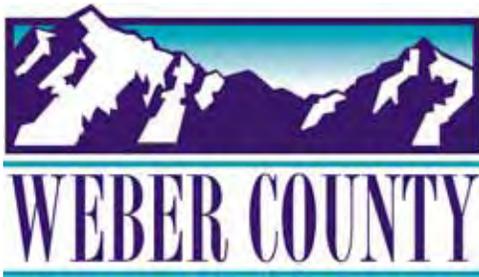


WEBER COUNTY, UTAH

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012





WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2012

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

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

ACKNOWLEDGMENTS

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

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

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



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2012

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RICKY D. HATCH, CPA
Clerk/Auditor

June 7, 2013

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

In accordance with Utah statutes, we are pleased to present the Comprehensive Annual Financial Report of Weber County (the County) for the year ended December 31, 2012. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

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

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

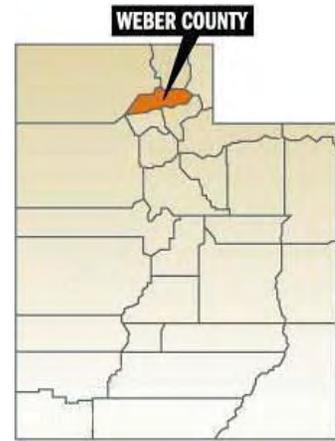
Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 15 provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

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

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

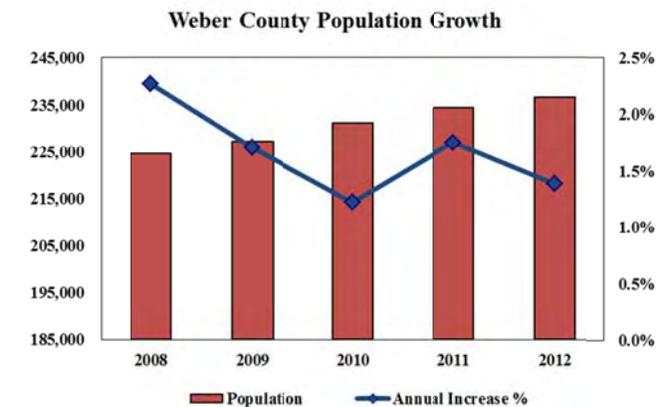
PROFILE OF THE COUNTY

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



Weber County has fifteen incorporated cities and towns, the oldest of which, Ogden City, was formed in 1850. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, 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 236,600 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 33,300 (16%), or an average of 3,300 (1.6%) per year.



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

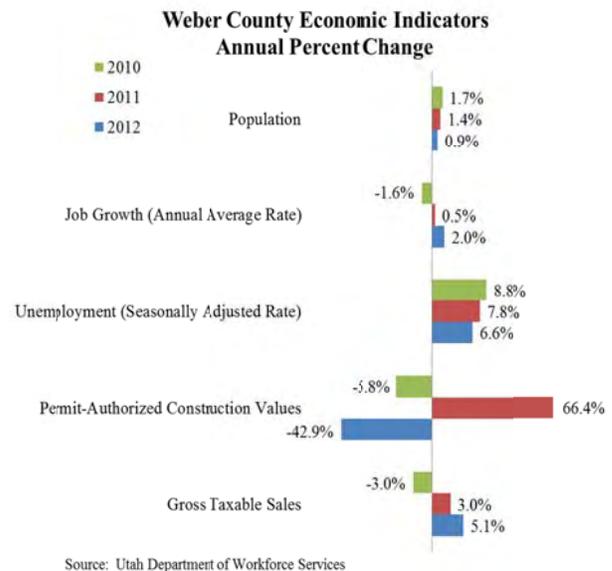
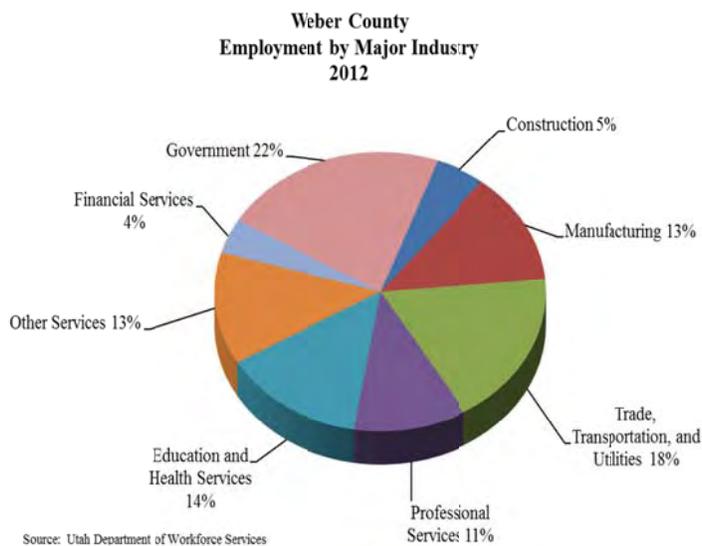
Government Structure. As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative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

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

Budgetary Control. State statutes require that budgeted expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances. The County Commission adopts an annual budget for all governmental funds before December 31 for the following calendar year. Budgetary control is maintained on a division level as required by state law, and any increases to budgeted revenues or expenditures for a division must be approved by the Commission after a public hearing. Other adjustments may be made to the budget throughout the year so that departments and funds do not end the year in a deficit position. For 2012, one department exceeded its budgeted appropriation, as explained in the Notes to Required Supplementary Information on page 74.

ECONOMIC CONDITION AND OUTLOOK

Local Economy. Employers in Weber County posted a modest 2.0% net increase in employment for calendar year 2012, with all industries adding jobs. Construction led all sectors with an 8.2% increase, followed by professional and other services at 4.5% and 3.2%, respectively. Weber County's unemployment rate averaged 6.6% for the year, a marked improvement over the last three years when the rate remained at or above 7.8% every year. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs and is therefore positioned well for further economic recovery.



Much of the economic downturn has been driven by a housing market that has just recently shown signs of recovering. From 1999 through 2007, new building permits for single-family dwelling units averaged over 1,000 units per year. Since 2008, however, new permits have averaged only 311 units per year, and the value of new residential construction has dropped an average of 11% per year. In spite of this contraction, single-family units still account for over 75% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

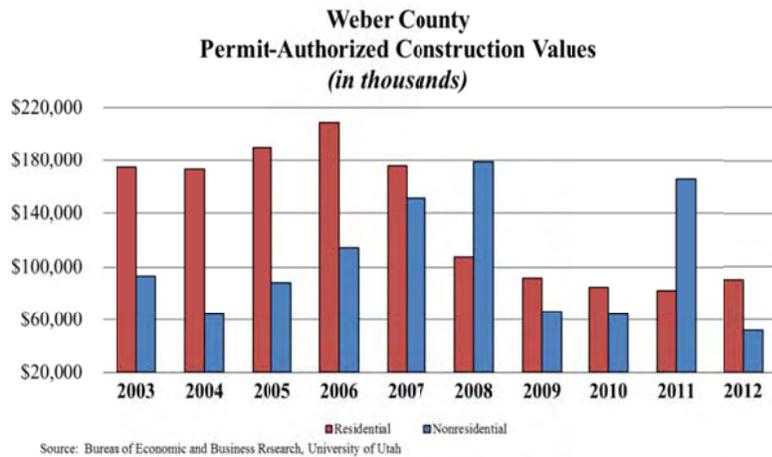
Although overall property values have continued to fall in Weber County, the rate of decline seems to have slowed, and most areas are starting to see values increase. Since 2008, median prices countywide have dropped 23%, with large differences between the Upper and Lower Valley, as shown in the chart below. For 2012, the median price of a single-family home was \$182,906, down 7.1% from 2011, but prices in the Lower Valley are trending positive while the Upper Valley market remains volatile.

ZIP	City	2012 Median Price	2011 Median Price	Year-Over % Change
<i>Lower Valley:</i>				
84067	Roy	\$144,488	\$138,056	4.7 %
84315	Hooper / West Haven	\$228,913	\$208,350	9.9 %
84401	Ogden / Marriott-Slaterville	\$123,788	\$112,903	9.6 %
84403	South Ogden	\$131,275	\$137,663	(4.6) %
84404	Farr West / Plain City	\$123,731	\$121,969	1.4 %
84405	Riverdale / Washington Terrace	\$151,250	\$155,563	(2.8) %
84414	North Ogden / Pleasant View	\$195,900	\$193,600	1.2 %
Average, Lower Valley		\$157,049	\$152,586	2.9 %
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$307,875	\$293,363	4.9 %
84317	Huntsville	\$238,938	\$411,250	(41.9) %
Average, Upper Valley		\$273,407	\$352,306	(22.4) %
COUNTY AVERAGE MEDIAN PRICE		\$182,906	\$196,968	(7.1) %



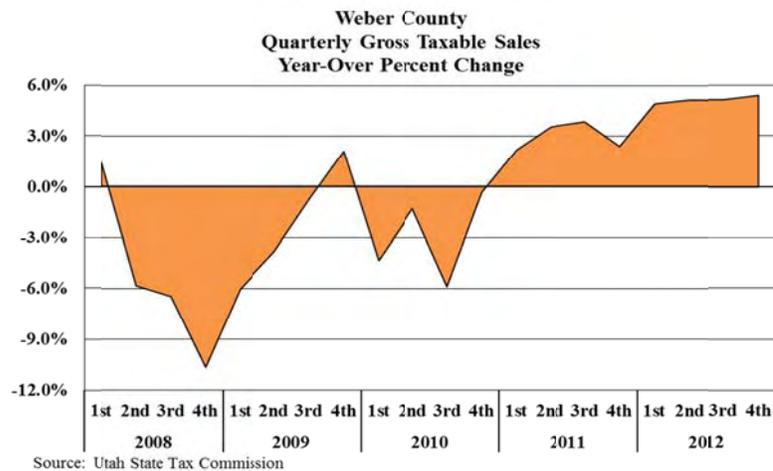
Source: Wasatch Front Regional Multiple Listing Service,
Salt Lake Tribune, www.sltrib.com

New nonresidential construction has fluctuated widely over the last five years. For 2012, nonresidential construction values totaled only \$51.8 million, a drop of 69% compared to last year's impressive 157% increase. In total, new permit-authorized construction values increased \$141.6 million over the prior year, two-thirds of which came from residential activities.



The data on permit-authorized construction suggest Weber County will see marginal growth in property tax revenues for at least the next two years, but the worst of the economic downturn seems to be behind us. The County budgeted 2.0% growth in property tax revenues for 2013, an increase of \$445,000. After realizing an actual 3.0% increase in 2012, the County will likely revise its property tax revenue estimates upward for the current year.

Gross taxable sales increased 5.1% over 2011, a positive sign that consumers are feeling more confident about the overall economy. Still, with rising prices for food and fuel, sales tax revenues are subject to quick fluctuations and will need to be monitored closely in the short term. For the coming year, the County budgeted \$355,000 (4.0%) growth in sales tax revenues for the General Fund, and year-to-date collections in 2013 are on track to meet that target.



Although the County's economic outlook remains modest for the near term, budget surpluses from prior years have built healthy fund balances in all of the County's major operating funds. With \$12.5 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Combined with the County's traditionally conservative fiscal management and a diversified employment base that crosses many sectors, Weber County is well-positioned to realize solid long-term economic growth.

Long-term Financial Planning and Policies

Conservative Fiscal Management. Since 2003, General Fund revenues have increased an average of \$1.6 million (3.9%) per year, while expenditures have increased an average of \$1.2 million (3.0%) per year. Through conservative budgeting, steady economic growth, and a cost-savings focus, the County has used the excess revenues and cost savings to retire all of its interfund loans, fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, begin a systematic method of budgeting for retiree healthcare benefits, and build up unassigned fund balance in the General Fund.

During 2012, the County transferred an additional \$1.0 million from the General Fund to the Termination Pool Internal Service Fund to provide resources for future termination and post-employment benefit costs. The County also transferred an additional \$1.0 million from the General Fund to the Capital Projects Fund to provide resources for future capital improvement projects. Finally, as explained on the next page, the County will lower its General Fund property tax rate in 2013.

Major Initiatives

Library Bond Election Conducted By Mail. In April 2013, the County Commission approved a ballot resolution for a special election that will be held in June 2013. The proposal asks voters to approve issuance of \$45 million in general obligation bonds to pay for major capital improvements to various library facilities throughout the County, including a new headquarters building in Roy City and renovation of the Main Library building in downtown Ogden City. If voters approve the ballot proposal, the County expects to issue bonds in two phases, the first in early 2014 and the second in late 2015.

This will also be Weber County's first election to be conducted entirely by mail. Ballots will be mailed to all registered voters beginning May 28 and must be postmarked by June 24. Voters will have the option to surrender their paper ballots on Election Day, June 25, and vote at one of six Vote Center polling locations. Other counties and the Lieutenant Governor's Office will be watching Weber County's by-mail election closely to learn how well by-mail elections can be implemented statewide.

Property Tax Shift between the General Fund and the Municipal Services Fund. During 2012, the County determined that the cost of some services provided to residents and businesses in the unincorporated areas of Weber County, as well as certain law enforcement services to several cities, were being subsidized by the General Fund, contrary to requirements of Utah statutes. Accordingly, the County will levy a new property tax on all properties within the unincorporated areas beginning in 2013 and will increase the amounts charged to cities that contract with the Sheriff's Office for law enforcement services. This shift in tax and other revenues will eliminate the need for a subsidy and therefore the County will permanently lower its General Fund property tax rate by approximately \$1.75 million (7.7%). Property tax revenues from the unincorporated areas are estimated to be \$300,000 in 2013 and will be reported in the Municipal Services Fund.

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 2011 comprehensive annual financial report. This was the 21st consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CONCLUSION

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

Sincerely,



Ricky D. Hatch, CPA
Clerk/Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Weber County
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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.



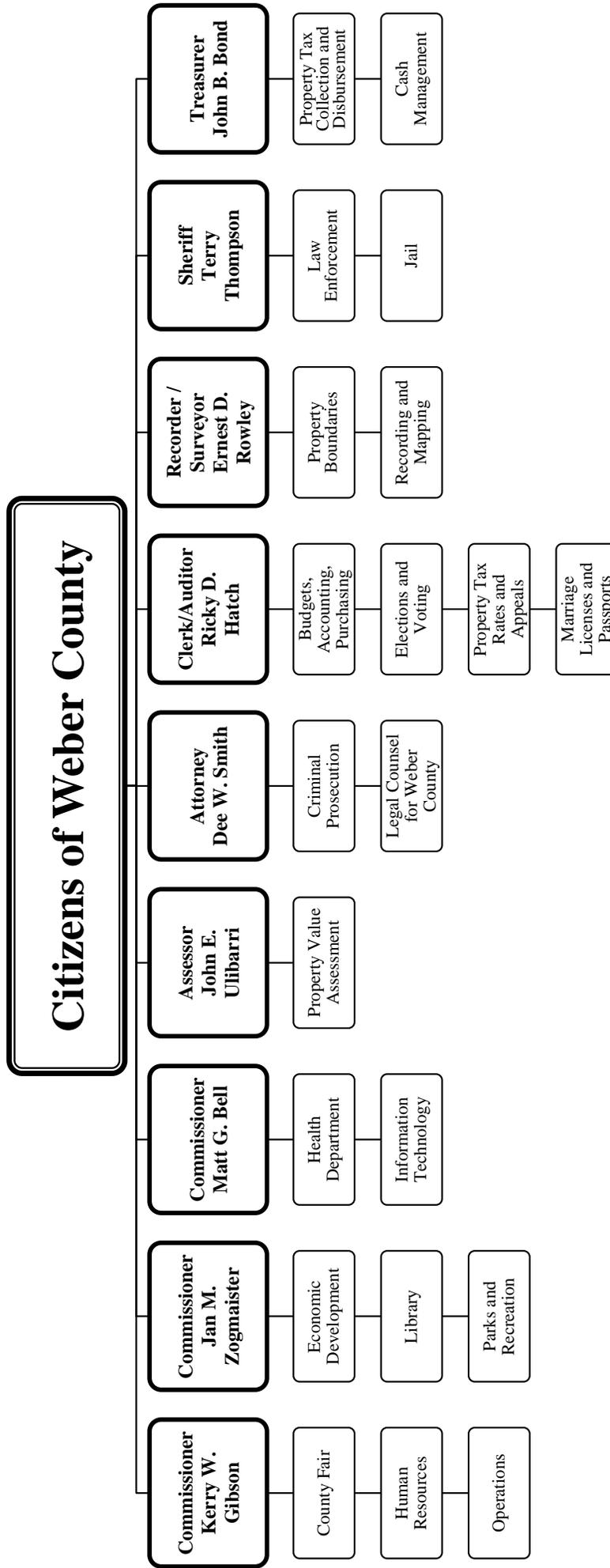
Christopher P. Mouill

President

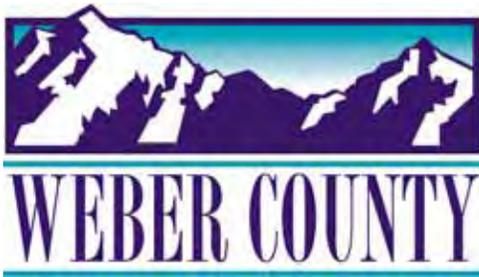
Jeffrey R. Emer

Executive Director

Weber County Organization Chart



Financial Section





Independent Auditor's Report

To the Board of County Commissioners
Weber County, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County, as of December 31, 2012, and the respective changes in financial position and, where,

applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise Weber County's 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 financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 6, 2013 on our consideration of Weber County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Weber County's internal control over financial reporting and compliance.



Ogden, Utah
June 6, 2013

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2012. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

HIGHLIGHTS

Government-wide Level

- Net position increased \$9.1 million due to a steadily improving economy and close monitoring of overall spending.

Capital Assets and Long-term Liabilities

- The County added \$3.9 million in new capital assets during the year, including remodeled space for the Health Department, two new dump trucks, and 31 new vehicles to replace older fleet vehicles.
- The County issued \$6.5 million of new sales tax revenue bonds to help finance expansion of the Ice Sheet and to refinance a portion of older sales tax revenue bonds. The County retired \$6.6 million of long-term bonded debt and \$883,000 of outstanding capital leases.

Fund Level

- The General Fund ended the year with an unassigned fund balance of \$12.5 million, which equals 21% of the fund's annual revenues and is above the industry's recommended level of 10% to 15% of revenues.
- The County has awarded \$17.5 million of transportation grants to various cities within the County from a dedicated ¼% sales tax approved by voters in 2008. These grants will be paid to the cities as construction on the projects progresses over the next five years.
- The County received \$572,000 in federal funds to continue flood mitigation projects after record spring runoff in 2011 caused significant flooding in the western part of the County.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Statements – Reporting the County as a Whole

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

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

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

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

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

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

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

Reconciliation Between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

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

Statistical Information

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

The largest component of the County's net position, 63%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

Restricted net position comprises 19% of total net position and is subject to external restrictions on how the resources may be used. The remaining 18% of net position is *unrestricted* and may be used at the County's discretion to meet its ongoing obligations to citizens and creditors.

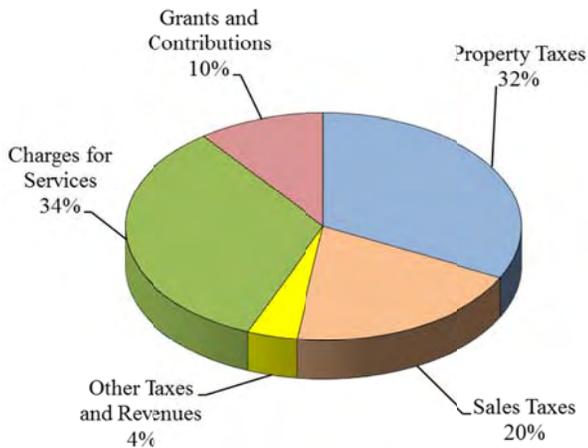
Weber County
Net Position as of December 31

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and Other Assets.....	\$ 87,896,542	\$ 75,011,258	\$ 1,063,113	\$ 1,232,438	\$ 88,959,655	\$ 76,243,696
Capital Assets.....	135,212,637	137,756,598	12,094,949	12,334,802	147,307,586	150,091,400
Total Assets.....	223,109,179	212,767,856	13,158,062	13,567,240	236,267,241	226,335,096
Total Deferred Outflows of Resources.....	1,339,522	1,420,324	—	—	1,339,522	1,420,324
Current and Other Liabilities.....	4,416,059	3,939,162	471,807	462,360	4,887,866	4,401,522
Long-term Liabilities.....	54,984,656	54,626,714	2,911,857	2,959,544	57,896,513	57,586,258
Total Liabilities.....	59,400,715	58,565,876	3,383,664	3,421,904	62,784,379	61,987,780
Net Position:						
Net Investment in Capital Assets....	99,641,750	97,108,067	10,731,814	10,913,000	110,373,564	108,021,067
Restricted.....	33,696,171	27,539,608	—	—	33,696,171	27,539,608
Unrestricted.....	31,710,065	30,974,629	(957,416)	(767,664)	30,752,649	30,206,965
Total Net Position.....	\$ 165,047,986	\$ 155,622,304	\$ 9,774,398	\$ 10,145,336	\$ 174,822,384	\$ 165,767,640
Percent change from prior year	6.1%	9.8%	(3.7)%	(3.1)%	5.5%	8.9%

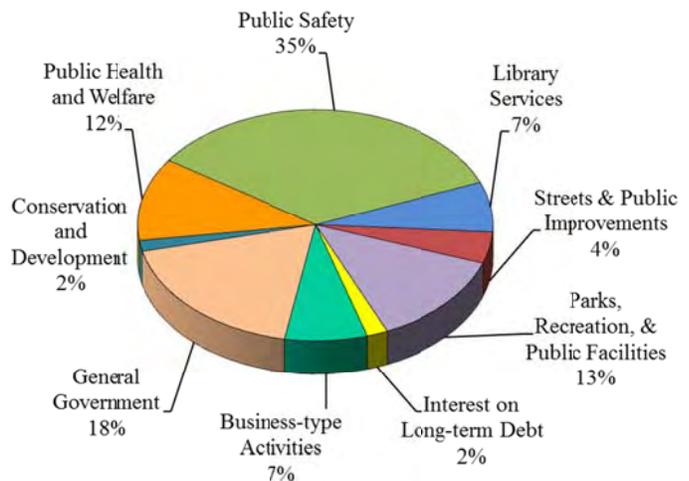
Changes in Net Position

The County's combined net position increased by \$9.1 million (5.5%) from the prior year. Net position of governmental activities increased \$9.4 million (6.1%), while the net position of business-type activities decreased \$371,000 (3.7%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.

Weber County
Total Revenues - 2012



Weber County
Total Expenses - 2012



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

Weber County Changes in Net Position For the Year Ended December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2012	2011	2012	2011	2012	2011	2011 to 2012
Revenues							
General Revenues:							
Taxes.....	\$ 64,552,664	\$ 64,082,813	\$ —	\$ —	\$ 64,552,664	\$ 64,082,813	0.7 %
Other General Revenues.....	384,083	655,864	3,744	4,992	387,827	660,856	(41.3)
Program Revenues:							
Charges for Services.....	31,088,786	31,271,844	7,558,697	7,412,704	38,647,483	38,684,548	(0.1)
Operating Grants.....	10,710,272	10,356,405	—	—	10,710,272	10,356,405	3.4
Capital Grants.....	1,163,402	2,805,682	—	—	1,163,402	2,805,682	(58.5)
Total Revenues	107,899,207	109,172,608	7,562,441	7,417,696	115,461,648	116,590,304	(1.0)
Expenses							
General Government.....	19,716,731	19,206,054	—	—	19,716,731	19,206,054	2.7
Public Safety.....	36,684,282	36,589,205	—	—	36,684,282	36,589,205	0.3
Public Health and Welfare.....	12,417,188	12,005,753	—	—	12,417,188	12,005,753	3.4
Library Services.....	7,490,927	7,143,563	—	—	7,490,927	7,143,563	4.9
Streets and Public Improvements.....	4,650,596	4,020,977	—	—	4,650,596	4,020,977	15.7
Parks, Recreation & Public Facilities...	13,890,816	12,498,538	—	—	13,890,816	12,498,538	11.1
Conservation and Development.....	1,605,418	1,621,585	—	—	1,605,418	1,621,585	(1.0)
Interest on Long-term Debt.....	2,017,567	2,213,703	—	—	2,017,567	2,213,703	(8.9)
Transfer Station.....	—	—	7,647,156	7,386,910	7,647,156	7,386,910	3.5
Landfill Gas Recovery.....	—	—	286,223	355,405	286,223	355,405	(19.5)
Total Expenses	98,473,525	95,299,378	7,933,379	7,742,315	106,406,904	103,041,693	3.3
Change in Net Position.....	9,425,682	13,873,230	(370,938)	(324,619)	9,054,744	13,548,611	
Net Position - Beginning.....	155,622,304	141,749,074	10,145,336	10,469,955	165,767,640	152,219,029	
Net Position - Ending.....	\$ 165,047,986	\$ 155,622,304	\$ 9,774,398	\$ 10,145,336	\$ 174,822,384	\$ 165,767,640	5.5 %

Governmental Activities

In total, revenues for all governmental activities decreased \$1.3 million (1.2%) from the prior year. All of the decrease resulted from a reduction in sewer, stormwater, and other infrastructure assets turned over to the County from developers as fewer subdivisions were completed this year compared to 2011. Other revenues were relatively level, increasing only \$396,000 (0.3%) from the prior year.

Total governmental expenses increased \$3.2 million (3.3%) over the prior year. Employee turnover offset higher health insurance and retirement rates, keeping total personnel costs to an increase of only \$418,000 (0.8%). The most significant increase was a \$1.1 million rise in RAMP grant payments to various entities as a result of those entities finally becoming eligible to collect their awards from prior years. Other increases include \$272,000 more for stormwater grants and improvement projects; \$256,000 more for the Elections Office to accommodate the 2012 presidential election; \$253,000 more for Library services; \$150,000 for a new transportation grant; \$150,000 more for higher risk insurance costs; and a one-time \$137,000 grant to a local not-for-profit organization that was paid for with state funds. All other costs were essentially flat compared to the prior year.

The following table shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2012, these activities covered \$43 million (47%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 57% of expenses.

Weber County Net Cost of Governmental Activities For the Year Ended December 31						
Activities:	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
	2012	2012	2012	2011	2012	2011
General Government.....	\$ 19,716,731	\$ (10,535,192)	\$ 9,181,539	\$ 8,559,686	53.4 %	55.4 %
Public Safety.....	36,684,282	(14,664,479)	22,019,803	21,708,915	40.0	40.7
Public Health and Welfare.....	12,417,188	(9,084,817)	3,332,371	3,052,292	73.2	74.6
Library Services.....	7,490,927	(819,618)	6,671,309	6,252,111	10.9	12.5
Streets and Public Improvements.....	4,650,596	(2,841,625)	1,808,971	(1,166,373)	61.1	129.0
Parks, Recreation & Public Facilities.....	13,890,816	(4,864,370)	9,026,446	8,624,021	35.0	31.0
Conservation and Development.....	1,605,418	(152,359)	1,453,059	1,621,092	9.5	0.0
Interest on Long-term Debt.....	2,017,567	—	2,017,567	2,213,703	—	—
Total Governmental Activities.....	\$ 98,473,525	\$ (42,962,460)	\$ 55,511,065	\$ 50,865,447	43.6 %	46.6 %

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

Business-type Activities

Total revenues from business-type activities increased \$145,000 (2.0%) from the prior year in spite of a drop in tipping fees and sales of electricity. A major fire at the Transfer Station in August 2012 forced dumping and loading of solid waste to be moved outside the building, which reduced the amount of pay-by-load traffic that used the facility during the last months of the year. The County began a new recycling program that significantly increased revenues for bundled cardboard and made up for the lost revenue.

