



2020

For the Year Ended
December 31, 2020



WEBER COUNTY,

U T A H

*Comprehensive Annual
Financial Report*



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2020

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 Cowan..... 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
Jill Dinsdale, Accountant
Laurie Sutherland, Accountant

Officials are listed as of the date of this report. 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, 2020

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May 28, 2021

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

We are pleased to present the 2020 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

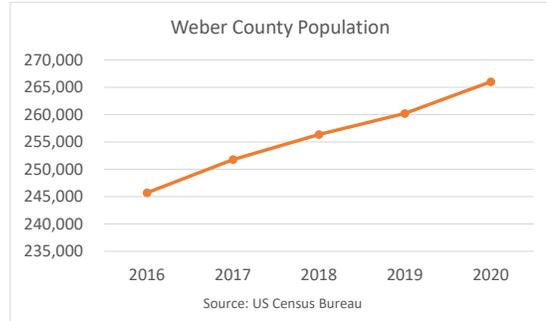
Comptroller General of the United States. The firm has issued an unmodified opinion on the fair presentation of the financial statements, as explained in the independent auditor's report on page 12.

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 estimated 2020 population of approximately 266,000 makes it the fourth most populous of the state's 29 counties. Over the last five years, the County's population has grown by over 20,000 (8.2%).



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.

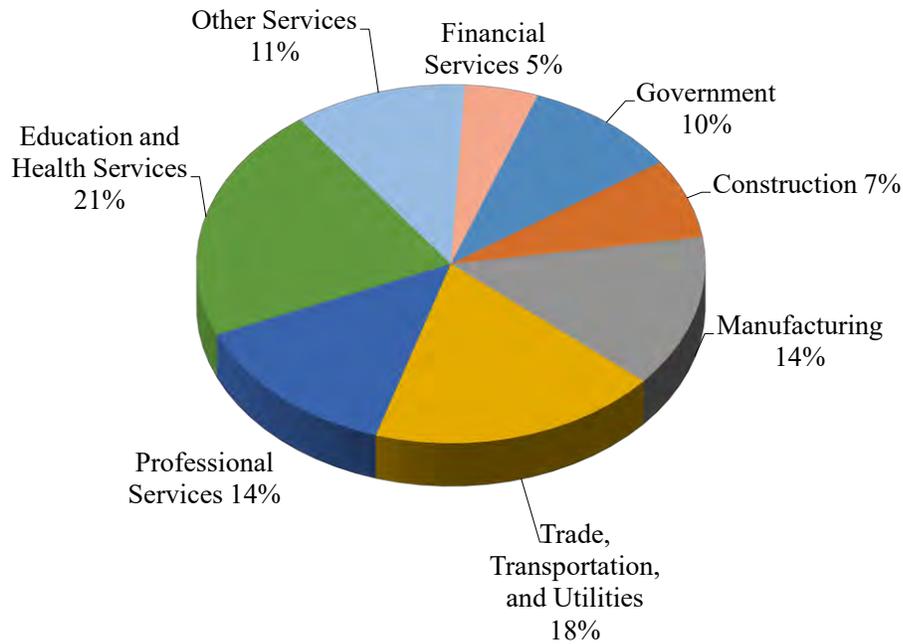
Budget Process and Control. Respective elected officials and department administrators propose budgets to the County Commissioners each year. Generally, these proposals include categories for: revenue projections; personnel costs; training; materials, supplies, and services; capital equipment; and additional requests. The County Commission adopts an annual budget for all governmental funds before December 31st 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 2020, Weber County posted a 2.0% net decrease in employment due to the lingering effects of the COVID 19 pandemic. The unemployment rate in Weber County averaged 5.3% 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
2020**



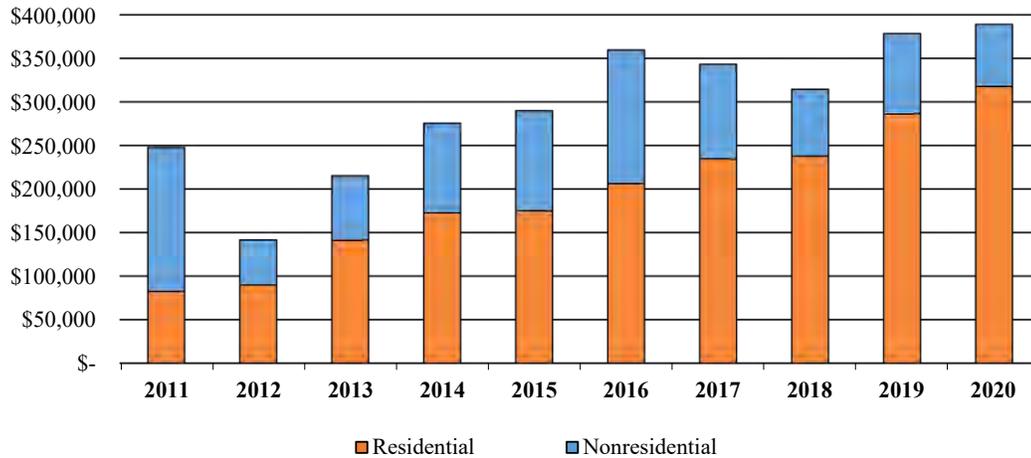
Source: Utah Department of Workforce Services

The housing construction market showed a positive climb in 2020, with the following units added:

Type of Residential Unit	New Permits
Single Family Dwellings	934
Condo/Townhome/Duplex	425
Apartments	199
Source: Kem C Gardner Institute, University of Utah	

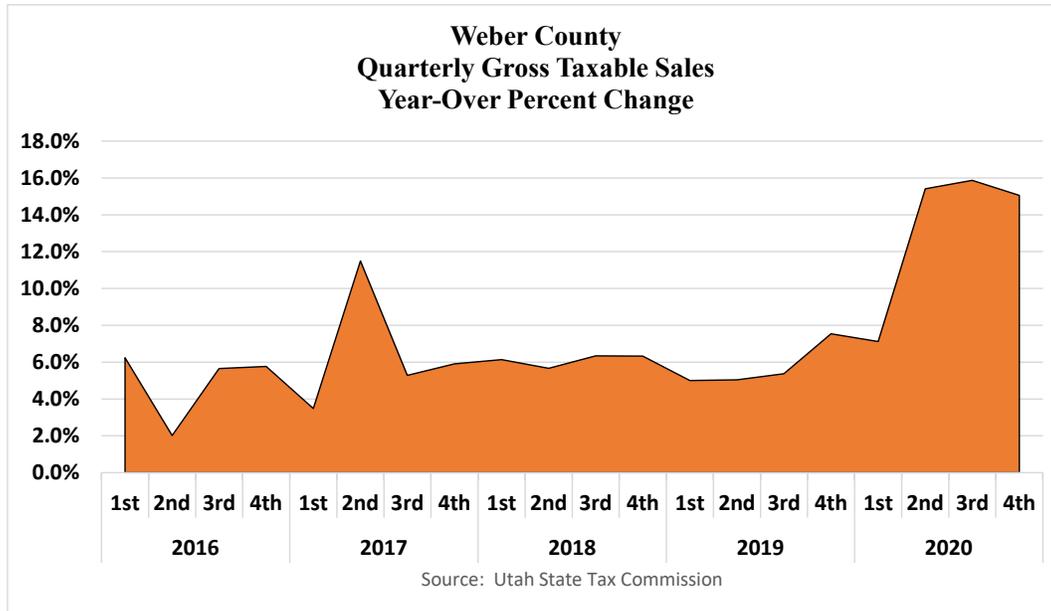
The following chart shows the value of new construction permits for the last 10 years.

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



Source: Kem C Gardner Policy Institute, University of Utah

Gross taxable sales in Weber County increased 13.5% over 2019 – a positive sign that consumers continue to feel more confident about the overall economy.



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 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 over \$33 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. The County continues to recover from the effects of the COVID-19 pandemic and it committed to helping the local economy and its citizens recover as well. Through conservative budgeting, steady economic growth even during the pandemic, and a cost saving focus, the County is in a strong position to meet its Operating and Capital needs for the foreseeable future.

AWARDS AND ACKNOWLEDGEMENTS

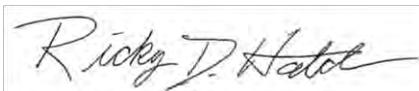
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2019 Comprehensive Annual Financial Report. A copy of this certificate is included in this report. This was the 29th 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 2020 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

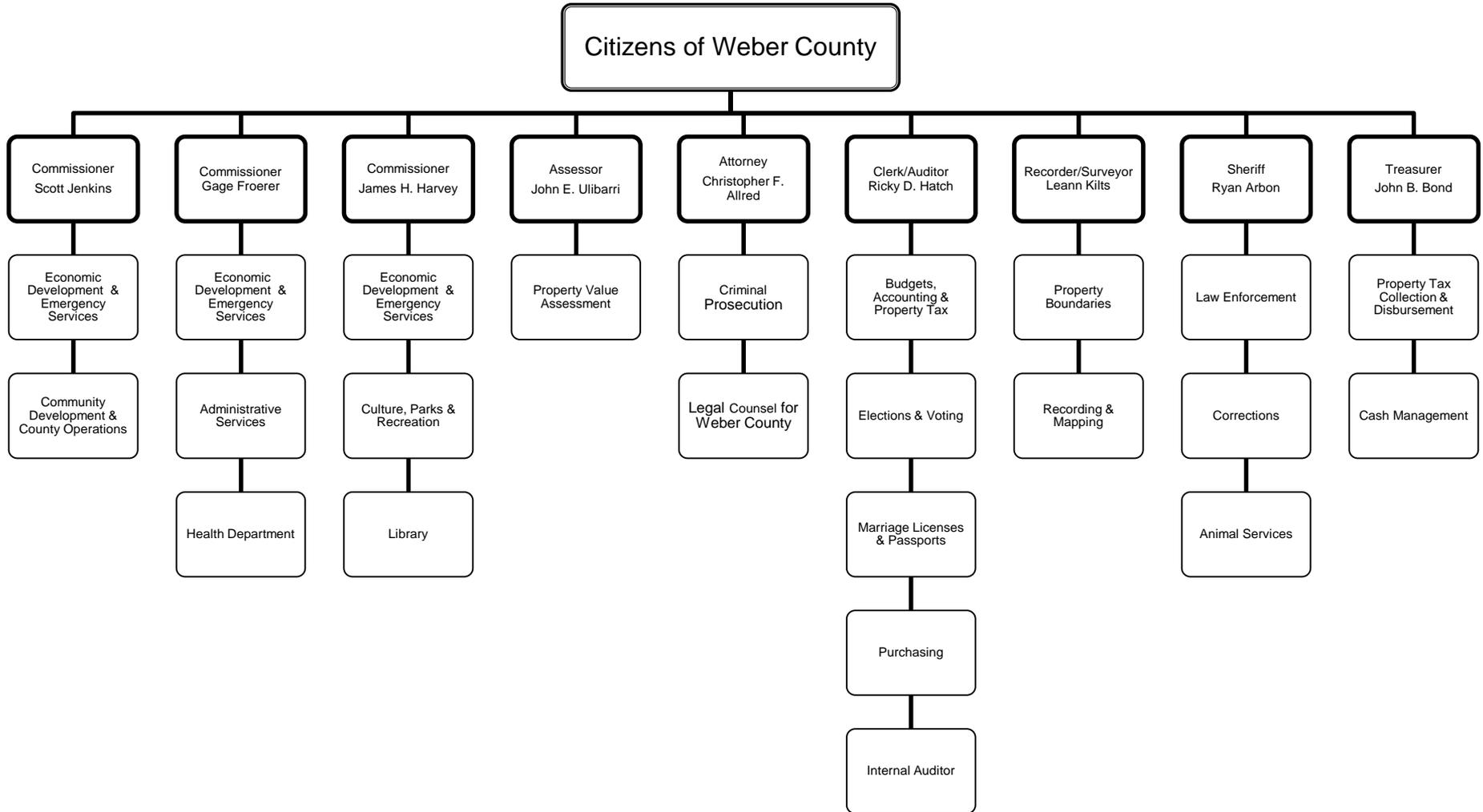
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Weber County Organization Chart



Financial Section



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, 2020, 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, 2020, 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 May 28, 2021, 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.

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2020. 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 \$33.1 million (29.6% of revenues), which exceeds the industry's recommended level of 15% of revenues.
- Long-term liabilities decreased by \$21.8 million (19.7%) due to decreases in net pension liabilities and sales tax revenue bonds; 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.

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 four internal service funds to account for its fleet management, garage, 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 and internal service funds. This section also includes budgetary comparisons for nonmajor governmental funds, basic financial statements of the Weber Morgan Health Department, 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.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

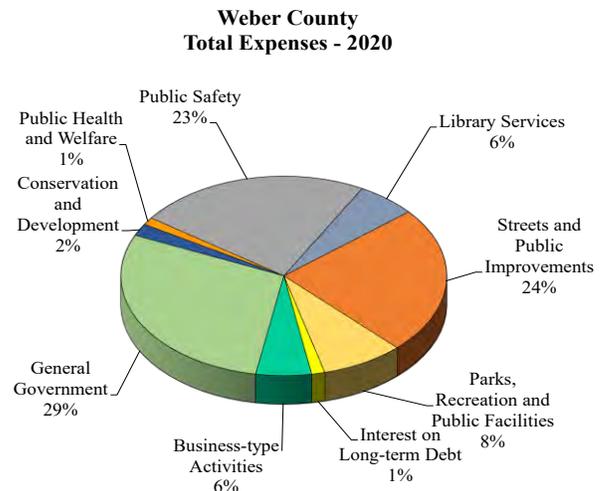
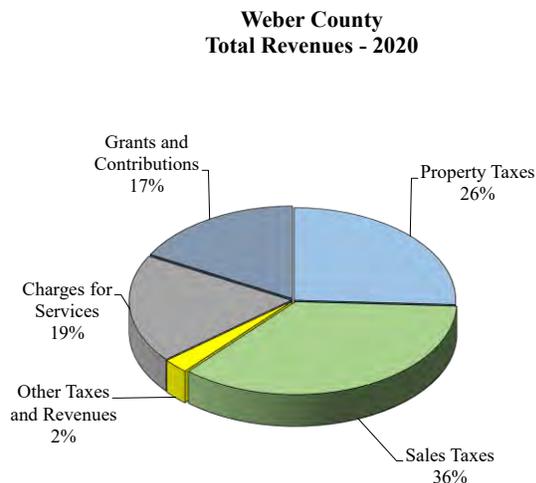
The largest component of the County's net position, 62.8%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, 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.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets.....	\$ 160,813,844	\$ 149,267,195	\$ 4,208,592	\$ 2,665,546	\$ 165,022,436	\$ 151,932,741
Capital Assets.....	221,603,506	222,322,762	8,848,534	9,999,993	230,452,040	232,322,755
Total Assets.....	382,417,350	371,589,957	13,057,126	12,665,539	395,474,476	384,255,496
Total Deferred Outflows of Resources.....	12,234,160	19,128,175	337,265	547,733	12,571,425	19,675,908
Current and Other Liabilities.....	20,678,841	14,499,965	535,552	528,044	21,214,393	15,028,009
Long-term Liabilities.....	79,513,174	108,515,070	1,092,588	2,513,882	80,605,762	111,028,952
Total Liabilities.....	100,192,015	123,015,035	1,628,140	3,041,926	101,820,155	126,056,961
Total Deferred Inflows of Resources.....	8,949,148	2,851,772	230,850	78,945	9,179,998	2,930,717
Net Position:						
Net Investment in Capital Assets.....	172,388,719	162,770,073	8,848,534	9,999,993	181,237,253	172,770,066
Restricted.....	59,434,025	56,250,528	—	—	59,434,025	56,250,528
Unrestricted.....	53,687,603	45,830,724	2,686,867	92,408	56,374,470	45,923,132
Total Net Position.....	\$ 285,510,347	\$ 264,851,325	\$ 11,535,401	\$ 10,092,401	\$ 297,045,748	\$ 274,943,726
Percent change from prior year	7.8%	11.1%	14.3%	5.3%	8.0%	10.9%

Changes in Net Position

The County's combined net position increased by \$22.1 million (8.0%) from the prior year. Net position of governmental activities increased \$20.7 million (7.8%), while the net position of business-type activities increased \$1.4 million (14.3%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.



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

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2020	2019	2020	2019	2020	2019	2019 to 2020
Revenues							
General Revenues:							
Taxes.....	\$ 132,649,088	\$ 123,819,145	\$ —	\$ —	\$ 132,649,088	\$ 123,819,145	7.1 %
Other General Revenues.....	1,728,189	6,529,709	664,035	100	2,392,224	6,529,809	(63.4)
Program Revenues:							
Charges for Services.....	39,198,313	44,091,344	11,629,865	10,916,068	50,828,178	55,007,412	(7.6)
Operating Grants.....	34,118,992	4,500,902	151,161	—	34,270,153	4,500,902	661.4
Capital Grants.....	1,285,287	354,596	—	—	1,285,287	354,596	262.5
Total Revenues	208,979,869	179,295,696	12,445,061	10,916,168	221,424,930	190,211,864	16.4
Expenses							
General Government.....	\$ 57,606,912	\$ 26,659,155	—	—	57,606,912	26,659,155	116.1
Public Safety.....	46,111,555	45,007,862	—	—	46,111,555	45,007,862	2.5
Public Health and Welfare.....	2,369,646	2,282,971	—	—	2,369,646	2,282,971	3.8
Streets and Public Improvements.....	47,639,225	38,494,265	—	—	47,639,225	38,494,265	23.8
Parks, Recreation & Public Facilities...	16,275,487	16,254,649	—	—	16,275,487	16,254,649	0.1
Conservation and Development.....	3,954,240	5,661,782	—	—	3,954,240	5,661,782	(30.2)
Library Services.....	11,765,061	15,558,193	—	—	11,765,061	15,558,193	(24.4)
Interest on Long-term Debt.....	2,598,721	2,967,874	—	—	2,598,721	2,967,874	(12.4)
Business Type Activities.....	—	—	11,002,061	10,405,844	11,002,061	10,405,844	5.7
Total Expenses	188,320,847	152,886,751	11,002,061	10,405,844	199,322,908	163,292,595	22.1
Excess (deficit) Before Special Items	20,659,022	26,408,945	1,443,000	510,324	22,102,022	26,919,269	
Special Items.....	—	—	—	—	—	—	
Change in Net Position.....	20,659,022	26,408,945	1,443,000	510,324	22,102,022	26,919,269	
Net Position - Beginning.....	264,851,325	238,442,380	10,092,401	9,582,077	274,943,726	248,024,457	
Adjustment to Net Position.....	—	—	—	—	—	—	
Net Position - Beginning as Adjusted.....	264,851,325	238,442,380	10,092,401	9,582,077	274,943,726	248,024,457	
Net Position - Ending.....	\$ 285,510,347	\$ 264,851,325	\$ 11,535,401	\$ 10,092,401	\$ 297,045,748	\$ 274,943,726	8.0 %

Governmental Activities

In total, revenues for all governmental activities increased \$29.7 million (16.6%) from the prior year. Tax collections increased by \$8.8 million (7.1%) over the prior year. Approximately \$877 thousand of this increase was due to additional property tax revenue collected due to new growth in the County. The majority of the increase (\$7.7 million) was from an increase in sales tax revenue, which means consumers spent more in the County than in prior years. Economic stimulus payments from the Federal government to individuals appear to have had an impact on consumer spending in 2020. Operating grants increased by \$29.6 million from the prior year primarily due to CARES Act funding received due to the COVID-19 pandemic.

Total governmental expenses increased by \$35.4 million over the prior year as CARES Act grants were disbursed to local businesses and other governments. Street and public improvement expenses increased by \$9.1 million (23.8%) related to the construction of various roads projects completed in 2020; and library services expenses decreased by \$3.8 million (24.4%), due to the library system being closed for several months due to the COVID-19 pandemic.

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 2020, these activities covered \$74.6 million (39.6%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 60.4% of expenses.

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

	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2020	2019	2020	2019
			2020	2019	2020	2019
Activities:						
General Government.....	\$ 57,606,912	\$ (43,692,975)	\$ 13,913,937	\$ 14,406,148	75.8 %	46.0 %
Public Safety.....	46,111,555	(17,785,789)	28,325,766	25,372,715	38.6	43.6
Public Health and Welfare.....	2,369,646	—	2,369,646	2,282,971	0.0	0.0
Streets and Public Improvements.....	47,639,225	\$ (6,039,273)	41,599,952	32,417,428	12.7	15.8
Parks, Recreation & Public Facilities.....	16,275,487	\$ (4,868,156)	11,407,331	10,135,914	29.9	37.6
Conservation and Development.....	3,954,240	\$ (786,132)	3,168,108	4,926,367	19.9	13.0
Library Services.....	11,765,061	\$ (906,842)	10,858,219	14,722,345	7.7	5.4
Interest on Long-term Debt.....	2,598,721	\$ (523,425)	2,075,296	(323,979)	20.1	110.9
Total Governmental Activities.....	<u>\$ 188,320,847</u>	<u>\$ (74,602,592)</u>	<u>\$ 113,718,255</u>	<u>\$ 103,939,909</u>	<u>39.6 %</u>	<u>32.0 %</u>

Business-type Activities

Business-type operating expenses increased by \$596 thousand (5.7%), primarily because of increased staffing cost at the County's Solid Waste Transfer Station and the County Animal Shelter. Both of these facilities have used inmate labor in previous years. Due to COVID-19, inmate labor was not available, which resulted in increased labor costs. In addition, building maintenance costs increased at the Animal Shelter due to the aging of the facility. Revenues increased by \$1.5 million (14.0%) primarily due to increased volume of disposals processed by the Transfer Station. Overall net position for all business-type activities increased \$1.4 million (14.3%) and ended the year with \$11.5 million in net position.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County's capital assets decreased by \$1.9 million during the year. This was mainly due to the closure of the County's Landfill Gas Recovery program, as well as a change to the County's threshold for capitalizing buildings and building improvements. More information on the County's capital assets can be found in Note 8 of the financial statements.

Long-term Liabilities

Long-term liabilities decreased by \$21.8 million (19.7%). This was primarily due to a decrease in net pension liabilities; see Note 11 for information related to the County's pension plan. In addition, the County paid off its 2012 Series and 2014B Series Sales Tax Revenue bonds using existing resources.

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2019 to 2020
	2020	2019	2020	2019	2020	2019	
	2020	2019	2020	2019	2020	2019	
General Obligation Bonds, net.....	\$ 43,543,505	\$ 43,554,457	\$ —	\$ —	\$ 43,543,505	\$ 43,554,457	(0.0) %
Sales Tax Revenue Bonds, net.....	1,830,000	9,043,851	—	—	1,830,000	9,043,851	(79.8)
Lease Revenue Bonds, net.....	—	—	—	—	—	—	—
Special Assesment Area Bonds, net.....	14,617,484	15,476,857	—	—	14,617,484	15,476,857	(5.6)
Capital Leases.....	67,150	8,451	—	—	67,150	8,451	694.6
Compensated Absences.....	5,203,580	5,458,109	100,525	83,734	5,304,105	5,541,843	(4.3)
Net Pension Liability.....	16,976,262	31,146,562	564,535	915,516	17,540,797	32,062,078	(45.3)
Net OPEB Obligation.....	5,901,329	3,826,783	—	—	5,901,329	3,826,783	54.2
Landfill Post-Closure Costs.....	—	—	427,528	1,541,628	427,528	1,541,628	(72.3)
	<u>88,139,310</u>	<u>108,515,070</u>	<u>1,092,588</u>	<u>2,540,878</u>	<u>89,231,898</u>	<u>111,055,948</u>	<u>(19.7) %</u>

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

Weber County
Governmental Fund Balances
December 31, 2020

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2019
General Fund.....	\$ 71,000	\$ 303,710	\$ —	\$ 632,069	\$ 33,070,182	\$ 34,076,961	23.6%
Culture Parks and Rec.....	—	—	1,365,210	—	—	\$ 1,365,210	(0.0)%
Library Fund.....	—	—	1,541,517	—	—	\$ 1,541,517	(81.2)%
Transportation Fund.....	—	44,490,171	—	—	—	\$ 44,490,171	(2.1)%
Debt Service Fund.....	—	4,561,745	—	—	—	\$ 4,561,745	16.6%
Capital Projects Fund.....	—	3,067,855	—	24,932,178	—	\$ 28,000,033	54.8%
Nonmajor Funds.....	—	14,245,685	5,031,321	2,373,956	—	\$ 21,650,962	13.9%
Total.....	\$ 71,000	\$ 66,669,166	\$ 7,938,048	\$ 27,938,203	\$ 33,070,182	\$ 135,686,599	9.8%

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$135.7 million, an increase of \$12.1 million (9.8%) 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, \$74.6 million (55.0%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$27.9 million (20.6%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$33.1 million (24.3%) is unassigned and available for new spending in the General Fund. The table above presents the County's 2020 ending governmental fund balances.

General Fund

The unassigned fund balance in the General Fund increased by \$6.3 million. The unassigned fund balance ended the year at 29.6% 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 \$30.8 million (38.1%) over the prior year, primarily due to the receipt of \$29.6 million of additional grant revenue from the CARES Act. Charges for services decreased by \$1.3 million (5.6%), primarily due to a decrease in funding received for housing Federal inmates in the County jail due to COVID-19. Property tax revenue increased \$1.1 million (2.8%) due to new growth in the county and sales tax revenue increased \$1.6 million (12.8%).

Expenditures. In 2020, total General Fund expenditures increased by \$26.8 million (41.6%) from the prior year due to CARES Act funding disbursements to local businesses and other governments. Expenditures for public safety increased by \$1.6 million (4.1%) due to increased costs of providing health care services to inmates at the County Jail.

Budgetary Highlights. During the year, the general fund was amended to increase expenditures by \$28.7 million (40.0%) primarily to account for CARES Act funding received from the State of Utah.

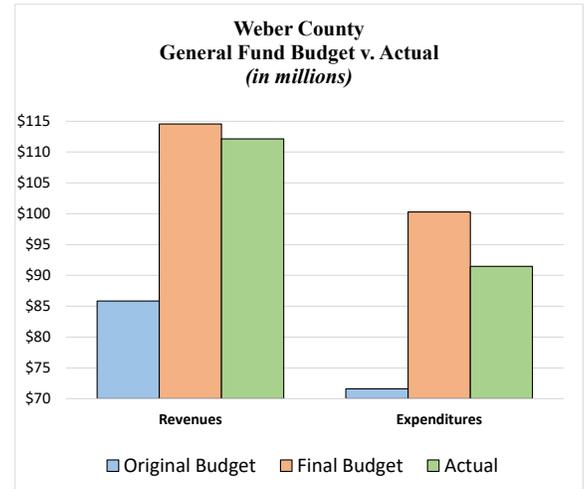
Actual General Fund revenues were \$2.4 million (2.1%) below the final budget, primarily due to a decrease in Federal inmates being held at the County jail, as well as a portion of CARES Act revenue being deferred to 2021. Actual expenditures were \$8.8 million (8.8%) below the final budget. Approximately \$3.1 million of that related to payroll attrition savings and \$1.7 million related to construction or repair projects that were delayed due to COVID-19 pandemic. 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.

