

WEBER COUNTY, UTAH **Comprehensive Annual** **Financial Report**

For the Year Ended December 31, 2007





WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2007

ELECTED OFFICIALS

Kenneth A. Bischoff..... Commissioner
Craig L. Dearden..... Commissioner
Jan M. Zogmaister..... Commissioner
Cheryl V. Madson..... Assessor
Mark R. DeCaria..... Attorney
Alan D. McEwan..... Clerk/Auditor
Ernest D. Rowley..... Recorder/Surveyor
Brad W. Slater..... Sheriff
Nila B. Dayton..... Treasurer

OTHER COUNTY OFFICIALS

Gary House..... Weber/Morgan Health Department
Brad Dee..... Human Resources
Mike Caldwell..... 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:

Alan D. McEwan, CPA, Clerk/Auditor
Dan Olsen, CPA, Comptroller
Eric Barrett
Tina Puckett

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, 2007

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ALAN D. McEWAN, CPA
Clerk/Auditor

June 20, 2008

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

We are pleased to present the Comprehensive Annual Financial Report of Weber County (the County) for the year ended December 31, 2007, in accordance with Utah statutes. 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 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 auditor's 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 Basic Financial Statements. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

Independent Auditors. The Board of County Commissioners selected the firm Schmitt, Griffiths, Smith & Co., P.C., to perform the annual audit of the County. The firm conducted the 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. The firm has issued an unqualified ("clean") opinion on the County's financial statements, as explained in the [independent auditor's 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 auditor's report, is issued in a separate report and is available upon request.

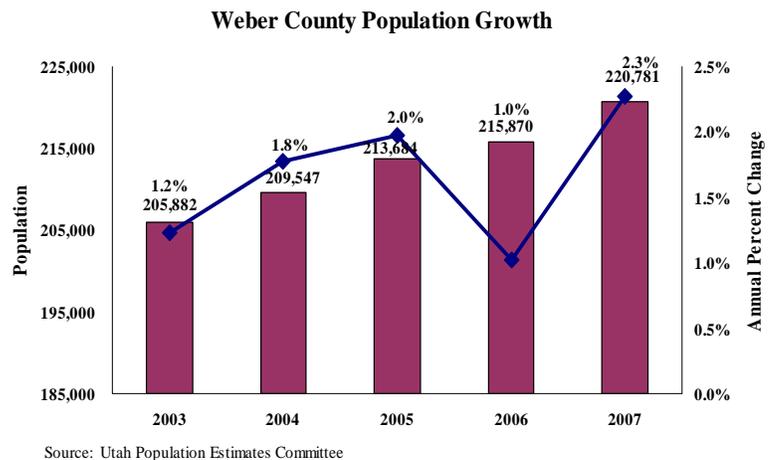
PROFILE OF THE COUNTY

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 7% of the total population.



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

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 220,800 makes it the fourth most populous out of the state's 29 counties. Population growth during 2007 was 2.3%, and the County's population has grown 11.8% since the last national census in 2000, or an average of 1.6% per year.



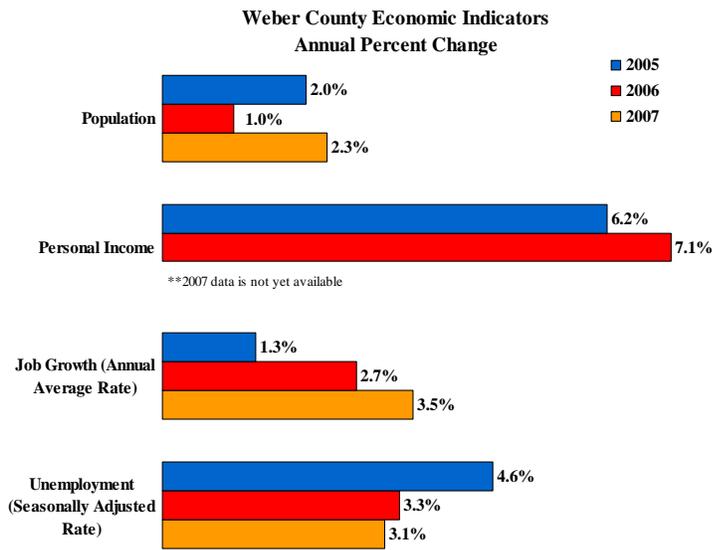
Government Structure. As shown in the [organization chart](#) on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and local option sales taxes, appropriating funds for the various departments, and managing all County 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, courts, planning and zoning, recreation, elections, and 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 may 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 2007, two departments exceeded their budgeted appropriations, as explained in the [Notes to Required Supplementary Information](#) on page 65.

ECONOMIC CONDITION AND OUTLOOK

Local Economy. Economic indicators for Weber County show signs of continued growth in spite of

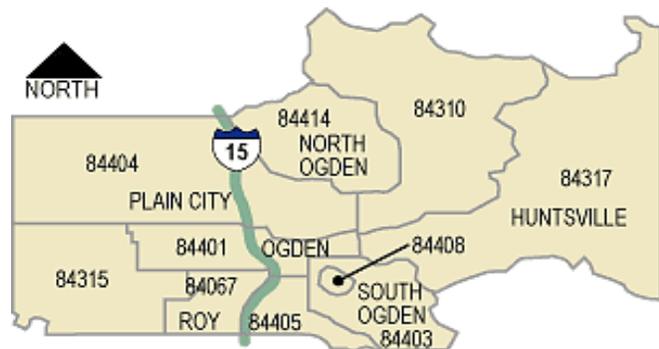


Source: Utah Department of Workforce Services and U.S. Department of Commerce B.E.A.

concerns about a national recession. Job growth in the County during 2007 was 3.5% compared to 2.7% in the prior year, driven by gains in manufacturing and service-providing companies. Unemployment fell from 3.3% to 3.1% and was still under 4.0% during the first four months of 2008. In a recent survey of cities across the nation by Manpower Inc., Ogden had the largest share of employers, 47%, who said they plan to add new jobs between April and June 2008. Another 46% of Ogden companies plan no changes in hiring. That puts Ogden first in Utah and tenth in the nation of all cities surveyed for increasing payrolls, where nationally only 26% of U.S. companies said they plan to add jobs in the coming months.

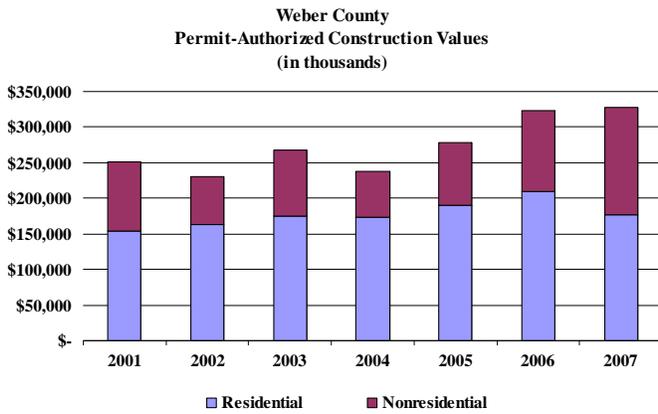
Nationally, the median price of a single-family home fell to \$217,800, down 1.8% from 2006 and was the first year of a price decline on records kept by the National Association of Realtors going back to 1968. In contrast, median home prices in Weber County remained steady during 2007 even though the number of single-family homes sold in the County dropped by nearly one-third over 2006 levels. Weber County ended the year with a 5.8% increase in its median home price, the largest gain during the year of all counties along the Wasatch Front. By comparison, Davis County's median home price increased 3.3% during the year, while Salt Lake and Utah counties' prices grew by 1.7% and 1.3%, respectively.

The table below shows that Weber County's housing prices began to decline in some parts of the County during the fourth quarter of 2007. Still, with the completion in 2008 of both UTA's FrontRunner commuter rail line and the I-15 expansion, as well as low interest rates and significant areas of still-undeveloped land, local economists predict that Weber County's real estate values will likely remain steady for the foreseeable future.

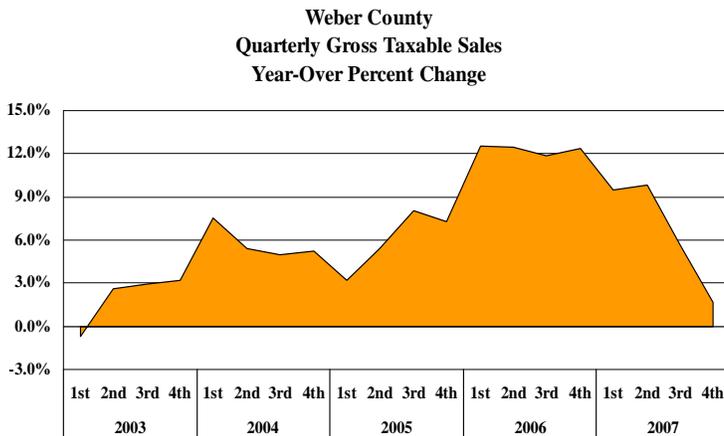


ZIP	City	Median Price 4th Qtr 2006	Median Price 4th Qtr 2007	Year-Over % Change	Median Price Annual 2006	Median Price Annual 2007	Year-Over % Change
84067	Roy	\$ 156,000	\$ 167,200	7.2%	\$ 148,000	\$ 167,550	13.2%
84310	Eden / Liberty	\$ 450,000	\$ 330,000	-26.7%	\$ 400,000	\$ 434,000	8.5%
84315	Hooper	\$ 249,006	\$ 293,941	18.0%	\$ 229,800	\$ 268,000	16.6%
84317	Huntsville	\$ 405,000	\$ 325,000	-19.8%	\$ 494,950	\$ 370,000	-25.2%
84401	Ogden / Marriott-Slaterville	\$ 119,950	\$ 149,000	24.2%	\$ 118,000	\$ 125,000	5.9%
84403	South Ogden	\$ 124,250	\$ 140,000	12.7%	\$ 126,000	\$ 134,500	6.7%
84404	Farr West / Plain City	\$ 137,750	\$ 159,000	15.4%	\$ 130,000	\$ 150,000	15.4%
84405	Riverdale / Ogden	\$ 170,000	\$ 163,725	-3.7%	\$ 162,125	\$ 169,000	4.2%
84414	North Ogden / Pleasantview	\$ 210,500	\$ 175,000	-16.9%	\$ 199,000	\$ 211,725	6.4%
COUNTY AVERAGE MEDIAN PRICE		\$ 224,717	\$ 211,430	1.2%	\$ 223,097	\$ 225,531	5.8%

Source: Wasatch Front Regional Multiple Listing Service, and *The Salt Lake Tribune*, www.sltrib.com



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



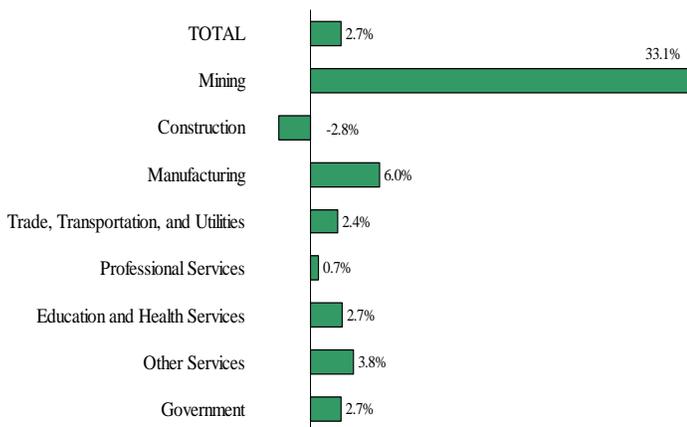
Source: Utah State Tax Commission

Weber County's new housing construction market has felt an impact from the national subprime loan crisis that set off a widespread tightening of nearly all types of credit. During 2007, the number of new dwelling units receiving permits fell from 1,255 to 873, a drop of over 30%. Accordingly, the value of permit-authorized construction for residential projects dropped \$33.2 million or 16% compared to 2006. However, a \$36.5 million or 32% gain in non-residential construction was enough to offset the housing sector, and in total, values for all new construction during 2007 increased by \$3.4 million or 1.0% over 2006. Economists predict that construction of new homes in the County will remain flat until the market absorbs excess inventory of single-family units, but a strong regional economy and steady population growth will continue to fuel non-residential projects.

Taxable sales also reflected national trends of slowing in the last half of the year, but 2007 still saw a moderate increase in Weber County of 6.5%, compared to last year's record-setting 12.3%. The wholesale trade, communications, and retail trade sectors contributed to most of the growth in taxable sales.

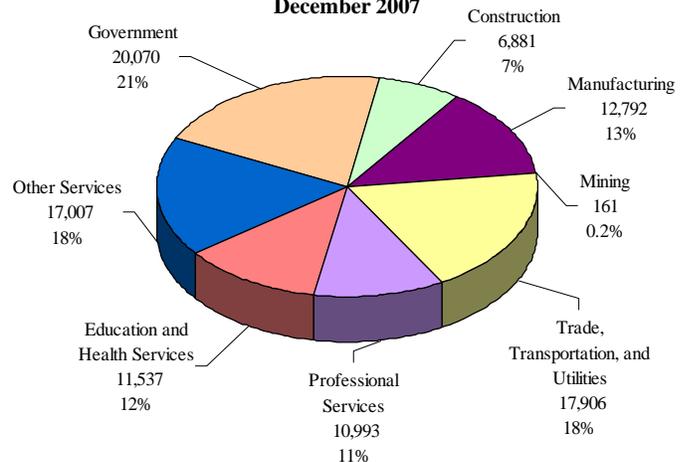
The County's vibrant economy and quality of life have again been noticed on the national level. In March 2008, *American Cowboy* ranked Ogden as one of the top 20 places to live in the West. The magazine's recognition comes on top of recent accolades from *SKI* and *Sunset* magazines, showing how much the County has to offer people of many different interests. New businesses in Weber County that have recently opened or expanded facilities, or that have current projects under way to do so, include the Hershey Company, Amer Sports, Wal Mart, Fresenius A.G., Heritage Bag Company, and U.S. Foodservice. Taken together, all of Weber County's economic indicators reflect an economy that is growing in concert with the state's continued progression. Combined with a diversified employment base that crosses many sectors, Weber County is positioned well for steady long-term economic growth.

Weber County Job Growth by Major Industry December Year-Over Percent Change, 2006 to 2007



Source: Utah Department of Workforce Services

Weber County Employment By Major Industry Number of Jobs and Percent of Total Jobs December 2007



Source: Utah Department of Workforce Services

Long-term Financial Planning and Policies

Capital Improvements. The County continues to contribute significant funding for capital improvement projects to keep existing facilities in good working condition, spending over \$730,000 during 2007. This year the County was again able to leverage over \$432,000 in RAMP and other grant funds for several projects at the Golden Spike Events Center and other recreation facilities. The County expects RAMP funds to continue to be a key component of its five-year capital improvement plan in coming years.

Conservative Fiscal Management. Since 2002, General Fund expenditures have increased an average of \$1.6 million or 4% per year, while revenues have increased an average of \$2.5 million or 6% per year. Through conservative budgeting and strong economic growth, the County has used the excess revenues and cost savings to retire all of its interfund loans, fully fund the fleet program, start a rolling five-year capital improvement program, and build up unreserved fund balance in the General Fund.

Moody's Investor Services recognized Weber County's improved financial condition and sound financial management by upgrading the County's general obligation bond rating one notch from A1 to Aa3. Moody's cited the County's stable economy, improved unreserved General Fund balance, and favorable debt profile as significant factors in the decision to raise the bond rating.

Major Initiatives

Transportation Funding. Weber County voters approved a ¼% sales tax increase, effective April 2008, to provide additional funding for road and transit expansions throughout the County. The sales tax increase is expected to generate approximately \$6.5 million annually for construction projects and another \$2.5 million for corridor preservation. The Weber Area Council of Governments will prioritize and recommend projects to receive funding beginning in late 2008.

Carbon Offset Credits. During 2007, the County joined the Chicago Climate Exchange (CCX) as a provider of carbon offset credits. Engineers will certify the volume of reduced emissions the County's landfill gas recovery project generates each year, and the County will be allowed to sell this volume as carbon credits on CCX's open market. The County expects to generate approximately \$70,000 annually from the sale of such credits and is enthused about the opportunity to be part of this emerging market.

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 2006 comprehensive annual financial report. This was the 16th consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CONCLUSION

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

Sincerely,



Alan D. McEwan, CPA
Clerk/Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Weber County
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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



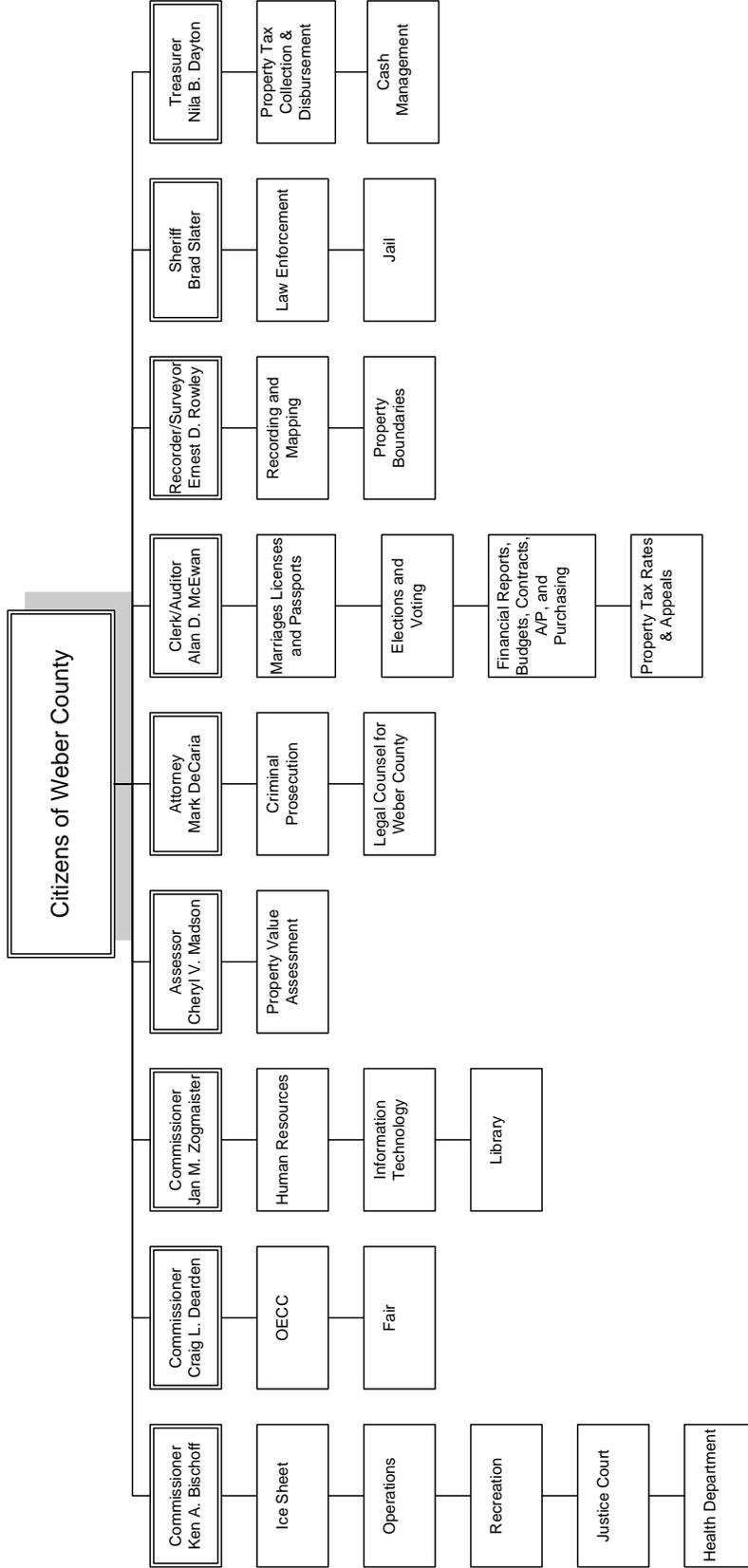
Charles S. Cox

President

Jeffrey R. Emer

Executive Director

Weber County
 Organization Chart
 December 31, 2007



Financial Section





INDEPENDENT AUDITORS' REPORT

To Board of County Commissioners
Weber County, Utah

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2007, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2008, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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, the 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the County. The combining and individual nonmajor fund financial statements, the budgetary comparison schedules, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken 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 express no opinion on them.

Schmitt, Griffiths, Smith & Co.

June 18, 2008



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2007. 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

- Weber County's total net assets increased \$14.6 million or nearly 14% due to solid property and sales tax growth, new infrastructure received from developers, and limited growth in personnel costs.

Long-term Debt

- Moody's Investor Services upgraded the County's general obligation bond rating one notch from A1 to Aa3 citing the County's stable economy, improved unreserved General Fund balance, and favorable debt profile as significant factors.

Fund Level

- The General Fund ended the year with \$11.4 million in unreserved undesignated fund balance, which equals 20% of General Fund revenues and is an increase of \$3.4 million or 42%.
- The County retired its last interfund loan by transferring \$3.75 million from the General Fund to the Fleet Management Internal Service Fund.
- The County added two new special revenue funds during 2007. The Impact Fees Fund accounts for impact fees that were levied on new development projects beginning in September 2007. The Ogden Eccles Conference Center (OECC) Fund accounts for operations of the OECC that came back under the County's direct control at the beginning of the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Statements – Reporting the County as a Whole

The [Statement of Net Assets](#) and the [Statement of Activities](#) beginning on page 27 comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the County's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The government-wide statements report the County's net assets – the difference between total assets and total liabilities – and how they have changed from the prior year. Over time, increases and decreases in net assets measure whether the County's overall financial condition is getting better or worse. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the County's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Fund Financial Statements – Reporting the County’s Most Significant Funds

The [fund financial statements](#) beginning on page 29 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. All of 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 functions presented as *business-type activities* in the government-wide financial statements. The County has two enterprise funds: the Solid Waste Transfer Station Fund and the Landfill Gas Recovery Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County maintains two internal service funds to account for its fleet management and risk management activities. Because these services predominantly benefit governmental rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

Fiduciary Funds – Fiduciary funds account for resources held for the benefit of parties outside the government. Fiduciary funds use full-accrual accounting but 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](#) on pages 32 and 36 that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus). 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 reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements but are other financing sources on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements but are deferred revenue on the governmental fund statements.

Notes to the Financial Statements

The [notes](#) beginning on page 44 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. Beginning on page 65 are [budgetary comparison schedules](#) for the County’s General Fund and major special revenue funds. Budget-to-actual comparisons for the Debt Service and Capital Projects funds and each of the nonmajor special revenue funds are provided in the Supplementary Information section of the report.

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 the [budgetary comparisons](#) for nonmajor governmental funds, as mentioned above. Finally, statutorily required [schedules](#) related to tourism taxes, impact fees, and property tax collections and distributions are provided.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Assets

The largest component of the County's net assets, 73%, is composed of capital assets (land, buildings, equipment, roads, and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

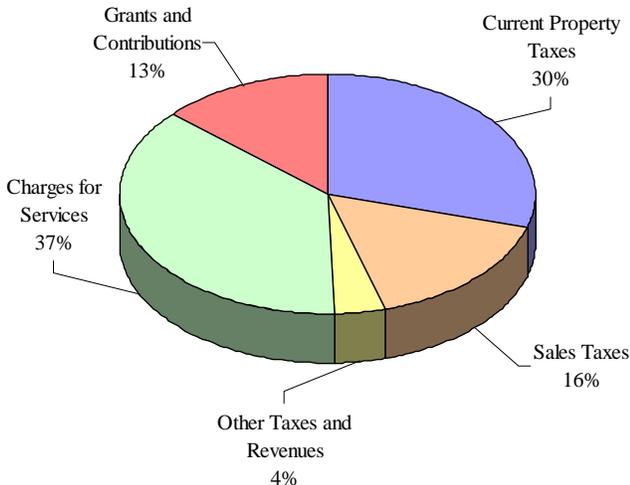
Restricted net assets comprise just 4% of total net assets and are subject to external restrictions on how they may be used. The remaining 23% of net assets is unrestricted and may be used at the County's discretion to meet its ongoing obligations to citizens and creditors.

Weber County Net Assets as of December 31						
	Governmental Activities		Business-type Activities		Total	
	2007	2006	2007	2006	2007	2006
Current and Other Assets.....	\$ 53,537,466	\$ 45,991,982	\$ 2,010,907	\$ 1,320,912	\$ 55,548,373	\$ 47,312,894
Capital Assets.....	128,889,013	126,592,819	12,068,656	12,486,392	140,957,669	139,079,211
Total Assets.....	182,426,479	172,584,801	14,079,563	13,807,304	196,506,042	186,392,105
Current and Other Liabilities.....	5,222,526	3,977,433	529,948	392,644	5,752,474	4,370,077
Long-term Liabilities.....	66,027,210	71,648,599	3,282,679	3,545,165	69,309,889	75,193,764
Total Liabilities.....	71,249,736	75,626,032	3,812,627	3,937,809	75,062,363	79,563,841
Net Assets:						
Invested in Capital Assets, Net of Related Debt.....	78,007,703	69,623,957	10,372,806	10,564,651	88,380,509	80,188,608
Restricted.....	5,054,653	5,177,505	—	—	5,054,653	5,177,505
Unrestricted.....	28,114,387	22,157,307	(105,870)	(695,156)	28,008,517	21,462,151
Total Net Assets.....	\$ 111,176,743	\$ 96,958,769	\$ 10,266,936	\$ 9,869,495	\$ 121,443,679	\$ 106,828,264
Percent change from prior year	14.7%	11.5%	4.0%	21.2%	13.7%	12.4%

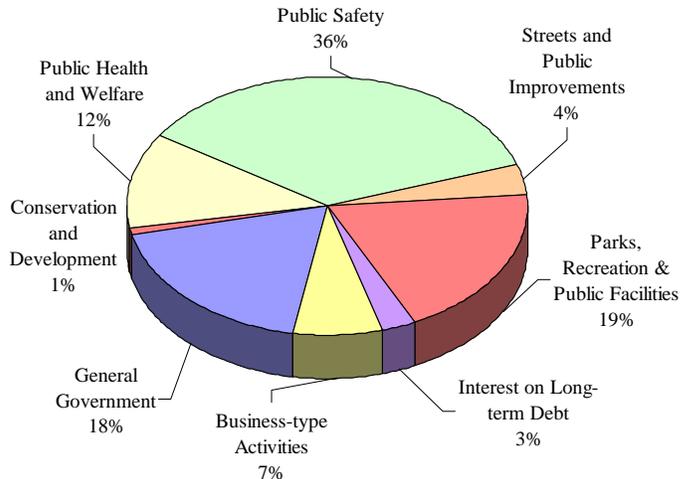
Changes in Net Assets

The County's combined net assets increased by \$14.6 million or 13.7% percent from the prior year. Net assets of governmental activities increased \$14.2 million or 14.7%, while net assets of business-type activities increased \$397,000 or 4.0%. 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 - 2007**



**Weber County
Total Expenses - 2007**



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Weber County Changes in Net Assets For the Year Ended December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2007	2006	2007	2006	2007	2006	2006 to 2007
Revenues							
General Revenues:							
Taxes.....	\$ 54,826,298	\$ 51,549,825	\$ —	\$ —	\$ 54,826,298	\$ 51,549,825	6.4 %
Other General Revenues.....	1,115,131	666,083	69,830	30,821	1,184,961	696,904	70.0
Program Revenues:							
Charges for Services.....	35,107,151	31,468,800	7,390,570	7,212,705	42,497,721	38,681,505	9.9
Operating Grants.....	10,451,305	8,642,814	—	—	10,451,305	8,642,814	20.9
Capital Grants.....	4,617,237	3,158,234	—	—	4,617,237	3,158,234	46.2
Total Revenues	106,117,122	95,485,756	7,460,400	7,243,526	113,577,522	102,729,282	10.6
Expenses							
General Government.....	18,349,613	18,543,698	—	—	18,349,613	18,543,698	(1.0)
Public Safety.....	35,362,909	33,109,170	—	—	35,362,909	33,109,170	6.8
Public Health and Welfare.....	11,729,306	10,302,672	—	—	11,729,306	10,302,672	13.8
Streets and Public Improvements.....	3,621,735	3,304,751	—	—	3,621,735	3,304,751	9.6
Parks, Recreation & Public Facilities....	19,050,351	16,000,219	—	—	19,050,351	16,000,219	19.1
Conservation and Development.....	918,690	779,637	—	—	918,690	779,637	17.8
Interest on Long-term Debt.....	2,866,544	3,185,272	—	—	2,866,544	3,185,272	(10.0)
Transfer Station.....	—	—	6,756,791	6,354,498	6,756,791	6,354,498	6.3
Landfill Gas Recovery.....	—	—	306,168	383,895	306,168	383,895	(20)
Total Expenses	91,899,148	85,225,419	7,062,959	6,738,393	98,962,107	91,963,812	7.6
Change in Net Assets.....	14,217,974	10,260,337	397,441	505,133	14,615,415	10,765,470	
Net Assets - Beginning.....	96,958,769	86,698,432	9,869,495	9,364,362	106,828,264	96,062,794	
Net Assets - Ending.....	\$ 111,176,743	\$ 96,958,769	\$ 10,266,936	\$ 9,869,495	\$ 121,443,679	\$ 106,828,264	13.7 %

Governmental Activities

In total, revenues for all governmental activities increased \$10.6 million or 11% percent over 2006. Increased tax revenues made up \$3.3 million of this amount due to three main factors. First, continual growth from a steady construction sector and a vibrant economy generated an additional \$1.9 million in property tax revenue, a growth rate of 5.6% over 2006. Second, strong construction and consumer spending spurred general sales tax growth by \$809,000 or 5.6% in spite of a national economy that began to slow in September. Finally, tourism taxes from hotels, restaurants, and rental car companies were up \$525,000 or 17% as a result of the County's efforts in the last few years to attract visitors to the region. According to data from the State Tax Commission, total gross taxable sales in Weber County increased 6.5% over 2006 levels and reflects the strong economic growth that has been occurring statewide for the past four years.

