

# WEBER COUNTY, UTAH

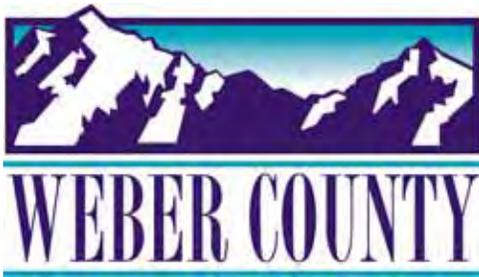
## Comprehensive Annual Financial Report

FOR THE YEAR ENDED  
DECEMBER 31, 2019



# 2019

Ogden Bay



**WEBER COUNTY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**For the Year Ended December 31, 2019**

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**ELECTED OFFICIALS**

James H. Harvey..... Commissioner  
Scott Jenkins..... Commissioner  
Gage Froerer..... Commissioner  
John E. Ulibarri..... Assessor  
Christopher F. Allred..... Attorney  
Ricky D. Hatch..... Clerk/Auditor  
Leann Kilts..... Recorder/Surveyor  
Ryan Arbon..... Sheriff  
John B. Bond..... Treasurer

**OTHER COUNTY OFFICIALS**

Brian Bennion..... Weber/Morgan Health Department  
Sarah Swan..... 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  
Steffani Ebert, Senior Accountant  
Candis Warren, Accountant  
Jill Dinsdale, 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, 2019

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June 02, 2020

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

We are pleased to present the 2019 Comprehensive Annual Financial Report of Weber County in accordance with Utah Code 17-36-37. Responsibility for the accuracy of the data presented, along with the completeness and fairness of the presentation and all disclosures, rests with the County's management.



To the best of our knowledge and belief, the enclosed data accurately presents the County's financial position and results of operations in all material respects in accordance with generally accepted accounting principles (GAAP). 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 based on the County's system of internal controls over assets and liabilities recorded in our accounting system. These controls have been designed to provide reasonable assurance of safeguarding assets against loss from unauthorized use or disposition and to ensure the reliability of financial records for preparation of 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.

**Independent Auditor's Report.** Christensen, Palmer & Ambrose, a firm of licensed certified public accountants, conducted an annual audit of the County, 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

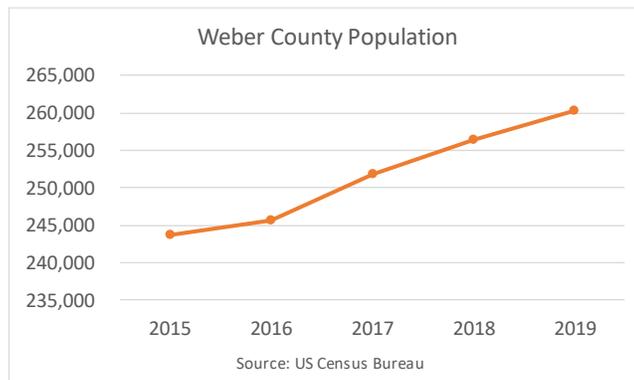
Comptroller General of the United States. The firm has issued an unmodified opinion on the fair presentation of the financial statements, as explained in the independent auditor's report on page 12.

**Management's Discussion and Analysis (MD&A).** The discussion and analysis immediately following the independent auditor's report provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the information found in the MD&A and should be read in conjunction with it.

## PROFILE OF THE COUNTY AND OUR GOVERNMENT

Weber County lies between the spectacular Wasatch Mountains on the east and the Great Salt Lake on the west, just 35 miles north of Salt Lake City. Box Elder and Cache Counties border Weber County on the north and Davis and Morgan Counties on the south. The County occupies 662 square miles.

**Population.** Although Weber County is one of Utah’s smallest counties geographically, its 2018 population of approximately 256,359 makes it the fourth most populous of the state’s 29 counties. Over the last five years, the County’s population has grown by 15,844 (6.6%).



**Government Structure.** An elected three-member County Commission governs Weber County. Duties of the County Commission include: levying property and sales taxes, appropriating funds for its various departments and offices, and managing all county administrative affairs in general. Six other elected officials serve as administrative officers for the County in their respective offices: Assessor, Attorney, Clerk/Auditor, Recorder/Surveyor, Sheriff, and Treasurer. Each of these elected officials serves terms of four years. An organizational chart is included on page 10.

**County Services.** Services provided by the County to both incorporated and unincorporated areas within Weber 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 respective entities each month, as required. The Commissioners serve as the governing body for the unincorporated areas of the County and are responsible for licensing and regulating businesses, exhibitions, planning and zoning, and recreation within these areas.

**Component Units.** A governmental component unit is a legally separate entity for which the County Commission is financially accountable. The County provides accounting, payroll, human resource management, legal, and banking services to the following component units: Weber Housing Authority, Weber Area Dispatch 911 Emergency Services District, and the Weber-Morgan Health Department. Financial statements for these discretely presented component units are included in this report.

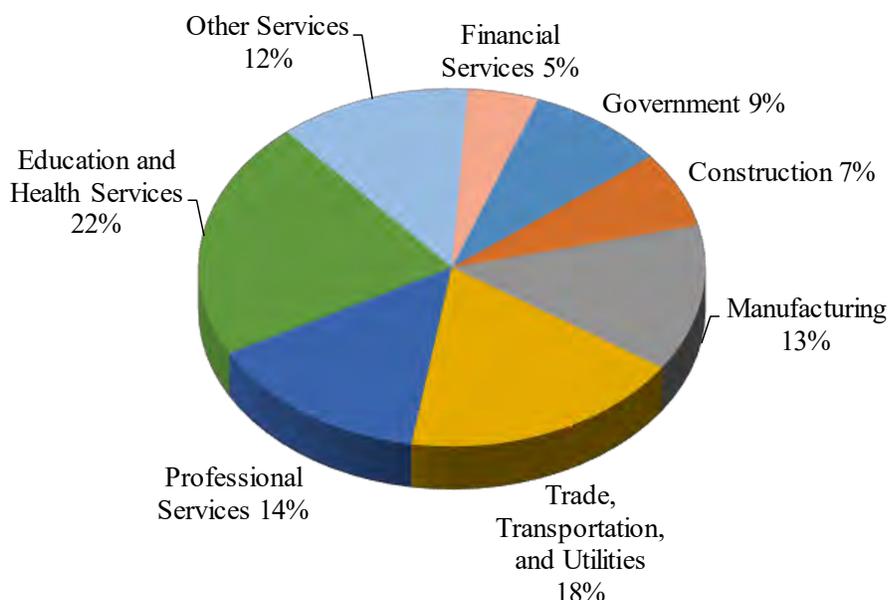
**Budget Process and Control.** Respective elected officials and department administrators propose budgets to the County Commissioners each year. Generally, these proposals include categories for: revenue projections; personnel costs; training; materials, supplies, and services; capital equipment; and additional requests. The County Commission adopts an annual budget for all governmental funds before December 31<sup>st</sup> for the following calendar year. State statute requires that budget expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances.

Budgetary control is maintained on a department level, and the Commission must approve any increases to budgeted revenues or expenditures after a public hearing, as required by state law. Other adjustments may be made to the budget throughout the year so as not to end the year in a deficit position. Budget-to-actual comparisons for governmental funds are included in the supplementary information section of this report.

**INFORMATION USEFUL IN ASSESSING A GOVERNMENT’S ECONOMIC CONDITION**

**Local Economy.** 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 in the economy. In 2019, Weber County posted a 2.7% net increase in employment with most all industries adding new jobs. The unemployment rate in Weber County averaged 2.9% for the year. While slightly higher than the State’s unemployment rate, Weber County continues to maintain a steady, low rate.

**Weber County  
Employment by Major Industry  
2019**



Source: Utah Department of Workforce Services

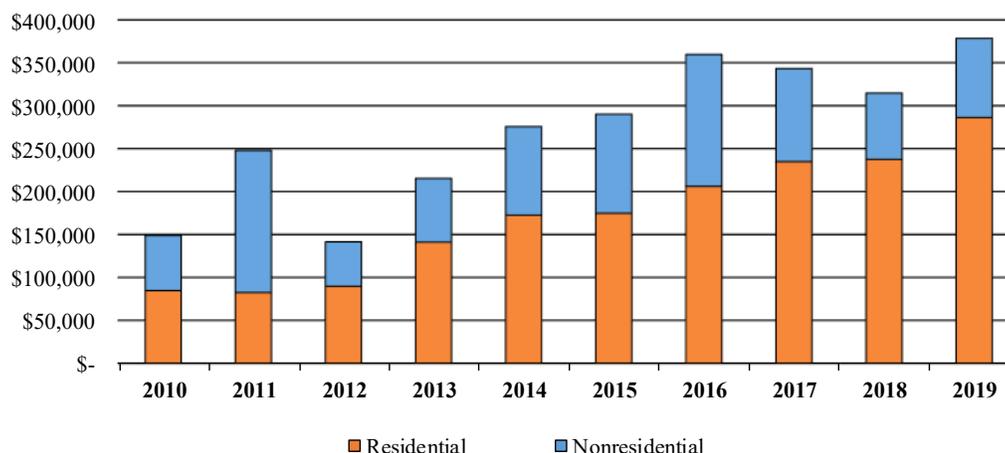
The housing construction market showed a positive climb in 2019, with the following units added:

<b>Type of Residential Unit</b>	<b>New Permits</b>
Single Family Dwellings	708
Multifamily Units	890
Apartments	623
Condominiums, townhomes, duplex	267

Source: Kem C Gardner Institute, University of Utah

The following chart shows the value of new construction permits for the last 10 years.

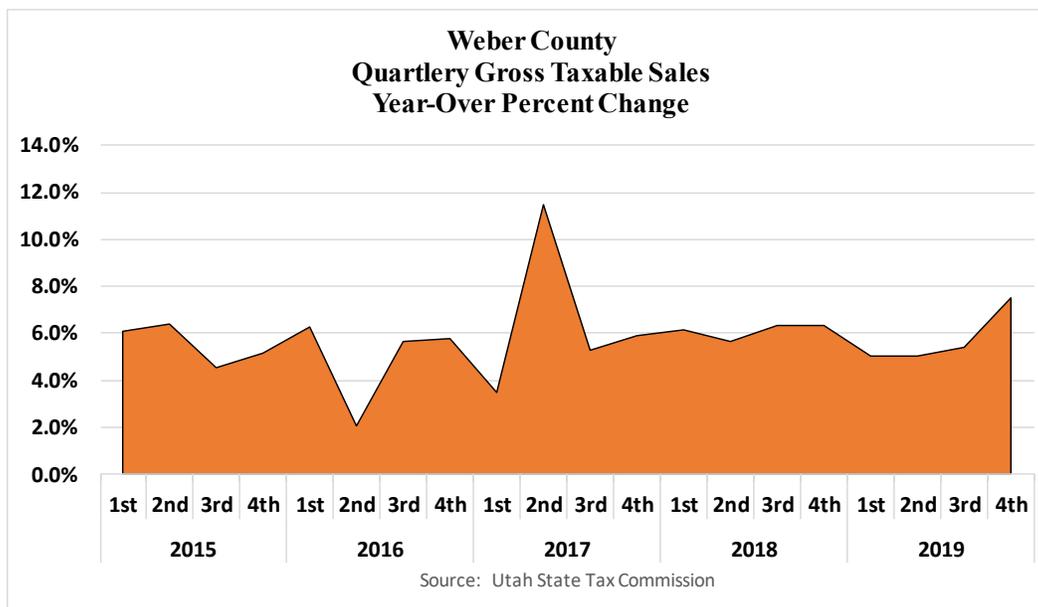
**Weber County  
Permit-Authorized Construction Values  
(in thousands)**



Source: Kem C Gardner Policy Institute, University of Utah

Gross taxable sales in Weber County increased 5.8% over 2018 – a positive sign that consumers continue to feel more confident about the overall economy.

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



Source: Utah State Tax Commission

**Long-term Financial Planning and Relevant Financial Policies.** Through conservative budgeting, steady economic growth, and a cost-saving focus, the County has earned a AAA bond rating. Weber County officials meet regularly to discuss and determine long-term financial planning. The County is able to use its revenues and cost savings to fully fund its vehicle Fleet program. The County also has a five-year capital improvement program and has a method of funding its internal retiree post-employment healthcare benefit program.

Weber County has adopted policies for maintaining a minimum level of fund balance and keeping debt to a minimum. The County has modified its policy related to retiree benefits that were becoming unsustainable. The practices and policies that have been implemented at the county are working and it is an indication to our citizens that our financial foundation is more secure. The County is in compliance with its financial goals and policies. These policies and standards have made contributions to excellent bond ratings and overall financial condition, enabling the County to adjust effectively to economic downturns while still maintaining favorable fund balances. With nearly \$27 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Weber County is well-positioned to realize solid long-term economic growth.

**Major Initiatives.** In 2019, Weber County has placed a renewed focus on addressing the causes of intergenerational poverty by partnering with several governmental and non profit agencies to run a pilot program aimed at identifying and mitigating the underlying causes of intergenerational poverty.

The parking structure for the County offices has reached the end of its useful life. County Management has a plan to remove the aging structure and replace it with a surface lot during 2020.

The County is focused on its Municipal Services fund. Discussions are underway regarding garbage collection services as part of an effort to maintain this fund at a sufficient level.

#### AWARDS AND ACKNOWLEDGEMENTS

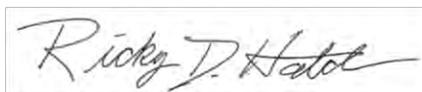
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2018 Comprehensive Annual Financial Report. A copy of this certificate is included in this report. This was the 28<sup>th</sup> consecutive year the County has received this prestigious award. To receive this certificate, a government must publish a readable and efficiently organized Comprehensive Annual Financial Report, which must satisfy both generally accepted accounting principles and applicable legal requirements. A certificate is valid for a period of only one year. We believe our current Comprehensive Annual Financial Report for 2019 also meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine our eligibility for another certificate.

The County's bond rating remains one of the strongest in the nation. Fitch recently affirmed the County's AAA bond rating, putting the county in the top 3% of all counties in the nation.

#### CONCLUSION

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

Sincerely,



Ricky D. Hatch, CPA  
Clerk/Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Weber County**  
**Utah**

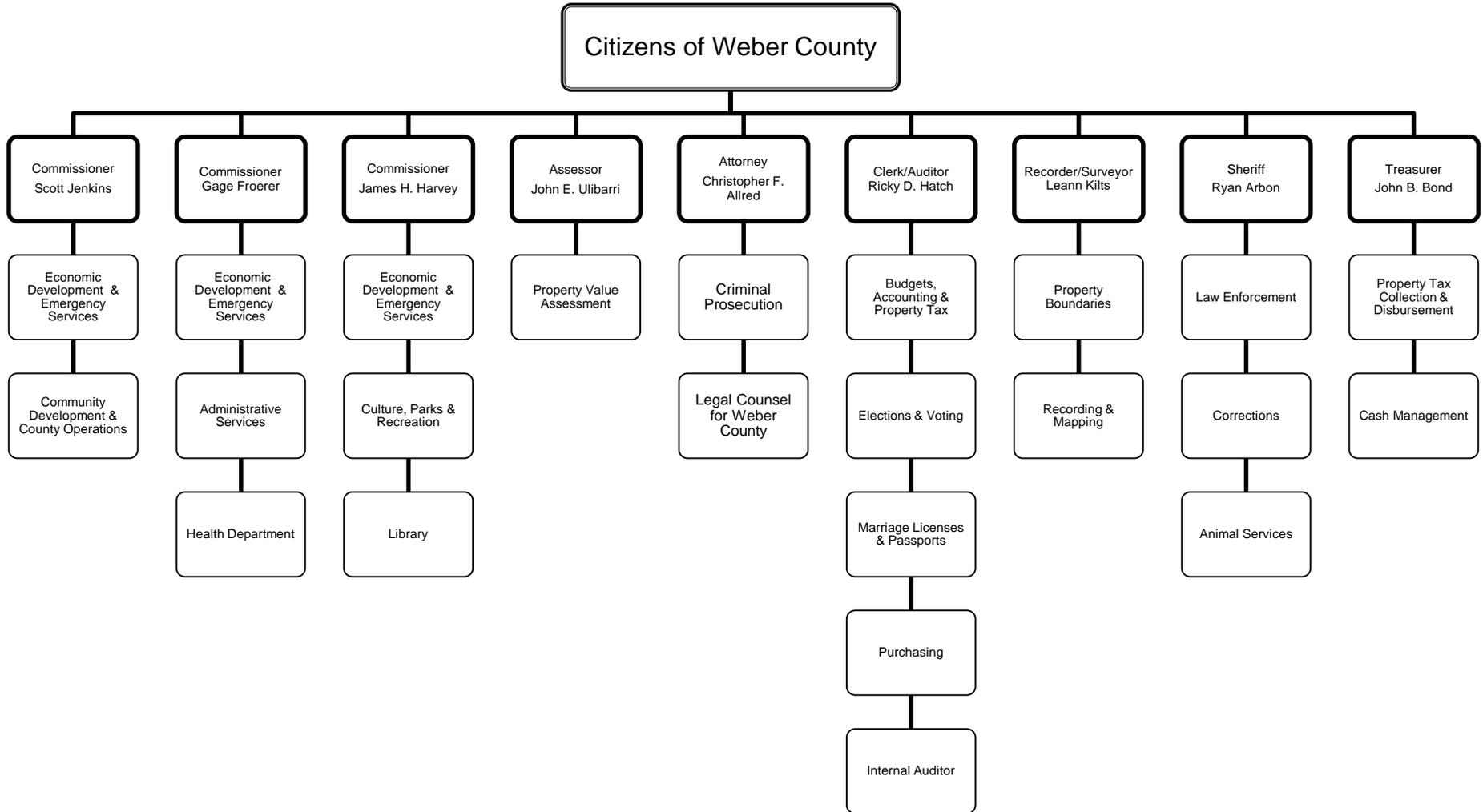
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morrill*

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

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

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

### ***Other Information***

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2020, 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.*

# Basic Financial Statements

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**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

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## **INTRODUCTION**

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2019. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

## **FINANCIAL HIGHLIGHTS**

- The General Fund ended the year with an unassigned fund balance of \$26.8 million (33.1% of revenues), which exceeds the industry's recommended level of 15% of revenues.
- Long-term liabilities increased by \$1.9 million (1.8%) due to an increase in net pension liabilities; see Note 11 for information related to the County's pension plan.

## **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.

### **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, Proprietary, and Fiduciary.

*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.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

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*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 three internal service funds to account for its fleet management, post-employment and termination benefits, 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, 2019

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

**Net Position**

The largest component of the County's net position, 62.8%, 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.

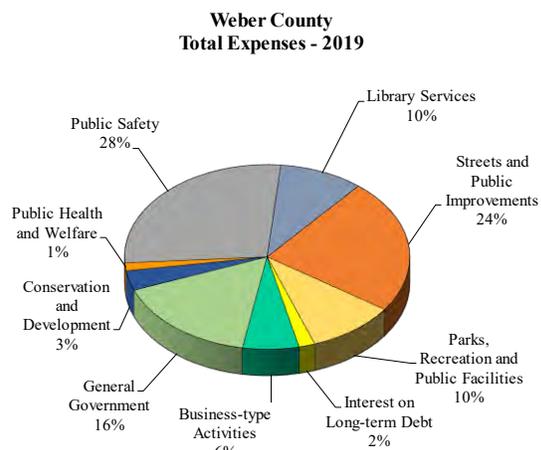
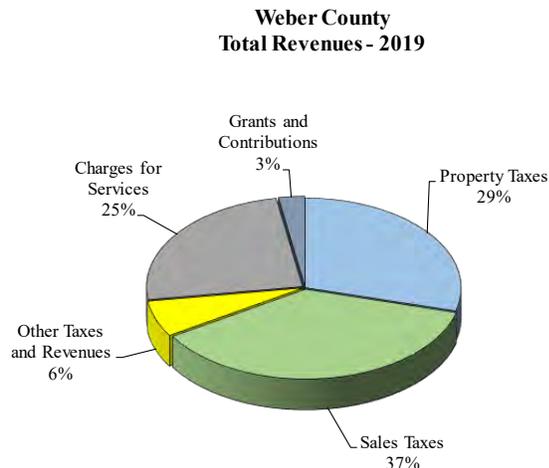
*Restricted net position* comprises 20.5% of total net position and is subject to external restrictions on how the resources may be used.

**Weber County**  
**Net Position as of December 31**

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and Other Assets.....	\$ 149,267,195	\$ 122,296,415	\$ 2,665,546	\$ 1,618,241	\$ 151,932,741	\$ 123,914,656
Capital Assets.....	222,322,762	224,942,578	9,999,993	10,354,824	232,322,755	235,297,402
<b>Total Assets.....</b>	<b>371,589,957</b>	<b>347,238,993</b>	<b>12,665,539</b>	<b>11,973,065</b>	<b>384,255,496</b>	<b>359,212,058</b>
<b>Total Deferred Outflows of Resources.....</b>	<b>19,128,175</b>	<b>17,339,691</b>	<b>547,733</b>	<b>497,265</b>	<b>19,675,908</b>	<b>17,836,956</b>
Current and Other Liabilities.....	14,499,965	9,225,805	528,044	438,907	15,028,009	9,664,712
Long-term Liabilities.....	108,515,070	106,954,429	2,513,882	2,180,868	111,028,952	109,135,297
<b>Total Liabilities.....</b>	<b>123,015,035</b>	<b>116,180,234</b>	<b>3,041,926</b>	<b>2,619,775</b>	<b>126,056,961</b>	<b>118,800,009</b>
<b>Total Deferred Inflows of Resources.....</b>	<b>2,851,772</b>	<b>9,956,070</b>	<b>78,945</b>	<b>268,478</b>	<b>2,930,717</b>	<b>10,224,548</b>
Net Position:						
Net Investment in Capital Assets.....	162,770,073	162,153,283	9,999,993	10,354,824	172,770,066	172,508,107
Restricted.....	56,250,528	46,244,215	—	—	56,250,528	46,244,215
Unrestricted.....	45,830,724	30,044,882	92,408	(772,747)	45,923,132	29,272,135
<b>Total Net Position.....</b>	<b>\$ 264,851,325</b>	<b>\$ 238,442,380</b>	<b>\$ 10,092,401</b>	<b>\$ 9,582,077</b>	<b>\$ 274,943,726</b>	<b>\$ 248,024,457</b>
Percent change from prior year	11.1%	8.8%	5.3%	6.1%	10.9%	8.7%

**Changes in Net Position**

The County's combined net position increased by \$27 million (10.9%) from the prior year. Net position of governmental activities increased \$26.4 million (11.1%), while the net position of business-type activities increased \$510 thousand (5.3%). 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, 2019

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2019	2018	2019	2018	2019	2018	2018 to 2019
<b>Revenues</b>							
General Revenues:							
Taxes.....	\$ 123,819,145	\$ 118,691,104	\$ —	\$ —	\$ 123,819,145	\$ 118,691,104	4.3 %
Other General Revenues.....	6,529,709	1,951,812	100	—	6,529,809	1,951,812	234.6
Program Revenues:							
Charges for Services.....	44,091,344	41,484,769	10,916,068	10,292,443	55,007,412	51,777,212	6.2
Operating Grants.....	4,500,902	3,985,695	—	—	4,500,902	3,985,695	12.9
Capital Grants.....	354,596	7,426,901	—	—	354,596	7,426,901	(95.2)
<b>Total Revenues</b>	<b>179,295,696</b>	<b>173,540,281</b>	<b>10,916,168</b>	<b>10,292,443</b>	<b>190,211,864</b>	<b>183,832,724</b>	<b>3.5</b>
<b>Expenses</b>							
General Government.....	\$ 26,659,155	25,090,592	—	—	26,659,155	25,090,592	6.3
Public Safety.....	45,007,862	43,038,819	—	—	45,007,862	43,038,819	4.6
Public Health and Welfare.....	2,282,971	2,116,580	—	—	2,282,971	2,116,580	7.9
Streets and Public Improvements.....	38,494,265	50,540,972	—	—	38,494,265	50,540,972	(23.8)
Parks, Recreation & Public Facilities....	16,254,649	17,824,319	—	—	16,254,649	17,824,319	(8.8)
Conservation and Development.....	5,661,782	5,628,294	—	—	5,661,782	5,628,294	0.6
Library Services.....	15,558,193	11,114,517	—	—	15,558,193	11,114,517	40.0
Interest on Long-term Debt.....	2,967,874	3,253,694	—	—	2,967,874	3,253,694	(8.8)
Business Type Activities.....	—	—	10,405,844	9,738,293	10,405,844	9,738,293	6.9
<b>Total Expenses</b>	<b>152,886,751</b>	<b>158,607,787</b>	<b>10,405,844</b>	<b>9,738,293</b>	<b>163,292,595</b>	<b>168,346,080</b>	<b>(3.0)</b>
Excess (deficit) Before Special Items	26,408,945	14,932,494	510,324	554,150	26,919,269	15,486,644	
Special Items.....	—	—	—	—	—	—	
<b>Change in Net Position.....</b>	<b>26,408,945</b>	<b>14,932,494</b>	<b>510,324</b>	<b>554,150</b>	<b>26,919,269</b>	<b>15,486,644</b>	
Net Position - Beginning.....	238,442,380	219,134,269	9,582,077	9,027,927	248,024,457	228,162,196	
Adjustment to Net Position.....	—	4,375,617	—	—	—	4,375,617	
Net Position - Beginning as Adjusted.....	238,442,380	223,509,886	9,582,077	9,027,927	248,024,457	232,537,813	
<b>Net Position - Ending.....</b>	<b>\$ 264,851,325</b>	<b>\$ 238,442,380</b>	<b>\$ 10,092,401</b>	<b>\$ 9,582,077</b>	<b>\$ 274,943,726</b>	<b>\$ 248,024,457</b>	<b>10.9 %</b>

**Governmental Activities**

In total, revenues for all governmental activities increased \$5.9 million (3.4%) from the prior year. Tax collections increased by \$5.1 million (4.3%) over the prior year. Capital grants decreased by \$7.1 million from the prior year primarily due to a grant of \$5.5 million, received in 2018 from the State of Utah, to reimburse for transportation-related capital projects offset by decreases in other capital grants.

Total governmental expenses decreased \$5.7 million (3.6%) over the prior year. Street and public improvement expenses decreased by \$12.0 million (23.8%) related to the construction of various roads projects completed in 2018; parks and recreational expenses decreased by \$1.6 million (8.8%), along with an increase of \$4.4 million (40.0%) for library services, related to libraries being closed for a portion of 2018 for renovations.

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 2019, these activities covered \$49.1 million (32.1%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 67.9% of expenses.

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

<b>Weber County</b>						
<b>Net Cost of Governmental Activities</b>						
<b>For the Year Ended December 31</b>						
	<b>Program Expenses</b>	<b>Less Program Revenues</b>	<b>Net Program Costs</b>		<b>Program Revenues as a Percentage of Program Expenses</b>	
			<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
<b>Activities:</b>						
General Government.....	\$ 26,659,155	\$ (12,253,007)	\$ 14,406,148	\$ 14,085,275	46.0 %	43.9 %
Public Safety.....	45,007,862	\$ (19,635,147)	25,372,715	24,084,997	43.6	44.0
Public Health and Welfare.....	2,282,971	—	2,282,971	2,116,580	0.0	0.0
Streets and Public Improvements.....	38,494,265	\$ (6,076,837)	32,417,428	38,105,956	15.8	24.6
Parks, Recreation & Public Facilities.....	16,254,649	\$ (6,118,735)	10,135,914	12,063,339	37.6	32.3
Conservation and Development.....	5,661,782	\$ (735,415)	4,926,367	5,286,819	13.0	6.1
Library Services.....	15,558,193	\$ (835,848)	14,722,345	10,213,940	5.4	8.1
Interest on Long-term Debt.....	2,967,874	\$ (3,291,853)	(323,979)	(246,484)	110.9	107.6
Total Governmental Activities.....	<u>\$ 152,886,751</u>	<u>\$ (48,946,842)</u>	<u>\$ 103,939,909</u>	<u>\$ 105,710,422</u>	<u>32.0 %</u>	<u>33.4 %</u>

**Business-type Activities**

Business-type operating expenses increased by \$668 thousand (6.9%), primarily because of increased solid waste disposal costs at the County's Solid Waste Transfer Station. Revenues increased by \$624 thousand (6.1%) because of increased disposal fees charged by the Transfer Station to cover its increased disposal costs. Overall net position for all business-type activities increased \$510 thousand (5.3%) and ended the year with \$10.1 million in net position.

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

**Capital Assets**

The County added \$9.0 million in capital assets during the year. More information on the County's capital assets can be found in footnote 8 of the financial statements.

**Long-term Liabilities**

Long-term liabilities increased by \$1.9 million (1.8%) due to an increase in net pension liabilities; see footnote 11 for information related to the County's pension plan.

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

<b>Weber County</b>							
<b>Long-term Liabilities</b>							
<b>For the Year Ended December 31</b>							
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percent Change</b>
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	
General Obligation Bonds, net.....	\$ 43,554,457	\$ 45,533,180	\$ —	\$ —	\$ 43,554,457	\$ 45,533,180	(4.3) %
Sales Tax Revenue Bonds, net.....	9,043,851	10,044,885	—	—	9,043,851	10,044,885	(10.0)
Lease Revenue Bonds, net.....	—	4,503,963	—	—	—	4,503,963	(100.0)
Special Assesment Area Bonds, net.....	15,476,857	16,371,232	—	—	15,476,857	16,371,232	(5.5)
Capital Leases.....	8,451	11,861	—	—	8,451	11,861	(28.7)
Compensated Absences.....	5,458,109	5,838,456	83,734	79,567	5,541,843	5,918,023	(6.4)
Net Pension Liability.....	31,146,562	20,279,276	915,516	627,040	32,062,078	20,906,316	53.4
Net OPEB Obligation.....	3,826,783	4,371,577	—	—	3,826,783	4,371,577	(12.5)
Landfill Post-Closure Costs.....	—	—	1,541,628	1,474,261	1,541,628	1,474,261	4.6
	<u>108,515,070</u>	<u>106,954,430</u>	<u>2,540,878</u>	<u>2,180,868</u>	<u>111,055,948</u>	<u>109,135,298</u>	<u>1.8 %</u>

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

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

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**Weber County**  
**Governmental Fund Balances**  
**December 31, 2019**

	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>	<b>Change from 2018</b>
General Fund.....	\$ 45,000	\$ 261,461	\$ —	\$ 510,509	\$ 26,754,724	\$ 27,571,694	37.0%
Library Fund.....	—	—	8,199,304	—	—	\$ 8,199,304	25.1%
Culture Parks and Rec.....	—	—	1,365,877	—	—	\$ 1,365,877	129.2%
Transportation Fund.....	—	45,421,472	—	—	—	\$ 45,421,472	21.3%
Debt Service Fund.....	—	3,911,216	—	—	—	\$ 3,911,216	11.1%
Capital Projects Fund.....	—	130,000	—	17,956,603	—	\$ 18,086,603	10.8%
Nonmajor Funds.....	—	11,381,701	4,870,893	2,752,780	—	\$ 19,005,374	1.6%
Total.....	<u>\$ 45,000</u>	<u>\$ 61,105,850</u>	<u>\$14,436,074</u>	<u>\$21,219,892</u>	<u>\$ 26,754,724</u>	<u>\$123,561,540</u>	<u>19.7%</u>

**Fund Balances**

At December 31, Weber County's governmental funds reported combined fund balances of \$123.6 million, an increase of \$20.3 million (19.7%) 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, \$75.5 million (61.1%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$21.2 million (17.2%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$26.8 million (21.6%) is unassigned and available for new spending in the General Fund. The table above presents the County's 2019 ending governmental fund balances.

**General Fund**

The unassigned fund balance in the General Fund increased by \$7.7 million. The unassigned fund balance ended the year at 33.1% of the current year's revenues and is within the limits allowed by state law and the County's fund balance policy.

