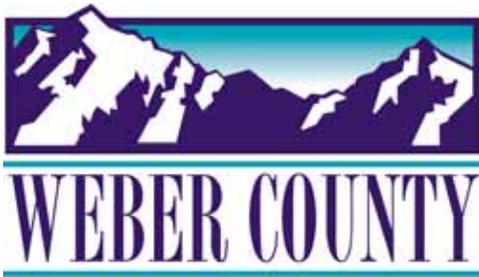


# WEBER COUNTY, UTAH

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2015





**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2015**

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**ELECTED OFFICIALS**

Matthew G. Bell ..... Commissioner  
Kerry W. Gibson ..... Commissioner  
James Ebert..... Commissioner  
John E. Ulibarri ..... Assessor  
Christopher F. Allred..... Attorney  
Ricky D. Hatch ..... Clerk/Auditor  
Leann Kilts ..... Recorder/Surveyor  
Terry Thompson ..... Sheriff  
John B. Bond ..... Treasurer

**OTHER COUNTY OFFICIALS**

Brian Bennion..... Weber/Morgan Health Department  
Brad Dee..... Administrative Services  
Marty Smith..... Community, Parks, & Recreation  
Lynnda Wangsgard..... Library  
Sean Wilkinson..... Community & Economic Development

**ACKNOWLEDGMENTS**

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

Ricky D. Hatch, CPA, Clerk/Auditor  
Scott Parke, CPA, Comptroller  
Eric Barrett, CPA, Assistant Comptroller  
Garaleen Parks, Lead Accountant

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



**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2015

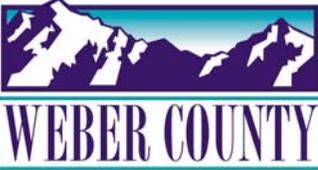
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RICKY D. HATCH, CPA  
Clerk/Auditor

June 17, 2015

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, 2015. 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.

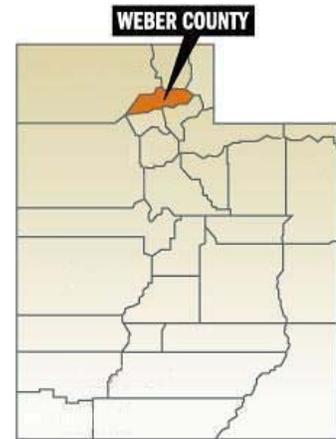
**Management's Discussion and Analysis (MD&A).** The discussion and analysis beginning on page 14 provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

**Independent Auditors.** The Board of County Commissioners selected the firm Christensen, Palmer & Ambrose to perform the annual audit of the County. The firm conducted the audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The firm has issued an unmodified ("clean") opinion on the County's financial statements, as explained in the independent auditors' report at the front of the Financial Section beginning on page 12.

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.

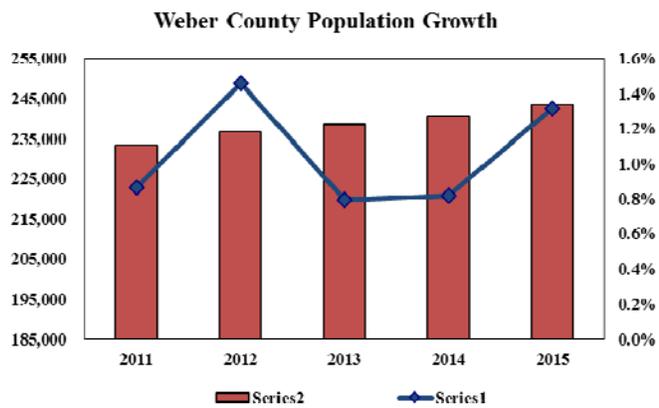
## PROFILE OF THE COUNTY

**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 is Ogden City, which was formed in 1850. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, Marriott-Slaterville, Uintah, West Haven, and Hooper.

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 243,645 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 29,961 (14%), or an average of 2,996 (1.4%) per year.



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

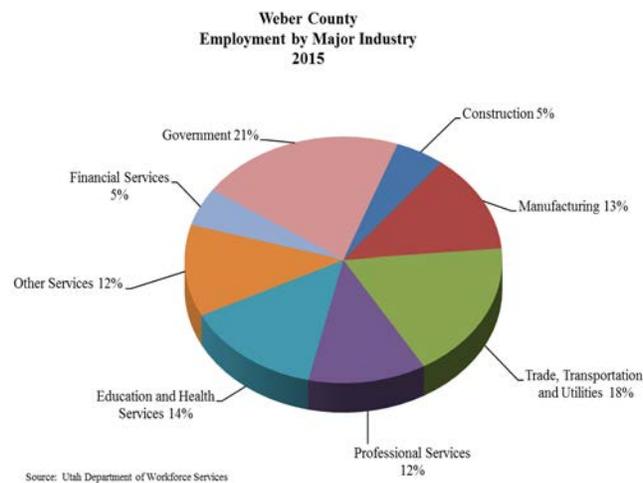
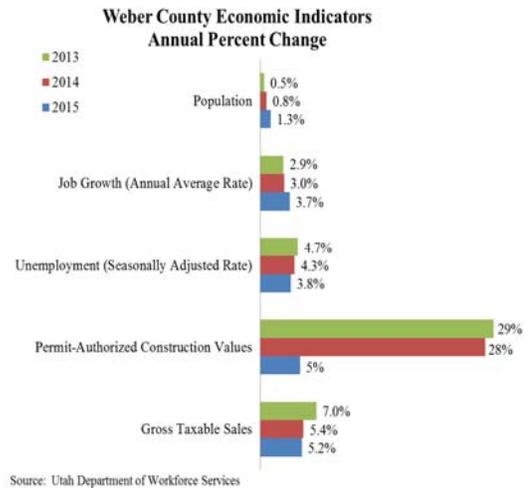
**Government Structure.** As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative 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 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 2015, two funds exceeded their budgeted appropriation, as explained in the Notes to Required Supplementary Information on page 84.

## ECONOMIC CONDITION AND OUTLOOK

**Local Economy.** Employers in Weber County posted a modest 4.1% net increase (3,853 jobs) in employment for calendar year 2015, with all industries adding jobs. Manufacturing led all sectors with a 5.9% increase (762 jobs), followed by Education and Health Services and Other Services at 5.4% (723 jobs) and 5.3% (623 jobs), respectively. Weber County’s unemployment rate averaged 4.3% for the year, a steady decline over the last four years when the rate remained at or above 5.2% every year. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well for further economic recovery.



The housing market continues its slow recovery, which is helping other sectors with modest growth as well. From 1999 through 2007, new building permits for single-family dwelling units averaged over 1,000 units per year. Since 2008, however, new permits have averaged only 362 units per year. 2015 showed a positive climb to 478 units, with an average per-unit value decrease of 5.8% to \$227,000. Single-family units still account for over 60% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

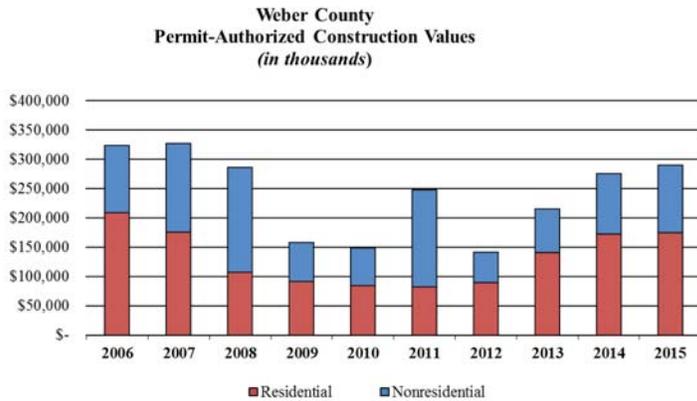
Weber County property values have continued to rise. While Lower Valley prices started to trend upward in 2012, both the Upper and Lower Valleys have shown notable gains when compared with past years. For 2015, the median price of a single-family home was \$223,556, up 6.0% from 2014. Some volatility remains in the Upper Valley. Eden/Liberty’s 14.3% loss follows a previous 45.4% gain, and Huntsville’s 26.2% increase follows a 6.7% increase the previous year.

ZIP	City	2015	2014	Year-Over % Change
		Median Price	Median Price	
<i>Lower Valley:</i>				
84067	Roy	\$160,000	\$149,950	6.7%
84315	Hooper / West Haven	\$268,000	\$253,000	5.9%
84401	Ogden / Marriott-Slaterville	\$167,000	\$151,025	10.6%
84403	South Ogden	\$152,000	\$162,400	-6.4%
84404	Farr West / Plain City	\$154,500	\$149,500	3.3%
84405	Riverdale / Washington Terrace	\$176,500	\$156,950	12.5%
84414	North Ogden / Pleasant View	\$230,000	\$200,000	15.0%
<b>Average, Lower Valley</b>		<b>\$186,857</b>	<b>\$174,689</b>	<b>7.0%</b>
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$315,000	\$367,500	-14.3%
84317	Huntsville	\$389,000	\$308,250	26.2%
<b>Average, Upper Valley</b>		<b>\$352,000</b>	<b>\$337,875</b>	<b>4.2%</b>
<b>COUNTY AVERAGE MEDIAN PRICE</b>		<b>\$223,556</b>	<b>\$210,953</b>	<b>6.0%</b>



Source: Salt Lake Tribune, www.sltrib.com

New nonresidential construction has shown volatility over the last five years, with a significant 157% spike upward in 2011. For 2015, nonresidential construction values reached \$66.8 million, an increase of 8.8% from last year. In total, new permit-authorized construction values increased 5.2% to total \$ 290 million, 60% of which came from residential activities.



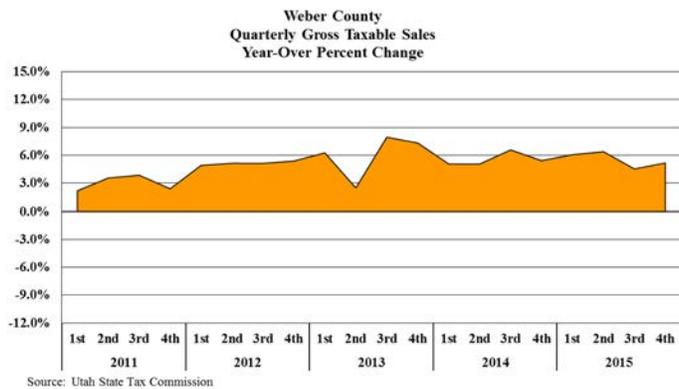
Source: Bureau of Economic and Business Research, University of Utah

The data on permit-authorized construction suggest Weber County will continue to see marginal growth in property tax revenues for at least the next two years, but the worst of the economic downturn seems to be behind us. The County property tax revenues were flat for 2015, The County has estimated 1.0% growth for 2016.

Gross taxable sales increased 5.5% over 2014, a positive sign that consumers continue to feel more

confident about the overall economy. Still, with rising prices for food and fuel, sales tax revenues are subject to quick fluctuations and will need to be monitored closely in the short term. For the coming year, the County budgeted \$459,946 (4.5%) growth in sales tax revenues for the General Fund, and year-to-date collections in 2016 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 \$11 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.



Source: Utah State Tax Commission

### Long-term Financial Planning and Policies

*Conservative Fiscal Management.* Since 2005, General Fund revenues have increased an average of \$2.2 million (4.7%) per year. Through conservative budgeting, steady economic growth, and a cost-savings focus, the County has used the excess revenues and cost savings to fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, and begin a systematic method of budgeting for retiree healthcare benefits.

### Major Initiative

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

## **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 2014 comprehensive annual financial report. This was the 24<sup>th</sup> consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

## **CONCLUSION**

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

Sincerely,

A handwritten signature in black ink that reads "Ricky D. Hatch". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Ricky D. Hatch, CPA  
Clerk/Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

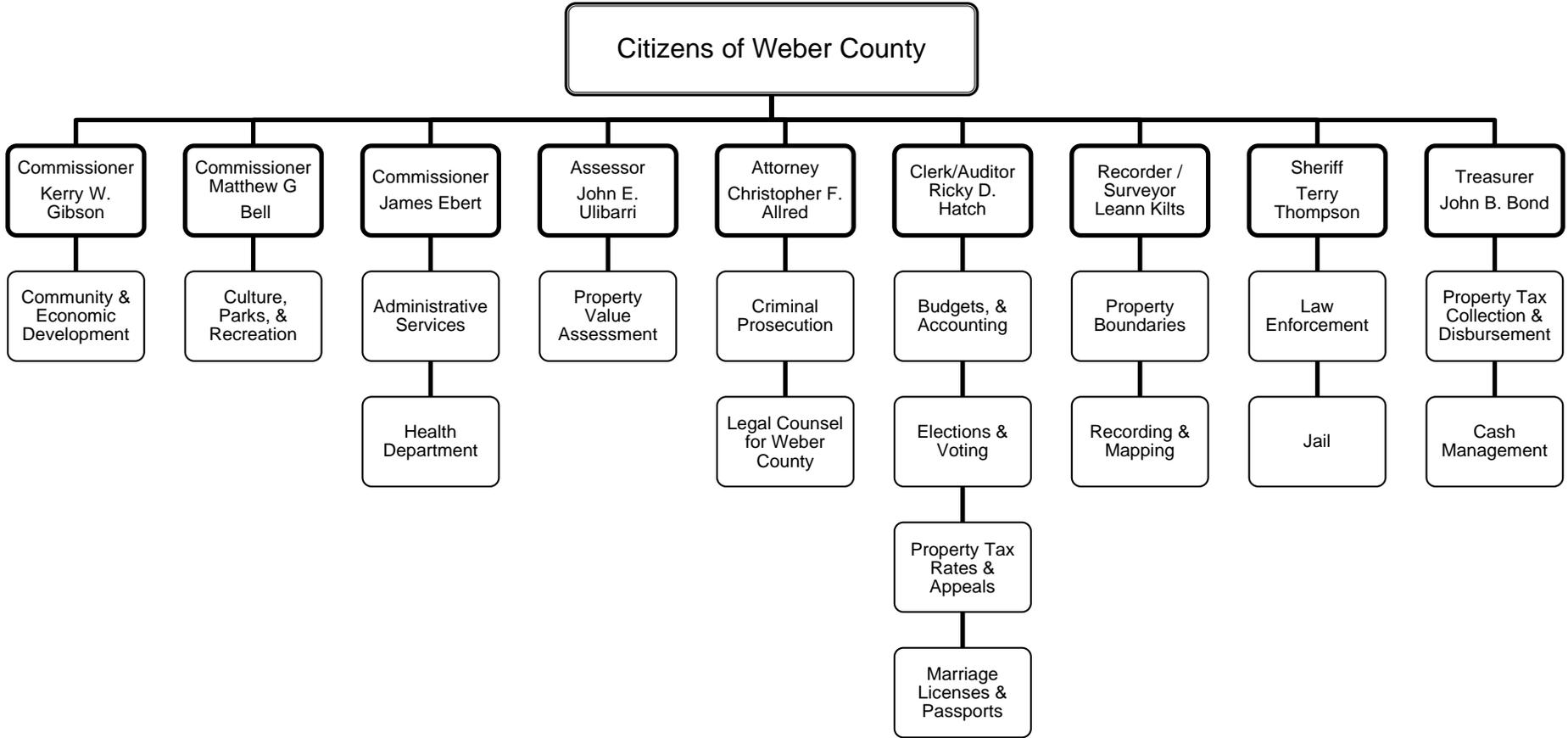
**Weber County  
Utah**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

# Weber County Organization Chart



# Financial Section

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## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Weber County, Utah

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprises the County's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Weber Housing Authority which represents 4 percent, 5 percent and 5 percent respectively, of the assets, net position and revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Weber Housing Authority, is based solely on the reports of such other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### *Opinions*

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2015, 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.

### ***Emphasis of Matter***

As discussed in Notes 1 and 11 to the financial statements, Weber County as adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of December 31, 2015. Our opinions are not modified with respect to this matter

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, supplementary information on pages 88-126, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 88-126 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 supplementary information on pages 88-126 are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Christensen, Palmer + Ambrose P.C.*

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

---

## **INTRODUCTION**

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2015. 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 Financial Statements**

- As a result of implementing GASB 68, Accounting and Financial Reporting for pensions, the County recorded \$7.8 million deferred outflows of resources, \$17.4 million net pension liability, and \$3.2 million deferred inflows of resources for the primary government. This was the primary reason for a \$15.3 million adjustment to the beginning unrestricted net position in 2015. After adjustments, the County's net position increased by \$25.4 million, primarily related to infrastructure and capital projects.

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

- The County's capital assets increased by \$26.5 million (15.7%) primarily because of construction in progress related to the new county library (\$13.0 million), infrastructure projects related to flood control (\$9.9 million), and construction of public infrastructure (\$2.6 million) related to the special assessment bond issued in 2013.
- Long-Term liabilities increased by \$13.9 million (13.1%) primarily due to the recording of \$17.9 million in net pension liability as required by GASB 68, offset by bond principle repayments of \$4.9 million.

### **Fund Level**

- The General Fund ended the year with an unassigned fund balance of \$11 million (16.6% of revenues), which exceeds the industry's recommended level of 15% of revenues.
- The County received \$16.8 million from the state that had been collected through vehicle registration fees and sales tax for preserving transportation corridors throughout Weber 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 three business-type activities, two of which are related to the operation and maintenance of a solid waste transfer station and former landfill site, and one related to the County-run animal shelter.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

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**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 three enterprise funds: the Solid Waste Transfer Station Fund, the Landfill Gas Recovery Fund, and the Animal Shelter Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County maintains two internal service funds to account for its fleet management and risk management activities. Because these services predominantly benefit governmental rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

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

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

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

- Capital assets and long-term debt are included on the government-wide statements but are not included on the governmental fund statements.
- Capital spending produces assets on the government-wide statements but is considered an expenditure on the governmental fund statements.
- Delinquent property tax revenues that are owed to the County but not yet collected are reported as revenue on the government-wide statements but are deferred 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, 2015

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

**Net Position**

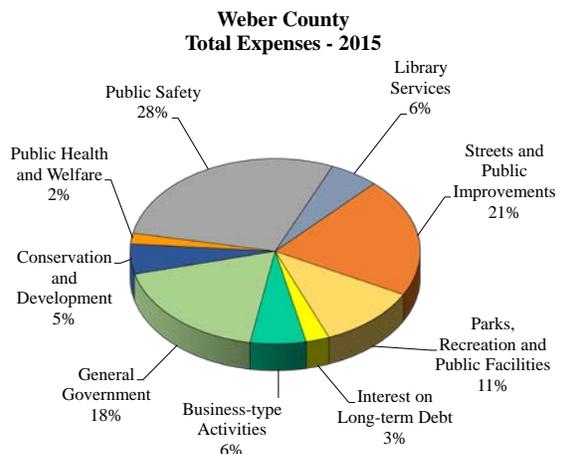
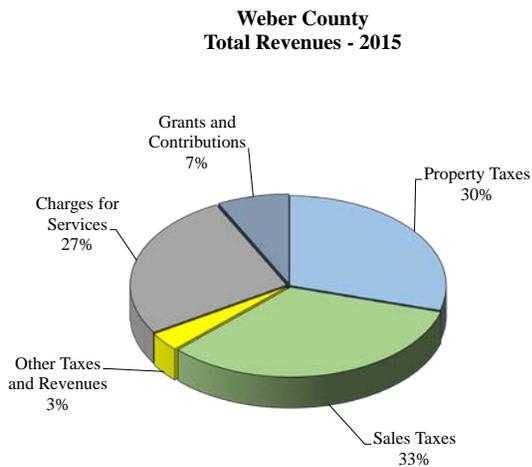
The largest component of the County's net position, 74%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor 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 29% of total net position and is subject to external restrictions on how the resources may be used.

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other Assets.....	\$ 109,568,241	\$ 117,616,921	\$ 116,635	\$ 489,417	\$ 109,684,876	\$ 118,106,338
Capital Assets.....	194,628,097	168,163,110	11,848,488	12,090,907	206,476,585	180,254,017
<b>Total Assets.....</b>	<b>304,196,338</b>	<b>285,780,031</b>	<b>11,965,123</b>	<b>12,580,324</b>	<b>316,161,461</b>	<b>298,360,355</b>
<b>Total Deferred Outflows of Resources.....</b>	<b>9,094,844</b>	<b>1,659,918</b>	<b>252,550</b>	<b>20,839</b>	<b>9,347,394</b>	<b>1,680,757</b>
Current and Other Liabilities.....	6,191,840	7,567,070	467,152	568,964	6,658,992	8,136,034
Long-term Liabilities.....	119,839,733	105,940,931	2,587,076	2,292,286	122,426,809	108,233,217
<b>Total Liabilities.....</b>	<b>126,031,573</b>	<b>113,508,001</b>	<b>3,054,228</b>	<b>2,861,250</b>	<b>129,085,801</b>	<b>116,369,251</b>
<b>Total Deferred Inflows of Resources.....</b>	<b>3,210,248</b>	<b>—</b>	<b>97,670</b>	<b>—</b>	<b>3,307,918</b>	<b>—</b>
Net Position:						
Net Investment in Capital Assets.....	131,294,134	120,865,911	11,263,539	11,255,612	142,557,673	132,121,523
Restricted.....	56,017,167	41,782,851	—	—	56,017,167	41,782,851
Unrestricted.....	(3,261,940)	11,303,085	(2,197,764)	(1,515,699)	(5,459,704)	9,787,386
<b>Total Net Position.....</b>	<b>\$ 184,049,361</b>	<b>\$ 173,951,847</b>	<b>\$ 9,065,775</b>	<b>\$ 9,739,913</b>	<b>\$ 193,115,136</b>	<b>\$ 183,691,760</b>
Percent change from prior year	5.8%	10.6%	(6.9)%	(3.4)%	5.1%	9.8%

**Changes in Net Position**

After prior period adjustments, the County's combined net position increased by \$25.1 million (15%) from the prior year. Net position of governmental activities increased \$25.4 million (16%), while the net position of business-type activities decreased \$209 thousand (2.3%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.



**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

Weber County Changes in Net Position For the Year Ended December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change 2015 to 2014
	2015	2014	2015	2014	2015	2014	
<b>Revenues</b>							
General Revenues:							
Taxes.....	\$ 90,317,104	\$ 84,733,552	\$ —	\$ —	\$ 90,317,104	\$ 84,733,552	6.6 %
Other General Revenues.....	586,360	867,181	13	134	586,373	867,315	(32.4)
Program Revenues:							
Charges for Services.....	36,313,722	30,563,670	8,333,682	8,348,907	44,647,404	38,912,577	14.7
Operating Grants.....	5,900,203	5,995,310	—	—	5,900,203	5,995,310	(1.6)
Capital Grants.....	4,300,937	12,319,747	—	—	4,300,937	12,319,747	(65.1)
<b>Total Revenues</b>	<b>137,418,326</b>	<b>134,479,460</b>	<b>8,333,695</b>	<b>8,349,041</b>	<b>145,752,021</b>	<b>142,828,501</b>	<b>2.0</b>
<b>Expenses</b>							
General Government.....	25,050,489	23,325,818	—	—	25,050,489	23,325,818	7.4
Public Safety.....	38,932,339	38,167,752	—	—	38,932,339	38,167,752	2.0
Public Health and Welfare.....	2,575,084	2,308,236	—	—	2,575,084	2,308,236	11.6
Library Services.....	7,539,494	8,028,348	—	—	7,539,494	8,028,348	(6.1)
Streets and Public Improvements.....	28,573,891	23,052,288	—	—	28,573,891	23,052,288	24.0
Parks, Recreation & Public Facilities.....	15,385,219	14,084,346	—	—	15,385,219	14,084,346	9.2
Conservation and Development.....	7,228,292	5,141,561	—	—	7,228,292	5,141,561	40.6
Interest on Long-term Debt.....	3,598,978	3,652,642	—	—	3,598,978	3,652,642	(1.5)
Business Type Activities.....	—	—	8,542,826	8,860,260	8,542,826	8,860,260	(3.6)
<b>Total Expenses</b>	<b>128,883,786</b>	<b>117,760,991</b>	<b>8,542,826</b>	<b>8,860,260</b>	<b>137,426,612</b>	<b>126,621,251</b>	<b>8.5</b>
Excess (deficit) Before Special Items	8,534,540	16,718,469	(209,131)	(511,219)	8,325,409	16,207,250	
Special Items.....	16,847,002	—	—	165,578	16,847,002	165,578	
<b>Change in Net Position.....</b>	<b>25,381,542</b>	<b>16,718,469</b>	<b>(209,131)</b>	<b>(345,641)</b>	<b>25,172,411</b>	<b>16,372,828</b>	
Net Position - Beginning.....	173,951,847	169,537,984	9,739,913	10,119,295	183,691,760	179,657,279	
Adjustment to Net Position.....	(15,284,028)	(12,304,606)	(465,007)	(33,741)	(15,749,035)	(12,338,347)	
Net Position - Beginning as Adjusted.....	158,667,819	157,233,378	9,274,906	10,085,554	167,942,725	167,318,932	
<b>Net Position - Ending.....</b>	<b>\$ 184,049,361</b>	<b>\$ 173,951,847</b>	<b>\$ 9,065,775</b>	<b>\$ 9,739,913</b>	<b>\$ 193,115,136</b>	<b>\$ 183,691,760</b>	<b>5.1 %</b>

**Governmental Activities**

In total, revenues for all governmental activities increased \$2.9 million (2.2%) from the prior year. Tax collections increased by \$5.6 million (6.6%) primarily due to a change in state law in which the County now collects certain vehicle registration fee and sales tax revenue that were previously collected and administered by the State. Charges for Services also increased by \$5.8 million (18.8%) primarily because of increased revenue at the County's parks and recreational facilities. These increases were offset by a decrease in capital grant revenues of \$8.0 million (65.1%), which is the result of fewer grant-funded capital projects. Property tax revenues were essentially flat compared to the prior year.

Total governmental expenses increased \$11.1 million (9.4%) over the prior year. Much of this increase (\$6.6 million) came from transportation projects that were paid from the County's restricted ¼% transportation sales tax that has accumulated since 2008.

The table on the following page shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2015, these activities covered \$42.8 million (33.3%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 66.7% of expenses.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

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

	Program Expenses 2015	Less Program Revenues 2015	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2015	2014	2015	2014
<b>Activities:</b>						
General Government.....	\$ 25,050,489	\$ (11,636,011)	\$ 13,414,478	\$ 10,554,866	46.5 %	54.8 %
Public Safety.....	38,932,339	(16,722,887)	22,209,452	22,976,454	43.0	39.8
Public Health and Welfare.....	2,575,084	—	2,575,084	2,308,236	0.0	0.0
Library Services.....	7,539,494	(872,526)	6,666,968	6,953,438	11.6	13.4
Streets and Public Improvements.....	28,573,891	(7,700,701)	20,873,190	9,339,272	27.0	59.5
Parks, Recreation & Public Facilities.....	15,385,219	(4,889,008)	10,496,211	8,765,214	31.8	37.8
Conservation and Development.....	7,228,292	(1,034,101)	6,194,191	4,332,142	14.3	15.7
Interest on Long-term Debt.....	3,598,978	—	3,598,978	3,652,642	—	—
Total Governmental Activities.....	<u>\$ 128,883,786</u>	<u>\$ (42,855,234)</u>	<u>\$ 86,028,552</u>	<u>\$ 68,882,264</u>	<u>33.3 %</u>	<u>41.5 %</u>

**Business-type Activities**

Business type revenues were flat in 2015 compared to the prior year. Operating expenses decreased by \$317 thousand (3.6%) primarily due a decreased in disposal costs at the County's Transfer Station. Overall after adjustments, net position for all business-type activities decreased \$209 thousand (2.3%) and ended the year at \$9.1 million.

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

**Capital Assets**

The County's capital assets increased by \$26.5 million (15.7%) primarily because of construction in progress related to the new county library (\$13.0 million), infrastructure projects related to flood control (\$9.9 million), and construction of a public road and public water and sewer infrastructure on private property adjacent to Powder Mountain Ski Resort (\$2.6 million) related to the special assessment bond issued in 2013. More information on the County's capital assets can be found in footnote 8 of the financial statements.

**Long-term Liabilities**

The County issued no new debt during the year. The County's long-term liabilities decreased by \$8.7 million (6.7%) during the year, primarily due to bond principle payments of \$4.9 million and a decrease in the net pension liability of \$4.8 million, offset by a \$1.8 million increase in net OPEB obligations.

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**  
**For the Year Ended December 31**

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2014 to 2015
	2015	2014	2015	2014	2015	2014	
General Obligation Bonds, net.....	\$ 39,818,015	\$ 41,624,690	\$ —	\$ —	\$ 39,818,015	\$ 41,624,690	(4.3) %
Sales Tax Revenue Bonds, net.....	13,006,978	14,009,611	480,000	640,000	13,486,978	14,649,611	(7.9)
Lease Revenue Bonds, net.....	12,273,799	14,703,744	—	—	12,273,799	14,703,744	(16.5)
Special Assesment Area Bonds, net.....	18,509,352	18,558,725	—	—	18,509,352	18,558,725	(0.3)
Capital Leases.....	34,210	50,969	104,949	195,293	139,159	246,262	(43.5)
Compensated Absences.....	9,127,409	9,186,779	87,207	106,123	9,214,616	9,292,902	(0.8)
Net Pension Liability.....	17,387,303	22,117,949	528,998	672,925	17,916,301	22,790,874	(21.4)
Net OPEB Obligation.....	9,682,667	7,806,413	—	—	9,682,667	7,806,413	24.0
Landfill Post-Closure Costs.....	—	—	1,385,922	1,350,870	1,385,922	1,350,870	2.6
	<u>119,839,733</u>	<u>128,058,880</u>	<u>2,587,076</u>	<u>2,965,211</u>	<u>122,426,809</u>	<u>131,024,091</u>	<u>(6.6) %</u>

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

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

**Weber County**  
**Governmental Fund Balances**  
**December 31, 2015**

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>	<u>Change from 2014</u>
General Fund.....	\$ 66,946	\$ 532,895	\$ —	\$ 2,212,253	\$ 10,994,534	\$ 13,806,628	3.4%
Library Fund.....	—	—	4,186,573	—	—	\$ 4,186,573	10.9%
Paramedic Fund.....	—	—	3,937,545	—	—	\$ 3,937,545	1.9%
Transportation Fund.....	4,950,000	—	43,809,637	—	—	\$ 48,759,637	46.4%
Debt Service Fund.....	—	—	—	3,473,970	—	\$ 3,473,970	8.8%
Capital Projects Fund.....	—	9,618,424	—	1,074,725	—	\$ 10,693,149	(67.8)%
Nonmajor Funds.....	—	6,668,607	—	6,711,403	—	\$ 13,380,010	(6.5)%
Total.....	<u>\$ 5,016,946</u>	<u>\$ 16,819,926</u>	<u>\$51,933,755</u>	<u>\$ 13,472,351</u>	<u>\$ 10,994,534</u>	<u>\$ 98,237,512</u>	<u>(6.4)%</u>

**Fund Balances**

At December 31, Weber County's governmental funds reported combined fund balances of \$98.1 million, a decrease of \$6.9 million (6.5%) from the prior year. Changes in fund balance varied widely among the County's individual funds and are explained below. Of the total fund balances, \$68.7 million (70%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$13.5 million (13.8%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$11.0 million (11.2%) is unassigned and available for new spending in the General Fund. The table on above presents the County's 2015 ending governmental fund balances.

**General Fund**

After the adjustments made due to accounting practice changes, the unassigned fund balance in the General Fund increased by \$455 thousand (3.4%). The unassigned fund balance ended the year at 16.6% of the current year's revenues and is within the limits allowed by state law.

