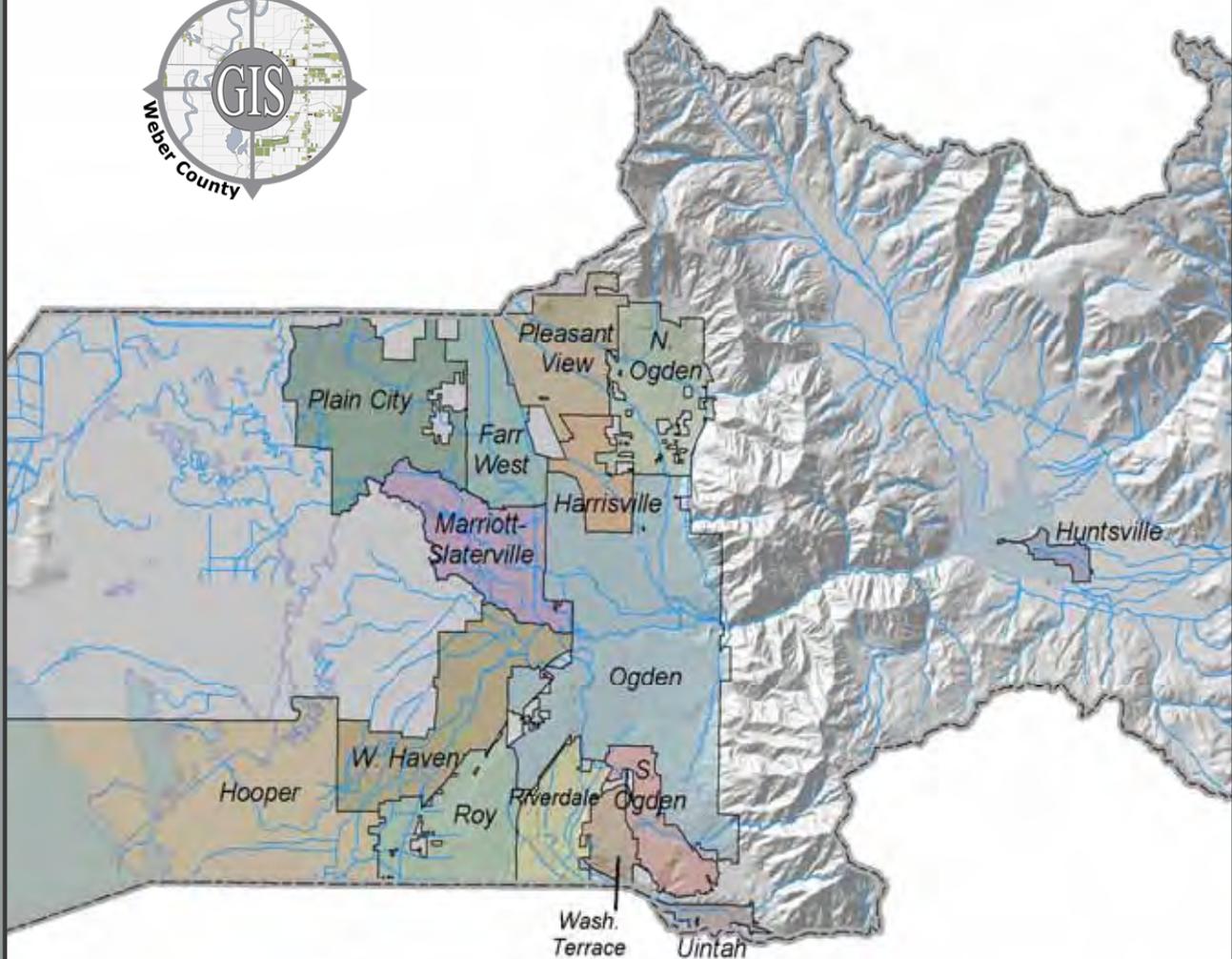


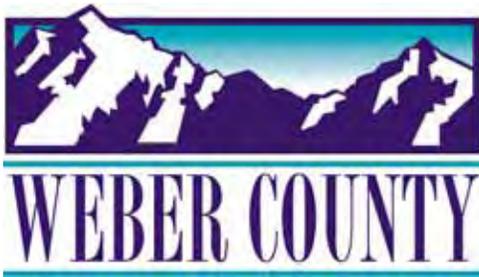
# WEBER COUNTY, UTAH

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2008

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**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2008**

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**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, CPA  
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, 2008

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ALAN D. McEWAN, CPA  
Clerk/Auditor

June 17, 2009

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, 2008, 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 recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

**Independent Auditors.** The Board of County Commissioners selected the firm Schmitt, Griffiths, Smith & Co., 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 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.

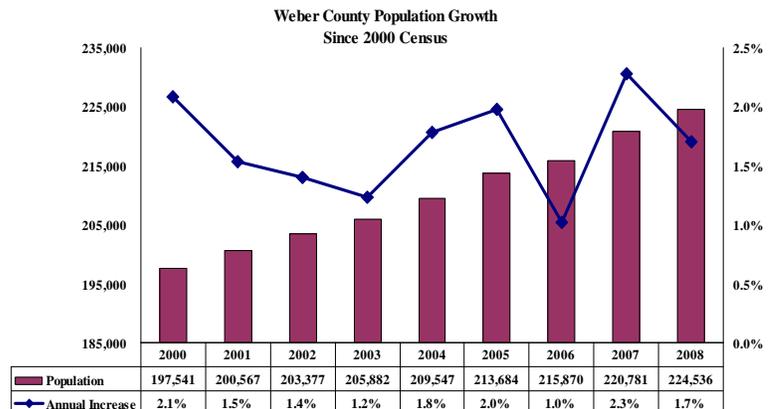
## PROFILE OF THE COUNTY

**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. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, Uintah, Marriott-Slaterville, West Haven, and Hooper.

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 224,500 makes it the fourth most populous out of the state's 29 counties. Population growth during 2008 was 1.7%, and the County's population has grown 13.7% since the last national census in 2000, or an average of 1.7% per year.



Source: Utah Population Estimates Committee

**Government Structure.** As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and 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.

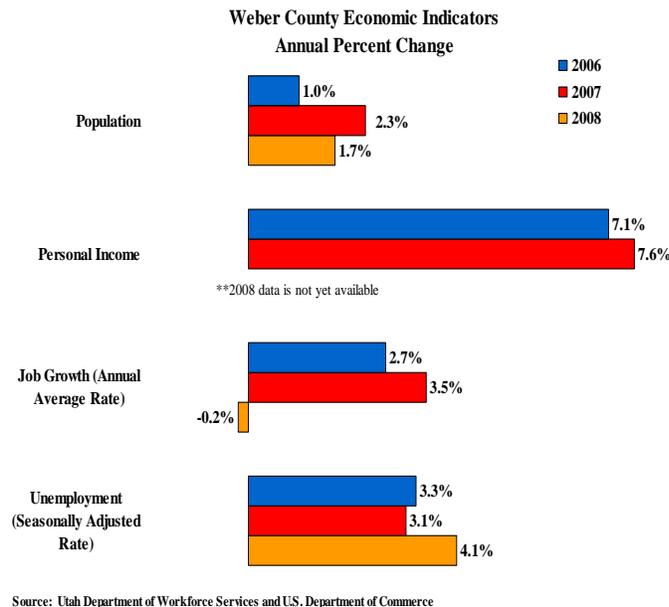
The County provides services to both incorporated and unincorporated areas within the County. Services administered by the County include public safety, sanitation and health, highways and streets, courts, planning and zoning, recreation, elections, and libraries. The County also collects property taxes 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 2008, three departments exceeded their budgeted appropriations, as explained in the [Notes to Required Supplementary Information](#) on page 72.

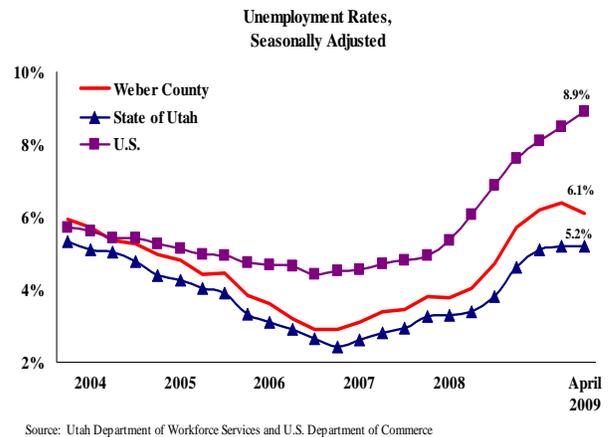
## ECONOMIC CONDITION AND OUTLOOK

**Local Economy.** Given the cloud of economic uncertainty that has dominated the national media since the middle of last summer, actual economic indicators for Weber County appeared mild at the end of

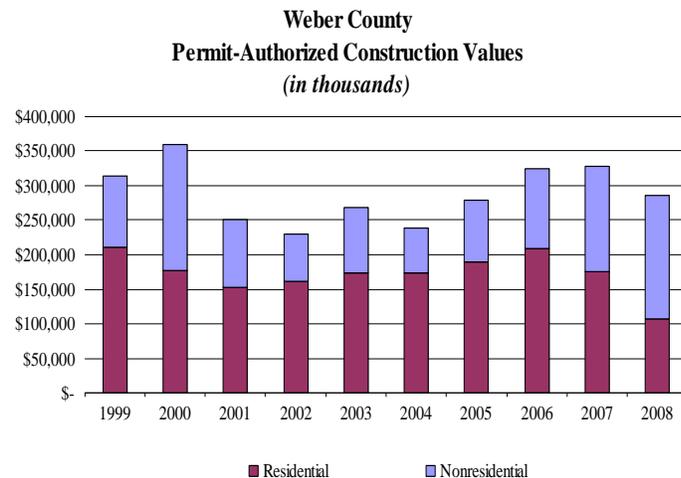
2008. By the end of December, the County had posted a net decline in jobs of only 0.2% and an unemployment rate of 4.1%. However, since the beginning of 2009 the local, state, and national economies have all deteriorated sharply. At the end of April 2009, the County's unemployment rate had risen to 6.1% and year-to-date sales tax collections were down 10% from the prior year. Economists now predict the recession will not begin to turn around until the end of 2009, which means the County's near-term property and sales tax revenue outlook is uncertain.



Much of the economic downturn has been driven by a depressed housing market. From 1999 through 2007, new building permits for single-family dwelling units have averaged 1,004 units per year. During 2008, however, permits were issued for only 256 new single-family units countywide, and new residential construction values were down \$68 million or 39% from the prior year.



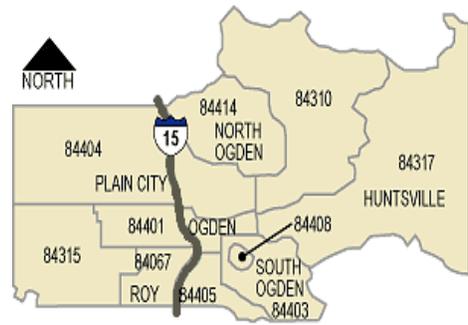
In contrast, new nonresidential construction has continued to shore up property values, growing \$27.4 million or 18% over 2007 on top of a 32% increase the year before. For the last two years, nonresidential projects have represented over 54% of all new permit-authorized construction in the County. In total, new permit-authorized construction dropped \$41 million or 12.5% from the prior year.



Under state law, property tax rates fluctuate inversely with property values to keep local governments' property tax revenues neutral from one year to the next. A government's property tax revenues can increase only from a deliberate tax rate increase or from growth in new homes and businesses ("new growth"). The preceding data on permit-authorized construction suggest the County will see minimal new growth in the tax base and, in turn, only small increases in property tax revenues for the next two years. The County budgeted 1.5% in new growth for property tax revenues for 2009, an increase of only \$302,000 over 2008.

In spite of the sagging economy, home values have held up reasonably well in Weber County compared to other areas in Utah and surrounding states. The median price of a single-family home was \$227,872, up 1% from the prior year's median price, though the markets in the Upper and Lower Valleys have experience starkly different conditions, as shown in the following table.

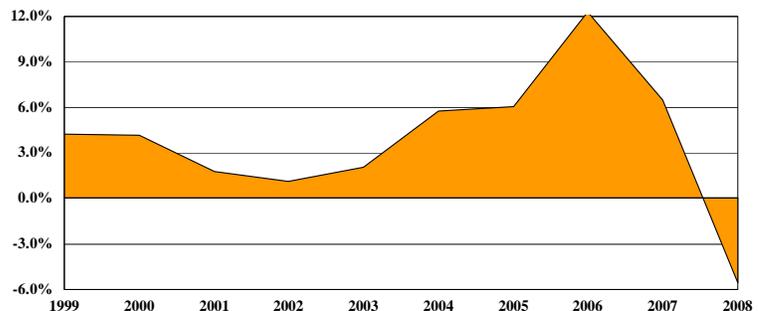
ZIP	City	2008 Median Price	2007 Median Price	Year-Over % Change
84067	Roy.....	\$ 164,000	\$ 167,550	-2.1%
84310	Eden / Liberty.....	\$ 430,000	\$ 434,000	-0.9%
84315	Hooper / West Haven.....	\$ 260,000	\$ 268,000	-3.0%
84317	Huntsville.....	\$ 334,000	\$ 370,000	-9.7%
84401	Ogden / Marriott-Slaterville.....	\$ 160,250	\$ 125,000	28.2%
84403	South Ogden.....	\$ 148,101	\$ 134,500	10.1%
84404	Farr West / Plain City.....	\$ 150,000	\$ 150,000	0.0%
84405	Riverdale / Washington Terrace.....	\$ 177,000	\$ 169,000	4.7%
84414	North Ogden / Pleasantview.....	\$ 227,500	\$ 211,725	7.5%
<b>COUNTY AVERAGE MEDIAN PRICE</b>		<b>\$ 227,872</b>	<b>\$ 225,531</b>	<b>1.0%</b>
<b>Average, Lower Valley</b>		<b>\$ 183,836</b>	<b>\$ 175,111</b>	<b>5.0%</b>
<b>Average, Upper Valley</b>		<b>\$ 382,000</b>	<b>\$ 402,000</b>	<b>-5.0%</b>



Source: Wasatch Front Regional Multiple Listing Service, February 2009

Gross taxable sales were 5.5% lower than last year due mostly to falling sales at home improvement centers, auto dealers, and general merchandise and department stores. Sales tax revenues were budgeted at zero growth for 2009, but collections to date are down 10% over the same period last year. Should that trend continue, the county will end the year nearly \$900,000 below its budgeted sales tax revenue. Also, declines in state government revenues have forced steep cuts to state programs and threatened reductions to the County for such programs as jail reimbursement and the Children's Justice Center. County leaders are working closely with legislative leadership to minimize any impact the state's fiscal problems may have on the County's budget.

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



Source: Utah State Tax Commission

Although the County's economic outlook is uncertain in the near term, budget surpluses from prior years have built healthy fund balances in all of the County's operating funds. With \$13 million in unreserved fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Combined with the County's traditionally conservative fiscal management and a diversified employment base that crosses many sectors, Weber County is positioned well to resume steady long-term economic growth.

### **Long-term Financial Planning and Policies**

*Conservative Fiscal Management.* Since 2002, General Fund expenditures have increased an average of \$2.1 million or 4.5% per year, while revenues have increased an average of \$2.5 million or 5.3% per year. Through conservative budgeting and steady economic growth, the County has used the excess revenues and cost savings to retire all of its interfund loans, fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, and build up unreserved fund balance in the General Fund. In light of current economic conditions, the County has implemented a hiring freeze and is reviewing the 2009 budget for ways to reduce expenditures for the remainder of the calendar year.

*Capital Improvements.* The County continues to contribute significant funding for capital improvement projects to keep existing facilities in good working condition, spending over \$1.3 million during 2008. The County also took advantage of an opportunity to purchase a building and four acres of land next to the jail complex for \$1.1 million using existing balances in the capital improvements budget. Finally, the County moved an additional \$1.2 million from the General Fund to the Capital Projects Fund to provide sufficient resources to fully fund the County's five-year capital improvement plan.

**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 \$5 million annually for construction projects and another \$2 million for corridor preservation. The Weber Area Council of Governments has already begun the process of prioritizing projects and will make recommendations for project funding within the next year.

*Weber Housing Authority.* In February 2009, the County hired an executive director for the Weber Housing Authority and cancelled its contract with the Ogden Housing Authority wherein the city was managing low-income housing issues for all of Weber County. Although the Weber Housing Authority is a separate legal entity, the County has agreed to provide approximately \$100,000 of start-up funding until the Authority’s director can hire a staff and arrange to receive its allocation of funds through the federal Department of Housing and Urban Development. The County is also providing accounting and banking services to the Authority until it can assume those responsibilities. The County expects the Authority to be completely independent and fully operational by the end of 2009.

*Carbon Offset Credits.* During 2008, the County sold \$102,000 of carbon offset credits on the Chicago Climate Exchange (CCX), many of which were “vintage” credits stemming from the County’s cumulative greenhouse gas reduction efforts in prior years. Going forward, engineers will certify the volume of reduced emissions the County’s landfill gas recovery project generates each year, and the County will sell this volume as carbon credits on CCX’s open market. The County expects to generate approximately \$50,000 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 2007 comprehensive annual financial report. This was the 17<sup>th</sup> consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program’s requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

**CONCLUSION**

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

Sincerely,



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, 2007

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.



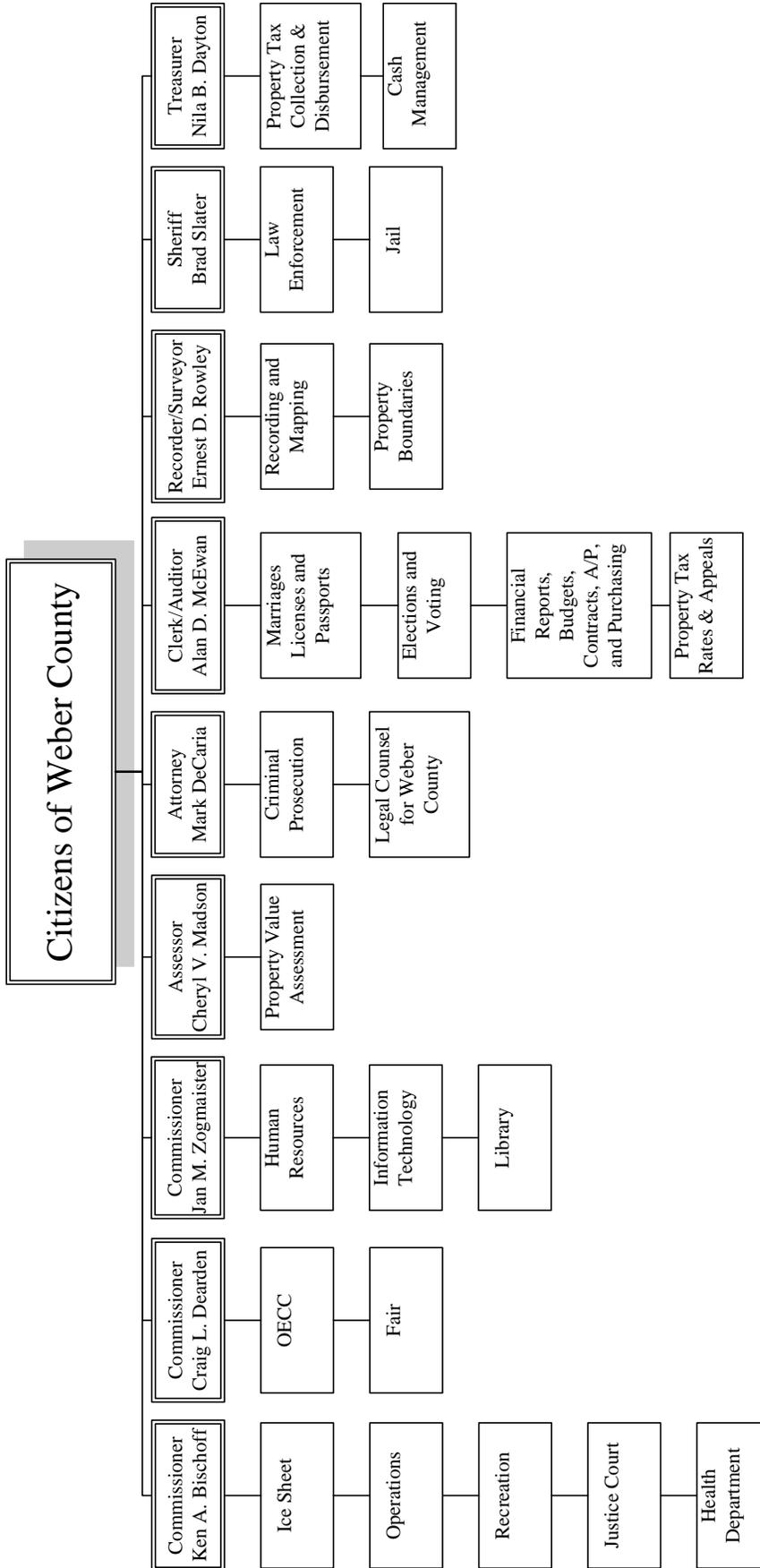
A handwritten signature in black ink, appearing to read "M. L. R. M.", written in a cursive style.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer", written in a cursive style.

Executive Director

# Weber County Organization Chart December 31, 2008



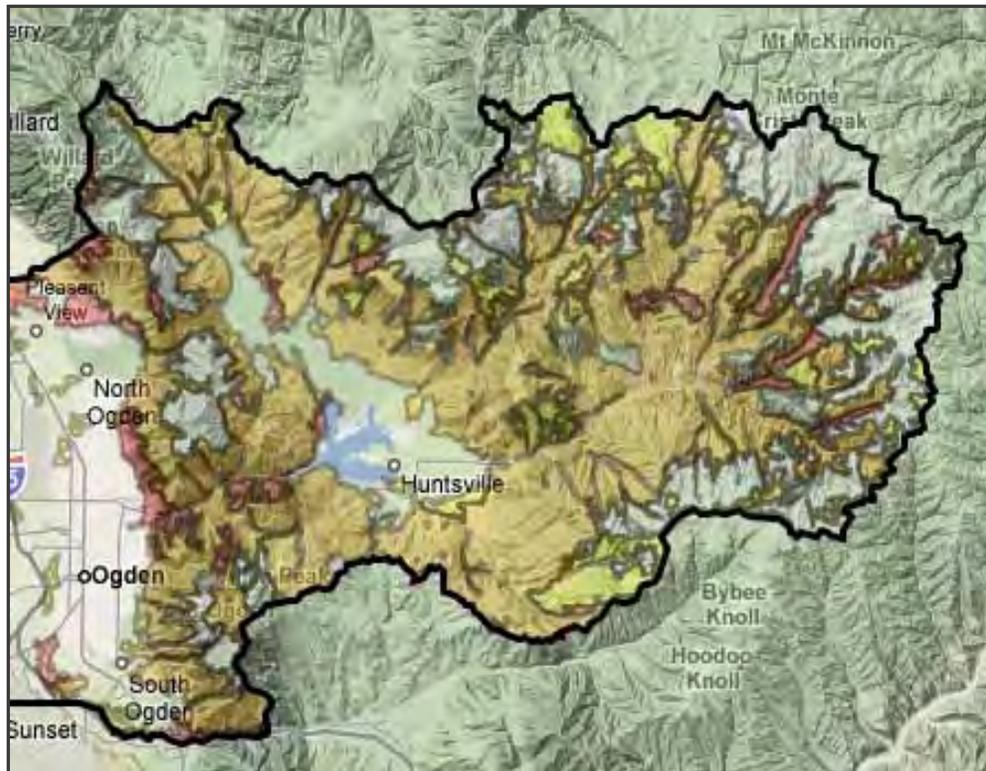
# Financial Section

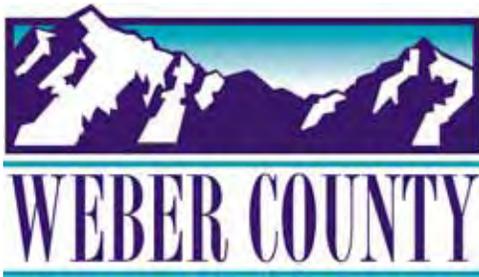


Lower Valley

## Weber County Fire Hazard Zones

Upper Valley







**Schmitt, Griffiths, Smith & Co.**  
Certified Public Accountants & Consultants

Harlan P. Schmitt, MBA, CPA  
Brent H. Griffiths, MBA, CPA  
Mark C. Furniss, CPA  
Stuart L. Tholen, CITP, CPA  
Dan C. Milne, MIM, CMA, CPA  
Nikki J. Thon, MAcc, CPA  
Kenneth D. Jeppesen, MAcc, CPA

### 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, 2008, 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, 2008, and the respective changes in financial position, and cash flows, where applicable, 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 5, 2009, 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 and budgetary comparison information, noted in the table of contents, are not a required part of the basic financial statements but are 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, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements 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 15, 2009

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

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## INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2008. 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

- Although expenses went up \$4.8 million due to wage and benefit increases, high fuel costs, and managing three elections, total revenues still exceeded total expenses by \$10.3 million, and net assets increased 8.5%.

### Capital Assets and Long-term Liabilities

- The County purchased a building and four acres of land next to the jail complex, demolished the Old Standard Examiner building, and nearly completed the new branch library in Washington Terrace.
- The County implemented GASB Statement 45 related to other post-employment benefits (OPEB) by reporting an unfunded actuarial accrued liability of \$10.3 million, an annual required contribution of \$1.4 million, and a net OPEB obligation of \$1.0 million.

### Fund Level

- In the General Fund, modest growth in property tax collections offset a sharp decline in sales taxes, keeping overall revenues flat. The General Fund ended the year with \$12.0 million in unreserved undesignated fund balance, which equals 21% of General Fund revenues and is an increase of \$614,000 or 5%.
- The County created a new special revenue fund to account for a new voter-approved ¼% sales tax that is restricted for transportation-related infrastructure and expanded transit facilities. The new fund received \$4.1 million in sales tax revenue during 2008 and had no expenditures.
- The County added a new internal service fund to provide resources for paying employees' leave balances upon termination and for paying for retiree healthcare benefits. In prior years, both of these costs were charged to departments' budgets based on actual costs incurred, but the internal service fund will allow a uniform charge to all departments' budgets and minimize the need for unexpected budget adjustments.

## 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 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

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

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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.

**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 with amounts reported on the governmental fund statements. Following are some of the major differences between the two statements:

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

**Notes to the Financial Statements**

The [notes](#) 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 66 are [budgetary comparison schedules](#) for the County’s General Fund and major special revenue funds. The County also reports the progress it has made in funding its other post-employment benefits (OPEB) plan in a separate required [schedule](#).

