

WEBER COUNTY, UTAH

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016





WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2016

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

Brian Bennion..... Weber/Morgan Health Department
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
Eric Barrett, CPA, Assistant Comptroller
Garaleen Parks, Lead Accountant

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



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2016

Table of Contents

Introductory Section		Page
Table of Contents.....		2
Letter of Transmittal.....		4
Certificate of Achievement for Excellence in Financial Reporting.....		9
County Organization Chart.....		10
Financial Section		
Independent Auditors' Report.....		12
Management's Discussion and Analysis.....		14
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position.....		24
Statement of Activities.....		25
Governmental Fund Statements		
Balance Sheet.....		28
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position.....		30
Statement of Revenues, Expenditures, and Changes in Fund Balances.....		32
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....		34
Proprietary Fund Statements		
Statement of Net Position.....		36
Statement of Revenues, Expenses, and Changes in Fund Net Position.....		37
Statement of Cash Flows.....		38
Fiduciary Fund Statements		
Statement of Fiduciary Net Position.....		40
Statement of Changes in Fiduciary Net Position.....		41
Component Unit Statements		
Combining Statement of Net Position.....		44
Combining Statement of Activities.....		45
Notes to the Financial Statements.....		46
Required Supplementary Information		
Budgetary Comparison Schedule – General Fund.....		80
Budgetary Comparison Schedule – Library Fund.....		82
Budgetary Comparison Schedule – Paramedic Fund.....		83
Budgetary Comparison Schedule – Transportation Development Fund.....		84
Budget to GAAP Reconciliation.....		85
Notes to Required Supplementary Information.....		86
Information Related to Other Post-Employment Benefits.....		90
Supplementary Information – Combining Statements and Budgetary Comparison Schedules for Individual Nonmajor Governmental and Other Funds, and Other Schedules		
Governmental Funds		
Nonmajor Governmental Funds		
Combining Balance Sheet.....		94
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....		96

Budgetary Compliance	
Budgetary Comparison Schedule – Municipal Services Fund	98
Budgetary Comparison Schedule – Tourism Fund.....	99
Budgetary Comparison Schedule – Impact Fees Fund.....	100
Budgetary Comparison Schedule – Municipal Building Authority Fund	101
Budgetary Comparison Schedule – Redevelopment Agency Fund.....	102
Budgetary Comparison Schedule – RAMP Tax Fund.....	103
Budgetary Comparison Schedule – Debt Service Fund	104
Budgetary Comparison Schedule – Special Assessment Bond Fund	105
Budgetary Comparison Schedule – Capital Projects Fund.....	106
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position	108
Combining Statement of Revenues, Expenses, and Changes in Net Position	109
Combining Statement of Cash Flows	110
Fiduciary Funds	
Private-Purpose Trust Funds	
Combining Statement of Fiduciary Net Position.....	112
Combining Statement of Changes in Fiduciary Net Position	113
Agency Funds	
Combining Statement of Fiduciary Assets and Liabilities	114
Combining Statement of Changes in Assets and Liabilities.....	115
Component Unit	
Weber Morgan Health Department Basic Fund Financial Statements	
Statement of Net Position.....	117
Statement of Revenues, Expenditures, and Changes in Fund Balances	118
Budgetary Comparison Schedule	119
Other Schedules	
Tax Collection Agency Fund – Cash Receipts and Disbursements.....	122
Statement of Taxes Charged, Collected and Disbursed.....	126
Schedule of Expenditures of Tourism Tax Revenues.....	130

Statistical Section

Index to the Statistical Section	133
Net Position by Component.....	134
Changes in Net Position	136
Fund Balances – Governmental Funds	138
Changes in Fund Balances – Governmental Funds	140
Property Tax Levies and Collections.....	142
Assessed/Taxable and Estimated Market Value of Taxable Property	143
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	144
Principal Property Taxpayers	145
Legal Debt Margin.....	146
Computation of Overlapping Debt	147
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population.....	148
Ratios of General Bonded Debt Outstanding.....	150
Pledged Revenue Coverage	151
Demographic and Economic Indicators.....	152
Largest Employers.....	153
Full-Time Equivalent Employees by Function	154
Operating Indicators by Function	155
Capital Asset Statistics by Function	156



RICKY D. HATCH, CPA
Clerk/Auditor

June 23, 2017

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

In accordance with Utah statutes, we are pleased to present the Comprehensive Annual Financial Report of Weber County (the County) for the year ended December 31, 2016. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

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

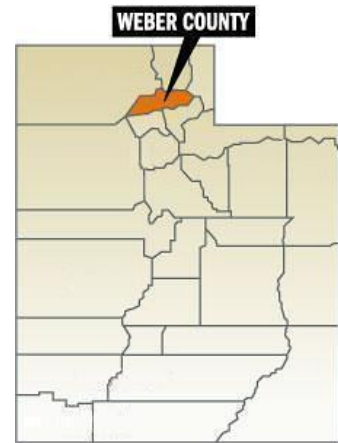
The Report. The Comprehensive Annual Financial Report includes all funds of the County, and includes all departments, agencies, and other organizational units governed by the Board of County Commissioners. The report is presented in three sections: Introductory, Financial, and Statistical. The *Introductory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

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

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

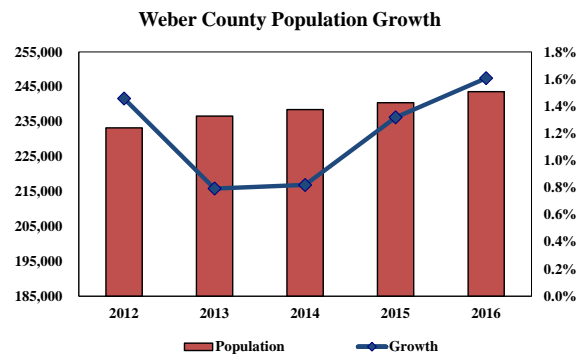
PROFILE OF THE COUNTY

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



Weber County has fifteen incorporated cities and towns. The oldest is Ogden City, which was incorporated in 1851. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, Marriott-Slaterville, Uintah, West Haven, and Hooper.

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 247,560 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 31,690 (14.7%), or an average of 3,169 (1.5%) per year.



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

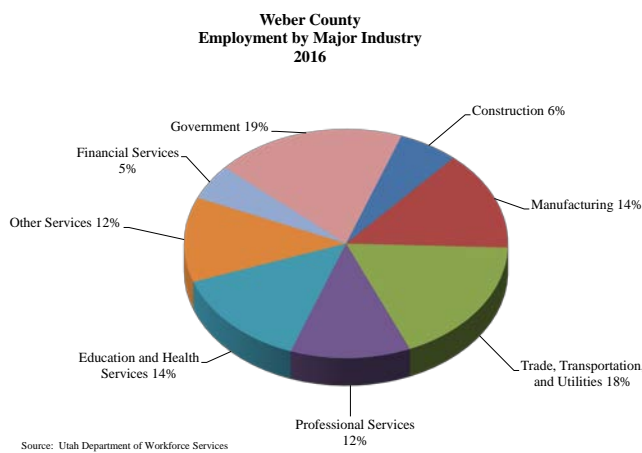
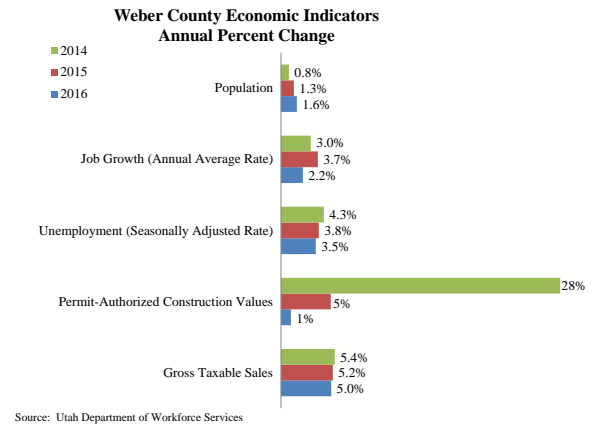
Government Structure. As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative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

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

Budgetary Control. State statutes require that budgeted expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances. The County Commission adopts an annual budget for all governmental funds before December 31 for the following calendar year. Budgetary control is maintained on a division level, as required by state law, and any increases to budgeted revenues or expenditures for a division must be approved by the Commission after a public hearing. Other adjustments may be made to the budget throughout the year so that departments and funds do not end the year in a deficit position. For 2016, no funds exceeded their budgeted appropriation, as explained in the Notes to Required Supplementary Information on page 86.

ECONOMIC CONDITION AND OUTLOOK

Local Economy. Employers in Weber County posted a 5.1% net increase (4,948 jobs) in employment for calendar year 2016, with all industries adding jobs. Professional Services led all sectors with a 9.6% increase (1,112 jobs), followed by Construction 6.9 % (389 jobs), Manufacturing at 6.9% (936 jobs) and Trade Transportation and Utilities at 6.7% (1,198 jobs). Weber County’s unemployment rate averaged 3.5% for the year, a steady decline over the last four years when the rate remained at or above 4.3% every year. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well for further economic recovery.