Library Fund

The Library spent \$3.4 million to pay off the outstanding balance of the 2014B Series Sales Tax bond (see Note 9). The Library also transferred \$2.96 million into the Capital Projects fund for future improvements to the Library facilities.

Culture Parks and Recreation

Charges for services were down \$2.6 million (45.4%) from the prior year amounts as COVID-19 pandemic required most of the funds facilities to be closed for much of the year. Expenditures were down \$1.3 million (13.9%) as staff hours were reduced because of the facility closures.



Transportation Development Fund

During 2020, the County paid \$22.7 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. The County also sent \$26.5 million to the Utah Transit Authority as required by state statute.

Capital Projects Fund. For 2020, the County spent \$1.5 million on the county parking structure, \$1.2 million on the Archery range, and \$183 thousand on other county facilities and equipment.

Nonmajor Governmental Funds

Weber County’s nonmajor funds had combined fund balances of \$21.7 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 \$630 thousand (21%) due to a tax increase in 2020; and licenses and fees increased by \$298 thousand (33%), primarily due to increased fees for building permits. At the same time, costs for services decreased by \$90 thousand (1.2%).

Tourism Fund. The County’s tourism-related sales tax collections decreased \$542 thousand (8.5%) due mostly to decreases in all tourism-related collections as a result of the COVID-19 pandemic. 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.

Tourism Fund			
	2020	2019	Percent Change
Restaurant Tax.....	\$ 3,832,285	\$ 3,973,062	(3.5)%
Transient Room Tax.....	1,573,139	1,880,710	(16.4)%
Leased Vehicle Tax.....	433,278	526,784	(17.8)%
Total.....	<u>\$ 5,838,702</u>	<u>\$ 6,380,556</u>	(8.5)%

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 2020 were as follows:

Risk Management Fund

Charges to departments for risk management services and expenses increased by \$438 thousand in 2020 due to increased costs of insurance. Net position increased slightly by \$42 thousand, ending the year at \$1.3 million.

Fleet Management Fund

During the year, the Fleet Management Fund spent \$1.1 million to purchase replacement vehicles. The fund ended the year with \$1.1 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 \$4.3 million, an increase of \$3.1 million (259%) from the prior year. The County transferred into the termination pool \$2.5 million to prepare for future retirement costs, mainly due to a retirement buyout incentive offered in 2021.

OTHER MATTERS

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

American Rescue Plan

The County has tentatively been awarded \$50.5 million of funds from the American Rescue Plan. These funds can be used to help mitigate the effects of COVID-19 and to improve certain types of infrastructure. Funds must be spent by the end of 2024.

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.

Basic Financial Statements

WEBER COUNTY, UTAH

Statement of Net Position December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 139,780,575	\$ 3,312,043	\$ 143,092,618	\$ 7,985,522
Receivables:				
Accounts, net.....	1,054,607	652,586	1,707,193	1,212,527
Taxes.....	11,497,927	-	11,497,927	1,165,006
Due from Other Governments.....	2,163,891	243,963	2,407,854	101,228
Inventories and Prepaids.....	71,000	-	71,000	953,044
Restricted Cash and Investments.....	6,245,844	-	6,245,844	4,216
Capital Assets:				
Land.....	32,080,001	1,604,505	33,684,506	204,394
Buildings and Improvements.....	190,990,697	11,147,431	202,138,128	8,620,177
Machinery and Equipment.....	23,790,962	1,124,680	24,915,642	4,187,822
Construction-in-progress.....	1,621,497	-	1,621,497	-
Infrastructure.....	121,878,681	-	121,878,681	-
Intangible Assets - Software.....	1,502,115	-	1,502,115	-
Less Accumulated Depreciation.....	(150,260,447)	(5,028,082)	(155,288,529)	(3,858,806)
Total capital assets.....	221,603,506	8,848,534	230,452,040	9,153,587
Total assets.....	382,417,350	13,057,126	395,474,476	20,575,130
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	1,829,558	-	1,829,558	-
Relating to Pensions.....	10,404,602	337,265	10,741,867	1,875,956
Relating to OPEB.....	-	-	-	1,185,463
Total deferred outflows of resources.....	12,234,160	337,265	12,571,425	3,061,419
LIABILITIES				
Accounts Payable.....	6,036,234	535,552	6,571,786	221,517
Deposits.....	4,721,318	-	4,721,318	-
Unearned Revenue.....	1,295,153	-	1,295,153	215,861
Long Term Liabilities:				
Due within one year.....	8,626,136	130,525	8,756,661	718,787
Due in more than one year.....	79,513,174	962,063	80,475,237	9,846,890
Total liabilities.....	100,192,015	1,628,140	101,820,155	11,003,055
DEFERRED INFLOWS OF RESOURCES				
Relating to Pensions.....	8,949,148	230,850	9,179,998	1,369,748
Relating to OPEB.....	-	-	-	421,300
Total deferred inflows of resources.....	8,949,148	230,850	9,179,998	1,791,048
NET POSITION				
Net Investment in Capital Assets.....	172,388,719	8,848,534	181,237,253	4,048,660
Restricted for:				
Roads and Public Improvements.....	50,647,292	-	50,647,292	-
Economic Development.....	1,778,653	-	1,778,653	-
Parks and Recreation Programs.....	6,797,073	-	6,797,073	-
Public Housing Programs.....	-	-	-	45,387
Public Health Programs.....	-	-	-	558,954
Public Safety Programs.....	211,007	-	211,007	-
Unrestricted.....	53,687,603	2,686,867	56,374,470	6,189,445
Total net position.....	\$ 285,510,347	\$ 11,535,401	\$ 297,045,748	\$ 10,842,446

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

WEBER COUNTY, UTAH

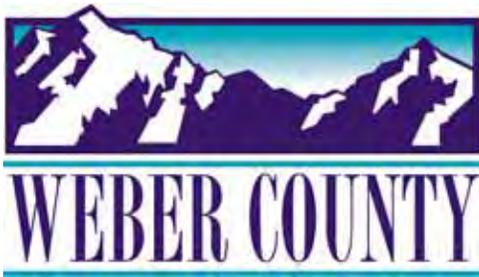
Statement of Activities

For the Year Ended December 31, 2020

Activities:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General Government.....	\$ 57,606,912	\$ 13,347,319	\$ 30,345,656	\$ -
Public Safety.....	46,111,555	17,150,537	635,252	-
Public Health And Welfare.....	2,369,646	-	-	-
Streets And Public Improvement.....	47,639,225	4,307,944	1,731,329	-
Parks And Recreation.....	16,275,487	3,167,068	415,801	1,285,287
Conservation and Development.....	3,954,240	-	786,132	-
Library Services.....	11,765,061	718,834	188,008	-
Interest and Other Charges on Debt Service.....	2,598,721	506,611	16,814	-
Total governmental activities.....	<u>188,320,847</u>	<u>39,198,313</u>	<u>34,118,992</u>	<u>1,285,287</u>
Business-type activities:				
Animal Shelter.....	929,507	875,681	3,222	-
Landfill Gas Recovery	84,199	4,369	-	-
Solid Waste Transfer Station.....	9,988,355	10,749,815	147,939	-
Total business-type activities.....	<u>11,002,061</u>	<u>11,629,865</u>	<u>151,161</u>	<u>-</u>
Total primary government.....	<u>\$ 199,322,908</u>	<u>\$ 50,828,178</u>	<u>\$ 34,270,153</u>	<u>\$ 1,285,287</u>
Component units:				
Weber Area Dispatch 911.....	\$ 7,882,132	\$ 3,947,418	\$ 112,817	\$ -
Weber Housing Authority.....	1,940,993	137,290	2,134,409	-
Weber Morgan Health Department.....	11,866,069	2,647,963	8,114,971	-
Total component units.....	<u>\$ 21,689,194</u>	<u>\$ 6,732,671</u>	<u>\$ 10,362,197</u>	<u>\$ -</u>
General revenues:				
Current Property Taxes.....				
Sales and Franchise Taxes.....				
Other Property Taxes.....				
Investment Income.....				
Gain on Sale of Capital Assets.....				
Special Item.....				
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
(13,913,937)	-	(13,913,937)	-
(28,325,766)	-	(28,325,766)	-
(2,369,646)	-	(2,369,646)	-
(41,599,952)	-	(41,599,952)	-
(11,407,331)	-	(11,407,331)	-
(3,168,108)	-	(3,168,108)	-
(10,858,219)	-	(10,858,219)	-
(2,075,296)	-	(2,075,296)	-
<u>(113,718,255)</u>	<u>-</u>	<u>(113,718,255)</u>	<u>-</u>
-	(50,604)	(50,604)	-
-	(79,830)	(79,830)	-
-	909,399	909,399	-
-	778,965	778,965	-
<u>\$ (113,718,255)</u>	<u>\$ 778,965</u>	<u>\$ (112,939,290)</u>	<u>-</u>
\$ -	\$ -	\$ -	\$(3,821,897)
-	-	-	330,706
-	-	-	(1,103,135)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(4,594,326)</u>
53,367,818	-	53,367,818	6,642,343
74,024,182	-	74,024,182	-
5,257,088	-	5,257,088	-
1,285,970	27,800	1,313,770	-
218,960	-	218,960	-
-	636,235	636,235	-
223,259	-	223,259	-
<u>134,377,277</u>	<u>664,035</u>	<u>135,041,312</u>	<u>6,642,343</u>
20,659,022	1,443,000	22,102,022	2,048,017
264,851,325	10,092,401	274,943,726	8,794,429
-	-	-	-
<u>264,851,325</u>	<u>10,092,401</u>	<u>274,943,726</u>	<u>8,794,429</u>
<u>\$ 285,510,347</u>	<u>\$ 11,535,401</u>	<u>\$ 297,045,748</u>	<u>\$10,842,446</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, 2020

	General	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
ASSETS				
Cash and Investments.....	\$ 35,660,164	\$ 1,876,115	\$ 1,527,504	\$ 42,416,073
Receivables:				
Accounts, net.....	723,356	244,479	-	-
Taxes	5,153,578	-	534,406	2,627,003
Due from Other Governments.....	1,746,413	16,804	-	-
Due From Other Funds.....	757,528	-	-	-
Inventories and Prepaids.....	71,000	-	-	-
Restricted Cash and Investments.....	412,956	-	-	-
Total assets.....	<u>\$ 44,524,995</u>	<u>\$ 2,137,398</u>	<u>\$ 2,061,910</u>	<u>\$ 45,043,076</u>
LIABILITIES				
Accounts Payable.....	\$ 2,817,369	\$ 611,007	\$ 107,823	\$ 552,905
Unearned Revenue.....	1,117,202	161,181	-	-
Deposits.....	4,721,318	-	-	-
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>8,655,889</u>	<u>772,188</u>	<u>107,823</u>	<u>552,905</u>
DEFERRED INFLOW OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	1,792,145	-	412,570	-
Total Deferred Inflow of Resources.....	<u>1,792,145</u>	<u>-</u>	<u>412,570</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable.....	71,000	-	-	-
Restricted.....	303,710	-	-	44,490,171
Committed.....	-	1,365,210	1,541,517	-
Assigned.....	632,069	-	-	-
Unassigned.....	33,070,182	-	-	-
Total fund balances (deficits).....	<u>\$ 34,076,961</u>	<u>\$ 1,365,210</u>	<u>\$ 1,541,517</u>	<u>\$ 44,490,171</u>
Total liabilities and fund balances (deficits)	<u>\$ 44,524,995</u>	<u>\$ 2,137,398</u>	<u>\$ 2,061,910</u>	<u>\$ 45,043,076</u>

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

Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
\$ 3,382,652	\$ 27,838,628	\$ 16,155,485	\$ 128,856,621
-	-	84,873	1,052,708
220,208	-	2,962,734	11,497,929
-	349,882	50,792	2,163,891
-	-	-	757,528
-	-	-	71,000
1,410,819	-	4,835,025	6,658,800
<u>\$ 5,013,679</u>	<u>\$ 28,188,510</u>	<u>\$ 24,088,909</u>	<u>\$ 151,058,477</u>
\$ 281,178	\$ 188,477	\$ 1,468,284	\$ 6,027,043
-	-	16,771	1,295,154
-	-	-	4,721,318
-	-	757,528	757,528
<u>281,178</u>	<u>188,477</u>	<u>2,242,583</u>	<u>12,801,043</u>
170,756	-	195,364	2,570,835
<u>170,756</u>	<u>-</u>	<u>195,364</u>	<u>2,570,835</u>
-	-	-	71,000
4,561,745	3,067,855	14,245,685	66,669,166
-	-	5,031,321	7,938,048
-	24,932,178	2,373,956	27,938,203
-	-	-	33,070,182
<u>\$ 4,561,745</u>	<u>\$ 28,000,033</u>	<u>\$ 21,650,962</u>	<u>\$ 135,686,599</u>
<u>\$ 5,013,679</u>	<u>\$ 28,188,510</u>	<u>\$ 24,088,909</u>	<u>\$ 151,058,477</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2020

Total Fund Balances – Governmental Funds..... \$ 135,686,599

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.....	121,878,681	
Construction in Progress.....	1,621,497	
Buildings, Equipment, and Other capital assets.....	205,918,196	
Accumulated depreciation.....	<u>(143,488,100)</u>	218,010,275

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.....	2,570,835	
Related to Pensions.....	<u>(8,929,569)</u>	(6,358,734)

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.....

2,981,361

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

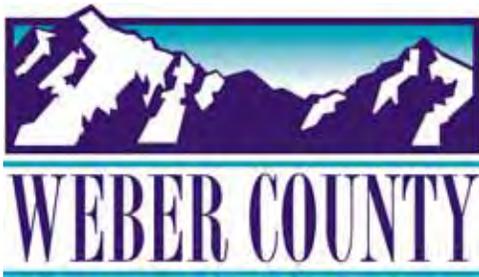
Amount on refunding of bonded debt.....	1,829,558	
Related to Pensions.....	<u>10,386,731</u>	12,216,289

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.....	(59,030,000)	
Unamortized premiums and discounts on bonds.....	(960,989)	
Capital leases.....	(67,150)	
Net Pension Liability.....	<u>(16,967,304)</u>	(77,025,443)

Net Position of Governmental Activities..... \$ 285,510,347

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, 2020

	General Fund	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 33,235,830	\$ -	\$ 8,808,437	\$ -
Sales.....	14,487,536	-	-	45,985,117
Delinquent Taxes.....	1,485,266	-	276,403	-
Assessing and Collecting.....	4,888,748	-	-	-
Total Taxes.....	<u>54,097,380</u>	<u>-</u>	<u>9,084,840</u>	<u>45,985,117</u>
Other Revenues:				
License And Fees.....	2,527,987	-	634,390	2,130,546
Intergovernmental.....	30,984,550	415,801	188,008	-
Charges For Services.....	21,654,142	3,122,192	31,800	-
Fines and Forfeitures.....	1,512,865	-	-	-
Miscellaneous.....	934,619	44,874	87,307	457,355
Total revenues.....	<u>111,711,543</u>	<u>3,582,867</u>	<u>10,026,345</u>	<u>48,573,018</u>
EXPENDITURES				
Current:				
General Government.....	47,800,083	-	-	-
Public Safety.....	39,987,056	-	-	-
Public Health And Welfare.....	2,331,026	-	-	-
Streets And Public Improvement.....	-	-	-	49,241,095
Parks And Recreation.....	-	8,323,139	-	-
Conservation And Development.....	897,883	-	-	-
Library Services.....	-	-	10,301,808	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>91,016,048</u>	<u>8,323,139</u>	<u>10,301,808</u>	<u>49,241,095</u>
Excess (deficiency) of revenues over expenditures.....	<u>20,695,495</u>	<u>(4,740,272)</u>	<u>(275,463)</u>	<u>(668,077)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	4,739,605	-	-
Transfers Out.....	(14,190,228)	-	(6,382,324)	(263,224)
Issuance of Refunding Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Total other financing sources (uses).....	<u>(14,190,228)</u>	<u>4,739,605</u>	<u>(6,382,324)</u>	<u>(263,224)</u>
Net change in fund balances.....	6,505,267	(667)	(6,657,787)	(931,301)
Fund balances - beginning.....	27,571,694	1,365,877	8,199,304	45,421,472
Fund balances - ending.....	<u>\$ 34,076,961</u>	<u>\$ 1,365,210</u>	<u>\$ 1,541,517</u>	<u>\$ 44,490,171</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>
\$ 3,569,581	\$ -	\$ 6,114,442	\$ 51,728,290
-	-	13,551,637	74,024,290
118,973	-	106,943	1,987,585
-	-	-	4,888,748
<u>3,688,554</u>	<u>-</u>	<u>19,773,022</u>	<u>132,628,913</u>
231,760	-	2,637,597	8,162,280
16,814	1,285,287	2,511,819	35,402,279
274,850	-	3,072,355	28,155,339
-	-	281,320	1,794,185
1,121	336,655	292,528	2,154,459
<u>4,213,099</u>	<u>1,621,942</u>	<u>28,568,641</u>	<u>208,297,455</u>
-	-	2,542,392	50,342,475
-	-	4,174,358	44,161,414
-	-	4,029,446	6,360,472
-	-	6,134,736	55,375,831
-	-	2,903,901	11,227,040
-	-	-	897,883
-	-	-	10,301,808
8,875,000	-	810,000	9,685,000
2,145,817	-	851,839	2,997,656
-	2,911,370	-	2,911,370
<u>11,020,817</u>	<u>2,911,370</u>	<u>21,446,672</u>	<u>194,260,949</u>
<u>(6,807,718)</u>	<u>(1,289,428)</u>	<u>7,121,969</u>	<u>14,036,506</u>
7,092,954	11,202,858	263,224	23,298,641
-	-	(4,739,605)	(25,575,381)
30,025,000	-	-	30,025,000
(29,659,707)	-	-	(29,659,707)
<u>7,458,247</u>	<u>11,202,858</u>	<u>(4,476,381)</u>	<u>(1,911,447)</u>
650,529	9,913,430	2,645,588	12,125,059
3,911,216	18,086,603	19,005,374	123,561,540
<u>\$ 4,561,745</u>	<u>\$ 28,000,033</u>	<u>\$ 21,650,962</u>	<u>\$ 135,686,599</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, 2020

Net Change in Fund Balances – Total Governmental Funds..... \$ 12,125,059

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.....	\$ 15,002,276	
Depreciation expense.....	(9,575,239)	5,427,037

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..... (6,082,978)

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year, proceeds were received from issuing bonds..... (30,025,000)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability..... (74,959)

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.....	3,760,000	
Payments to the bond refunding escrow.....	35,584,707	
Capital lease principal payments.....	16,260	39,360,967

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..... (36,234)

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..... 20,283

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.....	403,262	
Change in Net Pension Costs.....	(458,415)	(55,153)

Change in Net Position of Governmental Activities..... \$ 20,659,022

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, 2020

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
ASSETS					
Current assets:					
Cash and Investments.....	\$ 3,212,278	\$ -	\$ 99,765	\$ 3,312,043	\$ 10,510,997
Accounts Receivable net.....	652,586	-	-	652,586	1,900
Due from Other Governments.....	-	-	243,963	243,963	-
Restricted Cash.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total current assets.....	<u>3,864,864</u>	<u>-</u>	<u>343,728</u>	<u>4,208,592</u>	<u>10,512,897</u>
Noncurrent assets:					
Land.....	1,604,505	-	-	1,604,505	-
Buildings and Improvements.....	11,147,431	-	-	11,147,431	-
Machinery and Equipment.....	1,116,126	-	8,554	1,124,680	10,365,578
Accumulated Depreciation.....	(5,019,528)	-	(8,554)	(5,028,082)	(6,772,347)
Total noncurrent assets.....	<u>8,848,534</u>	<u>-</u>	<u>-</u>	<u>8,848,534</u>	<u>3,593,231</u>
Total assets.....	<u>12,713,398</u>	<u>-</u>	<u>343,728</u>	<u>13,057,126</u>	<u>14,106,128</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflows Relating to Pensions.....	274,434	-	62,831	337,265	17,873
Total Deferred Outflows.....	<u>274,434</u>	<u>-</u>	<u>62,831</u>	<u>337,265</u>	<u>17,873</u>
LIABILITIES					
Current liabilities:					
Accounts Payable and Accrued Liabilities.....	515,687	-	19,865	535,552	9,193
Due To Other Funds.....	-	-	-	-	-
Compensated Absences.....	88,032	-	12,493	100,525	4,178,289
Other Post Employment Benefit Liability.....	-	-	-	-	718,642
Current Landfill Postclosure.....	30,000	-	-	30,000	-
Total current liabilities.....	<u>633,719</u>	<u>-</u>	<u>32,358</u>	<u>666,077</u>	<u>4,906,124</u>
Noncurrent liabilities:					
Compensated Absences.....	-	-	-	-	1,025,291
Landfill Closure Costs.....	397,528	-	-	397,528	-
Net Pension Liability.....	459,564	-	104,971	564,535	8,958
Other Post Employment Benefit Liability.....	-	-	-	-	5,182,688
Total noncurrent liabilities.....	<u>857,092</u>	<u>-</u>	<u>104,971</u>	<u>962,063</u>	<u>6,216,937</u>
Total liabilities.....	<u>1,490,811</u>	<u>-</u>	<u>137,329</u>	<u>1,628,140</u>	<u>11,123,061</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows Relating to Pensions.....	187,536	-	43,314	230,850	19,579
Total deferred inflows of resources.....	<u>187,536</u>	<u>-</u>	<u>43,314</u>	<u>230,850</u>	<u>19,579</u>
NET POSITION					
Net Investment in Capital Assets.....	8,848,534	-	-	8,848,534	3,593,231
Unrestricted.....	2,460,951	-	225,916	2,686,867	(611,870)
Total net position.....	<u>\$ 11,309,485</u>	<u>\$ -</u>	<u>\$ 225,916</u>	<u>\$11,535,401</u>	<u>\$ 2,981,361</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, 2020

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
OPERATING REVENUES					
Charges For Services.....	\$ 10,749,204	\$ 4,369	\$ 838,315	\$ 11,591,888	\$ 5,285,136
Miscellaneous.....	611	-	37,366	37,977	181,020
Total operating revenues.....	<u>10,749,815</u>	<u>4,369</u>	<u>875,681</u>	<u>11,629,865</u>	<u>5,466,156</u>
OPERATING EXPENSES					
General and Administrative.....	3,260,431	4,164	682,603	3,947,198	935,934
Disposal Costs.....	6,053,512	-	-	6,053,512	-
Depreciation.....	340,303	80,035	1,753	422,091	1,167,016
Claims and Premiums.....	-	-	-	-	5,970,329
Total operating expenses.....	<u>9,654,246</u>	<u>84,199</u>	<u>684,356</u>	<u>10,422,801</u>	<u>8,073,279</u>
Operating income (loss).....	<u>1,095,569</u>	<u>(79,830)</u>	<u>191,325</u>	<u>1,207,064</u>	<u>(2,607,123)</u>
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental.....	147,939	-	3,222	151,161	32,808
Interest Income.....	24,807	-	2,993	27,800	-
Gain (Loss) on Disposal of Capital Assets.....	(334,109)	-	(21,891)	(356,000)	38,081
Total nonoperating revenues (expenses).....	<u>(161,363)</u>	<u>-</u>	<u>(15,676)</u>	<u>(177,039)</u>	<u>70,889</u>
Income (loss) before contributions and transfers.....	934,206	(79,830)	175,649	1,030,025	(2,536,234)
Transfers					
Transfers In.....	-	667,401	-	667,401	2,500,000
Transfers Out.....	(667,401)	-	(223,260)	(890,661)	-
Total Transfers.....	<u>(667,401)</u>	<u>667,401</u>	<u>(223,260)</u>	<u>(223,260)</u>	<u>2,500,000</u>
SPECIAL ITEM					
Special Items (see note 2).....	1,136,660	(500,425)	-	636,235	-
Total special items.....	<u>1,136,660</u>	<u>(500,425)</u>	<u>-</u>	<u>636,235</u>	<u>-</u>
Change in net position	1,403,465	87,146	(47,611)	1,443,000	(36,234)
Total net position - beginning.....	9,906,020	(87,146)	273,527	10,092,401	3,017,595
Total net position - ending.....	<u>\$ 11,309,485</u>	<u>\$ -</u>	<u>\$ 225,916</u>	<u>\$ 11,535,401</u>	<u>\$ 2,981,361</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, 2020

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users.....	10,645,308	33,509	953,556	11,632,373	5,464,256
Payments to Suppliers and Contractors.....	(7,471,957)	(8,807)	(261,971)	(7,742,735)	(4,867,190)
Payments to Employees.....	(1,778,162)	-	(444,116)	(2,222,278)	(287,317)
Net Cash Provided (Used) by Operating Activities.....	<u>1,395,189</u>	<u>24,702</u>	<u>247,469</u>	<u>1,667,360</u>	<u>309,749</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Receipts of Non Operating Grants.....	147,939	-	3,222	151,161	31,501
Transfers (To) From Other Funds.....	(667,401)	667,401	(223,260)	(223,260)	2,501,307
Interfund Balances Due To (From) Other Funds.....	-	(692,103)	-	(692,103)	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>(519,462)</u>	<u>(24,702)</u>	<u>(220,038)</u>	<u>(764,202)</u>	<u>2,532,808</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets.....	(92,451)	-	-	(92,451)	(1,111,277)
Proceeds from Disposal of Capital Assets.....	(34,606)	-	-	(34,606)	45,656
Payments for Landfill Post-Closure Care.....	49,560	-	-	49,560	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>(77,497)</u>	<u>-</u>	<u>-</u>	<u>(77,497)</u>	<u>(1,065,621)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	24,807	-	2,993	27,800	-
Net Cash Provided (Used) by Investing Activities.....	<u>24,807</u>	<u>-</u>	<u>2,993</u>	<u>27,800</u>	<u>-</u>
Net Cash Provided (Used) - All Activities.....	823,037	-	30,424	853,461	1,776,936
Cash and Cash Equivalents - Beginning.....	2,389,241	-	69,341	2,458,582	8,734,061
Cash and Cash Equivalents - Ending.....	<u>\$ 3,212,278</u>	<u>\$ -</u>	<u>\$ 99,765</u>	<u>\$ 3,312,043</u>	<u>\$ 10,510,997</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$ 1,095,569	\$ (79,830)	\$ 191,325	\$ 1,207,064	\$ (2,607,123)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	340,303	80,035	1,753	422,091	1,166,191
(Increase) Decrease in Accounts Receivable.....	(104,507)	29,140	115	(75,252)	(1,075)
(Increase) Decrease in Due from Other Governments.....	-	-	77,760	77,760	-
Increase (Decrease) in Accounts Payable.....	41,767	(4,643)	(29,616)	7,508	(69,730)
Increase (Decrease) in Other Post-employment Benefits.....	-	-	-	-	2,074,547
Increase (Decrease) in Net Pension Expense.....	9,124	-	2,274	11,398	1,468
Increase (Decrease) in Compensated Absences.....	12,933	-	3,858	16,791	(254,529)
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 1,395,189</u>	<u>\$ 24,702</u>	<u>\$ 247,469</u>	<u>\$ 1,667,360</u>	<u>\$ 309,749</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Assets Transferred from Governmental Funds.....	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets.....	(334,109)	-	(21,891)	(356,000)	-
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ (334,109)</u>	<u>\$ -</u>	<u>\$ (21,891)</u>	<u>\$ (356,000)</u>	<u>\$ -</u>

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 December 31, 2020

	<u>Custodial Funds</u>
ASSETS	
Cash	11,867,955
Taxes Receivable.....	2,878,617
Delinquent Taxes Receivable.....	<u>6,055,065</u>
Total Assets.....	<u>20,801,637</u>
LIABILITIES	
Accounts Payable.....	160,419
Due to Other Governments.....	<u>19,196,416</u>
Total Liabilities.....	<u>19,356,835</u>
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments.....	<u>1,444,802</u>

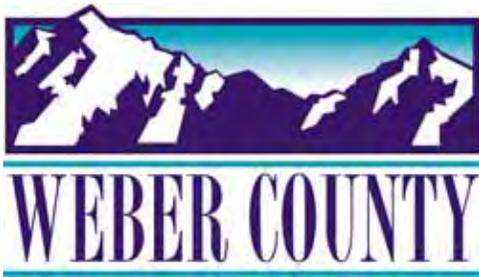
The notes to the financial statement are an integral part of this statement.