Total operating costs increased \$191,000 (2.5%) mostly due to initial start-up costs of the new recycling program and fuel surcharges from waste haulers who passed on their increased price of diesel fuel to the County. Overall, net position for all business-type activities decreased \$371,000 (3.7%) and ended the year at \$9.8 million.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

The County added \$3.9 million in new capital assets during 2012, including the following major assets:

- \$444,000 for remodeled building and parking space for the Health Department
- \$305,000 for various improvements to several parks and recreation facilities
- \$183,000 in new sewer, storm drains, and sidewalks, most of which came from developers as new subdivisions were completed
- \$1.2 million for various computer and public safety equipment
- \$1.2 million to replace 31 older vehicles in the County fleet and 2 dump trucks at the Roads Department
- \$269,000 for improvements to the Transfer Station to accommodate a new recycling program

The County sold or disposed of \$2.4 million in capital assets, including \$1.6 million in older vehicles and \$785,000 in outdated IT equipment and copiers. Total capital assets, net of depreciation, decreased \$2.5 million (1.8%) from the prior year. Note 8 provides more information on the County's capital asset activities.

Long-term Debt

During 2012, the County issued \$6.5 million of sales tax revenue bonds to help finance expansion of the Ice Sheet and to refinance a portion of the County's Series 2003B sales tax revenue bonds. The County recognized \$1.0 million in net expense for the current year's portion of the County's post-employment benefits liability (OPEB), as explained in Note 12. The County paid off \$883,000 of capital lease obligations during the year, including \$698,000 related to fleet vehicles, and retired \$6.6 million of long-term bonds.

Of note this year, the County determined that its Fleet Management internal service fund has sufficient resources to self-fund all future capital needs, eliminating the need for new capital leases for fleet vehicles.

The following table presents changes in Weber County's long-term obligations relative to the prior year. Note 9 provides more details on the County's long-term debt position.

Weber County
Long-term Liabilities
as of December 31

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2011 to 2012
	2012	2011	2012	2011	2012	2011	
General Obligation Bonds, net.....	\$ 10,356,168	\$ 11,851,606	\$ —	\$ —	\$ 10,356,168	\$ 11,851,606	(12.6) %
Sales Tax Revenue Bonds, net.....	15,401,807	11,785,191	866,711	985,206	16,268,518	12,770,397	27.4
Lease Revenue Bonds, net.....	20,422,138	22,608,284	—	—	20,422,138	22,608,284	(9.7)
Capital Leases.....	700,823	1,424,259	496,424	436,595	1,197,247	1,860,854	(35.7)
Compensated Absences.....	3,174,830	3,004,170	79,975	69,334	3,254,805	3,073,504	5.9
Net OPEB Obligation.....	4,928,890	3,953,204	127,967	102,332	5,056,857	4,055,536	24.7
Landfill Post-Closure Costs.....	—	—	1,340,780	1,366,077	1,340,780	1,366,077	(1.9)
Total.....	\$ 54,984,656	\$ 54,626,714	\$ 2,911,857	\$ 2,959,544	\$ 57,896,513	\$ 57,586,258	0.5 %

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$74.4 million, a net increase of \$13.1 million (21.5%) from 2011. Changes in fund balance varied widely among the County's individual funds and will be explained below. Of the total fund balances, \$19.9 million (27%) is restricted or committed for various purposes, such as debt service and future transportation projects, and is therefore unavailable for discretionary spending. Another \$41.8 million (56%) is available for new spending subject to the legal requirements of the funds in which the balances reside. The remaining \$12.5 million (17%) is unassigned and available for new spending in the General Fund. The following chart presents the County's 2012 ending governmental fund balances:

Weber County
Governmental Fund Balances
December 31, 2012

	General Fund	Library Fund	Consolidated Health Fund	Paramedic Fund	Transportation Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Funds	Total
Nonspendable.....	\$ 64,712	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 26,822	\$ 91,534
Restricted.....	520,143	—	5,103	—	—	—	4,447,335	3,377,985	8,350,566
Committed.....	—	—	—	—	11,362,200	—	224,341	—	11,586,541
Assigned.....	1,494,639	3,789,838	4,135,232	3,263,769	13,241,504	3,058,635	2,839,579	9,992,685	41,815,881
Unassigned.....	12,529,994	—	—	—	—	—	—	—	12,529,994
Total.....	<u>\$ 14,609,488</u>	<u>\$ 3,789,838</u>	<u>\$ 4,140,335</u>	<u>\$ 3,263,769</u>	<u>\$ 24,603,704</u>	<u>\$ 3,058,635</u>	<u>\$ 7,511,255</u>	<u>\$ 13,397,492</u>	<u>\$ 74,374,516</u>
Percent change from 2011..	5.1%	8.8%	(1.7)%	14.2%	27.6%	13.2%	169.9%	11.6%	21.5%

General Fund

During 2012, fund balance in the General Fund increased \$703,000 (5.1%) due to modest revenue growth and virtually no increase in expenditures. The unassigned fund balance ended the year at over 21% of the current year's revenues and is within the limits allowed by state law.

Revenues. For the second consecutive year, property and sales tax revenues increased 2% or more, indicating the housing market and consumers' perception of the general economy has improved. General Fund property tax revenue increased \$696,000 (2.5%) and sales tax collections increased \$455,000 (5.4%). Other non-tax revenues were essentially flat as a decrease in federal funds for immigration inmates at the jail was largely offset by increased revenue for state jail inmates and higher collections in the Recorder's Office due to a recovering banking industry. In total, General Fund revenues increased \$1.2 million (2.0%) over the prior year.

Expenditures. Since 2008, total expenditures in the General Fund have been at or under \$54 million. In 2012, total costs increased only \$440,000 (0.8%) from the prior year. Personnel costs increased \$22,000 (0.1%) as attrition savings offset a \$503,000 (4.8%) increase in health insurance and retirement costs. Following are the most significant non-personnel cost changes from last year:

- An increase of \$272,000 for stormwater grants to cities and related improvement projects
- A one-time state grant of \$137,000 that was passed on to the Ogden Community Foundation to assist that organization's mission to provide jobs for the local workforce
- An increase of \$256,000 for the Elections Office to accommodate the 2012 presidential election
- A decrease of \$75,000 in the Attorney's Office due to the expiration of a state DUI grant

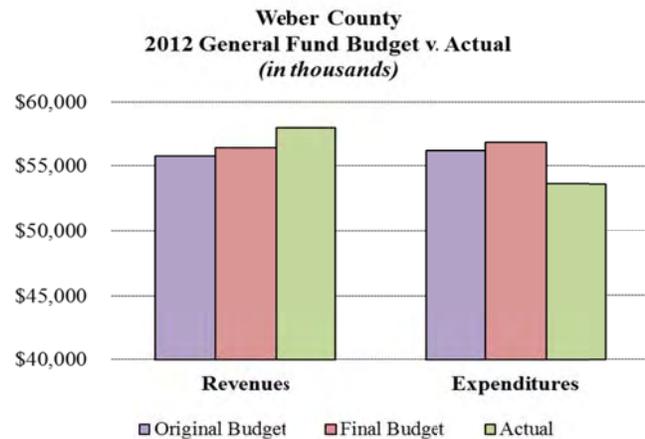
Budgetary Highlights. The original 2012 General Fund budget estimated a \$763,000 decrease in fund balance; however, fund balance increased by \$703,000 due to unexpectedly higher revenues and careful management of expenditures. Following are major amendments to the General Fund budget that were made during the year:

- Property tax revenue estimates were increased \$701,000 (3.3%) after reviewing the County Assessor's estimates of growth in new property values and tax collection reports from the prior year. Actual property tax revenues were \$1.0 million above the original estimate and \$348,000 above the final estimate.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

- Sales tax revenue estimates were increased by \$368,000 (4.3%) after analysis of collections indicated revenues would be slightly higher than originally expected. Actual sales tax revenues were \$401,000 and \$32,000 above the original and final estimates, respectively.
- The Sheriff's Office increased its equipment budget by \$264,000 in anticipation of grant funds for UCAN 800 MHz radio equipment and other hardware related to homeland security needs. These grant funds were not expected when the original budget was adopted.
- In May 2012, the County terminated its contract with a private organization that had been providing economic development services for several years. The County moved \$119,000 from its existing economic development budget to bring this function in-house and create a new department to focus on economic development partnerships across the county and the state.
- At the end of the year, management determined to transfer additional resources to other funds beyond the amounts originally budgeted, as allowed by state law. These transfers included an additional \$1.0 million to the Termination Pool Internal Service Fund to provide resources for future termination and post-employment benefit costs; \$1.0 million to the Capital Projects Fund to provide resources for future capital improvement projects; and \$1.0 million to the Public Works Fund as a portion of the County's match towards a flood mitigation grant that will continue through early 2014.

Actual General Fund revenues were \$2.2 million (4.0%) above the original budget and \$1.6 million (2.8%) above the final budget. Actual expenditures were \$2.6 million (4.6%) and \$3.3 million (5.8%) below the original and final budgets, respectively. This was the eighth year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule on pages 68 and 69 presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Consolidated Health Fund

The Health Department used \$450,000 of its fund balance to remodel approximately 4,800 square feet space in its existing building to provide additional space for the Vital Statistics, Nursing, and Environmental Health programs. The fund balance ended the year at \$4.1 million or 40% of current-year revenues.

Transportation Development Fund

During 2012, the County paid \$150,000 to the Utah Transit Authority to help fund studies of future transit needs within Weber County. Although the fund had no other expenditures, to date the County has awarded \$17.5 million to various transportation projects for Pleasant View, West Haven, Hooper, Roy, and unincorporated Weber County. Expenditures for these awards are expected to be made over the next five years as the projects are constructed. The Transportation Fund reports a committed fund balance of \$17.5 million to reflect these future projects, with a remaining fund balance of \$7.1 million that will be allocated in future years.

Capital Projects Fund

The County spent \$1.8 million on capital projects in 2012 for numerous improvement projects, including remodel of existing space in the Health Department building and mechanical upgrades at the Conference Center. The County also issued \$3.9 million in bonds to provide resources for the Ice Sheet expansion. The ending assigned fund balance of \$2.8 million is sufficient to fully fund the County's current five-year capital improvement plan.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

Nonmajor Governmental Funds

Weber County's nonmajor funds had combined fund balances of \$13.4 million, an increase of \$1.4 million (12%) from the prior year. Following are significant issues related to the County's nonmajor funds:

Tourism Fund. The County's tourism-related sales tax collections increased a modest \$82,000 (2.1%) because of a large refund of transient room tax paid to a single taxpayer for tax overpayments from prior years. If not for the refund, the County's tourism sales taxes would have grown \$151,000 (3.9%) over the prior year. Transient room taxes were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor's Bureau

Weber County			
Tourism Tax Revenues			
For the Year Ended December 31			
	2012	2011	Percent Change
Restaurant Tax.....	\$ 2,565,473	\$ 2,502,550	2.5 %
Transient Room Tax...	1,017,047	1,015,275	0.2 %
Leased Vehicle Tax....	336,704	319,358	5.4 %
Total.....	\$ 3,919,224	\$ 3,837,183	2.1 %

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

RAMP Tax Fund. Although RAMP sales tax revenues increased slightly by \$121,000 (4.5%), the County paid out \$1.1 million more in RAMP grants than the prior year because several entities completed eligibility requirements of prior years' awards and were therefore able to be paid their grant funds. As a result, the fund balance decreased by \$158,000 (3.5%) over the prior year.

Public Works Fund. In 2012, the County received a federal grant of up to \$14.3 million toward flood mitigation projects in the western part of the County. The grant is reimbursement-based and requires a 25% match from the County. Through the end of 2012 the County had received \$572,000 as reimbursement for costs incurred to date. The State of Utah has also contributed \$150,000 towards the projects, with another \$750,000 promised in 2013. The projects are expected to continue through early 2014, and the County transferred \$1.0 million from the General Fund as a portion of the County's required match for next year. The fund ended the year with a balance of \$1.6 million.

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 2012 were as follows.

Risk Management Fund

Charges to departments for risk management services decreased \$364,000 (28%) in an effort to balance the 2012 budget by reducing departments' allocated costs for insurance. Expenses were \$150,000 (14%) higher due to rising costs of risk and workers compensation insurance. Also, the County paid for deductibles in a greater number of vehicle accidents and workers compensation claims than the prior year. Net position decreased \$360,000 (16%) overall, ending the year at \$1.9 million. The County had no significant uninsured claims this year.

Fleet Management Fund

At the beginning of 2012, the County determined it will no longer require borrowed capital to finance its fleet vehicles. During the year, the Fleet Fund purchased 31 replacement vehicles with cash and sold 43 older vehicles. The County also used excess cash balances to purchase two dump trucks that were then transferred to the Roads Department, at a cost of \$294,000. The Fleet Fund ended the year with \$1.0 million in unrestricted net position.

Termination Pool Fund

During 2012, both revenues and expenses for the Termination Pool were relatively unchanged from the prior year. The County transferred an additional \$1.0 million from the General Fund to provide a reserve against future costs of termination payments and retiree healthcare costs, and the Pool ended the year with \$3.0 million in unrestricted net position.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2012

OTHER MATTERS

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

Conditional Commitment to Issue Special Assessment Bonds

In March 2013, Weber County entered into a Memorandum of Understanding (MOU) with a private developer, Summit Mountain Holding Group (Summit), wherein the County agreed to create a special assessment area and issue approximately \$22.5 million of special assessment bonds for public improvements on property owned by Summit, adjacent to Powder Mountain Ski Resort. The MOU requires Summit to meet several conditions before the County will create the assessment area and issue the bonds, including securing sufficient water to service the proposed development, funding a cash reserve equal to one year of debt service on the assessment bonds, and securing a construction loan for an amount necessary to finance privately-owned improvements.

The bonds will be repaid through an assessment against the property owners. Each assessment will be a lien on the property equal to a property tax lien and is payable in annual installments, with interest. In the event assessment collections are not sufficient to cover annual debt service on the bonds, the County has agreed to guarantee the bond payments through replenishment of a bond-funded reserve fund by foreclosure and sale of the delinquent properties, contributions from general revenues, or levying a property tax. Assuming the developer meets all of the conditions of the MOU, the County expects to create the assessment area and issue the bonds by July 2013.

Library Bond Election

In April 2013, the County Commission approved a ballot resolution to be voted on by county residents in a special election on June 25, 2013. The proposal asks voters to approve issuance of \$45 million in general obligation bonds to pay for major capital improvements to various library facilities throughout the County, including a new headquarters building in Roy City and renovation of the Main Library building in downtown Ogden City. If voters approve the ballot proposal, the County expects to issue bonds in two phases, the first in early 2014 and the second in late 2015. Resources to repay the bonds will come from an increased property tax levy, as approved by voters.

Property Tax Shift between the General Fund and the Municipal Services Fund

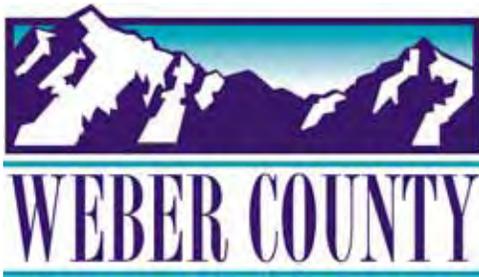
During 2012, the County determined that the cost of some services provided to residents and businesses in the unincorporated areas of Weber County, as well as certain law enforcement services to several cities, were being subsidized by the General Fund, contrary to requirements of Utah statutes. Accordingly, the County will levy a new property tax on all properties within the unincorporated areas beginning in 2013 and will increase the amounts charged to cities that contract with the Sheriff's Office for law enforcement services. This shift in tax and other revenues will cause the County to permanently lower its General Fund property tax rate by approximately \$1.75 million (7.7%). Property tax revenues from the unincorporated areas are estimated to be \$300,000 in 2013 and will be reported in the Municipal Services Fund.

Federal Funding for Flood Mitigation Projects

In early 2012, the U.S. Department of Agriculture, Natural Resources Conservancy Service (NRCS), awarded up to \$14.3 million in federal funds to Weber County for major flood mitigation planning and construction projects. The County will use the funds to pay for engineering designs, riverbank restoration, debris removal, and road repairs in the western areas of the County where significant flooding has occurred in the past. The County is required to provide a 25% match to the grant funds, some of which will be paid for with existing personnel and equipment, but may require using a significant portion of the General Fund's unassigned fund balance. Actual costs will not be known until the projects are completed in early 2014.

REQUESTS FOR INFORMATION

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



Basic Financial Statements



WEBER COUNTY, UTAH

Statement of Net Position December 31, 2012

	Primary Government			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 69,514,494	\$ 446,158	\$ 69,960,652	\$ 4,457,668
Receivables:				
Accounts, net.....	2,242,860	594,149	2,837,009	463,717
Taxes.....	7,712,828	—	7,712,828	409,596
Notes, net.....	64,712	—	64,712	—
Due From Other Governments.....	1,220,522	—	1,220,522	280,533
Inventories and Prepays.....	26,822	—	26,822	2,200
Restricted Cash.....	7,114,304	22,806	7,137,110	—
Capital Assets:				
Land.....	28,465,009	1,604,504	30,069,513	—
Infrastructure.....	46,491,449	—	46,491,449	—
Construction-in-Progress.....	910,745	—	910,745	—
Buildings and Improvements.....	138,257,768	10,622,749	148,880,517	—
Machinery and Equipment.....	19,573,625	5,281,334	24,854,959	1,908,731
Intangible Assets - Software.....	756,414	—	756,414	—
Less Accumulated Depreciation.....	(99,242,373)	(5,413,638)	(104,656,011)	(1,243,817)
Total Capital Assets.....	<u>135,212,637</u>	<u>12,094,949</u>	<u>147,307,586</u>	<u>664,914</u>
Total Assets.....	<u>223,109,179</u>	<u>13,158,062</u>	<u>236,267,241</u>	<u>6,278,628</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	<u>1,339,522</u>	<u>—</u>	<u>1,339,522</u>	<u>—</u>
Total Deferred Outflows of Resources.....	<u>1,339,522</u>	<u>—</u>	<u>1,339,522</u>	<u>—</u>
LIABILITIES				
Accounts Payable	2,586,359	421,430	3,007,789	686,953
Accrued Liabilities.....	1,770,710	50,377	1,821,087	109,697
Unearned Revenue.....	58,990	—	58,990	—
Long-term Liabilities:				
Due Within One Year.....	8,218,616	418,206	8,636,822	—
Due in More Than One Year.....	<u>46,766,040</u>	<u>2,493,651</u>	<u>49,259,691</u>	<u>177,424</u>
Total Liabilities.....	<u>59,400,715</u>	<u>3,383,664</u>	<u>62,784,379</u>	<u>974,074</u>
NET POSITION				
Net Investment in Capital Assets.....	99,641,750	10,731,814	110,373,564	664,914
Restricted for:				
Roads and Public Improvements.....	26,175,445	—	26,175,445	—
Economic Development.....	2,762,955	—	2,762,955	—
Parks and Recreation Programs.....	4,376,686	—	4,376,686	—
Public Health Programs.....	5,102	—	5,102	—
Public Safety Programs.....	375,983	—	375,983	—
Unrestricted.....	<u>31,710,065</u>	<u>(957,416)</u>	<u>30,752,649</u>	<u>4,639,640</u>
Total Net Position.....	<u>\$ 165,047,986</u>	<u>\$ 9,774,398</u>	<u>\$ 174,822,384</u>	<u>\$ 5,304,554</u>

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

WEBER COUNTY, UTAH

Statement of Activities For the Year Ended December 31, 2012

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Weber Area Dispatch 911 and Emergency Services District (Component Unit)
		Charges for Services and Court Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government.....	\$ 19,716,731	\$ 9,952,354	\$ 582,838	\$ —	\$ (9,181,539)	\$ —	\$ (9,181,539)	\$ —
Public Safety.....	36,684,282	13,787,272	677,977	199,230	(22,019,803)	—	(22,019,803)	—
Public Health and Welfare.....	12,417,188	2,027,563	7,057,254	—	(3,332,371)	—	(3,332,371)	—
Library Services.....	7,490,927	779,559	40,059	—	(6,671,309)	—	(6,671,309)	—
Streets and Public Improvements.....	4,650,596	545,936	2,178,668	117,021	(1,808,971)	—	(1,808,971)	—
Parks, Recreation & Public Facilities..	13,890,816	3,981,102	36,117	847,151	(9,026,446)	—	(9,026,446)	—
Conservation and Development.....	1,605,418	15,000	137,359	—	(1,453,059)	—	(1,453,059)	—
Interest on Long-Term Debt.....	2,017,567	—	—	—	(2,017,567)	—	(2,017,567)	—
Total Governmental Activities.....	<u>98,473,525</u>	<u>31,088,786</u>	<u>10,710,272</u>	<u>1,163,402</u>	<u>(55,511,065)</u>	<u>—</u>	<u>(55,511,065)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	7,647,156	7,320,168	—	—	—	(326,988)	(326,988)	—
Landfill Gas Recovery.....	286,223	238,529	—	—	—	(47,694)	(47,694)	—
Total Business-type Activities.....	<u>7,933,379</u>	<u>7,558,697</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(374,682)</u>	<u>(374,682)</u>	<u>—</u>
Total Primary Government.....	<u>\$ 106,406,904</u>	<u>\$ 38,647,483</u>	<u>\$ 10,710,272</u>	<u>\$ 1,163,402</u>	<u>(55,511,065)</u>	<u>(374,682)</u>	<u>(55,885,747)</u>	<u>—</u>
Component Units:								
Weber Area Dispatch 911 and Emergency Services District.....								
	<u>\$ 5,607,866</u>	<u>\$ 2,335,818</u>	<u>\$ —</u>	<u>\$ 525,691</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(2,746,357)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					37,455,557	—	37,455,557	3,178,844
Sales and Franchise Taxes.....					22,809,826	—	22,809,826	—
Other Property Taxes.....					4,287,281	—	4,287,281	—
Total Taxes.....					<u>64,552,664</u>	<u>—</u>	<u>64,552,664</u>	<u>3,178,844</u>
Unrestricted Investment Income.....					384,083	3,744	387,827	26,681
Total General Revenues.....					<u>64,936,747</u>	<u>3,744</u>	<u>64,940,491</u>	<u>3,205,525</u>
Change in Net Position.....					9,425,682	(370,938)	9,054,744	459,168
Net Position - Beginning.....					<u>155,622,304</u>	<u>10,145,336</u>	<u>165,767,640</u>	<u>4,845,386</u>
Net Position - Ending.....					<u>\$ 165,047,986</u>	<u>\$ 9,774,398</u>	<u>\$ 174,822,384</u>	<u>\$ 5,304,554</u>

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

Governmental Fund Financial Statements

General Fund

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

Library Fund

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

Consolidated Health Fund

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

Paramedic Fund

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

Transportation Development Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Nonmajor Governmental Funds

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

WEBER COUNTY, UTAH

Balance Sheet Governmental Funds December 31, 2012

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
ASSETS				
Cash and Investments.....	\$ 11,250,547	\$ 4,079,697	\$ 3,794,383	\$ 3,237,629
Receivables:				
Accounts, net.....	1,892,394	317	80,952	—
Taxes.....	4,402,750	626,511	118,920	208,551
Notes, net.....	64,712	—	—	—
Due From Other Governments.....	228,510	—	420,113	—
Due From Other Funds.....	716,535	—	—	—
Prepays and Inventories.....	—	—	—	—
Cash - Restricted.....	—	—	—	—
Total Assets	<u>\$ 18,555,448</u>	<u>\$ 4,706,525</u>	<u>\$ 4,414,368</u>	<u>\$ 3,446,180</u>
LIABILITIES				
Liabilities:				
Accounts Payable.....	\$ 806,084	\$ 269,173	\$ 63,441	\$ —
Accrued Liabilities.....	978,392	98,751	106,192	—
Due To Other Funds.....	—	—	—	—
Unearned Revenue.....	14,225	—	—	—
Total Liabilities.....	<u>1,798,701</u>	<u>367,924</u>	<u>169,633</u>	<u>—</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes.....	2,147,259	548,763	104,400	182,411
Total Deferred Inflows of Resources.....	<u>2,147,259</u>	<u>548,763</u>	<u>104,400</u>	<u>182,411</u>
FUND BALANCES				
Fund Balances:				
Nonspendable:				
Inventories and Prepays.....	—	—	—	—
Long-term Portion of Receivables.....	64,712	—	—	—
Restricted.....	520,143	—	5,103	—
Committed.....	—	—	—	—
Assigned.....	1,494,639	3,789,838	4,135,232	3,263,769
Unassigned.....	12,529,994	—	—	—
Total Fund Balances.....	<u>14,609,488</u>	<u>3,789,838</u>	<u>4,140,335</u>	<u>3,263,769</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 18,555,448</u>	<u>\$ 4,706,525</u>	<u>\$ 4,414,368</u>	<u>\$ 3,446,180</u>

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

Special Revenue					
Transportation Development	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds	
\$ 23,641,272	\$ 3,274,356	\$ 3,981,214	\$ 10,351,924	\$ 63,611,022	
—	—	—	243,364	2,217,027	
962,432	234,719	—	1,158,945	7,712,828	
—	—	—	—	64,712	
—	—	—	571,899	1,220,522	
—	—	—	—	716,535	
—	—	—	26,822	26,822	
—	202,414	4,019,927	2,891,963	7,114,304	
<u>\$ 24,603,704</u>	<u>\$ 3,711,489</u>	<u>\$ 8,001,141</u>	<u>\$ 15,244,917</u>	<u>\$ 82,683,772</u>	
\$ —	\$ —	\$ 489,886	\$ 948,708	\$ 2,577,292	
—	439,921	—	137,417	1,760,673	
—	—	—	716,535	716,535	
—	—	—	44,765	58,990	
<u>—</u>	<u>439,921</u>	<u>489,886</u>	<u>1,847,425</u>	<u>5,113,490</u>	
—	212,933	—	—	3,195,766	
<u>—</u>	<u>212,933</u>	<u>—</u>	<u>—</u>	<u>3,195,766</u>	
—	—	—	26,822	26,822	
—	—	—	—	64,712	
—	—	4,447,335	3,377,985	8,350,566	
11,362,200	—	224,341	—	11,586,541	
13,241,504	3,058,635	2,839,579	9,992,685	41,815,881	
—	—	—	—	12,529,994	
<u>24,603,704</u>	<u>3,058,635</u>	<u>7,511,255</u>	<u>13,397,492</u>	<u>74,374,516</u>	
<u>\$ 24,603,704</u>	<u>\$ 3,711,489</u>	<u>\$ 8,001,141</u>	<u>\$ 15,244,917</u>	<u>\$ 82,683,772</u>	

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2012

Total Fund Balances – Governmental Funds..... \$ 74,374,516

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

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

Land.....	\$ 28,465,009	
Infrastructure.....	46,491,449	
Other capital assets.....	153,090,579	
Accumulated depreciation.....	(96,009,755)	132,037,282
		<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 reported as unavailable revenue in governmental funds..... 3,195,766

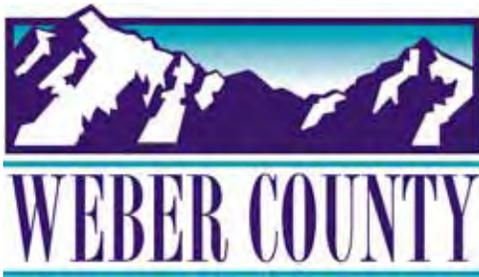
The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Position..... 8,425,339

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

Bonds and notes payable.....	(45,135,000)	
Unamortized premiums and discounts on bonds.....	(1,045,113)	
Deferred amount on bond refundings.....	1,339,522	
Capital leases.....	(40,604)	
Net OPEB Obligation.....	(4,928,890)	
Compensated absences.....	(3,174,832)	(52,984,917)
		<hr/>