**Revenues.** General Fund revenues increased by \$4.3 million (5.6%) over the prior year. Charges for services increased by \$2.2 million (10.6%), primarily due to an increase in recording fees of \$1.1 million and increased revenue for housing federal inmates in the county jail of \$1.1 million. Property tax revenue increased \$784 thousand (2.1%) and sales tax revenue increased \$671 thousand (5.5%).

**Expenditures.** In 2019, total General Fund expenditures increased by \$897 thousand (1.4%) from the prior year. Expenditures for public safety increased by \$1.1 million (2.9%) while expenditures for streets and public improvements decreased by \$1.0 million (89.2%).

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

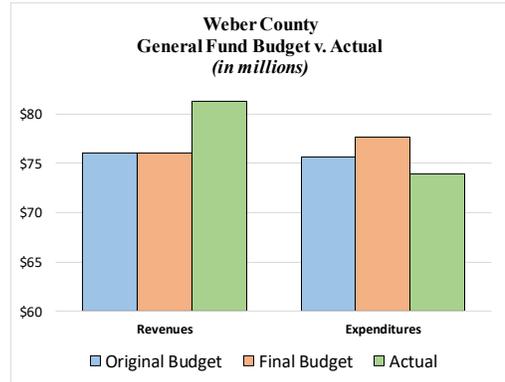
**Budgetary Highlights.** During the year, the general fund was amended to increase expenditures by \$1.96 million (2.6%) primarily to complete projects that were originally budgeted in 2018 but were not completed until 2019.

Actual General Fund revenues were \$5.3 million (6.9%) above the final budget, primarily due to increases in sales and property tax revenues of \$1.5 million, and increased revenues at the jail and recorders offices' of \$2.2 million. Actual expenditures were \$3.8 million (4.8%) below the final budget. The budgetary comparison schedule, in the Required Supplementary Information section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.

**Transportation Development Fund**

During 2019, the County paid \$35.4 million on transportation projects that will be completed through 2024. Expenditures for these awards are made as reimbursements to the cities and the County as the projects are constructed.

**Capital Projects Fund.** For 2019, the County spent \$3.6 million on county library renovations, and \$905 thousand on other county facilities and equipment.



**Nonmajor Governmental Funds**

Weber County's nonmajor funds had combined fund balances of \$19.0 million. Following are significant issues related to the County's nonmajor funds:

**Municipal Services Fund.** The County's property and sales tax revenue related to the unincorporated area increased by \$183 thousand (6.5%) and charges for services increased by \$151 thousand (12%), primarily due to increased charges from the Roads Department for storm water projects. At the same time, costs for services increased by \$557 thousand (7.8%), primarily due to increased administrative costs being allocated to the fund and increased road improvement expenditures.

**Tourism Fund.** The County's tourism-related sales tax collections increased \$523 thousand (8.9%) due mostly to increased restaurant tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to 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.

**Tourism Fund**

	<u>2019</u>	<u>2018</u>	<u>Percent Change</u>
Restaurant Tax.....	\$ 3,973,062	\$ 3,651,354	8.8%
Transient Room Tax.....	1,880,710	1,698,260	10.7%
Leased Vehicle Tax.....	526,784	507,716	3.8%
Total.....	<u>\$ 6,380,556</u>	<u>\$ 5,857,330</u>	8.9%

**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 2019 were as follows:

**WEBER COUNTY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
Year Ended December 31, 2019

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**Risk Management Fund**

Charges to departments for risk management services and expenses remained flat. Net position decreased by \$604 thousand (237.5%) overall, ending the year at \$2.0 million, primarily because of increased insurance costs and claims of \$393 thousand (26.5%).

**Fleet Management Fund**

During the year, the Fleet Management Fund spent \$1.6 million to purchase replacement vehicles. The fund ended the year with \$1.0 million in unrestricted net position.

**Termination Pool Fund**

The County uses an Internal Service Fund to account for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Departmental charges collected for this fund totaled \$1.7 million, while claims for those terminated employees eligible for the payouts amounted to \$1.2 million, an increase of 615 thousand (106%) from the prior year. The County transferred into the termination pool \$1.78 million to prepare for future retirement costs.

**OTHER MATTERS**

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

**Parking Structure**

The County's parking structure has reached the end of its useful life and needs to be replaced. The County's estimated costs for the demolition of the existing structure and reconstruction of a surface lot are \$3 million. The County intends to use existing resources to cover all of these costs. Demolition and reconstruction work is expected to begin in 2020.

**COVID-19**

As discussed in footnote 16, the COVID-19 pandemic is anticipated to have a significant effect on the tax collections of the Tourism Fund (a nonmajor special revenue fund) and the operations of the Culture, Parks, and Recreation fund (major special revenue fund).

**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 (Weber Housing Authority and Weber Area Dispatch 911 and Emergency Services District) 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.

# WEBER COUNTY, UTAH

## Statement of Net Position December 31, 2019

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and Investments.....	\$ 128,531,213	\$ 2,458,582	\$ 130,989,795	\$ 4,943,635
Receivables:				
Accounts, net.....	2,151,200	577,334	2,728,534	1,274,770
Taxes.....	10,552,273	-	10,552,273	1,092,575
Due from Other Governments.....	1,556,466	321,723	1,878,189	24,018
Inventories and Prepaids.....	45,000	-	45,000	1,133,192
Restricted Cash and Investments.....	5,738,940	-	5,738,940	3,885
Other Assets.....	-	10	10	167
Internal Balances.....	692,103	(692,103)	-	-
Capital Assets:				
Land.....	32,080,001	1,604,505	33,684,506	158,069
Buildings and Improvements.....	195,438,094	11,569,999	207,008,093	8,339,135
Machinery and Equipment.....	22,628,386	3,285,612	25,913,998	4,219,960
Construction-in-progress.....	357,095	-	357,095	-
Infrastructure.....	119,005,383	-	119,005,383	-
Intangible Assets - Software.....	1,502,115	-	1,502,115	-
Less Accumulated Depreciation.....	(148,688,312)	(6,460,123)	(155,148,435)	(3,440,121)
Total capital assets.....	222,322,762	9,999,993	232,322,755	9,277,043
Total assets.....	371,589,957	12,665,539	384,255,496	17,749,285
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Amount on Refunding.....	190,765	-	190,765	-
Relating to Pensions.....	18,937,410	547,733	19,485,143	3,045,147
Total deferred outflows of resources.....	19,128,175	547,733	19,675,908	3,045,147
<b>LIABILITIES</b>				
Accounts Payable.....	7,112,507	528,044	7,640,551	96,996
Accrued Liabilities.....	1,307,503	-	1,307,503	-
Deposits.....	5,931,519	-	5,931,519	-
Unearned Revenue.....	148,436	-	148,436	1,586
Long Term Liabilities:				
Due within one year.....	12,927,936	113,734	13,041,670	771,520
Due in more than one year.....	95,587,134	2,400,148	97,987,282	10,740,148
Total liabilities.....	123,015,035	3,041,926	126,056,961	11,610,250
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Relating to Pensions.....	2,851,772	78,945	2,930,717	389,753
Total deferred inflows of resources.....	2,851,772	78,945	2,930,717	389,753
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	162,770,073	9,999,993	172,770,066	4,274,043
Restricted for:				
Roads and Public Improvements.....	47,310,809	-	47,310,809	-
Economic Development.....	1,791,457	-	1,791,457	-
Parks and Recreation Programs.....	6,952,754	-	6,952,754	-
Public Health Programs.....	-	-	-	573,477
Public Safety Programs.....	195,508	-	195,508	-
Unrestricted.....	45,830,724	92,408	45,923,132	3,946,909
Total net position.....	\$ 264,851,325	\$ 10,092,401	\$ 274,943,726	\$ 8,794,429

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

# WEBER COUNTY, UTAH

## Statement of Activities

For the Year Ended December 31, 2019

Activities:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General Government.....	\$ 26,659,155	\$ 11,357,549	\$ 895,458	\$ -
Public Safety.....	45,007,862	18,881,788	753,359	-
Public Health And Welfare.....	2,282,971	-	-	-
Streets And Public Improvement.....	38,494,265	3,942,896	1,779,345	354,596
Parks And Recreation.....	16,254,649	5,725,236	393,499	-
Conservation and Development.....	5,661,782	125,000	610,415	-
Library Services.....	15,558,193	801,748	34,100	-
Interest and Other Charges on Debt Service.....	2,967,874	3,257,127	34,726	-
Total governmental activities.....	<u>152,886,751</u>	<u>44,091,344</u>	<u>4,500,902</u>	<u>354,596</u>
Business-type activities:				
Animal Shelter.....	896,039	920,948	-	-
Landfill Gas Recovery .....	132,214	29,331	-	-
Solid Waste Transfer Station.....	9,377,591	9,965,789	-	-
Total business-type activities.....	<u>10,405,844</u>	<u>10,916,068</u>	<u>-</u>	<u>-</u>
Total primary government.....	<u>\$ 163,292,595</u>	<u>\$ 55,007,412</u>	<u>\$ 4,500,902</u>	<u>\$ 354,596</u>
<b>Component units:</b>				
Weber Area Dispatch 911.....	\$ 7,558,973	\$ 3,811,952	\$ 3,676	\$ -
Weber Housing Authority.....	1,744,587	61,134	1,933,116	-
Weber Morgan Health Department.....	11,021,538	2,901,743	6,638,544	-
Total component units.....	<u>\$ 20,325,098</u>	<u>\$ 6,774,829</u>	<u>\$ 8,575,336</u>	<u>\$ -</u>
General revenues:				
Current Property Taxes.....				
Sales and Franchise Taxes.....				
Other Property Taxes.....				
Unrestricted Investment Income.....				
Gain on Sale of Capital Assets.....				
Miscellaneous.....				
Total general revenues.....				
Change in net position.....				
Net position - beginning.....				
Adjustments to beginning net position.....				
Net position - beginning, as adjusted.....				
Net position - ending.....				

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
(14,406,148)	-	(14,406,148)	-
(25,372,715)	-	(25,372,715)	-
(2,282,971)	-	(2,282,971)	-
(32,417,428)	-	(32,417,428)	-
(10,135,914)	-	(10,135,914)	-
(4,926,367)	-	(4,926,367)	-
(14,722,345)	-	(14,722,345)	-
323,979	-	323,979	-
<u>(103,939,909)</u>	<u>-</u>	<u>(103,939,909)</u>	<u>-</u>
-	24,909	24,909	-
-	(102,883)	(102,883)	-
-	588,198	588,198	-
-	510,224	510,224	-
<u>\$ (103,939,909)</u>	<u>\$ 510,224</u>	<u>\$ (103,429,685)</u>	<u>-</u>
\$ -	\$ -	\$ -	\$(3,743,345)
-	-	-	249,663
-	-	-	(1,481,251)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(4,974,933)</u>
52,406,295	-	52,406,295	5,934,323
66,305,136	-	66,305,136	-
5,107,714	-	5,107,714	-
3,260,987	-	3,260,987	-
71,777	100	71,877	-
3,196,945	-	3,196,945	-
<u>130,348,854</u>	<u>100</u>	<u>130,348,954</u>	<u>5,934,323</u>
26,408,945	510,324	26,919,269	959,390
238,442,380	9,582,077	248,024,457	7,835,039
-	-	-	-
<u>238,442,380</u>	<u>9,582,077</u>	<u>248,024,457</u>	<u>7,835,039</u>
<u>\$ 264,851,325</u>	<u>\$ 10,092,401</u>	<u>\$ 274,943,726</u>	<u>\$ 8,794,429</u>



# 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.

## **Culture Parks and Recreation**

This special revenue fund accounts for the operations of the County's Culture Parks, and Recreation Division, including the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center. The principal revenue source is user fees.

## **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.

## **Transportation Development Fund**

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

## **Debt Service Fund**

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

## **Capital Projects Fund**

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

## **Nonmajor Governmental Funds**

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

# WEBER COUNTY, UTAH

## Balance Sheet Governmental Funds December 31, 2019

	<b>Special Revenue</b>			
	General	Culture Parks and Recreation	Library	Transportation Development
<b>ASSETS</b>				
Cash and Investments.....	\$ 30,534,894	\$ 1,145,299	\$ 8,221,658	\$ 43,307,265
Receivables:				
Accounts, net.....	1,713,204	429,155	-	-
Taxes .....	4,739,958	-	526,854	2,254,608
Due from Other Governments.....	1,040,701	334,049	-	-
Due From Other Funds.....	1,736,338	-	-	-
Inventories and Prepaids.....	45,000	-	-	-
Restricted Cash and Investments.....	699,590	-	-	-
Total assets.....	<u>\$ 40,509,685</u>	<u>\$ 1,908,503</u>	<u>\$ 8,748,512</u>	<u>\$ 45,561,873</u>
<b>LIABILITIES</b>				
Accounts Payable & Accrued Liabilities.....	\$ 5,051,532	\$ 542,626	\$ 137,974	\$ 140,401
Unearned Revenue.....	142,932	-	-	-
Deposits.....	5,931,523	-	-	-
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>11,125,987</u>	<u>542,626</u>	<u>137,974</u>	<u>140,401</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	1,812,004	-	411,234	-
Total Deferred Inflow of Resources.....	<u>1,812,004</u>	<u>-</u>	<u>411,234</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable.....	45,000	-	-	-
Restricted.....	261,461	-	-	45,421,472
Committed.....	-	1,365,877	8,199,304	-
Assigned.....	510,509	-	-	-
Unassigned.....	26,754,724	-	-	-
Total fund balances (deficits).....	<u>\$ 27,571,694</u>	<u>\$ 1,365,877</u>	<u>\$ 8,199,304</u>	<u>\$ 45,421,472</u>
Total liabilities and fund balances (deficits)	<u>\$ 40,509,685</u>	<u>\$ 1,908,503</u>	<u>\$ 8,748,512</u>	<u>\$ 45,561,873</u>

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

Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
\$ 3,837,076	\$ 18,236,008	\$ 18,641,759	\$ 123,923,959
-	-	8,841	2,151,200
226,214	-	2,804,640	10,552,274
-	104,595	77,122	1,556,467
-	-	-	1,736,338
-	-	-	45,000
911,543	-	1,000	1,612,133
<u>\$ 4,974,833</u>	<u>\$ 18,340,603</u>	<u>\$ 21,533,362</u>	<u>\$ 141,577,371</u>
\$ 886,554	\$ 254,000	\$ 1,328,000	\$ 8,341,087
-	-	5,503	148,435
-	-	-	5,931,523
-	-	1,044,235	1,044,235
<u>886,554</u>	<u>254,000</u>	<u>2,377,738</u>	<u>15,465,280</u>
177,063	-	150,250	2,550,551
<u>177,063</u>	<u>-</u>	<u>150,250</u>	<u>2,550,551</u>
-	-	-	45,000
3,911,216	130,000	11,381,701	61,105,850
-	-	4,870,893	14,436,074
-	17,956,603	2,752,780	21,219,892
-	-	-	26,754,724
<u>\$ 3,911,216</u>	<u>\$ 18,086,603</u>	<u>\$ 19,005,374</u>	<u>\$ 123,561,540</u>
<u>\$ 4,974,833</u>	<u>\$ 18,340,603</u>	<u>\$ 21,533,362</u>	<u>\$ 141,577,371</u>

# WEBER COUNTY, UTAH

## Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2019

**Total Fund Balances – Governmental Funds.....** \$ 123,561,540

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.....	\$ 32,080,001	
Infrastructure.....	119,005,382	
Construction in Progress.....	357,095	
Buildings, Equipment, and Other capital assets.....	209,866,594	
Accumulated depreciation.....	<u>(142,642,856)</u>	218,666,216

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

Revenues are not available soon enough after year end to pay for the current period's expenditures.....	2,550,552	
Related to Pensions.....	<u>(2,851,772)</u>	(301,220)

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.....

3,017,595

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

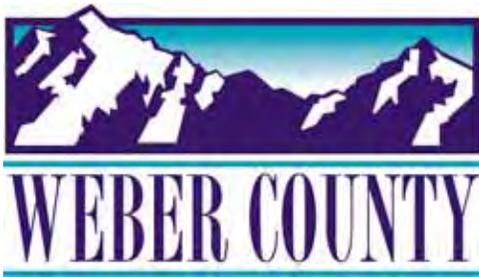
Amount on refunding of bonded debt.....	190,765	
Related to Pensions.....	<u>18,892,410</u>	19,083,175

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.....	(65,385,000)	
Unamortized premiums and discounts on bonds.....	(2,690,165)	
Capital leases.....	(8,451)	
Net Pension Liability.....	<u>(31,092,365)</u>	(99,175,981)

**Net Position of Governmental Activities.....** \$ 264,851,325

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, 2019

	General Fund	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$ 32,497,983	\$ -	\$ 8,360,330	\$ -
Sales.....	12,840,451	-	-	40,242,385
Delinquent Taxes.....	1,314,409	-	240,305	-
Assessing and Collecting.....	4,738,976	-	-	-
Total Taxes:.....	<u>51,391,819</u>	<u>-</u>	<u>8,600,635</u>	<u>40,242,385</u>
Other Revenues:				
License And Fees.....	2,672,855	-	592,680	2,168,542
Intergovernmental.....	1,492,729	393,499	34,100	-
Charges For Services.....	22,948,306	5,717,172	166,714	-
Fines and Forfeitures.....	356,551	-	-	-
Miscellaneous.....	2,044,237	7,064	3,146,577	1,191,274
Total revenues.....	<u>80,906,497</u>	<u>6,117,735</u>	<u>12,540,706</u>	<u>43,602,201</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	22,449,516	-	-	-
Public Safety.....	38,407,389	-	-	-
Public Health And Welfare.....	2,280,993	-	-	-
Streets And Public Improvement.....	124,304	-	-	35,390,122
Parks And Recreation.....	-	9,668,566	-	-
Conservation And Development.....	1,001,613	-	-	-
Library Services.....	-	-	10,400,325	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>64,263,815</u>	<u>9,668,566</u>	<u>10,400,325</u>	<u>35,390,122</u>
Excess (deficiency) of revenues over expenditures.....	<u>16,642,682</u>	<u>(3,550,831)</u>	<u>2,140,381</u>	<u>8,212,079</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	4,320,765	-	-
Transfers Out.....	(9,200,100)	-	(493,425)	(226,502)
Total other financing sources (uses).....	<u>(9,200,100)</u>	<u>4,320,765</u>	<u>(493,425)</u>	<u>(226,502)</u>
Net change in fund balances.....	7,442,582	769,934	1,646,956	7,985,577
Fund balances - beginning.....	20,129,112	595,943	6,552,348	37,435,895
Fund balances - ending.....	<u>\$ 27,571,694</u>	<u>\$ 1,365,877</u>	<u>\$ 8,199,304</u>	<u>\$ 45,421,472</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>
\$ 3,550,772	\$ -	\$ 6,442,614	\$ 50,851,699
-	-	13,222,350	66,305,186
106,108	-	80,673	1,741,495
-	-	-	4,738,976
<u>3,656,880</u>	<u>-</u>	<u>19,745,637</u>	<u>123,637,356</u>
251,258	-	1,642,980	7,328,315
34,726	104,595	2,545,848	4,605,497
273,400	-	5,737,961	34,843,553
-	-	66,099	422,650
2,437	559,027	554,508	7,505,124
<u>4,218,701</u>	<u>663,622</u>	<u>30,293,033</u>	<u>178,342,495</u>
-	-	2,751,126	25,200,642
-	-	4,232,818	42,640,207
-	-	3,675,584	5,956,577
-	-	5,175,009	40,689,435
-	-	4,480,299	14,148,865
-	-	-	1,001,613
-	-	-	10,400,325
2,835,000	-	5,310,000	8,145,000
1,962,449	-	1,090,592	3,053,041
-	4,465,784	-	4,465,784
<u>4,797,449</u>	<u>4,465,784</u>	<u>26,715,428</u>	<u>155,701,489</u>
<u>(578,748)</u>	<u>(3,802,162)</u>	<u>3,577,605</u>	<u>22,641,006</u>
968,945	5,620,489	226,502	11,136,701
-	(51,533)	(3,509,721)	(13,481,281)
<u>968,945</u>	<u>5,568,956</u>	<u>(3,283,219)</u>	<u>(2,344,580)</u>
390,197	1,766,794	294,386	20,296,426
3,521,019	16,319,809	18,710,988	103,265,114
<u>\$ 3,911,216</u>	<u>\$ 18,086,603</u>	<u>\$ 19,005,374</u>	<u>\$ 123,561,540</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, 2019**

**Net Change in Fund Balances – Total Governmental Funds.....** \$ 20,296,426

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.....	\$ 7,780,587	
Depreciation expense.....	(10,687,729)	(2,907,142)
		<hr/>

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..... (99,900)

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.....	8,145,000	
Capital lease principal payments.....	3,410	8,148,410
		<hr/>

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..... 2,542,831

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..... 181,838

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.....	84,905	
Change in Net Pension Costs.....	(1,838,423)	(1,753,518)
		<hr/>

**Change in Net Position of Governmental Activities.....** \$ 26,408,945

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, 2019

	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.....	\$ 2,389,241	\$ -	\$ 69,341	\$ 2,458,582	\$ 8,734,061
Accounts Receivable net.....	548,079	29,140	115	577,334	-
Due from Other Governments.....	-	-	321,723	321,723	-
Other Assets.....	10	-	-	10	-
Total current assets.....	<u>2,937,330</u>	<u>29,140</u>	<u>391,179</u>	<u>3,357,649</u>	<u>8,734,061</u>
Noncurrent assets:					
Land.....	1,604,505	-	-	1,604,505	-
Buildings and Improvements.....	11,546,256	-	23,743	11,569,999	-
Machinery and Equipment.....	1,058,176	2,218,882	8,554	3,285,612	9,702,002
Accumulated Depreciation.....	(4,813,048)	(1,638,422)	(8,653)	(6,460,123)	(6,045,457)
Total noncurrent assets.....	<u>9,395,889</u>	<u>580,460</u>	<u>23,644</u>	<u>9,999,993</u>	<u>3,656,545</u>
Total assets.....	<u>12,333,219</u>	<u>609,600</u>	<u>414,823</u>	<u>13,357,642</u>	<u>12,390,606</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Deferred Outflows Relating to Pensions.....	442,808	-	104,925	547,733	45,000
Total Deferred Outflows.....	<u>442,808</u>	<u>-</u>	<u>104,925</u>	<u>547,733</u>	<u>45,000</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts Payable and Accrued Liabilities.....	473,920	4,643	49,481	528,044	78,923
Due To Other Funds.....	-	692,103	-	692,103	-
Compensated Absences.....	75,099	-	8,635	83,734	11,167
Other Post Employment Benefit Liability.....	-	-	-	-	622,938
Current Landfill Postclosure.....	30,000	-	-	30,000	-
Total current liabilities.....	<u>579,019</u>	<u>696,746</u>	<u>58,116</u>	<u>1,333,881</u>	<u>713,028</u>
Noncurrent liabilities:					
Compensated Absences.....	-	-	-	-	5,446,942
Landfill Closure Costs.....	1,484,628	-	-	1,484,628	-
Net Pension Liability.....	740,348	-	175,172	915,520	54,196
Other Post Employment Benefit Liability.....	-	-	-	-	3,203,845
Total noncurrent liabilities.....	<u>2,224,976</u>	<u>-</u>	<u>175,172</u>	<u>2,400,148</u>	<u>8,704,983</u>
Total liabilities.....	<u>2,803,995</u>	<u>696,746</u>	<u>233,288</u>	<u>3,734,029</u>	<u>9,418,011</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows Relating to Pensions.....	66,012	-	12,933	78,945	-
Total deferred inflows of resources.....	<u>66,012</u>	<u>-</u>	<u>12,933</u>	<u>78,945</u>	<u>-</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	9,395,889	580,460	23,644	9,999,993	3,656,545
Unrestricted.....	510,131	(667,606)	249,883	92,408	(638,950)
Total net position.....	<u>\$ 9,906,020</u>	<u>\$ (87,146)</u>	<u>\$ 273,527</u>	<u>\$10,092,401</u>	<u>\$ 3,017,595</u>

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

# WEBER COUNTY, UTAH

## Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2019

	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.....	\$ 9,792,400	\$ 29,331	\$ 888,373	\$ 10,710,104	\$ 4,922,493
Miscellaneous.....	173,389	-	32,575	205,964	315,617
Total operating revenues.....	<u>9,965,789</u>	<u>29,331</u>	<u>920,948</u>	<u>10,916,068</u>	<u>5,238,110</u>
<b>OPERATING EXPENSES</b>					
General and Administrative.....	2,929,870	31,845	662,932	3,624,647	1,148,131
Disposal Costs.....	6,112,205	-	-	6,112,205	-
Depreciation.....	335,516	100,369	687	436,572	1,171,497
Claims and Premiums.....	-	-	-	-	3,074,095
Total operating expenses.....	<u>9,377,591</u>	<u>132,214</u>	<u>663,619</u>	<u>10,173,424</u>	<u>5,393,723</u>
Operating income (loss).....	<u>588,198</u>	<u>(102,883)</u>	<u>257,329</u>	<u>742,644</u>	<u>(155,613)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sale of Capital Assets.....	100	-	-	100	114,470
Total nonoperating revenues (expenses).....	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>114,470</u>
Income (loss) before contributions and transfers.....	<u>588,298</u>	<u>(102,883)</u>	<u>257,329</u>	<u>742,744</u>	<u>(41,143)</u>
Transfers					
Capital Contributions.....	-	-	-	-	6,974
Transfers In.....	-	-	-	-	2,577,000
Transfers Out.....	-	-	(232,420)	(232,420)	-
Change in net position .....	<u>588,298</u>	<u>(102,883)</u>	<u>24,909</u>	<u>510,324</u>	<u>2,542,831</u>
Total net position - beginning.....	9,317,722	15,737	248,618	9,582,077	474,764
Adjustment of beginning net position (see note 2).....	-	-	-	-	-
Total net position - beginning as adjusted.....	<u>9,317,722</u>	<u>15,737</u>	<u>248,618</u>	<u>9,582,077</u>	<u>474,764</u>
Total net position - ending.....	<u>\$ 9,906,020</u>	<u>\$ (87,146)</u>	<u>\$ 273,527</u>	<u>\$ 10,092,401</u>	<u>\$ 3,017,595</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, 2019

	Business-type Activities				Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers and Users.....	\$ 10,207,126	\$ 191	\$ 743,736	\$10,951,053	\$ 5,244,560
Payments to Suppliers and Contractors.....	(7,332,724)	(27,227)	(220,654)	(7,580,605)	(4,779,673)
Payments to Employees.....	(1,629,381)	-	(384,438)	(2,013,819)	(331,127)
Net Cash Provided (Used) by Operating Activities.....	1,245,021	(27,036)	138,644	1,356,629	133,760
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Transfers (To) From Other Funds.....	-	-	(232,420)	(232,420)	2,577,000
Interfund Balances Due To (From) Other Funds.....	-	27,036	-	27,036	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	-	27,036	(232,420)	(205,384)	2,577,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of Capital Assets.....	(57,998)	-	(23,743)	(81,741)	(1,551,749)
Proceeds from Disposal of Capital Assets.....	100	-	-	100	114,469
Payments for Landfill Post-Closure Care.....	40,366	-	-	40,366	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(17,532)	-	(23,743)	(41,275)	(1,437,280)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on Investments.....	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities.....	-	-	-	-	-
Net Cash Provided (Used) - All Activities.....	1,227,489	-	(117,519)	1,109,970	1,273,480
Cash and Cash Equivalents - Beginning.....	1,161,752	-	186,860	1,348,612	7,460,581
Cash and Cash Equivalents - Ending.....	\$ 2,389,241	\$ -	\$ 69,341	\$ 2,458,582	\$ 8,734,061
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss).....	\$ 588,198	\$ (102,883)	\$ 257,329	\$ 742,644	\$ (155,613)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	335,516	100,369	687	436,572	1,171,497
(Increase) Decrease in Accounts Receivable.....	241,337	(29,140)	502	212,699	6,450
(Increase) Decrease in Due from Other Governments.....	-	-	(177,714)	(177,714)	-
Increase (Decrease) in Accounts Payable.....	42,433	4,618	42,086	89,137	27,370
Increase (Decrease) in Other Post-employment Benefits.....	-	-	-	-	(1,167,732)
Increase (Decrease) in Net Pension Expense.....	39,110	-	10,014	49,124	9,196
Increase (Decrease) in Compensated Absences.....	(1,573)	-	5,740	4,167	242,592
Net Cash Provided (Used) by Operating Activities.....	\$ 1,245,021	\$ (27,036)	\$ 138,644	\$ 1,356,629	\$ 133,760
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>					
Assets Transferred from Governmental Funds.....	-	-	-	-	6,974
Gain (Loss) on Sale of Capital Assets.....	100	-	-	100	-
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 100	\$ -	\$ -	\$ 100	\$ 6,974

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

## **Fiduciary Fund Financial Statements**

### **Custodial Funds**

These funds account for assets held by the County as a custodian for other governments or organizations and include property taxes, personal funds of inmates who are held at the county jail, and other funds that do not belong to the County.

# WEBER COUNTY, UTAH

## Statement of Fiduciary Net Position Fiduciary Funds

---

	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash .....	12,474,654
Taxes Receivable.....	2,744,432
Delinquent Taxes Receivable.....	<u>7,776,496</u>
Total Assets.....	<u>22,995,582</u>
<b>LIABILITIES</b>	
Accounts Payable.....	291,792
Due to Other Governments.....	<u>21,124,192</u>
Total Liabilities.....	<u>21,415,984</u>
<b>NET POSITION</b>	
Restricted for Individuals, Organizations, and Other Governments.....	<u><u>1,579,598</u></u>

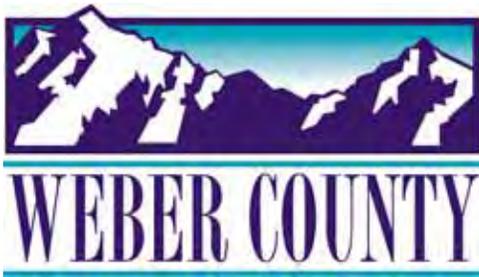
The notes to the financial statement are an integral part of this statement.