**Supplementary Information**

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

**Statistical Information**

This [section](#) provides up to ten years of financial, economic, and demographic information about the County.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

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

**Net Assets**

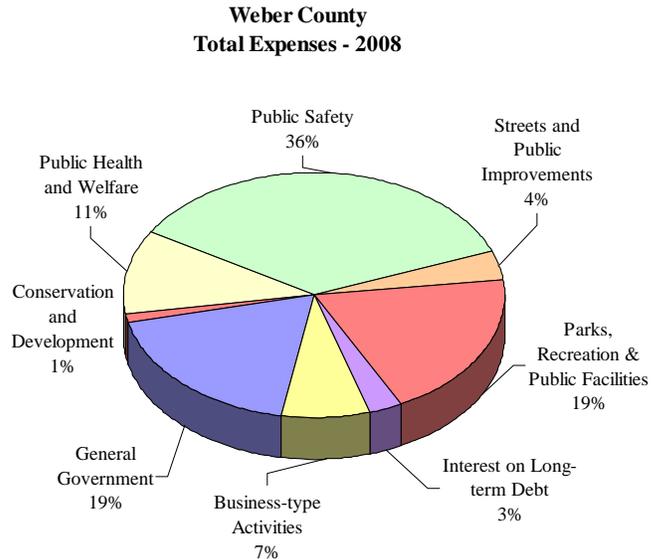
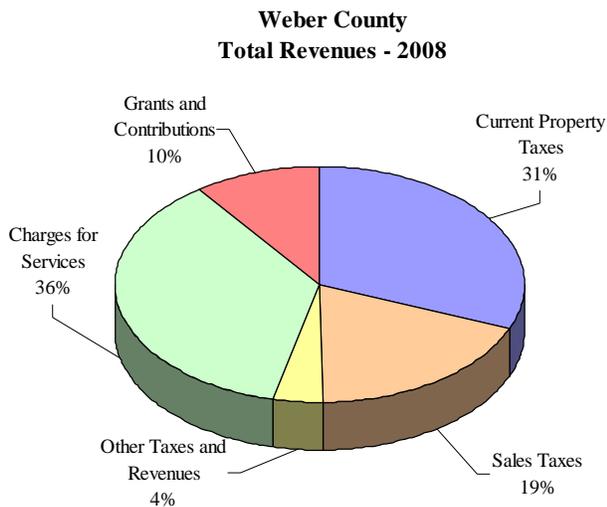
The largest component of the County's net assets, 73%, is composed of capital assets (land, buildings, equipment, roads, and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can 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	
	2008	2007	2008	2007	2008	2007
Current and Other Assets.....	\$ 54,923,336	\$ 53,537,466	\$ 2,076,047	\$ 2,010,907	\$ 56,999,383	\$ 55,548,373
Capital Assets.....	135,749,727	128,889,013	11,748,305	12,068,656	147,498,032	140,957,669
<b>Total Assets.....</b>	<b>190,673,063</b>	<b>182,426,479</b>	<b>13,824,352</b>	<b>14,079,563</b>	<b>204,497,415</b>	<b>196,506,042</b>
Current and Other Liabilities.....	6,158,334	5,222,526	476,818	529,948	6,635,152	5,752,474
Long-term Liabilities.....	62,985,470	66,027,210	3,129,887	3,282,679	66,115,357	69,309,889
<b>Total Liabilities.....</b>	<b>69,143,804</b>	<b>71,249,736</b>	<b>3,606,705</b>	<b>3,812,627</b>	<b>72,750,509</b>	<b>75,062,363</b>
Net Assets:						
Invested in Capital Assets, Net of Related Debt.....	82,938,348	78,007,703	10,172,349	10,372,806	93,110,697	88,380,509
Restricted.....	8,467,735	5,054,653	—	—	8,467,735	5,054,653
Unrestricted.....	30,123,176	28,114,387	45,298	(105,870)	30,168,474	28,008,517
<b>Total Net Assets.....</b>	<b>\$ 121,529,259</b>	<b>\$ 111,176,743</b>	<b>\$ 10,217,647</b>	<b>\$ 10,266,936</b>	<b>\$ 131,746,906</b>	<b>\$ 121,443,679</b>
Percent change from prior year	9.3%	11.5%	(0.5)%	21.2%	8.5%	12.4%

**Changes in Net Assets**

The County's combined net assets increased by \$10.3 million or 8.5% from the prior year. Net assets of governmental activities increased \$10.3 million or 9%, while net assets of business-type activities remained virtually unchanged from the prior year. The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

Weber County Changes in Net Assets For the Year Ended December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change 2007 to 2008
	2008	2007	2008	2007	2008	2007	
<b>Revenues</b>							
General Revenues:							
Taxes.....	\$ 60,193,402	\$ 54,826,298	\$ —	\$ —	\$ 60,193,402	\$ 54,826,298	9.8 %
Other General Revenues.....	770,285	1,115,131	31,652	69,830	801,937	1,184,961	(32.3)
Program Revenues:							
Charges for Services.....	33,943,153	35,107,151	7,838,525	7,390,570	41,781,678	42,497,721	(1.7)
Operating Grants.....	9,883,616	10,451,305	—	—	9,883,616	10,451,305	(5.4)
Capital Grants.....	1,389,074	4,617,237	—	—	1,389,074	4,617,237	(69.9)
<b>Total Revenues</b>	<b>106,179,530</b>	<b>106,117,122</b>	<b>7,870,177</b>	<b>7,460,400</b>	<b>114,049,707</b>	<b>113,577,522</b>	<b>0.4</b>
<b>Expenses</b>							
General Government.....	19,311,337	18,349,613	—	—	19,311,337	18,349,613	5.2
Public Safety.....	36,878,442	35,362,909	—	—	36,878,442	35,362,909	4.3
Public Health and Welfare.....	11,770,507	11,729,306	—	—	11,770,507	11,729,306	0.4
Streets and Public Improvements.....	3,848,549	3,621,735	—	—	3,848,549	3,621,735	6.3
Parks, Recreation & Public Facilities.....	20,204,309	19,050,351	—	—	20,204,309	19,050,351	6.1
Conservation and Development.....	1,003,951	918,690	—	—	1,003,951	918,690	9.3
Interest on Long-term Debt.....	2,809,919	2,866,544	—	—	2,809,919	2,866,544	(2.0)
Transfer Station.....	—	—	7,614,348	6,756,791	7,614,348	6,756,791	12.7
Landfill Gas Recovery.....	—	—	305,118	306,168	305,118	306,168	(0)
<b>Total Expenses</b>	<b>95,827,014</b>	<b>91,899,148</b>	<b>7,919,466</b>	<b>7,062,959</b>	<b>103,746,480</b>	<b>98,962,107</b>	<b>4.8</b>
<b>Change in Net Assets.....</b>	<b>10,352,516</b>	<b>14,217,974</b>	<b>(49,289)</b>	<b>397,441</b>	<b>10,303,227</b>	<b>14,615,415</b>	
Net Assets - Beginning.....	111,176,743	96,958,769	10,266,936	9,869,495	121,443,679	106,828,264	
<b>Net Assets - Ending.....</b>	<b>\$ 121,529,259</b>	<b>\$ 111,176,743</b>	<b>\$ 10,217,647</b>	<b>\$ 10,266,936</b>	<b>\$ 131,746,906</b>	<b>\$ 121,443,679</b>	<b>8.5 %</b>

**Governmental Activities**

In total, revenues for all governmental activities were essentially unchanged from the prior year, increasing only \$62,000 or 0.1%. Property taxes increased \$2.5 million or 7% due to modest growth in nonresidential construction and a minor statutory tax rate increase. Sales taxes also showed a net increase of \$2.8 million or 15% but only because of a new ¼% transportation sales tax that began in April 2008. Revenues from the County's other sales tax levies were down \$1.3 million or 9% due to both a slumping economy and the removal of food from the tax base for the RAMP sales tax levy by the state legislature that became effective in January 2008.

Operating grants and contributions decreased \$568,000 or 5% primarily from a reduction in homeland security grants that were available to the County from the federal government. Capital contributions fell \$3.2 million or 70% because of a significant reduction in residential construction that meant far less related infrastructure assets were conveyed by developers to the County. Charges for services were down \$1.2 million due mainly to a significant reduction of state inmates who were being held at the county jail. A reduction in building permit fees that is directly related to the decline in the housing market that has been felt in all counties along Utah's Wasatch Front also contributed to the decline in revenues.

Total expenses increased \$3.9 million or 4% over the prior year, of which \$1.9 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, two primary elections and the November national election cost an additional \$430,000 for voting judges, temporary workers, and special materials. Higher fuel costs contributed to a \$302,000 or 22% increase in equipment maintenance expenses, and costs at the Ogden Eccles Conference Center were \$178,000 higher than 2007 due to an increased number of events at the facility, though the events also generated an additional \$159,000 in revenues. Finally, the County added \$170,000 to its contract with the Ogden/Weber Convention and Visitor's Bureau (CVB) to allow the CVB to move locations and enhance staff retention.

The following table shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2008, these activities covered \$45.2 million or 47% of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 53% of expenses. In effect, program revenues covered less than half of all program costs, which ratio is slightly lower than prior years.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

**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	
			2008	2007	2008	2007
			2008	2007	2008	2007
<b>Activities:</b>						
General Government.....	\$ 19,311,337	\$ (12,798,635)	\$ 6,512,702	\$ 4,750,900	66.3 %	71.7 %
Public Safety.....	36,878,442	(16,053,253)	20,825,189	19,694,613	43.5	43.6
Public Health and Welfare.....	11,770,507	(8,739,427)	3,031,080	2,816,320	74.2	73.3
Streets and Public Improvements.....	3,848,549	(1,742,289)	2,106,260	(2,043,952)	45.3	136.4
Parks, Recreation & Public Facilities.....	20,204,309	(5,869,599)	14,334,710	12,766,828	29.1	21.6
Conservation and Development.....	1,003,951	(12,640)	991,311	872,202	1.3	2.6
Interest on Long-term Debt.....	2,809,919	—	2,809,919	2,866,544	—	—
Total Governmental Activities.....	<u>\$ 95,827,014</u>	<u>\$ (45,215,843)</u>	<u>\$ 50,611,171</u>	<u>\$ 41,723,455</u>	<u>47.2 %</u>	<u>50.8 %</u>

**Business-type Activities**

Total revenues from business-type activities increased \$410,000 or 5.5% over the prior year. Sales of compost, salvage materials, and recyclables increased \$89,000 or 19% over 2007 levels, and tipping fees grew modestly by \$100,000 or 1.5% due to a steady increase in the volume of waste passing through the Transfer Station. Revenues from the landfill gas recovery project improved markedly as a direct result of improvements made to the facility and equipment in the prior year. Sales of electricity to Rocky Mountain Power totaled \$222,000, an increase of \$138,000 or 165% from 2007. Also, during 2008 the County sold \$102,000 of carbon offset credits on the Chicago Climate Exchange, the first year of such carbon credit sales for the County.

Waste disposal costs increased \$596,000 or 12.6% due mostly to contractual fuel surcharges from the waste hauling contractors that were triggered by record-high fuel costs that lasted for several months of 2008. Also, high fuel costs and some expensive repairs contributed to a \$137,000 increase in equipment maintenance costs. As a result, total expenses for business-type activities more than consumed the increases in revenues, climbing \$832,000 or nearly 12% over the prior year. Net assets remained unchanged at \$10.2 million.

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

**Capital Assets**

Weber County added \$5.6 million in new capital assets during 2008, of which \$1.1 million was for new sewer systems and improvements to county roads and infrastructure that came from developers as they turned over completed assets to the County. Another \$1.2 million was for replacement vehicles in the County fleet, and \$1.2 million was for various other equipment for multiple departments including several IT servers, two rebuilt ambulances, an asphalt paver, and a materials handling system for the new library building. Other significant capital improvements made during the year were as follows:

- \$275,000 for a new information technology server room that was still in progress at the end of 2008;
- \$1.1 million to purchase a building and four acres of land adjacent to the jail complex that will be used to augment the jail's warehousing capabilities as well as to store mobile equipment that has been kept outside;
- \$330,000 to demolish the Old Standard Examiner building and ready the ground for a future parking lot in front of the Health Department building; and
- \$147,000 for asphalt repairs and replacement at the jail complex and Golden Spike Events Center (GSEC).

The County sold or disposed of \$856,000 in capital assets, including \$392,000 in older fleet vehicles, and ended the year with \$9.7 million of construction-in-progress, most of which was for the new library building in Washington Terrace. Total capital assets, net of depreciation, increased \$6.5 million or 4.6% from the prior year. [Note 8](#) on page 53 provides more information on the County's capital asset activities.

**Long-term Debt**

During 2008, Weber County entered into \$1.3 million of new long-term capital leases for two items of heavy equipment, 47 replacement fleet vehicles, and three new copy machines. The County also reported a liability of \$1.0 million for the current year's portion of the County's actuarial accrued liability for post-employment benefits (OPEB), as explained in [Note 12](#), the first year of reporting this liability as required by GASB Statement 45. The

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

County retired \$912,000 of capital lease obligations during the year, most of which were related to fleet vehicles. The County also retired \$4.7 million of outstanding bonds without issuing any new long-term bonded debt. The following table presents changes in Weber County's long-term obligations relative to the prior year. [Note 9](#) beginning on page 54 provides more details on the County's long-term debt position.

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2007 to 2008
	2008	2007	2008	2007	2008	2007	
	General Obligation Bonds, net.....	\$ 18,905,846	\$ 21,035,562	\$ —	\$ —	\$ 18,905,846	
Sales Tax Revenue Bonds, net.....	10,002,747	10,413,398	1,310,696	1,414,191	11,313,443	11,827,589	(4.3)
Lease Revenue Bonds, net.....	28,148,929	29,892,735	—	—	28,148,929	29,892,735	(5.8)
Tax Increment Revenue Bonds.....	470,000	680,000	—	—	470,000	680,000	(30.9)
Notes Payable.....	372,072	504,710	—	—	372,072	504,710	(26.3)
Capital Leases.....	1,390,880	972,012	265,260	281,658	1,656,140	1,253,670	32.1
Compensated Absences.....	2,622,844	2,426,232	59,341	51,176	2,682,185	2,477,408	8.3
Net OPEB Obligation.....	981,512	—	24,720	—	1,006,232	—	100.0
Arbitrage Rebate.....	90,640	102,561	—	—	90,640	102,561	(11.6)
Landfill Post-Closure Costs.....	—	—	1,469,870	1,535,654	1,469,870	1,535,654	(4.3)
<b>Total.....</b>	<b>\$ 62,985,470</b>	<b>\$ 66,027,210</b>	<b>\$ 3,129,887</b>	<b>\$ 3,282,679</b>	<b>\$ 66,115,357</b>	<b>\$ 69,309,889</b>	<b>(4.6) %</b>

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

**Fund Balances**

At December 31, Weber County's governmental funds reported combined fund balances of \$42.5 million, a net decrease of \$1.2 million or 2.8% from 2007, but changes in fund balance varied widely among the County's major funds, as each will be explained below. Of the total fund balances, \$5.4 million or 13% is reserved for various purposes such as debt service and future projects and is therefore unavailable for future spending. Another \$1.3 million or 3% has been designated for specific programs and projects, and the remaining \$35.8 million or 84% 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 2008 ending governmental fund balances:

**Weber County**  
**Governmental Fund Balances**  
December 31, 2008

	General Fund	Library Fund	Consolidated Health Fund	Paramedic Fund	Transportation Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Reserved.....	\$ 489,008	—	\$ 1,002,874	—	—	\$ 350,605	\$ 64,892	\$ 3,483,501	\$ 5,390,880
Unreserved Designated.....	968,651	—	15,291	—	—	—	265,079	32,905	1,281,926
Unreserved Undesignated.....	12,027,808	3,164,433	4,464,329	2,147,072	4,091,806	1,955,069	1,589,625	6,364,036	35,804,178
<b>Total.....</b>	<b>\$ 13,485,467</b>	<b>\$ 3,164,433</b>	<b>\$ 5,482,494</b>	<b>\$ 2,147,072</b>	<b>\$ 4,091,806</b>	<b>\$ 2,305,674</b>	<b>\$ 1,919,596</b>	<b>\$ 9,880,442</b>	<b>\$ 42,476,984</b>
Percent change from 2007.....	5.9%	(14.6)%	19.9%	(16.8)%	100.0%	8.4%	(76.4)%	0.3%	(2.8)%

**General Fund**

During 2008, total fund balance in the General Fund increased \$756,000 or 6% due to modest growth in the property tax base, a small tax rate increase, and limited growth in expenditures. Also, the unreserved fund balance remained at 21% of the current year's General Fund revenues and is nearly at the maximum limit allowed by state law.

**Revenues.** General Fund revenues in total were essentially flat, falling only \$284,000 or 0.5% below 2007 levels. Property taxes comprised 43% of the County's total General Fund revenues and increased \$1.4 million or 6%, of which approximately \$342,000 came from an increase in the local assessing and collecting property tax rate from .000174 to .0002, as allowed by state law. This rate increase is intended to pay for replacement of the County's computerized property assessment program over the next two years. Also, as mentioned previously, modest growth in nonresidential construction throughout the County offset a decline in residential construction and helped stabilize the County's property tax base. Higher property tax collections also helped make up for a sharp decline in sales tax revenues of \$494,000 or 5% that was due to the economic malaise felt in all counties along Utah's Wasatch Front.

Most other revenue sources declined from 2007 as well. Charges for services were off \$780,000 or 4% mostly because the State Department of Corrections pulled many of its contract inmates out of county jails after two state

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

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inmates escaped from the Daggett County jail in July 2008. As a result, Weber County averaged 71 state contract inmates in 2008 compared to 135 in 2007, and contract inmate revenue decreased \$975,000. This loss was partially offset by an increase of \$254,000 in the state's payments for condition-of-probation inmates. Intergovernmental grants were down \$408,000 or 21% because of a decrease in the amount of homeland security grants that were made available to Utah by the federal government in 2008. In contrast, vehicle registration fees increased \$30,000 or 1% due to a higher number of vehicles registered in the County. Finally, miscellaneous revenues were up \$56,000 or 5% because of increased collections at the jail commissary and collection of a one-time judgment levy against a County resident for the costs of cleaning up his yard after multiple attempts to correct various code violations.

**Expenditures.** Total General Fund expenditures increased \$2.6 million or 5% from the prior year. Of the increase, \$1.5 million is due to employee wage and benefit increases from cost-of-living and merit adjustments that were approved in the 2008 budget. Other major cost increases came from the following activities:

- The Elections Department spent \$430,000 more than last year because the County had to manage three county-wide elections: a western states presidential primary election, a county primary election, and the November 2008 general election. The Elections Department's budget typically fluctuates with the state and national election cycles, and the County budgets for these variations as they arise.
- The County purchased \$442,000 of new software and information technology equipment including a new countywide phone system, several high-end servers, crime analysis and AVL software for the Sheriff's Office, and a new fleet management software package.
- High gas prices during the summer cost the Sheriff's Office approximately \$106,000 more in fuel compared to the prior year despite concerted efforts to reduce deputies' fuel consumption.
- The cost of meals for inmates at the jail increased \$97,000 because meal prices increased by \$.02 per meal. In addition, a change in the billing cycle from the food service provider resulted in an additional two-week period that was billed in 2008 versus 2007.
- The County increased its contribution to Weber Human Services by \$93,000 to help offset budget cuts from state and federal programs that are mostly funded through Medicaid.

The only significant decrease in expenditures during 2008 was a \$387,000 drop in non-personnel homeland security expenditures that was directly related to a reduction in available grant revenues, as already mentioned. Other expenditures were essentially flat as minor decreases in certain costs offset minor increases in other areas.

**Budgetary Highlights.** The original 2008 General Fund budget estimated a modest increase in fund balance of \$278,000; however, fund balance actually increased \$756,000 or 6% due to careful management of expenditures that brought overall spending well under budget. Amendments to the 2008 General Fund budget included the following:

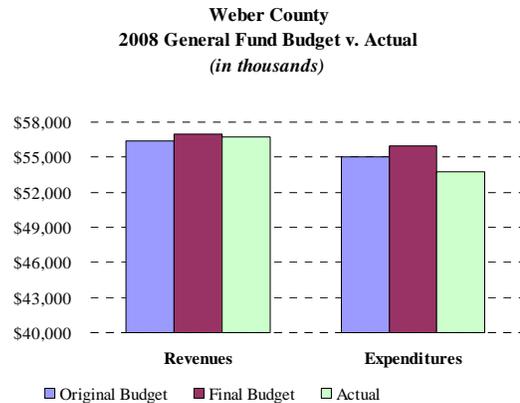
- Current property tax estimates were increased \$256,000 or 1.3% after reviewing the County Assessor's estimates of growth in new property values and final tax collection reports from the prior year. Actual property tax revenues were \$269,000 above the original estimate and \$13,000 above the final estimate.
- The County determined to raise the local assessing and collection (A&C) tax levy from .000174 to .0002, as allowed by state law, to provide resources to pay for a new computerized property assessment program. Combined with a review of the prior year's A&C tax revenues and the current year's new property values, the budget for A&C revenues increased \$682,000 or 25%. Actual A&C property tax revenues were \$508,000 above the original estimate and \$174,000 below the final estimate.
- Sales tax estimates were dramatically reduced by \$975,000 or 10% after further analysis of collections indicated revenues would be much lower than originally expected. Actual sales tax revenues were \$1 million and \$28,000 below the original and final estimates, respectively.
- The County signed a contract with the State Department of Transportation during 2008 wherein the County agreed to provide county jail inmates as work crews to clean and maintain certain sections of the state's highways. The County adjusted its Charges for Services budget by \$100,000 and realized \$94,000 in actual

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

revenues from this new contract. The County also increased its expenditure budget for the jail by \$73,000 to cover the additional costs of supplying and supervising the work crews.

- The County is currently prosecuting a capital murder case that requires a public defender. Due to the complexity of the case, the County added \$100,000 to the Public Defender budget to cover the additional costs. Actual costs of defense in 2008 were \$72,000, but higher expenses for this case will continue well into 2009.
- The County added \$1.2 million to the budget for transfers to the Capital Projects Fund to provide additional resources for the County's five-year capital improvement plan. These funds were taken from unreserved fund balance after the County experienced two years of better-than-expected property and sales tax growth, and management determined to use these funds for one-time capital projects.

Total General Fund revenues were \$313,000 or 0.6% above the original budget and \$313,000 or 0.6% below the final budget. Actual expenditures were \$1.3 million or 2% and \$2.2 million or 4% below the original and final budgets, respectively. This was the fourth year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule beginning on page 66 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 decreased \$542,000 or 15% as the County moved funds to the Capital Projects Fund to pay for costs of completing the new library building in Washington Terrace. The Library's fund balance will be spent down during 2009 as well to cover final costs of construction and to open and operate the new facility in the spring of 2009.

**Consolidated Health Fund**

Health Department expenditures were essentially flat compared to the prior year, while revenues decreased slightly due mostly to a change in federal requirements for reporting vaccines. In prior years, the value of vaccine doses given during the year was reported in equal amounts of revenue and expenditure. Beginning in 2008, the federal government no longer requires the values of vaccines to be reported by local health departments. This change removed approximately \$467,000 from revenues and expenditures in the fund. This reduction was offset by increases of \$188,000 or 5% in personnel costs due to budgeted cost-of-living adjustments and \$280,000 or 8% in food vouchers from the Women, Infants, and Children (WIC) nutrition program due to higher demand among County residents. Total fund balance increased \$911,000 or 20%, similar to the increase realized in the prior year.

**Paramedic Fund**

Costs of providing paramedic services countywide continue to exceed revenues. This year the deficit was \$433,000 and was the fourth year in a row of using fund balance to cover these ongoing expenses. Although the fund balance is still healthy at \$2.1 million or 96% of expenditures, the Paramedic's fund balance has decreased \$1.7 million in the last four years due to the County's decision to lower the property tax levy for paramedic services in 2005.

**Transportation Development Fund**

This fund was created in 2008 to account for a new countywide ¼% sales tax that was approved by voters in the November 2007 election and became effective April 1, 2008. By law, this revenue is dedicated for transportation-related infrastructure and expanded transit facilities. Projects must be prioritized jointly by the city mayors and county commissioners, and funds will be spent in future years as projects are approved for construction. The fund is reported as a major special revenue fund and ended the year with \$4.1 million in unreserved fund balance.

**Capital Projects Fund**

The County spent \$9.2 million on capital projects in 2008, most of which were mentioned previously and were funded with existing balances. RAMP grant revenues in 2008 totaled \$71,000, compared to \$398,000 last year, and

**WEBER COUNTY, UTAH**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

transfers from other funds totaled \$2.8 million including \$1 million from the Library Fund and \$1.7 million from the General Fund. By spending all remaining bond proceeds from the 2006 sales tax revenue bonds, the fund’s balance decreased \$6.2 million and ended the year at \$1.9 million.

**Nonmajor Governmental Funds**

Weber County’s nonmajor funds had combined fund balances of \$9.9 million, which was virtually unchanged from the prior year. Following are significant issues related to the County’s nonmajor funds:

**Municipal Services Fund.** As more fully explained in [Note 18](#) and on the next page, the State Tax Commission distributed \$130,000 in sales taxes to cities that would have otherwise come to the County in July 2008. This reduction, coupled with a sagging economy, caused local option sales taxes to drop \$316,000 or 15% from the prior year. Total Municipal Services revenues were down \$713,000 or 14% and also included significant reductions in building permits, court fines, and charges to cities for road work done by the County. The County was able to reduce expenditures in the Sheriff and Surveyor offices to help offset these revenue losses, but the fund still required nearly half of its fund balance to cover its costs. The fund ended the year with a balance of \$581,000.

**Tourism Fund.** The County’s tourism-related sales taxes remained steady in spite of a down economy. This was the fourth consecutive year of positive growth in tourism revenues. Restaurant and hotel room taxes both increased over the prior year due mostly to repeat conventions and visitors that had booked their events during the prior year. Also, the County continues to see growth in the

<b>Weber County Tourism Tax Revenues For the Year Ended December 31</b>			
	<b>2008</b>	<b>2007</b>	<b>Percent Change</b>
Restaurant Tax.....	\$ 2,387,264	\$ 2,303,628	3.6 %
Transient Room Tax.....	986,527	972,148	1.5 %
Leased Vehicle Tax.....	292,167	299,559	(2.5) %
<b>Total.....</b>	<b>\$ 3,665,958</b>	<b>\$ 3,575,335</b>	<b>2.5 %</b>

number of national-chain restaurants that have opened throughout the County. Tourism revenues were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide increased funding to the Ogden/Weber Convention and Visitor’s Bureau for staff retention and new office space. Also, increased tourism revenues were used to fund facility improvements and a cash flow buffer for the Ogden Eccles Conference Center.

**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 2008 were as follows.

**Risk Management Fund**

Charges to departments for risk management services rose \$144,000 or 11% over 2007 mostly from an increase in the rate charged to departments for workers compensation insurance. Expenses were \$114,000 or 9% lower because of significant one-time medical costs for inmates at the county jail in the prior year that did not reoccur. Net assets increased \$350,000 or 19% overall, ending the year at \$2.2 million.

**Fleet Management Fund**

During 2008, revenues and expenses were essentially flat for the Fleet Management Fund. The Fleet purchased 47 replacement vehicles through capital lease financing as well as two Polaris Rangers that will be used by and charged to the Property Management Department. The County also purchased a new fleet management software program to replace an aging system that was no longer adequate to track maintenance records and other information needed to manage the fleet efficiently. The Fleet added \$388,000 to unrestricted net assets and \$168,000 to total net assets.

**Termination Pool Fund**

New for 2008, this fund was created for two purposes. First, the fund provides a pool of resources to pay employees’ accumulated leave balances upon termination. In prior years, leave balances at termination, including retirement, were paid out of departments’ budgets. These payments often required mid-year budget adjustments to cover the additional unexpected costs, and it had the potential to skew the actual costs of each department’s operations from one year to the next. Second, the fund provides resources to pay post-employment healthcare benefits to retirees, which costs were also previously charged against departments’ budgets. Each department is now charged a fixed percentage of payroll, currently 1.25%, to fund both termination pay and retiree benefits on a pay-as-you-go basis.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2008

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**OTHER MATTERS**

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

**Redistribution of Sales Taxes**

On April 13, 2009, the County received notice from the Utah State Tax Commission of a settlement agreement between the Tax Commission and several counties wherein those counties' 2009 local option sales tax distributions will be reduced and redistributed to the cities within those counties. The redistribution is related to a 2008 statewide audit of certain telecommunication providers by the Tax Commission that determined those providers had incorrectly reported taxable sales at the county level, rather than the city level, for the previous three years in the affected counties. As a result of the audit, the Tax Commission reduced the County's July 2008 sales tax distribution by an initial amount of \$130,000, with notice that an additional \$336,000 would be taken in future months. This action prompted the County to join other affected counties in several discussions with the Tax Commission about the potential impact the remaining redistribution would have on the counties' budgets. An agreement was reached in April 2009 wherein the Tax Commission gave the counties several options in settling the amounts owed. Weber County chose to forgo its entire balance of \$336,000 in 2009 rather than accrue interest on the outstanding balance. The County's local option sales tax revenues are reported in the Municipal Services Fund (nonmajor fund), and the 2009 reduction in sales tax revenue is approximately 18% of the amount of sales taxes originally budgeted in that fund for 2009.

The issue prompted the State Legislature to modify state law in February 2009 by limiting the Tax Commission's ability to "look back" on future sales tax redistribution errors to 90 days to minimize the impact such errors may have on local governments in the future.

**Northern Utah Regional Landfill Authority**

In November 2008, the citizens of Box Elder County overturned the sale of that county's landfill to the Northern Utah Regional Landfill Authority (NURLA). As a member of NURLA, Weber County had paid \$1.1 million as its share of the cost of acquiring the landfill site. Because the sale was nullified, and because no other sites are currently being considered by NURLA, the County has asked NURLA to return its \$1.1 million. The County expects to use a portion of the funds to purchase land for a construction and demolition (C&D) landfill in western Weber County that will be operated as a public-private venture beginning in the summer of 2009.