Net Position of Governmental Activities..... \$ 165,047,986

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, 2012

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Consolidated Health</u>	<u>Paramedic</u>
REVENUES				
Taxes:				
Current Property.....	\$ 22,589,767	\$ 6,746,303	\$ 1,259,192	\$ 2,268,206
Sales.....	8,913,674	—	—	—
Delinquent.....	1,847,363	366,456	73,020	118,583
Assessing and Collecting.....	3,871,971	—	—	—
Total Taxes.....	<u>37,222,775</u>	<u>7,112,759</u>	<u>1,332,212</u>	<u>2,386,789</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,365,356	594,200	110,985	199,774
Intergovernmental.....	1,362,942	40,059	7,057,254	—
Charges for Services.....	15,830,982	155,801	1,898,125	—
Fines and Forfeitures.....	392,944	—	—	—
Miscellaneous.....	849,010	45,596	40,107	1,257
Total Revenues.....	<u>58,024,009</u>	<u>7,948,415</u>	<u>10,438,683</u>	<u>2,587,820</u>
EXPENDITURES				
Current:				
General Government.....	17,305,335	—	—	—
Public Safety.....	31,091,374	—	—	2,205,883
Public Health and Welfare.....	2,007,296	—	10,060,889	—
Library Services.....	—	7,100,335	—	—
Streets and Public Improvements.....	929,334	—	—	—
Parks, Recreation & Public Facilities.....	1,616,109	—	—	—
Conservation and Development.....	664,801	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>53,614,249</u>	<u>7,100,335</u>	<u>10,060,889</u>	<u>2,205,883</u>
Revenues Over (Under) Expenditures.....	4,409,760	848,080	377,794	381,937
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	16,048	—	—	—
Bonds Issued.....	—	—	—	—
Refunding Bonds Issued.....	—	—	—	—
Premium on Bonds Issued.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Sale of Capital Assets.....	2,893	—	1,395	25,000
Transfers In.....	33,750	—	—	—
Transfers Out.....	<u>(3,759,398)</u>	<u>(542,150)</u>	<u>(449,537)</u>	<u>—</u>
Total Other Financing Sources (Uses).	<u>(3,706,707)</u>	<u>(542,150)</u>	<u>(448,142)</u>	<u>25,000</u>
Net Change in Fund Balances.....	703,053	305,930	(70,348)	406,937
Fund Balances - Beginning	<u>13,906,435</u>	<u>3,483,908</u>	<u>4,210,683</u>	<u>2,856,832</u>
Fund Balances - Ending.....	<u>\$ 14,609,488</u>	<u>\$ 3,789,838</u>	<u>\$ 4,140,335</u>	<u>\$ 3,263,769</u>

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

Special Revenue				
Transportation Development	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ —	\$ 1,886,548	\$ —	\$ 1,291,281	\$ 36,041,297
5,313,007	—	—	8,583,145	22,809,826
—	179,630	—	—	2,585,052
—	—	—	—	3,871,971
<u>5,313,007</u>	<u>2,066,178</u>	<u>—</u>	<u>9,874,426</u>	<u>65,308,146</u>
—	157,941	—	426,857	3,855,113
—	44,090	647,151	2,392,624	11,544,120
—	308,476	—	7,394,171	25,587,555
—	—	—	60,789	453,733
160,571	1,298	200,407	425,339	1,723,585
<u>5,473,578</u>	<u>2,577,983</u>	<u>847,558</u>	<u>20,574,206</u>	<u>108,472,252</u>
—	—	—	1,160,907	18,466,242
—	—	14,286	1,884,786	35,196,329
—	—	—	—	12,068,185
—	—	—	—	7,100,335
150,000	—	4,967	2,894,139	3,978,440
—	—	68,836	10,562,397	12,247,342
—	—	—	927,408	1,592,209
—	—	1,677,261	—	1,677,261
—	2,000,000	—	2,165,000	4,165,000
—	1,043,036	—	882,593	1,925,629
<u>150,000</u>	<u>3,043,036</u>	<u>1,765,350</u>	<u>20,477,230</u>	<u>98,416,972</u>
5,323,578	(465,053)	(917,792)	96,976	10,055,280
—	—	—	—	16,048
—	—	3,935,000	—	3,935,000
—	2,520,000	—	—	2,520,000
—	117,864	133,836	—	251,700
—	(2,591,248)	—	—	(2,591,248)
—	—	—	—	29,288
—	775,608	1,577,629	2,854,783	5,241,770
—	—	—	(1,560,245)	(6,311,330)
<u>—</u>	<u>822,224</u>	<u>5,646,465</u>	<u>1,294,538</u>	<u>3,091,228</u>
5,323,578	357,171	4,728,673	1,391,514	13,146,508
19,280,126	2,701,464	2,782,582	12,005,978	61,228,008
<u>\$ 24,603,704</u>	<u>\$ 3,058,635</u>	<u>\$ 7,511,255</u>	<u>\$ 13,397,492</u>	<u>\$ 74,374,516</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, 2012

Net Change in Fund Balances – Total Governmental Funds..... \$ 13,146,508

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.....	\$ 2,885,942	
Assets received from developers in the form of new infrastructure.....	98,607	
Depreciation expense.....	(5,414,714)	(2,430,165)

In the Statement of Activities, only the gain on the sale of assets is reported, whereas in governmental funds the proceeds from the sales increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold..... (57,487)

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year, proceeds were received from issuing bonds..... (6,706,700)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability..... (16,048)

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

Bond and note principal payments.....	4,165,000	
Payments to the bond refunding escrow.....	2,591,248	
Capital lease principal payments.....	41,768	6,798,016

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..... 658,770

Because delinquent property taxes will not be collected for some time after the end of the year, they do not provide current financial resources in governmental funds. Unavailable property tax revenues increased by this amount this year..... (755,482)

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.....	(65,382)	
Change in Net OPEB Obligation.....	(975,686)	
Increase in compensated absences.....	(170,662)	(1,211,730)

Change in Net Position of Governmental Activities..... \$ 9,425,682

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

Proprietary Fund Financial Statements

Solid Waste Transfer Station Fund

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

Landfill Gas Recovery Fund

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

Governmental Activities – Internal Service Funds

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

WEBER COUNTY, UTAH

Statement of Net Position Proprietary Funds December 31, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	\$ 446,158	\$ —	\$ 446,158	\$ 5,903,472
Receivables:				
Accounts, net.....	548,675	45,474	594,149	25,833
Due From Other Funds.....	28,822	—	28,822	—
Total Current Assets.....	<u>1,023,655</u>	<u>45,474</u>	<u>1,069,129</u>	<u>5,929,305</u>
Noncurrent Assets:				
Restricted Cash.....	—	22,806	22,806	—
Capital Assets:				
Land.....	1,604,504	—	1,604,504	—
Buildings and Improvements.....	10,622,749	—	10,622,749	—
Machinery and Equipment.....	3,062,452	2,218,882	5,281,334	6,407,973
Less Accumulated Depreciation.....	<u>(4,499,765)</u>	<u>(913,873)</u>	<u>(5,413,638)</u>	<u>(3,232,618)</u>
Total Noncurrent Assets.....	<u>10,789,940</u>	<u>1,327,815</u>	<u>12,117,755</u>	<u>3,175,355</u>
Total Assets.....	<u>11,813,595</u>	<u>1,373,289</u>	<u>13,186,884</u>	<u>9,104,660</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	409,659	11,771	421,430	9,067
Accrued Liabilities.....	27,571	22,806	50,377	10,037
Due To Other Funds.....	—	28,822	28,822	—
Compensated Absences.....	79,975	—	79,975	—
Current Portion of Long-term Debt.....	<u>160,993</u>	<u>130,000</u>	<u>290,993</u>	<u>558,151</u>
Total Current Liabilities.....	<u>678,198</u>	<u>193,399</u>	<u>871,597</u>	<u>577,255</u>
Noncurrent Liabilities:				
Bonds Payable, net.....	—	736,711	736,711	—
Capital Lease Obligations.....	335,431	—	335,431	102,066
Net OPEB Obligation.....	127,967	—	127,967	—
Landfill Closure Costs.....	<u>1,340,780</u>	<u>—</u>	<u>1,340,780</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,804,178</u>	<u>736,711</u>	<u>2,540,889</u>	<u>102,066</u>
Total Liabilities.....	<u>2,482,376</u>	<u>930,110</u>	<u>3,412,486</u>	<u>679,321</u>
NET POSITION				
Net Investment in Capital Assets.....	10,293,516	438,298	10,731,814	2,515,138
Unrestricted.....	<u>(962,297)</u>	<u>4,881</u>	<u>(957,416)</u>	<u>5,910,201</u>
Total Net Position.....	<u>\$ 9,331,219</u>	<u>\$ 443,179</u>	<u>\$ 9,774,398</u>	<u>\$ 8,425,339</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
OPERATING REVENUES				
Charges for Services.....	\$ 6,782,024	\$ 238,529	\$ 7,020,553	\$ 2,813,172
Miscellaneous.....	538,144	—	538,144	23,207
Total Revenues.....	<u>7,320,168</u>	<u>238,529</u>	<u>7,558,697</u>	<u>2,836,379</u>
OPERATING EXPENSES				
General and Administrative.....	2,415,378	107,147	2,522,525	194,924
Disposal Costs.....	4,840,856	—	4,840,856	—
Depreciation.....	379,870	129,019	508,889	744,161
Claims and Premiums.....	—	—	—	2,152,800
Total Expenses.....	<u>7,636,104</u>	<u>236,166</u>	<u>7,872,270</u>	<u>3,091,885</u>
Operating Income (Loss).....	<u>(315,936)</u>	<u>2,363</u>	<u>(313,573)</u>	<u>(255,506)</u>
NON OPERATING REVENUES (EXPENSES)				
Investment Income.....	3,744	—	3,744	—
Interest Expense.....	(11,052)	(50,057)	(61,109)	(24,992)
Gain (Loss) on Sale of Capital Assets.....	—	—	—	(130,292)
Total Non-Operating Revenues (Expenses)...	<u>(7,308)</u>	<u>(50,057)</u>	<u>(57,365)</u>	<u>(155,284)</u>
Income (Loss) Before Transfers.....	(323,244)	(47,694)	(370,938)	(410,790)
Transfers In.....	—	—	—	1,069,560
Transfers Out.....	—	—	—	—
Change in Net Position.....	(323,244)	(47,694)	(370,938)	658,770
Net Position - Beginning	<u>9,654,463</u>	<u>490,873</u>	<u>10,145,336</u>	<u>7,766,569</u>
Net Position - Ending.....	<u>\$ 9,331,219</u>	<u>\$ 443,179</u>	<u>\$ 9,774,398</u>	<u>\$ 8,425,339</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, 2012

	Business-type Activities - Enterprise Funds			Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Total	Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 7,428,374	\$ 229,285	\$ 7,657,659	\$ 2,849,357
Payments to Suppliers and Contractors.....	(5,913,712)	(102,546)	(6,016,258)	(2,334,202)
Payments to Employees.....	(1,298,461)	—	(1,298,461)	—
Net Cash Provided (Used) by Operating Activities.....	216,201	126,739	342,940	515,155
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	—	—	—	1,069,560
Interfund Balances Due To (From) Other Funds.....	(28,822)	28,822	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	(28,822)	28,822	—	1,069,560
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	(65,878)	—	(65,878)	(1,252,847)
Principal Paid on Bonds and Capital Leases.....	(143,329)	(120,000)	(263,329)	(697,716)
Interest Paid on Bonds and Capital Leases.....	(11,052)	(51,492)	(62,544)	(24,991)
Proceeds from Disposal of Capital Assets.....	—	—	—	429,722
Payments for Landfill Post-Closure Care.....	(25,297)	—	(25,297)	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(245,556)	(171,492)	(417,048)	(1,545,832)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	3,744	—	3,744	—
Net Cash Provided (Used) by Investing Activities.....	3,744	—	3,744	—
Net Cash Provided (Used) - All Activities.....	(54,433)	(15,931)	(70,364)	38,883
Cash and Cash Equivalents - Beginning.....	500,591	38,737	539,328	5,864,589
Cash and Cash Equivalents - Ending.....	\$ 446,158	\$ 22,806	\$ 468,964	\$ 5,903,472
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ (315,936)	\$ 2,363	\$ (313,573)	\$ (255,506)
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	379,870	129,019	508,889	744,161
(Increase) Decrease in Accounts Receivable.....	108,207	(9,244)	98,963	12,978
Increase (Decrease) in Accounts Payable.....	5,049	4,601	9,650	4,730
Increase (Decrease) in Accrued Liabilities.....	2,735	—	2,735	8,792
Increase (Decrease) in Net OPEB Obligation.....	25,635	—	25,635	—
Increase (Decrease) in Compensated Absences.....	10,641	—	10,641	—
Net Cash Provided (Used) by Operating Activities.....	\$ 216,201	\$ 126,739	\$ 342,940	\$ 515,155
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets Acquired Under Capital Lease.....	\$ 203,158	\$ —	\$ 203,158	\$ —
Gain (Loss) on Sale of Capital Assets.....	—	—	—	(130,292)
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 203,158	\$ —	\$ 203,158	\$ (130,292)

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

Fiduciary Fund Financial Statements

Private-Purpose Trust Funds

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

Agency Funds

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

WEBER COUNTY, UTAH

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2012

	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash	\$ 925,315	\$ 12,435,091
Taxes Receivable.....	—	1,589,722
Accounts Receivable.....	45,226	—
Due From Other Governments.....	83,627	—
Delinquent Taxes Receivable.....	—	6,255,911
Machinery and Equipment.....	420,973	—
Less Accumulated Depreciation.....	(382,844)	—
Total Assets.....	<u>1,092,297</u>	<u>20,280,724</u>
LIABILITIES		
Accounts Payable.....	134,941	250
Accrued Liabilities.....	—	97,060
Due to Other Entities.....	—	13,173,928
Deposits.....	215,442	—
Reserve for Tax Overpayments.....	—	753,575
Deferred Tax Distributions.....	—	6,255,911
Total Liabilities.....	<u>350,383</u>	<u>20,280,724</u>
NET POSITION		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 741,914</u>	<u>\$ —</u>

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

WEBER COUNTY, UTAH

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2012

	Private-Purpose Trust Funds
ADDITIONS	
Grants.....	\$ 427,927
Contributions From Other Governments.....	32,049
Charges for Services.....	884,207
Fines and Forfeitures.....	57,447
Miscellaneous.....	3,732,049
Investment Income	3,309
Total Additions.....	<u>5,136,988</u>
DEDUCTIONS	
Trust Operating Expenses.....	5,226,874
Awards and Claims.....	<u>13,506</u>
Total Deductions.....	<u>5,240,380</u>
Change in Net Position.....	(103,392)
Net Position - Beginning.....	<u>845,306</u>
Net Position - Ending.....	<u>\$ 741,914</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, 2012

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

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

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

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

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

B. Government-wide and Fund Financial Statements

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

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

The *Statement of Net Position* presents the reporting entity's non-fiduciary assets, liabilities, and deferred outflows/inflows, with the difference reported as net position. Net position is restricted when constraints are either externally imposed or are imposed by constitutional provisions or enabling legislation.

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following proprietary funds:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

The County reports the following fiduciary funds:

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

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

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized.

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

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

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

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

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

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

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

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

Part-time employees accrue sick leave at one day for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of one day per month, with no limit on accumulated balances for employees hired prior to January 1, 2008. Employees hired on or after January 1, 2008 can accrue a maximum of 600 hours of sick leave. At the end of each calendar year an employee may convert to vacation hours 25% of sick leave that was earned but not used during the year. Sick leave is recorded as an expenditure/expense when used in all funds, and no liability is recorded for unused sick leave. The County may pay eligible retirees up to 1/3 of unused accumulated sick leave hours upon retirement and may offer other post-employment benefits for healthcare.

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

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

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

E. Revenues and Expenditures / Expenses

Revenue Availability. Under the modified accrual basis of accounting, revenues are recognized in governmental funds when they are both "measurable and available." Revenues are considered to be available when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Weber County considers property tax revenues to be "available" if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales taxes, are considered to be available if they are collected within 60 days after year-end. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

F. Interfund Activity and Balances

Government-wide Statements. In general, eliminations have been made to minimize the double-counting of internal activity, including internal service fund activity. However, interfund services provided and used between different functional categories have not been eliminated when to do so would distort the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of

Net Position, except for the residual amounts due between governmental and business-type activities, if any, which are shown as "internal balances."

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

**NOTE 2. FINANCIAL REPORTING
CHANGES – NEW ACCOUNTING
PRONOUNCEMENTS**

For fiscal year 2012, the County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These new standards provide guidance on two new elements of financial statements, *deferred outflows of resources* and *deferred inflows of resources*, as defined in GASB Concepts Statement No. 4. Statement No. 63 also defines "net position" as the residual of all other elements presented in a statement of financial position, and renames that measure as "net position," rather than "net assets."

Based on these new standards, the County has made the following changes to the financial statements:

- In government-wide statements, the deferred amount on bond refunding is no longer netted with long-term liabilities but is instead reclassified as a deferred outflow of resources.
- In governmental funds, amounts previously reported as deferred revenue for delinquent property taxes are now reported as deferred inflows of resources.
- In government-wide and proprietary statements, and elsewhere in the Notes and other sections of this report, the term "net assets" has been replaced with "net position."

None of these changes required the County to restate beginning net position or beginning fund balances.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 3. DEPOSITS AND INVESTMENTS

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

A. Custodial Credit Risk

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

The County’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. At December 31, 2012, the bank balance of the County’s deposits was \$7,050,870, of which \$5,573,590 was uninsured and uncollateralized.

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

B. Credit Risk

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

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

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

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County’s policy for managing interest rate risk is to comply with the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. The County manages its exposure to declines in fair value by investing in the PTIF and by adhering to the Act. Following are the County’s investments at December 31, 2012:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments..	\$ 88,667,989	68 days*	not rated
Total	<u>\$ 88,667,989</u>		

* Weighted-average maturity

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 4. INTERFUND BALANCES

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2012 consisted of the following amounts:

Due To Other Funds reported in:				
	Animal Shelter Fund (Nonmajor)	Tourism Fund (Nonmajor)	Ice Sheet Fund	Total Due From Other Funds
Due From Other Funds reported in:				
Major Governmental Funds:				
General Fund.....	\$ 78,936	\$ 629,731	\$ 7,868	\$ 716,535
Total Due To Other Funds.....	\$ 78,936	\$ 629,731	7,868	\$ 716,535

NOTE 5. INTERFUND TRANSFERS

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. The following transfers were unique to 2012:

- \$1,069,560 from the General Fund to the Termination Pool Internal Service Fund to provide resources for future payments of retiree health insurance benefits.
- \$1,000,000 from the General Fund to the Public Works Fund as matching funds towards a federal flood control and mitigation grant.

Interfund transfers among governmental and internal service funds for the year ended December 31, 2012 were as follows:

Transfers Out reported in:								
	General Fund	Library Fund	Health Fund	Crime Scene Investigations Fund (Nonmajor)	Animal Shelter Fund (Nonmajor)	Tourism Fund (Nonmajor)	Redevelopment Agency Fund (Nonmajor)	Total Transfers In
Transfers In reported in:								
Major Governmental Funds:								
General Fund.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 33,750	\$ 33,750
Debt Service Fund.....	—	542,150	—	—	233,458	—	—	775,608
Capital Projects Fund.....	1,103,007	—	449,537	25,085	—	—	—	1,577,629
Nonmajor Governmental Funds:								
Public Works Fund.....	1,000,000	—	—	—	—	—	—	1,000,000
OECC Fund.....	—	—	—	—	—	567,920	—	567,920
Ice Sheet Fund.....	330,617	—	—	—	—	—	—	330,617
GSEC Fund.....	256,214	—	—	—	—	700,032	—	956,246
Internal Service Funds:								
Termination Pool Fund.....	1,069,560	—	—	—	—	—	—	1,069,560
Total Transfers Out.....	\$ 3,759,398	\$ 542,150	\$ 449,537	\$ 25,085	\$ 233,458	\$ 1,267,952	\$ 33,750	\$ 6,311,330

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2012 consisted of the following amounts:

	Salaries / Benefits	Vendors	Government Agencies	Interest / Related Charges	Claims / Premiums	Total
Governmental Activities:						
General Fund.....	\$ 1,010,201	\$ 596,112	\$ 178,163	\$ —	\$ —	\$ 1,784,476
Library Fund.....	100,828	258,249	8,847	—	—	367,924
Health Fund.....	110,137	53,135	6,361	—	—	169,633
Debt Service Fund.....	—	—	—	439,921	—	439,921
Capital Projects Fund.....	—	489,886	—	—	—	489,886
Nonmajor Funds.....	51,603	992,332	7,997	34,193	—	1,086,125
Internal Service Funds.....	10,037	6,394	223	—	2,450	19,104
Total Governmental Activities.....	<u>\$ 1,282,806</u>	<u>\$ 2,396,108</u>	<u>\$ 201,591</u>	<u>\$ 474,114</u>	<u>\$ 2,450</u>	<u>\$ 4,357,069</u>
Business-type Activities:						
Solid Waste Transfer						
Station Fund.....	\$ 28,841	\$ 397,101	\$ 11,288	\$ —	\$ —	\$ 437,230
Landfill Gas						
Recovery Fund.....	—	11,771	—	22,806	—	34,577
Total Business-type Activities.....	<u>\$ 28,841</u>	<u>\$ 408,872</u>	<u>\$ 11,288</u>	<u>\$ 22,806</u>	<u>\$ —</u>	<u>\$ 471,807</u>

NOTE 7. LEASE COMMITMENTS

The County has entered into a non-cancelable lease for storage space. Operating leases are leases for which the County will not gain title to the property being leased; therefore, the related assets and liabilities are not recorded on the County's books. Operating lease payments are recorded as expenditures or expenses when paid or incurred. Total operating lease payments for 2012 were \$16,800.

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

or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In governmental fund statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function. At December 31, 2012, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$3,215,768 and \$913,902, respectively. Total capital lease payments for 2012 were \$882,812 in principal and \$37,223 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2012 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2013.....	\$ 4,200	\$ —	\$ 4,200	\$ 585,706	\$ 170,235	\$ 755,941
2014.....	—	—	—	111,448	145,381	256,829
2015.....	—	—	—	5,829	93,118	98,947
2016.....	—	—	—	5,174	67,671	72,845
2017.....	—	—	—	1,605	38,705	40,310
Total.....	<u>\$ 4,200</u>	<u>\$ —</u>	<u>\$ 4,200</u>	<u>709,762</u>	<u>515,110</u>	<u>1,224,872</u>
Less Amounts Representing Interest.....				(8,937)	(18,686)	(27,623)
Present Value of Future Minimum Lease Payments.....	<u>\$ 700,823</u>			<u>\$ 496,424</u>		<u>\$ 1,197,249</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	Capital Assets			
	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Buildings and Improvements	\$ 137,282,281	\$ 975,487	\$ —	\$ 138,257,768
Equipment - Governmental Funds	12,921,907	1,229,394	985,649	13,165,652
Equipment - Internal Service Funds	6,587,650	1,247,869	1,427,546	6,407,973
Infrastructure.....	46,308,126	183,323	—	46,491,449
Intangible Assets-Software.....	695,620	72,696	11,902	756,414
Total.....	203,795,584	3,708,769	2,425,097	205,079,256
Less Accumulated Depreciation for:				
Buildings and Improvements	48,283,833	3,871,245	—	52,155,078
Equipment - Governmental Funds	9,488,272	825,703	932,130	9,381,845
Equipment - Internal Service Funds	3,355,988	744,161	867,531	3,232,618
Infrastructure.....	33,624,400	571,456	—	34,195,856
Intangible Assets-Software.....	138,600	146,310	7,934	276,976
Total.....	94,891,093	6,158,875	1,807,595	99,242,373
Capital assets being depreciated, net.....	108,904,491	(2,450,106)	617,502	105,836,883
Land and Related Assets	28,465,009	—	—	28,465,009
Construction-In-Progress	387,098	910,744	387,097	910,745
Governmental Activities Capital Assets, Net....	\$ 137,756,598	\$ (1,539,362)	\$ 1,004,599	\$ 135,212,637
Business-type Activities:				
Capital assets being depreciated:				
Buildings and Improvements	\$ 10,622,749	\$ —	\$ —	\$ 10,622,749
Equipment.....	5,012,298	269,036	—	5,281,334
Total.....	15,635,047	269,036	—	15,904,083
Less Accumulated Depreciation for:				
Buildings and Improvements	2,159,658	240,410	—	2,400,068
Equipment.....	2,745,091	268,479	—	3,013,570
Total.....	4,904,749	508,889	—	5,413,638
Capital assets being depreciated, net.....	10,730,298	(239,853)	—	10,490,445
Land and Related Assets	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net....	\$ 12,334,802	\$ (239,853)	\$ —	\$ 12,094,949

Depreciation expense of governmental activities for 2012 was charged to functions as follows:

General Government.....	\$ 745,382
Public Safety.....	1,237,845
Public Health and Welfare.....	404,743
Library Services.....	590,066
Streets and Public Improvements.....	752,041
Parks, Recreation & Public Facilities.....	1,683,900
Conservation and Development.....	737
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	744,161
Total.....	\$ 6,158,875

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2012 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 11,275,000	\$ —	\$ (1,400,000)	\$ 9,875,000	\$ 1,465,000
Sales Tax Revenue Bonds.....	11,600,000	6,455,000	(3,070,000)	14,985,000	850,000
Lease Revenue Bonds.....	22,440,000	—	(2,165,000)	20,275,000	2,215,000
Unamortized Premiums / Discounts.....	930,081	251,701	(136,669)	1,045,113	—
Capital Leases - Governmental Funds.....	66,324	16,048	(41,767)	40,605	19,058
Capital Leases - Internal Service Funds.....	1,357,935	—	(697,717)	660,218	558,151
Compensated Absences.....	3,004,170	3,282,067	(3,111,407)	3,174,830	3,111,407
Net OPEB Obligation.....	3,953,204	975,686	—	4,928,890	—
Total Governmental Long-term Liabilities.....	\$ 54,626,714	\$ 10,980,502	\$ (10,622,560)	\$ 54,984,656	\$ 8,218,616
Business-type Activities:					
Sales Tax Revenue Bonds.....	\$ 995,000	\$ —	\$ (120,000)	\$ 875,000	\$ 130,000
Unamortized Discounts.....	(9,794)	—	1,505	(8,289)	—
Capital Leases.....	436,595	203,158	(143,329)	496,424	160,993
Compensated Absences.....	69,334	87,854	(77,213)	79,975	77,213
Net OPEB Obligation.....	102,332	25,635	—	127,967	—
Landfill Post-Closure Costs.....	1,366,077	—	(25,297)	1,340,780	50,000
Total Business-type Long-term Liabilities.....	\$ 2,959,544	\$ 316,647	\$ (364,334)	\$ 2,911,857	\$ 418,206

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 2012, the County did not issue any new general obligation bonds. General Obligation Bonds Payable at December 31, 2012 consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2012
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	9,875,000
Total General Obligation Bonds Outstanding.....					9,875,000
Add Unamortized Premium.....					481,168
Total General Obligation Bonds Payable.....					\$ 10,356,168

General Obligation Bonds - Debt Service Requirements to Maturity					
Year	Series 2004 Refunding		Total		Total
	Principal	Interest	Principal	Interest	
2013.....	\$ 1,465,000	\$ 423,552	\$ 1,465,000	\$ 423,552	\$ 1,888,552
2014.....	1,530,000	347,188	1,530,000	347,188	1,877,188
2015.....	1,600,000	267,333	1,600,000	267,333	1,867,333
2016.....	1,675,000	183,740	1,675,000	183,740	1,858,740
2017.....	1,760,000	95,917	1,760,000	95,917	1,855,917
2018.....	1,845,000	3,844	1,845,000	3,844	1,848,844
Total.....	\$ 9,875,000	\$ 1,321,574	\$ 9,875,000	\$ 1,321,574	\$ 11,196,574

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

C. Sales Tax Revenue Bonds

On November 27, 2012, the county issued \$6,455,000 of series 2012 Sales Tax Revenue and Refunding bonds to expand the Weber County Ice Sheet and to refund the series 2003B project bonds. Sales Tax Revenue Bonds Payable at December 31, 2012 consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2012
Governmental Activities:					
2003B Project Bonds.....	10/22/2003	7/1/2023	2.00% to 5.00%	\$ 3,990,000	\$ 190,000
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	6,950,000	5,345,000
2010A Project Bonds.....	3/23/2010	7/1/2015	2.00% to 2.50%	685,000	435,000
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	2,560,000
2012 Project/Refunding Bonds.	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000	6,455,000
Total Sales Tax Revenue Bonds Outstanding.....					14,985,000
Add Unamortized Premium.....					416,807
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					15,401,807
Business-type Activities:					
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000	875,000
Less Unamortized Discount.....					(8,289)
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					866,711
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 16,268,518

Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2032 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (nonmajor fund). The current year’s principal and interest paid and total pledged sales tax revenue collected were \$1,256,474 and \$10,740,701, respectively.

Proceeds from the County’s sales tax revenue bonds were used to build the landfill gas recovery system (Series 2003A), a new Health Department building (Series 2003B), a new library building (Series 2006), an expansion to the county’s animal shelter (Series 2010AB), an expansion of the Ice Sheet (Series 2012), and refunding of the series 2003B bonds (Series 2012). Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources. The County has not used any pledged sales

tax revenues to meet annual debt service requirements, nor does it expect to do so in future years.