**Revenues.** General fund revenues increased by \$1.6 million (2.5%) over prior years due to an increase in sales tax revenue of \$389 thousand (4.0%) and an increase in Charges for Services of \$1.2 million, mostly related to additional revenues collected by the County's parks and recreation facilities. Total property tax revenue growth increased by \$408 thousand (1.5%) in 2015.

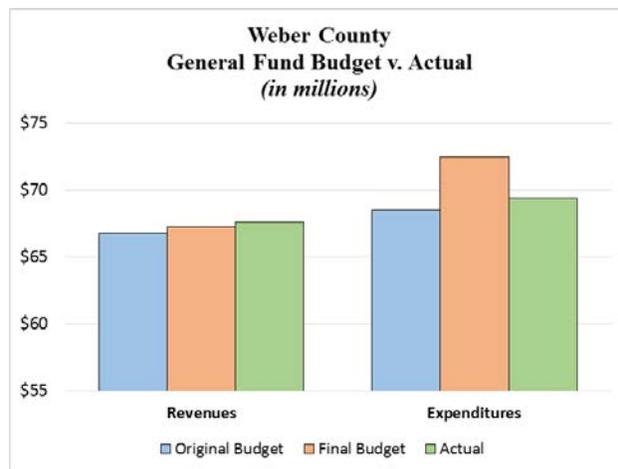
**Expenditures.** In 2015, total expenditures increased by \$4.3 million (6.8%) from the prior year because of increased operational costs at the jail and gun range (\$1.4 million), the payout of accumulated leave for certain employees (\$1.1 million), and costs incurred implementing a new accounting system (\$631 thousand).

**Budgetary Highlights.** The following are major amendments to the General Fund budget that were made during the year:

- Budgeted expenditures for the non-departmental budget increased by \$2.7 million (100.6%) due to the acquisition of a new accounting system and the payout of accumulated leave for certain employees.
- Public Safety's budget increased by \$565 thousand primarily to purchase equipment for the jail.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

Actual General Fund revenues were \$362 thousand (0.5%) above the final budget. Actual expenditures were \$896 thousand (1.3%) above the original budget and \$3.1 million (4.3%) below the final budget. The budgetary comparison schedule, in the RSI section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



**Transportation Development Fund**

During 2015, the County paid \$11.8 million on transportation projects that will be completed through 2019. Expenditures for these awards are made as reimbursements to the cities and the County as the projects are constructed.

**Capital Projects Fund.** For 2015, the County spent \$9.9 million on flood mitigation projects, \$13.0 million on a new county library, and \$2.6 million in public infrastructure related to the special assessment bond issued in 2013.

**Nonmajor Governmental Funds**

Weber County's nonmajor funds had combined fund balances of \$13.4 million, a decrease of \$900 thousand (6.5%) from the prior year. Following are significant issues related to the County's nonmajor funds:

**Redevelopment Agency Fund.** During the year the County closed two RDA's and returned the remaining funds held by those RDA's back to the original taxing entities. As a result, the RDA fund had an increase of expenditures of \$1.96 million (45%) from previous year.

**Municipal Services Fund.** The County's property and sales tax revenue related to the unincorporated area increased by \$93 thousand (4%) and permit and fee revenue decreased by \$660 thousand. At the same time, costs for services increased by \$155 thousand (3%), primarily due to an increases in road maintenance costs.

**Tourism Fund.** The County's tourism-related sales tax collections increased \$573 thousand (12.8%) due mostly to increased transient room tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor's Bureau for promoting Weber County to outside tour groups. Transient room taxes are also used to help fund the GOAL Foundation's annual events, including the Ogden Marathon.

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

	2015	2014	Percent Change
Restaurant Tax.....	\$ 3,194,568	\$ 2,919,583	9.4%
Transient Room Tax.....	1,414,918	1,149,417	23.1%
Leased Vehicle Tax.....	434,008	401,156	8.2%
Total.....	<u>\$ 5,043,494</u>	<u>\$ 4,470,156</u>	12.8%

**RAMP Tax Fund.** RAMP sales tax revenues increased slightly by \$159 thousand (5%). The County paid out \$715 thousand more in RAMP grants than the prior year because several entities have completed eligibility requirements of prior years' awards and were paid their grant. As a result, the fund balance increased by \$354 thousand (10.3%) over the prior year.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2015

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**Special Assessment Bond Fund.** This fund was established in 2013 to account for principal and interest payments on the County's special assessment bonds. The entire fund balance of \$4.3 million is made of reserve accounts that are restricted for future debt service payments.

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

Results of operations for the County's enterprise funds mirror the discussion above under the heading "Business-type Activities" and need not be repeated here. Internal service fund activities for 2015 were as follows:

**Risk Management Fund**

Charges to departments for risk management services increased by \$106 thousand (8%). Expenses increased by \$466 thousand (32.3%), the result of more self-insured claims during the year. Net position decreased by \$150 thousand (7.4%) overall, ending the year at \$1.8 million.

**Fleet Management Fund**

During the year, the Fleet Fund purchased 32 replacement vehicles with cash and disposed of 25 older vehicles. The Fleet Fund ended the year with \$1.3 million in unrestricted net position.

**OTHER MATTERS**

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

**Library Bonds and Construction**

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

**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.

The preceding discussion and analysis focuses on the County's primary government operations. Two of the County's component units each issue separate audited financial statements that include their respective management's discussion and analysis. Component unit financial information may be obtained from their respective administrative offices or as described in Note 1 of these financial statements.



# Basic Financial Statements

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# WEBER COUNTY, UTAH

## Statement of Net Position December 31, 2015

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and Investments.....	\$ 77,679,549	\$ 99,348	\$ 77,778,897	\$ 6,775,736
Receivables:				
Accounts, net.....	777,304	705,061	1,482,365	134,100
Notes, net.....	34,024	-	34,024	-
Taxes.....	7,565,161	-	7,565,161	445,390
Due from Other Governments.....	2,533,372	15,210	2,548,582	-
Inventories and Prepaids.....	1,424,198	-	1,424,198	649,389
Restricted Cash.....	18,809,394	5,246	18,814,640	140,012
Net Pension Asset.....	35,916	1,093	37,009	6,292
Internal Balances.....	709,323	(709,323)	-	-
Capital Assets:				
Land.....	31,982,946	1,604,504	33,587,450	-
Buildings and Improvements.....	149,873,470	11,344,656	161,218,126	-
Machinery and Equipment.....	20,659,082	4,976,144	25,635,226	1,612,265
Construction-in-progress.....	58,929,857	-	58,929,857	2,996,634
Infrastructure.....	47,687,897	-	47,687,897	1,854,817
Intangible Assets - Software.....	768,083	-	768,083	-
Less Accumulated Depreciation.....	(115,273,238)	(6,076,816)	(121,350,054)	(1,762,181)
Total capital assets.....	194,628,097	11,848,488	206,476,585	4,701,535
Total assets.....	304,196,338	11,965,123	316,161,461	12,852,454
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Amount on Refunding.....	1,283,170	14,885	1,298,055	-
Relating to Pensions.....	7,811,674	237,665	8,049,339	1,300,114
Total deferred outflows of resources.....	9,094,844	252,550	9,347,394	1,300,114
<b>LIABILITIES</b>				
Accounts Payable.....	2,919,689	407,516	3,327,205	132,315
Accrued Liabilities.....	3,241,327	59,636	3,300,963	352,159
Unearned Revenue.....	30,824	-	30,824	-
Long Term Liabilities:				
Due within one year.....	9,749,243	340,254	10,089,497	321,657
Due in more than one year.....	110,090,490	2,246,822	112,337,312	4,079,735
Total liabilities.....	126,031,573	3,054,228	129,085,801	4,885,866
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflows of Resources Relating to Pensions.....	3,210,248	97,670	3,307,918	457,713
Total deferred inflows of resources.....	3,210,248	97,670	3,307,918	457,713
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	131,294,134	11,263,539	142,557,673	4,702,794
Restricted for:				
Roads and Public Improvements.....	49,804,347	-	49,804,347	-
Economic Development.....	1,689,974	-	1,689,974	-
Parks and Recreation Programs.....	4,308,320	-	4,308,320	-
Public Health Programs.....	-	-	-	46,521
Public Safety Programs.....	214,526	-	214,526	700,670
Unrestricted.....	(3,261,940)	(2,197,764)	(5,459,704)	3,359,004
Total net position.....	\$ 184,049,361	\$ 9,065,775	\$ 193,115,136	\$ 8,808,989

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

# WEBER COUNTY, UTAH

## Statement of Activities

For the Year Ended December 31, 2015

Activities:	Expenses	Program Revenues			Primary Government			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
General Government.....	\$ 25,050,489	\$ 9,437,339	\$ 2,198,672	\$ -	(13,414,478)	-	(13,414,478)	-
Public Safety.....	38,932,339	15,405,374	881,147	436,366	(22,209,452)	-	(22,209,452)	-
Public Health And Welfare.....	2,575,084	-	-	-	(2,575,084)	-	(2,575,084)	-
Library Services.....	7,539,494	783,210	89,316	-	(6,666,968)	-	(6,666,968)	-
Streets And Public Improvement.....	28,573,891	2,521,572	1,383,717	3,795,412	(20,873,190)	-	(20,873,190)	-
Parks And Recreation.....	15,385,219	4,468,017	351,832	69,159	(10,496,211)	-	(10,496,211)	-
Conservation And Development.....	7,228,292	100,000	934,101	-	(6,194,191)	-	(6,194,191)	-
Debt Service.....	3,598,978	3,598,210	61,418	-	60,650	-	60,650	-
Total governmental activities.....	<u>128,883,786</u>	<u>36,313,722</u>	<u>5,900,203</u>	<u>4,300,937</u>	<u>(82,368,924)</u>	<u>-</u>	<u>(82,368,924)</u>	<u>-</u>
Business-type activities:								
Animal Shelter.....	706,302	832,924	-	-	-	126,622	126,622	-
Landfill Gas Recovery .....	169,303	128,494	-	-	-	(40,809)	(40,809)	-
Solid Waste Transfer Station.....	7,667,221	7,372,264	-	-	-	(294,957)	(294,957)	-
Total business-type activities.....	<u>8,542,826</u>	<u>8,333,682</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(209,144)</u>	<u>(209,144)</u>	<u>-</u>
Total primary government.....	<u>\$ 137,426,612</u>	<u>\$ 44,647,404</u>	<u>\$ 5,900,203</u>	<u>\$ 4,300,937</u>	<u>\$ (82,368,924)</u>	<u>\$ (209,144)</u>	<u>\$(82,578,068)</u>	<u>-</u>
<b>Component units:</b>								
Weber Area Dispatch 911.....	\$ 6,066,459	\$ 2,078,685	\$ 334,380	\$ -	\$ -	\$ -	\$ -	\$(3,653,394)
Weber Housing Authority.....	1,305,098	179,225	1,036,907	-	-	-	-	(88,966)
Weber Morgan Health Department...	10,879,525	2,214,340	7,495,234	-	-	-	-	(1,169,951)
Total component units.....	<u>\$ 18,251,082</u>	<u>\$ 4,472,250</u>	<u>\$ 8,866,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(4,912,311)</u>
General revenues:								
Current Property Taxes.....					40,499,787	-	40,499,787	4,329,104
Sales and Franchise Taxes.....					45,720,963	-	45,720,963	-
Other Property Taxes.....					4,096,354	-	4,096,354	-
Unrestricted Investment Income.....					346,820	13	346,833	-
Gain on Sale of Capital Assets.....					5,782	-	5,782	156,747
Miscellaneous.....					233,758	-	233,758	-
Extraordinary Item.....					16,847,002	-	16,847,002	-
Total general revenues, special items, and transfers.....					<u>107,750,466</u>	<u>13</u>	<u>107,750,479</u>	<u>4,485,851</u>
Change in net position.....					25,381,542	(209,131)	25,172,411	(426,460)
Net position - beginning.....					173,951,847	9,739,913	183,691,760	12,510,734
Adjustment to Net Position.....					(15,284,028)	(465,007)	(15,749,035)	(3,275,285)
Net position - beginning as Adjusted.....					<u>158,667,819</u>	<u>9,274,906</u>	<u>167,942,725</u>	<u>9,235,449</u>
Net position - ending.....					<u>\$ 184,049,361</u>	<u>\$ 9,065,775</u>	<u>\$193,115,136</u>	<u>\$ 8,808,989</u>

The notes to 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.

## **Paramedic Fund**

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

## **Transportation Development Fund**

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

## **Debt Service Fund**

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

## **Capital Projects Fund**

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

## **Public Works Capital Projects Fund**

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

## **Nonmajor Governmental Funds**

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

# WEBER COUNTY, UTAH

## Balance Sheet Governmental Funds December 31, 2015

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Parmedic</u>	<u>Transportation Development</u>
<b>ASSETS</b>				
Cash and Investments.....	\$ 9,793,247	\$ 4,357,550	\$ 3,923,891	\$ 41,835,344
Receivables:				
Accounts, net.....	468,112	2,336	-	-
Taxes .....	3,520,590	441,453	147,795	1,439,230
Notes, net.....	34,024	-	-	-
Due from Other Governments.....	2,488,204	-	-	-
Due From Other Funds.....	1,635,470	-	-	-
Inventories and Prepaids.....	32,922	-	-	-
Restricted Cash.....	-	-	-	-
Interfund Loan Receivable.....	-	-	-	5,500,000
Total assets.....	<u>\$17,972,569</u>	<u>\$ 4,801,339</u>	<u>\$ 4,071,686</u>	<u>\$ 48,774,574</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 1,252,844	\$ 102,338	\$ 15,000	\$ 14,937
Accrued Liabilities.....	1,579,430	156,644	-	-
Unearned Revenue.....	9,438	-	-	-
Due To Other Funds.....	-	-	-	-
Interfund Loan Payable.....	-	-	-	-
Total liabilities.....	<u>2,841,712</u>	<u>258,982</u>	<u>15,000</u>	<u>14,937</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	1,324,229	355,784	119,141	-
Total Deferred Inflow of Resources.....	<u>1,324,229</u>	<u>355,784</u>	<u>119,141</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable.....	66,946	-	-	4,950,000
Restricted.....	532,895	-	-	-
Committed.....	-	4,186,573	3,937,545	43,809,637
Assigned.....	2,212,253	-	-	-
Unassigned.....	10,994,534	-	-	-
Total fund balances (deficits).....	<u>\$13,806,628</u>	<u>\$ 4,186,573</u>	<u>\$ 3,937,545</u>	<u>\$ 48,759,637</u>
Total liabilities and fund balances (deficits)	<u>\$17,972,569</u>	<u>\$ 4,801,339</u>	<u>\$ 4,071,686</u>	<u>\$ 48,774,574</u>

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

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$3,959,880	\$ 5,154,209	\$ 6,797,334	\$ 75,821,455
-	-	293,719	764,167
191,851	-	1,824,241	7,565,160
-	-	-	34,024
-	-	45,168	2,533,372
-	-	-	1,635,470
-	-	85,000	117,922
404,749	12,026,814	6,377,831	18,809,394
-	-	-	5,500,000
<u>\$4,556,480</u>	<u>\$17,181,023</u>	<u>\$ 15,423,293</u>	<u>\$112,780,964</u>
\$ -	\$ 699,589	\$ 802,103	\$ 2,886,811
930,516	-	574,736	3,241,326
-	-	-	9,438
-	288,285	637,862	926,147
-	5,500,000	-	5,500,000
<u>930,516</u>	<u>6,487,874</u>	<u>2,014,701</u>	<u>12,563,722</u>
151,994	-	28,582	1,979,730
<u>151,994</u>	<u>-</u>	<u>28,582</u>	<u>1,979,730</u>
-	-	-	5,016,946
-	9,618,424	6,668,607	16,819,926
-	-	-	51,933,755
3,473,970	1,074,725	6,711,403	13,472,351
-	-	-	10,994,534
<u>\$3,473,970</u>	<u>\$10,693,149</u>	<u>\$ 13,380,010</u>	<u>\$ 98,237,512</u>
<u>\$4,556,480</u>	<u>\$17,181,023</u>	<u>\$ 15,423,293</u>	<u>\$112,780,964</u>

# WEBER COUNTY, UTAH

## Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2015

**Total Fund Balances – Governmental Funds**..... \$ 98,237,512

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.....	\$ 31,982,946	
Infrastructure.....	47,687,897	
Construction in Progress.....	58,929,857	
Buildings, Equipment, and Other capital assets.....	164,639,527	
Accumulated depreciation.....	<u>(111,394,155)</u>	191,846,072

Deferred inflows of resources are not reported in the governmental funds:

Revenues are not available soon enough after yearend to pay for the current period's expenditures.....	1,958,346	
Related to Pensions.....	<u>(3,210,248)</u>	(1,251,902)

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..... 5,926,652

Deferred outflows of resources are not reported in the governmental funds:

Amount on refunding of bonded debt.....	1,283,170	
Related to Pensions.....	<u>7,811,674</u>	9,094,844

Other assets not available in the current period and therefore are not reported in the governmental funds:

Net Pension Assets.....		35,916
-------------------------	--	--------

Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the governmental funds (see note 9)

Bonds and notes payable.....	(80,125,000)	
Unamortized premiums and discounts on bonds.....	(3,483,144)	
Capital leases.....	(34,210)	
Compensated absences.....	(9,127,409)	
Net Pension Liability.....	(17,387,303)	
Net OPEB Obligation.....	<u>(9,682,667)</u>	(119,839,733)

**Net Position of Governmental Activities**..... \$ 184,049,361

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, 2015

	General Fund	Special Revenue		
		Library	Paramedic	Transportation Development
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$22,351,767	\$ 7,115,463	\$ 2,380,195	\$ -
Sales.....	10,207,877	-	-	25,022,081
Delinquent Taxes.....	978,640	213,011	71,451	-
Assessing and Collecting.....	3,947,022	-	-	-
Total Taxes:.....	<u>37,485,306</u>	<u>7,328,474</u>	<u>2,451,646</u>	<u>25,022,081</u>
Other Revenues:				
License And Fees.....	2,222,296	597,111	199,668	1,965,167
Intergovernmental.....	3,089,234	89,316	-	-
Charges For Services.....	22,134,423	156,085	-	-
Fines and Forfeitures.....	283,686	-	-	-
Miscellaneous.....	910,914	42,109	15,682	264,379
Total revenues.....	<u>66,125,859</u>	<u>8,213,095</u>	<u>2,666,996</u>	<u>27,251,627</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	22,779,509	-	-	-
Public Safety.....	34,047,093	-	2,593,765	-
Public Health And Welfare.....	2,081,313	-	-	-
Streets And Public Improvement.....	722,289	-	-	28,648,024
Parks And Recreation.....	7,396,167	-	-	-
Conservation And Development.....	847,961	-	-	-
Library Services.....	-	7,159,838	-	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>67,874,332</u>	<u>7,159,838</u>	<u>2,593,765</u>	<u>28,648,024</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,748,473)</u>	<u>1,053,257</u>	<u>73,231</u>	<u>(1,396,397)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	2,357,485	-	-	-
Transfers Out.....	(153,533)	(640,388)	-	-
Total other financing sources (uses).....	<u>2,203,952</u>	<u>(640,388)</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Extraordinary Items (see note 2).....	-	-	-	16,847,002
Total special items.....	-	-	-	16,847,002
Net change in fund balances.....	455,479	412,869	73,231	15,450,605
Fund balances - beginning as adjusted (see note 2).....	13,351,149	3,773,704	3,864,314	33,309,032
Fund balances - ending.....	<u>\$13,806,628</u>	<u>\$ 4,186,573</u>	<u>\$ 3,937,545</u>	<u>\$ 48,759,637</u>

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 3,328,469	\$ -	\$ 4,197,079	\$ 39,372,973
-	-	10,491,006	45,720,964
86,641	-	6,707	1,356,450
-	-	-	3,947,022
<u>3,415,110</u>	<u>-</u>	<u>14,694,792</u>	<u>90,397,409</u>
279,156	-	646,805	5,910,203
61,418	4,300,937	2,660,235	10,201,140
279,600	-	4,983,684	27,553,792
-	-	53,317	337,003
2,198	88,006	35,063	1,358,351
<u>4,037,482</u>	<u>4,388,943</u>	<u>23,073,896</u>	<u>135,757,898</u>
-	-	1,665,507	24,445,016
-	-	1,250,696	37,891,554
-	-	-	2,081,313
-	-	2,679,665	32,049,978
-	-	5,791,161	13,187,328
-	-	6,351,315	7,199,276
-	-	-	7,159,838
2,520,000	-	2,390,000	4,910,000
2,025,788	-	1,564,065	3,589,853
-	27,108,269	-	27,108,269
<u>4,545,788</u>	<u>27,108,269</u>	<u>21,692,409</u>	<u>159,622,425</u>
<u>(508,306)</u>	<u>(22,719,326)</u>	<u>1,381,487</u>	<u>(23,864,527)</u>
789,146	212,875	-	3,359,506
-	-	(2,316,827)	(3,110,748)
<u>789,146</u>	<u>212,875</u>	<u>(2,316,827)</u>	<u>248,758</u>
-	-	-	16,847,002
-	-	-	16,847,002
280,840	(22,506,451)	(935,340)	(6,768,767)
3,193,130	33,199,600	14,315,350	105,006,279
<u>\$ 3,473,970</u>	<u>\$ 10,693,149</u>	<u>\$ 13,380,010</u>	<u>\$ 98,237,512</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, 2015

**Net Change in Fund Balances – Total Governmental Funds.....** \$ (6,768,767)

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.....	\$ 32,923,331	
Assets received from developers in the form of new infrastructure.....	—	
Depreciation expense.....	(6,096,210)	26,827,121

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..... (148,743)

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.....	4,910,000	
Payments to the bond refunding escrow.....	—	
Capital lease principal payments.....	17,063	4,927,063

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..... (67,307)

Because delinquent property taxes will not be collected for some time after the end of the year, they do not provide current financial resources in governmental funds. Unavailable property tax revenues changed by this amount this year..... (80,304)

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.....	(24,705)	
Arbitrage rebate liability.....	—	
Change in compensated absences.....	59,370	
Change in Net OPEB Obligation.....	(1,876,254)	
Change in Net Pension Costs.....	2,534,068	692,479

**Change in Net Position of Governmental Activities.....** \$ 25,381,542

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.

### **Animal Shelter Fund**

This enterprise 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.

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

These funds account for certain activities that are charged to other departments on a cost-reimbursement basis. The County maintains internal service funds for risk management, termination and retiree payments, and fleet services. These funds are presented individually in the Supplementary Information section of the report.

# WEBER COUNTY, UTAH

## Statement of Net Position Proprietary Funds December 31, 2015

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
<b>ASSETS</b>					
Current assets:					
Cash and Investments.....	\$ 800	\$ -	\$ 98,548	\$ 99,348	\$ 1,858,092
Accounts Receivable net.....	702,449	-	2,612	705,061	13,137
Due from Other Governments.....	-	-	15,210	15,210	-
Inventories and Prepaids.....	-	-	-	-	1,306,276
Restricted Cash.....	-	5,246	-	5,246	-
Other Assets.....	892	-	201	1,093	-
Total current assets.....	<u>704,141</u>	<u>5,246</u>	<u>116,571</u>	<u>825,958</u>	<u>3,177,505</u>
Noncurrent assets:					
Land.....	1,604,504	-	-	1,604,504	-
Buildings and Improvements.....	11,344,656	-	-	11,344,656	-
Machinery and Equipment.....	2,748,708	2,218,882	8,554	4,976,144	6,661,109
Accumulated Depreciation.....	(4,839,464)	(1,231,792)	(5,560)	(6,076,816)	(3,879,083)
Total noncurrent assets.....	<u>10,858,404</u>	<u>987,090</u>	<u>2,994</u>	<u>11,848,488</u>	<u>2,782,026</u>
Total assets.....	<u>11,562,545</u>	<u>992,336</u>	<u>119,565</u>	<u>12,674,446</u>	<u>5,959,531</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Deferred Amount on Bond Refunding.....	-	14,885	-	14,885	-
Deferred Outflows Relating to Pensions.....	193,975	-	43,690	237,665	-
Total Deferred Outflows.....	<u>193,975</u>	<u>14,885</u>	<u>43,690</u>	<u>252,550</u>	<u>-</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts Payable.....	398,017	2,005	7,494	407,516	32,879
Accrued Liabilities.....	47,726	2,880	9,030	59,636	-
Due To Other Funds.....	438,596	270,727	-	709,323	-
Compensated Absences.....	75,822	-	11,385	87,207	-
Current Portion Of Long Term Liabilities.....	66,547	160,000	-	226,547	-
Current Landfill Postclosure.....	26,500	-	-	26,500	-
Total current liabilities.....	<u>1,053,208</u>	<u>435,612</u>	<u>27,909</u>	<u>1,516,729</u>	<u>32,879</u>
Noncurrent liabilities:					
Bonds Payable, net.....	-	320,000	-	320,000	-
Capital Lease Obligations.....	38,402	-	-	38,402	-
Landfill Closure Costs.....	1,359,422	-	-	1,359,422	-
Net Pension Liability.....	431,753	-	97,245	528,998	-
Total noncurrent liabilities.....	<u>1,829,577</u>	<u>320,000</u>	<u>97,245</u>	<u>2,246,822</u>	<u>-</u>
Total liabilities.....	<u>2,882,785</u>	<u>755,612</u>	<u>125,154</u>	<u>3,763,551</u>	<u>32,879</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows Relating to Pensions.....	79,715	-	17,955	97,670	-
Total deferred inflows of resources.....	<u>79,715</u>	<u>-</u>	<u>17,955</u>	<u>97,670</u>	<u>-</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	10,858,404	507,090	2,994	11,368,488	2,782,026
Unrestricted.....	(2,064,384)	(255,481)	17,152	(2,302,713)	3,144,626
Total net position.....	<u>\$ 8,794,020</u>	<u>\$ 251,609</u>	<u>\$ 20,146</u>	<u>\$ 9,065,775</u>	<u>\$ 5,926,652</u>

The notes to 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, 2015

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
<b>OPERATING REVENUES</b>					
Charges For Services.....	\$ 7,003,671	\$ 127,417	\$ 799,906	\$7,930,994	\$ 2,426,251
Miscellaneous.....	368,592	1,078	33,020	402,690	-
Total operating revenues.....	<u>7,372,263</u>	<u>128,495</u>	<u>832,926</u>	<u>8,333,684</u>	<u>2,426,251</u>
<b>OPERATING EXPENSES</b>					
General and Administrative.....	2,714,575	53,628	471,689	3,239,892	445,615
Disposal Costs.....	4,522,695	-	-	4,522,695	-
Depreciation.....	427,176	102,532	855	530,563	1,009,006
Claims and Premiums.....	-	-	-	-	1,173,816
Total operating expenses.....	<u>7,664,446</u>	<u>156,160</u>	<u>472,544</u>	<u>8,293,150</u>	<u>2,628,437</u>
Operating income (loss).....	<u>(292,183)</u>	<u>(27,665)</u>	<u>360,382</u>	<u>40,534</u>	<u>(202,186)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest Income.....	-	10	-	10	-
Sale of Capital Assets.....	-	-	-	-	149,879
Interest Expense.....	(2,774)	(13,143)	-	(15,917)	-
Total nonoperating revenues (expenses).....	<u>(2,774)</u>	<u>(13,133)</u>	<u>-</u>	<u>(15,907)</u>	<u>149,879</u>
Income (loss) before contributions and transfers....	(294,957)	(40,798)	360,382	24,627	(52,307)
<b>Special Items</b>					
Transfers In.....	-	-	-	-	-
Transfers Out.....	-	-	(233,758)	(233,758)	(15,000)
Change in net position .....	<u>(294,957)</u>	<u>(40,798)</u>	<u>126,624</u>	<u>(209,131)</u>	<u>(67,307)</u>
Total net position - beginning.....	9,468,502	292,407	(20,996)	9,739,913	5,993,959
Adjustment to beginning net position.....	(379,525)	-	(85,482)	(465,007)	-
Total net position - beginning as adjusted.....	<u>9,088,977</u>	<u>292,407</u>	<u>(106,478)</u>	<u>9,274,906</u>	<u>5,993,959</u>
Total net position - ending.....	<u>\$ 8,794,020</u>	<u>\$ 251,609</u>	<u>\$ 20,146</u>	<u>\$9,065,775</u>	<u>\$ 5,926,652</u>

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

# WEBER COUNTY, UTAH

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2015

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers and Users.....	\$ 7,307,357	\$ 157,662	\$ 937,926	\$8,402,945	\$ 2,424,954
Payments to Suppliers and Contractors.....	(5,917,386)	(61,864)	(125,425)	(6,104,675)	(2,910,518)
Payments to Employees.....	(1,494,344)	-	(364,271)	(1,858,615)	-
Net Cash Provided (Used) by Operating Activities.....	(104,373)	95,798	448,230	439,655	(485,564)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Transfers (To) From Other Funds.....	-	-	(350,632)	(350,632)	(15,000)
Interfund Balances Due To (From) Other Funds.....	438,596	71,391	-	509,987	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	438,596	71,391	(350,632)	159,355	(15,000)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of Capital Assets.....	(288,145)	-	-	(288,145)	(1,034,625)
Principal Paid on Bonds and Capital Leases.....	(90,345)	(160,000)	-	(250,345)	-
Interest Paid on Bonds and Capital Leases.....	(2,774)	(4,309)	-	(7,083)	-
Proceeds from Disposal of Capital Assets.....	-	-	-	-	288,963
Payments for Landfill Post-Closure Care.....	35,052	-	-	35,052	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(346,212)	(164,309)	-	(510,521)	(745,662)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on Investments.....	-	10	-	10	-
Net Cash Provided (Used) by Investing Activities.....	-	10	-	10	-
Net Cash Provided (Used) - All Activities.....	(11,989)	2,890	97,598	88,499	(1,246,226)
Cash and Cash Equivalents - Beginning.....	12,789	2,356	950	16,095	3,104,318
Cash and Cash Equivalents - Ending.....	\$ 800	\$ 5,246	\$ 98,548	\$ 104,594	\$ 1,858,092
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss).....	\$ (292,183)	\$ (27,665)	\$ 360,382	\$ 40,534	\$ (202,186)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	427,176	102,532	855	530,563	1,007,709
(Increase) Decrease in Accounts Receivable.....	(64,906)	29,167	120,191	84,452	-
(Increase) Decrease in Prepaid Expense.....	-	-	-	-	(1,306,276)
(Increase) Decrease in Due from Other Governments.....	-	-	(15,191)	(15,191)	-
Increase (Decrease) in Accounts Payable.....	(102,183)	(8,236)	1,040	(109,379)	15,189
Increase (Decrease) in Accrued Liabilities.....	5,832	-	(1,143)	4,689	-
Increase (Decrease) in Net Pension Expense.....	(62,924)	-	(14,173)	(77,097)	-
Increase (Decrease) in Compensated Absences.....	(15,185)	-	(3,731)	(18,916)	-
Net Cash Provided (Used) by Operating Activities.....	\$ (104,373)	\$ 95,798	\$ 448,230	\$ 439,655	\$ (485,564)
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>					
Gain (Loss) on Sale of Capital Assets.....	-	-	-	-	149,879
Total Non-Cash Investing, Capital and Financing Activities.....	\$ -	\$ -	\$ -	\$ -	\$ 149,879

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

## **Fiduciary Fund Financial Statements**

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

These funds account for resources that are held for the benefit of individuals, private organizations, or other governments. Assets of these funds cannot be used to support the County's own programs. Individual private-purpose trust funds are presented in the Supplementary Information section of the report.