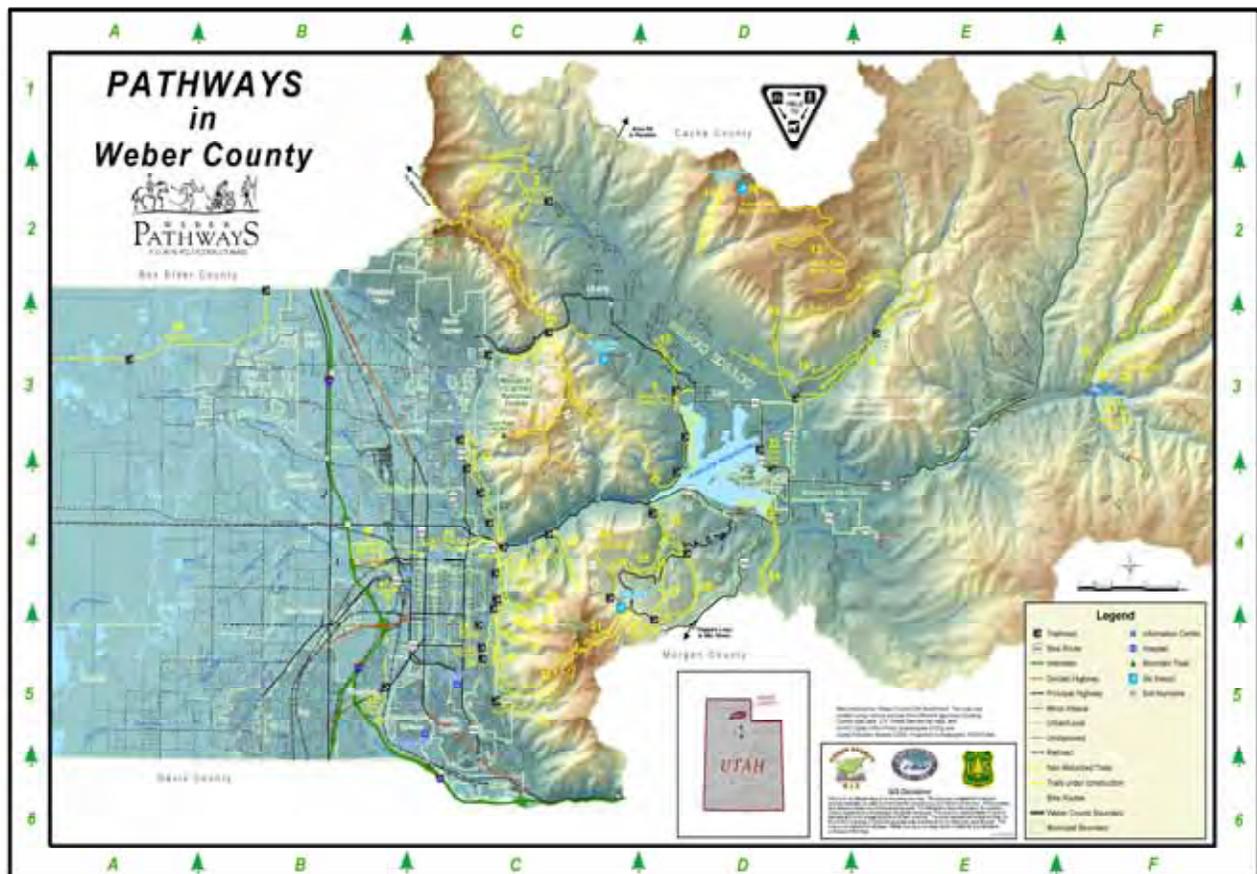
**GASB Statement 45 Other Post-Employment Benefits**

In June 2004, the Governmental Accounting Standards Board 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. The County fully implemented Statement 45 in this year's financial statements by adding information related to the County's OPEB liability and activities to [Note 12](#) on page 59 and to the required supplementary information on page 65. The County's actuaries calculated the OPEB actuarial accrued liability and annual required contribution to be \$10.4 million and \$1.4 million, respectively, as of January 1, 2008. Also, at the beginning of the year the County closed its OPEB plan to new employees hired on or after January 1, 2008. The actuarial valuation takes into account this change in eligibility. The County's management is currently discussing alternatives to its current OPEB plan, but for now, the County is funding its OPEB costs on a pay-as-you-go basis. Future reports will contain updated information related to the County's OPEB liability and any progress made in funding future OPEB costs.

**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, 2008

	Primary Government			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and Investments.....	\$ 38,604,424	\$ 407,632	\$ 39,012,056	\$ 3,069,121
Receivables:				
Accounts, net.....	2,808,312	568,415	3,376,727	286,627
Taxes.....	8,037,090	—	8,037,090	402,307
Notes, net.....	101,000	—	101,000	—
Due From Other Governments.....	1,435,625	1,100,000	2,535,625	51,359
Inventories and Prepaids.....	129,031	—	129,031	140,364
Restricted Cash.....	3,807,854	—	3,807,854	—
Capital Assets:				
Land.....	28,465,009	824,999	29,290,008	—
Infrastructure.....	43,303,362	—	43,303,362	—
Construction-in-Progress.....	9,679,915	10,000	9,689,915	—
Buildings and Improvements.....	117,324,349	10,162,624	127,486,973	—
Machinery and Equipment.....	18,749,141	4,290,256	23,039,397	1,189,942
Less Accumulated Depreciation.....	(81,772,049)	(3,539,574)	(85,311,623)	(401,658)
Total Capital Assets.....	135,749,727	11,748,305	147,498,032	788,284
Total Assets.....	190,673,063	13,824,352	204,497,415	4,738,062
<b>LIABILITIES</b>				
Accounts Payable .....	3,020,193	430,004	3,450,197	90,098
Accrued Liabilities.....	3,125,012	46,814	3,171,826	319,280
Deferred Revenue.....	13,129	—	13,129	—
Long-term Liabilities:				
Due Within One Year.....	8,383,921	323,334	8,707,255	—
Due in More Than One Year.....	54,601,549	2,806,553	57,408,102	—
Total Liabilities.....	69,143,804	3,606,705	72,750,509	409,378
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt.....	82,938,348	10,172,349	93,110,697	788,284
Restricted for:				
Roads and Public Improvements.....	4,638,179	—	4,638,179	—
Economic Development.....	469,165	—	469,165	—
Parks and Recreation Programs.....	3,076,202	—	3,076,202	—
Public Safety Programs.....	284,189	—	284,189	—
Unrestricted.....	30,123,176	45,298	30,168,474	3,540,400
Total Net Assets.....	\$ 121,529,259	\$ 10,217,647	\$ 131,746,906	\$ 4,328,684

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, 2008

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
		Charges for Services and Court Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary Government:</b>								
Governmental Activities:								
General Government.....	\$ 19,311,337	\$ 11,960,317	\$ 838,318	\$ —	\$ (6,512,702)	\$ —	\$ (6,512,702)	\$ —
Public Safety.....	36,878,442	13,950,057	2,067,038	36,158	(20,825,189)	—	(20,825,189)	—
Public Health and Welfare.....	11,770,507	1,993,925	6,745,502	—	(3,031,080)	—	(3,031,080)	—
Streets and Public Improvements.....	3,848,549	649,135	37,350	1,055,804	(2,106,260)	—	(2,106,260)	—
Parks, Recreation & Public Facilities..	20,204,309	5,389,176	183,311	297,112	(14,334,710)	—	(14,334,710)	—
Conservation and Development.....	1,003,951	543	12,097	—	(991,311)	—	(991,311)	—
Interest on Long-Term Debt.....	2,809,919	—	—	—	(2,809,919)	—	(2,809,919)	—
Total Governmental Activities.....	<u>95,827,014</u>	<u>33,943,153</u>	<u>9,883,616</u>	<u>1,389,074</u>	<u>(50,611,171)</u>	<u>—</u>	<u>(50,611,171)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	7,614,348	7,514,193	—	—	—	(100,155)	(100,155)	—
Landfill Gas Recovery.....	305,118	324,332	—	—	—	19,214	19,214	—
Total Business-type Activities.....	<u>7,919,466</u>	<u>7,838,525</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(80,941)</u>	<u>(80,941)</u>	<u>—</u>
Total Primary Government.....	<u>\$ 103,746,480</u>	<u>\$ 41,781,678</u>	<u>\$ 9,883,616</u>	<u>\$ 1,389,074</u>	<u>(50,611,171)</u>	<u>(80,941)</u>	<u>(50,692,112)</u>	<u>—</u>
<b>Component Unit:</b>								
Weber Area Dispatch 911 and Emergency Services District.....								
	<u>\$ 4,770,709</u>	<u>\$ 2,342,817</u>	<u>\$ 9,726</u>	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(2,418,166)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					35,416,819	—	35,416,819	3,040,203
Sales and Franchise Taxes.....					21,224,598	—	21,224,598	—
Other Property Taxes.....					3,551,985	—	3,551,985	—
Total Taxes.....					<u>60,193,402</u>	<u>—</u>	<u>60,193,402</u>	<u>3,040,203</u>
Unrestricted Investment Income.....					755,734	31,652	787,386	73,047
Gain on Sale of Capital Assets.....					14,551	—	14,551	—
Total General Revenues.....					<u>60,963,687</u>	<u>31,652</u>	<u>60,995,339</u>	<u>3,113,250</u>
Change in Net Assets.....					10,352,516	(49,289)	10,303,227	695,084
Net Assets - Beginning (Component Unit as adjusted, see Note 2).....					<u>111,176,743</u>	<u>10,266,936</u>	<u>121,443,679</u>	<u>3,633,600</u>
Net Assets - Ending.....					<u>\$ 121,529,259</u>	<u>\$ 10,217,647</u>	<u>\$ 131,746,906</u>	<u>\$ 4,328,684</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.

## **Transportation Development Fund**

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

## **Debt Service Fund**

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

## **Capital Projects Fund**

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

## **Nonmajor Governmental Funds**

Nonmajor governmental funds are presented individually beginning on page [75](#).

# WEBER COUNTY, UTAH

## Balance Sheet Governmental Funds December 31, 2008

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
<b>ASSETS</b>				
Cash and Investments.....	\$ 11,111,048	\$ 3,650,186	\$ 4,899,982	\$ 2,124,690
Receivables:				
Accounts, net.....	2,411,190	94	82,864	—
Taxes.....	4,685,563	685,639	183,533	177,485
Notes, net.....	101,000	—	—	—
Due From Other Governments.....	450,019	—	735,606	—
Due From Other Funds.....	—	—	—	—
Prepays and Inventories.....	100,000	—	2,779	—
Cash - Restricted.....	—	—	—	—
Total Assets .....	<u>\$ 18,858,820</u>	<u>\$ 4,335,919</u>	<u>\$ 5,904,764</u>	<u>\$ 2,302,175</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable.....	\$ 1,164,312	\$ 394,250	\$ 74,356	\$ —
Accrued Liabilities.....	1,881,981	178,870	187,654	—
Due To Other Funds.....	—	—	—	—
Deferred Revenue.....	2,327,060	598,366	160,260	155,103
Total Liabilities.....	<u>5,373,353</u>	<u>1,171,486</u>	<u>422,270</u>	<u>155,103</u>
Fund Balances:				
Reserved for:				
Prepays and Inventories.....	100,000	—	2,779	—
Future Projects.....	389,008	—	1,000,095	—
Debt Service.....	—	—	—	—
Unreserved, reported in:				
General Fund.....	12,996,459	—	—	—
Special Revenue Funds.....	—	3,164,433	4,479,620	2,147,072
Debt Service Fund.....	—	—	—	—
Capital Projects Fund.....	—	—	—	—
Total Fund Balances.....	<u>13,485,467</u>	<u>3,164,433</u>	<u>5,482,494</u>	<u>2,147,072</u>
Total Liabilities and Fund Balances.....	<u>\$ 18,858,820</u>	<u>\$ 4,335,919</u>	<u>\$ 5,904,764</u>	<u>\$ 2,302,175</u>

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

<b>Special Revenue</b>				<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Transportation Development</b>	<b>Debt Service</b>	<b>Capital Projects</b>			
\$ 3,186,273	\$ 2,563,656	\$ 2,583,349	\$ 5,709,044	\$ 35,828,228	
—	—	—	267,866	2,762,014	
905,533	343,213	—	1,056,124	8,037,090	
—	—	—	—	101,000	
—	—	—	250,000	1,435,625	
—	—	—	525,170	525,170	
—	—	—	26,252	129,031	
—	350,605	—	3,457,249	3,807,854	
<u>\$ 4,091,806</u>	<u>\$ 3,257,474</u>	<u>\$ 2,583,349</u>	<u>\$ 11,291,705</u>	<u>\$ 52,626,012</u>	
\$ —	\$ 2,500	\$ 663,753	\$ 668,265	\$ 2,967,436	
—	648,659	—	217,828	3,114,992	
—	—	—	525,170	525,170	
—	300,641	—	—	3,541,430	
<u>—</u>	<u>951,800</u>	<u>663,753</u>	<u>1,411,263</u>	<u>10,149,028</u>	
—	—	—	26,252	129,031	
—	—	64,892	—	1,453,995	
—	350,605	—	3,457,249	3,807,854	
—	—	—	—	12,996,459	
4,091,806	—	—	6,396,941	20,279,872	
—	1,955,069	—	—	1,955,069	
—	—	1,854,704	—	1,854,704	
<u>4,091,806</u>	<u>2,305,674</u>	<u>1,919,596</u>	<u>9,880,442</u>	<u>42,476,984</u>	
<u>\$ 4,091,806</u>	<u>\$ 3,257,474</u>	<u>\$ 2,583,349</u>	<u>\$ 11,291,705</u>	<u>\$ 52,626,012</u>	

# WEBER COUNTY, UTAH

## Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Assets December 31, 2008

**Total Fund Balances – Governmental Funds.....** \$ 42,476,984

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

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

Land.....	\$ 28,465,009	
Infrastructure.....	43,303,362	
Other capital assets.....	139,962,729	
Accumulated depreciation.....	(78,534,915)	133,196,185
		<hr/>

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current year's expenditures and therefore are deferred in governmental funds..... 3,528,301

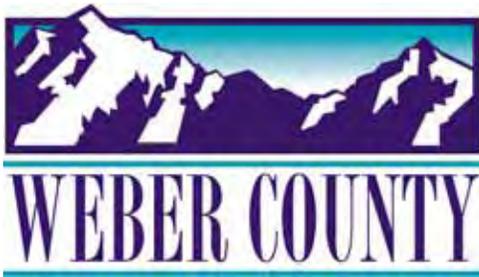
The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Assets..... 4,288,985

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.....	(58,786,072)	
Unamortized premiums and discounts on bonds.....	(1,019,218)	
Deferred amount on bond refundings.....	1,905,696	
Arbitrage rebate liability.....	(90,640)	
Capital leases.....	(366,606)	
Net OPEB Obligation.....	(981,512)	
Compensated absences.....	(2,622,844)	(61,961,196)
		<hr/>

**Net Assets of Governmental Activities.....** \$ 121,529,259

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, 2008

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 20,160,014	\$ 5,992,712	\$ 1,597,940	\$ 1,536,607
Sales.....	8,781,850	—	—	—
Franchise.....	—	—	—	—
Delinquent.....	1,201,602	255,773	68,910	67,315
Assessing and Collecting.....	3,272,228	—	—	—
Total Taxes.....	<u>33,415,694</u>	<u>6,248,485</u>	<u>1,666,850</u>	<u>1,603,922</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,874,275	718,595	191,625	184,255
Intergovernmental.....	1,486,916	73,396	6,745,502	—
Charges for Services.....	17,284,029	105,723	1,769,485	—
Fines and Forfeitures.....	490,998	—	—	—
Miscellaneous.....	1,146,117	135,728	188,745	14,113
Total Revenues.....	<u>56,698,029</u>	<u>7,281,927</u>	<u>10,562,207</u>	<u>1,802,290</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	17,111,347	—	—	—
Public Safety.....	31,557,163	—	—	2,235,028
Public Health and Welfare.....	1,836,321	—	9,605,671	—
Streets and Public Improvements.....	917,495	—	—	—
Parks, Recreation & Public Facilities.....	1,647,980	6,285,918	—	—
Conservation and Development.....	649,674	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>53,719,980</u>	<u>6,285,918</u>	<u>9,605,671</u>	<u>2,235,028</u>
Revenues Over (Under) Expenditures.....	2,978,049	996,009	956,536	(432,738)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Financing.....	27,700	—	—	—
Sale of Capital Assets.....	23,341	—	15,700	—
Transfers In.....	347,628	—	—	—
Transfers Out.....	(2,621,168)	(1,537,825)	(61,375)	—
Total Other Financing Sources (Uses)..	<u>(2,222,499)</u>	<u>(1,537,825)</u>	<u>(45,675)</u>	<u>—</u>
Net Change in Fund Balances.....	755,550	(541,816)	910,861	(432,738)
Fund Balances - Beginning .....	<u>12,729,917</u>	<u>3,706,249</u>	<u>4,571,633</u>	<u>2,579,810</u>
Fund Balances - Ending.....	<u>\$ 13,485,467</u>	<u>\$ 3,164,433</u>	<u>\$ 5,482,494</u>	<u>\$ 2,147,072</u>

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

<b>Special Revenue</b>					
<b>Transportation Development</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	
\$ —	\$ 2,924,035	\$ —	\$ 852,916	\$ 33,064,224	
4,072,048	—	—	8,348,637	21,202,535	
—	—	—	22,063	22,063	
—	137,697	—	32	1,731,329	
—	—	—	—	3,272,228	
<u>4,072,048</u>	<u>3,061,732</u>	<u>—</u>	<u>9,223,648</u>	<u>59,292,379</u>	
—	347,628	—	462,790	4,779,168	
—	—	71,388	1,335,500	9,712,702	
—	319,322	—	7,125,829	26,604,388	
—	—	—	635,797	1,126,795	
19,758	20,086	255,571	763,068	2,543,186	
<u>4,091,806</u>	<u>3,748,768</u>	<u>326,959</u>	<u>19,546,632</u>	<u>104,058,618</u>	
—	—	—	1,691,171	18,802,518	
—	—	182,398	1,609,743	35,584,332	
—	—	—	—	11,441,992	
—	—	—	2,385,678	3,303,173	
—	—	16,300	10,999,524	18,949,722	
—	—	—	340,198	989,872	
—	—	9,014,693	—	9,014,693	
—	2,520,000	—	2,183,638	4,703,638	
—	1,331,161	—	1,351,252	2,682,413	
<u>—</u>	<u>3,851,161</u>	<u>9,213,391</u>	<u>20,561,204</u>	<u>105,472,353</u>	
4,091,806	(102,393)	(8,886,432)	(1,014,572)	(1,413,735)	
—	—	—	131,794	159,494	
—	—	—	—	39,041	
—	627,825	2,773,290	1,925,377	5,674,120	
—	(347,628)	(90,000)	(1,016,124)	(5,674,120)	
<u>—</u>	<u>280,197</u>	<u>2,683,290</u>	<u>1,041,047</u>	<u>198,535</u>	
4,091,806	177,804	(6,203,142)	26,475	(1,215,200)	
—	2,127,870	8,122,738	9,853,967	43,692,184	
<u>\$ 4,091,806</u>	<u>\$ 2,305,674</u>	<u>\$ 1,919,596</u>	<u>\$ 9,880,442</u>	<u>\$ 42,476,984</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, 2008

**Net Change in Fund Balances – Total Governmental Funds.....** \$ (1,215,200)

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.....	\$ 10,175,394	
Assets received from developers in the form of new infrastructure.....	1,055,804	
Depreciation expense.....	(4,626,886)	6,604,312

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..... (27,408)

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..... (159,494)

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.....	4,703,638	
Payments to the bond refunding escrow.....	—	
Capital lease principal payments.....	244,106	4,947,744

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..... 544,569

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..... 901,023

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.....	(76,827)	
Deferred bond issuance costs.....	—	
Arbitrage rebate liability.....	11,921	
Change in Net OPEB Obligation.....	(981,512)	
Increase in compensated absences.....	(196,612)	(1,243,030)

**Change in Net Assets of Governmental Activities.....** \$ 10,352,516

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

## **Proprietary Fund Financial Statements**

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

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

### **Landfill Gas Recovery Fund**

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

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

These funds account for certain activities that are charged to other departments on a cost-reimbursement basis. The County maintains internal service funds for risk management, termination and retiree payments, and fleet services. These funds are presented individually beginning on page [93](#).

# WEBER COUNTY, UTAH

## Statement of Net Assets Proprietary Funds December 31, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Internal Service Funds
<b>ASSETS</b>				
Current Assets:				
Cash and Investments .....	\$ 407,509	\$ 123	\$ 407,632	\$ 2,776,196
Receivables:				
Accounts, net.....	524,824	43,591	568,415	46,298
Due From Other Governments.....	1,100,000	—	1,100,000	—
Due From Other Funds.....	218,181	—	218,181	—
Total Current Assets.....	<u>2,250,514</u>	<u>43,714</u>	<u>2,294,228</u>	<u>2,822,494</u>
Noncurrent Assets:				
Capital Assets:				
Land.....	824,999	—	824,999	—
Buildings and Improvements.....	10,162,624	—	10,162,624	—
Machinery and Equipment.....	2,331,629	1,958,627	4,290,256	5,790,676
Construction in Progress.....	10,000	—	10,000	—
Less Accumulated Depreciation.....	<u>(3,200,795)</u>	<u>(338,779)</u>	<u>(3,539,574)</u>	<u>(3,237,134)</u>
Total Noncurrent Assets.....	<u>10,128,457</u>	<u>1,619,848</u>	<u>11,748,305</u>	<u>2,553,542</u>
Total Assets.....	<u>12,378,971</u>	<u>1,663,562</u>	<u>14,042,533</u>	<u>5,376,036</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable.....	418,280	11,724	430,004	52,757
Accrued Liabilities.....	46,814	—	46,814	10,020
Due To Other Funds.....	—	218,181	218,181	—
Compensated Absences.....	59,341	—	59,341	—
Current Portion of Long-term Debt.....	<u>108,993</u>	<u>105,000</u>	<u>213,993</u>	<u>478,903</u>
Total Current Liabilities.....	<u>633,428</u>	<u>334,905</u>	<u>968,333</u>	<u>541,680</u>
Noncurrent Liabilities:				
Bonds Payable, net.....	—	1,205,696	1,205,696	—
Capital Lease Obligations.....	156,267	—	156,267	545,371
Net OPEB Obligation.....	24,720	—	24,720	—
Landfill Closure Costs.....	<u>1,469,870</u>	<u>—</u>	<u>1,469,870</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,650,857</u>	<u>1,205,696</u>	<u>2,856,553</u>	<u>545,371</u>
Total Liabilities.....	<u>2,284,285</u>	<u>1,540,601</u>	<u>3,824,886</u>	<u>1,087,051</u>
<b>NET ASSETS</b>				
Invested in Capital Assets,				
Net of Related Debt.....	9,863,197	309,152	10,172,349	1,529,267
Unrestricted.....	<u>231,489</u>	<u>(186,191)</u>	<u>45,298</u>	<u>2,759,718</u>
Total Net Assets.....	<u>\$ 10,094,686</u>	<u>\$ 122,961</u>	<u>\$ 10,217,647</u>	<u>\$ 4,288,985</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, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for Services.....	\$ 6,993,777	\$ 324,332	\$ 7,318,109	\$ 3,137,147
Miscellaneous.....	520,416	—	520,416	—
Total Revenues.....	<u>7,514,193</u>	<u>324,332</u>	<u>7,838,525</u>	<u>3,137,147</u>
<b>OPERATING EXPENSES</b>				
General and Administrative.....	1,780,934	137,477	1,918,411	158,785
Disposal Costs.....	5,453,104	—	5,453,104	—
Depreciation.....	367,553	97,931	465,484	782,643
Claims and Premiums.....	—	—	—	1,630,704
Total Expenses.....	<u>7,601,591</u>	<u>235,408</u>	<u>7,836,999</u>	<u>2,572,132</u>
Operating Income (Loss).....	<u>(87,398)</u>	<u>88,924</u>	<u>1,526</u>	<u>565,015</u>
<b>NON OPERATING REVENUES (EXPENSES)</b>				
Investment Income.....	31,652	—	31,652	8,263
Interest Expense.....	(12,757)	(69,710)	(82,467)	(31,627)
Gain (Loss) on Sale of Capital Assets.....	—	—	—	2,918
Total Non-Operating Revenues (Expenses)...	<u>18,895</u>	<u>(69,710)</u>	<u>(50,815)</u>	<u>(20,446)</u>
Income (Loss) Before Transfers.....	(68,503)	19,214	(49,289)	544,569
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Change in Net Assets.....	(68,503)	19,214	(49,289)	544,569
Net Assets - Beginning .....	<u>10,163,189</u>	<u>103,747</u>	<u>10,266,936</u>	<u>3,744,416</u>
Net Assets - Ending.....	<u>\$ 10,094,686</u>	<u>\$ 122,961</u>	<u>\$ 10,217,647</u>	<u>\$ 4,288,985</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, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers and Users.....	\$ 7,579,041	\$ 312,986	\$ 7,892,027	\$ 3,112,094
Payments to Suppliers and Contractors.....	(7,242,119)	(209,658)	(7,451,777)	(1,773,853)
Payments to Employees.....	(1,039,983)	—	(1,039,983)	—
Net Cash Provided (Used) by Operating Activities.....	(703,061)	103,328	(599,733)	1,338,241
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Interfund Balances Due To (From) Other Funds.....	(70,000)	70,000	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	(70,000)	70,000	—	—
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets.....	(10,000)	—	(10,000)	(183,754)
Principal Paid on Bonds and Capital Leases.....	(151,438)	(105,000)	(256,438)	(516,052)
Interest Paid on Bonds and Capital Leases.....	(12,851)	(68,205)	(81,056)	(31,627)
Proceeds from Disposal of Capital Assets.....	51,986	—	51,986	170,147
Payments for Landfill Post-Closure Care.....	(65,784)	—	(65,784)	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(188,087)	(173,205)	(361,292)	(561,286)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments.....	31,652	—	31,652	8,263
Net Cash Provided (Used) by Investing Activities.....	31,652	—	31,652	8,263
Net Cash Provided (Used) - All Activities.....	(929,496)	123	(929,373)	785,218
Cash and Cash Equivalents - Beginning.....	1,337,005	—	1,337,005	1,990,978
Cash and Cash Equivalents - Ending.....	\$ 407,509	\$ 123	\$ 407,632	\$ 2,776,196
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ (87,398)	\$ 88,924	\$ 1,526	\$ 565,015
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	367,553	97,931	465,484	782,643
(Increase) Decrease in Accounts Receivable.....	64,847	(11,346)	53,501	(25,053)
(Increase) Decrease in Due from Other Governments...	(1,100,000)	—	(1,100,000)	—
Increase (Decrease) in Accounts Payable.....	10,466	(72,181)	(61,715)	5,616
Increase (Decrease) in Accrued Liabilities.....	8,585	—	8,585	10,020
Increase (Decrease) in Net OPEB Obligation.....	24,720	—	24,720	—
Increase (Decrease) in Compensated Absences.....	8,166	—	8,166	—
Net Cash Provided (Used) by Operating Activities.....	\$ (703,061)	\$ 103,328	\$ (599,733)	\$ 1,338,241
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Assets Acquired Under Capital Lease.....	\$ 135,140	\$ —	\$ 135,140	\$ 1,019,532
Gain (Loss) on Sale of Capital Assets.....	—	—	—	2,918
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 135,140	\$ —	\$ 135,140	\$ 1,022,450

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 [98](#).

### **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 [100](#).

# WEBER COUNTY, UTAH

## Statement of Fiduciary Net Assets Fiduciary Funds December 31, 2008

	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash .....	\$ 1,099,320	\$ 10,553,241
Taxes Receivable.....	—	1,710,376
Accounts Receivable.....	7,043	—
Due From Other Governments.....	24,078	—
Delinquent Taxes Receivable.....	—	9,128,972
Machinery and Equipment.....	411,771	—
Less Accumulated Depreciation.....	(230,331)	—
Total Assets.....	<u>1,311,881</u>	<u>21,392,589</u>
<b>LIABILITIES</b>		
Accounts Payable.....	34,332	328,156
Accrued Liabilities.....	—	12,925
Due to Other Entities.....	—	11,316,060
Deposits.....	139,301	—
Reserve for Tax Overpayments.....	—	606,476
Deferred Tax Distributions.....	—	9,128,972
Total Liabilities.....	<u>173,633</u>	<u>21,392,589</u>
<b>NET ASSETS</b>		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 1,138,248</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, 2008

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	<b>Private-Purpose Trust Funds</b>
<b>ADDITIONS</b>	
Grants.....	\$ 356,575
Contributions From Other Governments.....	16,169
Charges for Services.....	855,073
Fines and Forfeitures.....	44,559
Miscellaneous.....	4,373,099
Investment Income .....	19,876
Total Additions.....	<u>5,665,351</u>
<b>DEDUCTIONS</b>	
Trust Operating Expenses.....	5,518,922
Awards and Claims.....	<u>16,651</u>
Total Deductions.....	<u>5,535,573</u>
Change in Net Assets.....	129,778
Net Assets - Beginning.....	<u>1,008,470</u>
Net Assets - Ending.....	<u>\$ 1,138,248</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, 2008

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**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2008

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**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.

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

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

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

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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2008

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**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.
- **Transportation Development Fund.** This special revenue fund accounts for the County's ¼% sales tax that is restricted for expanding roads, transit, and related facilities.
- **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, 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, fleet services, and employee termination and post-employment benefits to other departments of the County on a cost-recovery basis. Internal service funds are combined with governmental activities on the government-wide statements.

The County reports the following fiduciary funds:

**WEBER COUNTY, UTAH**  
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- **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 except for a \$10,000 allowance in the Transfer Station Fund.

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

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

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

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

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

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

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

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

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

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

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

Part-time employees accrue sick leave at one day for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of one day per month, with no limit on accumulated balances for employees hired prior to January 1, 2008. Employees

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

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

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

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

**Net Assets / 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

**WEBER COUNTY, UTAH**  
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portions may be designated to represent management's tentative plans for specific future uses.

**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. New Accounting Standards**

During 2008, the County implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

**GASB Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions.** This statement establishes standards for the accrual basis measurement and recognition of OPEB expense over a period that approximates employees' years of service. In addition, this statement requires information about actuarial accrued liabilities associated with the County's OPEB plan and whether and to what extent progress is being made in funding the plan. In implementing this statement, the County reported a net OPEB obligation of \$1,006,232 on the Statement of Net Assets. Also, certain OPEB-related disclosures are included in the financial statements as Required Supplementary Information.

**GASB Statement 48, Sales and Pledges of Receivables and Future Revenues.** As a result of implementing this statement, the County added a new disclosure related to pledged sales tax revenues to Note 9. No other reporting changes were required by this statement.

**B. New Funds**

**Transportation Development Fund.** This fund was created in 2008 to account for a new voter-approved countywide ¼% sales tax levy that by state law is restricted for expenditure on transportation-related infrastructure and expanded transit facilities. Projects are prioritized jointly by the city mayors and county commissioners, and funds will be spent as projects are approved for construction. The fund is reported as a major special revenue fund.

**Termination Pool Internal Service Fund.** This fund was created in 2008 to account for payment of employees' leave balances upon termination and payment of post-employment healthcare benefits. Resources come from charges to departments' budgets based on an estimated percentage of payroll. Rates are set annually to cover the full cost of the current year's estimated expenses.