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

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

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2003A		Series 2003B		Series 2006	
	Principal	Interest	Principal	Interest	Principal	Interest
2013.....	\$ 130,000	\$ 42,363	\$ 190,000	\$ 3,515	\$ 275,000	\$ 256,150
2014.....	135,000	35,569	—	—	285,000	244,950
2015.....	140,000	28,350	—	—	300,000	231,750
2016.....	150,000	20,738	—	—	315,000	216,375
2017.....	155,000	12,731	—	—	330,000	200,250
2018-2022....	165,000	4,331	—	—	1,925,000	728,375
2023-2027....	—	—	—	—	1,915,000	197,375
Total.....	\$ 875,000	\$ 144,082	\$ 190,000	\$ 3,515	\$ 5,345,000	\$ 2,075,225

Year	Series 2010A		Series 2010B		Series 2012	
	Principal	Interest	Principal	Interest	Principal	Interest
2013.....	\$ 140,000	\$ 8,775	\$ —	\$ 125,973	\$ 245,000	\$ 143,187
2014.....	145,000	5,563	—	125,973	390,000	125,600
2015.....	150,000	1,875	—	125,973	395,000	117,750
2016.....	—	—	150,000	123,573	405,000	109,550
2017.....	—	—	155,000	118,305	415,000	101,550
2018-2022....	—	—	835,000	489,271	2,190,000	379,200
2023-2027....	—	—	980,000	265,450	1,290,000	191,459
2028-2032....	—	—	440,000	25,365	1,125,000	70,384
Total.....	\$ 435,000	\$ 16,213	\$ 2,560,000	\$ 1,399,883	\$ 6,455,000	\$ 1,238,680

Year	Principal		Interest		Total
	Principal	Interest	Principal	Interest	
2013.....	\$ 980,000	\$ 579,963	\$ 980,000	\$ 579,963	\$ 1,559,963
2014.....	955,000	537,655	955,000	537,655	1,492,655
2015.....	985,000	505,698	985,000	505,698	1,490,698
2016.....	1,020,000	470,236	1,020,000	470,236	1,490,236
2017.....	1,055,000	432,836	1,055,000	432,836	1,487,836
2018-2022....	5,115,000	1,601,177	5,115,000	1,601,177	6,716,177
2023-2027....	4,185,000	654,284	4,185,000	654,284	4,839,284
2028-2032....	1,565,000	95,749	1,565,000	95,749	1,660,749
Total.....	\$ 15,860,000	\$ 4,877,598	\$ 15,860,000	\$ 4,877,598	\$ 20,737,598

D. Lease Revenue Bonds

During 2012, the Municipal Building Authority did not issue any new lease revenue bonds. Lease Revenue Bonds Payable at December 31, 2012 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2012
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	\$ 6,775,000	\$ 4,430,000
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	15,845,000
Total Lease Revenue Bonds Outstanding.....					20,275,000
Add: Unamortized Premium.....					147,138
Total Lease Revenue Bonds Payable.....					\$ 20,422,138

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2005 Refunding		Series 2009 Refunding		Total Lease Revenue Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2013.....	\$ 445,000	\$ 208,891	\$ 1,770,000	\$ 608,050	\$ 2,215,000	\$ 816,941	\$ 3,031,941
2014.....	460,000	191,066	1,860,000	537,875	2,320,000	728,941	3,048,941
2015.....	475,000	172,641	1,910,000	481,814	2,385,000	654,455	3,039,455
2016.....	495,000	153,587	1,975,000	419,445	2,470,000	573,032	3,043,032
2017.....	520,000	133,000	2,040,000	349,800	2,560,000	482,800	3,042,800
2018-2019.....	2,035,000	180,348	6,290,000	446,883	8,325,000	627,231	8,952,231
Total.....	\$ 4,430,000	\$ 1,039,533	\$ 15,845,000	\$ 2,843,867	\$ 20,275,000	\$ 3,883,400	\$ 24,158,400

E. Defeased Bonds

On November 27, 2012, the County used a portion of the Series 2012 sales tax revenue bonds to advance refund \$2.52 million of outstanding Series 2003B sales tax revenue bonds. The net proceeds of the new bonds of \$2.59 million were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 2003B bonds on July 1, 2013. The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$125,210. This difference, reported in the Statement of Net Position as a deferred outflow of resources, will be charged to operations through the year 2023 using the bonds outstanding method, which approximates the effective interest method. The refunding produced a cash flow savings of \$493,387 over the next 10 years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$432,693.

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the

proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2012, \$12.68 million of bonds outstanding are considered defeased.

F. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2012, the following conduit debt obligations were outstanding:

Conduit Debt Issue	Entity Name / Type of Facilities Financed	Issue Date	Maturity Date	Par Amount	Outstanding at Dec. 31, 2012
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	\$ 315,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,226,996
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000
Weber County Manufacturing Facility Revenue Bonds Series 2010AB	Great Salt Lake Brine Shrimp Coop. Inc. / Manufacturing Facility	10/10/2010	10/20/2030	\$ 6,800,000	\$ 6,123,815

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 10. NET POSITION AND FUND BALANCES

A. Net Position

Net position restricted by enabling legislation represents resources which a party external to the County – such as citizens, public interest groups, or the courts – can compel the County to use only for the purpose specified by the legislation. The Statement of Net Position reports \$33,696,171 of total restricted net position, of which \$30,010,927 is restricted by enabling legislation.

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

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

Weber County’s spendable fund balances are classified into three categories: 1) *Restricted Purposes*, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; 2) *Committed Purposes*, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action (motion or resolution) of the County Commission in a public meeting; 3) *Assigned Purposes*, which include balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Assigned fund balance amounts are determined by the Clerk/Auditor’s Office at year-end in consultation with other departments that directly manage those specific resources, and in accordance with the purposes of the funds in which the balances reside.

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

C. Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to

specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. For 2012, the General Fund unassigned balance was \$12,529,994 which equals 21.6% of General Fund revenues and is well below the fund’s current-year property tax revenue limit of \$22.6 million.

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

	Governmental Fund Balances		
	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 60,670	\$ —	\$ —
Attorney Prosecution.....	—	—	92,953
Stormwater Projects.....	—	—	1,162,437
Public Safety Programs.....	218,477	—	239,249
Future Capital Projects.....	240,996	—	—
Total General Fund.....	520,143	—	1,494,639
Other Funds:			
Library Fund.....	—	—	3,789,838
Health Fund:			
Children’s Safety Programs.....	5,103	—	—
Public Health Programs.....	—	—	4,135,232
Paramedic Fund.....	—	—	3,263,769
Transportation Development Fund:			
Grants to Cities.....	—	11,362,200	6,160,000
Future Transportation Projects.....	—	—	7,081,504
Debt Service Fund.....	—	—	3,058,635
Capital Projects Fund:			
RAMP Projects.....	47,152	—	—
Ice Sheet Expansion.....	4,394,035	—	—
Animal Shelter Projects.....	6,148	—	—
Future Capital Projects.....	—	224,341	2,839,579
Nonmajor Funds:			
Administrative Services.....	—	—	228,312
Public Safety Programs.....	40,403	—	117,103
Tourism and Convention Activities..	—	—	498,768
Future Capital Improvements.....	150,000	—	2,126,157
Debt Service.....	2,891,963	—	106,557
Economic Development.....	295,619	—	2,467,336
Parks and Recreation Programs.....	—	—	4,448,452
Total Other Funds.....	7,830,423	11,586,541	40,321,242
Total, All Governmental Funds.....	\$ 8,350,566	\$ 11,586,541	\$ 41,815,881

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 11. RETIREMENT PLANS

A. Pension Plans

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

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

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

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

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

B. Deferred Compensation Plans

The County participates in a 401(k) Plan and a 457 Plan (collectively, the Plans), both of which are defined-contribution plans administered by URS. The Plans are in addition to the retirement benefits outlined above. Voluntary contributions may be made to the Plans subject to URS and Internal Revenue Service limitations. The County matches employees' contributions up to 2.0% of eligible employees' salaries to the 401(k) Plan, and employees may contribute to both Plans up to maximum percentages allowed by IRS regulations. Account balances of the Plans are fully vested to the participants at the time of deposit. All assets and income of the Plans are held by URS for the exclusive benefit of the participants or their beneficiaries. For the year ended December 31, 2012, Weber County contributed \$775,745 to employees' 401(k) Plans.

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

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

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

	Tier 1 - Local Government		Tier 1 - Public Safety	Tier 2 - Hybrid DB System	
	Contributory System	Noncontributory System	Noncontributory System	Local Government	Public Safety
Highest Average Salary	5 Years	3 Years	3 Years	5 Years	5 Years
Years of Service and Age of Eligibility	30 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	30 years any age 25 years any age (a) 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	20 years any age 10 years age 60 4 years age 65	35 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	25 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65
Benefit Percent per Year of Service	1.10% to June 1967 1.25% to June 1975 2.00% thereafter	2.0% per year	2.5% per year up to 20 years 2.00% per year over 20 years Benefit cannot exceed 70% of final average salary	1.5% per year	1.5% per year
Annual Cost of Living Adjustment	up to 4.0%	up to 4.0%	up to 4.0%	up to 2.5%	up to 2.5%
2012 Rates as Percent of Covered Payroll: (b)					
Employer	9.76% / 12.03%	13.77% / 16.04%	28.82% / 33.65%	10.33% / 12.74%	17.18% / 21.94%
Member	6.00% (c)	—	—	—	—
Required contribution to DC plan (d)	—	—	—	2.41% / 1.59%	1.55% / 1.09%
Actual County Contributions Made, by year (includes amounts paid by the County for the employee and required DC contributions):					
2012	\$ 73,070	\$ 2,675,202	\$ 3,506,938	\$ 89,600	\$ 4,332
2011	\$ 72,791	\$ 2,513,100	\$ 3,348,925	\$ 9,697	\$ 658
2010	\$ 70,610	\$ 2,350,334	\$ 3,159,462	—	—

(a) Requires full actuarial reductions

(b) URS rates change July 1 of each year; this table shows the rates that were effective Jan 1, 2012 and then July 1, 2012

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

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

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

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

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

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

B. Funding Policy

The County pays for post-employment benefits on a "pay-as-you-go" basis by charging departments' budgets a percentage of payroll (currently 2.0%) that is estimated to provide sufficient resources for the current year's expenses. During 2012, actual retiree healthcare costs totaled \$527,949, of which \$448,355 or 85% was paid by the County.

C. Annual OPEB Costs and Net OPEB Obligation

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Changes in Net OPEB Obligation:			
Annual Required Contribution (ARC).....	\$ 1,568,331	\$ 1,620,826	\$ 1,456,931
Interest on Net OPEB Obligation.....	162,221	117,898	84,322
Adjustment to ARC.....	<u>(225,512)</u>	<u>(45,997)</u>	<u>(117,220)</u>
Annual OPEB Cost.....	1,505,040	1,692,727	1,424,033
Contributions Made *.....	<u>(503,719)</u>	<u>(584,640)</u>	<u>(584,640)</u>
Increase in net OPEB Obligation.....	1,001,321	1,108,087	839,393
Net OPEB Obligation - Beginning of year.....	<u>4,055,536</u>	<u>2,947,449</u>	<u>2,108,056</u>
Net OPEB Obligation - End of year.....	<u>\$ 5,056,857</u>	<u>\$ 4,055,536</u>	<u>\$ 2,947,449</u>
* Percentage of Annual OPEB Cost Contributed...	33.5%	34.5%	41.1%

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

D. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2012 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 13,369,559
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	<u>\$ 13,369,559</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 26,453,606
UAAL as a Percentage of Covered Payroll.....	50.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information following the notes to the financial statements, presents the status of the County's progress toward funding its OPEB liability as of December 31, 2012.

E. Actuarial Methods and Assumptions

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

Valuation Date	January 1, 2012
Actuarial Cost Method.....	Projected Unit Credit
Amortization Method.....	Level Dollar Amount, Open
Remaining Amortization Period	30 years
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Investment rate of return *	4.00%
Projected Salary Increases	3.0%
Healthcare Cost Trend Rate	9.5% initial rate,
	4.5% ultimate rate by 2025
Next Valuation Date	January 1, 2014

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

NOTE 13. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; personal injury; errors and omissions; and natural disasters. The County purchases insurance through the Utah Counties Insurance Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured pool program in which 27 of the 29 counties in the state participate. The program provides for the County's lawful liabilities resulting from various events limited up to \$2.75 million per each occurrence. UCIP purchases excess insurance coverage to protect and conserve pool reserves and assets. The County's responsibility extends only to payment of premiums, and deductibles are \$500 for general liability claims and \$1,000 for auto physical damage. The amount of settlements has not exceeded insurance coverage since the inception of pooled insurance coverage in 1998.

The County maintains the Risk Management Fund (an internal service fund) to account for the cost of UCIP premiums and to finance its risk of losses not covered by insurance. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2012 and 2011 were as follows:

Risk Management Fund		
Uninsured Claims Liability		
	2012	2011
Beginning Liability.....	\$ 1,566	\$ 1,379
Claims Incurred.....	128,121	55,146
Claims Paid.....	(123,292)	(54,959)
Ending Liability.....	<u>\$ 6,395</u>	<u>\$ 1,566</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

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

NOTE 15. RELATED ORGANIZATIONS

A. Weber Human Services

Weber County appoints a majority of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2012, the County contributed \$1,996,896 from the General Fund to WHS, which amount represents approximately 6.0% of WHS' fiscal year 2012 budgeted revenues. The County also provided building and grounds maintenance to WHS on a contract basis during 2012, for which WHS paid the County \$12,005.

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 2012, the Dispatch paid the County \$57,500 for such services. In addition, the County allocated \$23,972 in interest earnings on the Dispatch's cash balances that were held by the County during the year.

C. Weber Housing Authority

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

NOTE 16. JOINTLY GOVERNED ORGANIZATIONS

A. Weber / Morgan Narcotics Strike Force

The Weber/Morgan Narcotics Strike Force was created through an interlocal governmental agreement among various law enforcement agencies

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

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

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

B. Northern Utah Regional Landfill Authority

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

The interlocal agreement does not provide for the members to retain an explicit, measurable interest in the net resources of NURLA operations, and

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2012

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

NOTE 17. LANDFILL POST-CLOSURE COSTS

Weber County owns and maintains a landfill site located in the Ogden, Utah area. In December 1997, the County closed the landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized some of the closure and post-closure care costs in past operating periods. As of December 31, 2012, the County's liability of \$1,340,780 represents the total estimated costs remaining for site maintenance and monitoring through 2027. These estimated costs are subject to change due to the effects of inflation, revision of laws, and other variables. The County has met the Financial Assurance Mechanism pertaining to solid waste facility closures. This was done by complying with the Local Government Financial Test as required by the State of Utah.

NOTE 18. SUBSEQUENT EVENTS

A. Conditional Commitment to Issue Special Assessment Bonds

On March 26, 2013, Weber County entered into a Memorandum of Understanding (MOU) with a private developer, Summit Mountain Holding Group (Summit), wherein the County agreed to create a special assessment area and issue approximately \$22.5 million of special assessment bonds for public improvements on property owned by Summit, adjacent to Powder Mountain Ski Resort. The MOU requires Summit to meet several conditions before the County will create the assessment area and issue the bonds, including securing sufficient water to service the proposed development, funding a cash reserve equal to one year of debt service on the assessment bonds, and securing a construction loan for an amount necessary to finance privately-owned improvements.

The bonds will be repaid through an assessment against the property owners. Each assessment will be a lien on the property and is payable in annual

installments, with interest. In the event assessment collections are not sufficient to cover annual debt service on the bonds, the County has agreed to guarantee the bond payments through replenishment of the debt-funded reserve fund by foreclosure and sale of the delinquent properties and/or levying a property tax.

Assuming the developer meets all of the conditions of the MOU, the County expects to create the assessment area and issue the bonds by July 2013.

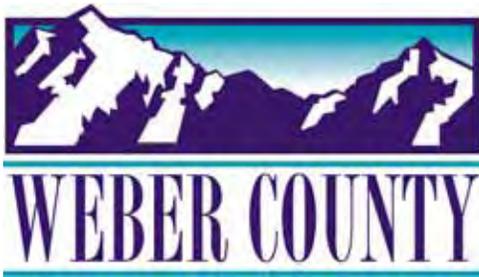
B. Library Bond Election

On April 2, 2013, the County Commission approved a ballot resolution to be voted on by county residents in a special election on June 25, 2013. The proposal asks voters to approve issuance of \$45 million in general obligation bonds to pay for major capital improvements to various library facilities throughout the County, including a new headquarters building in Roy City and renovation of the Main Library building in downtown Ogden City. If voters approve the ballot proposal, the County expects to issue bonds in two phases, the first in early 2014 and the second in late 2015.

C. Reduction of Federal Subsidy for Certain Bond Interest Payments

Due to federal budget sequestration cuts, the federal subsidy for interest on the 2010B sales tax revenue bonds ("Build America Bonds"), payable on July 1, 2013, is expected to be reduced by 8.7%, which is approximately \$1,918. The shortfall will be covered by unrestricted fund balance of the Debt Service Fund. Reductions of future interest subsidies are possible but unpredictable at this time.

Required Supplementary Information



WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2012

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

As more fully described in Note 12, the County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The table below demonstrates the County's progress toward funding its actuarial accrued liability, as determined by its most recent actuarial valuation dated January 1, 2012.

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - Projected Unit (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b - a) / c)
1/1/2012	\$ —	\$ 13,369,559	\$ 13,369,559	0.0%	\$ 26,453,606	50.5%
1/1/2011	—	11,415,221	11,415,221	0.0%	32,854,220	34.7%
1/1/2010	—	11,415,221	11,415,221	0.0%	33,368,171	34.2%
1/1/2009	—	10,232,471	10,232,471	0.0%	34,035,262	30.1%
1/1/2008	—	10,232,471	10,232,471	0.0%	33,010,328	31.0%

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 21,540,342	\$ 21,540,342	\$ 22,589,767	\$ 1,049,425
Sales.....	8,513,109	8,513,109	8,913,674	400,565
Delinquent.....	1,413,155	1,413,155	1,847,363	434,208
Assessing and Collecting.....	3,710,259	3,710,259	3,871,971	161,712
Total Taxes.....	35,176,865	35,176,865	37,222,775	2,045,910
Licenses, Permits, and Fees.....	2,563,603	2,563,603	2,365,356	(198,247)
Intergovernmental.....	1,010,104	1,386,298	1,362,942	(23,356)
Charges for Services.....	15,921,264	16,134,864	15,830,982	(303,882)
Fines and Forfeitures.....	396,000	414,000	392,944	(21,056)
Miscellaneous.....	712,347	763,626	849,010	85,384
Total Revenues.....	55,780,183	56,439,256	58,024,009	1,584,753
EXPENDITURES				
General Government				
Commission.....	645,708	649,208	638,178	(11,030)
District Court.....	70,000	85,000	84,479	(521)
Public Defender.....	1,427,800	1,427,800	1,268,027	(159,773)
Training.....	92,859	96,259	96,641	382
Human Resources.....	479,421	479,421	437,524	(41,897)
Information Technology.....	2,756,330	2,759,005	2,474,896	(284,109)
G.I.S.....	470,413	479,538	442,852	(36,686)
Clerk/Auditor.....	1,236,129	1,236,129	1,192,841	(43,288)
Treasurer.....	550,817	553,517	510,591	(42,926)
Recorder.....	935,043	939,743	901,473	(38,270)
Attorney - Criminal.....	2,356,947	2,394,578	2,298,879	(95,699)
Assessor.....	2,063,975	2,072,975	2,011,128	(61,847)
Surveyor.....	729,653	719,653	575,082	(144,571)
Engineering.....	376,251	378,751	370,011	(8,740)
Attorney - Civil.....	597,854	604,054	597,396	(6,658)
Non-Departmental.....	1,286,706	1,286,706	1,234,222	(52,484)
Children's Justice Center.....	310,312	310,312	282,096	(28,216)
Operations Administration.....	364,516	366,516	355,469	(11,047)
Property Management.....	1,160,546	1,148,546	1,067,366	(81,180)
Municipal Gardens.....	20,000	20,000	20,000	—
Elections.....	413,595	413,595	412,603	(992)
Council of Governments.....	34,921	34,921	33,581	(1,340)
	18,379,796	18,456,227	17,305,335	(1,150,892)
Public Safety				
Sheriff.....	9,096,076	9,397,769	8,643,579	(754,190)
Watershed Fire Protection.....	50,000	50,000	26,469	(23,531)
Jail.....	22,736,161	22,761,513	21,848,318	(913,195)
Homeland Security.....	580,530	641,630	573,008	(68,622)
	32,462,767	32,850,912	31,091,374	(1,759,538)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Public Health and Welfare				
Poor and Indigent.....	8,000	12,000	10,400	(1,600)
Human Services Programs.....	1,996,896	1,996,896	1,996,896	—
	<u>2,004,896</u>	<u>2,008,896</u>	<u>2,007,296</u>	<u>(1,600)</u>
Streets and Public Improvements				
Storm Water Management.....	500,000	500,000	464,708	(35,292)
Garage.....	479,134	480,834	464,626	(16,208)
	<u>979,134</u>	<u>980,834</u>	<u>929,334</u>	<u>(51,500)</u>
Parks and Recreation				
Parks.....	252,871	241,871	208,718	(33,153)
Recreation Facilities Administration...	478,625	518,625	481,102	(37,523)
Recreation.....	445,690	473,964	467,424	(6,540)
Special Events.....	135,050	135,750	125,794	(9,956)
Weber County Fair.....	378,271	378,271	333,071	(45,200)
	<u>1,690,507</u>	<u>1,748,481</u>	<u>1,616,109</u>	<u>(132,372)</u>
Conservation and Development				
WEDCorp.....	231,350	159,926	108,283	(51,643)
USU Extension.....	224,504	224,504	218,891	(5,613)
Community Development.....	—	136,693	136,693	—
Economic Development.....	—	119,424	74,257	(45,167)
Public Relations.....	200,090	200,090	126,677	(73,413)
	<u>655,944</u>	<u>840,637</u>	<u>664,801</u>	<u>(175,836)</u>
Total Expenditures.....	<u>56,173,044</u>	<u>56,885,987</u>	<u>53,614,249</u>	<u>(3,271,738)</u>
Revenues Over (Under)				
Expenditures.....	(392,861)	(446,731)	4,409,760	4,856,491
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	—	—	16,048	16,048
Sale of Capital Assets.....	5,000	5,000	2,893	(2,107)
Transfers In.....	349,323	349,323	33,750	(315,573)
Transfers Out.....	(724,376)	(724,376)	(3,759,398)	(3,035,022)
Total Other Financing Sources (Uses).	<u>(370,053)</u>	<u>(370,053)</u>	<u>(3,706,707)</u>	<u>(3,336,654)</u>
Net Change in Fund Balance.....	(762,914)	(816,784)	703,053	1,519,837
Fund Balance - Beginning	13,906,435	13,906,435	13,906,435	—
Fund Balance - Ending.....	<u>\$ 13,143,521</u>	<u>\$ 13,089,651</u>	<u>\$ 14,609,488</u>	<u>\$ 1,519,837</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 6,453,830	\$ 6,453,830	\$ 6,746,303	\$ 292,473
Delinquent.....	296,786	296,786	366,456	69,670
Total Taxes.....	6,750,616	6,750,616	7,112,759	362,143
Other Revenues:				
Licenses, Permits, and Fees.....	643,092	643,092	594,200	(48,892)
Intergovernmental.....	41,318	41,318	40,059	(1,259)
Charges for Services.....	160,166	160,166	155,801	(4,365)
Miscellaneous.....	11,496	11,496	45,596	34,100
Total Revenues.....	7,606,688	7,606,688	7,948,415	341,727
EXPENDITURES				
Library Services.....	7,886,416	7,966,824	7,100,335	(866,489)
Total Expenditures.....	7,886,416	7,966,824	7,100,335	(866,489)
Revenues Over (Under)				
Expenditures.....	(279,728)	(360,136)	848,080	1,208,216
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(542,150)	(542,150)	(542,150)	—
Net Change in Fund Balance.....	(821,878)	(902,286)	305,930	1,208,216
Fund Balance, January 1.....	3,483,908	3,483,908	3,483,908	—
Fund Balance, December 31.....	\$ 2,662,030	\$ 2,581,622	\$ 3,789,838	\$ 1,208,216

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Consolidated Health Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,198,883	\$ 1,243,706	\$ 1,259,192	\$ 15,486
Delinquent.....	64,433	72,155	73,020	865
Total Taxes.....	<u>1,263,316</u>	<u>1,315,861</u>	<u>1,332,212</u>	<u>16,351</u>
Other Revenues:				
Licenses, Permits, and Fees.....	119,460	110,905	110,985	80
Intergovernmental.....	6,947,924	7,150,802	7,057,254	(93,548)
Charges for Services.....	1,717,300	1,832,200	1,898,125	65,925
Miscellaneous.....	27,750	24,891	40,107	15,216
Total Revenues.....	<u>10,075,750</u>	<u>10,434,659</u>	<u>10,438,683</u>	<u>4,024</u>
EXPENDITURES				
Public Health and Welfare - Weber/Morgan Health Department....	<u>10,046,309</u>	<u>10,408,598</u>	<u>10,060,889</u>	<u>(347,709)</u>
Total Expenditures.....	<u>10,046,309</u>	<u>10,408,598</u>	<u>10,060,889</u>	<u>(347,709)</u>
Revenues Over (Under) Expenditures.....	29,441	26,061	377,794	351,733
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	2,000	2,000	1,395	(605)
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(428,100)</u>	<u>(460,000)</u>	<u>(449,537)</u>	<u>10,463</u>
Net Change in Fund Balance.....	(396,659)	(431,939)	(70,348)	361,591
Fund Balance, January 1.....	<u>4,210,683</u>	<u>4,210,683</u>	<u>4,210,683</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,814,024</u>	<u>\$ 3,778,744</u>	<u>\$ 4,140,335</u>	<u>\$ 361,591</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,168,216	\$ 2,168,216	\$ 2,268,206	\$ 99,990
Delinquent.....	90,924	90,924	118,583	27,659
Total Taxes.....	<u>2,259,140</u>	<u>2,259,140</u>	<u>2,386,789</u>	<u>127,649</u>
Other Revenues:				
Licenses, Permits, and Fees.....	216,023	216,023	199,774	(16,249)
Miscellaneous.....	—	—	1,257	1,257
Total Revenues.....	<u>2,475,163</u>	<u>2,475,163</u>	<u>2,587,820</u>	<u>112,657</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	2,579,539	2,579,539	2,205,883	(373,656)
Total Expenditures.....	<u>2,579,539</u>	<u>2,579,539</u>	<u>2,205,883</u>	<u>(373,656)</u>
Revenues Over (Under)				
Expenditures.....	(104,376)	(104,376)	381,937	486,313
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	—	—	25,000	25,000
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	<u>(104,376)</u>	<u>(104,376)</u>	<u>406,937</u>	<u>511,313</u>
Fund Balance, January 1.....	2,856,832	2,856,832	2,856,832	—
Fund Balance, December 31.....	<u>\$ 2,752,456</u>	<u>\$ 2,752,456</u>	<u>\$ 3,263,769</u>	<u>\$ 511,313</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 5,149,000	\$ 5,149,000	\$ 5,313,007	\$ 164,007
Total Taxes.....	5,149,000	5,149,000	5,313,007	164,007
Other Revenues:				
Miscellaneous.....	65,000	65,000	160,571	95,571
Total Revenues.....	5,214,000	5,214,000	5,473,578	259,578
EXPENDITURES				
Streets and Public Improvements -				
Transportation Development.....	—	150,000	150,000	—
Total Expenditures.....	—	150,000	150,000	—
Revenues Over (Under)				
Expenditures.....	5,214,000	5,064,000	5,323,578	259,578
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	5,214,000	5,064,000	5,323,578	259,578
Fund Balance, January 1.....	19,280,126	19,280,126	19,280,126	—
Fund Balance, December 31.....	\$ 24,494,126	\$ 24,344,126	\$ 24,603,704	\$ 259,578

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2012

**Required Supplementary Information –
Budgetary Comparison Schedules**

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

Budgeting and Budgetary Control

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

Adopting the Annual Budget

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

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

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

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

Modifying the Adopted Budget

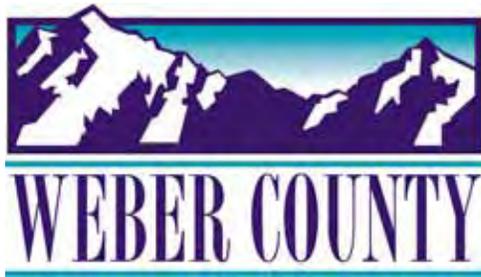
Transfers of unexpended appropriations from one expenditure account to another within the same department can be made by consent of the department head. Transfers of unexpended appropriations from one department to another department, as well as budget reductions for any department, may be made by resolution of the County Commission. Budgets of any department may be increased by resolution only after a public hearing. Notice of the hearing must be published seven days in advance of the hearing. During 2012, 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, 2012, expenditures for the Training Department exceeded the appropriated budget by \$382 because demand for the County's software training classes exceeded expectations but the County did not adjust the budget to accommodate the additional costs.