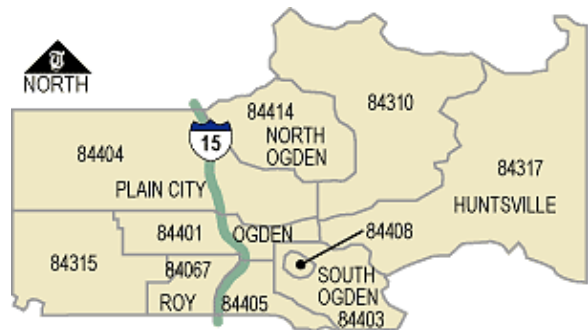


The housing market continues its slow recovery, which is helping other sectors with modest growth as well. From 1999 through 2007, new building permits for single-family dwelling units averaged over 1,000 units per year. Since 2008, however, new permits have averaged only 385 units per year. 2016 showed a positive climb to 572 units, with an average per-unit value increase of 5.7% to \$240,000. Single-family units still account for over 57% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

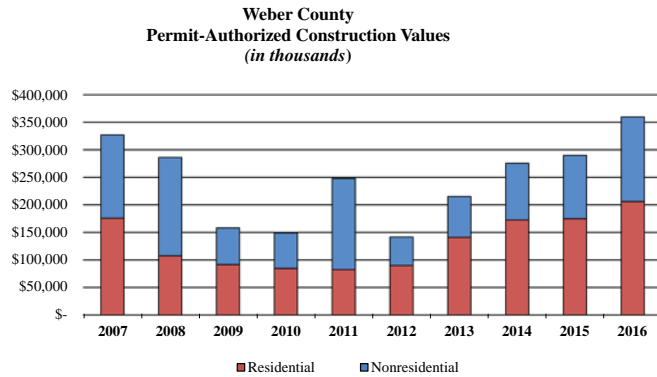
Weber County property values have continued to rise. While Lower Valley prices started to trend upward in 2012, both the Upper and Lower Valleys have shown notable gains when compared with past years. For 2016, the median price of a single-family home was \$240,548 up 10.2% from 2015. Some volatility remains in the Upper Valley. Eden/Liberty’s 18.7% gain follows a previous 14.3% loss, and Huntsville’s 10.0% loss follows a 26.2% increase the previous year.

ZIP	City	2016 Median Price	2015 Median Price	Year-Over % Change
Lower Valley:				
84067	Roy	\$175,000	\$160,000	9.4%
84315	Hooper / West Haven	\$324,250	\$268,000	21.0%
84401	Ogden / Marriott-Slaterville	\$170,000	\$167,000	1.8%
84403	South Ogden	\$160,800	\$152,000	5.8%
84404	Farr West / Plain City	\$175,450	\$154,500	13.6%
84405	Riverdale / Washington Terrace	\$190,900	\$176,500	8.2%
84414	North Ogden / Pleasant View	\$244,534	\$230,000	6.3%
Average, Lower Valley		\$205,848	\$186,857	10.2%
Upper Valley:				
84310	Eden / Liberty	\$374,000	\$315,000	18.7%
84317	Huntsville	\$350,000	\$389,000	-10.0%
Average, Upper Valley		\$362,000	\$352,000	2.8%
COUNTY AVERAGE MEDIAN PRICE		\$240,548	\$223,556	7.6%

Source: Salt Lake Tribune . www.sltrib.com



New nonresidential construction has shown volatility over the last six years, with a significant 157% spike upward in 2011. For 2016, nonresidential construction values reached \$109.9 million, an increase of 33.9% from last year. In total, new permit-authorized construction values increased 24.0% to total \$ 360 million, 57% of which came from residential activities.



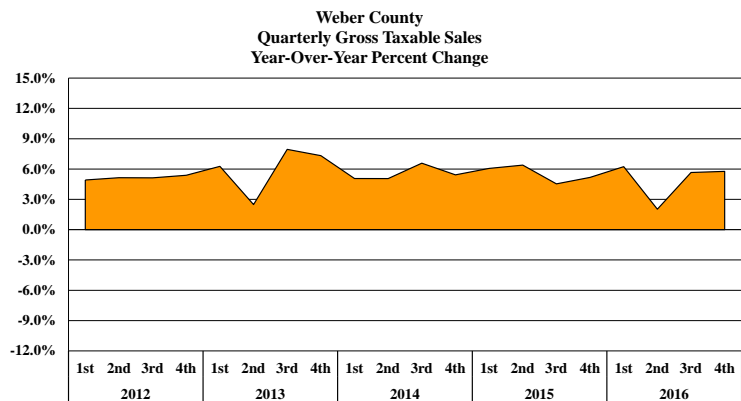
Source: Bureau of Economic and Business Research, University of Utah

The data on permit-authorized construction suggest Weber County will continue to see marginal growth in property tax revenues for at least the next two years, but the worst of the economic downturn seems to be behind us. The County property tax revenues were flat for 2016, The County has estimated 1.0% growth for 2017.

Gross taxable sales increased 4.9% over 2015, a positive sign that consumers

continue to feel more confident about the overall economy. Still, with rising prices for food and fuel, sales tax revenues are subject to quick fluctuations and will need to be monitored closely in the short term. For the coming year, the County budgeted \$413,000 (3.7%) growth in sales tax revenues for the General Fund, and year-to-date collections in 2016 are on track to meet that target.

Although the County’s economic outlook remains modest for the near term, budget surpluses from prior years have built healthy fund balances in all of the County’s major operating funds. With \$12 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Combined with the County’s traditionally conservative fiscal management and a diversified employment base that crosses many sectors, Weber County is well positioned to realize solid long-term economic growth.



Source: Utah State Tax Commission

Long-term Financial Planning and Policies

Conservative Fiscal Management. Since 2006, General Fund revenues have increased an average of \$1.7 million (3.1%) per year. Through conservative budgeting, steady economic growth, and a cost-savings focus, the County has used the excess revenues and cost savings to fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, and begin a systematic method of budgeting for retiree healthcare benefits.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2015 comprehensive annual financial report. This was the 25th consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current Comprehensive Annual Financial Report meets the Certificate of Achievement Program’s requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CONCLUSION

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

Sincerely,

A handwritten signature in black ink that reads "Ricky D. Hatch". The signature is written in a cursive style with a long, sweeping underline.

Ricky D. Hatch, CPA
Clerk/Auditor



Government Finance Officers Association

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

Presented to

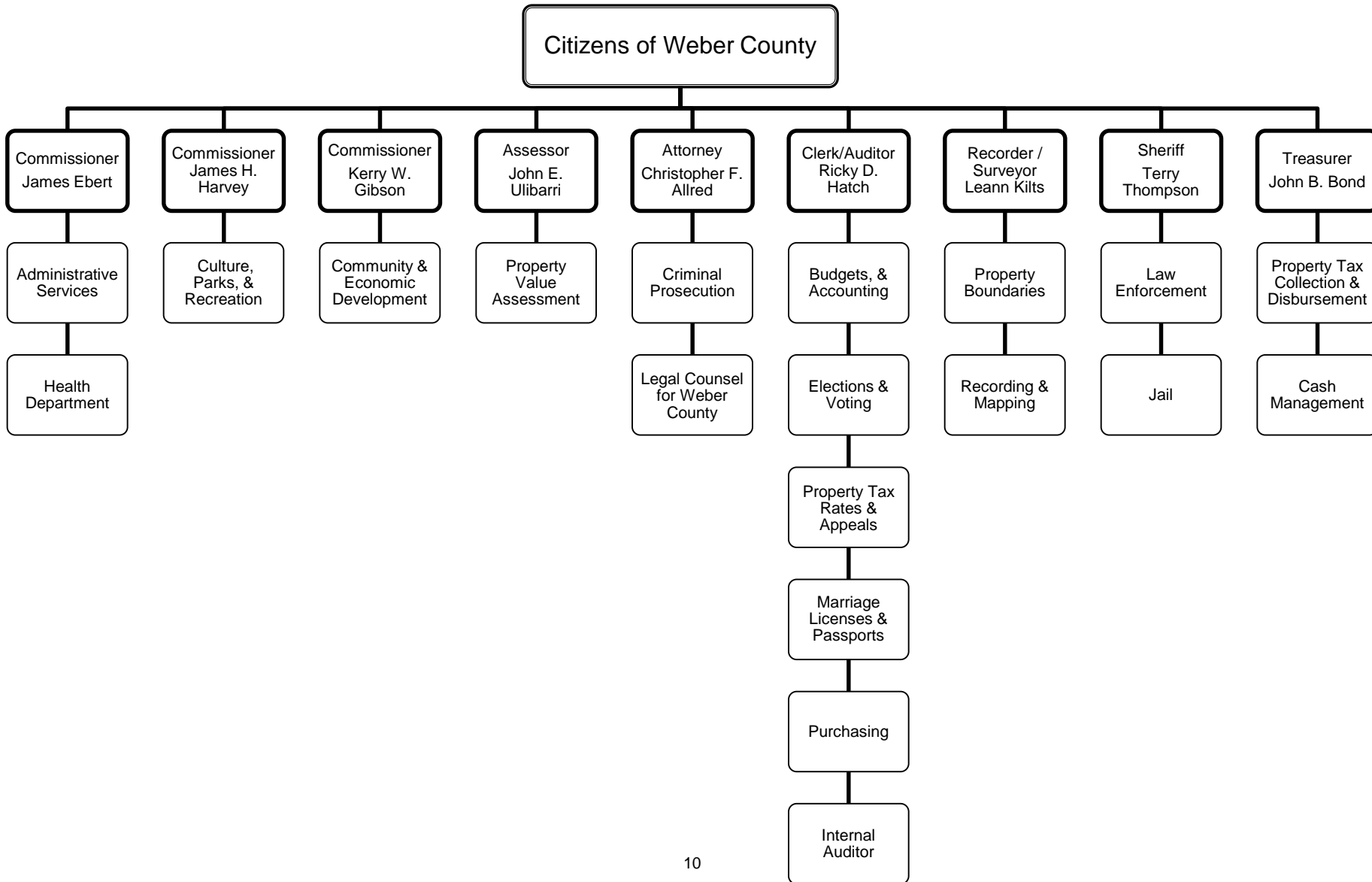
**Weber County
Utah**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

