained by the State Division of Wildlife Resources.

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



WEBER COUNTY, UTAH

Statement of Net Position December 31, 2013

	Primary Government			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 69,726,642	\$ 138,677	\$ 69,865,319	\$ 4,288,120
Receivables:				
Accounts, net.....	2,160,783	554,874	2,715,657	56,023
Taxes.....	7,087,768	—	7,087,768	346,884
Notes, net.....	54,832	—	54,832	—
Due From Other Governments.....	2,269,375	—	2,269,375	298,847
Inventories and Prepays.....	32,303	—	32,303	3,034
Restricted Cash.....	50,845,510	19,556	50,865,066	—
Capital Assets:				
Land.....	28,465,009	1,604,504	30,069,513	—
Infrastructure.....	46,491,449	—	46,491,449	—
Construction-in-Progress.....	14,471,528	—	14,471,528	—
Buildings and Improvements.....	139,797,943	11,259,526	151,057,469	—
Machinery and Equipment.....	20,213,261	5,348,553	25,561,814	1,969,090
Intangible Assets - Software.....	756,414	—	756,414	—
Less Accumulated Depreciation.....	(104,335,830)	(5,675,713)	(110,011,543)	(1,349,803)
Total Capital Assets.....	145,859,774	12,536,870	158,396,644	619,287
Total Assets.....	278,036,987	13,249,977	291,286,964	5,612,195
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	1,659,918	—	1,659,918	—
Total Deferred Outflows of Resources.....	1,659,918	—	1,659,918	—
LIABILITIES				
Accounts Payable	3,381,040	433,649	3,814,689	48,943
Accrued Liabilities.....	2,364,028	54,977	2,419,005	121,261
Unearned Revenue.....	27,072	—	27,072	—
Long-term Liabilities:				
Due Within One Year.....	7,827,547	404,260	8,231,807	—
Due in More Than One Year.....	96,559,234	2,237,796	98,797,030	171,211
Total Liabilities.....	110,158,921	3,130,682	113,289,603	341,415
NET POSITION				
Net Investment in Capital Assets.....	105,254,927	11,463,223	116,718,150	619,287
Restricted for:				
Roads and Public Improvements.....	31,570,280	—	31,570,280	—
Economic Development.....	3,000,093	—	3,000,093	—
Parks and Recreation Programs.....	3,046,412	—	3,046,412	—
Public Health Programs.....	5,547	—	5,547	—
Public Safety Programs.....	329,174	—	329,174	—
Unrestricted.....	26,331,551	(1,343,928)	24,987,623	4,651,493
Total Net Position.....	\$ 169,537,984	\$ 10,119,295	\$ 179,657,279	\$ 5,270,780

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, 2013

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			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	
Primary Government:								
Governmental Activities:								
General Government.....	\$ 21,101,639	\$ 9,960,368	\$ 512,597	\$ —	\$ (10,628,674)	\$ —	\$ (10,628,674)	\$ —
Public Safety.....	38,541,683	15,307,867	461,371	30,545	(22,741,900)	—	(22,741,900)	—
Public Health and Welfare.....	12,760,881	2,061,109	6,932,173	—	(3,767,599)	—	(3,767,599)	—
Library Services.....	8,239,781	785,304	34,835	6,354	(7,413,288)	—	(7,413,288)	—
Streets and Public Improvements.....	9,452,096	2,010,289	5,914,734	104,609	(1,422,464)	—	(1,422,464)	—
Parks, Recreation & Public Facilities..	15,230,970	3,640,911	10,388	435,357	(11,144,314)	—	(11,144,314)	—
Conservation and Development.....	1,212,147	15,000	373	—	(1,196,774)	—	(1,196,774)	—
Interest on Long-Term Debt.....	2,244,962	—	—	—	(2,244,962)	—	(2,244,962)	—
Total Governmental Activities.....	<u>108,784,159</u>	<u>33,780,848</u>	<u>13,866,471</u>	<u>576,865</u>	<u>(60,559,975)</u>	<u>—</u>	<u>(60,559,975)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	8,426,666	7,175,587	—	—	—	(1,251,079)	(1,251,079)	—
Landfill Gas Recovery.....	329,018	212,749	—	—	—	(116,269)	(116,269)	—
Total Business-type Activities.....	<u>8,755,684</u>	<u>7,388,336</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,367,348)</u>	<u>(1,367,348)</u>	<u>—</u>
Total Primary Government.....	<u>\$ 117,539,843</u>	<u>\$ 41,169,184</u>	<u>\$ 13,866,471</u>	<u>\$ 576,865</u>	<u>(60,559,975)</u>	<u>(1,367,348)</u>	<u>(61,927,323)</u>	<u>—</u>
Component Units:								
Weber Area Dispatch 911 and Emergency Services District.....								
	<u>\$ 5,712,789</u>	<u>\$ 2,438,292</u>	<u>\$ 2,378</u>	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(3,272,119)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					36,057,092	—	36,057,092	3,219,351
Sales and Franchise Taxes.....					24,003,012	—	24,003,012	—
Other Property Taxes.....					4,523,035	—	4,523,035	—
Total Taxes.....					<u>64,583,139</u>	<u>—</u>	<u>64,583,139</u>	<u>3,219,351</u>
Unrestricted Investment Income.....					303,444	1,638	305,082	18,994
Gain on Sale of Capital Assets.....					163,390	—	163,390	—
Special Item - Insurance and Capital Contributions.....					—	1,710,607	1,710,607	—
Total General Revenues.....					<u>65,049,973</u>	<u>1,712,245</u>	<u>66,762,218</u>	<u>3,238,345</u>
Change in Net Position.....					4,489,998	344,897	4,834,895	(33,774)
Net Position - Beginning.....					<u>165,047,986</u>	<u>9,774,398</u>	<u>174,822,384</u>	<u>5,304,554</u>
Net Position - Ending.....					<u>\$ 169,537,984</u>	<u>\$ 10,119,295</u>	<u>\$ 179,657,279</u>	<u>\$ 5,270,780</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.

Public Works Capital Projects Fund

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

Nonmajor Governmental Funds

Nonmajor governmental funds are presented individually in the Supplementary Information section of the report.

WEBER COUNTY, UTAH

Balance Sheet Governmental Funds December 31, 2013

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
ASSETS				
Cash and Investments.....	\$ 11,068,086	\$ 3,983,919	\$ 4,013,898	\$ 3,542,163
Receivables:				
Accounts, net.....	1,506,168	4,462	51,456	—
Taxes.....	3,586,389	513,099	96,183	172,204
Notes, net.....	54,832	—	—	—
Due From Other Governments.....	598,217	—	388,398	—
Due From Other Funds.....	746,974	—	—	—
Prepays and Inventories.....	—	—	—	—
Cash - Restricted.....	—	—	—	—
Total Assets	<u>\$ 17,560,666</u>	<u>\$ 4,501,480</u>	<u>\$ 4,549,935</u>	<u>\$ 3,714,367</u>
LIABILITIES				
Liabilities:				
Accounts Payable.....	\$ 774,311	\$ 315,631	\$ 72,400	\$ —
Accrued Liabilities.....	1,125,923	119,394	126,126	—
Due To Other Funds.....	—	—	—	—
Unearned Revenue.....	—	—	—	—
Total Liabilities.....	<u>1,900,234</u>	<u>435,025</u>	<u>198,526</u>	<u>—</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes.....	1,603,865	426,995	79,999	143,330
Total Deferred Inflows of Resources.....	<u>1,603,865</u>	<u>426,995</u>	<u>79,999</u>	<u>143,330</u>
FUND BALANCES				
Fund Balances:				
Nonspendable:				
Inventories and Prepays.....	—	—	—	—
Long-term Portion of Receivables.....	54,832	—	—	—
Restricted.....	530,196	—	5,547	—
Committed.....	—	—	—	—
Assigned.....	1,609,304	3,639,460	4,265,863	3,571,037
Unassigned.....	11,862,235	—	—	—
Total Fund Balances.....	<u>14,056,567</u>	<u>3,639,460</u>	<u>4,271,410</u>	<u>3,571,037</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 17,560,666</u>	<u>\$ 4,501,480</u>	<u>\$ 4,549,935</u>	<u>\$ 3,714,367</u>

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

Special Revenue		Capital Projects		Nonmajor Governmental Funds	Total Governmental Funds
Transportation Development	Debt Service	Capital Projects	Public Works		
\$ 28,464,159	\$ 3,145,572	\$ 1,917,273	\$ 531,526	\$ 7,555,959	\$ 64,222,555
—	—	4,206	—	558,767	2,125,059
1,014,037	157,396	—	—	1,548,460	7,087,768
—	—	—	—	—	54,832
—	—	—	1,011,744	271,016	2,269,375
—	—	—	—	—	746,974
—	—	—	—	32,303	32,303
—	277,218	34,164,971	8,646,853	7,756,468	50,845,510
<u>\$ 29,478,196</u>	<u>\$ 3,580,186</u>	<u>\$ 36,086,450</u>	<u>\$ 10,190,123</u>	<u>\$ 17,722,973</u>	<u>\$ 127,384,376</u>
\$ —	\$ —	\$ 413,874	\$ 925,788	\$ 874,367	\$ 3,376,371
—	496,036	—	—	493,570	2,361,049
—	—	—	—	746,974	746,974
—	—	—	—	27,072	27,072
<u>—</u>	<u>496,036</u>	<u>413,874</u>	<u>925,788</u>	<u>2,141,983</u>	<u>6,511,466</u>
—	134,782	—	—	12,916	2,401,887
<u>—</u>	<u>134,782</u>	<u>—</u>	<u>—</u>	<u>12,916</u>	<u>2,401,887</u>
—	—	—	—	32,303	32,303
—	—	—	—	—	54,832
—	—	33,928,734	9,231,558	7,921,773	51,617,808
21,757,096	—	25,297	—	—	21,782,393
7,721,100	2,949,368	1,718,545	32,777	7,635,126	33,142,580
—	—	—	—	(21,128)	11,841,107
<u>29,478,196</u>	<u>2,949,368</u>	<u>35,672,576</u>	<u>9,264,335</u>	<u>15,568,074</u>	<u>118,471,023</u>
<u>\$ 29,478,196</u>	<u>\$ 3,580,186</u>	<u>\$ 36,086,450</u>	<u>\$ 10,190,123</u>	<u>\$ 17,722,973</u>	<u>\$ 127,384,376</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2013

Total Fund Balances – Governmental Funds..... \$ 118,471,023

Amounts reported for governmental activities in the Statement of Net Position 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 Position. Capital assets consist of the following:

Land.....	\$ 28,465,009	
Infrastructure.....	46,491,449	
Other capital assets.....	168,848,452	
Accumulated depreciation.....	(101,058,574)	142,746,336

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 reported as unavailable revenue in governmental funds..... 2,401,887

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 Position..... 8,543,535

Some liabilities and related deferred outflows of resources are not reported in governmental funds, but they are reported in the Statement of Net Position. These amounts consist of the following:

Bonds and notes payable.....	(90,875,000)	
Unamortized premiums and discounts on bonds.....	(3,815,010)	
Deferred amount on bond refundings.....	1,659,918	
Capital leases.....	(56,956)	
Net OPEB Obligation.....	(6,360,439)	
Compensated absences.....	(3,177,310)	(102,624,797)

Net Position of Governmental Activities..... \$ 169,537,984

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, 2013

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
REVENUES				
Taxes:				
Current Property.....	\$ 21,320,825	\$ 6,866,918	\$ 1,290,639	\$ 2,302,836
Sales.....	9,310,203	—	—	—
Delinquent.....	2,024,273	377,092	72,839	124,262
Assessing and Collecting.....	3,894,487	—	—	—
Total Taxes.....	<u>36,549,788</u>	<u>7,244,010</u>	<u>1,363,478</u>	<u>2,427,098</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,233,111	602,752	113,345	202,089
Intergovernmental.....	908,700	34,835	6,932,173	—
Charges for Services.....	17,471,617	152,043	1,928,191	—
Fines and Forfeitures.....	415,002	—	—	—
Miscellaneous.....	775,423	43,278	35,364	1,034
Total Revenues.....	<u>58,353,641</u>	<u>8,076,918</u>	<u>10,372,551</u>	<u>2,630,221</u>
EXPENDITURES				
Current:				
General Government.....	18,573,397	—	—	—
Public Safety.....	32,209,393	—	—	2,322,953
Public Health and Welfare.....	2,006,971	—	10,242,726	—
Library Services.....	—	7,696,146	—	—
Streets and Public Improvements.....	1,027,596	—	—	—
Parks, Recreation & Public Facilities.....	1,672,010	—	—	—
Conservation and Development.....	578,117	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>56,067,484</u>	<u>7,696,146</u>	<u>10,242,726</u>	<u>2,322,953</u>
Revenues Over (Under) Expenditures.....	2,286,157	380,772	129,825	307,268
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	30,634	—	—	—
Bonds Issued.....	—	—	—	—
Refunding Bonds Issued.....	—	—	—	—
Premium on Bonds Issued.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Sale of Capital Assets.....	12,433	—	1,250	—
Transfers In.....	12,000	—	—	—
Transfers Out.....	<u>(2,894,145)</u>	<u>(531,150)</u>	<u>—</u>	<u>—</u>
Total Other Financing Sources (Uses)....	<u>(2,839,078)</u>	<u>(531,150)</u>	<u>1,250</u>	<u>—</u>
Net Change in Fund Balances.....	(552,921)	(150,378)	131,075	307,268
Fund Balances - Beginning	14,609,488	3,789,838	4,140,335	3,263,769
Fund Balances - Ending.....	<u>\$ 14,056,567</u>	<u>\$ 3,639,460</u>	<u>\$ 4,271,410</u>	<u>\$ 3,571,037</u>

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

<u>Special Revenue</u>	<u>Capital Projects</u>				<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Transportation Development</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Public Works</u>			
\$ —	\$ 1,799,919	\$ —	\$ —	\$ 1,151,221	\$ 34,732,358	
5,618,167	—	—	—	9,074,642	24,003,012	
—	148,695	—	—	—	2,747,161	
—	—	—	—	—	3,894,487	
<u>5,618,167</u>	<u>1,948,614</u>	<u>—</u>	<u>—</u>	<u>10,225,863</u>	<u>65,377,018</u>	
—	158,156	—	—	468,379	3,777,832	
—	40,585	404,537	3,957,258	2,082,828	14,360,916	
—	297,877	—	—	7,000,681	26,850,409	
—	—	—	—	52,081	467,083	
141,074	7,906	37,174	1,573,714	349,403	2,964,370	
<u>5,759,241</u>	<u>2,453,138</u>	<u>441,711</u>	<u>5,530,972</u>	<u>20,179,235</u>	<u>113,797,628</u>	
—	—	—	—	1,241,174	19,814,571	
—	—	—	—	2,144,411	36,676,757	
—	—	—	—	—	12,249,697	
—	—	—	—	—	7,696,146	
884,749	—	—	4,344,124	2,582,179	8,838,648	
—	—	1,505	—	12,117,392	13,790,907	
—	—	—	—	628,428	1,206,545	
—	—	8,731,904	6,623,051	—	15,354,955	
—	2,315,000	—	—	2,215,000	4,530,000	
—	1,080,400	313,371	—	1,556,366	2,950,137	
<u>884,749</u>	<u>3,395,400</u>	<u>9,046,780</u>	<u>10,967,175</u>	<u>22,484,950</u>	<u>123,108,363</u>	
4,874,492	(942,262)	(8,605,069)	(5,436,203)	(2,305,715)	(9,310,735)	
—	—	—	—	14,162	44,796	
—	—	32,890,000	17,670,000	—	50,560,000	
—	6,590,000	—	—	—	6,590,000	
—	527,547	1,857,290	950,442	—	3,335,279	
—	(7,052,000)	—	—	—	(7,052,000)	
—	—	—	—	—	13,683	
—	767,448	2,024,740	—	7,704,144	10,508,332	
—	—	(5,640)	(5,503,394)	(1,658,519)	(10,592,848)	
—	832,995	36,766,390	13,117,048	6,059,787	53,407,242	
4,874,492	(109,267)	28,161,321	7,680,845	3,754,072	44,096,507	
24,603,704	3,058,635	7,511,255	1,583,490	11,814,002	74,374,516	
<u>\$ 29,478,196</u>	<u>\$ 2,949,368</u>	<u>\$ 35,672,576</u>	<u>\$ 9,264,335</u>	<u>\$ 15,568,074</u>	<u>\$ 118,471,023</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, 2013

Net Change in Fund Balances – Total Governmental Funds..... \$ 44,096,507

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.....	\$ 16,262,085	
Depreciation expense.....	(5,530,395)	10,731,690

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 position differs from the change in fund balance by the book value of the assets sold..... (22,635)

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year, proceeds were received from issuing bonds..... (60,485,279)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability..... (44,796)

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 Position. In the current year, these amounts were as follows:

Bond and note principal payments.....	4,530,000	
Payments to the bond refunding escrow.....	7,052,000	
Capital lease principal payments.....	28,445	11,610,445

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..... 118,196

Because delinquent property taxes will not be collected for some time after the end of the year, they do not provide current financial resources in governmental funds. Unavailable property tax revenues changed by this amount this year..... (793,879)

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.....	713,778	
Change in Net OPEB Obligation.....	(1,431,549)	
Change in compensated absences.....	(2,480)	(720,251)

Change in Net Position of Governmental Activities..... \$ 4,489,998

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 in the Supplementary Information section of the report.

WEBER COUNTY, UTAH

Statement of Net Position Proprietary Funds December 31, 2013

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	\$ 138,677	\$ —	\$ 138,677	\$ 5,504,087
Receivables:				
Accounts, net.....	522,718	32,156	554,874	35,724
Due From Other Funds.....	149,681	—	149,681	—
Total Current Assets.....	<u>811,076</u>	<u>32,156</u>	<u>843,232</u>	<u>5,539,811</u>
Noncurrent Assets:				
Restricted Cash.....	—	19,556	19,556	—
Capital Assets:				
Land.....	1,604,504	—	1,604,504	—
Buildings and Improvements.....	11,259,526	—	11,259,526	—
Machinery and Equipment.....	3,129,671	2,218,882	5,348,553	6,390,694
Less Accumulated Depreciation.....	<u>(4,653,718)</u>	<u>(1,021,995)</u>	<u>(5,675,713)</u>	<u>(3,277,256)</u>
Total Noncurrent Assets.....	<u>11,339,983</u>	<u>1,216,443</u>	<u>12,556,426</u>	<u>3,113,438</u>
Total Assets.....	<u>12,151,059</u>	<u>1,248,599</u>	<u>13,399,658</u>	<u>8,653,249</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	419,517	14,132	433,649	4,669
Accrued Liabilities.....	35,421	19,556	54,977	2,979
Due To Other Funds.....	—	149,681	149,681	—
Compensated Absences.....	86,040	—	86,040	—
Current Portion of Long-term Debt.....	<u>140,139</u>	<u>135,000</u>	<u>275,139</u>	<u>102,066</u>
Total Current Liabilities.....	<u>681,117</u>	<u>318,369</u>	<u>999,486</u>	<u>109,714</u>
Noncurrent Liabilities:				
Bonds Payable, net.....	—	603,216	603,216	—
Capital Lease Obligations.....	195,293	—	195,293	—
Net OPEB Obligation.....	165,578	—	165,578	—
Landfill Closure Costs.....	<u>1,316,790</u>	<u>—</u>	<u>1,316,790</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,677,661</u>	<u>603,216</u>	<u>2,280,877</u>	<u>—</u>
Total Liabilities.....	<u>2,358,778</u>	<u>921,585</u>	<u>3,280,363</u>	<u>109,714</u>
NET POSITION				
Net Investment in Capital Assets.....	11,004,552	458,671	11,463,223	3,011,372
Unrestricted.....	<u>(1,212,271)</u>	<u>(131,657)</u>	<u>(1,343,928)</u>	<u>5,532,163</u>
Total Net Position.....	<u>\$ 9,792,281</u>	<u>\$ 327,014</u>	<u>\$ 10,119,295</u>	<u>\$ 8,543,535</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2013

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
OPERATING REVENUES				
Charges for Services.....	\$ 6,634,821	\$ 212,749	\$ 6,847,570	\$ 3,072,973
Miscellaneous.....	540,766	—	540,766	8,304
Total Revenues.....	<u>7,175,587</u>	<u>212,749</u>	<u>7,388,336</u>	<u>3,081,277</u>
OPERATING EXPENSES				
General and Administrative.....	2,434,978	177,029	2,612,007	230,470
Disposal Costs.....	4,775,743	—	4,775,743	—
Depreciation.....	396,085	108,122	504,207	796,205
Claims and Premiums.....	—	—	—	2,176,279
Total Expenses.....	<u>7,606,806</u>	<u>285,151</u>	<u>7,891,957</u>	<u>3,202,954</u>
Operating Income (Loss).....	<u>(431,219)</u>	<u>(72,402)</u>	<u>(503,621)</u>	<u>(121,677)</u>
NON OPERATING REVENUES (EXPENSES)				
Investment Income.....	1,534	104	1,638	—
Interest Expense.....	(9,243)	(43,867)	(53,110)	(8,033)
Gain (Loss) on Sale of Capital Assets.....	(810,617)	—	(810,617)	163,390
Total Non-Operating Revenues (Expenses).....	<u>(818,326)</u>	<u>(43,763)</u>	<u>(862,089)</u>	<u>155,357</u>
Income (Loss) Before Special Item and Transfers..	(1,249,545)	(116,165)	(1,365,710)	33,680
Special Item - Insurance and Capital				
Contributions (Note 2).....	1,710,607	—	1,710,607	—
Transfers In.....	—	—	—	84,516
Transfers Out.....	—	—	—	—
Change in Net Position.....	461,062	(116,165)	344,897	118,196
Net Position - Beginning	<u>9,331,219</u>	<u>443,179</u>	<u>9,774,398</u>	<u>8,425,339</u>
Net Position - Ending.....	<u>\$ 9,792,281</u>	<u>\$ 327,014</u>	<u>\$ 10,119,295</u>	<u>\$ 8,543,535</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, 2013

	Business-type Activities - Enterprise Funds			Governmental Activities -
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 7,201,544	\$ 226,067	\$ 7,427,611	\$ 3,071,387
Payments to Suppliers and Contractors.....	(5,836,665)	(174,667)	(6,011,332)	(2,418,206)
Payments to Employees.....	(1,312,671)	—	(1,312,671)	—
Net Cash Provided (Used) by Operating Activities.....	52,208	51,400	103,608	653,181
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	—	—	—	84,516
Special Item - Insurance Proceeds.....	93,922	—	93,922	—
Interfund Balances Due To (From) Other Funds.....	(120,859)	120,859	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	(26,937)	120,859	93,922	84,516
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	(140,060)	—	(140,060)	(894,337)
Principal Paid on Bonds and Capital Leases.....	(160,993)	(130,000)	(290,993)	(558,151)
Interest Paid on Bonds and Capital Leases.....	(9,243)	(45,613)	(54,856)	(8,033)
Proceeds from Disposal of Capital Assets.....	—	—	—	323,439
Payments for Landfill Post-Closure Care.....	(23,990)	—	(23,990)	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(334,286)	(175,613)	(509,899)	(1,137,082)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	1,534	104	1,638	—
Net Cash Provided (Used) by Investing Activities.....	1,534	104	1,638	—
Net Cash Provided (Used) - All Activities.....	(307,481)	(3,250)	(310,731)	(399,385)
Cash and Cash Equivalents - Beginning.....	446,158	22,806	468,964	5,903,472
Cash and Cash Equivalents - Ending.....	\$ 138,677	\$ 19,556	\$ 158,233	\$ 5,504,087
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ (431,219)	\$ (72,402)	\$ (503,621)	\$ (121,677)
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	396,085	108,122	504,207	796,205
(Increase) Decrease in Accounts Receivable.....	25,957	13,318	39,275	(9,890)
Increase (Decrease) in Accounts Payable.....	9,858	2,362	12,220	(4,399)
Increase (Decrease) in Accrued Liabilities.....	7,850	—	7,850	(7,058)
Increase (Decrease) in Net OPEB Obligation.....	37,611	—	37,611	—
Increase (Decrease) in Compensated Absences.....	6,066	—	6,066	—
Net Cash Provided (Used) by Operating Activities.....	\$ 52,208	\$ 51,400	\$ 103,608	\$ 653,181
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Capital Contributions from General Government and Insurance..	\$ 1,616,685	\$ —	\$ 1,616,685	\$ —
Gain (Loss) on Sale of Capital Assets.....	(810,617)	—	(810,617)	163,390
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 806,068	\$ —	\$ 806,068	\$ 163,390

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 in the Supplementary Information section of the report.