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

Supplementary Information



Nonmajor Governmental Funds

Municipal Services Fund

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

Crime Scene Investigations Fund

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

Animal Shelter Fund

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

Tourism Fund

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

Impact Fees Fund

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

Municipal Building Authority Fund (Blended Component Unit)

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

Redevelopment Agency Fund (Blended Component Unit)

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

Ogden Eccles Conference Center Fund

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

Ice Sheet Fund

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

Golden Spike Events Center Fund

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

RAMP Tax Fund

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

Public Works Capital Projects Fund

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

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2012

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
ASSETS						
Cash and Investments.....	\$ 228,312	\$ 124,143	\$ 40,403	\$ —	\$ 692,667	\$ 140,750
Receivables:						
Accounts, net.....	—	—	116,542	—	—	—
Taxes.....	—	—	—	629,731	—	—
Due From Other Governments.....	—	—	—	—	—	—
Prepays and Inventories.....	—	—	—	—	—	—
Cash - Restricted.....	—	—	—	—	—	2,891,963
Total Assets	<u>\$ 228,312</u>	<u>\$ 124,143</u>	<u>\$ 156,945</u>	<u>\$ 629,731</u>	<u>\$ 692,667</u>	<u>\$ 3,032,713</u>
LIABILITIES						
Liabilities:						
Accounts Payable.....	\$ —	\$ 2,891	\$ 21,742	\$ —	\$ —	\$ —
Accrued Liabilities.....	—	12,550	7,463	—	—	34,193
Due To Other Funds.....	—	—	78,936	629,731	—	—
Unearned Revenue.....	—	—	—	—	—	—
Total Liabilities.....	<u>—</u>	<u>15,441</u>	<u>108,141</u>	<u>629,731</u>	<u>—</u>	<u>34,193</u>
FUND BALANCES						
Fund Balances:						
Nonspendable:						
Inventories and Prepays.....	—	—	—	—	—	—
Restricted.....	—	—	40,403	—	—	2,891,963
Assigned.....	228,312	108,702	8,401	—	692,667	106,557
Total Fund Balances.....	<u>228,312</u>	<u>108,702</u>	<u>48,804</u>	<u>—</u>	<u>692,667</u>	<u>2,998,520</u>
Resources, and Fund Balances.....	<u>\$ 228,312</u>	<u>\$ 124,143</u>	<u>\$ 156,945</u>	<u>\$ 629,731</u>	<u>\$ 692,667</u>	<u>\$ 3,032,713</u>

Redevelopment Agency	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Capital Projects	
					Public Works	Total Nonmajor Governmental Funds
\$ 3,404,053	\$ 686,725	\$ —	\$ 108,736	\$ 3,864,198	\$ 1,061,937	\$ 10,351,924
—	61,241	38,377	27,204	—	—	243,364
14,726	—	—	—	514,488	—	1,158,945
—	—	—	—	—	571,899	571,899
—	26,822	—	—	—	—	26,822
—	—	—	—	—	—	2,891,963
<u>\$ 3,418,779</u>	<u>\$ 774,788</u>	<u>\$ 38,377</u>	<u>\$ 135,940</u>	<u>\$ 4,378,686</u>	<u>\$ 1,633,836</u>	<u>\$ 15,244,917</u>
\$ 655,824	\$ 151,527	\$ 19,525	\$ 44,853	\$ 2,000	\$ 50,346	\$ 948,708
—	52,906	9,793	20,512	—	—	137,417
—	—	7,868	—	—	—	716,535
—	44,765	—	—	—	—	44,765
<u>655,824</u>	<u>249,198</u>	<u>37,186</u>	<u>65,365</u>	<u>2,000</u>	<u>50,346</u>	<u>1,847,425</u>
—	26,822	—	—	—	—	26,822
295,619	—	—	—	—	150,000	3,377,985
<u>2,467,336</u>	<u>498,768</u>	<u>1,191</u>	<u>70,575</u>	<u>4,376,686</u>	<u>1,433,490</u>	<u>9,992,685</u>
<u>2,762,955</u>	<u>525,590</u>	<u>1,191</u>	<u>70,575</u>	<u>4,376,686</u>	<u>1,583,490</u>	<u>13,397,492</u>
<u>\$ 3,418,779</u>	<u>\$ 774,788</u>	<u>\$ 38,377</u>	<u>\$ 135,940</u>	<u>\$ 4,378,686</u>	<u>\$ 1,633,836</u>	<u>\$ 15,244,917</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2012

	Special Revenue					
	Municipal Services	Crime Scene Investigations	Animal Shelter	Tourism	Impact Fees	Municipal Building Authority
REVENUES						
Taxes:						
Current Property.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Sales.....	1,827,027	—	—	3,919,224	—	—
Total Taxes.....	<u>1,827,027</u>	<u>—</u>	<u>—</u>	<u>3,919,224</u>	<u>—</u>	<u>—</u>
Other Revenues:						
Licenses, Permits, and Fees.....	251,476	—	—	—	175,381	—
Intergovernmental.....	1,593,240	—	—	—	—	—
Charges for Services.....	377,389	638,855	702,500	—	—	3,042,594
Fines and Forfeitures.....	60,789	—	—	—	—	—
Miscellaneous.....	—	1,060	11,548	411	4,795	23,317
Total Revenues.....	<u>4,109,921</u>	<u>639,915</u>	<u>714,048</u>	<u>3,919,635</u>	<u>180,176</u>	<u>3,065,911</u>
EXPENDITURES						
Current:						
General Government.....	1,160,907	—	—	—	—	—
Public Safety.....	803,361	598,300	483,125	—	—	—
Streets and Public Improvements.....	2,103,426	—	—	—	49,968	—
Parks, Recreation & Public Facilities.....	—	—	—	2,678,888	—	—
Conservation and Development.....	—	—	—	—	—	—
Debt Service:						
Principal.....	—	—	—	—	—	2,165,000
Interest and Other Charges.....	—	—	—	—	—	882,593
Total Expenditures.....	<u>4,067,694</u>	<u>598,300</u>	<u>483,125</u>	<u>2,678,888</u>	<u>49,968</u>	<u>3,047,593</u>
Revenues Over (Under) Expenditures.....	42,227	41,615	230,923	1,240,747	130,208	18,318
OTHER FINANCING SOURCES (USES)						
Transfers In.....	—	—	—	—	—	—
Transfers Out.....	—	(25,085)	(233,458)	(1,267,952)	—	—
Total Other Financing Sources (Uses).....	<u>—</u>	<u>(25,085)</u>	<u>(233,458)</u>	<u>(1,267,952)</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances.....	42,227	16,530	(2,535)	(27,205)	130,208	18,318
Fund Balances - Beginning	186,085	92,172	51,339	27,205	562,459	2,980,202
Fund Balances - Ending.....	<u>\$ 228,312</u>	<u>\$ 108,702</u>	<u>\$ 48,804</u>	<u>\$ —</u>	<u>\$ 692,667</u>	<u>\$ 2,998,520</u>

Redevelopment Agency	Special Revenue				Capital Projects	Total Nonmajor Governmental Funds
	Ogden Eccles Conference Center	Ice Sheet	Golden Spike Events Center	RAMP Tax	Public Works	
\$ 1,291,281	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,291,281
—	—	—	—	2,836,894	—	8,583,145
<u>1,291,281</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,836,894</u>	<u>—</u>	<u>9,874,426</u>
—	—	—	—	—	—	426,857
—	4,000	1,800	13,000	—	780,584	2,392,624
—	1,882,218	359,723	390,892	—	—	7,394,171
—	—	—	—	—	—	60,789
<u>666</u>	<u>250,000</u>	<u>27,641</u>	<u>73,095</u>	<u>31,046</u>	<u>1,760</u>	<u>425,339</u>
<u>1,291,947</u>	<u>2,136,218</u>	<u>389,164</u>	<u>476,987</u>	<u>2,867,940</u>	<u>782,344</u>	<u>20,574,206</u>
—	—	—	—	—	—	1,160,907
—	—	—	—	—	—	1,884,786
—	—	—	—	—	740,745	2,894,139
—	2,704,135	719,779	1,433,235	3,026,360	—	10,562,397
<u>927,408</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>927,408</u>
—	—	—	—	—	—	2,165,000
—	—	—	—	—	—	882,593
<u>927,408</u>	<u>2,704,135</u>	<u>719,779</u>	<u>1,433,235</u>	<u>3,026,360</u>	<u>740,745</u>	<u>20,477,230</u>
364,539	(567,917)	(330,615)	(956,248)	(158,420)	41,599	96,976
—	567,920	330,617	956,246	—	1,000,000	2,854,783
<u>(33,750)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(1,560,245)</u>
<u>(33,750)</u>	<u>567,920</u>	<u>330,617</u>	<u>956,246</u>	<u>—</u>	<u>1,000,000</u>	<u>1,294,538</u>
330,789	3	2	(2)	(158,420)	1,041,599	1,391,514
<u>2,432,166</u>	<u>525,587</u>	<u>1,189</u>	<u>70,577</u>	<u>4,535,106</u>	<u>541,891</u>	<u>12,005,978</u>
<u>\$ 2,762,955</u>	<u>\$ 525,590</u>	<u>\$ 1,191</u>	<u>\$ 70,575</u>	<u>\$ 4,376,686</u>	<u>\$ 1,583,490</u>	<u>\$ 13,397,492</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales.....	\$ 1,905,265	\$ 1,905,265	\$ 1,827,027	\$ (78,238)
Franchise.....	35,000	35,000	—	(35,000)
Total Taxes.....	1,940,265	1,940,265	1,827,027	(113,238)
Other Revenues:				
Licenses, Permits, and Fees.....	328,000	328,000	251,476	(76,524)
Intergovernmental.....	1,515,703	1,515,703	1,593,240	77,537
Charges for Services.....	386,555	386,555	377,389	(9,166)
Fines and Forfeitures.....	60,000	60,000	60,789	789
Total Revenues.....	4,230,523	4,230,523	4,109,921	(120,602)
EXPENDITURES				
General Government:				
Engineering.....	70,922	73,422	69,746	(3,676)
Planning.....	789,676	789,676	696,408	(93,268)
Building Inspection.....	297,786	299,286	294,753	(4,533)
Administration.....	199,938	199,938	100,000	(99,938)
	1,358,322	1,362,322	1,160,907	(201,415)
Public Safety:				
Sheriff.....	540,000	540,000	540,000	—
Animal Control.....	250,198	250,198	222,662	(27,536)
Animal Shelter.....	28,495	52,000	40,699	(11,301)
	818,693	842,198	803,361	(38,837)
Streets and Public Improvements:				
Roads and Highways.....	2,090,814	2,174,814	2,004,437	(170,377)
Sewer Division.....	29,000	29,000	10,145	(18,855)
Weed Department.....	94,790	95,290	88,844	(6,446)
	2,214,604	2,299,104	2,103,426	(195,678)
Total Expenditures.....	4,391,619	4,503,624	4,067,694	(435,930)
Revenues Over (Under)				
Expenditures.....	(161,096)	(273,101)	42,227	315,328
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(161,096)	(273,101)	42,227	315,328
Fund Balance, January 1.....	186,085	186,085	186,085	—
Fund Balance, December 31.....	\$ 24,989	\$ (87,016)	\$ 228,312	\$ 315,328

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Crime Scene Investigations Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 608,705	\$ 608,705	\$ 638,855	\$ 30,150
Miscellaneous.....	—	—	1,060	1,060
Total Revenues.....	<u>608,705</u>	<u>608,705</u>	<u>639,915</u>	<u>31,210</u>
EXPENDITURES				
Public Safety - Crime Scene Investigations..	<u>613,429</u>	<u>616,329</u>	<u>598,300</u>	<u>(18,029)</u>
Total Expenditures.....	<u>613,429</u>	<u>616,329</u>	<u>598,300</u>	<u>(18,029)</u>
Revenues Over (Under)				
Expenditures.....	(4,724)	(7,624)	41,615	49,239
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	(25,085)	(25,085)	—
Net Change in Fund Balance.....	(4,724)	(32,709)	16,530	49,239
Fund Balance, January 1.....	<u>92,172</u>	<u>92,172</u>	<u>92,172</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 87,448</u>	<u>\$ 59,463</u>	<u>\$ 108,702</u>	<u>\$ 49,239</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Animal Shelter Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 541,600	\$ 541,600	\$ 702,500	\$ 160,900
Miscellaneous.....	7,000	11,000	11,548	548
Total Revenues.....	<u>548,600</u>	<u>552,600</u>	<u>714,048</u>	<u>161,448</u>
EXPENDITURES				
Public Safety - Animal Shelter.....	<u>573,574</u>	<u>571,574</u>	<u>483,125</u>	<u>(88,449)</u>
Total Expenditures.....	<u>573,574</u>	<u>571,574</u>	<u>483,125</u>	<u>(88,449)</u>
Revenues Over (Under)				
Expenditures.....	(24,974)	(18,974)	230,923	249,897
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(233,458)</u>	<u>(233,458)</u>	<u>(233,458)</u>	<u>—</u>
Net Change in Fund Balance.....	(258,432)	(252,432)	(2,535)	249,897
Fund Balance, January 1.....	<u>51,339</u>	<u>51,339</u>	<u>51,339</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ (207,093)</u>	<u>\$ (201,093)</u>	<u>\$ 48,804</u>	<u>\$ 249,897</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales Taxes:				
Restaurant Tax.....	\$ 2,531,955	\$ 2,531,955	\$ 2,565,473	\$ 33,518
Transient Room Tax.....	1,092,579	1,092,579	1,017,047	(75,532)
Leased Vehicle Tax.....	313,607	313,607	336,704	23,097
Total Taxes.....	<u>3,938,141</u>	<u>3,938,141</u>	<u>3,919,224</u>	<u>(18,917)</u>
Other Revenues:				
Miscellaneous.....	500	500	411	(89)
Total Revenues.....	<u>3,938,641</u>	<u>3,938,641</u>	<u>3,919,635</u>	<u>(19,006)</u>
 EXPENDITURES				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	892,200	892,200	872,500	(19,700)
Facility Rental - Municipal Building Authority.....	1,806,388	1,806,388	1,806,388	—
Total Expenditures.....	<u>2,698,588</u>	<u>2,698,588</u>	<u>2,678,888</u>	<u>(19,700)</u>
 Revenues Over (Under)				
Expenditures.....	1,240,053	1,240,053	1,240,747	694
 OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>(1,267,253)</u>	<u>(1,267,253)</u>	<u>(1,267,952)</u>	<u>(699)</u>
Net Change in Fund Balance.....	(27,200)	(27,200)	(27,205)	(5)
Fund Balance, January 1.....	27,205	27,205	27,205	—
Fund Balance, December 31.....	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ —</u>	<u>\$ (5)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ 83,000	\$ 83,000	\$ 175,381	\$ 92,381
Miscellaneous.....	1,650	1,650	4,795	3,145
Total Revenues.....	<u>84,650</u>	<u>84,650</u>	<u>180,176</u>	<u>95,526</u>
EXPENDITURES				
Streets and Public Improvements.....	—	49,968	49,968	—
Total Expenditures.....	<u>—</u>	<u>49,968</u>	<u>49,968</u>	<u>—</u>
Revenues Over (Under)				
Expenditures.....	84,650	34,682	130,208	95,526
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	84,650	34,682	130,208	95,526
Fund Balance, January 1.....	<u>562,459</u>	<u>562,459</u>	<u>562,459</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 647,109</u>	<u>\$ 597,141</u>	<u>\$ 692,667</u>	<u>\$ 95,526</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges for Services.....	\$ 3,042,594	\$ 3,042,594	\$ 3,042,594	\$ —
Miscellaneous.....	20,000	20,000	23,317	3,317
Total Revenues.....	<u>3,062,594</u>	<u>3,062,594</u>	<u>3,065,911</u>	<u>3,317</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,165,000	2,165,000	2,165,000	—
Interest and Other Charges.....	897,594	897,594	882,593	(15,001)
Total Expenditures.....	<u>3,062,594</u>	<u>3,062,594</u>	<u>3,047,593</u>	<u>(15,001)</u>
Revenues Over (Under)				
Expenditures.....	—	—	18,318	18,318
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	—	—	18,318	18,318
Fund Balance, January 1.....	<u>2,980,202</u>	<u>2,980,202</u>	<u>2,980,202</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,980,202</u>	<u>\$ 2,980,202</u>	<u>\$ 2,998,520</u>	<u>\$ 18,318</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 1,131,000	\$ 1,131,000	\$ 1,291,281	\$ 160,281
Total Taxes.....	1,131,000	1,131,000	1,291,281	160,281
Other Revenues:				
Miscellaneous.....	850	850	666	(184)
Total Revenues.....	1,131,850	1,131,850	1,291,947	160,097
EXPENDITURES				
Conservation and Development.....	943,150	1,143,150	927,408	(215,742)
Total Expenditures.....	943,150	1,143,150	927,408	(215,742)
Revenues Over (Under)				
Expenditures.....	188,700	(11,300)	364,539	375,839
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(33,750)	(33,750)	(33,750)	—
Net Change in Fund Balance.....	154,950	(45,050)	330,789	375,839
Fund Balance, January 1.....	2,432,166	2,432,166	2,432,166	—
Fund Balance, December 31.....	\$ 2,587,116	\$ 2,387,116	\$ 2,762,955	\$ 375,839

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ogden Eccles Conference Center Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 6,000	\$ 6,000	\$ 4,000	\$ (2,000)
Charges for Services.....	1,995,680	1,995,680	1,882,218	(113,462)
Miscellaneous.....	250,000	250,000	250,000	—
Total Revenues.....	<u>2,251,680</u>	<u>2,251,680</u>	<u>2,136,218</u>	<u>(115,462)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities -				
Conference Center Operations.....	<u>2,801,940</u>	<u>2,836,940</u>	<u>2,704,135</u>	<u>(132,805)</u>
Total Expenditures.....	<u>2,801,940</u>	<u>2,836,940</u>	<u>2,704,135</u>	<u>(132,805)</u>
Revenues Over (Under)				
Expenditures.....	(550,260)	(585,260)	(567,917)	17,343
OTHER FINANCING SOURCES (USES)				
Transfers In.....	535,149	535,149	567,920	32,771
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(15,111)	(50,111)	3	50,114
Fund Balance, January 1.....	<u>525,587</u>	<u>525,587</u>	<u>525,587</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 510,476</u>	<u>\$ 475,476</u>	<u>\$ 525,590</u>	<u>\$ 50,114</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Ice Sheet Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ —	\$ 1,800	\$ 1,800
Charges for Services.....	458,500	458,500	359,723	(98,777)
Miscellaneous.....	32,000	32,000	27,641	(4,359)
Total Revenues.....	<u>490,500</u>	<u>490,500</u>	<u>389,164</u>	<u>(101,336)</u>
EXPENDITURES				
Parks, Recreation & Public Facilities - Weber County Ice Sheet.....	<u>747,184</u>	<u>762,184</u>	<u>719,779</u>	<u>(42,405)</u>
Total Expenditures.....	<u>747,184</u>	<u>762,184</u>	<u>719,779</u>	<u>(42,405)</u>
Revenues Over (Under) Expenditures.....	(256,684)	(271,684)	(330,615)	(58,931)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	256,684	256,684	330,617	73,933
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	—	(15,000)	2	15,002
Fund Balance, January 1.....	<u>1,189</u>	<u>1,189</u>	<u>1,189</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 1,189</u>	<u>\$ (13,811)</u>	<u>\$ 1,191</u>	<u>\$ 15,002</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Golden Spike Events Center Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ —	\$ 13,000	\$ 13,000	\$ —
Charges for Services.....	410,938	410,938	390,892	(20,046)
Miscellaneous.....	19,615	19,615	73,095	53,480
Total Revenues.....	<u>430,553</u>	<u>443,553</u>	<u>476,987</u>	<u>33,434</u>
EXPENDITURES				
Parks, Recreation & Public Facilities -				
Golden Spike Events Center.....	<u>1,524,149</u>	<u>1,537,149</u>	<u>1,433,235</u>	<u>(103,914)</u>
Total Expenditures.....	<u>1,524,149</u>	<u>1,537,149</u>	<u>1,433,235</u>	<u>(103,914)</u>
Revenues Over (Under)				
Expenditures.....	(1,093,596)	(1,093,596)	(956,248)	137,348
OTHER FINANCING SOURCES (USES)				
Transfers In.....	1,074,796	1,074,796	956,246	(118,550)
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(18,800)	(18,800)	(2)	18,798
Fund Balance, January 1.....	<u>70,577</u>	<u>70,577</u>	<u>70,577</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 51,777</u>	<u>\$ 51,777</u>	<u>\$ 70,575</u>	<u>\$ 18,798</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

RAMP Tax Fund

For the Year Ended December 31, 2012

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Sales Taxes.....	\$ 2,751,000	\$ 2,751,000	\$ 2,836,894	\$ 85,894
Total Taxes.....	2,751,000	2,751,000	2,836,894	85,894
Other Revenues:				
Miscellaneous.....	15,000	15,000	31,046	16,046
Total Revenues.....	2,766,000	2,766,000	2,867,940	101,940
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	3,238,000	3,238,000	2,983,807	(254,193)
Administration.....	41,265	41,265	42,553	1,288
Total Expenditures.....	3,279,265	3,279,265	3,026,360	(252,905)
Revenues Over (Under)				
Expenditures.....	(513,265)	(513,265)	(158,420)	354,845
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(513,265)	(513,265)	(158,420)	354,845
Fund Balance, January 1.....	4,535,106	4,535,106	4,535,106	—
Fund Balance, December 31.....	\$ 4,021,841	\$ 4,021,841	\$ 4,376,686	\$ 354,845

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,747,899	\$ 1,747,899	\$ 1,886,548	\$ 138,649
Delinquent.....	148,551	148,551	179,630	31,079
Total Taxes.....	<u>1,896,450</u>	<u>1,896,450</u>	<u>2,066,178</u>	<u>169,728</u>
Other Revenues:				
Licenses, Permits, and Fees.....	315,573	315,573	157,941	(157,632)
Intergovernmental.....	44,090	44,090	44,090	—
Charges for Services.....	318,786	318,786	308,476	(10,310)
Miscellaneous.....	200	200	1,298	1,098
Total Revenues.....	<u>2,575,099</u>	<u>2,575,099</u>	<u>2,577,983</u>	<u>2,884</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,000,000	2,000,000	2,000,000	—
Interest and Other Charges.....	<u>1,050,134</u>	<u>1,050,134</u>	<u>1,043,036</u>	<u>(7,098)</u>
Total Expenditures.....	<u>3,050,134</u>	<u>3,050,134</u>	<u>3,043,036</u>	<u>(7,098)</u>
Revenues Over (Under)				
Expenditures.....	(475,035)	(475,035)	(465,053)	9,982
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued	—	—	2,520,000	2,520,000
Premium on Bonds Issued	—	—	117,864	117,864
Payment to Refunding Escrow	—	—	(2,591,248)	(2,591,248)
Transfers In.....	775,608	775,608	775,608	—
Transfers Out.....	<u>(315,573)</u>	<u>(315,573)</u>	<u>—</u>	<u>315,573</u>
Net Change in Fund Balance.....	(15,000)	(15,000)	357,171	372,171
Fund Balance, January 1.....	<u>2,701,464</u>	<u>2,701,464</u>	<u>2,701,464</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,686,464</u>	<u>\$ 2,686,464</u>	<u>\$ 3,058,635</u>	<u>\$ 372,171</u>

WEBER COUNTY, UTAH

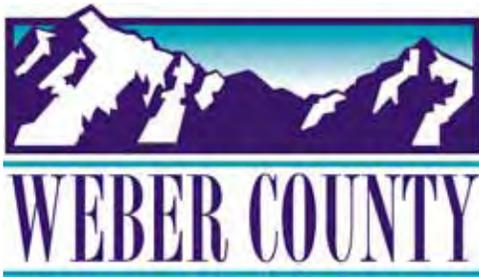
Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 18,000	\$ 664,594	\$ 647,151	\$ (17,443)
Miscellaneous.....	—	210,000	200,407	(9,593)
Total Revenues.....	<u>18,000</u>	<u>874,594</u>	<u>847,558</u>	<u>(27,036)</u>
EXPENDITURES				
Public Safety.....	—	11,168	14,286	3,118
Streets and Public Improvements.....	5,000	5,000	4,967	(33)
Parks, Recreation & Public Facilities.....	—	100,000	68,836	(31,164)
Capital Outlay:				
Capital Improvements - Jail.....	—	26,000	17,024	(8,976)
Capital Improvements - Conference Center.....	595,275	595,275	470,181	(125,094)
Capital Improvements - Ice Sheet Expansion.....	280,000	2,500,000	405,965	(2,094,035)
Capital Improvements - GSEC.....	166,650	216,650	75,167	(141,483)
Capital Improvements - Recreation.....	58,000	122,321	107,377	(14,944)
Capital Improvements - Health Building Remodel.....	428,100	460,000	449,537	(10,463)
Capital Improvements - CSI Remodel.....	—	25,085	25,085	—
Capital Improvements - Transfer Station.....	—	240,000	126,925	(113,075)
Total Expenditures.....	<u>1,533,025</u>	<u>4,301,499</u>	<u>1,765,350</u>	<u>(2,536,149)</u>
Revenues Over (Under)				
Expenditures.....	(1,515,025)	(3,426,905)	(917,792)	2,509,113
OTHER FINANCING SOURCES (USES)				
Bonds Issued.....	—	3,935,000	3,935,000	—
Premium on Bonds Issued.....	—	133,836	133,836	—
Transfers In.....	528,100	585,085	1,577,629	992,544
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(986,925)	1,227,016	4,728,673	3,501,657
Fund Balance, January 1.....	<u>2,782,582</u>	<u>2,782,582</u>	<u>2,782,582</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 1,795,657</u>	<u>\$ 4,009,598</u>	<u>\$ 7,511,255</u>	<u>\$ 3,501,657</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 25,000	\$ 1,675,000	\$ 780,584	\$ (894,416)
Miscellaneous.....	—	—	1,760	1,760
Total Revenues.....	<u>25,000</u>	<u>1,675,000</u>	<u>782,344</u>	<u>(892,656)</u>
EXPENDITURES				
Streets and Public Improvements:				
North Ogden Divide Safety.....	—	2,700	2,619	(81)
Sewer Study.....	25,000	25,000	—	(25,000)
Flood Control.....	—	1,060,000	560,628	(499,372)
Sidewalk Repairs.....	25,000	30,000	28,121	(1,879)
Old Snow Basin Road.....	—	15,000	554	(14,446)
Other.....	150,000	150,000	148,823	(1,177)
Total Expenditures.....	<u>200,000</u>	<u>1,282,700</u>	<u>740,745</u>	<u>(541,955)</u>
Revenues Over (Under)				
Expenditures.....	(175,000)	392,300	41,599	(350,701)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	1,000,000	1,000,000
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(175,000)	392,300	1,041,599	649,299
Fund Balance, January 1.....	541,891	541,891	541,891	—
Fund Balance, December 31.....	<u>\$ 366,891</u>	<u>\$ 934,191</u>	<u>\$ 1,583,490</u>	<u>\$ 649,299</u>



Internal Service Funds

Risk Management Fund

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

Termination Pool Fund

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

Fleet Management Fund

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Internal Service Funds December 31, 2012