Operating grants and contributions increased \$1.8 million or 21% because the Health Department received over \$723,000 more in WIC vouchers and vaccine commodities than last year, as well as \$604,000 from a new three-year abstinence education grant. Also, federal funds for homeland security programs nearly doubled, increasing \$371,000 over the prior year. The County's capital contributions were \$1.5 million higher than last year as a result of new roads, sewer systems, and related infrastructure that were conveyed to the County from developers as new subdivisions and other developments were completed. Finally, charges for services were higher mostly because this was the first year the County included the Ogden Eccles Conference Center (OECC) in its financial statements, and the OECC's revenues were \$2.1 million for 2007.

Total expenses increased \$6.7 million or 7.8% over the prior year, of which \$2.8 million was for higher salary and benefit costs as employees received a modest 2% cost-of-living increase on top of annual merit raises of approximately 2%. Also, grant-related expenditures for the public health and homeland security programs mentioned above increased \$1.6 million. Finally, including results of operations for the OECC for the first time added \$2.6 million in expenses that had not been reported in prior years.

The following table shows to what extent the County's governmental activities relied on taxes and other general revenues to cover program costs. For 2007, these activities generated \$50.2 million or 55% of total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 45% of expenses. In effect, program revenues covered more than half of all program costs, which ratio is slightly higher than prior years.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

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	
	2007	2007	2007	2006	2007	2006
Activities:						
General Government.....	\$ 18,349,613	\$ (13,598,713)	\$ 4,750,900	\$ 5,248,719	74.1 %	71.7 %
Public Safety.....	35,362,909	(15,668,296)	19,694,613	18,669,281	44.3	43.6
Public Health and Welfare.....	11,729,306	(8,912,986)	2,816,320	2,751,901	76.0	73.3
Streets and Public Improvements.....	3,621,735	(5,665,687)	(2,043,952)	(1,203,339)	156.4	136.4
Parks, Recreation & Public Facilities.....	19,050,351	(6,283,523)	12,766,828	12,543,983	33.0	21.6
Conservation and Development.....	918,690	(46,488)	872,202	759,754	5.1	2.6
Interest on Long-term Debt.....	2,866,544	—	2,866,544	3,185,272	—	—
Total Governmental Activities.....	<u>\$ 91,899,148</u>	<u>\$ (50,175,693)</u>	<u>\$ 41,723,455</u>	<u>\$ 41,955,571</u>	<u>54.6 %</u>	<u>50.8 %</u>

Business-type Activities

Revenues from business-type activities increased \$217,000 or 3.0% mostly from higher sales volumes of recyclable materials and electricity. Tipping fees were essentially flat because the County lowered the tipping fee \$2 per ton mid-year to remain competitive with market rates. Expenses increased \$325,000 due mainly to higher disposal costs that were a result of more waste volume passing through the Transfer Station.

Financial results of the landfill gas recovery project improved markedly during 2007 as the County added a new enclosure for the generator in an effort to improve the conditions under which the equipment operates. These adjustments increased revenues by \$30,000 or 56% over the prior year. The County also joined the Chicago Climate Exchange as a seller of carbon offset credits. The sale of these credits, combined with increased sales of electricity, is expected to eliminate the gas recovery program's subsidy from Transfer Station tipping fees in future years.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

Weber County added \$8.0 million in new capital assets during 2007, of which \$3.8 million was for new sewer systems and improvements to county roads and infrastructure that came from developers as they turned over completed roads and similar assets to the County. Another \$700,000 was added for improvements to several County facilities including the Ice Sheet, Golden Spike Events Center, all three County parks, one library building, and the jail on Kiesel Avenue. Finally, the County purchased \$1.1 million of various equipment items for several departments and ended the year with \$2.4 million in construction-in-progress mostly related to the new library building. The County sold or disposed of \$631,000 in capital assets, including \$237,000 in roads and related land that was lost to annexation by other cities. Total capital assets, net of depreciation, increased \$2.3 million or 1.8% from the prior year. [Note 8](#) on page 53 provides more information on the County's capital asset activities.

Long-term Debt

In September 2007, the County took advantage of historically low interest rates by refinancing \$26.5 million of Municipal Building Authority (MBA) lease revenue bonds at a fixed rate of 4.075%. The transaction will save the County approximately \$217,000 in debt service costs per year over the next 12 years, which savings will flow roughly 60%-40% back to the County's Tourism Fund and General Fund, respectively.

In conjunction with the refinancing, Moody's Investor Services upgraded the County's general obligation bond rating one notch from A1 to Aa3 and its MBA lease revenue bond rating from A2 to A1. Moody's cited the County's stable economy, improved unreserved General Fund balance, and favorable debt profile as important factors in the bond rating upgrade.

During 2007, Weber County entered into \$615,000 of new long-term capital leases for two items of heavy equipment, 24 replacement fleet vehicles, and one new copy machine. The County also retired \$1.4 million of capital lease obligations during the year, most of which were related to fleet vehicles. The following table presents changes in Weber County's long-term obligations relative to the prior year. [Note 10](#) beginning on page 54 provides more information on the County's long-term debt activity for the year.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Weber County Long-term Liabilities as of December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change 2006 to 2007
	2007	2006	2007	2006	2007	2006	
	General Obligation Bonds, net.....	\$ 21,035,562	\$ 23,080,278	\$ —	\$ —	\$ 21,035,562	
Sales Tax Revenue Bonds, net.....	10,413,398	10,939,046	1,414,191	1,512,687	11,827,589	12,451,733	(5.0)
Lease Revenue Bonds, net.....	29,892,735	32,189,827	—	—	29,892,735	32,189,827	(7.1)
Tax Increment Revenue Bonds.....	680,000	885,000	—	—	680,000	885,000	(23.2)
Notes Payable.....	504,710	628,094	—	—	504,710	628,094	(19.6)
Capital Leases.....	972,012	1,678,090	281,658	409,055	1,253,670	2,087,145	(39.9)
Compensated Absences.....	2,426,232	2,248,264	51,176	41,904	2,477,408	2,290,168	8.2
Arbitrage Rebate.....	102,561	—	—	—	102,561	—	100.0
Landfill Post-Closure Costs.....	—	—	1,535,654	1,581,519	1,535,654	1,581,519	(2.9)
Total.....	\$ 66,027,210	\$ 71,648,599	\$ 3,282,679	\$ 3,545,165	\$ 69,309,889	\$ 75,193,764	(7.8) %

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$43.7 million, a net increase of \$2.4 million or 5.9% over 2006 due mainly to strong property and sales tax growth, limited expenditure increases in all funds, and the addition of two new nonmajor funds during the year. Of the total fund balances, \$12.1 million or 28% is reserved for various purposes such as debt service and construction projects and is therefore unavailable for future spending. Another \$1.9 million or 4% has been designated for specific programs and projects, and the remaining \$29.7 million or 68% is available for new spending subject to the legal requirements of the funds in which the balances reside. The following chart presents the County's 2007 ending governmental fund balances:

Weber County Governmental Fund Balances December 31, 2007								
	General Fund	Library Fund	Consolidated Health Fund	Paramedic Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Reserved.....	\$ 437,002	—	\$ 988,072	—	—	\$ 7,199,809	\$ 3,457,549	\$ 12,082,432
Unreserved Designated.....	879,590	—	14,892	—	—	922,929	47,256	1,864,667
Unreserved Undesignated.....	11,413,325	3,706,249	3,568,669	2,579,810	2,127,870	—	6,349,162	29,745,085
Total.....	\$ 12,729,917	\$ 3,706,249	\$ 4,571,633	\$ 2,579,810	\$ 2,127,870	\$ 8,122,738	\$ 9,853,967	\$ 43,692,184
Percent change from prior year	14.0%	28.5%	27.4%	(14.4)%	9.1%	(19.2)%	14.6%	5.9%

General Fund

During 2007, the total fund balance in the General Fund increased \$1.6 million or 14% due to strong property tax growth, higher sales tax revenues, and limited growth in expenditures. Also, after a one-time transfer of \$3.75 million to the Fleet Management Internal Service Fund, the General Fund no longer required a reservation of fund balance for interfund loans. Therefore, the unreserved fund balance increased \$3.6 million and ended the year at \$12.3 million. This amount equals 21.6% of the current year's General Fund revenues and is nearly at the maximum limit allowed by state law.

Revenues. In total, General Fund revenues rose \$3.6 million or 6.8% above 2006 levels. Property and sales taxes comprised 41% and 16%, respectively, of the County's total General Fund revenues and together made up half of the total increase in revenues.

Property tax revenues increased \$1.3 million or 6% due to significant growth of new homes and businesses in the area. As mentioned previously, construction activity throughout the County expanded in concert with the regional economy. Sales tax revenues for 2007 were again steady, increasing \$565,000 or 6.5%, about half the rate of last year's growth but still higher than expected. Growth in sales taxes historically has been driven by gains in the construction, utility, and retail sectors, and while some of the growth relates to higher costs of construction and raw materials, this growth in sales taxes mirrors that seen in other counties along the Wasatch Front. Only in the last quarter of 2007 did the County see signs of a slowing economy.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Gains in tax revenues were augmented by increases in other revenue sources. As mentioned previously, homeland security grant revenues were \$371,000 or 80% higher than the prior year as the County made a concerted effort to draw down grants that have been awarded in prior years but have not yet been completed. Revenues from court fines shot up \$205,000 or 63% because state distributions of court security surcharges that should have come last year were delayed until this year. Finally, Charges for services increased \$833,000 or 4.8% from several sources including charges to cities within the County for assistance with their municipal elections, an increase in the amount received from the State of Utah and Ogden City for bailiff and court security services, and a significant increase in revenue from the federal government tied to a large increase in the number of federal inmates housed at the jail.

Expenditures. Total General Fund expenditures increased only \$1.6 million or 3.3% from the prior year due mainly to savings from employee turnover and conservative budget estimates that limited the amount of funds that were appropriated for new growth. Salaries and benefit costs in the General Fund increased \$2.3 million or 6.4% and included \$628,000 of leave and retirement payments to 21 employees who took advantage of an early retirement window to leave county employment. This unusual number of retirements prompted the County to implement a new method of budgeting for termination and retirement payments beginning in 2008. Instead of charging each department on a pay-as-you-go basis for employees' terminations, payments to employees for their accumulated leave balances when they quit or retire will come from a new internal service fund that will be funded through charges to every department based on a fixed percentage of payroll.

Other expenditures were essentially flat compared to 2006 as increases in payroll costs were offset by a net decrease of \$685,000 in non-personnel costs due to two main factors. First, during 2007 the County's cash balances were adequate to meet cash flow needs all year and therefore the County did not issue short-term tax anticipation notes as it has in prior years. This saved the County approximately \$127,000 in interest costs. Second, last year the County retired several capital leases early at a cost of approximately \$495,000, but no such early lease termination costs were incurred during 2007.

Budgetary Highlights. The original 2007 General Fund budget estimated a slight increase in fund balance of \$91,000; however, fund balance actually increased \$1.9 million or 17% due mostly to tax and jail revenues coming in much higher than expected. This increase in fund balance came after a one-time \$3.7 million transfer to the Fleet Management Internal Service Fund, which transfer was made to retire an interfund loan and was not included in the original budget. In addition to the transfer, amendments to the 2007 General Fund budget included the following:

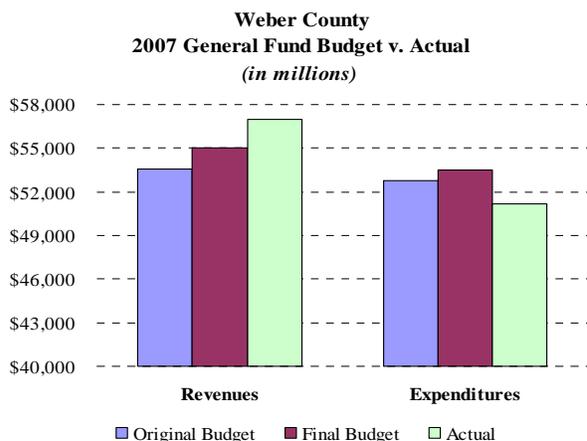
- Property tax estimates were increased \$500,000 or 2.2% after reviewing the County Assessor's Office estimates of new growth in 2007 property values and final tax collection reports from the prior year. Actual property tax revenues were \$1.0 million above the original estimate and \$503,000 above the final estimate.
- Sales tax estimates were increased \$605,000 or 6.9% after further analysis of collections indicated revenues would be much higher than originally expected. Actual sales taxes were \$560,000 above and \$45,000 below the original and final estimates, respectively.
- Original estimates for revenues from the State of Utah for housing state inmates at the county jail were lower than prior years because the state legislature has repeatedly under-funded the State Department of Corrections' jail reimbursement obligations. However, actual collections from the state were \$314,000 above budget estimates, though the total received was still less than the amount billed for a full year of jail services. Also, the Jail received \$776,000 more than budgeted for housing federal inmates, including \$600,000 or nearly three times more than expected for housing individuals who were being held on immigration violations.
- The Sheriff merged one department (Judicial Services) into two existing departments (Jail and Sheriff's Office) to allow more efficient assignment of personnel between court bailiff and correctional officer duties. The change eliminated one functional department but resulted in no change in total dollars budgeted.
- The County Commission opened a retirement incentive window during 2007 that drew several early retirements in various departments. In total, General Fund budgets were increased \$168,000 to cover the one-time cost of purchasing years of service for early retirees. Departments that incurred such costs were

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

required to demonstrate a cost savings within two years equal to or greater than the cost of the early retirements, either through attrition or by hiring lower-cost replacements.

- The Elections Office budget increased \$102,000 to cover additional costs for two issues related to the 2007 general election. First, the state legislature and governor agreed to hold a statewide election on school vouchers, for which the County received \$50,000 from the Governor's Office. Second, the Weber County Commission placed on the November ballot a proposal to increase the countywide sales tax rate by ¼% for future transportation funding. These issues were not anticipated in setting the original budget and therefore required budget adjustments before the end of the year.

Total General Fund revenues were \$3.4 million or 6.3% above the original budget and \$1.9 million or 3.5% above the final budget. Actual expenditures were \$1.6 million or 3.0% and \$2.3 million or 4.2% below the original and final budgets, respectively. This was the third year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule on page 68 presents budget-to-actual results for all major revenue sources and each department of the General Fund.



Library Fund

Fund balance in the Library Fund increased \$823,000 or 29% as the property tax increase from two years ago continues to build a surplus in anticipation of paying a portion of the construction and start-up costs of the new library branch in Washington Terrace. The Library Fund's balance will be spent down during 2008 to cover costs of facility construction as bond proceeds are depleted, and balances will also be used to hire additional staff to open and operate the new facility.

Consolidated Health Fund

Revenues and expenditures for the Health Department both increased approximately \$1.5 million or 17% due mainly to a new federal grant for a multi-year teen sexual abstinence program. Funds were used for marketing and promotional events throughout the County, for which the County expects to spend \$700,000 per year over the next three years. Federal commodities grants were also more than \$300,000 higher than the prior year because the Health Department made a concerted effort to vaccinate county residents against a recent spike in the number of cases of sexually transmitted diseases reported in Weber and Davis counties.

Paramedic Fund

Costs of providing paramedic services to the unincorporated areas of the County exceeded revenues by \$433,000, the third year in a row of using fund balance to cover these ongoing expenses. Although the fund balance is still healthy at \$2.6 million or 119% of 2007 expenditures, fund balance has decreased \$1.3 million or 33% in the last three years due to the County's decision to lower the property tax levy for paramedic services in 2005.

Capital Projects Fund

Construction on the new library building began in earnest during 2007, generating \$2.2 million in expenditures on the \$10 million project. The County expects the facility to be completed in late 2008. Also, the County used \$159,000 of restricted jail cap grant funds to jointly purchase a driving simulator with Davis County, and another \$172,000 for several upgrades to the Kiesel and 12th Street jail facilities.

The County spent approximately \$416,000 in RAMP grant funds for several recreation-related projects including new restrooms, playground equipment, a new bridge and boardwalk near Fort Bueneventura, and HVAC and audio system upgrades at the Golden Spike Events Center (GSEC). The County spent an additional \$141,000 of its own funds on other improvements to the GSEC, Ice Sheet, and county garage facilities.

At year-end, the Capital Projects Fund held \$6.0 million in bond proceeds, \$1.5 million in jail cap grant funds, and \$192,000 of RAMP grant funds, most of which are expected to be spent in 2008.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Nonmajor Governmental Funds

Weber County's nonmajor funds had a combined increase in fund balance of \$1.3 million or 15% mostly due to the sale of land in the Weber Industrial Park and strong sales tax growth in the RAMP Tax Fund. The County also added two new special revenue funds during 2007, namely, the Impact Fees Fund and the Ogden Eccles Conference Center Fund. Following are significant issues related to the County's nonmajor funds:

Municipal Services Fund. Sales taxes from the unincorporated areas of the County were flat during 2007, while revenues from court fines fell \$229,000 or 23% because Ogden City's new justice court now receives fines that had previously gone to the County. Additionally, the Roads Department spent \$270,000 or 53% more than last year on road construction materials due to a significant increase in the cost of asphalt that is tied to the price of oil.

Tourism Fund. The County's tourism-related sales taxes totaled \$3.6 million in 2007, an increase of \$525,000 or 17% over the prior year due mostly to an increase in the transient room tax (TRT) rate on all hotel rooms from 3% to 4.1%. Even without the tax increase, TRT volume still grew nearly 10% over 2006. Combined with a 9% increase in restaurant taxes this year, the County has now seen three consecutive years of positive growth in tourism revenues as a direct result of an increased number of visitors to the region. These higher revenues were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to leverage a state grant for a national "high adventure" recreation ad campaign. Both of these initiatives were contracted through the Ogden Convention and Visitor's Bureau. Also, increased tourism revenues were used to reduce the General Fund subsidy to the Golden Spike Events Center and to provide a cash flow buffer for operations at the Ogden Eccles Conference Center.

Weber County			
Tourism Tax Revenues			
For the Year Ended December 31			
	<u>2007</u>	<u>2006</u>	<u>Percent</u>
			<u>Change</u>
Restaurant Tax.....	\$ 2,303,628	\$ 2,113,915	9.0 %
Transient Room Tax....	972,148	647,392	50.2 %
Leased Vehicle Tax.....	299,559	289,040	3.6 %
Total.....	<u>\$ 3,575,335</u>	<u>\$ 3,050,347</u>	17.2 %

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 2007 were as follows.

Risk Management Fund

Charges to departments for risk management services rose \$63,000 or 5.1% over 2006 to cover a 7.8% increase in risk insurance premiums. Expenses increased \$239,000 or 25% because of significant one-time medical costs for inmates at the county jail. Net assets increased \$76,000 or 4.4% overall, ending the year at \$1.8 million.

Fleet Management Fund

During 2007, the County transferred \$3.75 million from the General Fund to the Fleet Management Fund to eliminate the Fleet's interfund loan. Fleet rates were also maintained at a level sufficient to cover operating costs of the fleet program, allowing a third consecutive year with a positive change in net assets. The Fleet acquired 24 new vehicles using capital lease financing, the first fleet purchase since 2005 when the County determined to hold its vehicles longer and pay down its fleet-related debt. The County is committed to maintaining a regular vehicle replacement cycle and an adequate rate structure to keep the Fleet Management Fund in a positive net asset position.

OTHER MATTERS

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

Sales Tax On Food. During the 2007 legislative session, the state legislature removed food from the sales tax base, effective January 2008, for all local sales tax rates except the local and county option rates. As these two tax rates are the County's main sources of sales tax revenues and were left in place, the County does not anticipate any impact on its future sales tax revenues in the General Fund or Municipal Services Fund. However, the County expects a reduction in RAMP sales tax revenues of approximately \$300,000 or 10% in 2008 because of the change. Additionally, Utah's current governor continues to call for complete elimination of the sales tax on food statewide, which requires the County to continually monitor tax issues at the state level.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2007

Transportation Sales Tax. In November 2007, Weber County residents approved a ballot proposal to increase the countywide sales tax rate by a quarter percent (¼%) to provide funding for critical transportation needs including new roads and expanded transit services. By law, 25% of the revenue from the new sales tax will be held by the State Department of Transportation for corridor preservation activities within Weber County. The remaining 75% of revenues will come to the County to be used for transportation projects recommended by the Weber Area Council of Governments (WACOG). Comprised of several city mayors and the County's three commissioners, the WACOG will rank projects based on criteria approved by the state legislature. The County expects the sales tax to generate approximately \$9 million annually, of which \$6.75 million will come directly to the County.

Impact Fees. In September 2007, the County began charging impact fees on new development projects. Collection and use of impact fees in Utah are heavily regulated by state law which, among other things, requires the County to perform a study to calculate the fees, maintain a capital improvement plan, and report revenues and expenses by project each year in the County's financial statements. The annual impact fee report can be found on page 107 of this report. Although impact fee revenues in 2007 were only \$45,000, future revenues and costs will be much higher as the County continues to grow and as the County completes capital projects designed to keep up with such growth.

Northern Utah Regional Landfill Authority

In March 2008, the County entered into a participation agreement with the Northern Utah Regional Landfill Authority (NURLA) that requires all four members of NURLA to provide \$2.5 million to purchase Box Elder County's landfill for future NURLA operations. On April 1, 2008, the County Commission authorized an interfund loan of up to \$1.5 million from the General Fund to the Solid Waste Transfer Station enterprise fund to provide funding for the County to meet its obligation to NURLA if the Transfer Station did not have sufficient assets to pay the full \$2.5 million. As of May 15, 2008, the County had paid \$1.1 million to NURLA from the Transfer Station Fund and had not drawn on any of the interfund loan authorization.

Additionally, citizens in Box Elder County have successfully petitioned to have the landfill sale put on their county's November 2008 ballot. The County does not expect to pay NURLA the remaining amount owed under the participation agreement unless the ballot issue is resolved in NURLA's favor. If the voters deny the sale, the NURLA Board will consider its next action which could include looking for another landfill site or disbanding and refunding to the members all funds that have been paid to date.

GASB Statement 45 Other Post-Employment Benefits. In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This new statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities and note disclosures in governments' financial reports. As explained in [Note 12](#) on page 59, the County's actuaries calculated the OPEB actuarial accrued liability and annual required contribution to be \$8.83 million and \$1.6 million, respectively, in 2006. The County will undergo another actuarial valuation during the summer of 2008 and expects to fully implement Statement 45 in its 2008 financial statements, as required by GASB Statement 45.

REQUESTS FOR INFORMATION

This financial report is designed to provide our 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 Assets December 31, 2007

	Primary Government			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 32,610,020	\$ 1,337,005	\$ 33,947,025	\$ 2,576,174
Receivables:				
Accounts, net.....	3,607,473	621,916	4,229,389	309,055
Taxes.....	5,541,777	—	5,541,777	357,648
Notes, net.....	—	51,986	51,986	—
Due From Other Governments.....	681,706	—	681,706	5,000
Inventories and Prepaids.....	63,091	—	63,091	—
Restricted Cash.....	11,033,399	—	11,033,399	—
Capital Assets:				
Land.....	28,045,769	824,999	28,870,768	—
Infrastructure.....	42,421,798	—	42,421,798	—
Construction-in-Progress.....	2,711,368	—	2,711,368	—
Buildings and Improvements.....	115,535,915	10,162,624	125,698,539	—
Machinery and Equipment.....	17,206,619	4,155,123	21,361,742	1,409,859
Less Accumulated Depreciation.....	(77,032,456)	(3,074,090)	(80,106,546)	(682,005)
Total Capital Assets.....	128,889,013	12,068,656	140,957,669	727,854
Total Assets.....	182,426,479	14,079,563	196,506,042	3,975,731
LIABILITIES				
Accounts Payable	2,269,341	491,719	2,761,060	126,951
Accrued Liabilities.....	2,749,376	38,229	2,787,605	255,544
Deferred Revenue.....	203,809	—	203,809	100,000
Long-term Liabilities:				
Due Within One Year.....	7,676,986	338,975	8,015,961	—
Due in More Than One Year.....	58,350,224	2,943,704	61,293,928	—
Total Liabilities.....	71,249,736	3,812,627	75,062,363	482,495
NET ASSETS				
Invested in Capital Assets, Net of Related Debt.....	78,007,703	10,372,806	88,380,509	727,854
Restricted for:				
Roads and Public Improvements.....	1,518,857	—	1,518,857	—
Parks and Recreation Programs.....	3,234,903	—	3,234,903	—
Public Safety Programs.....	300,893	—	300,893	—
Unrestricted.....	28,114,387	(105,870)	28,008,517	2,765,382
Total Net Assets.....	\$ 111,176,743	\$ 10,266,936	\$ 121,443,679	\$ 3,493,236

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, 2007

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
		Charges for Services and Court Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government.....	\$ 18,349,613	\$ 12,948,937	\$ 649,776	\$ —	\$ (4,750,900)	\$ —	\$ (4,750,900)	\$ —
Public Safety.....	35,362,909	14,203,069	1,380,246	84,981	(19,694,613)	—	(19,694,613)	—
Public Health and Welfare.....	11,729,306	1,975,523	6,937,463	—	(2,816,320)	—	(2,816,320)	—
Streets and Public Improvements.....	3,621,735	592,436	1,264,094	3,809,157	2,043,952	—	2,043,952	—
Parks, Recreation & Public Facilities....	19,050,351	5,368,773	191,651	723,099	(12,766,828)	—	(12,766,828)	—
Conservation and Development.....	918,690	18,413	28,075	—	(872,202)	—	(872,202)	—
Interest on Long-Term Debt.....	2,866,544	—	—	—	(2,866,544)	—	(2,866,544)	—
Total Governmental Activities.....	<u>91,899,148</u>	<u>35,107,151</u>	<u>10,451,305</u>	<u>4,617,237</u>	<u>(41,723,455)</u>	<u>—</u>	<u>(41,723,455)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	6,756,791	7,306,838	—	—	—	550,047	550,047	—
Landfill Gas Recovery.....	306,168	83,732	—	—	—	(222,436)	(222,436)	—
Total Business-type Activities.....	<u>7,062,959</u>	<u>7,390,570</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>327,611</u>	<u>327,611</u>	<u>—</u>
Total Primary Government.....	<u>\$ 98,962,107</u>	<u>\$ 42,497,721</u>	<u>\$ 10,451,305</u>	<u>\$ 4,617,237</u>	<u>(41,723,455)</u>	<u>327,611</u>	<u>(41,395,844)</u>	<u>—</u>
Component Unit:								
Weber Area Dispatch 911 and Emergency Services District.....								
	<u>\$ 4,326,417</u>	<u>\$ 2,307,154</u>	<u>\$ 9,398</u>	<u>\$ 554,829</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,455,036)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					33,494,988	—	33,494,988	2,861,106
Sales and Franchise Taxes.....					18,395,695	—	18,395,695	—
Other Property Taxes.....					2,935,615	—	2,935,615	—
Total Taxes.....					54,826,298	—	54,826,298	2,861,106
Unrestricted Investment Income.....					689,899	55,580	745,479	48,694
Gain on Sale of Capital Assets.....					425,232	14,250	439,482	—
Total General Revenues.....					<u>55,941,429</u>	<u>69,830</u>	<u>56,011,259</u>	<u>2,909,800</u>
Change in Net Assets.....					14,217,974	397,441	14,615,415	1,454,764
Net Assets - Beginning (Component Unit as adjusted, see Note 2).....					96,958,769	9,869,495	106,828,264	2,038,472
Net Assets - Ending.....					<u>\$ 111,176,743</u>	<u>\$ 10,266,936</u>	<u>\$ 121,443,679</u>	<u>\$ 3,493,236</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 three 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.

Debt Service Fund

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

Capital Projects Fund

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

Nonmajor Governmental Funds

Nonmajor governmental funds are presented individually beginning on page [73](#).