WEBER COUNTY, UTAH

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2020

	<u>Custodial Funds</u>
ADDITIONS	
Tax Collections for Other Governments.....	223,350,934
Inmate Fund Deposits.....	2,702,696
Miscellaneous Collections.....	1,234,949
Total Additions.....	<u>227,288,579</u>
DEDUCTIONS	
Tax Disbursements to Other Governments.....	223,666,380
Payments to Beneficiaries.....	3,756,995
Total Deductions.....	<u>227,423,375</u>
Change in Net Position.....	(134,796)
Net Position - Beginning.....	1,579,598
Net Position - Ending.....	<u>1,444,802</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, 2020

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and Investments.....	2,914,336	741,849	4,329,337	7,985,522
Receivables:				
Accounts, net.....	32,745	37,996	1,141,786	1,212,527
Taxes.....	962,544	—	202,462	1,165,006
Due From Other Governments.....	—	101,228	—	101,228
Inventories and Prepays.....	819,347	133,697	—	953,044
Restricted Cash.....	4,216	—	—	4,216
Capital Assets:				
Land.....	—	109,585	94,809	204,394
Buildings and Improvements.....	5,252,154	467,855	2,900,168	8,620,177
Machinery and Equipment.....	3,460,580	12,665	714,577	4,187,822
Less Accumulated Depreciation.....	(2,620,310)	(59,987)	(1,178,509)	(3,858,806)
Total Capital Assets.....	6,092,424	530,118	2,531,045	9,153,587
Total Assets.....	10,825,612	1,544,888	8,204,630	20,575,130
DEFERRED OUTFLOWS OF RESOURCES				
Related to Pensions.....	834,040	25,815	1,016,101	1,875,956
Related to OPEB.....	1,185,463	—	—	1,185,463
Total Deferred Outflows of Resources.....	2,019,503	25,815	1,016,101	3,061,419
LIABILITIES				
Accounts Payable	43,830	2,783	174,904	221,517
Unearned Revenue.....	67,227	—	148,634	215,861
Long-term Liabilities:				
Due Within One Year.....	503,655	4,709	210,423	718,787
Due in More Than One Year.....	7,706,243	366,726	1,773,921	9,846,890
Total Liabilities.....	8,320,955	374,218	2,307,882	11,003,055
DEFERRED INFLOWS OF RESOURCES				
Related to Pensions.....	638,397	21,221	710,130	1,369,748
Related to OPEB.....	421,300	—	—	421,300
Total Deferred Inflows of Resources.....	1,059,697	21,221	710,130	1,791,048
NET POSITION				
Net Investment in Capital Assets.....	1,310,424	207,191	2,531,045	4,048,660
Restricted for:				
Public Housing.....	—	45,387	—	45,387
Public Health Programs.....	—	—	558,954	558,954
Unrestricted.....	2,154,039	922,686	3,112,720	6,189,445
Total Net Position.....	3,464,463	1,175,264	6,202,719	10,842,446

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

WEBER COUNTY, UTAH

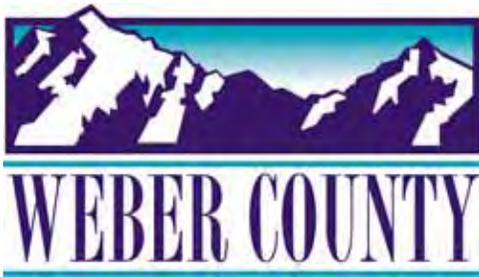
Combining Statement of Activities

Component Units

For the Year Ended December 31, 2020

	<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.....	7,882,132	1,940,993	11,866,069	21,689,194
Program Revenues				
Charges for Services.....	3,627,086	56,753	2,453,807	6,137,646
Intergovernmental.....	112,817	2,134,409	8,114,971	10,362,197
Licenses, Permits and Fees.....	301,915	—	128,234	430,149
Miscellaneous.....	18,417	80,537	65,922	164,876
Total Program Revenues.....	<u>4,060,235</u>	<u>2,271,699</u>	<u>10,762,934</u>	<u>17,094,868</u>
Net (Expense) Revenues.....	<u>(3,821,897)</u>	<u>330,706</u>	<u>(1,103,135)</u>	<u>(4,594,326)</u>
General Revenues				
Current Property Tax.....	4,817,327	—	1,825,016	6,642,343
Total General Revenues.....	<u>4,817,327</u>	<u>—</u>	<u>1,825,016</u>	<u>6,642,343</u>
Change in Net Position.....	<u>995,430</u>	<u>330,706</u>	<u>721,881</u>	<u>2,048,017</u>
Net Position - Beginning.....	<u>2,469,033</u>	<u>844,558</u>	<u>5,480,838</u>	<u>8,794,429</u>
Net Position - Ending.....	<u><u>3,464,463</u></u>	<u><u>1,175,264</u></u>	<u><u>6,202,719</u></u>	<u><u>10,842,446</u></u>

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



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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 Community Reinvestment 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 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 Community Reinvestment Agency are blended component units because the governing body in each case is the same as the governing body of Weber County and the primary government has operational responsibility for each component unit.

Discretely Presented Component Units

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

The Weber Area Dispatch 911 and Emergency Services District (Dispatch) is governed by an Administrative Control Board comprised of seven members who are appointed by the County Commission, although four members are recommended by the Weber Area Council of Governments prior to being appointed. The Administrative Control Board appoints the Executive 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 seven-member board that is appointed by the County Commission. The board has hired an executive director to oversee WHA's day-to-day operations as it administers low-income housing grant funds. The County has agreed to provide accounting, payroll, human resource management, legal, and banking services to WHA at no cost. These services impose financial burdens on the County. Copies of WHA's audited financial statements can be obtained from the Office of the Utah State Auditor, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114 or online at auditor.utah.gov.

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

Related Organizations (Excluded from Financial Statements)

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 2020, the County contributed \$2,319,651 from the General Fund to WHS, which amount represents approximately 5.4% of WHS' fiscal year 2020 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 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.

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.

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

Inventories and Prepaid Items - In all funds, inventories are valued at cost using the first-in/first-out method and consist of expendable supplies and merchandise. The cost of such inventories is recorded as expenditures/expenses when purchased rather than when consumed. Certain payments to vendors for goods and services reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets - Capital assets include land, buildings, improvements other than buildings, furniture, fixtures and equipment (including intangible assets and computer software); infrastructure (roads, bridges, and flood control); and construction in progress. The capitalization threshold is defined to be assets that cost at least \$5,000 for furniture, fixtures, and equipment; and \$100,000 for buildings and other improvements. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. When constructing capital assets, interest expense incurred relating to governmental and proprietary activities is not capitalized, but expensed in the period in which the cost is incurred.

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. Proprietary fund capital assets are also reported in the appropriate fund 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 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.”

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

NOTE 2. FINANCIAL REPORTING CHANGES

New Accounting Pronouncements

For the year ended December 31, 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance, which addresses the Impact of the COVID-19 pandemic and provides relief to governments by postponing implementation and application of certain GASB Statements by a year, and by up to 18 months for other statements. In accordance with this Standard, the County postponed the implementation of any previously applicable standards until their new required implementation dates.

Change in Accounting Principle and Estimate

During the year, the County changed its capitalization threshold for building and other improvements from \$5,000 to \$100,000. Consistent with this change, the County removed from its capital asset lists all items that fell below the new threshold. In accordance with accounting standards, a change in accounting estimate that is recognized in whole or in part by a change in accounting principle should be reported as a change in an estimate because the cumulative effect attributable to the change in accounting principle cannot be separated from the current effects of the change in estimate. This effect of this change is shown in the adjustments column of note 8.

Special Items

During the year the landfill gas recovery generator broke down and the estimated cost to repair the generator exceeded the estimated economic value that the repaired generator would create. Therefore, the County decided to close down the Landfill Gas Recovery fund and write off the remaining assets. The result was to recognize a loss \$500,425 on the disposal of the assets. As this loss is infrequent in occurrence, but within the control of management, it is shown as a special item on the Landfill Gas Recovery fund financial statements (a major enterprise fund).

During the year, the County hired a firm to update the estimated post closure liability related to a previously closed landfill (see note 15). Based on the updated estimate, the County reduced its ending estimated post closure liability from \$1,299,760 to \$163,100, resulting in a gain of \$1,136,660. Because the resulting gain from revaluing the liability is infrequent in occurrence, but was within the control of management, it is shown as a special item on the Solid Waste Transfer Station fund financial statements (a major enterprise fund).

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, 2020, the bank balance of the County's deposits was \$5,661,470, of which \$4,720,665 was uninsured and uncollateralized.

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.

At December 31, 2020, the County had the following recurring fair value measurements.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurement Level</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 165,458,573	Level 2	2 months*	not rated
Total	<u>\$ 165,458,573</u>			

* 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, 2020 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, 2020, 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.

NOTE 4. INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2020 consisted of the following amounts:

Due To General Fund from:

Nonmajor Governmental Funds:

Tourism Fund.....	\$	737,128
Special Assessment Bond Fund.....		<u>20,400</u>
Total Due From Other Funds.....	\$	<u>757,528</u>

B. 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, 2020 were as follows:

	<u>Transfers In Reported in</u>						<u>Total Transfers Out</u>
	<u>Capital Projects</u>	<u>Municipal Services</u>	<u>Culture Parks and Recreation</u>	<u>Debt Service</u>	<u>Landfill Gas Recovery</u>	<u>Internal Service Funds</u>	
Transfers Out Reported in							
General Fund.....	8,238,858	—	—	3,451,370	—	2,500,000	14,190,228
Library Fund.....	2,964,000	—	—	3,418,324	—	—	6,382,324
Transportation Development Fund.....	—	263,224	—	—	—	—	263,224
Tourism Fund (Nonmajor).....	—	—	4,739,605	—	—	—	4,739,605
Solid Waste Transfer Station (Enterprise Fund).....	—	—	—	—	667,401	—	667,401
Animal Shelter (Enterprise Fund).....	—	—	—	223,260	—	—	223,260
Total Transfers In.....	<u>\$ 11,202,858</u>	<u>\$ 263,224</u>	<u>\$ 4,739,605</u>	<u>\$ 7,092,954</u>	<u>\$ 667,401</u>	<u>\$ 2,500,000</u>	<u>\$ 26,466,042</u>

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 2020, the County transferred additional funds from its General and Library funds into its Debt Service fund to defease several outstanding bonds. See note 9 for additional information related to the debt defeasance. The Library also transferred \$2.96 million into a restricted Capital Projects account to be used for future improvements to the library system. In addition, the County transferred \$2.5 million to the termination pool to prepare for future retiree costs.

NOTE 5. TAX ABATEMENTS

As authorized by UCA Title 17C, Weber County provides post-performance tax abatements to Community Reinvestment Agencies (CRAs) throughout Weber County. The abated tax revenue is used within a defined project area to cover the costs of new developments, including the cost of public infrastructure and other improvements, incentives to developers or participants within the project area, and administrative expenses of the Agency.

Each abatement agreement specifies the length, the County’s participation percentage of new taxes generated over the base value (buy-in), the base value amounts of the property in the project areas, and a maximum amount of increment payable in the agreement, if applicable.

Amounts of post-performance property tax increment paid to CRAs for the year were as follows:

<u>Agency</u>	<u>Buy In</u>	<u>Expiration Date</u>	<u>Tax Abated</u>
Marriott-Slaterville.....	55%-65%	2033-2034	\$ 34,032
North Ogden.....	50%-100%	2023	256,249
Ogden.....	70%-100%	2021-2045	1,129,976
Pleasant View.....	90%	2023	151,277
Riverdale.....	60%-100%	2022	145,014
Roy.....	60%	2026-2027	87,409
South Ogden.....	60%-100%	2021-2030	26,475
Washington Terrace.....	50%-60%	2021-2025	135,618
Weber County CRA.....	75%	2036	370,902
Total Tax Abated.....			\$ 2,336,952

The Community Reinvestment Agency of Weber County (a blended component unit) has entered into an agreement with the Weber County School District in which the school district will give up 50 percent of the incremental tax revenue through 2036. This increment will be used to fund public infrastructure on Summit Mountain. During the year, the school district paid \$553,626 to this CRA.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2020 consisted of the following amounts:

	<u>Salaries / Benefits</u>	<u>Vendors / Others</u>	<u>Interest / Related Charges</u>	<u>Total</u>
Governmental Activities:				
General Fund.....	\$ 1,700,076	\$ 1,117,293	\$ -	\$ 2,817,369
Culture Parks and Recreation Fund.....	-	611,007	-	611,007
Library Fund.....	-	107,823	-	107,823
Transportation Fund.....	-	552,905	-	552,905
Debt Service Fund.....	-	-	281,178	281,178
Capital Projects Fund.....	-	188,477	-	188,477
Nonmajor Funds.....	-	1,105,708	362,576	1,468,284
Internal Service Funds.....	-	9,193	-	9,193
Total Governmental Activities.....	<u>\$ 1,700,076</u>	<u>\$ 3,692,406</u>	<u>\$ 643,754</u>	<u>\$ 6,036,236</u>
Business-type Activities:				
Solid Waste Transfer Station Fund.....	\$ -	\$ 515,687	\$ -	\$ 515,687
Animal Shelter.....	-	19,865	-	19,865
Total Business-type Activities.....	<u>\$ -</u>	<u>\$ 535,552</u>	<u>\$ -</u>	<u>\$ 535,552</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 2020 were \$460,663.

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, 2020, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$201,394 and \$45,450, respectively. Total capital lease payments for 2020 were \$16,260 in principal and \$4,328 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2020 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>
2021.....	\$ -	\$ 447,045	\$ 447,045	\$ 20,588	\$ -	\$ 20,588
2022.....	-	-	-	20,339	-	20,339
2023.....	-	-	-	17,602	-	17,602
2024.....	-	-	-	17,602	-	17,602
2025.....	-	-	-	-	-	-
Total.....	<u>-</u>	<u>\$ 447,045</u>	<u>\$ 447,045</u>	<u>\$ 76,131</u>	<u>\$ -</u>	<u>\$ 76,131</u>
Less Amounts Representing Interest				(8,981)	-	(8,981)
Present Value of Future Minimum Lease Payments				<u>67,150</u>	<u>-</u>	<u>67,150</u>

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

A. Primary Government

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments*</u>	<u>Ending Balance</u>
Governmental Activities:					
Capital assets not being depreciated:					
Land and Related Assets.....	32,080,001	—	—	—	32,080,001
Construction-In-Progress.....	357,095	1,621,497	(357,095)	—	1,621,497
Capital assets not being depreciated.....	<u>32,437,096</u>	<u>1,621,497</u>	<u>(357,095)</u>	<u>—</u>	<u>33,701,498</u>
Capital assets being depreciated:					
Buildings and Improvements.....	195,438,094	2,785,336	(420,015)	(6,812,718)	190,990,697
Infrastructure.....	119,005,383	8,975,755	(1,816,783)	(4,285,674)	121,878,681
Intangible Assets-Software.....	1,502,115	—	—	—	1,502,115
Equipment - Governmental Funds.....	12,926,384	1,976,782	(1,477,782)	—	13,425,384
Equipment - Internal Service Funds.....	9,702,002	1,111,277	(447,701)	—	10,365,578
Total.....	<u>338,573,978</u>	<u>14,849,150</u>	<u>(4,162,281)</u>	<u>(11,098,392)</u>	<u>338,162,455</u>
Less Accumulated Depreciation for:					
Buildings and Improvements.....	(86,947,721)	(5,552,070)	669,212	3,535,345	(88,295,234)
Infrastructure.....	(45,504,641)	(2,993,842)	1,429,652	1,757,186	(45,311,645)
Intangible Assets-Software.....	(957,399)	(100,148)	—	—	(1,057,547)
Equipment - Governmental Funds.....	(9,233,094)	(929,179)	1,338,599	—	(8,823,674)
Equipment - Internal Service Funds.....	(6,045,457)	(1,167,016)	440,126	—	(6,772,347)
Total Accumulated Depreciation.....	<u>(148,688,312)</u>	<u>(10,742,255)</u>	<u>3,877,589</u>	<u>5,292,531</u>	<u>(150,260,447)</u>
Capital assets being depreciated, net.....	<u>189,885,666</u>	<u>4,106,895</u>	<u>(284,692)</u>	<u>(5,805,861)</u>	<u>187,902,008</u>
Governmental Activities Capital Assets, Net.....	<u>222,322,762</u>	<u>5,728,392</u>	<u>(641,787)</u>	<u>(5,805,861)</u>	<u>221,603,506</u>
Business-type Activities:					
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>—</u>	<u>1,604,505</u>
Capital assets being depreciated:					
Buildings and Improvements.....	11,569,999	—	—	(422,568)	11,147,431
Equipment.....	3,285,612	92,450	(2,253,382)	—	1,124,680
Total.....	<u>14,855,611</u>	<u>92,450</u>	<u>(2,253,382)</u>	<u>(422,568)</u>	<u>12,272,111</u>
Less Accumulated Depreciation for:					
Buildings and Improvements.....	(4,013,183)	(258,436)	—	82,586	(4,189,033)
Equipment.....	(2,446,940)	(141,691)	1,749,582	—	(839,049)
Total Accumulated Depreciation.....	<u>(6,460,123)</u>	<u>(400,127)</u>	<u>1,749,582</u>	<u>82,586</u>	<u>(5,028,082)</u>
Capital assets being depreciated, net.....	<u>8,395,488</u>	<u>(307,677)</u>	<u>(503,800)</u>	<u>(339,982)</u>	<u>7,244,029</u>
Business-type Activities Capital Assets, Net.....	<u>9,999,993</u>	<u>(307,677)</u>	<u>(503,800)</u>	<u>(339,982)</u>	<u>8,848,534</u>

* See note 2 – Changes in Accounting Principal and Estimate section for an explanation of the adjustment column.

(Notes continue on the next page)

Depreciation expense of governmental activities for 2020 was charged to functions as follows:

General Government.....	1,166,330
Public Safety.....	1,477,655
Public Health and Welfare.....	—
Library Services.....	2,066,703
Streets and Public Improvements.....	3,013,889
Parks, Recreation & Public Facilities.....	1,849,925
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.....	1,167,016
Total Accumulated Depreciation.....	<u>10,742,255</u>

B. Discrete Component Units

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

	Weber Area Dispatch 911 Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Capital assets not being depreciated:				
Land and Related Assets.....	—	109,585	94,809	204,394
Construction-In-Progress.....	—	—	—	—
Capital assets not being depreciated.....	<u>—</u>	<u>109,585</u>	<u>94,809</u>	<u>204,394</u>
Capital assets being depreciated:				
Buildings and Improvements.....	5,252,154	467,855	2,900,168	8,620,177
Equipment	3,460,580	12,665	714,577	4,187,822
Total.....	<u>8,712,734</u>	<u>480,520</u>	<u>3,614,745</u>	<u>12,807,999</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(404,853)	(47,322)	(683,880)	(1,136,055)
Equipment	(2,215,457)	(12,665)	(494,629)	(2,722,751)
Infrastructure.....	—	—	—	—
Intangible Assets-Software.....	—	—	—	—
Total.....	<u>(2,620,310)</u>	<u>(59,987)</u>	<u>(1,178,509)</u>	<u>(3,858,806)</u>
Capital Assets, Net.....	<u>6,092,424</u>	<u>530,118</u>	<u>2,531,045</u>	<u>9,153,587</u>

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2020 were as follows:

Long-term Liabilities

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 41,865,000	28,195,000	26,885,000	\$ 43,175,000	\$ 2,655,000
Sales Tax Revenue Bonds.....	8,685,000	1,830,000	8,685,000	1,830,000	198,000
Special Assesment Area Bonds.....	14,835,000	—	810,000	14,025,000	780,000
Unamortized Premiums / Discounts.....	2,690,165	—	1,729,176	960,989	75,617
Capital Leases - Governmental Funds.....	8,451	74,959	16,260	67,150	20,588
Compensated Absences.....	5,458,109	3,923,760	4,178,289	5,203,580	4,178,289
Pension Liability*.....	31,146,562	—	14,170,300	16,976,262	—
Net OPEB Liability.....	3,826,783	2,778,270	703,724	5,901,329	718,642
Total Governmental Long-term Liabilities.....	<u>\$ 108,515,070</u>	<u>\$ 36,801,989</u>	<u>\$ 57,177,749</u>	<u>\$ 88,139,310</u>	<u>\$ 8,626,136</u>
Business-type Activities:					
Compensated Absences.....	\$ 83,734	\$ 131,151	\$ 114,360	\$ 100,525	\$ 100,525
Pension Liability*.....	915,516	—	350,981	564,535	—
Landfill Post-Closure Costs.....	1,514,628	71,700	1,158,800	427,528	30,000
Total Business-type Long-term Liabilities.....	<u>\$ 2,513,878</u>	<u>\$ 202,851</u>	<u>\$ 1,624,141</u>	<u>\$ 1,092,588</u>	<u>\$ 130,525</u>
Component Units					
Lease Revenue Bonds.....	\$ 5,003,000	\$ —	\$ 221,000	\$ 4,782,000	\$ 229,000
Note Payable.....	—	322,927	—	322,927	—
Compensated Absences.....	533,216	607,852	554,197	586,871	456,593
Net OPEB Liability.....	1,120,630	1,097,864	32,505	2,185,989	33,194
Pension Liability*.....	4,854,820	—	2,166,930	2,687,890	—
Total Business-type Long-term Liabilities.....	<u>\$ 11,511,666</u>	<u>\$ 2,028,643</u>	<u>\$ 2,974,632</u>	<u>\$ 10,565,677</u>	<u>\$ 718,787</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 General Fund.

B. General Obligation Bonds

During 2020, the County issued the series 2020 General Obligation Bonds to refund \$24.93 million of the series 2013 bonds. The net proceeds of the new bonds were deposited into an irrevocable escrow account to be used to redeem the outstanding principal and interest amounts. The refunding resulted in a cash flow savings of \$2,330,528 over the next 14 years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$2,079,259. As a result, \$24.93 million of the Series 2013 bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position.

General Obligation Bonds Payable at December 31, 2020 consisted of the following:

Bond Issue	Date Issued	Maturity		Original Issue	Balance December 31, 2020
		Date	Interest Rate		
2013 Project & Refunding Bonds.....	12/19/2013	1/15/2034	2.00% to 5.00%	39,480,000	\$ 5,015,000
2016 Project Bonds.....	9/1/2016	7/15/2035	2.00% to 4.00%	10,835,000	9,965,000
2020 Refunding Bonds.....	10/29/2020	1/15/2034	0.30% to 2.10%	28,195,000	28,195,000
Total General Obligation Bonds Outstanding.....					43,175,000
Add Unamortized Premium.....					368,505
Total General Obligation Bonds Payable.....					<u>\$ 43,543,505</u>

General Obligation Bonds - Debt Service Requirements to Maturity

Year	Series 2013		Series 2016		Series 2020		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2021.....	1,590,000	174,563	465,000	248,606	600,000	423,597	2,655,000	846,766	3,501,766
2022.....	1,670,000	91,229	480,000	232,777	470,000	387,153	2,620,000	711,159	3,331,159
2023.....	1,755,000	3,656	500,000	213,215	475,000	384,799	2,730,000	601,670	3,331,670
2024.....	—	—	515,000	206,106	2,275,000	370,529	2,790,000	576,635	3,366,635
2025.....	—	—	535,000	175,298	2,300,000	353,381	2,835,000	528,679	3,363,679
2026 to 2030.....	—	—	2,920,000	646,827	11,875,000	1,344,385	14,795,000	1,991,212	16,786,212
2031 to 2035.....	—	—	4,550,000	283,390	10,200,000	324,596	14,750,000	607,986	15,357,986
Total.....	<u>5,015,000</u>	<u>269,448</u>	<u>9,965,000</u>	<u>2,006,219</u>	<u>28,195,000</u>	<u>3,588,440</u>	<u>43,175,000</u>	<u>5,864,107</u>	<u>49,039,107</u>

C. Sales Tax Revenue Bonds

During 2020, the County issued the series 2020 Sales Tax Bonds to refund \$1.93 million of the series 2010B bonds. The refunding resulted in a cash flow savings of \$179,315 over the next nine years and resulted in an economic gain of \$170,947.

Also, during 2020, the County paid off the 2012 Series bonds and 2014B Series bonds using existing resources. These refundings resulted in cash flow savings of 286,584 over the next 12 years and an economic savings of 262,334. As a result, \$5.925 million of the Series 2014 bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position.

Sales Tax Revenue Bonds Payable at December 31, 2020 consisted of the following:

Bond Issue	Date Issued	Maturity		Interest Rate	Original Issue	Balance
		Date				December 31, 2020
2020 Refunding Bonds.....	9/22/2020	7/1/2029		1.11%	1,830,000	\$ 1,830,000
Total Sales Tax Revenue Bonds Outstanding.....						1,830,000
Add Unamortized Premium.....						—
						<u>\$ 1,830,000</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 2030 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 \$1,295,623 and \$17,334,909, respectively. Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources.