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, 2016, and the related notes to the financial statements, which collectively comprises the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We 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, 2016, 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 on pages 88-126, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 94-130 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 94-130 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017, 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.

June 23, 2017

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2016. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

HIGHLIGHTS

Capital Assets and Long-term Liabilities

- The County's capital assets increased by \$19.3 million (9.9%) primarily because of construction in progress related to transportation infrastructure projects.
- Long-term liabilities increased by \$22.7 million (18.9%) primarily due to the issuance of the 2016 General Obligation bond of \$10.8 million related to the renovation of the county library system, plus the 2016 Sales tax bond of \$9.9 million related to the financing of transportation projects.

Fund Level

- The General Fund ended the year with an unassigned fund balance of \$12.3 million (17.5% of revenues), which exceeds the industry's recommended level of 15% of revenues.

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

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

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

Reconciliation Between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

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

Statistical Information

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

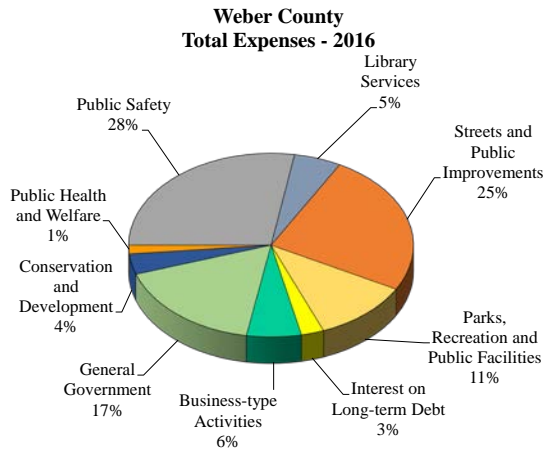
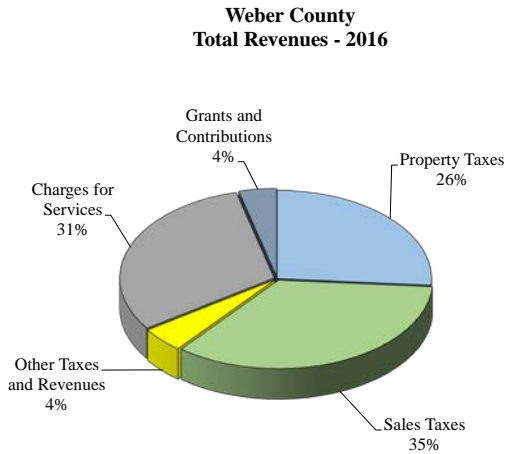
The largest component of the County's net position, 78.2%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, 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 23.4% of total net position and is subject to external restrictions on how the resources may be used.

Weber County Net Position as of December 31						
	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets.....	\$ 120,022,910	\$ 109,568,241	\$ 389,116	\$ 116,635	\$ 120,412,026	\$ 109,684,876
Capital Assets.....	213,931,256	194,628,097	11,322,355	11,848,488	225,253,611	206,476,585
Total Assets.....	333,954,166	304,196,338	11,711,471	11,965,123	345,665,637	316,161,461
Total Deferred Outflows of Resources.....	16,034,579	9,094,844	456,248	252,550	16,490,827	9,347,394
Current and Other Liabilities.....	8,439,002	6,191,840	468,448	467,152	8,907,450	6,658,992
Long-term Liabilities.....	142,501,285	119,839,733	2,649,870	2,587,076	145,151,155	122,426,809
Total Liabilities.....	150,940,287	126,031,573	3,118,318	3,054,228	154,058,605	129,085,801
Total Deferred Inflows of Resources.....	3,372,468	3,210,248	102,174	97,670	3,474,642	3,307,918
Net Position:						
Net Investment in Capital Assets.....	148,588,896	131,294,134	11,002,355	11,263,539	159,591,251	142,557,673
Restricted.....	47,769,836	56,017,167	—	—	47,769,836	56,017,167
Unrestricted.....	(682,742)	(3,261,940)	(2,055,128)	(2,197,764)	(2,737,870)	(5,459,704)
Total Net Position.....	\$ 195,675,990	\$ 184,049,361	\$ 8,947,227	\$ 9,065,775	\$ 204,623,217	\$ 193,115,136

Changes in Net Position

The County's combined net position increased by \$11.5 million (6.0%) from the prior year. Net position of governmental activities increased \$11.6 million (6.3%), while the net position of business-type activities decreased \$118 thousand (1.3%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

	For the Year Ended December 31						Total Percent Change 2016 to 2015
	Governmental Activities		Business-type Activities		Total		
	2016	2015	2016	2015	2016	2015	
Revenues							
General Revenues:							
Taxes.....	\$ 99,397,056	\$ 90,317,104	\$ —	\$ —	\$ 99,397,056	\$ 90,317,104	10.1 %
Other General Revenues.....	2,569,175	586,360	20	13	2,569,195	586,373	338.2
Program Revenues:							
Charges for Services.....	38,989,186	36,313,722	8,846,519	8,333,682	47,835,705	44,647,404	7.1
Operating Grants.....	4,576,203	5,900,203	—	—	4,576,203	5,900,203	(22.4)
Capital Grants.....	1,600,000	4,300,937	—	—	1,600,000	4,300,937	(62.8)
Total Revenues	147,131,620	137,418,326	8,846,539	8,333,695	155,978,159	145,752,021	7.0
Expenses							
General Government.....	24,672,607	25,050,489	—	—	24,672,607	25,050,489	(1.5)
Public Safety.....	39,963,233	38,932,339	—	—	39,963,233	38,932,339	2.6
Public Health and Welfare.....	2,210,508	2,575,084	—	—	2,210,508	2,575,084	(14.2)
Library Services.....	7,729,549	7,539,494	—	—	7,729,549	7,539,494	2.5
Streets and Public Improvements.....	36,054,052	28,573,891	—	—	36,054,052	28,573,891	26.2
Parks, Recreation & Public Facilities....	15,936,089	15,385,219	—	—	15,936,089	15,385,219	3.6
Conservation and Development.....	5,212,182	7,228,292	—	—	5,212,182	7,228,292	(27.9)
Interest on Long-term Debt.....	3,726,771	3,598,978	—	—	3,726,771	3,598,978	3.6
Business Type Activities.....	—	—	8,965,087	8,542,826	8,965,087	8,542,826	4.9
Total Expenses	135,504,991	128,883,786	8,965,087	8,542,826	144,470,078	137,426,612	5.1
Excess (deficit) Before Special Items	11,626,629	8,534,540	(118,548)	(209,131)	11,508,081	8,325,409	
Special Items.....	—	16,847,002	—	—	—	16,847,002	
Change in Net Position.....	11,626,629	25,381,542	(118,548)	(209,131)	11,508,081	25,172,411	
Net Position - Beginning.....	184,049,361	173,951,847	9,065,775	9,739,913	193,115,136	183,691,760	
Adjustment to Net Position.....	—	(15,284,028)	—	(465,007)	—	(15,749,035)	
Net Position - Beginning as Adjusted.....	184,049,361	158,667,819	9,065,775	9,274,906	193,115,136	167,942,725	
Net Position - Ending.....	\$ 195,675,990	\$ 184,049,361	\$ 8,947,227	\$ 9,065,775	\$ 204,623,217	\$ 193,115,136	6.0 %

Governmental Activities

In total, revenues for all governmental activities increased \$9.7 million (7.1%) from the prior year. Tax collections increased by \$9.4 million (10.1%) primarily due to a change in how the county records sales tax revenue that is passed through to the State. Charges for Services also increased by \$2.7 million (7.4%) primarily because of increased revenue at the County's jail facilities due to an increase in the number of federal prisoners being housed in the county Jail. These increases were offset by a decrease in capital grant revenues of \$2.7 million (62.8%), which is the result of fewer grant-funded capital projects. Property tax revenues increased by \$1.4 million (5.0%).