### **Agency Funds**

These funds account for assets held by the County as an agent for other governments or organizations. These funds are custodial in nature and do not involve measuring the results of operations. Individual agency funds are presented in the Supplementary Information section of the report.

# WEBER COUNTY, UTAH

## Statement of Fiduciary Net Position Fiduciary Funds December 31, 2015

	<b>Private-Purpose Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash .....	\$ 429,247	\$ 16,460,819
Taxes Receivable.....	—	1,817,829
Accounts Receivable.....	31,668	—
Due From Other Governments.....	154,061	—
Delinquent Taxes Receivable.....	—	5,506,065
Buildings.....	48,853	—
Machinery and Equipment.....	438,551	—
Less Accumulated Depreciation.....	(408,958)	—
Total Assets.....	<u>693,422</u>	<u>23,784,713</u>
<b>LIABILITIES</b>		
Accounts Payable.....	204,688	41,615
Accrued Liabilities.....	—	45,191
Due to Other Entities.....	—	17,456,576
Deposits.....	199,280	—
Reserve for Tax Overpayments.....	—	735,266
Deferred Tax Distributions.....	—	5,506,065
Total Liabilities.....	<u>403,968</u>	<u>23,784,713</u>
<b>NET POSITION</b>		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 289,454</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, 2015

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	<b>Private-Purpose Trust Funds</b>
<b>ADDITIONS</b>	
Grants.....	\$ 383,223
Contributions From Other Governments.....	86,812
Charges for Services.....	332,890
Fines and Forfeitures.....	48,192
Miscellaneous.....	3,751,664
Investment Income .....	—
Total Additions.....	<u>4,602,781</u>
<b>DEDUCTIONS</b>	
Trust Operating Expenses.....	875,754
Awards and Claims.....	<u>3,758,441</u>
Total Deductions.....	<u>4,634,195</u>
Change in Net Position.....	(31,414)
Net Position - Beginning.....	<u>320,868</u>
Net Position - Ending.....	<u><u>\$ 289,454</u></u>

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



## **Component Units**

### **Weber Area Dispatch 911 and Emergency Services District**

This special service district was created by the Weber County Commission to provide dispatch and emergency services to County residents. It is primarily funded through property taxes and charges for services.

### **Weber Housing Authority**

The Weber Housing Authority was established under the laws of the State of Utah and certified by the Department of Housing and Urban Development (HUD) for the purpose of administering housing programs under the Housing Act of 1937, as amended, in Weber County, Utah. Its principal source of revenue is grants from the federal government.

### **Weber Morgan Health Department**

The Weber Morgan Health Department's is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. Its principal revenue sources include intergovernmental revenues, property taxes, and charges for services.

# WEBER COUNTY, UTAH

## Combining Statement of Net Position Component Units December 31, 2015

	<b>Weber Area Dispatch 911 and Emergency Services District</b>	<b>Weber Housing Authority</b>	<b>Weber Morgan Health Department</b>	<b>Total</b>
<b>ASSETS</b>				
Cash and Investments.....	2,648,198	324,791	3,802,747	6,775,736
Receivables:				
Accounts, net.....	752	58,450	74,898	134,100
Interest.....	—	—	—	—
Taxes.....	337,994	—	107,396	445,390
Notes, net.....	—	—	—	—
Due From Other Governments.....	296,202	—	353,187	649,389
Inventories and Prepays.....	1,310	74,459	64,243	140,012
Other Assets.....	3,010	91	3,191	6,292
Restricted Cash.....	—	—	—	—
Capital Assets:				
Land.....	—	—	—	—
Infrastructure.....	—	—	—	—
Construction-in-Progress.....	1,612,265	—	—	1,612,265
Buildings and Improvements.....	—	12,590	2,984,044	2,996,634
Machinery and Equipment.....	1,215,492	12,665	626,660	1,854,817
Intangible Assets - Software.....	—	—	—	—
Less Accumulated Depreciation.....	(930,625)	(19,590)	(811,966)	(1,762,181)
Total Capital Assets.....	1,897,132	5,665	2,798,738	4,701,535
Total Assets.....	5,184,598	463,456	7,204,400	12,852,454
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Related to Pensions.....	586,352	19,677	694,085	1,300,114
Total Deferred Outflows of Resources.....	586,352	19,677	694,085	1,300,114
<b>LIABILITIES</b>				
Accounts Payable .....	65,732	9,005	57,578	132,315
Accrued Liabilities.....	165,416	9,592	177,151	352,159
Unearned Revenue.....	—	—	—	—
Long-term Liabilities:				
Due Within One Year.....	105,916	2,651	213,090	321,657
Due in More Than One Year.....	2,450,007	43,798	1,585,930	4,079,735
Total Liabilities.....	2,787,071	65,046	2,033,749	4,885,866
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to Pensions.....	164,389	8,086	285,238	457,713
Total Deferred Inflows of Resources.....	164,389	8,086	285,238	457,713
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	1,897,132	6,924	2,798,738	4,702,794
Restricted for:				
Public Housing.....	—	46,521	—	46,521
Public Health Programs.....	—	—	700,670	700,670
Unrestricted.....	922,358	356,556	2,080,090	3,359,004
Total Net Position.....	2,819,490	410,001	5,579,498	8,808,989

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

# WEBER COUNTY, UTAH

## Combining Statement of Activities

### Component Units

For the Year Ended December 31, 2015

	<u>Weber Area Dispatch 911 and Emergency Services District</u>	<u>Weber Housing Authority</u>	<u>Weber Morgan Health Department</u>	<u>Total</u>
Expenses.....	6,066,459	1,305,098	10,879,525	18,251,082
Program Revenues				
Charges for Services.....	1,794,013	26,968	2,058,545	3,879,526
Intergovernmental.....	334,380	1,036,907	7,495,234	8,866,521
Licenses, Permits and Fees.....	272,533	—	78,543	351,076
Miscellaneous.....	12,139	152,257	77,252	241,648
Total Program Revenues.....	<u>2,413,065</u>	<u>1,216,132</u>	<u>9,709,574</u>	<u>13,338,771</u>
Net (Expense) Revenues.....	<u>(3,653,394)</u>	<u>(88,966)</u>	<u>(1,169,951)</u>	<u>(4,912,311)</u>
General Revenues				
Current Property Tax.....	3,333,322	—	995,782	4,329,104
Other Revenues.....	—	156,747	—	156,747
Total General Revenues.....	<u>3,333,322</u>	<u>156,747</u>	<u>995,782</u>	<u>4,485,851</u>
Change in Net Position.....	<u>(320,072)</u>	<u>67,781</u>	<u>(174,169)</u>	<u>(426,460)</u>
Net Position - Beginning as adjusted.....	<u>3,139,562</u>	<u>342,220</u>	<u>5,753,667</u>	<u>9,235,449</u>
Net Position - Ending.....	<u><u>2,819,490</u></u>	<u><u>410,001</u></u>	<u><u>5,579,498</u></u>	<u><u>8,808,989</u></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, 2015

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**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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

The accounting policies of Weber County (the County) conform in all material respects to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates. 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.

For financial reporting purposes, the County reporting entity includes the "primary government" and its "component units." The primary government includes all funds, agencies, boards, commissions, and authorities that are considered an integral part of the County's activities. The County's component units are legally separate organizations for which the County's elected officials are financially accountable.

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and either: (1) the ability of the County to impose its will on that organization; or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County. Where the County does not appoint a voting majority of an organization's governing body, GASB standards require inclusion in the reporting entity if: (1) an organization is fiscally dependent on the County because its resources are held for the direct benefit of the County or can be accessed by the County; and (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County. In addition, component units can be other organizations for which the nature and

significance of their relationship with the primary government are such that exclusion would cause the financial statements to be misleading.

A component unit should be reported as part of the primary government and blended into the appropriate funds if: (1) services are provided entirely or almost entirely to the primary government; (2) the governing body is substantively the same as the governing body of the primary government; or (3) the component unit's total debt outstanding is expected to be repaid entirely or almost entirely by the primary government. Discretely presented component units are reported in a separate column and/or rows in each of the government-wide 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 and the primary government has operational responsibility for each component unit.

***Discretely Presented Component Units***

Discretely presented component units are reported in a separate column and/or rows in each of the government-wide statements to emphasize that they are legally separate from the County.

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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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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. 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 Weber Morgan Health Department (WMHD) was created by an interlocal agreement between Weber and Morgan Counties and is governed by the Board of Health. The majority of Board of Health voting members are appointed by the Weber County Commissioners. The County has the ability to modify and approve WMHD's budget and is therefore able to impose its will on the WMHD. Separately audited financial statements are not issued by WMHD. The basic fund financial statements are included in the supplementary section of this report.

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 County has agreed to provide accounting, payroll, human resource management, legal, and banking services to WHA at no cost. These services impose financial burdens on the County. Copies of WHA's audited financial statements can be obtained from the Office of the Utah State Auditor, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114 or online at auditor.utah.gov.

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.

**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.
- **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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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- **Transportation Development Fund** This special revenue fund accounts for the County's taxes and fees that are 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 and infrastructure assets, 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, Tourism, Impact Fees, Municipal Building Authority, Redevelopment Agency, and RAMP Tax special revenue funds, and the Special Assessment Bond debt service fund.

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

- **Strike Force Trust Fund** This private-purpose trust fund accounts for resources held for and used by the Weber/Morgan Narcotics Strike Force, including grant funds, city contributions, and forfeitures.

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

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

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

The proprietary and private-purpose trust 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 Agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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

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

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

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

construction of capital assets related to business-type activities is capitalized.

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

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

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

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

**Pensions** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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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. The County pays eligible retirees 1/3 of unused accumulated sick leave hours upon retirement and credits the remaining 2/3 to a Health Service Account on a dollar for dollar basis.

For administrative purposes, the County maintains a termination pool within the General 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.

**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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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**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 / EXTRAORDINARY  
ITEMS**

**A. Beginning Net Position Adjustments**

For the fiscal year ended December 31, 2015, the County implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

*GASB Statement 68, Accounting and Financial Reporting for Pensions.*

*GASB Statement 71, Pension Transition for Contributions Made Subsequent to the Measurement Date.*

GASB Statement 68 and 71 – These Statements establish standards for measuring and recognizing liabilities, assets, deferred outflows of resources, deferred inflows of resources, and expense/expenditures for pensions provided to employees of the primary government and its component units. It requires the County to record the

County’s proportionate share of the net pension liability in the government-wide financial statements and in the proprietary funds and component unit financial statements.

As a result of implementing these Statements, beginning net position on the Statement of Activities was reduced \$15,284,028 for governmental activities, \$465,007 for Business Type Activities, and \$2,460,057 for component units.

See Note 10 for further information on pension reporting.

In previous years, the Weber Area 911, a component unit of Weber County, had not recorded liabilities for its OPEB and Sick Leave Benefits as required by GASB 45 and GASB 16. The District restated their beginning net position down by \$815,228 as a result of recording these liabilities.

**B. Change in Fund Classification**

During the year the County ceased the operation of the Public Works Capital Projects fund as a separate fund and now reports those activities as part of the County’s Capital Projects fund. This change resulted in an increase to the beginning fund balance of the Capital Projects fund by \$3,816,781.

**C. Extraordinary Item**

With the passage of “H.B. 332 - Local Transportation Corridor Preservation Fund Amendments” during the 2015 legislative session (UCA 72-2-117.5(4)(d)), the Utah State Legislature authorized the Utah Department of Transportation to transfer to the County \$16,847,002 that had been collected through \$10 fees for vehicle registrations and ¼ of the .25% transportation sales tax for preserving transportation corridors throughout Weber County. As this transfer is both unusual in nature and infrequent in occurrence, it has been reported as an extraordinary item in the Transportation Development Special Revenue Fund.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**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, 2015, the bank balance of the County’s deposits was \$10,118,668, of which \$8,708,980 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. As of December 31, 2015, all of the County’s investments were held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository.

**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 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, 2015:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 101,705,349	2 months*	not rated
Mutual Funds .....	10,070,776	32 months*	AA+/Aa1/AA+
Total	<u>\$ 111,776,125</u>		

\* Weighted-average maturity

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**NOTE 4. INTERFUND BALANCES AND LOANS**

**A. 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, 2015 consisted of the following amounts:

<b>Due To General Fund from:</b>	
Major Governmental Funds:	
Capital Projects.....	\$ 288,285
Nonmajor Governmental Funds:	
Tourism Fund.....	632,661
Special Assessment Bond Fund.....	5,201
Enterprise Funds:	
Solid Waste Transfer Station.....	438,596
Landfill Gas Recovery Fund.....	270,727
Total Due From Other Funds.....	\$ 1,635,470

**B. Interfund Loans**

On November 17, 2015, the Capital Projects fund borrowed \$5,500,000 from the Transportation Development fund to complete various public infrastructure projects. The loan will be repaid over 10 years in equal principal installments of \$550,000 per year starting on October 31, 2016, with the final payment being made on October 31, 2025. The average interest rate of the loan is 1.77 percent. The portion of the loan not expected to be repaid within one year has been classified as nonspendable fund balance on the governmental fund statements.

**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. Interfund transfers among governmental and internal service funds for the year ended December 31, 2015 were as follows:

	Transfers In Reported in			Total Transfers In
	General Fund	Capital Projects Fund	Debt Service Fund	
<b>Transfers Out Reported in</b>				
General Fund.....	—	153,533	—	153,533
Library Fund.....	85,000	—	555,388	640,388
Transportation Development Fund.....	—	—	—	—
Municipal Services Fund (Nonmajor).....	50,000	—	—	50,000
Tourism Fund (Nonmajor).....	2,192,485	59,342	—	2,251,827
Redevelopment Agency Fund (Nonmajor).....	15,000	—	—	15,000
Animal Shelter (Enterprise Fund).....	—	—	233,758	233,758
Fleet Management (Internal Service Fund).....	15,000	—	—	15,000
<b>Total Transfers In.....</b>	<b>\$ 2,357,485</b>	<b>\$ 212,875</b>	<b>\$ 789,146</b>	<b>\$ 3,359,506</b>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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

Accounts payable and accrued liabilities as of December 31, 2015 consisted of the following amounts:

	<b>Salaries / Benefits</b>	<b>Vendors / Others</b>	<b>Interest / Related Charges</b>	<b>Total</b>
<b>Governmental Activities:</b>				
General Fund.....	\$ 1,999,992	\$ 832,282	\$ —	\$ 2,832,274
Library Fund.....	156,644	102,338	—	258,982
Paramedic Fund.....	—	15,000	—	15,000
Transportation Fund.....	—	14,937	—	14,937
Debt Service Fund.....	—	—	930,516	930,516
Capital Projects Fund.....	—	699,589	—	699,589
Nonmajor Funds.....	116,013	802,103	458,723	1,376,839
Internal Service Funds.....	—	32,879	—	32,879
Total Governmental Activities.....	<u>\$ 2,272,649</u>	<u>\$ 2,499,128</u>	<u>\$ 1,389,239</u>	<u>\$ 6,161,016</u>
<b>Business-type Activities:</b>				
Solid Waste Transfer				
Station Fund.....	\$ 47,726	\$ 398,017	\$ —	\$ 445,743
Landfill Gas				
Recovery Fund.....	—	2,005	2,880	4,885
Animal Shelter.....	9,030	7,494	—	16,524
Total Business-type Activities.....	<u>\$ 56,756</u>	<u>\$ 407,516</u>	<u>\$ 2,880</u>	<u>\$ 467,152</u>

(Notes continue on the next page)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**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 2015 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, 2015, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$536,040 and \$229,964, respectively. Total capital lease payments for 2015 were \$107,103 in principal and \$3,078 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2015 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2016.....	\$ 16,800	\$ —	\$ 16,800	\$ 16,408	\$ 67,671	\$ 84,079
2017.....	16,800	—	16,800	12,741	38,705	51,446
2018.....	4,200	—	4,200	5,162	—	5,162
2019.....	—	—	—	164	—	164
2020.....	—	—	—	—	—	—
Total.....	<u>\$ 37,800</u>	<u>\$ —</u>	<u>\$ 37,800</u>	<u>34,475</u>	<u>106,376</u>	<u>140,851</u>
Less Amounts Representing Interest.....				(265)	(1,427)	(1,692)
Present Value of Future Minimum Lease Payments.....				<u>\$ 34,210</u>	<u>\$ 104,949</u>	<u>\$ 139,159</u>

(Notes continue on the next page)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 was as follows:

	<b>Capital Assets</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Governmental Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 149,209,578	\$ 908,594	\$ 244,702	\$ 149,873,470
Equipment - Governmental Funds.....	13,457,893	909,963	369,883	13,997,973
Equipment - Internal Service Funds.....	6,472,356	1,104,333	915,580	6,661,109
Infrastructure.....	47,687,897	—	—	47,687,897
Intangible Assets-Software.....	756,414	11,669	—	768,083
Total.....	<u>217,584,138</u>	<u>2,934,559</u>	<u>1,530,165</u>	<u>218,988,532</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	59,910,147	4,343,932	43,783	64,210,296
Equipment - Governmental Funds.....	9,889,170	930,681	397,284	10,422,567
Equipment - Internal Service Funds.....	3,551,210	1,009,006	681,133	3,879,083
Infrastructure.....	35,372,345	675,748	—	36,048,093
Intangible Assets-Software.....	567,350	145,849	—	713,199
Total.....	<u>109,290,222</u>	<u>7,105,216</u>	<u>1,122,200</u>	<u>115,273,238</u>
Capital assets being depreciated, net.....	108,293,916	(4,170,657)	407,965	103,715,294
Land and Related Assets.....	31,982,946	—	—	31,982,946
Construction-In-Progress.....	27,886,248	31,093,105	49,496	58,929,857
Governmental Activities Capital Assets, Net.....	<u>\$ 168,163,110</u>	<u>\$ 26,922,448</u>	<u>\$ 457,461</u>	<u>\$ 194,628,097</u>
<b>Business-type Activities:</b>				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 11,319,656	\$ 25,000	\$ —	\$ 11,344,656
Equipment.....	4,744,000	263,144	31,000	4,976,144
Total.....	<u>16,063,656</u>	<u>288,144</u>	<u>31,000</u>	<u>16,320,800</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	2,665,887	266,676	—	2,932,563
Equipment.....	2,911,366	263,887	31,000	3,144,253
Total.....	<u>5,577,253</u>	<u>530,563</u>	<u>31,000</u>	<u>6,076,816</u>
Capital assets being depreciated, net.....	10,486,403	(242,419)	—	10,243,984
Land and Related Assets.....	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net.....	<u>\$ 12,090,907</u>	<u>\$ (242,419)</u>	<u>\$ —</u>	<u>\$ 11,848,488</u>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

Depreciation expense of governmental activities for 2015 was charged to functions as follows:

General Government.....	\$ 903,922
Public Safety.....	1,162,882
Public Health and Welfare.....	361,047
Library Services.....	634,879
Streets and Public Improvements.....	832,335
Parks, Recreation & Public Facilities.....	2,198,363
Conservation and Development.....	2,782
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	1,009,006
<b>Total.....</b>	<b>\$ 7,105,216</b>

**Discrete Component Units**

The following table summarizes net capital assets reported by the discrete component units:

	<b>Weber Morgan 911</b>	<b>Weber Housing Authority</b>	<b>Weber Morgan Health</b>	<b>Total</b>
Capital assets being depreciated:				
Buildings and Improvements.....	\$ —	\$ 12,590	\$ 2,984,044	\$ 2,996,634
Equipment .....	1,215,492	12,665	626,660	1,854,817
Total.....	1,215,492	25,255	3,610,704	4,851,451
Less Accumulated Depreciation for:				
Buildings and Improvements.....	—	6,925	331,916	338,841
Equipment .....	908,690	12,665	480,050	1,401,405
Total.....	908,690	19,590	811,966	1,740,246
Capital assets being depreciated, net.....	306,802	5,665	2,798,738	3,111,205
Construction-In-Progress.....	1,612,265	—	—	1,612,265
<b>Capital Assets, Net.....</b>	<b>\$ 1,919,067</b>	<b>\$ 5,665</b>	<b>\$ 2,798,738</b>	<b>\$ 4,723,470</b>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**NOTE 9. LONG-TERM LIABILITIES**

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

Changes in long-term liabilities for the year ended December 31, 2015 were as follows:

	<b>Long-term Liabilities</b>				
	<b>Beginning Balance*</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
General Obligation Bonds.....	\$ 39,480,000	—	(1,585,000)	\$ 37,895,000	\$ 1,615,000
Sales Tax Revenue Bonds.....	13,380,000	—	(935,000)	12,445,000	900,000
Lease Revenue Bonds.....	14,505,000	—	(2,390,000)	12,115,000	2,465,000
Special Assesment Area Bonds.....	17,670,000	—	—	17,670,000	610,000
Unamortized Premiums / Discounts.....	3,861,770	—	(378,626)	3,483,144	—
Capital Leases - Governmental Funds.....	50,969	—	(16,759)	34,210	16,217
Capital Leases - Internal Service Funds.....	—	—	—	—	—
Compensated Absences.....	9,186,779	4,083,656	(4,143,026)	9,127,409	4,143,026
Net Pension Liability.....	22,117,949	—	(4,730,646)	17,387,303	—
Net OPEB Obligation.....	7,806,413	1,876,254	—	9,682,667	—
<b>Total Governmental Long-term Liabilities.....</b>	<b>\$ 128,058,880</b>	<b>\$ 5,959,910</b>	<b>\$ (14,179,057)</b>	<b>\$ 119,839,733</b>	<b>\$ 9,749,243</b>
<b>Business-type Activities:</b>					
Sales Tax Revenue Bonds.....	\$ 640,000	\$ —	(160,000)	\$ 480,000	\$ 160,000
Capital Leases.....	195,293	—	(90,344)	104,949	66,547
Compensated Absences.....	106,123	81,601	(100,517)	87,207	87,207
Net Pension Liability.....	672,925	—	(143,927)	528,998	—
Landfill Post-Closure Costs.....	1,350,870	61,604	(26,552)	1,385,922	26,500
<b>Total Business-type Long-term Liabilities.....</b>	<b>\$ 2,965,211</b>	<b>\$ 143,205</b>	<b>\$ (521,340)</b>	<b>\$ 2,587,076</b>	<b>\$ 340,254</b>
<b>Component Units</b>					
Compensated Absences.....	649,730	521,961	(469,183)	702,508	321,657
Net OPEB Obligation.....	604,716	277,791	(25,590)	856,917	—
Net Pension Liability.....	3,579,098	—	(737,131)	2,841,967	—
<b>Total Business-type Long-term Liabilities.....</b>	<b>\$ 4,833,544</b>	<b>\$ 799,752</b>	<b>\$ (1,231,904)</b>	<b>\$ 4,401,392</b>	<b>\$ 321,657</b>

\* Includes adjustments to the beginning balances for the Net Pension Liabilities, see note 2 for additional information.

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 General Fund. See Note 1 for additional discussion of compensated absences.

(Notes continue on the next page)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**B. General Obligation Bonds**

During 2015, the County did not issue any new General Obligation Bonds. General Obligation Bonds Payable at December 31, 2015 consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2015
2013 Project & Refunding Bonds...	12/19/2013	1/15/2034	2.00% to 5.00%	\$ 39,480,000	\$ 37,895,000
Total General Obligation Bonds Outstanding.....					37,895,000
Add Unamortized Premium.....					1,923,015
Total General Obligation Bonds Payable.....					\$ 39,818,015

Series 2013 Project & Ref.			
Year	Principal	Interest	Total
2016.....	\$ 1,615,000	\$ 1,575,421	\$ 3,190,421
2017.....	1,660,000	1,510,442	3,170,442
2018.....	1,730,000	1,424,779	3,154,779
2019.....	1,435,000	1,352,415	2,787,415
2020.....	1,510,000	1,277,071	2,787,071
2021 - 2025..	8,760,000	5,168,365	13,928,365
2026 - 2030..	10,795,000	3,124,067	13,919,067
2031 - 2034..	10,390,000	704,136	11,094,136
Total.....	\$ 37,895,000	\$ 16,136,696	\$ 54,031,696

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**C. Sales Tax Revenue Bonds**

During 2015, the county did not issue any new Sales Tax Revenue Bonds. Sales Tax Revenue Bonds Payable at December 31, 2015 consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2015
<b>Governmental Activities:</b>					
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	\$ 6,950,000	\$ 315,000
2010A Project Bonds.....	3/23/2010	7/1/2015	2.00% to 2.50%	685,000	—
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	5,425,000
2014B Refunding Bonds.....	12/9/2014	7/1/2026	2.00% to 4.00%	4,235,000	4,145,000
Total Sales Tax Revenue Bonds Outstanding.....					12,445,000
Add Unamortized Premium.....					561,978
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					13,006,978
<b>Business-type Activities:</b>					
2014A Refunding Bonds.....	12/9/2014	7/1/2018	1.20%	640,000	480,000
Less Unamortized Discount.....					—
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					480,000
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 13,486,978

**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 \$1,513,175 and \$12,292,166, 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), refunding of the series 2003B bonds (Series 2012), refunding of the series 2003A bonds (Series 2014A) and a partial refunding of the series 2006 bonds (Series 2014B). 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 below as future interest on the 2010B bonds do not include the subsidy payments.

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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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

Year	Series 2006		Series 2010B		Series 2012	
	Principal	Interest	Principal	Interest	Principal	Interest
2016.....	\$ 315,000	\$ 7,875	\$ 150,000	\$ 123,573	\$ 405,000	\$ 109,750
2017.....	—	—	155,000	118,305	415,000	101,550
2018.....	—	—	160,000	112,278	420,000	93,200
2019.....	—	—	165,000	105,611	430,000	84,700
2020.....	—	—	165,000	98,475	440,000	76,000
2021 - 2025.	—	—	915,000	364,543	1,770,000	254,297
2026 - 2030.	—	—	850,000	99,180	1,080,000	120,719
Total.....	\$ 315,000	\$ 7,875	\$ 2,560,000	\$ 1,021,965	\$ 5,425,000	\$ 852,344

Year	Series 2014A		Series 2014B		Total Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016.....	\$ 160,000	\$ 4,800	\$ 30,000	\$ 132,700	\$ 1,060,000	\$ 378,698
2017.....	160,000	2,880	360,000	128,800	1,090,000	351,535
2018.....	160,000	960	375,000	121,450	1,115,000	327,888
2019.....	—	—	380,000	113,425	975,000	303,736
2020.....	—	—	390,000	104,275	995,000	278,750
2021 - 2025.	—	—	2,130,000	312,700	4,815,000	931,540
2026 - 2030.	—	—	480,000	9,600	2,410,000	229,499
2031-2032...	—	—	—	—	465,000	12,128
Total.....	\$ 480,000	\$ 8,640	\$ 4,145,000	\$ 922,950	\$ 12,925,000	\$ 2,813,774

**D. Lease Revenue Bonds**

During 2015, the county did not issue any new Lease Revenue Bonds. Lease Revenue Bonds Payable at December 31, 2015 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2015
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	10,305,000
2014 Refunding Bonds.....	12/9/2014	12/15/2019	2.0% to 2.5%	2,290,000	1,810,000
Total Lease Revenue Bonds Outstanding.....					12,115,000
Add: Unamortized Premium.....					158,799
Total Lease Revenue Bonds Payable.....					\$ 12,273,799

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

Year	Series 2014 Refunding		Series 2009 Refunding		Total Lease Revenue Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2016.....	490,000	41,129	1,975,000	419,445	2,465,000	460,574	2,925,574
2017.....	505,000	31,264	2,040,000	349,800	2,545,000	381,064	2,926,064
2018.....	515,000	19,839	2,125,000	268,058	2,640,000	287,897	2,927,897
2019.....	300,000	7,188	4,165,000	178,825	4,465,000	186,013	4,651,013
Total.....	\$ 1,810,000	\$ 99,420	\$ 10,305,000	\$ 1,216,128	\$ 12,115,000	\$ 1,315,548	\$ 13,430,548

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**E. Special Assessment Bonds**

During 2015 the County did not issue any new Special Assessment Bonds.

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

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

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

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

Special Assessment Bonds Payable at December 31, 2015 consisted of the following:

<b>Special Assessment Bonds Payable</b>					
	<b>Issue Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Original Amount</b>	<b>Balance December 31, 2015</b>
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	\$ 17,670,000	\$ 17,670,000
Total Special Assessment Bonds Outstanding.....					17,670,000
Add Unamortized Premium.....					839,352
Total Special Assessment Bonds Payable.....					\$ 18,509,352

**Special Assessment Bonds - Debt Service Requirements to Maturity**

<b>Series 2013</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016.....	610,000	930,346	1,540,346
2017.....	640,000	898,408	1,538,408
2018.....	670,000	864,971	1,534,971
2019.....	705,000	829,794	1,534,794
2020.....	745,000	792,627	1,537,627
2021 - 2025..	4,330,000	3,323,885	7,653,885
2026 - 2030..	5,690,000	1,926,597	7,616,597
2031-2033....	4,280,000	265,842	4,545,842
Total.....	\$ 17,670,000	\$ 9,832,470	\$ 27,502,470

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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**F. Defeased Bonds**

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2015, \$9.62 million of bonds outstanding are considered defeased.

**G. Conduit Debt Obligations**

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2015, the following conduit debt obligations were outstanding:

<u>Conduit Debt Issue</u>	<u>Entity Name / Type of Facilities Financed</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Par Amount</u>	<u>Outstanding at Dec. 31, 2015</u>
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$125,000,000	\$ 125,000,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 1,890,342
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	\$ 4,977,072

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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**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 \$56,017,167 of total restricted net position, of which \$51,175,952 is restricted by enabling legislation.

The County reported a deficit unrestricted net position in two of its three enterprise funds.

- Solid Waste Transfer Station Fund - This deficit is the result of cash subsidies given to the Landfill Gas Recovery Fund to cover operating losses in prior years and operating costs exceeding revenues due to increased costs of waste hauling and disposal. The County is currently exploring options for increasing revenues to help close the deficit, including an increase to the per-ton tipping fee.
- Landfill Gas Recovery Fund – This deficit is the result of operating costs exceeding revenues due to lower than expected gas volumes and increased maintenance costs. The County is currently exploring options for decreasing expenses to help close the deficit.

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

Weber County’s spendable fund balances are classified into four categories:

- 1) *Nonspendable*, which includes the portion of interfund loans not expected to be repaid within one year, along with inventory and prepaid expenses.
- 2) *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;

3) *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;

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

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

**C. Unassigned Fund Balance**

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. For 2015, the General Fund unassigned balance was \$10,994,534, which equals 16.6% of General Fund revenues and is below the current-year property tax revenue limit of \$22.4 million.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The table below summarizes the purposes of the County's restricted, committed, and assigned fund balances.