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 in the Supplementary Information section of the report.

WEBER COUNTY, UTAH

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2013

	Private-Purpose Trust Funds	Agency Funds
ASSETS		
Cash	\$ 712,162	\$ 16,884,735
Taxes Receivable.....	—	1,774,882
Accounts Receivable.....	38,387	—
Due From Other Governments.....	96,402	—
Delinquent Taxes Receivable.....	—	6,009,160
Buildings.....	48,853	—
Machinery and Equipment.....	504,593	—
Less Accumulated Depreciation.....	(433,644)	—
Total Assets.....	<u>966,753</u>	<u>24,668,777</u>
LIABILITIES		
Accounts Payable.....	211,181	250
Accrued Liabilities.....	—	416,721
Due to Other Entities.....	—	17,566,718
Deposits.....	313,170	—
Reserve for Tax Overpayments.....	—	675,928
Deferred Tax Distributions.....	—	6,009,160
Total Liabilities.....	<u>524,351</u>	<u>24,668,777</u>
NET POSITION		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 442,402</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 Position Fiduciary Funds For the Year Ended December 31, 2013

	Private-Purpose Trust Funds
ADDITIONS	
Grants.....	\$ 387,399
Contributions From Other Governments.....	34,440
Charges for Services.....	890,816
Fines and Forfeitures.....	59,889
Miscellaneous.....	3,549,791
Investment Income	689
Total Additions.....	<u>4,923,024</u>
DEDUCTIONS	
Trust Operating Expenses.....	5,204,216
Awards and Claims.....	<u>18,320</u>
Total Deductions.....	<u>5,222,536</u>
Change in Net Position.....	(299,512)
Net Position - Beginning.....	<u>741,914</u>
Net Position - Ending.....	<u>\$ 442,402</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, 2013

INDEX TO THE NOTES TO THE FINANCIAL STATEMENTS	Page
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, Deferred Outflows / Inflows of Resources, and Equity	47
E. Revenues and Expenditures / Expenses	49
F. Interfund Activity and Balances.....	49
2. Financial Reporting Changes	49
A. New Major Fund – Public Works Fund	49
B. New Nonmajor Debt Service Fund – Special Assessment Bond Fund.....	49
C. Special Item – Insurance and Capital Contributions in the Solid Waste Transfer Station Enterprise Fund	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. Special Assessment Bonds.....	57
F. Defeased Bonds	58
G. Conduit Debt Obligations	58
10. Net Position and Fund Balances	
A. Net Position.....	59
B. Governmental Fund Balances – Restricted, Committed, and Assigned.....	59
C. Unassigned Fund Balance.....	59
11. Retirement Plans	
A. Pension Plans	60
B. Deferred Compensation Plans.....	60
12. Other Post-Employment Benefits	
A. Plan Description.....	62
B. Funding Policy	62
C. Annual OPEB Costs and Net OPEB Obligation	62
D. Funded Status and Funding Progress	63
E. Actuarial Methods and Assumptions	63
13. Risk Management.....	63
14. Litigation and Contingencies.....	63
15. Related Organizations	
A. Weber Human Services.....	64
B. Weber Area Dispatch 911 and Emergency Services District.....	64
C. Weber Housing Authority	64
16. Jointly Governed Organizations	
A. Weber / Morgan Narcotics Strike Force	64
B. Northern Utah Regional Landfill Authority	64
17. Landfill Post-Closure Costs.....	65
18. Subsequent Events	
A. Purchase of Real Property – Jail Property.....	65
B. Purchase of Real Property – Swanson Tactical Training Facility	65
C. State Appropriation for Flood Mitigation	65
D. Reduction of Federal Subsidy for Certain Bond Interest Payments.....	65

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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 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, 2013

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 Position* presents the reporting entity's non-fiduciary assets, liabilities, and deferred outflows/inflows, with the difference reported as net position. Net position is restricted when constraints 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 four 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.
- **Public Works Fund.** This fund accounts for construction of major infrastructure assets.

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 Special Assessment Bond debt service 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 former 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 costs of employee termination and post-employment benefits to other departments

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

of the County on a cost-recovery basis. Internal service funds are combined with governmental activities on the government-wide statements.

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, city contributions, 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 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 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.

The governmental fund financial statements are prepared 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 recorded when the related liability is incurred.

D. Assets, Liabilities, Deferred Outflows / Inflows of Resources, and Equity

Following are the County's significant policies regarding recognition and reporting of certain assets, liabilities, deferred outflows/inflows, 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 may include pooled and 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 1st of each year. Taxes are levied on property owners in July and are payable by November 30th. 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 31st of the subsequent year. The County records a receivable and deferred inflow for delinquent taxes in governmental funds, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible 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 historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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.

Deferred Outflows of Resources. A deferred outflow of resources is a consumption of net position that applies to a future reporting period and therefore will be reported as an outflow/expense in future years. All deferred amounts on bond refundings are reported as deferred outflows of resources and amortized over the life of the bonds in the government-wide 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 Position.

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 may offer other post-employment benefits for healthcare.

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 and discounts 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.

Deferred Inflows of Resources. A deferred inflow of resources is an acquisition of net position by the government that applies to a future reporting period and therefore will be recognized as an inflow/revenue in future years. Delinquent property taxes owed to the County but not yet collected are reported as deferred

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

inflows of resources in the governmental fund statements and recognized as revenue as the taxes are collected in future years.

Net Position and Fund Balances. The difference between assets/deferred outflows and liabilities/deferred inflows is *net position* 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 position and fund balances.

E. Revenues and Expenditures / Expenses

Revenue Availability. Under the modified accrual basis of accounting, revenues are recognized in governmental funds when they are both "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 30 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 Position, 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. FINANCIAL REPORTING CHANGES AND SPECIAL ITEM

A. New Major Fund – Public Works Fund

Based on the financial reporting standards set forth in GASB Statement 34 for determining which of the County's funds qualify as "major" funds, the Public Works Fund (a capital projects fund) meets the criteria of a "major" fund due to the amount of liabilities in the fund at year-end. In prior years, the Public Works Fund was reported as a nonmajor fund. All statements and related notes have been modified to reflect this fund as a "major" fund for 2013.

B. New Nonmajor Debt Service Fund – Special Assessment Bond Fund

During 2013, the County created a new debt service fund to account for all activity related to the collection of assessments and the payment of principal, interest and related charges on the County's 2013 Special Assessment Bonds. This new fund is reported as a nonmajor debt service fund in the financial statements. Note 9 contains more information about these bonds.

C. Special Item – Insurance and Capital Contributions in the Solid Waste Transfer Station Enterprise Fund

In 2012, the Transfer Station suffered a major fire that destroyed part of the main building and caused a temporary interruption to regular business activities. During 2013, the County received insurance proceeds of approximately \$1.38 million as reimbursement for the cost of restoring the damaged portion of the facility and approximately \$93,000 in lost revenue due to interrupted operations. In addition, the County decided to replace the concrete tipping floor at the same time the facility was being rebuilt, since the

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

floor was nearing the end of its useful life and the facility was already temporarily closed. The Capital Projects Fund provided approximately \$232,000 from uncommitted balances to cover the cost of the new floor. These amounts are reported as a “special item” in the Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position.

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, 2013, the bank balance of the County’s deposits was \$10,477,802, of which \$8,696,071 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, 2013:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments..	\$ 120,192,780	63 days*	not rated
Total	<u>\$ 120,192,780</u>		

* Weighted-average maturity

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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, 2013 consisted of the following amounts:

		Due From Other Funds reported in:		
		General Fund	Solid Waste Transfer Station Fund	Total Due To Other Funds
Due To Other Funds reported in:				
Nonmajor Governmental Funds:				
Animal Shelter Fund.....	\$	103,656	\$ —	\$ 103,656
Tourism Fund.....		639,392	—	639,392
Ice Sheet Fund.....		3,926	—	3,926
Nonmajor Enterprise Funds:				
Landfill Gas Recovery Fund.....		—	149,681	149,681
Total Due From Other Funds.....	\$	746,974	\$ 149,681	\$ 896,655

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 in 2013:

- \$178,252 from the Public Works Fund to the Municipal Services Fund that represented federal grant funds received last year for reimbursement of time and equipment costs in the Roads Department. Such costs were incurred in the Municipal Services Fund but all of the grant funds were deposited into the Public Works Fund last year.
- \$5.3 million from the Public Works Fund to the Special Assessment Bond Fund that represented bond-funded and developer-funded debt service reserve funds that were initially recorded in the Public Works Fund as part of the issuance of the 2013 Special Assessment Bonds.

Interfund transfers among governmental and internal service funds for the year ended December 31, 2013 were as follows:

		Transfers Out reported in:							
		General Fund	Library Fund	Capital Projects Fund	Public Works Fund	Animal Shelter Fund (Nonmajor)	Tourism Fund (Nonmajor)	Redevelopment Agency Fund (Nonmajor)	Total Transfers In
Transfers In reported in:									
Major Governmental Funds:									
General Fund.....	\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 12,000	\$ 12,000
Debt Service Fund.....		—	531,150	5,640	—	230,658	—	—	767,448
Capital Projects Fund.....		2,024,740	—	—	—	—	—	—	2,024,740
Nonmajor Governmental Funds:									
Municipal Services Fund.....		—	—	—	178,252	—	—	—	178,252
OECC Fund.....		—	—	—	—	679,750	—	—	679,750
Ice Sheet Fund.....		436,710	—	—	—	—	—	—	436,710
GSEC Fund.....		348,179	—	—	—	736,111	—	—	1,084,290
Special Assessment Fund.....		—	—	—	5,325,142	—	—	—	5,325,142
Internal Service Funds:									
Termination Pool Fund.....		84,516	—	—	—	—	—	—	84,516
Total Transfers Out.....	\$	2,894,145	\$ 531,150	\$ 5,640	\$ 5,503,394	\$ 230,658	\$ 1,415,861	\$ 12,000	\$ 10,592,848

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2013 consisted of the following amounts:

	Salaries / Benefits	Vendors	Government Agencies	Interest / Related Charges	Total
Governmental Activities:					
General Fund.....	\$ 1,132,079	\$ 602,035	\$ 166,120	\$ —	\$ 1,900,234
Library Fund.....	119,394	306,487	9,144	—	435,025
Health Fund.....	126,126	60,124	12,276	—	198,526
Debt Service Fund.....	—	—	—	496,036	496,036
Capital Projects Fund.....	—	413,874	—	—	413,874
Public Works Fund.....	—	925,788	—	—	925,788
Nonmajor Funds.....	126,022	865,519	68,370	308,026	1,367,937
Internal Service Funds.....	2,979	2,864	1,805	—	7,648
Total Governmental Activities.....	<u>\$ 1,506,600</u>	<u>\$ 3,176,691</u>	<u>\$ 257,715</u>	<u>\$ 804,062</u>	<u>\$ 5,745,068</u>
Business-type Activities:					
Solid Waste Transfer Station Fund.....	\$ 35,421	\$ 406,575	\$ 12,942	\$ —	\$ 454,938
Landfill Gas Recovery Fund.....	—	14,132	—	19,556	33,688
Total Business-type Activities.....	<u>\$ 35,421</u>	<u>\$ 420,707</u>	<u>\$ 12,942</u>	<u>\$ 19,556</u>	<u>\$ 488,626</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 2013 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, 2013, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$2,100,264 and \$722,019, respectively. Total capital lease payments for 2013 were \$740,496 in principal and \$17,236 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2013 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2014.....	\$ 16,800	\$ —	\$ 16,800	\$ 117,320	\$ 145,381	\$ 262,701
2015.....	16,800	—	16,800	14,905	93,118	108,023
2016.....	16,800	—	16,800	14,250	67,671	81,921
2017.....	16,800	—	16,800	10,681	38,705	49,386
2018.....	4,200	—	4,200	3,199	—	3,199
Total.....	<u>\$ 71,400</u>	<u>\$ —</u>	<u>\$ 71,400</u>	<u>160,355</u>	<u>344,875</u>	<u>505,230</u>
Less Amounts Representing Interest.....				(1,333)	(9,444)	(10,777)
Present Value of Future Minimum Lease Payments.....	<u>\$ 159,022</u>			<u>\$ 335,431</u>		<u>\$ 494,453</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

	Capital Assets			
	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 138,257,768	\$ 1,550,661	\$ 10,486	\$ 139,797,943
Equipment - Governmental Funds.....	13,165,652	1,150,640	493,725	13,822,567
Equipment - Internal Service Funds.....	6,407,973	894,373	911,652	6,390,694
Infrastructure.....	46,491,449	—	—	46,491,449
Intangible Assets-Software.....	756,414	—	—	756,414
Total.....	<u>205,079,256</u>	<u>3,595,674</u>	<u>1,415,863</u>	<u>207,259,067</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	52,155,078	3,901,714	3,146	56,053,646
Equipment - Governmental Funds.....	9,381,845	906,932	478,430	9,810,347
Equipment - Internal Service Funds.....	3,232,618	796,205	751,567	3,277,256
Infrastructure.....	34,195,856	574,485	—	34,770,341
Intangible Assets-Software.....	276,976	147,264	—	424,240
Total.....	<u>99,242,373</u>	<u>6,326,600</u>	<u>1,233,143</u>	<u>104,335,830</u>
Capital assets being depreciated, net.....	105,836,883	(2,730,926)	182,720	102,923,237
Land and Related Assets.....	28,465,009	—	—	28,465,009
Construction-In-Progress.....	910,745	13,938,637	377,854	14,471,528
Governmental Activities Capital Assets, Net....	<u>\$ 135,212,637</u>	<u>\$ 11,207,711</u>	<u>\$ 560,574</u>	<u>\$ 145,859,774</u>
Business-type Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 10,622,749	\$ 1,689,526	\$ 1,052,749	\$ 11,259,526
Equipment.....	5,281,334	67,219	—	5,348,553
Total.....	<u>15,904,083</u>	<u>1,756,745</u>	<u>1,052,749</u>	<u>16,608,079</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	2,400,068	242,101	242,132	2,400,037
Equipment.....	3,013,570	262,106	—	3,275,676
Total.....	<u>5,413,638</u>	<u>504,207</u>	<u>242,132</u>	<u>5,675,713</u>
Capital assets being depreciated, net.....	10,490,445	1,252,538	810,617	10,932,366
Land and Related Assets.....	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net....	<u>\$ 12,094,949</u>	<u>\$ 1,252,538</u>	<u>\$ 810,617</u>	<u>\$ 12,536,870</u>

Depreciation expense of governmental activities for 2013 was charged to functions as follows:

General Government.....	\$ 740,300
Public Safety.....	1,246,796
Public Health and Welfare.....	426,369
Library Services.....	622,571
Streets and Public Improvements.....	773,722
Parks, Recreation & Public Facilities.....	1,719,900
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.....	<u>796,205</u>
Total.....	<u>\$ 6,326,600</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2013 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 9,875,000	\$ 39,480,000	\$ (8,345,000)	\$ 41,010,000	\$ 1,530,000
Sales Tax Revenue Bonds.....	14,985,000	—	(850,000)	14,135,000	820,000
Lease Revenue Bonds.....	20,275,000	—	(2,215,000)	18,060,000	2,320,000
Special Assesment Area Bonds.....	—	17,670,000	—	17,670,000	—
Unamortized Premiums / Discounts.....	1,045,113	3,335,279	(565,382)	3,815,010	—
Capital Leases - Governmental Funds.....	40,605	44,796	(28,445)	56,956	14,491
Capital Leases - Internal Service Funds.....	660,218	—	(558,152)	102,066	102,066
Compensated Absences.....	3,174,830	3,043,470	(3,040,990)	3,177,310	3,040,990
Net OPEB Obligation.....	4,928,890	1,431,549	—	6,360,439	—
Total Governmental Long-term Liabilities....	\$ 54,984,656	\$ 65,005,094	\$ (15,602,969)	\$ 104,386,781	\$ 7,827,547
Business-type Activities:					
Sales Tax Revenue Bonds.....	\$ 875,000	\$ —	\$ (130,000)	\$ 745,000	\$ 135,000
Unamortized Discounts.....	(8,289)	—	1,506	(6,783)	—
Capital Leases.....	496,424	—	(160,993)	335,431	140,139
Compensated Absences.....	79,975	85,186	(79,121)	86,040	79,121
Net OPEB Obligation.....	127,967	37,611	—	165,578	—
Landfill Post-Closure Costs.....	1,340,780	—	(23,990)	1,316,790	50,000
Total Business-type Long-term Liabilities....	\$ 2,911,857	\$ 122,797	\$ (392,598)	\$ 2,642,056	\$ 404,260

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

In June 2013, voters approved issuance of up to \$45 million in general obligation bonds to fund the construction and renovation of four library buildings throughout the County. On December 19, 2013, the County issued \$39,480,000 of general obligation bonds, of which \$32,890,000 was issued under the voters' authorization. The remaining \$6,590,000 was used to currently refund the Series 2004 General Obligation Bonds. The County has approximately \$10,253,000 of authorized but unissued bonding authority remaining (state law requires any reoffering premium to be counted against voter authorizations of general obligation debt). General Obligation Bonds Payable at December 31, 2013 consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2013
2013 Project & Refunding Bonds..	12/19/2013	1/15/2034	2.00% to 5.00%	\$ 39,480,000	\$ 39,480,000
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	1,530,000
Total General Obligation Bonds Outstanding.....					41,010,000
Add Unamortized Premium.....					2,366,364
Total General Obligation Bonds Payable.....					\$ 43,376,364

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

General Obligation Bonds - Debt Service Requirements to Maturity							
Year	Series 2004 Refunding		Series 2013 Project & Ref.		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2014.....	1,530,000	17,521	\$ —	\$ 1,629,543	\$ 1,530,000	\$ 1,647,064	\$ 3,177,064
2015.....	—	—	1,585,000	1,607,696	1,585,000	1,607,696	3,192,696
2016.....	—	—	1,615,000	1,575,421	1,615,000	1,575,421	3,190,421
2017.....	—	—	1,660,000	1,510,442	1,660,000	1,510,442	3,170,442
2018.....	—	—	1,730,000	1,424,779	1,730,000	1,424,779	3,154,779
2019 - 2023...	—	—	7,960,000	5,968,458	7,960,000	5,968,458	13,928,458
2024 - 2028...	—	—	9,960,000	3,969,275	9,960,000	3,969,275	13,929,275
2029 - 2033...	—	—	12,205,000	1,683,423	12,205,000	1,683,423	13,888,423
2034.....	—	—	2,765,000	4,896	2,765,000	4,896	2,769,896
Total.....	\$ 1,530,000	\$ 17,521	\$ 39,480,000	\$ 19,373,933	\$ 41,010,000	\$ 19,391,454	\$ 60,401,454

C. Sales Tax Revenue Bonds

During 2013, the county did not issue any new Sales Tax Revenue Bonds. Sales Tax Revenue Bonds Payable at December 31, 2013 consisted of the following:

Sales Tax Revenue Bonds Payable						
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2013	
Governmental Activities:						
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	\$ 6,950,000	\$	5,070,000
2010A Project Bonds.....	3/23/2010	7/1/2015	2.00% to 2.50%	685,000		295,000
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000		2,560,000
2012 Project/Refunding Bonds.	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000		6,210,000
Total Sales Tax Revenue Bonds Outstanding.....						14,135,000
Add Unamortized Premium.....						384,555
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....						14,519,555
Business-type Activities:						
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000		745,000
Less Unamortized Discount.....						(6,783)
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....						738,217
Total Sales Tax Revenue Bonds Payable, Primary Government.....						\$ 15,257,772

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 2032 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 \$1,548,758 and \$11,277,993, respectively.

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), an expansion to the county’s animal shelter (Series 2010AB), an expansion of the Ice Sheet (Series 2012), and refunding of the series 2003B bonds (Series 2012). 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 pledged 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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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 below as future interest on the 2010B bonds do not include the subsidy payments.

The following table shows the County's annual debt service requirements to maturity for all outstanding sales tax revenue bonds.

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity						
Year	Series 2003A		Series 2006		Series 2010A	
	Principal	Interest	Principal	Interest	Principal	Interest
2014.....	\$ 135,000	\$ 35,569	\$ 285,000	\$ 244,950	\$ 145,000	\$ 5,563
2015.....	140,000	28,350	300,000	231,750	150,000	1,875
2016.....	150,000	20,738	315,000	216,375	—	-
2017.....	155,000	12,731	330,000	200,250	—	-
2018.....	165,000	4,331	350,000	183,250	—	-
2019-2023....	—	—	2,020,000	629,750	—	-
2024-2028....	—	—	1,470,000	112,750	—	-
Total.....	<u>\$ 745,000</u>	<u>\$ 101,719</u>	<u>\$ 5,070,000</u>	<u>\$ 1,819,075</u>	<u>\$ 295,000</u>	<u>\$ 7,438</u>

Year	Series 2010B		Series 2012		Total Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2014.....	\$ —	\$ 125,973	\$ 390,000	\$ 125,600	\$ 955,000	\$ 537,655
2015.....	—	125,973	395,000	117,750	985,000	505,698
2016.....	150,000	123,573	405,000	109,750	1,020,000	470,436
2017.....	155,000	118,305	415,000	101,550	1,055,000	432,836
2018.....	160,000	112,278	420,000	93,200	1,095,000	393,059
2019-2023....	860,000	450,401	2,235,000	334,950	5,115,000	1,415,101
2024-2028....	1,010,000	210,995	1,040,000	166,859	3,520,000	490,604
2029-2032....	225,000	6,413	910,000	46,034	1,135,000	52,447
Total.....	<u>\$ 2,560,000</u>	<u>\$ 1,273,911</u>	<u>\$ 6,210,000</u>	<u>\$ 1,095,693</u>	<u>\$ 14,880,000</u>	<u>\$ 4,297,836</u>

D. Lease Revenue Bonds

During 2013, the Municipal Building Authority did not issue any new lease revenue bonds. Lease Revenue Bonds Payable at December 31, 2013 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2013
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	\$ 6,775,000	\$ 3,985,000
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	14,075,000
Total Lease Revenue Bonds Outstanding.....					18,060,000
Add: Unamortized Premium.....					125,992
Total Lease Revenue Bonds Payable.....					<u>\$ 18,185,992</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2005 Refunding		Series 2009 Refunding		Total Lease Revenue Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2014.....	\$ 460,000	\$ 191,066	\$ 1,860,000	\$ 537,875	\$ 2,320,000	\$ 728,941	\$ 3,048,941
2015.....	475,000	172,641	1,910,000	481,814	2,385,000	654,455	3,039,455
2016.....	495,000	153,587	1,975,000	419,445	2,470,000	573,032	3,043,032
2017.....	520,000	133,000	2,040,000	349,800	2,560,000	482,800	3,042,800
2018.....	550,000	105,634	2,125,000	268,058	2,675,000	373,693	3,048,693
2019.....	1,485,000	74,714	4,165,000	178,825	5,650,000	253,539	5,903,539
Total.....	\$ 3,985,000	\$ 830,642	\$ 14,075,000	\$ 2,235,817	\$ 18,060,000	\$ 3,066,460	\$ 21,126,460

E. Special Assessment Bonds

On September 17, 2013, the County issued \$17,670,000 of Special Assessment bonds. Proceeds from the bonds are being used to finance infrastructure improvements in the Summit Mountain Assessment Area, to fund a capitalized interest account, and to fund a debt service reserve account equal to one year of principal and interest payments (the Bond Funded Reserve Account). The developer, Summit Mountain Holding Group (SMHG), contributed cash to a second reserve account equal to one year of principal and interest payments (the Developer Funded Reserve Account). SMHG also agreed to fund a third reserve account, up to \$720,000, over time as building permits are issued for units within the assessment area (the Development Funded Reserve Account).