Total governmental expenses increased \$6.6 million (5.1%) over the prior year. Much of this increase came from transportation projects that were paid from the County's restricted ¼% transportation sales tax that has accumulated since 2008.

The table on the following page shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2016, these activities covered \$45.2 million (33.3%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 66.7% of expenses.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

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	
			2016	2015	2016	2015
			2016	2015	2016	2015
Activities:						
General Government.....	\$ 24,672,607	\$ (10,738,518)	\$ 13,934,089	\$ 13,414,478	43.5 %	46.5 %
Public Safety.....	39,963,233	\$ (17,957,345)	22,005,888	22,209,452	44.9	43.0
Public Health and Welfare.....	2,210,508	—	2,210,508	2,575,084	0.0	0.0
Library Services.....	7,729,549	\$ (892,760)	6,836,789	6,666,968	11.5	11.6
Streets and Public Improvements.....	36,054,052	\$ (5,471,482)	30,582,570	20,873,190	15.2	27.0
Parks, Recreation & Public Facilities.....	15,936,089	\$ (5,228,681)	10,707,408	10,496,211	32.8	31.8
Conservation and Development.....	5,212,182	\$ (1,392,298)	3,819,884	6,194,191	26.7	14.3
Interest on Long-term Debt.....	3,726,771	\$ (3,484,305)	242,466	3,598,978	—	—
Total Governmental Activities.....	<u>\$ 135,504,991</u>	<u>\$ (45,165,389)</u>	<u>\$ 90,339,602</u>	<u>\$ 86,028,552</u>	<u>33.3 %</u>	<u>33.3 %</u>

Business-type Activities

Business-type revenues increased by \$512 thousand (6.2%) because of increased fees at the County's Transfer Station. Operating expenses increased by \$422 thousand (4.9%) primarily due an increase in disposal costs at the County's Transfer Station. After adjustments, overall net position for all business-type activities decreased \$119 thousand (1.3%) and ended the year at \$8.9 million.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County's net capital assets increased by \$19.3 million (9.9%) primarily because of construction in progress related to transportation infrastructure projects (\$20.3 million) and construction of county library facilities (\$2.7 million), offset by increases in accumulated depreciation (\$5.7 million). More information on the County's capital assets can be found in footnote 8 of the financial statements.

Long-term Liabilities

Long-term liabilities increased by \$22.7 million (18.9%) during the year primarily because the County issued two new bonds during the year, the 2016 General Obligation bond of \$10.8 million related to the renovation of the county library system, plus the 2016 Sales tax bond of \$9.9 million related to the financing of transportation projects.

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

	Weber County						Total Percent Change 2015 to 2016
	Long-term Liabilities						
	Governmental Activities		Business-type Activities		Total		
	2016	2015	2016	2015	2016	2015	
General Obligation Bonds, net.....	\$ 49,289,821	\$ 39,818,015	\$ —	\$ —	\$ 49,289,821	\$ 39,818,015	23.8 %
Sales Tax Revenue Bonds, net.....	21,917,672	13,006,978	320,000	480,000	22,237,672	13,486,978	64.9
Lease Revenue Bonds, net.....	9,768,854	12,273,799	—	—	9,768,854	12,273,799	(20.4)
Special Assesment Area Bonds, net.....	17,849,978	18,509,352	—	—	17,849,978	18,509,352	(3.6)
Capital Leases.....	17,993	34,210	38,402	104,949	56,395	139,159	(59.5)
Compensated Absences.....	9,761,804	9,127,409	173,159	87,207	9,934,963	9,214,616	7.8
Net Pension Liability.....	24,260,914	17,387,303	719,846	528,998	24,980,760	17,916,301	39.4
Net OPEB Obligation.....	9,634,249	9,682,667	—	—	9,634,249	9,682,667	(0.5)
Landfill Post-Closure Costs.....	—	—	1,398,463	1,385,922	1,398,463	1,385,922	0.9
	<u>142,501,285</u>	<u>119,839,733</u>	<u>2,649,870</u>	<u>2,587,076</u>	<u>145,151,155</u>	<u>122,426,809</u>	<u>18.6 %</u>

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUND

Weber County
Governmental Fund Balances
December 31, 2016

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2015
General Fund.....	\$ 38,613	\$ 297,479	\$ —	\$ 2,442,017	\$ 12,332,859	\$ 15,110,968	9.4%
Library Fund.....	—	—	4,780,219	—	—	\$ 4,780,219	14.2%
Paramedic Fund.....	—	—	3,559,651	—	—	\$ 3,559,651	(9.6)%
Transportation Fund.....	—	—	42,384,301	—	—	\$ 42,384,301	(13.1)%
Debt Service Fund.....	—	—	—	3,409,516	—	\$ 3,409,516	(1.9)%
Capital Projects Fund.....	—	20,232,244	—	2,379,118	—	\$ 22,611,362	111.5%
Nonmajor Funds.....	—	8,453,516	—	6,843,955	—	\$ 15,297,471	14.3%
Total.....	\$ 38,613	\$ 28,983,239	\$50,724,171	\$ 15,074,606	\$ 12,332,859	\$107,153,488	9.1%

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$107.1 million, an increase of \$8.9 million (9.1%) 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, \$79.7 million (74.4%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$15.1 million (14.1%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$12.3 million (11.5%) is unassigned and available for new spending in the General Fund. The table above presents the County's 2016 ending governmental fund balances.

General Fund

The unassigned fund balance in the General Fund increased by \$1.3 million (12.2%). The unassigned fund balance ended the year at 17.5 % of the current year's revenues and is within the limits allowed by state law.

Revenues. General Fund revenues increased by \$4.5 million (6.8%) over prior years due to an increase in sales tax revenue of \$457 thousand (4.5%), the sale of county owned land to the State of Utah of \$1.3 million, and an increase in Charges for Services of \$2.5 million, mostly related to additional revenues collected by the County's jail for housing additional federal inmates. Total property tax revenue growth increased by \$1.4 million (5.0%) in 2016.

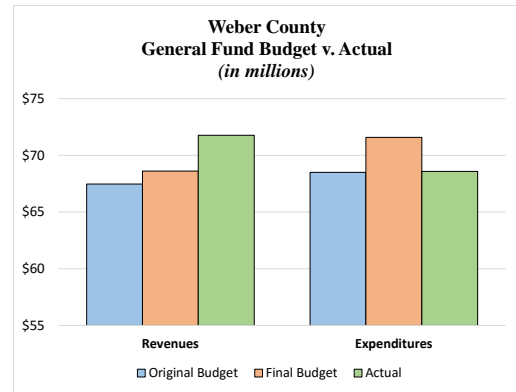
Expenditures. In 2016, total expenditures decreased by \$868 thousand (1.4%) from the prior year because the prior year included a one-time payout of accumulated leave for certain employees (\$1.1 million) that were not repeated in 2016.

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

- Budgeted expenditures for the Parks and Recreation increased by \$781 thousand (10.1%) primarily due to increased cost of sales related to the Ogden Eccles Conference Center.
- Public Safety's budget increased by \$693 thousand primarily to purchase equipment for the gun range.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

Actual General Fund revenues were \$3.6 million (5.3%) above the final budget. Actual expenditures were \$126 thousand (0.2%) above the original budget and \$3.0 million (4.1%) below the final budget. The budgetary comparison schedule, in the RSI section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Transportation Development Fund

During 2016, the County paid \$28.2 million on transportation projects that will be completed through 2020. Expenditures for these awards are made as reimbursements to the cities and the County as the projects are constructed.

Capital Projects Fund. For 2016, the County spent \$1.5 million on flood mitigation projects, \$2.7 million on a county library renovations, and \$351 thousand for improvements to the gun range.

Nonmajor Governmental Funds

Weber County’s nonmajor funds had combined fund balances of \$15.3 million, an increase of \$1.9 million (14.3%) from the prior year. Following are significant issues related to the County’s nonmajor funds:

Redevelopment Agency Fund. The RDA fund balance increased \$649 thousand primarily due to a delay between when revenues are collected and when they are spent for project area expenditures.