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,877,436	\$ 3,018,906	\$ 1,007,130	\$ 5,903,472
Receivables:				
Accounts Receivable.....	6,742	19,091	—	25,833
Total Current Assets.....	<u>1,884,178</u>	<u>3,037,997</u>	<u>1,007,130</u>	<u>5,929,305</u>
Noncurrent Assets:				
Capital Assets:				
Machinery and Equipment.....	—	—	6,407,973	6,407,973
Less Accumulated Depreciation.....	—	—	(3,232,618)	(3,232,618)
Total Noncurrent Assets.....	<u>—</u>	<u>—</u>	<u>3,175,355</u>	<u>3,175,355</u>
Total Assets.....	<u>1,884,178</u>	<u>3,037,997</u>	<u>4,182,485</u>	<u>9,104,660</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable.....	6,395	2,449	223	9,067
Accrued Liabilities.....	—	10,037	—	10,037
Current Portion of Long-term Debt.....	—	—	558,151	558,151
Total Current Liabilities.....	<u>6,395</u>	<u>12,486</u>	<u>558,374</u>	<u>577,255</u>
Noncurrent Liabilities:				
Capital Lease Obligations.....	—	—	102,066	102,066
Total Noncurrent Liabilities.....	<u>—</u>	<u>—</u>	<u>102,066</u>	<u>102,066</u>
Total Liabilities.....	<u>6,395</u>	<u>12,486</u>	<u>660,440</u>	<u>679,321</u>
NET POSITION				
Net Investment in Capital Assets.....	—	—	2,515,138	2,515,138
Unrestricted.....	1,877,783	3,025,511	1,006,907	5,910,201
Total Net Position.....	<u>\$ 1,877,783</u>	<u>\$ 3,025,511</u>	<u>\$ 3,522,045</u>	<u>\$ 8,425,339</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2012

	<u>Risk Management</u>	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services.....	\$ 918,054	\$ 784,054	\$ 1,111,064	\$ 2,813,172
Miscellaneous.....	—	23,207	—	23,207
Total Revenues.....	<u>918,054</u>	<u>807,261</u>	<u>1,111,064</u>	<u>2,836,379</u>
OPERATING EXPENSES				
General and Administrative.....	71,550	—	123,374	194,924
Depreciation.....	—	—	744,161	744,161
Claims and Premiums.....	1,206,525	946,275	—	2,152,800
Total Expenses.....	<u>1,278,075</u>	<u>946,275</u>	<u>867,535</u>	<u>3,091,885</u>
Operating Income (Loss).....	<u>(360,021)</u>	<u>(139,014)</u>	<u>243,529</u>	<u>(255,506)</u>
NON OPERATING REVENUES (EXPENSES)				
Interest Expense.....	—	—	(24,992)	(24,992)
Gain (Loss) on Sale of Capital Assets.....	—	—	(130,292)	(130,292)
Total Non-Operating Revenues (Expenses)....	<u>—</u>	<u>—</u>	<u>(155,284)</u>	<u>(155,284)</u>
Income (Loss) Before Transfers.....	(360,021)	(139,014)	88,245	(410,790)
Transfers In.....	—	1,069,560	—	1,069,560
Transfers Out.....	—	—	—	—
Change in Net Position.....	<u>(360,021)</u>	<u>930,546</u>	<u>88,245</u>	<u>658,770</u>
Net Position - Beginning	<u>2,237,804</u>	<u>2,094,965</u>	<u>3,433,800</u>	<u>7,766,569</u>
Net Position - Ending.....	<u>\$ 1,877,783</u>	<u>\$ 3,025,511</u>	<u>\$ 3,522,045</u>	<u>\$ 8,425,339</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2012

	Risk Management	Termination Pool	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 927,007	\$ 811,286	\$ 1,111,064	\$ 2,849,357
Payments to Suppliers and Contractors.....	(1,273,245)	(937,558)	(123,399)	(2,334,202)
Net Cash Provided (Used) by Operating Activities.....	(346,238)	(126,272)	987,665	515,155
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	—	1,069,560	—	1,069,560
Net Cash Provided (Used) by Non-Capital Financing Activities.....	—	1,069,560	—	1,069,560
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	—	—	(1,252,847)	(1,252,847)
Principal Paid on Bonds and Capital Leases.....	—	—	(697,716)	(697,716)
Interest Paid on Bonds and Capital Leases.....	—	—	(24,991)	(24,991)
Proceeds from Disposal of Capital Assets.....	—	—	429,722	429,722
Net Cash Provided (Used) by Capital and Related Financing Activities.....	—	—	(1,545,832)	(1,545,832)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	—	—	—	—
Net Cash Provided (Used) by Investing Activities.....	—	—	—	—
Net Cash Provided (Used) - All Activities.....	(346,238)	943,288	(558,167)	38,883
Cash and Cash Equivalents - Beginning.....	2,223,674	2,075,618	1,565,297	5,864,589
Cash and Cash Equivalents - Ending.....	<u>\$ 1,877,436</u>	<u>\$ 3,018,906</u>	<u>\$ 1,007,130</u>	<u>\$ 5,903,472</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ (360,021)	\$ (139,014)	\$ 243,529	\$ (255,506)
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	—	—	744,161	744,161
(Increase) Decrease in Accounts Receivable.....	8,953	4,025	—	12,978
Increase (Decrease) in Accounts Payable.....	4,830	(75)	(25)	4,730
Increase (Decrease) in Accrued Liabilities.....	—	8,792	—	8,792
Net Cash Provided (Used) by Operating Activities.....	<u>\$ (346,238)</u>	<u>\$ (126,272)</u>	<u>\$ 987,665</u>	<u>\$ 515,155</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ —	\$ —
Gain (Loss) on Sale of Capital Assets.....	—	—	(130,292)	(130,292)
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (130,292)</u>	<u>\$ (130,292)</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

Strike Force

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

County Inmate Trust

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

Other Miscellaneous

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

Agency Funds

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

Treasurer's Agency Fund

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

Tax Collection Fund

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

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Net Position Private-Purpose Trust Funds December 31, 2012

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ASSETS				
Cash	\$ 787,338	\$ 87,916	\$ 50,061	\$ 925,315
Accounts Receivable.....	—	45,226	—	45,226
Due From Other Governments.....	83,627	—	—	83,627
Machinery and Equipment.....	420,973	—	—	420,973
Less Accumulated Depreciation.....	(382,844)	—	—	(382,844)
Total Assets.....	<u>909,094</u>	<u>133,142</u>	<u>50,061</u>	<u>1,092,297</u>
LIABILITIES				
Accounts Payable.....	46,711	88,230	—	134,941
Deposits.....	215,442	—	—	215,442
Total Liabilities.....	<u>262,153</u>	<u>88,230</u>	<u>—</u>	<u>350,383</u>
NET POSITION				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 646,941</u>	<u>\$ 44,912</u>	<u>\$ 50,061</u>	<u>\$ 741,914</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2012

	Strike Force	County Inmate Trust	Other Miscellaneous	Total
ADDITIONS				
Grants.....	\$ 427,927	\$ —	\$ —	\$ 427,927
Contributions From Other Governments.....	32,049	—	—	32,049
Charges for Services.....	—	—	884,207	884,207
Fines and Forfeitures.....	57,447	—	—	57,447
Miscellaneous.....	416	3,731,633	—	3,732,049
Investment Income	3,309	—	—	3,309
Total Additions.....	<u>521,148</u>	<u>3,731,633</u>	<u>884,207</u>	<u>5,136,988</u>
DEDUCTIONS				
Trust Operating Expenses.....	630,906	3,736,345	859,623	5,226,874
Awards and Claims.....	—	—	13,506	13,506
Total Deductions.....	<u>630,906</u>	<u>3,736,345</u>	<u>873,129</u>	<u>5,240,380</u>
Change in Net Position.....	(109,758)	(4,712)	11,078	(103,392)
Net Position - Beginning.....	756,699	49,624	38,983	845,306
Net Position - Ending.....	<u>\$ 646,941</u>	<u>\$ 44,912</u>	<u>\$ 50,061</u>	<u>\$ 741,914</u>

WEBER COUNTY, UTAH

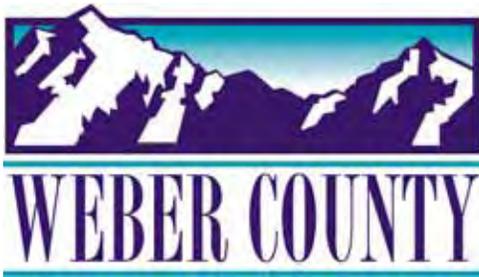
Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2012

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 3,191,119	\$ 9,243,972	\$ 12,435,091
Taxes Receivable.....	—	1,589,722	1,589,722
Delinquent Taxes Receivable.....	—	6,255,911	6,255,911
Total Assets.....	<u>\$ 3,191,119</u>	<u>\$ 17,089,605</u>	<u>\$ 20,280,724</u>
LIABILITIES			
Accounts Payable.....	\$ 250	\$ —	\$ 250
Accrued Liabilities.....	—	97,060	97,060
Due to Other Entities.....	3,190,869	9,983,059	13,173,928
Reserve for Tax Overpayments.....	—	753,575	753,575
Deferred Tax Distributions.....	—	6,255,911	6,255,911
Total Liabilities.....	<u>\$ 3,191,119</u>	<u>\$ 17,089,605</u>	<u>\$ 20,280,724</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2012

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
TREASURER'S AGENCY FUND				
ASSETS				
Cash	\$ 3,087,651	\$ 71,710,594	\$ (71,607,126)	\$ 3,191,119
Total Assets.....	<u>\$ 3,087,651</u>	<u>\$ 71,710,594</u>	<u>\$ (71,607,126)</u>	<u>\$ 3,191,119</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 19,779,417	\$ (19,779,417)	\$ 250
Due to Other Entities.....	3,087,401	42,859,178	(42,755,710)	3,190,869
Total Liabilities.....	<u>\$ 3,087,651</u>	<u>\$ 62,638,595</u>	<u>\$ (62,535,127)</u>	<u>\$ 3,191,119</u>
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 9,234,069	\$ 187,785,543	\$ (187,775,640)	\$ 9,243,972
Taxes Receivable.....	798,281	2,047,534	(1,256,093)	1,589,722
Delinquent Taxes Receivable.....	7,864,390	6,255,911	(7,864,390)	6,255,911
Total Assets.....	<u>\$ 17,896,740</u>	<u>\$ 196,088,988</u>	<u>\$ (196,896,123)</u>	<u>\$ 17,089,605</u>
LIABILITIES				
Accrued Liabilities.....	\$ 11,707	\$ 97,060	\$ (11,707)	\$ 97,060
Due to Other Entities.....	9,427,626	9,983,059	(9,427,626)	9,983,059
Reserve for Tax Overpayments...	593,017	753,575	(593,017)	753,575
Deferred Tax Distributions.....	7,864,390	6,255,911	(7,864,390)	6,255,911
Total Liabilities.....	<u>\$ 17,896,740</u>	<u>\$ 17,089,605</u>	<u>\$ (17,896,740)</u>	<u>\$ 17,089,605</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	\$ 12,321,720	\$ 259,496,137	\$ (259,382,766)	\$ 12,435,091
Taxes Receivable.....	798,281	2,047,534	(1,256,093)	1,589,722
Delinquent Taxes Receivable.....	7,864,390	6,255,911	(7,864,390)	6,255,911
Total Assets.....	<u>\$ 20,984,391</u>	<u>\$ 267,799,582</u>	<u>\$ (268,503,249)</u>	<u>\$ 20,280,724</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 19,779,417	\$ (19,779,417)	\$ 250
Accrued Liabilities.....	11,707	97,060	(11,707)	97,060
Due to Other Entities.....	12,515,027	52,842,237	(52,183,336)	13,173,928
Reserve for Tax Overpayments...	593,017	753,575	(593,017)	753,575
Deferred Tax Distributions.....	7,864,390	6,255,911	(7,864,390)	6,255,911
Total Liabilities.....	<u>\$ 20,984,391</u>	<u>\$ 79,728,200</u>	<u>\$ (80,431,867)</u>	<u>\$ 20,280,724</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, 2012**

	Treasurer Balance 1/1/2012	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2012
TAX COLLECTION ACCOUNTS								
Current Year Taxes.....	\$ —	\$ 177,803,495	\$ (177,705,658)	\$ —	\$ (97,837)	\$ —	\$ —	\$ —
Redemption Of Prior Year Taxes.....	—	8,092,109	—	(8,092,109)	—	—	—	—
Penalties, Interest & Costs.....	—	1,041,878	—	(1,041,878)	—	—	—	—
Fee In Lieu On Registered Vehicles.....	—	13,274,953	(13,274,953)	—	—	—	—	—
Tax Overpayments.....	593,017	752,324	—	—	—	1,345,341	593,017	752,324
Total Collections.....	593,017	200,964,759	(190,980,611)	(9,133,987)	(97,837)	1,345,341	593,017	752,324
WEBER COUNTY FUNDS								
Weber County General Fund.....	1,508,894	—	24,586,214	1,847,360	12,566	27,955,034	26,313,243	1,641,791
Weber County G. O. Bond Fund.....	198,275	—	2,046,547	179,630	1,043	2,425,496	2,290,916	134,580
Library.....	419,070	—	7,344,722	366,456	3,738	8,133,986	7,672,920	461,066
Weber /Morgan Health.....	78,520	—	1,370,962	73,020	698	1,523,200	1,437,473	85,728
Paramedic Fund.....	141,088	—	2,469,398	118,583	1,257	2,730,326	2,575,445	154,881
Assess & Collect / State.....	138,487	—	2,437,954	121,142	1,241	2,698,824	2,545,490	153,334
Assess & Collect / County.....	115,070	—	1,781,170	89,978	907	1,987,125	1,887,670	99,455
Weber County Judgement Levy.....	—	—	—	3	—	3	—	—
Tax Sale Fees.....	—	—	—	32,217	—	32,217	32,217	—
SCHOOL DISTRICTS								
Ogden City School District.....	1,260,346	—	26,713,880	1,423,876	13,868	29,411,971	27,955,575	1,456,396
Weber School District.....	3,444,129	—	53,933,095	2,522,357	27,239	59,926,819	56,493,375	3,433,444
Weber School Judgement Levy.....	—	—	—	51	—	52	51	—
CITIES & TOWNS								
Farr West City.....	9,088	—	96,871	3,269	48	109,276	104,604	4,672
Harrisville City.....	11,340	—	181,074	12,681	90	205,185	193,840	11,345
Hooper City.....	9,331	—	151,568	8,117	75	169,091	158,235	10,856
Hooper Weed & Demo.....	2	—	—	3,674	—	3,676	3,676	—
Huntsville Town.....	2,001	—	44,872	1,265	23	48,161	45,168	2,994
North Ogden City.....	66,725	—	1,151,426	40,370	568	1,259,089	1,179,964	79,125
North Ogden Judgement Levy.....	—	—	—	14	—	14	—	—
Ogden City.....	492,253	—	10,308,839	579,708	5,351	11,386,151	10,861,029	525,122
Ogden City Weed & Demo.....	110,357	—	23,864	34,477	20	168,717	144,834	23,884
Plain City.....	6,827	—	103,989	9,648	50	120,514	113,332	7,182
Pleasant View City.....	30,556	—	631,561	45,237	320	707,675	650,775	56,899
Riverdale City.....	48,659	—	655,569	15,124	327	719,678	664,224	55,455
Roy City.....	199,220	—	2,763,945	47,972	1,364	3,012,501	2,834,475	178,025
South Ogden City.....	156,713	—	2,274,957	94,159	1,152	2,526,981	2,363,055	163,926
Uiniah Town.....	3,005	—	64,570	2,245	32	69,852	63,060	6,792
Washington Terrace City.....	74,899	—	908,953	29,140	455	1,013,447	952,477	60,970
WATER CONSERVANCY DIST								
Bona Vista Water District.....	29,228	—	489,507	28,074	249	547,058	519,214	27,844
Hooper Water Imp District.....	15,270	—	264,856	10,804	131	291,062	274,445	16,616
Powder Mtnn Water & Sewer District.....	1,400	—	16,160	2,202	9	19,772	17,398	2,375
Roy Secondary Water.....	137,272	—	32,892	32,892	950	1,950,097	1,813,417	136,680
Roy Water Conservancy District.....	8,580	—	128,050	60,069	64	139,720	131,931	7,789
South Ogden Cons District.....	114,276	—	1,917,193	60,069	1,035	2,092,572	1,914,448	178,124
Uiniah Highlands Improv District.....	12,294	—	181,885	3,242	93	197,515	185,268	12,247
Uiniah Highlands Improv District.....	428	—	—	—	—	428	427	1
W Warren / Warren Water Improv District.....	1,698	—	20,992	572	10	23,272	21,551	1,721
Weber Basin Water.....	69,124	—	1,169,815	62,499	633	1,302,071	1,226,500	75,571
Weber Basin Water - General.....	142,630	—	2,277,670	117,885	1,159	2,539,344	2,398,963	140,381
Weber Basin Water - Ogden.....	42,334	—	898,627	51,302	466	992,729	946,441	46,288
Weber/Box Elder Conservancy District.....	203,682	—	3,096,715	86,487	1,661	3,388,545	3,174,201	214,345
Wolf Creek Water & Sewer.....	3,511	—	3,454	1,456	10	8,430	8,079	351
SEWER DISTRICTS								
Central Weber Sewer District.....	383,671	—	6,563,565	309,446	3,344	7,260,026	6,868,835	391,191
North Davis Sewer District.....	86,892	—	1,187,513	21,143	586	1,296,134	1,220,507	75,627

	Treasurer Balance 1/1/2012	Tax Collection Receipts	Current Taxes Appropriated	Delinquent Taxes & Int Appropriated	Interest Earnings Appropriated	Total	Disbursed	Treasurer Balance 12/31/2012
MOSQUITO ABATEMENT								
Mosquito Abatement District.....	89,474	—	1,562,479	74,655	795	1,727,403	1,629,774	97,629
CEMETERY DISTRICTS								
Ben Lomond Cemetery District.....	6,156	—	110,511	5,196	55	121,919	113,962	7,956
Eden Cemetery District.....	2,099	—	31,046	3,853	17	37,014	33,557	3,457
Hooper Cemetery District.....	—	—	—	10	—	10	10	—
Liberly Cemetery Maint District.....	1,478	—	9,056	1,155	5	11,694	10,525	1,169
Plan City Cemetery District.....	1,951	—	29,048	2,507	14	33,521	31,474	2,047
Warren / W Warren Cemetery District.....	1,905	—	20,008	168	11	22,091	20,464	1,627
West Weber / Taylor Cemetery District.....	1,317	—	16,005	203	8	17,533	16,611	922
PARK IMPROVEMENT DISTRICTS								
Eden Park District.....	2,217	—	32,303	680	17	35,218	32,842	2,376
Weber Serv Area #5 Liberty Park District.....	3,540	—	31,371	3,880	17	38,807	35,548	3,259
West Warren Park District.....	3,877	—	41,407	181	22	45,488	42,307	3,181
REDEVELOPMENT DISTRICTS								
North Ogdenville C B D.....	57,814	—	520,489	—	273	578,576	534,313	44,263
Ogdenville Am Can #18.....	49,248	—	487,045	—	255	536,549	506,764	29,785
Ogdenville DDO #16.....	802,212	—	4,885,221	—	2,561	5,689,994	4,775,238	914,756
Ogdenville Wall Ave #19.....	15,862	—	143,102	—	75	159,039	158,086	954
Ogdenville West 12th #20.....	(22,428)	—	1,675,798	—	878	1,654,249	1,508,039	146,210
Ogdenville 12 Street #10.....	10,851	—	156,028	—	82	166,961	151,822	15,138
Ogdenville 25th Street #2.....	62,348	—	709,535	—	372	772,255	719,706	52,549
Ogdenville C B D Mall #1.....	81,094	—	1,275,273	—	668	1,357,035	1,238,519	118,517
Ogdenville Fairmount #15.....	133,428	—	1,093,144	—	573	1,227,145	1,122,227	104,918
Ogdenville Golden Links #7.....	75	—	740	—	—	815	747	69
Ogdenville Hinkley Airpark #21.....	30,243	—	404,779	—	212	435,234	412,449	22,785
Ogdenville Hinkley Airport #14.....	15,813	—	164,898	—	86	180,798	168,878	11,920
Ogdenville Lester Park #7.....	8,894	—	86,175	—	45	95,114	86,965	8,149
Ogdenville Lincoln #12.....	18,886	—	449,093	—	235	468,215	400,935	67,280
Ogdenville Ogdenville River #22.....	(11,531)	—	56,608	—	30	45,107	37,060	8,047
Ogdenville Park Blvd #9.....	4,403	—	29,724	—	16	34,142	32,700	1,442
Ogdenville South C B D #11.....	1,282	—	31,829	—	17	33,127	30,494	2,633
Ogdenville St Benedicts #4.....	23,472	—	217,959	—	114	241,545	221,338	20,207
Ogdenville Union Garden #5.....	1,888	—	22,815	—	12	24,715	21,791	2,924
Ogdenville Washington Blvd #6.....	52,577	—	377,326	—	198	430,101	432,724	(2,623)
Pleasant View Redevelopment #6.....	18,955	—	206,077	—	108	225,140	204,583	20,556
Riverview Redevelopment #6.....	37,960	—	364,522	—	191	402,673	383,748	18,925
Riverview Redevelopment 1050 West.....	27,411	—	265,655	—	139	293,205	268,909	24,296
Riverview Redevelopment 550 West.....	34,259	—	364,219	—	191	398,669	363,546	35,123
Roy Redevelopment #3 City Center-Alb #.....	5,152	—	46,848	—	25	52,025	48,611	3,413
Roy Redevelopment #4 1900 West.....	9,432	—	244,044	—	128	253,604	235,975	17,629
Roy Redevelopment New Omega #2.....	30,231	—	277,640	—	146	308,016	287,595	20,421
So Ogdenville Redevelopment 36th Street.....	12,311	—	123,998	—	65	136,374	125,434	10,940
So Ogdenville Redevelopment Hinkley.....	(4,440)	—	42,218	—	22	37,800	34,995	2,805
So Ogdenville Redevelopment Northwest.....	23,734	—	297,727	—	156	321,617	294,649	26,968
So Ogdenville Redevelopment Washington Blvd.....	2,406	—	26,435	—	14	28,854	26,167	2,688
Wash Terrace Redevelopment C B D.....	2,364	—	22,771	—	12	25,147	23,141	2,006
Wash Terrace Redevelopment Southeast.....	54,446	—	604,598	—	317	659,361	604,109	55,252
Weber County Redevelopment #2 Ind Park.....	18,121	—	50,001	—	26	68,148	63,436	4,712
Weber County Redevelopment GSL Minerals.....	98,339	—	926,864	—	486	1,025,689	956,521	69,168
Weber County Redevelopment Kimberly Clark.....	24,198	—	264,133	—	138	288,469	264,773	23,696
Weber County Redevelopment AFC.....	—	—	29,301	—	15	29,316	26,928	2,388
OTHER DISTRICTS								
North View Fire District.....	88,858	—	1,592,063	61,124	794	1,742,839	1,629,810	113,029
Ogden Valley Translator District.....	4,635	—	71,670	2,066	39	78,411	73,825	4,585
Weber Area 911 & Emergency Services.....	178,597	—	3,338,297	170,585	1,699	3,689,178	3,479,290	209,889
Weber Fire District.....	248,293	—	4,726,105	286,651	2,434	5,263,484	4,970,594	292,890
Weber Fire G. O. Bond.....	—	—	—	3	—	3	—	—
Weber Fire G. O. Bond - 2006.....	28,882	—	383,622	28,198	198	440,900	417,040	23,859
Total.....	12,171,736	—	190,980,611	9,133,987	97,837	212,384,170	199,570,313	12,813,858
Grand Total.....	\$ 12,764,753	\$ 200,964,759	\$ —	\$ —	\$ —	\$ 213,729,512	\$ 200,163,330	\$ 13,566,182