The bonds are payable from the levy of assessments against the properties located in the assessment area. Properties for which assessments are not paid are subject to foreclosure, and proceeds from foreclosure sales are to be used to pay the balance of the assessment applicable to that property. In the event that proceeds from foreclosure sales, combined with annual assessment payments from property owners,

are not sufficient to pay the total annual debt service payment, the debt service reserve accounts will be drawn upon first from the Development Funded Reserve Account, then from the Developer Funded Reserve Account, then from the Bond Funded Reserve Account.

In addition, in the event that the Bond Funded Reserve Account is drawn down for any reason, the County has pledged to replenish the Bond Funded Reserve Account from one or more of the following sources: (a) an appropriation from the General Fund; (b) the issuance of general obligation bonds (which would require voter approval); (c) an appropriation from any other available funds as determined by the County; or (d) the levy of a property tax up to .0002 per dollar of taxable value of taxable property within the County in any one year. The County's pledge to replenish the Bond Funded Reserve Account is legally binding as long as any of the 2013 Special Assessment bonds remain outstanding.

Special Assessment Bonds Payable at December 31, 2013 consisted of the following:

Special Assessment Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2013
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	\$ 17,670,000	\$ 17,670,000
Total Special Assessment Bonds Outstanding.....					17,670,000
Add Unamortized Premium.....					938,099
Total Special Assessment Bonds Payable.....					\$ 18,608,099

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

Special Assessment Bonds - Debt Service
Requirements to Maturity

Year	Series 2013		
	Principal	Interest	Total
2014.....	—	956,596	956,596
2015.....	—	959,575	959,575
2016.....	610,000	930,346	1,540,346
2017.....	640,000	898,408	1,538,408
2018.....	670,000	864,971	1,534,971
2019 - 2023...	3,910,000	3,758,771	7,668,771
2024 - 2028...	5,090,000	2,542,990	7,632,990
2029 - 2033...	6,750,000	836,984	7,586,984
Total.....	\$ 17,670,000	\$ 11,748,641	\$ 29,418,641

F. Defeased Bonds

On December 19, 2013, the County used a portion of the Series 2013 general obligation bonds to currently refund \$6.88 million of outstanding Series 2004 general obligation refunding bonds. The net proceeds of the new bonds of \$7.052 million were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 2004 bonds on January 15, 2014. The refunding resulted in a cash flow savings of \$685,335 over the next four years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$564,045. As a result \$6.88 million of the Series 2004 bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position. A balance of \$1,568,250 remains outstanding because a principle payment due January 15, 2014 was not included in the refunding transaction.

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 Position. At December 31, 2013, \$8.66 million of bonds outstanding are considered defeased.

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. The County is not 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, 2013, the following conduit debt obligations were outstanding:

Conduit Debt Issue	Entity Name / Type of Facilities Financed	Issue Date	Maturity Date	Par Amount	Outstanding at Dec. 31, 2013
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	\$ 210,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,121,351
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	\$ 5,758,623

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

NOTE 10. NET POSITION AND FUND BALANCES

A. Net Position

Net position restricted by enabling legislation represents 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 Position reports \$37,951,506 of total restricted net position, of which \$33,613,891 is restricted by enabling legislation.

The deficit unrestricted net positions reported in the Solid Waste Transfer Station Funds (enterprise fund) is the result of cash subsidies given to the Landfill Gas Recovery Fund to cover operating losses in prior years and operating costs exceeding revenues due to increased costs of waste hauling and disposal. The County is currently exploring options for increasing revenues to help close the deficit, including an increase to the per-ton tipping fee.

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 action (motion or resolution) of the County Commission in a public meeting; 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. Per County policy, 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 2013, the General Fund unassigned balance was \$11,862,235 which equals 20.3% of General Fund revenues and is below the current-year property tax revenue limit of \$21.3 million.

The Animal Shelter Fund ended 2013 with a deficit fund balance of \$21,128 due to a reduction in the number of animals that could be billed to the cities who participate in the shelter’s operations. This amount will be recovered from the cities in 2014 via a supplemental billing, as agreed to by the cities.

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

	Governmental Fund Balances		
	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 82,061	\$ —	\$ —
Attorney Prosecution.....	4,000	—	139,726
Stormwater Projects.....	—	—	1,259,727
Public Safety Programs.....	203,252	—	209,851
Future Capital Projects.....	240,883	—	—
Total General Fund.....	530,196	—	1,609,304
Other Funds:			
Library Fund.....	—	—	3,639,460
Health Fund:			
Children's Safety Programs.....	5,547	—	—
Public Health Programs.....	—	—	4,265,863
Paramedic Fund.....	—	—	3,571,037
Transportation Development Fund:			
Grants to Other Governments.....	—	21,757,096	—
Future Transportation Projects.....	—	—	7,721,100
Debt Service Fund.....	—	—	2,949,368
Capital Projects Fund:			
RAMP Projects.....	104,337	—	—
Library Expansion & Renovation....	33,824,397	—	—
Future Capital Projects.....	—	25,297	1,718,545
Public Works Fund:			
Flood Mitigation Project.....	900,000	—	—
Summit Mountain SAA Project.....	8,331,558	—	—
Future Infrastructure Projects.....	—	—	32,777
Nonmajor Funds:			
Administrative Services.....	—	—	681,329
Public Safety Programs.....	—	—	143,050
Tourism and Convention Activities..	—	—	293,284
Future Capital Improvements.....	—	—	764,803
Debt Service.....	7,478,944	—	127,225
Economic Development.....	442,829	—	2,557,264
Parks and Recreation Programs.....	—	—	3,068,171
Total Other Funds.....	51,087,612	21,782,393	31,533,276
Total, All Governmental Funds.....	\$ 51,617,808	\$ 21,782,393	\$ 33,142,580

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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.

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, 2013, Weber County contributed \$819,112 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, 2013

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

	Tier 1 - Local Government		Tier 1 - Public Safety	Tier 2 - Hybrid DB System	
	Contributory System	Noncontributory System	Noncontributory System	Local Government	Public Safety
Highest Average Salary	5 Years	3 Years	3 Years	5 Years	5 Years
Years of Service and Age of Eligibility	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
Benefit Percent per Year of Service	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
Annual Cost of Living Adjustment	up to 4.0%	up to 4.0%	up to 4.0%	up to 2.5%	up to 2.5%
2013 Rates as Percent of Covered Payroll: (b)					
Employer	12.03% / 13.28%	16.04% / 17.29%	33.65% / 34.17%	12.74% / 13.99%	21.94% / 22.37%
Member	6.00% (c)	—	—	—	—
Required contribution to DC plan (d)	—	—	—	1.59% / 1.59%	1.09% / 1.09%
Actual County Contributions Made, by year (includes amounts paid by the County for the employee and required DC contributions):					
2013	\$ 81,954	\$ 3,101,144	\$ 3,834,105	\$ 174,306	\$ 33,200
2012	\$ 73,070	\$ 2,675,202	\$ 3,506,938	\$ 89,600	\$ 4,332
2011	\$ 72,791	\$ 2,513,100	\$ 3,348,925	\$ 9,697	\$ 658

(a) Requires full actuarial reductions

(b) URS rates change July 1 of each year; this table shows the rates that were effective Jan 1, 2013 and then July 1, 2013

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

(d) The Tier 2 System requires the difference between the statutory rate and the actuarially required rate be credited to the employee's DC account

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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 1.35%) that is estimated to provide sufficient resources for the current year's OPEB expenses. During 2013, actual retiree healthcare costs totaled \$585,817, of which \$8,305 or 99% 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:

	2013	2012	2011
Changes in Net OPEB Obligation:			
Annual Required Contribution (ARC).....	\$ 1,849,522	\$ 1,568,331	\$ 1,620,826
Interest on Net OPEB Obligation.....	202,274	162,221	117,898
Adjustment to ARC.....	(78,917)	(225,512)	(45,997)
Annual OPEB Cost.....	1,972,879	1,505,040	1,692,727
Contributions Made *.....	(503,719)	(503,719)	(584,640)
Increase in net OPEB Obligation.....	1,469,160	1,001,321	1,108,087
Net OPEB Obligation - Beginning of year.....	5,056,857	4,055,536	2,947,449
Net OPEB Obligation - End of year.....	\$ 6,526,017	\$ 5,056,857	\$ 4,055,536
* Percentage of Annual OPEB Cost Contributed...	25.5%	33.5%	34.5%

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

D. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2013 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 13,369,559
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	<u>\$ 13,369,559</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 27,587,289
UAAL as a Percentage of Covered Payroll.....	48.5%

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, 2013.

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, 2012
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	9.5% initial rate, 4.5% ultimate rate by 2025
Next Valuation Date	January 1, 2014

* 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 \$2.75 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 UCIP premiums 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 2012 and 2011 were as follows:

Risk Management Fund		
Uninsured Claims Liability		
	2013	2012
Beginning Liability.....	\$ 6,395	\$ 1,566
Claims Incurred.....	47,213	128,121
Claims Paid.....	(50,744)	(123,292)
Ending Liability.....	<u>\$ 2,864</u>	<u>\$ 6,395</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 requests for reimbursements for expenditures

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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

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 2013, the County contributed \$1,996,896 from the General Fund to WHS, which amount represents approximately 6.0% of WHS' fiscal year 2013 budgeted revenues. The County also provided building and grounds maintenance to WHS on a contract basis during 2013, for which WHS paid the County \$14,808.

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, legal, and banking services to the Dispatch on a contract basis. During 2013, the Dispatch paid the County \$57,500 for such services. In addition, the County allocated \$16,646 in interest earnings on the Dispatch's cash balances that were held by the County during the year.

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, human resource management, legal, and banking services to WHA at no cost.

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 five members, one of whom is the Weber County Sheriff. 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 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 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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2013

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, 2013, the County's liability of \$1,316,790 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. Purchase of Real Property – Jail Property

On February 18, 2014, Weber County purchased approximately 11.5 acres of vacant land adjacent to the County jail for \$2.3 million. Subsequently, the State Legislature appropriated up to \$2.3 million to acquire some or all of the same property from the County in anticipation of constructing a state-run juvenile detention and youth services facility. Negotiations between the County and the State will continue through 2014 as the State determines its future needs.

B. Purchase of Real Property – Swanson Tactical Training Facility

On April 30, 2014, the County purchased a privately-run firearms training facility in the Weber Industrial Park from the Swanson Family Foundation for \$3.8 million. The facility has been used exclusively for training law enforcement agencies from Weber and surrounding counties. The County intends to make improvements to the property that will allow the County to open a portion of the facility to the public as a County-run public shooting range. During the

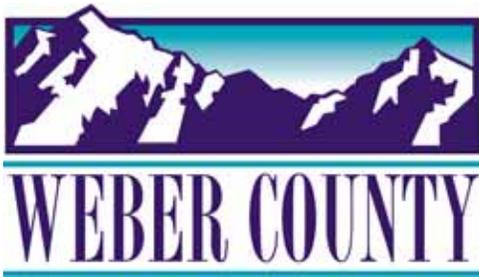
2014 legislative session, the State Legislature also appropriated \$1.5 million to the Governor's Office of Economic Development to reimburse the County for a portion of the purchase price.

C. State Appropriation for Flood Mitigation

During the 2014 legislative session, the State Legislature appropriated \$2.4 million to reimburse the County for a portion of the County's costs of its ongoing flood mitigation project in western parts of the County. Specifically, the funds will be used to make improvements to the Ogden Bay Waterfowl Management Area which is owned and maintained by the State Division of Wildlife Resources.

D. Reduction of Federal Subsidy for Certain Bond Interest Payments

Due to federal budget sequestration cuts, the federal subsidy for interest on the 2010B sales tax revenue bonds ("Build America Bonds"), payable on July 1, 2014, is expected to be reduced by 8.7%, which is approximately \$1,918. The shortfall will be covered by unrestricted fund balance of the Debt Service Fund. Reductions of future interest subsidies are possible but unpredictable at this time.



Required Supplementary Information



WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2013

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, 2012.

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

Reporting Date	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial 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)
12/31/2013	1/1/2012	\$ —	\$ 13,369,559	\$ 13,369,559	0.0%	\$ 27,587,289	48.5%
12/31/2012	1/1/2012	—	13,369,559	13,369,559	0.0%	26,453,606	50.5%
12/31/2011	1/1/2010	—	11,415,221	11,415,221	0.0%	32,854,220	34.7%
12/31/2010	1/1/2010	—	11,415,221	11,415,221	0.0%	33,368,171	34.2%
12/31/2009	1/1/2008	—	10,232,471	10,232,471	0.0%	34,035,262	30.1%
12/31/2008	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, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 20,936,460	\$ 21,291,562	\$ 21,320,825	\$ 29,263
Sales.....	9,236,457	9,359,358	9,310,203	(49,155)
Delinquent.....	2,043,924	1,929,408	2,024,273	94,865
Assessing and Collecting.....	3,796,915	3,796,915	3,894,487	97,572
Total Taxes.....	36,013,756	36,377,243	36,549,788	172,545
Licenses, Permits, and Fees.....	2,378,851	2,319,556	2,233,111	(86,445)
Intergovernmental.....	1,024,075	1,069,630	908,700	(160,930)
Charges for Services.....	16,921,210	17,628,306	17,471,617	(156,689)
Fines and Forfeitures.....	395,000	420,000	415,002	(4,998)
Miscellaneous.....	756,486	788,481	775,423	(13,058)
Total Revenues.....	57,489,378	58,603,216	58,353,641	(249,575)
EXPENDITURES				
General Government				
Commission.....	673,210	779,855	768,838	(11,017)
District Court.....	70,000	85,000	80,460	(4,540)
Public Defender.....	1,474,800	1,474,800	1,297,343	(177,457)
Training.....	98,294	118,434	118,911	477
Human Resources.....	509,221	509,221	476,765	(32,456)
Information Technology.....	2,763,905	2,763,905	2,549,941	(213,964)
G.I.S.....	512,449	512,449	463,447	(49,002)
Clerk/Auditor.....	1,248,460	1,266,160	1,231,759	(34,401)
Treasurer.....	582,444	582,444	555,487	(26,957)
Recorder.....	943,634	1,004,261	997,394	(6,867)
Attorney - Criminal.....	2,548,528	2,548,262	2,362,658	(185,604)
Assessor.....	2,273,019	2,284,985	2,184,147	(100,838)
Surveyor.....	785,719	767,519	674,546	(92,973)
Engineering.....	480,987	576,651	531,521	(45,130)
Attorney - Civil.....	625,844	628,459	640,511	12,052
Non-Departmental.....	1,249,878	1,330,077	1,284,312	(45,765)
Children's Justice Center.....	290,012	350,293	348,733	(1,560)
Operations Administration.....	376,752	376,752	376,451	(301)
Property Management.....	1,142,826	1,147,826	1,125,947	(21,879)
Municipal Gardens.....	20,000	20,000	20,000	—
Elections.....	254,927	426,430	417,096	(9,334)
Council of Governments.....	34,921	68,342	67,130	(1,212)
	18,959,830	19,622,125	18,573,397	(1,048,728)
Public Safety				
Sheriff.....	8,995,233	9,086,899	8,806,544	(280,355)
Watershed Fire Protection.....	50,000	50,000	44,681	(5,319)
Jail.....	23,766,291	23,873,612	22,964,280	(909,332)
Homeland Security.....	637,343	637,343	393,888	(243,455)
	33,448,867	33,647,854	32,209,393	(1,438,461)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Public Health and Welfare				
Poor and Indigent.....	8,000	12,000	10,075	(1,925)
Human Services Programs.....	1,996,896	1,996,896	1,996,896	—
	<u>2,004,896</u>	<u>2,008,896</u>	<u>2,006,971</u>	<u>(1,925)</u>
Streets and Public Improvements				
Storm Water Management.....	500,000	500,000	557,144	57,144
Garage.....	501,952	495,089	470,452	(24,637)
	<u>1,001,952</u>	<u>995,089</u>	<u>1,027,596</u>	<u>32,507</u>
Parks and Recreation				
Parks.....	251,053	254,841	236,549	(18,292)
Recreation Facilities Administration...	503,978	503,978	443,852	(60,126)
Recreation.....	516,399	516,399	499,621	(16,778)
Special Events.....	143,726	143,726	134,238	(9,488)
Weber County Fair.....	378,271	378,271	357,750	(20,521)
	<u>1,793,427</u>	<u>1,797,215</u>	<u>1,672,010</u>	<u>(125,205)</u>
Conservation and Development				
USU Extension.....	230,578	230,578	230,464	(114)
Economic Development.....	187,504	204,944	189,551	(15,393)
Public Relations.....	129,838	197,398	158,102	(39,296)
	<u>547,920</u>	<u>632,920</u>	<u>578,117</u>	<u>(54,803)</u>
Total Expenditures.....	<u>57,756,892</u>	<u>58,704,099</u>	<u>56,067,484</u>	<u>(2,636,615)</u>
Revenues Over (Under)				
Expenditures.....	(267,514)	(100,883)	2,286,157	2,387,040
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	—	30,634	30,634	—
Sale of Capital Assets.....	5,000	5,000	12,433	7,433
Transfers In.....	327,573	327,573	12,000	(315,573)
Transfers Out.....	(2,902,324)	(4,202,324)	(2,894,145)	1,308,179
Total Other Financing Sources (Uses).	<u>(2,569,751)</u>	<u>(3,839,117)</u>	<u>(2,839,078)</u>	<u>1,000,039</u>
Net Change in Fund Balance.....	(2,837,265)	(3,940,000)	(552,921)	3,387,079
Fund Balance - Beginning	14,609,488	14,609,488	14,609,488	—
Fund Balance - Ending.....	<u>\$ 11,772,223</u>	<u>\$ 10,669,488</u>	<u>\$ 14,056,567</u>	<u>\$ 3,387,079</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 6,798,446	\$ 6,881,230	\$ 6,866,918	\$ (14,312)
Delinquent.....	361,533	372,441	377,092	4,651
Total Taxes.....	<u>7,159,979</u>	<u>7,253,671</u>	<u>7,244,010</u>	<u>(9,661)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	594,777	582,316	602,752	20,436
Intergovernmental.....	34,835	34,835	34,835	—
Charges for Services.....	162,500	162,500	152,043	(10,457)
Miscellaneous.....	40,500	40,500	43,278	2,778
Total Revenues.....	<u>7,992,591</u>	<u>8,073,822</u>	<u>8,076,918</u>	<u>3,096</u>
EXPENDITURES				
Library Services.....	<u>8,288,583</u>	<u>8,431,731</u>	<u>7,696,146</u>	<u>(735,585)</u>
Total Expenditures.....	<u>8,288,583</u>	<u>8,431,731</u>	<u>7,696,146</u>	<u>(735,585)</u>
Revenues Over (Under)				
Expenditures.....	(295,992)	(357,909)	380,772	738,681
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(531,150)</u>	<u>(531,150)</u>	<u>(531,150)</u>	<u>—</u>
Net Change in Fund Balance.....	(827,142)	(889,059)	(150,378)	738,681
Fund Balance, January 1.....	<u>3,789,838</u>	<u>3,789,838</u>	<u>3,789,838</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,962,696</u>	<u>\$ 2,900,779</u>	<u>\$ 3,639,460</u>	<u>\$ 738,681</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Consolidated Health Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,268,580	\$ 1,299,172	\$ 1,290,639	\$ (8,533)
Delinquent.....	74,319	74,603	72,839	(1,764)
Total Taxes.....	<u>1,342,899</u>	<u>1,373,775</u>	<u>1,363,478</u>	<u>(10,297)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	110,845	106,687	113,345	6,658
Intergovernmental.....	6,985,246	7,070,597	6,932,173	(138,424)
Charges for Services.....	1,852,150	1,882,300	1,928,191	45,891
Miscellaneous.....	26,750	30,515	35,364	4,849
Total Revenues.....	<u>10,317,890</u>	<u>10,463,874</u>	<u>10,372,551</u>	<u>(91,323)</u>
EXPENDITURES				
Public Health and Welfare - Weber/Morgan Health Department....	<u>10,541,012</u>	<u>10,664,404</u>	<u>10,242,726</u>	<u>(421,678)</u>
Total Expenditures.....	<u>10,541,012</u>	<u>10,664,404</u>	<u>10,242,726</u>	<u>(421,678)</u>
Revenues Over (Under) Expenditures.....	(223,122)	(200,530)	129,825	330,355
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	12,000	15,500	1,250	(14,250)
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(211,122)</u>	<u>(185,030)</u>	<u>131,075</u>	<u>316,105</u>
Fund Balance, January 1.....	<u>4,140,335</u>	<u>4,140,335</u>	<u>4,140,335</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,929,213</u>	<u>\$ 3,955,305</u>	<u>\$ 4,271,410</u>	<u>\$ 316,105</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,286,559	\$ 2,313,570	\$ 2,302,836	\$ (10,734)
Delinquent.....	114,513	120,356	124,262	3,906
Total Taxes.....	<u>2,401,072</u>	<u>2,433,926</u>	<u>2,427,098</u>	<u>(6,828)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	200,061	195,779	202,089	6,310
Miscellaneous.....	—	—	1,034	1,034
Total Revenues.....	<u>2,601,133</u>	<u>2,629,705</u>	<u>2,630,221</u>	<u>516</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	<u>2,626,435</u>	<u>2,626,435</u>	<u>2,322,953</u>	<u>(303,482)</u>
Total Expenditures.....	<u>2,626,435</u>	<u>2,626,435</u>	<u>2,322,953</u>	<u>(303,482)</u>
Revenues Over (Under)				
Expenditures.....	(25,302)	3,270	307,268	303,998
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(25,302)	3,270	307,268	303,998
Fund Balance, January 1.....	<u>3,263,769</u>	<u>3,263,769</u>	<u>3,263,769</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,238,467</u>	<u>\$ 3,267,039</u>	<u>\$ 3,571,037</u>	<u>\$ 303,998</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 5,283,900	\$ 5,283,900	\$ 5,618,167	\$ 334,267
Total Taxes.....	5,283,900	5,283,900	5,618,167	334,267
Other Revenues:				
Miscellaneous.....	125,000	125,000	141,074	16,074
Total Revenues.....	5,408,900	5,408,900	5,759,241	350,341
EXPENDITURES				
Streets and Public Improvements -				
Transportation Development.....	5,303,500	5,303,500	884,749	(4,418,751)
Total Expenditures.....	5,303,500	5,303,500	884,749	(4,418,751)
Revenues Over (Under)				
Expenditures.....	105,400	105,400	4,874,492	4,769,092
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	105,400	105,400	4,874,492	4,769,092
Fund Balance, January 1.....	24,603,704	24,603,704	24,603,704	—
Fund Balance, December 31.....	\$ 24,709,104	\$ 24,709,104	\$ 29,478,196	\$ 4,769,092

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2013

**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 funds, and capital projects funds are included as Supplementary Information beginning on page 84. 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 2013, the County modified the budget on several occasions using all of the above procedures.

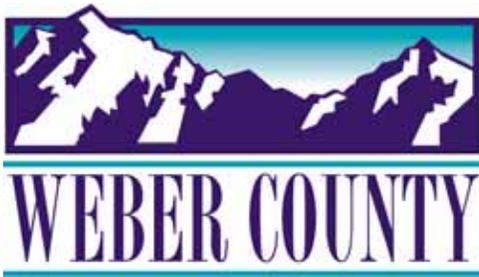
**Current Year Excess of Expenditures Over
Appropriations**

During 2013, the following departments exceeded budgeted expenditures:

- Training, by \$477, due to higher-than-expected demand for services at the County's ropes course, which also produced revenue sufficient to cover the overage.
- Civil Attorney, by \$12,052, due to mid-year salary adjustments that were made using savings from the Criminal Attorney budget, but the corresponding budget adjustment was not processed in the accounting system.
- Storm Water Management, by \$57,144, due to matching expenditures for a grant received mid-year from the EPA, but the corresponding budget adjustment was not processed in the accounting system.
- Municipal Services Fund Administration, by \$10,027, due to unexpected costs of removing nuisances from private property, which costs will be recovered in 2014 from the property owner.
- Impact Fee Fund, by \$24,348, due to a mid-year contract for a comprehensive impact fee study, but the corresponding budget adjustment was not processed in the accounting system.
- RAMP Tax Fund, by \$97,077, due to distributions of grant awards from prior years that were delayed until the grantees were able to complete their projects and submit the proper required documentation.

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

Supplementary Information



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 1/10th of one percent sales tax that is restricted for use on facilities and activities related to recreation, arts, museums, and parks ("RAMP").