# WEBER COUNTY, UTAH

## Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2019

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Tax Collections for Other Governments.....	212,930,442
Inmate Fund Deposits.....	3,898,331
Miscellaneous Collections.....	56,487
Total Additions.....	<u>216,885,260</u>
<b>DEDUCTIONS</b>	
Tax Disbursements to Other Governments.....	211,517,156
Payments to Beneficiaries.....	3,872,501
Total Deductions.....	<u>215,389,657</u>
Change in Net Position.....	1,495,603
Net Position - Beginning as adjusted (see note 2)....	83,995
Net Position - Ending.....	<u>1,579,598</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, 2019

	<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.....	1,188,545	671,634	3,083,456	4,943,635
Receivables:				
Accounts, net.....	142,368	37,996	1,094,406	1,274,770
Interest.....	—	—	—	—
Taxes.....	900,456	—	192,119	1,092,575
Notes, net.....	—	—	—	—
Due From Other Governments.....	—	24,018	—	24,018
Inventories and Prepays.....	1,024,094	109,098	—	1,133,192
Other Assets.....	—	—	167	167
Restricted Cash.....	3,885	—	—	3,885
Capital Assets:				
Land.....	—	45,000	113,069	158,069
Infrastructure.....	—	—	—	—
Construction-in-Progress.....	—	—	—	—
Buildings and Improvements.....	5,252,154	12,590	3,074,391	8,339,135
Machinery and Equipment.....	3,441,226	12,665	766,069	4,219,960
Intangible Assets - Software.....	—	—	—	—
Less Accumulated Depreciation.....	(2,239,704)	(24,297)	(1,176,120)	(3,440,121)
Total Capital Assets.....	6,453,676	45,958	2,777,409	9,277,043
Total Assets.....	9,713,024	888,704	7,147,557	17,749,285
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Related to Pensions.....	1,356,862	48,265	1,640,020	3,045,147
Total Deferred Outflows of Resources.....	1,356,862	48,265	1,640,020	3,045,147
<b>LIABILITIES</b>				
Accounts Payable .....	36,488	4,298	56,210	96,996
Accrued Liabilities.....	—	—	—	—
Unearned Revenue.....	1,586	—	—	1,586
Long-term Liabilities:				
Due Within One Year.....	463,060	1,856	306,604	771,520
Due in More Than One Year.....	7,974,799	81,240	2,684,109	10,740,148
Total Liabilities.....	8,475,933	87,394	3,046,923	11,610,250
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to Pensions.....	124,920	5,017	259,816	389,753
Total Deferred Inflows of Resources.....	124,920	5,017	259,816	389,753
<b>NET POSITION</b>				
Net Investment in Capital Assets.....	1,450,676	45,958	2,777,409	4,274,043
Restricted for:				
Public Housing.....	—	—	—	—
Public Health Programs.....	—	—	573,477	573,477
Unrestricted.....	1,018,357	798,600	2,129,952	3,946,909
Total Net Position.....	2,469,033	844,558	5,480,838	8,794,429

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, 2019

	<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.....	7,558,973	1,744,587	11,021,538	20,325,098
Program Revenues				
Charges for Services.....	3,517,915	27,903	2,657,664	6,203,482
Intergovernmental.....	3,676	1,933,116	6,638,544	8,575,336
Licenses, Permits and Fees.....	287,323	—	135,342	422,665
Miscellaneous.....	6,714	33,231	108,737	148,682
Total Program Revenues.....	<u>3,815,628</u>	<u>1,994,250</u>	<u>9,540,287</u>	<u>15,350,165</u>
Net (Expense) Revenues.....	<u>(3,743,345)</u>	<u>249,663</u>	<u>(1,481,251)</u>	<u>(4,974,933)</u>
General Revenues				
Current Property Tax.....	4,220,696	—	1,713,627	5,934,323
Total General Revenues.....	<u>4,220,696</u>	<u>—</u>	<u>1,713,627</u>	<u>5,934,323</u>
Change in Net Position.....	<u>477,351</u>	<u>249,663</u>	<u>232,376</u>	<u>959,390</u>
Net Position - Beginning.....	<u>1,991,682</u>	<u>594,895</u>	<u>5,248,462</u>	<u>7,835,039</u>
Net Position - Ending.....	<u><u>2,469,033</u></u>	<u><u>844,558</u></u>	<u><u>5,480,838</u></u>	<u><u>8,794,429</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, 2019

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**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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The Weber Area Dispatch 911 and Emergency Services District (Dispatch) is governed by an Administrative Control Board comprised of seven members who are appointed by the County Commission, although four members are recommended by the Weber Area Council of Governments prior to being appointed. The Administrative Control Board appoints the Executive Director; however, the County Commission retains the authority to set the property tax levy, approve the budget, 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](http://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.

***Related Organizations (Excluded from Financial Statements)***

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 County provides no direct financial assistance to the Strike Force but has dedicated two officers as agents of the Strike Force and provides legal services at no cost.

Weber County appoints three of the eight members of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2019, the County contributed \$2,274,168 from the General Fund to WHS, which amount represents approximately 5.71% of WHS' fiscal year 2019 budgeted revenues.

**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 units. 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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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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.
- **Culture Parks and Recreation Fund** - This special revenue fund accounts for the operations of the County's Culture Parks and Recreation department and includes all revenues and expenses related to the operations of the County's Parks, Recreation, Ice Sheet, Golden Spike Event Center, and Ogden Eccles Conference Center. The principal revenue source is user fees.
- **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.
- **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 non-major governmental funds account for specific revenue sources that are restricted, committed, or assigned for specific purposes. Funds reported are the Paramedic, Redevelopment Agency, Impact Fees, Municipal Building Authority, Municipal Services, RAMP Tax, Tourism, 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, fleet services, the county garage, and costs of employee termination and post-employment benefits to other departments of the county on a cost-recovery basis. Internal service funds are combined with governmental activities on the government-wide statements.

The County reports the following fiduciary funds:

- **Custodial Fund** - This funds account for assets held by the County as a custodian for other governments or organizations and include property taxes, personal funds of inmates who are held at the county jail, and other funds that do not belong to the County.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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**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.

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

The County has 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 are stated at fair value. Restricted cash and investments includes amounts held by the County's bond trustee that are reserved for future debt service requirements. Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

**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. Amounts paid to vendors for goods and services applicable to future accounting periods are recorded as prepaid items and expended or expensed when consumed.

**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 acquisition value.

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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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 will therefore 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, up to 320 hours, into the next calendar year. Employees may also earn compensatory time, but only at the discretion of the employee's supervisor. The rate is one and one-half hours for each overtime hour worked, with a maximum accrual of 240 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 eligible for benefits accrue sick leave at eight hours for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of eight hours per month, with a maximum limit of 480 hours of sick leave. Employees hired before January 1, 2018 are paid out up to 320 hours of vacation upon termination or retirement and up to 280 hours of unused, accumulated sick leave hours upon retirement only. Employees hired after January 1, 2018 are paid up to 80 hours of vacation upon termination or retirement; no sick leave is paid out to these employees upon retirement.

The County maintains a Termination Pool Internal Service Fund. Payments of leave balances at termination are made from the pool and are funded by charges to departments' ongoing budgets based on a fixed percentage of payroll. As explained in Note 12, payments for post-employment healthcare are also recognized as expenses of the pool, and rates are set annually to cover the estimated cost of the current year's retiree healthcare benefits.

***Long-term Obligations*** - In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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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 will therefore 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. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance, with unassigned fund balance applied last.

***Property And Other Taxes*** - In accordance with state law, the County assesses, bills, collects, and distributes property taxes for all taxing jurisdictions within its boundaries, including the County itself, as well as other governments such as cities, school districts, and special districts. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is considered necessary. Property taxes are assessed and become a lien against the property at January 1 in the year in which due. The property tax valuation notice is sent in July, but it is not a billing. Property owners are billed in October with a payment due date of November 30. Tax collections for other governments are recorded in the County's Custodial fund until disbursed.

#### **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."

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

For the fiscal year ended June 30, 2019, the State implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement 83 – This Statement addresses accounting and financial reporting for certain asset retirement obligations. For the purposes of this statement, an asset retirement obligation is a legally enforceable liability associated with the future sale, abandonment recycling, or disposal of a tangible capital asset. This Statement requires the recognition of a liability and a corresponding deferred outflow of resources when the obligation is both incurred and reasonably estimable. The measurement of the liability is based on the best estimate of the current value of outlays expected to be incurred to retire the asset. Neither the County nor its discrete component units had any significant asset retirement obligations in fiscal year 2019.

GASB Statement 84 - This Statement establishes standards of accounting and financial reporting for fiduciary activities, including establishing criteria on whether a government is controlling the assets of the fiduciary activity, and the beneficiaries with whom a fiduciary relationship exists.

As a result of implementing this Statement, the county reports in a custodial fund fiduciary activities that were previously reported in its Private Purpose Trust fund or an Agency fund. Most notably, the County now reports developer deposits held in escrow as Cash on its General Fund Balance Sheet, with a corresponding Deposits liability. These escrows were previously reported in the Treasurer’s Agency Fund. The beginning net position of the custodial fund was \$83,995.

GASB Statement 88 – This Statement defines debt for purposes of disclosure in notes to financial statements and clarifies which liabilities governments should include when disclosing information related to debt, including direct borrowings and direct placements. Debt disclosures can be found in footnote 9 of this report.

**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. 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, 2019, the bank balance of the County’s deposits was \$5,385,760, of which \$4,417,095 was uninsured and uncollateralized.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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**B. Investments**

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The County follows the requirements of the Utah Money Management Act (Utah Code, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of County funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the County's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the County to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code*, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

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 upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

*Fair Value of Investments*

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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At December 31, 2019, the County had the following recurring fair value measurements.

<u>Investment Type</u>	<u>Fair Value</u>			
	<u>Fair Value</u>	<u>Measurement Level</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 148,688,354	Level 2	2 months*	not rated
Total	\$ 148,688,354			

\* Weighted-average maturity

Debt and equity securities classified in Level 2 are valued using the following approaches:

- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers' Investment Fund: application of the December 31, 2019 fair value factor, as calculated by the Utah State Treasurer, to the County's average daily balance in the Fund;

**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 its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to five years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, as previously discussed.

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

**Custodial Credit Risk**

For an investment, custodial credit risk 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 or collateral securities that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk.

As of December 31, 2019, 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.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**NOTE 4. INTERFUND BALANCES**

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2019 consisted of the following amounts:

<b>Due To General Fund from:</b>	
Nonmajor Governmental Funds:	
Tourism Fund.....	\$ 1,026,435
Special Assessment Bond Fund.....	17,800
Enterprise Funds:	
Landfill Gas Recovery Fund.....	692,103
Total Due From Other Funds.....	\$ 1,736,338

**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, 2019 were as follows:

	Transfers In Reported in					Total Transfers Out
	Capital Projects Fund	Municipal Services Fund	Culture Parks and Recreation	Debt Service Fund	Internal Service Funds	
<b>Transfers Out Reported in</b>						
General Fund.....	5,500,000	—	880,000	243,100	2,577,000	9,200,100
Library Fund.....	—	—	—	493,425	—	493,425
Transportation Development Fund.....	—	226,502	—	—	—	226,502
Capital Projects Fund.....	—	—	51,533	—	—	51,533
Tourism Fund (Nonmajor).....	120,489	—	3,389,232	—	—	3,509,721
Animal Shelter (Enterprise Fund).....	—	—	—	232,420	—	232,420
<b>Total Transfers In.....</b>	<b>\$ 5,620,489</b>	<b>\$ 226,502</b>	<b>\$ 4,320,765</b>	<b>\$ 968,945</b>	<b>\$ 2,577,000</b>	<b>\$ 13,713,701</b>

Transfers from the Library and Animal Shelter Funds are for debt service. Transfers from the Tourism fund are to support park and recreation activities. Transfers from the General fund are primarily used to support the acquisition of capital assets. During 2019, the County created a Garage Fund, which is an internal service fund that will perform maintenance on the County's vehicles and equipment. As part of creating that fund, the County transferred \$500,000 from the general fund to establish working capital for the new fund. The county also transferred \$300,000 into the fleet fund to expand the scope of the fleet's activities, and \$1.78 million to the termination pool to prepare for future retiree costs.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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

Accounts payable and accrued liabilities as of December 31, 2019 consisted of the following amounts:

	<u>Salaries / Benefits</u>	<u>Vendors / Others</u>	<u>Interest / Related Charges</u>	<u>Total</u>
<b>Governmental Activities:</b>				
General Fund.....	\$ 3,885,766	\$ 1,165,766	\$ -	\$ 5,051,532
Culture Parks and Recreation Fund.....	-	542,626	-	542,626
Library Fund.....	-	137,974	-	137,974
Transportation Fund.....	-	140,401	-	140,401
Debt Service Fund.....	-	-	886,554	886,554
Capital Projects Fund.....	-	254,000	-	254,000
Nonmajor Funds.....	-	948,352	379,648	1,328,000
Internal Service Funds.....	-	78,923	-	78,923
Total Governmental Activities.....	<u>\$ 3,885,766</u>	<u>\$ 3,268,042</u>	<u>\$ 1,266,202</u>	<u>\$ 8,420,010</u>
<b>Business-type Activities:</b>				
Solid Waste Transfer Station Fund.....	\$ -	\$ 473,920	\$ -	\$ 473,920
Landfill Gas Recovery Fund.....	-	4,643	-	4,643
Animal Shelter.....	-	49,481	-	49,481
Total Business-type Activities.....	<u>\$ -</u>	<u>\$ 528,044</u>	<u>\$ -</u>	<u>\$ 528,044</u>

**NOTE 7. LEASE COMMITMENTS**

The County has entered into a non-cancelable lease for eight pieces of heavy equipment to be used at the Solid Waste Transfer Station. 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 2019 were \$461,230.

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, 2019, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$86,719 and \$78,506, respectively. Total capital lease payments for 2019 were \$3,100 in principal and \$49 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2019 are as follows:

Year	<u>Operating Leases</u>			<u>Capital Leases</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
2020.....	\$ —	\$ 447,045	\$ 447,045	\$ 2,986	\$ —	\$ 2,986
2021.....	—	447,045	447,045	2,986	—	2,986
2022.....	—	—	—	2,737	—	2,737
2023.....	—	—	—	—	—	—
2024.....	—	—	—	—	—	—
Total.....	<u>\$ —</u>	<u>\$ 894,090</u>	<u>\$ 894,090</u>	<u>8,709</u>	<u>—</u>	<u>8,709</u>
Less Amounts Representing Interest.....				(258)	—	(258)
Present Value of Future Minimum Lease Payments.....	<u>\$ 8,451</u>	<u>\$ —</u>	<u>\$ 8,451</u>	<u>\$ 8,451</u>	<u>\$ —</u>	<u>\$ 8,451</u>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019 was as follows:

**A. Primary Government**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land and Related Assets.....	32,080,001	—	—	32,080,001
Construction-In-Progress.....	—	357,095	—	357,095
Capital assets not being depreciated.....	<u>32,080,001</u>	<u>357,095</u>	<u>—</u>	<u>32,437,096</u>
Capital assets being depreciated:				
Buildings and Improvements.....	193,244,505	2,244,626	(51,037)	195,438,094
Infrastructure.....	115,239,623	3,765,760	—	119,005,383
Intangible Assets-Software.....	1,502,115	—	—	1,502,115
Equipment - Governmental Funds.....	12,390,263	1,413,107	(876,986)	12,926,384
Equipment - Internal Service Funds.....	8,726,905	1,578,961	(603,864)	9,702,002
Total.....	<u>331,103,411</u>	<u>9,002,454</u>	<u>(1,531,887)</u>	<u>338,573,978</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(80,042,891)	(6,942,152)	37,322	(86,947,721)
Infrastructure.....	(42,601,217)	(2,903,424)	—	(45,504,641)
Intangible Assets-Software.....	(857,251)	(100,148)	—	(957,399)
Equipment - Governmental Funds.....	(9,281,889)	(742,006)	790,801	(9,233,094)
Equipment - Internal Service Funds.....	(5,457,586)	(1,191,735)	603,864	(6,045,457)
Total Accumulated Depreciation.....	<u>(138,240,834)</u>	<u>(11,879,465)</u>	<u>1,431,987</u>	<u>(148,688,312)</u>
Capital assets being depreciated, net.....	192,862,577	(2,877,011)	(99,900)	189,885,666
Governmental Activities Capital Assets, Net.....	<u>224,942,578</u>	<u>(2,519,916)</u>	<u>(99,900)</u>	<u>222,322,762</u>
<b>Business-type Activities:</b>				
Capital assets not being depreciated:				
Land and Related Assets.....	1,604,505	—	—	1,604,505
Construction-In-progress.....	—	—	—	—
Capital assets not being depreciated.....	<u>1,604,505</u>	<u>—</u>	<u>—</u>	<u>1,604,505</u>
Capital assets being depreciated:				
Buildings and Improvements.....	11,488,258	81,741	—	11,569,999
Equipment.....	3,300,352	—	(14,740)	3,285,612
Total.....	<u>14,788,610</u>	<u>81,741</u>	<u>(14,740)</u>	<u>14,855,611</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(3,737,003)	(276,180)	—	(4,013,183)
Equipment.....	(2,301,288)	(160,392)	14,740	(2,446,940)
Total Accumulated Depreciation.....	<u>(6,038,291)</u>	<u>(436,572)</u>	<u>14,740</u>	<u>(6,460,123)</u>
Capital assets being depreciated, net.....	8,750,319	(354,831)	—	8,395,488
Business-type Activities Capital Assets, Net.....	<u>10,354,824</u>	<u>(354,831)</u>	<u>—</u>	<u>9,999,993</u>

(Notes continue on the next page)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

Depreciation expense of governmental activities for 2019 was charged to functions as follows:

General Government.....	1,126,001
Public Safety.....	1,448,230
Public Health and Welfare.....	—
Library Services.....	3,405,780
Streets and Public Improvements.....	2,908,594
Parks, Recreation & Public Facilities.....	1,798,388
Conservation and Development.....	737
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	1,191,735
<b>Total Accumulated Depreciation.....</b>	<b><u>11,879,465</u></b>

**B. Discrete Component Units**

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

	<b>Weber Area Dispatch 911 Emergency Services District</b>	<b>Weber Housing Authority</b>	<b>Weber Morgan Health Department</b>	<b>Total</b>
Capital assets not being depreciated:				
Land and Related Assets.....	—	45,000	113,069	158,069
Construction-In-Progress.....	—	—	—	—
Capital assets not being depreciated.....	<u>—</u>	<u>45,000</u>	<u>113,069</u>	<u>158,069</u>
Capital assets being depreciated:				
Buildings and Improvements.....	5,252,154	12,590	3,074,391	8,339,135
Equipment .....	3,441,226	12,665	766,069	4,219,960
Total.....	<u>8,693,380</u>	<u>25,255</u>	<u>3,840,460</u>	<u>12,559,095</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(273,549)	(11,632)	(642,660)	(927,841)
Equipment .....	(1,966,155)	(12,665)	(533,460)	(2,512,280)
Infrastructure.....	—	—	—	—
Intangible Assets-Software.....	—	—	—	—
Total.....	<u>(2,239,704)</u>	<u>(24,297)</u>	<u>(1,176,120)</u>	<u>(3,440,121)</u>
Capital Assets, Net.....	<u>6,453,676</u>	<u>45,958</u>	<u>2,777,409</u>	<u>9,277,043</u>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**NOTE 9. LONG-TERM LIABILITIES**

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

Changes in long-term liabilities for the year ended December 31, 2019 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.....	\$ 43,725,000	—	1,860,000	\$ 41,865,000	\$ 1,860,000
Sales Tax Revenue Bonds.....	9,660,000	—	975,000	8,685,000	975,000
Lease Revenue Bonds.....	4,465,000	—	4,465,000	—	4,465,000
Special Assesment Area Bonds.....	15,680,000	—	845,000	14,835,000	705,000
Unamortized Premiums / Discounts.....	2,923,260	—	233,095	2,690,165	—
Capital Leases - Governmental Funds.....	11,861	—	3,410	8,451	2,986
Capital Leases - Internal Service Funds.....	—	—	—	—	—
Compensated Absences.....	5,838,456	5,644,367	6,024,714	5,458,109	4,297,012
Pension Liability*.....	20,279,276	10,867,286	—	31,146,562	—
Net OPEB Liability.....	4,371,577	244,998	789,792	3,826,783	622,938
Arbitrage Rebate.....	—	—	—	—	—
Total Governmental Long-term Liabilities.....	<u>\$ 106,954,430</u>	<u>\$ 16,756,651</u>	<u>\$ 15,196,011</u>	<u>\$ 108,515,070</u>	<u>\$ 12,927,936</u>
<b>Business-type Activities:</b>					
Sales Tax Revenue Bonds.....	\$ —	\$ —	—	\$ —	\$ —
Unamortized Discounts.....	—	—	—	—	—
Capital Leases.....	—	—	—	—	—
Compensated Absences.....	79,567	127,387	123,220	83,734	83,734
Pension Liability*.....	627,040	288,476	—	915,516	—
Landfill Post-Closure Costs.....	1,474,261	67,798	27,431	1,514,628	30,000
Total Business-type Long-term Liabilities.....	<u>\$ 2,180,868</u>	<u>\$ 483,661</u>	<u>\$ 150,651</u>	<u>\$ 2,513,878</u>	<u>\$ 113,734</u>
<b>Component Units</b>					
Lease Revenue Bonds.....	5,217,000	—	214,000	5,003,000	214,000
Compensated Absences.....	549,490	919,994	936,268	533,216	533,216
Net OPEB Liability.....	1,011,600	133,334	24,304	1,120,630	24,304
Pension Liability*.....	3,194,625	1,660,195	—	4,854,820	—
Total Business-type Long-term Liabilities.....	<u>\$ 9,972,715</u>	<u>\$ 2,713,523</u>	<u>\$ 1,174,572</u>	<u>\$ 11,511,666</u>	<u>\$ 771,520</u>

\* The changes in the Pension Liabilities are netted as additions or deletions for this schedule since that information is not readily available for inclusion.

For active employees, the compensated absences liability of governmental activities is liquidated in the General Fund or special revenue fund where the respective employing department operates. Upon termination, the liability is liquidated in the Termination Pool (an Internal Service Fund). See Note 1 for additional discussion of compensated absences. Net OPEB liabilities are liquidated from the Termination Pool. Pension liabilities are typically liquidated from the related employee's department.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**B. General Obligation Bonds**

During 2019, the County issued no new General Obligation Debt. General Obligation Bonds Payable at December 31, 2019 consisted of the following:

<u>Bond Issue</u>	<u>Date Issued</u>	<u>Maturity</u>		<u>Original Issue</u>	<u>Balance</u> <u>December 31, 2019</u>
		<u>Date</u>	<u>Interest Rate</u>		
2013 Project & Refunding Bonds.....	12/19/2013	1/15/2034	2.00% to 5.00%	39,480,000	\$ 31,455,000
2016 Project Bonds.....	9/1/2016	7/15/2035	2.00% to 4.00%	10,835,000	10,410,000
Total General Obligation Bonds Outstanding.....					41,865,000
Add Unamortized Premium.....					1,689,457
Total General Obligation Bonds Payable.....					<u>\$ 43,554,457</u>

**General Obligation Bonds - Debt Service Requirements to Maturity**

<u>Year</u>	<u>Series 2013</u>		<u>Series 2016</u>		<u>Total General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020.....	1,510,000	1,277,071	445,000	267,081	1,955,000	1,544,152	3,499,152
2021.....	1,590,000	1,197,737	465,000	248,606	2,055,000	1,446,343	3,501,343
2022.....	1,670,000	1,114,404	480,000	232,777	2,150,000	1,347,181	3,497,181
2023.....	1,755,000	1,026,831	500,000	213,215	2,255,000	1,240,046	3,495,046
2024.....	1,835,000	952,833	515,000	206,106	2,350,000	1,158,939	3,508,939
2025 to 2029.....	10,370,000	3,555,158	2,845,000	716,710	13,215,000	4,271,868	17,486,868
2030 to 2034.....	12,725,000	1,149,603	3,180,000	386,845	15,905,000	1,536,448	17,441,448
2035 to 2036.....	—	—	1,980,000	1,959	1,980,000	1,959	1,981,959
Total.....	<u>31,455,000</u>	<u>10,273,637</u>	<u>10,410,000</u>	<u>2,273,299</u>	<u>41,865,000</u>	<u>12,546,936</u>	<u>54,411,936</u>

**C. Sales Tax Revenue Bonds**

During 2019, the County issued no new Sales Tax Revenue Bonds and paid off the 2016 Series bonds using existing resources. Sales Tax Revenue Bonds Payable at December 31, 2019 consisted of the following:

<u>Bond Issue</u>	<u>Date Issued</u>	<u>Maturity</u>		<u>Original Issue</u>	<u>Balance</u> <u>December 31, 2019</u>
		<u>Date</u>	<u>Interest Rate</u>		
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	\$ 1,930,000
2012 Project/Refunding Bonds.....	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000	3,755,000
2014B Refunding Bonds.....	12/9/2014	7/1/2026	2.00% to 4.00%	4,235,000	3,000,000
Total Sales Tax Revenue Bonds Outstanding.....					8,685,000
Add Unamortized Premium.....					358,851
					<u>\$ 9,043,851</u>

**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 (non-major fund). The current year’s required principal and interest payments and total pledged sales tax revenue collected were \$1,278,736 and \$15,428,690, respectively.

Proceeds from the County’s sales tax revenue bonds were used to build a new Health Department building (originally Series 2003B, refunded with Series 2012), a new library building (originally Series 2006, a partial refunded with Series 2014B), an expansion to the county’s animal shelter (Series 2010AB), and an expansion of the Ice Sheet (Series

**WEBER COUNTY, UTAH**  
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2012). Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources.

The County 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.

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

Year	Series 2010B		Series 2012		Series 2014B		Total Sales Tax Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2020.....	165,000	98,475	440,000	76,000	390,000	104,275	995,000	278,750	1,273,750
2021.....	170,000	90,680	445,000	67,150	400,000	93,900	1,015,000	251,730	1,266,730
2022.....	175,000	82,228	455,000	58,150	405,000	80,300	1,035,000	220,678	1,255,678
2023.....	185,000	73,408	465,000	48,950	425,000	63,700	1,075,000	186,058	1,261,058
2024.....	190,000	64,220	200,000	42,175	440,000	46,400	830,000	152,795	982,795
2025 to 2029.....	1,045,000	153,188	1,060,000	144,141	940,000	38,000	3,045,000	335,329	3,380,329
2030 to 2034.....	—	—	690,000	26,578	—	—	690,000	26,578	716,578
Total.....	1,930,000	562,199	3,755,000	463,144	3,000,000	426,575	8,685,000	1,451,918	10,136,918

**D. Lease Revenue Bonds**

During 2019, the county did not issue any new Lease Revenue Bonds, and made the final payments on its outstanding 2009 and 2014 series bonds. Lease Revenue Bonds Payable at December 31, 2019 consisted of the following:

Bond Issue	Date Issued	Maturity		Interest Rate	Original Issue	Balance
		Date				December 31, 2019
2009 Refunding Bonds.....	8/18/2009	12/15/2019		2.0% to 5.0%	22,650,000	\$ -
2014 Refunding Bonds.....	12/9/2014	12/15/2019		2.0% to 2.5%	2,290,000	-
Total Lease Revenue Bonds Outstanding.....						-
Add Unamortized Premium.....						-
Total Lease Revenue Obligation Bonds Payable.....						\$ -

(Notes continue on the next page)

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**E. Special Assessment Bonds**

During 2019, 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, 2019 consisted of the following:

<u>Bond Issue</u>	<u>Date Issued</u>	<u>Maturity</u>		<u>Original</u>	<u>Balance</u>
		<u>Date</u>	<u>Interest Rate</u>	<u>Issue</u>	<u>December 31, 2019</u>
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	17,670,000	\$ 14,835,000
Total Special Assessment Bonds Outstanding.....					14,835,000
Add Unamortized Premium.....					641,857
Total Special Assessment Bonds Payable.....					<u>\$ 15,476,857</u>

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

<u>Year</u>	<u>Series 2013</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020.....	745,000	792,627	1,537,627
2021.....	780,000	753,700	1,533,700
2022.....	820,000	712,783	1,532,783
2023.....	860,000	669,867	1,529,867
2024.....	910,000	620,110	1,530,110
2025 to 2029.....	5,380,000	2,244,879	7,624,879
2030 to 2034.....	5,340,000	514,984	5,854,984
Total.....	<u>14,835,000</u>	<u>6,308,950</u>	<u>21,143,950</u>

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**F. Component Unit Lease Revenue Bonds**

During 2019, the Local Building Authority of the Weber Area Dispatch 911 and Emergency Services District did not issue any new Lease Revenue Bonds. Lease Revenue Bond payable at December 31, 2019 consisted of the following:

<u>Bond Issue</u>	<u>Date Issued</u>	<u>Maturity</u>		<u>Original Issue</u>	<u>Balance December 31, 2019</u>
		<u>Date</u>	<u>Interest Rate</u>		
2016 Lease Revenue Bonds.....	11/29/2016	4/1/2036	3.39%	5,424,000	\$ 5,003,000
Total Lease Revenue Bonds Outstanding.....					5,003,000
Add Unamortized Premium.....					-
Total Lease Revenue Obligation Bonds Payable.....					<u>\$ 5,003,000</u>

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

<u>Year</u>	<u>Series 2016</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020.....	221,000	164,912	385,912
2021.....	229,000	157,250	386,250
2022.....	237,000	149,317	386,317
2023.....	245,000	141,113	386,113
2024.....	254,000	132,616	386,616
2025 to 2029.....	1,404,000	525,215	1,929,215
2030 to 2034.....	1,664,000	264,701	1,928,701
2035 to 2036.....	749,000	22,411	771,411
Total.....	<u>5,003,000</u>	<u>1,557,535</u>	<u>6,560,535</u>

**G. Defeased Bonds**

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2019, no bonds outstanding are considered defeased.

**H. Conduit Debt Obligations**

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. 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, 2019, 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, 2019</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 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	\$ 3,146,487

**WEBER COUNTY, UTAH**  
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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 \$56,250,528 of total restricted net position, of which \$48,906,313 is restricted by enabling legislation.

The County reported a deficit unrestricted net position in one of its three enterprise funds and one internal service fund.

- 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.
- Termination Pool Fund – This deficit is a result of implementing GASB 75, recognizing the full liability for the County's OPEB plan. The County has set a funding rate to recover its costs on an ongoing basis to help offset this 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 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. The county has adopted a minimum fund balance policy, which requires that general fund and two special revenue funds (Library and Paramedic) to maintain a minimum unassigned fund balance equivalent to two months of operating expenditures. For 2019, the General Fund unassigned balance was \$26.75 million, which equals 33.1% of General Fund revenues and is below the current-year property tax revenue limit of \$32.5 million.

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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.....	\$ 65,953	\$ -	\$ -
Attorney Prosecution.....	33,002	-	39,589
Public Safety Programs.....	162,506	-	470,920
Total General Fund.....	<u>261,461</u>	<u>-</u>	<u>510,509</u>
<b>Other Major Funds:</b>			
Culture Parks and Recreation.....	-	1,365,877	-
Library Fund.....	-	8,199,304	-
Transportation Development Fund.....	45,421,472	-	-
Debt Service Fund.....	3,911,216	-	-
Capital Projects Fund:	130,000	-	17,956,603
Total Other Major Funds.....	<u>49,462,688</u>	<u>9,565,181</u>	<u>17,956,603</u>
<b>Nonmajor Funds:</b>			
Paramedic Fund.....	-	3,079,436	-
Economic Development.....	-	1,791,457	-
Future Capital Improvements.....	-	-	1,693,384
Debt Service.....	4,428,947	-	-
Administrative Services.....	-	-	874,001
Sewer System.....	-	-	185,395
Parks and Recreation Programs.....	6,952,754	-	-
Total Nonmajor Funds.....	<u>11,381,701</u>	<u>4,870,893</u>	<u>2,752,780</u>
Total, All Governmental Funds.....	<u>\$ 61,105,850</u>	<u>\$ 14,436,074</u>	<u>\$ 21,219,892</u>

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**WEBER COUNTY, UTAH**  
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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. Utah Retirement Systems is comprised of the following pension trust funds:

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

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning employment 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 Utah State Retirement 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 written request to Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

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**Benefits Provided**

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

**Summary of Benefits by System**

<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 25 years age 60* 20 years of 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 4%
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.

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**WEBER COUNTY, UTAH**  
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**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 as of December 31, 2019 are as follows:

<b>Utah Retirement Systems</b>	<b>Employee</b>	<b>Employer</b>	<b>Employer 401(k)</b>
<b>Contributory System</b>			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	15.66%	1.03%
<b>Noncontributory System</b>			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
<b>Public Safety Retirement System</b>			
75 - Other Division A With 4% COLA	N/A	35.71%	N/A%
122 – Tier 2 DB Hybrid Public Safety	N/A	24.29%	0.70%
<b>Tier 2 DC Only</b>			
211 Local Government	N/A	6.69%	10.00%
222 Public Safety	N/A	12.99%	12.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

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, 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 five 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.