WEBER COUNTY, UTAH

Balance Sheet Governmental Funds December 31, 2007

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
ASSETS				
Cash and Investments.....	\$ 10,408,135	\$ 3,940,698	\$ 4,354,437	\$ 2,566,130
Receivables:				
Accounts, net.....	2,601,352	696	66,843	—
Taxes.....	3,931,838	498,995	134,149	130,618
Due From Other Governments.....	151,857	—	399,391	—
Due From Other Funds.....	—	—	—	—
Prepays and Inventories.....	11,937	—	—	—
Cash - Restricted.....	—	—	—	—
Total Assets	<u>\$ 17,105,119</u>	<u>\$ 4,440,389</u>	<u>\$ 4,954,820</u>	<u>\$ 2,696,748</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable.....	\$ 935,635	\$ 146,987	\$ 108,690	\$ —
Accrued Liabilities.....	1,530,745	141,401	154,549	—
Due To Other Funds.....	—	—	—	—
Deferred Revenue.....	1,908,822	445,752	119,948	116,938
Total Liabilities.....	<u>4,375,202</u>	<u>734,140</u>	<u>383,187</u>	<u>116,938</u>
Fund Balances:				
Reserved for:				
Prepays and Inventories.....	11,937	—	—	—
Future Projects.....	425,065	—	988,072	—
Debt Service.....	—	—	—	—
Unreserved, reported in:				
General Fund.....	12,292,915	—	—	—
Special Revenue Funds.....	—	3,706,249	3,583,561	2,579,810
Debt Service Fund.....	—	—	—	—
Capital Projects Fund.....	—	—	—	—
Total Fund Balances.....	<u>12,729,917</u>	<u>3,706,249</u>	<u>4,571,633</u>	<u>2,579,810</u>
Total Liabilities and Fund Balances.....	<u>\$ 17,105,119</u>	<u>\$ 4,440,389</u>	<u>\$ 4,954,820</u>	<u>\$ 2,696,748</u>

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

Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,531,829	\$ 1,232,435	\$ 5,585,378	\$ 30,619,042
—	1,779	907,008	3,577,678
267,673	—	578,504	5,541,777
—	105,160	25,298	681,706
—	—	525,170	525,170
—	—	51,154	63,091
268,470	7,307,380	3,457,549	11,033,399
<u>\$ 3,067,972</u>	<u>\$ 8,646,754</u>	<u>\$ 11,130,061</u>	<u>\$ 52,041,863</u>
\$ —	\$ 524,016	\$ 528,718	\$ 2,244,046
700,475	—	222,206	2,749,376
—	—	525,170	525,170
239,627	—	—	2,831,087
<u>940,102</u>	<u>524,016</u>	<u>1,276,094</u>	<u>8,349,679</u>
—	—	—	11,937
—	7,199,809	—	8,612,946
—	—	3,457,549	3,457,549
—	—	—	12,292,915
—	—	6,396,418	16,266,038
2,127,870	—	—	2,127,870
—	922,929	—	922,929
<u>2,127,870</u>	<u>8,122,738</u>	<u>9,853,967</u>	<u>43,692,184</u>
<u>\$ 3,067,972</u>	<u>\$ 8,646,754</u>	<u>\$ 11,130,061</u>	<u>\$ 52,041,863</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Assets December 31, 2007

Total Fund Balances – Governmental Funds..... \$ 43,692,184

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

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

Land.....	\$ 28,045,769	
Infrastructure.....	42,421,798	
Other capital assets.....	130,495,915	
Accumulated depreciation.....	(74,344,201)	126,619,281
		<hr/>

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current year's expenditures and therefore are deferred in governmental funds..... 2,627,278

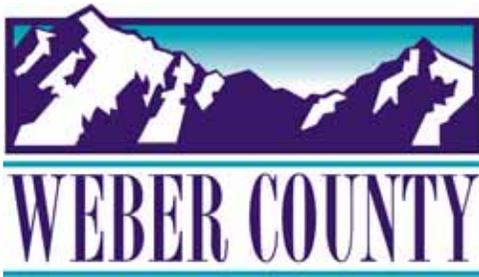
The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Assets..... 3,744,416

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

Bonds and notes payable.....	(63,489,710)	
Unamortized premiums and discounts on bonds.....	(1,135,581)	
Deferred amount on bond refundings.....	2,098,886	
Arbitrage rebate liability.....	(102,561)	
Capital leases.....	(451,218)	
Compensated absences.....	(2,426,232)	(65,506,416)
		<hr/>

Net Assets of Governmental Activities..... \$ 111,176,743

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, 2007

	Special Revenue			
	General	Library	Consolidated Health	Paramedic
REVENUES				
Taxes:				
Current Property.....	\$ 19,262,567	\$ 5,737,121	\$ 1,530,272	\$ 1,474,103
Sales.....	9,273,391	—	—	—
Franchise.....	—	—	—	—
Delinquent.....	1,233,632	261,803	72,054	72,344
Assessing and Collecting.....	2,786,491	—	—	—
Total Taxes.....	<u>32,556,081</u>	<u>5,998,924</u>	<u>1,602,326</u>	<u>1,546,447</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,844,466	723,932	193,049	185,986
Intergovernmental.....	1,897,214	41,252	6,937,463	—
Charges for Services.....	18,063,784	99,003	1,760,486	—
Fines and Forfeitures.....	530,155	—	—	—
Miscellaneous.....	1,090,344	114,725	186,964	(5,214)
Total Revenues.....	<u>56,982,044</u>	<u>6,977,836</u>	<u>10,680,288</u>	<u>1,727,219</u>
EXPENDITURES				
Current:				
General Government.....	16,131,934	—	—	—
Public Safety.....	30,231,184	—	—	2,178,321
Public Health and Welfare.....	1,739,502	—	9,697,727	—
Streets and Public Improvements.....	791,735	—	—	—
Parks, Recreation & Public Facilities.....	1,594,752	5,487,761	—	—
Conservation and Development.....	679,235	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Total Expenditures.....	<u>51,168,342</u>	<u>5,487,761</u>	<u>9,697,727</u>	<u>2,178,321</u>
Revenues Over (Under) Expenditures.....	5,813,702	1,490,075	982,561	(451,102)
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	—	—	—	—
Refunding Bonds Issued.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Sale of Capital Assets.....	46,079	—	—	18,050
Transfers In.....	381,389	—	—	—
Transfers Out.....	(4,673,399)	(666,962)	—	—
Total Other Financing Sources (Uses).....	<u>(4,245,931)</u>	<u>(666,962)</u>	<u>—</u>	<u>18,050</u>
Net Change in Fund Balances.....	1,567,771	823,113	982,561	(433,052)
Fund Balances - Beginning	11,162,146	2,883,136	3,589,072	3,012,862
Fund Balances - Ending.....	<u>\$ 12,729,917</u>	<u>\$ 3,706,249</u>	<u>\$ 4,571,633</u>	<u>\$ 2,579,810</u>

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

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,021,977	\$ —	\$ 654,643	\$ 31,680,683
—	—	9,101,339	18,374,730
—	—	20,965	20,965
146,686	—	—	1,786,519
—	—	—	2,786,491
<u>3,168,663</u>	<u>—</u>	<u>9,776,947</u>	<u>54,649,388</u>
381,389	—	466,420	4,795,242
—	500,706	1,327,854	10,704,489
317,861	—	7,325,734	27,566,868
—	—	805,641	1,335,796
2,885	404,325	866,104	2,660,133
<u>3,870,798</u>	<u>905,031</u>	<u>20,568,700</u>	<u>101,711,916</u>
—	—	1,683,559	17,815,493
—	—	1,944,539	34,354,044
—	—	—	11,437,229
—	—	2,373,595	3,165,330
—	—	10,339,738	17,422,251
—	—	243,185	922,420
—	3,126,114	—	3,126,114
2,550,000	—	2,396,384	4,946,384
1,428,826	—	1,496,631	2,925,457
—	—	134,865	134,865
<u>3,978,826</u>	<u>3,126,114</u>	<u>20,612,496</u>	<u>96,249,587</u>
(108,028)	(2,221,083)	(43,796)	5,462,329
—	—	179,538	179,538
—	—	26,523,000	26,523,000
—	—	(26,523,000)	(26,523,000)
—	—	481,510	545,639
666,962	300,000	1,558,258	2,906,609
(381,389)	(14,868)	(919,991)	(6,656,609)
<u>285,573</u>	<u>285,132</u>	<u>1,299,315</u>	<u>(3,024,823)</u>
177,545	(1,935,951)	1,255,519	2,437,506
1,950,325	10,058,689	8,598,448	41,254,678
<u>\$ 2,127,870</u>	<u>\$ 8,122,738</u>	<u>\$ 9,853,967</u>	<u>\$ 43,692,184</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, 2007

Net Change in Fund Balances – Total Governmental Funds..... \$ 2,437,506

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.....	\$ 3,609,391	
Assets received from developers in the form of new infrastructure.....	3,809,157	
Depreciation expense.....	(4,647,163)	2,771,385

In the Statement of Activities, only the gain on the sale of assets is reported, whereas in governmental funds the proceeds from the sales increase financial resources. Thus, the change in net assets differs from the change in fund balance by the book value of the assets sold..... (130,909)

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current year, proceeds were received from refunding lease revenue bonds..... (26,523,000)

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 Assets, the lease obligation is reported as a liability..... (192,328)

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

Bond and note principal payments.....	4,946,384	
Payments to the bond refunding escrow.....	26,657,865	
Capital lease principal payments.....	234,050	31,838,299

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..... 4,006,048

Because some property tax revenues will not be collected for several months after the end of the year, they are not considered "available" revenues and are deferred in governmental funds. Deferred property tax revenues increased (decreased) by this amount this year..... 176,910

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.....	(30,403)	
Deferred bond issuance costs.....	144,994	
Arbitrage rebate liability.....	(102,561)	
Increase in compensated absences.....	(177,967)	(165,937)

Change in Net Assets of Governmental Activities..... \$ 14,217,974

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 and fleet services. These funds are presented individually beginning on page [91](#).

WEBER COUNTY, UTAH

Statement of Net Assets Proprietary Funds December 31, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,337,005	\$ —	\$ 1,337,005	\$ 1,990,978
Receivables:				
Accounts.....	589,671	32,245	621,916	29,795
Notes, net.....	51,986	—	51,986	—
Due From Other Funds.....	148,181	—	148,181	—
Total Current Assets.....	<u>2,126,843</u>	<u>32,245</u>	<u>2,159,088</u>	<u>2,020,773</u>
Noncurrent Assets:				
Capital Assets:				
Land.....	824,999	—	824,999	—
Buildings and Improvements.....	10,162,624	—	10,162,624	—
Machinery and Equipment.....	2,196,496	1,958,627	4,155,123	4,957,987
Less Accumulated Depreciation.....	<u>(2,833,242)</u>	<u>(240,848)</u>	<u>(3,074,090)</u>	<u>(2,688,255)</u>
Total Noncurrent Assets.....	<u>10,350,877</u>	<u>1,717,779</u>	<u>12,068,656</u>	<u>2,269,732</u>
Total Assets.....	<u>12,477,720</u>	<u>1,750,024</u>	<u>14,227,744</u>	<u>4,290,505</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	407,814	83,905	491,719	25,295
Accrued Liabilities.....	38,229	—	38,229	—
Due To Other Funds.....	—	148,181	148,181	—
Compensated Absences.....	51,176	—	51,176	—
Current Portion of Long-term Debt.....	<u>132,799</u>	<u>105,000</u>	<u>237,799</u>	<u>325,599</u>
Total Current Liabilities.....	<u>630,018</u>	<u>337,086</u>	<u>967,104</u>	<u>350,894</u>
Noncurrent Liabilities:				
Bonds Payable, net.....	—	1,309,191	1,309,191	—
Capital Lease Obligations.....	148,859	—	148,859	195,195
Landfill Closure Costs.....	<u>1,535,654</u>	<u>—</u>	<u>1,535,654</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,684,513</u>	<u>1,309,191</u>	<u>2,993,704</u>	<u>195,195</u>
Total Liabilities.....	<u>2,314,531</u>	<u>1,646,277</u>	<u>3,960,808</u>	<u>546,089</u>
NET ASSETS				
Invested in Capital Assets,				
Net of Related Debt.....	10,069,218	303,588	10,372,806	1,748,938
Unrestricted.....	<u>93,971</u>	<u>(199,841)</u>	<u>(105,870)</u>	<u>1,995,478</u>
Total Net Assets.....	<u>\$ 10,163,189</u>	<u>\$ 103,747</u>	<u>\$ 10,266,936</u>	<u>\$ 3,744,416</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Year Ended December 31, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
OPERATING REVENUES				
Charges for Services.....	\$ 6,865,875	\$ 83,732	\$ 6,949,607	\$ 2,457,381
Miscellaneous.....	440,963	—	440,963	30,000
Total Revenues.....	<u>7,306,838</u>	<u>83,732</u>	<u>7,390,570</u>	<u>2,487,381</u>
OPERATING EXPENSES				
General and Administrative.....	1,468,288	135,581	1,603,869	173,541
Disposal Costs.....	4,866,784	—	4,866,784	—
Depreciation.....	407,221	97,027	504,248	721,027
Claims and Premiums.....	—	—	—	1,306,054
Total Expenses.....	<u>6,742,293</u>	<u>232,608</u>	<u>6,974,901</u>	<u>2,200,622</u>
Operating Income (Loss).....	<u>564,545</u>	<u>(148,876)</u>	<u>415,669</u>	<u>286,759</u>
NON OPERATING REVENUES (EXPENSES)				
Investment Income.....	55,580	—	55,580	(8,263)
Interest Expense.....	(14,498)	(73,560)	(88,058)	(32,950)
Gain (Loss) on Sale of Capital Assets.....	14,250	—	14,250	10,502
Total Non-Operating Revenues (Expenses)...	<u>55,332</u>	<u>(73,560)</u>	<u>(18,228)</u>	<u>(30,711)</u>
Income (Loss) Before Transfers.....	619,877	(222,436)	397,441	256,048
Transfers In.....	—	200,000	200,000	3,750,000
Transfers Out.....	<u>(200,000)</u>	<u>—</u>	<u>(200,000)</u>	<u>—</u>
Change in Net Assets.....	419,877	(22,436)	397,441	4,006,048
Net Assets - Beginning	<u>9,743,312</u>	<u>126,183</u>	<u>9,869,495</u>	<u>(261,632)</u>
Net Assets - Ending.....	<u>\$ 10,163,189</u>	<u>\$ 103,747</u>	<u>\$ 10,266,936</u>	<u>\$ 3,744,416</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, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 7,238,927	\$ 63,576	\$ 7,302,503	\$ 2,483,331
Payments to Suppliers and Contractors.....	(5,324,356)	(87,976)	(5,412,332)	(1,459,571)
Payments to Employees.....	(911,747)	—	(911,747)	—
Net Cash Provided (Used) by Operating Activities.....	<u>1,002,824</u>	<u>(24,400)</u>	<u>978,424</u>	<u>1,023,760</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	(200,000)	200,000	—	3,750,000
Repayment Under Interfund Loans.....	—	—	—	(3,429,523)
Interfund Balances Due To (From) Other Funds.....	(32,651)	32,651	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>(232,651)</u>	<u>232,651</u>	<u>—</u>	<u>320,477</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	(50,315)	(36,196)	(86,511)	(23,615)
Principal Paid on Bonds and Capital Leases.....	(127,397)	(100,000)	(227,397)	(1,086,589)
Interest Paid on Bonds and Capital Leases.....	(14,498)	(72,055)	(86,553)	(32,950)
Proceeds from Disposal of Capital Assets.....	22,779	—	22,779	76,890
Payments for Landfill Post-Closure Care.....	(45,864)	—	(45,864)	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>(215,295)</u>	<u>(208,251)</u>	<u>(423,546)</u>	<u>(1,066,264)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	56,438	—	56,438	(8,263)
Net Cash Provided (Used) by Investing Activities.....	<u>56,438</u>	<u>—</u>	<u>56,438</u>	<u>(8,263)</u>
Net Cash Provided (Used) - All Activities.....	611,316	—	611,316	269,710
Cash and Cash Equivalents - Beginning.....	725,689	—	725,689	1,721,268
Cash and Cash Equivalents - Ending.....	<u>\$ 1,337,005</u>	<u>\$ —</u>	<u>\$ 1,337,005</u>	<u>\$ 1,990,978</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ 564,545	\$ (148,876)	\$ 415,669	\$ 286,759
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	407,221	97,027	504,248	721,027
(Increase) Decrease in Accounts Receivable.....	(67,910)	(20,156)	(88,066)	(4,050)
Increase (Decrease) in Accounts Payable.....	81,140	47,605	128,745	20,024
Increase (Decrease) in Accrued Liabilities.....	8,557	—	8,557	—
Increase (Decrease) in Compensated Absences.....	9,271	—	9,271	—
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 1,002,824</u>	<u>\$ (24,400)</u>	<u>\$ 978,424</u>	<u>\$ 1,023,760</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ —	\$ 422,234
Gain (Loss) on Sale of Capital Assets.....	14,250	—	14,250	10,502
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ 14,250</u>	<u>\$ —</u>	<u>\$ 14,250</u>	<u>\$ 432,736</u>

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

Fiduciary Fund Financial Statements

Private-Purpose Trust Funds

These funds account for resources that are held for the benefit of individuals, private organizations, or other governments. Assets of these funds cannot be used to support the County's own programs. Individual private-purpose trust funds are presented beginning on page [96](#).

Agency Funds

These funds account for assets held by the County as an agent for other governments or organizations. These funds are custodial in nature and do not involve measuring the results of operations. Individual agency funds are presented beginning on page [98](#).

WEBER COUNTY, UTAH

Statement of Fiduciary Net Assets Fiduciary Funds December 31, 2007

	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash	\$ 1,164,426	\$ 11,081,288
Taxes Receivable.....	—	1,009,375
Delinquent Taxes Receivable.....	—	6,954,360
Machinery and Equipment.....	283,843	—
Less Accumulated Depreciation.....	(175,686)	—
Total Assets.....	<u>1,272,583</u>	<u>19,045,023</u>
LIABILITIES		
Accounts Payable.....	46,820	—
Accrued Liabilities.....	—	11,344
Due to Other Entities.....	—	11,342,543
Deposits.....	217,293	—
Reserve for Tax Overpayments.....	—	736,776
Deferred Tax Distributions.....	—	6,954,360
Total Liabilities.....	<u>264,113</u>	<u>19,045,023</u>
NET ASSETS		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 1,008,470</u>	<u>\$ —</u>

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

WEBER COUNTY, UTAH

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Year Ended December 31, 2007

	<u>Private-Purpose Trust Funds</u>
ADDITIONS	
Grants.....	\$ 186,544
Contributions From Other Governments.....	14,324
Charges for Services.....	989,073
Fines and Forfeitures.....	190,285
Miscellaneous.....	3,913,425
Investment Income	23,675
Total Additions.....	<u>5,317,326</u>
DEDUCTIONS	
Trust Operating Expenses.....	5,163,853
Awards and Claims.....	<u>33,372</u>
Total Deductions.....	<u>5,197,225</u>
Change in Net Assets.....	120,101
Net Assets - Beginning, as adjusted (see Note 2)....	888,369
Net Assets - Ending.....	<u>\$ 1,008,470</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, 2007

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

The Comprehensive Annual Financial Report (CAFR) of Weber County includes the financial statements for all departments, agencies, and boards 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 a board or 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.

Discrete 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.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2007

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.

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

The County reports the following major governmental funds:

- **General Fund.** This fund is the principal operating fund of the County. It is used to account for all financial resources not accounted for in another fund.
- **Library Fund.** This special revenue fund accounts for the operations of the County's main library and three branches.
- **Consolidated Health Fund.** This special revenue fund accounts for all activities of the Weber/Morgan Health Department.
- **Paramedic Fund.** This special revenue fund accounts for the County's property tax levy and contracts for paramedic services.
- **Debt Service Fund.** This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund.** This fund accounts for construction of major capital facilities except those financed in proprietary funds.

Weber County's remaining nonmajor governmental funds account for specific revenue sources that are legally restricted to expenditures for specific purposes. Funds reported are the Municipal Services, Crime Scene Investigations, Tourism, Public Works, Impact Fees, Municipal Building Authority, Redevelopment Agency, Ogden Eccles Conference Center, Ice Sheet, Golden Spike Events Center (GSEC), and RAMP Tax special revenue funds.

The County reports the following proprietary funds:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

The County reports the following fiduciary funds:

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

D. Assets, Liabilities, and Equity

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

Cash and Investments

Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments include non-pooled investments with original maturities greater than three months. All cash equivalents and investments are stated at fair value.

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.

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 revenue for delinquent taxes, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible or recoverable through foreclosure.

Inventories and Prepaid Items

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

Capital Assets

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2007

the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

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

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

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

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

Compensated Absences and Post-employment Benefits

County employees accrue vacation leave up to a maximum of 320 hours according to years of service:

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

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

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

Part-time employees accrue sick leave at one day for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of one day per month, with no limit to the amount of sick leave that can be accumulated. 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.

As more fully explained in Note 12, the County may pay eligible retirees up to 1/3 of unused accumulated sick leave hours and offer certain post-employment healthcare benefits. Expenditures for post-employment healthcare are recognized in departments' budgets as premiums are paid.

Long-term Obligations

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

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

Net Assets / Fund Balances

The difference between assets and liabilities is *net assets* on the government-wide, proprietary fund, and fiduciary fund statements, and *fund balance* on the governmental fund statements.

In the governmental fund statements, fund balances are classified as reserved or unreserved. Reserves represent those portions of fund balance that are not appropriable for expenditure or are legally segregated for a specific future use. Unreserved fund balances are available for future appropriation, though some portions may be designated to represent management's tentative plans for specific future uses.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

E. Revenues and Expenditures / Expenses

Revenue Availability

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

Expenditure/Expense Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisition and construction are reported as expenditures in the period they are acquired or built.

In proprietary funds and government-wide statements, expenses are recorded when the related liability is incurred.

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

F. Interfund Activity and Balances

Government-wide Statements

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

Governmental Fund Statements

Interfund transactions for goods and services provided and used are reported as revenues and

expenditures/expenses in the funds involved. Cash transfers between funds of the County are reported as other financing sources and uses in the governmental fund statements.

NOTE 2. ACCOUNTING CHANGES

A. Adjustment to Beginning Net Assets

Weber Area Dispatch 911 and Emergency Services District (Component Unit)

Beginning net assets for the Weber Area Dispatch has been adjusted by \$116,095 for delinquent property taxes that should have been accounted for as revenue under the accrual basis of accounting in the prior year’s financial statements.

Strike Force Trust Fund (Fiduciary Fund)

In prior years, certain funds held in the Strike Force private-purpose trust fund were reported as liabilities owed to the State of Utah because they were thought to have been seized under Utah’s current statute that requires law enforcement to remit all seized funds to the State Treasurer. However, upon further research, these forfeited funds were determined to have come from cases that fall under the federal government’s jurisdiction and therefore are not subject to state law. Accordingly, the County removed \$150,107 of liabilities from the trust fund balance sheet and adjusted beginning net assets for the same amount.

B. New Special Revenue Funds

Impact Fees Fund

In September 2007, the County began to levy impact fees on all new residential and commercial developments in unincorporated areas of the County. The fees will be used to expand infrastructure needs that are impacted by new growth. Because of strict statutory accounting and reporting requirements, impact fee revenues and expenditures are reported in a separate nonmajor special revenue fund.

Ogden Eccles Conference Center Fund

In December 2006, Weber County revised its interlocal agreement with Ogden City and Weber State University such that the County became the sole governing authority for the Ogden Eccles Conference Center (OECC). While the County has always retained physical ownership of the facilities, this management change brought the financial operations back under the County’s direct control effective January 1, 2007, as it had been prior to 2002. Accordingly, all revenues and expenditures related to OECC operations are reported in a separate nonmajor special revenue fund.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits and investments for 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 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, 2007, the bank balance of the County’s deposits was \$725,893, of which \$625,893 were 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 \$4,009,624 of investments in U.S. Agencies are held by the counterparty’s trust department in the County’s name and are therefore not exposed to custodial credit risk. The County’s investments in the Public Treasurer’s Investment Fund 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 Utah Public Treasurer’s Investment Fund (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, net of administration fees, of the PTIF are allocated based upon the participants’ average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares. Following are the County’s investments at December 31, 2007:

Investment Type	Fair Value	Maturity	Quality Ratings
PTIF Investments.....	\$ 54,913,469	59 days*	not rated
Repurchase Agreements:			
Underlying -			
U.S. Agencies.....	4,009,624		
Total	<u>\$ 58,923,093</u>		

* Weighted-average maturity

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The County manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to 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. Maturities of the County’s investments are noted in the previous table.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 4. INTERFUND BALANCES

Interfund balances result from time lags between the dates that goods and services are provided and payments between funds are made. Interfund balances at December 31, 2007 consisted of the following amounts:

	Due From Other Funds reported in:		
	Municipal Services Nonmajor Fund	Solid Waste Transfer Station Enterprise Fund	Total
Due To Other Funds reported in:			
Nonmajor Governmental Funds:			
Tourism Fund.....	\$ 525,170	\$ —	\$ 525,170
Enterprise Funds:			
Landfill Gas Recovery Fund.....	—	148,181	148,181
Total Due From Other Funds.....	525,170	148,181	673,351

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 for 2007:

- \$3,750,000 was transferred from the General Fund to the Fleet Management Internal Service Fund to retire an interfund loan.
- \$14,868 of bond reserve funds was transferred from the Capital Projects Fund to the Municipal Building Authority Fund to report those assets in the proper fund.

Interfund transfers for governmental and proprietary funds for the year ended December 31, 2007 were as follows:

	Transfers Out reported in:						Total Transfers In
	General Fund	Library Fund	Debt Service Fund	Capital Projects Fund	Solid Waste Transfer Station Fund	Tourism Fund	
Transfers In reported in:							
Major Governmental Funds:							
General Fund.....	\$ —	\$ —	\$ 381,389	\$ —	\$ —	\$ —	\$ 381,389
Debt Service Fund.....	—	666,962	—	—	—	—	666,962
Capital Projects Fund.....	300,000	—	—	—	—	—	300,000
Nonmajor Governmental Funds:							
Municipal Building Authority Fund.....	—	—	—	14,868	—	—	14,868
Ogden Eccles Conference Center Fund....	—	—	—	—	—	524,064	524,064
Ice Sheet Fund.....	212,757	—	—	—	—	—	212,757
Golden Spike Events Center Fund.....	410,642	—	—	—	—	395,927	806,569
Enterprise Funds:							
Landfill Gas Recovery Fund.....	—	—	—	—	200,000	—	200,000
Internal Service Funds:							
Fleet Management Fund.....	3,750,000	—	—	—	—	—	3,750,000
Total Transfers Out.....	\$ 4,673,399	\$ 666,962	\$ 381,389	\$ 14,868	\$ 200,000	\$ 919,991	\$ 6,856,609

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2007 consisted of the following amounts:

	<u>Salaries / Benefits</u>	<u>Vendors</u>	<u>Government Agencies</u>	<u>Interest / Related Charges</u>	<u>Claims / Premiums</u>	<u>Total</u>
Governmental Activities:						
General Fund.....	\$ 1,572,143	\$ 887,679	\$ 6,558	\$ —	\$ —	\$ 2,466,380
Library Fund.....	143,893	144,488	7	—	—	288,388
Health Fund.....	158,506	103,726	1,007	—	—	263,239
Debt Service Fund.....	—	—	—	700,475	—	700,475
Capital Projects Fund.....	—	524,016	—	—	—	524,016
Nonmajor Funds.....	67,897	564,387	1,700	116,941	—	750,924
Internal Service Funds.....	—	—	—	—	25,295	25,295
Total Governmental Activities.....	<u>\$ 1,942,439</u>	<u>\$ 2,224,295</u>	<u>\$ 9,272</u>	<u>\$ 817,416</u>	<u>\$ 25,295</u>	<u>\$ 5,018,717</u>
Business-type Activities:						
Solid Waste Transfer						
Station Fund.....	\$ 39,532	\$ 406,511	\$ —	\$ —	\$ —	\$ 446,043
Landfill Gas						
Recovery Fund.....	—	83,905	—	—	—	83,905
Total Business-type Activities.....	<u>\$ 39,532</u>	<u>\$ 490,416</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 529,948</u>

NOTE 7. LEASE COMMITMENTS

The County has entered into non-cancelable leases for building space, vehicles, and equipment. 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 2007 were \$173,499.

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, 2007, the historical cost and accumulated depreciation of equipment acquired under capital leases was \$4,091,442 million and \$1,814,904 million, respectively. Total capital lease payments for 2007 were \$1,448,036 in principal and \$69,841 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2007 are as follows:

Year	<u>Operating Leases</u>			<u>Capital Leases</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
2008.....	\$ 104,381	\$ —	\$ 104,381	\$ 575,996	\$ 141,894	\$ 717,890
2009.....	13,846	—	13,846	290,982	87,045	378,027
2010.....	—	—	—	121,936	47,738	169,674
2011.....	—	—	—	29,561	19,891	49,452
2012.....	—	—	—	609	—	609
Total.....	<u>\$ 118,227</u>	<u>\$ —</u>	<u>\$ 118,227</u>	<u>1,019,084</u>	<u>296,568</u>	<u>1,315,652</u>
Less Amounts Representing Interest.....				(47,071)	(14,910)	(61,981)
Present Value of Future Minimum Lease Payments.....	<u>\$ 972,013</u>	<u>\$ —</u>	<u>\$ 972,013</u>	<u>\$ 972,013</u>	<u>\$ 281,658</u>	<u>\$ 1,253,671</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2007 was as follows:

	Capital Assets			
	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 114,836,132	\$ 699,783	\$ —	\$ 115,535,915
Equipment.....	16,461,957	1,128,526	383,864	17,206,619
Infrastructure.....	39,568,584	2,969,637	116,423	42,421,798
Total.....	<u>170,866,673</u>	<u>4,797,946</u>	<u>500,287</u>	<u>175,164,332</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	31,428,241	3,032,592	—	34,460,833
Equipment.....	10,533,622	1,697,228	308,925	11,921,925
Infrastructure.....	30,127,752	638,369	116,423	30,649,698
Total.....	<u>72,089,615</u>	<u>5,368,189</u>	<u>425,348</u>	<u>77,032,456</u>
Capital assets being depreciated, net.....	98,777,058	(570,243)	74,939	98,131,876
Land and Related Assets.....	27,337,158	839,520	130,909	28,045,769
Construction-In-Progress.....	478,603	2,368,483	135,718	2,711,368
Governmental Activities Capital Assets, Net.....	<u>\$ 126,592,819</u>	<u>\$ 2,637,760</u>	<u>\$ 341,566</u>	<u>\$ 128,889,013</u>
Business-type Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 10,162,624	\$ —	\$ —	\$ 10,162,624
Equipment.....	4,136,127	86,512	67,516	4,155,123
Total.....	<u>14,298,751</u>	<u>86,512</u>	<u>67,516</u>	<u>14,317,747</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	1,117,550	203,543	—	1,321,093
Equipment.....	1,519,808	300,705	67,516	1,752,997
Total.....	<u>2,637,358</u>	<u>504,248</u>	<u>67,516</u>	<u>3,074,090</u>
Capital assets being depreciated, net.....	11,661,393	(417,736)	—	11,243,657
Land and Related Assets.....	824,999	—	—	824,999
Construction-In-progress.....	—	—	—	—
Business-type Activities Capital Assets, Net.....	<u>\$ 12,486,392</u>	<u>\$ (417,736)</u>	<u>\$ —</u>	<u>\$ 12,068,656</u>

Depreciation expense of governmental activities for 2007 was charged to functions as follows:

General Government.....	\$ 502,967
Public Safety.....	1,356,672
Public Health and Welfare.....	285,740
Streets and Public Improvements.....	780,005
Parks, Recreation & Public Facilities.....	1,719,368
Conservation and Development.....	2,410
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	<u>721,027</u>
Total.....	<u>\$ 5,368,189</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

NOTE 9. SHORT-TERM DEBT

The County's cash position was adequate to meet operating needs for the entire year. Therefore, the County did not issue tax anticipation notes or any other short-term debt during the year.