Special Assessment Bond Fund

This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's special assessment bonds. The principal revenue source is payments from owners of property within the assessment area.

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2013

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
ASSETS						
Cash and Investments.....	\$ 183,960	\$ 158,878	\$ —	\$ —	\$ 777,127	\$ 157,726
Receivables:						
Accounts, net.....	280,321	—	99,916	—	—	—
Taxes.....	357,113	—	—	639,392	—	—
Due From Other Governments.....	16,479	—	4,537	—	—	—
Prepays and Inventories.....	—	—	—	—	—	—
Cash - Restricted.....	—	—	—	—	—	2,885,513
Total Assets	\$ 837,873	\$ 158,878	\$ 104,453	\$ 639,392	\$ 777,127	\$ 3,043,239
LIABILITIES						
Liabilities:						
Accounts Payable.....	\$ 78,395	\$ 718	\$ 13,158	\$ —	\$ 12,324	\$ —
Accrued Liabilities.....	65,233	15,110	8,767	—	—	30,501
Due To Other Funds.....	—	—	103,656	639,392	—	—
Unearned Revenue.....	—	—	—	—	—	—
Total Liabilities.....	143,628	15,828	125,581	639,392	12,324	30,501
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue-Property Taxes...	12,916	—	—	—	—	—
Total Deferred Inflows of Resources..	12,916	—	—	—	—	—
FUND BALANCES						
Fund Balances:						
Nonspendable:						
Inventories and Prepays.....	—	—	—	—	—	—
Restricted.....	—	—	—	—	—	2,885,513
Assigned.....	681,329	143,050	—	—	764,803	127,225
Unassigned.....	—	—	(21,128)	—	—	—
Total Fund Balances.....	681,329	143,050	(21,128)	—	764,803	3,012,738
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	\$ 837,873	\$ 158,878	\$ 104,453	\$ 639,392	\$ 777,127	\$ 3,043,239

Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Debt Service	Total Nonmajor Governmental Funds
					Special Assessment Bond	
\$ 3,541,075	\$ 106,203	\$ —	\$ 100,743	\$ 2,530,247	\$ —	\$ 7,555,959
—	105,671	49,725	23,134	—	—	558,767
11,056	—	—	—	540,899	—	1,548,460
—	250,000	—	—	—	—	271,016
—	32,303	—	—	—	—	32,303
—	—	—	—	—	4,870,955	7,756,468
<u>\$ 3,552,131</u>	<u>\$ 494,177</u>	<u>\$ 49,725</u>	<u>\$ 123,877</u>	<u>\$ 3,071,146</u>	<u>\$ 4,870,955</u>	<u>\$ 17,722,973</u>
\$ 552,038	\$ 81,996	\$ 31,988	\$ 79,016	\$ 24,734	\$ —	\$ 874,367
—	59,522	12,622	24,291	—	277,524	493,570
—	—	3,926	—	—	—	746,974
—	27,072	—	—	—	—	27,072
<u>552,038</u>	<u>168,590</u>	<u>48,536</u>	<u>103,307</u>	<u>24,734</u>	<u>277,524</u>	<u>2,141,983</u>
—	—	—	—	—	—	12,916
—	—	—	—	—	—	<u>12,916</u>
—	32,303	—	—	—	—	32,303
442,829	—	—	—	—	4,593,431	7,921,773
2,557,264	293,284	1,189	20,570	3,046,412	—	7,635,126
—	—	—	—	—	—	(21,128)
<u>3,000,093</u>	<u>325,587</u>	<u>1,189</u>	<u>20,570</u>	<u>3,046,412</u>	<u>4,593,431</u>	<u>15,568,074</u>
<u>\$ 3,552,131</u>	<u>\$ 494,177</u>	<u>\$ 49,725</u>	<u>\$ 123,877</u>	<u>\$ 3,071,146</u>	<u>\$ 4,870,955</u>	<u>\$ 17,722,973</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Governmental Funds For the Year Ended December 31, 2013

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
REVENUES						
Taxes:						
Current Property.....	\$ 274,028	\$ —	\$ —	\$ —	\$ —	\$ —
Sales.....	1,967,790	—	—	4,110,476	—	—
Total Taxes.....	<u>2,241,818</u>	<u>—</u>	<u>—</u>	<u>4,110,476</u>	<u>—</u>	<u>—</u>
Other Revenues:						
Licenses, Permits, and Fees.....	308,011	—	—	—	160,368	—
Intergovernmental.....	2,078,028	—	—	—	—	—
Charges for Services.....	314,270	679,087	654,362	—	—	3,031,941
Fines and Forfeitures.....	52,081	—	—	—	—	—
Miscellaneous.....	3,077	817	13,894	448	3,926	16,718
Total Revenues.....	<u>4,997,285</u>	<u>679,904</u>	<u>668,256</u>	<u>4,110,924</u>	<u>164,294</u>	<u>3,048,659</u>
EXPENDITURES						
Current:						
General Government.....	1,241,174	—	—	—	—	—
Public Safety.....	991,325	645,556	507,530	—	—	—
Streets and Public Improvements.....	2,490,021	—	—	—	92,158	—
Parks, Recreation & Public Facilities.....	—	—	—	2,695,063	—	—
Conservation and Development.....	—	—	—	—	—	—
Debt Service:						
Principal.....	—	—	—	—	—	2,215,000
Interest and Other Charges.....	—	—	—	—	—	819,441
Total Expenditures.....	<u>4,722,520</u>	<u>645,556</u>	<u>507,530</u>	<u>2,695,063</u>	<u>92,158</u>	<u>3,034,441</u>
Revenues Over (Under) Expenditures.....	274,765	34,348	160,726	1,415,861	72,136	14,218
OTHER FINANCING SOURCES (USES)						
Capital Lease Financing.....	—	—	—	—	—	—
Transfers In.....	178,252	—	—	—	—	—
Transfers Out.....	—	—	(230,658)	(1,415,861)	—	—
Total Other Financing Sources (Uses).....	<u>178,252</u>	<u>—</u>	<u>(230,658)</u>	<u>(1,415,861)</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances.....	453,017	34,348	(69,932)	—	72,136	14,218
Fund Balances - Beginning	228,312	108,702	48,804	—	692,667	2,998,520
Fund Balances - Ending.....	<u>\$ 681,329</u>	<u>\$ 143,050</u>	<u>\$ (21,128)</u>	<u>\$ —</u>	<u>\$ 764,803</u>	<u>\$ 3,012,738</u>

Special Revenue					Debt Service	Total Nonmajor Governmental Funds
Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Special Assessment Bond	
\$ 877,193	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,151,221
—	—	—	—	2,996,376	—	9,074,642
<u>877,193</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,996,376</u>	<u>—</u>	<u>10,225,863</u>
—	—	—	—	—	—	468,379
—	3,000	1,800	—	—	—	2,082,828
—	1,566,096	329,450	425,475	—	—	7,000,681
—	—	—	—	—	—	52,081
<u>373</u>	<u>250,000</u>	<u>29,706</u>	<u>9,803</u>	<u>15,427</u>	<u>5,214</u>	<u>349,403</u>
<u>877,566</u>	<u>1,819,096</u>	<u>360,956</u>	<u>435,278</u>	<u>3,011,803</u>	<u>5,214</u>	<u>20,179,235</u>
—	—	—	—	—	—	1,241,174
—	—	—	—	—	—	2,144,411
—	—	—	—	—	—	2,582,179
—	2,698,849	797,668	1,583,735	4,342,077	—	12,117,392
<u>628,428</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>628,428</u>
—	—	—	—	—	—	2,215,000
—	—	—	—	—	736,925	1,556,366
<u>628,428</u>	<u>2,698,849</u>	<u>797,668</u>	<u>1,583,735</u>	<u>4,342,077</u>	<u>736,925</u>	<u>22,484,950</u>
249,138	(879,753)	(436,712)	(1,148,457)	(1,330,274)	(731,711)	(2,305,715)
—	—	—	14,162	—	—	14,162
—	679,750	436,710	1,084,290	—	5,325,142	7,704,144
<u>(12,000)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,658,519)</u>
<u>(12,000)</u>	<u>679,750</u>	<u>436,710</u>	<u>1,098,452</u>	<u>—</u>	<u>5,325,142</u>	<u>6,059,787</u>
237,138	(200,003)	(2)	(50,005)	(1,330,274)	4,593,431	3,754,072
<u>2,762,955</u>	<u>525,590</u>	<u>1,191</u>	<u>70,575</u>	<u>4,376,686</u>	<u>—</u>	<u>11,814,002</u>
<u>\$ 3,000,093</u>	<u>\$ 325,587</u>	<u>\$ 1,189</u>	<u>\$ 20,570</u>	<u>\$ 3,046,412</u>	<u>\$ 4,593,431</u>	<u>\$ 15,568,074</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 300,000	\$ 300,000	\$ 274,028	\$ (25,972)
Sales.....	1,792,699	1,864,407	1,967,790	103,383
Franchise.....	35,000	35,000	—	(35,000)
Total Taxes.....	<u>2,127,699</u>	<u>2,199,407</u>	<u>2,241,818</u>	<u>42,411</u>
Other Revenues:				
Licenses, Permits, and Fees.....	332,000	357,000	308,011	(48,989)
Intergovernmental.....	1,523,001	2,422,027	2,078,028	(343,999)
Charges for Services.....	364,709	364,709	314,270	(50,439)
Fines and Forfeitures.....	65,000	65,000	52,081	(12,919)
Miscellaneous.....	—	—	3,077	3,077
Total Revenues.....	<u>4,412,409</u>	<u>5,408,143</u>	<u>4,997,285</u>	<u>(410,858)</u>
EXPENDITURES				
General Government:				
Engineering.....	89,930	95,000	95,000	—
Planning.....	832,166	829,291	715,437	(113,854)
Building Inspection.....	313,757	320,957	320,710	(247)
Administration.....	100,000	100,000	110,027	10,027
	<u>1,335,853</u>	<u>1,345,248</u>	<u>1,241,174</u>	<u>(104,074)</u>
Public Safety:				
Sheriff.....	750,000	750,000	750,000	—
Animal Control.....	206,552	207,752	201,024	(6,728)
Animal Shelter.....	52,000	52,000	40,301	(11,699)
	<u>1,008,552</u>	<u>1,009,752</u>	<u>991,325</u>	<u>(18,427)</u>
Streets and Public Improvements:				
Roads and Highways.....	2,329,741	2,529,391	2,381,167	(148,224)
Sewer Division.....	19,200	19,200	11,899	(7,301)
Weed Department.....	99,474	99,474	96,955	(2,519)
	<u>2,448,415</u>	<u>2,648,065</u>	<u>2,490,021</u>	<u>(158,044)</u>
Total Expenditures.....	<u>4,792,820</u>	<u>5,003,065</u>	<u>4,722,520</u>	<u>(280,545)</u>
Revenues Over (Under)				
Expenditures.....	(380,411)	405,078	274,765	(130,313)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	178,252	178,252
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(380,411)	405,078	453,017	47,939
Fund Balance, January 1.....	228,312	228,312	228,312	—
Fund Balance, December 31.....	<u>\$ (152,099)</u>	<u>\$ 633,390</u>	<u>\$ 681,329</u>	<u>\$ 47,939</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Crime Scene Investigations Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 678,633	\$ 678,633	\$ 679,087	\$ 454
Miscellaneous.....	—	—	817	817
Total Revenues.....	<u>678,633</u>	<u>678,633</u>	<u>679,904</u>	<u>1,271</u>
EXPENDITURES				
Public Safety - Crime Scene Investigations..	<u>678,633</u>	<u>678,633</u>	<u>645,556</u>	<u>(33,077)</u>
Total Expenditures.....	<u>678,633</u>	<u>678,633</u>	<u>645,556</u>	<u>(33,077)</u>
Revenues Over (Under)				
Expenditures.....	—	—	34,348	34,348
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	—	34,348	34,348
Fund Balance, January 1.....	<u>108,702</u>	<u>108,702</u>	<u>108,702</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 108,702</u>	<u>\$ 108,702</u>	<u>\$ 143,050</u>	<u>\$ 34,348</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Animal Shelter Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 829,859	\$ 829,859	\$ 654,362	\$ (175,497)
Miscellaneous.....	11,000	11,000	13,894	2,894
Total Revenues.....	<u>840,859</u>	<u>840,859</u>	<u>668,256</u>	<u>(172,603)</u>
EXPENDITURES				
Public Safety - Animal Shelter.....	619,528	619,528	507,530	(111,998)
Total Expenditures.....	<u>619,528</u>	<u>619,528</u>	<u>507,530</u>	<u>(111,998)</u>
Revenues Over (Under)				
Expenditures.....	221,331	221,331	160,726	(60,605)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(230,658)	(230,658)	(230,658)	—
Net Change in Fund Balance.....	(9,327)	(9,327)	(69,932)	(60,605)
Fund Balance, January 1.....	48,804	48,804	48,804	—
Fund Balance, December 31.....	<u>\$ 39,477</u>	<u>\$ 39,477</u>	<u>\$ (21,128)</u>	<u>\$ (60,605)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales Taxes:				
Restaurant Tax.....	\$ 2,667,844	\$ 2,693,747	\$ 2,699,510	\$ 5,763
Transient Room Tax.....	1,117,000	1,107,564	1,065,404	(42,160)
Leased Vehicle Tax.....	345,386	340,071	345,562	5,491
Total Taxes.....	<u>4,130,230</u>	<u>4,141,382</u>	<u>4,110,476</u>	<u>(30,906)</u>
Other Revenues:				
Miscellaneous.....	400	400	448	48
Total Revenues.....	<u>4,130,630</u>	<u>4,141,782</u>	<u>4,110,924</u>	<u>(30,858)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	885,000	895,000	895,000	—
Facility Rental - Municipal Building Authority.....	1,800,063	1,800,063	1,800,063	—
Total Expenditures.....	<u>2,685,063</u>	<u>2,695,063</u>	<u>2,695,063</u>	<u>—</u>
Revenues Over (Under)				
Expenditures.....	1,445,567	1,446,719	1,415,861	(30,858)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(1,445,567)</u>	<u>(1,445,567)</u>	<u>(1,415,861)</u>	<u>29,706</u>
Net Change in Fund Balance.....	—	1,152	—	(1,152)
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	<u>\$ —</u>	<u>\$ 1,152</u>	<u>\$ —</u>	<u>\$ (1,152)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ 103,000	\$ 103,000	\$ 160,368	\$ 57,368
Miscellaneous.....	2,150	2,150	3,926	1,776
Total Revenues.....	<u>105,150</u>	<u>105,150</u>	<u>164,294</u>	<u>59,144</u>
 EXPENDITURES				
Streets and Public Improvements.....	40,000	67,800	92,158	24,358
Total Expenditures.....	<u>40,000</u>	<u>67,800</u>	<u>92,158</u>	<u>24,358</u>
 Revenues Over (Under)				
Expenditures.....	65,150	37,350	72,136	34,786
 OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	65,150	37,350	72,136	34,786
Fund Balance, January 1.....	<u>692,667</u>	<u>692,667</u>	<u>692,667</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 757,817</u>	<u>\$ 730,017</u>	<u>\$ 764,803</u>	<u>\$ 34,786</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 3,031,941	\$ 3,031,941	\$ 3,031,941	\$ —
Miscellaneous.....	23,000	23,000	16,718	(6,282)
Total Revenues.....	<u>3,054,941</u>	<u>3,054,941</u>	<u>3,048,659</u>	<u>(6,282)</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,215,000	2,215,000	2,215,000	—
Interest and Other Charges.....	836,941	836,941	819,441	(17,500)
Total Expenditures.....	<u>3,051,941</u>	<u>3,051,941</u>	<u>3,034,441</u>	<u>(17,500)</u>
Revenues Over (Under)				
Expenditures.....	3,000	3,000	14,218	11,218
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	3,000	3,000	14,218	11,218
Fund Balance, January 1.....	<u>2,998,520</u>	<u>2,998,520</u>	<u>2,998,520</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,001,520</u>	<u>\$ 3,001,520</u>	<u>\$ 3,012,738</u>	<u>\$ 11,218</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 966,200	\$ 966,200	\$ 877,193	\$ (89,007)
Total Taxes.....	966,200	966,200	877,193	(89,007)
Other Revenues:				
Miscellaneous.....	—	—	373	373
Total Revenues.....	966,200	966,200	877,566	(88,634)
EXPENDITURES				
Conservation and Development.....	799,591	824,591	628,428	(196,163)
Total Expenditures.....	799,591	824,591	628,428	(196,163)
Revenues Over (Under)				
Expenditures.....	166,609	141,609	249,138	107,529
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(12,000)	(12,000)	(12,000)	—
Net Change in Fund Balance.....	154,609	129,609	237,138	107,529
Fund Balance, January 1.....	2,762,955	2,762,955	2,762,955	—
Fund Balance, December 31.....	\$ 2,917,564	\$ 2,892,564	\$ 3,000,093	\$ 107,529

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ogden Eccles Conference Center Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ —	\$ 3,000	\$ 3,000
Charges for Services.....	2,196,723	2,196,723	1,566,096	(630,627)
Miscellaneous.....	250,000	250,000	250,000	—
Total Revenues.....	<u>2,446,723</u>	<u>2,446,723</u>	<u>1,819,096</u>	<u>(627,627)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities -				
Conference Center Operations.....	<u>3,170,262</u>	<u>3,186,115</u>	<u>2,698,849</u>	<u>(487,266)</u>
Total Expenditures.....	<u>3,170,262</u>	<u>3,186,115</u>	<u>2,698,849</u>	<u>(487,266)</u>
Revenues Over (Under)				
Expenditures.....	(723,539)	(739,392)	(879,753)	(140,361)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	575,589	575,589	679,750	104,161
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(147,950)	(163,803)	(200,003)	(36,200)
Fund Balance, January 1.....	<u>525,590</u>	<u>525,590</u>	<u>525,590</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 377,640</u>	<u>\$ 361,787</u>	<u>\$ 325,587</u>	<u>\$ (36,200)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ice Sheet Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ —	\$ 1,800	\$ 1,800
Charges for Services.....	539,100	539,100	329,450	(209,650)
Miscellaneous.....	37,000	37,000	29,706	(7,294)
Total Revenues.....	<u>576,100</u>	<u>576,100</u>	<u>360,956</u>	<u>(215,144)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities - Weber County Ice Sheet.....	<u>807,947</u>	<u>815,947</u>	<u>797,668</u>	<u>(18,279)</u>
Total Expenditures.....	<u>807,947</u>	<u>815,947</u>	<u>797,668</u>	<u>(18,279)</u>
Revenues Over (Under) Expenditures.....	(231,847)	(239,847)	(436,712)	(196,865)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	231,847	231,847	436,710	204,863
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	(8,000)	(2)	7,998
Fund Balance, January 1.....	<u>1,191</u>	<u>1,191</u>	<u>1,191</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 1,191</u>	<u>\$ (6,809)</u>	<u>\$ 1,189</u>	<u>\$ 7,998</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Golden Spike Events Center Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 411,269	\$ 411,269	\$ 425,475	\$ 14,206
Miscellaneous.....	11,530	11,530	9,803	(1,727)
Total Revenues.....	<u>422,799</u>	<u>422,799</u>	<u>435,278</u>	<u>12,479</u>
EXPENDITURES				
Parks, Recreation & Public Facilities - Golden Spike Events Center.....	<u>1,619,281</u>	<u>1,633,443</u>	<u>1,583,735</u>	<u>(49,708)</u>
Total Expenditures.....	<u>1,619,281</u>	<u>1,633,443</u>	<u>1,583,735</u>	<u>(49,708)</u>
Revenues Over (Under) Expenditures.....	(1,196,482)	(1,210,644)	(1,148,457)	62,187
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing	—	14,162	14,162	—
Transfers In.....	1,140,455	1,140,455	1,084,290	(56,165)
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(56,027)	(56,027)	(50,005)	6,022
Fund Balance, January 1.....	<u>70,575</u>	<u>70,575</u>	<u>70,575</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 14,548</u>	<u>\$ 14,548</u>	<u>\$ 20,570</u>	<u>\$ 6,022</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

RAMP Tax Fund

For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales Taxes.....	\$ 2,881,200	\$ 2,950,370	\$ 2,996,376	\$ 46,006
Total Taxes.....	2,881,200	2,950,370	2,996,376	46,006
Other Revenues:				
Miscellaneous.....	20,000	20,000	15,427	(4,573)
Total Revenues.....	2,901,200	2,970,370	3,011,803	41,433
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	2,881,342	4,200,000	4,297,132	97,132
Administration.....	43,218	45,000	44,945	(55)
Total Expenditures.....	2,924,560	4,245,000	4,342,077	97,077
Revenues Over (Under)				
Expenditures.....	(23,360)	(1,274,630)	(1,330,274)	(55,644)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(23,360)	(1,274,630)	(1,330,274)	(55,644)
Fund Balance, January 1.....	4,376,686	4,376,686	4,376,686	—
Fund Balance, December 31.....	\$ 4,353,326	\$ 3,102,056	\$ 3,046,412	\$ (55,644)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,757,995	\$ 1,757,995	\$ 1,799,919	\$ 41,924
Delinquent.....	145,357	145,357	148,695	3,338
Total Taxes.....	<u>1,903,352</u>	<u>1,903,352</u>	<u>1,948,614</u>	<u>45,262</u>
Other Revenues:				
Licenses, Permits, and Fees.....	315,573	315,573	158,156	(157,417)
Intergovernmental.....	44,090	44,090	40,585	(3,505)
Charges for Services.....	297,878	297,878	297,877	(1)
Miscellaneous.....	200	200	7,906	7,706
Total Revenues.....	<u>2,561,093</u>	<u>2,561,093</u>	<u>2,453,138</u>	<u>(107,955)</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,315,000	2,315,000	2,315,000	—
Interest and Other Charges.....	976,152	1,100,283	1,080,400	(19,883)
Total Expenditures.....	<u>3,291,152</u>	<u>3,415,283</u>	<u>3,395,400</u>	<u>(19,883)</u>
Revenues Over (Under)				
Expenditures.....	(730,059)	(854,190)	(942,262)	(88,072)
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued	—	6,590,000	6,590,000	—
Premium on Bonds Issued	—	527,547	527,547	—
Payment to Refunding Escrow	—	(7,052,000)	(7,052,000)	—
Transfers In.....	761,808	761,808	767,448	5,640
Transfers Out.....	<u>(315,573)</u>	<u>(315,573)</u>	<u>—</u>	<u>315,573</u>
Net Change in Fund Balance.....	(283,824)	(342,408)	(109,267)	233,141
Fund Balance, January 1.....	3,058,635	3,058,635	3,058,635	—
Fund Balance, December 31.....	<u>\$ 2,774,811</u>	<u>\$ 2,716,227</u>	<u>\$ 2,949,368</u>	<u>\$ 233,141</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2013

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Other Revenues:				
Miscellaneous.....	—	—	5,214	5,214
Total Revenues.....	—	—	5,214	5,214
EXPENDITURES				
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	900,853	736,925	(163,928)
Total Expenditures.....	—	900,853	736,925	(163,928)
Revenues Over (Under)				
Expenditures.....	—	(900,853)	(731,711)	169,142
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	5,449,142	5,325,142	(124,000)
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	4,548,289	4,593,431	45,142
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	\$ —	\$ 4,548,289	\$ 4,593,431	\$ 45,142