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For fiscal year ended December 31, 2019, the employer and employee contributions to the Systems were as follows:

System	Weber County Reporting Entity Less Dispatch		Dispatch	
	Employer Contributions	Employee Contributions	Employer Contributions	Employee Contributions
Noncontributory System	\$2,830,308	N/A	\$361,388	N/A
Contributory System	16,600	3,931	-	-
Public Safety System	3,343,238	-	-	-
Tier 2 Public Employees System	1,673,228	-	198,075	-
Tier 2 Public Safety and Firefighter	746,877	-	-	-
Tier 2 DC Only System	170,876	N/A	23,371	N/A
Tier 2 DC Public Safety and Firefighter System	56,983	N/A	-	-
<b>Total Contributions</b>	<b>\$8,838,110</b>	<b>\$ 3,931</b>	<b>\$582,834</b>	

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

**Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

**Weber County Reporting Entity Less Dispatch (Measurement Date: December 31, 2018)**

At December 31, 2019, a net pension asset of \$0 and a net pension liability of \$34,827,320 were reported as follows:

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2017	Change (Decrease)
Noncontributory System	\$0	\$ 15,231,865	2.0685003%	2.1186366%	(0.0501363)%
Contributory System	\$0	\$ 209,054	0.5151625%	0.5664797%	(0.0513172)%
Public Safety System	\$0	\$ 19,004,289	7.3872345%	8.5475520%	(1.1603175)%
Tier 2 Public Employees System	\$0	\$339,333	0.7923187%	0.8026349%	(0.0103162)%
Tier 2 Public Safety and Firefighter	\$0	\$42,779	1.7073504%	2.0599419%	(0.3525915)%
<b>Total</b>	<b>\$0</b>	<b>\$34,827,320</b>			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

At December 31, 2019, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources, as well as pension expense, were reported as follows:

**WEBER COUNTY, UTAH**  
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**Deferred Outflow of Resources**

	<u>Noncontributory</u>	<u>Contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Differences between expected and actual experience	\$ 195,903	\$ -	\$ -	\$ 2,382	\$ 19,657	\$ 217,942
Changes in assumptions	2,040,482	-	2,184,471	85,052	40,700	4,350,705
Net difference between projected and actual earnings on pension plan investments	3,169,579	68,705	3,279,489	110,502	30,151	6,658,426
Changes in proportion and differences between contributions and proportionate share of contributions	221,637	-	721,112	104,569	25,387	1,072,705
Contributions subsequent to the measurement date	2,830,308	16,600	3,343,238	1,844,104	803,860	8,838,110
<b>Total</b>	<b>\$ 8,457,909</b>	<b>\$ 85,305</b>	<b>\$ 9,528,310</b>	<b>\$ 2,146,609</b>	<b>\$ 919,755</b>	<b>\$ 21,137,888</b>

**Deferred Inflow of Resources**

	<u>Noncontributory</u>	<u>Contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Differences between expected and actual experience	\$ 284,090	\$ -	\$ 904,420	\$ 70,133	\$ 56	\$ 1,258,699
Changes in assumptions	-	-	-	6,096	1,569	7,665
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	400,251	-	1,488,765	-	4,633	1,893,649
Contributions subsequent to the measurement date	-	-	-	-	-	-
<b>Total</b>	<b>\$ 684,341</b>	<b>\$ -</b>	<b>\$ 2,393,185</b>	<b>\$ 76,229</b>	<b>\$ 6,258</b>	<b>\$ 3,160,013</b>

**Pension Expense**

	<u>Noncontributory</u>	<u>Contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Year Ended December 31, 2019	4,120,204	34,217	5,574,984	877,233	249,241	10,855,879

**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, 2018**

	<u>Noncontributory</u>	<u>Contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Year Ended December 31, 2019	2,830,308	16,600	3,343,238	1,844,104	803,860	8,838,110

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>Noncontributory</u>	<u>Contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
2019	2,169,477	27,214	2,019,191	38,611	12,346	4,266,839
2020	915,641	1,613	(118,699)	28,177	10,002	836,734
2021	356,389	6,891	334,675	30,843	10,683	739,481
2022	1,501,753	32,987	1,556,719	54,247	16,764	3,162,470
2023	-	-	-	10,344	4,911	15,255
Thereafter	-	-	-	64,053	54,930	118,983

(Notes continue on the next page)

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**Dispatch**

At December 31, 2019, we reported net pension asset of \$0 and net pension liability of \$2,089,473.

	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Proportionate Share</b>	<b>Proportionate Share December 31, 2016</b>	<b>Change (Decrease)</b>
Noncontributory System	\$0	\$2,046,948	0.2779773%	0.2932901%	(0.0153128)%
Tier 2 Public Employees System	\$0	42,525	0.0992940%	0.0965934%	0.0027006 %
<b>Total</b>	<b>\$0</b>	<b>\$2,089,473</b>			

For the year ended December 31, 2019, we recognized pension expense of \$656,988. At December 31, 2019, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 26,625	\$ 46,967
Changes in assumptions	284,871	764
Net difference between projected and actual earnings on pension plan investments	439,795	-
Changes in proportion and differences between contributions and proportionate share of contributions	22,737	77,189
Contributions subsequent to the measurement date	582,833	-
<b>Total</b>	<b>\$ 1,356,861</b>	<b>\$ 124,920</b>

\$582,833 reported as 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, 2018.

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>Amount</b>
2019	\$ 284,925
2020	\$ 101,973
2021	\$ 44,274
2022	\$ 208,596
2023	\$ 1,279
Thereafter	\$ 8,062

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**Actuarial Assumptions**

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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	40.00%	6.15%	2.46%
Debt securities	20.00%	0.40%	0.08%
Real assets	15.00%	5.75%	0.86%
Private equity	9.00%	9.95%	0.89%
Absolute return	16.00%	2.85%	0.46%
Cash and cash equivalents	0.00%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.95 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. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**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 6.95 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 (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

**Weber County Reporting Entity Less Dispatch**

<b>System</b>	<b>1% Decrease (5.95%)</b>	<b>Discount Rate (6.95%)</b>	<b>1% Increase (7.95%)</b>
Noncontributory System	\$31,217,100	\$15,231,865	\$1,920,385
Contributory System	443,788	209,054	11,457
Public Safety System	37,251,760	19,004,289	4,191,353
Tier 2 Public Employees System	1,359,434	339,333	-447,930
Tier 2 Public Safety and Firefighter	322,662	42,779	-171,403
<b>Total</b>	<b>\$70,594,744</b>	<b>\$34,827,320</b>	<b>\$5,503,862</b>

**Dispatch**

<b>System</b>	<b>1% Decrease (5.95%)</b>	<b>Discount Rate (6.95%)</b>	<b>1% Increase (7.95%)</b>
Noncontributory System	\$4,195,139	\$2,046,948	\$258,073
Tier 2 Public Employees System	170,365	42,525	(56,135)
<b>Total</b>	<b>\$4,365,504</b>	<b>\$2,089,473</b>	<b>\$201,938</b>

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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

**B. Defined Contribution Savings Plans**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Weber County Corporation and Weber Area Dispatch 911 participate in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- \* 401(k) Plan
- \* 457(b) Plan
- \* Roth IRA Plan
- \* Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2019, were as follows:

	<b>Weber County Reporting Entity Less Dispatch</b>		<b>Dispatch</b>	
	<b>Employer Contributions</b>	<b>Employee Contributions</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
401(k) Plan	\$1,336,863	\$1,587,054	\$143,850	\$89,551
457 Plan	\$0	\$266,049	\$0	\$15,538
Roth IRA Plan	N/A	\$90,175	N/A	\$8,098
Traditional IRA	N/A	\$540	N/A	\$0
	<u>\$1,336,863</u>	<u>\$1,943,818</u>	<u>\$143,850</u>	<u>\$113,187</u>

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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

**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 Termination Pool, (an internal service fund).

GASB Statement 75, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided**

Employees who are eligible to retire under the URS System Plans and who were also employed by the County for at least ten 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.

During 2016, the County changed its policies to phase out the post-employment benefits for existing employees. Under the new rules, for employees who retire in 2022, the county will pay for 95% of the post-employment insurance premiums, with the benefit declining five percent each year through the end of 2026. Employees retiring after December 31, 2026 will not receive any post-employment benefits.

**Employees covered by benefit terms.**

As of January 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	50
Inactive employees entitled to but not yet receiving benefit payments	—
Active Employees	<u>340</u>
Total Participants covered by OPEB Plan	<u><u>390</u></u>

**Total OPEB Liability**

The County's total OPEB liability was measured as of January 1, 2018, and was determined by an actuarial valuation as of that date.

**Actuarial assumptions and other inputs.**

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

Discount Rate	3.44%
Healthcare Cost Trend Rates:	
Current Year Trend	5.40%
Second Year Trend	5.30%
Decrement	Various
Ultimate Trend	3.84%
Year Ultimate Trend is Reached	2097
Salary Increases	2.00%

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20 year AA municipal bond rate as of January 1, 2018.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2017.

**Changes in the Total OPEB Liability**

	<u>December 31, 2019</u>
OPEB Liability Beginning of Year	\$ 4,371,577
Changes for the Year:	
Service Cost	105,330
Interest	139,668
Assumption Changes	-
Difference Between actual and Expected Experience	(166,854)
Changes in Actuarial Cost Method	-
Benefit payments	<u>(622,938)</u>
OPEB Liability End of Year	\$ 3,826,783

**Sensitivity of the total OPEB liability to changes in the discount rate.**

The January 1, 2019 valuation was prepared using a discount rate of 3.44%. If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability as of December 31, 2019 would decrease to \$3,630,691 or by (5.12%). If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$3,920,664 or by 4.50%.

**Discount Rate**

	<u>1% Decrease</u>	<u>Baseline 3.44%</u>	<u>1% Increase</u>
Total OPEB Liability	3,920,664	3,826,783	3,630,691

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.**

The January 1, 2019 valuation was prepared using an initial trend rate of 5.40%. If the trend rate were 1% higher than what was used in this valuation, the Total OPEB Liability as of December 31, 2019 would increase to \$4,016,618 or by 4.50%. If the trend rate were 1% lower than was used in this valuation, the Total OPEB Liability would decrease to \$3,650,301 or by (4.55%).

**Healthcare Cost Trend Rates**

	<u>1% Decrease</u>	<u>Baseline 5.40%</u>	<u>1% Increase</u>
Total OPEB Liability	3,650,301	3,826,783	4,016,618

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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**OPEB Expense**

For the year ended December 31, 2019, the County recognized an OPEB expense as follows:

Service Cost	\$105,330
Interest	139,668
Amortization of Deferred Charges:	
Difference between expected and actual experience	(166,854)
Changes of assumptions or other inputs	—
Plan Changes	—
Expected return on Investments	—
Net OPEB Expense	<u>\$ 78,144</u>

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At December 31, 2019, the County reported deferred outflows / (inflows) of resources related to OPEB from the following sources:

	Attributable to			
	Actual vs. Expected Experience	Assumption Changes	Plan Changes	Expected Return on Investments
Balance 01/01/2019	<u>(166,854)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Amounts reported as deferred outflows of resources and deferred (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

	Amortization of			
	Actual vs. Expected Experience	Assumption Changes	Plan Changes	Expected Return on Investments
12/31/2019	<u>(\$166,854)</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
12/31/2020	-	-	-	-
12/31/2021	-	-	-	-
12/31/2022	-	-	-	-
Thereafter	-	-	-	-

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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**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 Indemnity Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured indemnity program which 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 current and prior fiscal years were as follows:

**Risk Management Fund**  
**Uninsured Claims Liability**

	<b>2019</b>	<b>2018</b>
Beginning Liability.....	\$ 10,725	\$ 12,508
Claims Incurred.....	84,042	22,651
Claims Paid.....	(72,420)	(24,434)
Ending Liability.....	\$ 22,347	\$ 10,725

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

**WEBER COUNTY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended December 31, 2019

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**NOTE 15. 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.

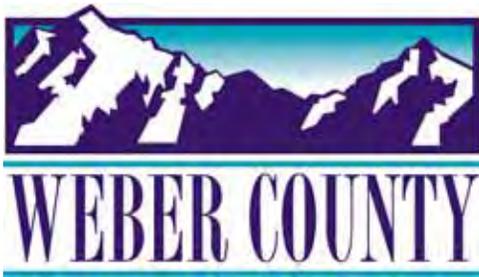
In December 1997, the County closed one landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized the appropriate amount of the closure and post-closure care costs in past operating periods. As of December 31, 2019, the County's liability of \$1,306,488 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, 2019, the County's closure and post closure liability was \$208,140, the estimated total closure and post closure costs remaining to be recognized were \$2,722,230, the percentage of the landfill used was 7.5%, and the estimated future life of the landfill is over 60 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 16. SUBSEQUENT EVENTS**

On March 11, 2020, the World Health Organization characterized an outbreak of a novel strain of coronavirus (COVID-19) as a global pandemic. The outbreak has caused significant disruptions to businesses in Weber County, which will have a negative impact on the amount of sales tax, transient room tax, and restaurant tax collected in 2020. The County has also closed most of its Culture, Parks and Recreation (CPR) facilities to public use, including the Ice Sheet, Golden Spike Event Center, and Ogden Eccles Conference Center and furloughed some of its CPR staff. Depending on the duration of these closures, there is the potential for a significant impact on the revenues and expenditures of the CPR fund during 2020. However, at this time, the duration and related financial impacts cannot be reasonably estimated.



# Required Supplementary Information

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# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule

### General Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$32,031,000	\$32,031,000	\$32,497,983	\$ 466,983
Sales.....	12,700,000	12,700,000	12,840,451	140,451
Delinquent Taxes.....	976,000	976,000	1,314,409	338,409
Assessing and Collecting.....	4,545,000	4,545,000	4,738,976	193,976
Total Taxes.....	<u>50,252,000</u>	<u>50,252,000</u>	<u>51,391,819</u>	<u>1,139,819</u>
Other Revenues:				
License And Fees.....	2,737,000	2,737,000	2,672,855	(64,145)
Intergovernmental.....	1,694,435	1,706,691	1,492,729	(213,962)
Charges For Services.....	20,458,201	20,458,201	23,376,264	2,918,063
Fines and Forfeitures.....	305,000	305,000	356,551	51,551
Miscellaneous.....	622,404	622,404	2,044,237	1,421,833
Total revenues.....	<u>76,069,040</u>	<u>76,081,296</u>	<u>81,334,455</u>	<u>5,253,159</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Commission.....	889,301	894,513	835,237	59,276
District Court.....	115,000	115,000	96,310	18,690
Public Defender.....	1,937,123	1,937,123	1,563,573	373,550
Human Resources.....	743,717	775,992	769,931	6,061
Information Technology.....	2,954,149	3,092,131	2,871,296	220,835
GIS.....	472,084	477,387	461,746	15,641
Purchasing.....	185,570	199,342	195,846	3,496
Internal Audit.....	103,886	104,269	101,961	2,308
Clerk/Auditor.....	1,330,421	1,420,459	1,285,128	135,331
Treasurer.....	610,122	634,335	591,676	42,659
Recorder.....	898,258	1,039,272	984,155	55,117
Attorney - Criminal.....	3,175,459	3,242,216	3,179,561	62,655
Assessor.....	2,299,725	2,321,846	2,176,345	145,501
Surveyor.....	1,252,973	1,243,184	1,104,336	138,848
Attorney - Civil.....	659,092	690,487	669,184	21,303
Non-Departmental.....	2,778,595	2,161,291	1,997,222	164,069
Childrens Justice Center.....	724,316	729,056	623,596	105,460
Operations Administration.....	672,171	699,707	639,346	60,361
Property Management.....	1,915,964	1,966,840	1,567,912	398,928
Elections.....	878,098	1,008,476	860,497	147,979
Council of Governments.....	68,342	68,342	68,861	(519)
Art Council.....	57,500	59,063	5,953	53,110
	<u>24,721,866</u>	<u>24,880,331</u>	<u>22,649,672</u>	<u>2,230,659</u>

<b>Public Safety</b>				
Sheriff.....	9,456,218	9,591,070	8,898,299	692,771
Watershed Fire Protection.....	70,000	70,000	34,319	35,681
Jail.....	29,916,189	30,266,027	28,421,381	1,844,646
Crime Scene Investigations.....	817,686	820,817	803,740	17,077
Homeland Security.....	532,076	533,016	463,548	69,468
	<u>40,792,169</u>	<u>41,280,930</u>	<u>38,621,287</u>	<u>2,659,643</u>
<b>Public Health And Welfare</b>				
Human Services.....	2,274,168	2,274,168	2,274,168	-
Poor and Indigent.....	12,000	12,000	6,825	5,175
	<u>2,286,168</u>	<u>2,286,168</u>	<u>2,280,993</u>	<u>5,175</u>
<b>Streets And Public Improvement</b>				
Storm Water Management.....	344,839	344,839	124,304	220,535
	<u>344,839</u>	<u>344,839</u>	<u>124,304</u>	<u>220,535</u>
<b>Conservation And Development</b>				
USU Extension Service.....	275,477	275,477	256,936	18,541
Economic Development.....	402,774	397,168	84,500	312,668
Community Development.....	665,293	880,515	674,081	206,434
	<u>1,343,544</u>	<u>1,553,160</u>	<u>1,015,517</u>	<u>537,643</u>
Total expenditures	<u>69,488,586</u>	<u>70,345,428</u>	<u>64,691,773</u>	<u>5,653,655</u>
Excess (deficiency) of revenues over expenditures	<u>6,580,454</u>	<u>5,735,868</u>	<u>16,642,682</u>	<u>10,906,814</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	(6,194,846)	(7,302,496)	(9,200,100)	(1,897,604)
Total other financing sources (uses).....	<u>(6,194,846)</u>	<u>(7,302,496)</u>	<u>(9,200,100)</u>	<u>(1,897,604)</u>
Net change in fund balances.....	385,608	(1,566,628)	7,442,582	9,009,210
Fund balances - beginning as adjusted (see note 2).....	<u>20,129,112</u>	<u>20,129,112</u>	<u>20,129,112</u>	<u>-</u>
Fund balances - ending.....	<u>\$20,514,720</u>	<u>\$18,562,484</u>	<u>\$27,571,694</u>	<u>\$ 9,009,210</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Culture Parks and Recreation For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Sales.....	-	-	-	-
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ 301,800	\$ 391,399	\$ 393,499	2,100
Charges For Services.....	5,200,431	5,382,641	5,717,172	334,531
Miscellaneous.....	5,645	10,515	7,064	(3,451)
Total revenues.....	5,507,876	5,784,555	6,117,735	333,180
<b>EXPENDITURES</b>				
Parks.....	475,958	594,558	463,934	130,624
Golden Spike Event Center.....	2,788,731	3,339,252	3,039,863	299,389
Ice Sheet.....	1,124,506	1,182,369	1,053,597	128,772
Ogden Eccles Conference Center.....	3,802,090	4,267,626	3,752,929	514,697
Recreation Facilities Admin.....	1,230,386	616,789	340,371	276,418
Recreation.....	425,024	465,118	445,849	19,269
Shooting Complex.....	354,849	600,707	572,023	28,684
Total expenditures.....	10,201,544	11,066,419	9,668,566	1,397,853
Excess (deficiency) of revenues over expenditures.....	(4,693,668)	(5,281,864)	(3,550,831)	1,731,033
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	4,693,668	4,693,668	4,320,765	(372,903)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	4,693,668	4,693,668	4,320,765	(372,903)
Net change in fund balances.....	-	(588,196)	769,934	1,358,130
Fund balances - beginning.....	595,943	595,943	595,943	-
Fund balances - ending.....	\$ 595,943	\$ 7,747	\$1,365,877	\$ 1,358,130

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$8,276,000	\$8,276,000	\$8,360,330	\$ 84,330
Delinquent Taxes.....	213,000	213,000	240,305	27,305
Total Taxes.....	<u>8,489,000</u>	<u>8,489,000</u>	<u>8,600,635</u>	<u>111,635</u>
Other Revenues:				
License And Fees.....	598,000	598,000	592,680	(5,320)
Intergovernmental.....	34,200	34,200	34,100	(100)
Charges For Services.....	184,400	184,400	166,714	(17,686)
Miscellaneous.....	28,500	28,500	3,146,577	3,118,077
Total revenues.....	<u>9,334,100</u>	<u>9,334,100</u>	<u>12,540,706</u>	<u>3,206,606</u>
<b>EXPENDITURES</b>				
Library Services.....	<u>10,504,697</u>	<u>12,249,972</u>	<u>10,400,325</u>	<u>1,849,647</u>
Total expenditures.....	<u>10,504,697</u>	<u>12,249,972</u>	<u>10,400,325</u>	<u>1,849,647</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,170,597)</u>	<u>(2,915,872)</u>	<u>2,140,381</u>	<u>5,056,253</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	<u>(493,425)</u>	<u>(493,425)</u>	<u>(493,425)</u>	<u>-</u>
Total other financing sources (uses).....	<u>(493,425)</u>	<u>(493,425)</u>	<u>(493,425)</u>	<u>-</u>
Net change in fund balances.....	(1,664,022)	(3,409,297)	1,646,956	5,056,253
Fund balances - beginning.....	<u>6,552,348</u>	<u>6,552,348</u>	<u>6,552,348</u>	<u>-</u>
Fund balances - ending.....	<u>\$4,888,326</u>	<u>\$3,143,051</u>	<u>\$8,199,304</u>	<u>\$ 5,056,253</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$39,773,000	\$39,773,000	\$40,242,385	\$ 469,385
Total Taxes.....	<u>39,773,000</u>	<u>39,773,000</u>	<u>40,242,385</u>	<u>469,385</u>
Other Revenues:				
License And Fees.....	2,064,000	2,064,000	2,168,542	104,542
Intergovernmental.....	-	-	-	-
Miscellaneous.....	-	-	1,191,274	1,191,274
Total revenues.....	<u>41,837,000</u>	<u>41,837,000</u>	<u>43,602,201</u>	<u>1,765,201</u>
<b>EXPENDITURES</b>				
Current:				
Streets And Public Improvement.....	46,689,310	57,320,898	35,390,122	21,930,776
Debt service:				
Principal retirement.....	-	-	-	-
Total expenditures.....	<u>46,689,310</u>	<u>57,320,898</u>	<u>35,390,122</u>	<u>21,930,776</u>
Excess (deficiency) of revenues over expenditures.....	<u>(4,852,310)</u>	<u>(15,483,898)</u>	<u>8,212,079</u>	<u>23,695,977</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	(198,000)	(198,000)	(226,502)	(28,502)
Total other financing sources (uses).....	<u>(198,000)</u>	<u>(198,000)</u>	<u>(226,502)</u>	<u>(28,502)</u>
Net change in fund balances.....	(5,050,310)	(15,681,898)	7,985,577	23,667,475
Fund balances - beginning.....	37,435,896	37,435,896	37,435,896	-
Fund balances - ending.....	<u>\$32,385,586</u>	<u>\$21,753,998</u>	<u>\$45,421,473</u>	<u>\$ 23,667,475</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2019

	<u>General</u>	<u>Culture Parks and Recreation</u>	<u>Library</u>	<u>Transportation Development</u>
<b>REVENUES</b>				
Actual total revenues (budgetary basis).....	\$81,334,455	\$6,117,735	\$12,540,706	\$ 43,602,201
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(427,958)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>80,906,497</u>	<u>6,117,735</u>	<u>12,540,706</u>	<u>43,602,201</u>
<b>EXPENDITURES</b>				
Actual total expenditures (budgetary basis).....	\$64,691,773	\$9,668,566	\$10,400,325	\$ 35,390,122
Differences - Budget to GAAP:				
Intrafund expenditures are budgetary expenditures but are not expenditures for financial reporting	(427,958)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>64,263,815</u>	<u>9,668,566</u>	<u>10,400,325</u>	<u>35,390,122</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, 2019

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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 non-major 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 and 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, 2019 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 department 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 2019, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over Appropriations**

During 2019, the following funds exceeded budgeted expenditures:

- Municipal Building Authority Fund, by \$4,800 related to unanticipated fees.
- Special Assessment Bond Fund, by \$121,985, because several homeowners who owed an assessment chose to pay off their assessment in full. Bond documents require that such prepayments of assessments be applied to the outstanding bond principal amounts.

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

**WEBER COUNTY, UTAH**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2019

**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 covers the ten most recent fiscal years; however, the information presented is the information available as of the implementation year of GASB 68.

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

<u>System</u>	<u>Calendar Year</u>	<u>Proportionate share of the net pension liability</u>		<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of its covered payroll</u>
		<u>the net pension liability (asset)</u>	<u>(asset)</u>			
Noncontributory System	2014	2.13638570%	\$ 9,276,689	\$ 18,051,076	51.39%	90.20%
	2015	2.17122290%	12,285,835	17,697,035	69.42%	87.80%
	2016	2.01976720%	12,969,377	16,405,073	79.06%	87.30%
	2017	2.11863660%	9,282,382	16,691,835	55.61%	91.90%
	2018	2.06850030%	15,231,865	15,901,626	95.79%	87.00%
Contributory Retirement System	2014	0.61603940%	\$ 177,693	\$ 329,657	53.90%	94.00%
	2015	0.54315010%	381,755	231,430	164.96%	85.70%
	2016	0.73547610%	241,318	176,470	136.75%	92.90%
	2017	0.56647970%	46,097	114,948	40.10%	98.20%
	2018	0.51516250%	209,054	96,422	216.81%	91.20%
Public Safety System	2014	7.99201100%	\$ 10,050,618	\$ 11,960,809	84.03%	90.50%
	2015	8.09602120%	14,502,008	12,160,853	119.25%	87.10%
	2016	7.44752500%	15,113,085	11,147,261	135.58%	86.50%
	2017	8.54755200%	13,408,188	12,571,773	106.65%	90.20%
	2018	7.38723450%	19,004,289	10,748,935	176.80%	84.70%
Tier 2 Public Employees System	2014	0.60823220%	\$ (18,432)	\$ 2,984,479	-0.60%	103.50%
	2015	0.78276480%	(1,709)	5,058,593	-0.03%	100.20%
	2016	0.77358000%	86,292	6,343,973	1.36%	95.10%
	2017	0.80263490%	70,766	7,860,007	0.90%	97.40%
	2018	0.79231870%	339,333	9,250,088	3.67%	90.80%
Tier 2 Public Safety and Firefighter System	2014	1.47758420%	\$ (21,858)	\$ 610,619	-3.58%	120.50%
	2015	1.70037100%	(24,843)	1,012,012	-2.45%	110.70%
	2016	1.62595860%	(14,114)	1,343,383	-1.05%	103.60%
	2017	2.05994190%	(23,835)	2,174,499	-1.10%	103.00%
	2018	1.70735040%	42,779	2,286,778	1.87%	95.60%

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2019

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

<u>System</u>	<u>Calendar Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of its covered payroll</u>
Noncontributory System	2014	0.2886225%	1,253,267	2,411,162	52.00%	90.20%
	2015	0.3053828%	1,728,004	2,514,228	68.73%	87.80%
	2016	0.2949118%	1,893,695	2,474,196	76.54%	87.30%
	2017	0.2932901%	1,284,992	2,380,561	53.98%	91.90%
	2018	0.2779773%	2,046,948	2,146,269	95.37%	87.00%
Tier 2 Public Employees System	2014	0.0993354%	(3,010)	487,325	-0.60%	103.50%
	2015	0.1029889%	(225)	665,467	-0.03%	100.20%
	2016	0.0944150%	10,532	774,274	1.36%	95.10%
	2017	0.0965934%	8,516	945,434	0.90%	97.40%
	2018	0.0992940%	42,525	1,161,639	3.66%	90.80%

**Schedule of Contributions**

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

Paragraph 81.b of GASB 68 requires employers to disclose a ten-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different from the board certified rate due to rounding and other administrative issues.

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2019

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

		As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$	3,163,178	\$ 3,163,178	\$ -	\$ 18,125,725	17.45%
	2015		3,336,228	3,336,228	-	18,521,038	18.01%
	2016		3,012,019	3,012,019	-	16,659,217	18.08%
	2017		3,042,636	3,042,636	-	17,012,351	17.88%
	2018		2,889,257	2,889,257	-	16,091,773	17.95%
	2019		2,830,308	2,830,308	-	15,114,066	18.73%
Contributory System	2014	\$	45,711	\$ 45,711	\$ -	\$ 329,657	13.87%
	2015		37,808	37,808	-	261,465	14.46%
	2016		25,834	25,834	-	176,495	14.64%
	2017		23,518	23,518	-	125,060	18.81%
	2018		19,728	19,728	-	96,422	20.46%
	2019		16,600	16,600	-	96,494	17.20%
Public Safety System	2014	\$	3,848,671	\$ 3,848,671	\$ -	\$ 11,960,809	32.18%
	2015		4,024,013	4,024,013	-	12,179,370	33.04%
	2016		3,702,598	3,702,598	-	11,165,784	33.16%
	2017		4,219,768	4,219,768	-	12,753,801	33.09%
	2018		3,594,155	3,954,155	-	10,985,747	32.72%
	2019		3,343,238	3,343,238	-	9,880,595	33.84%
Tier 2 Public Employees System*	2014	\$	434,406	\$ 434,406	\$ -	\$ 2,995,316	14.50%
	2015		757,366	757,366	-	5,076,580	14.92%
	2016		957,028	957,028	-	6,389,458	14.98%
	2017		1,192,733	1,192,733	-	8,004,769	14.90%
	2018		1,427,835	1,427,835	-	9,320,041	15.32%
	2019		1,673,228	1,673,228	-	10,338,809	16.18%
Tier 2 Public Safety and Firefighter System*	2014	\$	142,447	\$ 142,447	\$ -	\$ 617,234	23.08%
	2015		239,698	239,698	-	1,012,204	23.68%
	2016		320,559	320,559	-	1,352,259	23.71%
	2017		513,595	513,595	-	2,194,007	23.41%
	2018		551,078	551,078	-	2,312,380	23.83%
	2019		746,877	746,877	-	3,080,921	24.24%
Tier 2 Public Employees DC Only System*	2014	\$	26,302	\$ 26,302	\$ -	\$ 422,754	6.22%
	2015		47,771	47,771	-	712,589	6.70%
	2016		65,559	65,559	-	916,448	7.15%
	2017		92,724	92,724	-	1,403,259	6.61%
	2018		131,099	131,099	-	1,954,366	6.71%
	2019		170,876	170,876	-	2,456,661	6.96%
Tier 2 Public Safety and Firefighter DC Only System*	2014	\$	12,784	\$ 12,784	\$ -	\$ 102,802	12.44%
	2015		17,472	17,472	-	134,502	12.99%
	2016		22,790	22,790	-	168,293	13.54%
	2017		39,684	39,684	-	309,935	12.80%
	2018		53,568	53,568	-	402,127	13.32%
	2019		56,983	56,983	-	437,291	13.03%

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended December 31, 2019

**Weber Area Dispatch 911**

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System	2014	\$420,232	\$420,232	\$ -	\$2,411,694	17.42%
	2015	452,476	452,476	-	2,514,228	18.00%
	2016	445,207	445,207	-	2,474,516	17.99%
	2017	428,244	428,244	-	2,402,873	17.82%
	2018	391,159	391,159	-	2,144,860	18.24%
	2019	361,388	361,388	-	1,956,621	18.47%
Tier 2 Public Employees System*	2014	\$70,632	\$70,632	\$ -	\$488,074	14.47%
	2015	99,720	99,720	-	668,237	14.92%
	2016	116,441	116,441	-	777,763	14.97%
	2017	142,069	142,069	-	953,860	14.89%
	2018	178,491	178,491	-	1,164,216	15.33%
	2019	198,075	198,075	-	1,272,361	15.57%
Tier 2 Public Employees DC Only System	2014	\$3,909	\$3,909	\$ -	\$63,603	6.15%
	2015	5,852	5,852	-	87,274	6.70%
	2016	7,780	7,780	-	108,077	7.20%
	2017	12,011	12,011	-	179,533	6.69%
	2018	17,190	17,190	-	250,323	6.87%
	2019	23,371	23,371	-	349,335	6.69%

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

**Changes in Assumptions:**

The assumptions and methods used to calculate the total pension liability remained unchanged from the prior year.

**WEBER COUNTY, UTAH**  
**REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended December 31, 2019

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

**Schedule of Changes in the District's Total OPEB Liability and Related Ratios**

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 following schedule presents a history of the County's changes in total OPEB liability and related ratios. This schedule usually covers the ten most recent fiscal years; however, the information presented is the information available as of the implementation year of GASB 75.