The 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 2020		
	Principal	Interest	Total
2021.....	198,000	15,743	213,743
2022.....	195,000	18,115	213,115
2023.....	201,000	15,951	216,951
2024.....	203,000	13,720	216,720
2025.....	204,000	11,466	215,466
2026 to 2030.....	829,000	23,132	852,132
Total.....	<u>1,830,000</u>	<u>98,127</u>	<u>1,928,127</u>

D. Special Assessment Bonds

During 2020, 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, 2020 consisted of the following:

<u>Bond Issue</u>	<u>Date Issued</u>	<u>Maturity</u>		<u>Original Issue</u>	<u>Balance December 31, 2020</u>
		<u>Date</u>	<u>Interest Rate</u>		
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	17,670,000	\$ 14,025,000
Total Special Assessment Bonds Outstanding.....					14,025,000
Add Unamortized Premium.....					592,484
Total Special Assessment Bonds Payable.....					<u>\$ 14,617,484</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>
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.....	960,000	567,425	1,527,425
2026 to 2030.....	5,690,000	1,926,597	7,616,597
2031 to 2035.....	4,230,000	265,842	4,495,842
Total.....	<u>14,250,000</u>	<u>5,516,324</u>	<u>19,766,324</u>

F. Component Unit Lease Revenue Bonds

During 2020, 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, 2020 consisted of the following:

Lease Revenue Bonds Payable

Bond Issue	Date Issued	Maturity		Original Issue	Balance December 31, 2020
		Date	Interest Rate		
2016 Lease Revenue Bonds.....	11/29/2016	4/1/2036	3.39%	5,424,000	\$ 4,782,000
Total Lease Revenue Bonds Outstanding.....					4,782,000
Add Unamortized Premium.....					-
Total Lease Revenue Obligation Bonds Payable.....					<u>\$ 4,782,000.00</u>

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2016		
	Principal	Interest	Total
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.....	262,000	123,836	385,836
2026 to 2030.....	1,453,000	476,579	1,929,579
2031 to 2035.....	1,721,000	207,082	1,928,082
2036	381,000	4,830	385,830
Total.....	<u>4,782,000</u>	<u>1,392,623</u>	<u>6,174,623</u>

G. Defeased Bonds

During the year, the County defeased a portion of the 2013 Series general obligation bond, the 2012 Series sales tax bonds, and the 2014B Series sales tax 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, 2020, \$30,855,000 of bonds outstanding are considered defeased.

H. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. 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, 2020, the following conduit debt obligations were outstanding:

Conduit Debt Issue	Entity Name / Type of Facilities Financed	Issue Date	Maturity Date	Par Amount	Outstanding at Dec. 31, 2020
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

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 \$59,434,025 of total restricted net position, of which \$49,011,259 is restricted by enabling legislation.

The County reported a deficit unrestricted net position in one internal service fund.

- 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 2020, the General Fund unassigned balance was \$33.1 million, which equals 29.6% of General Fund revenues and is below the current-year property tax revenue limit of \$33.2 million.

(Notes continue on the next page)

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

	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 92,703	\$ -	\$ -
Attorney Prosecution.....	55,717	-	39,589
Public Safety Programs.....	155,290	-	592,480
Total General Fund.....	<u>303,710</u>	-	<u>632,069</u>
 Other Major Funds:			
Culture Parks and Recreation.....	-	1,365,210	-
Library Fund.....	-	1,541,517	-
Transportation Development Fund.....	44,490,171	-	-
Debt Service Fund.....	4,561,745	-	-
Capital Projects Fund:	3,067,855	-	24,932,178
Total Other Major Funds.....	<u>52,119,771</u>	<u>2,906,727</u>	<u>24,932,178</u>
 Nonmajor Funds:			
Paramedic Fund.....	-	3,252,666	-
Economic Development.....	-	1,778,653	-
Future Capital Improvements.....	2,996,563	-	-
Debt Service.....	4,452,049	-	-
Administrative Services.....	-	-	2,132,092
Sewer System.....	-	-	241,863
Parks and Recreation Programs.....	6,797,073	-	-
Total Nonmajor Funds.....	<u>14,245,685</u>	<u>5,031,319</u>	<u>2,373,955</u>
Total, All Governmental Funds.....	<u>\$ 66,669,166</u>	<u>\$ 7,938,046</u>	<u>\$ 27,938,202</u>

(Notes continue on the next page)

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.

(Notes continue on the next page)

Benefits Provided

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

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
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.

(Notes continue on the next page)

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, 2020 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	15.66%	1.03%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
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%
Tier 2 DC Only			
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.

(Notes continue on the next page)

Weber County Reporting Entity Less Dispatch

For fiscal year ended December 31, 2020, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$2,745,233	N/A
Contributory System	15,230	5,980
Public Safety System	3,226,513	-
Tier 2 Public Employees System	1,774,441	-
Tier 2 Public Safety and Firefighter	995,174	46,165
Tier 2 DC Only System	194,795	N/A
Tier 2 DC Public Safety and Firefighter	72,868	N/A
Total Contributions	\$9,024,254	\$52,145

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

At December 31, 2020, a net pension assets and net pension liabilities were reported as follows:

System	Measurement Date: December 31, 2019				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2018	Change (Decrease)
Noncontributory System	\$0	\$7,755,089	2.0576703%	2.0685003%	-0.0108300%
Contributory System	\$0	\$36,701	0.5600029%	0.5151625%	0.0448404%
Public Safety System	\$0	\$11,088,481	6.9059878%	7.3872345%	-0.4812467%
Tier 2 Public Employees System	\$0	\$173,057	0.7694605%	0.7923187%	-0.0228582%
Tier 2 Public Safety and Firefighter	\$0	\$174,910	1.8594724%	1.7073504%	0.1521220%
Total Net Pension Asset / Liability	\$0	\$19,228,238			

The net pension asset and liability were measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 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.

For the year ended December 31, 2020, we recognized pension expense as follows.

System	Amount
Noncontributory	\$ 3,799,847
Contributory	2,476
Public Safety	4,218,119
Tier 2 Public Employees	972,751
Tier 2 Public Safety	515,887
Total	\$ 9,509,080

At December 31, 2020, 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:

System	Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Noncontributory	Differences between expected and actual experience	\$ 705,417	\$ 111,396
	Changes in assumptions	821,356	-
	Net difference between projected and actual earnings on pension plan investments	-	3,921,818
	Changes in proportion and differences between contributions and proportionate share of contributions	100,549	220,170
	Contributions subsequent to the measurement date	2,745,234	-
	Total	\$ 4,372,556	\$ 4,253,384
Contributory	Differences between expected and actual experience	\$ -	\$ -
	Changes in assumptions	-	-
	Net difference between projected and actual earnings on pension plan investments	-	91,615
	Changes in proportion and differences between contributions and proportionate share of contributions	-	-
	Contributions subsequent to the measurement date	15,230	-
	Total	\$ 15,230	\$ 91,615
Public Safety	Differences between expected and actual experience	\$ 192,843	\$ 236,768
	Changes in assumptions	378,342	-
	Net difference between projected and actual earnings on pension plan investments	-	3,786,322
	Changes in proportion and differences between contributions and proportionate share of contributions	191,670	1,296,892
	Contributions subsequent to the measurement date	3,226,513	-
	Total	\$ 3,989,368	\$ 5,319,982
Tier 2 Public Employees	Differences between expected and actual experience	\$ 48,413	\$ 59,393
	Changes in assumptions	73,895	4,973
	Net difference between projected and actual earnings on pension plan investments	-	133,028
	Changes in proportion and differences between contributions and proportionate share of contributions	123,992	-
	Contributions subsequent to the measurement date	1,969,236	-
	Total	\$ 2,215,536	\$ 197,394

Continues

Tier 2 Public Safety	Differences between expected and actual experience	\$ 52,293	\$ 57
	Changes in assumptions	41,542	1,579
	Net difference between projected and actual earnings on pension plan investments	-	42,993
	Changes in proportion and differences between contributions and proportionate share of contributions	29,217	4,345
	Contributions subsequent to the measurement date	1,068,041	-
	Total	\$ 1,191,093	\$ 48,974
Total	Differences between expected and actual experience	\$ 998,966	\$ 407,614
	Changes in assumptions	1,315,135	6,552
	Net difference between projected and actual earnings on pension plan investments	-	7,975,776
	Changes in proportion and differences between contributions and proportionate share of contributions	445,428	1,521,407
	Contributions subsequent to the measurement date	9,024,254	-
	Total	\$ 11,783,783	\$ 9,911,349

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, 2019:

System	Amount
Noncontributory	\$ 2,745,234
Contributory	15,230
Public Safety	3,226,513
Tier 2 Public Employees	1,969,236
Tier 2 Public Safety	1,068,041
Total	\$ 9,024,254

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:

	Noncontributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
2020	(343,439)	(32,426)	(1,819,445)	(18,640)	(3,806)	(2,217,756)
2021	(899,898)	(26,688)	(1,315,623)	(16,050)	(3,064)	(2,261,323)
2022	108,278	1,678	16,624	6,678	3,558	136,816
2023	(1,491,007)	(34,179)	(1,438,682)	(35,958)	(9,351)	(3,009,177)
2024	-	-	-	17,265	7,583	24,848
Thereafter	-	-	-	95,610	79,160	174,770

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

For fiscal year ended December 31, 2020, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 340,829	N/A
Tier 2 Public Employees System	250,152	-
Tier 2 DC Only System	21,673	N/A
Total Contributions	\$ 612,654	\$ -

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

At December 31, 2020, we reported net pension assets and net pension liabilities as follows:

	Measurement Date: December 31, 2019				Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2018	
Noncontributory System	\$0	\$979,924	0.2600048%	0.2779773%	(0.0179725)%
Tier 2 Public Employees System	\$0	20,525	0.0912584%	0.0080356%	(0.0080356)%
Total Net Pension Asset / Liability	\$0	\$1,000,449			

The net pension asset and liability were measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019, 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.

For the year ended December 31, 2020, we recognized pension expense of \$ 559,598.

At December 31, 2020, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

System	Source	Deferred Outflows of Resources	Deferred Inflows of Resources
Noncontributory	Differences between expected and actual experience	\$ 89,136	\$ 14,076
	Changes in assumptions	103,785	0
	Net difference between projected and actual earnings on pension plan investments	0	495,557
	Changes in proportion and differences between contributions and proportionate share of contributions	0	105,353
	Contributions subsequent to the measurement date	340,829	0
	Total		<u>\$ 533,750</u>	$ 614,986

Tier 2 Public Employees	Differences between expected and actual experience	\$ 5,742	\$ 7,044
	Changes in assumptions	8,764	590
	Net difference between projected and actual earnings on pension plan investments	0	15,777
	Changes in proportion and differences between contributions and proportionate share of contributions	13,959	0
	Contributions subsequent to the measurement date	271,825	0
	Total	\$ 300,290	\$ 23,411
Total	Differences between expected and actual experience	\$ 94,878	\$ 21,120
	Changes in assumptions	112,549	590
	Net difference between projected and actual earnings on pension plan investments	0	511,334
	Changes in proportion and differences between contributions and proportionate share of contributions	13,959	105,353
	Contributions subsequent to the measurement date	612,654	0
	Total	\$ 834,040	\$ 638,397

\$ 612,654 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, 2019.

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:

Year Ended December 31	Non- contributory	Tier 2 Public Employees	Total
2020	(91,731)	(2,273)	(94,004)
2021	(145,131)	(1,966)	(147,097)
2022	3,199	730	3,929
2023	(188,401)	(4,327)	(192,728)
2024	0	1,985	1,985
Thereafter	0	10,907	10,907

Weber County Reporting Entity and Dispatch

Actuarial Assumptions

The total pension liability in the December 31, 2019, 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, 2019, 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.

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

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$24,221,845	\$7,755,089	(\$5,978,013)
Contributory System	286,513	36,701	(173,955)
Public Safety System	28,723,197	11,088,481	(3,243,315)
Tier 2 Public Employees System	1,492,350	173,057	(846,514)
Tier 2 Public Safety and Firefighter	617,890	174,910	(153,930)
Total	\$55,341,795	\$19,228,238	(\$10,395,727)

Dispatch

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$3,060,644	\$979,924	\$(755,375)
Tier 2 Public System	176,993	20,525	(100,397)
Total	\$3,237,637	\$1,000,449	\$(855,772)

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

B. 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, 2020, were as follows:

Weber County Reporting Entity Less Dispatch

	Employer Contributions	Employee Contributions
401(k) Plan	\$1,389,654	\$1,674,419
457 Plan	\$0	\$281,266
Roth IRA Plan	N/A	\$108,709
Traditional IRA	N/A	\$1,105
	<hr/> \$1,389,654	<hr/> \$2,065,499

Dispatch

	Employer Contributions	Employee Contributions
401(k) Plan	\$152,949	\$96,492
457 Plan	\$0	\$15,822
Roth IRA Plan	N/A	\$5,373
Traditional IRA	N/A	\$0
	<hr/> \$152,949	<hr/> \$117,687

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 postemployment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided

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 postemployment 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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	141
Inactive employees entitled to but not yet receiving benefit payments	—
Active Employees	<u>248</u>
Total Participants covered by OPEB Plan	<u><u>389</u></u>

Total OPEB Liability

The County's total OPEB liability of \$5,901,330 was measured as of December 31, 2020, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial assumptions and other inputs:

Discount Rate	2.12%
Healthcare Cost Trend Rates:	
2020 Trend	6.50%
2021 Trend	9.50%
Decrement	0.50%

Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
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 December 31, 2020.

Mortality rates: SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).

Significant Changes from the Previous Actuarial Valuation

- Retiree HRA balances have been included in this valuation.
- Decreasing the discount rate from 3.44% to 2.12%.
- Trend rates were advanced, and the current year trend rate was adjusted to reflect actual experience.
- The tables used for retirement and termination assumptions were updated to reflect the most recent tables from the Utah Retirement Systems Actuarial Valuation Report as of January 1, 2019.
- Mortality assumption changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2017 (Base Year 2006) to SOA RP-2014 Total Dataset Mortality with Scale MP-2020 (Base Year 2006).
- Morbidity factors were adjusted to reflect rates that better reflect expected underlying costs.
- Plan Change: The county reduced the period of time that a retiree is permitted to remain in the plan. Previously, a retiree could remain in the plan by paying 100% of the premiums following the initial 5-year benefit period up to age 65. The plan has been changed to limit the additional period beyond the 5-year benefit period to 18 months.

Changes in the Total OPEB Liability

	<u>December 31, 2020</u>
OPEB Liability Beginning of Year	\$ 3,826,783
Changes for the Year:	
Service Cost	114,131
Plan Change	(526,509)
Interest	127,446
Assumption Changes	675,609
Difference Between actual and Expected Experience	2,387,592
Benefit payments	(703,723)
OPEB Liability End of Year	<u>\$ 5,901,329</u>

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

The following presents the total OPEB Liability, calculated using the discount rate of 2.12%, as well as what the total OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Discount Rate

	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	6,168,139	5,901,329	5,639,392

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

The following presents the total OPEB Liability, calculated using the trend starting at 6.50%, as well as what the total OPEB Liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

Healthcare Cost Trend Rates

	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	5,637,791	5,901,329	6,188,382

OPEB Expense

For the year ended December 31, 2020, the County recognized an OPEB expense as follows:

Service Cost	\$ 114,131
Plan Changes	(526,509)
Interest	127,446
Amortization of Deferred Charges:	
Difference between expected and actual experience	2,387,592
Changes of assumptions or other inputs	675,609
Expected return on Investments	-
Net OPEB Expense	<u>\$ 2,778,269</u>

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

At December 31, 2020, the County reported deferred outflows / (inflows) of resources related to OPEB from the following sources:

Deferred Outflows

<u>Differences between expected and actual experience for Fiscal year Ending</u>	<u>Initial Amount</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>Unamortized Balance as of December 31, 2020</u>
December 31, 2017	NA	NA	NA	NA
December 31, 2018	NA	NA	NA	NA
December 31, 2019	NA	NA	NA	NA
December 31, 2020	\$2,387,592	1.00	\$2,387,592	NA
Total			<u>\$2,387,592</u>	<u>-</u>

Deferred Inflows

<u>Differences between expected and actual experience for Fiscal year Ending</u>	<u>Initial Amount</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>Unamortized Balance as of December 31, 2020</u>
December 31, 2017	NA	NA	NA	NA
December 31, 2018	NA	NA	NA	NA
December 31, 2019	NA	NA	NA	NA
December 31, 2020	\$675,609	1.00	\$675,609	NA
Total			<u>\$675,609</u>	<u>-</u>

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**

	<u>2020</u>	<u>2019</u>
Beginning Liability.....	\$ 22,347	\$ 10,725
Claims Incurred.....	81,033	84,042
Claims Paid.....	(103,380)	(72,420)
Ending Liability.....	<u>\$ -</u>	<u>\$ 22,347</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

The County has received several federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements for expenditures disallowed under the terms of the grants. Based upon prior experience, the County believes such disallowances, if any, will be immaterial.

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, 2020, the County's liability of \$163,100 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, 2020, the County's closure and post closure liability was \$264,428, the estimated total closure and post closure costs remaining to be recognized were \$2,761,560, the percentage of the landfill used was 7.5%, and the estimated future life of the landfill is over 40 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

The County has evaluated events subsequent to December 31, 2020 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.

Required Supplementary Information

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$33,043,000	\$33,043,000	\$33,235,830	\$ 192,830
Sales.....	13,388,000	13,388,000	14,487,536	1,099,536
Delinquent Taxes.....	1,037,000	1,037,000	1,485,266	448,266
Assessing and Collecting.....	4,730,000	4,730,000	4,888,748	158,748
Total Taxes.....	<u>52,198,000</u>	<u>52,198,000</u>	<u>54,097,380</u>	<u>1,899,380</u>
Other Revenues:				
License And Fees.....	2,772,500	2,772,500	2,535,481	(237,019)
Intergovernmental.....	1,525,115	30,220,314	30,986,550	766,236
Charges For Services.....	20,978,471	20,978,471	22,093,362	1,114,891
Fines and Forfeitures.....	1,611,591	1,611,591	1,512,865	(98,726)
Miscellaneous.....	6,761,500	6,761,500	924,775	(5,836,725)
Total revenues.....	<u>85,847,177</u>	<u>114,542,376</u>	<u>112,150,413</u>	<u>(2,391,963)</u>
EXPENDITURES				
General Government				
Commission.....	1,388,420	1,444,520	1,220,151	224,369
District Court.....	115,000	115,000	116,253	(1,253)
Public Defender.....	2,461,383	2,461,383	1,635,078	826,305
Human Resources.....	1,078,500	1,086,950	763,692	323,258
Information Technology.....	3,031,961	3,150,208	2,856,538	293,670
GIS.....	484,628	487,928	470,862	17,066
Purchasing.....	190,016	207,038	192,537	14,501
Internal Audit.....	107,868	107,868	105,710	2,158
Clerk/Auditor.....	1,467,362	1,421,934	1,333,207	88,727
Treasurer.....	673,190	693,041	628,657	64,384
Recorder.....	1,070,896	1,085,929	1,033,431	52,498
Attorney - Criminal.....	3,374,277	3,452,172	3,313,979	138,193
Assessor.....	2,329,280	2,339,730	2,222,034	117,696
Surveyor.....	1,208,613	1,256,463	1,128,594	127,869
Attorney - Civil.....	734,144	769,703	739,363	30,340
Non-Departmental.....	1,543,158	28,329,382	26,314,437	2,014,945
Childrens Justice Center.....	727,958	729,658	642,171	87,487
Operations Administration.....	714,646	743,222	665,459	77,763
Property Management.....	2,096,420	2,289,056	1,591,663	697,393
Elections.....	1,028,049	1,194,619	937,959	256,660
Council of Governments.....	70,238	70,238	84,167	(13,929)
Art Council.....	57,500	57,500	2,000	55,500
	<u>25,953,507</u>	<u>53,493,542</u>	<u>47,997,942</u>	<u>5,495,600</u>

Public Safety				
Sheriff.....	9,137,778	9,530,716	9,212,046	318,670
Watershed Fire Protection.....	50,000	50,000	34,319	15,681
Jail.....	32,036,869	32,282,104	29,641,020	2,641,084
Crime Scene Investigations.....	805,401	807,601	808,826	(1,225)
Homeland Security.....	541,921	667,351	517,388	149,963
	<u>42,571,969</u>	<u>43,337,772</u>	<u>40,213,599</u>	<u>3,124,173</u>
Public Health And Welfare				
Human Services.....	2,319,651	2,319,651	2,319,651	-
Poor and Indigent.....	12,000	12,000	11,375	625
	<u>2,331,651</u>	<u>2,331,651</u>	<u>2,331,026</u>	<u>625</u>
Conservation And Development				
USU Extension Service.....	280,195	280,195	240,469	39,726
Economic Development.....	472,382	476,982	346,913	130,069
Community Development.....	-	358,457	324,969	33,488
	<u>752,577</u>	<u>1,115,634</u>	<u>912,351</u>	<u>203,283</u>
Total expenditures	<u>71,609,704</u>	<u>100,278,599</u>	<u>91,454,918</u>	<u>8,823,681</u>
Excess (deficiency) of revenues over expenditures	<u>14,237,473</u>	<u>14,263,777</u>	<u>20,695,495</u>	<u>6,431,718</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(5,500,845)	(9,956,982)	(14,190,228)	(4,233,246)
Total other financing sources (uses).....	<u>(5,500,845)</u>	<u>(9,956,982)</u>	<u>(14,190,228)</u>	<u>(4,233,246)</u>
Net change in fund balances.....	8,736,628	4,306,795	6,505,267	2,198,472
Fund balances - beginning.....	<u>27,571,694</u>	<u>27,571,694</u>	<u>27,571,694</u>	<u>-</u>
Fund balances - ending.....	<u><u>\$36,308,322</u></u>	<u><u>\$31,878,489</u></u>	<u><u>\$34,076,961</u></u>	<u><u>\$ 2,198,472</u></u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Culture Parks and Recreation For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Sales.....	-	-	-	-
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ 99,025	\$ 274,039	\$ 415,801	141,762
Charges For Services.....	5,463,340	5,485,840	3,122,192	(2,363,648)
Miscellaneous.....	-	26,686	44,874	18,188
Total revenues.....	5,562,365	5,786,565	3,582,867	(2,203,698)
EXPENDITURES				
Shooting Complex.....	345,507	433,513	436,566	(3,053)
Parks.....	2,048,265	1,384,112	784,217	599,895
Golden Spike Event Center.....	3,045,117	3,712,138	2,629,878	1,082,260
Ice Sheet.....	1,089,373	1,325,173	974,016	351,157
Ogden Eccles Conference Center.....	4,111,287	4,464,000	2,653,870	1,810,130
Recreation Facilities Admin.....	341,120	444,864	431,172	13,692
Recreation.....	450,339	487,039	413,420	73,619
Total expenditures.....	11,431,008	12,250,839	8,323,139	3,927,700
Excess (deficiency) of revenues over expenditures.....	(5,868,643)	(6,464,274)	(4,740,272)	1,724,002
OTHER FINANCING SOURCES (USES)				
Transfers In.....	5,868,642	5,868,642	4,739,605	(1,129,037)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	5,868,642	5,868,642	4,739,605	(1,129,037)
Net change in fund balances.....	(1)	(595,632)	(667)	594,965
Fund balances - beginning.....	1,365,877	1,365,877	1,365,877	-
Fund balances - ending.....	\$1,365,876	\$ 770,245	\$1,365,210	\$ 594,965

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$8,792,000	\$8,792,000	\$8,808,437	\$ 16,437
Delinquent Taxes.....	200,000	200,000	276,403	76,403
Total Taxes.....	<u>8,992,000</u>	<u>8,992,000</u>	<u>9,084,840</u>	<u>92,840</u>
Other Revenues:				
License And Fees.....	693,000	693,000	634,390	(58,610)
Intergovernmental.....	68,400	71,718	188,008	116,290
Charges For Services.....	70,200	70,200	31,800	(38,400)
Miscellaneous.....	31,950	31,950	87,307	55,357
Total revenues.....	<u>9,855,550</u>	<u>9,858,868</u>	<u>10,026,345</u>	<u>167,477</u>
EXPENDITURES				
Library Services.....	<u>11,803,664</u>	<u>12,472,382</u>	<u>10,301,808</u>	<u>2,170,574</u>
Total expenditures.....	<u>11,803,664</u>	<u>12,472,382</u>	<u>10,301,808</u>	<u>2,170,574</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,948,114)</u>	<u>(2,613,514)</u>	<u>(275,463)</u>	<u>2,338,051</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	(5,946,000)	(6,382,324)	(436,324)
Total other financing sources (uses).....	<u>-</u>	<u>(5,946,000)</u>	<u>(6,382,324)</u>	<u>(436,324)</u>
Net change in fund balances.....	(1,948,114)	(8,559,514)	(6,657,787)	1,901,727
Fund balances - beginning.....	<u>8,199,304</u>	<u>8,199,304</u>	<u>8,199,304</u>	<u>-</u>
Fund balances - ending.....	<u>\$6,251,190</u>	<u>\$ (360,210)</u>	<u>\$1,541,517</u>	<u>\$ 1,901,727</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$41,921,000	\$41,921,000	\$45,985,117	\$ 4,064,117
Total Taxes.....	41,921,000	41,921,000	45,985,117	4,064,117
Other Revenues:				
License And Fees.....	2,150,000	2,150,000	2,130,546	(19,454)
Intergovernmental.....	-	-	-	-
Miscellaneous.....	800,000	800,000	457,355	(342,645)
Total revenues.....	44,871,000	44,871,000	48,573,018	3,702,018
EXPENDITURES				
Current:				
Streets And Public Improvement.....	52,864,000	58,045,036	49,241,095	8,803,941
Debt service:				
Principal retirement.....	-	-	-	-
Total expenditures.....	52,864,000	58,045,036	49,241,095	8,803,941
Excess (deficiency) of revenues over expenditures.....	(7,993,000)	(13,174,036)	(668,077)	12,505,959
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(210,000)	(210,000)	(263,224)	(53,224)
Total other financing sources (uses).....	(210,000)	(210,000)	(263,224)	(53,224)
Net change in fund balances.....	(8,203,000)	(13,384,036)	(931,301)	12,452,735
Fund balances - beginning.....	45,421,472	45,421,472	45,421,472	-
Fund balances - ending.....	\$37,218,472	\$32,037,436	\$44,490,171	\$ 12,452,735

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2020

	<u>General</u>	<u>Culture Parks and Recreation</u>	<u>Library</u>	<u>Transportation Development</u>
REVENUES				
Actual total revenues (budgetary basis).....	\$ 112,150,413	\$ 3,582,867	\$ 10,026,345	\$ 48,573,018
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(438,870)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>111,711,543</u>	<u>3,582,867</u>	<u>10,026,345</u>	<u>48,573,018</u>
EXPENDITURES				
Actual total expenditures (budgetary basis).....	\$ 91,454,918	\$ 8,323,139	\$ 10,301,808	\$ 49,241,095
Differences - Budget to GAAP:				
Intrafund expenditures are budgetary expenditures but are not expenditures for financial reporting	(438,870)	—	—	—
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>91,016,048</u>	<u>8,323,139</u>	<u>10,301,808</u>	<u>49,241,095</u>

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

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, 2020 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 2020, the County modified the budget on several occasions using all of the above procedures.

Current Year Excess of Expenditures Over Appropriations

During 2020, no funds exceeded their expenditure budget.

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.

System	Calendar Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered Payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of its covered payroll
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%
	2019	2.05767030%	7,755,089	15,702,101	49.39%	93.70%
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%
	2019	0.56000290%	36,701	100,348	36.57%	98.60%
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%
	2019	6.90598780%	11,088,376	9,857,851	112.48%	90.90%
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%
	2019	0.76946050%	173,057	10,695,025	1.62%	96.50%
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%
	2019	1.85947240%	174,910	3,064,773	5.71%	89.60%

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.

	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%
	2020	2,745,234	2,745,234	-	15,298,677	17.94%
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%
	2020	15,230	15,230	-	103,663	14.69%
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%
	2020	3,226,513	3,226,513	-	9,512,966	33.92%
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%
	2020	1,774,441	1,774,441	-	11,286,750	15.72%
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%
	2020	995,174	995,174	-	3,870,978	25.71%
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%
	2020	194,795	194,795	-	2,908,599	6.70%
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%
	2020	72,868	72,868	-	560,951	12.99%

* 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.