**WEBER COUNTY, UTAH**  
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**C. Adjustment to Beginning Net Assets**

The Weber Area Dispatch (component unit) adjusted its beginning net assets by \$140,364 for an expense that should have been reported as a prepaid expense in the prior year's financial statements.

**NOTE 3. DEPOSITS AND INVESTMENTS**

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

**A. Custodial Credit Risk**

**Deposits.** Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be recovered. The County's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act 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.

Effective November 21, 2008, the FDIC created the Temporary Liquidity Guarantee Program. This program insures the entire balance of non-interest-bearing bank accounts through the end of calendar year 2009. In December 2008, given the uncertainty in the financial industry at the time, the County moved its available cash into non-interest-bearing accounts to take advantage of this federal program. 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, 2008, the bank balance of the County's deposits was \$46,793,547, of which \$27,945 was uninsured and uncollateralized.

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

**B. Credit Risk**

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The County's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The County is also authorized to invest in the PTIF, an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, 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, 2008:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 10,942,733	55 days*	not rated

\* Weighted-average maturity

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates of debt instruments 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 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 table above.

**WEBER COUNTY, UTAH**  
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**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, 2008 consisted of the following amounts:

	Due From Other Funds reported in:		
	Municipal Services Fund (Nonmajor)	Solid Waste Transfer Station Fund (Enterprise Fund)	Total
<b>Due To Other Funds reported in:</b>			
Nonmajor Governmental Funds:			
Tourism Fund.....	\$ 525,170	\$ —	\$ 525,170
Enterprise Funds:			
Landfill Gas Recovery Fund.....	—	218,181	218,181
Total Due From Other Funds.....	\$ 525,170	\$ 218,181	\$ 743,351

**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. During 2008, the County also transferred \$90,000 from the Capital Projects Fund to the Debt Service Fund to provide resources that will be used to pay the County's arbitrage liability to the Internal Revenue Service in future years.

Interfund transfers for the year ended December 31, 2008 were as follows:

	Transfers Out reported in:						
	General Fund	Library Fund	Health Fund	Debt Service Fund	Capital Projects Fund	Tourism Fund	Total Transfers In
<b>Transfers In reported in:</b>							
Major Governmental Funds:							
General Fund.....	\$ —	\$ —	\$ —	\$ 347,628	\$ —	\$ —	\$ 347,628
Debt Service Fund.....	—	537,825	—	—	90,000	—	627,825
Capital Projects Fund.....	1,688,230	1,000,000	61,375	—	—	23,685	2,773,290
Nonmajor Governmental Funds:							
Public Works Fund.....	102,850	—	—	—	—	—	102,850
Ogden Eccles Conference Center Fund.....	—	—	—	—	—	532,178	532,178
Ice Sheet Fund.....	322,431	—	—	—	—	—	322,431
Golden Spike Events Center Fund.....	507,657	—	—	—	—	460,261	967,918
<b>Total Transfers Out.....</b>	<b>\$ 2,621,168</b>	<b>\$ 1,537,825</b>	<b>\$ 61,375</b>	<b>\$ 347,628</b>	<b>\$ 90,000</b>	<b>\$ 1,016,124</b>	<b>\$ 5,674,120</b>

**WEBER COUNTY, UTAH**  
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Year Ended December 31, 2008

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

Accounts payable and accrued liabilities as of December 31, 2008 consisted of the following amounts:

	Salaries / Benefits	Vendors	Government Agencies	Interest / Related Charges	Claims / Premiums	Total
<b>Governmental Activities:</b>						
General Fund.....	\$ 1,984,822	\$ 827,212	\$ 234,259	\$ —	\$ —	\$ 3,046,293
Library Fund.....	186,266	381,839	5,015	—	—	573,120
Health Fund.....	200,070	58,831	3,109	—	—	262,010
Debt Service Fund.....	—	—	—	651,159	—	651,159
Capital Projects Fund.....	—	623,453	40,300	—	—	663,753
Nonmajor Funds.....	82,202	701,821	6,483	95,587	—	886,093
Internal Service Funds.....	—	22,001	—	—	40,776	62,777
Total Governmental Activities.....	<u>\$ 2,453,360</u>	<u>\$ 2,615,157</u>	<u>\$ 289,166</u>	<u>\$ 746,746</u>	<u>\$ 40,776</u>	<u>\$ 6,145,205</u>
<b>Business-type Activities:</b>						
Solid Waste Transfer Station Fund.....	\$ 51,227	\$ 410,106	\$ 3,761	\$ —	\$ —	\$ 465,094
Landfill Gas Recovery Fund.....	—	11,724	—	—	—	11,724
Total Business-type Activities.....	<u>\$ 51,227</u>	<u>\$ 421,830</u>	<u>\$ 3,761</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 476,818</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 2008 were \$98,797.

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, 2008, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$3,120,321 and \$730,714, respectively. Total capital lease payments for 2008 were \$902,510 in principal and \$63,705 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2008 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2009.....	\$ 13,846	\$ —	\$ 13,846	\$ 682,989	\$ 116,779	\$ 799,768
2010.....	—	—	—	514,209	77,472	591,681
2011.....	—	—	—	213,375	49,625	263,000
2012.....	—	—	—	35,007	29,734	64,741
2013.....	—	—	—	9,420	7,433	16,853
Total.....	<u>\$ 13,846</u>	<u>\$ —</u>	<u>\$ 13,846</u>	<u>1,455,000</u>	<u>281,043</u>	<u>1,736,043</u>
Less Amounts Representing Interest.....				(64,120)	(15,783)	(79,903)
Present Value of Future Minimum Lease Payments.....	<u>\$ 1,390,880</u>			<u>\$ 265,260</u>		<u>\$ 1,656,140</u>

**WEBER COUNTY, UTAH**  
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**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008 was as follows:

	<b>Capital Assets</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Governmental Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 115,535,915	\$ 1,788,434	\$ —	\$ 117,324,349
Equipment.....	17,206,619	2,398,544	856,022	18,749,141
Infrastructure.....	42,421,798	881,564	—	43,303,362
Total.....	175,164,332	5,068,542	856,022	179,376,852
Less Accumulated Depreciation for:				
Buildings and Improvements.....	34,460,833	3,113,134	—	37,573,967
Equipment.....	11,921,925	1,601,839	669,936	12,853,828
Infrastructure.....	30,649,698	694,556	—	31,344,254
Total.....	77,032,456	5,409,529	669,936	81,772,049
Capital assets being depreciated, net.....	98,131,876	(340,987)	186,086	97,604,803
Land and Related Assets.....	28,045,769	419,240	—	28,465,009
Construction-In-Progress.....	2,711,368	7,056,827	88,280	9,679,915
Governmental Activities Capital Assets, Net.....	\$ 128,889,013	\$ 7,135,080	\$ 274,366	\$ 135,749,727
<b>Business-type Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 10,162,624	\$ —	\$ —	\$ 10,162,624
Equipment.....	4,155,123	135,133	—	4,290,256
Total.....	14,317,747	135,133	—	14,452,880
Less Accumulated Depreciation for:				
Buildings and Improvements.....	1,321,093	203,543	—	1,524,636
Equipment.....	1,752,997	261,941	—	2,014,938
Total.....	3,074,090	465,484	—	3,539,574
Capital assets being depreciated, net.....	11,243,657	(330,351)	—	10,913,306
Land and Related Assets.....	824,999	—	—	824,999
Construction-In-progress.....	—	10,000	—	10,000
Business-type Activities Capital Assets, Net.....	\$ 12,068,656	\$ (320,351)	\$ —	\$ 11,748,305

Depreciation expense of governmental activities for 2008 was charged to functions as follows:

General Government.....	\$ 508,809
Public Safety.....	1,213,453
Public Health and Welfare.....	289,851
Streets and Public Improvements.....	841,949
Parks, Recreation & Public Facilities.....	1,770,414
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.....	782,643
Total.....	\$ 5,409,529

**WEBER COUNTY, UTAH**  
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**NOTE 9. LONG-TERM LIABILITIES**

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

Changes in long-term liabilities for the year ended December 31, 2008 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds.....	\$ 21,125,000	\$ —	\$ (2,125,000)	\$ 19,000,000	\$ 2,480,000
Sales Tax Revenue Bonds.....	10,125,000	—	(395,000)	9,730,000	420,000
Lease Revenue Bonds.....	31,055,000	—	(1,841,000)	29,214,000	1,912,000
Tax Increment Revenue Bonds.....	680,000	—	(210,000)	470,000	165,000
Unamortized Premiums / Discounts.....	1,135,581	—	(116,363)	1,019,218	—
Deferred Amount on Refundings.....	(2,098,886)	—	193,190	(1,905,696)	—
RDA Note Payable.....	504,710	—	(132,638)	372,072	142,586
Capital Leases - Governmental Funds.....	451,218	159,494	(244,106)	366,606	162,587
Capital Leases - Internal Service Funds.....	520,794	1,019,532	(516,052)	1,024,274	478,904
Compensated Absences.....	2,426,232	2,839,139	(2,642,527)	2,622,844	2,622,844
Net OPEB Obligation.....	—	981,512	—	981,512	—
Arbitrage Rebate.....	102,561	—	(11,921)	90,640	—
<b>Total Governmental Long-term Liabilities.....</b>	<b>\$ 66,027,210</b>	<b>\$ 4,999,677</b>	<b>\$ (8,041,417)</b>	<b>\$ 62,985,470</b>	<b>\$ 8,383,921</b>
<b>Business-type Activities:</b>					
Sales Tax Revenue Bonds.....	\$ 1,430,000	\$ —	\$ (105,000)	\$ 1,325,000	\$ 105,000
Unamortized Discounts.....	(15,809)	—	1,505	(14,304)	—
Capital Leases.....	281,658	135,040	(151,438)	265,260	108,993
Compensated Absences.....	51,176	65,320	(57,155)	59,341	59,341
Net OPEB Obligation.....	—	24,720	—	24,720	—
Landfill Post-Closure Costs.....	1,535,654	—	(65,784)	1,469,870	50,000
<b>Total Business-type Long-term Liabilities.....</b>	<b>\$ 3,282,679</b>	<b>\$ 225,080</b>	<b>\$ (377,872)</b>	<b>\$ 3,129,887</b>	<b>\$ 323,334</b>

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

**B. General Obligation Bonds**

During 2008, the County did not issue any new general obligation bonds. General Obligation Bonds Payable at December 31, 2008, consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2008
2002 Refunding Bonds.....	10/22/2002	1/15/2011	3.00% to 5.00%	\$ 7,685,000	\$ 3,760,000
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	15,240,000
Total General Obligation Bonds Outstanding.....					19,000,000
Add Unamortized Premium.....					902,821
Less Deferred Amount on Refunding.....					(996,975)
<b>Total General Obligation Bonds Payable.....</b>					<b>\$ 18,905,846</b>

General Obligation Bonds - Debt Service Requirements to Maturity						
Year	Series 2002 Refunding		Series 2004 Refunding		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2009.....	\$ 1,200,000	\$ 113,445	\$ 1,280,000	\$ 659,931	\$ 2,480,000	\$ 773,376
2010.....	1,245,000	51,906	1,325,000	608,039	2,570,000	659,945
2011.....	1,315,000	2,055	1,360,000	565,115	2,675,000	567,170
2012.....	—	—	1,400,000	496,650	1,400,000	496,650
2013.....	—	—	1,465,000	423,552	1,465,000	423,552
2014 - 2018..	—	—	8,410,000	898,021	8,410,000	898,021
<b>Total.....</b>	<b>\$ 3,760,000</b>	<b>\$ 167,406</b>	<b>\$ 15,240,000</b>	<b>\$ 3,651,308</b>	<b>\$ 19,000,000</b>	<b>\$ 3,818,714</b>

**WEBER COUNTY, UTAH**  
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**C. Sales Tax Revenue Bonds**

The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all three series of the sales tax revenue bonds listed below. Sales taxes are pledged through 2026 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (nonmajor fund). The current year's principal and interest paid and total pledged sales tax revenues were \$1,030,351 and \$10,563,421, respectively. Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources. The County has not used any of its sales tax revenues to meet its annual debt service requirements, nor does it expect to do so in future years. Proceeds from the bond issues were used to build the landfill gas recovery system (Series 2003A), a new building for the Health Department (Series 2003B), and a new library building (Series 2006).

During 2008, the County did not issue any new sales tax revenue bonds. Sales Tax Revenue Bonds Payable at December 31, 2008, consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2008
<b>Governmental Activities:</b>					
2003B Project Bonds.....	10/22/2003	7/1/2023	2.00% to 5.00%	\$ 3,990,000	\$ 3,360,000
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	6,950,000	6,370,000
Total Sales Tax Revenue Bonds Outstanding.....					9,730,000
Add Unamortized Premium.....					272,747
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					10,002,747
<b>Business-type Activities:</b>					
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000	1,325,000
Less Unamortized Discount.....					(14,304)
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					1,310,696
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 11,313,443

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

Year	Series 2003A		Series 2003B		Series 2006		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2009.....	\$ 105,000	\$ 64,005	\$ 170,000	\$ 150,088	\$ 250,000	\$ 297,650	\$ 525,000	\$ 511,743
2010.....	110,000	59,430	170,000	145,243	250,000	287,650	530,000	492,323
2011.....	115,000	54,224	175,000	139,849	250,000	277,650	540,000	471,723
2012.....	120,000	48,553	185,000	133,768	275,000	267,150	580,000	449,471
2013.....	130,000	42,363	190,000	127,015	275,000	256,150	595,000	425,528
2014 - 2018.	745,000	101,719	1,085,000	487,625	1,580,000	1,076,575	3,410,000	1,665,919
2019 - 2023.	—	—	1,385,000	179,875	2,020,000	629,750	3,405,000	809,625
2024 - 2026.	—	—	—	—	1,470,000	112,750	1,470,000	112,750
2027 - 2031.	—	—	—	—	—	—	—	—
Total.....	\$ 1,325,000	\$ 370,294	\$ 3,360,000	\$ 1,363,463	\$ 6,370,000	\$ 3,205,325	\$ 11,055,000	\$ 4,939,082

**D. Lease Revenue Bonds**

During 2008, the Municipal Building Authority did not issue any new lease revenue bonds. Lease Revenue Bonds Payable at December 31, 2008, consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2008
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	\$ 6,775,000	\$ 6,045,000
2007 Refunding Bonds.....	9/18/2007	12/15/2019	4.075%	26,523,000	23,169,000
Total Lease Revenue Bonds Outstanding.....					29,214,000
Less Unamortized Discount.....					(156,350)
Less Deferred Amount on Refunding.....					(908,721)
Total Lease Revenue Bonds Payable.....					\$ 28,148,929

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**Lease Revenue Bonds - Debt Service Requirements to Maturity**

Year	Series 2005 Refunding		Series 2007 Refunding		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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.....	445,000	208,891	1,787,000	675,127	2,232,000	884,018
2014 - 2018..	2,500,000	755,928	10,157,000	2,212,065	12,657,000	2,967,993
2019.....	1,485,000	74,714	4,698,000	183,467	6,183,000	258,181
Total.....	\$ 6,045,000	\$ 2,027,183	\$ 23,169,000	\$ 6,450,507	\$ 29,214,000	\$ 8,477,690

**E. Tax Increment Revenue Bonds**

During 2008, the Weber County Redevelopment Agency did not issue any new tax increment revenue bonds. Tax Increment Revenue Bonds Payable at December 31, 2008 consisted of the following:

Tax Increment Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2008
2000 Tax Increment Revenue Bonds.....	6/8/2000	2/15/2010	6.10%	\$ 1,220,000	\$ 470,000
Total Tax Increment Revenue Bonds Payable.....					\$ 470,000

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

Year	Series 2000		
	Principal	Interest	Total
2009.....	\$ 165,000	\$ 19,846	\$ 184,846
2010.....	305,000	2,294	307,294
Total.....	\$ 470,000	\$ 22,140	\$ 492,140

**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, 2008, the outstanding balance of the Note was \$372,072.

**RDA Note Payable - Debt Service Requirements to Maturity**

Year	Principal	Interest	Total
2009.....	\$ 142,586	\$ 20,288	\$ 162,874
2010.....	153,279	9,023	162,302
2011.....	76,207	1,644	77,851
	\$ 372,072	\$ 30,955	\$ 403,027

**G. Defeased Bonds**

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Assets. At December 31, 2008, \$20.460 million of bonds outstanding are considered defeased.

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**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, 2008, the following conduit debt obligations were outstanding:

<u>Conduit Debt Issue</u>	<u>Entity Name / Type of Facilities Financed</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Par Amount</u>	<u>Outstanding at Dec. 31, 2008</u>
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	\$ 810,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,591,974
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 10. NET ASSETS / FUND BALANCES**

**A. Net Assets**

Of total restricted net assets reported on the Statement of Net Assets, \$7,611,254 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 years of operations. 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:

	<b>Designated Fund Balances reported in:</b>				<b>Total</b>
	<b>General Fund</b>	<b>Health Fund</b>	<b>Capital Projects Fund</b>	<b>Tourism Fund (Nonmajor)</b>	
<b>Fund Balances Designated for:</b>					
Specific Programs.....	\$ 283,393	\$ 15,291	\$ —	\$ 32,905	\$ 331,589
Future Projects.....	685,258	—	265,079	—	950,337
<b>Total Designated Fund Balance...</b>	<b>\$ 968,651</b>	<b>\$ 15,291</b>	<b>\$ 265,079</b>	<b>\$ 32,905</b>	<b>\$ 1,281,926</b>

**WEBER COUNTY, UTAH**  
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**NOTE 11. RETIREMENT PLANS**

**A. Pension Plans**

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

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

plus years of service. A brief summary of eligibility, benefits, and contribution rates of the Systems is provided in the table below.

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, 2008, Weber County contributed \$1,022,335 to employees' 401(k) Plans.

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

**Summary of Eligibility, Benefits, and Contributions**

	<b>Local Government</b>		
	<b>Contributory System</b>	<b>Noncontributory System</b>	<b>Public Safety System</b>
Highest Average Salary.....	5 Years	3 Years	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	2.5% 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 4.00%
2008 Rates as Percent of Covered Payroll:			
Employer.....	7.61%	11.62%	22.61%
Member.....	6.00% (b)	—	12.29% (b)
Actual County Contributions Made, by year (includes amounts paid by the County for the employee):			
2008.....	\$ 78,550	\$ 2,106,778	\$ 2,628,213
2007.....	\$ 90,419	\$ 2,136,384	\$ 2,621,782
2006.....	\$ 98,890	\$ 1,980,585	\$ 2,331,726

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

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

**A. Plan Description**

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

Employees who are eligible to retire under the URS System Plans and who were also employed by the County for at least 10 consecutive years immediately prior to the date of retirement may receive health and dental insurance coverage for up to five years or until the retiree turns 65, whichever comes first. The County's cost for such post-employment insurance premiums is fixed at the date of the employee's retirement, and the retiree is responsible to pay any increase in premiums for the duration of the retiree's benefit period, although the retiree may use accumulated sick leave credits to cover such cost increases until such credits are exhausted or until age 65. Insurance premiums for retirees are purchased through the County's existing employee health and dental insurance providers at the same rates as active employees. Per County policy, the County's plan is not offered to employees hired on or after January 1, 2008, and the County currently does not offer any post-employment benefits to new employees.

**B. Funding Policy**

The County pays for post-employment benefits on a "pay-as-you-go" basis by charging departments' budgets a percentage of payroll (currently 1.25%) that is estimated to provide sufficient resources for the current year's expenses. During 2008, actual retiree healthcare costs totaled \$255,736, of which \$247,392 or 97% was paid by the County.

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

The County's annual OPEB cost is calculated based on the employer's annual required contribution (ARC), an amount actuarially determined in

accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB costs:

	<b>2008</b>
<b>Changes in Net OPEB Obligation:</b>	
Annual Required Contribution (ARC).....	\$ 1,439,136
Interest on Net OPEB Obligation.....	—
Adjustment to ARC.....	—
Annual OPEB Cost.....	1,439,136
Contributions Made *.....	(432,904)
Increase in net OPEB Obligation.....	1,006,232
Net OPEB Obligation - Beginning of year.....	—
<b>Net OPEB Obligation - End of year.....</b>	<b>\$ 1,006,232</b>
* Percentage of Annual OPEB Cost Contributed....	30.1%

**D. Funded Status and Funding Progress**

The funded status of the plan as of December 31, 2008 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 10,232,471
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	\$ 10,232,471
Funded Ratio.....	0%
Covered Payroll.....	\$ 33,010,328
UAAL as a Percentage of Covered Payroll.....	31.0%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information following the notes to the financial statements, presents the results of the County's OPEB valuation as of December 31, 2008. In future years, the schedule will provide multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**E. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern

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of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Following are the significant assumptions used in the 2008 actuarial valuation:

Valuation Date .....	January 1, 2008
Actuarial Cost Method.....	Projected Unit Credit
Amortization Method.....	Level Dollar Amount, Open
Remaining Amortization Period .....	30 years
Asset Valuation Method .....	Fair Value of Assets
Actuarial Assumptions:	
Investment rate of return * .....	4.75%
Projected Salary Increases .....	3.0%
Healthcare Cost Trend Rate.....	9% initial rate, 5.5% ultimate rate by 2015

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

The County's next actuarial valuation will be dated January 1, 2010.

**NOTE 13. RISK MANAGEMENT**

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

The County maintains the Risk Management Fund (an internal service fund) to account for the cost of commercial insurance and to finance its risk of losses not covered by insurance. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2008 and 2007 were as follows:

	<b>Risk Management Fund</b>	
	<b>Uninsured Claims Liability</b>	
	<b>2008</b>	<b>2007</b>
Beginning Liability.....	\$ 25,295	\$ 2,273
Claims Incurred.....	96,205	276,182
Claims Paid.....	(95,913)	(253,160)
Ending Liability.....	<u>\$ 25,587</u>	<u>\$ 25,295</u>

**NOTE 14. LITIGATION AND CONTINGENCIES**

The County records liabilities resulting from claims and legal actions when they become fixed or determinable in amount. The County is currently the defendant in several pending lawsuits. Legal counsel is of the opinion that 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 2008, the County contributed \$1,826,896 from the General Fund to WHS, which amount represents approximately 7.6% of the entity's operating expenses. The County also provided building and grounds maintenance to WHS on a contract basis during 2008, for which WHS paid the County \$12,831.

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

As explained in Note 1, the Dispatch is reported as a discrete component unit of the County. The County also provides accounting, payroll, human resource management, and legal services to the Dispatch on a contract basis. During 2008, the Dispatch paid the County \$55,000 for such services. In addition, the

**WEBER COUNTY, UTAH**  
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County allocated \$55,199 in interest earnings on the Dispatch's cash balances that were held by the County during 2008.

**NOTE 16. JOINTLY GOVERNED ORGANIZATIONS**

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

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

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

The Strike Force receives some federal funds as a subrecipient of grants awarded to the Weber County Sheriff's Office. The County provides no direct financial assistance to the Strike Force but has dedicated two officers as agents of the Strike Force. The Strike Force also receives accounting and legal services from Weber County at no cost. All Strike Force funds and assets are held in trust by the County, and such assets are reported in the County's fiduciary funds as a private-purpose trust fund. The Strike Force currently does not issue separate financial statements.

**B. Northern Utah Regional Landfill Authority**

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. Future operating costs will be recovered through tipping fees charged to the various waste haulers who will transport waste from the members' jurisdictions. During 2008, each member paid \$40,000 to NURLA to fund annual operating costs. NURLA does not currently issue separate financial statements.

Also during 2008, NURLA entered into an agreement with Box Elder County to purchase that county's landfill site and begin operating it as a NURLA solid waste management facility. The County paid NURLA \$1.1 million as its share of the cost of acquiring the site. However, a citizens' petition on the November 2008 ballot in Box Elder County overturned the sale and therefore nullified the agreement between NURLA and Box Elder County. With no other landfill sites available in the foreseeable future, Weber County has asked NURLA to return the \$1.1 million, and the County has recorded a receivable for that amount in the Solid Waste Transfer Station Enterprise Fund.

**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, 2008, the County's accrued liability of \$1,469,870 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.

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**NOTE 18. SUBSEQUENT EVENTS**

**Arbitrage Rebate.** On January 30, 2009, the County paid \$90,640 to the Internal Revenue Service (IRS) to settle its arbitrage liability related to the Series 2006 sales tax revenue bonds. The amount was determined from an independent rebate calculation dated January 16, 2009 by Bond Logistix LLC. Because all of the Series 2006 bond proceeds had been spent at the time of the rebate calculation, the County chose to pay the IRS liability in 2009, as allowed by IRS regulations, rather than wait five years when arbitrage rebates are typically calculated.

**Capital Lease Financing.** On March 31, 2009, the County obtained financing of \$1,083,923 to purchase two items of heavy equipment for the Roads Department and 34 replacement vehicles for Fleet Management. The lease term is for five years and bears a fixed rate of 3.47%.

**Weber Housing Authority.** In February 2009, the County hired an executive director for the Weber Housing Authority and cancelled its contract with the Ogden Housing Authority wherein the city was managing low-income housing issues for all of Weber County. Although the Weber Housing Authority is a separate legal entity, the County has agreed to provide approximately \$100,000 of start-up funding until the Authority's director can hire a staff and arrange to receive its allocation of funds through the federal Department of Housing and Urban Development. The County is also providing accounting and banking services to the Authority until it can assume those responsibilities. The County expects the Authority to be completely independent and fully operational by the end of 2009.

**Sales Tax Revenue Reduction.** On April 13, 2009, the County received notice from the Utah State Tax Commission of a settlement agreement between the Tax Commission and several counties wherein those counties' 2009 local option sales tax distributions will be reduced and redistributed to the cities within those counties. The redistribution is related to a 2008 statewide audit of certain telecommunication providers by the Tax Commission that determined those providers had incorrectly reported taxable sales at the county level, rather than the city level, for the previous three years in the affected counties. As a result of the audit, the Tax Commission reduced the County's July 2008 sales tax distribution by an initial amount of \$130,179, with notice that an additional \$336,353 would be taken in future months. This action prompted the County to join other affected counties in several discussions with the Tax Commission about the potential impact the remaining redistribution would have on the counties' budgets.

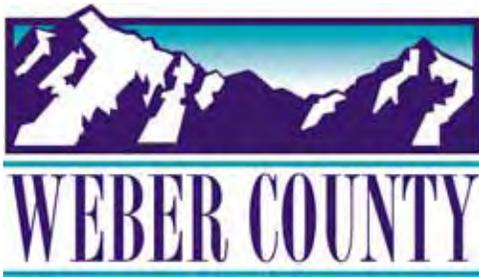
An agreement was reached in April 2009 wherein the Tax Commission gave the counties several options in settling the amounts owed. Weber County chose to forgo its entire balance of \$336,353 in 2009 rather than accrue interest on the outstanding balance. The County's local option sales tax revenues are reported in the Municipal Services Fund (nonmajor fund), and the 2009 reduction in sales tax revenue is approximately 18% of the amount of sales taxes originally budgeted in that fund for 2009.

The issue prompted the State Legislature to modify state law in February 2009 by limiting the Tax Commission's ability to "look back" on future sales tax redistribution errors to 90 days to minimize the impact such errors may have on counties and cities in the future.