	<b>Restricted Purposes</b>	<b>Committed Purposes</b>	<b>Assigned Purposes</b>
<b>General Fund:</b>			
Surveyor Monuments.....	\$ 77,486	\$ —	\$ —
Attorney Prosecution.....	1,938	—	89,422
Stormwater Projects.....	—	—	—
Public Safety Programs.....	212,588	—	263,447
Future Capital Projects.....	240,883	—	—
Parks and Recreation.....	—	—	21,759
Tourism and Convention Activities.....	—	—	583,330
Post Employment and Other Liabilities...	—	—	1,254,295
Total General Fund.....	<u>532,895</u>	<u>—</u>	<u>2,212,253</u>
<b>Other Funds:</b>			
Library Fund.....	—	4,186,573	—
Paramedic Fund.....	—	3,937,545	—
Transportation Development Fund.....	—	43,809,637	—
Debt Service Fund.....	—	—	3,473,970
Capital Projects Fund:.....	9,618,424	—	1,074,725
Nonmajor Funds:.....			
Administrative Services.....	—	—	550,449
Future Capital Improvements.....	—	—	726,341
Debt Service	5,932,826	—	172,099
Economic Development.....	735,781	—	954,193
Parks and Recreation Programs.....	—	—	4,308,320
Total Other Funds.....	<u>16,287,031</u>	<u>51,933,755</u>	<u>11,260,097</u>
Total, All Governmental Funds.....	<u>\$ 16,819,926</u>	<u>\$ 51,933,755</u>	<u>\$ 13,472,350</u>

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**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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**NOTE 11. RETIREMENT PLANS**

**A. Pension Plans**

**General Information about the Pension Plan**

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); Public Employees Contributory Retirement System (Contributory System); are multiple employer, cost sharing, public employees, retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

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**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Benefits provided:** URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

<b>Summary of Benefits by System</b>				
<b>System</b>	<b>Final Average Salary</b>	<b>Years of service required and/or age eligible for benefit</b>	<b>Benefit percent per year of service</b>	<b>COLA**</b>
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.25% per year to June 1975; 2.00% per year July 1975 to present	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% to 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

\* with actuarial reductions

\*\* All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

**Contributions:** As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates
<b>Contributory System</b>			
11 - Local Governmental Division Tier 1	N/A	6.00%	14.46%
111 - Local Governmental Division Tier 2	N/A	N/A	14.91%
<b>Noncontributory System</b>			
15 - Local Governmental Division Tier 1	N/A	N/A	18.47%
<b>Public Safety Retirement System</b>			
75 - Other Division A Noncontributory Tier 1	N/A	N/A	35.71%
122 - Other Division A Contributory Tier 2	N/A	N/A	23.66%

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As discussed in note 1, the Weber Morgan Health Department (WMHD) and the Weber Housing Authority (WHA) are discrete component units of Weber County. However, for the purposes of the pension footnote disclosures, Utah Retirement Systems considers employees of those component units to be Weber County employees and has included them in the calculations of the County's pension assets, liabilities, expense, and deferred outflows of resources, and deferred inflows of resources related to pensions. We allocated those amounts to the financial statements of the WMHD and WHA and to the proprietary funds based on the average covered payroll for the last 5 years. The Weber Area Dispatch 911 and Emergency Services District (Dispatch) is also a discrete component unit and is reported separately by the Utah Retirement Systems.

At December 31, 2014, we reported net pension assets and net pension liabilities as follows:

<b>Weber County Reporting Entity Less Dispatch</b>	<b>Proportionate Share</b>	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>
Noncontributory System	2.1363857%	\$0	\$9,276,689
Contributory System	0.6160394%	\$0	\$177,693
Public Safety System	7.9920110%	\$0	\$10,050,618
Tier 2 Public Employees System	0.6082322%	\$18,432	\$0
Tier 2 Public Safety and Firefighter System	1.4775842%	\$21,858	\$0
Total Net Pension Asset / Liability		<u>\$40,290</u>	<u>\$19,505,000</u>

<b>Dispatch</b>	<b>Proportionate Share</b>	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>
Noncontributory System	0.2886225%	\$0	\$1,253,267
Tier 2 Public Employees System	0.0993354%	\$3,010	\$0
Total Net Pension Asset / Liability		<u>\$3,010</u>	<u>\$1,253,267</u>

The net pension asset and liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2014 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based upon actual historical employer contributions to the plan from the census data submitted to the plan for pay periods ending in 2014.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2015

For the year ended December 31, 2014, we recognized pension expense of \$5,440,384 for the Weber County Reporting Entity Less Dispatch, and \$320,747 for Dispatch. At December 31, 2014, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Weber County Reporting Entity Less Dispatch</b>		<b>Dispatch</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 713	\$ 1,328,973	\$ -	\$ 41,262
Changes in assumptions	-	2,272,269	-	123,127
Net difference between projected and actual earnings on pension plan investments	461,336	-	28,618	0
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	-	0
Contributions subsequent to the measurement date	8,301,053	-	557,734	0
<b>Total</b>	<b>\$ 8,763,102</b>	<b>\$ 3,601,242</b>	<b>\$ 586,352</b>	<b>\$ 164,389</b>

Deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2014 amounted to \$8,301,053 for the Weber County Reporting Entity less Dispatch, and \$557,734 for Dispatch. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended December 31</b>	<b>Deferred Outflows (inflows) of Resources</b>	
	<b>Weber County Reporting Entity Less Dispatch</b>	<b>Dispatch</b>
2015	(\$898,906)	(\$33,522)
2016	(\$877,178)	(\$33,522)
2017	(\$868,304)	(\$33,522)
2018	(\$473,844)	(\$31,916)
2019	(\$3,286)	(\$527)
Thereafter	(\$17,677)	(\$2,765)

**Actuarial assumptions:** The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 - 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2015

Active member mortality rates are a function of the member's gender, occupation, and age and are developed based upon plan experience. Retiree mortality assumptions are highlighted in the table below.

**Retired Member Mortality**

Class of Member

**Educators**

Men EDUM (90%)

Women EDUF (100%)

**Public Safety and Firefighters**

Men RP 2000mWC (100%)

Women EDUF (120%)

**Local Government, Public Employees**

Men RP 2000mWC (100%)

Women EDUF (120%)

*EDUM = Constructed mortality table based on actual experience of male educators multiplied by given percentage EDUF = Constructed mortality table based on actual experience of female educators multiplied by given percentage*

*RP 2000mWC = RP 2000 Combined mortality table for males with white collar adjustments multiplied by given percentage*

The actuarial assumptions used in the January 1, 2014, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best- estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
	Inflation		2.75%
	Expected arithmetic nominal return		7.98%

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:**

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate

<b>Proportionate share of Net pension (asset) / liability</b>	<b>1% Decrease (6.50%)</b>	<b>Discount Rate (7.50%)</b>	<b>1% Increase (8.50%)</b>
Weber County Reporting Entity Less Dispatch	48,404,414	19,464,710	(4,327,867)
Dispatch	3,029,217	1,250,257	(229,995)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

**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 ended December 31, 2015, Weber County contributed \$951,425 to employees' 401(k) Plans, and employees contributed an additional \$1,686,891.

*(Notes continue on the next page.)*

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**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 as part of the General 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 that is estimated to provide sufficient resources for the current year's OPEB expenses. During 2015, actual retiree healthcare costs totaled \$716,377, of which \$709,254 or 99% was paid by the County.

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

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

	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Changes in Net OPEB Obligation:</b>			
Annual Required Contribution (ARC).....	\$ 2,384,617	\$ 1,997,940	\$ 1,849,522
Interest on Net OPEB Obligation.....	234,192	195,781	202,274
Adjustment to ARC.....	(152,485)	(323,255)	(78,917)
Annual OPEB Cost.....	2,466,324	1,870,466	1,972,879
Contributions Made *.....	(590,070)	(590,070)	(503,719)
Increase in net OPEB Obligation.....	1,876,254	1,280,396	1,469,160
Net OPEB Obligation - Beginning of year.....	7,806,413	6,526,017	5,056,857
<b>Net OPEB Obligation - End of year.....</b>	<b>\$ 9,682,667</b>	<b>\$ 7,806,413</b>	<b>\$ 6,526,017</b>
* Percentage of Annual OPEB Cost Contributed.....	23.9%	31.5%	25.5%

(Notes continue on the next page.)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

**D. Funded Status and Funding Progress**

The funded status of the plan as of December 31, 2015 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 19,730,228
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	<u>\$ 19,730,228</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 27,111,537
UAAL as a Percentage of Covered Payroll.....	72.8%

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, 2015.

**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, 2014
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 * .....	3.00%
Projected Salary Increases .....	3.00%
Healthcare Cost Trend Rate .....	9.0% initial rate, 3.0% ultimate rate by 2023
Next Valuation Date .....	January 1, 2016

\* Includes inflation at 2.0%, funded basis, based on the County's own investments

**NOTE 13. RISK MANAGEMENT**

The County is exposed to various risks of loss including theft of, damage to, and destruction of property; personal injury; errors and omissions, and natural disasters. The County is a participant in the Utah Counties Insurance Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured indemnity program in which 24 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. Deductibles are \$500 for general liability claims and \$1,000 for auto physical damage. The amount of settlement has not exceeded insurance or indemnity coverage since the County joined UCIP in 1998.

The County also 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 UCIP. 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 2015 and 2014 were as follows:

	<b>Risk Management Fund</b>	
	<b>Uninsured Claims Liability</b>	
	<u>2015</u>	<u>2014</u>
Beginning Liability.....	\$ 17,266	\$ 2,864
Claims Incurred.....	191,985	68,809
Claims Paid.....	(183,263)	(54,407)
Ending Liability.....	<u>\$ 25,988</u>	<u>\$ 17,266</u>

**NOTE 14. LITIGATION AND CONTINGENCIES**

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

The County has received several federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements for expenditures disallowed under the terms of the grants. Based upon

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2015

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prior experience, the County believes such disallowances, if any, will be immaterial.

**NOTE 15. RELATED ORGANIZATIONS**

Weber County appoints a majority of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2015, the County contributed \$2,073,756 from the General Fund to WHS, which amount represents approximately 5.9% of WHS' fiscal year 2015 budgeted revenues.

**NOTE 16. JOINTLY GOVERNED ORGANIZATIONS**

**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 an Executive Board, which is comprised of a representative from each jurisdiction that provides at least one officer to the Strike Force, with the Weber County Attorney serving as the primary advisor to the Board. 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 sub recipient 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.

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

Weber County owns and maintains two landfill sites located in the Ogden, Utah area. The County is required by state and federal law to provide both closure and post-closure care of the landfill facilities.

The County accounts for closure and post-closure care costs in accordance with GASB 18, which requires reporting a portion of these closure and post-closure care costs as an operating expense in each period based on the landfill capacity used as of each balance sheet date. These costs are estimates and are subject to change due to the effects of inflation, revision of laws, and other variables.

In December 1997, the County closed one 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 the appropriate amount of the closure and post-closure care costs in past operating periods. As of December 31, 2015, the County's liability of \$1,317,484 represents the total estimated costs remaining for site maintenance and monitoring through 2027.

In 2009, Weber County opened a second landfill that accepts construction and demolition waste. As of December 31, 2015, the County's closure and post closure liability was \$68,438, the estimated total closure and post closure costs remaining to be recognized were \$2,522,740, the percentage of the landfill used was 2.6%, and the estimated future life of the landfill is over 145 years.

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**

Management has evaluated subsequent events through June 17, 2016, the date the financial statements were available to be issued, and has concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements.

# Required Supplementary Information

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**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2015

**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, 2015.

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

<b>Reporting Date</b>	<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability - Projected Unit (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b - a)</b>	<b>Funded Ratio (a / b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll ((b - a) / c)</b>
12/31/2014	1/1/2014	\$ —	\$ 19,730,228	\$ 19,730,228	0.0%	\$ 27,111,537	72.8%
12/31/2014	1/1/2014	—	19,730,228	19,730,228	0.0%	26,145,412	75.5%
12/31/2013	1/1/2012	—	13,369,559	13,369,559	0.0%	27,587,289	48.5%
12/31/2012	1/1/2012	—	13,369,559	13,369,559	0.0%	26,453,606	50.5%
12/31/2011	1/1/2010	—	11,415,221	11,415,221	0.0%	32,854,220	34.7%
12/31/2010	1/1/2010	—	11,415,221	11,415,221	0.0%	33,368,171	34.2%
12/31/2009	1/1/2008	—	10,232,471	10,232,471	0.0%	34,035,262	30.1%
12/31/2008	1/1/2008	—	10,232,471	10,232,471	0.0%	33,010,328	31.0%

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### General Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$22,265,000	\$22,265,000	\$22,351,767	\$ 86,767
Sales.....	10,069,915	10,069,915	10,207,877	137,962
Delinquent Taxes.....	1,691,750	1,691,750	978,640	(713,110)
Assessing and Collecting.....	4,007,555	4,007,555	3,947,022	(60,533)
Total Taxes.....	<u>38,034,220</u>	<u>38,034,220</u>	<u>37,485,306</u>	<u>(548,914)</u>
Other Revenues:				
License And Fees.....	2,367,630	2,367,630	2,222,296	(145,334)
Intergovernmental.....	1,924,568	2,048,749	3,089,234	1,040,485
Charges For Services.....	23,319,536	23,608,056	23,650,595	42,539
Fines and Forfeitures.....	350,000	350,000	283,686	(66,314)
Miscellaneous.....	798,411	871,277	910,914	39,637
Total revenues.....	<u>66,794,365</u>	<u>67,279,932</u>	<u>67,642,031</u>	<u>362,099</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Commission.....	815,785	828,785	817,165	11,620
District Court.....	82,500	112,500	110,831	1,669
Public Defender.....	1,477,800	1,477,800	1,396,573	81,227
Training.....	111,727	111,727	112,247	(520)
Human Resources.....	572,851	572,851	574,039	(1,188)
Information Technology.....	2,885,411	2,885,411	2,777,582	107,829
GIS.....	520,012	514,912	502,318	12,594
Purchasing.....	-	157,150	155,863	1,287
Internal Audit.....	-	104,983	67,925	37,058
Clerk/Auditor.....	1,336,640	1,190,029	1,166,007	24,022
Treasurer.....	579,005	597,005	573,812	23,193
Recorder.....	734,192	765,216	640,812	124,404
Attorney - Criminal.....	2,682,427	2,690,592	2,585,376	105,216
Assessor.....	2,130,756	2,130,756	1,983,743	147,013
Surveyor.....	738,752	890,568	816,883	73,685
Engineering.....	684,735	684,735	710,385	(25,650)
Non-Departmental.....	2,710,230	5,436,311	5,303,697	132,614
Attorney - Civil.....	714,668	714,668	523,825	190,843
Childrens Justice Center.....	378,727	383,728	356,389	27,339
Operations Administration.....	432,707	432,707	415,570	17,137
Property Management.....	1,236,630	1,236,630	1,208,070	28,560
Elections.....	346,942	425,442	423,362	2,080
Council of Governments.....	68,342	66,842	66,842	-
	<u>21,240,839</u>	<u>24,411,348</u>	<u>23,289,316</u>	<u>1,122,032</u>

<b>Public Safety</b>				
Sheriff.....	9,237,274	9,215,424	8,667,588	547,836
Watershed Fire Protection.....	40,000	40,000	68,195	(28,195)
Crime Scene Investigations.....	727,084	747,078	735,552	11,526
Jail.....	24,828,167	25,236,314	24,646,097	590,217
Homeland Security.....	435,006	480,006	466,297	13,709
Gun Range.....	227,550	340,835	317,779	23,056
	<u>35,495,081</u>	<u>36,059,657</u>	<u>34,901,508</u>	<u>1,158,149</u>
<b>Public Health And Welfare</b>				
Human Services.....	2,073,756	2,073,756	2,073,756	-
Poor and Indigent.....	12,000	12,000	7,557	4,443
	<u>2,085,756</u>	<u>2,085,756</u>	<u>2,081,313</u>	<u>4,443</u>
<b>Streets And Public Improvement</b>				
Storm Water Management.....	500,817	500,817	135,281	365,536
Garage.....	540,920	620,920	594,453	26,467
	<u>1,041,737</u>	<u>1,121,737</u>	<u>729,734</u>	<u>392,003</u>
<b>Parks And Recreation</b>				
Parks.....	276,633	280,058	268,225	11,833
Golden Spike Event Center.....	1,772,800	1,779,820	1,603,890	175,930
Ice Sheet.....	981,964	981,964	951,894	30,070
Ogden Eccles Conference Center.....	3,203,649	3,203,649	3,157,507	46,142
Recreation Facilities Admin.....	514,660	599,360	523,301	76,059
Recreation.....	505,554	527,054	490,274	36,780
Special Events.....	527,555	527,555	522,897	4,658
	<u>7,782,815</u>	<u>7,899,460</u>	<u>7,517,988</u>	<u>381,472</u>
<b>Conservation And Development</b>				
USU Extension Service.....	278,802	278,802	242,486	36,316
Economic Development.....	282,420	372,420	350,119	22,301
Public Relations.....	286,799	287,299	278,040	9,259
	<u>848,021</u>	<u>938,521</u>	<u>870,645</u>	<u>67,876</u>
Total expenditures	<u>68,494,249</u>	<u>72,516,479</u>	<u>69,390,504</u>	<u>3,125,975</u>
Excess (deficiency) of revenues over expenditures	<u>(1,699,884)</u>	<u>(5,236,547)</u>	<u>(1,748,473)</u>	<u>3,488,074</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	2,455,110	2,915,176	2,357,485	(557,691)
Transfers Out.....	(942,219)	(942,219)	(153,533)	788,686
Total other financing sources (uses).....	<u>1,512,891</u>	<u>1,972,957</u>	<u>2,203,952</u>	<u>230,995</u>
Net change in fund balances.....	(186,993)	(3,263,590)	455,479	3,719,069
Fund balances - beginning.....	12,433,784	12,433,784	13,351,149	917,365
Fund balances - ending.....	<u>\$12,246,791</u>	<u>\$ 9,170,194</u>	<u>\$13,806,628</u>	<u>\$ 4,636,434</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### Library Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$7,004,943	\$7,004,943	\$7,115,463	\$ 110,520
Delinquent Taxes.....	340,370	340,370	213,011	(127,359)
Total Taxes.....	<u>7,345,313</u>	<u>7,345,313</u>	<u>7,328,474</u>	<u>(16,839)</u>
Other Revenues:				
License And Fees.....	609,030	609,030	597,111	(11,919)
Intergovernmental.....	32,685	87,346	89,316	1,970
Charges For Services.....	155,000	155,000	156,085	1,085
Miscellaneous.....	39,783	39,783	42,109	2,326
Total revenues.....	<u>8,181,811</u>	<u>8,236,472</u>	<u>8,213,095</u>	<u>(23,377)</u>
<b>EXPENDITURES</b>				
Library Services.....	8,315,596	8,371,391	7,159,838	1,211,553
Total expenditures.....	<u>8,315,596</u>	<u>8,371,391</u>	<u>7,159,838</u>	<u>1,211,553</u>
Excess (deficiency) of revenues over expenditures.....	<u>(133,785)</u>	<u>(134,919)</u>	<u>1,053,257</u>	<u>1,188,176</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	(531,750)	(616,750)	(640,388)	(23,638)
Total other financing sources (uses).....	<u>(531,750)</u>	<u>(616,750)</u>	<u>(640,388)</u>	<u>(23,638)</u>
Net change in fund balances.....	(665,535)	(751,669)	412,869	1,164,538
Fund balances - beginning.....	3,773,704	3,773,704	3,773,704	-
Fund balances - ending.....	<u>\$3,108,169</u>	<u>\$3,022,035</u>	<u>\$4,186,573</u>	<u>\$ 1,164,538</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$2,321,575	\$2,321,575	\$2,380,195	\$ 58,620
Delinquent Taxes.....	110,191	110,191	71,451	(38,740)
Total Taxes.....	<u>2,431,766</u>	<u>2,431,766</u>	<u>2,451,646</u>	<u>19,880</u>
Other Revenues:				
License And Fees.....	205,030	205,030	199,668	(5,362)
Miscellaneous.....	1,000	1,000	15,682	14,682
Total revenues.....	<u>2,637,796</u>	<u>2,637,796</u>	<u>2,666,996</u>	<u>29,200</u>
<b>EXPENDITURES</b>				
Public Safety - Paramedic Services.....	2,372,098	2,372,098	2,593,765	(221,667)
Total expenditures.....	<u>2,372,098</u>	<u>2,372,098</u>	<u>2,593,765</u>	<u>(221,667)</u>
Excess (deficiency) of revenues over expenditures.....	<u>265,698</u>	<u>265,698</u>	<u>73,231</u>	<u>(192,467)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	265,698	265,698	73,231	(192,467)
Fund balances - beginning.....	3,864,314	3,864,314	3,864,314	-
Fund balances - ending.....	<u>\$4,130,012</u>	<u>\$4,130,012</u>	<u>\$3,937,545</u>	<u>\$ (192,467)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$23,695,000	\$25,695,000	\$25,022,081	\$ (672,919)
Total Taxes.....	<u>23,695,000</u>	<u>25,695,000</u>	<u>25,022,081</u>	<u>(672,919)</u>
Other Revenues:				
License And Fees.....	-	-	1,965,167	1,965,167
Miscellaneous.....	125,000	125,000	264,379	139,379
Total revenues.....	<u>23,820,000</u>	<u>25,820,000</u>	<u>27,251,627</u>	<u>1,431,627</u>
<b>EXPENDITURES</b>				
Streets And Public Improvement.....	36,378,300	42,351,612	28,648,024	13,703,588
Total expenditures.....	<u>36,378,300</u>	<u>42,351,612</u>	<u>28,648,024</u>	<u>13,703,588</u>
Excess (deficiency) of revenues over expenditures.....	<u>(12,558,300)</u>	<u>(16,531,612)</u>	<u>(1,396,397)</u>	<u>15,135,215</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Extraordinary Item (see note 2).....	-	-	16,847,002	16,847,002
Total special items.....	<u>-</u>	<u>-</u>	<u>16,847,002</u>	<u>16,847,002</u>
Net change in fund balances.....	<u>(12,558,300)</u>	<u>(16,531,612)</u>	<u>15,450,605</u>	<u>31,982,217</u>
Fund balances - beginning.....	33,309,032	33,309,032	33,309,032	-
Fund balances - ending.....	<u>\$20,750,732</u>	<u>\$16,777,420</u>	<u>\$48,759,637</u>	<u>\$ 31,982,217</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2015

	<u>General</u>	<u>Library</u>	<u>Paramedic</u>	<u>Transportation Development</u>
<b>REVENUES</b>				
Actual total revenues (budgetary basis).....	\$ 67,642,031	\$ 8,213,095	\$ 2,666,996	\$ 27,251,627
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,516,172)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>66,125,859</u>	<u>8,213,095</u>	<u>2,666,996</u>	<u>27,251,627</u>
<b>EXPENDITURES</b>				
Actual total revenues (budgetary basis).....	\$ 69,390,504	\$ 7,159,838	\$ 2,593,765	\$ 28,648,024
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,516,172)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>67,874,332</u>	<u>7,159,838</u>	<u>2,593,765</u>	<u>28,648,024</u>

The notes to Required Supplementary Information - Budgetary Reporting are an integral part of this schedule.

**WEBER COUNTY, UTAH**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2015

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**Required Supplementary Information –  
Budgetary Comparison Schedules**

The Budgetary Comparison Schedules presented in this section of the report are for the County's General Fund and major special revenue funds. Budgetary comparison schedules for the County's nonmajor special revenue funds, debt service funds, and capital projects funds are included as Supplementary Information as listed in the table of contents. 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's 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 a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present the financial statements in conformity with GAAP, a reconciliation showing the adjustments necessary at December 31, 2015 to convert from the budgetary basis to the GAAP basis statements in the General Fund and each major special revenue fund has been included.

***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 2015, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over Appropriations**

During 2015, the following funds exceeded budgeted expenditures:

- Redevelopment Agency, by \$328,318. During the year the County closed two RDA's and returned the remaining funds held by those RDA's back to the original taxing entities.
- Special Assessment Bond, by \$52,600, because of increased trustee fees related to the bond administration.

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

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2015

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**INFORMATION RELATED TO THE COUNTY'S PENSION PLANS**

The following schedule presents the County's proportionate share of the net pension liability for its pension plans. This schedule usually cover the 10 most recent fiscal years; however, this is the information available as of the implementation year of GASB 68.

**Weber County Reporting Entity Less Weber Area Dispatch 911**

	<b>Noncontributory System</b>	<b>Contributory Retirement System</b>	<b>Public Safety System</b>	<b>Tier 2 Public Employees System</b>	<b>Tier 2 Public Safety and Firefighter System</b>
Proportion of the net pension liability (asset)	2.1363857%	0.6160394%	7.9920110%	0.6082322%	1.4775842%
Proportionate share of the net pension liability (asset)	\$9,276,689	\$177,693	\$10,050,618	(\$18,432)	(\$21,858)
Covered employee payroll	\$18,051,076	\$329,657	\$11,960,809	\$2,984,479	\$610,619
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	51.40%	53.90%	84.00%	-0.60%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability	90.20%	94.00%	90.50%	103.50%	120.50%

**Weber Area Dispatch 911 (A Discrete Component Unit of Weber County)**

	<b>Noncontributory System</b>	<b>Tier 2 Public Employees System</b>
Proportion of the net pension liability (asset)	2.1363857%	0.6082322%
Proportionate share of the net pension liability (asset)	\$1,253,267	(\$3,010)
Covered employee payroll	\$2,411,162	\$487,325
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	52.00%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	90.20%	103.50%

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2015

The following schedule presents a ten year history of the County's contribution to the Utah Retirement Systems. This schedule usually cover the 10 most recent fiscal years; however, this is the information available as of the implementation year of GASB 68.

**Weber County Reporting Entity Less Weber Area Dispatch 911**

	<b>Noncontributory System</b>	<b>Contributory Retirement System</b>	<b>Public Safety System</b>	<b>Tier 2 Public Employees System</b>	<b>Tier 2 Public Safety and Firefighter System</b>
<b>From pay periods January 01, 2014 through December 31, 2014</b>					
Contractually required contribution	\$3,357,800	\$45,711	\$3,936,505	\$250,940	\$66,579
Contributions in relation to the contractually required contribution	\$3,357,800	\$45,711	\$3,936,505	\$250,940	\$66,579
Contribution deficiency (excess)	-	-	-	-	-
Covered employee payroll	\$18,051,076	\$329,657	\$11,960,809	\$2,984,479	\$610,619
Contributions as a percentage of covered-employee payroll *	18.60%	13.87%	32.91%	8.41%	10.90%
	<b>Noncontributory System</b>	<b>Contributory Retirement System</b>	<b>Public Safety System</b>	<b>Tier 2 Public Employees System</b>	<b>Tier 2 Public Safety and Firefighter System</b>
<b>From pay periods January 01, 2015 through December 31, 2015</b>					
Contractually required contribution	\$3,572,089	\$33,465	\$4,166,043	\$420,453	\$109,003
Contributions in relation to the contractually required contribution	\$3,572,089	\$33,465	\$4,166,043	\$420,453	\$109,003
Contribution deficiency (excess)	-	-	-	-	-
Covered employee payroll	\$17,697,035	\$231,430	\$12,160,853	\$5,058,593	\$1,012,012
Contributions as a percentage of covered-employee payroll *	20.18%	14.46%	34.26%	8.31%	10.77%

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2015

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**Weber Area Dispatch 911**

	<b>Noncontributory System</b>	<b>Tier 2 Public Employees System</b>
<b>From pay periods January 01, 2014 through December 31, 2014</b>		
Contractually required contribution	\$3,357,800	\$250,940
Contributions in relation to the contractually required contribution	\$3,357,800	\$250,940
Contribution deficiency (excess)	-	-
Covered employee payroll	\$18,051,076	\$2,984,479
Contributions as a percentage of covered-employee payroll *	18.60%	8.41%

	<b>Noncontributory System</b>	<b>Tier 2 Public Employees System</b>
<b>From pay periods January 01, 2015 through December 31, 2015</b>		
Contractually required contribution	\$502,415	\$55,319
Contributions in relation to the contractually required contribution	\$502,415	\$55,319
Contribution deficiency (excess)	-	-
Covered employee payroll	\$2,514,228	\$665,467
Contributions as a percentage of covered-employee payroll *	19.98%	8.31%

\* Contributions as a percentage of covered employee payroll maybe different that the board certified rate due to rounding and other administrative issues

# Supplementary Information

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## **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.