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 314,074	\$ 314,074	\$ 404,537	\$ 90,463
Miscellaneous.....	50,000	50,000	37,174	(12,826)
Total Revenues.....	<u>364,074</u>	<u>364,074</u>	<u>441,711</u>	<u>77,637</u>
EXPENDITURES				
Parks, Recreation & Public Facilities.....	—	—	1,505	1,505
Capital Outlay:				
Capital Improvements - Jail.....	75,000	1,378,033	99,193	(1,278,840)
Capital Improvements - Conference Center.....	415,400	457,194	464,810	7,616
Capital Improvements - Ice Sheet Expansion.....	5,970,000	6,600,000	6,633,048	33,048
Capital Improvements - Ice Sheet Upgrades.....	20,000	95,000	89,518	(5,482)
Capital Improvements - Weber Center.....	470,000	565,000	498,174	(66,826)
Capital Improvements - GSEC.....	142,782	227,687	145,485	(82,202)
Capital Improvements - Recreation.....	67,450	87,450	64,709	(22,741)
Capital Improvements - Libraries.....	—	1,900,000	615,876	(1,284,124)
Capital Improvements - Roads Dept. Facilities.....	10,000	16,863	16,114	(749)
Capital Improvements - Transfer Station.....	200,000	105,000	104,976	(24)
Debt Service:				
Interest and Other Charges - Bond Costs of Issuance.....	—	453,417	313,372	(140,045)
Total Expenditures.....	<u>7,370,632</u>	<u>11,885,644</u>	<u>9,046,780</u>	<u>(2,838,864)</u>
Revenues Over (Under)				
Expenditures.....	(7,006,558)	(11,521,570)	(8,605,069)	2,916,501
OTHER FINANCING SOURCES (USES)				
Bonds Issued.....	—	32,960,000	32,890,000	(70,000)
Premium on Bonds Issued.....	—	1,800,000	1,857,290	57,290
Transfers In.....	2,350,000	3,650,000	2,024,740	(1,625,260)
Transfers Out.....	—	—	(5,640)	(5,640)
Net Change in Fund Balance.....	<u>(4,656,558)</u>	<u>26,888,430</u>	<u>28,161,321</u>	<u>1,272,891</u>
Fund Balance, January 1.....	<u>7,511,255</u>	<u>7,511,255</u>	<u>7,511,255</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,854,697</u>	<u>\$ 34,399,685</u>	<u>\$ 35,672,576</u>	<u>\$ 1,272,891</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 12,400,000	\$ 12,450,000	\$ 3,957,258	\$ (8,492,742)
Miscellaneous.....	—	1,554,700	1,573,714	19,014
Total Revenues.....	<u>12,400,000</u>	<u>14,004,700</u>	<u>5,530,972</u>	<u>(8,473,728)</u>
EXPENDITURES				
Streets and Public Improvements:				
Flood Control.....	10,000,000	10,000,000	4,262,954	(5,737,046)
Sidewalk Repairs.....	25,000	25,000	12,496	(12,504)
Old Snow Basin Road.....	89,397	89,397	18,674	(70,723)
Trails.....	—	50,000	50,000	—
Capital Outlay:				
3500 West Road Improvements.....	1,500,000	1,500,000	92,036	(1,407,964)
Summit Mountain SAA Infrastructure.....	—	13,376,106	6,531,015	(6,845,091)
Total Expenditures.....	<u>11,614,397</u>	<u>25,040,503</u>	<u>10,967,175</u>	<u>(14,073,328)</u>
Revenues Over (Under)				
Expenditures.....	785,603	(11,035,803)	(5,436,203)	5,599,600
OTHER FINANCING SOURCES (USES)				
Bonds Issued	—	17,670,000	17,670,000	—
Premium on Bonds Issued	—	950,442	950,442	—
Transfers In.....	—	—	—	—
Transfers Out.....	—	(5,449,142)	(5,503,394)	(54,252)
Net Change in Fund Balance.....	<u>785,603</u>	<u>2,135,497</u>	<u>7,680,845</u>	<u>5,545,348</u>
Fund Balance, January 1.....	<u>1,583,490</u>	<u>1,583,490</u>	<u>1,583,490</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,369,093</u>	<u>\$ 3,718,987</u>	<u>\$ 9,264,335</u>	<u>\$ 5,545,348</u>

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 Position Internal Service Funds December 31, 2013

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,815,284	\$ 2,895,363	\$ 793,440	\$ 5,504,087
Receivables:				
Accounts Receivable.....	9,795	25,929	—	35,724
Total Current Assets.....	<u>1,825,079</u>	<u>2,921,292</u>	<u>793,440</u>	<u>5,539,811</u>
Noncurrent Assets:				
Capital Assets:				
Machinery and Equipment.....	—	—	6,390,694	6,390,694
Less Accumulated Depreciation.....	—	—	(3,277,256)	(3,277,256)
Total Noncurrent Assets.....	<u>—</u>	<u>—</u>	<u>3,113,438</u>	<u>3,113,438</u>
Total Assets.....	<u>1,825,079</u>	<u>2,921,292</u>	<u>3,906,878</u>	<u>8,653,249</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	2,864	—	1,805	4,669
Accrued Liabilities.....	—	2,979	—	2,979
Current Portion of Long-term Debt.....	—	—	102,066	102,066
Total Current Liabilities.....	<u>2,864</u>	<u>2,979</u>	<u>103,871</u>	<u>109,714</u>
Total Liabilities.....	<u>2,864</u>	<u>2,979</u>	<u>103,871</u>	<u>109,714</u>
NET POSITION				
Net Investment in Capital Assets.....	—	—	3,011,372	3,011,372
Unrestricted.....	1,822,215	2,918,313	791,635	5,532,163
Total Net Position.....	<u>\$ 1,822,215</u>	<u>\$ 2,918,313</u>	<u>\$ 3,803,007</u>	<u>\$ 8,543,535</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2013

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services.....	\$ 1,179,133	\$ 826,147	\$ 1,067,693	\$ 3,072,973
Miscellaneous.....	—	8,304	—	8,304
Total Revenues.....	<u>1,179,133</u>	<u>834,451</u>	<u>1,067,693</u>	<u>3,081,277</u>
OPERATING EXPENSES				
General and Administrative.....	84,587	—	145,883	230,470
Depreciation.....	—	—	796,205	796,205
Claims and Premiums.....	1,150,114	1,026,165	—	2,176,279
Total Expenses.....	<u>1,234,701</u>	<u>1,026,165</u>	<u>942,088</u>	<u>3,202,954</u>
Operating Income (Loss).....	<u>(55,568)</u>	<u>(191,714)</u>	<u>125,605</u>	<u>(121,677)</u>
NON OPERATING REVENUES (EXPENSES)				
Interest Expense.....	—	—	(8,033)	(8,033)
Gain (Loss) on Sale of Capital Assets.....	—	—	163,390	163,390
Total Non-Operating Revenues (Expenses)....	<u>—</u>	<u>—</u>	<u>155,357</u>	<u>155,357</u>
Income (Loss) Before Transfers.....	(55,568)	(191,714)	280,962	33,680
Transfers In.....	—	84,516	—	84,516
Transfers Out.....	—	—	—	—
Change in Net Position.....	<u>(55,568)</u>	<u>(107,198)</u>	<u>280,962</u>	<u>118,196</u>
Net Position - Beginning	<u>1,877,783</u>	<u>3,025,511</u>	<u>3,522,045</u>	<u>8,425,339</u>
Net Position - Ending.....	<u>\$ 1,822,215</u>	<u>\$ 2,918,313</u>	<u>\$ 3,803,007</u>	<u>\$ 8,543,535</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2013

	Risk Management	Termination Pool	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 1,176,080	\$ 827,614	\$ 1,067,693	\$ 3,071,387
Payments to Suppliers and Contractors.....	(1,238,232)	(1,035,673)	(144,301)	(2,418,206)
Net Cash Provided (Used) by Operating Activities.....	(62,152)	(208,059)	923,392	653,181
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	—	84,516	—	84,516
Net Cash Provided (Used) by Non-Capital Financing Activities.....	—	84,516	—	84,516
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	—	—	(894,337)	(894,337)
Principal Paid on Bonds and Capital Leases.....	—	—	(558,151)	(558,151)
Interest Paid on Bonds and Capital Leases.....	—	—	(8,033)	(8,033)
Proceeds from Disposal of Capital Assets.....	—	—	323,439	323,439
Net Cash Provided (Used) by Capital and Related Financing Activities.....	—	—	(1,137,082)	(1,137,082)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	—	—	—	—
Net Cash Provided (Used) by Investing Activities.....	—	—	—	—
Net Cash Provided (Used) - All Activities.....	(62,152)	(123,543)	(213,690)	(399,385)
Cash and Cash Equivalents - Beginning.....	1,877,436	3,018,906	1,007,130	5,903,472
Cash and Cash Equivalents - Ending.....	<u>\$ 1,815,284</u>	<u>\$ 2,895,363</u>	<u>\$ 793,440</u>	<u>\$ 5,504,087</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ (55,568)	\$ (191,714)	\$ 125,605	\$ (121,677)
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	—	—	796,205	796,205
(Increase) Decrease in Accounts Receivable.....	(3,052)	(6,838)	—	(9,890)
Increase (Decrease) in Accounts Payable.....	(3,532)	(2,449)	1,582	(4,399)
Increase (Decrease) in Accrued Liabilities.....	—	(7,058)	—	(7,058)
Net Cash Provided (Used) by Operating Activities.....	<u>\$ (62,152)</u>	<u>\$ (208,059)</u>	<u>\$ 923,392</u>	<u>\$ 653,181</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ —	\$ —
Gain (Loss) on Sale of Capital Assets.....	—	—	163,390	163,390
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 163,390</u>	<u>\$ 163,390</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 Position Private-Purpose Trust Funds December 31, 2013

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ASSETS				
Cash	\$ 528,323	\$ 90,915	\$ 92,924	\$ 712,162
Accounts Receivable.....	—	38,387	—	38,387
Due From Other Governments.....	96,402	—	—	96,402
Buildings.....	48,853	—	—	48,853
Machinery and Equipment.....	504,593	—	—	504,593
Less Accumulated Depreciation.....	(433,644)	—	—	(433,644)
Total Assets.....	<u>744,527</u>	<u>129,302</u>	<u>92,924</u>	<u>966,753</u>
LIABILITIES				
Accounts Payable.....	132,184	78,997	—	211,181
Deposits.....	313,170	—	—	313,170
Total Liabilities.....	<u>445,354</u>	<u>78,997</u>	<u>—</u>	<u>524,351</u>
NET POSITION				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 299,173</u>	<u>\$ 50,305</u>	<u>\$ 92,924</u>	<u>\$ 442,402</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2013

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ADDITIONS				
Grants.....	\$ 387,399	\$ —	\$ —	\$ 387,399
Contributions From Other Governments.....	34,440	—	—	34,440
Charges for Services.....	—	—	890,816	890,816
Fines and Forfeitures.....	59,889	—	—	59,889
Miscellaneous.....	981	3,548,810	—	3,549,791
Investment Income	689	—	—	689
Total Additions.....	<u>483,398</u>	<u>3,548,810</u>	<u>890,816</u>	<u>4,923,024</u>
DEDUCTIONS				
Trust Operating Expenses.....	831,166	3,543,417	829,633	5,204,216
Awards and Claims.....	—	—	18,320	18,320
Total Deductions.....	<u>831,166</u>	<u>3,543,417</u>	<u>847,953</u>	<u>5,222,536</u>
Change in Net Position.....	(347,768)	5,393	42,863	(299,512)
Net Position - Beginning.....	<u>646,941</u>	<u>44,912</u>	<u>50,061</u>	<u>741,914</u>
Net Position - Ending.....	<u>\$ 299,173</u>	<u>\$ 50,305</u>	<u>\$ 92,924</u>	<u>\$ 442,402</u>

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2013

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 7,885,992	\$ 8,998,743	\$ 16,884,735
Taxes Receivable.....	—	1,774,882	1,774,882
Delinquent Taxes Receivable.....	—	6,009,160	6,009,160
Total Assets.....	<u>\$ 7,885,992</u>	<u>\$ 16,782,785</u>	<u>\$ 24,668,777</u>
LIABILITIES			
Accounts Payable.....	\$ 250	\$ —	\$ 250
Accrued Liabilities.....	—	416,721	416,721
Due to Other Entities.....	7,885,742	9,680,976	17,566,718
Reserve for Tax Overpayments.....	—	675,928	675,928
Deferred Tax Distributions.....	—	6,009,160	6,009,160
Total Liabilities.....	<u>\$ 7,885,992</u>	<u>\$ 16,782,785</u>	<u>\$ 24,668,777</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2013

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
TREASURER'S AGENCY FUND				
ASSETS				
Cash	\$ 3,191,119	\$ 79,208,394	\$ (74,513,521)	\$ 7,885,992
Total Assets.....	<u>\$ 3,191,119</u>	<u>\$ 79,208,394</u>	<u>\$ (74,513,521)</u>	<u>\$ 7,885,992</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 19,912,557	\$ (19,912,557)	\$ 250
Due to Other Entities.....	3,190,869	50,285,933	(45,591,060)	7,885,742
Total Liabilities.....	<u>\$ 3,191,119</u>	<u>\$ 70,198,490</u>	<u>\$ (65,503,617)</u>	<u>\$ 7,885,992</u>
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 9,243,972	\$ 190,374,673	\$ (190,619,902)	\$ 8,998,743
Taxes Receivable.....	1,589,722	2,256,619	(2,071,459)	1,774,882
Delinquent Taxes Receivable.....	6,255,911	6,009,160	(6,255,911)	6,009,160
Total Assets.....	<u>\$ 17,089,605</u>	<u>\$ 198,640,452</u>	<u>\$ (198,947,272)</u>	<u>\$ 16,782,785</u>
LIABILITIES				
Accrued Liabilities.....	\$ 97,060	\$ 416,721	\$ (97,060)	\$ 416,721
Due to Other Entities.....	9,983,059	9,680,976	(9,983,059)	9,680,976
Reserve for Tax Overpayments...	753,575	675,928	(753,575)	675,928
Deferred Tax Distributions.....	6,255,911	6,009,160	(6,255,911)	6,009,160
Total Liabilities.....	<u>\$ 17,089,605</u>	<u>\$ 16,782,785</u>	<u>\$ (17,089,605)</u>	<u>\$ 16,782,785</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	\$ 12,435,091	\$ 269,583,067	\$ (265,133,423)	\$ 16,884,735
Taxes Receivable.....	1,589,722	2,256,619	(2,071,459)	1,774,882
Delinquent Taxes Receivable.....	6,255,911	6,009,160	(6,255,911)	6,009,160
Total Assets.....	<u>\$ 20,280,724</u>	<u>\$ 277,848,846</u>	<u>\$ (273,460,793)</u>	<u>\$ 24,668,777</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 19,912,557	\$ (19,912,557)	\$ 250
Accrued Liabilities.....	97,060	416,721	(97,060)	416,721
Due to Other Entities.....	13,173,928	59,966,909	(55,574,119)	17,566,718
Reserve for Tax Overpayments...	753,575	675,928	(753,575)	675,928
Deferred Tax Distributions.....	6,255,911	6,009,160	(6,255,911)	6,009,160
Total Liabilities.....	<u>\$ 20,280,724</u>	<u>\$ 86,981,275</u>	<u>\$ (82,593,222)</u>	<u>\$ 24,668,777</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, 2013

	Treasurer Balance 12/31/2012	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2013
Tax Collection Accounts								
Current Year Taxes	\$ —	\$ 180,089,959	\$ (180,009,644)	\$ —	\$ (80,315)	\$ —	\$ —	\$ —
Redemption Of Prior Year	—	8,415,368	—	(8,415,368)	—	—	—	—
Penalties, Int & Costs.....	—	1,277,361	—	(1,277,361)	—	—	—	—
Fee In Lieu On Reg Veh.....	—	13,329,956	(13,329,956)	—	—	—	—	—
Tax Overpayments.....	752,324	675,928	—	—	—	1,428,252	752,324	675,928
Total Collections.....	752,324	203,788,572	(193,339,600)	(9,692,729)	(80,315)	1,428,252	752,324	675,928
WEBER COUNTY FUNDS								
Weber County General Fund.....	1,641,791	—	23,173,012	2,024,273	9,600	26,848,675	25,286,610	1,562,065
Weber County G O Bond Fund.....	134,580	—	1,958,075	148,694	808	2,242,157	2,125,278	116,879
Library.....	461,066	—	7,469,670	377,091	3,082	8,310,910	7,848,278	462,632
Weber / Morgan Health.....	85,728	—	1,403,985	72,839	579	1,563,130	1,475,320	87,810
Paramedic Fund.....	154,881	—	2,504,925	124,263	1,034	2,785,102	2,630,554	154,548
Assess & Collect / County.....	153,334	—	2,472,230	125,388	1,020	2,751,972	2,599,537	152,436
Assess & Collect / State.....	99,455	—	1,725,330	91,423	712	1,916,919	1,812,075	104,844
Tax Sale Fees.....	—	—	—	56,075	—	56,075	56,075	—
Unincorp Services Fund.....	—	—	290,502	—	123	290,625	266,150	24,475
SCHOOL DISTRICTS								
Ogden City School District.....	1,456,396	—	27,273,003	1,701,154	11,481	30,442,034	29,217,108	1,224,926
Weber School District.....	3,433,444	—	54,330,939	2,443,544	22,246	60,230,172	56,728,593	3,501,579
Weber School Judgement Levy.....	1	—	—	22	—	23	23	—
CITIES & TOWNS								
Harrisville City.....	11,345	—	319,035	8,220	128	338,729	312,719	26,010
Huntsville Town.....	2,994	—	71,612	2,544	30	77,180	71,192	5,988
North Ogden City.....	79,125	—	1,209,427	36,716	481	1,325,749	1,224,380	101,369
Ogden City.....	525,122	—	10,447,633	680,843	4,397	11,657,995	11,203,241	454,754
Plain City.....	7,182	—	151,218	4,824	59	163,283	152,345	10,938
Pleasant View City.....	56,899	—	635,539	33,030	262	725,730	682,697	43,034
Riverdale City.....	55,455	—	633,679	8,533	257	697,923	657,200	40,723
Roy City.....	178,025	—	2,841,394	82,421	1,136	3,102,976	2,905,917	197,059
South Ogden City.....	163,926	—	2,267,368	70,164	937	2,502,396	2,354,107	148,289
Uintah Town.....	6,792	—	63,442	867	25	71,126	68,164	2,962
Washington Terrace City.....	60,970	—	952,065	22,856	385	1,036,276	990,305	45,971
Hooper City.....	10,856	—	214,170	6,374	85	231,485	215,012	16,472
Farr West City.....	4,672	—	260,213	3,323	105	268,313	245,449	22,864
WATER CONSERVANCY DISTRICTS								
Weber Basin Water - General.....	140,381	—	2,287,682	118,719	944	2,547,726	2,409,197	138,529
Weber Basin Water - Ogden.....	46,288	—	911,587	60,150	384	1,018,409	978,638	39,771
Roy Water Conservancy District.....	7,789	—	132,818	4,178	53	144,838	135,608	9,229
Bona Vista Water District.....	27,844	—	504,441	27,188	208	559,681	526,921	32,760
Uintah Highlands Improv.....	12,247	—	182,135	7,457	77	201,915	190,779	11,136
Hooper Water Imp District.....	16,616	—	270,130	8,537	108	295,391	275,625	19,766
Powder Mntn Water & Sewer District.....	2,375	—	15,255	2,318	7	19,955	18,577	1,378
W Warren / Warren Water Imp District.....	1,721	—	20,276	334	8	22,339	21,605	735
Weber/Box Elder Conservancy District.....	214,345	—	3,243,803	122,224	1,412	3,581,783	3,341,719	240,064
Roy Secondary Water.....	136,680	—	1,840,572	31,598	796	2,009,647	1,864,479	145,168
Weber Basin Water.....	75,571	—	1,222,440	50,627	534	1,349,172	1,260,363	88,809
South Ogden Cons District.....	178,124	—	2,230,278	52,529	975	2,461,906	2,293,931	167,975
Wolf Creek Water & Sewer.....	351	—	2,919	11,485	7	14,763	13,171	1,592
SEWER DISTRICTS								
Central Weber Sewer District.....	391,191	—	6,694,075	329,772	2,763	7,417,801	7,000,338	417,463
North Davis Sewer District.....	75,627	—	1,240,232	35,086	495	1,351,440	1,266,124	85,316
MOSQUITO ABATEMENT								
Mosquito Abatement District.....	97,629	—	1,589,724	78,427	656	1,766,436	1,667,862	98,574

	Treasurer Balance 12/31/2012	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2013
CEMETERY DISTRICTS								
Ben Lomond Cemetery District.....	7,956	—	113,822	3,790	46	125,614	116,526	9,087
Eden Cemetery District.....	3,457	—	30,212	3,533	14	37,215	32,952	4,264
Hooper Cemetery District.....	—	—	—	1	—	1	1	—
Liberty Cemetery Maint District.....	1,169	—	9,691	1,459	4	12,323	10,620	1,704
Plain City Cemetery.....	2,047	—	29,381	1,212	11	32,652	30,501	2,151
West Weber / Taylor Cemetery.....	922	—	16,755	337	7	18,020	16,690	1,331
Warren / W Warren Cemetery.....	1,627	—	23,066	718	10	25,421	23,991	1,430
PARK IMPROVEMENT DISTRICTS								
West Warren Park District.....	3,181	—	52,426	1,895	22	57,524	52,296	5,228
Weber Serv Area #5 Liberty Park.....	3,259	—	33,635	4,999	14	41,907	37,528	4,379
Eden Park.....	2,376	—	32,380	857	14	35,627	32,416	3,212
REDEVELOPMENT DISTRICTS								
North Ogden Redev C B D.....	44,263	—	528,858	—	225	573,346	525,594	47,751
Ogden Redev C B D Mall #1.....	118,517	—	1,378,081	—	586	1,497,184	1,364,671	132,513
Ogden Redev 25th Street #2.....	52,549	—	652,255	—	278	705,082	656,208	48,874
Ogden Redev St Benedicts #4.....	20,207	—	221,210	—	94	241,511	228,097	13,414
Ogden Redev Union Garden #5.....	2,924	—	23,805	—	10	26,739	24,484	2,256
Ogden Redev Washington Blvd #6.....	(2,623)	—	354,145	—	151	351,673	325,840	25,833
Ogden Redev Lester Park #7.....	8,149	—	90,059	—	38	98,247	89,553	8,694
Ogden Redev Golden Links #8.....	69	—	733	—	0	802	736	67
Ogden Redev Park Blvd #9.....	1,443	—	57,353	—	24	58,820	51,454	7,366
Ogden Redev 12 Street #10.....	15,138	—	161,303	—	69	176,510	161,691	14,819
Ogden Redev South C B D #11.....	2,633	—	58,330	—	25	60,988	52,843	8,145
Ogden Redev Lincoln #12.....	67,280	—	467,965	—	199	535,444	491,173	44,271
Ogden Redev Hinkley Airport #14.....	11,920	—	159,679	—	68	171,667	157,846	13,821
Ogden Redev Fairmount #15.....	104,918	—	1,192,248	—	507	1,297,673	1,177,125	120,549
Ogden Redev DDO #16.....	914,756	—	5,261,753	—	2,239	6,178,748	5,769,895	408,853
Ogden Redev Am Can #18.....	29,785	—	472,998	—	201	502,984	464,498	38,486
Ogden Redev Wall Ave #19.....	954	—	117,814	—	50	118,818	119,825	(1,007)
Ogden Redev West 12th #20.....	146,210	—	2,203,484	—	938	2,350,631	2,093,982	256,649
Ogden Redev Hinckley Eda #21.....	22,785	—	351,005	—	149	373,939	348,174	25,766
Ogden Redev Ogden River #22.....	8,047	—	92,762	—	39	100,848	90,352	10,496
Pleasant View Redev Bus Park.....	20,556	—	182,077	—	77	202,711	190,261	12,449
Riverdale Redev Riv Road Amend.....	18,925	—	389,442	—	166	408,533	371,602	36,931
Riverdale Redev 1050 West.....	24,296	—	284,053	—	121	308,470	280,934	27,536
Riverdale Redev 550 West.....	35,123	—	358,776	—	153	394,052	362,438	31,614
Roy Redev #4 1900 West.....	17,629	—	126,344	—	54	144,027	131,576	12,450
Roy Redev New Omega #2.....	20,421	—	265,579	—	113	286,113	263,532	22,581
Roy Redev #3 City Center-Alb #.....	3,413	—	43,683	—	19	47,115	43,511	3,604
So Ogden Redev 36th Street.....	10,940	—	114,823	—	49	125,812	116,485	9,327
So Ogden Redev Hinckley.....	2,805	—	47,795	—	20	50,621	45,666	4,955
So Ogden Redev Northwest.....	26,968	—	307,990	—	131	335,089	306,528	28,561
So Ogden Redev Washington Blvd.....	2,688	—	24,410	—	10	27,108	25,154	1,954
Wash Terrace Redev C B D.....	2,006	—	25,879	—	11	27,896	25,337	2,558
Wash Terrace Redev Southeast.....	55,252	—	702,237	—	299	757,788	604,916	152,872
Weber County Redev #2 Ind Park.....	4,712	—	—	—	—	4,712	4,712	0
Weber County Redev Kimberly Clark.....	23,696	—	—	—	—	23,696	23,696	0
Weber County Redev GSL Mineral.....	69,168	—	850,000	—	362	919,530	851,240	68,289
Weber County Redev AFC.....	2,388	—	27,193	—	12	29,593	27,606	1,986
OTHER DISTRICTS								
Weber Fire District.....	292,890	—	4,841,382	306,086	2,020	5,442,378	5,105,896	336,482
Weber Area 911 And Em Services.....	209,889	—	3,376,323	174,537	1,393	3,762,142	3,555,044	207,098
Weber Fire G.O. Bond-2006.....	23,859	—	382,873	27,034	160	433,926	407,430	26,495
North View Fire District.....	113,029	—	1,642,931	60,194	663	1,816,817	1,690,388	126,430
Ogden City Weed & Demo.....	23,884	—	28,871	37,406	18	90,179	61,290	28,889
Ogden Valley Translator District.....	4,585	—	72,234	2,005	31	78,855	72,929	5,926
Uintah Highland Improvement District.....	1	—	665	—	0	666	—	666
N Ogden Weed & Demo.....	—	—	—	557	—	557	557	—
Total.....	12,813,858	—	193,339,600	9,692,729	80,315	215,926,503	203,509,561	12,416,941
Grand Total.....	\$ 13,566,183	\$ 203,788,572	\$ —	\$ —	\$ —	\$ 217,354,755	\$ 204,261,885	\$ 13,092,869