# Required Supplementary Information

## Lower Valley Street Map





**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2008

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

As more fully described in [Note 12](#) of the Notes to the Financial Statements on page 59, the County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The table below demonstrates the County's progress toward funding its actuarial accrued liability, as determined by its most recent actuarial valuation dated January 1, 2008. Only one year of data is presented because 2008 is the first year of implementation of GASB Statement 45. Future reports will include more data as it becomes available.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - Projected Unit (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UALL as a Percentage of Covered Payroll ((b - a) / c)
1/1/2008	\$ —	\$ 10,232,471	\$ 10,232,471	0.0%	\$ 33,010,328	31.0%

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### General Fund

For the Year Ended December 31, 2008

	Budgeted Amounts			Variance From Final Budget
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 19,891,342	\$ 20,146,885	\$ 20,160,014	\$ 13,129
Sales.....	9,784,321	8,809,721	8,781,850	(27,871)
Delinquent.....	1,093,074	1,245,967	1,201,602	(44,365)
Assessing and Collecting.....	2,764,197	3,446,555	3,272,228	(174,327)
Total Taxes.....	33,532,934	33,649,128	33,415,694	(233,434)
Licenses, Permits, and Fees.....	2,865,840	2,846,626	2,874,275	27,649
Intergovernmental.....	1,324,864	1,695,844	1,486,916	(208,928)
Charges for Services.....	17,313,958	17,440,458	17,284,029	(156,429)
Fines and Forfeitures.....	375,267	381,267	490,998	109,731
Miscellaneous.....	972,281	998,140	1,146,117	147,977
Total Revenues.....	56,385,144	57,011,463	56,698,029	(313,434)
<b>EXPENDITURES</b>				
<b>General Government</b>				
Commission.....	572,986	587,915	591,035	3,120
District Court.....	80,000	80,000	70,756	(9,244)
Public Defender.....	1,172,290	1,272,290	1,243,955	(28,335)
Training.....	87,458	87,458	86,432	(1,026)
Human Resources.....	484,503	477,533	455,264	(22,269)
Information Technology.....	2,677,773	2,677,773	2,502,759	(175,014)
G.I.S.....	361,202	361,202	349,339	(11,863)
Clerk/Auditor.....	1,077,626	1,109,337	1,058,227	(51,110)
Treasurer.....	586,854	586,854	568,919	(17,935)
Recorder.....	899,227	899,227	881,771	(17,456)
Attorney - Criminal.....	2,047,302	2,072,251	1,919,074	(153,177)
Assessor.....	1,818,672	1,774,973	1,671,899	(103,074)
Assessor - Reappraisal.....	338,213	445,236	322,573	(122,663)
Surveyor.....	517,548	649,646	621,359	(28,287)
Engineering.....	374,875	410,875	366,900	(43,975)
Attorney - Civil.....	543,429	543,429	542,645	(784)
Non-Departmental.....	1,702,503	1,702,503	1,386,991	(315,512)
Internal Audit.....	75,404	44,204	23,469	(20,735)
Children's Justice Center.....	324,716	344,613	318,481	(26,132)
Operations Administration.....	298,646	320,360	291,127	(29,233)
Property Management.....	1,212,155	1,213,441	1,045,634	(167,807)
Municipal Gardens.....	60,000	60,000	60,000	—
Elections.....	751,946	734,505	698,240	(36,265)
Council of Governments.....	35,221	35,221	34,498	(723)
	18,100,549	18,490,846	17,111,347	(1,379,499)
<b>Public Safety</b>				
Sheriff.....	8,700,516	9,067,301	8,946,221	(121,080)
Watershed Fire Protection.....	126,278	126,278	—	(126,278)
Jail.....	21,747,716	21,776,466	21,547,894	(228,572)
Animal Control.....	471,467	490,667	472,305	(18,362)
Homeland Security.....	733,039	733,039	590,743	(142,296)
	31,779,016	32,193,751	31,557,163	(636,588)

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### General Fund

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>Public Health and Welfare</b>				
Poor and Indigent.....	8,000	10,000	9,425	(575)
Human Services Programs.....	1,826,896	1,826,896	1,826,896	—
	<u>1,834,896</u>	<u>1,836,896</u>	<u>1,836,321</u>	<u>(575)</u>
<b>Streets and Public Improvements</b>				
Storm Water Management.....	500,000	500,000	408,730	(91,270)
Garage.....	488,514	533,514	508,765	(24,749)
	<u>988,514</u>	<u>1,033,514</u>	<u>917,495</u>	<u>(116,019)</u>
<b>Parks and Recreation</b>				
Parks.....	250,396	264,167	248,529	(15,638)
Recreation Facilities Administration....	488,426	515,802	489,480	(26,322)
Recreation.....	431,992	433,021	414,041	(18,980)
Special Events.....	128,298	128,298	117,969	(10,329)
Weber County Fair.....	378,606	388,606	377,961	(10,645)
	<u>1,677,718</u>	<u>1,729,894</u>	<u>1,647,980</u>	<u>(81,914)</u>
<b>Conservation and Development</b>				
Wedcorp.....	211,500	211,500	210,743	(757)
USU Extension.....	209,130	209,130	207,824	(1,306)
Community Development.....	3,465	3,465	—	(3,465)
Public Relations.....	194,143	254,728	231,107	(23,621)
	<u>618,238</u>	<u>678,823</u>	<u>649,674</u>	<u>(29,149)</u>
Total Expenditures.....	<u>54,998,931</u>	<u>55,963,724</u>	<u>53,719,980</u>	<u>(2,243,744)</u>
Revenues Over (Under)				
Expenditures.....	1,386,213	1,047,739	2,978,049	1,930,310
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Financing.....	—	—	27,700	27,700
Sale of Capital Assets.....	10,000	10,000	23,341	13,341
Transfers In.....	385,053	385,053	347,628	(37,425)
Transfers Out.....	(1,502,816)	(2,747,816)	(2,621,168)	126,648
Total Other Financing Sources (Uses).	<u>(1,107,763)</u>	<u>(2,352,763)</u>	<u>(2,222,499)</u>	<u>130,264</u>
Net Change in Fund Balance.....	278,450	(1,305,024)	755,550	2,060,574
Fund Balance - Beginning .....	<u>12,729,917</u>	<u>12,729,917</u>	<u>12,729,917</u>	<u>—</u>
Fund Balance - Ending.....	<u>\$ 13,008,367</u>	<u>\$ 11,424,893</u>	<u>\$ 13,485,467</u>	<u>\$ 2,060,574</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 5,923,383	\$ 6,037,873	\$ 5,992,712	\$ (45,161)
Delinquent.....	234,445	234,445	255,773	21,328
Total Taxes.....	<u>6,157,828</u>	<u>6,272,318</u>	<u>6,248,485</u>	<u>(23,833)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	732,024	732,024	718,595	(13,429)
Intergovernmental.....	41,252	170,808	73,396	(97,412)
Charges for Services.....	103,063	103,063	105,723	2,660
Miscellaneous.....	13,188	13,188	135,728	122,540
Total Revenues.....	<u>7,047,355</u>	<u>7,291,401</u>	<u>7,281,927</u>	<u>(9,474)</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities - County Library System.....	6,174,276	6,707,587	6,285,918	(421,669)
Total Expenditures.....	<u>6,174,276</u>	<u>6,707,587</u>	<u>6,285,918</u>	<u>(421,669)</u>
Revenues Over (Under) Expenditures.....	873,079	583,814	996,009	412,195
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	(537,825)	(1,537,825)	(1,537,825)	—
Net Change in Fund Balance.....	335,254	(954,011)	(541,816)	412,195
Fund Balance, January 1.....	3,706,249	3,706,249	3,706,249	—
Fund Balance, December 31.....	<u>\$ 4,041,503</u>	<u>\$ 2,752,238</u>	<u>\$ 3,164,433</u>	<u>\$ 412,195</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Consolidated Health Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property.....	\$ 1,582,756	\$ 1,610,099	\$ 1,597,940	\$ (12,159)
Delinquent.....	67,046	72,774	68,910	(3,864)
Total Taxes.....	<u>1,649,802</u>	<u>1,682,873</u>	<u>1,666,850</u>	<u>(16,023)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	195,700	193,049	191,625	(1,424)
Intergovernmental.....	6,351,573	6,393,763	6,745,502	351,739
Charges for Services.....	1,627,500	1,639,000	1,769,485	130,485
Miscellaneous.....	46,950	111,096	188,745	77,649
Total Revenues.....	<u>9,871,525</u>	<u>10,019,781</u>	<u>10,562,207</u>	<u>542,426</u>
<b>EXPENDITURES</b>				
Public Health and Welfare - Weber/Morgan Health Department....	<u>9,724,120</u>	<u>9,880,575</u>	<u>9,605,671</u>	<u>(274,904)</u>
Total Expenditures.....	<u>9,724,120</u>	<u>9,880,575</u>	<u>9,605,671</u>	<u>(274,904)</u>
Revenues Over (Under) Expenditures.....	147,405	139,206	956,536	817,330
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets.....	—	15,700	15,700	—
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(75,000)</u>	<u>(150,000)</u>	<u>(61,375)</u>	<u>88,625</u>
Net Change in Fund Balance.....	72,405	4,906	910,861	905,955
Fund Balance, January 1.....	<u>4,571,633</u>	<u>4,571,633</u>	<u>4,571,633</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 4,644,038</u>	<u>\$ 4,576,539</u>	<u>\$ 5,482,494</u>	<u>\$ 905,955</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2008

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 1,477,504	\$ 1,548,173	\$ 1,536,607	\$ (11,566)
Delinquent.....	70,834	70,834	67,315	(3,519)
Total Taxes.....	<u>1,548,338</u>	<u>1,619,007</u>	<u>1,603,922</u>	<u>(15,085)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	188,295	188,295	184,255	(4,040)
Miscellaneous.....	—	—	14,113	14,113
Total Revenues.....	<u>1,736,633</u>	<u>1,807,302</u>	<u>1,802,290</u>	<u>(5,012)</u>
<b>EXPENDITURES</b>				
Public Safety - Paramedic Services.....	2,540,691	2,540,691	2,235,028	(305,663)
Total Expenditures.....	<u>2,540,691</u>	<u>2,540,691</u>	<u>2,235,028</u>	<u>(305,663)</u>
Revenues Over (Under)				
Expenditures.....	(804,058)	(733,389)	(432,738)	300,651
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(804,058)</u>	<u>(733,389)</u>	<u>(432,738)</u>	<u>300,651</u>
Fund Balance, January 1.....	<u>2,579,810</u>	<u>2,579,810</u>	<u>2,579,810</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 1,775,752</u>	<u>\$ 1,846,421</u>	<u>\$ 2,147,072</u>	<u>\$ 300,651</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2008

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 5,500,000	\$ 5,500,000	\$ 4,072,048	(1,427,952)
Total Taxes.....	5,500,000	5,500,000	4,072,048	(1,427,952)
Other Revenues:				
Miscellaneous.....	80,000	80,000	19,758	(60,242)
Total Revenues.....	5,580,000	5,580,000	4,091,806	(1,488,194)
<b>EXPENDITURES</b>				
Streets and Public Improvements -				
Transportation Development.....	—	—	—	—
Total Expenditures.....	—	—	—	—
Revenues Over (Under)				
Expenditures.....	5,580,000	5,580,000	4,091,806	(1,488,194)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	5,580,000	5,580,000	4,091,806	(1,488,194)
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	\$ 5,580,000	\$ 5,580,000	\$ 4,091,806	\$ (1,488,194)

**WEBER COUNTY, UTAH**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2008

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**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 80. 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 2008, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over  
Appropriations**

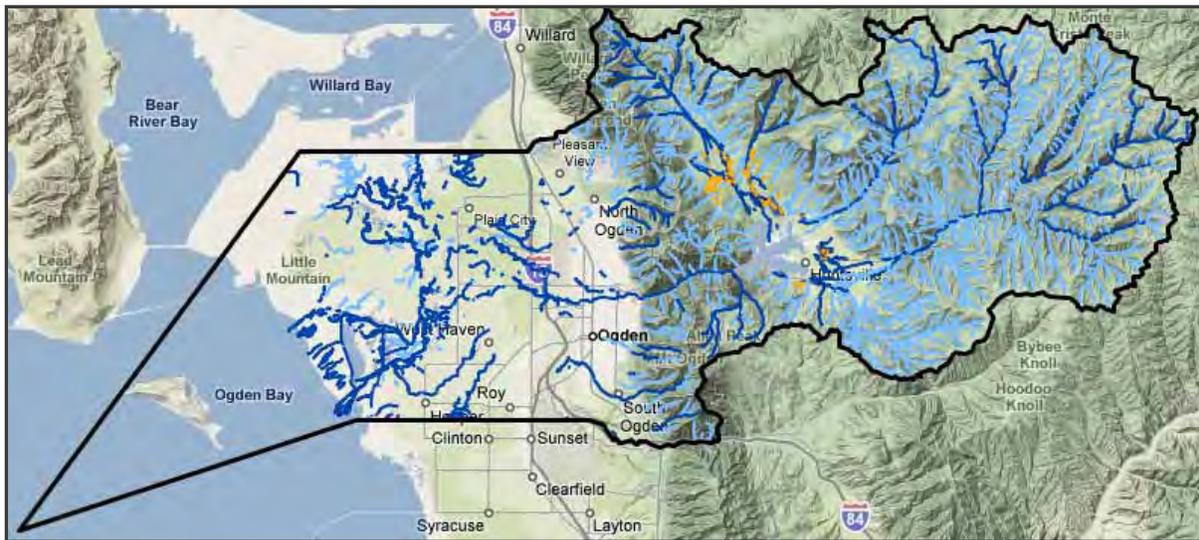
For the year ended December 31, 2008, the following departments exceeded their appropriated budgets:

- The Impact Fees Fund spent \$10,868 for improvements to a trail system according to a signed agreement with a local nonprofit organization, but the County failed to make a corresponding budget adjustment before the end of the year.
- The Commission Office exceeded its final budget by \$3,120. When a part-time position was upgraded to full-time with benefits, a budget adjustment was approved for the increase in salaries, but a budget adjustment for the related payroll and health insurance cost increases was overlooked.
- The RAMP Tax Fund exceeded its final budget by \$38,035 because some grants that were awarded in 2007 were not paid until 2008 when the recipients finally signed their grant agreements, but the County failed to adjust the budget to compensate for these additional payments.

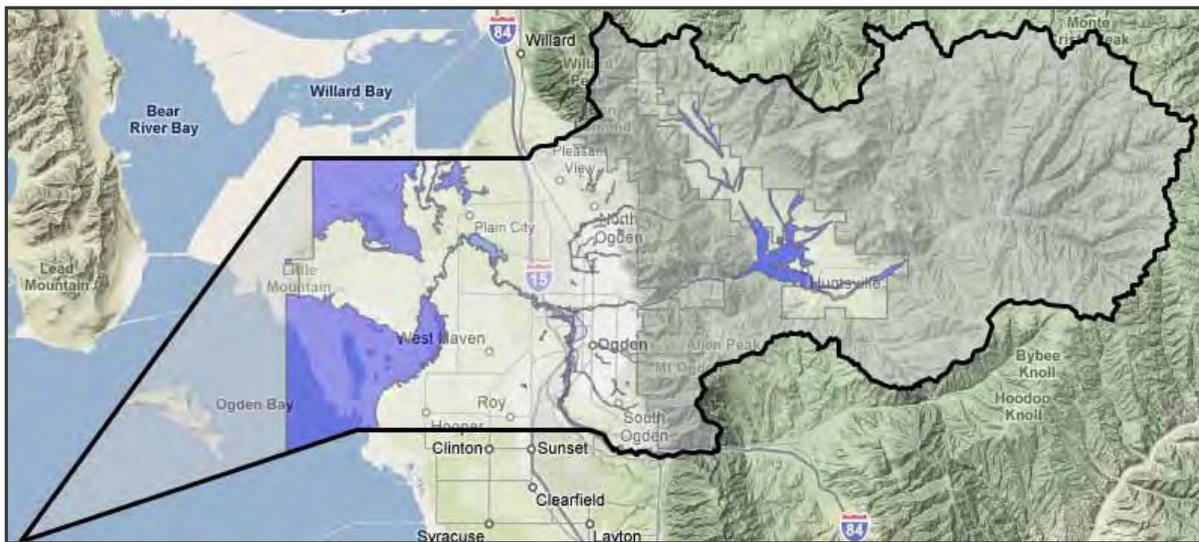
Spending for all other funds and departments of the County was within approved budgets.

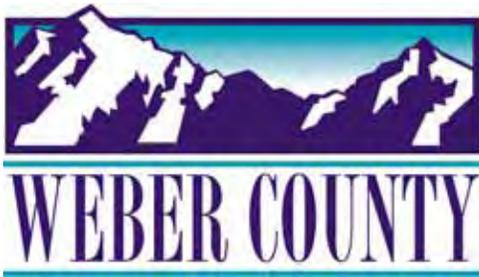
# Supplementary Information

## Weber County Stream Corridors



## Weber County Flood Zones





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

# WEBER COUNTY, UTAH

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2008

	Special Revenue				
	Municipal Services	Crime Scene Investigations	Tourism	Public Works	Impact Fees
<b>ASSETS</b>					
Cash and Investments.....	\$ 55,734	\$ 166,130	\$ 414	\$ 199,615	\$ 222,180
Receivables:					
Accounts, net.....	—	23,806	850	—	—
Taxes.....	—	—	556,811	—	—
Due From Other Governments.....	—	—	—	—	—
Due From Other Funds.....	525,170	—	—	—	—
Prepays and Inventories.....	—	—	—	—	—
Cash - Restricted.....	—	—	—	—	—
Total Assets .....	<u>\$ 580,904</u>	<u>\$ 189,936</u>	<u>\$ 558,075</u>	<u>\$ 199,615</u>	<u>\$ 222,180</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable.....	\$ —	\$ 6,272	\$ —	\$ —	\$ 5,587
Accrued Liabilities.....	—	23,594	—	—	—
Due To Other Funds.....	—	—	525,170	—	—
Total Liabilities.....	<u>—</u>	<u>29,866</u>	<u>525,170</u>	<u>—</u>	<u>5,587</u>
Fund Balances:					
Reserved for:					
Prepays and Inventories.....	—	—	—	—	—
Debt Service.....	—	—	—	—	—
Unreserved.....	<u>580,904</u>	<u>160,070</u>	<u>32,905</u>	<u>199,615</u>	<u>216,593</u>
Total Fund Balances.....	<u>580,904</u>	<u>160,070</u>	<u>32,905</u>	<u>199,615</u>	<u>216,593</u>
Total Liabilities and Fund Balances.....	<u>\$ 580,904</u>	<u>\$ 189,936</u>	<u>\$ 558,075</u>	<u>\$ 199,615</u>	<u>\$ 222,180</u>

**Special Revenue**

<b>Municipal Building Authority</b>	<b>Redevelopment Agency</b>	<b>Ogden Eccles Conference Center</b>	<b>Ice Sheet</b>	<b>Golden Spike Events Center</b>	<b>RAMP Tax</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 527,139	\$ 1,454,069	\$ 369,539	\$ 46,698	\$ 101,992	\$ 2,565,534	\$ 5,709,044
—	—	204,757	—	38,453	—	267,866
—	12,550	—	—	—	486,763	1,056,124
—	—	250,000	—	—	—	250,000
—	—	—	—	—	—	525,170
—	—	26,252	—	—	—	26,252
3,331,350	125,899	—	—	—	—	3,457,249
<u>\$ 3,858,489</u>	<u>\$ 1,592,518</u>	<u>\$ 850,548</u>	<u>\$ 46,698</u>	<u>\$ 140,445</u>	<u>\$ 3,052,297</u>	<u>\$ 11,291,705</u>
\$ —	\$ 236,268	\$ 335,587	\$ 20,289	\$ 55,262	\$ 9,000	\$ 668,265
50,573	45,013	44,203	19,907	34,538	—	217,828
—	—	—	—	—	—	525,170
<u>50,573</u>	<u>281,281</u>	<u>379,790</u>	<u>40,196</u>	<u>89,800</u>	<u>9,000</u>	<u>1,411,263</u>
—	—	26,252	—	—	—	26,252
3,331,350	125,899	—	—	—	—	3,457,249
<u>476,566</u>	<u>1,185,338</u>	<u>444,506</u>	<u>6,502</u>	<u>50,645</u>	<u>3,043,297</u>	<u>6,396,941</u>
<u>3,807,916</u>	<u>1,311,237</u>	<u>470,758</u>	<u>6,502</u>	<u>50,645</u>	<u>3,043,297</u>	<u>9,880,442</u>
<u>\$ 3,858,489</u>	<u>\$ 1,592,518</u>	<u>\$ 850,548</u>	<u>\$ 46,698</u>	<u>\$ 140,445</u>	<u>\$ 3,052,297</u>	<u>\$ 11,291,705</u>

**WEBER COUNTY, UTAH**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008**

	Special Revenue				
	Municipal Services	Crime Scene Investigations	Tourism	Public Works	Impact Fees
<b>REVENUES</b>					
Taxes:					
Current Property.....	\$ —	\$ —	\$ —	\$ —	\$ —
Sales.....	1,784,017	—	3,665,958	—	—
Franchise.....	22,063	—	—	—	—
Delinquent.....	—	—	—	—	—
Total Taxes.....	<u>1,806,080</u>	<u>—</u>	<u>3,665,958</u>	<u>—</u>	<u>—</u>
Other Revenues:					
Licenses, Permits, and Fees.....	284,564	—	—	—	178,226
Intergovernmental.....	1,304,400	23,000	—	—	—
Charges for Services.....	340,356	653,807	—	—	—
Fines and Forfeitures.....	635,797	—	—	—	—
Miscellaneous.....	—	—	1,318	—	4,094
Total Revenues.....	<u>4,371,197</u>	<u>676,807</u>	<u>3,667,276</u>	<u>—</u>	<u>182,320</u>
<b>EXPENDITURES</b>					
Current:					
General Government.....	1,691,171	—	—	—	—
Public Safety.....	968,149	641,594	—	—	—
Streets and Public Improvements.....	2,360,591	—	—	14,219	10,868
Parks, Recreation & Public Facilities.....	—	—	2,665,503	—	—
Conservation and Development.....	—	—	—	—	—
Debt Service:					
Principal.....	—	—	—	—	—
Interest and Other Charges.....	—	—	—	—	—
Total Expenditures.....	<u>5,019,911</u>	<u>641,594</u>	<u>2,665,503</u>	<u>14,219</u>	<u>10,868</u>
Revenues Over (Under) Expenditures.....	(648,714)	35,213	1,001,773	(14,219)	171,452
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital Lease Financing.....	118,250	—	—	—	—
Transfers In.....	—	—	—	102,850	—
Transfers Out.....	—	—	(1,016,124)	—	—
Total Other Financing Sources (Uses)....	<u>118,250</u>	<u>—</u>	<u>(1,016,124)</u>	<u>102,850</u>	<u>—</u>
Net Change in Fund Balances.....	(530,464)	35,213	(14,351)	88,631	171,452
Fund Balances - Beginning .....	1,111,368	124,857	47,256	110,984	45,141
Fund Balances - Ending.....	<u>\$ 580,904</u>	<u>\$ 160,070</u>	<u>\$ 32,905</u>	<u>\$ 199,615</u>	<u>\$ 216,593</u>

**Special Revenue**

<b>Municipal Building Authority</b>	<b>Redevelopment Agency</b>	<b>Ogden Eccles Conference Center</b>	<b>Ice Sheet</b>	<b>Golden Spike Events Center</b>	<b>RAMP Tax</b>	<b>Total Nonmajor Governmental Funds</b>
\$ —	\$ 852,916	\$ —	\$ —	\$ —	\$ —	\$ 852,916
—	—	—	—	—	2,898,662	8,348,637
—	—	—	—	—	—	22,063
—	32	—	—	—	—	32
<u>—</u>	<u>852,948</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,898,662</u>	<u>9,223,648</u>
—	—	—	—	—	—	462,790
—	—	—	1,500	6,600	—	1,335,500
3,124,619	—	2,211,804	353,446	441,797	—	7,125,829
—	—	—	—	—	—	635,797
<u>143,096</u>	<u>12,097</u>	<u>410,248</u>	<u>23,831</u>	<u>85,369</u>	<u>83,015</u>	<u>763,068</u>
<u>3,267,715</u>	<u>865,045</u>	<u>2,622,052</u>	<u>378,777</u>	<u>533,766</u>	<u>2,981,677</u>	<u>19,546,632</u>
—	—	—	—	—	—	1,691,171
—	—	—	—	—	—	1,609,743
—	—	—	—	—	—	2,385,678
—	—	2,991,558	701,208	1,515,228	3,126,027	10,999,524
—	340,198	—	—	—	—	340,198
1,841,000	342,638	—	—	—	—	2,183,638
<u>1,288,736</u>	<u>62,516</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,351,252</u>
<u>3,129,736</u>	<u>745,352</u>	<u>2,991,558</u>	<u>701,208</u>	<u>1,515,228</u>	<u>3,126,027</u>	<u>20,561,204</u>
137,979	119,693	(369,506)	(322,431)	(981,462)	(144,350)	(1,014,572)
—	—	—	—	13,544	—	131,794
—	—	532,178	322,431	967,918	—	1,925,377
—	—	—	—	—	—	(1,016,124)
—	—	<u>532,178</u>	<u>322,431</u>	<u>981,462</u>	<u>—</u>	<u>1,041,047</u>
137,979	119,693	162,672	—	—	(144,350)	26,475
<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>\$ 3,807,916</u>	<u>\$ 1,311,237</u>	<u>\$ 470,758</u>	<u>\$ 6,502</u>	<u>\$ 50,645</u>	<u>\$ 3,043,297</u>	<u>\$ 9,880,442</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2008

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>Taxes:</b>				
Sales.....	\$ 2,178,072	\$ 1,784,797	\$ 1,784,017	\$ (780)
Franchise.....	21,000	21,000	22,063	1,063
Total Taxes.....	<u>2,199,072</u>	<u>1,805,797</u>	<u>1,806,080</u>	<u>283</u>
<b>Other Revenues:</b>				
Licenses, Permits, and Fees.....	352,086	352,086	284,564	(67,522)
Intergovernmental.....	1,264,116	1,264,116	1,304,400	40,284
Charges for Services.....	220,548	276,048	340,356	64,308
Fines and Forfeitures.....	919,542	700,000	635,797	(64,203)
Total Revenues.....	<u>4,955,364</u>	<u>4,398,047</u>	<u>4,371,197</u>	<u>(26,850)</u>
<b>EXPENDITURES</b>				
<b>General Government:</b>				
Justice Court.....	373,718	373,718	355,143	(18,575)
Surveyor.....	138,598	138,598	—	(138,598)
Engineering.....	70,662	70,662	69,159	(1,503)
Planning.....	655,646	676,346	666,553	(9,793)
Building Inspection.....	364,887	364,887	358,574	(6,313)
Administration.....	241,742	241,742	241,742	—
	<u>1,845,253</u>	<u>1,865,953</u>	<u>1,691,171</u>	<u>(174,782)</u>
<b>Public Safety:</b>				
Sheriff.....	1,353,234	1,353,234	913,132	(440,102)
Animal Control.....	55,430	55,430	55,017	(413)
	<u>1,408,664</u>	<u>1,408,664</u>	<u>968,149</u>	<u>(440,515)</u>
<b>Streets and Public Improvements:</b>				
Roads and Highways.....	2,259,235	2,316,521	2,260,126	(56,395)
Sewer Division.....	21,400	21,400	11,405	(9,995)
Weed Department.....	109,914	109,914	89,060	(20,854)
	<u>2,390,549</u>	<u>2,447,835</u>	<u>2,360,591</u>	<u>(87,244)</u>
Total Expenditures.....	<u>5,644,466</u>	<u>5,722,452</u>	<u>5,019,911</u>	<u>(702,541)</u>
<b>Revenues Over (Under)</b>				
Expenditures.....	(689,102)	(1,324,405)	(648,714)	675,691
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Financing.....	188,000	188,000	118,250	(69,750)
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(501,102)</u>	<u>(1,136,405)</u>	<u>(530,464)</u>	<u>605,941</u>
Fund Balance, January 1.....	<u>1,111,368</u>	<u>1,111,368</u>	<u>1,111,368</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 610,266</u>	<u>\$ (25,037)</u>	<u>\$ 580,904</u>	<u>\$ 605,941</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Crime Scene Investigations Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 23,000	\$ 23,000	\$ —
Charges for Services.....	655,175	655,175	653,807	(1,368)
Total Revenues.....	655,175	678,175	676,807	(1,368)
<b>EXPENDITURES</b>				
Public Safety - Crime Scene Investigations..	655,175	684,475	641,594	(42,881)
Total Expenditures.....	655,175	684,475	641,594	(42,881)
Revenues Over (Under)				
Expenditures.....	—	(6,300)	35,213	41,513
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	(6,300)	35,213	41,513
Fund Balance, January 1.....	124,857	124,857	124,857	—
Fund Balance, December 31.....	\$ 124,857	\$ 118,557	\$ 160,070	\$ 41,513

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Sales Taxes:				
Restaurant Tax.....	\$ 2,330,379	\$ 2,441,846	\$ 2,387,264	\$ (54,582)
Transient Room Tax.....	984,571	923,540	986,527	62,987
Leased Vehicle Tax.....	315,573	293,568	292,167	(1,401)
Total Taxes.....	<u>3,630,523</u>	<u>3,658,954</u>	<u>3,665,958</u>	<u>7,004</u>
Other Revenues:				
Miscellaneous.....	1,000	1,000	1,318	318
Total Revenues.....	<u>3,631,523</u>	<u>3,659,954</u>	<u>3,667,276</u>	<u>7,322</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	780,000	810,500	810,417	(83)
Facility Rental - Municipal Building Authority.....	1,855,086	1,855,086	1,855,086	—
Total Expenditures.....	<u>2,635,086</u>	<u>2,665,586</u>	<u>2,665,503</u>	<u>(83)</u>
Revenues Over (Under)				
Expenditures.....	996,437	994,368	1,001,773	7,405
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	(1,006,437)	(1,009,868)	(1,016,124)	(6,256)
Net Change in Fund Balance.....	(10,000)	(15,500)	(14,351)	1,149
Fund Balance, January 1.....	47,256	47,256	47,256	—
Fund Balance, December 31.....	<u>\$ 37,256</u>	<u>\$ 31,756</u>	<u>\$ 32,905</u>	<u>\$ 1,149</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Miscellaneous.....	\$ —	\$ —	\$ —	\$ —
Total Revenues.....	—	—	—	—
<b>EXPENDITURES</b>				
Streets and Public Improvements:				
North Ogden Divide Safety.....	65,000	65,000	(2,416)	(67,416)
Sidewalk Repairs.....	17,500	17,500	16,635	(865)
Moose Hollow Curb & Roadway.....	20,350	20,350	—	(20,350)
Total Expenditures.....	102,850	102,850	14,219	(88,631)
Revenues Over (Under)				
Expenditures.....	(102,850)	(102,850)	(14,219)	88,631
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	102,850	102,850	102,850	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	—	88,631	88,631
Fund Balance, January 1.....	110,984	110,984	110,984	—
Fund Balance, December 31.....	\$ 110,984	\$ 110,984	\$ 199,615	\$ 88,631