NOTE 10. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2007 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 23,165,000	\$ —	\$ (2,040,000)	\$ 21,125,000	\$ 2,125,000
Sales Tax Revenue Bonds.....	10,635,000	—	(510,000)	10,125,000	395,000
Lease Revenue Bonds.....	32,600,000	26,523,000	(28,068,000)	31,055,000	1,841,000
Tax Increment Revenue Bonds.....	885,000	—	(205,000)	680,000	210,000
Unamortized Premiums / Discounts.....	1,405,322	(144,994)	(124,747)	1,135,581	—
Deferred Amount on Refundings.....	(1,596,171)	(657,865)	155,150	(2,098,886)	—
RDA Note Payable.....	628,094	—	(123,384)	504,710	132,638
Capital Leases - Governmental Funds.....	492,941	192,327	(234,050)	451,218	221,517
Capital Leases - Internal Service Funds.....	1,185,149	422,234	(1,086,589)	520,794	325,599
Compensated Absences.....	2,248,264	2,684,027	(2,506,059)	2,426,232	2,426,232
Arbitrage Rebate.....	—	102,561	—	102,561	—
Total Governmental Long-term Liabilities.....	<u>71,648,599</u>	<u>29,121,290</u>	<u>(34,742,679)</u>	<u>66,027,210</u>	<u>7,676,986</u>
Business-type Activities:					
Sales Tax Revenue Bonds.....	\$ 1,530,000	\$ —	\$ (100,000)	\$ 1,430,000	\$ 105,000
Unamortized Discounts.....	(17,313)	—	1,504	(15,809)	—
Capital Leases.....	409,055	—	(127,397)	281,658	132,799
Compensated Absences.....	41,904	56,447	(47,175)	51,176	51,176
Landfill Post-Closure Costs.....	1,581,519	—	(45,865)	1,535,654	50,000
Total Business-type Long-term Liabilities.....	<u>3,545,165</u>	<u>56,447</u>	<u>(318,933)</u>	<u>3,282,679</u>	<u>338,975</u>

The compensated absence liability of governmental activities is liquidated in the General Fund or special revenue fund where the related employing department operates.

B. General Obligation Bonds

During 2007, the County did not issue any new general obligation bonds. General Obligation Bonds Payable at December 31, 2007, consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2007
1998 Project Bonds.....	3/10/1998	1/15/2008	4.00% to 5.30%	\$ 25,000,000	\$ 1,200,000
2002 Refunding Bonds.....	10/22/2002	1/15/2011	3.00% to 5.00%	7,685,000	4,610,000
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	15,315,000
Total General Obligation Bonds Outstanding.....					21,125,000
Add Unamortized Premium.....					1,017,801
Less Deferred Amount on Refunding.....					(1,107,239)
Total General Obligation Bonds Payable.....					<u>\$ 21,035,562</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

General Obligation Bonds - Debt Service Requirements to Maturity

Year	Series 1998		Series 2002 Refunding		Series 2004 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2008.....	\$ 1,200,000	\$ 2,563	\$ 850,000	\$ 157,901	\$ 75,000	\$ 692,202
2009.....	—	—	1,200,000	113,445	1,280,000	659,931
2010.....	—	—	1,245,000	51,906	1,325,000	608,039
2011.....	—	—	1,315,000	2,055	1,360,000	565,115
2012.....	—	—	—	—	1,400,000	496,650
2013 - 2017..	—	—	—	—	8,030,000	1,317,729
2018.....	—	—	—	—	1,845,000	3,844
Total.....	<u>\$ 1,200,000</u>	<u>\$ 2,563</u>	<u>\$ 4,610,000</u>	<u>\$ 325,307</u>	<u>\$ 15,315,000</u>	<u>\$ 4,343,510</u>

Year	Total	
	Principal	Interest
2008.....	\$ 2,125,000	\$ 852,666
2009.....	2,480,000	773,376
2010.....	2,570,000	659,945
2011.....	2,675,000	567,170
2012.....	1,400,000	496,650
2013 - 2017..	8,030,000	1,317,729
2018.....	1,845,000	3,844
Total.....	<u>\$ 21,125,000</u>	<u>\$ 4,671,380</u>

C. Sales Tax Revenue Bonds

During 2007, the County did not issue any new sales tax revenue bonds. Sales Tax Revenue Bonds Payable at December 31, 2007, consisted of the following:

Sales Tax Revenue Bonds Payable						
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2007	
Governmental Activities:						
2003B Project Bonds.....	10/22/2003	7/1/2023	2.00% to 5.00%	\$ 3,990,000	\$	3,525,000
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	6,950,000		6,600,000
Total Sales Tax Revenue Bonds Outstanding.....						10,125,000
Add Unamortized Premium.....						288,398
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....						10,413,398
Business-type Activities:						
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000		1,430,000
Less Unamortized Discount.....						(15,809)
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....						1,414,191
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$	11,827,589

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2003A		Series 2003B		Series 2006	
	Principal	Interest	Principal	Interest	Principal	Interest
2008.....	\$ 105,000	\$ 68,205	\$ 165,000	\$ 154,321	\$ 230,000	\$ 307,825
2009.....	105,000	64,005	170,000	150,088	250,000	297,650
2010.....	110,000	59,430	170,000	145,243	250,000	287,650
2011.....	115,000	54,224	175,000	139,849	250,000	277,650
2012.....	120,000	48,553	185,000	133,768	275,000	267,150
2013 - 2017..	710,000	139,750	1,035,000	539,390	1,505,000	1,149,475
2018 - 2022..	165,000	4,331	1,320,000	247,500	1,925,000	728,375
2023 - 2026..	—	—	305,000	7,625	1,915,000	197,375
Total.....	\$ 1,430,000	\$ 438,498	\$ 3,525,000	\$ 1,517,784	\$ 6,600,000	\$ 3,513,150

Total		
Year	Principal	Interest
2008.....	\$ 500,000	\$ 530,351
2009.....	525,000	511,743
2010.....	530,000	492,323
2011.....	540,000	471,723
2012.....	580,000	449,471
2013 - 2017..	3,250,000	1,828,615
2018 - 2022..	3,410,000	980,206
2023 - 2026..	2,220,000	205,000
Total.....	\$ 11,555,000	\$ 5,469,432

D. Lease Revenue Bonds

During 2007, the Municipal Building Authority issued \$26.523 million of Series 2007 lease revenue bonds to refund the outstanding Series 1997 lease revenue bonds. Lease Revenue Bonds Payable at December 31, 2007, consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2007
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	6,775,000	6,415,000
2007 Refunding Bonds.....	9/18/2007	12/15/2019	4.075%	26,523,000	24,640,000
Total Lease Revenue Bonds Outstanding.....					31,055,000
Less Unamortized Discount.....					(170,618)
Less Deferred Amount on Refunding.....					(991,647)
Total Lease Revenue Bonds Payable.....					\$ 29,892,735

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2005 Refunding		Series 2007 Refunding		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2008.....	\$ 370,000	\$ 282,037	\$ 1,471,000	\$ 1,001,582	\$ 1,841,000	\$ 1,283,619
2009.....	380,000	269,033	1,532,000	941,536	1,912,000	1,210,569
2010.....	395,000	254,718	1,600,000	878,991	1,995,000	1,133,709
2011.....	415,000	238,993	1,667,000	813,677	2,082,000	1,052,670
2012.....	425,000	224,906	1,728,000	745,644	2,153,000	970,550
2013 - 2017..	2,395,000	859,184	9,748,000	2,609,990	12,143,000	3,469,174
2018 - 2019..	2,035,000	180,348	6,894,000	460,669	8,929,000	641,017
Total.....	\$ 6,415,000	\$ 2,309,219	\$ 24,640,000	\$ 7,452,089	\$ 31,055,000	\$ 9,761,308

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

E. Tax Increment Revenue Bonds

During 2007, the Weber County Redevelopment Agency did not issue any new tax increment revenue bonds. Tax Increment Revenue Bonds Payable at December 31, 2007 consisted of the following:

Tax Increment Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2007
2000 Tax Increment Revenue Bonds....	6/8/2000	2/15/2010	6.10%	\$ 1,220,000	\$ 680,000
Total Tax Increment Revenue Bonds Payable.....					\$ 680,000

Tax Increment Revenue Bonds - Debt Service Requirements to Maturity			
Series 2000			
Year	Principal	Interest	Total
2008.....	\$ 210,000	\$ 30,249	\$ 240,249
2009.....	165,000	19,846	184,846
2010.....	305,000	2,294	307,294
Total.....	\$ 680,000	\$ 52,389	\$ 732,389

F. RDA Note Payable

On March 31, 2001, Weber County issued a Note of \$744,426 to Associated Food Stores, Inc. as part of an incentive for the company to relocate its warehousing functions to the Ogden area. The Note accrues interest at 7.50 percent annually through April 15, 2011, but annual payments are due only to the extent of available tax increment revenues. At December 31, 2007, the outstanding balance of the Note was \$504,710.

RDA Note Payable - Debt Service Requirements to Maturity			
Year	Principal	Interest	Total
2008.....	\$ 132,638	\$ 30,767	\$ 163,405
2009.....	142,586	20,288	162,874
2010.....	153,279	9,023	162,302
2011.....	76,207	1,644	77,851
Total.....	\$ 504,710	\$ 61,722	\$ 566,432

G. Defeased Bonds

On September 18, 2007, the Municipal Building Authority of Weber County issued \$26.523 million of Series 2007 lease revenue refunding bonds to currently refund \$26.0 million of outstanding Series 1997 lease revenue bonds. The net proceeds of the new bonds of \$26.523 million, together with a cash contribution of \$134,865 from prior debt service reserve funds, were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 1997 bonds on December 15, 2007. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$657,865. This difference, reported in the Statement of Net Assets as a deduction from bonds payable, is being charged to operations through the year 2019 using the bonds outstanding method, which approximates the effective interest method. The refunding produced a cash flow savings of \$2.998 million over the next 12 years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$2.172 million.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Assets. At December 31, 2007, \$21.860 million of bonds outstanding are considered defeased.

H. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. Neither the County nor any political subdivision of the state is obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2007, 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, 2007
Weber Housing Authority Multifamily Housing Revenue Refunding Bonds (Cherry Creek Apartments Project) Series 1991	Cherry Creek Associates, LLC / Residential Apartment Buildings	11/1/1991	11/1/2039	\$ 4,900,000	\$ 2,630,000
Weber County Adjustable Mode Industrial Development Revenue Refunding Bonds (Parker Properties, Inc. Project) Series 1994	Parker Properties, Inc. / Industrial Manufacturing	9/1/1994	9/1/2024	\$ 2,600,000	\$ 2,600,000
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	\$ 905,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,744,000
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

NOTE 11. NET ASSETS / FUND BALANCES

A. Net Assets

Of total restricted net assets reported on the Statement of Net Assets, \$3,486,578 is restricted by enabling legislation.

Deficit unrestricted net assets reported in the Landfill Gas Recovery Fund (enterprise fund) is the result of accumulated operating losses from the first three years of operations. These losses were expected when the project began, and the County expects to reduce the deficit as revenues from power generation, carbon offset credits, and green tax credits increase in future years.

B. Reserved Fund Balance

Weber County's reserved fund balances represent amounts that are legally restricted for specific purposes by external contracts, bond agreements, or County ordinances. The purposes for the reservations are noted on the face of the statements.

C. Designated Fund Balance

The County has designated portions of unreserved fund balance in certain governmental funds for various purposes as shown in the following table:

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

	Designated Fund Balances reported in:				Total
	General Fund	Health Fund	Capital Projects Fund	Tourism Fund (Nonmajor)	
Fund Balances Designated for:					
Specific Programs.....	\$ 285,602	\$ 14,892	\$ —	\$ 47,256	\$ 347,750
Future Projects.....	593,988	—	922,929	—	1,516,917
Total Designated Fund Balance...	\$ 879,590	\$ 14,892	\$ 922,929	\$ 47,256	\$ 1,864,667

**NOTE 12. RETIREMENT AND OTHER
POST-EMPLOYMENT
BENEFITS 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. A brief summary of eligibility, benefits, and contribution rates of the Systems is provided in the table on the following 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 contributes up to 1.99 percent 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, 2007, Weber County contributed \$1,013,291 to employees' 401(k) Plans.

C. Other Post-Employment Benefits

Upon retirement, the County may pay an employee up to 1/3 of unused accumulated sick leave hours, and the employee may use any remaining sick leave balance to acquire health insurance to age 65. An employee who retires and was also employed by the County for at least 10 consecutive years immediately prior to the date of retirement may also receive health insurance coverage for up to five years or until the employee turns 65, whichever comes first. The County's cost for such post-employment insurance premiums are generally 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 any remaining sick leave credits to purchase insurance until such credits are exhausted. Expenditures for post-employment healthcare are recognized in departments' budgets as premiums are paid. During 2007, Weber County incurred \$169,357 in such expenditures for 33 former employees, 30 of whom were still eligible for post-employment benefits as of December 31, 2007.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

The Governmental Accounting Standards Board (GASB) has issued Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement, which will be implemented by the County for the year beginning January 1, 2008, will require that the long-term cost of retiree health care and other post-employment benefits be determined on an actuarial basis and reported similar to pension plans. The County received an actuarial valuation of the County's post-employment benefit plan in 2006. The valuation calculated the actuarial accrued liability as of January 1, 2006 to be \$8.83 million and the annual

required contribution to be \$1.6 million. GASB Statement 45 does not mandate pre-funding of any post-employment benefit liabilities, and the County has not set aside assets for funding these future benefits. However, the County's management is reviewing its post-employment benefit policy to determine if any adjustments can be made to reduce the future liability, and the County will request another actuarial study prior to implementing the standard in 2008.

The table below presents summary information on the County's retirement benefits and contributions.

Summary of Eligibility, Benefits, and Contributions

	Local Government		
	Contributory System	Noncontributory System	Public Safety System
Highest Average Salary.....	Highest 5 Years	Highest 3 Years	Highest 3 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
Benefit Percent per Year of Service	1.10 % to June 1967 1.25% to June 1975 2.00% thereafter	2.00% per year	2.50% per year up to 20 years 2.00% per year over 20 years Benefit cannot exceed 70% of final average salary
Annual Cost of Living Adjustment	up to 4.00%	up to 4.00%	up to 2.50%
2007 Rates as Percent of Covered Payroll:			
Employer	7.58% to 7.61%	11.59% to 11.62%	11.01% to 22.61%
Member.....	6.00% (b)	—	0.00% to 12.29% (b)
Actual County Contributions Made, by year: (includes amounts paid by the County for the employee)			
2007	\$ 90,419	\$ 2,136,384	\$ 2,621,782
2006	\$ 98,890	\$ 1,980,585	\$ 2,331,726
2005	\$ 94,303	\$ 1,914,336	\$ 2,058,808

- (a) Requires full actuarial reductions
(b) All or part may be paid by the County for the employee

NOTE 13. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; personal injury; errors and omissions; and natural disasters. The County purchases insurance through the Utah Counties Insurance Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured pool program in which 27 of the 29 counties in the state participate. The program provides for the County's lawful liabilities resulting from various events limited up to \$2.25 million per each occurrence. UCIP purchases excess insurance

coverage to protect and conserve pool reserves and assets. The County's responsibility extends only to payment of premiums, and deductibles are \$500 for general liability claims and \$1,000 for auto physical damage. The amount of settlements has not exceeded insurance coverage since the inception of pooled insurance coverage in 1998.

The County maintains the Risk Management Fund (an internal service fund) to account for the cost of commercial insurance and to finance its risk of losses not covered by insurance. All departments of the County make payments to the Risk Management

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

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 2007 and 2006 were as follows:

Risk Management Fund		
Uninsured Claims Liability		
	2007	2006
Beginning Liability	\$ 2,273	\$ 2,582
Claims Incurred	276,182	50,588
Claims Paid	(253,160)	(50,897)
Ending Liability	\$ 25,295	\$ 2,273

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 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 review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, the County believes such disallowances, if any, will be immaterial.

NOTE 15. RELATED ORGANIZATIONS

A. Weber Human Services

Although Weber Human Services (WHS) does not meet the criteria for being reported as a component unit in the County's financial statements, the County continues to appoint a majority of the WHS board and provide financial assistance to fund Human Services programs. During 2007, the County contributed \$1,734,302 from the General Fund to WHS, which amount represents approximately 6.8 percent of the entity's operating expenses for its fiscal year ended June 30, 2007. The County also provided building and grounds maintenance to WHS on a contract basis during 2007, for which WHS paid the County \$37,731.

B. Weber Area Dispatch 911 and Emergency Services District

As explained in Note 1, the Dispatch is reported as a discrete component unit of the County. The County also provides accounting, payroll, human resource management, and legal services to the Dispatch on a contract basis. During 2007, the Dispatch paid the County \$55,000 for such services. In addition, the County allocated \$47,974 in interest earnings on the Dispatch's cash balances that were held by the County during 2007.

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2007

B. Northern Utah Regional Landfill Authority

On January 9, 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 are 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.

The interlocal agreement does not provide for the members to retain an explicit, measurable interest in the net resources of NURLA operations, and therefore the County does not report any equity interest in NURLA; however, each member contributed equally to capital and start-up costs. Operating costs will be recovered through tipping fees charged to the various waste haulers who will transport waste from the members' jurisdictions.

During 2007, each member paid \$30,000 to NURLA to fund a preliminary landfill siting study. In December 2007, NURLA identified the Box Elder County landfill as a potential site for a NURLA solid waste management facility and entered into an agreement with Box Elder County to purchase that county's facility. The sale had not yet been completed by the end of 2007 and, as explained more fully in Note 18, is currently in question because of a citizens' petition that has placed the sale on the November 2008 ballot in Box Elder County. 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, 2007, the County's accrued liability of \$1,535,654 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

On January 23, 2008, the County amended its sick leave policy. For employees who are hired on or after January 1, 2008, sick leave balances at the end of the year cannot exceed 600 hours. Employees who were hired before January 1, 2008 will continue to have no limit to their accrued sick leave balances. These changes were made to begin to address the County's OPEB liability and future annual OPEB costs.

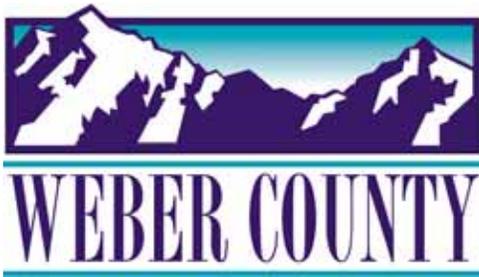
On March 28, 2008, Weber County obtained financing of \$253,290 to purchase two items of heavy equipment for the Roads Department and a screener for the Solid Waste Transfer Station. The lease term is for five years and bears a fixed rate of 3.85%.

On May 20, 2008, Weber County obtained financing of \$1,019,532 to purchase 39 vehicles for replacement of existing fleet vehicles. The lease term is for three years and bears a fixed rate of 3.29%.

On March 4, 2008, the County entered into a participation agreement with the Northern Utah Regional Landfill Authority (NURLA) and its three other members that requires each member to provide \$2.5 million to NURLA to acquire and improve the Box Elder County landfill for future NURLA operations. On April 1, 2008, the County Commission approved a resolution authorizing an interfund loan of up to \$1.5 million from the General Fund to the Solid Waste Transfer Station Enterprise Fund to provide funding for the County to meet its obligation to NURLA if the Transfer Station did not have sufficient assets to pay the full \$2.5 million. As of May 15, the County had paid \$1.1 million to NURLA from the Transfer Station Fund and had not drawn on any of the interfund loan authorization. Additionally, citizens in Box Elder County have successfully petitioned to have the landfill sale put on the November 2008 ballot. The County does not expect to pay NURLA the remaining amount owed under the participation agreement unless the ballot issue is resolved in NURLA's favor. If the voters deny the sale, the NURLA Board will consider its next action which could include looking for another landfill site or disbanding and refunding to the members all funds that have been paid to date.

Required Supplementary Information





WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2007

**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 Debt Service Fund, Capital Projects Fund, and all nonmajor special revenue funds are included as Supplementary Information beginning on page 78. 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 unreserved 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 2007, the County modified the budget on several occasions using the above procedures.

Current Year Excess of Expenditures Over Appropriations

For the year ended December 31, 2007, the following departments exceeded their appropriated budgets:

- The Training Department's budget for worker's compensation premiums was mistakenly set at the wrong rate, causing actual charges to exceed the budget by \$429. The error was not discovered until after the end of the year.
- The Weber Housing Authority exceeded its budget by \$14,681 because the County received more grants during the year than were expected but failed to make the proper adjustment to the budget before year end.

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

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2007

	Budgeted Amounts			Variance From Final Budget
	Original	Final	Actual	
REVENUES				
Taxes:				
Current Property.....	\$ 18,226,848	\$ 19,126,290	\$ 19,262,567	\$ 136,277
Sales.....	8,713,287	9,318,401	9,273,391	(45,010)
Delinquent.....	930,370	930,370	1,233,632	303,262
Assessing and Collecting.....	3,122,198	2,722,923	2,786,491	63,568
Total Taxes.....	30,992,703	32,097,984	32,556,081	458,097
Licenses, Permits, and Fees.....	2,957,904	2,838,147	2,844,466	6,319
Intergovernmental.....	1,516,402	1,817,150	1,897,214	80,064
Charges for Services.....	16,861,907	16,926,663	18,063,784	1,137,121
Fines and Forfeitures.....	397,989	395,889	530,155	134,266
Miscellaneous.....	867,885	982,324	1,090,344	108,020
Total Revenues.....	53,594,790	55,058,157	56,982,044	1,923,887
EXPENDITURES				
General Government				
Commission.....	585,012	585,012	563,725	(21,287)
District Court.....	80,000	80,000	76,916	(3,084)
Public Defender.....	1,105,476	1,129,076	1,127,242	(1,834)
Training.....	82,684	82,684	83,113	429
Human Resources.....	486,153	486,153	462,233	(23,920)
Information Technology.....	2,622,673	2,669,017	2,322,809	(346,208)
G.I.S.....	327,682	331,682	324,708	(6,974)
Clerk/Auditor.....	1,060,347	1,060,347	1,058,390	(1,957)
Treasurer.....	558,071	565,071	542,417	(22,654)
Recorder.....	953,768	909,038	862,725	(46,313)
Attorney - Criminal.....	1,930,406	2,042,246	2,034,289	(7,957)
Assessor.....	1,747,474	1,747,474	1,698,231	(49,243)
Assessor - Reappraisal.....	257,444	257,444	223,794	(33,650)
Surveyor.....	403,844	441,407	417,100	(24,307)
Engineering.....	351,810	341,110	327,990	(13,120)
Attorney - Civil.....	534,206	534,206	514,901	(19,305)
Non-Departmental.....	1,668,752	1,669,752	1,337,525	(332,227)
Internal Audit.....	67,769	67,769	49,230	(18,539)
Children's Justice Center.....	293,819	302,819	291,333	(11,486)
Operations Administration.....	288,321	288,321	270,459	(17,862)
Property Management.....	1,228,234	1,230,734	1,120,511	(110,223)
Weber Housing Authority.....	25,000	25,000	39,681	14,681
Municipal Gardens.....	100,000	100,000	80,000	(20,000)
Elections.....	321,868	423,474	268,112	(155,362)
Council of Governments.....	34,721	34,721	34,500	(221)
	17,115,534	17,404,557	16,131,934	(1,272,623)
Public Safety				
Judicial Services.....	2,889,947	—	—	—
Sheriff.....	8,141,748	8,495,597	8,314,168	(181,429)
Watershed Fire Protection.....	126,278	126,278	126,278	—
Jail.....	18,336,162	20,958,177	20,406,611	(551,566)
Animal Control.....	438,495	438,995	414,928	(24,067)
Homeland Security.....	870,674	974,727	969,199	(5,528)
	30,803,304	30,993,774	30,231,184	(762,590)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Public Health and Welfare				
Poor and Indigent.....	8,000	8,000	5,200	(2,800)
Human Services Programs.....	1,734,302	1,734,302	1,734,302	—
	<u>1,742,302</u>	<u>1,742,302</u>	1,739,502	(2,800)
Streets and Public Improvements				
Storm Water Management.....	500,000	556,606	389,198	(167,408)
Garage.....	411,845	411,845	402,537	(9,308)
	<u>911,845</u>	<u>968,451</u>	791,735	(176,716)
Parks and Recreation				
Parks.....	207,281	258,876	247,726	(11,150)
Recreation Facilities Administration....	419,373	479,538	460,476	(19,062)
Recreation.....	424,249	423,654	414,987	(8,667)
Special Events.....	118,176	118,176	113,933	(4,243)
Weber County Fair.....	367,178	367,178	357,630	(9,548)
	<u>1,536,257</u>	<u>1,647,422</u>	1,594,752	(52,670)
Conservation and Development				
Wedcorp.....	200,000	200,000	199,611	(389)
USU Extension.....	212,420	251,604	244,157	(7,447)
Community Development.....	7,021	10,781	10,771	(10)
Public Relations.....	243,405	253,405	224,696	(28,709)
	<u>662,846</u>	<u>715,790</u>	679,235	(36,555)
Total Expenditures.....	<u>52,772,088</u>	<u>53,472,296</u>	<u>51,168,342</u>	<u>(2,303,954)</u>
Revenues Over (Under)				
Expenditures.....	822,702	1,585,861	5,813,702	4,227,841
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	10,000	10,000	46,079	36,079
Transfers In.....	418,504	418,504	381,389	(37,115)
Transfers Out.....	(1,160,650)	(4,684,736)	(4,673,399)	11,337
Total Other Financing Sources (Uses).	<u>(732,146)</u>	<u>(4,256,232)</u>	<u>(4,245,931)</u>	<u>10,301</u>
Net Change in Fund Balance.....	90,556	(2,670,371)	1,567,771	4,238,142
Fund Balance - Beginning	11,162,146	11,162,146	11,162,146	—
Fund Balance - Ending.....	<u>\$ 11,252,702</u>	<u>\$ 8,491,775</u>	<u>\$ 12,729,917</u>	<u>\$ 4,238,142</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 5,432,200	\$ 5,565,200	\$ 5,737,121	\$ 171,921
Delinquent.....	190,016	190,016	261,803	71,787
Total Taxes.....	5,622,216	5,755,216	5,998,924	243,708
Other Revenues:				
Licenses, Permits, and Fees.....	748,738	748,738	723,932	(24,806)
Intergovernmental.....	47,559	47,559	41,252	(6,307)
Charges for Services.....	101,796	101,796	99,003	(2,793)
Miscellaneous.....	10,916	10,916	114,725	103,809
Total Revenues.....	6,531,225	6,664,225	6,977,836	313,611
EXPENDITURES				
Parks, Recreation & Public Facilities - County Library System.....	5,898,919	6,031,919	5,487,761	(544,158)
Total Expenditures.....	5,898,919	6,031,919	5,487,761	(544,158)
Revenues Over (Under) Expenditures.....	632,306	632,306	1,490,075	857,769
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(600,877)	(666,962)	(666,962)	—
Net Change in Fund Balance.....	31,429	(34,656)	823,113	857,769
Fund Balance, January 1.....	2,883,136	2,883,136	2,883,136	—
Fund Balance, December 31.....	\$ 2,914,565	\$ 2,848,480	\$ 3,706,249	\$ 857,769

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Consolidated Health Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,452,043	\$ 1,521,881	\$ 1,530,272	\$ 8,391
Delinquent.....	63,141	66,382	72,054	5,672
Total Taxes.....	<u>1,515,184</u>	<u>1,588,263</u>	<u>1,602,326</u>	<u>14,063</u>
Other Revenues:				
Licenses, Permits, and Fees.....	200,425	193,763	193,049	(714)
Intergovernmental.....	2,277,064	6,377,908	6,937,463	559,555
Charges for Services.....	1,609,300	1,677,803	1,760,486	82,683
Miscellaneous.....	44,850	48,550	186,964	138,414
Total Revenues.....	<u>5,646,823</u>	<u>9,886,287</u>	<u>10,680,288</u>	<u>794,001</u>
EXPENDITURES				
Public Health and Welfare - Weber/Morgan Health Department....	<u>5,620,040</u>	<u>9,854,105</u>	<u>9,697,727</u>	<u>(156,378)</u>
Total Expenditures.....	<u>5,620,040</u>	<u>9,854,105</u>	<u>9,697,727</u>	<u>(156,378)</u>
Revenues Over (Under) Expenditures.....	26,783	32,182	982,561	950,379
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	26,783	32,182	982,561	950,379
Fund Balance, January 1.....	<u>3,589,072</u>	<u>3,589,072</u>	<u>3,589,072</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,615,855</u>	<u>\$ 3,621,254</u>	<u>\$ 4,571,633</u>	<u>\$ 950,379</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 1,431,119	\$ 1,431,119	\$ 1,474,103	\$ 42,984
Delinquent.....	79,157	79,157	72,344	(6,813)
Total Taxes.....	<u>1,510,276</u>	<u>1,510,276</u>	<u>1,546,447</u>	<u>36,171</u>
Other Revenues:				
Licenses, Permits, and Fees.....	192,117	192,117	185,986	(6,131)
Miscellaneous.....	—	—	(5,214)	(5,214)
Total Revenues.....	<u>1,702,393</u>	<u>1,702,393</u>	<u>1,727,219</u>	<u>24,826</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	2,610,833	2,610,833	2,178,321	(432,512)
Total Expenditures.....	<u>2,610,833</u>	<u>2,610,833</u>	<u>2,178,321</u>	<u>(432,512)</u>
Revenues Over (Under)				
Expenditures.....	(908,440)	(908,440)	(451,102)	457,338
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	—	—	18,050	18,050
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(908,440)</u>	<u>(908,440)</u>	<u>(433,052)</u>	<u>475,388</u>
Fund Balance, January 1.....	3,012,862	3,012,862	3,012,862	—
Fund Balance, December 31.....	<u>\$ 2,104,422</u>	<u>\$ 2,104,422</u>	<u>\$ 2,579,810</u>	<u>\$ 475,388</u>

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 justice courts, planning and zoning, building inspection, public safety, road maintenance, and street lighting. Revenues come mainly from sales taxes.