**Weber County Reporting Entity Less Dispatch**

	December 31, 2017	December 31, 2018	December 31, 2019
OPEB Liability Beginning of Year	\$ 10,557,559	\$ 5,020,461	\$ 4,371,577
Changes for the Year:			
Service Cost	621,941	107,628	105,330
Interest	311,223	161,129	139,668
Assumption Changes	(190,056)	—	0
Difference Between actual and Expected Experience	(5,473,287)	(244,695)	(166,854)
Changes in Actuarial Cost Method	(439,968)	—	0
Benefit payments	(366,951)	(672,946)	(622,938)
OPEB Liability End of Year	\$ 5,020,461	\$ 4,371,577	\$ 3,826,783
Covered Payroll	24,118,690	28,038,580	28,599,352
Total OPEB Liability as a percentage of covered payroll	20.82%	15.59%	13.38%

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

	December 31, 2017	December 31, 2018	December 31, 2019
OPEB Liability Beginning of Year	\$ 860,279	\$ 916,868	\$ 1,011,600
Changes for the Year:			
Service Cost	67,765	48,661	49,635
Interest	25,526	31,001	34,381
Assumption Changes	(60,102)	-	-
Difference Between Actual and Expected Experience	(206,771)	46,442	49,318
Change in Actuarial Cost Method	248,967	-	-
Benefit payments	(18,796)	(31,372)	(24,304)
OPEB Liability End of Year	\$ 916,868	\$ 1,011,600	\$ 1,120,630
Covered payroll	\$2,323,774	\$2,926,688	\$2,985,222
Total OPEB liability as a percentage of covered payroll	39.46%	34.56%	37.54%

# Supplementary Information

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## **Nonmajor Governmental Funds**

### **Paramedic Fund**

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

### **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.

### **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.

### **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.

### **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").

### **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.

### **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, 2019

	<b>Special Revenue</b>			
	Paramedic	Redevelopment Agency	Impact Fees	Municipal Building Authority
<b>ASSETS</b>				
Cash and Investments.....	\$ 3,045,747	\$ 2,590,747	\$ 1,720,078	\$ -
Accounts Receivable net.....	-	-	-	-
Taxes Receivable.....	149,592	10,447	-	-
Due from Other Governments.....	-	-	-	-
Restricted Cash and Investments.....	-	-	-	1,000
Total assets.....	<u>\$ 3,195,339</u>	<u>\$ 2,601,194</u>	<u>\$ 1,720,078</u>	<u>\$ 1,000</u>
<b>LIABILITIES</b>				
Accounts Payable & Accrued Liabilities.....	\$ -	\$ 809,737	\$ 26,694	\$ 1,000
Unearned Revenue.....	-	-	-	-
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>-</u>	<u>809,737</u>	<u>26,694</u>	<u>1,000</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	115,903	-	-	-
Total Deferred Inflows of Resources.....	<u>115,903</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES (DEFICITS)</b>				
Restricted.....	-	-	-	-
Committed.....	3,079,436	1,791,457	-	-
Assigned.....	-	-	1,693,384	-
Total fund balances (deficits).....	<u>\$ 3,079,436</u>	<u>\$ 1,791,457</u>	<u>\$ 1,693,384</u>	<u>\$ -</u>
Total liabilities and fund balances (deficits).....	<u>\$ 3,195,339</u>	<u>\$ 2,601,194</u>	<u>\$ 1,720,078</u>	<u>\$ 1,000</u>

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

Municipal Services	Ramp Tax	Tourism	Debt Service		Total Nonmajor Governmental funds
			Special Assessment Bond		
\$ 305,191	\$ 6,153,600	\$ -	4,826,396		\$ 18,641,759
8,841	-	-	-		8,841
818,849	770,567	1,055,185	-		2,804,640
77,122	-	-	-		77,122
-	-	-	-		1,000
<u>\$ 1,210,003</u>	<u>\$ 6,924,167</u>	<u>\$ 1,055,185</u>	<u>\$ 4,826,396</u>		<u>\$ 21,533,362</u>
\$ 110,757	\$ 163	\$ -	\$ 379,649		\$ 1,328,000
5,503	-	-	-		5,503
-	-	1,026,435	17,800		1,044,235
<u>116,260</u>	<u>163</u>	<u>1,026,435</u>	<u>397,449</u>		<u>2,377,738</u>
34,347	-	-	-		150,250
<u>34,347</u>	-	-	-		<u>150,250</u>
-	6,924,004	28,750	4,428,947		11,381,701
-	-	-	-		4,870,893
1,059,396	-	-	-		2,752,780
<u>\$ 1,059,396</u>	<u>\$ 6,924,004</u>	<u>\$ 28,750</u>	<u>\$ 4,428,947</u>		<u>\$ 19,005,374</u>
<u>\$ 1,210,003</u>	<u>\$ 6,924,167</u>	<u>\$ 1,055,185</u>	<u>\$ 4,826,396</u>		<u>\$ 21,533,362</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2019

	<b>Special Revenue</b>			
	Paramedic	Redevelopment Agency	Impact Fees	Municipal Building Authority
<b>REVENUES</b>				
Taxes:				
Current Property .....	\$ 2,440,552	\$ 3,643,900	\$ -	\$ -
Sales.....	-	-	-	-
Delinquent .....	63,812	-	-	-
Total Taxes.....	<u>2,504,364</u>	<u>3,643,900</u>	<u>-</u>	<u>-</u>
Other Revenues:				
License And Fees.....	174,318	-	565,431	-
Intergovernmental.....	-	487,246	-	-
Charges For Services.....	-	-	-	2,732,469
Fines and Forfeitures.....	-	-	-	-
Miscellaneous.....	64,001	-	40,608	49,806
Total revenues.....	<u>2,742,683</u>	<u>4,131,146</u>	<u>606,039</u>	<u>2,782,275</u>
<b>EXPENDITURES</b>				
Current:				
General Government.....	-	-	-	-
Public Safety.....	2,785,074	-	-	-
Streets And Public Improvement.....	-	-	215,329	-
Parks And Recreation.....	-	-	-	-
Conservation and Development.....	-	4,480,299	-	-
Debt service:				
Principal retirement.....	-	-	-	4,465,000
Interest and Other Charges.....	-	-	-	195,813
Capital outlay:				
Total expenditures.....	<u>2,785,074</u>	<u>4,480,299</u>	<u>215,329</u>	<u>4,660,813</u>
Excess (deficiency) of revenues over expenditures.....	<u>(42,391)</u>	<u>(349,153)</u>	<u>390,710</u>	<u>(1,878,538)</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	(42,391)	(349,153)	390,710	(1,878,538)
Fund balances - beginning	3,121,827	2,140,610	1,302,674	1,878,538
Fund balances - ending	<u>\$ 3,079,436</u>	<u>\$ 1,791,457</u>	<u>\$ 1,693,384</u>	<u>\$ -</u>

Municipal Services	Ramp Tax	Tourism	Debt Service	
			Special Assessment Bond	Total Nonmajor Governmental funds
\$ 358,162	\$ -	\$ -	\$ -	\$ 6,442,614
2,627,635	4,214,159	6,380,556	-	13,222,350
16,861	-	-	-	80,673
<u>3,002,658</u>	<u>4,214,159</u>	<u>6,380,556</u>	<u>-</u>	<u>19,745,637</u>
903,231	-	-	-	1,642,980
2,058,602	-	-	-	2,545,848
1,403,156	-	-	1,602,336	5,737,961
66,099	-	-	-	66,099
130,190	130,410	-	139,493	554,508
<u>7,563,936</u>	<u>4,344,569</u>	<u>6,380,556</u>	<u>1,741,829</u>	<u>30,293,033</u>
2,751,126	-	-	-	2,751,126
1,447,744	-	-	-	4,232,818
3,460,255	-	-	-	3,675,584
-	2,332,924	2,842,085	-	5,175,009
-	-	-	-	4,480,299
-	-	-	845,000	5,310,000
-	-	-	894,779	1,090,592
-	-	-	-	-
<u>7,659,125</u>	<u>2,332,924</u>	<u>2,842,085</u>	<u>1,739,779</u>	<u>26,715,428</u>
<u>(95,189)</u>	<u>2,011,645</u>	<u>3,538,471</u>	<u>2,050</u>	<u>3,577,605</u>
226,502	-	-	-	226,502
-	-	(3,509,721)	-	(3,509,721)
<u>226,502</u>	<u>-</u>	<u>(3,509,721)</u>	<u>-</u>	<u>(3,283,219)</u>
131,313	2,011,645	28,750	2,050	294,386
928,083	4,912,359	-	4,426,897	18,710,988
<u>\$1,059,396</u>	<u>\$6,924,004</u>	<u>\$ 28,750</u>	<u>\$ 4,428,947</u>	<u>\$ 19,005,374</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$2,424,000	\$2,424,000	\$2,440,552	\$ 16,552
Delinquent Taxes.....	63,000	63,000	63,812	812
Total Taxes.....	<u>2,487,000</u>	<u>2,487,000</u>	<u>2,504,364</u>	<u>17,364</u>
Other Revenues:				
License And Fees.....	153,000	153,000	174,318	21,318
Miscellaneous.....	-	-	64,001	64,001
Total revenues.....	<u>2,640,000</u>	<u>2,640,000</u>	<u>2,742,683</u>	<u>102,683</u>
<b>EXPENDITURES</b>				
Public Safety - Paramedic Services.....	2,778,185	2,931,336	2,785,074	146,262
Total expenditures.....	<u>2,778,185</u>	<u>2,931,336</u>	<u>2,785,074</u>	<u>146,262</u>
Excess (deficiency) of revenues over expenditures.....	<u>(138,185)</u>	<u>(291,336)</u>	<u>(42,391)</u>	<u>248,945</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.....	(138,185)	(291,336)	(42,391)	248,945
Fund balances - beginning.....	3,121,827	3,121,827	3,121,827	-
Fund balances - ending.....	<u>\$2,983,642</u>	<u>\$2,830,491</u>	<u>\$3,079,436</u>	<u>\$ 248,945</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$ 2,500,000	\$ 2,500,000	\$ 3,643,900	\$ 1,143,900
Total Taxes.....	2,500,000	2,500,000	3,643,900	1,143,900
Other Revenues:				
Intergovernmental.....	243,000	243,000	487,246	244,246
Miscellaneous.....	-	-	-	-
Total revenues.....	2,743,000	2,743,000	4,131,146	1,388,146
<b>EXPENDITURES</b>				
Conservation And Development.....	4,804,500	5,099,500	4,480,299	619,201
Total expenditures.....	4,804,500	5,099,500	4,480,299	619,201
Excess (deficiency) of revenues over expenditures.....	(2,061,500)	(2,356,500)	(349,153)	2,007,347
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	-	-	-	-
Net change in fund balances.....	(2,061,500)	(2,356,500)	(349,153)	2,007,347
Fund balances - beginning.....	2,140,610	2,140,610	2,140,610	-
Fund balances - ending.....	\$ 79,110	\$ (215,890)	\$ 1,791,457	\$ 2,007,347

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
License And Fees.....	\$ 291,000	\$ 291,000	\$ 565,431	\$ 274,431
Miscellaneous.....	-	-	40,608	40,608
Total revenues.....	291,000	291,000	606,039	315,039
<b>EXPENDITURES</b>				
Streets And Public Improvement.....	291,000	408,150	215,329	192,821
Total expenditures.....	291,000	408,150	215,329	192,821
Excess (deficiency) of revenues over expenditures.....	-	(117,150)	390,710	507,860
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances.....	-	(117,150)	390,710	507,860
Fund balances - beginning.....	1,302,674	1,302,674	1,302,674	-
Fund balances - ending.....	\$1,302,674	\$1,185,524	\$1,693,384	\$ 507,860

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 2,965,013	\$ 2,965,013	\$ 2,732,469	\$ (232,544)
Miscellaneous.....	36,000	36,000	49,806	13,806
Total revenues.....	3,001,013	3,001,013	2,782,275	(218,738)
<b>EXPENDITURES</b>				
Principal retirement.....	4,465,000	4,465,000	4,465,000	-
Interest and Other Charges.....	191,013	191,013	195,813	(4,800)
Total expenditures.....	4,656,013	4,656,013	4,660,813	(4,800)
Excess (deficiency) of revenues over expenditures.....	(1,655,000)	(1,655,000)	(1,878,538)	(223,538)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	-	-	-	-
Net change in fund balances.....	(1,655,000)	(1,655,000)	(1,878,538)	(223,538)
Fund balances - beginning.....	1,878,538	1,878,538	1,878,538	-
Fund balances - ending.....	\$ 223,538	\$ 223,538	\$ -	\$ (223,538)

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property .....	\$ 357,000	\$ 357,000	\$ 358,162	\$ 1,162
Sales.....	2,544,800	2,544,800	2,627,635	82,835
Delinquent Taxes.....	7,000	7,000	16,861	9,861
Total revenues.....	<u>2,908,800</u>	<u>2,908,800</u>	<u>3,002,658</u>	<u>93,858</u>
Other Revenues:				
License And Fees.....	907,250	907,250	903,231	(4,019)
Intergovernmental.....	1,797,500	1,881,500	2,058,602	177,102
Charges For Services.....	872,449	947,449	1,403,156	455,707
Fines and Forfeitures.....	579,000	579,000	66,099	(512,901)
Miscellaneous.....	8,500	125,562	130,189	4,627
Total revenues.....	<u>7,073,499</u>	<u>7,349,561</u>	<u>7,563,935</u>	<u>214,374</u>
<b>EXPENDITURES</b>				
<b>General Government</b>				
Engineering.....	788,544	796,399	743,969	52,430
Planning.....	942,633	1,035,861	942,233	93,628
Building Inspection.....	612,024	735,567	639,138	96,429
Administration.....	401,637	384,387	425,785	(41,398)
	<u>2,744,838</u>	<u>2,952,214</u>	<u>2,751,125</u>	<u>201,089</u>
<b>Public Safety</b>				
Sheriff.....	1,233,614	1,233,614	1,142,591	91,023
Animal Control.....	258,506	260,416	244,600	15,816
Animal Shelter.....	60,535	60,535	60,553	(18)
	<u>1,552,655</u>	<u>1,554,565</u>	<u>1,447,744</u>	<u>106,821</u>
<b>Streets And Public Improvement</b>				
Roads and Highways.....	2,764,086	3,303,139	3,258,753	44,386
Sewer Division.....	29,600	82,850	80,956	1,894
Weed Department.....	117,112	125,694	120,546	5,148
	<u>2,910,798</u>	<u>3,511,683</u>	<u>3,460,255</u>	<u>51,428</u>
Total expenditures.....	<u>7,208,291</u>	<u>8,018,462</u>	<u>7,659,124</u>	<u>359,338</u>
Excess (deficiency) of revenues over expenditures.....	<u>(134,792)</u>	<u>(668,901)</u>	<u>(95,189)</u>	<u>573,712</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	198,000	198,000	226,502	28,502
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>198,000</u>	<u>198,000</u>	<u>226,502</u>	<u>28,502</u>
Net change in fund balances.....	63,208	(470,901)	131,313	602,214
Fund balances - beginning.....	928,083	928,083	928,083	-
Fund balances - ending.....	<u>\$ 991,291</u>	<u>\$ 457,182</u>	<u>\$ 1,059,396</u>	<u>\$ 602,214</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$4,144,000	\$4,144,000	\$4,214,159	\$ 70,159
Total Taxes.....	<u>4,144,000</u>	<u>4,144,000</u>	<u>4,214,159</u>	<u>70,159</u>
Other Revenues:				
Miscellaneous.....	24,000	24,000	130,410	106,410
Total revenues.....	<u>4,168,000</u>	<u>4,168,000</u>	<u>4,344,569</u>	<u>176,569</u>
<b>EXPENDITURES</b>				
General and Administrative.....	72,791	72,791	63,212	9,579
Grants to Other Entities.....	4,852,728	4,852,728	2,269,712	2,583,016
Total expenditures.....	<u>4,925,519</u>	<u>4,925,519</u>	<u>2,332,924</u>	<u>2,592,595</u>
Excess (deficiency) of revenues over expenditures.....	<u>(757,519)</u>	<u>(757,519)</u>	<u>2,011,645</u>	<u>2,769,164</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.....	(757,519)	(757,519)	2,011,645	2,769,164
Fund balances - beginning.....	4,912,359	4,912,359	4,912,359	-
Fund balances - ending.....	<u>\$4,154,840</u>	<u>\$4,154,840</u>	<u>\$6,924,004</u>	<u>\$ 2,769,164</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales				
Restaurant Tax.....	\$3,695,000	\$3,695,000	\$3,973,062	\$ 278,062
Transient Room Tax.....	1,785,000	1,785,000	1,880,710	95,710
Leased Vehicle Tax.....	530,000	530,000	526,784	(3,216)
Total revenues.....	<u>6,010,000</u>	<u>6,010,000</u>	<u>6,380,556</u>	<u>370,556</u>
Other Revenues:				
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>6,010,000</u>	<u>6,010,000</u>	<u>6,380,556</u>	<u>370,556</u>
<b>EXPENDITURES</b>				
Tourism Promotion.....	1,234,000	1,234,000	1,219,818	14,182
Facility Rental - Municipal Building Authority.....	1,760,328	1,760,328	1,622,267	138,061
Total expenditures.....	<u>2,994,328</u>	<u>2,994,328</u>	<u>2,842,085</u>	<u>152,243</u>
Excess (deficiency) of revenues over expenditures.....	<u>3,015,672</u>	<u>3,015,672</u>	<u>3,538,471</u>	<u>522,799</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	-	-	-	-
Transfers Out.....	<u>(3,015,672)</u>	<u>(3,015,672)</u>	<u>(3,509,721)</u>	<u>(494,049)</u>
Total other financing sources (uses).....	<u>(3,015,672)</u>	<u>(3,015,672)</u>	<u>(3,509,721)</u>	<u>(494,049)</u>
Net change in fund balances.....	-	-	28,750	28,750
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,750</u>	<u>\$ 28,750</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Current Property Taxes.....	\$3,618,000	\$3,618,000	\$3,550,772	\$ (67,228)
Delinquent Taxes.....	86,000	86,000	106,108	20,108
Total Taxes.....	<u>3,704,000</u>	<u>3,704,000</u>	<u>3,656,880</u>	<u>(47,120)</u>
Other Revenues:				
License And Fees.....	271,000	271,000	251,258	(19,742)
Intergovernmental.....	35,518	35,518	34,726	(792)
Charges For Services.....	273,400	273,400	273,400	-
Miscellaneous.....	130	130	2,437	2,307
Total revenues.....	<u>4,284,048</u>	<u>4,284,048</u>	<u>4,218,701</u>	<u>(65,347)</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement.....	2,835,000	2,835,000	2,835,000	-
Interest and Other Charges.....	1,955,999	1,955,999	1,962,449	(6,450)
Total expenditures.....	<u>4,790,999</u>	<u>4,790,999</u>	<u>4,797,449</u>	<u>(6,450)</u>
Excess (deficiency) of revenues over expenditures.....	<u>(506,951)</u>	<u>(506,951)</u>	<u>(578,748)</u>	<u>(71,797)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	968,369	968,369	968,945	576
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>968,369</u>	<u>968,369</u>	<u>968,945</u>	<u>576</u>
Net change in fund balances.....	461,418	461,418	390,197	(71,221)
Fund balances - beginning.....	<u>3,521,019</u>	<u>3,521,019</u>	<u>3,521,019</u>	-
Fund balances - ending.....	<u><u>\$3,982,437</u></u>	<u><u>\$3,982,437</u></u>	<u><u>\$3,911,216</u></u>	<u><u>\$ (71,221)</u></u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 1,577,794	\$ 1,577,794	\$ 1,602,336	\$ 24,542
Miscellaneous.....	20,000	20,000	139,493	119,493
Total revenues.....	<u>1,597,794</u>	<u>1,597,794</u>	<u>1,741,829</u>	<u>144,035</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement.....	705,000	705,000	845,000	(140,000)
Interest and Other Charges.....	872,794	912,794	894,779	18,015
Total expenditures.....	<u>1,577,794</u>	<u>1,617,794</u>	<u>1,739,779</u>	<u>(121,985)</u>
Excess (deficiency) of revenues over expenditures.....	<u>20,000</u>	<u>(20,000)</u>	<u>2,050</u>	<u>22,050</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.....	20,000	(20,000)	2,050	22,050
Fund balances - beginning.....	4,426,897	4,426,897	4,426,897	-
Fund balances - ending.....	<u>\$ 4,446,897</u>	<u>\$ 4,406,897</u>	<u>\$ 4,428,947</u>	<u>\$ 22,050</u>

# WEBER COUNTY, UTAH

## Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ -	\$ 750,000	\$ 104,595	\$ (645,405)
Miscellaneous.....	-	-	559,027	559,027
Total revenues.....	-	750,000	663,622	(86,378)
<b>EXPENDITURES</b>				
Capital Improvements - Libraries.....	3,709,461	3,709,461	3,560,407	149,054
Capital Improvements - Parks.....	357,316	413,568	413,876	(308)
Capital Improvements - GSEC.....	213,427	213,427	68,956	144,471
Capital Improvements - Other.....	3,708,041	5,155,943	138,474	5,017,469
Transportation and Infrastructure Projects.....	1,485,183	1,485,183	284,071	1,201,112
Total capital outlay.....	9,473,428	10,977,582	4,465,784	6,511,798
Total expenditures.....	9,473,428	10,977,582	4,465,784	6,511,798
Excess (deficiency) of revenues over expenditures.....	(9,473,428)	(10,227,582)	(3,802,162)	6,425,420
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In.....	2,000,000	2,000,000	5,620,489	3,620,489
Transfers Out.....	-	-	(51,533)	51,533
Total other financing sources (uses).....	2,000,000	2,000,000	5,568,956	3,672,022
Net change in fund balances.....	(7,473,428)	(8,227,582)	1,766,794	10,097,442
Fund balances - beginning.....	16,319,809	16,319,809	16,319,809	-
Fund balances - ending.....	\$ 8,846,381	\$ 8,092,227	\$18,086,603	\$ 10,097,442



## **Internal Service Funds**

### **Termination Pool**

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

### **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.

### **Garage**

This fund accounts for operations of the County's Garage. Resources come from charges to departments' budgets based on the actual costs of work performed on County vehicles.

# WEBER COUNTY, UTAH

## Combining Statement of Net Position Internal Service Funds December 31, 2019

	Termination Pool	Fleet Management	Garage	Risk Management	Total
<b>ASSETS</b>					
Current assets:					
Cash and Investments.....	\$ 6,059,179	\$ 1,041,349	\$ 328,402	\$ 1,305,131	\$8,734,061
Total current assets.....	<u>6,059,179</u>	<u>1,041,349</u>	<u>328,402</u>	<u>1,305,131</u>	<u>8,734,061</u>
Noncurrent assets:					
Machinery and Equipment.....	-	9,657,408	44,594	-	9,702,002
Accumulated Depreciation.....	-	(6,024,588)	(20,869)	-	(6,045,457)
Total noncurrent assets.....	<u>-</u>	<u>3,632,820</u>	<u>23,725</u>	<u>-</u>	<u>3,656,545</u>
Total assets.....	<u>6,059,179</u>	<u>4,674,169</u>	<u>352,127</u>	<u>1,305,131</u>	<u>12,390,606</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>					
Deferred Outflows Relating to Pensions.....	-	-	45,000	-	45,000
Total Deferred Outflows.....	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts Payable.....	30,621	4,623	21,332	22,347	78,923
Compensated Absences.....	-	-	11,167	-	11,167
Other Post Employment Benefit Liability.....	622,938	-	-	-	622,938
Total current liabilities.....	<u>653,559</u>	<u>4,623</u>	<u>32,499</u>	<u>22,347</u>	<u>713,028</u>
Noncurrent liabilities:					
Compensated Absences.....	5,446,942	-	-	-	5,446,942
Net Pension Liability.....	-	-	54,196	-	54,196
Other Post Employment Benefit Liability.....	3,203,845	-	-	-	3,203,845
Total noncurrent liabilities.....	<u>8,650,787</u>	<u>-</u>	<u>54,196</u>	<u>-</u>	<u>8,704,983</u>
Total liabilities.....	<u>9,304,346</u>	<u>4,623</u>	<u>86,695</u>	<u>22,347</u>	<u>9,418,011</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	-	3,632,820	23,725	-	3,656,545
Unrestricted.....	(3,245,167)	1,036,726	286,707	1,282,784	(638,950)
Total net position.....	<u>\$(3,245,167)</u>	<u>\$ 4,669,546</u>	<u>\$ 310,432</u>	<u>\$ 1,282,784</u>	<u>\$3,017,595</u>

# WEBER COUNTY, UTAH

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2019

	Termination Pool	Fleet Management	Garage	Risk Management	Total
<b>OPERATING REVENUES</b>					
Charges For Services.....	\$ 1,687,153	\$ 1,144,422	\$648,102	\$ 1,442,816	\$ 4,922,493
Miscellaneous.....	315,542	-	75	-	315,617
Total operating revenues.....	<u>2,002,695</u>	<u>1,144,422</u>	<u>648,177</u>	<u>1,442,816</u>	<u>5,238,110</u>
<b>OPERATING EXPENSES</b>					
General and Administrative.....	-	134,664	844,088	169,379	1,148,131
Depreciation.....	-	1,170,866	631	-	1,171,497
Claims and Premiums.....	1,196,834	-	-	1,877,261	3,074,095
Total operating expenses.....	<u>1,196,834</u>	<u>1,305,530</u>	<u>844,719</u>	<u>2,046,640</u>	<u>5,393,723</u>
Operating income (loss).....	<u>805,861</u>	<u>(161,108)</u>	<u>(196,542)</u>	<u>(603,824)</u>	<u>(155,613)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sale of Capital Assets.....	-	114,470	-	-	114,470
Total nonoperating revenues (expenses).....	<u>-</u>	<u>114,470</u>	<u>-</u>	<u>-</u>	<u>114,470</u>
Income (loss) before contributions and transfers.....	805,861	(46,638)	(196,542)	(603,824)	(41,143)
Transfers					
Capital Contributions.....	-	-	6,974	-	6,974
Transfers In.....	1,777,000	300,000	500,000	-	2,577,000
Transfers Out.....	-	-	-	-	-
Change in net position .....	<u>2,582,861</u>	<u>253,362</u>	<u>310,432</u>	<u>(603,824)</u>	<u>2,542,831</u>
Total net position - beginning.....	<u>(5,828,028)</u>	<u>4,416,184</u>	<u>-</u>	<u>1,886,608</u>	<u>474,764</u>
Total net position - ending.....	<u><u>\$(3,245,167)</u></u>	<u><u>\$ 4,669,546</u></u>	<u><u>\$310,432</u></u>	<u><u>\$ 1,282,784</u></u>	<u><u>\$ 3,017,595</u></u>

# WEBER COUNTY, UTAH

## Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2019

	Termination Pool	Fleet Management	Garage	Risk Management	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers and Users.....	\$ 2,002,695	\$ 1,150,872	\$ 648,177	\$ 1,442,816	\$5,244,560
Payments to Suppliers and Contractors.....	(2,131,648)	(141,741)	(471,266)	(2,035,018)	(4,779,673)
Payments to Employees.....	—	—	(331,127)	—	(331,127)
Net Cash Provided (Used) by Operating Activities.....	(128,953)	1,009,131	(154,216)	(592,202)	133,760
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>					
Transfers (To) From Other Funds.....	1,777,000	300,000	500,000	—	2,577,000
Interfund Balances Due To (From) Other Funds.....	—	—	—	—	—
Net Cash Provided (Used) by Net Cash Provided (Used) by Non-Capital Financing Activities.....	1,777,000	300,000	500,000	—	2,577,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition of Capital Assets.....	—	(1,534,367)	(17,382)	—	(1,551,749)
Proceeds from Disposal of Capital Assets.....	—	114,469	—	—	114,469
Net Cash Provided (Used) by Capital and Related Financing Activities.....	—	(1,419,898)	(17,382)	—	(1,437,280)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on Investments.....	—	—	—	—	—
Net Cash Provided (Used) by Investing Activities.....	—	—	—	—	—
Net Cash Provided (Used) - All Activities.....	1,648,047	(110,767)	328,402	(592,202)	1,273,480
Cash and Cash Equivalents - Beginning.....	4,411,132	1,152,116	—	1,897,333	7,460,581
Cash and Cash Equivalents - Ending.....	\$ 6,059,179	\$ 1,041,349	\$ 328,402	\$ 1,305,131	\$8,734,061
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>					
Operating Income (Loss).....	\$ 805,861	\$ (161,108)	\$(196,542)	\$ (603,824)	\$(155,613)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	—	1,170,866	631	—	1,171,497
(Increase) Decrease in Accounts Receivable.....	—	6,450	—	—	6,450
Increase (Decrease) in Accounts Payable.....	1,493	(7,077)	21,332	11,622	27,370
Increase (Decrease) in Other Post-employment Benefits.....	(1,167,732)	—	—	—	(1,167,732)
Increase (Decrease) in Net Pension Expense.....	—	—	9,196	—	9,196
Increase (Decrease) in Compensated Absences.....	231,425	—	11,167	—	242,592
Net Cash Provided (Used) by Operating Activities.....	\$ (128,953)	\$ 1,009,131	\$(154,216)	\$ (592,202)	\$ 133,760
<b>NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>					
Assets Transferred from Governmental Funds.....	\$ -	\$ 6,974	\$ -	\$ -	\$ 6,974
Total Non-Cash Investing, Capital and Financing Activities.....	\$ -	\$ 6,974	\$ -	\$ -	\$ 6,974

## **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, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
Cash and Investments.....	\$ 3,083,456	\$ —	\$ 3,083,456
Receivables:			
Accounts, net.....	1,094,406	—	1,094,406
Taxes.....	192,119	—	192,119
Other Assets	—	167	167
Capital Assets:			
Land.....	—	113,069	113,069
Buildings & Improvements.....	—	3,074,391	3,074,391
Equipment.....	—	766,069	766,069
Less Accumulated Depreciation.....	—	(1,176,120)	(1,176,120)
Total Assets	<u>\$ 4,369,981</u>	<u>\$ 2,777,576</u>	<u>7,147,557</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to Pensions.....	—	1,640,020	1,640,020
	<u>—</u>	<u>1,640,020</u>	<u>1,640,020</u>
<b>LIABILITIES</b>			
Accounts Payable.....	\$ 56,210	—	56,210
Unearned Revenue.....	35,152	(35,152)	—
Long-term liabilities:			
Due within one year.....	—	306,604	306,604
Due after one year.....	—	2,684,109	2,684,109
Total Liabilities	<u>91,362</u>	<u>2,955,561</u>	<u>3,046,923</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Related to Pensions.....	—	259,816	259,816
Unavailable Revenue - Property Taxes.....	76,666	(76,666)	—
Total Deferred Inflow of Resources	<u>76,666</u>	<u>183,150</u>	<u>259,816</u>
<b>FUND BALANCE / NET POSITION</b>			
Fund Balance:			
Restricted.....	573,477	(573,477)	—
Unassigned.....	3,628,476	(3,628,476)	—
Total Fund Balances	<u>4,201,953</u>	<u>(4,201,953)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 4,369,981</u>		
Net Position:			
Net investment in capital assets.....		2,777,409	2,777,409
Restricted.....		573,477	573,477
Unrestricted.....		2,129,952	2,129,952
Total Net Assets		<u>\$ 5,480,838</u>	<u>\$ 5,480,838</u>

**WEBER MORGAN HEALTH DEPARTMENT**

**A Component Unit of Weber County  
Statement of Changes in Net Position  
For the Year Ended December 31, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Property Taxes.....	\$ 1,660,555	\$ 53,072	\$ 1,713,627
Delinquent Taxes.....	38,656	(38,656)	—
Licenses, Permits and Fees.....	135,342	—	135,342
Intergovernmental.....	6,638,544	—	6,638,544
Charges for Services.....	2,635,707	21,957	2,657,664
Miscellaneous.....	93,828	—	93,828
Gain on Sale of Capital Assets.....	14,909	—	14,909
Total Revenues.....	<u>11,217,541</u>	<u>36,373</u>	<u>11,253,914</u>
<b>EXPENDITURES / EXPENSES</b>			
Current:			
Employee Wages and Benefits.....	6,053,344	130,522	6,183,866
Materials and Services.....	4,554,704	144,777	4,699,481
Depreciation.....	—	138,191	138,191
Capital Outlay	226,758	(226,758)	—
Total Expenditures / Expenses.....	<u>10,834,806</u>	<u>186,732</u>	<u>11,021,538</u>
Revenues Over (Under) Expenditures.....	382,735	(150,359)	232,376
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In.....	—	—	—
Transfers Out.....	—	—	—
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>
Change in Fund Balance / Net Position.....	382,735	(150,359)	232,376
Fund Balance / Net Position, January 1	3,819,218		5,248,462
Fund Balance / Net Position, December 31	<u>\$ 4,201,953</u>		<u>\$ 5,480,838</u>