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ 321,706	\$ 321,706	\$ 178,226	\$ (143,480)
Miscellaneous.....	5,900	5,900	4,094	(1,806)
Total Revenues.....	<u>327,606</u>	<u>327,606</u>	<u>182,320</u>	<u>(145,286)</u>
 <b>EXPENDITURES</b>				
Streets and Public Improvements.....	—	—	10,868	10,868
Total Expenditures.....	<u>—</u>	<u>—</u>	<u>10,868</u>	<u>10,868</u>
 Revenues Over (Under)				
Expenditures.....	327,606	327,606	171,452	(156,154)
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	327,606	327,606	171,452	(156,154)
Fund Balance, January 1.....	<u>45,141</u>	<u>45,141</u>	<u>45,141</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 372,747</u>	<u>\$ 372,747</u>	<u>\$ 216,593</u>	<u>\$ (156,154)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 3,124,619	\$ 3,124,619	\$ 3,124,619	\$ —
Miscellaneous.....	160,000	160,000	143,096	(16,904)
Total Revenues.....	<u>3,284,619</u>	<u>3,284,619</u>	<u>3,267,715</u>	<u>(16,904)</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal.....	1,841,000	1,841,000	1,841,000	—
Interest and Other Charges.....	1,301,619	1,301,619	1,288,736	(12,883)
Total Expenditures.....	<u>3,142,619</u>	<u>3,142,619</u>	<u>3,129,736</u>	<u>(12,883)</u>
Revenues Over (Under)				
Expenditures.....	142,000	142,000	137,979	(4,021)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	142,000	142,000	137,979	(4,021)
Fund Balance, January 1.....	<u>3,669,937</u>	<u>3,669,937</u>	<u>3,669,937</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,811,937</u>	<u>\$ 3,811,937</u>	<u>\$ 3,807,916</u>	<u>\$ (4,021)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2008

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 857,600	\$ 857,600	\$ 852,916	\$ (4,684)
Delinquent.....	—	—	32	32
Total Taxes.....	<u>857,600</u>	<u>857,600</u>	<u>852,948</u>	<u>(4,652)</u>
Other Revenues:				
Miscellaneous.....	<u>15,000</u>	<u>15,000</u>	<u>12,097</u>	<u>(2,903)</u>
Total Revenues.....	<u>872,600</u>	<u>872,600</u>	<u>865,045</u>	<u>(7,555)</u>
<b>EXPENDITURES</b>				
Conservation and Development.....	385,747	385,747	340,198	(45,549)
Debt Service:				
Principal.....	342,638	342,638	342,638	—
Interest and Other Charges.....	<u>64,016</u>	<u>64,016</u>	<u>62,516</u>	<u>(1,500)</u>
Total Expenditures.....	<u>792,401</u>	<u>792,401</u>	<u>745,352</u>	<u>(47,049)</u>
Revenues Over (Under)				
Expenditures.....	80,199	80,199	119,693	39,494
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	80,199	80,199	119,693	39,494
Fund Balance, January 1.....	<u>1,191,544</u>	<u>1,191,544</u>	<u>1,191,544</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 1,271,743</u>	<u>\$ 1,271,743</u>	<u>\$ 1,311,237</u>	<u>\$ 39,494</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Ogden Eccles Conference Center Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges for Services.....	\$ 1,932,252	\$ 1,932,252	\$ 2,211,804	\$ 279,552
Miscellaneous.....	403,337	403,337	410,248	6,911
Total Revenues.....	<u>2,335,589</u>	<u>2,335,589</u>	<u>2,622,052</u>	<u>286,463</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities - Conference Center Operations.....	<u>2,652,480</u>	<u>3,120,946</u>	<u>2,991,558</u>	<u>(129,388)</u>
Total Expenditures.....	<u>2,652,480</u>	<u>3,120,946</u>	<u>2,991,558</u>	<u>(129,388)</u>
Revenues Over (Under) Expenditures.....	(316,891)	(785,357)	(369,506)	415,851
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	627,289	546,760	532,178	(14,582)
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	310,398	(238,597)	162,672	401,269
Fund Balance, January 1.....	<u>308,086</u>	<u>308,086</u>	<u>308,086</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 618,484</u>	<u>\$ 69,489</u>	<u>\$ 470,758</u>	<u>\$ 401,269</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Ice Sheet Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental	\$ —	\$ —	\$ 1,500	\$ 1,500
Charges for Services.....	487,300	487,300	353,446	(133,854)
Miscellaneous.....	33,000	33,000	23,831	(9,169)
Total Revenues.....	<u>520,300</u>	<u>520,300</u>	<u>378,777</u>	<u>(141,523)</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities - Weber County Ice Sheet.....	<u>755,564</u>	<u>755,564</u>	<u>701,208</u>	<u>(54,356)</u>
Total Expenditures.....	<u>755,564</u>	<u>755,564</u>	<u>701,208</u>	<u>(54,356)</u>
Revenues Over (Under) Expenditures.....	(235,264)	(235,264)	(322,431)	(87,167)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	235,264	280,264	322,431	42,167
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	45,000	—	(45,000)
Fund Balance, January 1.....	<u>6,502</u>	<u>6,502</u>	<u>6,502</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 6,502</u>	<u>\$ 51,502</u>	<u>\$ 6,502</u>	<u>\$ (45,000)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Golden Spike Events Center Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ —	\$ —	\$ 6,600	\$ 6,600
Charges for Services.....	372,626	388,626	441,797	53,171
Miscellaneous.....	62,761	62,761	85,369	22,608
Total Revenues.....	<u>435,387</u>	<u>451,387</u>	<u>533,766</u>	<u>82,379</u>
<b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities -				
Golden Spike Events Center.....	1,510,837	1,541,837	1,515,228	(26,609)
Total Expenditures.....	<u>1,510,837</u>	<u>1,541,837</u>	<u>1,515,228</u>	<u>(26,609)</u>
Revenues Over (Under)				
Expenditures.....	(1,075,450)	(1,090,450)	(981,462)	108,988
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Financing	—	—	13,544	13,544
Transfers In.....	1,043,850	1,087,810	967,918	(119,892)
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(31,600)</u>	<u>(2,640)</u>	<u>—</u>	<u>2,640</u>
Fund Balance, January 1.....	50,645	50,645	50,645	—
Fund Balance, December 31.....	<u>\$ 19,045</u>	<u>\$ 48,005</u>	<u>\$ 50,645</u>	<u>\$ 2,640</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales Taxes.....	\$ 3,224,565	\$ 3,224,565	\$ 2,898,662	\$ (325,903)
Total Taxes.....	3,224,565	3,224,565	2,898,662	(325,903)
Other Revenues:				
Miscellaneous.....	70,000	70,000	83,015	13,015
Total Revenues.....	3,294,565	3,294,565	2,981,677	(312,888)
 <b>EXPENDITURES</b>				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	2,789,624	3,039,624	3,082,547	42,923
Administration.....	48,368	48,368	43,480	(4,888)
Total Expenditures.....	2,837,992	3,087,992	3,126,027	38,035
 Revenues Over (Under)				
Expenditures.....	456,573	206,573	(144,350)	(350,923)
 <b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	456,573	206,573	(144,350)	(350,923)
Fund Balance, January 1.....	3,187,647	3,187,647	3,187,647	—
Fund Balance, December 31.....	\$ 3,644,220	\$ 3,394,220	\$ 3,043,297	\$ (350,923)

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2008

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,924,916	\$ 2,924,916	\$ 2,924,035	\$ (881)
Delinquent.....	145,264	145,264	137,697	(7,567)
Total Taxes.....	<u>3,070,180</u>	<u>3,070,180</u>	<u>3,061,732</u>	<u>(8,448)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	385,053	385,053	347,628	(37,425)
Charges for Services.....	319,321	319,321	319,322	1
Miscellaneous.....	12,000	12,000	20,086	8,086
Total Revenues.....	<u>3,786,554</u>	<u>3,786,554</u>	<u>3,748,768</u>	<u>(37,786)</u>
<b>EXPENDITURES</b>				
Debt Service:				
Principal.....	2,520,000	2,520,000	2,520,000	—
Interest and Other Charges.....	1,329,812	1,329,812	1,331,161	1,349
Total Expenditures.....	<u>3,849,812</u>	<u>3,849,812</u>	<u>3,851,161</u>	<u>1,349</u>
Revenues Over (Under)				
Expenditures.....	(63,258)	(63,258)	(102,393)	(39,135)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	537,825	537,825	627,825	90,000
Transfers Out.....	<u>(385,053)</u>	<u>(385,053)</u>	<u>(347,628)</u>	<u>37,425</u>
Net Change in Fund Balance.....	89,514	89,514	177,804	88,290
Fund Balance, January 1.....	2,127,870	2,127,870	2,127,870	—
Fund Balance, December 31.....	<u>\$ 2,217,384</u>	<u>\$ 2,217,384</u>	<u>\$ 2,305,674</u>	<u>\$ 88,290</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$ 10,000	\$ 10,000	\$ 71,388	\$ 61,388
Miscellaneous.....	180,000	200,000	255,571	55,571
Total Revenues.....	<u>190,000</u>	<u>210,000</u>	<u>326,959</u>	<u>116,959</u>
<b>EXPENDITURES</b>				
Public Safety.....	—	—	182,398	182,398
Parks, Recreation & Public Facilities.....	—	—	16,300	16,300
Capital Outlay:				
Library Building Construction.....	6,540,450	6,540,450	6,446,453	(93,997)
Capital Improvements - Jail.....	85,100	1,430,310	1,254,401	(175,909)
Capital Improvements - Conference Center...	23,000	38,000	23,685	(14,315)
Capital Improvements - Ice Sheet.....	56,000	35,500	13,599	(21,901)
Capital Improvements - Weber Center.....	145,000	778,500	756,423	(22,077)
Capital Improvements - GSEC.....	138,144	174,083	145,779	(28,304)
Capital Improvements - Recreation.....	222,000	524,100	351,006	(173,094)
Capital Improvements - Other.....	76,200	56,200	23,347	(32,853)
Total Expenditures.....	<u>7,285,894</u>	<u>9,577,143</u>	<u>9,213,391</u>	<u>(363,752)</u>
Revenues Over (Under)				
Expenditures.....	(7,095,894)	(9,367,143)	(8,886,432)	480,711
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	500,000	2,753,500	2,773,290	19,790
Transfers Out.....	—	(90,000)	(90,000)	—
Net Change in Fund Balance.....	(6,595,894)	(6,703,643)	(6,203,142)	500,501
Fund Balance, January 1.....	8,122,738	8,122,738	8,122,738	—
Fund Balance, December 31.....	<u>\$ 1,526,844</u>	<u>\$ 1,419,095</u>	<u>\$ 1,919,596</u>	<u>\$ 500,501</u>

## **Internal Service Funds**

### **Risk Management Fund**

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

### **Termination Pool Fund**

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

### **Fleet Management Fund**

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

# WEBER COUNTY, UTAH

## Combining Statement of Net Assets Internal Service Funds December 31, 2008

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Investments .....	\$ 2,163,099	\$ 18,679	\$ 594,418	\$ 2,776,196
Accounts Receivable.....	<u>23,245</u>	<u>23,053</u>	<u>—</u>	<u>46,298</u>
Total Current Assets.....	<u>2,186,344</u>	<u>41,732</u>	<u>594,418</u>	<u>2,822,494</u>
Noncurrent Assets:				
Capital Assets:				
Machinery and Equipment.....	—	—	5,790,676	5,790,676
Less Accumulated Depreciation.....	<u>—</u>	<u>—</u>	<u>(3,237,134)</u>	<u>(3,237,134)</u>
Total Noncurrent Assets.....	<u>—</u>	<u>—</u>	<u>2,553,542</u>	<u>2,553,542</u>
Total Assets.....	<u>2,186,344</u>	<u>41,732</u>	<u>3,147,960</u>	<u>5,376,036</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable.....	25,587	5,169	22,001	52,757
Accrued Liabilities.....	—	10,020	—	10,020
Current Portion of Long-term Debt.....	<u>—</u>	<u>—</u>	<u>478,903</u>	<u>478,903</u>
Total Current Liabilities.....	<u>25,587</u>	<u>15,189</u>	<u>500,904</u>	<u>541,680</u>
Noncurrent Liabilities:				
Capital Lease Obligations.....	<u>—</u>	<u>—</u>	<u>545,371</u>	<u>545,371</u>
Total Noncurrent Liabilities.....	<u>—</u>	<u>—</u>	<u>545,371</u>	<u>545,371</u>
Total Liabilities.....	<u>25,587</u>	<u>15,189</u>	<u>1,046,275</u>	<u>1,087,051</u>
<b>NET ASSETS</b>				
Invested in Capital Assets, Net of Related Debt.....	—	—	1,529,267	1,529,267
Unrestricted.....	<u>2,160,757</u>	<u>26,543</u>	<u>572,418</u>	<u>2,759,718</u>
Total Net Assets.....	<u>\$ 2,160,757</u>	<u>\$ 26,543</u>	<u>\$ 2,101,685</u>	<u>\$ 4,288,985</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Year Ended December 31, 2008

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for Services.....	\$ 1,433,336	\$ 528,476	\$ 1,175,335	\$ 3,137,147
Total Revenues.....	<u>1,433,336</u>	<u>528,476</u>	<u>1,175,335</u>	<u>3,137,147</u>
<b>OPERATING EXPENSES</b>				
General and Administrative.....	61,992	—	96,793	158,785
Depreciation.....	—	—	782,643	782,643
Claims and Premiums.....	<u>1,029,974</u>	<u>501,933</u>	<u>98,797</u>	<u>1,630,704</u>
Total Expenses.....	<u>1,091,966</u>	<u>501,933</u>	<u>978,233</u>	<u>2,572,132</u>
Operating Income (Loss).....	<u>341,370</u>	<u>26,543</u>	<u>197,102</u>	<u>565,015</u>
<b>NON OPERATING REVENUES (EXPENSES)</b>				
Investment Income.....	8,263	—	—	8,263
Interest Expense.....	—	—	(31,627)	(31,627)
Gain (Loss) on Sale of Capital Assets.....	<u>—</u>	<u>—</u>	<u>2,918</u>	<u>2,918</u>
Total Non-Operating Revenues (Expenses).....	<u>8,263</u>	<u>—</u>	<u>(28,709)</u>	<u>(20,446)</u>
Income (Loss) Before Transfers.....	349,633	26,543	168,393	544,569
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Change in Net Assets.....	349,633	26,543	168,393	544,569
Net Assets - Beginning .....	<u>1,811,124</u>	<u>—</u>	<u>1,933,292</u>	<u>3,744,416</u>
Net Assets - Ending.....	<u>\$ 2,160,757</u>	<u>\$ 26,543</u>	<u>\$ 2,101,685</u>	<u>\$ 4,288,985</u>

# WEBER COUNTY, UTAH

## Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2008

	Risk Management	Termination Pool	Fleet Management	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers and Users.....	\$ 1,431,336	\$ 505,423	\$ 1,175,335	\$ 3,112,094
Payments to Suppliers and Contractors.....	(1,091,674)	(486,744)	(195,435)	(1,773,853)
Net Cash Provided (Used) by Operating Activities.....	<u>339,662</u>	<u>18,679</u>	<u>979,900</u>	<u>1,338,241</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers (To) From Other Funds.....	—	—	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets.....	—	—	(183,754)	(183,754)
Principal Paid on Bonds and Capital Leases.....	—	—	(516,052)	(516,052)
Interest Paid on Bonds and Capital Leases.....	—	—	(31,627)	(31,627)
Proceeds from Disposal of Capital Assets.....	—	—	170,147	170,147
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>—</u>	<u>—</u>	<u>(561,286)</u>	<u>(561,286)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments.....	8,263	—	—	8,263
Net Cash Provided (Used) by Investing Activities.....	<u>8,263</u>	<u>—</u>	<u>—</u>	<u>8,263</u>
Net Cash Provided (Used) - All Activities.....	347,925	18,679	418,614	785,218
Cash and Cash Equivalents - Beginning.....	1,815,174	—	175,804	1,990,978
Cash and Cash Equivalents - Ending.....	<u>\$ 2,163,099</u>	<u>\$ 18,679</u>	<u>\$ 594,418</u>	<u>\$ 2,776,196</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss).....	\$ 341,370	\$ 26,543	\$ 197,102	\$ 565,015
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	—	—	782,643	782,643
(Increase) Decrease in Accounts Receivable.....	(2,000)	(23,053)	—	(25,053)
Increase (Decrease) in Accounts Payable.....	292	5,169	155	5,616
Increase (Decrease) in Accrued Liabilities.....	—	10,020	—	10,020
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 339,662</u>	<u>\$ 18,679</u>	<u>\$ 979,900</u>	<u>\$ 1,338,241</u>
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ 1,019,532	\$ 1,019,532
Gain (Loss) on Sale of Capital Assets.....	\$ —	\$ —	\$ 2,918	\$ 2,918
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,022,450</u>	<u>\$ 1,022,450</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, 2008

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ASSETS</b>				
Cash .....	\$ 657,736	\$ 398,781	\$ 42,803	\$ 1,099,320
Accounts Receivable.....	—	—	7,043	7,043
Due From Other Governments.....	24,078	—	—	24,078
Machinery and Equipment.....	411,771	—	—	411,771
Less Accumulated Depreciation.....	(230,331)	—	—	(230,331)
Total Assets.....	<u>863,254</u>	<u>398,781</u>	<u>49,846</u>	<u>1,311,881</u>
<b>LIABILITIES</b>				
Accounts Payable.....	34,284	—	48	34,332
Deposits.....	139,301	—	—	139,301
Total Liabilities.....	<u>173,585</u>	<u>—</u>	<u>48</u>	<u>173,633</u>
<b>NET ASSETS</b>				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 689,669</u>	<u>\$ 398,781</u>	<u>\$ 49,798</u>	<u>\$ 1,138,248</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Fiduciary Net Assets Private-Purpose Trust Funds For the Year Ended December 31, 2008

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ADDITIONS</b>				
Grants.....	\$ 356,575	\$ —	\$ —	\$ 356,575
Contributions From Other Governments.....	16,169	—	—	16,169
Charges for Services.....	—	—	855,073	855,073
Fines and Forfeitures.....	33,863	—	10,696	44,559
Miscellaneous.....	1,199	4,367,569	4,331	4,373,099
Investment Income .....	19,876	—	—	19,876
Total Additions.....	<u>427,682</u>	<u>4,367,569</u>	<u>870,100</u>	<u>5,665,351</u>
<b>DEDUCTIONS</b>				
Trust Operating Expenses.....	403,685	4,216,852	898,385	5,518,922
Awards and Claims.....	—	—	16,651	16,651
Total Deductions.....	<u>403,685</u>	<u>4,216,852</u>	<u>915,036</u>	<u>5,535,573</u>
Change in Net Assets.....	23,997	150,717	(44,936)	129,778
Net Assets - Beginning.....	665,672	248,064	94,734	1,008,470
Net Assets - Ending.....	<u>\$ 689,669</u>	<u>\$ 398,781</u>	<u>\$ 49,798</u>	<u>\$ 1,138,248</u>

# WEBER COUNTY, UTAH

## Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2008

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	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash .....	\$ 2,349,668	\$ 8,203,573	\$ 10,553,241
Taxes Receivable.....	—	1,710,376	1,710,376
Delinquent Taxes Receivable.....	—	9,128,972	9,128,972
Total Assets.....	<u>\$ 2,349,668</u>	<u>\$ 19,042,921</u>	<u>\$ 21,392,589</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 328,156	\$ —	\$ 328,156
Accrued Liabilities.....	—	12,925	12,925
Due to Other Entities.....	2,021,512	9,294,548	11,316,060
Reserve for Tax Overpayments.....	—	606,476	606,476
Deferred Tax Distributions.....	—	9,128,972	9,128,972
Total Liabilities.....	<u>\$ 2,349,668</u>	<u>\$ 19,042,921</u>	<u>\$ 21,392,589</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2008

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b>TREASURER'S AGENCY FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 3,224,395	\$ 82,583,825	\$ (83,458,552)	\$ 2,349,668
Total Assets.....	<u>\$ 3,224,395</u>	<u>\$ 82,583,825</u>	<u>\$ (83,458,552)</u>	<u>\$ 2,349,668</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ —	\$ 27,743,032	\$ (27,414,876)	\$ 328,156
Due to Other Entities.....	3,224,395	56,276,903	(57,479,786)	2,021,512
Total Liabilities.....	<u>\$ 3,224,395</u>	<u>\$ 84,019,935</u>	<u>\$ (84,894,662)</u>	<u>\$ 2,349,668</u>
<b>TAX COLLECTION FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 7,856,893	\$ 165,214,630	\$ (164,867,950)	\$ 8,203,573
Taxes Receivable.....	1,009,375	2,236,955	(1,535,954)	1,710,376
Delinquent Taxes Receivable.....	6,954,360	9,128,972	(6,954,360)	9,128,972
Total Assets.....	<u>\$ 15,820,628</u>	<u>\$ 176,580,557</u>	<u>\$ (173,358,264)</u>	<u>\$ 19,042,921</u>
<b>LIABILITIES</b>				
Accrued Liabilities.....	\$ 11,344	\$ 12,925	\$ (11,344)	\$ 12,925
Due to Other Entities.....	8,118,148	9,294,548	(8,118,148)	9,294,548
Reserve for Tax Overpayments....	736,776	606,476	(736,776)	606,476
Deferred Tax Distributions.....	6,954,360	9,128,972	(6,954,360)	9,128,972
Total Liabilities.....	<u>\$ 15,820,628</u>	<u>\$ 19,042,921</u>	<u>\$ (15,820,628)</u>	<u>\$ 19,042,921</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash .....	\$ 11,081,288	\$ 247,798,455	\$ (248,326,502)	\$ 10,553,241
Taxes Receivable.....	1,009,375	2,236,955	(1,535,954)	1,710,376
Delinquent Taxes Receivable.....	6,954,360	9,128,972	(6,954,360)	9,128,972
Total Assets.....	<u>\$ 19,045,023</u>	<u>\$ 259,164,382</u>	<u>\$ (256,816,816)</u>	<u>\$ 21,392,589</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ —	\$ 27,743,032	\$ (27,414,876)	\$ 328,156
Accrued Liabilities.....	11,344	12,925	(11,344)	12,925
Due to Other Entities.....	11,342,543	65,571,451	(65,597,934)	11,316,060
Reserve for Tax Overpayments....	736,776	606,476	(736,776)	606,476
Deferred Tax Distributions.....	6,954,360	9,128,972	(6,954,360)	9,128,972
Total Liabilities.....	<u>\$ 19,045,023</u>	<u>\$ 103,062,856</u>	<u>\$ (100,715,290)</u>	<u>\$ 21,392,589</u>



## **Other Schedules**

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

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

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

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

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

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

**Weber County  
Tax Collection Agency Fund  
Cash Receipts and Disbursements  
For the Year Ended December 31, 2008**

	Treasurer Balance 1/1/2008	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2008
<b>TAX COLLECTION ACCOUNTS</b>								
Current Year Taxes.....	\$ —	\$ 153,830,561	\$ (153,592,405)	\$ —	\$ (238,156)	\$ —	\$ —	\$ —
Redemption Of Prior Year Taxes.....	—	5,499,599	—	(5,499,599)	—	—	—	—
Penalties, Interest & Costs.....	—	580,220	—	(580,220)	—	—	—	—
Fee In Lieu On Registered Vehicles.....	—	15,768,469	(15,768,469)	—	—	—	—	—
Tax Overpayments.....	736,776	592,290	—	—	—	1,329,066	736,776	592,290
<b>Total Collections.....</b>	<b>736,776</b>	<b>176,271,139</b>	<b>(169,360,874)</b>	<b>(6,079,819)</b>	<b>(238,156)</b>	<b>1,329,066</b>	<b>736,776</b>	<b>592,290</b>
<b>WEBER COUNTY FUNDS</b>								
General Fund.....	1,356,387	—	22,557,786	1,201,602	31,600	25,147,375	23,684,346	1,463,029
G O Bond Fund.....	191,615	—	3,271,663	137,697	4,585	3,605,560	3,444,035	161,525
Library.....	366,119	—	6,711,307	255,772	9,399	7,342,597	6,956,256	386,341
Weber / Morgan Health.....	97,322	—	1,789,565	68,910	2,506	1,958,303	1,855,438	102,865
Paramedic Fund.....	94,018	—	1,720,862	67,315	2,410	1,884,605	1,786,134	98,471
Assess & Collect / County.....	103,453	—	2,259,673	72,377	3,161	2,438,664	2,272,348	166,316
State Assess & Collect / Multi.....	68,014	—	1,381,965	52,518	1,935	1,504,432	1,419,139	85,293
Tax Sale Fees.....	—	—	—	15,405	—	15,405	15,405	—
County Weed Eradication.....	—	—	11,588	—	17	11,605	—	11,605
<b>SCHOOL DISTRICTS</b>								
Ogden City School District.....	1,401,474	—	24,649,222	1,002,189	34,897	27,087,782	25,479,144	1,608,638
Weber School District.....	2,589,894	—	44,954,316	1,621,421	62,710	49,228,341	46,706,112	2,522,229
Weber Schools Judgement Levy.....	8,995	—	(55)	1,391	—	10,331	10,364	(33)
<b>CITIES &amp; TOWNS</b>								
Farr-West City.....	7,325	—	80,517	2,264	109	90,215	83,687	6,528
Harrisville City.....	24,273	—	341,484	6,647	455	372,859	347,298	25,561
Hooper City.....	10,900	—	130,733	4,221	179	146,033	141,034	4,999
Huntsville Town.....	(560)	—	39,487	3,462	57	42,446	39,536	2,910
North Ogden City.....	104,905	—	1,698,089	23,633	2,213	1,828,840	1,677,957	150,883
North Ogden Judgement Levy.....	287	—	—	52	—	339	339	—
Ogden City.....	456,871	—	10,129,956	447,906	14,336	11,049,069	10,410,236	638,833
Plain City.....	7,358	—	83,369	114	114	93,374	89,802	3,572
Pleasant View City.....	33,528	—	880,448	45,245	1,270	960,491	891,059	69,432
Riverdale City.....	40,532	—	614,428	20,824	836	676,620	624,466	52,154
Roy City.....	192,695	—	2,710,704	62,160	3,533	2,969,092	2,740,680	228,412
South Ogden City.....	160,924	—	1,992,952	49,999	2,759	2,206,634	2,071,143	135,491
Utah Town.....	3,049	—	40,960	2,333	54	46,396	43,131	3,265
Washington Terrace City.....	59,730	—	911,587	30,729	1,208	1,003,254	916,995	86,259
<b>WATER CONSERVANCY DISTRICTS</b>								
Bona Vista Water District.....	38,419	—	432,897	12,499	603	484,418	456,032	28,386
Hooper Water Improv. District.....	9,792	—	222,858	7,966	312	240,928	236,438	4,490
Powder Mtn. Water & Sewer District.....	380	—	11,370	1,910	21	13,681	13,189	492
Roy Secondary Water.....	135,322	—	1,477,359	34,512	2,185	1,649,378	1,528,240	121,138
Roy Water Conservancy District.....	8,460	—	122,739	3,076	164	134,439	126,841	7,598
South Ogden Cons. District.....	169,132	—	1,415,595	34,823	2,096	1,621,646	1,433,491	188,155
Utah Highlands Improv. District.....	23,946	—	174,575	3,950	243	202,714	191,881	10,833
W Warren / Warren Water Improv. District.....	1,980	—	17,523	181	24	19,708	18,864	844
Weber Basin Water.....	61,894	—	1,019,071	47,168	1,573	1,129,706	1,081,888	47,818
Weber Basin Water - General.....	150,969	—	2,085,874	79,298	2,922	2,319,063	2,204,212	114,851
Weber Basin Water - Ogden.....	63,587	—	1,048,936	41,274	1,484	1,155,281	1,082,245	73,036
Weber Basin Water - Uintah.....	—	—	—	184	—	184	184	—
Weber/Box Elder Conservancy District.....	194,219	—	2,781,244	74,309	4,143	3,053,915	2,857,253	196,662
<b>SEWER DISTRICTS</b>								
Central Weber Sewer District.....	232,089	—	6,005,533	128,451	8,341	6,374,414	5,754,451	619,963
North Davis Sewer District.....	73,411	—	1,019,441	21,668	1,331	1,115,851	1,037,424	78,427
<b>MOSQUITO ABATEMENT DISTRICT</b>								
Mosquito Abatement District.....	55,884	—	1,021,375	39,553	1,431	1,118,243	1,059,977	58,266