### **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.

### **RAMP Tax Fund**

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

### **Special Assessment Bond Fund**

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

# WEBER COUNTY, UTAH

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2015

	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
<b>ASSETS</b>				
Cash and Investments.....	\$ 113,188	\$ -	\$730,048	\$ 191,019
Accounts Receivable net.....	293,719	-	-	-
Taxes Receivable.....	399,085	797,146	-	-
Due from Other Governments.....	23,918	-	-	-
Inventories and Prepaids.....	-	-	-	-
Restricted Cash.....	-	-	-	1,654,109
Total assets.....	<u>\$ 829,910</u>	<u>\$797,146</u>	<u>\$730,048</u>	<u>\$1,845,128</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 134,866	\$164,485	\$ 3,707	\$ -
Accrued Liabilities.....	116,013	-	-	18,919
Due To Other Funds.....	-	632,661	-	-
Total liabilities.....	<u>250,879</u>	<u>797,146</u>	<u>3,707</u>	<u>18,919</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	28,582	-	-	-
Total Deferred Inflows of Resources.....	<u>28,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>				
Restricted.....	-	-	-	1,654,109
Assigned.....	550,449	-	726,341	172,100
Total fund balances (deficits).....	<u>\$ 550,449</u>	<u>\$ -</u>	<u>\$726,341</u>	<u>\$1,826,209</u>
Total liabilities and fund balances (deficits).....	<u>\$ 829,910</u>	<u>\$797,146</u>	<u>\$730,048</u>	<u>\$1,845,128</u>

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

Redevelopment Agency	Ramp Tax	Special Assessment Bond	Total Nonmajor Governmental funds
\$ 2,068,574	\$3,694,505		\$ 6,797,334
-	-		293,719
14,195	613,815		1,824,241
21,250	-		45,168
85,000	-		85,000
-	-	4,723,722	6,377,831
<u>\$ 2,189,019</u>	<u>\$4,308,320</u>	<u>\$ 4,723,722</u>	<u>\$ 15,423,293</u>
\$ 499,045	\$ -	\$ -	\$ 802,103
-	-	439,804	574,736
-	-	5,201	637,862
<u>499,045</u>	<u>-</u>	<u>445,005</u>	<u>2,014,701</u>
-	-		28,582
-	-	-	28,582
735,781	-	4,278,717	6,668,607
954,193	4,308,320	-	6,711,403
<u>\$ 1,689,974</u>	<u>\$4,308,320</u>	<u>\$ 4,278,717</u>	<u>\$ 13,380,010</u>
<u>\$ 2,189,019</u>	<u>\$4,308,320</u>	<u>\$ 4,723,722</u>	<u>\$ 15,423,293</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2015

	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
<b>REVENUES</b>				
Taxes:				
Current Property .....	\$ 301,276	\$ -	\$ -	\$ -
Sales.....	2,110,231	5,043,494	-	-
Delinquent .....	6,707	-	-	-
Total Taxes.....	<u>2,418,214</u>	<u>5,043,494</u>	<u>-</u>	<u>-</u>
Other Revenues:				
License And Fees.....	415,637	-	231,168	-
Intergovernmental.....	1,733,547	-	-	-
Charges For Services.....	333,609	-	-	3,039,454
Fines and Forfeitures.....	53,317	-	-	-
Miscellaneous.....	3,776	342	3,842	10,149
Total revenues.....	<u>4,958,100</u>	<u>5,043,836</u>	<u>235,010</u>	<u>3,049,603</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	1,665,507	-	-	-
Public Safety.....	1,250,696	-	-	-
Streets And Public Improvement.....	2,443,103	-	236,562	-
Parks And Recreation.....	-	2,792,009	-	-
Conservation and Development.....	-	-	-	-
Debt service:				
Principal retirement.....	-	-	-	2,390,000
Interest and Other Charges.....	-	-	-	542,690
Capital outlay:				
Total expenditures.....	<u>5,359,306</u>	<u>2,792,009</u>	<u>236,562</u>	<u>2,932,690</u>
Excess (deficiency) of revenues over expenditures.....	<u>(401,206)</u>	<u>2,251,827</u>	<u>(1,552)</u>	<u>116,913</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out.....	<u>(50,000)</u>	<u>(2,251,827)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).....	<u>(50,000)</u>	<u>(2,251,827)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(451,206)	-	(1,552)	116,913
Fund balances - beginning	1,001,655	-	727,893	1,709,296
Fund balances - ending	<u>\$ 550,449</u>	<u>\$ -</u>	<u>\$726,341</u>	<u>\$1,826,209</u>

Redevelopment Agency	Ramp Tax	Special Assessment Bond	Total Nonmajor Governmental funds
\$ 3,895,803	\$ -	\$ -	\$ 4,197,079
-	3,337,281	-	10,491,006
-	-	-	6,707
<u>3,895,803</u>	<u>3,337,281</u>	<u>-</u>	<u>14,694,792</u>
-	-	-	646,805
926,688	-	-	2,660,235
-	-	1,610,621	4,983,684
-	-	-	53,317
642	16,312	-	35,063
<u>4,823,133</u>	<u>3,353,593</u>	<u>1,610,621</u>	<u>23,073,896</u>
-	-	-	1,665,507
-	-	-	1,250,696
-	-	-	2,679,665
-	2,999,152	-	5,791,161
6,351,315	-	-	6,351,315
-	-	-	-
-	-	-	2,390,000
-	-	1,021,375	1,564,065
-	-	-	-
<u>6,351,315</u>	<u>2,999,152</u>	<u>1,021,375</u>	<u>21,692,409</u>
<u>(1,528,182)</u>	<u>354,441</u>	<u>589,246</u>	<u>1,381,487</u>
(15,000)	-	-	(2,316,827)
<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>(2,316,827)</u>
(1,543,182)	354,441	589,246	(935,340)
<u>3,233,156</u>	<u>3,953,879</u>	<u>3,689,471</u>	<u>14,315,350</u>
<u>\$ 1,689,974</u>	<u>\$ 4,308,320</u>	<u>\$ 4,278,717</u>	<u>\$ 13,380,010</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### Municipal Services Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property .....	\$ 290,951	\$ 290,951	\$ 301,276	\$ 10,325
Sales.....	2,126,753	2,126,753	2,110,231	(16,522)
Delinquent Taxes.....	3,500	3,500	6,707	3,207
Total revenues.....	<u>2,421,204</u>	<u>2,421,204</u>	<u>2,418,214</u>	<u>(2,990)</u>
Other Revenues:				
License And Fees.....	367,170	367,170	415,637	48,467
Intergovernmental.....	1,834,407	1,834,407	1,733,547	(100,860)
Charges For Services.....	367,637	367,637	333,609	(34,028)
Fines and Forfeitures.....	48,000	48,000	53,317	5,317
Miscellaneous.....	-	-	3,776	3,776
Total revenues.....	<u>5,038,418</u>	<u>5,038,418</u>	<u>4,958,100</u>	<u>(80,318)</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Engineering.....	95,000	95,000	95,000	-
Planning.....	895,156	1,042,294	1,014,890	27,404
Building Inspection.....	434,162	437,162	445,669	(8,507)
Administration.....	100,000	100,000	109,948	(9,948)
	<u>1,524,318</u>	<u>1,674,456</u>	<u>1,665,507</u>	<u>8,949</u>
<b>Public Safety</b>				
Sheriff.....	1,002,666	1,002,666	1,002,666	-
Animal Control.....	216,824	216,824	188,005	28,819
Animal Shelter.....	32,570	60,025	60,025	-
	<u>1,252,060</u>	<u>1,279,515</u>	<u>1,250,696</u>	<u>28,819</u>
<b>Streets And Public Improvement</b>				
Roads and Highways.....	2,401,828	2,411,828	2,321,962	89,866
Sewer Division.....	18,400	18,400	36,813	(18,413)
Weed Department.....	154,288	154,288	84,328	69,960
	<u>2,574,516</u>	<u>2,584,516</u>	<u>2,443,103</u>	<u>141,413</u>
Total expenditures.....	<u>5,350,894</u>	<u>5,538,487</u>	<u>5,359,306</u>	<u>179,181</u>
Excess (deficiency) of revenues over expenditures.....	<u>(312,476)</u>	<u>(500,069)</u>	<u>(401,206)</u>	<u>98,863</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	208,454	208,454	-	(208,454)
Transfers Out.....	-	(50,000)	(50,000)	-
Total other financing sources (uses).....	<u>208,454</u>	<u>158,454</u>	<u>(50,000)</u>	<u>(208,454)</u>
Net change in fund balances.....	(104,022)	(341,615)	(451,206)	(109,591)
Fund balances - beginning.....	1,001,655	1,001,655	1,001,655	-
Fund balances - ending.....	<u>\$ 897,633</u>	<u>\$ 660,040</u>	<u>\$ 550,449</u>	<u>\$ (109,591)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales				
Restaurant Tax.....	\$2,947,933	\$2,947,933	\$3,194,568	\$ 246,635
Transient Room Tax.....	1,086,819	1,086,819	1,414,918	328,099
Leased Vehicle Tax.....	394,156	394,156	434,008	39,852
Total revenues.....	<u>4,428,908</u>	<u>4,428,908</u>	<u>5,043,494</u>	<u>614,586</u>
Other Revenues:				
Miscellaneous.....	200	200	342	142
Total revenues.....	<u>4,429,108</u>	<u>4,429,108</u>	<u>5,043,836</u>	<u>614,728</u>
<b>EXPENDITURES</b>				
Tourism Promotion.....	975,000	985,000	987,485	(2,485)
Facility Rental - Municipal Building Authority.....	1,804,524	1,804,524	1,804,524	-
Total expenditures.....	<u>2,779,524</u>	<u>2,789,524</u>	<u>2,792,009</u>	<u>(2,485)</u>
Excess (deficiency) of revenues over expenditures.....	<u>1,649,584</u>	<u>1,639,584</u>	<u>2,251,827</u>	<u>612,243</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	(1,649,584)	(1,649,584)	(2,251,827)	(602,243)
Total other financing sources (uses).....	<u>(1,649,584)</u>	<u>(1,649,584)</u>	<u>(2,251,827)</u>	<u>(602,243)</u>
Net change in fund balances.....	-	(10,000)	-	10,000
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ 10,000</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### Impact Fees Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
License And Fees.....	\$176,200	\$176,200	\$231,168	\$ 54,968
Miscellaneous.....	-	-	3,842	3,842
Total revenues.....	<u>176,200</u>	<u>176,200</u>	<u>235,010</u>	<u>58,810</u>
<b>EXPENDITURES</b>				
Streets And Public Improvement.....	155,000	390,000	236,562	153,438
Total expenditures.....	<u>155,000</u>	<u>390,000</u>	<u>236,562</u>	<u>153,438</u>
Excess (deficiency) of revenues over expenditures.....	<u>21,200</u>	<u>(213,800)</u>	<u>(1,552)</u>	<u>212,248</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	21,200	(213,800)	(1,552)	212,248
Fund balances - beginning.....	727,893	727,893	727,893	-
Fund balances - ending.....	<u>\$749,093</u>	<u>\$514,093</u>	<u>\$726,341</u>	<u>\$ 212,248</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges For Services.....	\$3,039,454	\$3,039,454	\$3,039,454	\$ -
Miscellaneous.....	13,000	13,000	10,149	(2,851)
Total revenues.....	<u>3,052,454</u>	<u>3,052,454</u>	<u>3,049,603</u>	<u>(2,851)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement.....	1,910,000	1,910,000	2,390,000	(480,000)
Interest and Other Charges.....	1,028,804	1,028,804	542,690	486,114
Total expenditures.....	<u>2,938,804</u>	<u>2,938,804</u>	<u>2,932,690</u>	<u>6,114</u>
Excess (deficiency) of revenues over expenditures.....	<u>113,650</u>	<u>113,650</u>	<u>116,913</u>	<u>3,263</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	113,650	113,650	116,913	3,263
Fund balances - beginning.....	1,709,296	1,709,296	1,709,296	-
Fund balances - ending.....	<u>\$1,822,946</u>	<u>\$1,822,946</u>	<u>\$1,826,209</u>	<u>\$ 3,263</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$ 771,313	\$4,771,313	\$3,895,803	\$ (875,510)
Total Taxes.....	<u>771,313</u>	<u>4,771,313</u>	<u>3,895,803</u>	<u>(875,510)</u>
Other Revenues:				
Intergovernmental.....	-	-	926,688	926,688
Miscellaneous.....	-	-	642	642
Total revenues.....	<u>771,313</u>	<u>4,771,313</u>	<u>4,823,133</u>	<u>51,820</u>
<b>EXPENDITURES</b>				
Conservation And Development.....	2,022,997	6,022,997	6,351,315	(328,318)
Total expenditures.....	<u>2,022,997</u>	<u>6,022,997</u>	<u>6,351,315</u>	<u>(328,318)</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,251,684)</u>	<u>(1,251,684)</u>	<u>(1,528,182)</u>	<u>(276,498)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	(15,000)	(15,000)	(15,000)	-
Total other financing sources (uses).....	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances.....	(1,266,684)	(1,266,684)	(1,543,182)	(276,498)
Fund balances - beginning.....	3,233,156	3,233,156	3,233,156	-
Fund balances - ending.....	<u>\$1,966,472</u>	<u>\$1,966,472</u>	<u>\$1,689,974</u>	<u>\$ (276,498)</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$3,240,880	\$3,240,880	\$3,337,281	\$ 96,401
Total Taxes.....	<u>3,240,880</u>	<u>3,240,880</u>	<u>3,337,281</u>	<u>96,401</u>
Other Revenues:				
Miscellaneous.....	12,000	12,000	16,312	4,312
Total revenues.....	<u>3,252,880</u>	<u>3,252,880</u>	<u>3,353,593</u>	<u>100,713</u>
<b>EXPENDITURES</b>				
General and Administrative.....	48,613	33,613	47,679	(14,066)
Grants to Other Entities.....	3,515,000	3,515,000	2,951,473	563,527
Total expenditures.....	<u>3,563,613</u>	<u>3,548,613</u>	<u>2,999,152</u>	<u>549,461</u>
Excess (deficiency) of revenues over expenditures.....	<u>(310,733)</u>	<u>(295,733)</u>	<u>354,441</u>	<u>650,174</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(310,733)	(295,733)	354,441	650,174
Fund balances - beginning.....	3,953,879	3,953,879	3,953,879	-
Fund balances - ending.....	<u>\$3,643,146</u>	<u>\$3,658,146</u>	<u>\$4,308,320</u>	<u>\$ 650,174</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### Debt Service Fund

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$2,321,575	\$2,321,575	\$3,328,469	\$ 1,006,894
Delinquent Taxes.....	109,020	109,020	86,641	(22,379)
Total Taxes.....	<u>2,430,595</u>	<u>2,430,595</u>	<u>3,415,110</u>	<u>984,515</u>
Other Revenues:				
License And Fees.....	205,030	205,030	279,156	74,126
Intergovernmental.....	40,585	40,585	61,418	20,833
Charges For Services.....	272,600	272,600	279,600	7,000
Miscellaneous.....	1,000	1,000	2,198	1,198
Total revenues.....	<u>2,949,810</u>	<u>2,949,810</u>	<u>4,037,482</u>	<u>1,087,672</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement.....	2,597,189	2,597,189	2,520,000	77,189
Interest and Other Charges.....	2,133,057	2,133,057	2,025,788	107,269
Total expenditures.....	<u>4,730,246</u>	<u>4,730,246</u>	<u>4,545,788</u>	<u>184,458</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,780,436)</u>	<u>(1,780,436)</u>	<u>(508,306)</u>	<u>1,272,130</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	765,507	765,507	789,146	23,639
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>765,507</u>	<u>765,507</u>	<u>789,146</u>	<u>23,639</u>
Net change in fund balances.....	(1,014,929)	(1,014,929)	280,840	1,295,769
Fund balances - beginning.....	3,193,130	3,193,130	3,193,130	-
Fund balances - ending.....	<u>\$2,178,201</u>	<u>\$2,178,201</u>	<u>\$3,473,970</u>	<u>\$ 1,295,769</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Charges For Services.....	\$ -	\$ -	\$ 1,610,621	\$ 1,610,621
Miscellaneous.....	10,000	10,000	(9,201)	(19,201)
Total revenues.....	<u>10,000</u>	<u>10,000</u>	<u>1,601,420</u>	<u>1,591,420</u>
<b>EXPENDITURES</b>				
Debt service:				
Interest and Other Charges.....	959,575	959,575	1,012,175	(52,600)
Total expenditures.....	<u>959,575</u>	<u>959,575</u>	<u>1,012,175</u>	<u>(52,600)</u>
Excess (deficiency) of revenues over expenditures.....	<u>(949,575)</u>	<u>(949,575)</u>	<u>589,245</u>	<u>1,538,820</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(949,575)	(949,575)	589,245	1,538,820
Fund balances - beginning.....	3,689,471	3,689,471	3,689,471	-
Fund balances - ending.....	<u>\$ 2,739,896</u>	<u>\$ 2,739,896</u>	<u>\$ 4,278,716</u>	<u>\$ 1,538,820</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Other Revenues:				
Intergovernmental.....	\$11,040,000	\$11,923,776	\$ 4,300,937	\$ (7,622,839)
Miscellaneous.....	105,000	105,000	88,006	(16,994)
Total revenues.....	<u>11,145,000</u>	<u>12,028,776</u>	<u>4,388,943</u>	<u>(7,639,833)</u>
<b>EXPENDITURES</b>				
Capital Projects	-	-	-	-
Capital Improvements - Libraries.....	15,750,000	15,750,000	13,090,525	2,659,475
Capital Improvements - Conference Center.....	68,000	68,000	186,139	(118,139)
Capital Improvements - Gun Range.....	373,579	1,163,196	493,962	669,234
Capital Improvements - Recreation.....	174,000	174,000	239,584	(65,584)
Capital Improvements - GSEC.....	187,225	187,225	210,914	(23,689)
Capital Improvements - Other.....	106,000	106,000	24,135	81,865
Transportation and Infrastructure Projects.....	17,027,334	22,527,334	12,863,010	9,664,324
Total expenditures.....	<u>33,686,138</u>	<u>39,975,755</u>	<u>27,108,269</u>	<u>12,867,486</u>
Excess (deficiency) of revenues over expenditures.....	<u>(22,541,138)</u>	<u>(27,946,979)</u>	<u>(22,719,326)</u>	<u>5,227,653</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	153,533	153,533	212,875	59,342
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>153,533</u>	<u>153,533</u>	<u>212,875</u>	<u>59,342</u>
Net change in fund balances.....	(22,387,605)	(27,793,446)	(22,506,451)	5,286,995
Fund balances - beginning.....	33,199,600	33,199,600	33,199,600	-
Fund balances - ending.....	<u>\$10,811,995</u>	<u>\$ 5,406,154</u>	<u>\$10,693,149</u>	<u>\$ 5,286,995</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.

### **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, 2015

	Risk Management	Fleet Management	Total
<b>ASSETS</b>			
Current assets:			
Cash and Investments.....	\$ 587,685	\$ 1,270,407	\$ 1,858,092
Accounts Receivable net.....	13,137	-	13,137
Inventories and Prepays.....	1,306,276	-	1,306,276
Total current assets.....	<u>1,907,098</u>	<u>1,270,407</u>	<u>3,177,505</u>
Noncurrent assets:			
Machinery and Equipment.....	-	6,661,109	6,661,109
Accumulated Depreciation.....	-	(3,879,083)	(3,879,083)
Total noncurrent assets.....	<u>-</u>	<u>2,782,026</u>	<u>2,782,026</u>
Total assets.....	<u>1,907,098</u>	<u>4,052,433</u>	<u>5,959,531</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts Payable.....	25,988	6,891	32,879
Total current liabilities.....	<u>25,988</u>	<u>6,891</u>	<u>32,879</u>
Noncurrent liabilities:			
Total noncurrent liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities.....	<u>25,988</u>	<u>6,891</u>	<u>32,879</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets.....	-	2,782,026	2,782,026
Unrestricted.....	1,881,110	1,263,516	3,144,626
Total net position.....	<u>\$ 1,881,110</u>	<u>\$ 4,045,542</u>	<u>\$ 5,926,652</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2015

	Risk Management	Fleet Management	Total
<b>OPERATING REVENUES</b>			
Charges For Services.....	\$ 1,293,233	\$ 1,133,018	\$ 2,426,251
Total operating revenues.....	<u>1,293,233</u>	<u>1,133,018</u>	<u>2,426,251</u>
<b>OPERATING EXPENSES</b>			
General and Administrative.....	269,632	175,983	445,615
Depreciation.....	-	1,009,006	1,009,006
Claims and Premiums.....	1,173,816	-	1,173,816
Total operating expenses.....	<u>1,443,448</u>	<u>1,184,989</u>	<u>2,628,437</u>
Operating income (loss).....	<u>(150,215)</u>	<u>(51,971)</u>	<u>(202,186)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Income.....	-	-	-
Sale of Captial Assets.....	-	149,879	149,879
Total nonoperating revenues (expenses).....	<u>-</u>	<u>149,879</u>	<u>149,879</u>
Income (loss) before contributions and transfers.....	(150,215)	97,908	(52,307)
Special Items			
Transfers In.....	-	-	-
Transfers Out.....	-	(15,000)	(15,000)
Change in net position .....	<u>(150,215)</u>	<u>82,908</u>	<u>(67,307)</u>
Total net position - beginning.....	2,031,325	3,962,634	5,993,959
Total net position - ending.....	<u>\$ 1,881,110</u>	<u>\$ 4,045,542</u>	<u>\$ 5,926,652</u>

# WEBER COUNTY, UTAH

## Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2015

	Risk Management	Fleet Management	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers and Users.....	\$ 1,291,936	\$ 1,133,018	\$ 2,424,954
Payments to Suppliers and Contractors.....	(2,741,002)	(169,516)	(2,910,518)
Payments to Employees.....	—	—	—
Net Cash Provided (Used) by Operating Activities.....	<u>(1,449,066)</u>	<u>963,502</u>	<u>(485,564)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfers (To) From Other Funds.....	—	(15,000)	(15,000)
Net Cash Provided (Used) by Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>—</u>	<u>(15,000)</u>	<u>(15,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of Capital Assets.....	—	(1,034,625)	(1,034,625)
Proceeds from Disposal of Capital Assets.....	—	288,963	288,963
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>—</u>	<u>(745,662)</u>	<u>(745,662)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments.....	—	—	—
Net Cash Provided (Used) by Investing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>
Net Cash Provided (Used) - All Activities.....	(1,449,066)	202,840	(1,246,226)
Cash and Cash Equivalents - Beginning.....	2,036,751	1,067,567	3,104,318
Cash and Cash Equivalents - Ending.....	<u>\$ 587,685</u>	<u>\$ 1,270,407</u>	<u>\$ 1,858,092</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income (Loss).....	\$ (150,215)	\$ (51,971)	\$ (202,186)
Adjustments to Reconcile Operating Income (Loss):			
Depreciation Expense.....	(1,297)	1,009,006	1,007,709
(Increase) Decrease in Accounts Receivable.....	—	—	—
(Increase) Decrease in Prepaid Expense.....	(1,306,276)	—	(1,306,276)
(Increase) Decrease in Due from Other Funds.....	—	—	—
Increase (Decrease) in Accounts Payable.....	8,722	6,467	15,189
Increase (Decrease) in Accrued Liabilities.....	—	—	—
Net Cash Provided (Used) by Operating Activities.....	<u>\$ (1,449,066)</u>	<u>\$ 963,502</u>	<u>\$ (485,564)</u>
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>			
Assets Acquired Under Capital Lease.....	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets.....	—	149,879	149,879
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ -</u>	<u>\$ 149,879</u>	<u>\$ 149,879</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, 2015

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ASSETS</b>				
Cash .....	\$ 194,357	\$ 154,902	\$ 79,988	\$ 429,247
Accounts Receivable.....	—	31,668	—	31,668
Due From Other Governments.....	154,061	—	—	154,061
Buildings.....	48,853	—	—	48,853
Machinery and Equipment.....	438,551	—	—	438,551
Less Accumulated Depreciation.....	(408,958)	—	—	(408,958)
Total Assets.....	<u>426,864</u>	<u>186,570</u>	<u>79,988</u>	<u>693,422</u>
<b>LIABILITIES</b>				
Accounts Payable.....	72,531	132,157	—	204,688
Deposits.....	<u>199,280</u>	<u>—</u>	<u>—</u>	<u>199,280</u>
Total Liabilities.....	<u>271,811</u>	<u>132,157</u>	<u>—</u>	<u>403,968</u>
<b>NET POSITION</b>				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 155,053</u>	<u>\$ 54,413</u>	<u>\$ 79,988</u>	<u>\$ 289,454</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2015

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
<b>ADDITIONS</b>				
Grants.....	\$ 383,223	\$ —	\$ —	\$ 383,223
Contributions From Other Governments.....	86,812	—	—	86,812
Charges for Services.....	—	—	332,890	332,890
Fines and Forfeitures.....	48,192	—	—	48,192
Miscellaneous.....	14,932	3,736,732	—	3,751,664
Investment Income .....	—	—	—	—
Total Additions.....	<u>533,159</u>	<u>3,736,732</u>	<u>332,890</u>	<u>4,602,781</u>
<b>DEDUCTIONS</b>				
Trust Operating Expenses.....	583,873	—	291,881	875,754
Awards and Claims.....	—	3,739,441	19,000	3,758,441
Total Deductions.....	<u>583,873</u>	<u>3,739,441</u>	<u>310,881</u>	<u>4,634,195</u>
Change in Net Position.....	(50,714)	(2,709)	22,009	(31,414)
Net Position - Beginning.....	205,767	57,122	57,979	320,868
Net Position - Ending.....	<u>\$ 155,053</u>	<u>\$ 54,413</u>	<u>\$ 79,988</u>	<u>\$ 289,454</u>

# WEBER COUNTY, UTAH

## Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2015

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash .....	\$ 5,641,354	\$ 10,819,465	\$ 16,460,819
Taxes Receivable.....	—	1,817,829	1,817,829
Delinquent Taxes Receivable.....	—	5,506,065	5,506,065
Total Assets.....	<u>\$ 5,641,354</u>	<u>\$ 18,143,359</u>	<u>\$ 23,784,713</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 41,615	\$ —	\$ 41,615
Accrued Liabilities.....	—	45,191	45,191
Due to Other Entities.....	5,599,739	11,856,837	17,456,576
Reserve for Tax Overpayments.....	—	735,266	735,266
Deferred Tax Distributions.....	—	5,506,065	5,506,065
Total Liabilities.....	<u>\$ 5,641,354</u>	<u>\$ 18,143,359</u>	<u>\$ 23,784,713</u>

# WEBER COUNTY, UTAH

## Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
<b>TREASURER'S AGENCY FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 5,525,745	\$ 66,240,875	\$ (66,125,266)	\$ 5,641,354
Total Assets.....	<u>\$ 5,525,745</u>	<u>\$ 66,240,875</u>	<u>\$ (66,125,266)</u>	<u>\$ 5,641,354</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 41,615	\$ 4,669,783	\$ (4,669,783)	\$ 41,615
Due to Other Entities.....	5,484,130	32,752,961	(32,637,352)	5,599,739
Total Liabilities.....	<u>\$ 5,525,745</u>	<u>\$ 37,422,744</u>	<u>\$ (37,307,135)</u>	<u>\$ 5,641,354</u>
<b>TAX COLLECTION FUND</b>				
<b>ASSETS</b>				
Cash .....	\$ 10,105,608	\$ 196,931,199	\$ (196,217,342)	\$ 10,819,465
Taxes Receivable.....	1,370,668	2,312,597	(1,865,436)	1,817,829
Delinquent Taxes Receivable.....	5,335,455	5,506,065	(5,335,455)	5,506,065
Total Assets.....	<u>\$ 16,811,731</u>	<u>\$ 204,749,861</u>	<u>\$ (203,418,233)</u>	<u>\$ 18,143,359</u>
<b>LIABILITIES</b>				
Accrued Liabilities.....	\$ 140,257	\$ 45,191	\$ (140,257)	\$ 45,191
Due to Other Entities.....	10,634,489	11,856,837	(10,634,489)	11,856,837
Reserve for Tax Overpayments...	701,530	735,266	(701,530)	735,266
Deferred Tax Distributions.....	5,335,455	5,506,065	(5,335,455)	5,506,065
Total Liabilities.....	<u>\$ 16,811,731</u>	<u>\$ 18,143,359</u>	<u>\$ (16,811,731)</u>	<u>\$ 18,143,359</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash .....	\$ 15,631,353	\$ 263,172,074	\$ (262,342,608)	\$ 16,460,819
Taxes Receivable.....	1,370,668	2,312,597	(1,865,436)	1,817,829
Delinquent Taxes Receivable.....	5,335,455	5,506,065	(5,335,455)	5,506,065
Total Assets.....	<u>\$ 22,337,476</u>	<u>\$ 270,990,736</u>	<u>\$ (269,543,499)</u>	<u>\$ 23,784,713</u>
<b>LIABILITIES</b>				
Accounts Payable.....	\$ 41,615	\$ 4,669,783	\$ (4,669,783)	\$ 41,615
Accrued Liabilities.....	140,257	45,191	(140,257)	45,191
Due to Other Entities.....	16,118,619	44,609,798	(43,271,841)	17,456,576
Reserve for Tax Overpayments...	701,530	735,266	(701,530)	735,266
Deferred Tax Distributions.....	5,335,455	5,506,065	(5,335,455)	5,506,065
Total Liabilities.....	<u>\$ 22,337,476</u>	<u>\$ 55,566,103</u>	<u>\$ (54,118,866)</u>	<u>\$ 23,784,713</u>

## **Weber Morgan Health Department Fund Statements**

The Weber Morgan Health Department's (WMHD) is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. WMHD's basic fund financial statements and budget to actual comparisons are included here. The WMHD does not issue separate financial statements.

**WEBER MORGAN HEALTH DEPARTMENT**

**A Component Unit of Weber County  
Statement of Net Position  
December 31, 2015**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
Cash and Investments.....	\$ 3,802,747	\$ —	\$ 3,802,747
Receivables:			
Accounts, net.....	74,898	—	74,898
Taxes.....	107,396	—	107,396
Due From Other Governments.....	353,187	—	353,187
Prepayments	64,243	-	64,243
Other Assets	-	3,191	3,191
Capital Assets:			
Buildings & Improvements	—	2,984,044	2,984,044
Equipment.....	—	626,660	626,660
Less Accumulated Depreciation.....	—	(811,966)	(811,966)
Total Assets	<u>\$ 4,402,471</u>	<u>\$ 2,801,929</u>	<u>7,204,400</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to Pensions.....	-	694,085	694,085
	<u>-</u>	<u>694,085</u>	<u>694,085</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 57,578	—	57,578
Accrued Liabilities.....	177,151	—	177,151
Long-term liabilities:			
Due within one year.....	—	213,090	213,090
Due after one year.....	—	1,585,930	1,585,930
Total Liabilities	<u>234,729</u>	<u>1,799,020</u>	<u>2,033,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to Pensions.....	-	285,238	285,238
Unavailable Revenue - Property Taxes.....	55,418	(55,418)	—
Total Deferred Inflow of Resources	<u>55,418</u>	<u>229,820</u>	<u>285,238</u>
<b>FUND BALANCE / NET POSITION</b>			
Fund Balance:			
Restricted.....	700,670	(700,670)	—
Unassigned.....	3,411,654	(3,411,654)	—
Total Fund Balances	<u>4,112,324</u>	<u>(4,112,324)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 4,402,471</u>		
Net Position:			
Net investment in capital assets.....		2,798,738	2,798,738
Restricted.....		700,670	700,670
Unrestricted.....		2,080,090	2,080,090
Total Net Assets		<u>\$ 5,579,498</u>	<u>\$ 5,579,498</u>

# WEBER MORGAN HEALTH DEPARTMENT

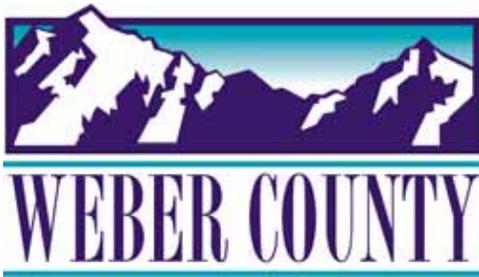
## A Component Unit of Weber County Statement of Changes in Net Position For the Year Ended December 31, 2015

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 968,182	\$ 27,600	\$ 995,782
Delinquent Taxes.....	40,109	(40,109)	—
Licenses, Permits and Fees.....	78,543	—	78,543
Intergovernmental.....	7,495,234	—	7,495,234
Charges for Services.....	2,058,545	—	2,058,545
Miscellaneous.....	70,739	—	70,739
Gain on Sale of Capital Assets.....	6,513	—	6,513
Total Revenues.....	<u>10,717,865</u>	<u>(12,509)</u>	<u>10,705,356</u>
<b>EXPENDITURES / EXPENSES</b>			
Current:			
Employee Wages and Benefits.....	5,427,014	(228,080)	5,198,935
Materials and Services.....	5,311,144	(28,525)	5,282,619
Depreciation.....	—	111,890	111,890
Capital Outlay	104,291	(104,291)	—
Total Expenditures / Expenses.....	<u>10,842,449</u>	<u>(249,006)</u>	<u>10,593,444</u>
Revenues Over (Under) Expenditures.....	(124,584)	236,497	111,912
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In.....	—	—	—
Transfers Out.....	(286,081)	—	(286,081)
Total Other Financing Sources (Uses)	<u>(286,081)</u>	<u>—</u>	<u>(286,081)</u>
Change in Fund Balance / Net Position.....	(410,665)	236,497	(174,169)
Fund Balance / Net Position, January 1	4,522,989		7,111,688
Adjustments to Beginning Net Position	-	(1,358,021)	(1,358,021)
Adjusted Fund Balance / Net Position, January 1	<u>4,522,989</u>	<u>(1,358,021)</u>	<u>5,753,667</u>
Fund Balance / Net Position, December 31	<u>\$ 4,112,324</u>		<u>\$ 5,579,498</u>

**WEBER MORGAN HEALTH DEPARTMENT**

**A Component Unit of Weber County  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$1,107,194	\$1,107,194	\$ 968,182	\$ (139,012)
Delinquent Taxes.....	68,104	68,104	40,109	(27,995)
Total taxes.....	<u>1,175,298</u>	<u>1,175,298</u>	<u>1,008,291</u>	<u>(167,007)</u>
Other Revenues:				
Intergovernmental.....	7,102,877	7,956,052	7,495,234	(460,818)
License And Fees.....	114,635	114,635	78,543	(36,092)
Charges For Services.....	1,963,700	2,013,020	2,058,545	45,525
Miscellaneous.....	23,350	37,850	54,955	17,105
Sale of Capital Assets.....	24,000	24,000	6,513	(17,487)
Interest Income.....	15,000	15,000	15,784	784
Total revenues.....	<u>10,418,860</u>	<u>11,335,855</u>	<u>10,717,865</u>	<u>(617,990)</u>
<b>EXPENDITURES</b>				
Current:				
Wages and Benefits.....	5,244,151	5,734,355	5,427,014	307,341
Materials and Services.....	5,625,553	5,992,931	5,311,144	681,787
Capital outlay:	101,300	134,000	104,291	29,709
Total expenditures.....	<u>10,971,004</u>	<u>11,861,286</u>	<u>10,842,449</u>	<u>1,018,837</u>
Excess (deficiency) of revenues over expenditures.....	<u>(552,144)</u>	<u>(525,431)</u>	<u>(124,584)</u>	<u>400,847</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out.....	-	(286,081)	(286,081)	-
Total other financing sources (uses).....	<u>-</u>	<u>(286,081)</u>	<u>(286,081)</u>	<u>-</u>
Net change in fund balances.....	(552,144)	(811,512)	(410,665)	400,847
Fund balances - beginning.....	3,775,059	3,775,059	4,522,989	747,930
Fund balances - ending.....	<u>\$3,222,915</u>	<u>\$2,963,547</u>	<u>\$4,112,324</u>	<u>\$ 1,148,777</u>