Weber County
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2013

TAXING ENTITIES	Current Year Taxes											Treasurer's Relief				Other Collections								
	Year-End Real Property Value After B.O.E.	Year-End Cent. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Real and Cent. Assessed RDA Value	Personal Property RDA Value	Total RDA Value	Total Adjusted Property Value	Current Tax Rate	Prior Tax Rate (1)	Real and Cent. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	Unpaid Taxes	Abatements	Other Relief	Total Relief	Taxes Collected	Collection Rate	Fee-in-lieu	Misc. Collections	Delinquencies Taxes	Interest & Penalty	
WEBER COUNTY																								
Weber County General Fund.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.002108	0.002322	20,643.343	1,634.171	22,277.514	860.231	374.627	3,868	1,238.726	21,038.788	94.4%	1,852.187	111.260	1,183.073	1,021.576	
Weber County G O Bond Fund.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000180	0.000185	1,762.714	130.199	1,892.913	66.470	31.979	330	98.779	1,794.134	94.8%	158.156	5.301	138.520	11.466	
Library.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000686	0.000696	6,717.900	489.829	7,207.729	253.312	121.869	1,259	376.440	6,831.289	94.8%	602.752	33.793	354.671	27.339	
Weber / Morgan Health.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000129	0.000130	1,263.279	91.491	1,354.770	47.633	22.916	237	70.786	1,283.983	94.8%	113.345	6.311	68.349	5.414	
Paramedic Fund.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000230	0.000234	2,252.357	164.684	2,417.041	84.931	40.860	422	126.213	2,290.828	94.8%	202.089	11.393	117.035	8.877	
Assess & Collect / State.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000158	0.000168	1,547.271	118.235	1,665.506	58.353	28.075	290	86.718	1,578.788	94.8%	138.826	7.291	86.077	6.482	
Assess & Collect / County.....	10,007,507.318	547,280.566	(761.930.705)	9,792,857.179	1,012,241.958	(308,464.506)	703,777.452	10,496,634.631	0.000227	0.000231	2,222.979	162.573	2,385.551	83.823	40.327	417	124.567	2,260.984	94.8%	199.453	11.185	117.934	9.081	
Tax Sale Fees.....									0.000000	0.000000									0.0%				56.075	
SCHOOL DISTRICTS																								
Ogden City School District.....	3,050,885.092	120,257.821	(435,580.158)	2,735,562.655	616,091.494	(275,279.712)	340,811.782	3,076,374.437	0.000754	0.000826	23,947.115	3,042.086	26,989.201	1,167.329	327.020	3,967	1,498.316	25,490.886	94.4%	1,790.453	(15.272)	1,591.858	127.712	
Weber School District.....	6,956,622.226	427,022.845	(266,234.336)	7,117,410.735	396,150.644	(20,888.036)	376,425.086	7,493,835.821	0.000620	0.000701	49,252.482	2,661.702	51,914.184	1,632.570	970.876	9,562	2,613.008	49,301.176	95.0%	4,664.888	351.696	2,306.565	172.404	
Weber School Judgement Levy.....	6,956,622.226	427,022.845	(275,800.482)	7,107,844.589	396,150.644	(20,888.036)	376,062.428	7,483,907.017	0.000000	0.000000									0.0%			17	5	
CITIES & TOWNS																								
Fair West City.....	327,625.626	6,259.646	(2)	333,885.270	29,158.548	6	29,158.554	363,043.824	0.000708	0.000260	236.391	7,581	243.972	4,476	4,379	17	8,872	235.100	96.4%	22,591	2,461	3,090	399	
Harrisville City.....	225,271.617	4,097.494	—	227,969.111	7,275.960	—	7,275.960	235,245.071	0.001292	0.000738	294.536	5,370	299.906	7,937	4,577	24	12,538	287.368	95.8%	29,996	1,595	7,860	565	
Hooper City.....	294,512.422	6,557.797	—	301,070.219	1,957.780	—	1,957.780	303,027.999	0.000656	0.000484	197.502	948	198.450	5,014	5,840	23	10,877	187.572	94.5%	24,617	1,931	6,071	438	
Huntsville Town.....	46,020.552	2,004.306	—	48,024.858	294.438	—	294.438	48,319.296	0.001480	0.000999	71.077	294	71.371	3,193	417	6	3,616	67.754	94.9%	3,980	(142)	2,407	186	
North Ogden City.....	688,465.966	18,585.993	(38,264.583)	668,787.376	9,788.837	(1,450.631)	8,338.206	677,125.582	0.001653	0.001634	1,105.506	13,625	1,119.130	24,780	23,679	171	48,631	1,070.499	95.7%	127,502	11,144	34,824	2,656	
N Ogden Weed&Demo.....									0.000000	0.000000									0.0%				557	
Ogden City.....	3,056,838.957	120,342.844	(486,130.223)	2,691,051.578	616,284.724	(288,376.470)	327,908.254	3,018,959.832	0.000345	0.000349	9,189.941	1,147.023	10,336.964	455.582	127.576	1,548	584.706	9,752.259	94.3%	698.849	(6,131)	636.522	51,375	
Ogden City Weed&Demo.....									0.000000	0.000000				42.525	13,653		18,871	37,406	94.3%		18	17,302		
Plain City.....	223,480.701	12,384.610	—	235,865.311	2,647.090	—	2,647.090	238,512.401	0.000863	0.000409	137.509	1,083	138.592	4,334	2,446	60	6,839	131,753	95.1%	19,206	223	4,415	504	
Pleasant View City.....	426,379.252	8,957.382	(12,321.333)	423,015.301	32,512.637	223.848	32,736.485	455,751.786	0.001346	0.001387	569.379	45,406	614,784	21,774	10,602	46	32,422	582.362	94.7%	51,165	1,855	31,007	2,442	
Rivendale City.....	493,390.473	18,689.811	(67,809.748)	44,247.280	44,247.280	(8,703.667)	35,543.613	479,814.49	0.001263	0.001365	561.114	48,517	609.631	9,243	9,717	114	19,075	590.556	96.9%	48,476	(5,512)	8,256	693	
Roy City.....	1,056,465.074	38,514.072	(27,106.515)	1,067,872.631	33,905.861	(2,145.017)	31,760.844	1,099,633.475	0.002430	0.002389	2,594.930	75,877	2,670.807	62,522	92,692	450	155,664	2,515.143	94.2%	328,226	(2,663)	78,092	6,151	
South Ogden City.....	727,779.383	14,613.510	(28,846.710)	713,546.183	32,404.765	(3,758.454)	28,646.311	742,192.494	0.002962	0.002979	2,113.524	85,337	2,198.861	67,223	37,552	147	104,923	2,093.939	95.2%	169,884	2,982	66,383	5,281	
Utah Town.....	51,900.164	3,912.590	—	55,812.754	1,860.758	—	1,860.758	57,673.512	0.001036	0.001070	57.822	1,991	59,813	1,321	1,447	5	2,773	57,040	95.4%	7,444	(1,058)	839	70	
Washington Terrace City.....	292,782.428	5,118.572	(37,913.993)	259,987.187	3,832.278	(2,954.261)	27,878.017	287,865.204	0.003217	0.000805	836.379	86,004	922.382	27,023	21,578	62	48,662	836,379	94.7%	95,673	(17,573)	21,756	1,729	
WATER CONSERVANCY DISTRICTS																								
Bona Vista Water District.....	1,339,430.720	63,164.797	(12,709.929)	1,389,885.588	175,099.027	621.658	175,720.685	1,565,606.273	0.000311	0.000311	432.254	54,649	486.904	18,037	5,365	94	23,496	463.407	95.2%	39,241	1,668	25,558	1,962	
Hooper Water Imp District.....	546,988.342	13,370.778	—	560,359.120	2,965.190	—	2,965.190	563,324.310	0.000446	0.000455	249.920	1,349	251.269	5,234	8,171	35	13,440	237.829	94.7%	30,638	1,598	8,151	558	
Powder Mtn Water & Sewer District.....	37,159.969	729.24	—	37,889.209	1,720.384	—	1,720.384	38,953.277	0.000434	0.000465	161.519	800	169.599	306	0	2,171	14,788	337	126	2,193	137			
Roy Secondary Water.....									0.000000	0.000000			1,871.497	30,925	—	—	30,925	1,840,572	98.3%	—	796	31,598	—	
Roy Water Conservancy District.....	1,108,247.172	48,473.984	(27,106.515)	1,129,614.641	34,950.738	(2,145.017)	32,805.721	1,162,420.362	0.000863	0.000409	121.998	3,477	125.476	3,137	4,329	22	7,488	117,988	94.0%	14,796	—	3,953	310	
South Ogden Conservancy District.....									0.000000	0.000000			2,290.700	60,422	—	—	60,422	2,230.278	97.4%	—	975	52,529	—	
Utah Highland Improvement District.....									0.000000	0.000000			665	—	—	—	665	100.0%	—	0	—	—	—	
Utah Highlands Improvement.....	204,547.197	5,597.250	—	210,144.447	4,593.662	—	4,593.662	214,738.109	0.000837	0.000862	175.891	3,960	179.851	8,406	2,424	13	10,844	169,007	94.0%	12,894	188	7,087	493	
W Warren / Warren Water Imp District.....	36,608.326	2,277.669	—	38,885.995	4,546.717	—	4,546.717	43,432.712	0.000441	0.000446	17.149	2,028	19.177	755	237	3	995	18,181	94.8%	2,348	(257)	323	24	
Weber Basin Water.....									0.000000	0.000000			1,254.913	32,474	—	—	32,474	1,222.440	97.4%	—	534	50,627	—	
Weber Basin Water - General.....	10,007,489.926	547,280.566	(761.930.705)	9,792,839.787	1,012,241.958	(308,464.506)	703,777.452	10,496,617.239	0.000210	0.000215	2,056.496	151,312	2,207,809	77,547	37,308	385	115,241	2,092,568	94.8%	184,516	10,036	111,649	8,577	
Weber Basin Water - Ogden.....	3,056,838.957	120,342.844	(486,130.223)	2,691,051.578	616,284.724	(288,376.470)	327,908.254	3,018,959.832	0.000298	0.000305	801.933	100,012	901.945											

TAXING ENTITIES	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Real and Centr. Assessed RDA Value	Personal Property RDA Value	Total Adjusted Property Value	Total Property Value	Current Tax Rate	Prior Tax Rate (U)	Real and Centr. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	Treasurer's Relief				Taxes Collected	Collection Rate	Fee-in-lieu	Misc. Collections	Delinquencies						
														Unpaid Taxes	Abatements	Other Relief	Total Relief					Delinquent Taxes	Interest & Penalty					
Riversdale Redevel Riv Road Amend.....	48,773,002	388,887	—	49,141,889	2,707,095	—	2,707,095	51,848,984	0.000000	0.000000	—	—	389,442	—	—	—	—	389,442	100.0%	—	—	166	—	—	—	—		
Riversdale Redevel 1050 West.....	25,899,068	123,518	—	26,022,586	3,967,113	—	3,967,113	29,989,699	0.000000	0.000000	—	—	284,053	—	—	—	—	284,053	100.0%	—	—	121	—	—	—	—		
Riversdale Redevel 550 West.....	30,728,970	99,865	—	30,828,835	4,516,769	—	4,516,769	35,345,604	0.000000	0.000000	—	—	358,776	—	—	—	—	358,776	100.0%	—	—	153	—	—	—	—		
Roy Redevel #4 1900 West.....	15,717,231	249,357	—	15,966,588	1,240,744	—	1,240,744	17,207,332	0.000000	0.000000	—	—	126,344	—	—	—	—	126,344	100.0%	—	—	54	—	—	—	—		
Roy Redevel New Iomega #2.....	22,851,755	68,050	—	22,919,805	1,919,813	—	1,919,813	24,839,618	0.000000	0.000000	—	—	265,579	—	—	—	—	265,579	100.0%	—	—	113	—	—	—	—		
Roy Redevel #3 City Center-Alb #.....	6,418,508	32,299	—	6,450,807	312,962	—	312,962	6,763,769	0.000000	0.000000	—	—	43,683	—	—	—	—	43,683	100.0%	—	—	19	—	—	—	—		
So Ogdenville Redevel 36th Street.....	10,946,570	137,460	—	11,084,030	1,161,694	—	1,161,694	12,245,724	0.000000	0.000000	—	—	114,823	—	—	—	—	114,823	100.0%	—	—	49	—	—	—	—		
So Ogdenville Redevel Hincley.....	3,444,533	18,135	—	3,462,668	575,052	—	575,052	4,037,720	0.000000	0.000000	—	—	47,795	—	—	—	—	47,795	100.0%	—	—	20	—	—	—	—		
So Ogdenville Redevel Northwest.....	37,942,025	216,991	—	38,159,016	3,473,094	—	3,473,094	41,632,110	0.000000	0.000000	—	—	307,990	—	—	—	—	307,990	100.0%	—	—	131	—	—	—	—		
So Ogdenville Redevel Washington Blvd.....	3,139,753	494,521	—	3,634,274	337,342	—	337,342	3,971,616	0.000000	0.000000	—	—	24,410	—	—	—	—	24,410	100.0%	—	—	10	—	—	—	—		
Wash Terrace Redevel C B D.....	4,582,589	124,651	—	4,707,240	185,355	—	185,355	4,892,595	0.000000	0.000000	—	—	25,879	—	—	—	—	25,879	100.0%	—	—	11	—	—	—	—		
Wash Terrace Redevel Southeast.....	61,525,364	338,665	—	61,864,029	4,707,521	—	4,707,521	66,571,550	0.000000	0.000000	—	—	603,666	—	—	—	—	603,666	100.0%	—	—	98,870	—	—	—	—		
Weber County Redevel GSL Mineral.....	—	146,070,200	—	146,070,200	1,257,038	—	1,257,038	147,327,238	0.000000	0.000000	—	—	850,000	—	—	—	—	850,000	100.0%	—	—	362	—	—	—	—		
Weber County Redevel Little Mount.....	3,481,982	33,320	—	3,515,302	1,133,233	—	1,133,233	4,648,535	0.000000	0.000000	—	—	27,193	—	—	—	—	27,193	100.0%	—	—	12	—	—	—	—		
OTHER DISTRICTS																												
North View Fire District.....	1,337,881,922	32,211,344	(50,585,916)	1,319,507,350	49,577,434	(1,226,783)	48,350,651	1,367,858,001	0.001131	0.001133	1,492,363	54,781	1,547,144	42,198	29,115	177	71,490	1,475,654	95.4%	156,443	10,441	57,217	4,033	—	—	—		
Ogden Vly Translator.....	—	—	—	—	—	—	—	—	0.000000	0.000000	—	—	73,992	1,758	—	—	1,758	72,234	97.6%	—	31	2,005	—	—	—	—	—	
Unincorp Services Fund.....	1,366,098,396	242,632,693	(63,537,598)	1,545,193,491	128,882,714	(1,299,860)	127,582,854	1,672,776,345	0.000181	0.000000	279,680	—	279,680	13,363	2,405	88	15,856	263,824	94.3%	16,474	10,136	—	191	—	—	—		
Weber Area 911 And Em Serv.....	10,007,507,318	547,280,566	(761,930,705)	9,792,857,179	1,012,241,958	(308,464,506)	703,777,452	10,496,634,631	0.000310	0.000316	3,035,786	222,394	3,258,179	114,472	55,073	569	170,114	3,088,065	94.8%	272,380	15,047	164,054	12,707	—	—	—		
Weber Fire District.....	2,766,753,303	301,463,508	(63,537,600)	3,004,679,211	200,481,768	(1,299,854)	199,181,914	3,203,861,125	0.001456	0.001481	4,374,813	294,988	4,669,801	182,972	63,675	1,126	247,772	4,422,029	94.7%	342,110	76,077	288,386	20,887	—	—	—		
Weber Fire G.O. Bond-2006.....	2,849,219,773	307,085,780	(63,537,600)	3,092,767,953	203,405,073	(1,299,854)	199,105,219	3,294,873,172	0.000112	0.000116	346,390	23,444	369,834	14,470	4,937	93	19,500	350,334	94.7%	26,679	5,767	25,389	1,898	—	—	—		
													187,770,949	6,009,160	2,700,286	26,811	8,736,257	179,034,692				13,329,956	779,976	8,415,368	1,552,652			

(1) Personal property taxes are assessed in January using the prior year's rate.

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2013

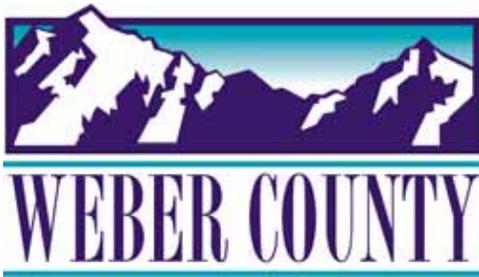
Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,065,404
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,065,404</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	227,000
Recreation.....	193,500
Film production.....	—
Conventions.....	<u>524,500</u>
	<u>945,000</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	<u>120,404</u>
	<u>120,404</u>
Total TRT Expenditures.....	<u>1,065,404</u>
TRT Not Expended.....	<u><u>\$ —</u></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.....	<u>\$ 2,699,511</u>	<u>\$ 345,562</u>	<u>\$ 3,045,073</u>
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	219,697	345,562	565,259
Convention facilities - Ogden Eccles Conference Center.....	2,479,814	—	2,479,814
Pledges as security for evidence of indebtedness.....	—	—	—
Total TRCC Expenditures.....	<u>2,699,511</u>	<u>345,562</u>	<u>3,045,073</u>
TRCC Taxes Not Expended.....	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>

Statistical Section



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 Position by Component	118
Changes in Net Position	120
Fund Balances – Governmental Funds.....	122
Changes in Fund Balances – Governmental Funds.....	124
Changes in Fund Balance – General Fund	126

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	128
Assessed/Taxable and Estimated Market Value of Taxable Property	129
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	130
Principal Property Taxpayers	131

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	132
Computation of Overlapping Debt	133
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population.....	134
Ratios of General Bonded Debt Outstanding	136
Pledged Revenue Coverage.....	137

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	138
Largest Employers.....	139

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.....	140
Operating Indicators by Function	141
Capital Asset Statistics by Function	142

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 Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 105,254,927	\$ 99,641,750	\$ 97,108,067	\$ 88,851,722
Restricted.....	37,951,506	33,696,171	27,539,608	21,326,079
Unrestricted.....	26,331,551	31,710,065	30,974,629	31,571,273
Total Governmental Activities Net Position.....	<u>169,537,984</u>	<u>165,047,986</u>	<u>155,622,304</u>	<u>141,749,074</u>
Business-type Activities:				
Net Investment in Capital Assets.....	11,463,223	10,731,814	10,913,000	10,759,920
Restricted.....	—	—	—	—
Unrestricted.....	(1,343,928)	(957,416)	(767,664)	(289,965)
Total Business-type Activities Net Position.....	<u>10,119,295</u>	<u>9,774,398</u>	<u>10,145,336</u>	<u>10,469,955</u>
Primary Government:				
Net Investment in Capital Assets.....	116,718,150	110,373,564	108,021,067	99,611,642
Restricted.....	37,951,506	33,696,171	27,539,608	21,326,079
Unrestricted.....	24,987,623	30,752,649	30,206,965	31,281,308
Total Primary Government Net Position.....	<u>\$ 179,657,279</u>	<u>\$ 174,822,384</u>	<u>\$ 165,767,640</u>	<u>\$ 152,219,029</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.