	Treasurer Balance 1/1/2008	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2008
<b>CEMETERY DISTRICTS</b>								
Ben Lomond Cemetery District.....	6,239	—	101,478	2,685	137	110,539	103,473	7,066
Eden Cemetery District.....	202	—	24,307	2,047	39	26,595	26,170	425
Hooper Cemetery District.....	(4,664)	—	—	227	—	(4,437)	(4,437)	—
Liberty Cemetery Maint District.....	(206)	—	7,042	464	11	7,311	6,929	382
Plain City Cemetery District.....	2,022	—	25,898	753	35	28,708	27,329	1,379
Warren / W Warren Cemetery District.....	3,184	—	14,378	549	21	18,132	16,310	1,822
West Weber / Taylor Cemetery District.....	1,223	—	14,322	279	18	15,842	14,400	1,442
<b>PARK IMPROVEMENT DISTRICTS</b>								
Eden Park District.....	2,547	—	31,300	820	47	34,714	32,284	2,430
Weber Serv Area #5 Liberty Park District.....	(690)	—	22,529	1,217	37	23,093	22,027	1,066
West Warren Park District.....	4,696	—	29,994	993	44	35,727	32,560	3,167
<b>REDEVELOPMENT DISTRICTS</b>								
North Ogden Redevel C B D.....	30,636	—	371,000	560	534	402,730	361,968	40,762
Ogden Redevel Am Can #18.....	23,874	—	372,393	—	536	396,803	357,996	38,807
Ogden Redevel DDO #16.....	603,078	—	3,051,017	—	4,290	3,658,385	3,039,723	618,662
Ogden Redevel Wall Ave #19.....	24,886	—	186,108	—	268	211,262	189,797	21,465
Ogden Redevel West 12th #20.....	90,353	—	1,663,583	—	2,395	1,756,331	1,499,043	257,288
Ogden Redevel 12 Street #10.....	11,665	—	130,914	—	189	142,768	129,008	13,760
Ogden Redevel 25th Street #2.....	10,626	—	621,545	—	895	633,066	575,132	57,934
Ogden Redevel C B D Mall #1.....	34,188	—	962,268	—	1,386	997,842	812,419	185,423
Ogden Redevel Fairmount #15.....	72,372	—	719,742	—	1,036	793,150	74,545	718,605
Ogden Redevel Golden Links #8.....	51	—	625	—	1	677	614	63
Ogden Redevel Hinckley Eda #21.....	58,265	—	617,610	—	889	676,764	603,095	73,669
Ogden Redevel Hinckley Airport #14.....	10,756	—	204,085	—	294	215,135	181,309	33,826
Ogden Redevel Lester Park #7.....	8,172	—	87,962	629	127	96,890	92,592	4,298
Ogden Redevel Lincoln #12.....	12,074	—	174,616	—	251	186,941	168,975	17,966
Ogden Redevel Ogden River #22.....	—	—	90,072	—	130	90,202	73,116	17,086
Ogden Redevel Park Blvd #9.....	3,437	—	45,017	—	65	48,519	44,500	4,019
Ogden Redevel South C B D #11.....	1,648	—	29,892	—	43	31,583	27,161	4,422
Ogden Redevel St Benedicts #4.....	18,357	—	217,594	13	313	236,277	212,677	23,600
Ogden Redevel Union Garden #5.....	895	—	12,468	—	18	13,381	11,887	1,494
Ogden Redevel Washington Blvd #6.....	37,759	—	453,166	3,123	653	494,701	451,518	43,183
Rivertdale Redevel Riv Road Amend.....	35,601	—	398,577	—	574	434,752	401,984	32,768
Rivertdale Redevel 1050 West.....	19,914	—	194,478	—	280	214,672	195,841	18,831
Rivertdale Redevel 550 West.....	—	—	245,000	—	353	245,353	194,596	50,757
Rivertdale Redevel Weber River.....	34,339	—	347,749	—	501	382,589	357,506	25,083
Roy Redevel #4 1900 West.....	9,776	—	100,000	—	144	109,920	99,363	10,557
Roy Redevel New Iomega #2.....	24,458	—	300,967	—	433	325,858	295,734	30,124
Roy Redevel #1 Mkt Pl #186.....	24,477	—	—	—	—	24,477	49,020	(24,543)
Roy Redevel #3 City Center-Alb #.....	3,640	—	49,979	—	72	53,691	48,098	5,593
So Ogden Redevel 36th Street.....	10,412	—	116,817	—	168	127,397	114,059	13,338
So Ogden Redevel Hinckley.....	1,431	—	48,208	—	69	49,708	39,809	9,899
So Ogden Redevel Northwest.....	40,908	—	278,448	—	401	319,757	287,373	32,384
So Ogden Redevel Washington Blvd.....	1,736	—	19,818	—	29	21,583	19,281	2,302
Wash Terrace Redevel C B D.....	1,203	—	18,016	2,057	26	21,302	18,951	2,351
Wash Terrace Redevel Southeast.....	43,384	—	552,430	—	795	596,609	526,639	69,970
Weber County Redevel #2 Ind Park.....	39,153	—	500,000	32	720	539,905	487,223	52,682
Weber County Redevel GSL Minerals.....	5,299	—	105,928	—	153	111,380	93,618	17,762
Weber County Redevel Kimberly Clark.....	19,361	—	246,988	—	356	266,705	226,201	40,504
<b>OTHER DISTRICTS</b>								
Harrisville Weed & Demo.....	—	—	730	—	1	731	—	731
Ogden City Weed & Demo.....	79,337	—	25,320	17,126	65	121,848	95,589	26,259
Ogden Valley Translator District.....	2,094	—	56,019	768	84	58,965	51,705	7,260
Weber Area 911 and Emergency Services.....	216,992	—	3,190,917	106,584	4,469	3,518,962	3,332,782	186,180
Weber Fire District.....	158,621	—	3,966,779	188,657	5,818	4,319,875	4,191,532	128,343
Weber Fire G O Bond.....	12	—	(42)	420	—	390	433	(43)
Weber Fire G.O. Bond-2006.....	20,504	—	495,827	20,389	727	537,447	524,189	13,258
<b>Total.....</b>	<b>10,458,889</b>	<b>—</b>	<b>169,360,874</b>	<b>6,079,819</b>	<b>238,156</b>	<b>186,137,738</b>	<b>174,268,400</b>	<b>11,869,338</b>
<b>Grand Total.....</b>	<b>\$ 11,195,665</b>	<b>\$ 176,271,139</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 187,466,804</b>	<b>\$ 175,005,176</b>	<b>\$ 12,461,628</b>





# WEBER COUNTY, UTAH

## Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2008

### Transient Room Taxes (TRT):

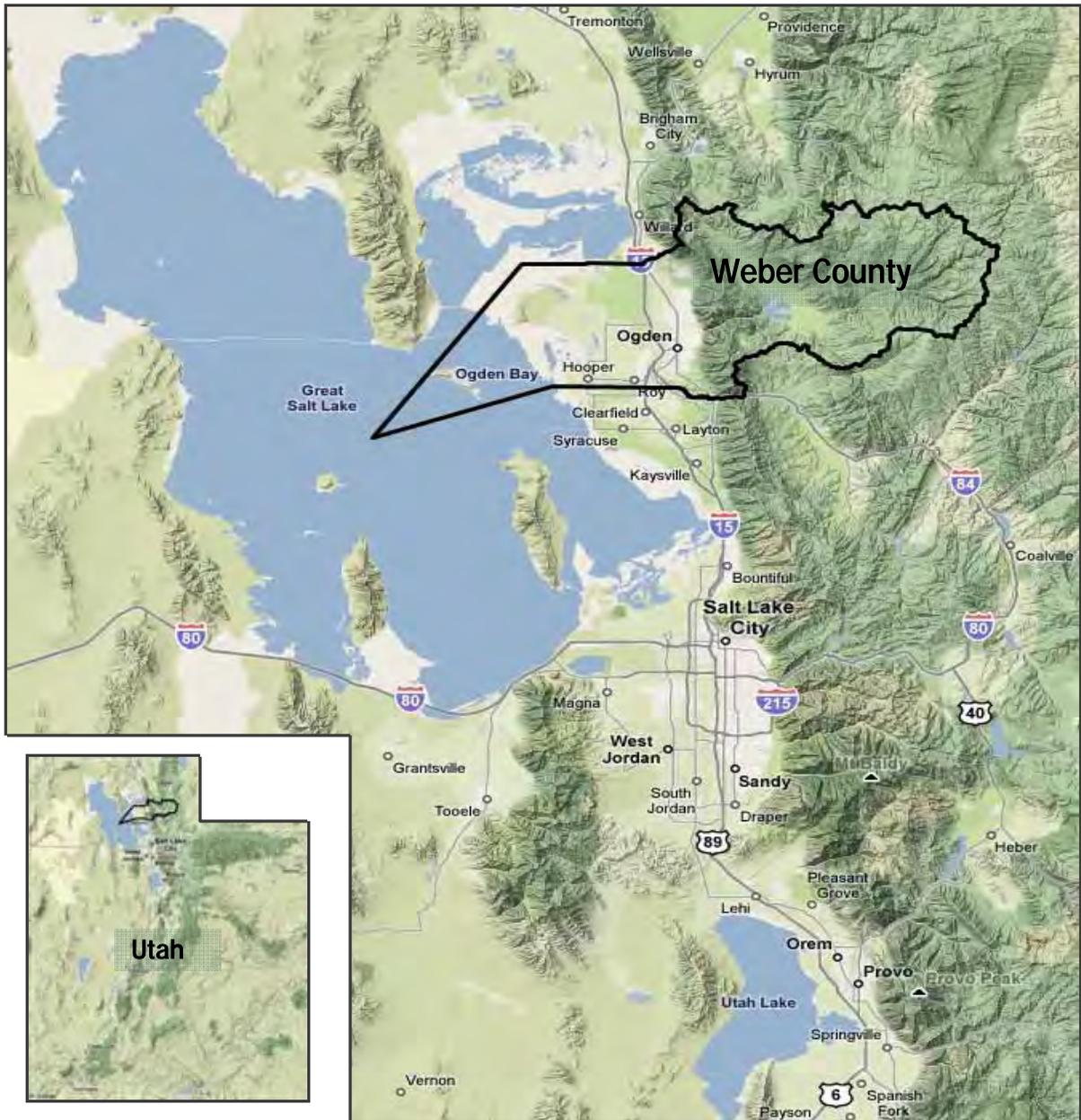
TRT revenue, total.....	\$ 986,527
TRT used for:	
Establishing and promoting:	
Tourism.....	187,500
Recreation.....	201,600
Film production.....	—
Conventions.....	437,500
	<u>826,600</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	23,685
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	136,242
	<u>159,927</u>
Total TRT Expenditures.....	<u>986,527</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.....	\$ 2,387,264	\$ 292,168	\$ 2,679,432
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	—	292,168	292,168
Convention facilities - Ogden Eccles Conference Center.....	2,387,264	—	2,387,264
Pledges as security for evidence of indebtedness.....	—	—	—
Total TRCC Expenditures.....	<u>2,387,264</u>	<u>292,168</u>	<u>2,679,432</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

# Statistical Section

## The Wasatch Front





# 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
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Fund Balances – Governmental Funds .....	114
Changes in Fund Balances – Governmental Funds .....	116
Changes in Fund Balance – General Fund .....	118

## 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.

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Ratio of Outstanding Debt to Assessed/Taxable Value and Net General Debt Per Capita .....	126
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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.

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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 Seven Years (1)

(Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003	2002
<b>Governmental Activities:</b>							
Invested in Capital Assets,							
Net of Related Debt.....	\$ 82,938,348	\$ 78,007,703	\$ 69,623,957	\$ 62,668,950	\$ 58,729,656	\$ 54,718,167	\$55,878,172
Restricted.....	8,467,735	5,054,653	5,177,505	4,530,790	4,108,446	6,679,548	2,897,366
Unrestricted.....	30,123,176	28,114,387	22,157,307	19,498,692	15,430,232	12,556,416	12,091,157
Total Governmental Activities Net Assets.....	121,529,259	111,176,743	96,958,769	86,698,432	78,268,334	73,954,131	70,866,695
<b>Business-type Activities:</b>							
Invested in Capital Assets,							
Net of Related Debt.....	10,172,349	10,372,806	10,564,651	10,552,314	10,617,290	10,416,286	10,594,873
Restricted.....	—	—	—	—	42,319	—	12,633
Unrestricted.....	45,298	(105,870)	(695,156)	(1,187,952)	(231,904)	(2,802,089)	(2,907,710)
Total Business-type Activities Net Assets.....	10,217,647	10,266,936	9,869,495	9,364,362	10,427,705	7,614,197	7,699,796
<b>Primary Government:</b>							
Invested in Capital Assets,							
Net of Related Debt.....	93,110,697	88,380,509	80,188,608	73,221,264	69,346,946	65,134,453	66,473,045
Restricted.....	8,467,735	5,054,653	5,177,505	4,530,790	4,150,765	6,679,548	2,909,999
Unrestricted.....	30,168,474	28,008,517	21,462,151	18,310,740	15,198,328	9,754,327	9,183,447
Total Primary Government Net Assets.....	\$131,746,906	\$121,443,679	\$106,828,264	\$96,062,794	\$88,696,039	\$81,568,328	\$78,566,491

(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 Seven Years (1) (Accrual Basis of Accounting)

	2008	2007	2006	2005	2004	2003	2002
<b>Expenses</b>							
Governmental Activities:							
General Government.....	\$ 19,311,337	\$ 18,349,613	\$ 18,543,698	\$ 17,775,010	\$ 17,114,716	\$ 17,267,670	\$ 16,144,941
Public Safety.....	36,878,442	35,362,909	33,109,170	32,415,287	29,394,536	27,507,234	24,730,170
Public Health and Welfare.....	11,770,507	11,729,306	10,302,672	7,161,755	6,478,468	6,591,451	7,681,839
Streets and Public Improvements.....	3,848,549	3,621,735	3,304,751	1,844,030	3,140,658	2,609,373	5,795,064
Parks, Recreation and Public Facilities.....	20,204,309	19,050,351	16,000,219	12,897,853	12,468,388	11,972,568	13,081,974
Conservation and Development.....	1,003,951	918,690	779,637	513,690	935,834	453,914	379,561
Interest on Long-term Debt.....	2,809,919	2,866,544	3,185,272	3,315,425	3,560,514	3,908,024	2,520,946
Total Governmental Activities Expenses.....	95,827,014	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.....	7,614,348	6,756,791	6,354,498	6,441,936	6,584,386	5,979,892	5,731,406
Landfill Gas Recovery.....	305,118	306,168	383,895	342,688	6,407	—	—
Total Business-type Activities Expenses.....	7,919,466	7,062,959	6,738,393	6,784,624	6,590,793	5,979,892	5,731,406
Total Primary Government Expenses.....	103,746,480	98,962,107	91,963,812	82,707,674	79,683,907	76,290,126	76,065,901
<b>Program Revenues</b>							
Governmental Activities:							
Charges for Services:							
Jail.....	10,386,647	10,009,537	9,256,884	9,498,877	9,767,507	9,566,830	7,860,618
Parks and Recreation.....	5,389,176	4,523,047	1,831,218	1,843,303	2,076,993	1,858,306	1,599,815
Vehicle Registrations.....	4,575,667	3,710,312	4,179,091	4,361,117	3,803,755	3,748,507	3,427,575
MBA.....	3,324,848	3,463,422	3,346,070	3,350,091	3,436,373	3,186,025	2,933,220
Sheriff Contracts.....	2,087,661	2,313,059	2,137,035	1,975,716	1,760,740	1,967,287	845,542
Municipal Services.....	1,260,717	1,670,381	1,332,733	1,380,390	545,845	638,410	618,932
Health Department.....	1,993,925	1,972,604	1,827,630	1,597,653	1,637,952	1,434,868	1,203,442
Recorder Fees.....	1,273,144	1,450,140	1,478,782	1,403,043	1,409,600	1,855,646	1,472,743
Other Activities.....	3,651,368	5,994,649	6,079,357	6,022,018	5,439,159	5,101,196	5,777,610
Operating Grants and Contributions.....	9,883,616	10,451,305	8,642,814	5,979,208	5,598,987	5,517,554	4,396,943
Capital Grants and Contributions.....	1,389,074	4,617,237	3,158,234	161,741	1,997,406	—	1,946,572
Total Governmental Activities Program Revenues.....	45,215,843	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.....	7,514,193	7,306,838	7,158,900	6,784,518	6,589,730	5,854,297	5,779,390
Landfill Gas Recovery.....	324,332	83,732	53,805	104,984	—	—	—
Total Business-type Activities Program Revenues.....	7,838,525	7,390,570	7,212,705	6,889,502	6,589,730	5,854,297	5,779,390
Total Primary Government Program Revenues.....	53,054,368	57,566,263	50,482,553	44,462,659	44,064,047	40,728,926	37,862,402
<b>Net (Expense)/Revenue</b>							
Governmental Activities.....	(50,611,171)	(41,723,455)	(41,955,571)	(38,349,893)	(35,618,797)	(35,435,605)	(38,251,483)
Business-type Activities.....	(80,941)	327,611	474,312	104,878	(1,063)	(125,595)	47,984
Total Primary Government Net (Expense)/Revenue.....	(50,692,112)	(41,395,844)	(41,481,259)	(38,245,015)	(35,619,860)	(35,561,200)	(38,203,499)
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental Activities:							
Taxes:							
Current Property Taxes.....	35,416,819	33,494,988	31,594,352	28,232,630	23,696,730	24,792,857	24,319,931
Sales and Franchise Taxes.....	21,224,598	18,395,695	17,061,466	14,234,955	11,361,790	10,767,165	10,494,830
Other Property Taxes.....	3,551,985	2,935,615	2,894,007	4,444,197	4,529,454	2,848,132	2,876,731
Unrestricted Investment Income.....	755,734	689,899	610,966	422,384	163,441	114,887	172,343
Gain on Sale of Capital assets.....	14,551	425,232	55,117	32,060	181,585	—	(37,459)
Total Governmental Activities.....	60,963,687	55,941,429	52,215,908	47,366,226	39,933,000	38,523,041	37,826,376
Business-type Activities:							
Unrestricted Investment Income.....	31,652	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.....	31,652	69,830	30,821	1,531,779	114,571	39,996	13,122
Total Primary Government General Revenues.....	60,995,339	56,011,259	52,246,729	48,898,005	40,047,571	38,563,037	37,839,498
<b>Change in Net Assets</b>							
Governmental Activities.....	10,352,516	14,217,974	10,260,337	9,016,333	4,314,203	3,087,436	(425,107)
Business-type Activities.....	(49,289)	397,441	505,133	1,636,657	113,508	(85,599)	61,106
Total Primary Government.....	\$ 10,303,227	\$ 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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General Fund</b>				
Reserved.....	\$ 489,008	\$ 437,002	\$ 2,435,020	\$ 4,689,704
Unreserved.....	12,996,459	12,292,915	8,727,126	7,946,812
Total General Fund.....	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>
<b>All Other Governmental Funds</b>				
Reserved reported in:				
Special Revenue Funds.....	\$ 4,486,375	\$ 4,445,621	\$ 4,909,764	\$ 3,245,147
Debt Service Funds.....	350,605	—	1,501,458	1,723,209
Capital Projects Funds.....	64,892	7,199,809	9,300,760	1,085,645
Unreserved reported in:				
Special Revenue Funds.....	20,279,872	16,266,038	13,173,754	8,851,922
Debt Service Funds.....	1,955,069	2,127,870	448,867	201,674
Capital Projects Funds.....	1,854,704	922,929	757,929	419,047
Total All Other Governmental Funds.....	<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>

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<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 5,570,292	\$ 5,790,736	\$ 4,012,368	\$ 170,789	\$ 222,033	\$ 220,380
<u>5,193,235</u>	<u>3,965,212</u>	<u>4,694,806</u>	<u>7,810,033</u>	<u>7,195,920</u>	<u>6,398,271</u>
<u>\$ 10,763,527</u>	<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>
\$ 5,327,345	\$ 5,854,770	\$ 5,947,832	\$ —	\$ 75,278	\$ 60,092
1,006,096	31,732	—	1,817,958	1,977,121	1,627,216
1,830,454	5,788,968	1,934,745	63,888	14,675	467,690
5,052,814	4,806,137	3,445,712	6,877,354	6,954,655	4,578,565
885,031	1,820,674	2,519,388	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>1,813,534</u>	<u>339,973</u>	<u>7,409,263</u>
<u>\$ 14,101,740</u>	<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>

# WEBER COUNTY, UTAH

## Changes in Fund Balances - Governmental Funds

### Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Revenues</b>				
Taxes:				
Current Property Taxes.....	\$ 33,064,224	\$ 31,680,683	\$ 29,955,129	\$ 28,080,969
General Sales Taxes.....	10,565,867	11,373,152	10,802,281	9,332,174
Transportation Sales Taxes.....	4,072,048	—	—	—
Tourism Related Sales Taxes.....	3,665,958	3,575,335	3,050,347	2,699,108
RAMP Sales Tax.....	2,898,662	3,426,243	3,189,008	2,185,369
Franchise Tax.....	22,063	20,965	19,830	18,304
Delinquent Property Taxes.....	1,731,329	1,786,519	1,579,237	1,383,518
Assessing and Collecting Property Taxes.....	3,272,228	2,786,491	2,670,077	3,060,679
Total Taxes.....	<u>59,292,379</u>	<u>54,649,388</u>	<u>51,265,909</u>	<u>46,760,121</u>
Other Revenues:				
Licenses, Permits, and Fees.....	4,779,168	4,795,242	4,839,867	5,008,032
Intergovernmental.....	9,712,702	10,704,489	8,777,824	5,926,327
Charges for Services.....	26,604,388	27,566,868	24,273,196	24,013,256
Fines and Forfeitures.....	1,126,795	1,335,796	1,370,328	1,578,020
Miscellaneous.....	2,543,186	2,660,133	1,891,380	1,391,226
Total Revenues.....	<u>104,058,618</u>	<u>101,711,916</u>	<u>92,418,504</u>	<u>84,676,982</u>
<b>Expenditures</b>				
General Government.....	18,802,518	17,815,493	18,099,654	17,306,327
Public Safety.....	35,401,934	34,354,044	32,414,738	32,215,419
Public Health and Welfare.....	11,441,992	11,437,229	10,033,265	6,980,375
Streets and Public Improvements.....	3,303,173	3,165,330	2,870,682	2,953,937
Parks, Recreation, and Public Facilities.....	18,933,422	17,422,251	14,595,444	11,547,019
Conservation and Development.....	989,872	922,420	771,831	515,295
Capital Outlay.....	9,213,391	3,126,114	991,570	2,213,079
Debt Service:				
Principal.....	4,703,638	4,946,384	3,964,776	3,565,000
Interest and Other Charges.....	2,682,413	2,925,457	3,158,930	3,184,649
Payment to Refunding Escrow.....	—	134,865	—	365,995
Total Expenditures.....	<u>105,472,353</u>	<u>96,249,587</u>	<u>86,900,890</u>	<u>80,847,095</u>
Revenues Over (Under) Expenditures .....	(1,413,735)	5,462,329	5,517,614	3,829,887
<b>Other Financing Sources (Uses)</b>				
Capital Lease Financing.....	159,494	179,538	214,356	—
Bonds Issued.....	—	—	6,950,000	—
Refunding Bonds Issued.....	—	26,523,000	—	6,775,000
Premium on Bonds Issued.....	—	—	399,265	149,567
Payment to Refunding Escrow.....	—	(26,523,000)	—	(7,459,898)
Sale of Capital Assets.....	39,041	545,639	10,283	3,337
Transfer In.....	5,674,120	2,906,609	10,295,909	5,627,277
Transfer Out.....	(5,674,120)	(6,656,609)	(10,295,909)	(5,625,618)
Total Other Financing Sources (Uses).....	<u>198,535</u>	<u>(3,024,823)</u>	<u>7,573,904</u>	<u>(530,335)</u>
Net change in Fund Balances.....	(1,215,200)	2,437,506	13,091,518	3,299,552
Fund Balance - Beginning.....	43,692,184	41,254,678	28,163,160	24,863,608
Fund Balance - Ending.....	<u>\$ 42,476,984</u>	<u>\$ 43,692,184</u>	<u>\$ 41,254,678</u>	<u>\$ 28,163,160</u>
Debt Service as a percentage of noncapital expenditures.....	7.8%	9.5%	9.2%	10.1%

2004	2003	2002	2001	2000	1999
\$ 23,774,209	\$ 23,374,309	\$ 22,947,250	\$ 22,262,701	\$ 21,960,883	\$ 20,446,932
8,777,080	8,242,047	7,951,798	7,807,550	7,991,765	7,846,478
—	—	—	—	—	—
2,566,866	2,508,166	2,495,700	2,344,631	2,296,260	2,259,138
—	—	—	—	—	—
17,844	16,952	47,332	—	24,728	13,034
1,578,528	1,425,808	1,370,666	1,366,234	1,088,265	863,381
2,597,861	2,494,989	2,527,000	2,356,233	2,421,756	2,320,074
<u>39,312,388</u>	<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>
4,335,560	4,510,709	4,904,021	4,135,607	4,220,390	4,123,556
5,495,818	5,409,806	6,200,611	6,129,977	5,668,542	5,593,738
23,544,474	23,216,190	17,866,450	15,078,388	11,093,402	9,542,466
1,472,489	1,062,713	1,048,099	928,037	982,009	1,227,744
1,139,126	1,053,890	2,555,518	4,310,416	1,996,054	3,652,523
<u>75,299,855</u>	<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>
16,680,082	16,685,516	15,844,223	12,857,607	12,705,279	11,769,502
28,970,442	27,469,353	24,753,471	21,045,698	17,168,466	12,565,386
6,537,480	6,511,139	6,323,122	6,953,926	6,364,836	6,382,122
3,127,550	3,702,795	4,116,644	4,389,357	2,936,612	2,307,996
10,887,087	10,466,514	11,261,573	10,385,687	9,892,450	9,732,454
939,015	452,751	376,425	348,351	410,691	398,862
4,919,074	213,296	—	1,962,423	11,470,284	17,585,000
3,495,000	3,095,000	940,000	2,661,233	2,400,089	2,375,000
3,644,348	3,773,583	4,004,229	4,159,980	4,192,219	4,130,173
168,285	—	663,776	—	—	—
<u>79,368,363</u>	<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>
(4,068,508)	945,632	1,630,982	1,955,512	(7,796,872)	(9,357,431)
129,676	515,404	255,401	—	3,179,409	1,125,616
—	3,990,000	—	—	—	—
15,525,000	—	7,685,000	—	—	—
1,521,036	103,778	322,626	—	—	—
(16,844,253)	—	(7,896,988)	—	—	—
544,087	9,010	10,333	—	—	—
3,764,300	3,371,778	2,964,498	4,774,142	4,462,846	4,349,504
<u>(3,764,300)</u>	<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>875,546</u>	<u>4,557,746</u>	<u>376,372</u>	<u>(181,615)</u>	<u>3,815,050</u>	<u>989,671</u>
(3,192,962)	5,503,378	2,007,354	1,773,897	(3,981,822)	(8,367,760)
28,058,229	22,554,851	20,547,497	16,779,660	20,761,478	29,129,235
<u>\$ 24,865,267</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>
11.1%	10.7%	9.1%	12.2%	17.7%	27.4%

# WEBER COUNTY, UTAH

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

(Modified Accrual Basis of Accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Revenues</b>				
Taxes:				
Current Property Taxes.....	\$ 20,160,014	\$ 19,262,567	\$ 18,215,514	\$ 16,853,304
General Sales Taxes.....	8,781,850	9,273,391	8,708,786	7,721,807
Franchise Tax.....	—	—	—	—
Delinquent Property Taxes.....	1,201,602	1,233,632	1,071,536	912,038
Assessing and Collecting Property Taxes.....	3,272,228	2,786,491	2,670,077	3,060,679
Total Taxes.....	<u>33,415,694</u>	<u>32,556,081</u>	<u>30,665,913</u>	<u>28,547,828</u>
Other Revenue				
Licenses, Permits, and Fees.....	2,874,275	2,844,466	2,815,475	2,900,054
Intergovernmental.....	1,486,916	1,897,214	1,303,137	2,068,839
Charges for Services.....	17,284,029	18,063,784	17,230,477	17,444,503
Fines and Forfeitures.....	490,998	530,155	325,256	388,927
Miscellaneous.....	1,146,117	1,090,344	1,025,765	914,235
Total Revenues.....	<u>56,698,029</u>	<u>56,982,044</u>	<u>53,366,023</u>	<u>52,264,386</u>
<b>Expenditures</b>				
General Government.....	17,111,347	16,131,934	16,555,843	15,822,009
Public Safety.....	31,557,163	30,231,184	28,432,140	28,427,850
Public Health and Welfare.....	1,836,321	1,739,502	1,739,177	1,657,877
Streets and Public Improvements.....	917,495	791,735	678,946	976,683
Parks, Recreation, and Public Facilities.....	1,647,980	1,594,752	1,489,102	1,378,988
Conservation and Development.....	649,674	679,235	634,911	515,295
Capital Outlay.....	—	—	—	—
Total Expenditures.....	<u>53,719,980</u>	<u>51,168,342</u>	<u>49,530,119</u>	<u>48,778,702</u>
Revenues Over (Under) Expenditures .....	2,978,049	5,813,702	3,835,904	3,485,684
<b>Other Financing Sources (Uses)</b>				
Capital Lease Financing.....	27,700	—	42,802	—
Sale of Capital Assets.....	23,341	46,079	10,283	3,337
Transfer In.....	347,628	381,389	377,466	411,918
Transfer Out.....	<u>(2,621,168)</u>	<u>(4,673,399)</u>	<u>(5,740,825)</u>	<u>(2,027,950)</u>
Total Other Financing Sources (Uses).....	<u>(2,222,499)</u>	<u>(4,245,931)</u>	<u>(5,310,274)</u>	<u>(1,612,695)</u>
Net Change in Fund Balances.....	755,550	1,567,771	(1,474,370)	1,872,989
Fund Balance - Beginning.....	<u>12,729,917</u>	<u>11,162,146</u>	<u>12,636,516</u>	<u>10,763,527</u>
Fund Balance - Ending.....	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>