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

Changes in Assumptions:

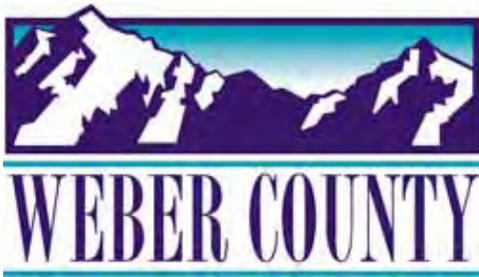
As a result of the passage of SB 129, the retirement rate for members in the Tier 2 Public Safety System has been modified to be the same as the assumption used to model the retirement pattern in the Tier 1 Public Safety System, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

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.

Changes for the Year:										
Year ended December 31,	OPEB Liability		Difference Between actual and Expected					OPEB	Covered Payroll	Total OPEB Liability as a percentage of covered payroll
	Beginning of Year	Service Cost	Plan Change	Interest	Assumption Changes	Experience	Benefit payments	Liability End of Year		
2017	\$ 10,557,559	621,941	(439,968)	311,223	(190,056)	(5,473,287)	(366,951)	\$ 5,020,461	24,118,690	20.82%
2018	\$ 5,020,461	107,628		161,129	—	(244,695)	(672,946)	\$ 4,371,577	28,038,580	15.59%
2019	\$ 4,371,577	105,330		139,668	-	(166,854)	(622,938)	\$ 3,826,783	28,599,352	13.38%
2020	\$ 3,826,783	114,131	(526,509)	127,446	675,609	2,387,592	(703,723)	\$ 5,901,329	16,322,998	36.15%



Supplementary Information

Nonmajor Governmental Funds

Paramedic Fund

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

Community Reinvestment Agency Fund (Blended Component Unit)

The Community Reinvestment 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 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 1/10th 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.

Flood Control

This fund accounts for the County's flood control activities within the County. The principal revenue source is property taxes.

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, 2020

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
ASSETS				
Cash and Investments.....	\$ 3,216,789	\$ 2,673,173	\$ 2,743,426	\$ 1,675,359
Accounts Receivable net.....	-	-	-	30,301
Taxes Receivable.....	154,695	11,669	-	891,333
Due from Other Governments.....	-	-	-	50,792
Restricted Cash and Investments.....	-	-	-	-
Total assets.....	<u>\$ 3,371,484</u>	<u>\$ 2,684,842</u>	<u>\$ 2,743,426</u>	<u>\$ 2,647,785</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ 906,188	\$ 991	\$ 195,682
Unearned Revenue.....	-	-	-	16,771
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>-</u>	<u>906,188</u>	<u>991</u>	<u>212,453</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	118,817	-	-	61,376
Total Deferred Inflows of Resources.....	<u>118,817</u>	<u>-</u>	<u>-</u>	<u>61,376</u>
FUND BALANCES (DEFICITS)				
Restricted.....	-	-	2,742,435	-
Committed.....	3,252,667	1,778,654	-	-
Assigned.....	-	-	-	2,373,956
Total fund balances (deficits).....	<u>\$ 3,252,667</u>	<u>\$ 1,778,654</u>	<u>\$ 2,742,435</u>	<u>\$ 2,373,956</u>
Total liabilities and fund balances (deficits).....	<u>\$ 3,371,484</u>	<u>\$ 2,684,842</u>	<u>\$ 2,743,426</u>	<u>\$ 2,647,785</u>

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

Special Revenue			Debt Service	Total Nonmajor Governmental funds
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	
\$ 5,596,068	\$ -	\$ 250,670	-	\$ 16,155,485
54,572	-	-	-	84,873
925,585	957,976	21,476	-	2,962,734
-	-	-	-	50,792
-	-	-	4,835,025	4,835,025
<u>\$ 6,576,225</u>	<u>\$ 957,976</u>	<u>\$ 272,146</u>	<u>\$ 4,835,025</u>	<u>\$ 24,088,909</u>
\$ -	\$ -	\$ 2,847	\$ 362,576	\$ 1,468,284
-	-	-	-	16,771
-	737,128	-	20,400	757,528
<u>-</u>	<u>737,128</u>	<u>2,847</u>	<u>382,976</u>	<u>2,242,583</u>
-	-	15,171	-	195,364
-	-	15,171	-	195,364
6,576,225	220,848	254,128	4,452,049	14,245,685
-	-	-	-	5,031,321
-	-	-	-	2,373,956
<u>\$ 6,576,225</u>	<u>\$ 220,848</u>	<u>\$ 254,128</u>	<u>\$ 4,452,049</u>	<u>\$ 21,650,962</u>
<u>\$ 6,576,225</u>	<u>\$ 957,976</u>	<u>\$ 272,146</u>	<u>\$ 4,835,025</u>	<u>\$ 24,088,909</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2020

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
REVENUES				
Taxes:				
Current Property	\$ 2,596,011	\$ 2,337,472	\$ -	\$ 713,705
Sales.....	-	-	-	2,891,345
Delinquent	79,113	-	-	27,830
Total Taxes.....	<u>2,675,124</u>	<u>2,337,472</u>	<u>-</u>	<u>3,632,880</u>
Other Revenues:				
License And Fees.....	169,123	-	1,234,938	1,200,964
Intergovernmental.....	23,805	553,626	-	1,934,388
Charges For Services.....	-	-	-	1,433,473
Fines and Forfeitures.....	-	-	-	281,320
Miscellaneous.....	26,689	-	23,577	137,835
Total revenues.....	<u>2,894,741</u>	<u>2,891,098</u>	<u>1,258,515</u>	<u>8,620,860</u>
EXPENDITURES				
Current:				
General Government.....	-	-	-	2,542,392
Public Safety.....	2,721,510	-	-	1,452,848
Streets And Public Improvement.....	-	-	209,464	3,574,284
Parks And Recreation.....	-	-	-	-
Conservation and Development.....	-	2,903,901	-	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Total expenditures.....	<u>2,721,510</u>	<u>2,903,901</u>	<u>209,464</u>	<u>7,569,524</u>
Excess (deficiency) of revenues over expenditures.....	<u>173,231</u>	<u>(12,803)</u>	<u>1,049,051</u>	<u>1,051,336</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	263,224
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>263,224</u>
Net change in fund balances	173,231	(12,803)	1,049,051	1,314,560
Fund balances - beginning	3,079,436	1,791,457	1,693,384	1,059,396
Fund balances - ending	<u>\$ 3,252,667</u>	<u>\$ 1,778,654</u>	<u>\$ 2,742,435</u>	<u>\$2,373,956</u>

Special Revenue			Debt Service	Total Nonmajor Governmental funds
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	
\$ -	\$ -	\$ 467,254	\$ -	\$ 6,114,442
4,821,589	5,838,703	-	-	13,551,637
-	-	-	-	106,943
<u>4,821,589</u>	<u>5,838,703</u>	<u>467,254</u>	<u>-</u>	<u>19,773,022</u>
-	-	32,572	-	2,637,597
-	-	-	-	2,511,819
-	-	-	1,638,882	3,072,355
-	-	-	-	281,320
58,368	-	-	46,059	292,528
<u>4,879,957</u>	<u>5,838,703</u>	<u>499,826</u>	<u>1,684,941</u>	<u>28,568,641</u>
-	-	-	-	2,542,392
-	-	-	-	4,174,358
-	-	245,698	-	4,029,446
5,227,736	907,000	-	-	6,134,736
-	-	-	-	2,903,901
-	-	-	810,000	810,000
-	-	-	851,839	851,839
-	-	-	-	-
<u>5,227,736</u>	<u>907,000</u>	<u>245,698</u>	<u>1,661,839</u>	<u>21,446,672</u>
<u>(347,779)</u>	<u>4,931,703</u>	<u>254,128</u>	<u>23,102</u>	<u>7,121,969</u>
-	-	-	-	263,224
-	(4,739,605)	-	-	(4,739,605)
-	<u>(4,739,605)</u>	-	-	<u>(4,476,381)</u>
(347,779)	192,098	254,128	23,102	2,645,588
6,924,004	28,750	-	4,428,947	19,005,374
<u>\$6,576,225</u>	<u>\$ 220,848</u>	<u>\$ 254,128</u>	<u>\$ 4,452,049</u>	<u>\$ 21,650,962</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$2,576,000	\$2,576,000	\$2,596,011	\$ 20,011
Delinquent Taxes.....	44,000	44,000	79,113	35,113
Total Taxes.....	<u>2,620,000</u>	<u>2,620,000</u>	<u>2,675,124</u>	<u>55,124</u>
Other Revenues:				
License And Fees.....	154,000	154,000	169,123	15,123
Intergovernmental.....	-	-	23,805	23,805
Miscellaneous.....	-	-	26,689	26,689
Total revenues.....	<u>2,774,000</u>	<u>2,774,000</u>	<u>2,894,741</u>	<u>120,741</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	2,778,185	2,778,985	2,721,510	57,475
Total expenditures.....	<u>2,778,185</u>	<u>2,778,985</u>	<u>2,721,510</u>	<u>57,475</u>
Excess (deficiency) of revenues over expenditures.....	<u>(4,185)</u>	<u>(4,985)</u>	<u>173,231</u>	<u>178,216</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(4,185)	(4,985)	173,231	178,216
Fund balances - beginning.....	3,079,436	3,079,436	3,079,436	-
Fund balances - ending.....	<u>\$3,075,251</u>	<u>\$3,074,451</u>	<u>\$3,252,667</u>	<u>\$ 178,216</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Community Reinvestment Agency Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 3,478,000	\$ 3,478,000	\$ 2,337,472	\$ (1,140,528)
Total Taxes.....	<u>3,478,000</u>	<u>3,478,000</u>	<u>2,337,472</u>	<u>(1,140,528)</u>
Other Revenues:				
Intergovernmental.....	545,000	545,000	553,626	8,626
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>4,023,000</u>	<u>4,023,000</u>	<u>2,891,098</u>	<u>(1,131,902)</u>
EXPENDITURES				
Conservation And Development.....	4,041,000	4,311,000	2,903,901	1,407,099
Total expenditures.....	<u>4,041,000</u>	<u>4,311,000</u>	<u>2,903,901</u>	<u>1,407,099</u>
Excess (deficiency) of revenues over expenditures.....	<u>(18,000)</u>	<u>(288,000)</u>	<u>(12,803)</u>	<u>275,197</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(18,000)	(288,000)	(12,803)	275,197
Fund balances - beginning.....	1,791,457	1,791,457	1,791,457	-
Fund balances - ending.....	<u>\$ 1,773,457</u>	<u>\$ 1,503,457</u>	<u>\$ 1,778,654</u>	<u>\$ 275,197</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
License And Fees.....	\$ 406,000	\$ 406,000	\$1,234,938	\$ 828,938
Miscellaneous.....	-	-	23,577	23,577
Total revenues.....	406,000	406,000	1,258,515	852,515
EXPENDITURES				
Streets And Public Improvement.....	1,176,467	1,218,712	209,464	1,009,248
Total expenditures.....	1,176,467	1,218,712	209,464	1,009,248
Excess (deficiency) of revenues over expenditures.....	(770,467)	(812,712)	1,049,051	1,861,763
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances.....	(770,467)	(812,712)	1,049,051	1,861,763
Fund balances - beginning.....	1,693,384	1,693,384	1,693,384	-
Fund balances - ending.....	\$ 922,917	\$ 880,672	\$2,742,435	\$ 1,861,763

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 738,000	\$ 738,000	\$ 713,705	\$ (24,295)
Sales.....	2,651,345	2,651,345	2,891,345	240,000
Delinquent Taxes.....	14,000	14,000	27,830	13,830
Total revenues.....	<u>3,403,345</u>	<u>3,403,345</u>	<u>3,632,880</u>	<u>229,535</u>
Other Revenues:				
License And Fees.....	844,000	965,810	1,200,964	235,154
Intergovernmental.....	1,888,000	1,888,000	1,934,388	46,388
Charges For Services.....	835,495	1,110,495	1,433,473	322,978
Fines and Forfeitures.....	266,549	266,549	281,320	14,771
Miscellaneous.....	120,300	257,300	137,835	(119,465)
Total revenues.....	<u>7,357,689</u>	<u>7,891,499</u>	<u>8,620,860</u>	<u>729,361</u>
EXPENDITURES				
General Government				
Engineering.....	690,846	683,746	615,317	68,429
Planning.....	996,432	1,002,882	869,980	132,902
Building Inspection.....	588,325	723,535	678,785	44,750
Administration.....	389,608	374,358	355,960	18,398
Garbage Collection.....	-	160,000	22,350	137,650
	<u>2,665,211</u>	<u>2,944,521</u>	<u>2,542,392</u>	<u>402,129</u>
Public Safety				
Sheriff.....	1,192,628	1,192,628	1,142,869	49,759
Animal Control.....	254,425	255,025	247,692	7,333
Animal Shelter.....	69,601	69,601	62,287	7,314
	<u>1,516,654</u>	<u>1,517,254</u>	<u>1,452,848</u>	<u>64,406</u>
Streets And Public Improvement				
Roads and Highways.....	3,243,601	3,505,401	3,376,788	128,613
Sewer Division.....	96,395	96,395	73,809	22,586
Weed Department.....	151,389	151,389	123,687	27,702
	<u>3,491,385</u>	<u>3,753,185</u>	<u>3,574,284</u>	<u>178,901</u>
Total expenditures.....	<u>7,673,250</u>	<u>8,214,960</u>	<u>7,569,524</u>	<u>645,436</u>
Excess (deficiency) of revenues over expenditures.....	<u>(315,561)</u>	<u>(323,461)</u>	<u>1,051,336</u>	<u>1,374,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	210,000	210,000	263,224	53,224
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>210,000</u>	<u>210,000</u>	<u>263,224</u>	<u>53,224</u>
Net change in fund balances.....	(105,561)	(113,461)	1,314,560	1,428,021
Fund balances - beginning.....	1,059,396	1,059,396	1,059,396	-
Fund balances - ending.....	<u>\$ 953,835</u>	<u>\$ 945,935</u>	<u>\$ 2,373,956</u>	<u>\$ 1,428,021</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$4,387,000	\$4,387,000	\$4,821,589	\$ 434,589
Total Taxes.....	<u>4,387,000</u>	<u>4,387,000</u>	<u>4,821,589</u>	<u>434,589</u>
Other Revenues:				
Miscellaneous.....	24,000	24,000	58,368	34,368
Total revenues.....	<u>4,411,000</u>	<u>4,411,000</u>	<u>4,879,957</u>	<u>468,957</u>
EXPENDITURES				
General and Administrative.....	65,805	65,805	72,324	(6,519)
Grants to Other Entities.....	4,974,501	5,474,501	5,155,412	319,089
Total expenditures.....	<u>5,040,306</u>	<u>5,540,306</u>	<u>5,227,736</u>	<u>312,570</u>
Excess (deficiency) of revenues over expenditures.....	<u>(629,306)</u>	<u>(1,129,306)</u>	<u>(347,779)</u>	<u>781,527</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(629,306)	(1,129,306)	(347,779)	781,527
Fund balances - beginning.....	6,924,004	6,924,004	6,924,004	-
Fund balances - ending.....	<u>\$6,294,698</u>	<u>\$5,794,698</u>	<u>\$6,576,225</u>	<u>\$ 781,527</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$6,384,000	\$6,384,000	\$5,838,703	\$ (545,297)
Total revenues.....	<u>6,384,000</u>	<u>6,384,000</u>	<u>5,838,703</u>	<u>(545,297)</u>
Other Revenues:				
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>6,384,000</u>	<u>6,384,000</u>	<u>5,838,703</u>	<u>(545,297)</u>
EXPENDITURES				
Tourism Promotion.....	<u>1,187,282</u>	<u>1,187,282</u>	<u>907,000</u>	<u>280,282</u>
Total expenditures.....	<u>1,187,282</u>	<u>1,187,282</u>	<u>907,000</u>	<u>280,282</u>
Excess (deficiency) of revenues over expenditures.....	<u>5,196,718</u>	<u>5,196,718</u>	<u>4,931,703</u>	<u>(265,015)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	<u>(5,196,718)</u>	<u>(5,196,718)</u>	<u>(4,739,605)</u>	<u>457,113</u>
Total other financing sources (uses).....	<u>(5,196,718)</u>	<u>(5,196,718)</u>	<u>(4,739,605)</u>	<u>457,113</u>
Net change in fund balances.....	-	-	192,098	192,098
Fund balances - beginning.....	28,750	28,750	28,750	-
Fund balances - ending.....	<u>\$ 28,750</u>	<u>\$ 28,750</u>	<u>\$ 220,848</u>	<u>\$ 192,098</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Flood Control For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 500,000	\$ 500,000	\$ 467,254	\$ (32,746)
Sales.....	-	-	-	-
Delinquent Taxes.....	-	-	-	-
Total revenues.....	<u>500,000</u>	<u>500,000</u>	<u>467,254</u>	<u>(32,746)</u>
Other Revenues:				
License And Fees.....	-	-	32,572	32,572
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>500,000</u>	<u>500,000</u>	<u>499,826</u>	<u>(174)</u>
EXPENDITURES				
Streets And Public Improvement - Flood Control.....	500,000	500,000	245,698	254,302
Total expenditures.....	<u>500,000</u>	<u>500,000</u>	<u>245,698</u>	<u>254,302</u>
Excess (deficiency) of revenues over expenditures.....	-	-	254,128	254,128
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	-	-	254,128	254,128
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,128</u>	<u>\$ 254,128</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$3,499,153	\$ 3,499,153	\$ 3,569,581	\$ 70,428
Delinquent Taxes.....	89,000	89,000	118,973	29,973
Total Taxes.....	<u>3,588,153</u>	<u>3,588,153</u>	<u>3,688,554</u>	<u>100,401</u>
Other Revenues:				
License And Fees.....	262,000	262,000	231,760	(30,240)
Intergovernmental.....	33,521	33,521	16,814	(16,707)
Charges For Services.....	1,002,079	1,002,079	274,850	(727,229)
Miscellaneous.....	-	-	1,121	1,121
Total revenues.....	<u>4,885,753</u>	<u>4,885,753</u>	<u>4,213,099</u>	<u>(672,654)</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	2,950,000	9,667,679	8,875,000	792,679
Interest and Other Charges.....	1,834,903	1,834,903	2,145,817	(310,914)
Total expenditures.....	<u>4,784,903</u>	<u>11,502,582</u>	<u>11,020,817</u>	<u>481,765</u>
Excess (deficiency) of revenues over expenditures.....	<u>100,850</u>	<u>(6,616,829)</u>	<u>(6,807,718)</u>	<u>(190,889)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	244,150	3,700,287	7,092,954	3,392,667
Transfers Out.....	-	-	-	-
Bond Proceeds.....	-	29,960,000	30,025,000	(65,000)
Payment to Refunded Bond Escrow Agent.....	-	(29,659,707)	(29,659,707)	-
Total other financing sources (uses).....	<u>244,150</u>	<u>4,000,580</u>	<u>7,458,247</u>	<u>3,327,667</u>
Net change in fund balances.....	345,000	(2,616,249)	650,529	3,136,778
Fund balances - beginning.....	3,911,216	3,911,216	3,911,216	-
Fund balances - ending.....	<u>\$4,256,216</u>	<u>\$ 1,294,967</u>	<u>\$ 4,561,745</u>	<u>\$ 3,136,778</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 1,571,627	\$ 1,571,627	\$ 1,638,882	\$ 67,255
Miscellaneous.....	60,000	60,000	46,059	(13,941)
Total revenues.....	<u>1,631,627</u>	<u>1,631,627</u>	<u>1,684,941</u>	<u>53,314</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	885,000	885,000	810,000	75,000
Interest and Other Charges.....	866,628	866,628	851,839	14,789
Total expenditures.....	<u>1,751,628</u>	<u>1,751,628</u>	<u>1,661,839</u>	<u>89,789</u>
Excess (deficiency) of revenues over expenditures.....	<u>(120,001)</u>	<u>(120,001)</u>	<u>23,102</u>	<u>143,103</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(120,001)	(120,001)	23,102	143,103
Fund balances - beginning.....	<u>4,428,947</u>	<u>4,428,947</u>	<u>4,428,947</u>	<u>-</u>
Fund balances - ending.....	<u>\$ 4,308,946</u>	<u>\$ 4,308,946</u>	<u>\$ 4,452,049</u>	<u>\$ 143,103</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ -	\$ -	\$ 1,285,287	\$ 1,285,287
Miscellaneous.....	-	-	336,655	336,655
Total revenues.....	-	-	1,621,942	1,621,942
EXPENDITURES				
Capital Improvements.....	8,035,000	8,296,924	2,911,370	5,385,554
Total capital outlay.....	8,035,000	8,296,924	2,911,370	5,385,554
Total expenditures.....	8,035,000	8,296,924	2,911,370	5,385,554
Excess (deficiency) of revenues over expenditures.....	(8,035,000)	(8,296,924)	(1,289,428)	7,007,496
OTHER FINANCING SOURCES (USES)				
Transfers In.....	3,738,858	3,738,858	11,202,858	7,464,000
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	3,738,858	3,738,858	11,202,858	7,464,000
Net change in fund balances.....	(4,296,142)	(4,558,066)	9,913,430	14,471,496
Fund balances - beginning.....	18,086,603	18,086,603	18,086,603	-
Fund balances - ending.....	\$13,790,461	\$13,528,537	\$28,000,033	\$ 14,471,496

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, 2020

	Termination Pool	Fleet Management	Garage	Risk Management	Total
ASSETS					
Current assets:					
Cash and Investments.....	\$ 7,796,924	\$ 1,096,151	\$ 293,405	\$ 1,324,517	\$10,510,997
Accounts Receivable net.....	825	1,075	-	-	1,900
Total current assets.....	<u>7,797,749</u>	<u>1,097,226</u>	<u>293,405</u>	<u>1,324,517</u>	<u>10,512,897</u>
Noncurrent assets:					
Machinery and Equipment.....	-	10,320,984	44,594	-	10,365,578
Accumulated Depreciation.....	-	(6,751,478)	(20,869)	-	(6,772,347)
Total noncurrent assets.....	<u>-</u>	<u>3,569,506</u>	<u>23,725</u>	<u>-</u>	<u>3,593,231</u>
Total assets.....	<u>7,797,749</u>	<u>4,666,732</u>	<u>317,130</u>	<u>1,324,517</u>	<u>14,106,128</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflows Relating to Pensions.....	-	-	17,873	-	17,873
Total Deferred Outflows.....	<u>-</u>	<u>-</u>	<u>17,873</u>	<u>-</u>	<u>17,873</u>
LIABILITIES					
Current liabilities:					
Accounts Payable.....	-	16	9,177	-	9,193
Compensated Absences.....	4,162,326	-	15,963	-	4,178,289
Other Post Employment Benefit Liability.....	718,642	-	-	-	718,642
Total current liabilities.....	<u>4,880,968</u>	<u>16</u>	<u>25,140</u>	<u>-</u>	<u>4,906,124</u>
Noncurrent liabilities:					
Compensated Absences.....	1,025,291	-	-	-	1,025,291
Net Pension Liability.....	-	-	8,958	-	8,958
Other Post Employment Benefit Liability.....	5,182,688	-	-	-	5,182,688
Total noncurrent liabilities.....	<u>6,207,979</u>	<u>-</u>	<u>8,958</u>	<u>-</u>	<u>6,216,937</u>
Total liabilities.....	<u>11,088,947</u>	<u>16</u>	<u>34,098</u>	<u>-</u>	<u>11,123,061</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflow of Resources Relating to Pensions.....	-	-	19,579	-	19,579
Total deferred inflows of resources.....	<u>-</u>	<u>-</u>	<u>19,579</u>	<u>-</u>	<u>19,579</u>
NET POSITION					
Net Investment in Capital Assets.....	-	3,569,506	23,725	-	3,593,231
Unrestricted.....	(3,291,198)	1,097,210	257,601	1,324,517	(611,870)
Total net position.....	<u>\$ (3,291,198)</u>	<u>\$ 4,666,716</u>	<u>\$ 281,326</u>	<u>\$ 1,324,517</u>	<u>\$ 2,981,361</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2020

	Termination Pool	Fleet Management	Garage	Risk Management	Total
OPERATING REVENUES					
Charges For Services.....	\$ 1,737,257	\$ 1,182,274	\$657,998	\$ 1,707,607	\$ 5,285,136
Miscellaneous.....	7,484	-	284	173,252	181,020
Total operating revenues.....	<u>1,744,741</u>	<u>1,182,274</u>	<u>658,282</u>	<u>1,880,859</u>	<u>5,466,156</u>
OPERATING EXPENSES					
General and Administrative.....	-	56,169	688,695	191,070	935,934
Depreciation.....	-	1,167,016	-	-	1,167,016
Claims and Premiums.....	4,290,772	-	-	1,679,557	5,970,329
Total operating expenses.....	<u>4,290,772</u>	<u>1,223,185</u>	<u>688,695</u>	<u>1,870,627</u>	<u>8,073,279</u>
Operating income (loss).....	<u>(2,546,031)</u>	<u>(40,911)</u>	<u>(30,413)</u>	<u>10,232</u>	<u>(2,607,123)</u>
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental.....	-	-	1,307	31,501	32,808
Interest Income.....	-	-	-	-	-
Sale of Capital Assets.....	-	38,081	-	-	38,081
Total nonoperating revenues (expenses).....	<u>-</u>	<u>38,081</u>	<u>1,307</u>	<u>31,501</u>	<u>70,889</u>
Income (loss) before contributions and transfers.....	<u>(2,546,031)</u>	<u>(2,830)</u>	<u>(29,106)</u>	<u>41,733</u>	<u>(2,536,234)</u>
Transfers					
Transfers In.....	2,500,000	-	-	-	2,500,000
Transfers Out.....	-	-	-	-	-
Change in net position	<u>(46,031)</u>	<u>(2,830)</u>	<u>(29,106)</u>	<u>41,733</u>	<u>(36,234)</u>
Total net position - beginning.....	<u>(3,245,167)</u>	<u>4,669,546</u>	<u>310,432</u>	<u>1,282,784</u>	<u>3,017,595</u>
Total net position - ending.....	<u><u>\$(3,291,198)</u></u>	<u><u>\$ 4,666,716</u></u>	<u><u>\$281,326</u></u>	<u><u>\$ 1,324,517</u></u>	<u><u>\$ 2,981,361</u></u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2020