Municipal Services Fund. The County’s property and sales tax revenue related to the unincorporated area increased by \$110 thousand (4.6%) and permit and fee revenue increased by \$400 thousand. At the same time, costs for services increased by \$211 thousand (3.9%), primarily due to an increases in road maintenance costs.

Tourism Fund. The County’s tourism-related sales tax collections increased \$304 thousand (6.0%) due mostly to increased restaurant tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor’s Bureau for promoting Weber County to outside tour groups. Transient room taxes are also used to help fund the GOAL Foundation’s annual events, including the Ogden Marathon.

Weber County
Governmental Fund Balances
December 31

	<u>2016</u>	<u>2015</u>	<u>Percent Change</u>
Restaurant Tax.....	\$ 3,345,692	\$ 3,194,568	4.7%
Transient Room Tax.....	1,545,821	1,414,918	9.3%
Leased Vehicle Tax.....	455,681	434,008	5.0%
Total.....	<u>\$ 5,347,194</u>	<u>\$ 5,043,494</u>	6.0%

RAMP Tax Fund. RAMP sales tax revenues increased by \$167 thousand (5%). The County paid out \$438 thousand more in RAMP grants than the prior year because several entities have completed eligibility requirements of prior years’ awards and were paid their grant. As a result, the fund balance increased by \$90 thousand (2.1%) over the prior year.

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

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 2016 were as follows:

Risk Management Fund

Charges to departments for risk management services increased by \$56 thousand (4.3%). Expenses increased by \$24 thousand (1.7%), the result of more self-insured claims during the year. Net position increased by \$96 thousand (5.1%) overall, ending the year at \$1.97 million.

Fleet Management Fund

During the year, the Fleet Management Fund purchased 29 replacement vehicles with cash and disposed of 17 older vehicles. In addition, the Fleet fund purchased two large pieces of road equipment for \$641 thousand, and ended the year with \$542 thousand in unrestricted net position.

OTHER MATTERS

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

Parking Structure

The County's parking structure has reached the end of its life and needs to be replaced. Costs for the demolition and reconstruction are estimated to be \$9 million. The County intends to issue bonds for a portion or all of these costs. Demolition and reconstruction work is expected to begin in 2018.

REQUESTS FOR INFORMATION

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

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



Basic Financial Statements

WEBER COUNTY, UTAH

Statement of Net Position December 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 76,483,670	\$ 1,700	\$ 76,485,370	\$ 4,297,937
Receivables:				
Accounts, net.....	1,587,478	1,029,192	2,616,670	441,456
Notes, net.....	23,071	-	23,071	-
Taxes.....	8,776,004	-	8,776,004	488,597
Due from Other Governments.....	1,898,749	53,888	1,952,637	709,024
Inventories and Prepaids.....	38,613	-	38,613	166,905
Restricted Cash and Investments.....	30,491,111	4,204	30,495,315	5,363,670
Net Pension Asset.....	23,596	750	24,346	2,431
Internal Balances.....	700,618	(700,618)	-	-
Capital Assets:				
Land.....	31,982,946	1,604,504	33,587,450	94,809
Buildings and Improvements.....	169,906,876	11,344,656	181,251,532	3,097,397
Machinery and Equipment.....	21,829,868	4,962,332	26,792,200	4,262,662
Construction-in-progress.....	42,422,618	-	42,422,618	417,674
Infrastructure.....	66,773,895	-	66,773,895	-
Intangible Assets - Software.....	1,501,088	-	1,501,088	-
Less Accumulated Depreciation.....	(120,486,035)	(6,589,137)	(127,075,172)	(2,134,100)
Total capital assets.....	213,931,256	11,322,355	225,253,611	5,738,442
Total assets.....	333,954,166	11,711,471	345,665,637	17,208,462
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	886,523	14,885	901,408	-
Relating to Pensions.....	15,148,056	441,363	15,589,419	2,550,504
Total deferred outflows of resources.....	16,034,579	456,248	16,490,827	2,550,504
LIABILITIES				
Accounts Payable.....	3,371,434	468,448	3,839,882	107,807
Accrued Liabilities.....	4,306,313	-	4,306,313	98,229
Unearned Revenue.....	761,255	-	761,255	-
Long Term Liabilities:				
Due within one year.....	8,352,273	328,919	8,681,192	399,844
Due in more than one year.....	134,149,012	2,320,951	136,469,963	10,836,069
Total liabilities.....	150,940,287	3,118,318	154,058,605	11,441,949
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources Relating to Pensions.....	3,372,468	102,174	3,474,642	489,884
Total deferred inflows of resources.....	3,372,468	102,174	3,474,642	489,884
NET POSITION				
Net Investment in Capital Assets.....	148,588,896	11,002,355	159,591,251	5,738,442
Restricted for:				
Roads and Public Improvements.....	40,377,355	-	40,377,355	-
Economic Development.....	2,339,234	-	2,339,234	-
Parks and Recreation Programs.....	4,829,111	-	4,829,111	-
Public Health Programs.....	-	-	-	704,212
Public Safety Programs.....	224,136	-	224,136	-
Unrestricted.....	(682,742)	(2,055,128)	(2,737,870)	1,384,479
Total net position.....	\$ 195,675,990	\$ 8,947,227	\$ 204,623,217	\$ 7,827,133

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

WEBER COUNTY, UTAH

Statement of Activities

For the Year Ended December 31, 2016

Activities:	Expenses	Program Revenues			Primary Government			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General Government.....	\$ 24,672,607	\$ 9,627,347	\$ 511,171	\$ 600,000	(13,934,089)	-	(13,934,089)	-
Public Safety.....	39,963,233	17,085,487	871,858	-	(22,005,888)	-	(22,005,888)	-
Public Health And Welfare.....	2,210,508	-	-	-	(2,210,508)	-	(2,210,508)	-
Library Services.....	7,729,549	858,060	34,700	-	(6,836,789)	-	(6,836,789)	-
Streets And Public Improvement.....	36,054,052	2,964,364	1,507,118	1,000,000	(30,582,570)	-	(30,582,570)	-
Parks And Recreation.....	15,936,089	4,889,610	339,071	-	(10,707,408)	-	(10,707,408)	-
Conservation and Development.....	5,212,182	100,000	1,292,298	-	(3,819,884)	-	(3,819,884)	-
Debt Service.....	3,726,771	3,464,318	19,987	-	(242,466)	-	(242,466)	-
Total governmental activities.....	<u>135,504,991</u>	<u>38,989,186</u>	<u>4,576,203</u>	<u>1,600,000</u>	<u>(90,339,602)</u>	<u>-</u>	<u>(90,339,602)</u>	<u>-</u>
Business-type activities:								
Animal Shelter.....	699,065	717,986	-	-	-	18,921	18,921	-
Landfill Gas Recovery	161,822	142,534	-	-	-	(19,288)	(19,288)	-
Solid Waste Transfer Station.....	8,104,200	7,985,999	-	-	-	(118,201)	(118,201)	-
Total business-type activities.....	<u>8,965,087</u>	<u>8,846,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(118,568)</u>	<u>(118,568)</u>	<u>-</u>
Total primary government.....	<u>\$ 144,470,078</u>	<u>\$ 47,835,705</u>	<u>\$ 4,576,203</u>	<u>\$ 1,600,000</u>	<u>\$ (90,339,602)</u>	<u>\$ (118,568)</u>	<u>\$ (90,458,170)</u>	<u>-</u>
Component units:								
Weber Area Dispatch 911.....	\$ 6,403,521	\$ 2,370,095	\$ 2,820	\$ -	\$ -	\$ -	\$ -	\$(4,030,606)
Weber Housing Authority.....	1,343,156	134,784	1,212,047	-	-	-	-	3,675
Weber Morgan Health Department...	11,219,499	2,289,247	7,502,605	-	-	-	-	(1,427,647)
Total component units.....	<u>\$ 18,966,176</u>	<u>\$ 4,794,126</u>	<u>\$ 8,717,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(5,454,578)</u>
General revenues:								
Current Property Taxes.....					40,837,702	-	40,837,702	4,405,373
Sales and Franchise Taxes.....					53,971,351	-	53,971,351	-
Other Property Taxes.....					4,588,003	-	4,588,003	-
Unrestricted Investment Income.....					1,089,328	20	1,089,348	-
Gain on Sale of Capital Assets.....					1,250,364	-	1,250,364	-
Miscellaneous.....					229,483	-	229,483	-
Total general revenues.....					<u>101,966,231</u>	<u>20</u>	<u>101,966,251</u>	<u>4,405,373</u>
Change in net position.....					11,626,629	(118,548)	11,508,081	(1,049,205)
Net position - beginning.....					184,049,361	9,065,775	193,115,136	8,876,338
Net position - ending.....					<u>\$ 195,675,990</u>	<u>\$ 8,947,227</u>	<u>\$204,623,217</u>	<u>\$ 7,827,133</u>