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.

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.

Public Works Fund

This fund accounts for state and federal grants for and County expenditures on infrastructure and other capital-related projects.

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.

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").

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2007

	Special Revenue				
	Municipal Services	Crime Scene Investigations	Tourism	Public Works	Impact Fees
ASSETS					
Cash and Investments.....	\$ 586,198	\$ 146,621	\$ —	\$ 85,686	\$ 39,017
Receivables:					
Accounts, net.....	—	6,502	75	—	6,124
Taxes.....	—	—	572,351	—	—
Due From Other Governments.....	—	—	—	25,298	—
Due From Other Funds.....	525,170	—	—	—	—
Prepays and Inventories.....	—	—	—	—	—
Cash - Restricted.....	—	—	—	—	—
Total Assets	<u>\$ 1,111,368</u>	<u>\$ 153,123</u>	<u>\$ 572,426</u>	<u>\$ 110,984</u>	<u>\$ 45,141</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable.....	\$ —	\$ 8,062	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	20,204	—	—	—
Due To Other Funds.....	—	—	525,170	—	—
Total Liabilities.....	<u>—</u>	<u>28,266</u>	<u>525,170</u>	<u>—</u>	<u>—</u>
Fund Balances:					
Reserved for:					
Prepays and Inventories.....	—	—	—	—	—
Encumbrances.....	—	—	—	—	—
Interfund Loans Receivable.....	—	—	—	—	—
Future Projects.....	—	—	—	—	—
Debt Service.....	—	—	—	—	—
Unreserved.....	1,111,368	124,857	47,256	110,984	45,141
Total Fund Balances.....	<u>1,111,368</u>	<u>124,857</u>	<u>47,256</u>	<u>110,984</u>	<u>45,141</u>
Total Liabilities and Fund Balances.....	<u>\$ 1,111,368</u>	<u>\$ 153,123</u>	<u>\$ 572,426</u>	<u>\$ 110,984</u>	<u>\$ 45,141</u>

Special Revenue

Municipal Building Authority	Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Total Nonmajor Governmental Funds
\$ 394,142	\$ 1,266,025	\$ 419,742	\$ 8,966	\$ 78,891	\$ 2,560,090	\$ 5,585,378
—	—	165,848	40,459	59,443	628,557	907,008
—	6,153	—	—	—	—	578,504
—	—	—	—	—	—	25,298
—	—	—	—	—	—	525,170
—	—	51,154	—	—	—	51,154
3,329,406	128,143	—	—	—	—	3,457,549
<u>\$ 3,723,548</u>	<u>\$ 1,400,321</u>	<u>\$ 636,744</u>	<u>\$ 49,425</u>	<u>\$ 138,334</u>	<u>\$ 3,188,647</u>	<u>\$ 11,130,061</u>
\$ —	\$ 145,447	\$ 289,797	\$ 25,215	\$ 59,197	\$ 1,000	\$ 528,718
53,611	63,330	38,861	17,708	28,492	—	222,206
—	—	—	—	—	—	525,170
<u>53,611</u>	<u>208,777</u>	<u>328,658</u>	<u>42,923</u>	<u>87,689</u>	<u>1,000</u>	<u>1,276,094</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,329,406	128,143	—	—	—	—	3,457,549
340,531	1,063,401	308,086	6,502	50,645	3,187,647	6,396,418
<u>3,669,937</u>	<u>1,191,544</u>	<u>308,086</u>	<u>6,502</u>	<u>50,645</u>	<u>3,187,647</u>	<u>9,853,967</u>
<u>\$ 3,723,548</u>	<u>\$ 1,400,321</u>	<u>\$ 636,744</u>	<u>\$ 49,425</u>	<u>\$ 138,334</u>	<u>\$ 3,188,647</u>	<u>\$ 11,130,061</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2007

	Special Revenue				
	Municipal Services	Crime Scene Investigations	Tourism	Public Works	Impact Fees
REVENUES					
Taxes:					
Current Property.....	\$ —	\$ —	\$ —	\$ —	\$ —
Sales.....	2,099,761	—	3,575,335	—	—
Franchise.....	20,965	—	—	—	—
Total Taxes.....	<u>2,120,726</u>	<u>—</u>	<u>3,575,335</u>	<u>—</u>	<u>—</u>
Other Revenues:					
Licenses, Permits, and Fees.....	421,568	—	—	—	44,852
Intergovernmental.....	1,293,320	17,500	—	—	—
Charges for Services.....	443,172	617,166	—	—	—
Fines and Forfeitures.....	805,641	—	—	—	—
Miscellaneous.....	—	5,163	1,818	45,726	289
Total Revenues.....	<u>5,084,427</u>	<u>639,829</u>	<u>3,577,153</u>	<u>45,726</u>	<u>45,141</u>
EXPENDITURES					
Current:					
General Government.....	1,683,559	—	—	—	—
Public Safety.....	1,315,643	628,896	—	—	—
Streets and Public Improvements.....	2,354,479	—	—	19,116	—
Parks, Recreation & Public Facilities.....	—	—	2,663,996	—	—
Conservation and Development.....	—	—	—	—	—
Debt Service:					
Principal.....	—	—	—	—	—
Interest and Other Charges.....	—	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—	—
Total Expenditures.....	<u>5,353,681</u>	<u>628,896</u>	<u>2,663,996</u>	<u>19,116</u>	<u>—</u>
Revenues Over (Under) Expenditures.....	(269,254)	10,933	913,157	26,610	45,141
OTHER FINANCING SOURCES (USES)					
Capital Lease Financing.....	179,538	—	—	—	—
Refunding Bonds Issued.....	—	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—	—
Sale of Capital Assets.....	—	—	—	—	—
Transfers In.....	—	—	—	—	—
Transfers Out.....	—	—	(919,991)	—	—
Total Other Financing Sources (Uses)....	<u>179,538</u>	<u>—</u>	<u>(919,991)</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances.....	(89,716)	10,933	(6,834)	26,610	45,141
Fund Balances - Beginning	<u>1,201,084</u>	<u>113,924</u>	<u>54,090</u>	<u>84,374</u>	<u>—</u>
Fund Balances - Ending.....	<u>\$ 1,111,368</u>	<u>\$ 124,857</u>	<u>\$ 47,256</u>	<u>\$ 110,984</u>	<u>\$ 45,141</u>

Special Revenue

Municipal Building Authority	Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Total Nonmajor Governmental Funds
\$ —	\$ 654,643	\$ —	\$ —	\$ —	\$ —	\$ 654,643
—	—	—	—	—	3,426,243	9,101,339
—	—	—	—	—	—	20,965
—	654,643	—	—	—	3,426,243	9,776,947
—	—	—	—	—	—	466,420
—	—	—	—	17,034	—	1,327,854
3,324,848	—	2,053,274	443,857	443,417	—	7,325,734
—	—	—	—	—	—	805,641
138,574	17,294	449,266	28,951	87,658	91,365	866,104
3,463,422	671,937	2,502,540	472,808	548,109	3,517,608	20,568,700
—	—	—	—	—	—	1,683,559
—	—	—	—	—	—	1,944,539
—	—	—	—	—	—	2,373,595
—	—	2,718,518	685,564	1,323,079	2,948,581	10,339,738
—	243,185	—	—	—	—	243,185
2,068,000	328,384	—	—	—	—	2,396,384
1,411,359	85,272	—	—	—	—	1,496,631
134,865	—	—	—	—	—	134,865
3,614,224	656,841	2,718,518	685,564	1,323,079	2,948,581	20,612,496
(150,802)	15,096	(215,978)	(212,756)	(774,970)	569,027	(43,796)
—	—	—	—	—	—	179,538
26,523,000	—	—	—	—	—	26,523,000
(26,523,000)	—	—	—	—	—	(26,523,000)
—	481,510	—	—	—	—	481,510
14,868	—	524,064	212,757	806,569	—	1,558,258
—	—	—	—	—	—	(919,991)
14,868	481,510	524,064	212,757	806,569	—	1,299,315
(135,934)	496,606	308,086	1	31,599	569,027	1,255,519
3,805,871	694,938	—	6,501	19,046	2,618,620	8,598,448
<u>\$ 3,669,937</u>	<u>\$ 1,191,544</u>	<u>\$ 308,086</u>	<u>\$ 6,502</u>	<u>\$ 50,645</u>	<u>\$ 3,187,647</u>	<u>\$ 9,853,967</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 2,156,281	\$ 2,156,281	\$ 2,099,761	\$ (56,520)
Franchise.....	20,425	20,425	20,965	540
Total Taxes.....	<u>2,176,706</u>	<u>2,176,706</u>	<u>2,120,726</u>	<u>(55,980)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	349,086	349,086	421,568	72,482
Intergovernmental.....	1,239,820	1,239,820	1,293,320	53,500
Charges for Services.....	104,181	346,847	443,172	96,325
Fines and Forfeitures.....	1,121,348	1,121,348	805,641	(315,707)
Total Revenues.....	<u>4,991,141</u>	<u>5,233,807</u>	<u>5,084,427</u>	<u>(149,380)</u>
EXPENDITURES				
General Government:				
Justice Court.....	393,218	414,373	388,809	(25,564)
Surveyor.....	109,788	119,340	113,900	(5,440)
Engineering.....	66,314	66,314	61,825	(4,489)
Planning.....	544,848	544,848	522,230	(22,618)
Building Inspection.....	334,511	345,213	332,217	(12,996)
Administration.....	264,578	264,578	264,578	—
	<u>1,713,257</u>	<u>1,754,666</u>	<u>1,683,559</u>	<u>(71,107)</u>
Public Safety:				
Sheriff.....	1,266,696	1,318,413	1,266,757	(51,656)
Animal Control.....	51,663	51,663	48,886	(2,777)
	<u>1,318,359</u>	<u>1,370,076</u>	<u>1,315,643</u>	<u>(54,433)</u>
Streets and Public Improvements:				
Roads and Highways.....	2,199,765	2,326,432	2,257,805	(68,627)
Sewer Division.....	29,000	29,000	9,497	(19,503)
Weed Department.....	93,455	94,455	87,177	(7,278)
	<u>2,322,220</u>	<u>2,449,887</u>	<u>2,354,479</u>	<u>(95,408)</u>
Total Expenditures.....	<u>5,353,836</u>	<u>5,574,629</u>	<u>5,353,681</u>	<u>(220,948)</u>
Revenues Over (Under)				
Expenditures.....	(362,695)	(340,822)	(269,254)	71,568
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	159,000	159,000	179,538	20,538
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(203,695)</u>	<u>(181,822)</u>	<u>(89,716)</u>	<u>92,106</u>
Fund Balance, January 1.....	<u>1,201,084</u>	<u>1,201,084</u>	<u>1,201,084</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 997,389</u>	<u>\$ 1,019,262</u>	<u>\$ 1,111,368</u>	<u>\$ 92,106</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Crime Scene Investigations Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 17,500	17,500	—
Charges for Services.....	617,514	617,513	\$ 617,166	\$ (347)
Miscellaneous.....	—	—	5,163	5,163
Total Revenues.....	<u>617,514</u>	<u>635,013</u>	<u>639,829</u>	<u>4,816</u>
EXPENDITURES				
Public Safety - Crime Scene Investigations..	<u>617,514</u>	<u>639,114</u>	<u>628,896</u>	<u>(10,218)</u>
Total Expenditures.....	<u>617,514</u>	<u>639,114</u>	<u>628,896</u>	<u>(10,218)</u>
Revenues Over (Under)				
Expenditures.....	—	(4,101)	10,933	15,034
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	(4,101)	10,933	15,034
Fund Balance, January 1.....	<u>113,924</u>	<u>113,924</u>	<u>113,924</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 113,924</u>	<u>\$ 109,823</u>	<u>\$ 124,857</u>	<u>\$ 15,034</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Sales Taxes:				
Restaurant Tax.....	\$ 2,073,880	\$ 2,240,749	\$ 2,303,628	\$ 62,879
Transient Room Tax.....	821,849	946,703	972,148	25,445
Leased Vehicle Tax.....	271,568	306,382	299,559	(6,823)
Total Taxes.....	<u>3,167,297</u>	<u>3,493,834</u>	<u>3,575,335</u>	<u>81,501</u>
Other Revenues:				
Miscellaneous.....	1,000	1,000	1,818	818
Total Revenues.....	<u>3,168,297</u>	<u>3,494,834</u>	<u>3,577,153</u>	<u>82,319</u>
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	688,000	688,000	690,034	2,034
Ogden Eccles Conference Center Operations.....	219,943	—	—	—
Facility Rental - Municipal Building Authority.	1,983,995	1,983,995	1,973,962	(10,033)
Total Expenditures.....	<u>2,891,938</u>	<u>2,671,995</u>	<u>2,663,996</u>	<u>(7,999)</u>
Revenues Over (Under)				
Expenditures.....	276,359	822,839	913,157	90,318
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(286,359)</u>	<u>(842,985)</u>	<u>(919,991)</u>	<u>(77,006)</u>
Net Change in Fund Balance.....	(10,000)	(20,146)	(6,834)	13,312
Fund Balance, January 1.....	54,090	54,090	54,090	—
Fund Balance, December 31.....	<u>\$ 44,090</u>	<u>\$ 33,944</u>	<u>\$ 47,256</u>	<u>\$ 13,312</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Miscellaneous.....	\$ 35,451	\$ 35,451	\$ 45,726	10,275
Total Revenues.....	35,451	35,451	45,726	10,275
EXPENDITURES				
Streets and Public Improvements:				
North Ogden Divide Safety.....	35,451	35,451	2,437	(33,014)
Ground Lease for Right of Way.....	—	16,679	16,679	—
Total Expenditures.....	35,451	52,130	19,116	(33,014)
Revenues Over (Under)				
Expenditures.....	—	(16,679)	26,610	43,289
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	(16,679)	26,610	43,289
Fund Balance, January 1.....	84,374	84,374	84,374	—
Fund Balance, December 31.....	\$ 84,374	\$ 67,695	\$ 110,984	\$ 43,289

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ —	\$ —	\$ 44,852	\$ 44,852
Miscellaneous.....	—	—	289	289
Total Revenues.....	—	—	45,141	45,141
EXPENDITURES				
Streets and Public Improvements.....	—	—	—	—
Total Expenditures.....	—	—	—	—
Revenues Over (Under)				
Expenditures.....	—	—	45,141	45,141
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	—	45,141	45,141
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	\$ —	\$ —	\$ 45,141	\$ 45,141

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Other Revenues:				
Charges for Services.....	\$ 3,341,747	\$ 3,341,747	\$ 3,324,848	\$ (16,899)
Miscellaneous.....	90,000	90,000	138,574	48,574
Total Revenues.....	<u>3,431,747</u>	<u>3,431,747</u>	<u>3,463,422</u>	<u>31,675</u>
EXPENDITURES				
Debt Service:				
Principal.....	1,605,000	3,488,000	2,068,000	(1,420,000)
Interest and Other Charges.....	1,751,746	2,074,194	1,411,359	(662,835)
Payment to Refunding Escrow.....	—	—	134,865	134,865
Total Expenditures.....	<u>3,356,746</u>	<u>5,562,194</u>	<u>3,614,224</u>	<u>(1,947,970)</u>
Revenues Over (Under)				
Expenditures.....	75,001	(2,130,447)	(150,802)	1,979,645
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued.....	—	—	26,523,000	26,523,000
Payment to Refunding Escrow.....	—	—	(26,523,000)	(26,523,000)
Transfers In.....	—	—	14,868	14,868
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	75,001	(2,130,447)	(135,934)	1,994,513
Fund Balance, January 1.....	<u>3,805,871</u>	<u>3,805,871</u>	<u>3,805,871</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,880,872</u>	<u>\$ 1,675,424</u>	<u>\$ 3,669,937</u>	<u>\$ 1,994,513</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 930,000	\$ 930,000	\$ 654,643	\$ (275,357)
Delinquent.....	—	—	—	—
Total Taxes.....	930,000	930,000	654,643	(275,357)
Other Revenues:				
Miscellaneous.....	10,000	10,000	17,294	7,294
Total Revenues.....	940,000	940,000	671,937	(268,063)
EXPENDITURES				
Conservation and Development.....	353,500	353,500	243,185	(110,315)
Debt Service:				
Principal.....	328,384	328,384	328,384	—
Interest and Other Charges.....	93,497	93,497	85,272	(8,225)
Total Expenditures.....	775,381	775,381	656,841	(118,540)
Revenues Over (Under)				
Expenditures.....	164,619	164,619	15,096	(149,523)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	—	—	481,510	481,510
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	164,619	164,619	496,606	331,987
Fund Balance, January 1.....	694,938	694,938	694,938	—
Fund Balance, December 31.....	\$ 859,557	\$ 859,557	\$ 1,191,544	\$ 331,987

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ogden Eccles Conference Center Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ —	\$ 2,000,000	\$ 2,053,274	\$ 53,274
Miscellaneous.....	—	—	449,266	449,266
Total Revenues.....	—	2,000,000	2,502,540	502,540
EXPENDITURES				
Parks, Recreation & Public Facilities - Conference Center Operations.....	—	3,000,000	2,718,518	(281,482)
Total Expenditures.....	—	3,000,000	2,718,518	(281,482)
Revenues Over (Under) Expenditures.....	—	(1,000,000)	(215,978)	784,022
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	473,653	524,064	50,411
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	(526,347)	308,086	834,433
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	\$ —	\$ (526,347)	\$ 308,086	\$ 834,433

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ice Sheet Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 443,600	\$ 443,600	\$ 443,857	\$ 257
Miscellaneous.....	30,000	30,000	28,951	(1,049)
Total Revenues.....	<u>473,600</u>	<u>473,600</u>	<u>472,808</u>	<u>(792)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities - Weber County Ice Sheet.....	<u>664,167</u>	<u>688,253</u>	<u>685,564</u>	<u>(2,689)</u>
Total Expenditures.....	<u>664,167</u>	<u>688,253</u>	<u>685,564</u>	<u>(2,689)</u>
Revenues Over (Under) Expenditures.....	(190,567)	(214,653)	(212,756)	1,897
OTHER FINANCING SOURCES (USES)				
Transfers In.....	190,566	214,652	212,757	(1,895)
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(1)	(1)	1	2
Fund Balance, January 1.....	<u>6,501</u>	<u>6,501</u>	<u>6,501</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 6,502</u>	<u>\$ 2</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Golden Spike Events Center Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 17,919	\$ 17,034	\$ (885)
Charges for Services.....	375,088	375,088	443,417	68,329
Miscellaneous.....	49,452	49,452	87,658	38,206
Total Revenues.....	<u>424,540</u>	<u>442,459</u>	<u>548,109</u>	<u>105,650</u>
EXPENDITURES				
Parks, Recreation & Public Facilities -				
Golden Spike Events Center.....	<u>1,380,982</u>	<u>1,398,901</u>	<u>1,323,079</u>	<u>(75,822)</u>
Total Expenditures.....	<u>1,380,982</u>	<u>1,398,901</u>	<u>1,323,079</u>	<u>(75,822)</u>
Revenues Over (Under)				
Expenditures.....	(956,442)	(956,442)	(774,970)	181,472
OTHER FINANCING SOURCES (USES)				
Transfers In.....	956,442	1,039,416	806,569	(232,847)
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	82,974	31,599	(51,375)
Fund Balance, January 1.....	<u>19,046</u>	<u>19,046</u>	<u>19,046</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 19,046</u>	<u>\$ 102,020</u>	<u>\$ 50,645</u>	<u>\$ (51,375)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

RAMP Tax Fund

For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales Taxes.....	\$ 3,234,205	\$ 3,234,205	\$ 3,426,243	\$ 192,038
Total Taxes.....	3,234,205	3,234,205	3,426,243	192,038
Other Revenues:				
Miscellaneous.....	20,000	20,000	91,365	71,365
Total Revenues.....	3,254,205	3,254,205	3,517,608	263,403
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	2,383,600	3,000,000	2,897,187	(102,813)
Administration.....	48,513	48,513	51,394	2,881
Total Expenditures.....	2,432,113	3,048,513	2,948,581	(99,932)
Revenues Over (Under)				
Expenditures.....	822,092	205,692	569,027	363,335
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	822,092	205,692	569,027	363,335
Fund Balance, January 1.....	2,618,620	2,618,620	2,618,620	—
Fund Balance, December 31.....	\$ 3,440,712	\$ 2,824,312	\$ 3,187,647	\$ 363,335

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2007

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,888,942	\$ 2,888,942	\$ 3,021,977	\$ 133,035
Delinquent.....	148,643	148,643	146,686	(1,957)
Total Taxes.....	<u>3,037,585</u>	<u>3,037,585</u>	<u>3,168,663</u>	<u>131,078</u>
Other Revenues:				
Licenses, Permits, and Fees.....	418,504	418,504	381,389	(37,115)
Charges for Services.....	317,860	317,860	317,861	1
Miscellaneous.....	12,000	12,000	2,885	(9,115)
Total Revenues.....	<u>3,785,949</u>	<u>3,785,949</u>	<u>3,870,798</u>	<u>84,849</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,535,000	2,550,000	2,550,000	—
Interest and Other Charges.....	1,382,242	1,433,327	1,428,826	(4,501)
Total Expenditures.....	<u>3,917,242</u>	<u>3,983,327</u>	<u>3,978,826</u>	<u>(4,501)</u>
Revenues Over (Under)				
Expenditures.....	(131,293)	(197,378)	(108,028)	89,350
OTHER FINANCING SOURCES (USES)				
Transfers In.....	600,877	666,962	666,962	—
Transfers Out.....	(418,504)	(418,504)	(381,389)	37,115
Net Change in Fund Balance.....	51,080	51,080	177,545	126,465
Fund Balance, January 1.....	1,950,325	1,950,325	1,950,325	—
Fund Balance, December 31.....	<u>\$ 2,001,405</u>	<u>\$ 2,001,405</u>	<u>\$ 2,127,870</u>	<u>\$ 126,465</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 1,766,888	\$ 1,766,888	\$ 500,706	\$ (1,266,182)
Miscellaneous.....	165,000	165,000	404,325	239,325
Total Revenues.....	<u>1,931,888</u>	<u>1,931,888</u>	<u>905,031</u>	<u>(1,026,857)</u>
EXPENDITURES				
Public Safety.....	—	—	158,750	158,750
Capital Outlay:				
Library Building Construction.....	6,490,000	6,490,000	2,238,261	(4,251,739)
Capital Improvements - Jail.....	86,500	425,600	172,003	(253,597)
Capital Improvements - Conference Center...	25,000	25,000	—	(25,000)
Capital Improvements - Ice Sheet.....	91,000	91,000	18,007	(72,993)
Capital Improvements - Weber Center.....	280,000	280,000	6,961	(273,039)
Capital Improvements - GSEC.....	1,258,876	1,258,876	185,691	(1,073,185)
Capital Improvements - Recreation.....	632,500	632,500	164,518	(467,982)
Capital Improvements - Other.....	164,200	164,200	181,923	17,723
Total Expenditures.....	<u>9,028,076</u>	<u>9,367,176</u>	<u>3,126,114</u>	<u>(6,241,062)</u>
Revenues Over (Under)				
Expenditures.....	(7,096,188)	(7,435,288)	(2,221,083)	5,214,205
OTHER FINANCING SOURCES (USES)				
Transfers In.....	300,000	300,000	300,000	—
Transfers Out.....	—	—	(14,868)	(14,868)
Net Change in Fund Balance.....	(6,796,188)	(7,135,288)	(1,935,951)	5,199,337
Fund Balance, January 1.....	10,058,689	10,058,689	10,058,689	—
Fund Balance, December 31.....	<u>\$ 3,262,501</u>	<u>\$ 2,923,401</u>	<u>\$ 8,122,738</u>	<u>\$ 5,199,337</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.

Fleet Management Fund

This fund accounts for operations of the County's fleet of vehicles.