2004	2003	2002	2001	2000	1999
\$ 13,199,004	\$ 13,007,110	\$ 12,485,780	\$ 12,039,863	\$ 11,553,486	\$ 11,318,420
7,224,909	6,704,073	6,360,764	6,479,263	6,363,162	6,027,836
—	—	21,332	—	4,728	13,034
1,066,257	957,681	1,041,854	904,637	689,585	575,877
2,597,861	2,494,989	2,527,000	2,356,233	2,421,756	2,320,075
<u>24,088,031</u>	<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>
2,382,434	2,355,715	2,612,752	2,256,715	2,226,250	2,241,691
2,135,182	1,836,396	2,466,525	1,945,340	1,828,681	1,844,840
16,803,419	17,058,426	12,058,693	9,097,848	5,129,998	3,765,839
1,064,335	603,378	576,849	486,988	514,480	674,963
686,085	724,997	1,670,107	973,412	769,605	594,583
<u>47,159,486</u>	<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>
15,341,768	15,273,708	15,018,306	12,527,914	11,504,791	10,667,974
25,852,586	24,434,762	21,449,590	18,613,326	15,333,747	10,069,801
1,596,525	1,596,725	1,587,125	1,524,076	1,467,206	1,406,717
1,760,648	1,892,845	1,831,979	1,431,050	1,151,204	725,212
1,312,357	1,173,676	1,019,941	1,139,968	1,122,059	740,844
406,188	452,751	376,425	348,351	410,691	398,862
—	—	—	15,748	1,099,441	726,321
<u>46,270,072</u>	<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>
889,414	918,298	538,290	939,866	(587,408)	4,641,427
129,676	505,297	255,401	—	1,240,000	1,125,616
532,062	9,010	10,333	—	—	—
660,108	980,692	616,054	1,306,304	1,309,927	823,849
(1,203,681)	(1,364,523)	(1,140,882)	(1,683,303)	(1,163,215)	(2,547,079)
<u>118,165</u>	<u>130,476</u>	<u>(259,094)</u>	<u>(376,999)</u>	<u>1,386,712</u>	<u>(597,614)</u>
1,007,579	1,048,774	279,196	562,867	799,304	4,043,813
9,755,948	8,707,174	8,427,978	7,417,955	6,618,651	2,574,838
<u>\$ 10,763,527</u>	<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>

# WEBER COUNTY, UTAH

## Property Tax Levies and Collections Last Ten Years

Year	Charges Current Year Levy (1)	Less: Abated and Appeals	Net Taxes to be Collected	Collections Current Year Levy	Percent Current Year Levy Collected	Collections in Subsequent Years (2) (3)	Total Collections to Date	
							Amount	Percentage of Levy
<b>2008</b>	<b>38,939,360</b>	<b>(526,494)</b>	<b>38,412,866</b>	<b>35,787,462</b>	<b>91.91%</b>	\$ —	<b>35,787,462</b>	<b>91.91%</b>
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	1,380,610	35,218,125	96.69%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,565,790	33,706,622	98.38%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,499,280	32,071,517	98.55%
2004	27,329,441	(173,918)	27,155,523	25,733,712	94.16%	1,386,558	27,120,270	99.23%
2003	26,982,393	(171,860)	26,810,533	25,485,803	94.45%	1,323,391	26,809,194	99.36%
2002	26,181,511	(138,642)	26,042,869	24,757,164	94.56%	1,283,405	26,040,569	99.46%
2001	29,660,430	(174,922)	29,485,508	28,044,434	94.55%	1,436,108	29,480,542	99.39%
2000	29,632,361	(126,048)	29,506,313	28,134,866	94.95%	1,367,513	29,502,379	99.56%
1999	28,465,236	(172,695)	28,292,541	27,021,426	94.93%	1,271,115	28,292,541	99.39%

**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
2008	\$ 3,840,792,004	\$ 6,797,715,296	\$ 956,313,652	\$ 370,819,346	\$ 11,965,640,298	0.003447	\$ 19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%
2004	1,934,990,133	4,911,403,412	704,255,426	334,845,173	7,885,494,144	0.003663	12,108,365,074	65.1%
2003	1,856,563,483	4,791,503,477	735,553,031	367,977,459	7,751,597,450	0.003609	12,030,926,253	64.4%
2002	1,787,482,789	4,597,387,609	707,548,631	375,961,813	7,468,380,842 (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%

**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	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>County Direct Rates</b>										
Weber County - General Fund.....	0.001952	0.002052	0.002309	0.002405	0.001893	0.001880	0.001868	0.001853	0.001973	0.002091
Weber County - Bond Redemption Fund.....	0.000283	0.000324	0.000364	0.000403	0.000440	0.000406	0.000469	0.000469	0.000626	0.000620
Weber County - Library Fund.....	0.000585	0.000615	0.000692	0.000721	0.000566	0.000562	0.000563	0.000559	0.000595	0.000630
Weber County - Consolidated Health Fund....	0.000156	0.000164	0.000185	0.000193	0.000188	0.000187	0.000186	0.000186	0.000198	0.000210
Weber County Paramedic Fund.....	0.000150	0.000158	0.000178	0.000185	0.000236	0.000234	0.000234	0.000232	0.000247	0.000262
Weber County - Judgement Levy.....	—	—	—	—	—	—	—	—	—	0.000018
Uniform Assessing & Collecting.....	0.000321	0.000295	0.000335	0.000377	0.000340	0.000340	0.000336	0.000348	0.000373	0.000400
<b>Total Direct Tax Rate.....</b>	<b>0.003447</b>	<b>0.003608</b>	<b>0.004063</b>	<b>0.004284</b>	<b>0.003663</b>	<b>0.003609</b>	<b>0.003656</b>	<b>0.003647</b>	<b>0.004012</b>	<b>0.004231</b>
<b>Cities and Towns</b>										
Farr West City.....	0.000231	0.000246	0.000280	0.000284	0.000287	0.000290	0.000298	0.000297	0.000325	0.000338
Harrisville City.....	0.001279	0.001399	0.001548	0.001718	0.001726	0.001719	0.001715	0.001727	0.001896	0.001940
Hooper City.....	0.000417	0.000447	0.000366	0.000370	0.000374	0.000386	—	—	—	—
Huntsville Town.....	0.000628	0.000601	0.001066	0.001260	0.001310	0.001301	0.001292	0.001291	0.001462	0.001467
North Ogden City.....	0.002173	0.002088	0.002399	0.002468	0.002487	0.002531	0.002511	0.002722	0.002917	0.002953
North Ogden - Judgement Levy.....	—	—	0.000036	—	—	—	—	—	—	—
Ogden City.....	0.003109	0.003384	0.003905	0.004253	0.004161	0.004061	0.004082	0.004135	0.004295	0.004784
Plain City.....	0.000322	0.000350	0.000519	0.000533	0.000536	0.000528	0.000523	0.000519	0.000630	0.000607
Pleasant View City.....	0.001938	0.002018	0.002189	0.002342	0.002568	0.001867	0.001859	0.001829	0.002017	0.002077
Riverdale City.....	0.001292	0.001339	0.001131	0.001115	0.001150	0.001150	0.001220	0.001293	0.001366	0.001436
Roy City.....	0.002096	0.002178	0.002451	0.002514	0.002144	0.002080	0.002065	0.002060	0.002225	0.002465
South Ogden City.....	0.002352	0.002527	0.002825	0.003007	0.003024	0.002151	0.002105	0.002108	0.002262	0.002494
Uintah Town.....	0.000588	0.000702	0.000757	0.000817	0.000829	0.000798	0.000769	0.000740	0.000806	0.000868
Washington Terrace City.....	0.002830	0.002865	0.003203	0.003308	0.003594	0.003583	0.003565	0.003454	0.003578	0.001935
<b>School Districts</b>										
Ogden School District.....	0.007453	0.008176	0.008380	0.007312	0.007342	0.007284	0.007458	0.007476	0.007761	0.007722
Weber School District.....	0.005458	0.005626	0.006237	0.006401	0.006245	0.006061	0.005893	0.005764	0.005790	0.005930
Weber School District-Judgement Levy.....	—	—	0.000026	—	—	—	—	—	—	—
<b>Water Districts</b>										
Weber Basin Water - General Levy.....	0.000181	0.000200	0.000178	0.000193	0.000198	0.000196	0.000193	0.000193	0.000200	0.000139
Weber Basin Water - Ogden Special.....	0.000323	0.000345	0.000306	0.000310	0.000358	0.000282	0.000159	0.000216	0.000222	0.000237
Weber Basin Water - Uintah Special.....	—	—	—	0.000304	0.000308	0.000297	0.000286	0.000275	0.000299	0.000322
Roy Water Conservancy Sub-District.....	0.000094	0.000103	0.000116	0.000119	0.000120	0.000116	0.000115	0.000115	0.000125	0.000138
Bona Vista Water Improvement District.....	0.000280	0.000300	0.000328	0.000325	0.000322	0.000317	0.000320	0.000324	0.000342	0.000366
Hooper Water Improvement District.....	0.000379	0.000404	0.000474	0.000485	0.000547	0.000469	0.000434	0.000400	0.000276	0.000281
Uintah Highlands Water District.....	0.000736	0.000800	0.000319	0.000334	0.000349	0.000332	0.000328	0.000337	0.000396	0.000540
Warren - West Warren Water.....	0.000354	0.000381	0.000467	0.000465	0.000468	0.000467	0.000458	0.000452	0.000485	0.000486
<b>Cemetery Districts</b>										
Ben Lomond Cemetery District.....	0.000075	0.000078	0.000088	0.000093	0.000094	0.000095	0.000095	0.000095	0.000101	0.000103
Eden Cemetery Maintenance District.....	0.000044	0.000045	0.000057	0.000079	0.000083	0.000081	0.000080	0.000079	0.000089	0.000094
Hooper Cemetery Maintenance District.....	—	—	0.000121	0.000122	0.000124	0.000127	0.000127	0.000126	0.000145	0.000147
Liberty Cemetery Maintenance District.....	0.000030	0.000029	0.000042	0.000064	0.000068	0.000066	0.000065	0.000065	0.000081	0.000082
Plain City Cemetery Maintenance District.....	0.000081	0.000088	0.000100	0.000103	0.000105	0.000098	0.000107	0.000108	0.000072	0.000073
West Weber - Taylor Cemetery District.....	0.000071	0.000076	0.000087	0.000088	0.000089	0.000087	0.000087	0.000086	0.000100	0.000101
Warren - West Warren Cemetery District.....	0.000104	0.000107	0.000117	0.000114	0.000114	0.000109	0.000100	0.000095	0.000097	0.000107
<b>Special Districts</b>										
Weber Area Dispatch 911 and Emergency										
Services District.....	0.000278	0.000293	0.000302	—	—	—	—	—	—	—
Mosquito Abatement District.....	0.000089	0.000094	0.000106	0.000110	0.000112	0.000111	0.000111	0.000111	0.000118	0.000125
Central Weber Sewer Improvement District...	0.000800	0.000519	0.000573	0.000567	0.000552	0.000574	0.000575	0.000578	0.000603	0.000638
North Davis Sewer Improvement District.....	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000732
Weber County Fire Service Area.....	0.001150	0.001124	0.001302	0.001440	0.001400	0.001400	0.001168	0.001146	0.001275	0.001315
Weber County Fire G.O. Bond.....	—	—	—	—	0.000073	0.000109	0.000114	0.000114	0.000147	0.000161
Weber County Fire G.O. Bond - 2006.....	0.000141	0.000157	—	—	—	—	—	—	—	—
Hooper Park.....	—	—	—	—	—	—	0.000401	0.000398	0.000458	0.000196
West Warren Park.....	0.000308	0.000321	0.000345	0.000332	0.000328	0.000316	0.000283	0.000276	0.000275	0.000306
Powder Mountain Water & Sewer.....	0.000247	0.000223	0.000399	0.000572	0.000721	0.000688	0.000650	0.000627	0.000748	0.000947
Liberty Park.....	0.000096	0.000090	0.000145	—	—	—	—	—	—	—

Source:  
Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Principal Property Taxpayers For 2008 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2008		1999		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Fresenius U.S.A.....	Manufacturing	1	\$ 183,984,737	1.5%	7	\$ 35,236,377	0.5%
Boyer Corporation.....	Construction/Real Estate	2	171,727,056	1.4%		—	—
Pacificorp.....	Utility/Electrical	3	120,878,736	1.0%	1	95,622,629	1.4%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	4	74,085,890	0.6%		—	—
Kimberly-Clark.....	Manufacturing	5	69,054,117	0.6%	8	33,264,523	0.5%
Williams International Corp.....	Manufacturing	6	69,028,513	0.6%	3	71,429,994	1.1%
Qwest ( U.S.West Communications)..	Utility/Communications	7	67,313,004	0.6%		—	—
Autoliv ASP, Inc.....	Manufacturing	8	62,244,552	0.5%	2	84,610,098	1.3%
Newgate Mall.....	Real Estate	9	57,560,002	0.5%		—	—
Great Salt Lake Minerals.....	Mining	10	53,109,149	0.4%		—	—
Iomega.....	Information Technology		—	—	4	70,183,481	1.0%
IMC Kalium Ogden Corp.....	Mining		—	—	5	48,324,200	0.7%
Questar Gas.....	Utility/Natural Gas		—	—	6	38,228,158	0.6%
Union Pacific Railroad Co.....	Transportation		—	—	9	32,854,790	0.5%
Western Zirconium, Inc.....	Manufacturing		—	—	10	31,775,055	0.5%
			<u>\$ 928,985,756</u>	<u>7.8%</u>		<u>\$ 541,529,305</u>	<u>8.1%</u>
	County Taxable Value		\$11,965,640,298			\$ 6,716,963,303	

**Notes:**

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

**Source:**

Weber County Assessor

# WEBER COUNTY, UTAH

## Legal Debt Margin Last Ten Years

	2008	2007	2006	2005	2004
Estimated Fair Market Value.....	\$ 19,678,956,447	\$ 17,072,115,297	\$ 14,365,081,710	\$ 12,758,721,589	\$ 12,108,365,050
Debt Limit (2% of Fair market value)..	393,579,129	341,442,306	287,301,634	255,174,432	242,167,301
Total net debt applicable to limit.....	18,905,846	21,035,562	23,080,278	25,039,995	26,924,711
Legal Debt Margin.....	\$ 374,673,283	\$ 320,406,744	\$ 264,221,356	\$ 230,134,437	\$ 215,242,590
Total net debt applicable to limit as a percentage of debt limit.....	4.8%	6.2%	8.0%	9.8%	11.1%
	2003	2002	2001	2000	1999
Estimated Fair Market Value.....	\$ 12,030,926,250	\$ 11,617,849,900	\$ 10,605,861,850	\$ 10,075,792,550	\$ 9,844,794,450
Debt Limit (2% of Fair market value)..	240,618,525	232,356,998	212,117,237	201,515,851	196,895,889
Total net debt applicable to limit.....	28,872,612	30,445,000	32,890,000	32,890,000	34,420,000
Legal Debt Margin.....	\$ 211,745,913	\$ 201,911,998	\$ 179,227,237	\$ 168,625,851	\$ 162,475,889
Total net debt applicable to limit as a percentage of debt limit.....	12.0%	13.1%	15.51%	16.32%	17.48%

# WEBER COUNTY, UTAH

## Computation of Overlapping Debt As of December 31, 2008

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
<b>School Districts</b>			
Weber School District.....	\$ 105,585,000	100%	\$ 105,585,000
Ogden School District.....	88,324,000	100%	88,324,000
<b>Cities</b>			
Ogden City .....	13,290,000	100%	13,290,000
Washington Terrace.....	3,765,000	100%	3,765,000
Harrisville City (4).....	7,000	100%	—
<b>Other Districts</b>			
WBWCD (2) (4).....	30,986,402	25%	7,653,641
NDCSD (3).....	51,890,000	14%	7,420,270
Weber Fire District.....	5,660,000	100%	5,660,000
Total Overlapping Debt.....			231,697,911
Weber County Direct Debt.....			18,905,846
Total Overlapping and Direct Debt.....			<u>\$ 250,603,757</u>

**Notes:**

1. The State of Utah general obligation debt is not included in the calculation of general obligation overlapping debt because the State currently levies no property tax for the payment of general obligation bonds.

2. Weber Basin Water Conservancy District (WBWCD) covers all of Morgan County, most of Davis and Weber Counties, and a portion of Box Elder and Summit Counties. Principal and interest on WBWCD bonds are paid primarily from sales of water. WBWCD bonds are shown as overlapping but are self-supporting except for a minimum 0.000178 tax rate.

3. North Davis County Sewer District (NDCSD) collects and treats waste water from an area encompassing 80 square miles with a population of approx 168,000. The member entities are Clearfield, Clinton, Layton, Roy, Sunset, Syracuse, West Point, a small area of Kaysville, Hill AFB, and unincorporated sections of Davis and Weber Counties.

4. All or portions of these governmental entities' outstanding general obligation bonds are supported by user fee revenues from water and/or sewer. The county's portion of overlapping general obligation debt has been reduced to the extent that such general obligation debt is supported by "user fee revenues."

**Source:**

Zions Bank Public Finance

# WEBER COUNTY, UTAH

## 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
<b>2008</b>	<b>224,536</b>	<b>\$ 11,965,640,298</b>	<b>\$ 18,905,846</b>	<b>\$ 10,002,747</b>	<b>\$ 28,148,929</b>	<b>\$ 470,000</b>	<b>\$ 372,072</b>
2007	220,781	10,601,027,770	21,035,562	10,397,590	29,892,537	680,000	504,710
2006	215,870	8,915,088,190	23,080,278	10,939,046	32,189,826	885,000	628,094
2005	213,684	8,210,908,440	25,039,995	3,846,551	33,693,173	1,090,000	742,870
2004	209,547	7,885,494,144	26,924,711	3,996,926	35,795,000	1,405,000	742,870
2003	205,882	7,751,597,450	28,872,612	3,997,300	37,215,000	1,735,000	742,870
2002	203,377	7,468,380,842	30,602,154	—	38,275,000	2,060,000	743,073
2001	200,567	8,092,849,116	31,270,000	—	39,215,000	2,060,000	782,586
2000	197,541	7,306,656,908	32,890,000	—	40,035,000	2,280,000	—
1999	193,508	6,716,963,303	34,420,000	—	40,720,000	1,275,000	—

**Sources:**

Weber County Clerk / Auditor  
Utah Population Estimates Committee

Capital Leases	Business-type Activities		Total Primary Government	Percentage of Assessed Taxable Value	Net General Debt Per Capita
	Sales Tax Revenue Bonds	Capital Leases			
<b>\$ 1,390,880</b>	<b>\$ 1,310,696</b>	<b>\$ 265,260</b>	<b>\$ 60,866,430</b>	<b>0.51%</b>	<b>\$ 271</b>
972,013	1,414,193	281,658	65,178,263	0.61%	295
1,678,091	1,512,687	409,055	71,322,077	0.80%	330
3,452,434	1,611,182	300,048	69,776,253	0.85%	327
4,715,916	1,709,676	507,070	75,797,169	0.96%	362
6,044,242	1,813,171	355,761	80,775,956	1.04%	392
7,734,525	—	454,198	79,868,950	1.07%	393
6,743,809	—	571,975	80,643,370	1.00%	402
6,123,690	—	72,353	81,401,043	1.11%	412
4,432,967	—	118,083	80,966,050	1.21%	418

# 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
<b>2008</b>	<b>\$ 18,905,846</b>	<b>\$ 11,313,443</b>	<b>\$ 28,148,929</b>	<b>\$ 470,000</b>	<b>\$ (3,454,067)</b>	<b>\$ 55,384,151</b>	<b>\$ 11,965,640,298</b>	<b>0.46%</b>	<b>224,536</b>	<b>\$ 247</b>
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

**Notes:**

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

**Source:**

Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
<b>Sales Tax Revenue Bonds</b>						
<b>2008</b>	<b>\$ 10,565,867</b>	—	<b>\$ 10,565,867</b>	<b>\$ 500,000</b>	<b>\$ 530,351</b>	<b>10.25</b>
2007	11,373,152	—	11,373,152	610,000	546,876	9.83
2006	10,802,281	—	10,802,281	255,000	263,059	20.85
2005	9,332,174	—	9,332,174	250,000	242,365	18.95
2004	8,777,080	—	8,777,080	105,000	246,940	24.94
2003	8,242,047	—	8,242,047	—	47,632	173.04 (1)
<b>Redevelopment Agency Tax Increment Bonds and Notes</b>						
<b>2008</b>	<b>\$ 511,621</b>	—	<b>\$ 511,621</b>	<b>\$ 342,638</b>	<b>\$ 61,016</b>	<b>1.27</b>
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

### Notes:

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

# WEBER COUNTY, UTAH

## Demographic and Economic Indicators Last Ten Years

<b>Year</b>	<b>Population</b>	<b>Population Change from Prior Year</b>	<b>Personal Income (in millions)</b>	<b>Per Capita Personal Income</b>	<b>Permit - Authorized Construction (in thousands)</b>	<b>Public School Enrollment</b>	<b>Gross Taxable Sales (in thousands)</b>	<b>Unemployment Rate</b>
<b>2008 (1)</b>	<b>224,536</b>	<b>1.7%</b>	n/a	n/a	<b>\$ 286,005</b>	<b>42,763</b>	<b>\$ 3,291,158</b>	<b>4.1%</b>
2007	220,781	2.3%	6,620	29,985	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%

### Notes:

(1) Estimates for Weber County personal income will not be available until July 2009.

### 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 2008 and Ten Years Previous

Company	2008			1999		
	Employees	Rank	Percentage of Total County Employment (3)	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.4%	17,059	1	17.3%
Internal Revenue Service.....	5,000-6,999	2	5.5%	6,000	2	6.1%
McKay-Dee Hospital Center.....	3,000-3,999	3	3.2%	2,400	6	2.4%
Weber School District (2).....	3,000-3,999	4	3.2%	1,600	8	1.6%
Autoliv ASP, Inc.....	2,000-2,999	5	2.3%	7,000	3	7.1%
Weber State University.....	2,000-2,999	6	2.3%	2,500	5	2.5%
Convergys (Matrixx Marketing).....	1,000-1,999	7	1.4%	2,000	7	2.0%
Fresenius USA.....	1,000-1,999	8	1.4%	729	9	0.7%
Ogden School District (2).....	1,000-1,999	9	1.4%	1,600	8	1.6%
State of Utah.....	1,000-1,999	10	1.4%	—		0.0%
Weber County Corporation.....				640	10	0.7%
Iomega Corporation.....				4,500	4	4.6%
Total.....	<u>29,000-44,000</u>		<u>33.4%</u>	<u>46,028</u>		<u>46.8%</u>

**Note:**

- (1) Hill Air Force Base is located in Davis County which is contiguous to Weber County.
- (2) In 1999, Weber School District and Ogden School District were reported as a single employer.
- (3) Calculated using the midpoint of the employee range.

**Sources:**

Utah Department of Workforce Services  
Weber Economic Development Corporation

# WEBER COUNTY, UTAH

## Full-Time Equivalent Employees by Function

### Last Ten Years

Function	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>Governmental Activities:</b>										
General Government.....	172.3	170.0	173.2	175.7	175.8	180.7	183.5	178.6	176.4	179.5
Public Safety (1).....	398.4	396.9	396.0	392.2	384.0	371.4	352.5	335.3	290.8	221.5
Public Health and Welfare.....	65.6	64.9	61.5	61.3	66.0	70.7	71.3	70.3	65.2	68.0
Streets and Public Improvements.....	20.1	19.3	19.8	20.8	21.0	21.6	22.7	22.3	20.2	20.2
Parks, Recreation, & Public Facilities:										
Library.....	70.5	70.4	71.3	70.4	68.8	70.6	72.1	71.5	68.1	68.1
All Others.....	56.6	56.3	54.9	52.8	53.1	53.0	64.9	78.5	73.6	69.5
Conservation and Development.....	4.6	3.9	4.2	4.2	4.6	5.2	4.1	4.2	4.0	3.2
Internal Service.....	0.0	0.0	0.0	1.0	1.5	3.0	3.0	2.9	2.4	1.8
<b>Business-type Activities:</b>										
Solid Waste Transfer Station.....	21.1	19.0	18.1	19.5	19.5	20.5	19.6	18.8	15.7	15.0
Total FTEs.....	<u>809.2</u>	<u>800.7</u>	<u>799.0</u>	<u>797.9</u>	<u>794.3</u>	<u>796.7</u>	<u>793.7</u>	<u>782.4</u>	<u>716.4</u>	<u>646.8</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	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>Governmental Activities</b>										
<b>General Government:</b>										
Justice Court:										
Traffic Cases Disposed.....	6,450	7,767	11,950	15,594	15,449	11,581	11,017	9,878	9,225	10,635
Misdemeanor Cases Disposed.....	754	869	985	1,124	1,454	1,304	1,285	1,552	1,760	1,521
Clerk/Auditor:										
Marriage Licenses Issued.....	2,203	2,203	2,247	2,158	2,203	2,073	2,173	2,152	2,216	2,304
Tax Sale Properties Sold.....	18	17	11	21	46	18	7	5	21	21
Tax Relief Applications.....	3,185	3,185	4,707	3,594	3,727	4,261	4,051	3,858	3,826	3,839
Passports Issued.....	3,060	1,932	790	518	456	421	n/a	n/a	n/a	n/a
Recorder:										
Documents Recorded.....	69,618	80,215	80,606	74,686	74,935	100,808	83,670	73,209	62,328	80,332
Subdivisions Recorded.....	129	163	140	173	142	145	159	148	173	224
Number of Lots Within Subdivisions.....	1,288	2,373	2,250	2,374	1,615	1,491	1,481	1,307	1,869	2,316
Assessor:										
Residential Construction Permits.....	2,233	3,338	3,430	2,810	2,729	2,967	2,459	2,662	2,660	2,868
Commercial Construction Permits.....	626	646	672	624	595	410	423	456	422	509
Pre-Appeals.....	73	43	45	69	117	101	42	0	17	22
Board of Equalization Appeals.....	3,089	2,962	1,097	1,133	1,474	1,702	1,344	2,565	1,296	480
Parcel Count.....	96,703	93,215	91,800	89,804	88,376	87,115	85,814	84,829	83,186	81,067
Children's Justice Center:										
Children Interviewed.....	459	586	724	799	842	720	758	614	656	685
Cases Served.....	668	827	776	850	833	789	819	751	861	715
Planning:										
Applications.....	86	70	94	67	57	56	65	54	n/a	n/a
Subdivision Lots Approved.....	153	838	1,318	771	402	383	254	209	n/a	n/a
Land Use Permits.....	210	285	339	400	274	270	242	257	n/a	n/a
Code Enforcement Complaints Resolved....	270	210	230	101	198	211	192	120	n/a	n/a
Engineering										
Excavation Permits.....	173	192	211	235	201	182	191	n/a	n/a	n/a
Sewer Connections .....	3	25	13	35	15	39	n/a	n/a	n/a	n/a
Building Inspection:										
Plan Reviews.....	232	263	284	311	249	241	n/a	n/a	n/a	n/a
Permits Issued.....	410	384	476	311	249	420	n/a	n/a	n/a	n/a
<b>Public Safety:</b>										
Sheriff:										
Citations Issued.....	6,183	6,849	8,564	11,720	11,264	7,225	5,806	5,490	4,397	3,594
Traffic Accidents Investigated.....	1,158	1,290	1,225	1,145	1,106	1,051	900	849	831	827
Calls for Service.....	42,856	42,793	50,596	52,769	53,525	51,569	43,804	28,097	25,029	34,790
Civil Population Served.....	49,187	48,223	N/A	46,469	44,624	42,990	32,633	32,182	31,535	31,948
Average Inmate Population.....	987	1,028	1,046	1,036	1,023	1,009	792	702	354	272
<b>Public Health and Welfare:</b>										
Health Department:										
Births Recorded .....	6,859	6,626	6,253	5,845	5,738	5,701	5,459	5,129	5,184	4,997
Immunizations Given.....	26,542	18,375	5,383	5,280	6,299	10,247	11,612	12,032	10,716	18,656
Soil Samples Taken.....	85	248	309	225	146	195	184	182	334	257
Septic Permits Issued.....	92	115	128	154	165	209	183	201	193	268
WIC Average Monthly Participation.....	6,567	6,439	N/A	6,763	6,752	6,587	6,297	n/a	n/a	n/a
<b>Streets and Public Improvements:</b>										
Roads Department:										
Miles of Asphalt Overlays.....	4.30	3.05	3.5	4.1	5.15	5.45	6.1	n/a	n/a	n/a
Miles of New Chip Seal Applied .....	0.00	14.35	13.2	3.6	13.8	18.1	17.65	n/a	n/a	n/a
Winter Overtime Operations Hours.....	2,144	1,249	1,474	1,207	2,385	1,111	765	n/a	n/a	n/a
<b>Parks, Recreation &amp; Public Facilities:</b>										
Library:										
Library Cards Issued.....	23,101	18,433	23,332	23,021	22,316	21,543	19,950	19,373	21,841	22,073
Circulation Transactions.....	1,774,208	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
Reference Transactions.....	2,228,734	2,072,102	1,942,277	1,389,184	1,073,270	1,045,026	958,506	738,577	655,496	575,831
Golden Spike Events Center:										
Attendance.....	219,384	261,924	195,239	260,305	245,639	252,610	230,177	215,813	n/a	n/a
Events.....	240	188	206	194	221	202	208	211	n/a	n/a
<b>Business-type Activities</b>										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	217,486	213,422	206,524	195,451	192,920	185,567	186,707	160,343	161,690	157,435
Tons of Metal Recycled.....	2,270	2,033	2,278	1,895	1,590	1,849	2,497	2,034	2,245	1,926
Yards of Compost Sold.....	5,447	8,202	7,714	11,007	9,802	6,905	6,715	5,157	4,723	n/a

# WEBER COUNTY, UTAH

## Capital Asset Statistics by Function Last Seven Years (1)

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

(1) Reported from year of GASB 34 implementation

## CREDITS

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