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



Governmental Fund Financial Statements

General Fund

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

Library Fund

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

Paramedic Fund

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

Transportation Development Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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, 2016

	<u>Special Revenue</u>			
	General	Library	Paramedic	Transportation Development
ASSETS				
Cash and Investments.....	\$12,664,740	\$ 4,689,635	\$ 3,530,341	\$ 31,279,453
Receivables:				
Accounts, net.....	1,443,647	3,199	-	-
Taxes	4,031,759	535,299	152,505	1,865,052
Notes, net.....	23,071	-	-	-
Due from Other Governments.....	1,609,021	-	-	-
Due From Other Funds.....	1,080,209	-	-	-
Inventories and Prepaids.....	38,613	-	-	-
Restricted Cash and Investments.....	-	-	-	4,489,986
Interfund Loan Receivable.....	-	-	-	4,950,000
Total assets.....	<u>\$20,891,060</u>	<u>\$ 5,228,133</u>	<u>\$ 3,682,846</u>	<u>\$ 42,584,491</u>
LIABILITIES				
Accounts Payable.....	\$ 3,756,918	\$ 105,244	\$ 22,576	\$ 200,190
Accrued Liabilities.....	-	-	-	-
Unearned Revenue.....	18,691	-	-	-
Due To Other Funds.....	-	-	-	-
Interfund Loan Payable.....	-	-	-	-
Total liabilities.....	<u>3,775,609</u>	<u>105,244</u>	<u>22,576</u>	<u>200,190</u>
DEFERRED INFLOW OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	2,004,483	342,670	100,619	-
Total Deferred Inflow of Resources.....	<u>2,004,483</u>	<u>342,670</u>	<u>100,619</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable.....	38,613	-	-	-
Restricted.....	297,479	-	-	-
Committed.....	-	4,780,219	3,559,651	42,384,301
Assigned.....	2,442,017	-	-	-
Unassigned.....	12,332,859	-	-	-
Total fund balances (deficits).....	<u>\$15,110,968</u>	<u>\$ 4,780,219</u>	<u>\$ 3,559,651</u>	<u>\$ 42,384,301</u>
Total liabilities and fund balances (deficits)	<u>\$20,891,060</u>	<u>\$ 5,228,133</u>	<u>\$ 3,682,846</u>	<u>\$ 42,584,491</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>
\$3,897,340	\$ 9,131,100	\$ 8,476,170	\$ 73,668,779
-	-	136,294	1,583,140
226,089	-	1,965,300	8,776,004
-	-	-	23,071
-	-	289,728	1,898,749
-	-	-	1,080,209
-	-	-	38,613
492,668	19,137,085	6,371,371	30,491,110
-	-	-	4,950,000
<u>\$4,616,097</u>	<u>\$28,268,185</u>	<u>\$ 17,238,863</u>	<u>\$122,509,675</u>
\$ -	\$ 706,823	\$ 1,103,145	\$ 5,894,896
1,057,104	-	425,826	1,482,930
-	-	-	18,691
-	-	379,590	379,590
-	4,950,000	-	4,950,000
<u>1,057,104</u>	<u>5,656,823</u>	<u>1,908,561</u>	<u>12,726,107</u>
149,477	-	32,831	2,630,080
<u>149,477</u>	<u>-</u>	<u>32,831</u>	<u>2,630,080</u>
-	-	-	38,613
-	20,232,244	8,453,516	28,983,239
-	-	-	50,724,171
3,409,516	2,379,118	6,843,955	15,074,606
-	-	-	12,332,859
<u>\$3,409,516</u>	<u>\$22,611,362</u>	<u>\$ 15,297,471</u>	<u>\$107,153,488</u>
<u>\$4,616,097</u>	<u>\$28,268,185</u>	<u>\$ 17,238,863</u>	<u>\$122,509,675</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2016

Total Fund Balances – Governmental Funds..... \$ 107,153,488

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

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

Land.....	\$ 31,982,946	
Infrastructure.....	66,773,895	
Construction in Progress.....	42,422,618	
Buildings, Equipment, and Other capital assets.....	185,099,358	
Accumulated depreciation.....	<u>(115,951,632)</u>	210,327,185

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

Revenues are not available soon enough after yearend to pay for the current period's expenditures.....	1,887,519	
Related to Pensions.....	<u>(3,372,468)</u>	(1,484,949)

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.....

6,123,376

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

Amount on refunding of bonded debt.....	886,523	
Related to Pensions.....	<u>15,148,056</u>	16,034,579

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

Net Pension Assets.....		23,596
-------------------------	--	--------

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.....	(95,255,000)	
Unamortized premiums and discounts on bonds.....	(3,571,325)	
Capital leases.....	(17,993)	
Compensated absences.....	(9,761,804)	
Net Pension Liability.....	(24,260,914)	
Net OPEB Obligation.....	<u>(9,634,249)</u>	(142,501,285)

Net Position of Governmental Activities..... \$ 195,675,990

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, 2016

	General Fund	Special Revenue		
		Library	Paramedic	Transportation Development
REVENUES				
Taxes:				
Current Property Taxes.....	\$23,305,626	\$ 7,259,201	\$ 1,938,135	\$ -
Sales.....	10,664,885	-	-	32,247,507
Delinquent Taxes.....	1,064,455	226,327	75,716	-
Assessing and Collecting.....	4,269,553	-	-	-
Total Taxes.....	<u>39,304,519</u>	<u>7,485,528</u>	<u>2,013,851</u>	<u>32,247,507</u>
Other Revenues:				
License And Fees.....	2,263,140	589,886	155,129	2,024,441
Intergovernmental.....	2,160,825	34,700	-	-
Charges For Services.....	24,623,404	175,927	-	-
Fines and Forfeitures.....	270,381	-	-	-
Miscellaneous.....	1,989,962	112,818	22,818	546,648
Total revenues.....	<u>70,612,231</u>	<u>8,398,859</u>	<u>2,191,798</u>	<u>34,818,596</u>
EXPENDITURES				
Current:				
General Government.....	21,257,827	-	-	-
Public Safety.....	33,882,254	-	2,569,692	-
Public Health And Welfare.....	2,037,668	-	-	-
Streets And Public Improvement.....	791,143	-	-	51,078,932
Parks And Recreation.....	8,132,242	-	-	-
Conservation And Development.....	905,507	-	-	-
Library Services.....	-	7,319,638	-	-
Debt service:	-	-	-	-
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:	-	-	-	-
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>67,006,641</u>	<u>7,319,638</u>	<u>2,569,692</u>	<u>51,078,932</u>
Excess (deficiency) of revenues over expenditures.....	<u>3,605,590</u>	<u>1,079,221</u>	<u>(377,894)</u>	<u>(16,260,336)</u>
OTHER FINANCING SOURCES (USES)				
Bond Proceeds.....	-	-	-	9,885,000
Transfers In.....	2,205,522	-	-	-
Transfers Out.....	(4,506,772)	(485,575)	-	-
Total other financing sources (uses).....	<u>(2,301,250)</u>	<u>(485,575)</u>	<u>-</u>	<u>9,885,000</u>
Net change in fund balances.....	1,304,340	593,646	(377,894)	(6,375,336)
Fund balances - beginning.....	13,806,628	4,186,573	3,937,545	48,759,637
Fund balances - ending.....	<u>\$15,110,968</u>	<u>\$ 4,780,219</u>	<u>\$ 3,559,651</u>	<u>\$ 42,384,301</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>
\$ 3,278,134	\$ -	\$ 3,971,844	\$ 39,752,940
-	-	11,068,921	53,981,313
98,297	-	9,246	1,474,041
-	-	-	4,269,553
<u>3,376,431</u>	<u>-</u>	<u>15,050,011</u>	<u>99,477,847</u>
265,794	-	980,867	6,279,257
19,987	1,000,000	2,960,649	6,176,161
272,950	-	4,994,908	30,067,189
-	-	50,580	320,961
3,357	252,513	103,727	3,031,843
<u>3,938,519</u>	<u>1,252,513</u>	<u>24,140,742</u>	<u>145,353,258</u>
-	-	1,495,554	22,753,381
-	-	1,414,484	37,866,430
-	-	-	2,037,668
-	-	2,749,469	54,619,544
-	-	6,148,898	14,281,140
-	-	4,295,832	5,201,339
-	-	-	7,319,638
2,515,000	-	3,075,000	5,590,000
2,203,031	-	1,438,522	3,641,553
-	5,158,300	-	5,158,300
<u>4,718,031</u>	<u>5,158,300</u>	<u>20,617,759</u>	<u>158,468,993</u>
<u>(779,512)</u>	<u>(3,905,787)</u>	<u>3,522,983</u>	<u>(13,115,735)</u>
-	11,317,228	-	21,202,228
715,058	4,506,772	600,000	8,027,352
-	-	(2,205,522)	(7,197,869)
<u>715,058</u>	<u>15,824,000</u>	<u>(1,605,522)</u>	<u>22,031,711</u>
(64,454)	11,918,213	1,917,461	8,915,976
3,473,970	10,693,149	13,380,010	98,237,512
<u>\$ 3,409,516</u>	<u>\$ 22,611,362</u>	<u>\$ 15,297,471</u>	<u>\$107,153,488</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, 2016