TAXING ENTITIES	Current Year Taxes					Other Collections																	
	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Total Year-End Value	Real and Centr. Assessed RDA Value	Personal Property RDA Value	Total RDA Value	Total Adjusted Property Value	Current Tax Rate (1)	Prior Tax Rate (1)	Real and Centr. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	Unpaid Taxes	Treasurer's Relief Abatements	Relief	Total Relief	Taxes Collected	Collection Rate	Fee-In-Fee	Misc. Collections	Delinquent Taxes	Interest & Penalties	
REDEVELOPMENT DISTRICTS																							
North Ogden Redevelop C B D.....	39,756,140	727,198	42,053,693	—	—	42,053,693	—	0.000000	0.000000	—	—	520,489	—	—	—	—	520,489	100.0%	—	273	—	—	
Ogden Redevelop Am Can #18.....	34,299,286	434,259	35,381,854	—	—	35,381,854	—	0.000000	0.000000	—	—	487,045	—	—	—	—	487,045	100.0%	—	255	—	—	
Ogden Redevelop DDO #16.....	227,930,947	2,704,891	364,284,822	—	—	364,284,822	—	0.000000	0.000000	—	—	4,885,221	—	—	—	—	4,885,221	100.0%	—	2,561	—	—	
Ogden Redevelop Wall Ave #19.....	21,700,416	198,401	27,294,527	—	—	27,294,527	—	0.000000	0.000000	—	—	143,102	—	—	—	—	143,102	100.0%	—	75	—	—	
Ogden Redevelop West 12th #20.....	29,681,154	787,326	176,512,091	—	—	176,512,091	—	0.000000	0.000000	—	—	1,675,798	—	—	—	—	1,675,798	100.0%	—	878	—	—	
Ogden Redevelop 12 Street #20.....	11,730,827	74,312	12,799,881	—	—	12,799,881	—	0.000000	0.000000	—	—	156,028	—	—	—	—	156,028	100.0%	—	82	—	—	
Ogden Redevelop 25th Street #2.....	37,976,093	137,094	42,629,132	—	—	42,629,132	—	0.000000	0.000000	—	—	709,535	—	—	—	—	709,535	100.0%	—	372	—	—	
Ogden Redevelop C B D Mall #1.....	68,058,098	645,154	73,279,012	—	—	73,279,012	—	0.000000	0.000000	—	—	1,275,273	—	—	—	—	1,275,273	100.0%	—	668	—	—	
Ogden Redevelop Fairmount #15.....	34,861,276	71,711	74,601,877	—	—	74,601,877	—	0.000000	0.000000	—	—	1,093,144	—	—	—	—	1,093,144	100.0%	—	573	—	—	
Ogden Redevelop Golden Links #6.....	10,142,132	8,979	55,172,778	—	—	55,172,778	—	0.000000	0.000000	—	—	404,779	—	—	—	—	404,779	100.0%	—	0	—	—	
Ogden Redevelop Hinckley EDA #21.....	11,844,749	9,789	11,447,367	—	—	11,447,367	—	0.000000	0.000000	—	—	164,898	—	—	—	—	164,898	100.0%	—	212	—	—	
Ogden Redevelop Hinesley Airport #14.....	13,726,462	349,022	14,538,495	—	—	14,538,495	—	0.000000	0.000000	—	—	86,175	—	—	—	—	86,175	100.0%	—	45	—	—	
Ogden Redevelop Lester Park #7.....	35,129,185	87,826	37,621,020	—	—	37,621,020	—	0.000000	0.000000	—	—	449,093	—	—	—	—	449,093	100.0%	—	235	—	—	
Ogden Redevelop Lincoln #12.....	12,955,802	87,134	14,903,170	—	—	14,903,170	—	0.000000	0.000000	—	—	56,608	—	—	—	—	56,608	100.0%	—	30	—	—	
Ogden Redevelop Ogden River #22.....	5,765,594	215,856	6,115,674	—	—	6,115,674	—	0.000000	0.000000	—	—	29,724	—	—	—	—	29,724	100.0%	—	16	—	—	
Ogden Redevelop Park Blvd #9.....	7,649,615	174,455	7,980,447	—	—	7,980,447	—	0.000000	0.000000	—	—	31,829	—	—	—	—	31,829	100.0%	—	17	—	—	
Ogden Redevelop South C B D #11.....	13,394,129	1,128,265	14,488,386	—	—	14,488,386	—	0.000000	0.000000	—	—	217,959	—	—	—	—	217,959	100.0%	—	114	—	—	
Ogden Redevelop St. Benedict #4.....	1,975,710	25,550	2,047,515	—	—	2,047,515	—	0.000000	0.000000	—	—	22,815	—	—	—	—	22,815	100.0%	—	12	—	—	
Ogden Redevelop Union Garden #5.....	37,056,385	13,324,242	51,773,568	—	—	51,773,568	—	0.000000	0.000000	—	—	377,326	—	—	—	—	377,326	100.0%	—	198	—	—	
Ogden Redevelop Washington Blvd #6.....	30,269,797	216,027	41,154,768	—	—	41,154,768	—	0.000000	0.000000	—	—	206,077	—	—	—	—	206,077	100.0%	—	108	—	—	
Pleasant View Redevelop Bus Park.....	44,746,891	286,840	47,594,311	—	—	47,594,311	—	0.000000	0.000000	—	—	364,522	—	—	—	—	364,522	100.0%	—	191	—	—	
Rivendale Redevelop Riv. Road Amend.....	23,918,295	126,287	27,209,722	—	—	27,209,722	—	0.000000	0.000000	—	—	265,655	—	—	—	—	265,655	100.0%	—	139	—	—	
Rivendale Redevelop 1050 West.....	30,505,447	85,905	35,012,731	—	—	35,012,731	—	0.000000	0.000000	—	—	364,219	—	—	—	—	364,219	100.0%	—	191	—	—	
Roy Redevelop #3 City Center-Alb #.....	6,688,008	30,704	6,980,274	—	—	6,980,274	—	0.000000	0.000000	—	—	46,848	—	—	—	—	46,848	100.0%	—	25	—	—	
Roy Redevelop #4 1900 West.....	14,973,107	284,656	16,518,695	—	—	16,518,695	—	0.000000	0.000000	—	—	244,044	—	—	—	—	244,044	100.0%	—	128	—	—	
Roy Redevelop Newington #2.....	22,854,067	72,879	25,337,227	—	—	25,337,227	—	0.000000	0.000000	—	—	277,640	—	—	—	—	277,640	100.0%	—	146	—	—	
So Ogden Redevelop 36th Street.....	11,387,486	155,279	12,849,967	—	—	12,849,967	—	0.000000	0.000000	—	—	123,998	—	—	—	—	123,998	100.0%	—	65	—	—	
So Ogden Redevelop Hinckley.....	3,444,529	18,798	3,610,758	—	—	3,610,758	—	0.000000	0.000000	—	—	42,218	—	—	—	—	42,218	100.0%	—	22	—	—	
So Ogden Redevelop Northwest.....	37,285,456	209,352	40,505,754	—	—	40,505,754	—	0.000000	0.000000	—	—	297,727	—	—	—	—	297,727	100.0%	—	156	—	—	
So Ogden Redevelop Washington Blvd.....	3,128,459	552,913	4,531,125	—	—	4,531,125	—	0.000000	0.000000	—	—	26,435	—	—	—	—	26,435	100.0%	—	14	—	—	
Wash Terrace Redevelop C B D.....	4,275,424	121,557	4,573,001	—	—	4,573,001	—	0.000000	0.000000	—	—	22,771	—	—	—	—	22,771	100.0%	—	12	—	—	
Wash Terrace Redevelop Southeast.....	60,406,823	353,506	65,686,301	—	—	65,686,301	—	0.000000	0.000000	—	—	604,598	—	—	—	—	604,598	100.0%	—	317	—	—	
Weber County Redevelop #2 Ind Park.....	41,671,111	584,888	53,162,363	—	—	53,162,363	—	0.000000	0.000000	—	—	50,001	—	—	—	—	50,001	100.0%	—	26	—	—	
Weber County Redevelop GSI Minerals.....	30,072,044	1,929	136,055,780	—	—	136,055,780	—	0.000000	0.000000	—	—	926,864	—	—	—	—	926,864	100.0%	—	486	—	—	
Weber County Redevelop Kimberly Clark.....	3,859,424	—	4,854,704	—	—	4,854,704	—	0.000000	0.000000	—	—	29,301	—	—	—	—	29,301	100.0%	—	15	—	—	
OTHER DISTRICTS																							
North View Fire District.....	1,302,819,988	31,303,801	1,382,986,547	(50,891,701)	(476,267)	(51,367,968)	1,331,618,579	0.001133	0.001041	1,453,902	50,370	1,504,272	48,162	28,345	165	76,672	1,427,600	94.9%	153,474	10,690	58,862	3,356	
Ogden Valley Translator District.....	9,763,616,721	535,237,042	11,254,719,536	(756,577,092)	(280,471,945)	(1,037,049,037)	10,217,670,499	0.000316	0.000301	3,015,359	203,294	3,218,653	2,298	—	—	2,298	71,670	96.9%	—	39	2,066	—	
Weber Area 911 & Emergency Services.....	2,698,372,402	289,920,513	3,187,576,551	(81,726,023)	(9,745,242)	(91,471,265)	3,096,105,286	0.001481	0.001420	4,304,626	269,145	4,573,770	195,788	59,559	1,067	256,415	3,046,002	94.6%	269,781	21,874	161,716	11,209	
Weber Fire District.....	2,764,704,701	295,291,729	3,262,385,928	(81,726,023)	(9,745,242)	(91,471,265)	3,170,914,663	0.000116	0.000133	345,479	25,622	371,101	15,805	4,698	89	20,592	350,509	94.5%	26,831	6,210	26,572	1,896	
Weber Fire G.O. Bond - 2006.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL																							
				149,622,475	10,677,256	185,570,067	185,570,067	2,657,508	25,940	8,939,359	176,630,708	13,274,953	881,414	8,092,109	1,333,251								

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

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2012

Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,017,047
TRT unspent balance from prior year.....	25,000
Total TRT available.....	<u>1,042,047</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	222,000
Recreation.....	175,000
Film production.....	—
Conventions.....	523,294
	<u>920,294</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	121,753
	<u>121,753</u>
Total TRT Expenditures.....	<u>1,042,047</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.....	<u>\$ 2,565,473</u>	<u>\$ 336,704</u>	<u>\$ 2,902,177</u>
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	191,165	336,704	527,869
Convention facilities - Ogden Eccles Conference Center.....	2,374,308	—	2,374,308
Pledges as security for evidence of indebtedness.....	—	—	—
Total TRCC Expenditures.....	<u>2,565,473</u>	<u>336,704</u>	<u>2,902,177</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Statistical Section



Statistical Section

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

Financial Trends Information

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

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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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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.

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

WEBER COUNTY, UTAH

Net Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities:					
Net Investment in Capital Assets.....	\$ 99,641,750	\$ 97,108,067	\$ 88,851,722	\$ 86,825,778	\$ 82,938,348
Restricted.....	33,696,171	27,539,608	21,326,079	16,160,765	8,467,735
Unrestricted.....	31,710,065	30,974,629	31,571,273	29,044,412	30,123,176
Total Governmental Activities Net Position.....	<u>165,047,986</u>	<u>155,622,304</u>	<u>141,749,074</u>	<u>132,030,955</u>	<u>121,529,259</u>
Business-type Activities:					
Net Investment in Capital Assets.....	10,731,814	10,913,000	10,759,920	10,059,197	10,172,349
Restricted.....	—	—	—	—	—
Unrestricted.....	(957,416)	(767,664)	(289,965)	344,136	45,298
Total Business-type Activities Net Position.....	<u>9,774,398</u>	<u>10,145,336</u>	<u>10,469,955</u>	<u>10,403,333</u>	<u>10,217,647</u>
Primary Government:					
Net Investment in Capital Assets.....	110,373,564	108,021,067	99,611,642	96,884,975	93,110,697
Restricted.....	33,696,171	27,539,608	21,326,079	16,160,765	8,467,735
Unrestricted.....	30,752,649	30,206,965	31,281,308	29,388,548	30,168,474
Total Primary Government Net Position.....	<u>\$ 174,822,384</u>	<u>\$ 165,767,640</u>	<u>\$ 152,219,029</u>	<u>\$ 142,434,288</u>	<u>\$ 131,746,906</u>

Notes:

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

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

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2012	2011	2010	2009	2008
Expenses					
Governmental Activities:					
General Government.....	\$ 19,716,731	\$ 19,206,054	\$ 19,550,451	\$ 19,248,682	\$ 19,311,337
Public Safety.....	36,684,282	36,589,205	36,590,131	37,070,989	36,878,442
Public Health and Welfare.....	12,417,188	12,005,753	12,422,986	12,397,501	11,770,507
Library Services (1).....	7,490,927	7,143,563	6,904,249	6,886,132	6,108,538
Streets and Public Improvements.....	4,650,596	4,020,977	4,127,677	3,772,375	3,848,549
Parks, Recreation and Public Facilities.....	13,890,816	12,498,538	12,715,072	13,225,778	14,095,771
Conservation and Development.....	1,605,418	1,621,585	1,258,224	1,250,923	1,003,951
Interest on Long-term Debt.....	2,017,567	2,213,703	2,332,079	2,560,139	2,809,919
Total Governmental Activities Expenses.....	98,473,525	95,299,378	95,900,869	96,412,519	95,827,014
Business-type Activities:					
Solid Waste Transfer Station.....	7,647,156	7,386,910	7,373,790	7,672,422	7,614,348
Landfill Gas Recovery.....	286,223	355,405	292,380	314,304	305,118
Total Business-type Activities Expenses.....	7,933,379	7,742,315	7,666,170	7,986,726	7,919,466
Total Primary Government Expenses.....	106,406,904	103,041,693	103,567,039	104,399,245	103,746,480
Program Revenue:					
Governmental Activities:					
Charges for Services:					
Jail.....	8,877,843	9,724,212	9,586,832	10,694,208	10,386,647
Parks and Recreation.....	3,251,353	3,803,453	3,897,272	4,092,505	5,389,176
Vehicle Registrations	3,045,276	3,679,157	3,739,585	4,371,873	4,575,667
MBA.....	3,042,594	2,981,363	2,885,622	2,822,569	3,324,848
Sheriff Contracts.....	2,257,462	2,176,900	2,229,088	2,801,198	2,087,661
Municipal Services.....	438,178	718,148	729,046	1,323,410	1,260,717
Health Department.....	1,898,125	1,745,839	1,958,690	1,980,633	1,993,925
Recorder Fees.....	1,019,738	906,664	1,080,357	1,291,645	1,273,144
Other Activities.....	7,258,217	5,536,108	5,291,924	4,665,820	3,651,368
Operating Grants and Contributions.....	10,710,272	10,356,405	10,174,749	9,933,008	9,883,616
Capital Grants and Contributions.....	1,163,402	2,805,682	793,262	570,993	1,389,074
Total Governmental Activities Program Revenues.....	42,962,460	44,433,931	42,366,427	44,547,862	45,215,843
Business type Activities:					
Charges for Services:					
Solid Waste Transfer Station.....	7,320,168	7,188,658	7,577,985	7,873,935	7,514,193
Landfill Gas Recovery.....	238,529	224,046	149,019	256,936	324,332
Total Business-type Activities Program Revenues.....	7,558,697	7,412,704	7,727,004	8,130,871	7,838,525
Total Primary Government Program Revenues.....	50,521,157	51,846,635	50,093,431	52,678,733	53,054,368
Net (Expense)/Revenue					
Governmental Activities.....	(55,511,065)	(50,865,447)	(53,534,442)	(51,864,657)	(50,611,171)
Business-type Activities.....	(374,682)	(329,611)	60,834	144,145	(80,941)
Total Primary Government Net (Expense)/Revenue..	(55,885,747)	(51,195,058)	(53,473,608)	(51,720,512)	(50,692,112)
General Revenues and Other Changes in Net Positio					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	37,455,557	37,924,844	37,545,879	37,365,012	35,416,819
Sales and Franchise Taxes.....	22,809,826	21,927,372	21,498,663	20,906,185	21,224,598
Other Property Taxes.....	4,287,281	4,230,597	3,780,346	3,767,268	3,551,985
Unrestricted Investment Income.....	384,083	228,930	180,882	222,303	755,734
Gain on Sale of Capital Assets.....	—	426,934	246,791	105,585	14,551
Total Governmental Activities.....	64,936,747	64,738,677	63,252,561	62,366,353	60,963,687
Business-type Activities:					
Unrestricted Investment Income.....	3,744	4,992	5,788	41,541	31,652
Gain on Sale of Capital Assets.....	—	—	—	—	—
Special Item - Change in Post-Closure Liability....	—	—	—	—	—
Total Business-type Activities	3,744	4,992	5,788	41,541	31,652
Total Primary Government General Revenues.....	64,940,491	64,743,669	63,258,349	62,407,894	60,995,339
Change in Net Positior					
Governmental Activities.....	9,425,682	13,873,230	9,718,119	10,501,696	10,352,516
Business-type Activities.....	(370,938)	(324,619)	66,622	185,686	(49,289)
Total Primary Government.....	\$ 9,054,744	\$ 13,548,611	\$ 9,784,741	\$ 10,687,382	\$ 10,303,227

Notes:

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

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

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	2012	2011	2010	2009
General Fund				
Reserved.....	\$ —	\$ —	\$ 471,488	\$ 440,154
Unreserved.....	—	—	13,374,214	13,510,676
Total General Fund.....	\$ —	\$ —	\$ 13,845,702	\$ 13,950,830

All Other Governmental Funds

Reserved reported in:				
Special Revenue Funds.....	\$ —	\$ —	\$ 5,308,773	\$ 4,115,346
Debt Service Funds.....	—	—	—	3,175,268
Capital Projects Funds.....	—	—	164,319	60,567
Unreserved reported in:				
Special Revenue Funds.....	—	—	31,416,159	25,881,787
Debt Service Funds.....	—	—	2,608,947	(596,062)
Capital Projects Funds.....	—	—	1,990,765	2,283,295
Total All Other Governmental Funds.....	\$ —	\$ —	\$ 41,488,963	\$ 34,920,201

General Fund

Nonspendable:				
Inventories and Prepays.....	\$ —	\$ —	\$ —	\$ —
Long-term Portion of Receivables.....	64,712	74,257	—	—
Restricted.....	520,143	467,467	—	—
Committed.....	—	—	—	—
Assigned.....	1,494,639	1,418,774	—	—
Unassigned.....	12,529,994	11,945,937	—	—
Total General Fund.....	\$ 14,609,488	\$ 13,906,435	\$ —	\$ —

All Other Governmental Funds

Nonspendable:				
Inventories and Prepays.....	\$ 26,822	\$ 22,914	\$ —	\$ —
Restricted.....	7,830,423	3,921,055	—	—
Committed.....	11,586,541	11,193,700	—	—
Assigned.....	40,321,242	32,183,904	—	—
Unassigned.....	—	—	—	—
Total All Other Governmental Funds.....	\$ 59,765,028	\$ 47,321,573	\$ —	\$ —

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

2008	2007	2006	2005	2004	2003
\$ 489,008	\$ 437,002	\$ 2,435,020	\$ 4,689,704	\$ 5,570,292	\$ 5,790,736
12,996,459	12,292,915	8,727,126	7,946,812	5,193,235	3,965,212
<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>	<u>\$ 9,755,948</u>

\$ 4,486,375	\$ 4,445,621	\$ 4,909,764	\$ 3,245,147	\$ 5,327,345	\$ 5,854,770
350,605	—	1,501,458	1,723,209	1,006,096	31,732
64,892	7,199,809	9,300,760	1,085,645	1,830,454	5,788,968
20,279,872	16,266,038	13,173,754	8,851,922	5,052,814	4,806,137
1,955,069	2,127,870	448,867	201,674	885,031	1,820,674
1,854,704	922,929	757,929	419,047	—	—
<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>	<u>\$ 14,101,740</u>	<u>\$ 18,302,281</u>

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

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

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	2012	2011	2010	2009
Revenues				
Taxes:				
Current Property Taxes.....	\$ 36,041,297	\$ 36,213,017	\$ 35,311,470	\$ 34,975,504
General Sales Taxes.....	10,740,701	10,250,993	10,141,572	9,487,533
Transportation Sales Taxes.....	5,313,007	5,087,205	4,974,646	5,100,282
Tourism Related Sales Taxes.....	3,919,224	3,837,183	3,685,538	3,551,526
RAMP Sales Tax.....	2,836,894	2,715,847	2,661,341	2,734,945
Franchise Tax.....	—	36,144	35,566	31,899
Delinquent Property Taxes.....	2,585,052	2,582,713	2,013,850	2,087,624
Assessing and Collecting Property Taxes.....	3,871,971	3,852,032	3,635,623	3,519,166
Total Taxes.....	<u>65,308,146</u>	<u>64,575,134</u>	<u>62,459,606</u>	<u>61,488,479</u>
Other Revenues:				
Licenses, Permits, and Fees.....	3,855,113	3,993,359	4,245,402	4,449,517
Intergovernmental.....	11,544,120	10,541,674	10,534,623	10,404,271
Charges for Services.....	25,587,555	25,677,040	25,533,010	27,425,238
Fines and Forfeitures.....	453,733	452,557	618,587	986,730
Miscellaneous.....	1,723,585	1,294,061	1,156,455	1,399,027
Total Revenues.....	<u>108,472,252</u>	<u>106,533,825</u>	<u>104,547,683</u>	<u>106,153,262</u>
Expenditures				
General Government.....	18,466,242	18,408,527	18,608,275	18,360,006
Public Safety.....	35,196,329	35,328,382	35,054,042	35,672,777
Public Health and Welfare.....	12,068,185	11,578,591	12,195,386	12,028,652
Library Services.....	7,100,335	6,861,366	6,706,243	6,491,538
Streets and Public Improvements.....	3,978,440	2,997,463	3,464,983	3,432,939
Parks, Recreation, and Public Facilities.....	12,247,342	10,953,059	11,233,976	11,845,430
Conservation and Development.....	1,592,209	1,615,728	1,258,752	1,252,351
Capital Outlay.....	1,677,261	4,373,788	3,739,012	2,696,896
Debt Service:				
Principal.....	4,165,000	5,416,207	5,518,279	5,262,586
Interest and Other Charges.....	1,925,629	2,071,074	2,215,783	2,515,806
Payment to Refunding Escrow.....	—	—	—	366,048
Total Expenditures.....	<u>98,416,972</u>	<u>99,604,185</u>	<u>99,994,731</u>	<u>99,925,029</u>
Revenues Over (Under) Expenditures	10,055,280	6,929,640	4,552,952	6,228,233
Other Financing Sources (Uses)				
Capital Lease Financing.....	16,048	—	—	259,767
Bonds Issued.....	3,935,000	—	3,245,000	—
Refunding Bonds Issued.....	2,520,000	—	—	22,650,000
Premium on Bonds Issued.....	251,700	—	22,502	609,676
Payment to Refunding Escrow.....	(2,591,248)	—	—	(23,169,000)
Sale of Capital Assets.....	29,288	5,280	4,059	42,345
Transfer In.....	5,241,770	8,141,863	3,309,699	6,303,621
Transfer Out.....	(6,311,330)	(9,183,440)	(4,670,578)	(6,530,595)
Total Other Financing Sources (Uses).....	<u>3,091,228</u>	<u>(1,036,297)</u>	<u>1,910,682</u>	<u>165,814</u>
Net change in Fund Balances.....	13,146,508	5,893,343	6,463,634	6,394,047
Fund Balance - Beginning.....	61,228,008	55,334,665	48,871,031	42,476,984
Fund Balance - Ending.....	<u>\$ 74,374,516</u>	<u>\$ 61,228,008</u>	<u>\$ 55,334,665</u>	<u>\$ 48,871,031</u>
Debt Service as a percentage of noncapital expenditures.....	6.4%	7.9%	8.1%	8.5%

	2008	2007	2006	2005	2004	2003
\$	33,064,224	\$ 31,680,683	\$ 29,955,129	\$ 28,080,969	\$ 23,774,209	\$ 23,374,309
	10,565,867	11,373,152	10,802,281	9,332,174	8,777,080	8,242,047
	4,072,048	—	—	—	—	—
	3,665,958	3,575,335	3,050,347	2,699,108	2,566,866	2,508,166
	2,898,662	3,426,243	3,189,008	2,185,369	—	—
	22,063	20,965	19,830	18,304	17,844	16,952
	1,731,329	1,786,519	1,579,237	1,383,518	1,578,528	1,425,808
	3,272,228	2,786,491	2,670,077	3,060,679	2,597,861	2,494,989
	<u>59,292,379</u>	<u>54,649,388</u>	<u>51,265,909</u>	<u>46,760,121</u>	<u>39,312,388</u>	<u>38,062,271</u>
	4,779,168	4,795,242	4,839,867	5,008,032	4,335,560	4,510,709
	9,712,702	10,704,489	8,777,824	5,926,327	5,495,818	5,409,806
	26,604,388	27,566,868	24,273,196	24,013,256	23,544,474	23,216,190
	1,126,795	1,335,796	1,370,328	1,578,020	1,472,489	1,062,713
	2,543,186	2,660,133	1,891,380	1,391,226	1,139,126	1,053,890
	<u>104,058,618</u>	<u>101,711,916</u>	<u>92,418,504</u>	<u>84,676,982</u>	<u>75,299,855</u>	<u>73,315,579</u>
	18,802,518	17,815,493	18,099,654	17,306,327	16,680,082	16,685,516
	35,401,934	34,354,044	32,414,738	32,215,419	28,970,442	27,469,353
	11,441,992	11,437,229	10,033,265	6,980,375	6,537,480	6,511,139
	6,285,918	5,487,761	5,532,522	5,391,749	4,668,195	4,652,622
	3,303,173	3,165,330	2,870,682	2,953,937	3,127,550	3,702,795
	12,647,504	11,934,490	9,062,922	6,155,270	6,218,892	5,813,892
	989,872	922,420	771,831	515,295	939,015	452,751
	9,213,391	3,126,114	991,570	2,213,079	4,919,074	213,296
	4,703,638	4,946,384	3,964,776	3,565,000	3,495,000	3,095,000
	2,682,413	2,925,457	3,158,930	3,184,649	3,644,348	3,773,583
	—	134,865	—	365,995	168,285	—
	<u>105,472,353</u>	<u>96,249,587</u>	<u>86,900,890</u>	<u>80,847,095</u>	<u>79,368,363</u>	<u>72,369,947</u>
	(1,413,735)	5,462,329	5,517,614	3,829,887	(4,068,508)	945,632
	159,494	179,538	214,356	—	129,676	515,404
	—	—	6,950,000	—	—	3,990,000
	—	26,523,000	—	6,775,000	15,525,000	—
	—	—	399,265	149,567	1,521,036	103,778
	—	(26,523,000)	—	(7,459,898)	(16,844,253)	—
	39,041	545,639	10,283	3,337	544,087	9,010
	5,674,120	2,906,609	10,295,909	5,627,277	3,764,300	3,371,778
	(5,674,120)	(6,656,609)	(10,295,909)	(5,625,618)	(3,764,300)	(3,432,224)
	<u>198,535</u>	<u>(3,024,823)</u>	<u>7,573,904</u>	<u>(530,335)</u>	<u>875,546</u>	<u>4,557,746</u>
	(1,215,200)	2,437,506	13,091,518	3,299,552	(3,192,962)	5,503,378
	43,692,184	41,254,678	28,163,160	24,863,608	28,058,229	22,554,851
\$	<u>42,476,984</u>	<u>\$ 43,692,184</u>	<u>\$ 41,254,678</u>	<u>\$ 28,163,160</u>	<u>\$ 24,865,267</u>	<u>\$ 28,058,229</u>
	7.8%	9.5%	9.2%	10.1%	11.1%	10.7%

WEBER COUNTY, UTAH

Changes in Fund Balance - General Fund Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 22,589,767	\$ 21,923,732	\$21,220,967	\$21,196,336
General Sales Taxes.....	8,913,674	8,458,294	8,024,611	8,037,503
Delinquent Property Taxes.....	1,847,363	1,837,400	1,413,156	1,450,077
Assessing and Collecting Property Taxes.....	3,871,971	3,852,032	3,635,623	3,519,166
Total Taxes.....	<u>37,222,775</u>	<u>36,071,458</u>	<u>34,294,357</u>	<u>34,203,082</u>
Other Revenue				
Licenses, Permits, and Fees.....	2,365,356	2,378,811	2,549,866	2,746,828
Intergovernmental.....	1,362,942	917,967	1,127,519	1,747,581
Charges for Services.....	15,830,982	16,388,158	16,730,101	18,363,055
Fines and Forfeitures.....	392,944	391,580	457,903	495,794
Miscellaneous.....	849,010	716,441	585,375	715,989
Total Revenues.....	<u>58,024,009</u>	<u>56,864,415</u>	<u>55,745,121</u>	<u>58,272,329</u>
Expenditures				
General Government.....	17,305,335	17,219,603	17,140,476	16,673,589
Public Safety.....	31,091,374	31,133,115	31,658,936	32,373,198
Public Health and Welfare.....	2,007,296	2,007,296	2,006,971	2,004,324
Streets and Public Improvements.....	929,334	648,921	756,178	608,239
Parks, Recreation, and Public Facilities.....	1,616,109	1,534,014	1,499,206	1,691,319
Conservation and Development.....	664,801	631,798	614,420	717,129
Total Expenditures.....	<u>53,614,249</u>	<u>53,174,747</u>	<u>53,676,187</u>	<u>54,067,798</u>
Revenues Over (Under) Expenditures	4,409,760	3,689,668	2,068,934	4,204,531
Other Financing Sources (Uses)				
Capital Lease Financing.....	16,048	—	—	17,981
Sale of Capital Assets.....	2,893	3,371	—	21,945
Transfer In.....	33,750	331,226	361,105	36,500
Transfer Out.....	(3,759,398)	(3,963,532)	(2,535,167)	(3,815,594)
Total Other Financing Sources (Uses).....	<u>(3,706,707)</u>	<u>(3,628,935)</u>	<u>(2,174,062)</u>	<u>(3,739,168)</u>
Net Change in Fund Balances.....	703,053	60,733	(105,128)	465,363
Fund Balance - Beginning.....	<u>13,906,435</u>	<u>13,845,702</u>	<u>13,950,830</u>	<u>13,485,467</u>
Fund Balance - Ending.....	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>

2008	2007	2006	2005	2004	2003
\$20,160,014	\$19,262,567	\$18,215,514	\$16,853,304	\$13,199,004	\$13,007,110
8,781,850	9,273,391	8,708,786	7,721,807	7,224,909	6,704,073
1,201,602	1,233,632	1,071,536	912,038	1,066,257	957,681
3,272,228	2,786,491	2,670,077	3,060,679	2,597,861	2,494,989
<u>33,415,694</u>	<u>32,556,081</u>	<u>30,665,913</u>	<u>28,547,828</u>	<u>24,088,031</u>	<u>23,163,853</u>
2,874,275	2,844,466	2,815,475	2,900,054	2,382,434	2,355,715
1,486,916	1,897,214	1,303,137	2,068,839	2,135,182	1,836,396
17,284,029	18,063,784	17,230,477	17,444,503	16,803,419	17,058,426
490,998	530,155	325,256	388,927	1,064,335	603,378
1,146,117	1,090,344	1,025,765	914,235	686,085	724,997
<u>56,698,029</u>	<u>56,982,044</u>	<u>53,366,023</u>	<u>52,264,386</u>	<u>47,159,486</u>	<u>45,742,765</u>
17,111,347	16,131,934	16,555,843	15,822,009	15,341,768	15,273,708
31,557,163	30,231,184	28,432,140	28,427,850	25,852,586	24,434,762
1,836,321	1,739,502	1,739,177	1,657,877	1,596,525	1,596,725
917,495	791,735	678,946	976,683	1,760,648	1,892,845
1,647,980	1,594,752	1,489,102	1,378,988	1,312,357	1,173,676
649,674	679,235	634,911	515,295	406,188	452,751
<u>53,719,980</u>	<u>51,168,342</u>	<u>49,530,119</u>	<u>48,778,702</u>	<u>46,270,072</u>	<u>44,824,467</u>
2,978,049	5,813,702	3,835,904	3,485,684	889,414	918,298
27,700	—	42,802	—	129,676	505,297
23,341	46,079	10,283	3,337	532,062	9,010
347,628	381,389	377,466	411,918	660,108	980,692
<u>(2,621,168)</u>	<u>(4,673,399)</u>	<u>(5,740,825)</u>	<u>(2,027,950)</u>	<u>(1,203,681)</u>	<u>(1,364,523)</u>
<u>(2,222,499)</u>	<u>(4,245,931)</u>	<u>(5,310,274)</u>	<u>(1,612,695)</u>	<u>118,165</u>	<u>130,476</u>
755,550	1,567,771	(1,474,370)	1,872,989	1,007,579	1,048,774
<u>12,729,917</u>	<u>11,162,146</u>	<u>12,636,516</u>	<u>10,763,527</u>	<u>9,755,948</u>	<u>8,707,174</u>
<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>	<u>\$ 10,763,527</u>	<u>\$ 9,755,948</u>