	Termination Pool	Fleet Management	Garage	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users.....	\$ 1,743,916	\$ 1,181,199	\$ 658,282	\$ 1,880,859	\$ 5,464,256
Payments to Suppliers and Contractors.....	(2,506,171)	(60,776)	(407,269)	(1,892,974)	(4,867,190)
Payments to Employees.....	-	-	(287,317)	-	(287,317)
Net Cash Provided (Used) by Operating Activities.....	<u>(762,255)</u>	<u>1,120,423</u>	<u>(36,304)</u>	<u>(12,115)</u>	<u>309,749</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Receipts of Non Operating Grants.....	-	-	-	31,501	31,501
Transfers (To) From Other Funds.....	2,500,000	-	1,307	-	2,501,307
Interfund Balances Due To (From) Other Funds.....	-	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>2,500,000</u>	<u>-</u>	<u>1,307</u>	<u>31,501</u>	<u>2,532,808</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets.....	-	(1,111,277)	-	-	(1,111,277)
Proceeds from Disposal of Capital Assets.....	-	45,656	-	-	45,656
Payments for Landfill Post-Closure Care.....	-	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>-</u>	<u>(1,065,621)</u>	<u>-</u>	<u>-</u>	<u>(1,065,621)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Provided (Used) - All Activities.....	1,737,745	54,802	(34,997)	19,386	1,776,936
Cash and Cash Equivalents - Beginning.....	6,059,179	1,041,349	328,402	1,305,131	8,734,061
Cash and Cash Equivalents - Ending.....	<u>\$ 7,796,924</u>	<u>\$ 1,096,151</u>	<u>\$ 293,405</u>	<u>\$ 1,324,517</u>	<u>\$10,510,997</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$(2,546,031)	\$ (40,911)	\$ (30,413)	\$ 10,232	\$(2,607,123)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	(825)	1,167,016	-	-	1,166,191
(Increase) Decrease in Accounts Receivable.....	-	(1,075)	-	-	(1,075)
(Increase) Decrease in Due from Other Governments.....	-	-	-	-	-
Increase (Decrease) in Accounts Payable.....	(30,621)	(4,607)	(12,155)	(22,347)	(69,730)
Increase (Decrease) in Other Post-employment Benefits.....	2,074,547	-	-	-	2,074,547
Increase (Decrease) in Net Pension Expense.....	-	-	1,468	-	1,468
Increase (Decrease) in Compensated Absences.....	(259,325)	-	4,796	-	(254,529)
Net Cash Provided (Used) by Operating Activities.....	<u>\$ (762,255)</u>	<u>\$ 1,120,423</u>	<u>\$ (36,304)</u>	<u>\$ (12,115)</u>	<u>\$ 309,749</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Assets Transferred from Governmental Funds.....	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets.....	-	-	-	-	-
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Weber Morgan Health Department Fund Statements

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

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Statement of Net Position
December 31, 2020**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Investments.....	\$ 4,329,337	\$ —	\$ 4,329,337
Receivables:			
Accounts, net.....	1,141,786	—	1,141,786
Taxes.....	202,462	—	202,462
Capital Assets:			
Land.....	—	94,809	94,809
Buildings & Improvements.....	—	2,900,168	2,900,168
Equipment.....	—	714,577	714,577
Less Accumulated Depreciation.....	—	(1,178,509)	(1,178,509)
Total Assets	<u>\$ 5,673,585</u>	<u>\$ 2,531,045</u>	<u>8,204,630</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to Pensions.....	—	1,016,101	1,016,101
	<u>—</u>	<u>1,016,101</u>	<u>1,016,101</u>
LIABILITIES			
Accounts Payable.....	\$ 174,904	—	174,904
Unearned Revenue.....	189,490	(40,856)	148,634
Long-term liabilities:			
Due within one year.....	—	210,423	210,423
Due after one year.....	—	1,773,921	1,773,921
Total Liabilities	<u>364,394</u>	<u>1,943,488</u>	<u>2,307,882</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Pensions.....	—	710,130	710,130
Unavailable Revenue - Property Taxes.....	79,900	(79,900)	—
Total Deferred Inflow of Resources	<u>79,900</u>	<u>630,230</u>	<u>710,130</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted.....	558,954	(558,954)	—
Unassigned.....	4,670,337	(4,670,337)	—
Total Fund Balances	<u>5,229,291</u>	<u>(5,229,291)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 5,673,585</u>		
Net Position:			
Net investment in capital assets.....		2,531,045	2,531,045
Restricted.....		558,954	558,954
Unrestricted.....		3,112,720	3,112,720
Total Net Assets		<u>\$ 6,202,719</u>	<u>\$ 6,202,719</u>

WEBER MORGAN HEALTH DEPARTMENT

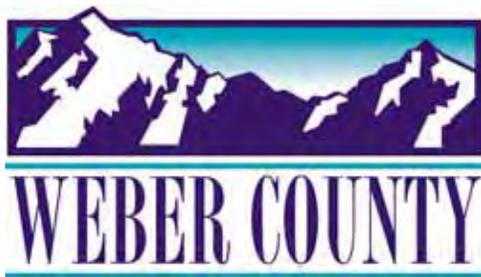
**A Component Unit of Weber County
Statement of Changes in Net Position
For the Year Ended December 31, 2020**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes.....	\$ 1,769,577	\$ 55,439	\$ 1,825,016
Delinquent Taxes.....	52,205	(52,205)	—
Licenses, Permits and Fees.....	128,234	—	128,234
Intergovernmental.....	8,114,971	—	8,114,971
Charges for Services.....	2,448,103	5,704	2,453,807
Miscellaneous.....	55,283	—	55,283
Gain on Sale of Capital Assets.....	10,639	—	10,639
Total Revenues.....	<u>12,579,012</u>	<u>8,938</u>	<u>12,587,950</u>
EXPENDITURES / EXPENSES			
Current:			
Employee Wages and Benefits.....	6,692,248	68,031	6,760,279
Materials and Services.....	4,646,717	310,635	4,957,352
Depreciation.....	—	148,438	148,438
Capital Outlay	212,708	(212,708)	—
Total Expenditures / Expenses.....	<u>11,551,673</u>	<u>314,396</u>	<u>11,866,069</u>
Revenues Over (Under) Expenditures.....	1,027,339	(305,458)	721,881
OTHER FINANCING SOURCES (USES)			
Transfers In.....	—	—	—
Transfers Out.....	—	—	—
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>
Change in Fund Balance / Net Position.....	1,027,339	(305,458)	721,881
Fund Balance / Net Position, January 1	4,201,952		5,480,838
Fund Balance / Net Position, December 31	<u>\$ 5,229,291</u>		<u>\$ 6,202,719</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,756,000	\$1,756,000	\$1,769,577	\$ 13,577
Delinquent Taxes.....	30,000	30,000	52,205	22,205
Total taxes.....	<u>1,786,000</u>	<u>1,786,000</u>	<u>1,821,782</u>	<u>35,782</u>
Other Revenues:				
Intergovernmental.....	6,840,306	7,339,303	8,114,971	775,668
License And Fees.....	113,000	113,000	128,234	15,234
Charges For Services.....	2,596,110	2,596,110	2,448,103	(148,007)
Miscellaneous.....	19,500	21,500	55,283	33,783
Sale of Captial Assets.....	18,500	18,500	10,639	(7,861)
Total revenues.....	<u>11,373,416</u>	<u>11,874,413</u>	<u>12,579,012</u>	<u>704,599</u>
EXPENDITURES				
Current:				
Wages and Benefits.....	6,674,984	7,847,898	6,692,248	1,155,650
Materials and Services.....	4,708,069	5,047,319	4,646,717	400,602
Capital outlay:	274,000	274,000	212,708	61,292
Total expenditures.....	<u>11,657,053</u>	<u>13,169,217</u>	<u>11,551,673</u>	<u>1,617,544</u>
Excess (deficiency) of revenues over expenditures.....	<u>(283,637)</u>	<u>(1,294,804)</u>	<u>1,027,339</u>	<u>2,322,143</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(283,637)	(1,294,804)	1,027,339	2,322,143
Fund balances - beginning.....	4,201,952	4,201,952	4,201,952	-
Fund balances - ending.....	<u>\$3,918,315</u>	<u>\$2,907,148</u>	<u>\$5,229,291</u>	<u>\$ 2,322,143</u>



Other Schedules

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
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2020

	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
WEBER COUNTY											
Weber County	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.001720	0.001720	0.001908	32,060,462	1,579,104	2,551,320	36,190,887
Weber County G O Bond Fund	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000185	0.000185	0.000209	3,448,364	169,846	279,469	3,897,678
Library	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000458	0.000458	0.000493	8,537,030	420,482	659,225	9,616,737
Weber / Morgan Health	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000092	0.000092	0.000099	1,714,862	84,464	132,380	1,931,705
Paramedic Fund	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000135	0.000135	0.000145	2,516,373	123,941	193,890	2,834,204
Weber County Flood Control	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000026	0.000026	0.000000	484,635	23,870	0	508,505
Multicounty Assess & Collect	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000012	0.000012	0.000009	223,678	11,017	12,035	246,729
Assess & Collect / County	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000240	0.000240	0.000258	4,473,553	220,340	344,990	5,038,883
Tax Sale Fees	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
SCHOOL DISTRICTS											
Ogden City School Distr	5,424,695,564	207,255,351	754,859,930	6,386,810,845	0.007808	0.007808	0.008161	42,356,023	1,618,250	6,160,412	50,134,685
Ogden School Judgment Levy	5,424,695,564	207,262,051	754,859,930	6,386,817,545	0.000000	0.000000	0.000000	-	-	-	-
Weber School District	13,215,108,098	710,828,561	582,310,053	14,508,246,712	0.005806	0.005806	0.006038	76,726,918	4,127,071	3,515,988	84,369,976
State Charter School Levy Ogden	5,424,695,564	207,255,351	754,859,930	6,386,810,845	0.000176	0.000176	0.000231	954,746	36,477	174,373	1,165,596
State Charter School Levy Weber	13,215,108,098	710,828,561	582,310,053	14,508,246,712	0.000062	0.000062	0.000072	819,337	44,071	41,926	905,334
CITIES & TOWNS											
Farr West City	628,614,180	17,249,295	48,080,971	693,944,446	0.000478	0.000478	0.000517	300,478	8,245	24,858	333,581
Harrisville City	430,059,297	10,617,634	9,929,741	450,606,672	0.000802	0.000802	0.000875	344,908	8,515	8,689	362,111
Hooper City	601,351,679	9,429,560	3,942,976	614,724,215	0.000401	0.000401	0.000427	241,142	3,781	1,684	246,607
Huntsville Town	81,275,248	1,811,679	1,210,191	84,297,118	0.001161	0.001161	0.001274	94,361	2,103	1,542	98,006
North Ogden City	1,367,558,726	25,146,470	16,458,564	1,409,163,760	0.001180	0.001180	0.001082	1,613,719	29,673	17,808	1,661,200
Ogden City	5,477,251,168	208,092,066	768,070,635	6,453,413,869	0.002651	0.002651	0.002876	14,520,193	551,652	2,208,971	17,280,816
Plain City	527,113,765	19,729,779	7,182,328	554,025,872	0.000336	0.000336	0.000361	177,110	6,629	2,593	186,312
Pleasant View City	803,639,862	18,821,687	51,211,319	873,672,868	0.001076	0.001076	0.001076	864,716	20,252	55,103	940,072
Riverdale City	750,220,234	37,007,639	58,390,959	845,618,832	0.000921	0.000921	0.000972	690,953	34,084	56,756	781,793
Roy City	1,985,949,860	64,314,737	50,590,430	2,100,855,027	0.001959	0.001959	0.002123	3,890,476	125,993	107,403	4,123,872
South Ogden City	1,221,414,278	25,665,266	44,826,263	1,291,905,807	0.002700	0.002700	0.002700	3,297,819	69,296	121,031	3,488,146
Uintah City	100,312,460	11,141,697	4,286,757	115,740,914	0.000677	0.000677	0.000736	67,912	7,543	3,155	78,610
Washington Terrace City	509,817,096	8,291,214	34,212,707	552,321,017	0.002476	0.002476	0.002863	1,262,307	20,529	97,951	1,380,787
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr	2,677,473,766	111,738,028	264,933,370	3,054,145,164	0.000211	0.000211	0.000226	564,947	23,577	59,875	648,399
Hooper Water Imp Distr	1,087,277,605	19,901,025	5,296,294	1,112,474,924	0.000277	0.000277	0.000294	301,176	5,513	1,557	308,246
Powder Mtn Water&Sewer	-	-	-	-	0.000000	0.000000	0.000000	110,674	-	-	110,674
Powder Mtn Water & Sewer Distr	253,866,161	1,176,047	7,376,956	262,419,164	0.000307	0.000307	0.000290	77,937	361	2,139	80,437
Roy Secondary Water	-	-	-	-	0.000000	0.000000	0.000000	2,170,881	-	-	2,170,881
Roy Water Conservancy Distr	2,099,433,687	67,588,587	50,221,028	2,217,243,302	0.000063	0.000063	0.000068	132,264	4,258	3,415	139,937
South Ogden Cons Dist	-	-	-	-	0.000000	0.000000	0.000000	2,959,695	-	-	2,959,695
Uintah Highlands Improv	329,388,431	7,115,366	8,243,710	344,747,507	0.000570	0.000570	0.000612	187,751	4,056	5,045	196,852
W Warren / Warren Water Imp Dis	77,233,160	4,463,069	129,951	81,826,180	0.000284	0.000284	0.000296	21,934	1,268	38	23,240
Weber Basin Water	-	-	-	-	0.000000	0.000000	0.000000	2,938,963	-	-	2,938,963
Weber Basin Water - General	18,639,788,947	918,083,912	1,337,169,983	20,895,042,842	0.000146	0.000146	0.000153	2,721,409	134,040	204,587	3,060,036
Weber Basin Water - Ogden	5,477,251,168	208,092,066	768,070,635	6,453,413,869	0.000295	0.000295	0.000320	1,615,789	61,387	245,783	1,922,959
Weber/Box Elder Conservancy Dis	-	-	-	-	0.000000	0.000000	0.000000	4,188,797	-	-	4,188,797
Wolf Crk Water&Swr	-	-	-	-	0.000000	0.000000	0.000000	1,515	-	-	1,515
SEWER DISTRICTS											
Central Weber Sewer Distr	13,560,896,529	240,605,462	1,182,068,577	14,983,570,568	0.000564	0.000564	0.000607	7,648,346	135,701	717,516	8,501,563
North Davis Sewer Distr	1,990,583,717	63,507,378	51,527,439	2,105,618,534	0.000769	0.000769	0.000800	1,530,759	48,837	41,222	1,620,818
MOSQUITO ABATEMENT											
Mosquito Abatement Distr	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000094	0.000094	0.000101	1,752,142	86,300	135,054	1,973,496
CEMETARY DISTRICTS											
Ben Lomond Cemetery Distr	2,362,976,768	56,580,415	83,072,433	2,502,629,616	0.000054	0.000054	0.000058	127,601	3,055	4,818	135,474
Eden Cemetery Distr	791,541,555	11,732,371	5,275,576	808,549,502	0.000055	0.000055	0.000058	43,535	645	306	44,486
Liberty Cemetery Maint Distr	308,928,453	4,303,549	1,515,059	314,747,061	0.000030	0.000030	0.000032	9,268	129	48	9,445
Plain City Cemetery	621,967,058	30,128,471	7,538,327	659,633,856	0.000055	0.000055	0.000059	34,208	1,657	44	36,310
Warren / W Warren Cemetery	110,815,980	264,746,173	49,969,143	425,531,296	0.000127	0.000127	0.000126	14,074	33,623	6,296	53,993
West Weber / Taylor Cemetery	326,827,279	27,756,554	1,543,291	356,127,124	0.000066	0.000066	0.000069	21,571	1,832	106	23,509
PARK IMPROVEMENT DISTRICTS											
Eden Park	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
Ogden Valley Parks Service Area	1,755,873,532	26,425,504	32,412,407	1,814,711,443	0.000103	0.000103	0.000110	180,855	2,722	3,565	187,142
West Warren Park Distr	66,805,279	242,182,871	49,895,033	358,883,183	0.000180	0.000180	0.000176	12,025	43,593	8,782	64,399
Western Weber Park Distr	303,774,692	33,263,802	1,418,623	338,457,117	0.000220	0.000220	0.000243	66,830	7,318	345	74,493
REDEVELOPMENT DISTRICTS											
Mar/Slat Redevel Jeremiah West CR	9,473,414	30,432	1,677,702	11,181,548	0.000000	0.000000	0.000000	31,215	-	-	31,215
Mar/Slat Redevel Sierra RV CDA (	15,278,242	11,144	2,684	15,292,070	0.000000	0.000000	0.000000	110,662	-	-	110,662
No Ogden Redevel C B D (G1)	77,867,499	1,089,093	6,091,254	85,047,846	0.000000	0.000000	0.000000	765,217	-	-	765,217
No Ogden Redevel Downtown CDA (G	32,389,639	675,583	2,190,247	35,255,469	0.000000	0.000000	0.000000	95,442	-	-	95,442
Ogden Redevel 12 Street (A12)	17,014,228	155,610	1,955,651	19,125,489	0.000000	0.000000	0.000000	199,258	-	-	199,258

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			
1,168,905	835,414	-	2,004,320	34,186,567	94.5%	(3,917)	2,154,746	360,564	1,017,681	666,742	1,490,934	18,428	36,873,020
114,048	89,861	-	203,910	3,693,768	94.8%	(596)	231,760	37,706	114,095	6,663	160,810	2,272	3,920,315
282,283	222,430	-	504,713	9,112,025	94.8%	(347)	573,764	92,687	265,230	15,578	395,218	5,114	9,658,604
56,703	44,680	-	101,383	1,830,322	94.8%	(68)	115,254	18,663	50,206	2,884	79,385	840	1,937,035
83,205	65,563	-	148,768	2,685,437	94.8%	(88)	169,123	27,354	75,948	4,463	116,457	1,533	2,844,246
15,952	12,584	-	28,536	479,969	94.4%	1,273	32,572	4,894	0	234	19,115	0	499,826
7,386	5,822	-	13,208	233,521	94.6%	186	15,033	2,492	5,307	453	3,680	93	253,219
147,920	116,557	-	264,477	4,774,406	94.8%	(180)	300,662	48,554	138,410	8,110	75,033	2,697	5,192,232
-	-	-	-	-	100.0%	-	-	-	12,600	-	-	-	12,600
1,430,236	703,298	-	2,133,534	48,001,150	95.7%	3,042	2,175,841	5,526	1,271,856	75,792	2,712,207	8,384	48,812,617
-	-	-	-	-	100.0%	-	-	-	2	0	-	-	2
2,514,440	2,296,422	-	4,810,862	79,559,114	94.3%	2,452	5,655,572	1,167,803	2,217,005	128,441	2,099,447	52,699	86,578,242
32,315	15,862	-	48,177	1,117,419	95.9%	(1,171)	49,045	150	33,155	1,745	63,941	34	1,136,367
26,858	24,533	-	51,391	853,943	94.3%	(132)	60,394	12,541	24,344	1,234	22,617	431	929,276
3,078	11,341	-	14,419	319,162	95.7%	(19)	23,631	4,400	3,465	257	-	35	350,861
6,563	10,430	-	16,993	345,119	95.3%	(9)	29,416	836	4,845	328	-	66	380,468
4,994	13,250	-	18,244	228,363	92.6%	(0)	22,114	6,866	5,708	347	-	36	263,361
4,581	1,728	-	6,309	91,697	93.6%	(2)	3,993	(66)	2,985	129	-	10	98,726
23,206	46,035	-	69,241	1,591,960	95.8%	64	125,358	8,260	19,584	1,516	95,220	205	1,651,318
511,535	238,806	-	750,341	16,530,476	95.7%	(1,701)	742,987	9,786	467,875	27,257	1,106,364	2,920	16,667,395
2,994	6,087	-	9,082	177,251	95.1%	(1)	19,137	2,998	3,502	215	-	85	203,018
21,209	24,710	-	45,919	894,153	95.1%	110	63,859	22,108	24,101	1,168	57,782	123	947,595
15,864	16,656	-	32,520	749,273	95.8%	9	44,958	6,310	4,405	597	50,877	182	754,492
62,834	171,500	-	234,334	3,889,538	94.3%	(84)	340,022	7,281	64,720	5,113	59,290	879	4,245,791
94,693	77,641	-	172,334	3,315,812	95.1%	263	207,291	10,749	39,382	3,358	25,381	231	3,551,242
4,272	2,127	-	6,399	72,210	91.9%	(3)	7,051	462	910	84	-	10	80,703
25,724	37,831	-	63,555	1,317,232	95.4%	(295)	92,282	15,221	15,692	1,084	117,833	98	1,323,285
13,299	14,202	-	27,501	620,898	95.8%	(23)	46,188	13,987	15,740	897	14,087	1,170	682,431
4,119	16,410	-	20,530	287,716	93.3%	(0)	27,617	3,540	5,631	357	-	50	324,813
98,927	-	-	98,927	11,747	10.6%	-	-	62	84,545	-	-	-	96,354
27,549	323	-	27,872	52,566	65.4%	10	822	41	27,525	1,147	-	1	82,110
23,679	-	-	23,679	2,147,202	98.9%	-	-	1,223	33,597	-	-	-	2,182,022
1,789	5,899	-	7,688	132,249	94.5%	(2)	11,446	56	2,199	170	1,926	40	144,152
58,066	-	-	58,066	2,901,629	98.0%	-	-	1,667	61,008	-	-	-	2,964,304
5,655	5,554	-	11,209	185,643	94.3%	(2)	11,042	22	2,625	181	-	22	199,490
1,053	402	-	1,455	21,786	93.7%	0	2,100	1,018	386	25	-	5	25,311
59,989	-	-	59,989	2,878,974	98.0%	-	-	1,656	38,263	-	-	-	2,918,893
89,975	70,899	-	160,874	2,899,162	94.7%	82	182,903	28,832	82,138	4,870	94,263	1,590	3,102,134
56,923	26,574	-	83,497	1,839,462	95.7%	(190)	82,679	958	48,290	2,763	102,521	267	1,871,173
50,401	-	-	50,401	4,138,396	98.8%	-	-	2,360	61,749	-	-	-	4,202,504
0	-	-	0	1,515	100.0%	-	-	1	1,337	-	-	-	2,853
192,825	192,496	-	385,321	8,116,241	95.5%	(375)	503,797	69,484	184,921	11,428	347,514	3,662	8,534,322
24,901	66,913	-	91,815	1,529,003	94.3%	28	133,636	2,715	24,597	1,966	23,438	367	1,668,140
57,935	45,651	-	103,587	1,869,909	94.8%	(63)	117,759	19,028	54,503	3,217	60,955	1,063	2,002,335
2,367	3,705	-	6,072	129,402	95.5%	(2)	9,750	1,520	2,470	146	7,979	21	135,286
5,953	444	-	6,398	38,088	85.6%	0	1,368	1,023	6,352	326	-	98	47,060
241	157	-	398	9,048	95.8%	(0)	575	164	220	13	-	2	10,018
612	1,244	-	1,857	34,453	94.9%	(0)	3,615	506	641	40	-	20	39,234
1,685	237	-	1,922	52,070	96.4%	16	1,118	753	1,018	108	-	5	55,078
1,141	632	-	1,773	21,736	92.5%	0	1,891	1,402	572	28	-	15	25,614
-	-	-	-	-	100.0%	-	-	-	80	-	-	-	80
16,693	1,912	-	18,605	168,538	90.1%	(1)	5,459	3,021	15,809	531	-	182	193,174
714	146	-	860	63,539	98.7%	28	910	122	2,543	254	-	10	67,386
5,411	1,821	-	7,231	67,262	90.3%	(1)	4,410	5,530	1,902	85	-	0	79,188
-	-	-	-	31,215	100.0%	-	-	18	-	-	-	-	31,233
-	-	-	-	110,662	100.0%	-	-	62	-	-	-	-	110,724
-	-	-	-	765,217	100.0%	-	-	431	-	-	-	-	765,648
-	-	-	-	95,442	100.0%	-	-	54	-	-	-	-	95,496
-	-	-	-	199,258	100.0%	-	-	112	-	-	-	-	199,370

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 Adams CRA (A28)	92,325,255	686,656	1,963,266	94,975,177	0.000000	0.000000	0.000000	456,647	-	-	456,647
Ogden Redev C B D Mall (A1)	78,873,745	944,778	5,713,866	85,532,389	0.000000	0.000000	0.000000	1,226,585	-	-	1,226,585
Ogden Redev Continental CRA (A2)	22,711,759	0	3,620,483	26,332,242	0.000000	0.000000	0.000000	84,811	-	-	84,811
Ogden Redev East Washington (A)	42,256,291	531,609	994,587	43,782,487	0.000000	0.000000	0.000000	346,825	-	-	346,825
Ogden Redev Fairmount (A15)	37,172,633	70,464	70,401,736	107,644,833	0.000000	0.000000	0.000000	1,251,771	-	-	1,251,771
Ogden Redev Hinkley Airport (A)	16,519,826	121,925	1,367,006	18,008,757	0.000000	0.000000	0.000000	186,258	-	-	186,258
Ogden Redev Kiesel CDA (A27)	46,255,959	147,425	3,461,939	49,865,323	0.000000	0.000000	0.000000	381,865	-	-	381,865
Ogden Redev Lincoln (A10)	48,640,228	82,615	25,436	48,748,279	0.000000	0.000000	0.000000	432,681	-	-	432,681
Ogden Redev Ogden River (A22)	40,389,752	412,212	837,159	41,639,123	0.000000	0.000000	0.000000	327,207	-	-	327,207
Ogden Redev So Wall EDA (A26)	20,527,533	81,028	1,027,622	21,636,183	0.000000	0.000000	0.000000	134,385	-	-	134,385
Ogden Redev South C B D (A11)	11,096,505	318,353	768,495	12,183,353	0.000000	0.000000	0.000000	42,832	-	-	42,832
Ogden Redev Trackline EDA (A25)	34,045,829	336,267	4,278,322	38,660,418	0.000000	0.000000	0.000000	400,693	-	-	400,693
Pleasant View Redev Bus Park (	70,229,714	804,772	18,998,168	90,032,654	0.000000	0.000000	0.000000	675,702	-	-	675,702
Riverdale Redev 1050 West (E2)	32,484,912	111,342	4,633,104	37,229,358	0.000000	0.000000	0.000000	235,086	-	-	235,086
Riverdale Redev 550 West (E6)	38,180,068	353,531	2,836,612	41,370,211	0.000000	0.000000	0.000000	341,243	-	-	341,243
Roy Redev New Iomega (B3)	38,541,705	94,367	4,221,943	42,858,015	0.000000	0.000000	0.000000	314,711	-	-	314,711
Roy Redev City Center-Alb #272	8,557,384	48,753	1,016,337	9,622,474	0.000000	0.000000	0.000000	51,133	-	-	51,133
So Ogden Redev 36th Street (C2)	11,591,990	64,970	2,233,363	13,890,323	0.000000	0.000000	0.000000	90,827	-	-	90,827
So Ogden Redev Automall (C5)	5,219,310	18,422	662,900	5,900,632	0.000000	0.000000	0.000000	21,745	-	-	21,745
Wash Terrace Redev C B D (D2)	6,419,303	185,083	125,264	6,729,650	0.000000	0.000000	0.000000	31,163	-	-	31,163
Wash Terrace Redev Southeast (	86,267,744	1,610,062	2,985,282	90,863,088	0.000000	0.000000	0.000000	549,518	-	-	549,518
Weber County Redev Summit-Eden	180,197,486	1,854,238	7,226,651	189,278,375	0.000000	0.000000	0.000000	924,526	-	-	924,526
OTHER DISTRICTS											
Central Bus. Asmt #3	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
North View Fire Dist	2,601,257,885	54,490,662	77,599,624	2,733,348,171	0.001037	0.001037	0.001037	2,697,504	56,507	80,471	2,834,482
Ogden Vly Translator	-	-	-	-	0.000000	0.000000	0.000000	84,384	-	-	84,384
Ogden City Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	33,001	-	-	33,001
Unincorp Services Fund	2,587,653,572	398,688,059	174,227,265	3,160,568,896	0.000247	0.000247	0.000132	639,150	98,476	22,998	760,624
Weber Area 911 And Em Serv	18,639,803,662	918,083,912	1,337,169,983	20,895,057,557	0.000241	0.000241	0.000239	4,492,193	221,258	319,584	5,033,035
Weber Fire District	5,466,466,916	489,255,723	292,010,280	6,247,732,919	0.001378	0.001378	0.001463	7,532,791	674,194	427,211	8,634,197
Weber Fire G.O. Bond-2006	5,810,645,867	501,870,544	311,306,520	6,623,822,931	0.000057	0.000057	0.000064	331,207	28,607	19,924	379,737
Weber Fire Judgment Levy	5,466,908,936	489,273,977	292,010,280	6,248,193,193	-	-	-	-	-	-	-
West Haven Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	823	-	-	823
							256,638,080	11,026,143	19,084,680	286,748,904	