WEBER COUNTY, UTAH

Combining Statement of Net Assets Internal Service Funds December 31, 2007

	<u>Risk Management</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Investments	\$ 1,815,174	\$ 175,804	\$ 1,990,978
Accounts Receivable.....	21,245	8,550	29,795
Total Current Assets.....	<u>1,836,419</u>	<u>184,354</u>	<u>2,020,773</u>
Capital Assets:			
Machinery and Equipment.....	—	4,957,987	4,957,987
Less Accumulated Depreciation.....	—	(2,688,255)	(2,688,255)
Total Noncurrent Assets.....	<u>—</u>	<u>2,269,732</u>	<u>2,269,732</u>
Total Assets.....	<u>1,836,419</u>	<u>2,454,086</u>	<u>4,290,505</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable.....	25,295	—	25,295
Current Portion of Long-term Debt.....	—	325,599	325,599
Total Current Liabilities.....	<u>25,295</u>	<u>325,599</u>	<u>350,894</u>
Noncurrent Liabilities:			
Capital Lease Obligations.....	—	195,195	195,195
Total Noncurrent Liabilities.....	<u>—</u>	<u>195,195</u>	<u>195,195</u>
Total Liabilities.....	<u>25,295</u>	<u>520,794</u>	<u>546,089</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt.....	—	1,748,938	1,748,938
Unrestricted.....	1,811,124	184,354	1,995,478
Total Net Assets.....	<u>\$ 1,811,124</u>	<u>\$ 1,933,292</u>	<u>\$ 3,744,416</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Year Ended December 31, 2007

	<u>Risk Management</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES			
Charges for Services.....	\$ 1,289,811	\$ 1,167,570	\$ 2,457,381
Miscellaneous.....	—	30,000	30,000
Total Revenues.....	<u>1,289,811</u>	<u>1,197,570</u>	<u>2,487,381</u>
OPERATING EXPENSES			
General and Administrative.....	64,623	108,918	173,541
Depreciation.....	—	721,027	721,027
Claims and Premiums.....	1,141,346	164,708	1,306,054
Total Expenses.....	<u>1,205,969</u>	<u>994,653</u>	<u>2,200,622</u>
Operating Income (Loss).....	<u>83,842</u>	<u>202,917</u>	<u>286,759</u>
NON OPERATING REVENUES (EXPENSES)			
Investment Income.....	(8,263)	—	(8,263)
Interest Expense.....	—	(32,950)	(32,950)
Gain (Loss) on Sale of Capital Assets.....	—	10,502	10,502
Total Non-Operating Revenues (Expenses).....	<u>(8,263)</u>	<u>(22,448)</u>	<u>(30,711)</u>
Income (Loss) Before Transfers.....	75,579	180,469	256,048
Transfers In.....	—	3,750,000	3,750,000
Transfers Out.....	—	—	—
Change in Net Assets.....	75,579	3,930,469	4,006,048
Net Assets - Beginning	1,735,545	(1,997,177)	(261,632)
Net Assets - Ending.....	<u>\$ 1,811,124</u>	<u>\$ 1,933,292</u>	<u>\$ 3,744,416</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2007

	<u>Risk Management</u>	<u>Fleet Management</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users.....	\$ 1,285,116	\$ 1,198,215	\$ 2,483,331
Payments to Suppliers and Contractors.....	(1,182,947)	(276,624)	(1,459,571)
Net Cash Provided (Used) by Operating Activities.....	<u>102,169</u>	<u>921,591</u>	<u>1,023,760</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers (To) From Other Funds.....	—	3,750,000	3,750,000
Repayment Under Interfund Loans.....	—	(3,429,523)	(3,429,523)
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>—</u>	<u>320,477</u>	<u>320,477</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets.....	—	(23,615)	(23,615)
Principal Paid on Bonds and Capital Leases.....	—	(1,086,589)	(1,086,589)
Interest Paid on Bonds and Capital Leases.....	—	(32,950)	(32,950)
Proceeds from Disposal of Capital Assets.....	—	76,890	76,890
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>—</u>	<u>(1,066,264)</u>	<u>(1,066,264)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments.....	(8,263)	—	(8,263)
Net Cash Provided (Used) by Investing Activities.....	<u>(8,263)</u>	<u>—</u>	<u>(8,263)</u>
Net Cash Provided (Used) - All Activities.....	93,906	175,804	269,710
Cash and Cash Equivalents - Beginning.....	1,721,268	—	1,721,268
Cash and Cash Equivalents - Ending.....	<u>\$ 1,815,174</u>	<u>\$ 175,804</u>	<u>\$ 1,990,978</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss).....	\$ 83,842	\$ 202,917	\$ 286,759
Adjustments to Reconcile Operating Income (Loss):			
Depreciation Expense.....	—	721,027	721,027
(Increase) Decrease in Accounts Receivable.....	(4,695)	645	(4,050)
Increase (Decrease) in Accounts Payable.....	23,022	(2,998)	20,024
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 102,169</u>	<u>\$ 921,591</u>	<u>\$ 1,023,760</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Assets Acquired Under Capital Lease.....	\$ —	\$ 422,234	\$ 422,234
Gain (Loss) on Sale of Capital Assets.....	\$ —	\$ 10,502	\$ 10,502
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ 432,736</u>	<u>\$ 432,736</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

Strike Force

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

County Inmate Trust

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

Other Miscellaneous

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

Agency Funds

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

Treasurer's Agency Fund

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

Tax Collection Fund

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

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Net Assets Private-Purpose Trust Funds December 31, 2007

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ASSETS				
Cash	\$ 821,628	\$ 248,064	\$ 94,734	\$ 1,164,426
Machinery and Equipment.....	283,843	—	—	283,843
Less Accumulated Depreciation.....	(175,686)	—	—	(175,686)
Total Assets.....	<u>929,785</u>	<u>248,064</u>	<u>94,734</u>	<u>1,272,583</u>
LIABILITIES				
Accounts Payable.....	46,820	—	—	46,820
Deposits.....	217,293	—	—	217,293
Total Liabilities.....	<u>264,113</u>	<u>—</u>	<u>—</u>	<u>264,113</u>
NET ASSETS				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 665,672</u>	<u>\$ 248,064</u>	<u>\$ 94,734</u>	<u>\$ 1,008,470</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Assets Private-Purpose Trust Funds For the Year Ended December 31, 2007

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ADDITIONS				
Grants.....	\$ 186,544	\$ —	\$ —	\$ 186,544
Contributions From Other Governments.....	14,324	—	—	14,324
Charges for Services.....	—	—	989,073	989,073
Fines and Forfeitures.....	183,038	—	7,247	190,285
Miscellaneous.....	8,134	3,904,186	1,105	3,913,425
Investment Income	23,675	—	—	23,675
Total Additions.....	<u>415,715</u>	<u>3,904,186</u>	<u>997,425</u>	<u>5,317,326</u>
DEDUCTIONS				
Trust Operating Expenses.....	335,333	3,852,604	975,916	5,163,853
Awards and Claims.....	—	—	33,372	33,372
Total Deductions.....	<u>335,333</u>	<u>3,852,604</u>	<u>1,009,288</u>	<u>5,197,225</u>
Change in Net Assets.....	80,382	51,582	(11,863)	120,101
Net Assets - Beginning, as adjusted (see Note 2).	585,290	196,482	106,597	888,369
Net Assets - Ending.....	<u>\$ 665,672</u>	<u>\$ 248,064</u>	<u>\$ 94,734</u>	<u>\$ 1,008,470</u>

WEBER COUNTY, UTAH

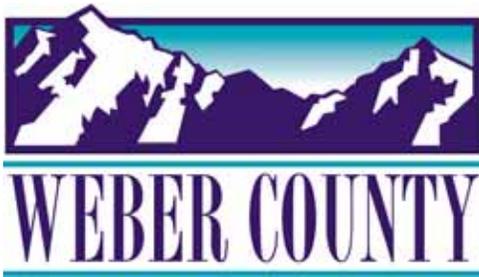
Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2007

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 3,224,395	\$ 7,856,893	\$ 11,081,288
Taxes Receivable.....	—	1,009,375	1,009,375
Delinquent Taxes Receivable.....	—	6,954,360	6,954,360
Total Assets.....	<u>\$ 3,224,395</u>	<u>\$ 15,820,628</u>	<u>\$ 19,045,023</u>
LIABILITIES			
Accrued Liabilities.....	\$ —	\$ 11,344	\$ 11,344
Due to Other Entities.....	3,224,395	8,118,148	11,342,543
Reserve for Tax Overpayments.....	—	736,776	736,776
Deferred Tax Distributions.....	—	6,954,360	6,954,360
Total Liabilities.....	<u>\$ 3,224,395</u>	<u>\$ 15,820,628</u>	<u>\$ 19,045,023</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2007

	Balance December 31, 2006	Additions	Deductions	Balance December 31, 2007
TREASURER'S AGENCY FUND				
ASSETS				
Cash	\$ 3,029,609	\$ 85,700,946	\$ (85,506,160)	\$ 3,224,395
Total Assets.....	<u>\$ 3,029,609</u>	<u>\$ 85,700,946</u>	<u>\$ (85,506,160)</u>	<u>\$ 3,224,395</u>
LIABILITIES				
Accounts Payable.....	\$ —	\$ 29,550,453	\$ (29,550,453)	\$ —
Due to Other Entities.....	3,029,609	60,021,245	(59,826,459)	3,224,395
Total Liabilities.....	<u>\$ 3,029,609</u>	<u>\$ 89,571,698</u>	<u>\$ (89,376,912)</u>	<u>\$ 3,224,395</u>
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 6,182,973	\$ 157,837,846	\$ (156,163,926)	\$ 7,856,893
Taxes Receivable.....	1,191,600	1,327,908	(1,510,133)	1,009,375
Delinquent Taxes Receivable.....	6,267,221	6,954,360	(6,267,221)	6,954,360
Total Assets.....	<u>\$ 13,641,794</u>	<u>\$ 166,120,114</u>	<u>\$ (163,941,280)</u>	<u>\$ 15,820,628</u>
LIABILITIES				
Accrued Liabilities.....	\$ 6,894	\$ 11,344	\$ (6,894)	\$ 11,344
Due to Other Entities.....	6,637,696	8,118,148	(6,637,696)	8,118,148
Reserve for Tax Overpayments....	675,355	736,776	(675,355)	736,776
Reserve for State Appeals.....	54,628	—	(54,628)	—
Deferred Tax Distributions.....	6,267,221	6,954,360	(6,267,221)	6,954,360
Total Liabilities.....	<u>\$ 13,641,794</u>	<u>\$ 15,820,628</u>	<u>\$ (13,641,794)</u>	<u>\$ 15,820,628</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	\$ 9,212,582	\$ 243,538,792	\$ (241,670,086)	\$ 11,081,288
Taxes Receivable.....	1,191,600	1,327,908	(1,510,133)	1,009,375
Delinquent Taxes Receivable.....	6,267,221	6,954,360	(6,267,221)	6,954,360
Total Assets.....	<u>\$ 16,671,403</u>	<u>\$ 251,821,060</u>	<u>\$ (249,447,440)</u>	<u>\$ 19,045,023</u>
LIABILITIES				
Accounts Payable.....	\$ —	\$ 29,550,453	\$ (29,550,453)	\$ —
Accrued Liabilities.....	6,894	11,344	(6,894)	11,344
Due to Other Entities.....	9,667,305	68,139,393	(66,464,155)	11,342,543
Reserve for Tax Overpayments....	675,355	736,776	(675,355)	736,776
Reserve for State Appeals.....	54,628	—	(54,628)	—
Deferred Tax Distributions.....	6,267,221	6,954,360	(6,267,221)	6,954,360
Total Liabilities.....	<u>\$ 16,671,403</u>	<u>\$ 105,392,326</u>	<u>\$ (103,018,706)</u>	<u>\$ 19,045,023</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.

Impact Fee Schedule

This schedule reports from which projects the County collected impact fees and the estimated time period for expenditures of those funds. This schedule is required by state law.

**Weber County
Tax Collection Agency Fund
Cash Receipts and Disbursements
For the Year Ended December 31, 2007**

	Treasurer Balance 01-01-2007	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12-31-2007
	\$	\$	\$	\$	\$	\$	\$	\$
Tax Collection Accounts								
Current Year Taxes.....	—	143,575,540	(142,951,376)	—	(624,164)	—	—	—
Redemption Of Prior Year.....	—	5,757,721	—	(5,757,721)	—	—	—	—
Penalties, Int & Costs.....	—	600,107	—	(600,107)	—	—	—	—
Fee In Lieu On Reg. Veh.....	—	15,580,636	(15,580,636)	—	—	—	—	—
Tax Overpayments.....	675,355	736,776	—	—	—	1,412,131	675,355	736,776
Total Collections.....	675,355	166,250,780	(158,532,012)	(6,357,828)	(624,164)	1,412,131	675,355	736,776
WEBER COUNTY FUNDS								
GENERAL FUND.....	1,167,990	—	21,678,027	1,233,630	84,749	24,164,396	22,808,009	1,356,387
G O BOND FUND.....	144,178	—	3,403,366	146,686	13,302	3,707,532	3,515,916	191,615
LIBRARY.....	310,649	—	6,461,053	261,803	25,253	7,058,758	6,692,639	366,119
WEBER / MORGAN HEALTH.....	82,114	—	1,723,321	72,054	6,736	1,884,224	1,786,902	97,322
JUDGEMENT LEVY - W.C.....	—	—	—	2	—	2	—	—
PARAMEDIC FUND.....	78,346	—	1,660,088	72,344	6,488	1,817,267	1,723,250	94,018
ASSESS & COLLECT / COLINTY.....	88,140	—	1,828,177	74,123	7,145	1,997,585	1,894,133	103,453
STATE ASSESS & COLLECT / MULTI.....	41,445	—	1,273,420	58,023	4,978	1,377,866	1,309,852	68,014
TAX SALE FEES.....	75	—	—	16,422	—	16,497	16,497	—
SCHOOL DISTRICTS								
OGDEN CITY SCHOOL DISTR.....	953,514	—	24,195,522	1,118,037	96,998	26,364,070	24,962,597	1,401,474
WEBER SCHOOL DISTRICT.....	2,259,583	—	42,447,869	1,541,674	164,126	46,413,253	43,823,359	2,589,894
WEBER SCHOOL DIST JUDGMENT LEVY.....	142,285	—	8,893	5,530	38	156,747	147,752	8,995
CITIES & TOWNS								
HARRISVILLE CITY.....	24,446	—	324,066	9,209	1,195	358,916	334,643	24,273
HUNTSVILLE TOWN.....	1,604	—	36,108	1,124	152	38,989	39,549	(560)
NORTH OGDEN CITY.....	81,863	—	1,511,579	34,582	5,449	1,633,473	1,528,568	104,905
NORTH OGDEN CITY JUDGEMENT LEVY.....	18,308	—	286	351	1	18,946	18,659	287
OGDEN CITY.....	280,746	—	10,065,483	555,949	40,431	10,942,609	10,485,739	456,871
PLAIN CITY.....	8,555	—	78,318	3,650	285	90,808	83,450	7,358
PLEASANT VIEW CITY.....	64,381	—	799,322	29,602	3,194	896,498	862,970	33,528
RIVERDALE CITY.....	26,352	—	568,542	15,972	2,190	613,056	572,524	40,532
ROY CITY.....	151,532	—	2,636,885	65,177	9,620	2,863,214	2,670,519	192,695
SOUTH OGDEN CITY.....	59,001	—	1,992,867	65,378	7,606	2,124,852	1,963,928	160,924
UNTAH TOWN.....	1,401	—	41,000	1,349	146	43,896	40,847	3,049
WASHINGTON TERRACE CITY.....	41,869	—	854,381	27,136	3,205	926,590	866,860	59,730
HOOPER CITY.....	8,356	—	123,509	3,180	459	135,503	124,603	10,900
FARR WEST CITY.....	4,200	—	77,718	2,687	291	84,895	77,570	7,325
WATER CONSERVANCY DIST								
WEBER BASIN WATER - GENERAL.....	73,590	—	2,063,454	70,659	8,046	2,215,749	2,064,780	150,969
WEBER BASIN WATER - OGDEN.....	26,249	—	983,959	42,710	3,933	1,056,851	993,264	63,587
WEBER BASIN WATER - UNTAH.....	(1,908)	—	—	77	—	(1,831)	—	—
ROY WATER CONSERVANCY DISTR.....	7,088	—	124,148	3,226	459	134,921	126,461	8,460
BONA VISTA WATER DISTR.....	27,097	—	412,537	16,037	1,582	457,253	418,834	38,419
UNTAH HIGHLANDS IMPROV. DISTR.....	3,378	—	173,408	3,923	662	181,371	157,072	24,299
HOOPER WATER IMP DISTR.....	12,018	—	205,544	7,675	777	226,014	216,221	9,792
POWDER MNTN WATER & SEWER DISTR.....	(628)	—	10,856	1,215	56	11,499	11,120	380
W WARREN / WARREN WATER IMP DISTR.....	1,596	—	18,399	289	67	20,350	18,370	1,980
WEBER/BOX ELDER CONSERVANCY DISTR.....	294,702	—	2,626,602	99,783	11,081	3,032,168	2,837,949	194,219
ROY SECONDARY WATER.....	204,765	—	1,468,989	41,605	6,169	1,721,529	1,586,208	135,322
WEBER BASIN WATER.....	146,147	—	977,051	41,885	4,255	1,169,338	1,107,444	61,894
SOUTH OGDEN CONS DISTR.....	161,063	—	1,374,137	44,419	5,767	1,585,386	1,416,254	169,132
CEMETERY DISTRICTS								
BEN LOMOND CEMETERY DISTR.....	6,654	—	96,350	2,761	361	106,126	99,887	6,239
EDEN CEMETERY DISTR.....	1,231	—	23,497	2,205	104	27,036	26,835	202
HOOPER CEMETERY DISTR.....	2,778	—	168	1,054	1	4,001	8,666	(4,664)
LIBERTY CEMETERY MAINT DISTR.....	303	—	6,861	365	30	7,558	7,764	(206)
PLAIN CITY CEMETERY DISTR.....	2,905	—	24,702	920	90	28,617	26,595	2,022
WEST WEBER / TAYLOR CEMETERY DISTR.....	1,212	—	13,622	251	49	15,134	13,911	1,223
WARREN / W WARREN CEMETERY DISTR.....	(164)	—	14,380	1,568	58	15,641	12,457	3,184

	Treasurer Balance 01-01-2007	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12-31-2007
SEWER DISTRICTS								
CENTRAL WEBER SEWER DISTR.....	185,244	—	3,618,342	149,041	14,092	3,966,718	3,734,629	232,089
NORTH DAVIS SEWER DISTR.....	43,771	—	956,331	21,800	3,490	1,025,392	951,981	73,411
MOSQUITO ABATEMENT								
MOSQUITO ABATEMENT DISTR.....	48,962	—	987,729	41,482	3,861	1,082,034	1,026,150	55,884
PARK IMPROVEMENT DISTRICTS								
HOOPER PARK SERVICE AREA.....	—	—	—	14	—	14	14	—
WEST WARREN PARK DISTR.....	(1,047)	—	29,963	3,544	122	32,581	27,885	4,696
LIBERTY PARK CHARGE.....	(572)	—	—	40	—	(532)	(532)	—
EDEN PARK.....	6,513	—	30,420	800	130	37,863	35,316	2,547
REDEVELOPMENT DISTRICTS								
OGDEN REDEV C B D MALL #1.....	12,718	—	230,967	—	944	244,630	210,441	34,188
OGDEN REDEV 25TH STREET #2.....	37,128	—	620,778	3,352	2,537	663,796	653,170	10,626
OGDEN REDEV UNION GARDEN #5.....	1,351	—	10,879	—	44	12,275	11,379	895
OGDEN REDEV ST BENEDICTS #4.....	14,135	—	207,085	—	846	222,066	203,710	18,357
ROY REDEV #1 MKT PL #186.....	25,033	—	269,851	—	1,103	295,987	271,510	24,477
OGDEN REDEV WASHINGTON BLVD #6.....	29,756	—	448,449	—	1,833	480,038	442,279	37,759
SO OGDEN REDEV WASHINGTON BLVD.....	1,233	—	18,000	—	74	19,306	17,571	1,736
OGDEN REDEV GOLDEN LINKS #8.....	55	—	648	—	3	705	654	51
OGDEN REDEV LESTER PARK #7.....	6,195	—	90,831	16	371	97,413	89,241	8,172
OGDEN REDEV PARK BLVD #9.....	130	—	46,625	—	191	46,946	43,509	3,437
OGDEN REDEV 12 STREET #10.....	11,543	—	131,228	—	536	143,308	131,643	11,665
OGDEN REDEV LINCOLN #12.....	11,823	—	178,253	—	729	190,805	178,730	12,074
OGDEN REDEV SOUTH C B D #11.....	(1,729)	—	18,618	—	76	16,965	15,317	1,648
WASH TERRACE REDEV C B D.....	2,000	—	14,164	125	58	16,346	15,143	1,203
ROY REDEV NEW IOMEGA #2.....	27,676	—	314,394	—	1,285	343,355	318,897	24,458
WASH TERRACE REDEV SOUTHEAST.....	30,170	—	448,842	—	1,835	480,847	437,462	43,384
RIVERDALE REDEV RIV ROAD.....	—	—	—	381	—	381	381	—
OGDEN REDEV HINKLEY AIRPORT #14.....	8,268	—	99,740	—	408	108,416	97,660	10,756
WEBER COUNTY REDEV #2 IND PARK.....	56,258	—	500,000	—	2,044	558,302	519,149	39,153
ROY REDEV #3 CITY CENTER-ALB #.....	4,219	—	47,658	—	195	52,072	48,432	3,640
NORTH OGDEN REDEV C B D.....	33,141	—	352,397	552	1,440	387,531	356,894	30,636
OGDEN REDEV FAIRMOUNT #15.....	(46,756)	—	730,741	—	2,987	686,972	614,600	72,372
SO OGDEN REDEV 36TH STREET.....	8,730	—	108,000	—	441	117,171	106,759	10,412
RIVERDALE REDEV 1050 WEST.....	15,698	—	210,293	—	860	226,850	206,937	19,914
RIVERDALE REDEV WEBER RIVER.....	33,416	—	387,421	—	1,584	422,421	388,082	34,339
OGDEN REDEV DDO #16.....	203,343	—	2,984,550	—	12,048	3,199,942	2,596,864	603,078
OGDEN REDEV AM CAN #18.....	38,690	—	315,296	—	1,289	355,275	331,400	23,874
OGDEN REDEV WALL AVE #19.....	7,896	—	167,368	3,869	684	179,817	154,931	24,886
SO OGDEN REDEV HINCKLEY.....	39	—	7,389	—	30	7,459	6,028	1,431
OGDEN REDEV WEST 12TH #20.....	66,900	—	875,213	—	3,578	945,691	855,338	90,353
ROY REDEV #4 1900 WEST.....	9,686	—	100,000	—	409	110,095	100,319	9,776
OGDEN REDEV HINCKLEY EDA #21.....	55,960	—	552,356	—	2,258	610,574	552,309	58,265
SO OGDEN REDEV NORTHWEST.....	245,242	—	250,583	—	1,024	496,849	455,942	40,908
RIVERDALE REDEV RIV ROAD AMEND.....	36,683	—	375,249	—	1,534	413,466	377,866	35,601
WEBER COUNTY REDEV KIMBERLY CLARK.....	(1,684)	—	104,610	—	428	103,354	83,993	19,361
WEBER COUNTY REDEV GSL MINERAL.....	—	—	50,033	—	205	50,238	44,939	5,299
OTHER DISTRICTS								
WEBER FIRE G O BOND.....	180	—	—	1,739	—	1,919	1,907	12
WEBER FIRE DISTRICT.....	186,603	—	3,576,380	174,314	14,489	3,951,785	3,793,165	158,621
WEBER SERV AREA #5 LIBERTY PARK.....	2,957	—	21,297	838	92	25,184	25,874	(690)
WEBER AREA 911 AND EM SERV DISTR.....	102,454	—	3,056,711	81,658	11,936	3,252,759	3,035,767	216,992
WEBER FIRE G O BOND -2006 SER.....	—	—	471,974	—	1,909	473,883	453,379	20,504
OGDEN CITY WEED/DEMO.....	31,609	—	78,425	22,700	432	133,165	53,828	79,337
OGDEN VILY TRANSLATOR.....	2,944	—	27,468	984	116	31,512	29,418	2,094
UINTAH / PATIO ASSESS.....	—	—	—	52,482	—	52,482	52,482	—
UINTAH HIGHLAND IMPROVEMENT DISTR.....	(364)	—	—	—	—	(364)	(11)	(353)
WASHINGTON TERRACE WEED & DEMO.....	(1)	—	—	—	—	(1)	(1)	—
Total.....	8,605,206	—	158,532,012	6,357,828	624,164	174,119,210	163,660,322	10,458,889
Grand Total.....	\$ 9,280,561	\$ 166,250,780	\$ —	\$ —	\$ —	\$ 175,531,342	\$ 164,335,677	\$ 11,195,665

**Weber County
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2007**

Taxing Entities	Current Year Taxes										Treasurer's Relief					Other Collections					
	Year-End Real Property Value After B.O.E.	Year-End Real Property Value Centrality Assessed	Total Real and Cent. Assessed RDA Value	Total Adj. Real and Centrality Assessed Value	Year-End Personal Property Value	Total Adjusted Value	Current Tax Rate (%)	Prior Tax Rate (%)	Real and Cent. Assd Prop Taxes	Per Prop Taxes Charged	Total Taxes Charged	Unpaid Taxes	Abatement	Other Relief	Total Relief	Taxes Collected	Collection Rate	Fee-in-lieu	Miscellaneous Collections	Delinquencies	
																				Penalty	Interest
GENERAL FUND.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.002052	0.002399	18,493,923	1,876,158	20,370,081	1,194,398	274,117	2,143	1,470,658	18,899,423	92.8%	2,415,460	315,520	837,327	528,676
G.O.BOND FUND.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.000324	0.000364	2,920,003	295,765	3,215,858	188,554	43,281	339	232,174	2,983,683	92.8%	381,389	49,658	140,083	8,540
LIBRARY.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.000615	0.000692	5,542,769	562,279	6,105,048	357,069	82,155	643	440,766	5,664,282	92.8%	723,932	94,415	250,940	14,541
OGDEN CITY SCHOOL DISTR.....	2,722,672.731	103,947.946	2,826,620.677	2,684,871.502	470,435.170	2,855,282.677	0.008176	0.008380	19,498,513	3,942,247	23,440,760	1,438,634	295,047	2,603	1,734,284	21,706,476	92.6%	2,200,020	371,986	1,072,506	59,649
WEBER SCHOOL DISTRICT.....	6,725,808.458	236,057.218	6,961,865.676	6,677,517.311	342,106,297	7,019,677.558	0.005626	0.006237	37,568,016	2,133,717	39,701,733	2,259,202	549,740	4,087	2,813,029	36,888,704	92.8%	5,108,646	590,734	1,475,089	90,496
MOSQUITO ABATEMENT DISTR.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.000000	0.000000	8,877,524	1,933,317	9,333,317	34,728	12,557	98	60,427	8,665,934	92.8%	110,650	14,444	39,674	2,370
WEBER BASIN WATER - GENERAL.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.000000	0.000000	144,632	144,632	144,632	113,546	26,672	209	140,227	1,806,979	92.8%	235,425	28,173	67,541	4,541
WEBER BASIN WATER - UINTAH.....	2,722,672.731	103,947.946	2,826,620.677	2,684,871.502	470,435.170	2,811,694.506	0.000345	0.000306	807,734	145,953	951,688	58,698	12,359	110	71,166	880,522	92.5%	92,834	13,964	40,914	2,369
WEBER BASIN WATER - UINTAH.....	2,722,672.731	103,947.946	2,826,620.677	2,684,871.502	470,435.170	2,811,694.506	0.000000	0.000000	807,734	145,953	951,688	58,698	12,359	110	71,166	880,522	92.5%	92,834	13,964	40,914	2,369
ROY WALTER CONSERVANCY DISTR.....	1,081,389.273	24,794.927	1,106,184.200	1,049,284.107	56,900.093	1,166,184.293	0.000000	0.000000	3,880	3,880	3,880	111,956	3,021	8	7,635	104,322	93.2%	19,381	838	3,092	202
BOONA VISTA WATER DISTR.....	1,098,018.970	33,405.599	1,131,424.569	1,074,711.450	56,713.119	1,131,424.569	0.000000	0.000000	32,416	32,416	32,416	174,596	3,012	33	21,600	353,197	94.2%	47,013	13,683	15,439	823
UNTAH HIGHLANDS IMPROV. DISTR.....	1,947,646.597	5,566.046	1,953,212.643	1,904,330.643	3,979.438	1,957,192.081	0.000000	0.000319	1,269	1,269	1,269	16,534	4,408	8	5,553	155,981	96.6%	17,014	979	3,641	379
CENTRAL HIGHLANDS IMPROV. DISTR.....	6,362,100.702	101,931.941	6,464,032.643	6,255,615.207	208,417.436	6,464,032.643	0.000000	0.000319	2,986,126	417,688	3,403,815	183,669	157	229,481	3,174,333	91.6%	400,397	55,663	142,696	8,395	
NORTH DAVIS SEWER DISTR.....	1,110,765.772	27,448.250	1,138,214.022	1,106,713.022	33,825.332	1,142,039.354	0.000773	0.000763	28,809	890,857	27,402	23,182	73	50,657	800,200	94.0%	153,163	5,945	20,991	1,421	
BEN LOMOND SEWER DISTR.....	1,071,831.058	25,870.898	1,097,701.956	1,066,713.022	47,573.427	1,114,286.449	0.000773	0.000763	83,204	41,86	135,064	7,497	1,202	8	5,406	141,561	93.8%	11,524	1,150	2,639	175
EDEN CEMETERY DISTR.....	545,936.117	5,692.801	551,628.918	551,628.918	4,259,747	555,888.665	0.000045	0.000021	24,823	243	25,066	2,708	136	1	2,845	22,221	88.6%	960	405	2,032	188
HOOPER CEMETERY DISTR.....	240,166.275	6,178.472	246,344.747	246,344.747	1,463,421	247,808.168	0.000045	0.000021	177	177	177	860	45	—	906	6,345	87.5%	488	53	354	15
LIBERTY CEMETERY MAINT. DISTR.....	246,938.735	2,418.483	249,357.218	249,357.218	452,850	249,357.218	0.000299	0.000042	21,109	216	237	1,214	264	4	1,482	19,863	93.1%	665	63	883	50
PLAIN CITY CEMETERY DISTR.....	331,813.409	8,005.289	339,818.698	339,818.698	2,356,908	339,818.698	0.000888	0.000100	11,388	86	11,474	395	138	2	535	11,139	95.4%	2,281	244	243	15
WEST WEBER / TAYLOR CEMETERY DISTR.....	144,302.428	8,170.237	152,472.665	152,472.665	984,282	153,456.947	0.000076	0.000087	11,351	2,595	13,946	633	66	3	705	13,242	94.9%	848	340	1,354	22
WARREN / W WARREN CEMETERY DISTR.....	52,865.186	57,599.331	110,464.517	106,063.866	22,182,087	126,247.953	0.000107	0.000117	11,351	2,595	13,946	633	66	3	705	13,242	94.9%	848	340	1,354	22
HARRISVILLE TOWN.....	52,865.186	57,599.331	110,464.517	106,063.866	22,182,087	126,247.953	0.000107	0.000117	11,351	2,595	13,946	633	66	3	705	13,242	94.9%	848	340	1,354	22
HUNTSVILLE TOWN.....	52,865.186	57,599.331	110,464.517	106,063.866	22,182,087	126,247.953	0.000107	0.000117	11,351	2,595	13,946	633	66	3	705	13,242	94.9%	848	340	1,354	22
NORTH OGDEN CITY.....	642,668.401	16,197.383	658,865.784	627,476.850	36,388.930	644,265.784	0.000088	0.000066	3,603	390	37,082	2,781	438	2	3,221	33,862	91.3%	21,41	233	1,099	48
OGDEN CITY.....	1,947,946.000	103,947.946	2,051,893.946	2,051,893.946	12,259,336	2,051,893.946	0.000000	0.000000	13,610	19,761	1,329,933	38,657	20,909	131	59,698	1,270,238	95.5%	238,108	7,883	32,758	2,624
PLAIN CITY.....	4,988.920	4,988.920	4,988.920	4,988.920	190,021.593	1,916,997	0.000350	0.000519	792,382	1,837,049	979,581	613,857	121,356	1,077	736,290	902,338	92.5%	910,578	165,877	532,065	29,761
PLEASANT VIEW CITY.....	6,872.721	6,872.721	6,872.721	6,872.721	352,951.367	23,805.825	0.000208	0.000189	995	995	67,302	3,771	855	9	4,634	62,869	93.1%	13,243	2,451	3,498	193
RIVERSDALE CITY.....	429,394.529	15,924.090	445,318.619	431,899.702	43,595.886	405,495.588	0.000319	0.000181	71,236	52,111	764,367	70,935	8,153	48	79,132	685,234	89.6%	97,162	19,659	28,440	1,622
ROY CITY.....	1,071,787.187	25,140.834	1,096,928.021	1,040,036.928	32,939.125	1,079,036.052	0.000257	0.000245	48,541	533,891	321,334	75,097	7,573	83	39,791	494,099	92.6%	72,486	3,825	15,357	936
SOUTH OGDEN CITY.....	714,814.075	13,441.316	728,255.391	709,105.532	19,152.856	728,255.391	0.000527	0.000521	2,265,200	1,072,506	3,337,706	234,596	64,811	188	140,096	2,204,504	95.6%	423,463	17,131	62,554	4,035
UNTAH TOWN.....	46,155.611	2,629.578	48,785.189	46,155.611	1,863,137	48,785.189	0.000326	0.000277	34,247	86,701	1,851,296	52,866	29,037	87	81,991	1,769,604	95.6%	214,069	15,865	61,866	4,026
WASHINGTON TERRACE CITY.....	279,761.438	3,811.306	283,572.744	283,572.744	20,838.514	269,338.956	0.000265	0.000303	71,954	66,746	778,700	30,262	19,075	41	49,378	729,321	93.7%	119,707	8,019	25,858	1,747
WEBER / MORGAN HEALTH.....	9,448,481.189	340,005.164	9,788,486.353	9,012,632.860	812,541.417	9,825,174.277	0.000404	0.000485	1,478,072	150,320	1,628,392	95,487	21,908	172	117,567	1,510,825	92.8%	193,049	25,202	68,956	4,099
HOOPER WATER IMP DISTR.....	8,000.875	8,000.875	8,000.875	8,000.875	2,900.081	463,739.402	0.000404	0.000485	1,478,072	150,320	1,628,392	95,487	21,908	172	117,567	1,510,825	92.8%	193,049	25,202	68,956	4,099
JUDGEMENT LEVY - W.C.....	6,640.123.617	22,782.830	6,662,946.454	6,662,946.454	295,813.575	6,758,760.029	0.000000	0.000000	1,866,179	13,375	1,879,554	12,520	3,042	14	15,576	1,71,978	0.0%	31,075	3,155	7,409	379
HOOPER CITY.....	239,921.736	6,320.391	246,242.127	246,242.127	1,463,421	247,808.168	0.000417	0.000366	109,851	536	110,387	7,343	1,200	12	8,556	101,831	92.2%	19,983	2,177	3,074	172
POWDER MNTN WATER & SEWER DISTR.....	61,044.111	221,317	282,358.128	282,358.128	2,007.47	61,044.111	0.000223	0.000339	13,076	80	13,756	2,917	135	—	3,052	10,703	77.8%	141	60	1,176	48
OGDEN REDEV C D MALL #1.....	15,803.256	264,045	279,848.261	279,848.261	993,726	310,126.080	0.000000	0.000000	—	230,367	—	—	—	—	—	230,367	100.0%	—	944	279	20
W WARREN / WARREN WATER IMP DISTR.....	35,727.973	1,586,306	1,622,033.979	1,622,033.979	3,401.615	40,129.589	0.000381	0.000467	14,217	1,589	15,805	585	187	4	776	15,029	95.1%	2,732	694	279	20
OGDEN REDEV 25TH STREET #2.....	36,881.075	197,467	234,342.142	234,342.142	3,816.853	35,338.684	0.000000	0.000000	—	—	—	—	—	—	—	620,778	100.0%	—	2,537	3,063	290