**WEBER MORGAN HEALTH DEPARTMENT**

**A Component Unit of Weber County  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Current Property Taxes.....	\$1,653,000	\$1,653,000	\$1,660,555	\$ 7,555
Delinquent Taxes.....	30,000	30,000	38,656	8,656
Total taxes.....	<u>1,683,000</u>	<u>1,683,000</u>	<u>1,699,211</u>	<u>16,211</u>
Other Revenues:				
Intergovernmental.....	7,371,636	7,623,657	6,638,544	(985,113)
License And Fees.....	114,425	114,425	135,342	20,917
Charges For Services.....	2,257,655	2,272,655	2,635,707	363,052
Miscellaneous.....	19,500	19,500	93,828	74,328
Sale of Captial Assets.....	18,500	18,500	14,909	(3,591)
Total revenues.....	<u>11,464,716</u>	<u>11,731,737</u>	<u>11,217,541</u>	<u>(514,196)</u>
<b>EXPENDITURES</b>				
Current:				
Wages and Benefits.....	6,321,882	6,518,946	6,053,344	465,602
Materials and Services.....	5,198,485	5,285,007	4,554,704	730,303
Capital outlay:	206,100	249,227	226,758	22,469
Total expenditures.....	<u>11,726,467</u>	<u>12,053,180</u>	<u>10,834,806</u>	<u>1,218,374</u>
Excess (deficiency) of revenues over expenditures.....	<u>(261,751)</u>	<u>(321,443)</u>	<u>382,735</u>	<u>704,178</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.....	(261,751)	(321,443)	382,735	704,178
Fund balances - beginning.....	3,819,218	3,819,218	3,819,218	-
Fund balances - ending.....	<u>\$3,557,467</u>	<u>\$3,497,775</u>	<u>\$4,201,953</u>	<u>\$ 704,178</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, 2019**

	Treasurer Balance 12/31/2018	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2019
<b>TAX COLLECTION ACCOUNTS</b>								
Current Year Taxes.....	-	254,052,463	(253,575,952)	-	(476,511)	-	-	-
Redemption Of Prior Year.....	-	6,134,176	-	(6,134,176)	-	-	-	-
Penalties, Int & Costs.....	-	673,369	-	(673,369)	-	-	-	-
Fee In Lieu On Reg Veh.....	-	15,691,357	(15,691,357)	-	-	-	-	-
Tax Overpayments.....	781,182	969,341	-	-	-	1,750,523	781,182	969,341
<b>TOTAL COLLECTIONS</b>	<b>781,182</b>	<b>277,520,705</b>	<b>(269,267,309)</b>	<b>(6,807,544)</b>	<b>(476,511)</b>	<b>1,750,523</b>	<b>781,182</b>	<b>969,341</b>
<b>WEBER COUNTY FUNDS</b>								
Weber County General Fund.....	2,337,134	-	34,721,668	1,314,409	61,407	38,434,619	36,130,088	2,304,531
Weber County G O Bond Fund.....	250,084	-	3,795,338	106,108	6,691	4,158,221	3,930,610	227,611
Library.....	573,763	-	8,937,255	240,305	15,754	9,767,078	9,206,894	560,183
Paramedic Fund.....	149,013	-	2,610,270	63,812	4,600	2,827,695	2,658,520	169,174
Assess & Collect / County.....	298,350	-	4,923,776	125,365	8,686	5,356,177	5,039,002	317,174
Tax Sale Fees.....	-	-	-	16,680	-	16,680	16,680	-
Unincorp Services Fund.....	23,779	-	373,307	16,861	689	414,637	394,942	19,695
<b>SCHOOL DISTRICTS</b>								
Ogden City School Distr.....	1,498,830	-	41,461,994	1,108,399	73,797	44,143,020	42,099,987	2,043,032
Weber School District.....	5,064,130	-	79,186,796	1,898,519	139,045	86,288,490	81,218,918	5,069,572
Ogden School Judgment Levy.....	0	-	-	81	-	81	81	0
State Charter School Levy Ogden.....	84,759	-	1,163,011	22,609	2,069	1,272,448	1,151,754	120,694
State Charter School Levy Weber.....	110,706	-	942,273	17,504	1,654	1,072,138	962,846	109,291
<b>CITIES &amp; TOWNS</b>								
Harrisville City.....	33,824	-	369,195	4,476	634	408,129	384,057	24,072
Huntsville Town .....	5,638	-	96,211	5,578	175	107,602	103,885	3,717
North Ogden City.....	99,913	-	1,338,648	29,950	2,290	1,470,801	1,375,601	95,201
Ogden City.....	587,878	-	14,759,153	423,303	26,296	15,796,630	15,091,059	705,571
Plain City.....	17,432	-	190,119	3,590	320	211,462	194,752	16,709
Pleasant View City.....	73,458	-	823,684	11,223	1,446	909,811	855,614	54,197
Riverdale City.....	51,463	-	737,414	5,728	1,271	795,875	739,890	55,986
Roy City.....	295,551	-	4,106,636	77,648	7,088	4,486,923	4,193,554	293,369
South Ogden City.....	276,633	-	3,272,383	62,681	5,731	3,617,428	3,405,683	211,745
Uintah Town.....	5,171	-	81,305	725	137	87,338	81,273	6,065
Washington Terrace City.....	77,179	-	1,383,876	26,159	2,395	1,489,608	1,364,240	125,368
Hooper City.....	21,339	-	243,348	4,940	428	270,054	251,955	18,099
Farr West City.....	21,363	-	330,268	4,882	573	357,086	328,204	28,883
<b>WATER CONSERVANCY DIST</b>								
Weber Basin Water - General.....	178,066	-	2,800,146	74,381	4,937	3,057,530	2,881,542	175,988
Weber Basin Water - Ogden .....	55,863	-	1,661,365	36,925	2,958	1,757,110	1,604,899	152,212
Roy Water Conservancy Distr.....	13,116	-	138,414	3,081	239	154,850	144,719	10,131
Bona Vista Water Distr.....	48,017	-	638,007	15,720	1,109	702,853	652,419	50,435
Uintah Highlands Improv.....	12,583	-	194,360	10,938	341	218,223	204,727	13,496
Hooper Water Imp Distr.....	34,750	-	301,594	6,230	527	343,100	314,721	28,379
Powder Mntn Water & Sewer Distr....	2,354	-	42,741	3,452	124	48,671	63,963	(15,292)
W Warren / Warren Water Imp Dis....	3,258	-	23,513	171	42	26,984	23,996	2,988
Weber/Box Elder Conservancy Dis....	391,631	-	4,077,968	70,909	7,402	4,547,909	4,219,873	328,036
Roy Secondary Water.....	187,941	-	2,085,254	33,254	3,773	2,310,223	2,141,507	168,715
Weber Basin Water .....	164,238	-	2,627,393	70,797	4,781	2,867,209	2,616,499	250,710
South Ogden Cons Dist.....	225,838	-	2,894,219	57,560	5,287	3,182,904	2,970,104	212,800
Wolf Crk Water&Swr.....	7	-	464	782	1	1,254	1,253	1
<b>SEWER DISTRICTS</b>								
Central Weber Sewer Distr.....	523,554	-	7,834,842	193,775	13,749	8,565,919	8,082,002	483,917
North Davis Sewer Distr.....	120,366	-	1,553,092	29,218	2,679	1,705,354	1,589,350	116,004

	Treasurer Balance 12/31/2018	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2019
<b>CEMETERY DISTRICTS</b>								
Ben Lomond Cemetery Distr.....	9,941	-	127,748	2,598	221	140,508	131,517	8,990
Eden Cemetery Distr .....	3,549	-	37,956	3,177	75	44,757	44,755	1
Liberty Cemetery Maint Distr.....	1,008	-	9,631	629	17	11,284	9,925	1,360
Plain City Cemetery .....	3,385	-	36,805	826	62	41,077	36,145	4,932
West Weber / Taylor Cemetery.....	1,553	-	23,442	499	41	25,534	22,134	3,400
Warren / W Warren Cemetery .....	4,652	-	53,112	505	96	58,364	54,211	4,154
<b>MOSQUITO ABATEMENT</b>								
Mosquito Abatement Distr .....	126,969	-	1,848,217	49,700	3,258	2,028,145	1,911,942	116,203
<b>PARK IMPROVEMENT DISTRICTS</b>								
West Warren Park Distr .....	9,322	-	62,701	1,236	114	73,373	69,437	3,937
Ogden Valley Parks Service Area.....	21,213	-	167,955	7,938	323	197,430	187,483	9,947
Eden Park.....	(95)	-	-	480	-	385	385	-
Western Weber Park District.....	2,020	-	69,061	1,149	123	72,353	60,218	12,135
<b>REDEVELOPMENT DISTRICTS</b>								
Ogden Redev C B D Mall (A1).....	77,531	-	1,278,885	-	2,284	1,358,701	1,250,901	107,800
Ogden Redev Golden Links (A7) .....	15	-	596	-	1	612	570	41
Ogden Redev Lester Park (A8).....	17,964	-	-	-	-	17,964	17,964	-
Ogden Redev Park Blvd (A9).....	11,435	-	-	-	-	11,435	11,435	-
Ogden Redev 12 Street (A12).....	20,322	-	207,576	-	371	228,268	212,532	15,736
Ogden Redev Lincoln (A10) .....	69,281	-	436,034	-	779	506,094	469,381	36,713
Ogden Redev South C B D (A11) .....	13,225	-	35,656	-	64	48,945	45,792	3,152
Wash Terrace Redev C B D (D2) .....	2,345	-	30,250	-	54	32,649	30,066	2,583
Roy Redev New Iomega (B3).....	27,901	-	321,805	-	575	350,280	324,046	26,234
Wash Terrace Redev Southeast (.....	51,534	-	533,617	-	953	586,104	544,186	41,918
Ogden Redev Hinkley Airport (A.....	13,644	-	175,098	-	313	189,055	174,063	14,992
Roy Redev City Center-Alb #272 .....	4,138	-	52,116	-	93	56,347	51,616	4,732
North Ogden Redev C B D (G1).....	71,710	-	723,779	-	1,293	796,782	742,272	54,510
Ogden Redev Fairmount (A15) .....	80,345	-	1,255,844	-	2,243	1,338,432	1,249,855	88,577
So Ogden Redev 36th Street (C2).....	11,007	-	89,199	-	159	100,365	93,226	7,139
Riverdale Redev 1050 West (E2).....	20,962	-	240,168	-	429	261,559	245,591	15,968
Ogden Redev DDO (A16) .....	370,828	-	7,259,806	-	12,968	7,643,602	7,014,504	629,098
Ogden Redev Wall Ave (A19).....	23,728	-	-	-	-	23,728	23,728	-
Ogden Redev Ogden River (A22) .....	28,395	-	327,564	-	585	356,544	323,698	32,847
Riverdale Redev 550 West (E5) .....	22,821	-	347,026	-	620	370,467	341,998	28,469
Pleasant View Redev Bus Park (.....	38,801	-	602,808	-	1,077	642,686	532,388	110,298
Ogden Redev East Washington (A.....	43,558	-	328,643	-	587	372,788	342,520	30,268
Ogden Redev Trackline EDA (A25)....	42,374	-	386,604	-	691	429,669	395,205	34,464
Weber County Redev Summit-Eden ..	45,145	-	829,196	-	1,481	875,822	769,709	106,113
Ogden Redev So Wall EDA (A26) ....	7,311	-	124,131	-	222	131,664	119,622	12,041
Mar/Slat Redev Sierra RV CDA.....	22,320	-	134,996	-	241	157,557	146,620	10,938
Ogden Redev Kiesel CDA (A27).....	67,235	-	376,253	-	672	444,160	406,076	38,084
Mar/Slat Redev Jeremiah West CR.....	202	-	19,753	-	35	19,990	16,552	3,438
No Ogden Redev Downtown CDA (G	-	-	53,355	-	95	53,450	43,695	9,755
So Ogden Redev Automall (C5) .....	-	-	20,274	-	36	20,310	16,600	3,710
Ogden Redev Adams CRA (A28) ...	-	-	277,275	-	495	277,770	228,202	49,569
<b>OTHER DISTRICTS</b>								
Assess & Collect / State Multi.....	9,137	-	170,355	4,856	300	184,649	173,532	11,117
Weber Area 911 And Em Serv.....	249,016	-	4,371,761	107,455	7,706	4,735,938	4,415,337	320,601
Weber / Morgan Health.....	121,636	-	1,776,442	38,656	3,130	1,939,863	1,824,411	115,452
Ogden City Weed&Demo.....	23,417	-	5,979	56,894	27	86,317	80,592	5,725
Ogden Vly Translator.....	7,859	-	80,328	1,737	146	90,070	83,160	6,910
Weber Fire District.....	713,625	-	8,291,180	271,163	14,872	9,290,840	8,752,503	538,337
Weber Fire G.O. Bond-2006.....	29,859	-	384,032	15,198	688	429,778	407,207	22,571
North View Fire Dist.....	189,908	-	2,521,305	41,854	4,352	2,757,419	2,564,826	192,593
Weber Fire Judgment Levy.....	1	-	-	65	-	66	66	-
Central Bus. Asmt #3.....	18,239	-	-	2,204	-	20,443	20,443	-
West Haven Assessment.....	340	-	30,302	-	65	30,706	340	30,366
Powder Mtn Water&Sewer Dir Chg....	-	-	9,390	-	355	9,744	-	9,744
Washington Terrace Assessment .....	-	-	-	-	2	2	-	2
<b>TOTAL</b>	<b>16,671,606</b>	<b>-</b>	<b>269,267,309</b>	<b>6,807,544</b>	<b>476,511</b>	<b>293,222,970</b>	<b>275,726,846</b>	<b>17,496,124</b>
<b>GRAND TOTAL</b>	<b>17,452,788</b>	<b>277,520,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>294,973,493</b>	<b>276,508,028</b>	<b>18,465,465</b>

**Weber County**  
**Statement of Taxes Charged and Collected**  
**Current Year**  
**For the Year Ended December 31, 2019**

	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 Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
<b>WEBER COUNTY</b>											
Weber County	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.001908	0.001908	0.002074	32,144,917	1,654,167	2,479,502	36,278,586
Weber County G O Bond Fund	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000209	0.000209	0.000230	3,521,115	181,195	274,969	3,977,279
Library	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000493	0.000493	0.000526	8,305,788	427,413	628,842	9,362,043
Weber / Morgan Health	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000099	0.000099	0.000086	1,667,897	85,829	102,814	1,856,540
Paramedic Fund	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000145	0.000145	0.000135	2,442,879	125,710	161,395	2,729,983
Assess & Collect / State	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000009	0.000009	0.000009	151,627	7,803	10,760	170,189
Assess & Collect / County	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000258	0.000258	0.000275	4,346,640	223,677	328,767	4,899,083
Tax Sale Fees	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
<b>SCHOOL DISTRICTS</b>											
Ogden City School Distr	4,971,465,052	186,541,114	695,528,352	5,853,534,518	0.008161	0.008161	0.007840	40,572,126	1,522,362	5,452,942	47,547,431
Ogden School Judgment Levy	4,971,465,052	186,541,114	695,528,352	5,853,534,518	0.000000	0.000000	0.000000	-	-	-	-
Weber School District	11,875,975,493	680,422,731	499,988,508	13,056,386,732	0.006038	0.006038	0.006237	71,707,140	4,108,392	3,118,428	78,933,961
State Charter School Levy Ogden	4,971,465,052	186,541,114	695,528,352	5,853,534,518	0.000231	0.000231	0.000201	1,148,408	43,091	139,801	1,331,301
State Charter School Levy Weber	11,875,975,493	680,422,731	499,988,508	13,056,386,732	0.000072	0.000072	0.000070	855,070	48,990	34,999	939,060
<b>CITIES &amp; TOWNS</b>											
Farr West City	557,710,386	14,960,099	38,780,399	611,450,884	0.000517	0.000517	0.000542	288,336	7,734	21,019	317,090
Harrisville City	387,107,390	9,302,681	8,567,469	404,977,540	0.000875	0.000875	0.000952	338,719	8,140	8,156	355,015
Hooper City	545,173,286	8,302,905	3,252,304	556,728,495	0.000427	0.000427	0.000459	232,789	3,545	1,493	237,827
Huntsville Town	73,754,904	1,681,060	1,204,310	76,640,274	0.001274	0.001274	0.001322	93,964	2,142	1,592	97,698
North Ogden City	1,224,042,645	22,601,992	14,327,792	1,260,972,429	0.001082	0.001082	0.001156	1,324,414	24,455	16,563	1,365,432
Ogden City	5,018,126,754	187,365,427	706,448,199	5,911,940,380	0.002876	0.002876	0.003103	14,432,133	538,863	2,192,109	17,163,104
Plain City	461,029,446	17,655,782	6,673,395	485,358,623	0.000361	0.000361	0.000387	166,432	6,374	2,583	175,388
Pleasant View City	731,508,541	16,901,544	39,738,829	788,148,914	0.001076	0.001076	0.001130	787,103	18,186	44,905	850,194
Riverdale City	696,636,868	32,642,722	52,145,031	781,424,621	0.000972	0.000972	0.001024	677,131	31,729	53,397	762,256
Roy City	1,793,411,529	57,790,984	43,900,398	1,895,102,911	0.002123	0.002123	0.002358	3,807,413	122,690	103,517	4,033,620
South Ogden City	1,125,209,487	23,435,860	44,843,211	1,193,488,558	0.002700	0.002700	0.002900	3,038,066	63,277	130,045	3,231,388
Uintah City	90,594,627	9,762,340	3,329,268	103,686,235	0.000736	0.000736	0.000781	66,678	7,185	2,600	76,463
Washington Terrace City	464,286,919	7,444,875	32,106,402	503,838,196	0.002863	0.002863	0.002549	1,329,253	21,315	81,839	1,432,407
<b>WATER CONSERVANCY DISTRICTS</b>											
Bona Vista Water Distr	2,413,306,346	101,967,966	226,259,264	2,741,533,576	0.000226	0.000226	0.000237	545,407	23,045	53,623	622,075
Hooper Water Imp Distr	972,412,895	17,962,671	5,060,199	995,435,765	0.000294	0.000294	0.000312	285,889	5,281	1,579	292,749
Powder Mtn Water&Sewer	-	-	-	-	0.000000	0.000000	0.000000	198,617	-	-	198,617
Powder Mtn Water & Sewer Distr	217,525,299	1,094,256	7,512,901	226,132,456	0.000290	0.000290	0.000288	63,082	317	2,164	65,563
Roy Secondary Water	-	-	-	-	0.000000	0.000000	0.000000	2,112,264	-	-	2,112,264
Roy Water Conservancy Distr	1,889,059,122	60,654,568	44,549,538	1,994,263,228	0.000068	0.000068	0.000075	128,456	4,125	3,341	135,922
South Ogden Cons Dist	-	-	-	-	0.000000	0.000000	0.000000	2,959,560	-	-	2,959,560
Uintah Highlands Improv	296,387,230	6,581,144	7,643,322	310,611,696	0.000612	0.000612	0.000632	181,389	4,028	4,831	190,247
W Warren / Warren Water Imp Dis	71,241,231	3,825,547	188,918	75,255,696	0.000296	0.000296	0.000304	21,087	1,132	57	22,277
Weber Basin Water	-	-	-	-	0.000000	0.000000	0.000000	2,676,315	-	-	2,676,315
Weber Basin Water - General	16,847,425,830	866,963,845	1,195,516,860	18,909,906,535	0.000153	0.000153	0.000164	2,577,656	132,645	196,065	2,906,366
Weber Basin Water - Ogden	5,018,126,754	187,365,427	706,448,199	5,911,940,380	0.000320	0.000320	0.000276	1,605,801	59,957	194,980	1,860,737
Weber/Box Elder Conservancy Dis	-	-	-	-	0.000000	0.000000	0.000000	4,143,736	-	-	4,143,736
Wolf Crk Water&Swr	-	-	-	-	0.000000	0.000000	0.000000	592	-	-	592
<b>SEWER DISTRICTS</b>											
Central Weber Sewer Distr	12,297,296,722	221,059,876	1,060,043,846	13,578,400,444	0.000607	0.000607	0.000649	7,464,459	134,183	687,968	8,286,611
North Davis Sewer	-	-	-	-	0.000000	0.000000	0.000000	773	-	-	773
No Davis Sewer Distr	1,798,182,503	57,329,234	44,932,943	1,900,444,680	0.000800	0.000800	0.000869	1,438,546	45,863	39,047	1,523,456
<b>MOSQUITO ABATEMENT</b>											
Mosquito Abatement Distr	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000101	0.000101	0.000108	1,701,592	87,563	129,116	1,918,271
<b>CEMETARY DISTRICTS</b>											
Ben Lomond Cemetery Distr	2,122,792,173	46,847,072	65,947,329	2,235,586,574	0.000058	0.000058	0.000062	123,122	2,717	4,089	129,928
Eden Cemetery Distr	686,238,756	10,834,306	4,972,228	702,045,290	0.000058	0.000058	0.000059	39,802	628	293	40,724
Liberty Cemetery Maint Distr	283,145,278	3,899,385	1,239,483	288,284,146	0.000032	0.000032	0.000031	9,061	125	38	9,224
Plain City Cemetery	544,829,396	27,225,430	7,038,674	579,093,500	0.000059	0.000059	0.000063	32,145	1,606	443	34,195
Warren / W Warren Cemetery	102,269,131	276,346,781	39,718,205	418,334,117	0.000126	0.000126	0.000123	12,886	34,820	4,885	52,591
West Weber / Taylor Cemetery	288,803,854	26,166,395	1,643,649	316,613,898	0.000069	0.000069	0.000063	19,927	1,805	104	21,837
<b>PARK IMPROVEMENT DISTRICTS</b>											
Eden Park	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
Ogden Valley Parks Service Area	1,554,835,737	24,690,924	32,007,348	1,611,534,009	0.000110	0.000110	0.000115	171,032	2,716	3,681	177,429
West Warren Park Distr	61,663,738	256,434,474	39,632,774	357,730,986	0.000176	0.000176	0.000171	10,853	45,132	6,777	62,762
Western Weber Park Dist	305,302,875	32,077,078	1,599,915	338,979,868	0.000243	0.000243	0.000254	74,189	7,795	406	82,390
<b>REDEVELOPMENT DISTRICTS</b>											
Mar/Slat Redevel Jeremiah West CR	8,003,635	28,067	954,657	8,986,359	0.000000	0.000000	0.000000	19,753	-	-	19,753
Mar/Slat Redevel Sierra RV CDA (	17,625,119	10,056	1,214	17,636,389	0.000000	0.000000	0.000000	134,996	-	-	134,996
No Ogden Redevel C B D (G1)	69,353,422	897,238	6,224,633	76,475,293	0.000000	0.000000	0.000000	723,779	-	-	723,779
No Ogden Redevel Downtown CDA (G	25,113,614	642,389	1,161,628	26,917,631	0.000000	0.000000	0.000000	53,355	-	-	53,355
Ogden Redevel Adams CRA (A28)	78,172,294	330,306	1,685,155	80,187,755	0.000000	0.000000	0.000000	277,275	-	-	277,275

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty			
1,149,444	795,793	-	1,945,238	34,333,348	94.6%	(4,750)	2,293,778	357,913	870,928	648,200	2,391,909	10,024	36,097,485
113,972	87,173	-	201,145	3,776,135	94.9%	(627)	251,258	37,051	101,188	6,881	262,636	1,112	3,908,137
268,842	205,612	-	474,454	8,887,589	94.9%	(853)	592,680	87,348	229,196	15,723	615,827	2,542	9,193,315
53,987	41,270	-	95,256	1,761,284	94.9%	572	119,017	17,481	36,860	2,713	119,283	416	1,818,227
79,071	60,454	-	139,526	2,590,458	94.9%	495	174,318	25,631	60,660	4,499	176,726	652	2,678,682
4,908	3,753	-	8,661	161,528	94.9%	9	10,820	896	4,552	393	2,642	43	175,512
140,692	107,602	-	248,294	4,650,789	94.9%	(528)	310,165	46,861	119,604	8,306	76,041	1,329	5,057,827
-	-	-	-	-	100.0%	-	-	-	16,680	-	-	-	16,680
1,428,986	625,507	-	2,054,492	45,492,938	95.7%	10,151	2,192,254	122,513	1,062,158	68,011	6,284,920	18,916	42,644,190
-	-	-	-	-	100.0%	-	-	-	70	11	-	-	81
2,235,383	2,055,180	-	4,290,563	74,643,397	94.6%	(1,311)	5,636,859	978,765	1,811,258	127,874	1,957,387	15,095	81,224,360
40,448	17,703	-	58,151	1,273,150	95.6%	717	62,052	3,410	21,931	1,288	174,375	485	1,187,689
26,656	24,503	-	51,159	887,901	94.6%	66	67,217	11,670	16,992	996	23,239	169	961,432
3,643	10,504	-	14,147	302,943	95.5%	(21)	23,805	4,123	4,735	315	-	176	335,724
6,175	9,744	-	15,919	339,096	95.5%	(19)	30,266	414	4,275	388	-	115	374,305
5,695	12,734	-	18,429	219,398	92.3%	(3)	22,339	1,964	4,725	340	-	47	248,715
4,377	1,606	-	5,983	91,715	93.9%	(1)	4,265	356	5,341	289	-	-	101,964
20,371	35,858	-	56,229	1,309,203	95.9%	(17)	112,689	5,138	28,622	2,003	86,688	62	1,370,888
515,085	220,588	-	735,673	16,427,431	95.7%	(3,300)	776,891	43,089	406,123	24,938	2,458,934	7,487	15,208,752
2,877	5,152	-	8,029	167,359	95.4%	(5)	18,849	4,173	3,444	239	-	28	194,030
28,026	20,751	-	48,777	801,417	94.3%	(43)	62,951	12,887	10,830	814	52,472	30	836,353
5,323	15,229	-	20,552	741,704	97.3%	(57)	46,624	2,047	5,571	532	51,849	159	744,413
54,688	160,955	-	215,643	3,817,977	94.7%	(302)	354,492	3,648	74,077	5,666	62,863	1,322	4,191,372
68,566	71,442	-	140,008	3,091,379	95.7%	(238)	204,335	6,699	60,128	4,244	24,940	813	3,340,795
1,169	1,942	-	3,111	73,352	95.9%	(4)	7,589	465	691	74	-	-	82,168
21,735	40,000	-	61,736	1,370,672	95.7%	450	104,631	11,778	24,929	1,931	101,962	-	1,412,429
15,868	12,575	-	28,444	593,632	95.4%	(54)	45,579	13,169	15,026	1,016	13,362	169	654,836
5,633	15,392	-	21,024	271,725	92.8%	(2)	27,721	2,554	6,040	344	-	32	308,351
189,228	-	-	189,228	9,390	4.7%	-	-	355	-	-	-	-	9,744
26,869	317	-	27,186	38,377	58.5%	2	660	3,790	3,336	150	-	-	46,316
27,010	-	-	27,010	2,085,254	98.7%	-	-	3,773	33,254	-	-	-	2,122,281
1,934	5,580	-	7,514	128,408	94.5%	(9)	11,921	317	2,940	212	2,012	42	141,734
65,341	-	-	65,341	2,894,219	97.8%	-	-	5,287	57,560	-	-	-	2,957,065
3,332	5,023	-	8,354	181,893	95.6%	(2)	11,969	743	10,307	732	-	1	205,639
1,978	301	-	2,280	19,997	89.8%	-	2,024	1,522	169	14	-	-	23,726
48,922	-	-	48,922	2,627,393	98.2%	-	-	4,781	70,797	-	-	-	2,702,971
83,431	63,811	-	147,243	2,759,124	94.9%	(296)	183,934	27,156	70,963	4,864	165,490	793	2,879,464
57,311	24,536	-	81,847	1,778,891	95.6%	1,015	86,441	4,721	35,439	2,359	206,952	666	1,701,247
65,768	-	-	65,768	4,077,968	98.4%	-	-	7,402	70,909	-	-	-	4,156,278
129	-	-	129	464	78.3%	-	-	1	782	-	-	-	1,246
203,949	178,000	-	381,950	7,904,661	95.4%	(961)	520,827	59,599	185,578	12,232	637,231	2,341	8,042,365
-	-	-	-	773	100.0%	-	-	1	-	-	-	-	774
20,678	60,308	-	80,986	1,442,470	94.7%	(85)	134,494	1,461	27,844	2,164	23,649	487	1,584,214
55,077	42,124	-	97,201	1,821,070	94.9%	(185)	121,421	17,926	47,379	3,275	109,189	522	1,901,175
2,777	3,371	-	6,148	123,780	95.3%	(6)	10,264	1,235	2,491	171	7,317	52	130,567
4,928	388	-	5,316	35,408	86.9%	-	1,363	1,246	2,964	235	-	7	41,208
285	136	-	421	8,803	95.4%	-	565	274	579	54	-	-	10,276
530	1,072	-	1,601	32,593	95.3%	(1)	3,562	701	791	52	-	6	37,693
1,282	170	-	1,452	51,139	97.2%	9	1,014	1,017	495	38	-	-	53,713
568	556	-	1,124	20,713	94.9%	-	1,865	893	483	27	-	-	23,981
-	-	-	-	-	100.0%	-	-	-	480	-	-	-	480
16,473	1,730	-	18,203	159,226	89.7%	(3)	5,151	3,828	7,639	393	-	16	176,217
1,732	80	-	1,811	60,951	97.1%	13	767	1,050	1,210	60	-	-	64,051
2,011	1,886	-	3,896	78,493	95.3%	-	4,027	(13,367)	1,126	67	-	11	70,334
-	-	-	-	19,753	100.0%	-	-	35	-	-	-	-	19,788
-	-	-	-	134,996	100.0%	-	-	241	-	-	-	-	135,237
-	-	-	-	723,779	100.0%	-	-	1,293	-	-	-	-	725,072
-	-	-	-	53,355	100.0%	-	-	95	-	-	-	-	53,450
-	-	-	-	277,275	100.0%	-	-	495	-	-	-	-	277,770