Net Change in Fund Balances – Total Governmental Funds..... \$ 8,915,976

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.....	\$ 24,381,287	
Assets received from developers in the form of new infrastructure.....	—	
Depreciation expense.....	(5,724,988)	18,656,299

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..... (175,183)

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..... (21,202,228)

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.....	5,590,000	
Capital lease principal payments.....	16,217	5,606,217

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..... 196,724

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..... (70,829)

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.....	(2,600)	
Change in compensated absences.....	(634,395)	
Change in Net OPEB Obligation.....	48,418	
Change in Net Pension Costs.....	288,230	(300,347)

Change in Net Position of Governmental Activities..... \$ 11,626,629

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, 2016

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
ASSETS					
Current assets:					
Cash and Investments.....	\$ 800	\$ -	\$ 900	\$ 1,700	\$ 2,814,890
Accounts Receivable net.....	951,036	-	78,156	1,029,192	4,337
Due from Other Governments.....	-	-	53,888	53,888	-
Restricted Cash.....	-	4,204	-	4,204	-
Other Assets.....	615	-	135	750	-
Total current assets.....	<u>952,451</u>	<u>4,204</u>	<u>133,079</u>	<u>1,089,734</u>	<u>2,819,227</u>
Noncurrent assets:					
Land.....	1,604,504	-	-	1,604,504	-
Buildings and Improvements.....	11,344,656	-	-	11,344,656	-
Machinery and Equipment.....	2,734,896	2,218,882	8,554	4,962,332	8,138,474
Accumulated Depreciation.....	(5,248,396)	(1,334,325)	(6,416)	(6,589,137)	(4,534,403)
Total noncurrent assets.....	<u>10,435,660</u>	<u>884,557</u>	<u>2,138</u>	<u>11,322,355</u>	<u>3,604,071</u>
Total assets.....	<u>11,388,111</u>	<u>888,761</u>	<u>135,217</u>	<u>12,412,089</u>	<u>6,423,298</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred Amount on Bond Refunding.....	-	14,885	-	14,885	-
Deferred Outflows Relating to Pensions.....	358,406	-	82,957	441,363	-
Total Deferred Outflows.....	<u>358,406</u>	<u>14,885</u>	<u>82,957</u>	<u>456,248</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts Payable.....	460,031	2,016	6,401	468,448	299,922
Due To Other Funds.....	348,784	349,288	2,547	700,619	-
Compensated Absences.....	90,396	-	10,121	100,517	-
Current Portion Of Long Term Liabilities.....	38,402	160,000	-	198,402	-
Current Landfill Postclosure.....	30,000	-	-	30,000	-
Total current liabilities.....	<u>967,613</u>	<u>511,304</u>	<u>19,069</u>	<u>1,497,986</u>	<u>299,922</u>
Noncurrent liabilities:					
Compensated Absences.....	65,460	-	7,181	72,641	-
Bonds Payable, net.....	-	160,000	-	160,000	-
Landfill Closure Costs.....	1,368,463	-	-	1,368,463	-
Net Pension Liability.....	585,811	-	134,035	719,846	-
Total noncurrent liabilities.....	<u>2,019,734</u>	<u>160,000</u>	<u>141,216</u>	<u>2,320,950</u>	<u>-</u>
Total liabilities.....	<u>2,987,347</u>	<u>671,304</u>	<u>160,285</u>	<u>3,818,936</u>	<u>299,922</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows Relating to Pensions.....	83,351	-	18,823	102,174	-
Total deferred inflows of resources.....	<u>83,351</u>	<u>-</u>	<u>18,823</u>	<u>102,174</u>	<u>-</u>
NET POSITION					
Net Investment in Capital Assets.....	10,435,660	564,557	2,138	11,002,355	3,604,071
Unrestricted.....	(1,759,841)	(332,215)	36,928	(2,055,128)	2,519,305
Total net position.....	<u>\$ 8,675,819</u>	<u>\$ 232,342</u>	<u>\$ 39,066</u>	<u>\$ 8,947,227</u>	<u>\$ 6,123,376</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2016

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
OPERATING REVENUES					
Charges For Services.....	\$ 7,859,975	\$ 142,534	\$ 704,347	\$8,706,856	\$ 2,318,062
Miscellaneous.....	126,025	-	13,637	139,662	214,960
Total operating revenues.....	<u>7,986,000</u>	<u>142,534</u>	<u>717,984</u>	<u>8,846,518</u>	<u>2,533,022</u>
OPERATING EXPENSES					
General and Administrative.....	2,441,909	54,490	468,726	2,965,125	329,797
Disposal Costs.....	5,238,422	-	-	5,238,422	-
Depreciation.....	422,746	102,532	855	526,133	951,809
Claims and Premiums.....	-	-	-	-	1,275,202
Total operating expenses.....	<u>8,103,077</u>	<u>157,022</u>	<u>469,581</u>	<u>8,729,680</u>	<u>2,556,808</u>
Operating income (loss).....	<u>(117,077)</u>	<u>(14,488)</u>	<u>248,403</u>	<u>116,838</u>	<u>(23,786)</u>
NONOPERATING REVENUES (EXPENSES)					
Interest Income.....	-	21	-	21	-
Sale of Capital Assets.....	-	-	-	-	220,510
Interest Expense.....	(1,124)	(4,800)	-	(5,924)	-
Special Items					
Transfers Out.....	-	-	(229,483)	(229,483)	-
Change in net position	<u>(118,201)</u>	<u>(19,267)</u>	<u>18,920</u>	<u>(118,548)</u>	<u>196,724</u>
Total net position - beginning.....	8,794,020	251,609	20,146	9,065,775	5,926,652
Total net position - ending.....	<u>\$ 8,675,819</u>	<u>\$ 232,342</u>	<u>\$ 39,066</u>	<u>\$8,947,227</u>	<u>\$ 6,123,376</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, 2016

	Business-type Activities				Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users.....	\$ 7,737,411	\$ 142,534	\$ 603,762	\$8,483,707	\$ 2,541,822
Payments to Suppliers and Contractors.....	(6,129,790)	(54,479)	(122,927)	(6,307,196)	(31,680)
Payments to Employees.....	(1,462,679)	-	(351,548)	(1,814,227)	-
Net Cash Provided (Used) by Operating Activities.....	144,942	88,055	129,287	362,284	2,510,142
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers (To) From Other Funds.....	-	-	(226,935)	(226,935)	-
Interfund Balances Due To (From) Other Funds.....	(89,812)	78,562	-	(11,250)	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	(89,812)	78,562	(226,935)	(238,185)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets.....	-	-	-	-	(1,786,773)
Principal Paid on Bonds and Capital Leases.....	(66,547)	(160,000)	-	(226,547)	-
Interest Paid on Bonds and Capital Leases.....	(1,124)	(7,680)	-	(8,804)	-
Proceeds from Disposal of Capital Assets.....	-	-	-	-	233,429
Payments for Landfill Post-Closure Care.....	12,541	-	-	12,541	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(55,130)	(167,680)	-	(222,810)	(1,553,344)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	-	21	-	21	-
Net Cash Provided (Used) by Investing Activities.....	-	21	-	21	-
Net Cash Provided (Used) - All Activities.....	-	(1,042)	(97,648)	(98,690)	956,798
Cash and Cash Equivalents - Beginning.....	800	5,246	98,548	104,594	1,858,092
Cash and Cash Equivalents - Ending.....	\$ 800	\$ 4,204	\$ 900	\$ 5,904	\$ 2,814,890
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$ (117,077)	\$ (14,488)	\$ 248,403	\$ 116,838	\$ (23,786)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	422,746	102,532	855	526,133	964,946
(Increase) Decrease in Accounts Receivable.....	(248,589)	-	(75,544)	(324,133)	(4,337)
(Increase) Decrease in Prepaid Expense.....	-	-	-	-	1,306,276
(Increase) Decrease in Due from Other Governments.....	-	-	(38,678)	(38,678)	-
Increase (Decrease) in Accounts Payable.....	62,014	11	(1,093)	60,932	267,043
Increase (Decrease) in Accrued Liabilities.....	(47,726)	-	(9,030)	(56,756)	-
Increase (Decrease) in Net Pension Expense.....	(6,460)	-	(1,543)	(8,003)	-
Increase (Decrease) in Compensated Absences.....	80,034	-	5,917	85,951	-
Net Cash Provided (Used) by Operating Activities.....	\$ 144,942	\$ 88,055	\$ 129,287	\$ 362,284	\$ 2,510,142
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Gain (Loss) on Sale of Capital Assets.....	-	-	-	-	220,510
Total Non-Cash Investing, Capital and Financing Activities.....	\$ -	\$ -	\$ -	\$ -	\$ 220,510