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
2012	\$ 41,759,811	\$ (682,709)	\$ 41,077,102	\$ 39,493,176	94.57%	\$ —	\$ 39,493,176	94.57%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,178,416	40,817,016	96.71%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	1,991,898	40,485,152	97.09%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,139,515	39,918,107	97.48%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,460,228	38,247,690	98.22%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,112,444	35,949,959	98.70%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,799,264	33,940,096	99.06%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,627,355	32,199,592	98.94%
2004	27,329,441	(173,918)	27,155,523	25,733,712	94.16%	1,421,656	27,155,368	99.36%
2003	26,982,393	(171,860)	26,810,533	25,485,803	94.45%	1,324,596	26,810,399	99.36%

Notes:

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

Source:

Weber County Treasurer

WEBER COUNTY, UTAH

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

Year	Real Estate	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
2012	\$ 3,026,573,743	\$ 6,737,042,978	\$ 955,865,773	\$ 535,237,042	\$ 11,254,719,536	0.003936	\$ 17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%
2004	1,934,990,133	4,911,403,412	704,255,426	334,845,173	7,885,494,144	0.003663	12,108,365,074	65.1%
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%

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	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
County Direct Rates										
Weber County - General Fund.....	0.002322	0.002201	0.002155	0.002004	0.001952	0.002052	0.002309	0.002405	0.001893	0.001880
Weber County - Bond Redemption Fund.....	0.000185	0.000319	0.000317	0.000299	0.000283	0.000324	0.000364	0.000403	0.000440	0.000406
Weber County - Library Fund.....	0.000696	0.000666	0.000646	0.000601	0.000585	0.000615	0.000692	0.000721	0.000566	0.000562
Weber County - Consolidated Health Fund.....	0.000130	0.000123	0.000120	0.000112	0.000156	0.000164	0.000185	0.000193	0.000188	0.000187
Weber County Paramedic Fund.....	0.000234	0.000222	0.000217	0.000202	0.000150	0.000158	0.000178	0.000185	0.000236	0.000234
Uniform Assessing & Collecting.....	0.000399	0.000391	0.000377	0.000342	0.000321	0.000295	0.000335	0.000377	0.000340	0.000340
Total Direct Tax Rate.....	0.003966	0.003916	0.003832	0.003560	0.003447	0.003608	0.004063	0.004284	0.003663	0.003609
Cities and Towns										
Farr West City.....	0.000260	0.000255	0.000245	0.000234	0.000231	0.000246	0.000280	0.000284	0.000287	0.000290
Harrisville City.....	0.000738	0.000671	0.000660	0.000640	0.001279	0.001399	0.001548	0.001718	0.001726	0.001719
Hooper City.....	0.000484	0.000456	0.000430	0.000438	0.000417	0.000447	0.000366	0.000370	0.000374	0.000386
Huntsville Town.....	0.000999	0.000828	0.000820	0.000649	0.000628	0.000601	0.001066	0.001260	0.001310	0.001301
North Ogden City.....	0.001634	0.001493	0.001456	0.001342	0.002173	0.002088	0.002399	0.002468	0.002487	0.002531
North Ogden - Judgement Levy.....	—	—	—	—	—	—	0.000036	—	—	—
Ogden City.....	0.003498	0.003333	0.003321	0.003164	0.003109	0.003384	0.003905	0.004253	0.004161	0.004061
Plain City.....	0.000409	0.000387	0.000372	0.000334	0.000322	0.000350	0.000519	0.000533	0.000536	0.000528
Pleasant View City.....	0.001387	0.001327	0.001337	0.001217	0.001938	0.002018	0.002189	0.002342	0.002568	0.001867
Riverdale City.....	0.001365	0.001307	0.001278	0.001313	0.001292	0.001339	0.001131	0.001115	0.001150	0.001150
Roy City.....	0.002389	0.002263	0.002266	0.002084	0.002096	0.002178	0.002451	0.002514	0.002144	0.002080
South Ogden City.....	0.002979	0.002871	0.002768	0.002632	0.002352	0.002527	0.002825	0.003007	0.003024	0.002151
Uintah Town.....	0.001070	0.000699	0.000677	0.000627	0.000588	0.000702	0.000757	0.000817	0.000829	0.000798
Washington Terrace City.....	0.003085	0.002938	0.002939	0.002866	0.002830	0.002865	0.003203	0.003308	0.003594	0.003583
School Districts										
Ogden School District.....	0.008926	0.00826	0.008175	0.007782	0.007453	0.008176	0.008380	0.007312	0.007342	0.007284
Weber School District.....	0.007071	0.006833	0.006526	0.005721	0.005458	0.005626	0.006237	0.006401	0.006245	0.006061
Weber School District-Judgement Levy.....	—	—	—	—	—	—	0.000026	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000215	0.000217	0.000207	0.000188	0.000181	0.000200	0.000178	0.000193	0.000198	0.000196
Weber Basin Water - Ogden Special.....	0.000305	0.000289	0.000290	0.000276	0.000323	0.000345	0.000306	0.000310	0.000358	0.000282
Weber Basin Water - Uintah Special.....	—	—	—	—	—	—	—	0.000304	0.000308	0.000297
Roy Water Conservancy Sub-District.....	0.000106	0.000101	0.000103	0.000095	0.000094	0.000103	0.000116	0.000119	0.000120	0.000116
Bona Vista Water Improvement District.....	0.000311	0.000302	0.000296	0.000288	0.000280	0.000300	0.000328	0.000325	0.000322	0.000317
Hooper Water Improvement District.....	0.000455	0.000433	0.000404	0.000394	0.000379	0.000404	0.000474	0.000485	0.000547	0.000469
Uintah Highlands Water District.....	0.000862	0.000851	0.000814	0.000788	0.000736	0.000800	0.000319	0.000334	0.000349	0.000332
Warren - West Warren Water.....	0.000446	0.000417	0.000403	0.000369	0.000354	0.000381	0.000467	0.000465	0.000468	0.000467
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000088	0.000082	0.000081	0.000074	0.000075	0.000078	0.000088	0.000093	0.000094	0.000095
Eden Cemetery Maintenance District.....	0.000082	0.000074	0.000067	0.000050	0.000044	0.000045	0.000057	0.000079	0.000083	0.000081
Hooper Cemetery Maintenance District.....	—	—	—	—	—	—	0.000121	0.000122	0.000124	0.000127
Liberty Cemetery Maintenance District.....	0.000056	0.000052	0.000046	0.000035	0.000030	0.000029	0.000042	0.000064	0.000068	0.000066
Plain City Cemetery Maintenance District.....	0.000094	0.000089	0.000086	0.000078	0.000081	0.000088	0.000100	0.000103	0.000105	0.000098
West Weber - Taylor Cemetery District.....	0.000087	0.000081	0.000078	0.000074	0.000071	0.000076	0.000087	0.000088	0.000089	0.000087
Warren - West Warren Cemetery District.....	0.000111	0.000111	0.000111	0.000106	0.000104	0.000107	0.000117	0.000114	0.000114	0.000109
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000316	0.000301	0.000309	0.000286	0.000278	0.000293	0.000302	—	—	—
Mosquito Abatement District.....	0.000148	0.000141	0.000138	0.000128	0.000089	0.000094	0.000106	0.000110	0.000112	0.000111
Central Weber Sewer Improvement District.....	0.000880	0.000854	0.000833	0.000811	0.000800	0.000519	0.000573	0.000567	0.000552	0.000574
North Davis Sewer Improvement District.....	0.000993	0.000928	0.000864	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001481	0.00142	0.001356	0.001219	0.001150	0.001124	0.001302	0.001440	0.001400	0.001400
Weber County Fire G.O. Bond.....	—	—	—	—	—	—	—	—	0.000073	0.000109
Weber County Fire G.O. Bond - 2006.....	0.000116	0.000133	0.000105	0.000097	0.000141	0.000157	—	—	—	—
West Warren Park.....	0.000303	0.000306	0.000308	0.000306	0.000308	0.000321	0.000345	0.000332	0.000328	0.000316
Powder Mountain Water & Sewer.....	0.000465	0.000453	0.000413	0.000311	0.000247	0.000223	0.000399	0.000572	0.000721	0.000688
Liberty Park.....	0.000194	0.000178	0.000163	0.000115	0.000096	0.000090	0.000145	—	—	—
North View Fire District.....	0.001133	0.001041	0.00102	0.000951	—	—	—	—	—	—

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2012 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2012		2003		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 212,663,143	1.9%	1	110,339,652	1.4%
Fresenius Medical Care.....	Manufacturing	2	175,057,797	1.6%	4	75,995,308	1.0%
Pacificorp.....	Utility/Electrical	3	166,196,684	1.5%	3	90,522,375	1.2%
Great Salt Lake Minerals.....	Mining	4	134,507,555	1.2%	—	—	—
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	73,719,647	0.7%	—	—	—
Questar Gas.....	Utility/Natural Gas	6	70,119,037	0.6%	9	37,635,847	0.5%
Union Pacific Railroad.....	Railroad	7	64,374,672	0.6%	—	—	—
Kimberly-Clark.....	Manufacturing	8	63,414,143	0.6%	10	37,111,644	0.5%
General Growth Properties.....	Real Estate	9	56,123,803	0.5%	—	—	—
Williams International Corp.....	Manufacturing	10	54,717,512	0.5%	8	38,082,959	0.5%
Qwest.....	Utility/Communications	—	—	—	2	102,043,252	1.3%
Associated Food Stores.....	Distribution	—	—	—	7	51,894,626	0.7%
Boeing Corporation.....	Information Technology	—	—	—	5	56,449,802	0.7%
Autoliv ASP.....	Manufacturing	—	—	—	6	55,925,400	0.7%
			<u>\$ 1,070,893,993</u>	<u>9.5%</u>		<u>\$ 656,000,865</u>	<u>8.5%</u>
	County Taxable Value		\$ 11,254,719,536			\$ 7,751,597,450	

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

	2012	2011	2010	2009	2008
Estimated Fair Market Value.....	\$17,966,655,944	\$18,433,254,359	\$18,748,560,971	\$20,007,438,628	\$19,678,956,447
Debt Limit (2% of Fair market value)	359,333,119	368,665,087	374,971,219	400,148,773	393,579,129
Total net debt applicable to limit.....	10,356,168	11,185,425	13,846,414	16,421,130	18,905,846
Legal Debt Margin.....	\$ 348,976,951	\$ 357,479,662	\$ 361,124,805	\$ 383,727,643	\$ 374,673,283
Total net debt applicable to limit as a percentage of debt limit.....	2.9%	3.0%	3.7%	4.1%	4.8%
	2007	2006	2005	2004	2003
Estimated Fair Market Value.....	\$17,072,115,297	\$14,365,081,710	\$12,758,721,589	\$12,108,365,050	\$12,030,926,250
Debt Limit (2% of Fair market value)	341,442,306	287,301,634	255,174,432	242,167,301	240,618,525
Total net debt applicable to limit.....	21,035,562	23,080,278	25,039,995	26,924,711	28,872,612
Legal Debt Margin.....	\$ 320,406,744	\$ 264,221,356	\$ 230,134,437	\$ 215,242,590	\$ 211,745,913
Total net debt applicable to limit as a percentage of debt limit.....	6.2%	8.0%	9.8%	11.1%	12.0%

WEBER COUNTY, UTAH

Computation of Overlapping Debt As of December 31, 2012

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
School Districts			
Weber School District.....	\$109,330,000	100%	\$ 109,330,000
Ogden School District.....	72,749,000	100%	72,749,000
Cities			
Ogden City	5,975,000	100%	5,975,000
Washington Terrace.....	2,685,000	100%	2,685,000
Other Districts			
WBWCD (2) (4).....	26,749,989	27%	7,302,747
NDCSD (3).....	40,791,000	14%	5,792,322
Weber Fire District.....	4,655,000	100%	4,655,000
Total Overlapping Debt.....			208,489,069
Weber County Direct Debt.....			46,884,898
Total Overlapping and Direct Debt.....			<u>\$ 255,373,967</u>

Notes:

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

2. Weber Basin Water Conservancy District (WBWCD) covers all of Morgan County, most of Davis and Weber Counties, and a portion of Box Elder and Summit Counties. Principal and interest on WBWCD bonds are paid primarily from sales of water. WBWCD bonds are shown as overlapping but are self-supporting except for a minimum 0.000207 tax rate.

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

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

Source:

Zions Bank Public Finance

WEBER COUNTY, UTAH

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

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Tax Increment Bonds
2012	236,640	\$ — (1)	\$ 11,254,719,536	\$ 10,356,168	\$ 15,405,769	\$ 20,422,138	\$ —
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036	16,421,130	9,567,097	25,906,907	305,000
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	470,000
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	680,000
2006	215,870	6,153	8,915,088,190	23,080,278	10,939,046	32,189,826	885,000
2005	213,684	5,824	8,210,908,440	25,039,995	3,846,551	33,693,173	1,090,000
2004	209,547	5,531	7,885,494,144	26,924,711	3,996,926	35,795,000	1,405,000
2003	205,882	5,265	7,751,597,450	28,872,612	3,997,300	37,215,000	1,735,000

Notes:

(1) Estimates of 2012 personal income for Weber County are not available.

Sources:

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

Business-type Activities							
Associated Foods Note	Capital Leases	Sales Tax Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Assessed / Taxable Value	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita
\$ —	\$ 700,823	\$ 866,720	\$ 496,424	\$ 48,248,042	0.43%	N/A	(1) \$ 204
—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%	203
77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%	231
240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%	246
372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%	271
504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%	295
628,094	1,678,091	1,512,687	409,055	71,322,077	0.80%	1.16%	330
742,870	3,452,434	1,611,182	300,048	69,776,253	0.85%	1.20%	327
742,870	4,715,916	1,709,676	507,070	75,797,169	0.96%	1.37%	362
742,870	6,044,242	1,813,171	355,761	80,775,956	1.04%	1.53%	392

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
2012	\$ 10,356,168	\$ 15,405,769	\$ 20,422,138	\$ —	\$ (2,869,500)	43,314,575	\$ 11,254,719,536	0.38%	236,640	\$ 183
2011	11,185,425	11,785,191	21,854,141	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
2010	13,846,414	12,334,847	23,910,524	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
2009	16,421,130	9,567,097	25,906,907	305,000	(2,994,453)	49,205,681	12,282,089,036	0.40%	227,259	217
2008	18,905,846	11,313,443	28,148,925	470,000	(3,454,067)	55,384,151	11,965,640,298	0.46%	224,536	247
2007	21,035,562	11,811,783	29,892,537	680,000	(3,470,519)	59,949,363	10,601,027,770	0.57%	220,781	272
2006	23,080,278	12,451,733	32,189,826	885,000	(3,810,869)	64,795,968	8,915,088,190	0.73%	215,870	300
2005	25,039,995	3,846,551	33,693,173	1,090,000	(3,802,306)	59,867,413	8,210,908,440	0.73%	213,684	280
2004	26,924,711	3,996,926	35,795,000	1,405,000	(4,290,646)	63,830,991	7,885,494,144	0.81%	209,547	305
2003	28,872,612	3,997,300	37,215,000	1,735,000	(4,511,215)	67,308,697	7,751,597,450	0.87%	205,882	327

Notes:

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

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
Sales Tax Revenue Bonds						
2012	\$ 10,740,701	\$ —	\$ 10,740,701	\$ 720,000	\$ 536,474	8.55
2011	10,250,993	—	10,250,993	650,000	611,771	8.12
2010	10,141,572	—	10,141,572	530,000	601,320	8.96
2009	9,487,533	—	9,487,533	525,000	511,743	9.15
2008	10,565,867	—	10,565,867	500,000	530,351	10.25
2007	11,373,152	—	11,373,152	610,000	546,876	9.83
2006	10,802,281	—	10,802,281	255,000	263,059	20.85
2005	9,332,174	—	9,332,174	250,000	242,365	18.95
2004	8,777,080	—	8,777,080	105,000	246,940	24.94
2003	8,242,047	—	8,242,047	—	47,632	173.04

Redevelopment Agency Tax Increment Bonds and Notes

2012	\$ —	\$ —	\$ —	\$ —	\$ —	— (1)
2011	194,936	—	194,936	76,207	1,644	2.50
2010	650,367	—	650,367	458,279	11,317	1.38
2009	579,321	—	579,321	307,586	40,134	1.67
2008	511,621	—	511,621	342,638	61,016	1.27
2007	517,294	—	517,294	328,384	83,497	1.26
2006	614,241	—	614,241	319,766	104,592	1.45
2005	608,879	—	608,879	315,000	130,717	1.37
2004	609,397	—	609,397	330,000	100,610	1.42
2003	466,260	—	466,260	325,000	118,440	1.05

Notes:

(1) The County had no outstanding tax increment debt in 2012

WEBER COUNTY, UTAH

Demographic and Economic Indicators Last Ten Years

Year	Population	Population Change from Prior Year	Personal Income (in millions)	Per Capita Personal Income	Permit - Authorized Construction (in thousands)	Public School Enrollment	Gross Taxable Sales (in thousands)	Unemployment Rate
2012	236,640	0.90%	n/a (1)	n/a (1)	\$ 141,554	43,302	\$ 3,324,318	6.6%
2011	234,420	1.4%	\$ 7,817	\$ 33,344	274,772	43,075	3,131,054	7.8%
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
2009	227,259	1.2%	7,482	32,923	158,126	42,995	3,214,628	7.6%
2008	224,536	1.7%	6,846	30,490	286,005	42,763	3,291,158	4.1%
2007	220,781	2.3%	6,620	29,984	326,966	42,700	3,422,164	3.1%
2006	215,870	1.0%	6,153	28,503	323,580	41,668	3,214,747	3.3%
2005	213,684	2.0%	5,824	27,256	278,112	41,316	2,862,973	4.6%
2004	209,547	1.8%	5,531	26,395	237,901	41,211	2,699,377	5.5%
2003	205,882	1.2%	5,265	25,574	267,905	41,159	2,552,876	6.4%

Notes:

(1) Estimates of 2012 personal income for Weber County are not available.

Sources:

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

WEBER COUNTY, UTAH

Largest Employers For 2012 and Ten Years Previous

Company	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	12.0%	20,000-25,000	1	22.6%
Internal Revenue Service.....	5,000-6,999	2	5.8%	5,000-6,999	2	6.0%
McKay-Dee Hospital Center.....	3,000-3,999	3	3.4%	2,000-2,999	6	2.5%
Weber School District.....	3,000-3,999	4	3.4%	3,000-3,999	3	3.5%
Weber State University.....	2,000-2,999	5	2.4%	3,000-3,999	4	3.5%
Autoliv.....	1,000-1,999	6	1.4%	2,000-2,999	5	2.5%
Fresenius USA.....	1,000-1,999	7	1.4%	1,000-1,999	7	2.5%
Ogden School District.....	1,000-1,999	8	1.4%	1,000-1,999	—	—
State of Utah.....	1,000-1,999	9	1.4%	1,000-1,999	10	1.5%
Wal-Mart.....	1,000-1,999	10	1.4%	1,000-1,999	9	1.5%
Convergys.....	500-999	—	0.7%	1,000-1,999	8	1.5%
Total.....	<u>28,500-44,000</u>		<u>34.8%</u>	<u>40,000-56,000</u>		<u>47.7%</u>

Notes:

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

Sources:

Utah Department of Workforce Services
Weber Economic Development Corporation

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function

Last Ten Years

Function	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental Activities:										
General Government.....	165.6	167.3	172.1	168.7	172.3	170.0	173.2	175.7	175.8	180.7
Public Safety.....	354.7	379.8	379.3	372.2	398.4	396.9	396.0	392.2	384.0	371.4
Public Health and Welfare.....	67.0	65.8	70.7	67.9	65.6	64.9	61.5	61.3	66.0	70.7
Library.....	68.5	79.8	79.1	72.1	70.5	70.4	71.3	70.4	68.8	70.6
Streets and Public Improvements.....	21.0	19.7	19.6	20.0	20.1	19.3	19.8	20.8	21.0	21.6
Parks, Recreation, & Public Facilities	51.9	56.9	58.1	51.7	56.6	56.3	54.9	52.8	53.1	53.0
Conservation and Development.....	2.5	2.5	2.5	2.5	4.6	3.9	4.2	4.2	4.6	5.2
Internal Service.....	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.5	3.0
Business-type Activities:										
Solid Waste Transfer Station.....	23.0	22.3	21.6	22.0	21.1	19.0	18.1	19.5	19.5	20.5
Total FTEs.....	<u>754.2</u>	<u>794.1</u>	<u>803.0</u>	<u>776.9</u>	<u>809.2</u>	<u>800.7</u>	<u>799.0</u>	<u>797.9</u>	<u>794.3</u>	<u>796.7</u>

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	790	793	824	6,062	6,450	7,767	11,950	15,594	15,449	11,581
Misdemeanor Cases Disposed.....	295	244	191	829	754	869	985	1,124	1,454	1,304
Clerk/Auditor:										
Marriage Licenses Issued.....	2,109	2,140	2,012	2,060	2,263	2,210	2,258	2,165	2,208	2,081
Tax Sale Properties Sold.....	22	27	16	13	18	17	11	21	46	18
Tax Relief Applications.....	3,502	3,469	3,411	3,342	3,185	3,185	4,707	3,594	3,727	4,261
Passports Issued.....	2,222	1,934	2,850	2,468	3,060	1,932	790	518	456	421
Recorder:										
Documents Recorded.....	57,006	47,130	51,181	69,425	69,618	80,215	80,606	74,686	74,935	100,808
Subdivisions Recorded.....	67	53	68	90	129	163	140	173	142	145
Number of Lots Within Subdivisions.....	725	286	351	753	1,288	2,373	2,250	2,374	1,615	1,491
Assessor:										
Residential Construction Permits.....	1,494	1,369	1,245	1,782	2,233	3,338	3,430	2,810	2,729	2,967
Commercial Construction Permits.....	534	532	437	567	626	646	672	624	595	410
Board of Equalization Appeals.....	2,397	2,865	3,574	4,238	3,162	3,005	1,142	1,202	1,591	1,803
Parcel Count.....	97,331	97,239	97,155	96,916	96,703	93,215	91,800	89,804	88,376	87,115
Children's Justice Center:										
Children Interviewed.....	554	465	388	481	459	586	724	799	842	720
Cases Served.....	606	529	470	523	668	827	776	850	833	789
Planning:										
Applications.....	40	83	95	96	86	70	94	67	57	56
Subdivision Lots Approved.....	77	12	42	112	153	838	1,318	771	402	383
Land Use Permits.....	196	155	162	156	210	285	339	400	274	270
Code Enforcement Complaints Resolved....	184	131	168	198	270	210	230	101	198	211
Engineering										
Excavation Permits.....	88	100	91	117	173	192	211	235	201	182
Sewer Connections	1	1	3	0	3	25	13	35	15	39
Building Inspection:										
Plan Reviews.....	132	160	182	181	232	263	284	311	249	241
Permits Issued.....	270	306	298	342	410	384	476	311	249	420
Public Safety:										
Sheriff:										
Citations Issued.....	5,745	6,069	5,458	6,896	6,183	6,849	8,564	11,720	11,264	7,225
Traffic Accidents Investigated.....	1,027	1,148	1,148	1,249	1,158	1,290	1,225	1,145	1,106	1,051
Calls for Service.....	29,330	39,866	40,368	40,369	42,856	42,793	50,596	52,769	53,525	51,569
Civil Population Served.....	55,657	55,666	49,187	49,187	49,187	48,223	n/a	46,469	44,624	42,990
Average Inmate Population.....	920	969	979	952	987	1,028	1,046	1,036	1,023	1,009
Public Health and Welfare:										
Health Department:										
Births Recorded	6,562	6,568	6,565	6,719	6,859	6,626	6,253	5,845	5,738	5,701
Immunizations Given.....	13,218	10,652	20,413	39,224	26,542	18,375	5,383	5,280	6,299	10,247
Soil Samples Taken.....	44	33	63	58	85	248	309	225	146	195
Septic Permits Issued.....	57	55	54	75	92	115	128	154	165	209
WIC Average Monthly Participation.....	7,336	7,366	7,571	7,064	6,567	6,439	n/a	6,763	6,752	6,587
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	4.60	3.00	2.15	2.40	4.30	3.05	3.5	4.1	5.15	5.45
Miles of New Chip Seal Applied	15	0	(1) 14.40	12.80	0.00	14.35	13.2	3.6	13.8	18.1
Winter Overtime Operations Hours.....	1,063.25	1,435.00	1,129	2,302	2,144	1,249	1,474	1,207	2,385	1,111
Library:										
Library Cards Issued.....	22,518	23,221	25,598	25,361	23,101	18,433	23,332	23,021	22,316	21,543
Circulation Transactions.....	2,094,199	1,766,444	2,028,739	(2) 2,148,379	1,774,208	1,346,481	1,226,786	1,217,912	1,216,846	1,209,003
Reference Transactions.....	794,045	820,097	820,856	(2) 2,572,707	2,228,734	2,072,102	1,942,277	1,389,184	1,073,270	1,045,026
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	220,999	245,639	211,409	224,884	219,384	261,924	195,239	260,305	245,639	252,610
Events.....	287	208	244	278	240	188	206	194	221	202
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	208,992	211,582	224,351	244,032	217,486	213,422	206,524	195,451	192,920	185,567
C & D Landfill.....	19,796	27,598	28,957	(3) -	-	-	-	-	-	-
Tons of Metal Recycled.....	1,496	1,346	1,979	2,439	2,270	2,033	2,278	1,895	1,590	1,849
Yards of Compost Sold.....	9,236	9,658	8,903	9,419	5,447	8,202	7,714	11,007	9,802	6,905

Notes:

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

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental Activities:										
General Government										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	43	39	10	10	10	10	10	10	32	32
Public Safety:										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	1,186	1,186	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
Fleet Vehicles.....	188	161	158	158	158	152	139	163	222	216
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	182	182	28	28	28	28	28	28	28	28
Feline Kennels.....	276	276	52	52	52	52	52	52	52	52
Exotic Animal Kennels.....	17	17	17	—	—	—	—	—	—	—
Public Health and Welfare										
Buildings.....	2	1	1	1	1	1	1	1	—	—
Fleet Vehicles.....	20	14	14	14	14	12	12	13	13	13
Library Services										
Library Branches.....	5	5	5	5	4	4	4	4	4	4
Fleet Vehicles.....	4	4	4	4	4	4	4	4	4	4
Streets and Public Improvements										
Roads (Miles).....	187	219	205	205	205	205	203	202	194	193
Fleet Vehicles.....	9	9	3	3	3	3	3	3	5	5
Heavy equipment.....	39	39	39	39	39	39	38	39	34	33
Parks, Recreation & Public Facilities										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Area.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	1	1	1	1	1	1	1	1	1	1
Fair Storage Building.....	1	1	1	—	—	—	—	—	—	—
Shop Facilities.....	2	2	—	—	—	—	—	—	—	—
10 x 10 Stalls (Total Capacity).....	546	546	546	546	546	546	546	546	546	546
Covered Pavilion w/ Restrooms.....	1	1	1	1	1	1	1	1	1	1
Basketball Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields.....	6	6	6	6	6	6	6	6	6	6
Complex at Baseball/Softball Fields.....	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	252	252	252	252	252	252	252	247	229	229
Group Sites w/pavilion.....	8	7	7	7	7	7	7	7	7	7
Group Sites w/o pavilion.....	5	5	5	5	5	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	29	29	27	27	27	27	22	22	22	22
Historical Bldgs.....	4	4	4	4	4	4	3	3	3	3
Mobile Stage.....	1	1	1	1	—	—	—	—	—	—
Fleet Vehicles.....	11	11	6	6	3	3	3	3	6	6
Ice Sheet Facility.....	1	1	1	1	1	1	1	1	1	1
Educational Center.....	1	1	1	1	1	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	15	14	13	13	13	12	12	11	11	10
Fleet Vehicles.....	3	3	1	1	1	1	1	1	1	1
Scales.....	3	3	3	3	3	3	3	2	2	2
Landfill Gas Recovery										
Generator.....	1	1	1	1	1	1	1	1	—	—
Lineal Feet of Gas Pipe, all sizes.....	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	—	—

Source:

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

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