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 Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	
Ogden Redev DDO (A16)	466,340,009	3,770,545	154,435,604	624,546,158	0.000000	0.000000	0.000000	7,259,806	-	-	7,259,806
Ogden Redev 12 Street (A12)	16,651,419	125,700	2,081,772	18,858,891	0.000000	0.000000	0.000000	207,576	-	-	207,576
Ogden Redev C B D Mall (A1)	78,183,351	938,515	5,311,501	84,433,367	0.000000	0.000000	0.000000	1,278,885	-	-	1,278,885
Ogden Redev East Washington (A)	39,885,320	469,601	912,261	41,267,182	0.000000	0.000000	0.000000	328,643	-	-	328,643
Ogden Redev Fairmount (A15)	37,009,197	65,019	67,566,376	104,640,592	0.000000	0.000000	0.000000	1,255,844	-	-	1,255,844
Ogden Redev Golden Links (A7)	-	5,345	205	5,550	0.000000	0.000000	0.000000	596	-	-	596
Ogden Redev Hinkley Airport (A)	14,429,501	109,284	453,099	14,991,884	0.000000	0.000000	0.000000	175,098	-	-	175,098
Ogden Redev Kiesel CDA (A27)	44,998,514	133,071	2,706,437	47,838,022	0.000000	0.000000	0.000000	376,253	-	-	376,253
Ogden Redev Lincoln (A10)	48,004,892	68,138	16,496	48,089,526	0.000000	0.000000	0.000000	436,034	-	-	436,034
Ogden Redev Ogden River (A22)	38,451,280	357,663	1,106,683	39,915,626	0.000000	0.000000	0.000000	327,564	-	-	327,564
Ogden Redev So Wall EDA (A26)	19,275,703	75,597	1,134,405	20,485,705	0.000000	0.000000	0.000000	124,131	-	-	124,131
Ogden Redev South C B D (A11)	9,980,531	242,469	739,392	10,962,392	0.000000	0.000000	0.000000	35,656	-	-	35,656
Ogden Redev Trackline EDA (A25)	32,048,587	300,132	3,979,345	36,328,064	0.000000	0.000000	0.000000	386,604	-	-	386,604
Pleasant View Redev Bus Park (	63,272,175	701,793	16,349,101	80,323,069	0.000000	0.000000	0.000000	602,808	-	-	602,808
Riverdale Redev 1050 West (E2)	30,947,345	100,065	4,988,761	36,036,171	0.000000	0.000000	0.000000	240,168	-	-	240,168
Riverdale Redev 550 West (E6)	36,815,977	339,459	3,021,455	40,176,891	0.000000	0.000000	0.000000	347,026	-	-	347,026
Roy Redev New Iomega (B3)	37,187,713	88,400	4,092,353	41,368,466	0.000000	0.000000	0.000000	321,805	-	-	321,805
Roy Redev City Center-Alb #272	8,251,629	43,918	1,059,376	9,354,923	0.000000	0.000000	0.000000	52,116	-	-	52,116
So Ogden Redev 36th Street (C2)	10,890,210	57,238	2,051,017	12,998,465	0.000000	0.000000	0.000000	89,199	-	-	89,199
So Ogden Redev Automall (C5)	4,859,342	16,912	712,607	5,588,861	0.000000	0.000000	0.000000	20,274	-	-	20,274
Wash Terrace Redev C B D (D2)	6,219,162	160,428	115,655	6,495,245	0.000000	0.000000	0.000000	30,250	-	-	30,250
Wash Terrace Redev Southeast (	82,016,705	1,468,802	2,481,348	85,966,855	0.000000	0.000000	0.000000	533,617	-	-	533,617
Weber County Redev Summit-Eden	150,780,073	2,032,376	7,323,992	160,136,441	0.000000	0.000000	0.000000	829,196	-	-	829,196
<b>OTHER DISTRICTS</b>											
Central Bus. Asmt #3	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
North View Fire Dist	2,342,658,576	48,756,646	62,634,090	2,454,049,312	0.001037	0.001037	0.001037	2,429,337	50,561	64,952	2,544,849
Ogden Vly Translator	-	-	-	-	0.000000	0.000000	0.000000	81,912	-	-	81,912
Ogden City Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	15,184	-	-	15,184
Unincorp Services Fund	2,311,664,601	399,196,589	146,734,722	2,857,595,912	0.000132	0.000132	0.000135	305,140	52,694	19,809	377,643
Weber Area 911 And Em Serv	16,847,440,545	866,963,845	1,195,516,860	18,909,921,250	0.000239	0.000239	0.000234	4,026,538	207,204	279,751	4,513,494
Weber Fire District	4,855,486,339	482,059,638	243,436,866	5,580,982,843	0.001463	0.001463	0.001515	7,103,577	705,253	368,807	8,177,637
Weber Fire G.O. Bond-2006	5,143,145,987	495,782,395	259,623,508	5,898,551,890	0.000064	0.000064	0.000070	329,161	31,730	18,174	379,065
Weber Fire Judgment Levy	4,855,887,121	482,076,440	243,436,866	5,581,400,427	-	-	-	-	-	-	-
West Haven Assessment	-	-	-	-	0.000000	0.000000	0.000000	36,121	-	-	36,121
Washington Terrace Assessment	-	-	-	-	0.000000	0.000000	0.000000	971	-	-	971
								<b>252,840,522</b>	<b>10,927,192</b>	<b>17,478,017</b>	<b>281,245,731</b>

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty			
-	-	-	-	7,259,806	100.0%	-	-	12,968	-	-	-	-	7,272,774
-	-	-	-	207,576	100.0%	-	-	371	-	-	-	-	207,947
-	-	-	-	1,278,885	100.0%	-	-	2,284	-	-	-	-	1,281,169
-	-	-	-	328,643	100.0%	-	-	587	-	-	-	-	329,230
-	-	-	-	1,255,844	100.0%	-	-	2,243	-	-	-	-	1,258,087
-	-	-	-	596	100.0%	-	-	1	-	-	-	-	597
-	-	-	-	175,098	100.0%	-	-	313	-	-	-	-	175,411
-	-	-	-	376,253	100.0%	-	-	672	-	-	-	-	376,925
-	-	-	-	436,034	100.0%	-	-	779	-	-	-	-	436,813
-	-	-	-	327,564	100.0%	-	-	585	-	-	-	-	328,149
-	-	-	-	124,131	100.0%	-	-	222	-	-	-	-	124,353
-	-	-	-	35,656	100.0%	-	-	64	-	-	-	-	35,720
-	-	-	-	386,604	100.0%	-	-	691	-	-	-	-	387,295
-	-	-	-	602,808	100.0%	-	-	1,077	-	-	-	-	603,885
-	-	-	-	240,168	100.0%	-	-	429	-	-	-	-	240,597
-	-	-	-	347,026	100.0%	-	-	620	-	-	-	-	347,646
-	-	-	-	321,805	100.0%	-	-	575	-	-	-	-	322,380
-	-	-	-	52,116	100.0%	-	-	93	-	-	-	-	52,209
-	-	-	-	89,199	100.0%	-	-	159	-	-	-	-	89,358
-	-	-	-	20,274	100.0%	-	-	36	-	-	-	-	20,310
-	-	-	-	30,250	100.0%	-	-	54	-	-	-	-	30,304
-	-	-	-	533,617	100.0%	-	-	953	-	-	-	-	534,570
-	-	-	-	829,196	100.0%	-	-	1,481	-	-	-	-	830,677
-	-	-	-	-	100.0%	-	-	-	2,204	-	-	-	2,204
53,852	65,911	-	119,763	2,425,086	95.3%	45	204,525	17,841	40,111	3,022	122,910	209	2,567,511
1,584	-	-	1,584	80,328	98.1%	-	-	146	1,737	-	-	-	82,211
9,205	-	-	9,205	5,979	39.4%	-	-	27	56,894	-	-	-	62,900
23,878	4,267	-	28,145	349,497	92.5%	(1)	15,834	8,548	15,941	1,120	-	81	390,857
130,331	99,657	-	229,988	4,283,505	94.9%	385	287,323	42,386	102,449	7,263	235,259	1,131	4,486,922
351,865	187,233	-	539,098	7,638,539	93.4%	(198)	504,917	179,404	258,254	17,214	19,173	1,742	8,577,215
15,831	8,497	-	24,328	354,737	93.6%	(47)	23,048	7,957	14,392	1,005	1,093	80	399,918
-	-	-	-	-	100.0%	-	-	-	51	14	-	-	65
5,819	-	-	5,819	30,302	83.9%	-	-	65	-	-	-	-	30,366
971	-	-	971	-	100.0%	-	-	2	-	-	-	-	2
<b>7,776,496</b>	<b>5,413,976</b>	<b>-</b>	<b>13,190,472</b>	<b>268,055,259</b>		<b>0</b>	<b>15,691,357</b>	<b>2,223,546</b>	<b>6,134,176</b>	<b>984,768</b>	<b>16,468,329</b>	<b>69,412</b>	<b>276,551,364</b>

# WEBER COUNTY, UTAH

## Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2019

### Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,880,710
TRT unspent balance from prior year.....	<u>—</u>
Total TRT available.....	<u>1,880,710</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	341,015
Recreation.....	102,929
Film production.....	—
Conventions.....	<u>795,703</u>
	<u>1,239,647</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	<u>641,063</u>
	<u>641,063</u>
Total TRT Expenditures.....	<u>1,880,710</u>
TRT Not Expended.....	<u>\$ —</u>

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

	Restaurant Tax	Car Rental Tax	Total
TRCC tax revenue, current year.....	\$ 3,973,062	\$ 526,784	\$ 4,499,846
TRCC unspent balance from prior year.....	<u>—</u>	<u>—</u>	<u>—</u>
TRCC tax revenue, total.....	<u>3,973,062</u>	<u>526,784</u>	<u>4,499,846</u>
TRCC taxes used for:			
Development, operation, and maintenance of:			
Recreation facilities - Golden Spike Events Center.....	856,297	247,213	1,103,510
Parks.....	1,058,418	—	1,058,418
Recreation facilities - Ice Sheet.....	407,329	—	407,329
Convention facilities - Ogden Eccles Conference Center.....	<u>1,622,268</u>	<u>279,570</u>	<u>1,901,838</u>
Total TRCC Expenditures.....	<u>3,944,312</u>	<u>526,784</u>	<u>4,471,096</u>
TRCC Taxes Not Expended.....	<u>\$ 28,750</u>	<u>\$ —</u>	<u>\$ 28,750</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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## Demographic and Economic Information

These schedules present demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

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Largest Employers.....	151

## Operating Information

These schedules offer operating data to help the reader understand how the information in the County's financial report relates to the services it provides and the activities it performs.

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

# WEBER COUNTY, UTAH

## Net Position by Component

### Last Ten Years

(Accrual Basis of Accounting)

	2019	2018	2017	2016	2015
<b>Governmental Activities:</b>					
Net Investment in Capital Assets.....	\$ 162,770,073	\$ 162,153,283	\$ 153,184,718	\$ 148,588,896	\$ 131,294,134
Restricted.....	56,250,528	46,244,215	55,236,080	47,750,535	56,017,167
Unrestricted.....	45,830,724	30,044,882	10,713,471	(1,289,377)	(3,261,940)
Total Governmental Activities Net Position.....	<u>264,851,325</u>	<u>238,442,380</u>	<u>219,134,269</u>	<u>195,050,054</u>	<u>184,049,361</u>
<b>Business-type Activities:</b>					
Net Investment in Capital Assets.....	9,999,993	10,354,824	10,830,107	11,322,355	11,263,539
Restricted.....	—	—	—	—	—
Unrestricted.....	92,408	(772,747)	(1,802,180)	(2,375,128)	(2,197,764)
Total Business-type Activities Net Position.....	<u>10,092,401</u>	<u>9,582,077</u>	<u>9,027,927</u>	<u>8,947,227</u>	<u>9,065,775</u>
<b>Primary Government:</b>					
Net Investment in Capital Assets.....	172,770,066	172,508,107	164,014,825	159,911,251	142,557,673
Restricted.....	56,250,528	46,244,215	55,236,080	47,750,535	56,017,167
Unrestricted.....	45,923,132	29,272,135	8,911,291	(3,664,505)	(5,459,704)
Total Primary Government Net Position.....	<u>\$ 274,943,726</u>	<u>\$ 248,024,457</u>	<u>\$ 228,162,196</u>	<u>\$ 203,997,281</u>	<u>\$ 193,115,136</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.

2014	2013	2012	2011	2010
\$ 120,865,911	\$ 102,390,851	\$ 99,641,750	\$ 97,108,067	\$ 88,851,722
41,782,851	37,951,506	33,696,171	27,539,608	21,326,079
11,303,085	16,891,021	31,710,065	30,974,629	31,571,273
173,951,847	157,233,378	165,047,986	155,622,304	141,749,074
11,255,612	11,467,927	10,731,814	10,913,000	10,759,920
—	—	—	—	—
(1,515,699)	(1,382,373)	(957,416)	(767,664)	(289,965)
9,739,913	10,085,554	9,774,398	10,145,336	10,469,955
132,121,523	113,858,778	110,373,564	108,021,067	99,611,642
41,782,851	37,951,506	33,696,171	27,539,608	21,326,079
9,787,386	15,508,648	30,752,649	30,206,965	31,281,308
\$ 183,691,760	\$ 167,318,932	\$ 174,822,384	\$ 165,767,640	\$ 152,219,029

# WEBER COUNTY, UTAH

## Changes in Net Position

### Last Ten Years

(Accrual Basis of Accounting)

	2019	2018	2017	2016	2015
<b>Expenses</b>					
Governmental Activities:					
General Government.....	\$ 26,659,155	\$ 25,090,592	\$ 22,699,938	\$ 24,672,607	\$ 25,050,489
Public Safety.....	45,007,862	43,038,819	43,137,132	39,963,233	38,932,339
Public Health and Welfare.....	2,282,971	2,116,580	2,237,823	2,210,508	2,575,084
Streets and Public Improvements.....	38,494,265	50,540,972	39,000,409	36,054,052	28,573,891
Parks, Recreation and Public Facilities.....	16,254,649	17,824,319	15,573,469	15,936,089	15,385,219
Conservation and Development.....	5,661,782	5,628,294	5,472,147	5,212,182	7,228,292
Library Services.....	15,558,193	11,114,517	8,312,686	7,729,549	7,539,494
Interest on Long-term Debt.....	2,967,874	3,253,694	3,720,732	3,726,771	3,598,978
Total Governmental Activities Expenses.....	152,886,751	158,607,787	140,154,336	135,504,991	128,883,786
Business-type Activities:					
Animal Shelter (1).....	896,039	791,833	772,027	699,065	706,302
Landfill Gas Recovery.....	132,214	149,099	167,362	161,822	169,303
Solid Waste Transfer Station.....	9,377,591	8,797,361	8,230,359	8,104,200	7,667,221
Total Business-type Activities Expenses.....	10,405,844	9,738,293	9,169,748	8,965,087	8,542,826
Total Primary Government Expenses.....	163,292,595	168,346,080	149,324,084	144,470,078	137,426,612
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services:					
Jail.....	12,343,285	11,357,794	12,276,072	11,481,556	9,562,754
Parks and Recreation.....	5,827,239	5,388,900	4,974,089	4,889,870	4,467,675
Vehicle Registrations.....	5,902,748	5,544,921	5,456,404	4,938,557	4,925,343
MBA.....	2,732,469	2,927,897	2,926,064	2,925,574	3,039,454
Sheriff Contracts.....	5,312,807	5,297,764	5,510,637	4,286,570	4,540,847
Municipal Services.....	1,352,187	1,320,734	893,444	782,948	548,566
Health Department (2).....	—	—	—	—	—
Recorder Fees.....	2,301,950	1,219,716	1,238,807	1,228,348	1,073,751
Other Activities.....	8,318,660	8,427,043	9,119,457	8,455,763	8,155,332
Operating Grants and Contributions.....	4,500,902	9,485,695	5,184,086	4,576,203	5,900,203
Capital Grants and Contributions.....	354,596	1,926,901	2,566,402	1,600,000	4,300,937
Total Governmental Activities Program Revenues.....	48,946,842	52,897,365	50,145,462	45,165,389	46,514,862
Business type Activities:					
Charges for Services:					
Animal Shelter (1).....	920,948	879,098	823,286	717,986	832,924
Landfill Gas Recovery.....	29,331	49,197	50,659	142,534	128,494
Solid Waste Transfer Station.....	9,965,789	9,364,148	8,305,475	7,985,999	7,372,264
Total Business-type Activities Program Revenues.....	10,916,068	10,292,443	9,179,420	8,846,519	8,333,682
Total Primary Government Program Revenues.....	59,862,910	63,189,808	59,324,882	54,011,908	54,848,544
<b>Net (Expense)/Revenue</b>					
Governmental Activities.....	(103,939,909)	(105,710,422)	(90,008,874)	(90,339,602)	(82,368,924)
Business-type Activities.....	510,224	554,150	9,672	(118,568)	(209,144)
Total Primary Government Net (Expense)/Revenue.....	(103,429,685)	(105,156,272)	(89,999,202)	(90,458,170)	(82,578,068)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	52,406,295	51,166,041	48,860,892	40,837,702	40,499,787
Sales and Franchise Taxes.....	66,305,136	62,607,357	59,099,549	53,971,351	45,720,963
Other Property Taxes.....	5,107,714	4,917,706	4,696,109	4,588,003	4,096,354
Unrestricted Investment Income.....	3,260,987	1,719,939	1,154,119	1,089,328	346,820
Gain on Sale of Capital Assets.....	71,777	—	24,878	1,250,364	5,782
Miscellaneous.....	3,196,945	231,873	231,891	229,483	233,758
Extraordinary Item.....	—	—	—	—	16,847,002
Total Governmental Activities.....	130,348,854	120,642,916	114,067,438	101,966,231	107,750,466
Business-type Activities:					
Unrestricted Investment Income.....	—	—	—	20	13
Gain on Sale of Capital Assets.....	100	—	—	—	—
Special Item - Insurance and Capital Contributions.....	—	—	—	—	—
Special Item - Change in OPEB.....	—	—	—	—	—
Total Business-type Activities.....	100	—	—	20	13
Total Primary Government General Revenues.....	130,348,954	120,642,916	114,067,438	101,966,251	107,750,479
<b>Change in Net Position</b>					
Governmental Activities.....	26,408,945	14,932,494	24,058,564	11,626,629	25,381,542
Business-type Activities.....	510,324	554,150	9,672	(118,548)	(209,131)
Total Primary Government.....	\$ 26,919,269	\$ 15,486,644	\$ 24,068,236	\$ 11,508,081	\$ 25,172,411

**Notes:**

- (1) Prior 2014, the Animal Shelter was reported in the Public Safety function.
- (2) In 2014, the Health Department was reclassified as a Component Unit.

	2014	2013	2012	2011	2010
\$	23,325,818	\$ 21,101,639	\$ 19,716,731	\$ 19,206,054	\$ 19,550,451
	38,167,752	38,541,683	36,684,282	36,589,205	36,590,131
	2,308,236	12,760,881	12,417,188	12,005,753	12,422,986
	23,052,288	9,452,096	4,650,596	4,020,977	4,127,677
	14,084,346	15,230,970	13,890,816	12,498,538	12,715,072
	5,141,561	1,212,147	1,605,418	1,621,585	1,258,224
	8,028,348	8,239,781	7,490,927	7,143,563	6,904,249
	3,652,642	2,244,962	2,017,567	2,213,703	2,332,079
	117,760,991	108,784,159	98,473,525	95,299,378	95,900,869
	735,957	—	—	—	—
	232,629	329,018	286,223	355,405	292,380
	7,891,674	8,426,666	7,647,156	7,386,910	7,373,790
	8,860,260	8,755,684	7,933,379	7,742,315	7,666,170
	126,621,251	117,539,843	106,406,904	103,041,693	103,567,039
	8,436,396	9,223,039	8,877,843	9,724,212	9,586,832
	3,821,459	3,640,911	3,251,353	3,803,453	3,897,272
	2,907,886	2,190,466	3,045,276	3,679,157	3,739,585
	2,948,941	3,031,941	3,042,594	2,981,363	2,885,622
	4,330,786	3,324,468	2,257,462	2,176,900	2,229,088
	427,836	314,270	438,178	718,148	729,046
	—	1,928,191	1,898,125	1,745,839	1,958,690
	886,138	1,092,944	1,019,738	906,664	1,080,357
	6,804,228	9,034,618	7,258,217	5,536,108	5,291,924
	5,995,310	13,866,471	10,710,272	10,356,405	10,174,749
	12,319,747	576,865	1,163,402	2,805,682	793,262
	48,878,727	48,224,184	42,962,460	44,433,931	42,366,427
	748,702	—	—	—	—
	197,888	212,749	238,529	224,046	149,019
	7,402,317	7,175,587	7,320,168	7,188,658	7,577,985
	8,348,907	7,388,336	7,558,697	7,412,704	7,727,004
	57,227,634	55,612,520	50,521,157	51,846,635	50,093,431
	(68,882,264)	(60,559,975)	(55,511,065)	(50,865,447)	(53,534,442)
	(511,353)	(1,367,348)	(374,682)	(329,611)	60,834
	(69,393,617)	(61,927,323)	(55,885,747)	(51,195,058)	(53,473,608)
	38,942,988	36,057,092	37,455,557	37,924,844	37,545,879
	41,331,850	24,003,012	22,809,826	21,927,372	21,498,663
	4,458,714	4,523,035	4,287,281	4,230,597	3,780,346
	553,290	303,444	384,083	228,930	180,882
	81,446	163,390	—	426,934	246,791
	232,445	—	—	—	—
	—	—	—	—	—
	85,600,733	65,049,973	64,936,747	64,738,677	63,252,561
	134	1,638	3,744	4,992	5,788
	—	—	—	—	—
	—	1,710,607	—	—	—
	165,578	—	—	—	—
	165,712	1,712,245	3,744	4,992	5,788
	85,766,445	66,762,218	64,940,491	64,743,669	63,258,349
	16,718,469	4,489,998	9,425,682	13,873,230	9,718,119
	(345,641)	344,897	(370,938)	(324,619)	66,622
\$	16,372,828	\$ 4,834,895	\$ 9,054,744	\$ 13,548,611	\$ 9,784,741

# WEBER COUNTY, UTAH

## Fund Balances - Governmental Funds

### Last Ten Years

(Modified Accrual Basis of Accounting)

	2019	2018	2017	2016	2015
<b>General Fund</b>					
Reserved.....	\$ —	\$ —	\$ —	\$ —	\$ —
Unreserved.....	—	—	—	—	—
Total General Fund.....	\$ —	\$ —	\$ —	\$ —	\$ —

### All Other Governmental Funds

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.....	\$ —	\$ —	\$ —	\$ —	\$ —

### General Fund

Nonspendable.....	45,000	66,836	73,519	45,613	34,024
Restricted.....	261,461	315,606	337,269	297,479	532,895
Committed.....	—	—	—	—	—
Assigned.....	510,509	685,091	4,265,268	2,442,017	2,245,175
Unassigned.....	26,754,724	19,061,579	13,895,271	11,903,876	10,994,534
Total General Fund.....	\$ 27,571,694	\$ 20,129,112	\$ 18,571,327	\$ 14,688,985	\$ 13,806,628

### All Other Governmental Funds

Nonspendable.....	—	—	—	—	4,950,000
Restricted.....	60,844,389	50,909,836	18,227,979	28,666,459	16,287,031
Committed.....	14,436,074	12,410,728	54,494,774	50,583,409	51,933,755
Assigned.....	20,709,383	19,815,438	17,413,059	12,588,699	11,260,098
Unassigned.....	—	—	—	—	—
Total All Other Governmental Funds.....	\$ 95,989,846	\$ 83,136,002	\$ 90,135,812	\$ 91,838,567	\$ 84,430,884

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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2014	2013	2012	2011	2010
\$ —	\$ —	\$ —	\$ —	\$ 471,488
—	—	—	—	13,374,214
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,845,702</u>

\$ —	\$ —	\$ —	\$ —	\$ 5,308,773
—	—	—	—	—
—	—	—	—	164,319
—	—	—	—	31,416,159
—	—	—	—	2,608,947
—	—	—	—	1,990,765
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 41,488,963</u>

44,607	54,832	64,712	74,257	—
558,891	53,196	520,143	467,467	—
—	—	—	—	—
3,027,747	1,609,304	1,494,639	1,418,774	—
9,719,904	11,862,235	12,529,994	11,945,937	—
<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ —</u>

\$ —	\$ 32,303	\$ 26,822	\$ 22,914	\$ —
37,426,037	51,087,612	7,830,423	3,921,055	—
41,095,101	21,782,393	11,586,541	11,193,700	—
13,133,992	31,533,276	40,321,242	32,183,904	—
—	(21,128)	—	—	—
<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>	<u>\$ 47,321,573</u>	<u>\$ —</u>

# WEBER COUNTY, UTAH

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

(Modified Accrual Basis of Accounting)

	2019	2018	2017	2016	2015
<b>Revenues</b>					
Taxes:					
Current Property Taxes.....	\$ 50,851,699	\$ 49,679,370	\$ 47,672,232	\$ 39,752,940	\$ 39,372,973
General Sales Taxes.....	15,468,086	14,629,770	13,808,093	12,881,969	12,318,108
Transportation Sales Taxes.....	40,242,385	38,125,483	35,885,747	32,247,507	25,022,081
Tourism Related Sales Taxes.....	6,380,556	5,857,330	5,645,270	5,347,194	5,043,494
RAMP Sales Tax.....	4,214,159	3,994,773	3,761,302	3,504,643	3,337,281
Franchise Tax.....	-	-	-	-	-
Delinquent Property Taxes.....	1,741,495	1,476,279	1,382,529	1,474,041	1,356,450
Assessing and Collecting Property Taxes.....	4,738,976	4,561,919	4,387,218	4,269,553	3,947,022
Total Taxes.....	<u>123,637,356</u>	<u>118,324,924</u>	<u>112,542,391</u>	<u>99,477,847</u>	<u>90,397,409</u>
Other Revenues:					
Licenses, Permits, and Fees.....	7,328,315	7,277,645	6,898,757	6,279,257	5,910,203
Intergovernmental.....	4,605,497	11,402,591	5,860,781	6,176,161	10,201,140
Charges for Services.....	34,843,553	32,374,038	32,347,252	30,067,189	27,553,792
Fines and Forfeitures.....	422,650	412,740	393,698	320,961	337,003
Miscellaneous.....	7,505,124	2,740,822	2,202,097	3,031,843	1,358,351
Total Revenues.....	<u>178,342,495</u>	<u>172,532,760</u>	<u>160,244,976</u>	<u>145,353,258</u>	<u>135,757,898</u>
<b>Expenditures</b>					
General Government.....	25,200,642	24,362,798	24,223,017	22,753,381	24,445,016
Public Safety.....	42,640,207	41,271,564	40,897,705	37,866,430	37,891,554
Public Health and Welfare.....	5,956,577	5,401,422	2,038,960	2,037,668	2,081,313
Streets and Public Improvements.....	40,689,435	53,113,294	40,273,299	54,619,544	32,049,978
Parks, Recreation, and Public Facilities.....	14,148,865	8,841,983	13,885,925	14,281,140	13,187,328
Conservation and Development.....	1,001,613	5,571,430	5,473,745	5,201,339	7,199,276
Library Services.....	10,400,325	8,243,285	7,136,608	7,319,638	7,159,838
Capital Outlay.....	4,465,784	7,200,692	15,861,855	5,158,300	27,108,269
Debt Service:					
Principal.....	8,145,000	15,900,000	5,825,000	5,590,000	4,910,000
Interest and Other Charges.....	3,053,041	3,362,207	3,712,641	3,641,553	3,589,853
Payment to Refunding Escrow.....	-	-	-	-	-
Total Expenditures.....	<u>155,701,489</u>	<u>173,268,675</u>	<u>159,328,755</u>	<u>158,468,993</u>	<u>159,622,425</u>
Revenues Over (Under) Expenditures .....	<u>22,641,006</u>	<u>(735,915)</u>	<u>916,221</u>	<u>(13,115,735)</u>	<u>(23,864,527)</u>
<b>Other Financing Sources (Uses)</b>					
Capital Lease Financing.....	-	-	-	-	-
Bonds Issued.....	-	-	-	20,750,000	-
Refunding Bonds Issued.....	-	-	-	-	-
Premium on Bonds Issued.....	-	-	-	452,228	-
Payment to Refunding Escrow.....	-	-	-	-	-
Sale of Capital Assets.....	-	-	-	-	-
Transfer In.....	11,136,701	10,706,047	12,515,569	8,027,352	3,359,506
Transfer Out.....	(13,481,281)	(15,412,157)	(12,283,676)	(7,197,869)	(3,110,748)
Total Other Financing Sources (Uses).....	<u>(2,344,580)</u>	<u>(4,706,110)</u>	<u>231,893</u>	<u>22,031,711</u>	<u>248,758</u>
<b>Special Item</b>					
Extraordinary Items (see note 2).....	-	-	-	-	16,847,002
Net change in Fund Balances.....	<u>20,296,426</u>	<u>(5,442,025)</u>	<u>1,148,114</u>	<u>8,915,976</u>	<u>(6,768,767)</u>
Fund Balance - Beginning.....	103,265,114	108,707,139	107,153,488	98,237,512	105,006,279
Adjustments to Beginning Fund Balance.....	-	-	405,537	-	-
Fund Balance - Adjusted	<u>103,265,114</u>	<u>108,707,139</u>	<u>107,559,025</u>	<u>98,237,512</u>	<u>105,006,279</u>
Fund Balance - Ending.....	<u>\$ 123,561,540</u>	<u>\$ 103,265,114</u>	<u>\$ 108,707,139</u>	<u>\$ 107,153,488</u>	<u>\$ 98,237,512</u>
Debt Service as a percentage of noncapital expenditures.....	7.6%	11.8%	6.9%	6.9%	6.4%

	2014	2013	2012	2011	2010
\$	37,741,491	\$ 34,732,358	\$ 36,041,297	\$ 36,213,017	\$ 35,311,470
	11,840,368	11,277,993	10,740,701	10,250,993	10,141,572
	21,842,746	5,618,167	5,313,007	5,087,205	4,974,646
	4,470,156	4,110,476	3,919,224	3,837,183	3,685,538
	3,178,580	2,996,376	2,836,894	2,715,847	2,661,341
	-	-	-	36,144	35,566
	1,784,179	2,747,161	2,585,052	2,582,713	2,013,850
	4,307,197	3,894,487	3,871,971	3,852,032	3,635,623
	<u>85,164,717</u>	<u>65,377,018</u>	<u>65,308,146</u>	<u>64,575,134</u>	<u>62,459,606</u>
	4,029,418	3,777,832	3,855,113	3,993,359	4,245,402
	15,580,856	14,360,916	11,544,120	10,541,674	10,534,623
	24,656,070	26,850,409	25,587,555	25,677,040	25,533,010
	410,809	467,083	453,733	452,557	618,587
	2,372,477	2,964,370	1,723,585	1,294,061	1,156,455
	<u>132,214,347</u>	<u>113,797,628</u>	<u>108,472,252</u>	<u>106,533,825</u>	<u>104,547,683</u>
	21,638,717	19,814,571	18,466,242	18,408,527	18,608,275
	36,263,906	36,676,757	35,196,329	35,328,382	35,054,042
	2,005,021	12,249,697	12,068,185	11,578,591	12,195,386
	22,397,976	8,838,648	3,978,440	2,997,463	3,464,983
	12,263,860	13,790,907	12,247,342	10,953,059	11,233,976
	5,135,914	1,206,545	1,592,209	1,615,728	1,258,752
	7,435,355	7,696,146	7,100,335	6,861,366	6,706,243
	27,983,613	15,354,955	1,677,261	4,373,788	3,739,012
	4,840,501	4,530,000	4,165,000	5,416,207	5,518,279
	2,931,341	2,950,137	1,925,629	2,071,074	2,215,783
	-	-	-	-	-
	<u>142,896,204</u>	<u>123,108,363</u>	<u>98,416,972</u>	<u>99,604,185</u>	<u>99,994,731</u>
	(10,681,857)	(9,310,735)	10,055,280	6,929,640	4,552,952
	9,813	44,796	16,048	-	-
	-	50,560,000	3,935,000	-	3,245,000
	7,021,629	6,590,000	2,520,000	-	-
	-	3,335,279	251,700	-	22,502
	(8,714,805)	(7,052,000)	(2,591,248)	-	-
	-	13,683	29,288	5,280	4,059
	9,090,918	10,508,332	5,241,770	8,141,863	3,309,699
	(8,858,473)	(10,592,848)	(6,311,330)	(9,183,440)	(4,670,578)
	<u>(1,450,918)</u>	<u>53,407,242</u>	<u>3,091,228</u>	<u>(1,036,297)</u>	<u>1,910,682</u>
	-	-	-	-	-
	(12,132,775)	44,096,507	13,146,508	5,893,343	6,463,634
	118,471,023	74,374,516	61,228,008	55,334,665	48,871,031
	(1,331,969)	-	-	-	-
	<u>117,139,054</u>	<u>74,374,516</u>	<u>61,228,008</u>	<u>55,334,665</u>	<u>48,871,031</u>
\$	<u>105,006,279</u>	<u>\$ 118,471,023</u>	<u>\$ 74,374,516</u>	<u>\$ 61,228,008</u>	<u>\$ 55,334,665</u>
	6.8%	7.0%	6.4%	7.9%	8.1%

# 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>2019</b>	<b>\$ 58,453,813</b>	<b>\$ (1,260,901)</b>	<b>\$ 57,192,912</b>	<b>\$ 55,417,012</b>	<b>94.80%</b>	-	<b>\$ 55,417,012</b>	<b>94.80%</b>
2018	56,512,365	(1,146,787)	55,365,578	53,673,193	94.98%	1,020,501	53,673,193	94.98%
2017	55,759,121	(1,059,582)	54,699,540	53,352,142	95.68%	1,135,112	54,487,254	97.72%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.76%	1,092,211	46,302,877	98.07%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.50%	1,260,958	45,004,766	98.25%
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.76%	1,245,428	44,901,383	98.49%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	1,463,372	39,683,184	98.33%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,579,072	41,072,248	98.35%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,892,925	41,531,525	98.41%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,579,893	41,073,147	98.50%