2009	2008	2007	2006	2005	2004
\$ 86,825,778	\$ 82,938,348	\$ 78,007,703	\$ 69,623,957	\$ 62,668,950	\$ 58,729,656
16,160,765	8,467,735	5,054,653	5,177,505	4,530,790	4,108,446
29,044,412	30,123,176	28,114,387	22,157,307	19,498,692	15,430,232
<u>132,030,955</u>	<u>121,529,259</u>	<u>111,176,743</u>	<u>96,958,769</u>	<u>86,698,432</u>	<u>78,268,334</u>
10,059,197	10,172,349	10,372,806	10,564,651	10,552,314	10,617,290
—	—	—	—	—	42,319
344,136	45,298	(105,870)	(695,156)	(1,187,952)	(231,904)
<u>10,403,333</u>	<u>10,217,647</u>	<u>10,266,936</u>	<u>9,869,495</u>	<u>9,364,362</u>	<u>10,427,705</u>
96,884,975	93,110,697	88,380,509	80,188,608	73,221,264	69,346,946
16,160,765	8,467,735	5,054,653	5,177,505	4,530,790	4,150,765
29,388,548	30,168,474	28,008,517	21,462,151	18,310,740	15,198,328
<u>\$ 142,434,288</u>	<u>\$ 131,746,906</u>	<u>\$ 121,443,679</u>	<u>\$ 106,828,264</u>	<u>\$ 96,062,794</u>	<u>\$ 88,696,039</u>

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2013	2012	2011	2010
Expenses				
Governmental Activities:				
General Government.....	\$ 21,101,639	\$ 19,716,731	\$ 19,206,054	\$ 19,550,451
Public Safety.....	38,541,683	36,684,282	36,589,205	36,590,131
Public Health and Welfare.....	12,760,881	12,417,188	12,005,753	12,422,986
Library Services (1).....	8,239,781	7,490,927	7,143,563	6,904,249
Streets and Public Improvements.....	9,452,096	4,650,596	4,020,977	4,127,677
Parks, Recreation and Public Facilities.....	15,230,970	13,890,816	12,498,538	12,715,072
Conservation and Development.....	1,212,147	1,605,418	1,621,585	1,258,224
Interest on Long-term Debt.....	2,244,962	2,017,567	2,213,703	2,332,079
Total Governmental Activities Expenses.....	108,784,159	98,473,525	95,299,378	95,900,869
Business-type Activities:				
Solid Waste Transfer Station.....	8,426,666	7,647,156	7,386,910	7,373,790
Landfill Gas Recovery.....	329,018	286,223	355,405	292,380
Total Business-type Activities Expenses.....	8,755,684	7,933,379	7,742,315	7,666,170
Total Primary Government Expenses.....	117,539,843	106,406,904	103,041,693	103,567,039
Program Revenues				
Governmental Activities:				
Charges for Services:				
Jail.....	9,223,039	8,877,843	9,724,212	9,586,832
Parks and Recreation.....	3,640,911	3,251,353	3,803,453	3,897,272
Vehicle Registrations.....	2,190,466	3,045,276	3,679,157	3,739,585
MBA.....	3,031,941	3,042,594	2,981,363	2,885,622
Sheriff Contracts.....	3,324,468	2,257,462	2,176,900	2,229,088
Municipal Services.....	314,270	438,178	718,148	729,046
Health Department.....	1,928,191	1,898,125	1,745,839	1,958,690
Recorder Fees.....	1,092,944	1,019,738	906,664	1,080,357
Other Activities.....	9,034,618	7,258,217	5,536,108	5,291,924
Operating Grants and Contributions.....	13,866,471	10,710,272	10,356,405	10,174,749
Capital Grants and Contributions.....	576,865	1,163,402	2,805,682	793,262
Total Governmental Activities Program Revenues.....	48,224,184	42,962,460	44,433,931	42,366,427
Business-type Activities:				
Charges for Services:				
Solid Waste Transfer Station.....	7,175,587	7,320,168	7,188,658	7,577,985
Landfill Gas Recovery.....	212,749	238,529	224,046	149,019
Total Business-type Activities Program Revenues.....	7,388,336	7,558,697	7,412,704	7,727,004
Total Primary Government Program Revenues.....	55,612,520	50,521,157	51,846,635	50,093,431
Net (Expense)/Revenue				
Governmental Activities.....	(60,559,975)	(55,511,065)	(50,865,447)	(53,534,442)
Business-type Activities.....	(1,367,348)	(374,682)	(329,611)	60,834
Total Primary Government Net (Expense)/Revenue.....	(61,927,323)	(55,885,747)	(51,195,058)	(53,473,608)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Current Property Taxes.....	36,057,092	37,455,557	37,924,844	37,545,879
Sales and Franchise Taxes.....	24,003,012	22,809,826	21,927,372	21,498,663
Other Property Taxes.....	4,523,035	4,287,281	4,230,597	3,780,346
Unrestricted Investment Income.....	303,444	384,083	228,930	180,882
Gain on Sale of Capital Assets.....	163,390	—	426,934	246,791
Total Governmental Activities.....	65,049,973	64,936,747	64,738,677	63,252,561
Business-type Activities:				
Unrestricted Investment Income.....	1,638	3,744	4,992	5,788
Gain on Sale of Capital Assets.....	—	—	—	—
Special Item - Change in Post-Closure Liability.....	—	—	—	—
Special Item - Insurance and Capital Contributions.....	1,710,607	—	—	—
Total Business-type Activities.....	1,712,245	3,744	4,992	5,788
Total Primary Government General Revenues.....	66,762,218	64,940,491	64,743,669	63,258,349
Change in Net Position				
Governmental Activities.....	4,489,998	9,425,682	13,873,230	9,718,119
Business-type Activities.....	344,897	(370,938)	(324,619)	66,622
Total Primary Government.....	\$ 4,834,895	\$ 9,054,744	\$ 13,548,611	\$ 9,784,741

Notes:

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

2009	2008	2007	2006	2005	2004	2003
\$ 19,248,682	\$ 19,311,337	\$ 18,349,613	\$ 18,543,698	\$ 17,775,010	\$ 17,114,716	\$ 17,267,670
37,070,989	36,878,442	35,362,909	33,109,170	32,415,287	29,394,536	27,507,234
12,397,501	11,770,507	11,729,306	10,302,672	7,161,755	6,478,468	6,591,451
6,886,132	6,108,538	—	—	—	—	—
3,772,375	3,848,549	3,621,735	3,304,751	1,844,030	3,140,658	2,609,373
13,225,778	14,095,771	19,050,351	16,000,219	12,897,853	12,468,388	11,972,568
1,250,923	1,003,951	918,690	779,637	513,690	935,834	453,914
2,560,139	2,809,919	2,866,544	3,185,272	3,315,425	3,560,514	3,908,024
96,412,519	95,827,014	91,899,148	85,225,419	75,923,050	73,093,114	70,310,234
7,672,422	7,614,348	6,756,791	6,354,498	6,441,936	6,584,386	5,979,892
314,304	305,118	306,168	383,895	342,688	6,407	—
7,986,726	7,919,466	7,062,959	6,738,393	6,784,624	6,590,793	5,979,892
104,399,245	103,746,480	98,962,107	91,963,812	82,707,674	79,683,907	76,290,126
10,694,208	10,386,647	10,009,537	9,256,884	9,498,877	9,767,507	9,566,830
4,092,505	5,389,176	4,523,047	1,831,218	1,843,303	2,076,993	1,858,306
4,371,873	4,575,667	3,710,312	4,179,091	4,361,117	3,803,755	3,748,507
2,822,569	3,324,848	3,463,422	3,346,070	3,350,091	3,436,373	3,186,025
2,801,198	2,087,661	2,313,059	2,137,035	1,975,716	1,760,740	1,967,287
1,323,410	1,260,717	1,670,381	1,332,733	1,380,390	545,845	638,410
1,980,633	1,993,925	1,972,604	1,827,630	1,597,653	1,637,952	1,434,868
1,291,645	1,273,144	1,450,140	1,478,782	1,403,043	1,409,600	1,855,646
4,665,820	3,651,368	5,994,649	6,079,357	6,022,018	5,439,159	5,101,196
9,933,008	9,883,616	10,451,305	8,642,814	5,979,208	5,598,987	5,517,554
570,993	1,389,074	4,617,237	3,158,234	161,741	1,997,406	—
44,547,862	45,215,843	50,175,693	43,269,848	37,573,157	37,474,317	34,874,629
7,873,935	7,514,193	7,306,838	7,158,900	6,784,518	6,589,730	5,854,297
256,936	324,332	83,732	53,805	104,984	—	—
8,130,871	7,838,525	7,390,570	7,212,705	6,889,502	6,589,730	5,854,297
52,678,733	53,054,368	57,566,263	50,482,553	44,462,659	44,064,047	40,728,926
(51,864,657)	(50,611,171)	(41,723,455)	(41,955,571)	(38,349,893)	(35,618,797)	(35,435,605)
144,145	(80,941)	327,611	474,312	104,878	(1,063)	(125,595)
(51,720,512)	(50,692,112)	(41,395,844)	(41,481,259)	(38,245,015)	(35,619,860)	(35,561,200)
37,365,012	35,416,819	33,494,988	31,594,352	28,232,630	23,696,730	24,792,857
20,906,185	21,224,598	18,395,695	17,061,466	14,234,955	11,361,790	10,767,165
3,767,268	3,551,985	2,935,615	2,894,007	4,444,197	4,529,454	2,848,132
222,303	755,734	689,899	610,966	422,384	163,441	114,887
105,585	14,551	425,232	55,117	32,060	181,585	—
62,366,353	60,963,687	55,941,429	52,215,908	47,366,226	39,933,000	38,523,041
41,541	31,652	55,580	30,821	2,894	12,366	4,946
—	—	14,250	—	—	102,205	35,050
—	—	—	—	1,528,885	—	—
41,541	31,652	69,830	30,821	1,531,779	114,571	39,996
62,407,894	60,995,339	56,011,259	52,246,729	48,898,005	40,047,571	38,563,037
10,501,696	10,352,516	14,217,974	10,260,337	9,016,333	4,314,203	3,087,436
185,686	(49,289)	397,441	505,133	1,636,657	113,508	(85,599)
\$ 10,687,382	\$ 10,303,227	\$ 14,615,415	\$ 10,765,470	\$ 10,652,990	\$ 4,427,711	\$ 3,001,837

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Fund				
Reserved.....	\$ —	\$ —	\$ —	\$ 471,488
Unreserved.....	—	—	—	13,374,214
Total General Fund.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,845,702</u>
All Other Governmental Funds				
Reserved reported in:				
Special Revenue Funds.....	\$ —	\$ —	\$ —	\$ 5,308,773
Debt Service Funds.....	—	—	—	—
Capital Projects Funds.....	—	—	—	164,319
Unreserved reported in:				
Special Revenue Funds.....	—	—	—	31,416,159
Debt Service Funds.....	—	—	—	2,608,947
Capital Projects Funds.....	—	—	—	1,990,765
Total All Other Governmental Funds.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 41,488,963</u>
General Fund				
Nonspendable:				
Inventories and Prepays.....	\$ —	\$ —	\$ —	\$ —
Long-term Portion of Receivables.....	54,832	64,712	74,257	—
Restricted.....	53,196	520,143	467,467	—
Committed.....	—	—	—	—
Assigned.....	1,609,304	1,494,639	1,418,774	—
Unassigned.....	11,862,235	12,529,994	11,945,937	—
Total General Fund.....	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ —</u>
All Other Governmental Funds				
Nonspendable:				
Inventories and Prepays.....	\$ 32,303	\$ 26,822	\$ 22,914	\$ —
Restricted.....	51,087,612	7,830,423	3,921,055	—
Committed.....	21,782,393	11,586,541	11,193,700	—
Assigned.....	31,533,276	40,321,242	32,183,904	—
Unassigned.....	(21,128)	—	—	—
Total All Other Governmental Funds.....	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>	<u>\$ 47,321,573</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.

2009	2008	2007	2006	2005	2004
\$ 440,154	\$ 489,008	\$ 437,002	\$ 2,435,020	\$ 4,689,704	\$ 5,570,292
13,510,676	12,996,459	12,292,915	8,727,126	7,946,812	5,193,235
<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>
\$ 4,115,346	\$ 4,486,375	\$ 4,445,621	\$ 4,909,764	\$ 3,245,147	\$ 5,327,345
3,175,268	350,605	—	1,501,458	1,723,209	1,006,096
60,567	64,892	7,199,809	9,300,760	1,085,645	1,830,454
25,881,787	20,279,872	16,266,038	13,173,754	8,851,922	5,052,814
(596,062)	1,955,069	2,127,870	448,867	201,674	885,031
2,283,295	1,854,704	922,929	757,929	419,047	—
<u>\$ 34,920,201</u>	<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>	<u>\$ 14,101,740</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>					
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>					

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	2013	2012	2011	2010
Revenues				
Taxes:				
Current Property Taxes.....	\$ 34,732,358	\$ 36,041,297	\$ 36,213,017	\$ 35,311,470
General Sales Taxes.....	11,277,993	10,740,701	10,250,993	10,141,572
Transportation Sales Taxes.....	5,618,167	5,313,007	5,087,205	4,974,646
Tourism Related Sales Taxes.....	4,110,476	3,919,224	3,837,183	3,685,538
RAMP Sales Tax.....	2,996,376	2,836,894	2,715,847	2,661,341
Franchise Tax.....	—	—	36,144	35,566
Delinquent Property Taxes.....	2,747,161	2,585,052	2,582,713	2,013,850
Assessing and Collecting Property Taxes.....	3,894,487	3,871,971	3,852,032	3,635,623
Total Taxes.....	65,377,018	65,308,146	64,575,134	62,459,606
Other Revenues:				
Licenses, Permits, and Fees.....	3,777,832	3,855,113	3,993,359	4,245,402
Intergovernmental.....	14,360,916	11,544,120	10,541,674	10,534,623
Charges for Services.....	26,850,409	25,587,555	25,677,040	25,533,010
Fines and Forfeitures.....	467,083	453,733	452,557	618,587
Miscellaneous.....	2,964,370	1,723,585	1,294,061	1,156,455
Total Revenues.....	113,797,628	108,472,252	106,533,825	104,547,683
Expenditures				
General Government.....	19,814,571	18,466,242	18,408,527	18,608,275
Public Safety.....	36,676,757	35,196,329	35,328,382	35,054,042
Public Health and Welfare.....	12,249,697	12,068,185	11,578,591	12,195,386
Library Services.....	7,696,146	7,100,335	6,861,366	6,706,243
Streets and Public Improvements.....	8,838,648	3,978,440	2,997,463	3,464,983
Parks, Recreation, and Public Facilities.....	13,790,907	12,247,342	10,953,059	11,233,976
Conservation and Development.....	1,206,545	1,592,209	1,615,728	1,258,752
Capital Outlay.....	15,354,955	1,677,261	4,373,788	3,739,012
Debt Service:				
Principal.....	4,530,000	4,165,000	5,416,207	5,518,279
Interest and Other Charges.....	2,950,137	1,925,629	2,071,074	2,215,783
Payment to Refunding Escrow.....	—	—	—	—
Total Expenditures.....	123,108,363	98,416,972	99,604,185	99,994,731
Revenues Over (Under) Expenditures	(9,310,735)	10,055,280	6,929,640	4,552,952
Other Financing Sources (Uses)				
Capital Lease Financing.....	44,796	16,048	—	—
Bonds Issued.....	50,560,000	3,935,000	—	3,245,000
Refunding Bonds Issued.....	6,590,000	2,520,000	—	—
Premium on Bonds Issued.....	3,335,279	251,700	—	22,502
Payment to Refunding Escrow.....	(7,052,000)	(2,591,248)	—	—
Sale of Capital Assets.....	13,683	29,288	5,280	4,059
Transfer In.....	10,508,332	5,241,770	8,141,863	3,309,699
Transfer Out.....	(10,592,848)	(6,311,330)	(9,183,440)	(4,670,578)
Total Other Financing Sources (Uses).....	53,407,242	3,091,228	(1,036,297)	1,910,682
Net change in Fund Balances.....	44,096,507	13,146,508	5,893,343	6,463,634
Fund Balance - Beginning.....	74,374,516	61,228,008	55,334,665	48,871,031
Fund Balance - Ending.....	\$ 118,471,023	\$ 74,374,516	\$ 61,228,008	\$ 55,334,665
Debt Service as a percentage of noncapital expenditures.....	7.0%	6.4%	7.9%	8.1%

	2009	2008	2007	2006	2005	2004
\$	34,975,504	\$ 33,064,224	\$ 31,680,683	\$ 29,955,129	\$ 28,080,969	\$ 23,774,209
	9,487,533	10,565,867	11,373,152	10,802,281	9,332,174	8,777,080
	5,100,282	4,072,048	—	—	—	—
	3,551,526	3,665,958	3,575,335	3,050,347	2,699,108	2,566,866
	2,734,945	2,898,662	3,426,243	3,189,008	2,185,369	—
	31,899	22,063	20,965	19,830	18,304	17,844
	2,087,624	1,731,329	1,786,519	1,579,237	1,383,518	1,578,528
	3,519,166	3,272,228	2,786,491	2,670,077	3,060,679	2,597,861
	61,488,479	59,292,379	54,649,388	51,265,909	46,760,121	39,312,388
	4,449,517	4,779,168	4,795,242	4,839,867	5,008,032	4,335,560
	10,404,271	9,712,702	10,704,489	8,777,824	5,926,327	5,495,818
	27,425,238	26,604,388	27,566,868	24,273,196	24,013,256	23,544,474
	986,730	1,126,795	1,335,796	1,370,328	1,578,020	1,472,489
	1,399,027	2,543,186	2,660,133	1,891,380	1,391,226	1,139,126
	106,153,262	104,058,618	101,711,916	92,418,504	84,676,982	75,299,855
	18,360,006	18,802,518	17,815,493	18,099,654	17,306,327	16,680,082
	35,672,777	35,401,934	34,354,044	32,414,738	32,215,419	28,970,442
	12,028,652	11,441,992	11,437,229	10,033,265	6,980,375	6,537,480
	6,491,538	6,285,918	5,487,761	5,532,522	5,391,749	4,668,195
	3,432,939	3,303,173	3,165,330	2,870,682	2,953,937	3,127,550
	11,845,430	12,647,504	11,934,490	9,062,922	6,155,270	6,218,892
	1,252,351	989,872	922,420	771,831	515,295	939,015
	2,696,896	9,213,391	3,126,114	991,570	2,213,079	4,919,074
	5,262,586	4,703,638	4,946,384	3,964,776	3,565,000	3,495,000
	2,515,806	2,682,413	2,925,457	3,158,930	3,184,649	3,644,348
	366,048	—	134,865	—	365,995	168,285
	99,925,029	105,472,353	96,249,587	86,900,890	80,847,095	79,368,363
	6,228,233	(1,413,735)	5,462,329	5,517,614	3,829,887	(4,068,508)
	259,767	159,494	179,538	214,356	—	129,676
	—	—	—	6,950,000	—	—
	22,650,000	—	26,523,000	—	6,775,000	15,525,000
	609,676	—	—	399,265	149,567	1,521,036
	(23,169,000)	—	(26,523,000)	—	(7,459,898)	(16,844,253)
	42,345	39,041	545,639	10,283	3,337	544,087
	6,303,621	5,674,120	2,906,609	10,295,909	5,627,277	3,764,300
	(6,530,595)	(5,674,120)	(6,656,609)	(10,295,909)	(5,625,618)	(3,764,300)
	165,814	198,535	(3,024,823)	7,573,904	(530,335)	875,546
	6,394,047	(1,215,200)	2,437,506	13,091,518	3,299,552	(3,192,962)
	42,476,984	43,692,184	41,254,678	28,163,160	24,863,608	28,058,229
\$	48,871,031	\$ 42,476,984	\$ 43,692,184	\$ 41,254,678	\$ 28,163,160	\$ 24,865,267
	8.5%	7.8%	9.5%	9.2%	10.1%	11.1%

WEBER COUNTY, UTAH

Changes in Fund Balance - General Fund Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 21,320,825	\$ 22,589,767	\$ 21,923,732	\$ 21,220,967
General Sales Taxes.....	9,310,203	8,913,674	8,458,294	8,024,611
Delinquent Property Taxes.....	2,024,273	1,847,363	1,837,400	1,413,156
Assessing and Collecting Property Taxes.....	3,894,487	3,871,971	3,852,032	3,635,623
Total Taxes.....	<u>36,549,788</u>	<u>37,222,775</u>	<u>36,071,458</u>	<u>34,294,357</u>
Other Revenue				
Licenses, Permits, and Fees.....	2,233,111	2,365,356	2,378,811	2,549,866
Intergovernmental.....	908,700	1,362,942	917,967	1,127,519
Charges for Services.....	17,471,617	15,830,982	16,388,158	16,730,101
Fines and Forfeitures.....	415,002	392,944	391,580	457,903
Miscellaneous.....	775,423	849,010	716,441	585,375
Total Revenues.....	<u>58,353,641</u>	<u>58,024,009</u>	<u>56,864,415</u>	<u>55,745,121</u>
Expenditures				
General Government.....	18,573,397	17,305,335	17,219,603	17,140,476
Public Safety.....	32,209,393	31,091,374	31,133,115	31,658,936
Public Health and Welfare.....	2,006,971	2,007,296	2,007,296	2,006,971
Streets and Public Improvements.....	1,027,596	929,334	648,921	756,178
Parks, Recreation, and Public Facilities.....	1,672,010	1,616,109	1,534,014	1,499,206
Conservation and Development.....	578,117	664,801	631,798	614,420
Total Expenditures.....	<u>56,067,484</u>	<u>53,614,249</u>	<u>53,174,747</u>	<u>53,676,187</u>
Revenues Over (Under) Expenditures	2,286,157	4,409,760	3,689,668	2,068,934
Other Financing Sources (Uses)				
Capital Lease Financing.....	30,634	16,048	—	—
Sale of Capital Assets.....	12,433	2,893	3,371	—
Transfer In.....	12,000	33,750	331,226	361,105
Transfer Out.....	(2,894,145)	(3,759,398)	(3,963,532)	(2,535,167)
Total Other Financing Sources (Uses).....	<u>(2,839,078)</u>	<u>(3,706,707)</u>	<u>(3,628,935)</u>	<u>(2,174,062)</u>
Net Change in Fund Balances.....	(552,921)	703,053	60,733	(105,128)
Fund Balance - Beginning.....	14,609,488	13,906,435	13,845,702	13,950,830
Fund Balance - Ending.....	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ 13,845,702</u>

2009	2008	2007	2006	2005	2004
\$ 21,196,336	\$ 20,160,014	\$ 19,262,567	\$ 18,215,514	\$ 16,853,304	\$ 13,199,004
8,037,503	8,781,850	9,273,391	8,708,786	7,721,807	7,224,909
1,450,077	1,201,602	1,233,632	1,071,536	912,038	1,066,257
3,519,166	3,272,228	2,786,491	2,670,077	3,060,679	2,597,861
<u>34,203,082</u>	<u>33,415,694</u>	<u>32,556,081</u>	<u>30,665,913</u>	<u>28,547,828</u>	<u>24,088,031</u>
2,746,828	2,874,275	2,844,466	2,815,475	2,900,054	2,382,434
1,747,581	1,486,916	1,897,214	1,303,137	2,068,839	2,135,182
18,363,055	17,284,029	18,063,784	17,230,477	17,444,503	16,803,419
495,794	490,998	530,155	325,256	388,927	1,064,335
715,989	1,146,117	1,090,344	1,025,765	914,235	686,085
<u>58,272,329</u>	<u>56,698,029</u>	<u>56,982,044</u>	<u>53,366,023</u>	<u>52,264,386</u>	<u>47,159,486</u>
16,673,589	17,111,347	16,131,934	16,555,843	15,822,009	15,341,768
32,373,198	31,557,163	30,231,184	28,432,140	28,427,850	25,852,586
2,004,324	1,836,321	1,739,502	1,739,177	1,657,877	1,596,525
608,239	917,495	791,735	678,946	976,683	1,760,648
1,691,319	1,647,980	1,594,752	1,489,102	1,378,988	1,312,357
717,129	649,674	679,235	634,911	515,295	406,188
<u>54,067,798</u>	<u>53,719,980</u>	<u>51,168,342</u>	<u>49,530,119</u>	<u>48,778,702</u>	<u>46,270,072</u>
4,204,531	2,978,049	5,813,702	3,835,904	3,485,684	889,414
17,981	27,700	—	42,802	—	129,676
21,945	23,341	46,079	10,283	3,337	532,062
36,500	347,628	381,389	377,466	411,918	660,108
(3,815,594)	(2,621,168)	(4,673,399)	(5,740,825)	(2,027,950)	(1,203,681)
<u>(3,739,168)</u>	<u>(2,222,499)</u>	<u>(4,245,931)</u>	<u>(5,310,274)</u>	<u>(1,612,695)</u>	<u>118,165</u>
465,363	755,550	1,567,771	(1,474,370)	1,872,989	1,007,579
<u>13,485,467</u>	<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>\$ 13,950,830</u>	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>

WEBER COUNTY, UTAH

Property Tax Levies and Collections Last Ten Years

Year	Charges	Less:	Net Taxes to be Collected	Collections Current Year Levy	Percent Current Year Levy Collected	Collections in Subsequent Years (2) (3)	Total Collections to Date	
	Current Year Levy (1)	Abated and Appeals					Amount	Percentage of Levy
2013	\$ 40,357,897	\$ (669,970)	\$ 39,687,927	\$ 38,219,812	94.70%	\$ —	\$ 38,219,812	94.70%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,058,940	40,552,116	97.11%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,561,653	41,200,253	97.62%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,366,234	40,859,488	97.99%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,501,927	40,280,519	98.36%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,614,026	38,401,488	98.62%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,125,488	35,963,003	98.74%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,801,840	33,942,672	99.07%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,628,893	32,201,130	98.95%
2004	27,329,441	(173,918)	27,155,523	25,733,712	94.16%	1,421,780	27,155,492	99.36%

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
2013	\$ 2,994,023,774	\$ 7,013,483,544	\$ 1,012,241,958	\$ 547,280,566	\$ 11,567,029,842	0.003719	\$ 16,741,640,705	69.1%
2012	3,026,573,743	6,737,042,978	955,865,773	535,237,042	11,254,719,536	0.003966	17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
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	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%