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2007

Transient Room Taxes (TRT):

TRT revenue, total.....	\$ 972,148
TRT used for:	
Establishing and promoting:	
Tourism.....	135,000
Recreation.....	328,050
Film production.....	—
Conventions.....	315,000
	<u>778,050</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	194,098
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
	<u>194,098</u>
Total TRT Expenditures.....	<u>972,148</u>
TRT Not Expended.....	<u>\$ —</u>

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

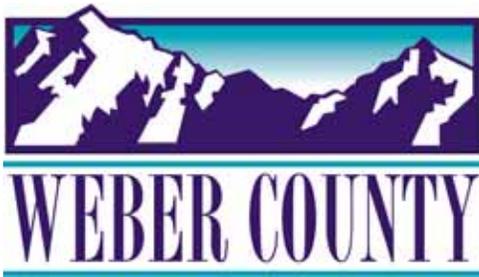
	<u>Restaurant Tax</u>	<u>Car Rental Tax</u>	<u>Total</u>
TRCC tax revenue, total.....	\$ 2,303,628	\$ 299,559	\$ 2,603,187
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	—	299,559	299,559
Convention facilities - Ogden Eccles Conference Center.....	2,303,628	—	2,303,628
Pledges as security for evidence of indebtedness.....	—	—	—
Total TRCC Expenditures.....	<u>2,303,628</u>	<u>299,559</u>	<u>2,603,187</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

WEBER COUNTY, UTAH

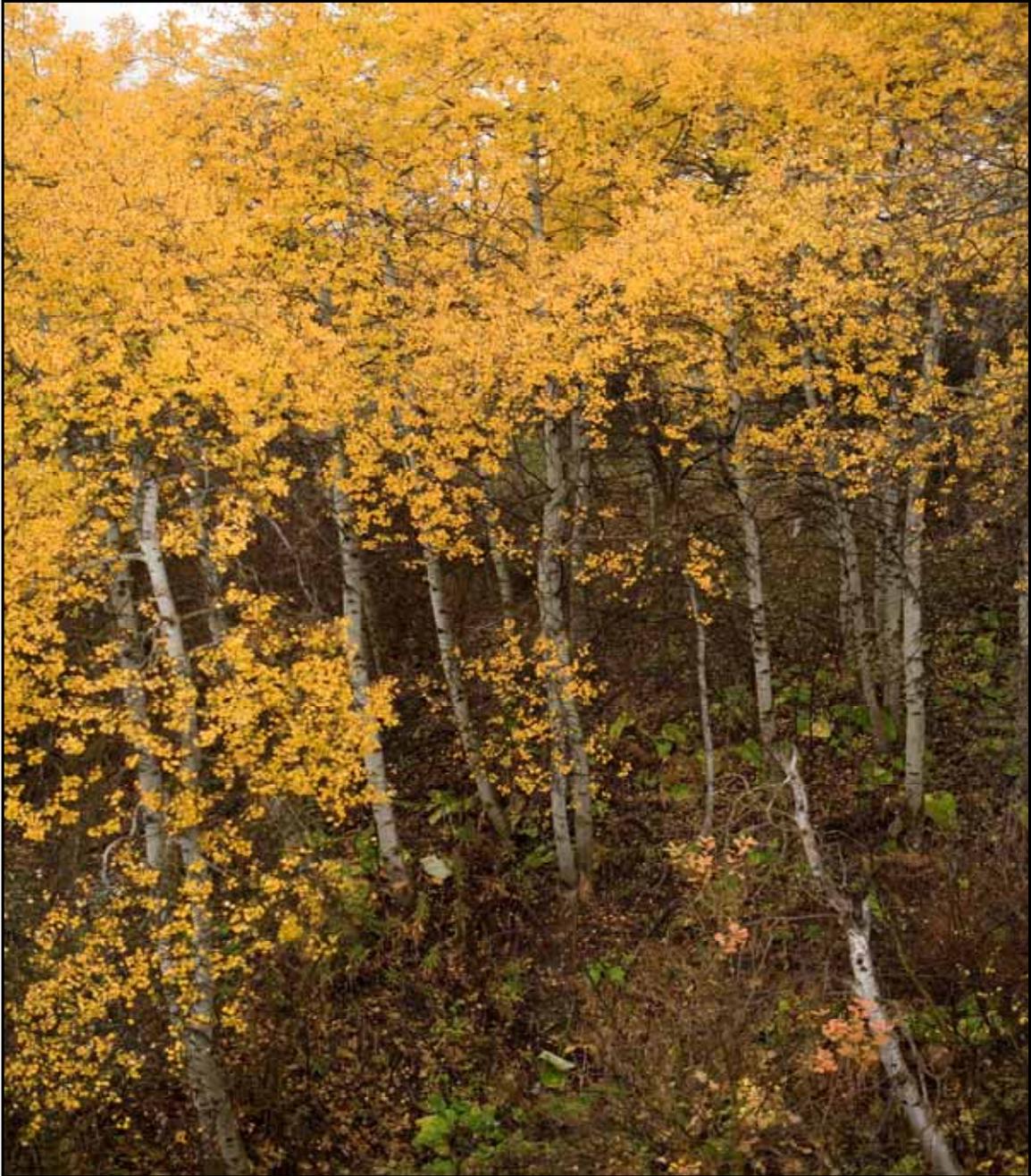
Schedule of Impact Fees Collected For the Year Ended December 31, 2007

Subdivision Name / Description	Impact Fees Collected during 2007 for:				Total
	Trails Development	Storm Water Development	Waste Water Development	Transportation Mitigation	
Lower Valley:					
Robinson.....	\$ 508	\$ 387	\$ 438	\$ 1,112	\$ 2,445
Lucero.....	508	387	—	1,112	2,007
Harms.....	508	387	438	1,112	2,445
KC Ranchettes.....	508	387	438	1,112	2,445
Frederickson.....	508	387	438	1,112	2,445
Hazy Acres.....	508	387	438	1,112	2,445
Total Lower Valley.....	<u>3,048</u>	<u>2,322</u>	<u>2,190</u>	<u>6,672</u>	<u>14,232</u>
Upper Valley:					
Heritage Knoll.....	1,976	3,238	—	910	6,124
Causey Estates.....	988	1,619	—	455	3,062
Sheep Creek.....	2,964	4,857	—	1,365	9,186
Ward Acres.....	988	1,619	—	455	3,062
Saddleback Range.....	988	1,619	—	455	3,062
Crimson Ridge.....	1,976	3,238	—	910	6,124
Total Upper Valley.....	<u>9,880</u>	<u>16,190</u>	<u>—</u>	<u>4,550</u>	<u>30,620</u>
Total Impact Fees.....	<u>\$ 12,928</u>	<u>\$ 18,512</u>	<u>\$ 2,190</u>	<u>\$ 11,222</u>	<u>\$ 44,852</u>

All impact fees will be expended within six years from the year of collection on projects listed in the Capital Improvement Plan approved and amended annually by the County Commission.



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 Assets by Component	112
Changes in Net Assets	113
Fund Balances – Governmental Funds	114
Changes in Fund Balances – Governmental Funds	116
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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.

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Assessed/Taxable and Estimated Market Value of Taxable Property	121
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	122
Principal Property Taxpayers	123

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	124
Computation of Overlapping Debt	125
Ratio of Outstanding Debt to Assessed/Taxable Value and Net General Debt Per Capita	126
Ratios of General Bonded Debt Outstanding	128
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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	130
Largest Employers.....	131

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.....	132
Operating Indicators by Function.....	133
Capital Asset Statistics by Function	134

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

WEBER COUNTY, UTAH

Net Assets by Component Last Six Years ⁽¹⁾

(Accrual Basis of Accounting)

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

(1) Reported from year of GASB 34 implementation

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.

WEBER COUNTY, UTAH

Changes in Net Assets

Last Six Years (1)

(Accrual Basis of Accounting)

	2007	2006	2005	2004	2003	2002
Expenses						
Governmental Activities:						
General Government.....	\$ 18,349,613	\$ 18,543,698	\$ 17,775,010	\$ 17,114,716	\$ 17,267,670	\$ 16,144,941
Public Safety.....	35,362,909	33,109,170	32,415,287	29,394,536	27,507,234	24,730,170
Public Health and Welfare.....	11,729,306	10,302,672	7,161,755	6,478,468	6,591,451	7,681,839
Streets and Public Improvements.....	3,621,735	3,304,751	1,844,030	3,140,658	2,609,373	5,795,064
Parks, Recreation and Public Facilities.....	19,050,351	16,000,219	12,897,853	12,468,388	11,972,568	13,081,974
Conservation and Development.....	918,690	779,637	513,690	935,834	453,914	379,561
Interest on Long-term Debt.....	2,866,544	3,185,272	3,315,425	3,560,514	3,908,024	2,520,946
Total Governmental Activities Expenses.....	91,899,148	85,225,419	75,923,050	73,093,114	70,310,234	70,334,495
Business-type Activities:						
Solid Waste Transfer Station.....	6,756,791	6,354,498	6,441,936	6,584,386	5,979,892	5,731,406
Landfill Gas Recovery.....	306,168	383,895	342,688	6,407	—	—
Total Business-type Activities Expenses.....	7,062,959	6,738,393	6,784,624	6,590,793	5,979,892	5,731,406
Total Primary Government Expenses.....	98,962,107	91,963,812	82,707,674	79,683,907	76,290,126	76,065,901
Program Revenues						
Governmental Activities:						
Charges for Services:						
Jail.....	10,009,537	9,256,884	9,498,877	9,767,507	9,566,830	7,860,618
Vehicle Registrations	3,710,312	4,179,091	4,361,117	3,803,755	3,748,507	3,427,575
MBA.....	3,463,422	3,346,070	3,350,091	3,436,373	3,186,025	2,933,220
Sheriff Contracts.....	2,313,059	2,137,035	1,975,716	1,760,740	1,967,287	845,542
Municipal Services.....	1,670,381	1,332,733	1,380,390	545,845	638,410	618,932
Parks and Recreation.....	1,280,946	1,831,218	1,843,303	2,076,993	1,858,306	1,599,815
Health Department.....	1,972,604	1,827,630	1,597,653	1,637,952	1,434,868	1,203,442
Recorder Fees.....	1,450,140	1,478,782	1,403,043	1,409,600	1,855,646	1,472,743
Other Activities.....	9,236,750	6,079,357	6,022,018	5,439,159	5,101,196	5,777,610
Operating Grants and Contributions.....	10,451,305	8,642,814	5,979,208	5,598,987	5,517,554	4,396,943
Capital Grants and Contributions.....	4,617,237	3,158,234	161,741	1,997,406	—	1,946,572
Total Governmental Activities Program Revenues.....	50,175,693	43,269,848	37,573,157	37,474,317	34,874,629	32,083,012
Business type Activities:						
Charges for Services:						
Solid Waste Transfer Station.....	7,306,838	7,158,900	6,784,518	6,589,730	5,854,297	5,779,390
Landfill Gas Recovery.....	83,732	53,805	104,984	—	—	—
Total Business-type Activities Program Revenues.....	7,390,570	7,212,705	6,889,502	6,589,730	5,854,297	5,779,390
Total Primary Government Program Revenues.....	57,566,263	50,482,553	44,462,659	44,064,047	40,728,926	37,862,402
Net (Expense)/Revenue						
Governmental Activities.....	(41,723,455)	(41,955,571)	(38,349,893)	(35,618,797)	(35,435,605)	(38,251,483)
Business-type Activities.....	327,611	474,312	104,878	(1,063)	(125,595)	47,984
Total Primary Government Net (Expense)/Revenue....	(41,395,844)	(41,481,259)	(38,245,015)	(35,619,860)	(35,561,200)	(38,203,499)
General Revenues and Other Changes in Net Assets						
Governmental Activities:						
Taxes:						
Current Property Taxes.....	33,494,988	31,594,352	28,232,630	23,696,730	24,792,857	24,319,931
Sales and Franchise Taxes.....	18,395,695	17,061,466	14,234,955	11,361,790	10,767,165	10,494,830
Other Property Taxes.....	2,935,615	2,894,007	4,444,197	4,529,454	2,848,132	2,876,731
Unrestricted Investment Income.....	689,899	610,966	422,384	163,441	114,887	172,343
Gain on Sale of Capital assets.....	425,232	55,117	32,060	181,585	—	(37,459)
Total Governmental Activities.....	55,941,429	52,215,908	47,366,226	39,933,000	38,523,041	37,826,376
Business-type Activities:						
Unrestricted Investment Income.....	55,580	30,821	2,894	12,366	4,946	4,680
Gain on Sale of Capital Assets.....	14,250	—	—	102,205	35,050	8,442
Special Item - Change in Post-Closure Liability.....	—	—	1,528,885	—	—	—
Total Business-type Activities	69,830	30,821	1,531,779	114,571	39,996	13,122
Total Primary Government General Revenues.....	56,011,259	52,246,729	48,898,005	40,047,571	38,563,037	37,839,498
Change in Net Assets						
Governmental Activities.....	14,217,974	10,260,337	9,016,333	4,314,203	3,087,436	(425,107)
Business-type Activities.....	397,441	505,133	1,636,657	113,508	(85,599)	61,106
Total Primary Government.....	\$ 14,615,415	\$ 10,765,470	\$ 10,652,990	\$ 4,427,711	\$ 3,001,837	\$ (364,001)

(1) Reported from year of GASB 34 implementation

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Fund				
Reserved.....	\$ 437,002	\$ 2,435,020	\$ 4,689,704	\$ 5,570,292
Unreserved.....	12,292,915	8,727,126	7,946,812	5,193,235
Total General Fund.....	<u>12,729,917</u>	<u>11,162,146</u>	<u>12,636,516</u>	<u>10,763,527</u>
All Other Governmental Funds				
Reserved reported in:				
Special Revenue Funds.....	4,445,621	4,909,764	3,245,147	5,327,345
Debt Service Funds.....	—	1,501,458	1,723,209	1,006,096
Capital Projects Funds.....	7,199,809	9,300,760	1,085,645	1,830,454
Unreserved reported in:				
Special Revenue Funds.....	16,266,038	13,173,754	8,851,922	5,052,814
Debt Service Funds.....	2,127,870	448,867	201,674	885,031
Capital Projects Funds.....	922,929	757,929	419,047	—
Total All Other Governmental Funds.....	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>	<u>\$ 14,101,740</u>

2003	2002	2001	2000	1999	1998
\$ 5,790,736	\$ 4,012,368	\$ 170,789	\$ 222,033	\$ 220,380	\$ 123,145
3,965,212	4,694,806	7,810,033	7,195,920	6,398,271	2,451,693
<u>9,755,948</u>	<u>8,707,174</u>	<u>7,980,822</u>	<u>7,417,953</u>	<u>6,618,651</u>	<u>2,574,838</u>
5,854,770	5,947,832	—	75,278	60,092	117,747
31,732	—	1,817,958	1,977,121	1,627,216	1,122,394
5,788,968	1,934,745	63,888	14,675	467,690	154,711
4,806,137	3,445,712	6,877,354	6,954,655	4,578,565	4,092,524
1,820,674	2,519,388	—	—	—	—
—	—	1,813,534	339,973	7,409,263	21,067,021
<u>\$ 18,302,281</u>	<u>\$ 13,847,677</u>	<u>\$ 10,572,734</u>	<u>\$ 9,361,702</u>	<u>\$ 14,142,826</u>	<u>\$ 26,554,397</u>

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 31,680,683	\$ 29,955,129	\$ 28,080,969	\$ 23,774,209
General Sales Taxes.....	11,373,152	10,802,281	9,332,174	8,777,080
Tourism Related Sales Taxes.....	3,575,335	3,050,347	2,699,108	2,566,866
RAMP Sales Tax.....	3,426,243	3,189,008	2,185,369	—
Franchise Tax.....	20,965	19,830	18,304	17,844
Delinquent Property Taxes.....	1,786,519	1,579,237	1,383,518	1,578,528
Assessing and Collecting Property Taxes.....	2,786,491	2,670,077	3,060,679	2,597,861
Total Taxes.....	<u>54,649,388</u>	<u>51,265,909</u>	<u>46,760,121</u>	<u>39,312,388</u>
Other Revenues:				
Licenses, Permits, and Fees.....	4,795,242	4,839,867	5,008,032	4,335,560
Intergovernmental.....	10,704,489	8,777,824	5,926,327	5,495,818
Charges for Services.....	27,566,868	24,273,196	24,013,256	23,544,474
Fines and Forfeitures.....	1,335,796	1,370,328	1,578,020	1,472,489
Miscellaneous.....	2,660,133	1,891,380	1,391,226	1,139,126
Total Revenues.....	<u>101,711,916</u>	<u>92,418,504</u>	<u>84,676,982</u>	<u>75,299,855</u>
Expenditures				
General Government.....	17,815,493	18,099,654	17,306,327	16,680,082
Public Safety.....	34,354,044	32,414,738	32,215,419	28,970,442
Public Health and Welfare.....	11,437,229	10,033,265	6,980,375	6,537,480
Streets and Public Improvements.....	3,165,330	2,870,682	2,953,937	3,127,550
Parks, Recreation, and Public Facilities.....	17,422,251	14,595,444	11,547,019	10,887,087
Conservation and Development.....	922,420	771,831	515,295	939,015
Capital Outlay.....	3,126,114	991,570	2,213,079	4,919,074
Debt Service:				
Principal.....	4,946,384	3,964,776	3,565,000	3,495,000
Interest and Other Charges.....	2,925,457	3,158,930	3,184,649	3,644,348
Payment to Refunding Escrow.....	134,865	—	365,995	168,285
Total Expenditures.....	<u>96,249,587</u>	<u>86,900,890</u>	<u>80,847,095</u>	<u>79,368,363</u>
Revenues Over (Under) Expenditures	5,462,329	5,517,614	3,829,887	(4,068,508)
Other Financing Sources (Uses)				
Capital Lease Financing.....	179,538	214,356	—	129,676
Bonds Issued.....	—	6,950,000	—	—
Refunding Bonds Issued.....	26,523,000	—	6,775,000	15,525,000
Premium on Bonds Issued.....	—	399,265	149,567	1,521,036
Payment to Refunding Escrow.....	(26,523,000)	—	(7,459,898)	(16,844,253)
Sale of Capital Assets.....	545,639	10,283	3,337	544,087
Transfer In.....	2,906,609	10,295,909	5,627,277	3,764,300
Transfer Out.....	(6,656,609)	(10,295,909)	(5,625,618)	(3,764,300)
Total Other Financing Sources (Uses).....	<u>(3,024,823)</u>	<u>7,573,904</u>	<u>(530,335)</u>	<u>875,546</u>
Net change in Fund Balances.....	2,437,506	13,091,518	3,299,552	(3,192,962)
Fund Balance - Beginning.....	<u>41,254,678</u>	<u>28,163,160</u>	<u>24,863,608</u>	<u>28,058,229</u>
Fund Balance - Ending.....	<u>\$ 43,692,184</u>	<u>\$ 41,254,678</u>	<u>\$ 28,163,160</u>	<u>\$ 24,865,267</u>
Debt Service as a percentage of noncapital expenditures	9.5%	9.2%	10.1%	11.1%

2003	2002	2001	2000	1999	1998
\$ 23,374,309	\$ 22,947,250	\$ 22,262,701	\$ 21,960,883	\$ 20,446,932	\$ 14,730,264
8,242,047	7,951,798	7,807,550	7,991,765	7,846,478	7,628,036
2,508,166	2,495,700	2,344,631	2,296,260	2,259,138	1,975,810
—	—	—	—	—	—
16,952	47,332	—	24,728	13,034	2,501
1,425,808	1,370,666	1,366,234	1,088,265	863,381	982,584
2,494,989	2,527,000	2,356,233	2,421,756	2,320,074	2,303,136
<u>38,062,271</u>	<u>37,339,746</u>	<u>36,137,349</u>	<u>35,783,657</u>	<u>33,749,037</u>	<u>27,622,331</u>
4,510,709	4,904,021	4,135,607	4,220,390	4,123,556	3,769,657
5,409,806	6,200,611	6,129,977	5,668,542	5,593,738	5,153,084
23,216,190	17,866,450	15,078,388	11,093,402	9,542,466	8,417,064
1,062,713	1,048,099	928,037	982,009	1,227,744	1,076,021
1,053,890	2,555,518	4,310,416	1,996,054	3,652,523	3,729,258
<u>73,315,579</u>	<u>69,914,445</u>	<u>66,719,774</u>	<u>59,744,054</u>	<u>57,889,064</u>	<u>49,767,415</u>
16,685,516	15,844,223	12,857,607	12,705,279	11,769,502	11,749,382
27,469,353	24,753,471	21,045,698	17,168,466	12,565,386	10,091,481
6,511,139	6,323,122	6,953,926	6,364,836	6,382,122	6,138,307
3,702,795	4,116,644	4,389,357	2,936,612	2,307,996	2,173,905
10,466,514	11,261,573	10,385,687	9,892,450	9,732,454	9,680,874
452,751	376,425	348,351	410,691	398,862	399,691
213,296	—	1,962,423	11,470,284	17,585,000	7,568,554
3,095,000	940,000	2,661,233	2,400,089	2,375,000	1,765,000
3,773,583	4,004,229	4,159,980	4,192,219	4,130,173	4,137,592
—	663,776	—	—	—	—
<u>72,369,947</u>	<u>68,283,463</u>	<u>64,764,262</u>	<u>67,540,926</u>	<u>67,246,495</u>	<u>53,704,786</u>
945,632	1,630,982	1,955,512	(7,796,872)	(9,357,431)	(3,937,371)
515,404	255,401	—	3,179,409	1,125,616	49,003
3,990,000	—	—	—	—	25,000,000
—	7,685,000	—	—	—	—
103,778	322,626	—	—	—	—
—	(7,896,988)	—	—	—	—
9,010	10,333	—	—	—	—
3,371,778	2,964,498	4,774,142	4,462,846	4,349,504	5,710,279
<u>(3,432,224)</u>	<u>(2,964,498)</u>	<u>(4,955,757)</u>	<u>(3,827,205)</u>	<u>(4,485,449)</u>	<u>(4,892,751)</u>
<u>4,557,746</u>	<u>376,372</u>	<u>(181,615)</u>	<u>3,815,050</u>	<u>989,671</u>	<u>25,866,531</u>
5,503,378	2,007,354	1,773,897	(3,981,822)	(8,367,760)	21,929,160
<u>22,554,851</u>	<u>20,547,497</u>	<u>16,779,660</u>	<u>20,761,478</u>	<u>29,129,235</u>	<u>7,200,075</u>
<u>\$ 28,058,229</u>	<u>\$ 22,554,851</u>	<u>\$ 18,553,557</u>	<u>\$ 16,779,656</u>	<u>\$ 20,761,475</u>	<u>\$ 29,129,235</u>
10.7%	9.1%	12.2%	17.7%	27.4%	19.8%

WEBER COUNTY, UTAH

Changes in Fund Balance - General Fund Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 19,262,567	\$ 18,215,514	\$ 16,853,304	\$ 13,199,004
General Sales Taxes.....	9,273,391	8,708,786	7,721,807	7,224,909
Franchise Tax.....	—	—	—	—
Delinquent Property Taxes.....	1,233,632	1,071,536	912,038	1,066,257
Assessing and Collecting Property Taxes.....	2,786,491	2,670,077	3,060,679	2,597,861
Total Taxes.....	<u>32,556,081</u>	<u>30,665,913</u>	<u>28,547,828</u>	<u>24,088,031</u>
Other Revenue				
Licenses, Permits, and Fees.....	2,844,466	2,815,475	2,900,054	2,382,434
Intergovernmental.....	1,897,214	1,303,137	2,068,839	2,135,182
Charges for Services.....	18,063,784	17,230,477	17,444,503	16,803,419
Fines and Forfeitures.....	530,155	325,256	388,927	1,064,335
Miscellaneous.....	1,090,344	1,025,765	914,235	686,085
Total Revenues.....	<u>56,982,044</u>	<u>53,366,023</u>	<u>52,264,386</u>	<u>47,159,486</u>
Expenditures				
General Government.....	16,131,934	16,555,843	15,822,009	15,341,768
Public Safety.....	30,231,184	28,432,140	28,427,850	25,852,586
Public Health and Welfare.....	1,739,502	1,739,177	1,657,877	1,596,525
Streets and Public Improvements.....	791,735	678,946	976,683	1,760,648
Parks, Recreation, and Public Facilities.....	1,594,752	1,489,102	1,378,988	1,312,357
Conservation and Development.....	679,235	634,911	515,295	406,188
Capital Outlay.....	—	—	—	—
Total Expenditures.....	<u>51,168,342</u>	<u>49,530,119</u>	<u>48,778,702</u>	<u>46,270,072</u>
Revenues Over (Under) Expenditures	5,813,702	3,835,904	3,485,684	889,414
Other Financing Sources (Uses)				
Capital Lease Financing.....	—	42,802	—	129,676
Sale of Capital Assets.....	46,079	10,283	3,337	532,062
Transfer In.....	381,389	377,466	411,918	660,108
Transfer Out.....	(4,673,399)	(5,740,825)	(2,027,950)	(1,203,681)
Total Other Financing Sources (Uses).....	<u>(4,245,931)</u>	<u>(5,310,274)</u>	<u>(1,612,695)</u>	<u>118,165</u>
Net Change in Fund Balances.....	1,567,771	(1,474,370)	1,872,989	1,007,579
Fund Balance - Beginning.....	11,162,146	12,636,516	10,763,527	9,755,948
Fund Balance - Ending.....	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>

2003	2002	2001	2000	1999	1998
\$ 13,007,110	\$ 12,485,780	\$ 12,039,863	\$ 11,553,486	\$ 11,318,420	\$ 6,570,193
6,704,073	6,360,764	6,479,263	6,363,162	6,027,836	5,739,015
—	21,332	—	4,728	13,034	2,501
957,681	1,041,854	904,637	689,585	575,877	674,179
2,494,989	2,527,000	2,356,233	2,421,756	2,320,075	2,303,136
<u>23,163,853</u>	<u>22,436,730</u>	<u>21,779,996</u>	<u>21,032,717</u>	<u>20,255,242</u>	<u>15,289,024</u>
2,355,715	2,612,752	2,256,715	2,226,250	2,241,691	1,655,081
1,836,396	2,466,525	1,945,340	1,828,681	1,844,840	1,582,274
17,058,426	12,058,693	9,097,848	5,129,998	3,765,839	3,130,319
603,378	576,849	486,988	514,480	674,963	555,035
724,997	1,670,107	973,412	769,605	594,583	607,505
<u>45,742,765</u>	<u>41,821,656</u>	<u>36,540,299</u>	<u>31,501,731</u>	<u>29,377,158</u>	<u>22,819,238</u>
15,273,708	15,018,306	12,527,914	11,504,791	10,667,974	10,542,376
24,434,762	21,449,590	18,613,326	15,333,747	10,069,801	8,074,986
1,596,725	1,587,125	1,524,076	1,467,206	1,406,717	1,404,258
1,892,845	1,831,979	1,431,050	1,151,204	725,212	620,273
1,173,676	1,019,941	1,139,968	1,122,059	740,844	798,368
452,751	376,425	348,351	410,691	398,862	399,691
—	—	15,748	1,099,441	726,321	49,003
<u>44,824,467</u>	<u>41,283,366</u>	<u>35,600,433</u>	<u>32,089,139</u>	<u>24,735,731</u>	<u>21,888,955</u>
918,298	538,290	939,866	(587,408)	4,641,427	930,283
505,297	255,401	—	1,240,000	1,125,616	49,003
9,010	10,333	—	—	—	—
980,692	616,054	1,306,304	1,309,927	823,849	1,564,310
(1,364,523)	(1,140,882)	(1,683,303)	(1,163,215)	(2,547,079)	(2,144,045)
<u>130,476</u>	<u>(259,094)</u>	<u>(376,999)</u>	<u>1,386,712</u>	<u>(597,614)</u>	<u>(530,732)</u>
1,048,774	279,196	562,867	799,304	4,043,813	399,551
8,707,174	8,427,978	7,417,955	6,618,651	2,574,838	2,175,287
<u>\$ 9,755,948</u>	<u>\$ 8,707,174</u>	<u>\$ 7,980,822</u>	<u>\$ 7,417,955</u>	<u>\$ 6,618,651</u>	<u>\$ 2,574,838</u>

WEBER COUNTY, UTAH

Property Tax Levies and Collections Last Ten Years

Year	Charges	Less:	Net	Collections	Percent	Collections	Total Collections to Date	
	Current	Abated					Taxes to be	Current
	Year	and	Collected	Year	Year Levy	Years (2) (3)		of Levy
	Levy (1)	Appeals		Levy	Collected			
2007	\$ 36,423,545	\$ (458,748)	\$ 35,964,797	\$ 33,837,515	92.90%	\$ —	\$ 33,837,515	92.90%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,309,970	33,450,802	97.64%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,405,971	31,978,208	98.26%
2004	27,329,441	(173,918)	27,155,523	25,733,712	94.16%	1,341,393	27,075,105	99.07%
2003	26,982,393	(171,860)	26,810,533	25,485,803	94.45%	1,310,911	26,796,714	99.31%
2002	26,181,511	(138,642)	26,042,869	24,757,164	94.56%	1,282,719	26,039,883	99.46%
2001	29,660,430	(174,922)	29,485,508	28,044,434	94.55%	1,426,799	29,471,233	99.36%
2000	29,632,361	(126,048)	29,506,313	28,134,866	94.95%	1,364,972	29,499,838	99.55%
1999	28,465,236	(172,695)	28,292,541	27,021,426	94.93%	1,271,115	28,292,541	99.39%
1998	20,662,749	4,138	20,666,887	19,517,911	94.46%	1,148,976	20,666,887	100.02%

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
2007	\$ 3,125,667,664	\$ 6,322,813,525	\$ 812,541,417	\$ 340,005,164	\$ 10,601,027,770	0.003608	\$ 17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%
2004	1,934,990,133	4,911,403,412	704,255,426	334,845,173	7,885,494,144	0.003663	12,108,365,074	65.1%
2003	1,856,563,483	4,791,503,477	735,553,031	367,977,459	7,751,597,450	0.003609	12,030,926,253	64.4%
2002	1,787,482,789	4,597,387,609	707,548,631	375,961,813	7,468,380,842 (1)	0.003656	11,617,849,924	64.3%
2001	1,738,537,618	4,389,024,378	1,574,400,453	390,886,667	8,092,849,116	0.003647	10,605,861,865	76.31%
2000	1,247,400,187	4,214,883,615	1,498,435,943	345,937,163	7,306,656,908	0.004012	10,075,792,561	72.52%
1999	1,097,451,818	3,765,306,631	1,519,607,538	334,597,316	6,716,963,303	0.004231	9,844,794,443	68.23%
1998	1,019,345,718	3,555,379,836	1,639,271,796	337,663,211	6,551,660,561	0.003275	9,321,782,014	70.28%

Notes:

(1) Beginning in 2002, these valuation figures exclude the value associated with the fee-in-lieu of ad valorem taxes for motor vehicles and other tangible personal property.