**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- Land	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>2019</b>	<b>\$ 4,285,269,727</b>	<b>\$ 12,562,170,818</b>	<b>\$ 1,195,516,860</b>	<b>\$ 866,963,845</b>	<b>\$ 18,909,921,250</b>	<b>0.003121</b>	<b>\$ 28,393,396,841</b>	66.6%
2018	3,923,368,764	11,249,265,905	1,076,868,147	856,920,888	17,106,423,704	0.003335	25,754,644,954	66.4%
2017	3,538,042,294	9,679,185,883	1,016,452,958	789,496,543	15,023,177,678	0.003670	22,423,732,687	67.0%
2016	3,220,073,215	8,863,370,399	1,001,870,395	728,043,095	13,813,357,104	0.003341	20,292,285,627	68.1%
2015	3,087,914,970	8,053,667,914	985,863,914	647,465,044	12,774,911,842	0.003543	18,888,190,765	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%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%
2004	1,934,990,133	4,911,403,412	704,255,426	334,845,173	7,885,494,144	0.003663	12,108,365,074	65.1%
2003	1,856,563,483	4,791,503,477	735,553,031	367,977,459	7,751,597,450	0.003609	12,030,926,253	64.4%
2002	1,787,482,789	4,597,387,609	707,548,631	375,961,813	7,468,380,842	0.003656	11,617,849,924	64.3%
2001	1,738,537,618	4,389,024,378	1,574,400,453	390,886,667	8,092,849,116	0.003647	10,605,861,865	76.31%
2000	1,247,400,187	4,214,883,615	1,498,435,943	345,937,163	7,306,656,908	0.004012	10,075,792,561	72.52%
1999	1,097,451,818	3,765,306,631	1,519,607,538	334,597,316	6,716,963,303	0.004231	9,844,794,443	68.23%
1998	1,019,345,718	3,555,379,836	1,639,271,796	337,663,211	6,551,660,561	0.003275	9,321,782,014	70.28%
1997	964,802,450	3,388,680,553	1,276,250,796	345,675,286	5,975,409,085	0.003842	8,463,425,402	70.60%
1996	832,049,756	2,965,891,793	1,141,891,449	315,190,675	5,255,023,673	0.004098	7,358,035,639	71.42%

**Source:**

Utah State Tax Commission

# WEBER COUNTY, UTAH

## Property Tax Rates Direct and Overlapping Governments - All Taxing Districts Last Ten Years

TAXING DISTRICT	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>County Direct Rates</b>										
Weber County - General Fund.....	0.001908	0.002074	0.002277	0.001910	0.001974	0.002033	0.002108	0.002322	0.002201	0.002155
Weber County - Bond Redemption Fund.....	0.000209	0.000230	0.000262	0.000269	0.000295	0.000302	0.00018	0.000185	0.000319	0.000317
Weber County - Library Fund.....	0.000493	0.000526	0.000578	0.000597	0.000631	0.000662	0.000686	0.000696	0.00066	0.000646
Weber County - Consolidated Health Fund.....	0.000099	0.000086	0.000095	0.000079	0.000083	0.000125	0.000129	0.000130	0.000123	0.000120
Weber County Paramedic Fund.....	0.000145	0.000135	0.000148	0.000157	0.000211	0.000222	0.00023	0.000234	0.000222	0.000217
Uniform Assessing & Collecting.....	0.000267	0.000284	0.000310	0.000329	0.000349	0.000367	0.000385	0.000399	0.000391	0.000377
<b>Total Direct Tax Rate.....</b>	<b>0.003121</b>	<b>0.003335</b>	<b>0.003670</b>	<b>0.003341</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>Cities and Towns</b>										
Farr West City.....	0.000517	0.000542	0.000587	0.000617	0.000658	0.000691	0.000708	0.00026	0.000255	0.000245
Harrisville City.....	0.000875	0.000952	0.001074	0.001123	0.001202	0.001259	0.001292	0.000738	0.000671	0.000660
Hooper City.....	0.000427	0.000459	0.000513	0.000544	0.000569	0.000625	0.000656	0.000484	0.000456	0.000430
Huntsville Town.....	0.001274	0.001322	0.001435	0.001261	0.001379	0.001445	0.00148	0.000999	0.000828	0.000820
North Ogden City.....	0.001082	0.001156	0.001289	0.001384	0.001485	0.001584	0.001653	0.001634	0.001493	0.001456
Ogden City.....	0.002876	0.003103	0.003103	0.003103	0.003220	0.003367	0.003415	0.003498	0.00333	0.003321
Plain City.....	0.000361	0.000387	0.000441	0.000463	0.000490	0.000548	0.000583	0.000409	0.000387	0.000372
Pleasant View City.....	0.001076	0.001130	0.001243	0.001188	0.001247	0.001293	0.001346	0.001387	0.001327	0.001337
Riverdale City.....	0.000972	0.001024	0.001078	0.001144	0.001201	0.001242	0.001263	0.001365	0.001307	0.001278
Roy City.....	0.002123	0.002358	0.002650	0.002824	0.002202	0.002285	0.00243	0.002389	0.002263	0.002266
Roy City - Judgement Levy.....	—	—	—	0.000004	—	—	—	—	—	—
South Ogden City.....	0.002700	0.002900	0.002900	0.002570	0.002696	0.002852	0.002962	0.002979	0.002871	0.002768
Uintah Town.....	0.007360	0.000781	0.000863	0.000945	0.001000	0.001029	0.001036	0.00107	0.000699	0.000677
Washington Terrace City.....	0.002863	0.002549	0.002881	0.002830	0.002950	0.003101	0.003217	0.003085	0.002938	0.002939
<b>School Districts</b>										
Ogden School District.....	0.008392	0.008041	0.008754	0.009275	0.009295	0.009204	0.008754	0.008926	0.00826	0.008175
Ogden School District-Judgement Levy.....	0.000000	0.000000	—	—	—	0.000030	—	—	—	—
Weber School District.....	0.006110	0.006307	0.006373	0.006687	0.006643	0.006526	0.00692	0.007071	0.006833	0.006526
Weber School District-Judgement Levy.....	—	—	—	0.000006	—	—	—	—	—	—
<b>Water Districts</b>										
Weber Basin Water - General Levy.....	0.000153	0.000164	0.000174	0.000187	0.000196	0.000199	0.00021	0.000215	0.000217	0.000207
Weber Basin Water - Ogden Special.....	0.000320	0.000276	0.000248	0.000266	0.000288	0.000294	0.000298	0.000305	0.000289	0.000290
Roy Water Conservancy Sub-District.....	0.000068	0.000075	0.000084	0.000090	0.000097	0.000101	0.000108	0.000106	0.000101	0.000103
Bona Vista Water Improvement District.....	0.000226	0.000237	0.000257	0.000270	0.000284	0.000300	0.000311	0.000311	0.000302	0.000296
Hooper Water Improvement District.....	0.000294	0.000312	0.000345	0.000369	0.000387	0.000415	0.000446	0.000455	0.000433	0.000404
Uintah Highlands Water District.....	0.000612	0.000632	0.000693	0.000735	0.000770	0.000809	0.000837	0.000862	0.000851	0.000814
Warren - West Warren Water.....	0.000296	0.000304	0.000348	0.000377	0.000401	0.000429	0.000441	0.000446	0.000417	0.000403
<b>Cemetery Districts</b>										
Ben Lomond Cemetery District.....	0.000058	0.000062	0.000069	0.000074	0.000079	0.000083	0.000087	0.000088	0.000082	0.000081
Eden Cemetery Maintenance District.....	0.000058	0.000059	0.000063	0.000066	0.000070	0.000073	0.000077	0.000082	0.000074	0.000067
Liberty Cemetery Maintenance District.....	0.000032	0.000031	0.000037	0.000038	0.000040	0.000045	0.000051	0.000056	0.000052	0.000046
Plain City Cemetery Maintenance District.....	0.000059	0.000063	0.000071	0.000075	0.000079	0.000088	0.000093	0.000094	0.000089	0.000086
West Weber - Taylor Cemetery District.....	0.000069	0.000063	0.000071	0.000075	0.000079	0.000086	0.00009	0.000087	0.000081	0.000078
Warren - West Warren Cemetery District.....	0.000126	0.000123	0.000124	0.000123	0.000124	0.000127	0.000121	0.000111	0.000111	0.000111
<b>Special Districts</b>										
Weber Area Dispatch 911 and Emergency Services District.....	0.000239	0.000234	0.000257	0.000273	0.000288	0.000303	0.00031	0.000316	0.000301	0.000309
Mosquito Abatement District.....	0.000101	0.000108	0.000119	0.000127	0.000134	0.000141	0.000146	0.000148	0.000141	0.000138
Central Weber Sewer Improvement District.....	0.000607	0.000649	0.000709	0.000758	0.000802	0.000838	0.000866	0.000888	0.000854	0.000833
North Davis Sewer Improvement District.....	0.000800	0.000869	0.000949	0.001025	0.001025	0.001025	0.001025	0.000993	0.000928	0.000864
Weber County Fire Service Area.....	0.001463	0.001515	0.001337	0.001405	0.001471	0.001563	0.001456	0.001481	0.00142	0.001356
Weber County Fire G.O. Bond - 2006.....	0.000064	0.000070	0.000084	0.000134	0.000138	0.000105	0.000112	0.000116	0.000133	0.000105
West Warren Park.....	0.000176	0.000171	0.000359	0.000348	0.000351	0.000335	0.000342	0.000303	0.000306	0.000308
Powder Mountain Water & Sewer.....	0.000290	0.000288	0.000325	0.000356	0.000353	0.000381	0.000434	0.000465	0.000453	0.000413
Liberty Park.....	—	—	—	0.000132	0.000138	0.000154	0.000177	0.000194	0.000178	0.000163
North View Fire District.....	0.001037	0.001037	0.001153	0.001232	0.001033	0.001093	0.001131	0.001133	0.001041	0.000102
Unincorporated Services Fund.....	0.000132	0.000135	0.000147	0.000154	0.000162	0.000175	0.000181	—	—	—
Ogden Valley Parks Service Area.....	0.000110	0.000115	0.000129	—	—	—	—	—	—	—

Source:  
Utah State Tax Commission

# WEBER COUNTY, UTAH

## Principal Property Taxpayers For 2019 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2019		Rank	2009	
			Assessed / Taxable Value (1) (2)	% of County Taxable Value		Assessed / Taxable Value	% of County Taxable Value
Boyer Corporation.....	Construction/Real Estate	1	\$ 399,336,016	2.1%	1	\$ 194,591,182	1.7%
Compass Minerals Ogden Inc (GSL Minerals).....	Mining	2	245,555,945	1.3%	8	60,024,404	0.5%
Pacificorp.....	Utility/Electrical	3	234,248,155	1.2%	3	131,186,196	1.1%
Fresenius Medical Care.....	Manufacturing	4	229,021,665	1.2%	2	178,246,121	1.5%
Union Pacific Railroad.....	Rail Transportation	5	115,092,801	0.6%	—	—	—
Questar Gas.....	Utility/Natural Gas	6	113,443,949	0.6%	—	—	—
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	7	88,709,398	0.5%	4	95,817,025	0.8%
Autoliv.....	Manufacturing	8	82,996,125	0.4%	—	—	—
America First Credit Union.....	Financial Services	9	79,812,746	0.4%	—	—	—
Kimberly-Clark.....	Manufacturing	10	78,720,739	0.4%	6	72,117,181	0.6%
Williams International Corp.....	Manufacturing	—	—	0.0%	5	87,657,557	0.7%
Newgate Mall.....	Retail	—	—	0.0%	9	57,568,712	0.5%
Associated Food Stores.....	Distribution	—	—	0.0%	10	52,508,817	0.4%
Century Link Inc.....	Utility/Communications	—	—	0.0%	7	64,526,699	0.6%
			<u>\$ 1,666,937,539</u>	<u>8.8%</u>		<u>\$ 994,243,894</u>	<u>8.5%</u>
	County Taxable Value (3)		\$ 18,909,921,250			\$ 11,718,351,375	

**Notes:**

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

**Source:**

Weber County Assessor

# WEBER COUNTY, UTAH

## Legal Debt Margin Last Ten Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Estimated Fair Market Value.....	<b>\$ 28,393,396,841</b>	\$ 25,754,644,954	\$ 22,423,732,687	\$ 20,292,285,627	\$ 18,888,190,765
Debt Limit (2% of Fair market value)...	567,867,937	515,092,899	448,474,654	405,845,713	377,763,815
Total net debt applicable to limit.....	43,554,457	45,533,180	47,381,904	49,289,821	39,818,015
Legal Debt Margin.....	<u>\$ 524,313,480</u>	<u>\$ 469,559,719</u>	<u>\$ 401,092,750</u>	<u>\$ 356,555,892</u>	<u>\$ 337,945,800</u>
Total net debt applicable to limit as a percentage of debt limit.....	7.7%	8.8%	10.6%	12.1%	10.5%

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Estimated Fair Market Value.....	\$ 15,852,922,055	\$ 16,741,640,705	\$ 17,966,655,944	\$ 18,433,254,359	\$ 18,748,560,971
Debt Limit (2% of Fair market value)...	317,058,441	334,832,814	359,333,119	368,665,087	374,971,219
Total net debt applicable to limit.....	41,624,690	43,376,364	10,356,168	11,185,425	13,846,414
Legal Debt Margin.....	<u>\$ 275,433,751</u>	<u>\$ 291,456,450</u>	<u>\$ 348,976,951</u>	<u>\$ 357,479,662</u>	<u>\$ 361,124,805</u>
Total net debt applicable to limit as a percentage of debt limit.....	13.1%	13.0%	2.9%	3.0%	3.7%

# WEBER COUNTY, UTAH

## Computation of Overlapping and Direct Debt

As of December 31, 2019

Taxing Entity	2019 Taxable Value (1)	County's Portion of Taxable Value	County's Percentage	Entity's G.O. Debt	County's Portion of G.O. Debt
<b>Overlapping:</b>					
State of Utah.....	\$315,456,046,864	\$18,841,377,377	6.0%	\$2,003,625,000	\$120,217,500
WBWCD (2).....	63,389,124,507	18,841,361,183	27.6%	11,650,000	\$3,215,400
Total Overlapping G.O. Debt.....					123,432,900
<b>Underlying:</b>					
Weber County School District....	13,053,219,831	13,053,219,831	100.0%	198,135,000	198,135,000
Ogden City School District.....	5,269,344,135	5,269,344,135	100.0%	64,609,000	64,609,000
Weber Fire District.....	5,599,235,518	5,599,235,518	100.0%	2,495,000	2,495,000
North Davis Sewer District (3).....	13,771,519,874	1,897,455,256	13.8%	17,115,000	2,361,870
Washington Terrace City.....	504,246,074	504,246,074	100.0%	314,000	314,000
Total Underlying.....					267,914,870
Total overlapping and underlying general obligation debt.....					\$391,347,770
Total overlapping general obligation debt (excluding the State) (4).....					\$3,215,400
Total Weber County direct indebtedness.....					68,083,616
Total direct and overlapping debt (excluding the State) (4).....					\$71,299,016

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 and valuation on semiconductor manufacturing equipment.

(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 Weber 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 revenues from the sale of water.

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

(4) 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
2019	260,213	N/A (1)	\$ 18,909,921,250	\$ 43,554,457	\$ 9,043,851	—	\$ 15,476,857
2018	256,359	10,730	17,106,423,704	45,533,180	10,044,885	4,503,963	16,371,232
2017	251,769	9,891	15,023,177,678	47,381,904	20,936,279	7,183,908	17,110,604
2016	247,560	9,331	13,813,357,104	49,289,821	21,917,672	9,768,854	17,849,978
2015	243,645	8,898	12,774,911,842	39,818,015	13,006,978	12,273,799	18,509,352
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	—

**Notes:**

(1) Estimates of 2019 personal income for Weber County are not available.

**Sources:**

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

Business-type Activities								
Tax Increment Bonds	Associated Foods Note	Capital Leases	Sales Tax Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Assessed / Taxable Value	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita
—	—	\$ 8,451	—	—	\$ 68,083,616	0.36%	N/A	(1) \$ 262
—	—	11,861	—	—	76,465,121	0.45%	0.71%	298
—	—	20,008	160,000	—	92,792,703	0.62%	0.94%	369
—	—	17,993	320,000	38,402	99,202,720	0.72%	1.06%	401
—	—	34,209	480,000	104,949	84,227,302	0.66%	0.95%	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

**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
2019	\$ 43,554,457	\$ 9,043,851	\$ -	\$ 15,476,857	\$ —	\$ (3,235,933)	\$ 64,839,232	\$ 18,909,921,250	0.34%	260,213	\$ 249
2018	45,533,180	10,044,885	4,503,963	16,371,232	—	(4,887,218)	71,566,042	17,106,423,704	0.42%	256,359	279
2017	47,381,904	20,936,279	7,183,908	17,110,604	—	(4,797,811)	87,814,884	15,023,177,678	0.58%	251,769	349
2016	49,289,821	21,917,672	9,768,854	17,849,978	—	(4,771,144)	94,055,181	13,813,357,104	0.68%	247,560	380
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

**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>						
2019	\$ 15,468,086	\$ —	\$ 15,468,086	\$ 975,000	\$ 303,736	12.10
2018	14,629,770	—	14,629,770	1,115,000	309,706	10.27 (1)
2017	13,808,093	—	13,808,093	1,090,000	528,674	8.53
2016	12,881,969	—	12,881,969	1,060,000	431,840	8.63
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
<b>Redevelopment Agency Tax Increment Bonds and Notes</b>						
2019	\$ —	\$ —	\$ —	\$ —	\$ —	—
2018	—	—	—	—	—	—
2017	—	—	—	—	—	—
2016	—	—	—	—	—	—
2015	—	—	—	—	—	—
2014	—	—	—	—	—	—
2013	—	—	—	—	—	—
2012	—	—	—	—	—	—
2011	194,936	—	194,936	76,207	1,644	2.50 (2)
2010	650,367	—	650,367	458,279	11,317	1.38
<b>Special Assessment Area Bonds</b>						
2019	\$ —	\$ —	\$ —	\$ —	\$ —	—
2018	—	—	—	—	—	—
2017	1,581,787	—	1,581,787	690,000	898,408	1.00
2016	1,547,829	—	1,547,829	610,000	930,346	1.00
2015	—	—	—	—	959,575	— (3)
2014	—	—	—	—	956,696	—
2013	—	—	—	—	277,524	—

### Notes:

- (1) The County made an additional principal payment of \$9,885,000 to pay off the outstanding 2016 Series bonds.
- (2) The County has had no outstanding tax increment debt since 2012
- (3) 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>2019</b>	<b>260,213</b>	<b>1.50%</b>	<b>N/A</b> (1)	<b>N/A</b> (1)	<b>\$ 443,627</b>	<b>50,552</b>	<b>\$ 4,919,614</b>	<b>3.0%</b>
2018	256,359	1.82%	10,730	41,853	\$ 314,556	47,952	\$ 4,655,846	3.5%
2017	251,769	1.70%	9,891	39,286	343,258	43,384	4,385,916	3.7%
2016	247,560	1.60%	9,331	37,691	359,643	43,098	4,117,352	3.8%
2015	243,645	1.30%	8,898	36,522	289,958	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402	34,938	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%

### Notes:

(1) Estimate of 2019 personal income for Weber County is not available at time of CAFR publication.

### Sources:

Utah Department of Workforce Services  
 Kem C. Policy Institute, University of Utah  
 Utah State Board of Education  
 Utah State Tax Commission  
 U.S. Census Bureau

# WEBER COUNTY, UTAH

## Largest Employers For 2019 and Ten Years Previous

Company	2019			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.6%	10,000-14,999	1	11.4%
Internal Revenue Service.....	5,000-6,999	2	5.5%	5,000-6,999	2	5.5%
Weber School District.....	4,000-4,999	3	4.2%	3,000-3,999	4	3.2%
Intermountain Health Care (McKay Dee Hospital).....	3,000-3,999	4	3.2%	3,000-3,999	3	3.2%
Weber State University.....	3,000-3,999	5	3.2%	3,000-3,999	5	3.2%
Autoliv.....	2,000-2,999	6	2.3%	1,000-1,999	6	1.4%
State of Utah (Courts).....	2,000-2,999	7	2.3%	1,000-1,999	10	1.4%
Fresenius USA Mfg, Inc.....	1,000-1,999	8	1.4%	1,000-1,999	8	1.4%
America First Credit Union.....	1,000-1,999	9	1.4%	—	—	—
Ogden School District.....	1,000-1,999	10	1.4%	1,000-1,999	9	1.4%
Convergys .....	—	—	—	1,000-1,999	7	1.4%
<b>Total.....</b>	<b>32,000-46,990</b>		<b>36.5%</b>	<b>38,000-41,990</b>		<b>33.5%</b>

**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

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

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities:</b>										
General Government.....	183.2	181.8	175.8	174.5	171.1	174.4	170.4	167.9	168.4	179.3
Public Safety.....	372.2	378.8	393.5	386.9	397.7	384.5	384.2	384.8	392.6	416.0
Library.....	106.2	94.9	75.1	79.0	76.7	79.3	78.8	79.1	79.9	80.6
Streets and Public Improvements.....	24.9	23.7	25.1	23.2	21.8	23.3	23.0	21.2	20.9	20.8
Parks, Recreation, & Public Facilities	96.1	91.8	91.7	85.9	75.4	57.3	57.0	57.5	57.5	58.8
Conservation and Development.....	0.1	1.7	5.4	6.2	3.0	2.7	2.7	2.5	2.5	2.6
<b>Business-type Activities:</b>										
Solid Waste Transfer Station.....	27.1	24.8	24.4	25.6	26.2	25.4	25.2	25.6	23.2	23.0
Animal Services.....	7.9	7.8	8.4	7.2	10.3	8.2	8.6	8.4	7.6	1.1
Total FTEs.....	<u>817.6</u>	<u>805.3</u>	<u>799.4</u>	<u>788.5</u>	<u>782.2</u>	<u>755.1</u>	<u>749.9</u>	<u>747.0</u>	<u>752.6</u>	<u>781.1</u>

**Note:**

During 2014, the county changed its methodology for calculating FTEs. Prior year figures have been restated using the new methodology.  
In 2015, Weber County acquired Ogden Eccles Conference Center, whose employee totals are included in Parks, Recreation & Public Facilities.

**Source:**

Weber County Human Resources

# WEBER COUNTY, UTAH

## Operating Indicators by Function Last Ten Years

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities</b>										
<b>General Government:</b>										
Justice Court:										
Traffic Cases Disposed.....	5,272	7,345	6,231	6,398	2,204	2,067	2,355	790	793	824
Misdemeanor Cases Disposed.....	763	1,140	1,289	993	1,255	1,107	4,423	295	244	191
Clerk/Auditor:										
Marriage Licenses Issued.....	2,129	2,298	2,372	2,466	2,329	2,208	2,140	2,109	2,140	2,012
Tax Sale Properties Sold.....	8	8	9	19	9	12	36	22	27	16
Tax Relief Applications.....	3,680	4,204	4,041	3,850	3,680	3,581	3,498	3,502	3,469	3,411
Passports Issued.....	4,951	5,448	5,619	5,172	3,886	2,847	2,310	2,222	1,934	2,850
Board of Equalization Appeals.....	993	2,106	1,499	1,506	1,447	1,545	1,723	2,397	2,865	3,574
Recorder:										
Documents Recorded.....	66,694	61,368	47,033	62,686	55,062	47,033	56,678	57,006	47,130	51,181
Subdivisions Recorded.....	185	167	162	127	148	110	103	67	53	68
Number of Lots Within Subdivisions.....	1,742	1,096	1,391	1,078	888	972	828	725	286	351
Assessor:										
Residential Construction Permits.....	3,180	2,901	2,885	2,515	2,127	1,652	1,632	1,494	1,369	1,245
Commercial Construction Permits.....	555	490	489	439	438	504	543	534	532	437
Parcel Count.....	103,604	102,473	# 91,959	91,092	93,193	92,719	92,172	(8) 97,331	97,239	97,155
Children's Justice Center:										
Children Interviewed.....	748	667	620	500	561	451	456	554	465	388
Cases Served.....	803	729	745	570	614	479	509	606	529	470
Planning:										
Applications.....	45	48	52	21	56	68	320	40	83	95
Subdivision Lots Approved.....	347	332	531	363	138	163	248	77	12	42
Land Use Permits.....	385	340	372	250	280	247	221	196	155	162
Code Enforcement Complaints Resolved.....	532	357	276	252	237	205	147	184	131	168
Engineering										
Excavation Permits.....	154	179	172	162	137	126	104	88	100	91
Sewer Connections.....	19	9	20	19	8	6	8	1	1	3
Building Inspection:										
Plan Reviews.....	339	274	395	317	286	260	187	132	160	182
Permits Issued.....	510	504	566	486	354	373	338	270	306	298
<b>Public Safety:</b>										
Sheriff:										
Citations Issued.....	4,099	6,515	8,319	4,496	3,727	4,155	5,288	5,745	6,069	5,458
Traffic Accidents Investigated.....	1,179	1,413	1,132	1,163	1,137	79	1,072	1,027	1,148	1,148
Calls for Service.....	34,910	39,830	42,063	32,224	30,769	34,656	38,547	29,330	39,866	40,368
Civil Population Served.....	66,891	60,676	60,676	60,676	55,657	55,657	55,657	55,657	55,666	49,187
Average Inmate Population.....	943	1,007	1,025	940	940	902	970	920	969	979
<b>Public Health and Welfare:</b>										
Health Department:										
Births Recorded.....	8,469	8,538	8,840	8,975	9,494	11,596	6,190	6,562	6,568	6,565
Immunizations Given.....	7,104	8,734	9,944	9,064	8,002	12,433	12,182	13,218	10,652	20,413
Soil Samples Taken.....	111	193	120	129	161	114	81	44	33	63
Septic Permits Issued.....	181	148	167	121	128	97	79	57	55	54
WIC Average Quarterly Participation.....	4,899	5,515	6,192	6,679	6,946	7,216	7,363	7,336	7,366	7,571
<b>Streets and Public Improvements:</b>										
Roads Department:										
Miles of Asphalt Overlays.....	8.80	3.35	7	9	11.4	9.13	3.05	4.60	3.00	2.15
Miles of New Chip Seal Applied.....	14.49	16.13	14	13	18.09	16.15	23.25	15	— (1)	14.40
Winter Overtime Operations Hours.....	1,677	741	1,396	3,055	1,380	1,504	1,511	1,063	1,435	1,129
<b>Library:</b>										
Library Cards Issued.....	20,654	21,945	16,078	22,862	19,796	21,265	21,561	22,518	23,221	25,598
Circulation Transactions.....	2,475,919	3,252,169	1,903,972	2,134,743	2,014,902	2,022,727	2,205,123	2,094,199	1,766,444	2,028,739
Reference Service Transactions.....	409,512	657,278	281,796	397,556	395,781	418,262	821,095 (5)	794,045	820,097	820,856
Public Computer Sessions Hours Logged.....	199,612	326,349	288,252	154,995	325,300	170,869	204,878 (4)	—	—	—
Technology Use.....	219,988	—	—	—	—	—	—	—	—	—
Annual Visits.....	1,072,483	971,992	1,030,586	1,196,476	1,795,571	1,871,533	1,289,862 (4)	—	—	—
Programs.....	3,616	2,866	3,656	2,488	2,444	2,503	2,590 (4)	—	—	—
Program Attendees.....	94,442	82,791	76,679	88,119	85,674	93,642	93,889 (4)	—	—	—
Meetings.....	4,643	3,265	2,500	3,723	5,002	5,211	4,538 (4)	—	—	—
Meeting Attendees.....	113,098	108,837	108,837	111,447	130,199	122,575	94,773 (4)	—	—	—
<b>Parks, Recreation &amp; Public Facilities:</b>										
Golden Spike Events Center:										
Attendance.....	181,991	183,729	179,920	218,402	232,827	199,894	193,254	220,999	245,639	211,409
Events.....	697	619	612	526	288	285	272	287	208	244
<b>Ogden Eccles Conference Center &amp; Peery's Egyptian Theatre</b>										
Attendance.....	118,475	130,686	107,880	110,871 (6)	—	—	—	—	—	—
Events.....	264	266	252	192 (6)	—	—	—	—	—	—
<b>Business-type Activities</b>										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	209,647	196,895	196,295	200,789	186,595	174,770	198,847	208,992	211,582	224,351
C & D Landfill.....	38,683	39,195	38,832	25,564	26,647	23,168	21,897	19,796	27,598	28,957
Tons of Metal Recycled.....	1,937	1,523	1,727	16,279	1,861	1,688	1,453	1,496	1,346	1,979
Yards of Compost Sold.....	5,552	6,473	5,522	9,344	14,487	8,371	7,860	9,236	9,658	8,903

**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.
- (6) Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015.
- (7) Main Library was closed for three (3) months for renovation and North Branch was closed for six (6) months for renovation in 2018.
- (8) Parcel count from 2013-2017 only counted taxable parcels. 2018 and prior to 2013 includes all parcels.

**Source:**

Weber County Departments, as listed

# WEBER COUNTY, UTAH

## Capital Asset Statistics by Function Last Ten Years

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities</b>										
<b>General Government:</b>										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	45	34	36	43	45	45	25	43	39	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	1,186	1,186	1,186	1,186	1,188
Fleet Vehicles.....	132	136	112	140	134	144	120	188	161	158
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	107	91	91	94	94	182	182	182	182	28
Feline Kennels.....	271	254	229	244	244	276	276	276	276	52
Exotic Animal Kennels.....	3	3	3	17	17	17	17	17	17	17
<b>Public Health and Welfare:</b>										
Buildings.....	2	2	2	2	2	2	2	2	1	1
Fleet Vehicles.....	21	25	22	25	23	20	67	20	14	14
<b>Library Services:</b>										
Library Branches.....	5	5	5	5	5	5	5	5	5	5
Fleet Vehicles.....	7	6	7	6	4	2	2	4	4	4
<b>Streets and Public Improvements:</b>										
Roads (Miles).....	218	218	225	217	190	190	187	187	219	205
Fleet Vehicles.....	12	10	10	14	8	30	32	9	9	3
Heavy equipment.....	73	75	75	109	49	39	39	39	39	39
<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.....	1	1	1	2	2	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	1	1	1	1
Shop Facilities.....	3	3	2	2	1	2	2	2	2	—
10 x 10 Stalls (Total Capacity).....	544	544	536	544	544	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	4	4	4	4	5	5	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.....	299	299	204	204	253	252	252	252	252	252
Group Sites w/pavilion.....	9	9	10	10	9	9	8	8	7	7
Group Sites w/o pavilion.....	5	5	4	5	4	4	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	28	28	31	30	26	29	29	29	29	27
Historical Bldgs.....	4	4	4	4	1	4	4	4	4	4
Mobile Stage.....	3	3	1	5	1	1	1	1	1	1
Fleet Vehicles.....	19	19	12	20	7	7	17	11	11	6
Indoor Ice Rinks.....	2	2	2	2	2	2	2	1	1	1
Educational Center.....	1	1	1	1	1	1	1	1	1	1
<b>Ogden Eccles Conference Center &amp; Peery's Egyptian Theatre</b>										
Conference Centers.....	1	1	1	1 (1)	—	—	—	—	—	—
Theatres.....	1	1	1 (1)	—	—	—	—	—	—	—
Fleet Vehicles.....	1	3	1 (1)	—	—	—	—	—	—	—
<b>Business-type Activities</b>										
<b>Solid Waste Transfer Station</b>										
Heavy Equipment.....	20	20	11	16	16	15	15	15	14	13
Fleet Vehicles.....	9	13	9	11	7	5	13	3	3	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.....	6,165	6,165	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630

**Notes:**

(1) Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015. Theatre information reported beginning 2017.

**Source:**

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



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