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			
-	-	-	-	456,647	100.0%	-	-	257	-	-	-	-	456,904
-	-	-	-	1,226,585	100.0%	-	-	691	-	-	-	-	1,227,276
-	-	-	-	84,811	100.0%	-	-	48	-	-	-	-	84,859
-	-	-	-	346,825	100.0%	-	-	195	-	-	-	-	347,020
-	-	-	-	1,251,771	100.0%	-	-	705	-	-	-	-	1,252,476
-	-	-	-	186,258	100.0%	-	-	105	-	-	-	-	186,363
-	-	-	-	381,865	100.0%	-	-	215	-	-	-	-	382,080
-	-	-	-	432,681	100.0%	-	-	244	-	-	-	-	432,925
-	-	-	-	327,207	100.0%	-	-	184	-	-	-	-	327,391
-	-	-	-	134,385	100.0%	-	-	76	-	-	-	-	134,461
-	-	-	-	42,832	100.0%	-	-	24	-	-	-	-	42,856
-	-	-	-	400,693	100.0%	-	-	226	-	-	-	-	400,919
-	-	-	-	675,702	100.0%	-	-	381	-	-	-	-	676,083
-	-	-	-	235,086	100.0%	-	-	132	-	-	-	-	235,218
-	-	-	-	341,243	100.0%	-	-	192	-	-	-	-	341,435
-	-	-	-	314,711	100.0%	-	-	177	-	-	-	-	314,888
-	-	-	-	51,133	100.0%	-	-	29	-	-	-	-	51,162
-	-	-	-	90,827	100.0%	-	-	51	-	-	-	-	90,878
-	-	-	-	21,745	100.0%	-	-	12	-	-	-	-	21,757
-	-	-	-	31,163	100.0%	-	-	18	-	-	-	-	31,181
-	-	-	-	549,518	100.0%	-	-	310	-	-	-	-	549,828
-	-	-	-	924,526	100.0%	-	-	521	-	-	-	-	925,047
-	-	-	-	-	100.0%	-	-	-	3,159	-	-	-	3,159
49,324	77,757	-	127,081	2,707,401	95.5%	153	209,740	29,671	47,105	2,872	142,401	301	2,854,240
1,920	-	-	1,920	82,464	97.7%	-	-	48	1,584	-	-	-	84,096
26,351	-	-	26,351	6,650	20.2%	-	-	19	6,841	-	-	-	13,510
52,419	9,479	-	61,898	698,726	91.9%	857	30,221	14,099	26,769	1,425	-	341	771,756
148,485	117,011	-	265,496	4,767,539	94.7%	768	301,915	48,380	125,586	7,521	144,481	2,370	5,104,858
366,304	206,232	-	572,536	8,061,661	93.4%	(26)	504,943	192,973	366,489	18,610	17,513	10,762	9,116,376
16,095	8,948	-	25,043	354,695	93.4%	(42)	21,947	8,401	17,663	969	727	407	402,499
-	-	-	-	-	100.0%	-	-	-	58	5	-	-	63
385	-	-	385	438	53.2%	-	-	0	591	-	-	-	1,029
8,124,985	5,966,216	-	14,091,201	272,657,703		0	15,473,717	2,333,895	7,239,516	1,013,745	9,710,026	120,172	288,888,377

WEBER COUNTY, UTAH

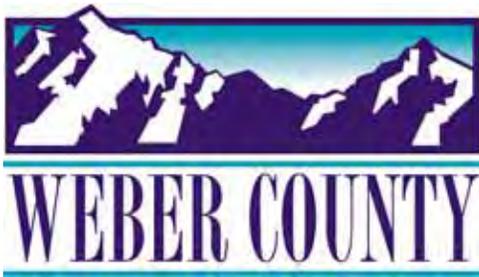
Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2020

Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,573,139
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,573,139</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	266,100
Recreation.....	39,813
Film production.....	—
Conventions.....	620,900
	<u>926,813</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Convention facilities - Ogden Eccles Conference Center.....	646,326
	<u>646,326</u>
Total TRT Expenditures.....	<u>1,573,139</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.....	\$ 3,832,286	\$ 433,278	\$ 4,265,564
TRCC unspent balance from prior year.....	28,750	—	28,750
TRCC tax revenue, total.....	<u>3,861,036</u>	<u>433,278</u>	<u>4,294,314</u>
TRCC taxes used for:			
Development, operation, and maintenance of:			
Recreation facilities - Golden Spike Events Center.....	1,535,830	—	1,535,830
Parks.....	1,211,213	—	1,211,213
Recreation facilities - Ice Sheet.....	235,990	—	235,990
Convention facilities - Ogden Eccles Conference Center.....	657,155	433,278	1,090,433
Total TRCC Expenditures.....	<u>3,640,188</u>	<u>433,278</u>	<u>4,073,466</u>
TRCC Taxes Not Expended.....	<u>\$ 220,848</u>	<u>\$ —</u>	<u>\$ 220,848</u>



Statistical Section

Statistical Section

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

Financial Trends Information

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

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Revenue Capacity Information

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

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Principal Property Taxpayers	143

Debt Capacity Information

These Schedules present information to help the reader understand and assess the County's levels of outstanding debt and the County's ability to issue additional debt in the future.

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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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Capital Asset Statistics by Function	154

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)

	2020	2019	2018	2017	2016
Governmental Activities:					
Net Investment in Capital Assets.....	\$ 172,388,719	\$ 162,770,073	\$ 162,153,283	\$ 153,184,718	\$ 148,588,896
Restricted.....	59,434,025	56,250,528	46,244,215	55,236,080	47,750,535
Unrestricted.....	53,687,603	45,830,724	30,044,882	10,713,471	(1,289,377)
Total Governmental Activities Net Position.....	<u>285,510,347</u>	<u>264,851,325</u>	<u>238,442,380</u>	<u>219,134,269</u>	<u>195,050,054</u>
Business-type Activities:					
Net Investment in Capital Assets.....	8,848,534	9,999,993	10,354,824	10,830,107	11,322,355
Restricted.....	—	—	—	—	—
Unrestricted.....	2,686,867	92,408	(772,747)	(1,802,180)	(2,375,128)
Total Business-type Activities Net Position.....	<u>11,535,401</u>	<u>10,092,401</u>	<u>9,582,077</u>	<u>9,027,927</u>	<u>8,947,227</u>
Primary Government:					
Net Investment in Capital Assets.....	181,237,253	172,770,066	172,508,107	164,014,825	159,911,251
Restricted.....	59,434,025	56,250,528	46,244,215	55,236,080	47,750,535
Unrestricted.....	56,374,470	45,923,132	29,272,135	8,911,291	(3,664,505)
Total Primary Government Net Position.....	<u>\$ 297,045,748</u>	<u>\$ 274,943,726</u>	<u>\$ 248,024,457</u>	<u>\$ 228,162,196</u>	<u>\$ 203,997,281</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.

2015	2014	2013	2012	2011
\$ 131,294,134	\$ 120,865,911	\$ 102,390,851	\$ 99,641,750	\$ 97,108,067
56,017,167	41,782,851	37,951,506	33,696,171	27,539,608
(3,261,940)	11,303,085	16,891,021	31,710,065	30,974,629
184,049,361	173,951,847	157,233,378	165,047,986	155,622,304
11,263,539	11,255,612	11,467,927	10,731,814	10,913,000
(2,197,764)	(1,515,699)	(1,382,373)	(957,416)	(767,664)
9,065,775	9,739,913	10,085,554	9,774,398	10,145,336
142,557,673	132,121,523	113,858,778	110,373,564	108,021,067
56,017,167	41,782,851	37,951,506	33,696,171	27,539,608
(5,459,704)	9,787,386	15,508,648	30,752,649	30,206,965
<u>\$ 193,115,136</u>	<u>\$ 183,691,760</u>	<u>\$ 167,318,932</u>	<u>\$ 174,822,384</u>	<u>\$ 165,767,640</u>

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2020	2019	2018	2017	2016
Expenses					
Governmental Activities:					
General Government.....	\$ 57,606,912	\$ 26,659,155	\$ 25,090,592	\$ 22,699,938	\$ 24,672,607
Public Safety.....	46,111,555	45,007,862	43,038,819	43,137,132	39,963,233
Public Health and Welfare.....	2,369,646	2,282,971	2,116,580	2,237,823	2,210,508
Streets and Public Improvements.....	47,639,225	38,494,265	50,540,972	39,000,409	36,054,052
Parks, Recreation and Public Facilities.....	16,275,487	16,254,649	17,824,319	15,573,469	15,936,089
Conservation and Development.....	3,954,240	5,661,782	5,628,294	5,472,147	5,212,182
Library Services.....	11,765,061	15,558,193	11,114,517	8,312,686	7,729,549
Interest on Long-term Debt.....	2,598,721	2,967,874	3,253,694	3,720,732	3,726,771
Total Governmental Activities Expenses.....	188,320,847	152,886,751	158,607,787	140,154,336	135,504,991
Business-type Activities:					
Animal Shelter (1).....	929,507	896,039	791,833	772,027	699,065
Landfill Gas Recovery.....	84,199	132,214	149,099	167,362	161,822
Solid Waste Transfer Station.....	9,988,355	9,377,591	8,797,361	8,230,359	8,104,200
Total Business-type Activities Expenses.....	11,002,061	10,405,844	9,738,293	9,169,748	8,965,087
Total Primary Government Expenses.....	199,322,908	163,292,595	168,346,080	149,324,084	144,470,078
Program Revenues					
Governmental Activities:					
Charges for Services:					
Jail.....	10,674,586	12,343,285	11,357,794	12,276,072	11,481,556
Parks and Recreation.....	3,118,656	5,827,239	5,388,900	4,974,089	4,889,870
Vehicle Registrations.....	5,739,900	5,902,748	5,544,921	5,456,404	4,938,557
MBA.....	—	2,732,469	2,927,897	2,926,064	2,925,574
Sheriff Contracts.....	5,260,840	5,312,807	5,297,764	5,510,637	4,286,570
Municipal Services.....	1,903,206	1,352,187	1,320,734	893,444	782,948
Health Department (2).....	—	—	—	—	—
Recorder Fees.....	3,650,345	2,301,950	1,219,716	1,238,807	1,228,348
Other Activities.....	8,850,780	8,318,660	8,427,043	9,119,457	8,455,763
Operating Grants and Contributions.....	34,118,992	4,500,902	9,485,695	5,184,086	4,576,203
Capital Grants and Contributions.....	1,285,287	354,596	1,926,901	2,566,402	1,600,000
Total Governmental Activities Program Revenues.....	74,602,592	48,946,842	52,897,365	50,145,462	45,165,389
Business type Activities:					
Charges for Services:					
Animal Shelter (1).....	878,903	920,948	879,098	823,286	717,986
Landfill Gas Recovery.....	4,369	29,331	49,197	50,659	142,534
Solid Waste Transfer Station.....	10,897,754	9,965,789	9,364,148	8,305,475	7,985,999
Total Business-type Activities Program Revenues.....	11,781,026	10,916,068	10,292,443	9,179,420	8,846,519
Total Primary Government Program Revenues.....	86,383,618	59,862,910	63,189,808	59,324,882	54,011,908
Net (Expense)/Revenue					
Governmental Activities.....	(113,718,255)	(103,939,909)	(105,710,422)	(90,008,874)	(90,339,602)
Business-type Activities.....	778,965	510,224	554,150	9,672	(118,568)
Total Primary Government Net (Expense)/Revenue.....	(112,939,290)	(103,429,685)	(105,156,272)	(89,999,202)	(90,458,170)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	53,367,818	52,406,295	51,166,041	48,860,892	40,837,702
Sales and Franchise Taxes.....	74,024,182	66,305,136	62,607,357	59,099,549	53,971,351
Other Property Taxes.....	5,257,088	5,107,714	4,917,706	4,696,109	4,588,003
Unrestricted Investment Income.....	1,285,970	3,260,987	1,719,939	1,154,119	1,089,328
Gain on Sale of Capital Assets.....	218,960	71,777	—	24,878	1,250,364
Miscellaneous.....	223,259	3,196,945	231,873	231,891	229,483
Extraordinary Item.....	—	—	—	—	—
Total Governmental Activities.....	134,377,277	130,348,854	120,642,916	114,067,438	101,966,231
Business-type Activities:					
Unrestricted Investment Income.....	27,800	—	—	—	20
Gain on Sale of Capital Assets.....	—	100	—	—	—
Special Item - Insurance and Capital Contributions.....	636,235	—	—	—	—
Special Item - Change in OPEB.....	—	—	—	—	—
Total Business-type Activities.....	664,035	100	—	—	20
Total Primary Government General Revenues.....	135,041,312	130,348,954	120,642,916	114,067,438	101,966,251
Change in Net Position					
Governmental Activities.....	20,659,022	26,408,945	14,932,494	24,058,564	11,626,629
Business-type Activities.....	1,443,000	510,324	554,150	9,672	(118,548)
Total Primary Government.....	\$ 22,102,022	\$ 26,919,269	\$ 15,486,644	\$ 24,068,236	\$ 11,508,081

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.

	2015	2014	2013	2012	2011
\$	25,050,489	\$ 23,325,818	\$ 21,101,639	\$ 19,716,731	\$ 19,206,054
	38,932,339	38,167,752	38,541,683	36,684,282	36,589,205
	2,575,084	2,308,236	12,760,881	12,417,188	12,005,753
	28,573,891	23,052,288	9,452,096	4,650,596	4,020,977
	15,385,219	14,084,346	15,230,970	13,890,816	12,498,538
	7,228,292	5,141,561	1,212,147	1,605,418	1,621,585
	7,539,494	8,028,348	8,239,781	7,490,927	7,143,563
	3,598,978	3,652,642	2,244,962	2,017,567	2,213,703
	128,883,786	117,760,991	108,784,159	98,473,525	95,299,378
	706,302	735,957	—	—	—
	169,303	232,629	329,018	286,223	355,405
	7,667,221	7,891,674	8,426,666	7,647,156	7,386,910
	8,542,826	8,860,260	8,755,684	7,933,379	7,742,315
	137,426,612	126,621,251	117,539,843	106,406,904	103,041,693
	9,562,754	8,436,396	9,223,039	8,877,843	9,724,212
	4,467,675	3,821,459	3,640,911	3,251,353	3,803,453
	4,925,343	2,907,886	2,190,466	3,045,276	3,679,157
	3,039,454	2,948,941	3,031,941	3,042,594	2,981,363
	4,540,847	4,330,786	3,324,468	2,257,462	2,176,900
	548,566	427,836	314,270	438,178	718,148
	—	—	1,928,191	1,898,125	1,745,839
	1,073,751	886,138	1,092,944	1,019,738	906,664
	8,155,332	6,804,228	9,034,618	7,258,217	5,536,108
	5,900,203	5,995,310	13,866,471	10,710,272	10,356,405
	4,300,937	12,319,747	576,865	1,163,402	2,805,682
	46,514,862	48,878,727	48,224,184	42,962,460	44,433,931
	832,924	748,702	—	—	—
	128,494	197,888	212,749	238,529	224,046
	7,372,264	7,402,317	7,175,587	7,320,168	7,188,658
	8,333,682	8,348,907	7,388,336	7,558,697	7,412,704
	54,848,544	57,227,634	55,612,520	50,521,157	51,846,635
	(82,368,924)	(68,882,264)	(60,559,975)	(55,511,065)	(50,865,447)
	(209,144)	(511,353)	(1,367,348)	(374,682)	(329,611)
	(82,578,068)	(69,393,617)	(61,927,323)	(55,885,747)	(51,195,058)
	40,499,787	38,942,988	36,057,092	37,455,557	37,924,844
	45,720,963	41,331,850	24,003,012	22,809,826	21,927,372
	4,096,354	4,458,714	4,523,035	4,287,281	4,230,597
	346,820	553,290	303,444	384,083	228,930
	5,782	81,446	163,390	—	426,934
	233,758	232,445	—	—	—
	16,847,002	—	—	—	—
	107,750,466	85,600,733	65,049,973	64,936,747	64,738,677
	13	134	1,638	3,744	4,992
	—	—	—	—	—
	—	—	1,710,607	—	—
	—	165,578	—	—	—
	13	165,712	1,712,245	3,744	4,992
	107,750,479	85,766,445	66,762,218	64,940,491	64,743,669
	25,381,542	16,718,469	4,489,998	9,425,682	13,873,230
	(209,131)	(345,641)	344,897	(370,938)	(324,619)
\$	25,172,411	\$ 16,372,828	\$ 4,834,895	\$ 9,054,744	\$ 13,548,611

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund					
Nonspendable.....	71,000	45,000	66,836	73,519	45,613
Restricted.....	303,710	261,461	315,606	337,269	297,479
Committed.....	—	—	—	—	—
Assigned.....	632,069	510,509	685,091	4,265,268	2,442,017
Unassigned.....	33,070,182	26,754,724	19,061,579	13,895,271	11,903,876
Total General Fund.....	<u>\$ 34,076,961</u>	<u>\$ 27,571,694</u>	<u>\$ 20,129,112</u>	<u>\$ 18,571,327</u>	<u>\$ 14,688,985</u>
All Other Governmental Funds					
Nonspendable.....	—	—	—	—	—
Restricted.....	66,365,456	60,844,389	50,909,836	18,227,979	28,666,459
Committed.....	7,938,046	14,436,074	12,410,728	54,494,774	50,583,409
Assigned.....	27,306,133	20,709,383	19,815,438	17,413,059	12,588,699
Unassigned.....	—	—	—	—	—
Total All Other Governmental Funds.....	<u>\$ 101,609,635</u>	<u>\$ 95,989,846</u>	<u>\$ 83,136,002</u>	<u>\$ 90,135,812</u>	<u>\$ 91,838,567</u>

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

2015	2014	2013	2012	2011
34,024	44,607	54,832	64,712	74,257
532,895	558,891	53,196	520,143	467,467
—	—	—	—	—
2,245,175	3,027,747	1,609,304	1,494,639	1,418,774
10,994,534	9,719,904	11,862,235	12,529,994	11,945,937
<u>\$ 13,806,628</u>	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>
4,950,000	\$ —	\$ 32,303	\$ 26,822	\$ 22,914
16,287,031	37,426,037	51,087,612	7,830,423	3,921,055
51,933,755	41,095,101	21,782,393	11,586,541	11,193,700
11,260,098	13,133,992	31,533,276	40,321,242	32,183,904
—	—	(21,128)	—	—
<u>\$ 84,430,884</u>	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>	<u>\$ 47,321,573</u>

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	2020	2019	2018	2017	2016
Revenues					
Taxes:					
Current Property Taxes.....	\$ 51,728,290	\$ 50,851,699	\$ 49,679,370	\$ 47,672,232	\$ 39,752,940
General Sales Taxes.....	17,378,881	15,468,086	14,629,770	13,808,093	12,881,969
Transportation Sales Taxes.....	45,985,117	40,242,385	38,125,483	35,885,747	32,247,507
Tourism Related Sales Taxes.....	5,838,703	6,380,556	5,857,330	5,645,270	5,347,194
RAMP Sales Tax.....	4,821,589	4,214,159	3,994,773	3,761,302	3,504,643
Franchise Tax.....	-	-	-	-	-
Delinquent Property Taxes.....	1,987,585	1,741,495	1,476,279	1,382,529	1,474,041
Assessing and Collecting Property Taxes.....	4,888,748	4,738,976	4,561,919	4,387,218	4,269,553
Total Taxes.....	132,628,913	123,637,356	118,324,924	112,542,391	99,477,847
Other Revenues:					
Licenses, Permits, and Fees.....	8,162,280	7,328,315	7,277,645	6,898,757	6,279,257
Intergovernmental.....	35,402,279	4,605,497	11,402,591	5,860,781	6,176,161
Charges for Services.....	28,155,339	34,843,553	32,374,038	32,347,252	30,067,189
Fines and Forfeitures.....	1,794,185	422,650	412,740	393,698	320,961
Miscellaneous.....	2,154,457	7,505,124	2,740,822	2,202,097	3,031,843
Total Revenues.....	208,297,453	178,342,495	172,532,760	160,244,976	145,353,258
Expenditures					
General Government.....	50,342,475	25,200,642	24,362,798	24,223,017	22,753,381
Public Safety.....	44,161,414	42,640,207	41,271,564	40,897,705	37,866,430
Public Health and Welfare.....	6,360,472	5,956,577	5,401,422	2,038,960	2,037,668
Streets and Public Improvements.....	55,375,831	40,689,435	53,113,294	40,273,299	54,619,544
Parks, Recreation, and Public Facilities.....	11,227,041	14,148,865	8,841,983	13,885,925	14,281,140
Conservation and Development.....	897,883	1,001,613	5,571,430	5,473,745	5,201,339
Library Services.....	10,301,808	10,400,325	8,243,285	7,136,608	7,319,638
Capital Outlay.....	2,911,370	4,465,784	7,200,692	15,861,855	5,158,300
Debt Service:					
Principal.....	9,685,000	8,145,000	15,900,000	5,825,000	5,590,000
Interest and Other Charges.....	2,997,656	3,053,041	3,362,207	3,712,641	3,641,553
Payment to Refunding Escrow.....	-	-	-	-	-
Total Expenditures.....	194,260,950	155,701,489	173,268,675	159,328,755	158,468,993
Revenues Over (Under) Expenditures	14,036,503	22,641,006	(735,915)	916,221	(13,115,735)
Other Financing Sources (Uses)					
Capital Lease Financing.....	-	-	-	-	-
Bonds Issued.....	-	-	-	-	20,750,000
Refunding Bonds Issued.....	30,025,000	-	-	-	-
Premium on Bonds Issued.....	-	-	-	-	452,228
Payment to Refunding Escrow.....	(29,659,707)	-	-	-	-
Sale of Capital Assets.....	-	-	-	-	-
Transfer In.....	23,298,641	11,136,701	10,706,047	12,515,569	8,027,352
Transfer Out.....	(25,575,381)	(13,481,281)	(15,412,157)	(12,283,676)	(7,197,869)
Total Other Financing Sources (Uses).....	(1,911,447)	(2,344,580)	(4,706,110)	231,893	22,031,711
Special Item					
Extraordinary Items (see note 2).....	-	-	-	-	-
Net change in Fund Balances.....	12,125,056	20,296,426	(5,442,025)	1,148,114	8,915,976
Fund Balance - Beginning.....	123,561,540	103,265,114	108,707,139	107,153,488	98,237,512
Adjustments to Beginning Fund Balance.....	-	-	-	405,537	-
Fund Balance - Adjusted	123,561,540	103,265,114	108,707,139	107,559,025	98,237,512
Fund Balance - Ending.....	\$ 135,686,596	\$ 123,561,540	\$ 103,265,114	\$ 108,707,139	\$ 107,153,488
Debt Service as a percentage of noncapital expenditures.....	7.1%	7.6%	11.8%	6.9%	6.9%

2015	2014	2013	2012	2011
\$ 39,372,973	\$ 37,741,491	\$ 34,732,358	\$ 36,041,297	\$ 36,213,017
12,318,108	11,840,368	11,277,993	10,740,701	10,250,993
25,022,081	21,842,746	5,618,167	5,313,007	5,087,205
5,043,494	4,470,156	4,110,476	3,919,224	3,837,183
3,337,281	3,178,580	2,996,376	2,836,894	2,715,847
-	-	-	-	36,144
1,356,450	1,784,179	2,747,161	2,585,052	2,582,713
3,947,022	4,307,197	3,894,487	3,871,971	3,852,032
90,397,409	85,164,717	65,377,018	65,308,146	64,575,134
5,910,203	4,029,418	3,777,832	3,855,113	3,993,359
10,201,140	15,580,856	14,360,916	11,544,120	10,541,674
27,553,792	24,656,070	26,850,409	25,587,555	25,677,040
337,003	410,809	467,083	453,733	452,557
1,358,351	2,372,477	2,964,370	1,723,585	1,294,061
135,757,898	132,214,347	113,797,628	108,472,252	106,533,825
24,445,016	21,638,717	19,814,571	18,466,242	18,408,527
37,891,554	36,263,906	36,676,757	35,196,329	35,328,382
2,081,313	2,005,021	12,249,697	12,068,185	11,578,591
32,049,978	22,397,976	8,838,648	3,978,440	2,997,463
13,187,328	12,263,860	13,790,907	12,247,342	10,953,059
7,199,276	5,135,914	1,206,545	1,592,209	1,615,728
7,159,838	7,435,355	7,696,146	7,100,335	6,861,366
27,108,269	27,983,613	15,354,955	1,677,261	4,373,788
4,910,000	4,840,501	4,530,000	4,165,000	5,416,207
3,589,853	2,931,341	2,950,137	1,925,629	2,071,074
-	-	-	-	-
159,622,425	142,896,204	123,108,363	98,416,972	99,604,185
(23,864,527)	(10,681,857)	(9,310,735)	10,055,280	6,929,640
-	9,813	44,796	16,048	-
-	-	50,560,000	3,935,000	-
-	7,021,629	6,590,000	2,520,000	-
-	-	3,335,279	251,700	-
-	(8,714,805)	(7,052,000)	(2,591,248)	-
-	-	13,683	29,288	5,280
3,359,506	9,090,918	10,508,332	5,241,770	8,141,863
(3,110,748)	(8,858,473)	(10,592,848)	(6,311,330)	(9,183,440)
248,758	(1,450,918)	53,407,242	3,091,228	(1,036,297)
16,847,002	-	-	-	-
(6,768,767)	(12,132,775)	44,096,507	13,146,508	5,893,343
105,006,279	118,471,023	74,374,516	61,228,008	55,334,665
-	(1,331,969)	-	-	-
105,006,279	117,139,054	74,374,516	61,228,008	55,334,665
\$ 98,237,512	\$ 105,006,279	\$ 118,471,023	\$ 74,374,516	\$ 61,228,008
6.4%	6.8%	7.0%	6.4%	7.9%