## **Other Schedules**

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

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

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

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

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

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

**Weber County  
Tax Collection Trust Fund  
Cash Receipts and Disbursements  
For the Year Ended December 31, 2015**

	Treasurer Balance 12/31/2014	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2015
<b>Tax Collection Accounts</b>								
Current Year Taxes.....	—	193,429,303	(193,329,722)	—	(99,580)	(0)	—	(0)
Redemption Of Prior Year.....	—	4,963,440	—	(4,963,440)	—	—	—	—
Penalties, Int & Costs.....	—	522,105	—	(522,105)	—	—	—	—
Fee In Lieu On Reg Veh.....	—	13,778,052	(13,778,052)	—	—	—	—	—
Tax Overpayments.....	701,530	735,266	—	—	—	1,436,796	701,530	735,266
<b>Total Collections</b>	<b>701,530</b>	<b>213,428,166</b>	<b>(207,107,775)</b>	<b>(5,485,545)</b>	<b>(99,580)</b>	<b>1,436,796</b>	<b>701,530</b>	<b>735,266</b>
<b>WEBER COUNTY FUNDS</b>								
Weber County General Fund.....	1,491,867	—	24,056,004	978,640	11,527	26,538,037	24,817,329	1,720,708
Weber County G O Bond Fund.....	419,883	—	3,577,423	86,641	1,709	4,085,655	3,837,861	247,795
Library.....	458,482	—	7,662,490	213,011	3,660	8,337,643	7,838,843	498,801
Paramedic Fund.....	154,236	—	2,562,685	71,451	1,224	2,789,597	2,623,340	166,256
Assess & Collect / County.....	610,814	—	4,370,604	116,336	2,092	5,099,845	4,761,443	338,402
Tax Sale Fees.....	—	—	—	12,880	—	12,880	12,880	—
Unincorp Services Fund.....	24,844	—	317,533	6,707	155	349,239	330,762	18,477
<b>SCHOOL DISTRICTS</b>								
Ogden City School Distr.....	2,358,037	—	30,645,111	1,131,425	14,878	34,149,451	31,928,906	2,220,545
Weber School District.....	3,750,891	—	59,117,661	1,279,768	28,067	64,176,387	59,501,518	4,674,868
Ogden School Judgment Levy.....	3,353	—	9,327	2,182	5	14,867	5,706	9,161
<b>CITIES &amp; TOWNS</b>								
Harrisville City.....	26,759	—	346,929	8,993	163	382,844	349,407	33,436
Huntsville Town.....	7,534	—	77,378	4,264	38	89,213	82,522	6,691
North Ogden City.....	78,170	—	1,224,727	24,066	569	1,327,532	1,233,644	93,888
Ogden City.....	546,415	—	10,446,842	427,101	5,070	11,425,429	10,904,434	520,994
Plain City.....	12,419	—	157,205	2,729	71	172,425	155,321	17,104
Pleasant View City.....	37,352	—	671,498	17,330	317	726,497	679,636	46,862
Riverdale City.....	48,377	—	648,922	5,445	305	703,049	654,408	48,641
Roy City.....	205,299	—	2,853,891	51,720	1,333	3,112,244	2,943,803	168,441
South Ogden City.....	143,881	—	2,295,982	49,638	1,091	2,490,592	2,352,389	138,203
Uintah Town.....	4,980	—	71,453	1,583	33	78,050	72,939	5,110
Washington Terrace City.....	47,317	—	983,456	23,070	459	1,054,302	982,468	71,834
Hooper City.....	14,795	—	220,149	7,167	102	242,213	226,628	15,585
Farr West City.....	19,481	—	288,713	5,954	135	314,284	293,285	20,999
<b>WATER CONSERVANCY DIST</b>								
Weber Basin Water - General.....	131,626	—	2,375,630	64,947	1,135	2,573,338	2,413,118	160,220
Weber Basin Water - Ogden.....	47,826	—	917,577	37,265	445	1,003,113	956,896	46,217
Roy Water Conservancy Distr.....	8,903	—	131,729	2,704	62	143,397	135,671	7,725
Bona Vista Water Distr.....	30,597	—	544,812	14,776	261	590,446	540,490	49,956
Uintah Highlands Improv.....	11,787	—	184,541	2,858	89	199,275	187,416	11,859
Hooper Water Imp Distr.....	15,277	—	274,979	7,609	128	297,993	279,773	18,221
Powder Mtn Water & Sewer Distr.....	4,308	—	18,599	601	10	23,517	22,097	1,420
W Warren / Warren Water Imp Dis.....	2,006	—	21,394	185	10	23,594	21,784	1,810
Weber/Box Elder Conservancy Dis.....	255,456	—	3,504,132	56,824	1,757	3,818,168	3,586,731	231,437
Roy Secondary Water.....	138,088	—	1,921,653	33,790	963	2,094,493	1,964,818	129,675
Weber Basin Water.....	72,175	—	1,474,809	44,514	748	1,592,246	1,488,490	103,755
South Ogden Cons Dist.....	182,608	—	2,652,626	60,476	1,342	2,897,052	2,731,018	166,035
Wolf Crk Water&Swr.....	10	—	4,504	3,594	8	8,116	8,108	8
<b>SEWER DISTRICTS</b>								

Central Weber Sewer Distr.....	382,356	—	6,852,877	197,758	3,272	7,436,262	6,982,343	453,919
North Davis Sewer Distr.....	98,285	—	1,364,994	23,006	638	1,486,923	1,404,386	82,537
<b>CEMETERY DISTRICTS</b>								
Ben Lomond Cemetery Distr.....	7,377	—	116,607	2,664	54	126,703	118,181	8,522
Eden Cemetery Distr.....	5,185	—	30,928	769	16	36,898	34,074	2,824
Liberty Cemetery Maint Distr.....	786	—	8,668	436	4	9,893	9,073	821
Plain City Cemetery.....	2,229	—	30,422	526	14	33,191	30,063	3,128
West Weber / Taylor Cemetery.....	1,309	—	16,933	317	8	18,567	17,058	1,509
Warren / W Warren Cemetery.....	1,908	—	26,648	110	13	28,679	26,301	2,379
<b>MOSQUITO ABATEMENT</b>								
Mosquito Abatement Distr.....	98,129	—	1,627,497	45,358	777	1,771,761	1,666,316	105,446
<b>PARK IMPROVEMENT DISTRICTS</b>								
West Warren Park Distr.....	3,278	—	58,885	253	29	62,446	57,440	5,006
Weber Serv Area #5 Liberty Park.....	1,621	—	29,902	1,495	15	33,032	31,558	1,474
Eden Park.....	2,129	—	33,420	680	17	36,246	34,320	1,926
<b>REDEVELOPMENT DISTRICTS</b>								
Ogden Redev C B D Mall #1.....	3,502	—	1,388,170	—	684	1,392,356	1,314,305	78,051
Ogden Redev 25th Street #2.....	58,483	—	637,562	—	314	696,360	654,466	41,894
Ogden Redev Union Garden #5.....	2,420	—	22,379	—	11	24,810	20,868	3,943
Ogden Redev St Benedicts #4.....	17,762	—	220,366	—	109	238,236	199,127	39,109
Ogden Redev Washington Blvd #6.....	31,411	—	403,544	—	199	435,154	364,101	71,053
So Ogden Redev Washington Blvd.....	2,040	—	—	—	—	2,040	2,224	(184)
Ogden Redev Golden Links #8.....	59	—	723	—	0	783	724	59
Ogden Redev Lester Park #7.....	5,380	—	114,535	—	56	119,971	110,933	9,038
Ogden Redev Park Blvd #9.....	5,878	—	60,762	—	30	66,670	60,145	6,525
Ogden Redev 12 Street #10.....	15,000	—	200,406	—	99	215,505	196,339	19,166
Ogden Redev Lincoln #12.....	45,482	—	491,122	—	242	536,846	498,251	38,595
Ogden Redev South C B D #11.....	6,456	—	74,817	—	37	81,310	74,547	6,763
Wash Terrace Redev C B D.....	2,246	—	27,072	—	13	29,331	27,120	2,212
Roy Redev New Iomega #2.....	23,382	—	273,376	—	135	296,892	274,697	22,196
Wash Terrace Redev Southeast.....	48,998	—	575,646	—	284	624,928	580,647	44,281
Ogden Redev Hinkley Airport #14.....	14,168	—	169,177	—	83	183,428	178,258	5,170
Roy Redev #3 City Center-Alb #.....	3,390	—	43,007	—	21	46,418	42,825	3,593
North Ogden Redev C B D.....	41,458	—	650,361	—	321	692,139	626,769	65,370
Ogden Redev Fairmount #15.....	85,789	—	1,188,230	—	586	1,274,605	1,252,603	22,002
So Ogden Redev 36th Street.....	6,300	—	107,033	—	53	113,386	104,488	8,898
Riverdale Redev 1050 West.....	16,063	—	279,676	—	138	295,877	270,104	25,773
Ogden Redev DDO #16.....	343,727	—	5,369,825	—	2,646	5,716,198	5,284,042	432,157
Ogden Redev Am Can #18.....	34,333	—	605,101	—	298	639,733	581,632	58,100
Ogden Redev Wall Ave #19.....	9,902	—	135,934	—	67	145,903	135,769	10,133
So Ogden Redev Hinckley.....	3,197	—	39,408	—	19	42,625	40,074	2,550
Ogden Redev West 12th #20.....	106,672	—	1,898,800	—	936	2,006,408	1,863,928	142,480
Roy Redev #4 1900 West.....	(13,976)	—	—	—	—	(13,976)	(13,976)	—
Ogden Redev Hinckley Eda #21.....	17,359	—	236,625	—	117	254,101	234,203	19,898
Ogden Redev Ogden River #22.....	7,935	—	112,902	—	56	120,893	111,674	9,219
So Ogden Redev Northwest.....	20,045	—	332,475	—	164	352,684	323,662	29,021
Riverdale Redev Riv Road Amend.....	24,453	—	399,529	—	197	424,179	394,076	30,104
Riverdale Redev 550 West.....	20,054	—	333,216	—	164	353,435	331,111	22,324
Pleasant View Redev Bus Park #.....	2,955	—	332,312	—	164	335,430	303,407	32,023
Weber County Redev GSL Mineral.....	74,276	—	1,270,696	—	626	1,345,598	1,229,245	116,354
Ogden Redev East Washington #2.....	1,864	—	28,380	—	14	30,258	26,117	4,140
Weber County Redev Little Mount.....	2,093	—	34,238	—	17	36,347	33,817	2,531
Ogden Redev Trackline EDC #26.....	4,401	—	26,472	—	13	30,886	27,539	3,348
Ogden Redev So Wall EDA.....	2,789	—	31,004	—	15	33,808	31,797	2,011
<b>OTHER DISTRICTS</b>								
Assess & Collect / State Multi.....	(32,285)	—	155,833	3,135	75	126,757	112,161	14,596
Weber Area 911 And Em Serv.....	215,864	—	3,497,879	97,330	1,671	3,812,743	3,585,866	226,878
Weber / Morgan Health.....	87,025	—	1,033,427	40,109	494	1,161,055	1,092,845	68,210
Ogden City Weed&Demo.....	28,139	—	4,356	10,584	9	43,089	38,430	4,658
Ogden Vly Translator.....	4,464	—	73,992	2,112	37	80,605	76,340	4,265

Weber Fire District.....	368,509	—	5,640,791	150,009	2,730	6,162,039	5,771,896	390,143
Weber Fire G.O. Bond-2006.....	21,689	—	47,653	10,828	23	80,193	66,968	13,225
North View Fire Dist.....	109,189	—	1,706,956	39,428	798	1,856,371	1,723,939	132,432
Weber Fire Judgment Levy.....	1,323	—	1,259	396	1	2,979	1,757	1,222
<b>Total</b>	<b>13,872,109</b>	<b>—</b>	<b>207,107,775</b>	<b>5,485,545</b>	<b>99,580</b>	<b>226,565,009</b>	<b>211,598,849</b>	<b>14,966,160</b>
<b>Grand Total</b>	<b>14,573,638</b>	<b>213,428,166</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>228,001,804</b>	<b>212,300,378</b>	<b>15,701,426</b>



**Weber County**  
**Statement of Taxes Charged and Collected**  
**Current Year**  
**For the Year Ended December 31, 2015**

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	<b>Total Year-End Value</b>	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged
<b>WEBER COUNTY</b>									
Weber County General Fund.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.001974	0.001974	0.002033	21,993,485	1,278,054
Weber County G O Bond Fund.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000295	0.000295	0.000302	3,286,767	190,996
Library.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000631	0.000631	0.000662	7,030,339	408,537
Weber / Morgan Health.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000083	0.000083	0.000125	924,751	53,738
Paramedic Fund.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000211	0.000211	0.000222	2,350,874	136,611
Assess & Collect / State.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000012	0.000012	0.000013	133,699	7,769
Assess & Collect / County.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000337	0.000337	0.000354	3,754,713	218,189
Tax Sale Fees.....	—	—	—	—	0.000000	0.000000	0.000000	—	—
<b>SCHOOL DISTRICTS</b>									
Ogden City School Distr.....	3,254,480,146	139,799,398	577,355,560	3,971,635,104	0.009295	0.009295	0.009204	30,250,393	1,299,435
Ogden School Judgment Levy.....	3,254,480,146	139,799,398	577,355,560	3,971,635,104	0.000000	0.000000	0.000030	—	—
Weber School District.....	7,887,102,738	507,644,530	408,508,354	8,803,255,622	0.006643	0.006643	0.006526	52,394,023	3,372,283
Weber School Judgment Levy.....	7,887,102,738	507,644,530	408,508,354	8,803,255,622	0.000000	0.000000	0.000000	—	—
<b>CITIES &amp; TOWNS</b>									
Farr West City.....	380,290,709	9,728,694	24,866,465	414,885,868	0.000658	0.000658	0.000691	250,231	6,401
Harrisville City.....	249,028,533	7,405,870	5,758,262	262,192,665	0.001202	0.001202	0.001259	299,332	8,902
Hooper City.....	351,986,908	7,253,839	1,791,422	361,032,169	0.000569	0.000569	0.000625	200,281	4,127
Huntsville Town.....	52,160,257	2,306,299	274,973	54,741,529	0.001379	0.001379	0.001445	71,929	3,180
North Ogden City.....	783,914,903	17,433,746	14,482,346	815,830,995	0.001485	0.001485	0.001584	1,164,114	25,889
Ogden City.....	3,263,133,516	140,207,002	578,044,511	3,981,385,029	0.003220	0.003220	0.003367	10,507,290	451,467
Ogden City Weed&Demo.....	—	—	—	—	0.000000	0.000000	0.000000	17,817	—
Plain City.....	264,658,424	12,859,076	2,465,139	279,982,639	0.000490	0.000490	0.000548	129,683	6,301
Pleasant View City.....	485,406,442	12,729,503	37,126,000	535,261,945	0.001247	0.001247	0.001293	605,302	15,874
Riverdale City.....	529,363,868	23,495,249	41,090,167	593,949,284	0.001201	0.001201	0.001242	635,766	28,218
Roy City.....	1,174,080,407	42,304,181	33,322,665	1,249,707,253	0.002202	0.002202	0.002285	2,585,325	93,154
South Ogden City.....	804,312,997	15,495,113	33,723,613	853,531,723	0.002696	0.002696	0.002852	2,168,428	41,775
Uintah Town.....	57,671,927	6,814,719	1,683,111	66,169,757	0.001000	0.001000	0.001029	57,672	6,815
Washington Terrace City.....	322,817,340	5,514,042	27,320,869	355,652,251	0.002950	0.002950	0.003101	952,311	16,266
<b>WATER CONSERVANCY DISTRICTS</b>									
Bona Vista Water Distr.....	1,529,271,335	86,431,297	181,789,747	1,797,492,379	0.000284	0.000284	0.000300	434,313	24,546
Hooper Water Imp Distr.....	647,114,601	13,705,956	5,974,276	666,794,833	0.000387	0.000387	0.000415	250,433	5,304
Powder Mtn Water & Sewer Distr.....	52,915,867	343,572	1,670,782	54,930,221	0.000353	0.000353	0.000381	18,679	121
Roy Secondary Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,954,981	—
Roy Water Conservancy Distr.....	1,232,521,558	45,370,398	34,559,266	1,312,451,222	0.000097	0.000097	0.000101	119,555	4,401
South Ogden Cons Dist.....	—	—	—	—	0.000000	0.000000	0.000000	2,723,210	—
Uintah Highland Improvement Dis.....	—	—	—	—	0.000000	0.000000	0.000000	1,974	—
Uintah Highlands Improv.....	221,390,570	6,123,227	4,442,781	231,956,578	0.000770	0.000770	0.000809	170,471	4,715
W Warren / Warren Water Imp Dis.....	42,432,101	2,910,667	2,534,892	47,877,660	0.000401	0.000401	0.000429	17,015	1,167
Weber Basin Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,517,404	—
Weber Basin Water - General.....	11,141,565,492	647,443,928	985,863,914	12,774,873,334	0.000196	0.000196	0.000199	2,183,747	126,899
Weber Basin Water - Ogden.....	3,263,133,516	140,207,002	578,044,511	3,981,385,029	0.000283	0.000283	0.000294	923,467	39,679
Weber/Box Elder Conservancy Dis.....	—	—	—	—	0.000000	0.000000	0.000000	3,564,514	—
Wolf Crk Water&Swr.....	—	—	—	—	0.000000	0.000000	0.000000	17,191	—
<b>SEWER DISTRICTS</b>									
Central Weber Sewer Distr.....	8,159,747,909	160,231,717	874,091,785	9,194,071,411	0.000802	0.000802	0.000838	6,544,118	128,506
North Davis Sewer Distr.....	1,205,778,770	43,082,258	34,940,838	1,283,801,866	0.001025	0.001025	0.001025	1,235,923	44,159
No Davis Sewer.....	—	—	—	—	0.000000	0.000000	0.000000	1,472	—
<b>MOSQUITO ABATEMENT DISTRICT</b>									
Mosquito Abatement Distr.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000134	0.000134	0.000141	1,492,972	86,757

Personal Property Taxes Charged	Total Taxes Charged	Treasurer's Relief				Taxes Collected	Collection Rate	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
		Unpaid Taxes	Abatements	Other Relief	Total Relief				Misc. Collections	Delinquent Taxes	Interest & Penalty			
2,004,261	25,275,800	762,737	436,901	4,180	1,203,818	24,071,982	95.2%	1,867,983	291,303	636,742	495,683	2,313,761	3,762	25,046,170
297,731	3,775,494	102,889	65,291	588	168,767	3,606,727	95.5%	279,156	37,061	83,149	5,368	345,247	441	3,665,773
652,642	8,091,518	220,090	139,666	1,584	361,339	7,730,179	95.5%	597,111	79,162	204,037	12,992	743,130	1,189	7,879,161
123,233	1,101,722	28,978	18,396	981	48,355	1,053,367	95.6%	78,543	10,448	38,423	2,229	108,757	223	1,074,030
218,862	2,706,346	73,596	46,703	542	120,842	2,585,504	95.5%	199,668	26,471	68,441	4,354	248,679	399	2,635,360
12,816	154,285	4,186	2,656	45	6,887	147,398	95.5%	11,355	1,516	3,031	187	4,258	186	159,043
348,996	4,321,898	117,544	74,592	943	193,079	4,128,819	95.5%	318,901	42,573	111,340	7,293	119,408	487	4,489,031
—	—	—	—	—	—	—	100.0%	—	—	12,880	—	—	—	12,880
5,313,981	36,863,809	1,095,244	379,784	1,805	1,476,832	35,386,977	96.0%	1,933,123	36,595	1,082,499	65,414	6,706,856	6,338	31,791,414
17,321	17,321	—	4	—	4	17,317	100.0%	—	14	2,133	55	8,004	—	11,514
2,665,926	58,432,232	1,533,981	1,198,656	6,707	2,739,344	55,692,887	95.3%	4,904,652	807,371	1,227,254	83,215	2,282,848	7,035	60,425,496
—	—	—	—	—	—	—	100.0%	—	—	0	0	—	—	0
17,183	273,816	3,520	5,991	36	9,548	264,268	96.5%	23,356	1,120	5,774	330	—	46	294,803
7,250	315,484	8,674	5,915	46	14,634	300,850	95.4%	31,470	14,625	8,647	518	—	25	356,085
1,120	205,528	3,839	7,270	24	11,133	194,395	94.6%	23,726	2,020	6,865	414	—	1	227,418
397	75,507	2,767	413	6	3,187	72,320	95.8%	3,935	1,119	3,957	349	—	—	81,680
22,940	1,212,943	26,061	24,262	147	50,470	1,162,473	95.8%	121,519	20,148	23,096	1,590	79,328	138	1,249,361
1,946,276	12,905,032	379,466	131,587	2,308	513,361	12,391,671	96.0%	670,868	12,483	408,170	24,551	2,626,280	2,450	10,879,014
—	17,817	13,461	—	—	13,461	4,356	24.4%	—	9	10,584	—	—	—	14,949
1,351	137,334	2,366	2,916	54	5,336	131,999	96.1%	18,231	6,975	2,609	195	—	2	160,005
48,004	669,179	15,387	12,799	97	28,284	640,896	95.8%	56,797	3,687	16,701	979	29,902	12	689,145
51,034	715,018	7,107	10,698	128	17,933	697,085	97.5%	48,213	1,596	5,289	493	97,845	160	654,672
76,142	2,754,621	56,332	102,501	453	159,286	2,595,335	94.2%	308,218	411	49,450	3,750	49,393	826	2,906,944
96,180	2,306,382	51,407	40,057	234	91,699	2,214,684	96.0%	173,412	722	47,457	3,392	92,904	52	2,346,711
1,732	66,219	1,740	1,603	7	3,349	62,869	94.9%	7,794	787	1,533	87	—	0	73,070
84,722	1,053,300	15,425	22,094	132	37,651	1,015,649	96.4%	90,182	2	22,167	1,412	122,427	—	1,006,985
54,537	513,396	18,418	7,022	149	25,589	487,807	95.0%	40,569	23,532	14,248	805	7,008	104	559,849
2,479	258,217	4,366	10,026	34	14,426	243,791	94.4%	29,639	1,537	7,249	501	—	1	282,717
637	19,437	1,036	276	2	1,314	18,123	93.2%	424	51	580	32	—	0	19,209
—	1,954,981	33,328	—	—	33,328	1,921,653	98.3%	—	963	33,790	—	—	—	1,956,406
3,490	127,446	2,632	4,799	23	7,454	119,992	94.2%	13,921	24	2,573	200	2,176	39	134,494
—	2,723,210	70,584	—	—	70,584	2,652,626	97.4%	—	1,342	60,476	—	—	—	2,714,444
—	1,974	442	—	—	442	1,532	77.6%	—	1	—	—	—	—	1,533
3,594	178,780	4,175	4,146	16	8,337	170,443	95.3%	13,062	(506)	2,782	174	—	—	185,955
1,087	19,270	94	264	4	362	18,908	98.1%	2,205	280	179	17	—	—	21,588
—	1,517,404	42,596	—	—	42,596	1,474,809	97.2%	—	748	44,514	—	—	—	1,520,070
196,187	2,506,833	68,359	43,378	357	112,094	2,394,739	95.5%	185,471	24,581	62,166	4,027	228,906	366	2,441,712
169,945	1,133,090	33,350	11,565	185	45,100	1,087,990	96.0%	58,961	1,097	35,614	2,144	230,307	214	955,287
—	3,564,514	60,382	—	—	60,382	3,504,132	98.3%	—	1,757	56,824	—	—	—	3,562,712
—	17,191	12,687	—	—	12,687	4,504	26.2%	—	8	3,594	—	—	—	8,106
732,489	7,405,113	196,215	120,838	885	317,939	7,087,174	95.7%	531,852	75,154	189,481	11,867	840,618	1,003	7,053,906
35,814	1,315,897	27,783	48,111	159	76,053	1,239,844	94.2%	146,828	189	22,032	1,681	22,943	466	1,387,166
—	1,472	—	—	—	—	1,472	100.0%	—	1	—	—	—	—	1,472
139,007	1,718,736	46,739	29,660	345	76,743	1,641,993	95.5%	126,803	16,811	43,448	2,763	157,933	253	1,673,632

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged
<b>CEMETARY DISTRICTS</b>									
Ben Lomond Cemetery Distr.....	1,360,380,499	35,143,243	59,877,900	1,455,401,642	0.000079	0.000079	0.000083	107,470	2,776
Eden Cemetery Distr.....	443,986,473	6,803,300	3,626,523	454,416,296	0.000070	0.000070	0.000073	31,079	476
Liberty Cemetery Maint Distr.....	207,851,871	3,551,369	1,223,561	212,626,801	0.000040	0.000040	0.000045	8,314	142
Plain City Cemetery.....	318,090,349	19,215,732	2,597,266	339,903,347	0.000079	0.000079	0.000088	25,129	1,518
West Weber / Taylor Cemetery.....	173,540,069	18,332,230	1,329,909	193,202,208	0.000079	0.000079	0.000086	13,710	1,448
Warren / W Warren Cemetery.....	66,983,619	200,590,072	47,647,176	315,220,867	0.000124	0.000124	0.000127	8,306	24,873
<b>PARK IMPROVEMENT DISTRICTS</b>									
Eden Park.....	—	—	—	—	0.000000	0.000000	0.000000	34,380	—
Weber Serv Area #5 Liberty Park.....	207,851,871	3,551,369	1,223,561	212,626,801	0.000138	0.000138	0.000154	28,684	490
West Warren Park Distr.....	42,255,980	187,486,934	44,659,369	274,402,283	0.000351	0.000351	0.000355	14,832	65,808
<b>REDEVELOPMENT DISTRICTS</b>									
North Ogden Redev C B D.....	53,298,124	680,861	3,168,392	57,147,377	0.000000	0.000000	0.000000	650,361	—
Ogden Redev Am Can #18.....	40,676,377	409,100	2,341,696	43,427,173	0.000000	0.000000	0.000000	605,101	—
Ogden Redev DDO #16.....	270,117,462	2,992,490	135,714,004	408,823,956	0.000000	0.000000	0.000000	5,369,825	—
Ogden Redev Wall Ave #19.....	21,774,177	228,778	4,901,840	26,904,795	0.000000	0.000000	0.000000	135,934	—
Ogden Redev West 12th #20.....	30,202,622	760,797	161,892,948	192,856,367	0.000000	0.000000	0.000000	1,898,800	—
Ogden Redev 12 Street #10.....	14,473,593	83,037	1,796,864	16,353,494	0.000000	0.000000	0.000000	200,406	—
Ogden Redev 25th Street #2.....	37,475,201	154,150	1,775,668	39,405,019	0.000000	0.000000	0.000000	637,562	—
Ogden Redev C B D Mall #1.....	73,331,186	851,781	7,019,540	81,202,507	0.000000	0.000000	0.000000	1,388,170	—
Ogden Redev East Washington #2.....	20,727,539	193,492	711,488	21,632,519	0.000000	0.000000	0.000000	28,380	—
Ogden Redev Fairmount #15.....	38,019,703	40,647	50,034,144	88,094,494	0.000000	0.000000	0.000000	1,188,230	—
Ogden Redev Golden Links #8.....	—	8,899	—	8,899	0.000000	0.000000	0.000000	723	—
Ogden Redev Hinckley Eda #21.....	14,636,187	10,890	26,643,545	41,290,622	0.000000	0.000000	0.000000	236,625	—
Ogden Redev Hinkley Airport #14.....	11,834,849	190,576	810,453	12,835,878	0.000000	0.000000	0.000000	169,177	—
Ogden Redev Lester Park #7.....	16,101,711	333,480	361,394	16,796,585	0.000000	0.000000	0.000000	114,535	—
Ogden Redev Lincoln #12.....	39,887,781	74,616	65,463	40,027,860	0.000000	0.000000	0.000000	491,122	—
Ogden Redev Ogden River #22.....	18,117,150	269,301	1,182,157	19,568,608	0.000000	0.000000	0.000000	112,902	—
Ogden Redev Park Blvd #9.....	7,889,934	433,706	163,801	8,487,441	0.000000	0.000000	0.000000	60,762	—
Ogden Redev So Wall EDA.....	13,525,692	—	711,871	14,237,563	0.000000	0.000000	0.000000	31,004	—
Ogden Redev South C B D #11.....	9,919,186	180,150	1,066,807	11,166,143	0.000000	0.000000	0.000000	74,817	—
Ogden Redev St Benedicts #4.....	14,090,095	1,234,348	12,227	15,336,670	0.000000	0.000000	0.000000	220,366	—
Ogden Redev Trackline EDC #26.....	11,133,466	—	1,728,284	12,861,750	0.000000	0.000000	0.000000	26,472	—
Ogden Redev Union Garden #5.....	1,981,776	28,006	73,903	2,083,685	0.000000	0.000000	0.000000	22,379	—
Ogden Redev Washington Blvd #6.....	39,237,019	13,981,098	1,656,017	54,874,134	0.000000	0.000000	0.000000	403,544	—
Pleasant View Redev Bus Park #.....	36,265,977	466,200	16,119,381	52,851,558	0.000000	0.000000	0.000000	332,312	—
Riverdale Redev Riv Road Amend.....	52,943,419	451,657	3,656,190	57,051,266	0.000000	0.000000	0.000000	399,529	—
Riverdale Redev 1050 West.....	28,593,627	133,156	3,246,179	31,972,962	0.000000	0.000000	0.000000	279,676	—
Riverdale Redev 550 West.....	31,395,107	105,880	4,011,269	35,512,256	0.000000	0.000000	0.000000	333,216	—
Roy Redev New Iomega #2.....	25,140,334	75,179	1,770,578	26,986,091	0.000000	0.000000	0.000000	273,376	—
Roy Redev #3 City Center-Alb #.....	6,566,448	36,881	314,211	6,917,540	0.000000	0.000000	0.000000	43,007	—
So Ogden Redev 36th Street.....	10,894,878	74,920	1,402,985	12,372,783	0.000000	0.000000	0.000000	107,033	—
So Ogden Redev Hinckley.....	3,220,076	20,701	471,114	3,711,891	0.000000	0.000000	0.000000	39,408	—
So Ogden Redev Northwest.....	41,596,569	326,838	3,212,871	45,136,278	0.000000	0.000000	0.000000	332,475	—
So Ogden Redev Washington Blvd.....	3,227,325	570,518	324,997	4,122,840	0.000000	0.000000	0.000000	—	—
Wash Terrace Redev C B D.....	4,921,410	134,417	92,950	5,148,777	0.000000	0.000000	0.000000	27,072	—
Wash Terrace Redev Southeast.....	63,199,210	1,018,610	2,952,111	67,169,931	0.000000	0.000000	0.000000	575,646	—
Weber County Redev GSL Mineral.....	—	183,160,892	784,000	183,944,892	0.000000	0.000000	0.000000	1,270,696	—
Weber County Redev Little Mount.....	3,771,356	27,977	1,845,647	5,644,980	0.000000	0.000000	0.000000	34,238	—
<b>OTHER DISTRICTS</b>									
North View Fire Dist.....	1,518,349,878	37,529,574	57,366,608	1,613,246,060	0.001033	0.001033	0.001093	1,568,455	38,768
Ogden Vly Translator.....	—	—	—	—	0.000000	0.000000	0.000000	75,840	—
Unincorp Services Fund.....	1,595,219,145	291,490,648	138,390,734	2,025,100,527	0.000162	0.000162	0.000175	258,426	47,221
Weber Area 911 And Em Serv.....	11,141,582,884	647,443,928	985,863,914	12,774,890,726	0.000288	0.000288	0.000303	3,208,776	186,464
Weber Fire District.....	3,207,194,527	363,185,427	210,847,231	3,781,227,185	0.001471	0.001471	0.001563	4,717,783	534,246
Weber Fire G.O. Bond-2006.....	3,307,316,237	369,990,198	212,627,573	3,889,934,008	0.000007	0.000007	0.000105	23,151	2,590
Weber Fire Judgment Levy.....	3,207,194,527	363,185,427	210,847,231	3,781,227,185	0.000000	0.000000	0.000006	—	—
								193,175,180	9,047,057