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	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
County Direct Rates										
Weber County - General Fund.....	0.002052	0.002309	0.002405	0.001893	0.001880	0.001868	0.001853	0.001973	0.002091	0.001162
Weber County - Bond Redemption Fund.....	0.000324	0.000364	0.000403	0.000440	0.000406	0.000469	0.000469	0.000626	0.000620	0.000603
Weber County - Library Fund.....	0.000615	0.000692	0.000721	0.000566	0.000562	0.000563	0.000559	0.000595	0.000630	0.000631
Weber County - Consolidated Health Fund....	0.000164	0.000185	0.000193	0.000188	0.000187	0.000186	0.000186	0.000198	0.000210	0.000210
Weber County Paramedic Fund.....	0.000158	0.000178	0.000185	0.000236	0.000234	0.000234	0.000232	0.000247	0.000262	0.000263
Weber County - Judgement Levy.....	—	—	—	—	—	—	—	—	0.000018	—
Uniform Assessing & Collecting.....	0.000295	0.000335	0.000377	0.000340	0.000340	0.000336	0.000348	0.000373	0.000400	0.000406
Total Direct Tax Rate.....	0.003608	0.004063	0.004284	0.003663	0.003609	0.003656	0.003647	0.004012	0.004231	0.003275
Cities and Towns										
Farr West City.....	0.000246	0.000280	0.000284	0.000287	0.000290	0.000298	0.000297	0.000325	0.000338	0.000368
Harrisville City.....	0.001399	0.001548	0.001718	0.001726	0.001719	0.001715	0.001727	0.001896	0.001940	0.001889
Hooper City.....	0.000447	0.000366	0.000370	0.000374	0.000386	—	—	—	—	—
Huntsville Town.....	0.000601	0.001066	0.001260	0.001310	0.001301	0.001292	0.001291	0.001462	0.001467	0.001221
North Ogden City.....	0.002088	0.002399	0.002468	0.002487	0.002531	0.002511	0.002722	0.002917	0.002953	0.003063
North Ogden - Judgement Levy.....	—	0.000036	—	—	—	—	—	—	—	—
Ogden City.....	0.003384	0.003905	0.004253	0.004161	0.004061	0.004082	0.004135	0.004295	0.004784	0.004929
Plain City.....	0.000350	0.000519	0.000533	0.000536	0.000528	0.000523	0.000519	0.000630	0.000607	0.000664
Pleasant View City.....	0.002018	0.002189	0.002342	0.002568	0.001867	0.001859	0.001829	0.002017	0.002077	0.002036
Riverdale City.....	0.001339	0.001131	0.001115	0.001150	0.001150	0.001220	0.001293	0.001366	0.001436	0.001474
Roy City.....	0.002178	0.002451	0.002514	0.002144	0.002080	0.002065	0.002060	0.002225	0.002465	0.002438
South Ogden City.....	0.002527	0.002825	0.003007	0.003024	0.002151	0.002105	0.002108	0.002262	0.002494	0.002472
Uintah Town.....	0.000702	0.000757	0.000817	0.000829	0.000798	0.000769	0.000740	0.000806	0.000868	0.000851
Washington Terrace City.....	0.002865	0.003203	0.003308	0.003594	0.003583	0.003565	0.003454	0.003578	0.001935	0.001898
School Districts										
Ogden School District.....	0.008176	0.008380	0.007312	0.007342	0.007284	0.007458	0.007476	0.007761	0.007722	0.007865
Weber School District.....	0.005626	0.006237	0.006401	0.006245	0.006061	0.005893	0.005764	0.005790	0.005930	0.006032
Weber School District-Judgement Levy.....	—	0.000026	—	—	—	—	—	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000200	0.000178	0.000193	0.000198	0.000196	0.000193	0.000193	0.000200	0.000139	0.000141
Weber Basin Water - Ogden Special.....	0.000345	0.000306	0.000310	0.000358	0.000282	0.000159	0.000216	0.000222	0.000237	0.000240
Weber Basin Water - Riverdale Special.....	—	—	—	—	—	—	—	—	—	0.000197
Weber Basin Water - Uintah Special.....	—	—	0.000304	0.000308	0.000297	0.000286	0.000275	0.000299	0.000322	0.000316
Roy Water Conservancy Sub-District.....	0.000103	0.000116	0.000119	0.000120	0.000116	0.000115	0.000115	0.000125	0.000138	0.000137
Bona Vista Water Improvement District.....	0.000300	0.000328	0.000325	0.000322	0.000317	0.000320	0.000324	0.000342	0.000366	0.000428
Hooper Water Improvement District.....	0.000404	0.000474	0.000485	0.000547	0.000469	0.000434	0.000400	0.000276	0.000281	0.000303
Uintah Highlands Water District.....	0.000800	0.000319	0.000334	0.000349	0.000332	0.000328	0.000337	0.000396	0.000540	0.000523
Warren - West Warren Water.....	0.000381	0.000467	0.000465	0.000468	0.000467	0.000458	0.000452	0.000485	0.000486	0.000539
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000078	0.000088	0.000093	0.000094	0.000095	0.000095	0.000095	0.000101	0.000103	0.000104
Eden Cemetery Maintenance District.....	0.000045	0.000057	0.000079	0.000083	0.000081	0.000080	0.000079	0.000089	0.000094	0.000099
Hooper Cemetery Maintenance District.....	—	0.000121	0.000122	0.000124	0.000127	0.000127	0.000126	0.000145	0.000147	0.000162
Liberty Cemetery Maintenance District.....	0.000029	0.000042	0.000064	0.000068	0.000066	0.000065	0.000065	0.000081	0.000082	0.000083
Plain City Cemetery Maintenance District.....	0.000088	0.000100	0.000103	0.000105	0.000098	0.000107	0.000108	0.000072	0.000073	0.000081
West Weber - Taylor Cemetery District.....	0.000076	0.000087	0.000088	0.000089	0.000087	0.000087	0.000086	0.000100	0.000101	0.000119
Warren - West Warren Cemetery District.....	0.000107	0.000117	0.000114	0.000114	0.000109	0.000100	0.000095	0.000097	0.000107	0.000112
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000293	0.000302	—	—	—	—	—	—	—	—
Mosquito Abatement District.....	0.000094	0.000106	0.000110	0.000112	0.000111	0.000111	0.000111	0.000118	0.000125	0.000127
Central Weber Sewer Improvement District...	0.000519	0.000573	0.000567	0.000552	0.000574	0.000575	0.000578	0.000603	0.000638	0.000638
North Davis Sewer Improvement District.....	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000732	0.000708
Weber County Fire Service Area.....	0.001124	0.001302	0.001440	0.001400	0.001400	0.001168	0.001146	0.001275	0.001315	0.001279
Weber County Fire G.O. Bond.....	0.000157	—	—	0.000073	0.000109	0.000114	0.000114	0.000147	0.000161	0.000174
Hooper Park.....	—	—	—	—	—	0.000401	0.000398	0.000458	0.000196	0.000217
West Warren Park.....	0.000321	0.000345	0.000332	0.000328	0.000316	0.000283	0.000276	0.000275	0.000306	0.000306
Powder Mountain Water & Sewer.....	0.000223	0.000399	0.000572	0.000721	0.000688	0.000650	0.000627	0.000748	0.000947	0.000957
Liberty Park.....	0.000090	0.000145	—	—	—	—	—	—	—	—

Source:
Weber County Clerk/Auditor

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2007 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2007		1998		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 146,537,487	1.4%		\$ —	—
Fresenius U.S.A.....	Manufacturing	2	107,776,271	1.0%	7	37,101,430	0.6%
Pacificorp.....	Utility/Electrical	3	107,131,889	1.0%	1	95,851,190	1.5%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	4	73,179,516	0.7%		—	—
Williams International Corp.....	Manufacturing	5	59,731,517	0.6%		—	—
Autoliv ASP, Inc.....	Manufacturing	6	58,849,994	0.6%	3	59,498,140	0.9%
Qwest (U.S.West Communications)..	Utility/Communications	7	56,673,069	0.5%	2	79,887,901	1.2%
Kimberly-Clark.....	Manufacturing	8	52,093,510	0.5%	8	35,381,411	0.5%
Associated Food Stores, Inc.....	Warehousing/Distribution	9	46,957,657	0.4%		—	—
Great Salt Lake Minerals.....	Mining	10	45,805,293	0.4%	4	44,125,500	0.7%
Union Pacific Railroad Co.....	Transportation		—	—	5	41,911,581	0.6%
Iomega.....	Information Technology		—	—	6	41,853,940	0.6%
Questar Gas.....	Utility/Natural Gas		—	—	9	35,205,004	0.5%
Western Zirconium, Inc.....	Manufacturing		—	—	10	34,737,081	0.5%
			<u>\$ 754,736,203</u>	<u>7.1%</u>		<u>\$ 505,553,178</u>	<u>7.7%</u>
	County Taxable Value		\$10,601,027,770			\$ 6,551,660,561	

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's Office

WEBER COUNTY, UTAH

Legal Debt Margin

Last Ten Years

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Estimated Fair Market Value.....	\$17,072,115,297	\$14,365,081,710	\$12,758,721,589	\$12,108,365,050	\$12,030,926,250
Debt Limit (2% of Fair market value)..	341,442,306	287,301,634	255,174,432	242,167,301	240,618,525
Total net debt applicable to limit.....	21,035,562	23,080,278	25,039,995	26,924,711	28,872,612
Legal Debt Margin.....	<u>\$ 320,406,744</u>	<u>\$ 264,221,356</u>	<u>\$ 230,134,437</u>	<u>\$ 215,242,590</u>	<u>\$ 211,745,913</u>
Total net debt applicable to limit as a percentage of debt limit.....	6.2%	8.0%	9.8%	11.1%	12.0%

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Estimated Fair Market Value.....	\$11,617,849,900	\$10,605,861,850	\$10,075,792,550	\$ 9,844,794,450	\$ 9,321,782,000
Debt Limit (2% of Fair market value)..	232,356,998	212,117,237	201,515,851	196,895,889	186,435,640
Total net debt applicable to limit.....	30,445,000	32,890,000	32,890,000	34,420,000	35,865,000
Legal Debt Margin.....	<u>\$ 201,911,998</u>	<u>\$ 179,227,237</u>	<u>\$ 168,625,851</u>	<u>\$ 162,475,889</u>	<u>\$ 150,570,640</u>
Total net debt applicable to limit as a percentage of debt limit.....	13.1%	15.51%	16.32%	17.48%	19.24%

WEBER COUNTY, UTAH

Computation of Overlapping Debt As of December 31, 2007

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
School Districts			
Weber School District.....	\$104,585,000	100%	\$ 104,585,000
Ogden School District.....	87,975,000	100%	87,975,000
Cities			
Ogden City	14,920,000	100%	14,920,000
Washington Terrace.....	7,130,000	100%	7,130,000
Harrisville City (4).....	14,000	100%	—
Other Districts			
WBWCD (2) (4).....	32,397,383	28%	8,941,678
NDCSD (3).....	56,022,000	16%	8,795,454
Weber Fire District.....	5,885,000	100%	<u>5,885,000</u>
Total Overlapping Debt.....			238,232,132
Weber County Direct Debt.....			<u>21,035,562</u>
Total Overlapping and Direct Debt.....			<u>\$ 259,267,694</u>

Notes:

- 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.
- 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 0.000178 tax rate.
- 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.
- 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

Ratio of Outstanding Debt to Assessed/Taxable Value and Net General Debt Per Capita Last Ten Years

Year	Population	Assessed / Taxable Value	Governmental Activities					
			General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Tax Increment Bonds	Associated Foods Note	Capital Leases
2007	220,781	\$ 10,601,027,770	\$ 21,035,562	\$ 10,397,590	\$ 29,892,537	\$ 680,000	\$ 504,710	\$ 972,013
2006	215,870	8,915,088,190	23,080,278	10,939,046	32,189,826	885,000	628,094	1,678,091
2005	213,684	8,210,908,440	25,039,995	3,846,551	33,693,173	1,090,000	742,870	3,452,434
2004	209,547	7,885,494,144	26,924,711	3,996,926	35,795,000	1,405,000	742,870	4,715,916
2003	205,882	7,751,597,450	28,872,612	3,997,300	37,215,000	1,735,000	742,870	6,044,242
2002	203,377	7,468,380,842	30,602,154	—	38,275,000	2,060,000	743,073	7,734,525
2001	200,567	8,092,849,116	31,270,000	—	39,215,000	2,060,000	782,586	6,743,809
2000	197,541	7,306,656,908	32,890,000	—	40,035,000	2,280,000	—	6,123,690
1999	193,508	6,716,963,303	34,420,000	—	40,720,000	1,275,000	—	4,432,967
1998	189,553	6,551,660,561	35,865,000	—	41,325,000	1,600,000	—	2,902,714

Sources : Weber County Clerk/Auditor's Office
Utah Population Estimates Committee

<u>Business-type Activities</u>				
<u>Sales Tax</u>		<u>Total Primary</u>	<u>Percentage of</u>	<u>Net General</u>
<u>Revenue Bonds</u>	<u>Capital Leases</u>	<u>Government</u>	<u>Assessed Taxable</u>	<u>Debt Per</u>
			<u>Value</u>	<u>Capita</u>
\$ 1,414,193	\$ 281,658	\$ 65,178,263	0.61%	\$ 295
1,512,687	409,055	71,322,077	0.80%	330
1,611,182	300,048	69,776,253	0.85%	327
1,709,676	507,070	75,797,169	0.96%	362
1,813,171	355,761	80,775,956	1.04%	392
—	454,198	79,868,950	1.07%	393
—	571,975	80,643,370	1.00%	402
—	72,353	81,401,043	1.11%	412
—	118,083	80,966,050	1.21%	418
—	161,286	81,854,000	1.25%	432

WEBER COUNTY, UTAH

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2007	\$ 21,035,562	\$ 11,811,783	\$ 29,892,537	\$ 680,000	\$ (3,470,519)	\$ 59,949,363	\$ 10,601,027,770	0.57%	220,781	\$ 272
2006	23,080,278	12,451,733	32,189,826	885,000	(3,810,869)	64,795,968	8,915,088,190	0.73%	215,870	300
2005	25,039,995	3,846,551	33,693,173	1,090,000	(3,802,306)	59,867,413	8,210,908,440	0.73%	213,684	280
2004	26,924,711	3,996,926	35,795,000	1,405,000	(4,290,646)	63,830,991	7,885,494,144	0.81%	209,547	305
2003	28,872,612	3,997,300	37,215,000	1,735,000	(4,511,215)	67,308,697	7,751,597,450	0.87%	205,882	327
2002	30,602,154	—	38,275,000	2,060,000	(4,378,249)	66,558,905	7,468,380,842	0.89%	203,377	327
2001	31,270,000	—	39,215,000	2,060,000	(4,461,075)	68,083,925	8,092,849,116	0.84%	200,567	339
2000	32,890,000	—	40,035,000	2,280,000	(4,379,935)	70,825,065	7,306,656,908	0.97%	197,541	359
1999	34,420,000	—	40,720,000	1,275,000	(4,253,198)	72,161,802	6,716,963,303	1.07%	193,508	373
1998	35,865,000	—	41,325,000	1,600,000	(4,242,160)	74,547,840	6,551,660,561	1.14%	189,553	393

Notes:

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

Source: Weber County Clerk/Auditor's Office

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						
2007	\$ 11,373,152	—	\$ 11,373,152	\$ 610,000	\$ 546,876	9.83
2006	10,802,281	—	10,802,281	255,000	263,059	20.85
2005	9,332,174	—	9,332,174	250,000	242,365	18.95
2004	8,777,080	—	8,777,080	105,000	246,940	24.94
2003	8,242,047	—	8,242,047	—	47,632	173.04 (1)
Redevelopment Agency Tax Increment Bonds and Notes						
2007	\$ 517,294	—	\$ 517,294	\$ 328,384	\$ 83,497	1.26
2006	614,241	—	614,241	319,766	104,592	1.45
2005	608,879	—	608,879	315,000	130,717	1.37
2004	609,397	—	609,397	330,000	100,610	1.42
2003	466,260	—	466,260	325,000	118,440	1.05
2002	463,439	—	463,439	220,000	129,655	1.33
2001	497,841	—	497,841	215,000	116,938	1.50
2000	490,934	—	490,934	215,000	117,717	1.48
1999	512,010	—	512,010	325,000	82,248	1.26
1998	469,290	—	469,290	300,000	96,690	1.18

Notes:

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

WEBER COUNTY, UTAH

Demographic and Economic Indicators Last Ten Years

Year	Population	Population Change from Prior Year	Personal Income (in millions)	Per Capita Personal Income	Permit - Authorized Construction (in thousands)	Public School Enrollment	Gross Taxable Sales (in thousands)	Unemployment Rate
2007 (1)	220,781	2.3%	n/a	n/a	\$ 326,966	42,700	\$ 3,422,164	3.1%
2006	215,870	1.0%	6,153	28,853	323,580	41,668	3,214,747	3.3%
2005	213,684	2.0%	5,824	27,635	278,112	41,316	2,862,973	4.6%
2004	209,547	1.8%	5,531	26,551	237,901	41,211	2,699,377	5.5%
2003	205,882	1.2%	5,265	25,584	267,905	41,159	2,552,876	6.4%
2002	203,377	1.4%	5,053	24,856	229,697	41,456	2,500,897	6.2%
2001	200,567	1.5%	4,813	24,045	250,657	40,956	2,473,223	5.2%
2000	197,541	2.1%	n/a	n/a	359,654	40,759	2,430,254	4.2%
1999	193,508	2.1%	n/a	n/a	313,477	40,943	2,333,468	4.4%
1998	189,553	1.4%	n/a	n/a	302,685	40,798	2,239,449	4.8%

Notes:

(1) Estimates for Weber County personal income will not be available until July 2008.

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

WEBER COUNTY, UTAH

Largest Employers For 2007 and Ten Years Previous

Company	2007			1998		
	Employees	Rank	Percentage of Total County Employment (2)	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.7%	13,889	1	12.1%
Internal Revenue Service.....	5,000-6,999	2	5.6%	6,500	2	5.7%
McKay-Dee Hospital Center.....	3,000-3,999	3	3.3%	2,200	5	1.9%
Weber School District.....	3,000-3,999	4	3.3%	1,828	8	1.6%
Autoliv ASP, Inc.....	2,000-2,999	5	2.3%	5,300	3	4.6%
Weber State University.....	2,000-2,999	6	2.3%	2,500	4	2.2%
Convergys (Matrixx Marketing).....	1,000-1,999	7	1.4%	1,950	7	1.7%
Fresenius USA.....	1,000-1,999	8	1.4%	729	9	0.6%
Ogden School District.....	1,000-1,999	9	1.4%	1,828	8	1.6%
State of Utah.....	1,000-1,999	10	1.4%	—		0.0%
Weber County Corporation.....				640	10	0.6%
Iomega Corporation.....				2,000	6	1.7%
Total.....	<u>29,000-44,000</u>		<u>34.2%</u>	<u>39,364</u>		<u>34.2%</u>

Note:

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

Sources:

- Utah Department of Workforce Services
- Weber Economic Development Corporation

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function

Last Ten Years

Function	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Governmental Activities:										
General Government.....	170.0	173.2	176.7	177.3	183.7	186.5	181.5	178.8	181.3	172.7
Public Safety (1).....	396.9	396.0	392.2	384.0	371.4	352.5	335.3	290.8	221.5	184.6
Public Health and Welfare.....	64.9	61.5	61.3	66.0	70.7	71.3	70.3	65.2	68.0	69.2
Streets and Public Improvements.....	19.3	19.8	20.8	21.0	21.6	22.7	22.3	20.2	20.2	19.3
Parks, Recreation, & Public Facilities:										
Library.....	70.4	71.3	70.4	68.8	70.6	72.1	71.5	68.1	68.1	64.4
All Others.....	56.3	54.9	52.8	53.1	53.0	64.9	78.5	73.6	69.5	70.2
Conservation and Development.....	3.9	4.2	4.2	4.6	5.2	4.1	4.2	4.0	3.2	2.8
Business-type Activities:										
Solid Waste Transfer Station.....	19.0	18.1	19.5	19.5	20.5	19.6	18.8	15.7	15.0	14.6
Total FTEs.....	<u>800.7</u>	<u>799.0</u>	<u>797.9</u>	<u>794.3</u>	<u>796.7</u>	<u>793.7</u>	<u>782.4</u>	<u>716.4</u>	<u>646.8</u>	<u>597.8</u>

Notes:

(1) The Public Safety Division hired additional employees in 1999, 2000, and 2001 to staff the new jail which opened in August 2000.

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	7,767	11,950	15,594	15,449	11,581	11,017	9,878	9,225	10,635	11,371
Misdemeanor Cases Disposed.....	869	985	1,124	1,454	1,304	1,285	1,552	1,760	1,521	1,603
Clerk/Auditor:										
Marriage Licenses Issued.....	2,203	2,247	2,158	2,203	2,073	2,173	2,152	2,216	2,304	2,186
Tax Sale Properties Sold.....	17	11	21	46	18	7	5	21	21	10
Tax Relief Applications.....	3,185	4,707	3,594	3,727	4,261	4,051	3,858	3,826	3,839	4,050
Passports Issued.....	1,932	790	518	456	421	n/a	n/a	n/a	n/a	n/a
Recorder:										
Documents Recorded.....	80,215	80,606	74,686	74,935	100,808	83,670	73,209	62,328	80,332	88,434
Subdivisions Recorded.....	163	140	173	142	145	159	148	173	224	216
Number of Lots Within Subdivisions.....	2,373	2,250	2,374	1,615	1,491	1,481	1,307	1,869	2,316	2,229
Assessor:										
Residential Construction Permits.....	3,338	3,430	2,810	2,729	2,967	2,459	2,662	2,660	2,868	2,880
Commercial Construction Permits.....	646	672	624	595	410	423	456	422	509	450
Pre-Appeals.....	43	45	69	117	101	42	0	17	22	38
Board of Equalization.....	2,962	1,097	1,133	1,474	1,702	1,344	2,565	1,296	480	235
Parcel Count.....	93,215	91,800	89,804	88,376	87,115	85,814	84,829	83,186	81,067	79,261
Children's Justice Center:										
Children Interviewed.....	586	724	799	842	720	758	614	656	685	740
Cases Served.....	827	776	850	833	789	819	751	861	715	756
Planning:										
Applications.....	70	94	67	57	56	65	54	n/a	n/a	n/a
Subdivision Lots Approved.....	838	1,318	771	402	383	254	209	n/a	n/a	n/a
Land Use Permits.....	285	339	400	274	270	242	257	n/a	n/a	n/a
Code Enforcement Complaints Resolved..	210	230	101	198	211	192	120	n/a	n/a	n/a
Building Inspection:										
Plan Reviews.....	263	284	311	249	241	n/a	n/a	n/a	n/a	n/a
Permits Issued.....	384	476	311	249	420	n/a	n/a	n/a	n/a	n/a
Public Safety:										
Sheriff:										
Citations Issued.....	6,849	8,564	11,720	11,264	7,225	5,806	5,490	4,397	3,594	4,520
Traffic Accidents Investigated.....	1,290	1,225	1,145	1,106	1,051	900	849	831	827	747
Calls for Service.....	42,793	50,596	52,769	53,525	51,569	43,804	28,097	25,029	34,790	33,732
Civil Population Served.....	48,223	N/A	46,469	44,624	42,990	32,633	32,182	31,535	31,948	25,623
Average Inmate Population.....	1,028	1,046	1,036	1,023	1,009	792	702	354	272	273
Public Health and Welfare:										
Health Department:										
Births Recorded	6,626	6,253	5,845	5,738	5,701	5,459	5,129	5,184	4,997	5,141
Immunizations Given.....	18,375	5,383	5,280	6,299	10,247	11,612	12,032	10,716	18,656	16,892
Soil Samples Taken.....	248	309	225	146	195	184	182	334	257	373
Septic Permits Issued.....	115	128	154	165	209	183	201	193	268	217
WIC Average Monthly Participation.....	6,439	N/A	6,763	6,752	6,587	6,297	n/a	n/a	n/a	n/a
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	3.1	3.5	4.1	5.15	5.45	6.1	n/a	n/a	n/a	n/a
Miles of New Chip Seal Applied	14.4	13.2	3.6	13.8	18.1	17.7	n/a	n/a	n/a	n/a
Winter Overtime Operations Hours.....	1,249	1,474	1,207	2,385	1111	765	n/a	n/a	n/a	n/a
Parks, Recreation & Public Facilities:										
Library:										
Library Cards Issued.....	18,433	23,332	23,021	22,316	21,543	19,950	19,373	21,841	22,073	22,264
Circulation Transactions.....	1,346,481	1,226,786	1,217,912	1,216,846	1,209,003	1,098,514	1,022,185	950,248	972,982	951,365
Reference Transactions.....	2,072,102	1,942,277	1,389,184	1,073,270	1,045,026	958,506	738,577	655,496	575,831	459,505
Golden Spike Events Center:										
Attendance.....	261,924	195,239	260,305	245,639	252,610	230,177	215,813	n/a	n/a	n/a
Events.....	188	206	194	221	202	208	211	n/a	n/a	n/a
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	213,422	206,524	195,451	192,920	185,567	186,707	160,343	161,690	157,435	151,249
Tons of Metal Recycled.....	2,033	2,278	1,895	1,590	1,849	2,497	2,034	2,245	1,926	1,255
Yards of Compost Sold.....	8,202	7,714	11,007	9,802	6,905	6,715	5,157	4,723	n/a	n/a

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Six Years (1)

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

(1) Reported from year of GASB 34 implementation

PHOTO CREDITS

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Ogden / Weber Convention & Visitors Bureau

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