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
2020	\$ 59,772,047	\$ (1,351,888)	\$ 58,420,159	\$ 56,555,426	94.62%	-	\$ 56,555,426	94.62%
2019	58,453,813	(1,260,901)	57,192,912	55,417,012	94.80%	1,296,483	55,417,012	94.80%
2018	56,512,365	(1,146,787)	55,365,578	53,673,193	94.98%	1,303,626	53,673,193	94.98%
2017	55,759,121	(1,059,582)	54,699,540	53,352,142	95.68%	1,263,720	54,615,862	97.95%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.76%	1,133,631	46,344,297	98.16%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.50%	1,285,306	45,029,114	98.30%
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.76%	1,306,651	44,962,606	98.63%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	1,466,492	39,686,304	98.34%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,582,212	41,075,388	98.36%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,895,549	41,534,149	98.41%

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
2020	\$ 4,935,118,942	\$ 13,704,684,720	\$ 1,337,169,983	\$ 918,083,912	\$ 20,895,057,557	0.002868	\$ 31,654,178,820	66.0%
2019	4,285,269,727	12,562,170,818	1,195,516,860	866,963,845	18,909,921,250	0.003121	28,393,396,841	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%

Source:

Utah State Tax Commission

WEBER COUNTY, UTAH

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

TAXING DISTRICT	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
County Direct Rates										
Weber County - General Fund.....	0.001720	0.001908	0.002074	0.002277	0.001910	0.001974	0.002033	0.002108	0.002322	0.002201
Weber County - Bond Redemption Fund.....	0.000185	0.000209	0.000230	0.000262	0.000269	0.000295	0.000302	0.00018	0.000185	0.000319
Weber County - Library Fund.....	0.000458	0.000493	0.000526	0.000578	0.000597	0.000631	0.000662	0.000686	0.000696	0.00066
Weber County - Flood Control.....	0.000026	—	—	—	—	—	—	—	—	—
Weber County - Consolidated Health Fund.....	0.000092	0.000099	0.000086	0.000095	0.000079	0.000083	0.000125	0.000129	0.000130	0.000123
Weber County Paramedic Fund.....	0.000135	0.000145	0.000135	0.000148	0.000157	0.000211	0.000222	0.00023	0.000234	0.000222
Uniform Assessing & Collecting.....	0.000252	0.000267	0.000284	0.000310	0.000329	0.000349	0.000367	0.000385	0.000399	0.000391
Total Direct Tax Rate.....	0.002868	0.003121	0.003335	0.003670	0.003341	0.003543	0.003711	0.003718	0.003966	0.003916
Cities and Towns										
Farr West City.....	0.000478	0.000517	0.000542	0.000587	0.000617	0.000658	0.000691	0.000708	0.00026	0.000255
Harrisville City.....	0.000802	0.000875	0.000952	0.001074	0.001123	0.001202	0.001259	0.001292	0.000738	0.000671
Hooper City.....	0.000401	0.000427	0.000459	0.000513	0.000544	0.000569	0.000625	0.000656	0.000484	0.000456
Huntsville Town.....	0.001161	0.001274	0.001322	0.001435	0.001261	0.001379	0.001445	0.00148	0.000999	0.000828
North Ogden City.....	0.001180	0.001082	0.001156	0.001289	0.001384	0.001485	0.001584	0.001653	0.001634	0.001493
Ogden City.....	0.002651	0.002876	0.003103	0.003103	0.003103	0.003220	0.003367	0.003415	0.003498	0.00333
Plain City.....	0.000336	0.000361	0.000387	0.000441	0.000463	0.000490	0.000548	0.000583	0.000409	0.000387
Pleasant View City.....	0.001076	0.001076	0.001130	0.001243	0.001188	0.001247	0.001293	0.001346	0.001387	0.001327
Riverdale City.....	0.000921	0.000972	0.001024	0.001078	0.001144	0.001201	0.001242	0.001263	0.001365	0.001307
Roy City.....	0.001959	0.002123	0.002358	0.002650	0.002824	0.002202	0.002285	0.00243	0.002389	0.002263
Roy City - Judgement Levy.....	—	—	—	—	0.000004	—	—	—	—	—
South Ogden City.....	0.002700	0.002700	0.002900	0.002900	0.002570	0.002696	0.002852	0.002962	0.002979	0.002871
Uintah Town.....	0.000677	0.000736	0.000781	0.000863	0.000945	0.001000	0.001029	0.001036	0.00107	0.000699
Washington Terrace City.....	0.002476	0.002863	0.002549	0.002881	0.002830	0.002950	0.003101	0.003217	0.003085	0.002938
School Districts										
Ogden School District.....	0.008084	0.008392	0.008041	0.008754	0.009275	0.009295	0.009204	0.008754	0.008926	0.00826
Ogden School District-Judgement Levy.....	—	—	—	—	—	—	0.000030	—	—	—
Weber School District.....	0.005868	0.006110	0.006307	0.006373	0.006687	0.006643	0.006526	0.00692	0.007071	0.006833
Weber School District-Judgement Levy.....	—	—	—	—	0.000006	—	—	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000146	0.000153	0.000164	0.000174	0.000187	0.000196	0.000199	0.00021	0.000215	0.000217
Weber Basin Water - Ogden Special.....	0.000295	0.000320	0.000276	0.000248	0.000266	0.000288	0.000294	0.000298	0.000305	0.000289
Roy Water Conservancy Sub-District.....	0.000063	0.000068	0.000075	0.000084	0.000090	0.000097	0.000101	0.000108	0.000106	0.000101
Bona Vista Water Improvement District.....	0.000211	0.000226	0.000237	0.000257	0.000270	0.000284	0.000300	0.000311	0.000311	0.000302
Hooper Water Improvement District.....	0.000277	0.000294	0.000312	0.000345	0.000369	0.000387	0.000415	0.000446	0.000455	0.000433
Uintah Highlands Water District.....	0.000570	0.000612	0.000632	0.000693	0.000735	0.000770	0.000809	0.000837	0.000862	0.000851
Warren - West Warren Water.....	0.000284	0.000296	0.000304	0.000348	0.000377	0.000401	0.000429	0.000441	0.000446	0.000417
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000054	0.000058	0.000062	0.000069	0.000074	0.000079	0.000083	0.000087	0.000088	0.000082
Eden Cemetery Maintenance District.....	0.000055	0.000058	0.000059	0.000063	0.000066	0.000070	0.000073	0.000077	0.000082	0.000074
Liberty Cemetery Maintenance District.....	0.000030	0.000032	0.000031	0.000037	0.000038	0.000040	0.000045	0.000051	0.000056	0.000052
Plain City Cemetery Maintenance District.....	0.000055	0.000059	0.000063	0.000071	0.000075	0.000079	0.000088	0.000093	0.000094	0.000089
West Weber - Taylor Cemetery District.....	0.000066	0.000069	0.000063	0.000071	0.000075	0.000079	0.000086	0.00009	0.000087	0.000081
Warren - West Warren Cemetery District.....	0.000127	0.000126	0.000123	0.000124	0.000123	0.000124	0.000127	0.000121	0.000111	0.000111
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000241	0.000239	0.000234	0.000257	0.000273	0.000288	0.000303	0.00031	0.000316	0.000301
Mosquito Abatement District.....	0.000094	0.000101	0.000108	0.000119	0.000127	0.000134	0.000141	0.000146	0.000148	0.000141
Central Weber Sewer Improvement District.....	0.000564	0.000607	0.000649	0.000709	0.000758	0.000802	0.000838	0.000866	0.00088	0.000854
North Davis Sewer Improvement District.....	0.000800	0.000800	0.000869	0.000949	0.001025	0.001025	0.001025	0.001025	0.000993	0.000928
Weber County Fire Service Area.....	0.001378	0.001463	0.001515	0.001337	0.001405	0.001471	0.001563	0.001456	0.001481	0.00142
Weber County Fire G.O. Bond - 2006.....	0.000057	0.000064	0.000070	0.000084	0.000134	0.000138	0.000105	0.000112	0.000116	0.000133
West Warren Park.....	0.000180	0.000176	0.000171	0.000359	0.000348	0.000351	0.000335	0.000342	0.000303	0.000306
Western Weber Park District.....	0.000220	0.000243	0.000254	—	—	—	—	—	—	—
Powder Mountain Water & Sewer.....	0.000307	0.000290	0.000288	0.000325	0.000356	0.000353	0.000381	0.000434	0.000465	0.000453
Liberty Park.....	—	—	—	—	0.000132	0.000138	0.000154	0.000177	0.000194	0.000178
North View Fire District.....	0.001037	0.001037	0.001037	0.001153	0.001232	0.001033	0.001093	0.001131	0.001133	0.001041
Unincorporated Services Fund.....	0.000247	0.000132	0.000135	0.000147	0.000154	0.000162	0.000175	0.000181	—	—
Ogden Valley Parks Service Area.....	0.000103	0.000110	0.000115	0.000129	—	—	—	—	—	—

Source:
Utah State Tax Commission

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2020 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2020		Rank	2010	
			Assessed / Taxable Value (1) (2)	% of County Taxable Value		Assessed / Taxable Value	% of County Taxable Value
Boyer Corporation.....	Construction/Real Estate	1	\$ 393,269,618	1.9%	1	\$ 197,886,533	1.7%
Pacificorp.....	Utility/Electrical	2	254,954,884	1.2%	3	169,750,749	1.5%
Fresenius Medical Care.....	Manufacturing	3	238,293,598	1.1%	2	186,161,860	1.6%
Compass Minerals Ogden Inc (GSL Minerals).....	Mining	4	233,428,697	1.1%	5	78,661,317	0.7%
Union Pacific Railroad.....	Rail Transportation	5	131,651,859	0.6%	—	—	—
Questar Gas.....	Utility/Natural Gas	6	118,350,649	0.6%	10	54,954,811	0.5%
Kimberly-Clark.....	Manufacturing	7	91,258,374	0.4%	7	68,391,595	0.6%
Autoliv.....	Manufacturing	8	88,681,336	0.4%	—	—	—
America First Credit Union.....	Financial Services	9	88,340,767	0.4%	—	—	—
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	10	75,889,691	0.4%	6	69,676,694	0.6%
Williams International Corp.....	Manufacturing	—	—	0.0%	4	80,919,669	0.7%
Newgate Mall.....	Retail	—	—	0.0%	9	57,620,271	0.5%
Century Link Inc.....	Utility/Communications	—	—	0.0%	8	58,156,161	0.5%
			<u>\$ 1,714,119,473</u>	<u>8.2%</u>		<u>\$ 1,022,179,660</u>	<u>8.8%</u>
	County Taxable Value (3)		\$ 20,895,057,557			\$ 11,645,448,302	

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Estimated Fair Market Value.....	\$ 31,654,178,820	\$ 28,393,396,841	\$ 25,754,644,954	\$ 22,423,732,687	\$ 20,292,285,627
Debt Limit (2% of Fair market value)...	633,083,576	567,867,937	515,092,899	448,474,654	405,845,713
Total net debt applicable to limit.....	43,543,505	43,554,457	45,533,180	47,381,904	49,289,821
Legal Debt Margin.....	<u>\$ 589,540,071</u>	<u>\$ 524,313,480</u>	<u>\$ 469,559,719</u>	<u>\$ 401,092,750</u>	<u>\$ 356,555,892</u>
Total net debt applicable to limit as a percentage of debt limit.....	6.9%	7.7%	8.8%	10.6%	12.1%
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Estimated Fair Market Value.....	\$ 18,888,190,765	\$ 15,852,922,055	\$ 16,741,640,705	\$ 17,966,655,944	\$ 18,433,254,359
Debt Limit (2% of Fair market value)...	377,763,815	317,058,441	334,832,814	359,333,119	368,665,087
Total net debt applicable to limit.....	39,818,015	41,624,690	43,376,364	10,356,168	11,185,425
Legal Debt Margin.....	<u>\$ 337,945,800</u>	<u>\$ 275,433,751</u>	<u>\$ 291,456,450</u>	<u>\$ 348,976,951</u>	<u>\$ 357,479,662</u>
Total net debt applicable to limit as a percentage of debt limit.....	10.5%	13.1%	13.0%	2.9%	3.0%

WEBER COUNTY, UTAH

Computation of Overlapping and Direct Debt

As of December 31, 2020

Taxing Entity	2020 Taxable Value (1)	County's Portion of Taxable Value	County's Percentage	Entity's G.O. Debt	County's Portion of G.O. Debt
Overlapping:					
State of Utah.....	\$340,706,436,091	\$20,895,057,557	6.1%	\$2,512,925,000	\$153,288,425
WBWCD (2).....	70,624,678,207	20,895,057,557	29.6%	10,870,000	\$3,217,520
Total Overlapping G.O. Debt.....					156,505,945
Underlying:					
Weber County School District....	14,455,887,417	14,455,887,417	100.0%	185,630,000	185,630,000
Ogden City School District.....	6,380,021,945	6,380,021,945	100.0%	85,791,000	85,791,000
Weber Fire District.....	6,210,058,895	6,210,058,895	100.0%	2,100,000	2,100,000
North Davis Sewer District (3).....	14,619,229,624	2,103,167,075	14.4%	13,675,000	1,969,200
Total Underlying.....					275,490,200
Total overlapping and underlying general obligation debt.....					\$431,996,145
Total overlapping general obligation debt (excluding the State) (4).....					\$3,217,520
Total Weber County direct indebtedness.....					60,058,139
Total direct and overlapping debt (excluding the State) (4).....					\$63,275,659

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

(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
2020	266,000 (2)	N/A (1)	\$ 20,895,057,557	\$ 43,543,505	\$ 1,830,000	—	\$ 14,617,484
2019	260,213	11,373	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	—

Notes:

- (1) Estimates of 2020 personal income for Weber County are not available.
- (2) US Census Population data for 2020 was delayed. Population estimate is from Utah Department of Workforce Services.

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
—	—	\$ 67,150	—	—	\$ 60,058,139	0.29%	N/A	(1) \$ 226
—	—	8,451	—	—	68,083,616	0.36%	0.60%	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

**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
2020	\$ 43,543,505	\$ 1,830,000	\$ —	\$ 14,617,484	\$ —	\$ (3,225,200)	\$ 56,765,789	\$ 20,895,057,557	0.27%	266,000	\$ 213
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

Notes:

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

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
Sales Tax Revenue Bonds						
2020	\$ 17,378,881	\$ —	\$ 17,378,881	\$ 995,000	\$ 300,623	13.41 (1)
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 (2)
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
Redevelopment Agency Tax Increment Bonds and Notes						
2020	\$ —	\$ —	\$ —	\$ —	\$ —	—
2019	—	—	—	—	—	—
2018	—	—	—	—	—	—
2017	—	—	—	—	—	—
2016	—	—	—	—	—	—
2015	—	—	—	—	—	—
2014	—	—	—	—	—	—
2013	—	—	—	—	—	—
2012	—	—	—	—	—	—
2011	194,936	—	194,936	76,207	1,644	2.50 (3)
Special Assessment Area Bonds						
2020	\$ —	\$ —	\$ —	\$ —	\$ —	—
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	— (4)
2014	—	—	—	—	956,696	—
2013	—	—	—	—	277,524	—

Notes:

- (1) The County made an additional principal payment of \$7,690,000 to pay off the outstanding 2012 and 2014B Series bonds.
- (2) The County made an additional principal payment of \$9,885,000 to pay off the outstanding 2016 Series bonds.
- (3) The County has had no outstanding tax increment debt since 2012.
- (4) 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

Year	Population	Population Change from Prior Year	Personal Income (in millions)	Per Capita Personal Income	Permit - Authorized Construction (in thousands)	Public School Enrollment	Gross Taxable Sales (in thousands)	Unemployment Rate
2020	266,000 (2)	2.22%	N/A (1)	N/A (1)	\$ 443,413	49,778	\$ 5,589,822	4.8%
2019	260,213	1.50%	11,373	43,707	\$ 443,627	50,552	\$ 4,919,614	3.0%
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%

Notes:

- (1) Estimate of 2020 personal income for Weber County is not available at time of CAFR publication.
- (2) US Census Population data for 2020 was delayed. Population estimate is from Utah Department of Workforce Services.

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 2020 and Ten Years Previous

Company	2020			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.3%	10,000-14,999	1	12.0%
Internal Revenue Service.....	5,000-6,999	2	5.4%	5,000-6,999	2	5.8%
Weber School District.....	4,000-4,999	3	4.1%	3,000-3,999	4	3.4%
Intermountain Health Care (McKay Dee Hospital).....	3,000-3,999	4	3.2%	3,000-3,999	3	3.4%
Weber State University.....	3,000-3,999	5	3.2%	3,000-3,999	5	2.4%
Autoliv.....	2,000-2,999	6	2.3%	1,000-1,999	6	1.4%
America First Credit Union.....	1,000-1,999	7	1.4%	—	—	—
Fresenius USA Mfg, Inc.....	1,000-1,999	8	1.4%	1,000-1,999	7	1.4%
State of Utah (Courts).....	1,000-1,999	9	1.4%	1,000-1,999	9	1.4%
Ogden School District.....	1,000-1,999	10	1.4%	1,000-1,999	8	1.4%
Wal-Mart.....	—	—	—	1,000-1,999	10	1.4%
Total.....	<u>31,000-45,990</u>		<u>34.7%</u>	<u>29,000-41,990</u>		<u>34.0%</u>

Notes:

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

Sources:

Utah Department of Workforce Services

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function Last Ten Years

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities:										
General Government.....	193.3	183.2	181.8	175.8	174.5	171.1	174.4	170.4	167.9	168.4
Public Safety.....	372.8	372.2	378.8	393.5	386.9	397.7	384.5	384.2	384.8	392.6
Library.....	111.6	106.2	94.9	75.1	79.0	76.7	79.3	78.8	79.1	79.9
Streets and Public Improvements.....	25.3	24.9	23.7	25.1	23.2	21.8	23.3	23.0	21.2	20.9
Parks, Recreation, & Public Facilities	88.3	96.1	91.8	91.7	85.9	75.4	57.3	57.0	57.5	57.5
Conservation and Development.....	0.9	0.1	1.7	5.4	6.2	3.0	2.7	2.7	2.5	2.5
Business-type Activities:										
Solid Waste Transfer Station.....	31.2	27.1	24.8	24.4	25.6	26.2	25.4	25.2	25.6	23.2
Animal Services.....	8.8	7.9	7.8	8.4	7.2	10.3	8.2	8.6	8.4	7.6
Total FTEs.....	<u>832.2</u>	<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>

Note:

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	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	4,942	5,272	7,345	6,231	6,398	2,204	2,067	2,355	790	793
Misdemeanor Cases Disposed.....	990	763	1,140	1,289	993	1,255	1,107	4,423	295	244
Clerk/Auditor:										
Marriage Licenses Issued.....	1,876	2,129	2,298	2,372	2,466	2,329	2,208	2,140	2,109	2,140
Tax Sale Properties Sold.....	8	8	8	9	19	9	12	36	22	27
Tax Relief Applications.....	4,580	3,680	4,204	4,041	3,850	3,680	3,581	3,498	3,502	3,469
Passports Issued.....	2,572	4,951	5,448	5,619	5,172	3,886	2,847	2,310	2,222	1,934
Board of Equalization Appeals.....	769	993	2,106	1,499	1,506	1,447	1,545	1,723	2,397	2,865
Recorder:										
Documents Recorded.....	88,796	66,694	61,368	47,033	62,686	55,062	47,033	56,678	57,006	47,130
Subdivisions Recorded.....	197	185	167	162	127	148	110	103	67	53
Number of Lots Within Subdivisions.....	2,074	1,742	1,096	1,391	1,078	888	972	828	725	286
Assessor:										
Residential Construction Permits.....	4,146	3,180	2,901	2,885	2,515	2,127	1,652	1,632	1,494	1,369
Commercial Construction Permits.....	520	555	490	489	439	438	504	543	534	532
Parcel Count (8).....	105,781	103,604	102,473	91,959	91,092	93,193	92,719	92,172 (8)	97,331	97,239
Children's Justice Center:										
Children Interviewed.....	685	748	667	620	500	561	451	456	554	465
Cases Served.....	767	803	729	745	570	614	479	509	606	529
Planning:										
Applications.....	55	45	48	52	21	56	68	320	40	83
Subdivision Lots Approved.....	433	347	332	531	363	138	163	248	77	12
Land Use Permits.....	478	385	340	372	250	280	247	221	196	155
Code Enforcement Complaints Resolved.....	412	532	357	276	252	237	205	147	184	131
Engineering										
Excavation Permits.....	173	154	179	172	162	137	126	104	88	100
Sewer Connections.....	51	19	9	20	19	8	6	8	1	1
Building Inspection:										
Plan Reviews.....	460	339	274	395	317	286	260	187	132	160
Permits Issued.....	713	510	504	566	486	354	373	338	270	306
Public Safety:										
Sheriff:										
Citations Issued.....	6,305	4,099	6,515	8,319	4,496	3,727	4,155	5,288	5,745	6,069
Traffic Accidents Investigated.....	759	1,179	1,413	1,132	1,163	1,137	79	1,072	1,027	1,148
Calls for Service.....	38,134	34,910	39,830	42,063	32,224	30,769	34,656	38,547	29,330	39,866
Civil Population Served.....	70,605	66,891	60,676	60,676	60,676	55,657	55,657	55,657	55,657	55,666
Average Inmate Population.....	816	943	1,007	1,025	940	940	902	970	920	969
Public Health and Welfare:										
Health Department:										
Births Recorded.....	7,172	8,469	8,538	8,840	8,975	9,494	11,596	6,190	6,562	6,568
Immunizations Given.....	8,967	7,104	8,734	9,944	9,064	8,002	12,433	12,182	13,218	10,652
Soil Samples Taken.....	195	111	193	120	129	161	114	81	44	33
Septic Permits Issued.....	153	181	148	167	121	128	97	79	57	55
WIC Average Quarterly Participation.....	4,481	4,899	5,515	6,192	6,679	6,946	7,216	7,363	7,336	7,366
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	12.19	8.80	3.35	7	9	11.4	9.13	3.05	4.60	3.00
Miles of New Chip Seal Applied.....	15.92	14.49	16.13	14	13	18.09	16.15	23.25	15	—
Winter Overtime Operations Hours.....	1,291	1,677	741	1,396	3,055	1,380	1,504	1,511	1,063	1,435
Library (7):										
Library Cards Issued.....	5,175	20,654	21,945	16,078	22,862	19,796	21,265	21,561	22,518	23,221
Circulation Transactions.....	2,024,172	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
Reference Service Transactions.....	204,768	409,512	657,278	281,796	397,556	395,781	418,262	821,095 (5)	794,045	820,097
Public Computer Sessions Hours Logged.....	42,954	199,612	326,349	288,252	154,995	325,300	170,869	204,878 (4)	—	—
Technology Use.....	56,292	219,988	—	—	—	—	—	—	—	—
Annual Visits.....	268,690	1,072,483	971,992	1,030,586	1,196,476	1,795,571	1,871,533	1,289,862 (4)	—	—
Programs.....	3,441	3,616	2,866	3,656	2,488	2,444	2,503	2,590 (4)	—	—
Program Attendees.....	89,710	94,442	82,791	76,679	88,119	85,674	93,642	93,889 (4)	—	—
Meetings.....	940	4,643	3,265	2,500	3,723	5,002	5,211	4,538 (4)	—	—
Meeting Attendees.....	23,048	113,098	108,837	108,837	111,447	130,199	122,575	94,773 (4)	—	—
Parks, Recreation & Public Facilities:										
2020										
2019										
Golden Spike Events Center:										
Attendance.....	31,467	181,991	183,729	179,920	218,402	232,827	199,894	193,254	220,999	245,639
Events.....	451	697	619	612	526	288	285	272	287	208
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Attendance.....	30,698	118,475	130,686	107,880	110,871 (6)	—	—	—	—	—
Events.....	116	264	266	252	192 (6)	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	218,611	209,647	196,895	196,295	200,789	186,595	174,770	198,847	208,992	211,582
C & D Landfill.....	43,761	38,683	39,195	38,832	25,564	26,647	23,168	21,897	19,796	27,598
Tons of Metal Recycled.....	1,817	1,937	1,523	1,727	16,279	1,861	1,688	1,453	1,496	1,346
Yards of Compost Sold.....	5,309	5,552	6,473	5,522	9,344	14,487	8,371	7,860	9,236	9,658

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

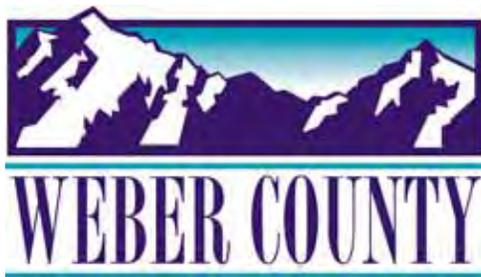
WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	49	45	34	36	43	45	45	25	43	39
Public Safety:										
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	1,186
Fleet Vehicles.....	145	132	136	112	140	134	144	120	188	161
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	107	107	91	91	94	94	182	182	182	182
Feline Kennels.....	271	271	254	229	244	244	276	276	276	276
Exotic Animal Kennels.....	3	3	3	3	17	17	17	17	17	17
Public Health and Welfare:										
Buildings.....	2	2	2	2	2	2	2	2	2	1
Fleet Vehicles.....	23	21	25	22	25	23	20	67	20	14
Library Services:										
Library Branches.....	5	5	5	5	5	5	5	5	5	5
Vehicles.....	6	7	6	7	6	4	2	2	4	4
Streets and Public Improvements:										
Roads (Miles).....	218	218	218	225	217	190	190	187	187	219
Fleet Vehicles.....	13	12	10	10	14	8	30	32	9	9
Heavy equipment.....	73	73	75	75	109	49	39	39	39	39
Parks, Recreation & Public Facilities										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Arena.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track w/Grandstand.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	1	1	1	1	2	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	1	1	1	1
Shop Facilities.....	4	3	3	2	2	1	2	2	2	2
10 x 10 Stalls (Total Capacity).....	543	544	544	536	544	544	546	546	546	546
Covered Pavilion.....	2	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	4	5	5	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.....	204	299	299	204	204	253	252	252	252	252
Group Sites w/pavilion.....	10	9	9	10	10	9	9	8	8	7
Group Sites w/o pavilion.....	5	5	5	4	5	4	4	5	5	5
RV sites w/Hookups.....	54	—	—	—	—	—	—	—	—	—
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	28	28	28	31	30	26	29	29	29	29
Historical Bldgs.....	4	4	4	4	4	1	4	4	4	4
Mobile Stage.....	3	3	3	1	5	1	1	1	1	1
Fleet Vehicles.....	21	19	19	12	20	7	7	17	11	11
Indoor Ice Rinks.....	2	2	2	2	2	2	2	2	1	1
Educational Center.....	1	1	1	1	1	1	1	1	1	1
Indoor Gun Range.....	1	1	1	1	1	1	—	—	—	—
Indoor Archery Range.....	1	—	—	—	—	—	—	—	—	—
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Conference Centers.....	1	1	1	1	1 (1)	—	—	—	—	—
Theatres.....	1	1	1	1 (1)	—	—	—	—	—	—
Fleet Vehicles.....	1	1	3	1 (1)	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	20	20	20	11	16	16	15	15	15	14
Fleet Vehicles.....	9	9	13	9	11	7	5	13	3	3
Scales.....	3	3	3	3	3	3	3	3	3	3
Landfill Gas Recovery										
Generator.....	—	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

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



Weber County Corporation
2380 Washington Boulevard
Ogden, Utah 84401
www.webercountyutah.gov