Personal Property Taxes Charged	Total Taxes Charged	Treasurer's Relief				Taxes Collected	Collection Rate	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
		Unpaid Taxes	Abatements	Other Relief	Total Relief				Misc. Collections	Delinquent Taxes	Interest & Penalty			
4,970	115,216	2,489	2,253	17	4,759	110,457	95.9%	10,968	1,283	2,556	167	6,098	8	119,325
265	31,820	2,153	259	3	2,415	29,405	92.4%	1,259	262	737	50	—	—	31,713
55	8,511	321	101	1	423	8,088	95.0%	544	35	416	24	—	—	9,108
229	26,876	448	615	12	1,076	25,800	96.0%	3,463	1,158	501	40	—	0	30,962
114	15,272	143	311	9	463	14,809	97.0%	1,814	310	306	20	—	—	17,258
6,051	39,230	692	99	4	795	38,435	98.0%	808	270	105	20	12,866	—	26,771
—	34,380	960	—	—	960	33,420	97.2%	—	17	680	—	—	—	34,117
188	29,362	1,108	347	4	1,459	27,903	95.0%	1,877	122	1,429	82	—	—	31,412
15,854	96,494	1,860	94	3	1,957	94,537	98.0%	1,193	275	241	45	37,122	—	59,168
—	650,361	—	—	—	—	650,361	100.0%	—	321	—	—	—	—	650,682
—	605,101	—	—	—	—	605,101	100.0%	—	298	—	—	—	—	605,399
—	5,369,825	—	—	—	—	5,369,825	100.0%	—	2,646	—	—	—	—	5,372,471
—	135,934	—	—	—	—	135,934	100.0%	—	67	—	—	—	—	136,001
—	1,898,800	—	—	—	—	1,898,800	100.0%	—	936	—	—	—	—	1,899,736
—	200,406	—	—	—	—	200,406	100.0%	—	99	—	—	—	—	200,505
—	637,562	—	—	—	—	637,562	100.0%	—	314	—	—	—	—	637,876
—	1,388,170	—	—	—	—	1,388,170	100.0%	—	684	—	—	—	—	1,388,854
—	28,380	—	—	—	—	28,380	100.0%	—	14	—	—	—	—	28,394
—	1,188,230	—	—	—	—	1,188,230	100.0%	—	586	—	—	—	—	1,188,816
—	723	—	—	—	—	723	100.0%	—	0	—	—	—	—	723
—	236,625	—	—	—	—	236,625	100.0%	—	117	—	—	—	—	236,742
—	169,177	—	—	—	—	169,177	100.0%	—	83	—	—	—	—	169,260
—	114,535	—	—	—	—	114,535	100.0%	—	56	—	—	—	—	114,591
—	491,122	—	—	—	—	491,122	100.0%	—	242	—	—	—	—	491,364
—	112,902	—	—	—	—	112,902	100.0%	—	56	—	—	—	—	112,958
—	60,762	—	—	—	—	60,762	100.0%	—	30	—	—	—	—	60,792
—	31,004	—	—	—	—	31,004	100.0%	—	15	—	—	—	—	31,019
—	74,817	—	—	—	—	74,817	100.0%	—	37	—	—	—	—	74,854
—	220,366	—	—	—	—	220,366	100.0%	—	109	—	—	—	—	220,475
—	26,472	—	—	—	—	26,472	100.0%	—	13	—	—	—	—	26,485
—	22,379	—	—	—	—	22,379	100.0%	—	11	—	—	—	—	22,390
—	403,544	—	—	—	—	403,544	100.0%	—	199	—	—	—	—	403,743
—	332,312	—	—	—	—	332,312	100.0%	—	164	—	—	—	—	332,476
—	399,529	—	—	—	—	399,529	100.0%	—	197	—	—	—	—	399,726
—	279,676	—	—	—	—	279,676	100.0%	—	138	—	—	—	—	279,814
—	333,216	—	—	—	—	333,216	100.0%	—	164	—	—	—	—	333,380
—	273,376	—	—	—	—	273,376	100.0%	—	135	—	—	—	—	273,511
—	43,007	—	—	—	—	43,007	100.0%	—	21	—	—	—	—	43,028
—	107,033	—	—	—	—	107,033	100.0%	—	53	—	—	—	—	107,086
—	39,408	—	—	—	—	39,408	100.0%	—	19	—	—	—	—	39,427
—	332,475	—	—	—	—	332,475	100.0%	—	164	—	—	—	—	332,639
—	—	—	—	—	—	—	100.0%	—	—	—	—	—	—	—
—	27,072	—	—	—	—	27,072	100.0%	—	13	—	—	—	—	27,085
—	575,646	—	—	—	—	575,646	100.0%	—	284	—	—	—	—	575,930
—	1,270,696	—	—	—	—	1,270,696	100.0%	—	626	—	—	—	—	1,271,322
—	34,238	—	—	—	—	34,238	100.0%	—	17	—	—	—	—	34,255
62,702	1,669,925	38,329	32,564	242	71,136	1,598,789	95.7%	158,593	29,639	37,877	2,420	80,010	127	1,747,182
—	75,840	1,848	—	—	1,848	73,992	97.6%	—	37	2,112	—	—	—	76,141
24,218	329,865	10,887	3,197	118	14,202	315,663	95.7%	16,257	2,463	6,525	353	16,824	41	324,395
298,717	3,693,956	100,454	63,747	740	164,940	3,529,016	95.5%	272,533	36,133	93,222	5,941	339,425	541	3,596,879
329,554	5,581,583	193,410	93,547	1,542	288,500	5,293,084	94.8%	388,907	111,943	144,191	8,786	152,724	658	5,793,530
22,326	48,067	982	472	611	2,065	46,002	95.7%	1,890	689	10,380	474	884	47	58,504
1,265	1,265	—	1	—	1	1,264	99.9%	—	5	387	9	10	—	1,655
16,115,873	218,338,111	5,506,065	3,208,447	26,514	8,741,027	209,597,084	93.105	13,778,052	1,739,357	4,963,440	757,489	18,114,880	27,642	212,692,900

# WEBER COUNTY, UTAH

## Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2015

### Transient Room Taxes (TRT):

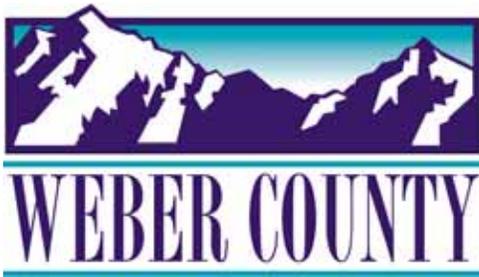
TRT revenue, current year.....	\$ 1,414,918
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,414,918</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	250,500
Recreation.....	174,869
Film production.....	—
Conventions.....	584,500
	<u>1,009,869</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	405,049
	<u>405,049</u>
Total TRT Expenditures.....	<u>1,414,918</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>\$ 3,194,568</u>	<u>\$ 434,009</u>	<u>\$ 3,628,577</u>
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	524,274	171,107	695,381
Recreation facilities - Ice Sheet.....	—	262,902	262,902
Convention facilities - Ogden Eccles Conference Center.....	2,670,294	—	2,670,294
Total TRCC Expenditures.....	<u>3,194,568</u>	<u>434,009</u>	<u>3,628,577</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

# Statistical Section

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# 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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Fund Balances – Governmental Funds.....	132
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## Revenue Capacity Information

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

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Assessed/Taxable and Estimated Market Value of Taxable Property .....	137
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	138
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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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These schedules present demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

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Largest Employers.....	147

## 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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Operating Indicators by Function.....	149
Capital Asset Statistics by Function .....	150

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)

	2015	2014	2013	2012
<b>Governmental Activities:</b>				
Net Investment in Capital Assets.....	\$ 131,294,134	\$ 120,865,911	\$ 102,390,851	\$ 99,641,750
Restricted.....	56,017,167	41,782,851	37,951,506	33,696,171
Unrestricted.....	(3,261,940)	11,303,085	16,891,021	31,710,065
Total Governmental Activities Net Position.....	<u>184,049,361</u>	<u>173,951,847</u>	<u>157,233,378</u>	<u>165,047,986</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets.....	11,263,539	11,255,612	11,467,927	10,731,814
Restricted.....	—	—	—	—
Unrestricted.....	(2,197,764)	(1,515,699)	(1,382,373)	(957,416)
Total Business-type Activities Net Position.....	<u>9,065,775</u>	<u>9,739,913</u>	<u>10,085,554</u>	<u>9,774,398</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets.....	142,557,673	132,121,523	113,858,778	110,373,564
Restricted.....	56,017,167	41,782,851	37,951,506	33,696,171
Unrestricted.....	(5,459,704)	9,787,386	15,508,648	30,752,649
Total Primary Government Net Position.....	<u>\$ 193,115,136</u>	<u>\$ 183,691,760</u>	<u>\$ 167,318,932</u>	<u>\$ 174,822,384</u>

#### Notes:

Beginning in fiscal year 2015, net position was reclassified as a result of implementing GASB Statement 68. Net position has not been restated for prior years.

	2011	2010	2009	2008	2007	2006
\$	97,108,067	\$ 88,851,722	\$ 86,825,778	\$ 82,938,348	\$ 78,007,703	\$ 69,623,957
	27,539,608	21,326,079	16,160,765	8,467,735	5,054,653	5,177,505
	30,974,629	31,571,273	29,044,412	30,123,176	28,114,387	22,157,307
	<u>155,622,304</u>	<u>141,749,074</u>	<u>132,030,955</u>	<u>121,529,259</u>	<u>111,176,743</u>	<u>96,958,769</u>
	10,913,000	10,759,920	10,059,197	10,172,349	10,372,806	10,564,651
	—	—	—	—	—	—
	(767,664)	(289,965)	344,136	45,298	(105,870)	(695,156)
	<u>10,145,336</u>	<u>10,469,955</u>	<u>10,403,333</u>	<u>10,217,647</u>	<u>10,266,936</u>	<u>9,869,495</u>
	108,021,067	99,611,642	96,884,975	93,110,697	88,380,509	80,188,608
	27,539,608	21,326,079	16,160,765	8,467,735	5,054,653	5,177,505
	30,206,965	31,281,308	29,388,548	30,168,474	28,008,517	21,462,151
\$	<u><u>165,767,640</u></u>	<u><u>152,219,029</u></u>	<u><u>142,434,288</u></u>	<u><u>131,746,906</u></u>	<u><u>121,443,679</u></u>	<u><u>106,828,264</u></u>

# WEBER COUNTY, UTAH

## Changes in Net Position

### Last Ten Years

(Accrual Basis of Accounting)

	2015	2014	2013	2012	2011
<b>Expenses</b>					
Governmental Activities:					
General Government.....	\$ 25,050,489	\$ 23,325,818	\$ 21,101,639	\$ 19,716,731	\$ 19,206,054
Public Safety.....	38,932,339	38,167,752	38,541,683	36,684,282	36,589,205
Public Health and Welfare.....	2,575,084	2,308,236	12,760,881	12,417,188	12,005,753
Library Services (1).....	7,539,494	8,028,348	8,239,781	7,490,927	7,143,563
Streets and Public Improvements.....	28,573,891	23,052,288	9,452,096	4,650,596	4,020,977
Parks, Recreation and Public Facilities.....	15,385,219	14,084,346	15,230,970	13,890,816	12,498,538
Conservation and Development.....	7,228,292	5,141,561	1,212,147	1,605,418	1,621,585
Interest on Long-term Debt.....	3,598,978	3,652,642	2,244,962	2,017,567	2,213,703
Total Governmental Activities Expenses.....	128,883,786	117,760,991	108,784,159	98,473,525	95,299,378
Business-type Activities:					
Solid Waste Transfer Station.....	7,667,221	7,891,674	8,426,666	7,647,156	7,386,910
Landfill Gas Recovery.....	169,303	232,629	329,018	286,223	355,405
Animal Shelter (2).....	706,302	735,957	—	—	—
Total Business-type Activities Expenses.....	8,542,826	8,860,260	8,755,684	7,933,379	7,742,315
Total Primary Government Expenses.....	137,426,612	126,621,251	117,539,843	106,406,904	103,041,693
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services:					
Jail.....	9,562,754	8,436,396	9,223,039	8,877,843	9,724,212
Parks and Recreation.....	4,467,675	3,821,459	3,640,911	3,251,353	3,803,453
Vehicle Registrations.....	3,833,150	2,907,886	2,190,466	3,045,276	3,679,157
MBA.....	3,039,454	2,948,941	3,031,941	3,042,594	2,981,363
Sheriff Contracts.....	4,540,847	4,330,786	3,324,468	2,257,462	2,176,900
Municipal Services.....	548,566	427,836	314,270	438,178	718,148
Health Department (3).....	—	—	1,928,191	1,898,125	1,745,839
Recorder Fees.....	1,073,751	886,138	1,092,944	1,019,738	906,664
Other Activities.....	9,247,525	6,804,228	9,034,618	7,258,217	5,536,108
Operating Grants and Contributions.....	5,900,203	5,995,310	13,866,471	10,710,272	10,356,405
Capital Grants and Contributions.....	4,300,937	12,319,747	576,865	1,163,402	2,805,682
Total Governmental Activities Program Revenues.....	46,514,862	48,878,727	48,224,184	42,962,460	44,433,931
Business type Activities:					
Charges for Services:					
Solid Waste Transfer Station.....	7,372,264	7,402,317	7,175,587	7,320,168	7,188,658
Landfill Gas Recovery.....	128,494	197,888	212,749	238,529	224,046
Animal Shelter (2).....	832,924	748,702	—	—	—
Total Business-type Activities Program Revenues.....	8,333,682	8,348,907	7,388,336	7,558,697	7,412,704
Total Primary Government Program Revenues.....	54,848,544	57,227,634	55,612,520	50,521,157	51,846,635
<b>Net (Expense)/Revenue</b>					
Governmental Activities.....	(82,368,924)	(68,882,264)	(60,559,975)	(55,511,065)	(50,865,447)
Business-type Activities.....	(209,144)	(511,353)	(1,367,348)	(374,682)	(329,611)
Total Primary Government Net (Expense)/Revenue.....	(82,578,068)	(69,393,617)	(61,927,323)	(55,885,747)	(51,195,058)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	40,499,787	38,942,988	36,057,092	37,455,557	37,924,844
Sales and Franchise Taxes.....	45,720,963	41,331,850	24,003,012	22,809,826	21,927,372
Other Property Taxes.....	4,096,354	4,458,714	4,523,035	4,287,281	4,230,597
Unrestricted Investment Income.....	346,820	553,290	303,444	384,083	228,930
Gain on Sale of Capital Assets.....	5,782	81,446	163,390	—	426,934
Miscellaneous.....	233,758	232,445	—	—	—
Extraordinary Item.....	16,847,002	—	—	—	—
Total Governmental Activities.....	107,750,466	85,600,733	65,049,973	64,936,747	64,738,677
Business-type Activities:					
Unrestricted Investment Income.....	13	134	1,638	3,744	4,992
Gain on Sale of Capital Assets.....	—	—	—	—	—
Special Item - Insurance and Capital Contributions.....	—	—	1,710,607	—	—
Special Item - Change in OPEB.....	—	165,578	—	—	—
Total Business-type Activities.....	13	165,712	1,712,245	3,744	4,992
Total Primary Government General Revenues.....	107,750,479	85,766,445	66,762,218	64,940,491	64,743,669
<b>Change in Net Position</b>					
Governmental Activities.....	25,381,542	16,718,469	4,489,998	9,425,682	13,873,230
Business-type Activities.....	(209,131)	(345,641)	344,897	(370,938)	(324,619)
Total Primary Government.....	\$ 25,172,411	\$ 16,372,828	\$ 4,834,895	\$ 9,054,744	\$ 13,548,611

#### Notes:

- (1) Prior to 2008, Library Services was reported in the Parks, Recreation and Public Facilities function.
- (2) Prior 2014, the Animal Shelter was reported in the Public Safety function.
- (3) In 2014, the Health Department was reclassified as a Component Unit.

2010	2009	2008	2007	2006
\$ 19,550,451	\$ 19,248,682	\$ 19,311,337	\$ 18,349,613	\$ 18,543,698
36,590,131	37,070,989	36,878,442	35,362,909	33,109,170
12,422,986	12,397,501	11,770,507	11,729,306	10,302,672
6,904,249	6,886,132	6,108,538	—	—
4,127,677	3,772,375	3,848,549	3,621,735	3,304,751
12,715,072	13,225,778	14,095,771	19,050,351	16,000,219
1,258,224	1,250,923	1,003,951	918,690	779,637
2,332,079	2,560,139	2,809,919	2,866,544	3,185,272
95,900,869	96,412,519	95,827,014	91,899,148	85,225,419
7,373,790	7,672,422	7,614,348	6,756,791	6,354,498
292,380	314,304	305,118	306,168	383,895
—	—	—	—	—
7,666,170	7,986,726	7,919,466	7,062,959	6,738,393
103,567,039	104,399,245	103,746,480	98,962,107	91,963,812
9,586,832	10,694,208	10,386,647	10,009,537	9,256,884
3,897,272	4,092,505	5,389,176	4,523,047	1,831,218
3,739,585	4,371,873	4,575,667	3,710,312	4,179,091
2,885,622	2,822,569	3,324,848	3,463,422	3,346,070
2,229,088	2,801,198	2,087,661	2,313,059	2,137,035
729,046	1,323,410	1,260,717	1,670,381	1,332,733
1,958,690	1,980,633	1,993,925	1,972,604	1,827,630
1,080,357	1,291,645	1,273,144	1,450,140	1,478,782
5,291,924	4,665,820	3,651,368	5,994,649	6,079,357
10,174,749	9,933,008	9,883,616	10,451,305	8,642,814
793,262	570,993	1,389,074	4,617,237	3,158,234
42,366,427	44,547,862	45,215,843	50,175,693	43,269,848
7,577,985	7,873,935	7,514,193	7,306,838	7,158,900
149,019	256,936	324,332	83,732	53,805
—	—	—	—	—
7,727,004	8,130,871	7,838,525	7,390,570	7,212,705
50,093,431	52,678,733	53,054,368	57,566,263	50,482,553
(53,534,442)	(51,864,657)	(50,611,171)	(41,723,455)	(41,955,571)
60,834	144,145	(80,941)	327,611	474,312
(53,473,608)	(51,720,512)	(50,692,112)	(41,395,844)	(41,481,259)
37,545,879	37,365,012	35,416,819	33,494,988	31,594,352
21,498,663	20,906,185	21,224,598	18,395,695	17,061,466
3,780,346	3,767,268	3,551,985	2,935,615	2,894,007
180,882	222,303	755,734	689,899	610,966
246,791	105,585	14,551	425,232	55,117
—	—	—	—	—
—	—	—	—	—
63,252,561	62,366,353	60,963,687	55,941,429	52,215,908
5,788	41,541	31,652	55,580	30,821
—	—	—	14,250	—
—	—	—	—	—
—	—	—	—	—
5,788	41,541	31,652	69,830	30,821
63,258,349	62,407,894	60,995,339	56,011,259	52,246,729
9,718,119	10,501,696	10,352,516	14,217,974	10,260,337
66,622	185,686	(49,289)	397,441	505,133
\$ 9,784,741	\$ 10,687,382	\$ 10,303,227	\$ 14,615,415	\$ 10,765,470

# WEBER COUNTY, UTAH

## Fund Balances - Governmental Funds

### Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>General Fund</b>					
Reserved.....	\$ —	\$ —	\$ —	\$ —	\$ —
Unreserved.....	—	—	—	—	—
Total General Fund.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>All Other Governmental Funds</b>					
Reserved reported in:					
Special Revenue Funds.....	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Service Funds.....	—	—	—	—	—
Capital Projects Funds.....	—	—	—	—	—
Unreserved reported in:					
Special Revenue Funds.....	—	—	—	—	—
Debt Service Funds.....	—	—	—	—	—
Capital Projects Funds.....	—	—	—	—	—
Total All Other Governmental Funds.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>General Fund</b>					
Nonspendable.....	66,946	44,607	54,832	64,712	74,257
Restricted.....	532,895	558,891	53,196	520,143	467,467
Committed.....	—	—	—	—	—
Assigned.....	2,212,253	3,027,747	1,609,304	1,494,639	1,418,774
Unassigned.....	10,994,534	9,719,904	11,862,235	12,529,994	11,945,937
Total General Fund.....	<u>\$ 13,806,628</u>	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>
<b>All Other Governmental Funds</b>					
Nonspendable.....	4,950,000	\$ —	\$ 32,303	\$ 26,822	\$ 22,914
Restricted.....	16,287,031	37,426,037	51,087,612	7,830,423	3,921,055
Committed.....	51,933,755	41,095,101	21,782,393	11,586,541	11,193,700
Assigned.....	11,260,098	13,133,992	31,533,276	40,321,242	32,183,904
Unassigned.....	—	—	(21,128)	—	—
Total All Other Governmental Funds.....	<u>\$ 79,480,884</u>	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>	<u>\$ 47,321,573</u>

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

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2010	2009	2008	2007	2006
\$ 471,488	\$ 440,154	\$ 489,008	\$ 437,002	\$ 2,435,020
13,374,214	13,510,676	12,996,459	12,292,915	8,727,126
<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>

\$ 5,308,773	\$ 4,115,346	\$ 4,486,375	\$ 4,445,621	\$ 4,909,764
—	3,175,268	350,605	—	1,501,458
164,319	60,567	64,892	7,199,809	9,300,760
31,416,159	25,881,787	20,279,872	16,266,038	13,173,754
2,608,947	(596,062)	1,955,069	2,127,870	448,867
1,990,765	2,283,295	1,854,704	922,929	757,929
<u>\$ 41,488,963</u>	<u>\$ 34,920,201</u>	<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>

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

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

# WEBER COUNTY, UTAH

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

(Modified Accrual Basis of Accounting)

	2015	2014	2013	2012
<b>Revenues</b>				
Taxes:				
Current Property Taxes.....	\$ 39,372,973	\$ 37,741,491	\$ 34,732,358	\$ 36,041,297
General Sales Taxes.....	12,318,108	11,840,368	11,277,993	10,740,701
Transportation Sales Taxes.....	25,022,081	21,842,746	5,618,167	5,313,007
Tourism Related Sales Taxes.....	5,043,494	4,470,156	4,110,476	3,919,224
RAMP Sales Tax.....	3,337,281	3,178,580	2,996,376	2,836,894
Franchise Tax.....	-	-	-	-
Delinquent Property Taxes.....	1,356,450	1,784,179	2,747,161	2,585,052
Assessing and Collecting Property Taxes.....	3,947,022	4,307,197	3,894,487	3,871,971
Total Taxes.....	90,397,409	85,164,717	65,377,018	65,308,146
Other Revenues:				
Licenses, Permits, and Fees.....	5,910,203	4,029,418	3,777,832	3,855,113
Intergovernmental.....	10,201,140	15,580,856	14,360,916	11,544,120
Charges for Services.....	27,553,792	24,656,070	26,850,409	25,587,555
Fines and Forfeitures.....	337,003	410,809	467,083	453,733
Miscellaneous.....	1,358,351	2,372,477	2,964,370	1,723,585
Total Revenues.....	135,757,898	132,214,347	113,797,628	108,472,252
<b>Expenditures</b>				
General Government.....	24,445,015	21,638,717	19,814,571	18,466,242
Public Safety.....	37,891,554	36,263,906	36,676,757	35,196,329
Public Health and Welfare.....	2,081,313	2,005,021	12,249,697	12,068,185
Library Services.....	7,159,838	7,435,355	7,696,146	7,100,335
Streets and Public Improvements.....	32,049,978	22,397,976	8,838,648	3,978,440
Parks, Recreation, and Public Facilities.....	13,187,328	12,263,860	13,790,907	12,247,342
Conservation and Development.....	7,199,276	5,135,914	1,206,545	1,592,209
Capital Outlay.....	27,108,269	27,983,613	15,354,955	1,677,261
Debt Service:				
Principal.....	4,910,000	4,840,501	4,530,000	4,165,000
Interest and Other Charges.....	3,589,853	2,931,341	2,950,137	1,925,629
Payment to Refunding Escrow.....	-	-	-	-
Total Expenditures.....	159,622,424	142,896,204	123,108,363	98,416,972
Revenues Over (Under) Expenditures .....	(23,864,526)	(10,681,857)	(9,310,735)	10,055,280
<b>Other Financing Sources (Uses)</b>				
Capital Lease Financing.....	-	9,813	44,796	16,048
Bonds Issued.....	-	-	50,560,000	3,935,000
Refunding Bonds Issued.....	-	7,021,629	6,590,000	2,520,000
Premium on Bonds Issued.....	-	-	3,335,279	251,700
Payment to Refunding Escrow.....	-	(8,714,805)	(7,052,000)	(2,591,248)
Sale of Capital Assets.....	-	-	13,683	29,288
Transfer In.....	3,359,506	9,090,918	10,508,332	5,241,770
Transfer Out.....	(3,110,748)	(8,858,473)	(10,592,848)	(6,311,330)
Total Other Financing Sources (Uses).....	248,758	(1,450,918)	53,407,242	3,091,228
<b>Special Item</b>				
Extraordinary Items (see note 2).....	16,847,002	-	-	-
Net change in Fund Balances.....	(6,768,766)	(12,132,775)	44,096,507	13,146,508
Fund Balance - Beginning.....	105,006,279	118,471,023	74,374,516	61,228,008
Adjustments to Beginning Fund Balance.....	-	(1,331,969)	-	-
Fund Balance - Adjusted.....	105,006,279	117,139,054	74,374,516	61,228,008
Fund Balance - Ending.....	\$ 98,237,513	\$ 105,006,279	\$ 118,471,023	\$ 74,374,516
Debt Service as a percentage of noncapital expenditures.....	6.4%	6.8%	7.0%	6.4%

2011	2010	2009	2008	2007	2006
\$ 36,213,017	\$ 35,311,470	\$ 34,975,504	\$ 33,064,224	\$ 31,680,683	\$ 29,955,129
10,250,993	10,141,572	9,487,533	10,565,867	11,373,152	10,802,281
5,087,205	4,974,646	5,100,282	4,072,048	-	-
3,837,183	3,685,538	3,551,526	3,665,958	3,575,335	3,050,347
2,715,847	2,661,341	2,734,945	2,898,662	3,426,243	3,189,008
36,144	35,566	31,899	22,063	20,965	19,830
2,582,713	2,013,850	2,087,624	1,731,329	1,786,519	1,579,237
3,852,032	3,635,623	3,519,166	3,272,228	2,786,491	2,670,077
64,575,134	62,459,606	61,488,479	59,292,379	54,649,388	51,265,909
3,993,359	4,245,402	4,449,517	4,779,168	4,795,242	4,839,867
10,541,674	10,534,623	10,404,271	9,712,702	10,704,489	8,777,824
25,677,040	25,533,010	27,425,238	26,604,388	27,566,868	24,273,196
452,557	618,587	986,730	1,126,795	1,335,796	1,370,328
1,294,061	1,156,455	1,399,027	2,543,186	2,660,133	1,891,380
106,533,825	104,547,683	106,153,262	104,058,618	101,711,916	92,418,504
18,408,527	18,608,275	18,360,006	18,802,518	17,815,493	18,099,654
35,328,382	35,054,042	35,672,777	35,401,934	34,354,044	32,414,738
11,578,591	12,195,386	12,028,652	11,441,992	11,437,229	10,033,265
6,861,366	6,706,243	6,491,538	6,285,918	5,487,761	5,532,522
2,997,463	3,464,983	3,432,939	3,303,173	3,165,330	2,870,682
10,953,059	11,233,976	11,845,430	12,647,504	11,934,490	9,062,922
1,615,728	1,258,752	1,252,351	989,872	922,420	771,831
4,373,788	3,739,012	2,696,896	9,213,391	3,126,114	991,570
5,416,207	5,518,279	5,262,586	4,703,638	4,946,384	3,964,776
2,071,074	2,215,783	2,515,806	2,682,413	2,925,457	3,158,930
-	-	366,048	-	134,865	-
99,604,185	99,994,731	99,925,029	105,472,353	96,249,587	86,900,890
6,929,640	4,552,952	6,228,233	(1,413,735)	5,462,329	5,517,614
-	-	259,767	159,494	179,538	214,356
-	3,245,000	-	-	-	6,950,000
-	-	22,650,000	-	26,523,000	-
-	22,502	609,676	-	-	399,265
-	-	(23,169,000)	-	(26,523,000)	-
5,280	4,059	42,345	39,041	545,639	10,283
8,141,863	3,309,699	6,303,621	5,674,120	2,906,609	10,295,909
(9,183,440)	(4,670,578)	(6,530,595)	(5,674,120)	(6,656,609)	(10,295,909)
(1,036,297)	1,910,682	165,814	198,535	(3,024,823)	7,573,904
-	-	-	-	-	-
5,893,343	6,463,634	6,394,047	(1,215,200)	2,437,506	13,091,518
55,334,665	48,871,031	42,476,984	43,692,184	41,254,678	28,163,160
-	-	-	-	-	-
55,334,665	48,871,031	42,476,984	43,692,184	41,254,678	28,163,160
\$ 61,228,008	\$ 55,334,665	\$ 48,871,031	\$ 42,476,984	\$ 43,692,184	\$ 41,254,678
7.9%	8.1%	8.5%	7.8%	9.5%	9.2%

# WEBER COUNTY, UTAH

## Property Tax Levies and Collections Last Ten Years

Year	Charges Current Year Levy (1)	Less: Abated and Appeals	Net Taxes to be Collected	Collections Current Year Levy	Percent Current Year Levy Collected	Collections in Subsequent Years (2) (3)	Total Collections to Date	
							Amount	Percentage of Levy
<b>2015</b>	<b>\$ 45,805,856</b>	<b>\$ (774,305)</b>	<b>\$ 45,031,551</b>	<b>\$ 43,743,808</b>	<b>95.50%</b>	<b>\$ —</b>	<b>\$ 43,743,808</b>	<b>95.50%</b>
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.76%	836,168	44,492,123	97.59%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	1,205,135	39,424,947	97.69%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,445,582	40,938,758	98.03%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,840,320	41,478,920	98.28%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,570,429	41,063,683	98.48%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,583,159	40,361,751	98.56%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,621,692	38,409,154	98.64%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,126,727	35,964,242	98.74%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,801,958	33,942,790	99.07%

**Notes:**

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

**Source:**

Weber County Treasurer

# WEBER COUNTY, UTAH

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

Year	Real Estate	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
<b>2015</b>	<b>\$ 3,087,914,970</b>	<b>\$ 8,053,667,914</b>	<b>\$ 985,863,914</b>	<b>\$ 647,465,044</b>	<b>12,774,911,842</b>	<b>0.003543</b>	<b>\$ 18,888,190,765</b>	67.6%
2014	3,003,838,340	7,423,334,744	991,679,676	556,139,384	11,974,992,144	0.003711	15,852,922,055	75.5%
2013	2,994,023,774	7,013,483,544	1,012,241,958	547,280,566	11,567,029,842	0.003718	16,741,640,705	69.1%
2012	3,026,573,743	6,737,042,978	955,865,773	535,237,042	11,254,719,536	0.003966	17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%