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	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
County Direct Rates										
Weber County - General Fund.....	0.002108	0.002322	0.002201	0.002155	0.002004	0.001952	0.002052	0.002309	0.002405	0.001893
Weber County - Bond Redemption Fund.....	0.00018	0.000185	0.000319	0.000317	0.000299	0.000283	0.000324	0.000364	0.000403	0.000440
Weber County - Library Fund.....	0.000686	0.000696	0.00066	0.000646	0.000601	0.000585	0.000615	0.000692	0.000721	0.000566
Weber County - Consolidated Health Fund....	0.000129	0.000130	0.000123	0.000120	0.000112	0.000156	0.000164	0.000185	0.000193	0.000188
Weber County Paramedic Fund.....	0.00023	0.000234	0.000222	0.000217	0.000202	0.000150	0.000158	0.000178	0.000185	0.000236
Uniform Assessing & Collecting.....	0.000385	0.000399	0.000391	0.000377	0.000342	0.000321	0.000295	0.000335	0.000377	0.000340
Total Direct Tax Rate.....	0.003718	0.003966	0.003916	0.003832	0.003560	0.003447	0.003608	0.004063	0.004284	0.003663
Cities and Towns										
Farr West City.....	0.000708	0.00026	0.000255	0.000245	0.000234	0.000231	0.000246	0.000280	0.000284	0.000287
Harrisville City.....	0.001292	0.000738	0.000671	0.000660	0.000640	0.001279	0.001399	0.001548	0.001718	0.001726
Hooper City.....	0.000656	0.000484	0.000456	0.000430	0.000438	0.000417	0.000447	0.000366	0.000370	0.000374
Huntsville Town.....	0.00148	0.000999	0.000828	0.000820	0.000649	0.000628	0.000601	0.001066	0.001260	0.001310
North Ogden City.....	0.001653	0.001634	0.001493	0.001456	0.001342	0.002173	0.002088	0.002399	0.002468	0.002487
North Ogden - Judgement Levy.....	—	—	—	—	—	—	—	0.000036	—	—
Ogden City.....	0.003415	0.003498	0.00333	0.003321	0.003164	0.003109	0.003384	0.003905	0.004253	0.004161
Plain City.....	0.000583	0.000409	0.000387	0.000372	0.000334	0.000322	0.000350	0.000519	0.000533	0.000536
Pleasant View City.....	0.001346	0.001387	0.001327	0.001337	0.001217	0.001938	0.002018	0.002189	0.002342	0.002568
Riverdale City.....	0.001263	0.001365	0.001307	0.001278	0.001313	0.001292	0.001339	0.001131	0.001115	0.001150
Roy City.....	0.00243	0.002389	0.002263	0.002266	0.002084	0.002096	0.002178	0.002451	0.002514	0.002144
South Ogden City.....	0.002962	0.002979	0.002871	0.002768	0.002632	0.002352	0.002527	0.002825	0.003007	0.003024
Uintah Town.....	0.001036	0.00107	0.000699	0.000677	0.000627	0.000588	0.000702	0.000757	0.000817	0.000829
Washington Terrace City.....	0.003217	0.003085	0.002938	0.002939	0.002866	0.002830	0.002865	0.003203	0.003308	0.003594
School Districts										
Ogden School District.....	0.008754	0.008926	0.00826	0.008175	0.007782	0.007453	0.008176	0.008380	0.007312	0.007342
Weber School District.....	0.00692	0.007071	0.006833	0.006526	0.005721	0.005458	0.005626	0.006237	0.006401	0.006245
Weber School District-Judgement Levy.....	—	—	—	—	—	—	—	0.000026	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.00021	0.000215	0.000217	0.000207	0.000188	0.000181	0.000200	0.000178	0.000193	0.000198
Weber Basin Water - Ogden Special.....	0.000298	0.000305	0.000289	0.000290	0.000276	0.000323	0.000345	0.000306	0.000310	0.000358
Weber Basin Water - Uintah Special.....	—	—	—	—	—	—	—	—	0.000304	0.000308
Roy Water Conservancy Sub-District.....	0.000108	0.000106	0.000101	0.000103	0.000095	0.000094	0.000103	0.000116	0.000119	0.000120
Bona Vista Water Improvement District.....	0.000311	0.000311	0.000302	0.000296	0.000288	0.000280	0.000300	0.000328	0.000325	0.000322
Hooper Water Improvement District.....	0.000446	0.000455	0.000433	0.000404	0.000394	0.000379	0.000404	0.000474	0.000485	0.000547
Uintah Highlands Water District.....	0.000837	0.000862	0.000851	0.000814	0.000788	0.000736	0.000800	0.000319	0.000334	0.000349
Warren - West Warren Water.....	0.000441	0.000446	0.000417	0.000403	0.000369	0.000354	0.000381	0.000467	0.000465	0.000468
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000087	0.000088	0.000082	0.000081	0.000074	0.000075	0.000078	0.000088	0.000093	0.000094
Eden Cemetery Maintenance District.....	0.000077	0.000082	0.000074	0.000067	0.000050	0.000044	0.000045	0.000057	0.000079	0.000083
Hooper Cemetery Maintenance District.....	—	—	—	—	—	—	—	0.000121	0.000122	0.000124
Liberty Cemetery Maintenance District.....	0.000051	0.000056	0.000052	0.000046	0.000035	0.000030	0.000029	0.000042	0.000064	0.000068
Plain City Cemetery Maintenance District....	0.000093	0.000094	0.000089	0.000086	0.000078	0.000081	0.000088	0.000100	0.000103	0.000105
West Weber - Taylor Cemetery District.....	0.00009	0.000087	0.000081	0.000078	0.000074	0.000071	0.000076	0.000087	0.000088	0.000089
Warren - West Warren Cemetery District....	0.000121	0.000111	0.000111	0.000111	0.000106	0.000104	0.000107	0.000117	0.000114	0.000114
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.00031	0.000316	0.000301	0.000309	0.000286	0.000278	0.000293	0.000302	—	—
Mosquito Abatement District.....	0.000146	0.000148	0.000141	0.000138	0.000128	0.000089	0.000094	0.000106	0.000110	0.000112
Central Weber Sewer Improvement District...	0.000866	0.00088	0.000854	0.000833	0.000811	0.000800	0.000519	0.000573	0.000567	0.000552
North Davis Sewer Improvement District.....	0.001025	0.000993	0.000928	0.000864	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001456	0.001481	0.00142	0.001356	0.001219	0.001150	0.001124	0.001302	0.001440	0.001400
Weber County Fire G.O. Bond.....	—	—	—	—	—	—	—	—	—	0.000073
Weber County Fire G.O. Bond - 2006.....	0.000112	0.000116	0.000133	0.000105	0.000097	0.000141	0.000157	—	—	—
West Warren Park.....	0.000342	0.000303	0.000306	0.000308	0.000306	0.000308	0.000321	0.000345	0.000332	0.000328
Powder Mountain Water & Sewer.....	0.000434	0.000465	0.000453	0.000413	0.000311	0.000247	0.000223	0.000399	0.000572	0.000721
Liberty Park.....	0.000177	0.000194	0.000178	0.000163	0.000115	0.000096	0.000090	0.000145	—	—
North View Fire District.....	0.001131	0.001133	0.001041	0.00102	0.000951	—	—	—	—	—
Unincorporated Services Fund.....	0.000181	—	—	—	—	—	—	—	—	—

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2013 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2013		2004		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 236,775,169	2.0%	1	134,459,115	1.7%
Fresenius Medical Care.....	Manufacturing	2	210,543,875	1.8%	4	70,298,030	0.9%
Pacificorp.....	Utility/Electrical	3	173,724,539	1.5%	2	100,415,885	1.3%
Great Salt Lake Minerals.....	Mining	4	145,749,150	1.3%		—	—
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	84,829,688	0.7%		—	—
Questar Gas.....	Utility/Natural Gas	6	76,388,816	0.7%	9	38,762,892	0.5%
Kimberly-Clark.....	Manufacturing	7	61,375,524	0.5%	8	39,293,508	0.5%
Autoliv ASP.....	Manufacturing	8	56,239,277	0.5%	7	47,934,103	0.6%
Walmart.....	Retail	9	53,228,550	0.5%		—	—
General Growth Properties.....	Real Estate	10	52,602,447	0.5%		—	—
Qwest.....	Utility/Communications		—	—	3	78,078,852	1.0%
Williams International Corp.....	Manufacturing		—	—	5	49,027,580	0.6%
Associated Food Stores.....	Distribution		—	—	6	49,009,157	0.6%
Boeing Corporation.....	Information Technology		—	—	10	35,343,492	0.4%
			<u>\$ 1,151,457,035</u>	<u>10.0%</u>		<u>\$ 642,622,614</u>	<u>8.1%</u>
	County Taxable Value		\$ 11,567,029,842			\$ 7,885,494,144	

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

	2013	2012	2011	2010	2009
Estimated Fair Market Value.....	\$ 16,741,640,705	\$ 17,966,655,944	\$ 18,433,254,359	\$ 18,748,560,971	\$ 20,007,438,628
Debt Limit (2% of Fair market value)...	334,832,814	359,333,119	368,665,087	374,971,219	400,148,773
Total net debt applicable to limit.....	43,376,364	10,356,168	11,185,425	13,846,414	16,421,130
Legal Debt Margin.....	\$ 291,456,450	\$ 348,976,951	\$ 357,479,662	\$ 361,124,805	\$ 383,727,643
Total net debt applicable to limit as a percentage of debt limit.....	13.0%	2.9%	3.0%	3.7%	4.1%

	2008	2007	2006	2005	2004
Estimated Fair Market Value.....	\$ 19,678,956,447	\$ 17,072,115,297	\$ 14,365,081,710	\$ 12,758,721,589	\$ 12,108,365,050
Debt Limit (2% of Fair market value)...	393,579,129	341,442,306	287,301,634	255,174,432	242,167,301
Total net debt applicable to limit.....	18,905,846	21,035,562	23,080,278	25,039,995	26,924,711
Legal Debt Margin.....	\$ 374,673,283	\$ 320,406,744	\$ 264,221,356	\$ 230,134,437	\$ 215,242,590
Total net debt applicable to limit as a percentage of debt limit.....	4.8%	6.2%	8.0%	9.8%	11.1%

WEBER COUNTY, UTAH

Computation of Overlapping Debt As of December 31, 2013

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
School Districts			
Weber School District.....	\$ 127,630,000	100%	\$ 127,630,000
Ogden School District.....	67,999,000	100%	67,999,000
Cities			
Ogden City	5,975,000	100%	5,975,000
Washington Terrace.....	2,390,000	100%	2,390,000
Other Districts			
WBWCD (2) (4).....	23,888,492	27%	6,521,558
NDCSD (3).....	38,625,000	14%	5,368,875
Weber Fire District.....	4,655,000	100%	4,655,000
Total Overlapping Debt.....			220,539,433
Weber County Direct Debt.....			41,010,000
Total Overlapping and Direct Debt.....			<u>\$ 261,549,433</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 0.00021 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	Special Assessment Bonds
2013	238,519	\$ — (1)	\$ 11,567,029,842	\$ 43,376,364	\$ 14,519,555	\$ 18,185,992	\$ 18,608,099
2012	236,640	8,366	11,254,719,536	10,356,168	15,405,769	20,422,138	—
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
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	16,421,130	9,567,097	25,906,907	—
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	—
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	—
2006	215,870	6,153	8,915,088,190	23,080,278	10,939,046	32,189,826	—
2005	213,684	5,824	8,210,908,440	25,039,995	3,846,551	33,693,173	—
2004	209,547	5,531	7,885,494,144	26,924,711	3,996,926	35,795,000	—

Notes:

(1) Estimates of 2013 personal income for Weber County are not available.

Sources:

Weber County Clerk / Auditor
 US Census Bureau
 US Department of Commerce, Bureau of Economic Analysis

			Business-type Activities					Ratio of		
Tax	Associated	Capital	Sales Tax	Capital	Total Primary	Percentage of	Outstanding	Debt to	Outstanding	
Increment	Foods Note	Leases	Revenue	Leases	Government	Assessed /	Debt to	Personal	Debt	
Bonds			Bonds			Taxable Value	Income	Income	Per Capita	
\$ —	\$ —	\$ 159,022	\$ 738,217	\$ 335,431	\$ 95,922,680	0.83%	N/A	(1)	\$ 402	
—	—	700,823	866,720	496,424	48,248,042	0.43%	0.58%		204	
—	—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%		203	
—	77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%		231	
305,000	240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%		246	
470,000	372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%		271	
680,000	504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%		295	
885,000	628,094	1,678,091	1,512,687	409,055	71,322,077	0.80%	1.16%		330	
1,090,000	742,870	3,452,434	1,611,182	300,048	69,776,253	0.85%	1.20%		327	
1,405,000	742,870	4,715,916	1,709,676	507,070	75,797,169	0.96%	1.37%		362	

WEBER COUNTY, UTAH

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2013	\$ 43,376,364	\$ 14,519,555	\$ 18,185,992	\$ 18,608,099	\$ —	\$ (7,737,931)	86,952,079	\$ 11,567,029,842	0.75%	238,519	\$ 365
2012	10,356,168	15,405,769	20,422,138	—	—	(2,869,500)	43,314,575	11,254,719,536	0.38%	236,640	183
2011	11,185,425	11,785,191	21,854,141	—	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
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

Notes:

(1) Net General Bonded Debt is total general bonded debt less amounts held in reserve for debt service.

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	
Sales Tax Revenue Bonds						
2013	\$ 11,251,542	\$ —	\$ 11,251,542	\$ 850,000	\$ 537,599	8.11
2012	10,740,701	—	10,740,701	720,000	536,474	8.55
2011	10,250,993	—	10,250,993	650,000	611,771	8.12
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
Redevelopment Agency Tax Increment Bonds and Notes						
2013	\$ —	\$ —	\$ —	\$ —	\$ —	—
2012	—	—	—	—	—	— (1)
2011	194,936	—	194,936	76,207	1,644	2.50
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
Special Assessment Area Bonds						
2013	\$ —	\$ —	\$ —	\$ —	277,524	— (2)

Notes:

- (1) The County had no outstanding tax increment debt in 2012
- (2) All debt service payments through 2015 are funded in a Capitalized Interest account held by a trustee.

WEBER COUNTY, UTAH

Demographic and Economic Indicators Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Population Change from Prior Year</u>	<u>Personal Income (in millions)</u>	<u>Per Capita Personal Income</u>	<u>Permit - Authorized Construction (in thousands)</u>	<u>Public School Enrollment</u>	<u>Gross Taxable Sales (in thousands)</u>	<u>Unemployment Rate</u>
2013	238,519	0.79%	n/a (1)	n/a (1)	\$ 76,234	45,683	\$ 3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%
2011	234,420	1.4%	7,817	33,344	274,772	43,075	3,131,054	7.8%
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%

Notes:

(1) Estimates of 2013 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 2013 and Ten Years Previous

Company	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	10.8%	20,000-25,000	1	20.8%
Internal Revenue Service.....	5,000-6,999	2	5.1%	5,000-6,999	2	5.5%
McKay Dee Hospital Center.....	3,000-3,999	3	3.0%	2,000-2,999	5	2.3%
Autoliv.....	2,000-2,999	4	2.1%	2,000-2,999	4	2.3%
Weber State University.....	2,000-2,999	5	2.1%	2,000-2,999	6	2.3%
Fresenius USA Manufacturing, Inc.....	1,000-1,999	6	0.4%	1,000-1,999	8	1.3%
America First Credit Union.....	500-999	7	0.6%	—	—	—
Associated Food Stores.....	500-999	8	0.6%	—	—	—
Columbia Ogden Regional Medical Center.....	500-999	9	0.6%	—	—	—
Convergys CM Delaware, LLC.....	500-999	10	0.6%	1,000-1,999	7	1.3%
Weber School District	—	—	—	3,000-3,999	3	3.2%
Ogden City School District	—	—	—	1,000-1,999	9	1.3%
State of Utah	—	—	—	1,000-1,999	10	1.3%
Total.....	23,000-37,990		25.9%	38,000-52,990		41.6%

Notes:

(1) Hill Air Force Base is located in Davis County which is contiguous to Weber County.
Calculated using the midpoint of the employee range.

Sources:

Utah Department of Workforce Services
Weber County Economic Development

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function

Last Ten Years

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities:										
General Government.....	170.2	165.6	167.3	172.1	168.7	172.3	170.0	173.2	175.7	175.8
Public Safety.....	367.0	354.7	379.8	379.3	372.2	398.4	396.9	396.0	392.2	384.0
Public Health and Welfare.....	72.1	67.0	65.8	70.7	67.9	65.6	64.9	61.5	61.3	66.0
Library.....	74.7	68.5	79.8	79.1	72.1	70.5	70.4	71.3	70.4	68.8
Streets and Public Improvements.....	23.0	21.0	19.7	19.6	20.0	20.1	19.3	19.8	20.8	21.0
Parks, Recreation, & Public Facilities	52.2	51.9	56.9	58.1	51.7	56.6	56.3	54.9	52.8	53.1
Conservation and Development.....	2.7	2.5	2.5	2.5	2.5	4.6	3.9	4.2	4.2	4.6
Internal Service.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.5
Business-type Activities:										
Solid Waste Transfer Station.....	23.4	23.0	22.3	21.6	22.0	21.1	19.0	18.1	19.5	19.5
Total FTEs.....	<u>785.3</u>	<u>754.2</u>	<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>

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	2,355	790	793	824	6,062	6,450	7,767	11,950	15,594	15,449
Misdemeanor Cases Disposed.....	4,423	295	244	191	829	754	869	985	1,124	1,454
Clerk/Auditor:										
Marriage Licenses Issued.....	2,140	2,109	2,140	2,012	2,060	2,263	2,210	2,258	2,165	2,208
Tax Sale Properties Sold.....	36	22	27	16	13	18	17	11	21	46
Tax Relief Applications.....	3,498	3,502	3,469	3,411	3,342	3,185	3,185	4,707	3,594	3,727
Passports Issued.....	2,310	2,222	1,934	2,850	2,468	3,060	1,932	790	518	456
Recorder:										
Documents Recorded.....	56,678	57,006	47,130	51,181	69,425	69,618	80,215	80,606	74,686	74,935
Subdivisions Recorded.....	103	67	53	68	90	129	163	140	173	142
Number of Lots Within Subdivisions.....	828	725	286	351	753	1,288	2,373	2,250	2,374	1,615
Assessor:										
Residential Construction Permits.....	1,632	1,494	1,369	1,245	1,782	2,233	3,338	3,430	2,810	2,729
Commercial Construction Permits.....	543	534	532	437	567	626	646	672	624	595
Board of Equalization Appeals.....	1,723	2,397	2,865	3,574	4,238	3,162	3,005	1,142	1,202	1,591
Parcel Count.....	92,172	97,331	97,239	97,155	96,916	96,703	93,215	91,800	89,804	88,376
Children's Justice Center:										
Children Interviewed.....	456	554	465	388	481	459	586	724	799	842
Cases Served.....	509	606	529	470	523	668	827	776	850	833
Planning:										
Applications.....	320	40	83	95	96	86	70	94	67	57
Subdivision Lots Approved.....	248	77	12	42	112	153	838	1,318	771	402
Land Use Permits.....	221	196	155	162	156	210	285	339	400	274
Code Enforcement Complaints Resolved.....	147	184	131	168	198	270	210	230	101	198
Engineering										
Excavation Permits.....	104	88	100	91	117	173	192	211	235	201
Sewer Connections.....	8	1	1	3	—	3	25	13	35	15
Building Inspection:										
Plan Reviews.....	187	132	160	182	181	232	263	284	311	249
Permits Issued.....	338	270	306	298	342	410	384	476	311	249
Public Safety:										
Sheriff:										
Citations Issued.....	5,288	5,745	6,069	5,458	6,896	6,183	6,849	8,564	11,720	11,264
Traffic Accidents Investigated.....	1,072	1,027	1,148	1,148	1,249	1,158	1,290	1,225	1,145	1,106
Calls for Service.....	38,547	29,330	39,866	40,368	40,369	42,856	42,793	50,596	52,769	53,525
Civil Population Served.....	55,657	55,657	55,666	49,187	49,187	49,187	48,223	n/a	46,469	44,624
Average Inmate Population.....	970	920	969	979	952	987	1,028	1,046	1,036	1,023
Public Health and Welfare:										
Health Department:										
Births Recorded.....	6,190	6,562	6,568	6,565	6,719	6,859	6,626	6,253	5,845	5,738
Immunizations Given.....	12,182	13,218	10,652	20,413	39,224	26,542	18,375	5,383	5,280	6,299
Soil Samples Taken.....	81	44	33	63	58	85	248	309	225	146
Septic Permits Issued.....	79	57	55	54	75	92	115	128	154	165
WIC Average Monthly Participation.....	7,363	7,336	7,366	7,571	7,064	6,567	6,439	n/a	6,763	6,752
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	3.05	4.60	3.00	2.15	2.40	4.30	3.05	3.5	4.1	5.15
Miles of New Chip Seal Applied.....	23.25	15	— (1)	14.40	12.80	—	14.35	13.2	3.6	13.8
Winter Overtime Operations Hours.....	1,510.60	1,063.25	1,435.00	1,129	2,302	2,144	1,249	1,474	1,207	2,385
Library:										
Library Cards Issued.....	21,561	22,518	23,221	25,598	25,361	23,101	18,433	23,332	23,021	22,316
Circulation Transactions.....	2,205,123	2,094,199	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
Reference Service Transactions.....	821,095	794,045	820,097	820,856 (2)	2,572,707	2,228,734	2,072,102	1,942,277	1,389,184	1,073,270
Public Computer Sessions Logged.....	204,878 (4)	—	—	—	—	—	—	—	—	—
Annual Visits.....	1,289,862 (4)	—	—	—	—	—	—	—	—	—
Programs.....	2,590 (4)	—	—	—	—	—	—	—	—	—
Program Attendees.....	93,889 (4)	—	—	—	—	—	—	—	—	—
Meetings.....	4,538 (4)	—	—	—	—	—	—	—	—	—
Meeting Attendees.....	94,773 (4)	—	—	—	—	—	—	—	—	—
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	193,254	220,999	245,639	211,409	224,884	219,384	261,924	195,239	260,305	245,639
Events.....	272	287	208	244	278	240	188	206	194	221
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	198,847	208,992	211,582	224,351	244,032	217,486	213,422	206,524	195,451	192,920
C & D Landfill.....	21,897	19,796	27,598	28,957 (3)	—	—	—	—	—	—
Tons of Metal Recycled.....	1,453	1,496	1,346	1,979	2,439	2,270	2,033	2,278	1,895	1,590
Yards of Compost Sold.....	7,860	9,236	9,658	8,903	9,419	5,447	8,202	7,714	11,007	9,802

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.
- (4) We will begin recording this information in 2014

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	25	43	39	10	10	10	10	10	10	32
Public Safety:										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	1,186	1,186	1,186	1,188	1,188	1,188	1,188	1,188	1,188	1,188
Fleet Vehicles.....	120	188	161	158	158	158	152	139	163	222
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	182	182	182	28	28	28	28	28	28	28
Feline Kennels.....	276	276	276	52	52	52	52	52	52	52
Exotic Animal Kennels.....	17	17	17	17	—	—	—	—	—	—
Public Health and Welfare:										
Buildings.....	2	2	1	1	1	1	1	1	1	—
Fleet Vehicles.....	67	20	14	14	14	14	12	12	13	13
Library Services:										
Library Branches.....	5	5	5	5	5	4	4	4	4	4
Fleet Vehicles.....	2	4	4	4	4	4	4	4	4	4
Streets and Public Improvements:										
Roads (Miles).....	187	187	219	205	205	205	205	203	202	194
Fleet Vehicles.....	32	9	9	3	3	3	3	3	3	5
Heavy equipment.....	39	39	39	39	39	39	39	38	39	34
Parks, Recreation & Public Facilities										
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 Arena.....	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	1	1	—	—	—	—	—	—
Shop Facilities.....	2	2	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.....	5	6	6	6	6	6	6	6	6	6
Complex at Baseball/Softball Fields.....	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	252	252	252	252	252	252	252	252	247	229
Group Sites w/pavilion.....	8	8	7	7	7	7	7	7	7	7
Group Sites w/o pavilion.....	5	5	5	5	5	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	29	29	29	27	27	27	27	22	22	22
Historical Bldgs.....	4	4	4	4	4	4	4	3	3	3
Mobile Stage.....	1	1	1	1	1	—	—	—	—	—
Fleet Vehicles.....	17	11	11	6	6	3	3	3	3	6
Ice Sheet Facility.....	2	1	1	1	1	1	1	1	1	1
Educational Center.....	1	1	1	1	1	1	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	15	15	14	13	13	13	12	12	11	11
Fleet Vehicles.....	13	3	3	1	1	1	1	1	1	1
Scales.....	3	3	3	3	3	3	3	3	2	2
Landfill Gas Recovery										
Generator	1	1	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	7,630	7,630	—

Source:

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

CREDITS

Cover Photo courtesy of:

Weber County Parks
1181 N Fairgrounds Dr.
Ogden, UT 84404
(800) 407-2757

parksandrecinfo@co.weber.ut.us

www.co.weber.ut.us/parks



Weber County Corporation
2380 Washington Boulevard
Ogden, Utah 84401
www.co.weber.ut.us