**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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>County Direct Rates</b>										
Weber County - General Fund.....	0.001974	0.002033	0.002108	0.002322	0.002201	0.002155	0.002004	0.001952	0.002052	0.002309
Weber County - Bond Redemption Fund.....	0.000295	0.000302	0.00018	0.000185	0.000319	0.000317	0.000299	0.000283	0.000324	0.000364
Weber County - Library Fund.....	0.000631	0.000662	0.000686	0.000696	0.00066	0.000646	0.000601	0.000585	0.000615	0.000692
Weber County - Consolidated Health Fund.....	0.000083	0.000125	0.000129	0.000130	0.000123	0.000120	0.000112	0.000156	0.000164	0.000185
Weber County Paramedic Fund.....	0.000211	0.000222	0.00023	0.000234	0.000222	0.000217	0.000202	0.000150	0.000158	0.000178
Uniform Assessing & Collecting.....	0.000349	0.000367	0.000385	0.000399	0.000391	0.000377	0.000342	0.000321	0.000295	0.000335
<b>Total Direct Tax Rate.....</b>	<b>0.003543</b>	<b>0.003711</b>	<b>0.003718</b>	<b>0.003966</b>	<b>0.003916</b>	<b>0.003832</b>	<b>0.003560</b>	<b>0.003447</b>	<b>0.003608</b>	<b>0.004063</b>
<b>Cities and Towns</b>										
Farr West City.....	0.000658	0.000691	0.000708	0.00026	0.000255	0.000245	0.000234	0.000231	0.000246	0.000280
Harrisville City.....	0.001202	0.001259	0.001292	0.000738	0.000671	0.000660	0.000640	0.001279	0.001399	0.001548
Hooper City.....	0.000569	0.000625	0.000656	0.000484	0.000456	0.000430	0.000438	0.000417	0.000447	0.000366
Huntsville Town.....	0.001379	0.001445	0.00148	0.000999	0.000828	0.000820	0.000649	0.000628	0.000601	0.001066
North Ogden City.....	0.001485	0.001584	0.001653	0.001634	0.001493	0.001456	0.001342	0.002173	0.002088	0.002399
North Ogden - Judgement Levy.....	—	—	—	—	—	—	—	—	—	0.000036
Ogden City.....	0.003220	0.003367	0.003415	0.003498	0.00333	0.003321	0.003164	0.003109	0.003384	0.003905
Plain City.....	0.000490	0.000548	0.000583	0.000409	0.000387	0.000372	0.000334	0.000322	0.000350	0.000519
Pleasant View City.....	0.001247	0.001293	0.001346	0.001387	0.001327	0.001337	0.001217	0.001938	0.002018	0.002189
Riverdale City.....	0.001201	0.001242	0.001263	0.001365	0.001307	0.001278	0.001313	0.001292	0.001339	0.001131
Roy City.....	0.002202	0.002285	0.00243	0.002389	0.002263	0.002266	0.002084	0.002096	0.002178	0.002451
South Ogden City.....	0.002696	0.002852	0.002962	0.002979	0.002871	0.002768	0.002632	0.002352	0.002527	0.002825
Uintah Town.....	0.001000	0.001029	0.001036	0.00107	0.000699	0.000677	0.000627	0.000588	0.000702	0.000757
Washington Terrace City.....	0.002950	0.003101	0.003217	0.003085	0.002938	0.002939	0.002866	0.002830	0.002865	0.003203
<b>School Districts</b>										
Ogden School District.....	0.009295	0.009204	0.008754	0.008926	0.00826	0.008175	0.007782	0.007453	0.008176	0.008380
Ogden School District-Judgement Levy.....	—	0.000030	—	—	—	—	—	—	—	—
Weber School District.....	0.006643	0.006526	0.00692	0.007071	0.006833	0.006526	0.005721	0.005458	0.005626	0.006237
Weber School District-Judgement Levy.....	—	—	—	—	—	—	—	—	—	0.000026
<b>Water Districts</b>										
Weber Basin Water - General Levy.....	0.000196	0.000199	0.00021	0.000215	0.000217	0.000207	0.000188	0.000181	0.000200	0.000178
Weber Basin Water - Ogden Special.....	0.000288	0.000294	0.000298	0.000305	0.000289	0.000290	0.000276	0.000323	0.000345	0.000306
Weber Basin Water - Uintah Special.....	—	—	—	—	—	—	—	—	—	—
Roy Water Conservancy Sub-District.....	0.000097	0.000101	0.000108	0.000106	0.000101	0.000103	0.000095	0.000094	0.000103	0.000116
Bona Vista Water Improvement District.....	0.000284	0.000300	0.000311	0.000311	0.000302	0.000296	0.000288	0.000280	0.000300	0.000328
Hooper Water Improvement District.....	0.000387	0.000415	0.000446	0.000455	0.000433	0.000404	0.000394	0.000379	0.000404	0.000474
Uintah Highlands Water District.....	0.000770	0.000809	0.000837	0.000862	0.000851	0.000814	0.000788	0.000736	0.000800	0.000319
Warren - West Warren Water.....	0.000401	0.000429	0.000441	0.000446	0.000417	0.000403	0.000369	0.000354	0.000381	0.000467
<b>Cemetery Districts</b>										
Ben Lomond Cemetery District.....	0.000079	0.000083	0.000087	0.000088	0.000082	0.000081	0.000074	0.000075	0.000078	0.000088
Eden Cemetery Maintenance District.....	0.000070	0.000073	0.000077	0.000082	0.000074	0.000067	0.000050	0.000044	0.000045	0.000057
Hooper Cemetery Maintenance District.....	—	—	—	—	—	—	—	—	—	0.000121
Liberty Cemetery Maintenance District.....	0.000040	0.000045	0.000051	0.000056	0.000052	0.000046	0.000035	0.000030	0.000029	0.000042
Plain City Cemetery Maintenance District.....	0.000079	0.000088	0.000093	0.000094	0.000089	0.000086	0.000078	0.000081	0.000088	0.000100
West Weber - Taylor Cemetery District.....	0.000079	0.000086	0.00009	0.000087	0.000081	0.000078	0.000074	0.000071	0.000076	0.000087
Warren - West Warren Cemetery District.....	0.000124	0.000127	0.000121	0.000111	0.000111	0.000111	0.000106	0.000104	0.000107	0.000117
<b>Special Districts</b>										
Weber Area Dispatch 911 and Emergency Services District.....	0.000288	0.000303	0.00031	0.000316	0.000301	0.000309	0.000286	0.000278	0.000293	0.000302
Mosquito Abatement District.....	0.000134	0.000141	0.000146	0.000148	0.000141	0.000138	0.000128	0.000089	0.000094	0.000106
Central Weber Sewer Improvement District....	0.000802	0.000838	0.000866	0.00088	0.000854	0.000833	0.000811	0.000800	0.000519	0.000573
North Davis Sewer Improvement District.....	0.001025	0.001025	0.001025	0.000993	0.000928	0.000864	0.000763	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001471	0.001563	0.001456	0.001481	0.00142	0.001356	0.001219	0.001150	0.001124	0.001302
Weber County Fire G.O. Bond.....	—	—	—	—	—	—	—	—	—	—
Weber County Fire G.O. Bond - 2006.....	0.000138	0.000105	0.000112	0.000116	0.000133	0.000105	0.000097	0.000141	0.000157	—
West Warren Park.....	0.000351	0.000335	0.000342	0.000303	0.000306	0.000308	0.000306	0.000308	0.000321	0.000345
Powder Mountain Water & Sewer.....	0.000353	0.000381	0.000434	0.000465	0.000453	0.000413	0.000311	0.000247	0.000223	0.000399
Liberty Park.....	0.000138	0.000154	0.000177	0.000194	0.000178	0.000163	0.000115	0.000096	0.000090	0.000145
North View Fire District.....	0.001033	0.001093	0.001131	0.001133	0.001041	0.00102	0.000951	—	—	—
Unincorporated Services Fund.....	0.000162	0.000175	0.000181	—	—	—	—	—	—	—

Source:  
Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Principal Property Taxpayers For 2015 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2015		2006		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 258,299,769	2.0%	1	144,946,569	1.6%
Fresenius Medical Care.....	Manufacturing	2	189,392,065	1.5%	3	72,725,516	0.8%
Pacificorp.....	Utility/Electrical	3	182,817,422	1.4%	2	110,614,738	1.2%
Great Salt Lake Minerals.....	Mining	4	182,801,256	1.4%	10	39,604,331	0.4%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	94,757,454	0.7%		—	—
Questar Gas.....	Utility/Natural Gas	6	79,330,016	0.6%	9	39,771,734	0.4%
Union Pacific Railroad.....	Rail Transportation	7	75,438,620	0.6%		—	—
Autoliv ASP.....	Manufacturing	8	60,565,367	0.5%	5	54,724,490	0.6%
Kimberly-Clark.....	Manufacturing	9	60,539,448	0.5%	8	40,368,966	0.5%
America First Credit Union.....	Financial Services	10	58,709,367	0.5%		—	—
Qwest.....	Utility/Communications		—	—	4	58,604,131	0.7%
Williams International Corp.....	Manufacturing		—	—	6	52,733,278	0.6%
Associated Food Stores.....	Distribution		—	—	7	45,793,292	0.5%
			<u>\$ 1,242,650,784</u>	<u>9.7%</u>		<u>\$ 659,887,045</u>	<u>7.4%</u>
	County Taxable Value		\$ 12,774,890,726			\$ 8,915,088,190	

### Notes:

- (1) Taxable value does not include personal property accounts with a taxable value less than \$250,000.
- (2) Taxable value does not include real estate parcels with a taxable value less than \$250,000.

### Source:

Weber County Assessor

# WEBER COUNTY, UTAH

## Legal Debt Margin Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Estimated Fair Market Value.....	\$ 18,888,190,765	\$ 15,852,922,055	\$ 16,741,640,705	\$17,966,655,944	\$ 18,433,254,359
Debt Limit (2% of Fair market value)...	377,763,815	317,058,441	334,832,814	359,333,119	368,665,087
Total net debt applicable to limit.....	39,818,015	41,624,690	43,376,364	10,356,168	11,185,425
Legal Debt Margin.....	<u>\$ 337,945,800</u>	<u>\$ 275,433,751</u>	<u>\$ 291,456,450</u>	<u>\$ 348,976,951</u>	<u>\$ 357,479,662</u>
Total net debt applicable to limit as a percentage of debt limit.....	10.5%	13.1%	13.0%	2.9%	3.0%

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Estimated Fair Market Value.....	\$ 18,748,560,971	\$ 20,007,438,628	\$ 19,678,956,447	\$17,072,115,297	\$ 14,365,081,710
Debt Limit (2% of Fair market value)...	374,971,219	400,148,773	393,579,129	341,442,306	287,301,634
Total net debt applicable to limit.....	13,846,414	16,421,130	18,905,846	21,035,562	23,080,278
Legal Debt Margin.....	<u>\$ 361,124,805</u>	<u>\$ 383,727,643</u>	<u>\$ 374,673,283</u>	<u>\$ 320,406,744</u>	<u>\$ 264,221,356</u>
Total net debt applicable to limit as a percentage of debt limit.....	3.7%	4.1%	4.8%	6.2%	8.0%

# WEBER COUNTY, UTAH

## Computation of Overlapping Debt As of December 31, 2015

<u>Taxing Entity</u>	<u>2015 Taxable Value (1)</u>	<u>County's Portion of Taxable Value</u>	<u>County's Percentage</u>	<u>Entity's G.O. Debt</u>	<u>County's Portion of G.O. Debt</u>
<b>Overlapping:</b>					
State of Utah.....	\$223,545,318,051	\$12,774,911,842	5.7%	\$2,498,895,000	\$142,437,015
WBWCD (2)(3).....	47,945,468,733	12,774,894,450	26.6%	21,139,452	<u>5,632,530</u>
Total Overlapping G.O. Debt.....					<u>148,069,545</u>
<b>Underlying:</b>					
Weber County School District.....	8,803,257,251	8,803,257,251	100.0%	132,770,000	132,770,000
Ogden City School District.....	3,971,654,591	3,971,654,591	100.0%	57,674,000	57,674,000
Weber Fire District.....	3,782,832,015	3,782,832,015	100.0%	3,640,000	3,640,000
North Davis Sewer District (4).....	9,377,362,021	1,283,801,866	13.7%	30,100,000	4,123,700
Washington Terrace City.....	355,652,251	355,652,251	100.0%	1,802,000	<u>1,802,000</u>
Total Underlying.....					<u>200,009,700</u>
Total overlapping and underlying general obligation debt.....					\$348,079,245
Total overlapping general obligation debt (excluding the State) (5).....					\$5,632,530
Total direct general obligation bonded indebtedness.....					<u>\$37,895,000</u>
Total direct and overlapping general obligation debt (excluding the State) (5).....					<u>\$43,527,530</u>

This table excludes any additional principal amounts attributable to unamortized original issue bond premium.

(1) Taxable value used in this table excludes the taxable value used to determine uniform fees on tangible personal property.

(2) Weber Basin Water Conservancy District ("WBWCD") overlaps into the County and almost covers the entire County; for purposes of this table WBWCD will be considered as overlapping debt. WBWCD covers all of Morgan County, almost all of the County and Davis County, and portions of Box Elder and Summit Counties. Principal and interest on WBWCD's outstanding general obligation bonds are limited ad valorem tax bonds. Certain portions of the principal of and interest on WBWCD's general obligation bonds are paid from sales of water.

(3) All or portions of these governmental entities outstanding general obligation debt are supported by user fee revenues from water 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."

(4) A portion of this entity is located in Davis County, Utah.

(5) The State's general obligation debt is not included in overlapping debt because the State currently levies no property tax for payment of general obligation bonds.

(Source: Zions Public Finance, Inc.)

# WEBER COUNTY, UTAH

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

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds
<b>2015</b>	<b>243,645</b>	— (1)	<b>\$ 12,774,911,842</b>	<b>\$ 39,818,015</b>	<b>\$ 13,006,978</b>	<b>\$ 12,273,799</b>	<b>\$ 18,509,352</b>
2014	240,475	8,405	11,974,992,144	41,624,690	14,009,611	14,703,744	18,558,725
2013	238,519	8,549	11,567,029,842	43,376,364	14,519,555	18,185,992	18,608,099
2012	236,640	8,366	11,254,719,536	10,356,168	15,405,769	20,422,138	—
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036	16,421,130	9,567,097	25,906,907	—
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	—
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	—
2006	215,870	6,153	8,915,088,190	23,080,278	10,939,046	32,189,826	—
2005	213,684	5,824	8,210,908,440	25,039,995	3,846,551	33,693,173	—

**Notes:**

(1) Estimates of 2015 personal income for Weber County are not available.

**Sources:**

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

		Business-type Activities						Ratio of	
Tax	Associated	Capital	Sales Tax	Capital	Total Primary	Percentage of	Outstanding	Outstanding	
Increment	Foods Note	Leases	Revenue	Leases	Government	Assessed /	Debt to	Debt	
Bonds			Bonds			Taxable Value	Personal	Per Capita	
							Income		
\$ —	\$ —	\$ 34,209	\$ 480,000	\$ 104,949	\$ 84,227,302	0.66%	N/A (1)	346	
—	—	50,969	640,000	195,293	89,783,032	0.75%	1.07%	373	
—	—	159,022	738,217	335,431	95,922,680	0.83%	1.12%	402	
—	—	700,823	866,720	496,424	48,248,042	0.43%	0.58%	204	
—	—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%	203	
—	77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%	231	
305,000	240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%	246	
470,000	372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%	271	
680,000	504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%	295	
885,000	628,094	1,678,091	1,512,687	409,055	71,322,077	0.80%	1.16%	330	
1,090,000	742,870	3,452,434	1,611,182	300,048	69,776,253	0.85%	1.20%	327	

# WEBER COUNTY, UTAH

## Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2015	\$ 39,818,015	\$ 13,006,978	\$ 12,273,799	\$ 18,509,352	\$ —	\$ (4,756,534)	78,851,610	\$ 12,774,911,842	0.62%	243,645	\$ 324
2014	41,624,690	14,009,611	14,703,744	18,558,725	—	(5,725,161)	83,171,609	11,974,992,144	0.69%	240,475	346
2013	43,376,364	14,519,555	18,185,992	18,608,099	—	(7,737,931)	86,952,079	11,567,029,842	0.75%	238,519	365
2012	10,356,168	15,405,769	20,422,138	—	—	(2,869,500)	43,314,575	11,254,719,536	0.38%	236,640	183
2011	11,185,425	11,785,191	21,854,141	—	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
2010	13,846,414	12,334,847	23,910,524	—	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
2009	16,421,130	9,567,097	25,906,907	—	305,000	(2,994,453)	49,205,681	12,282,089,036	0.40%	227,259	217
2008	18,905,846	11,313,443	28,148,929	—	470,000	(3,454,067)	55,384,151	11,965,640,298	0.46%	224,536	247
2007	21,035,562	11,811,783	29,892,537	—	680,000	(3,470,519)	59,949,363	10,601,027,770	0.57%	220,781	272
2006	23,080,278	12,451,733	32,189,826	—	885,000	(3,810,869)	64,795,968	8,915,088,190	0.73%	215,870	300

**Notes:**

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

**Source:**

Weber County Clerk / Auditor

# WEBER COUNTY, UTAH

## Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
<b>Sales Tax Revenue Bonds</b>						
2015	\$ 12,318,108	\$ —	\$ 12,318,108	\$ 1,095,000	\$ 418,175	8.14
2014	11,840,368	—	11,840,368	955,000	537,655	7.93
2013	11,277,993	—	11,277,993	980,000	515,213	7.54
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
<b>Redevelopment Agency Tax Increment Bonds and Notes</b>						
2015	\$ —	\$ —	\$ —	\$ —	\$ —	— (1)
2014	—	—	—	—	—	—
2013	—	—	—	—	—	—
2012	—	—	—	—	—	—
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
<b>Special Assessment Area Bonds</b>						
2015	\$ —	\$ —	\$ —	\$ —	959,575	— (2)
2014	—	—	—	—	956,696	—
2013	—	—	—	—	277,524	—

**Notes:**

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

# WEBER COUNTY, UTAH

## Demographic and Economic Indicators Last Ten Years

<b>Year</b>	<b>Population</b>	<b>Population Change from Prior Year</b>	<b>Personal Income (in millions)</b>	<b>Per Capita Personal Income</b>	<b>Permit - Authorized Construction (in thousands)</b>	<b>Public School Enrollment</b>	<b>Gross Taxable Sales (in thousands)</b>	<b>Unemployment Rate</b>
<b>2015</b>	243,645	1.30%	n/a	n/a	289,958	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402 (1)	34,938 (1)	275,579	43,538	3,719,095	4.3%
2013	238,519	0.79%	8,549	35,844	76,234	45,683	3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%
2011	234,420	1.4%	7,817	33,344	274,772	43,075	3,131,054	7.8%
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
2009	227,259	1.2%	7,482	32,923	158,126	42,995	3,214,628	7.6%
2008	224,536	1.7%	6,846	30,490	286,005	42,763	3,291,158	4.1%
2007	220,781	2.3%	6,620	29,984	326,966	42,700	3,422,164	3.1%
2006	215,870	1.0%	6,153	28,503	323,580	41,668	3,214,747	3.3%

### Notes:

(1) Estimates of 2015 personal income for Weber County are not available at time of CAFR publication.

### 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 2015 and Ten Years Previous

Company	2015			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	10.0%	20,000-25,000	1	21.1%
Internal Revenue Service.....	4,000-4,999	2	3.8%	5,000-6,999	2	5.5%
McKay Dee Hospital Center.....	3,000-3,999	3	2.9%	2,000-2,999	5	2.3%
Autoliv.....	2,000-2,999	4	2.1%	2,000-2,999	4	2.3%
America First Credit Union.....	1,000-1,999	5	1.2%	—	—	—
Fresenius USA Manufacturing, Inc.....	1,000-1,999	6	1.2%	1,000-1,999.....	8	1.3%
Weber State University.....	1,000-1,999	7	1.2%	2,000-2,999	6	2.3%
Associated Food Stores.....	500-999	8	0.6%	—	—	—
Columbia Ogden Regional Medical Center.....	500-999	9	0.6%	—	—	—
Marketstar Corp.....	500-999	10	0.6%	—	—	—
Convergys CM Delaware, LLC.....	—	—	—	1,000-1,999	7	1.3%
Weber School District.....	—	—	—	3,000-3,999	3	3.2%
Ogden City School District.....	—	—	—	1,000-1,999	9	1.3%
Wal-Mart.....	—	—	—	1000-1999.....	10	1.4%
Total.....	<u>23,500-35,990</u>		<u>24.2%</u>	<u>38,000-52,990</u>		<u>42.0%</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 COUNTY, UTAH

## Operating Indicators by Function Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Governmental Activities</b>										
<b>General Government:</b>										
Justice Court:										
Traffic Cases Disposed.....	2,204	2,067	2,355	790	793	824	6,062	6,450	7,767	11,950
Misdemeanor Cases Disposed.....	1,255	1,107	4,423	295	244	191	829	754	869	985
Clerk/Auditor:										
Marriage Licenses Issued.....	2,329	2,208	2,140	2,109	2,140	2,012	2,060	2,263	2,210	2,258
Tax Sale Properties Sold.....	9	12	36	22	27	16	13	18	17	11
Tax Relief Applications.....	3,680	3,581	3,498	3,502	3,469	3,411	3,342	3,185	3,185	4,707
Passports Issued.....	3,886	2,847	2,310	2,222	1,934	2,850	2,468	3,060	1,932	790
Recorder:										
Documents Recorded.....	55,062	47,033	56,678	57,006	47,130	51,181	69,425	69,618	80,215	80,606
Subdivisions Recorded.....	148	110	103	67	53	68	90	129	163	140
Number of Lots Within Subdivisions.....	888	972	828	725	286	351	753	1,288	2,373	2,250
Assessor:										
Residential Construction Permits.....	2,127	1,652	1,632	1,494	1,369	1,245	1,782	2,233	3,338	3,430
Commercial Construction Permits.....	438	504	543	534	532	437	567	626	646	672
Board of Equalization Appeals.....	1,447	1,545	1,723	2,397	2,865	3,574	4,238	3,162	3,005	1,142
Parcel Count.....	93,193	92,719	92,172	97,331	97,239	97,155	96,916	96,703	93,215	91,800
Children's Justice Center:										
Children Interviewed.....	561	451	456	554	465	388	481	459	586	724
Cases Served.....	614	479	509	606	529	470	523	668	827	776
Planning:										
Applications.....	56	68	320	40	83	95	96	86	70	94
Subdivision Lots Approved.....	138	163	248	77	12	42	112	153	838	1,318
Land Use Permits.....	280	247	221	196	155	162	156	210	285	339
Code Enforcement Complaints Resolved.....	237	205	147	184	131	168	198	270	210	230
Engineering										
Excavation Permits.....	137	126	104	88	100	91	117	173	192	211
Sewer Connections.....	8	6	8	1	1	3	—	3	25	13
Building Inspection:										
Plan Reviews.....	286	260	187	132	160	182	181	232	263	284
Permits Issued.....	354	373	338	270	306	298	342	410	384	476
<b>Public Safety:</b>										
Sheriff:										
Citations Issued.....	3,727	4,155	5,288	5,745	6,069	5,458	6,896	6,183	6,849	8,564
Traffic Accidents Investigated.....	1,137	79	1,072	1,027	1,148	1,148	1,249	1,158	1,290	1,225
Calls for Service.....	30,769	34,656	38,547	29,330	39,866	40,368	40,369	42,856	42,793	50,596
Civil Population Served.....	55,657	55,657	55,657	55,657	55,666	49,187	49,187	49,187	48,223	n/a
Average Inmate Population.....	940	902	970	920	969	979	952	987	1,028	1,046
<b>Public Health and Welfare:</b>										
Health Department:										
Births Recorded.....	9,494	11,596	6,190	6,562	6,568	6,565	6,719	6,859	6,626	6,253
Immunizations Given.....	8,002	12,433	12,182	13,218	10,652	20,413	39,224	26,542	18,375	5,383
Soil Samples Taken.....	161	114	81	44	33	63	58	85	248	309
Septic Permits Issued.....	128	97	79	57	55	54	75	92	115	128
WIC Average Monthly Participation.....	6,946	7,216	7,363	7,336	7,366	7,571	7,064	6,567	6,439	n/a
<b>Streets and Public Improvements:</b>										
Roads Department:										
Miles of Asphalt Overlays.....	11.4	9.13	3.05	4.60	3.00	2.15	2.40	4.30	3.05	3.5
Miles of New Chip Seal Applied.....	18.09	16.15	23.25	15	—	14.40	12.80	—	14.35	13.2
Winter Overtime Operations Hours.....	1,380	1,504	1,511	1,063	1,435	1,129	2,302	2,144	1,249	1,474
<b>Library:</b>										
Library Cards Issued.....	19,796	21,265	21,561	22,518	23,221	25,598	25,361	23,101	18,433	23,332
Circulation Transactions.....	2,014,902	2,022,727	2,205,123	2,094,199	1,766,444	2,028,739	(2) 2,148,379	1,774,208	1,346,481	1,226,786
Reference Service Transactions.....	395,781	418,262	821,095	(5) 794,045	820,097	820,856	(2) 2,572,707	2,228,734	2,072,102	1,942,277
Public Computer Sessions Logged.....	325,300	170,869	204,878	(4) —	—	—	—	—	—	—
Annual Visits.....	1,795,571	1,871,533	1,289,862	(4) —	—	—	—	—	—	—
Programs.....	2,444	2,503	2,590	(4) —	—	—	—	—	—	—
Program Attendees.....	85,674	93,642	93,889	(4) —	—	—	—	—	—	—
Meetings.....	5,002	5,211	4,538	(4) —	—	—	—	—	—	—
Meeting Attendees.....	130,199	122,575	94,773	(4) —	—	—	—	—	—	—
<b>Parks, Recreation &amp; Public Facilities:</b>										
Golden Spike Events Center:										
Attendance.....	232,827	199,894	193,254	220,999	245,639	211,409	224,884	219,384	261,924	195,239
Events.....	288	285	272	287	208	244	278	240	188	206
<b>Business-type Activities</b>										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	186,595	174,770	198,847	208,992	211,582	224,351	244,032	217,486	213,422	206,524
C & D Landfill.....	26,647	23,168	21,897	19,796	27,598	28,957	(3) —	—	—	—
Tons of Metal Recycled.....	1,861	1,688	1,453	1,496	1,346	1,979	2,439	2,270	2,033	2,278
Yards of Compost Sold.....	14,487	8,371	7,860	9,236	9,658	8,903	9,419	5,447	8,202	7,714

**Notes:**

- (1) During 2011, the time required of the Roads Department to manage flood issues prevented the Roads Department from applying chip seal to any county roads.
- (2) In 2010 the Library revised its reference categories and methods of recording transactions which has resulted in a much lower number.
- (3) The C&D Landfill opened in 2010.
- (4) We began reporting this information in 2013
- (5) In 2014, the Library revised its methods of recording transactions, which has resulted in a much lower number.

**Source:**

Weber County Departments, as listed

# WEBER COUNTY, UTAH

## Full-Time Equivalent Employees by Function Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Governmental Activities:</b>										
General Government.....	171.1	174.4	170.4	167.9	168.4	179.3	177.8	175.3	195.3	219.8
Public Safety.....	397.7	384.5	384.2	384.8	392.6	416.0	412.9	425.9	395.5	371.8
Library.....	76.7	79.3	78.8	79.1	79.9	80.6	78.9	70.7	70.8	71.3
Streets and Public Improvements.....	21.8	23.3	23.0	21.2	20.9	20.8	20.5	20.9	20.4	20.3
Parks, Recreation, & Public Facilities	75.4	57.3	57.0	57.5	57.5	58.8	57.2	56.8	56.1	55.2
Conservation and Development.....	3.0	2.7	2.7	2.5	2.5	2.6	2.5	2.6	2.9	3.1
<b>Business-type Activities:</b>										
Solid Waste Transfer Station.....	26.2	25.4	25.2	25.6	23.2	23.0	22.5	21.9	19.8	18.8
Animal Services.....	10.3	8.2	8.6	8.4	7.6	1.1	0.0	0.0	0.0	0.0
Total FTEs.....	<u>782.2</u>	<u>755.1</u>	<u>749.9</u>	<u>747.0</u>	<u>752.6</u>	<u>781.1</u>	<u>772.3</u>	<u>774.1</u>	<u>760.8</u>	<u>760.3</u>

**Notes:**

In 2015, Weber County took over management of the Ogden Eccles Conference Center, whose employee totals are included in Parks, Recreation & Public Facilities

**Source:**

Weber County Human Resources

# WEBER COUNTY, UTAH

## Capital Asset Statistics by Function Last Ten Years

Function	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Governmental Activities</b>										
<b>General Government:</b>										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	45	45	25	43	39	10	10	10	10	10
<b>Public Safety:</b>										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	1,186	1,186	1,186	1,186	1,186	1,188	1,188	1,188	1,188	1,188
Fleet Vehicles.....	134	144	120	188	161	158	158	158	152	139
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	94	182	182	182	182	28	28	28	28	28
Feline Kennels.....	244	276	276	276	276	52	52	52	52	52
Exotic Animal Kennels.....	17	17	17	17	17	17	—	—	—	—
<b>Public Health and Welfare:</b>										
Buildings.....	2	2	2	2	1	1	1	1	1	1
Fleet Vehicles.....	23	20	67	20	14	14	14	14	12	12
<b>Library Services:</b>										
Library Branches.....	5	5	5	5	5	5	5	4	4	4
Fleet Vehicles.....	4	2	2	4	4	4	4	4	4	4
<b>Streets and Public Improvements:</b>										
Roads (Miles).....	190	190	187	187	219	205	205	205	205	203
Fleet Vehicles.....	8	30	32	9	9	3	3	3	3	3
Heavy equipment.....	49	39	39	39	39	39	39	39	39	38
<b>Parks, Recreation &amp; Public Facilities</b>										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Arena.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	2	1	1	1	1	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	—	—	—	—
Shop Facilities.....	1	2	2	2	2	—	—	—	—	—
10 x 10 Stalls (Total Capacity).....	544	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.....	4	5	5	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.....	253	252	252	252	252	252	252	252	252	252
Group Sites w/pavilion.....	9	9	8	8	7	7	7	7	7	7
Group Sites w/o pavilion.....	4	4	5	5	5	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	26	29	29	29	29	27	27	27	27	22
Historical Bldgs.....	1	4	4	4	4	4	4	4	4	3
Mobile Stage.....	1	1	1	1	1	1	1	—	—	—
Fleet Vehicles.....	7	7	17	11	11	6	6	3	3	3
Indoor Ice Rinks.....	2	2	2	1	1	1	1	1	1	1
Educational Center.....	1	1	1	1	1	1	1	1	—	—
<b>Business-type Activities</b>										
<b>Solid Waste Transfer Station</b>										
Heavy Equipment.....	16	15	15	15	14	13	13	13	12	12
Fleet Vehicles.....	7	5	13	3	3	1	1	1	1	1
Scales.....	3	3	3	3	3	3	3	3	3	3
<b>Landfill Gas Recovery</b>										
Generator.....	1	1	1	1	1	1	1	1	1	1
Lineal Feet of Gas Pipe, all sizes.....	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630

**Source:**

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



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**Weber County Corporation**  
**2380 Washington Boulevard**  
**Ogden, Utah 84401**  
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