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

Fiduciary Fund Financial Statements

Private-Purpose Trust Funds

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

Agency Funds

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

WEBER COUNTY, UTAH

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2016

	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash	\$ 241,104	\$ 14,467,535
Taxes Receivable.....	—	1,810,508
Accounts Receivable.....	45,418	—
Delinquent Taxes Receivable.....	—	5,297,460
Total Assets.....	<u>286,522</u>	<u>21,575,503</u>
LIABILITIES		
Accounts Payable.....	116,990	328,979
Accrued Liabilities.....	—	131,257
Due to Other Entities.....	—	15,056,391
Reserve for Tax Overpayments.....	—	761,416
Deferred Tax Distributions.....	—	5,297,460
Total Liabilities.....	<u>116,990</u>	<u>21,575,503</u>
NET POSITION		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 169,532</u>	<u>\$ —</u>

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

WEBER COUNTY, UTAH

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2016

	Private-Purpose Trust Funds
ADDITIONS	
Grants.....	\$ 228,136
Contributions From Other Governments.....	27,825
Charges for Services.....	45,083
Fines and Forfeitures.....	9,294
Miscellaneous.....	<u>3,837,172</u>
Total Additions.....	<u>4,147,510</u>
DEDUCTIONS	
Trust Operating Expenses.....	462,188
Awards and Claims.....	<u>3,805,244</u>
Total Deductions.....	<u>4,267,432</u>
Change in Net Position.....	(119,922)
Net Position - Beginning.....	<u>289,454</u>
Net Position - Ending.....	<u><u>\$ 169,532</u></u>

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



Component Units

Weber Area Dispatch 911 and Emergency Services District

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

Weber Housing Authority

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

Weber Morgan Health Department

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Component Units December 31, 2016

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and Investments.....	975,907	380,757	2,941,273	4,297,937
Receivables:				
Accounts, net.....	306,737	38,424	96,295	441,456
Taxes.....	377,042	—	111,555	488,597
Due From Other Governments.....	—	—	709,024	709,024
Inventories and Prepaids.....	92,767	74,138	—	166,905
Other Assets.....	225	59	2,147	2,431
Restricted Cash.....	5,363,670	—	—	5,363,670
Capital Assets:				
Land.....	—	—	94,809	94,809
Construction-in-Progress.....	417,674	—	—	417,674
Buildings and Improvements.....	—	12,590	3,084,807	3,097,397
Machinery and Equipment.....	3,613,744	12,665	636,253	4,262,662
Less Accumulated Depreciation.....	(1,260,034)	(20,849)	(853,217)	(2,134,100)
Total Capital Assets.....	2,771,384	4,406	2,962,652	5,738,442
Total Assets.....	9,887,732	497,784	6,822,946	17,208,462
DEFERRED OUTFLOWS OF RESOURCES				
Related to Pensions.....	1,196,199	38,493	1,315,812	2,550,504
Total Deferred Outflows of Resources.....	1,196,199	38,493	1,315,812	2,550,504
LIABILITIES				
Accounts Payable	55,160	1,110	51,537	107,807
Accrued Liabilities.....	98,229	—	—	98,229
Long-term Liabilities:				
Due Within One Year.....	184,452	2,302	213,090	399,844
Due in More Than One Year.....	8,336,175	65,273	2,434,621	10,836,069
Total Liabilities.....	8,674,016	68,685	2,699,248	11,441,949
DEFERRED INFLOWS OF RESOURCES				
Related to Pensions.....	182,397	8,502	298,985	489,884
Total Deferred Inflows of Resources.....	182,397	8,502	298,985	489,884
NET POSITION				
Net Investment in Capital Assets.....	2,771,384	4,406	2,962,652	5,738,442
Restricted for:				
Public Housing.....	—	—	—	—
Public Health Programs.....	—	49,039	655,173	704,212
Unrestricted.....	(543,866)	405,645	1,522,700	1,384,479
Total Net Position.....	2,227,518	459,090	5,140,525	7,827,133

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, 2016

	<u>Weber Area Dispatch 911 and Emergency Services District</u>	<u>Weber Housing Authority</u>	<u>Weber Morgan Health Department</u>	<u>Total</u>
Expenses.....	6,403,521	1,343,156	11,219,499	18,966,176
Program Revenues				
Charges for Services.....	2,092,028	17,975	2,135,217	4,245,220
Intergovernmental.....	2,820	1,212,047	7,502,605	8,717,472
Licenses, Permits and Fees.....	269,747	—	98,549	368,296
Miscellaneous.....	8,320	116,809	55,481	180,610
Total Program Revenues.....	<u>2,372,915</u>	<u>1,346,831</u>	<u>9,791,852</u>	<u>13,511,598</u>
Net (Expense) Revenues.....	<u>(4,030,606)</u>	<u>3,675</u>	<u>(1,427,647)</u>	<u>(5,454,578)</u>
General Revenues				
Current Property Tax.....	3,416,699	—	988,674	4,405,373
Other Revenues.....	—	—	—	—
Total General Revenues.....	<u>3,416,699</u>	<u>—</u>	<u>988,674</u>	<u>4,405,373</u>
Change in Net Position.....	<u>(613,907)</u>	<u>3,675</u>	<u>(438,973)</u>	<u>(1,049,205)</u>
Net Position - Beginning, as adjusted	<u>2,841,425</u>	<u>455,415</u>	<u>5,579,498</u>	<u>8,876,338</u>
Net Position - Ending.....	<u><u>2,227,518</u></u>	<u><u>459,090</u></u>	<u><u>5,140,525</u></u>	<u><u>7,827,133</u></u>

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

INDEX TO THE NOTES TO THE FINANCIAL STATEMENTS	Page
1. Summary of Significant Accounting Policies	
A. Reporting Entity	47
B. Government-wide and Fund Financial Statements	48
C. Measurement Focus and Basis of Accounting	49
D. Assets, Liabilities, Deferred Outflows / Inflows of Resources, and Equity	50
E. Revenues and Expenditures / Expenses	51
F. Interfund Activity and Balances	52
2. Financial Reporting Changes	52
3. Deposits and Investments	
A. Deposits	52
B. Investments	52
4. Interfund Balances	55
5. Interfund Transfers	55
6. Accounts Payable and Accrued Liabilities	56
7. Lease Commitments	57
8. Capital Assets	58
9. Long-term Liabilities	
A. Changes in Long-term Liabilities	60
B. General Obligation Bonds	61
C. Sales Tax Revenue Bonds	62
D. Lease Revenue Bonds	63
E. Special Assessment Bonds	64
F. Component Unit Lease Revenue Bonds	65
G. Defeased Bonds	65
H. Conduit Debt Obligations	65
10. Net Position and Fund Balances	
A. Net Position	66
B. Governmental Fund Balances – Restricted, Committed, and Assigned	66
C. Unassigned Fund Balance	66
11. Retirement Plans	
A. Pension Plans	68
B. Defined Contribution Savings Plans	74
12. Other Post-Employment Benefits	
A. Plan Description	76
B. Funding Policy	76
C. Annual OPEB Costs and Net OPEB Obligation	76
D. Funded Status and Funding Progress	77
E. Actuarial Methods and Assumptions	77
13. Risk Management	77
14. Litigation and Contingencies	77
15. Related Organizations	78
16. Jointly Governed Organizations	
A. Weber / Morgan Narcotics Strike Force	78
17. Landfill Post-Closure Costs	78
18. Subsequent Events	78

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

Blended Component Units

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

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

Both the Municipal Building Authority and the Redevelopment Agency are blended component units because the governing body in each case is the same as the governing body of Weber County and the primary government has operational responsibility for each component unit.

Discretely Presented Component Units

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

The Weber Area Dispatch 911 and Emergency Services District (Dispatch) is governed by an Administrative Control Board comprised of seven members who are appointed by the County Commission, although four members are recommended by the Weber Area Council of Governments prior to being appointed. The Administrative Control Board appoints the Executive

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2016

Director and approves the budget of the Dispatch; however, the County Commission retains the authority to set the property tax levy and issue long-term bonds on behalf of the Dispatch and is therefore able to impose its will on the Dispatch. Copies of the Dispatch's audited financial statements can be obtained from the Dispatch's administrative office at 2186 Lincoln Avenue, Ogden, Utah, 84401.

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

The Weber Housing Authority (WHA) is governed by a five-member board that is appointed by the County Commission. The board has hired an executive director to oversee WHA's day-to-day operations as it administers low-income housing grant funds. The County has agreed to provide accounting, payroll, human resource management, legal, and banking services to WHA at no cost. These services impose financial burdens on the County. Copies of WHA's audited financial statements can be obtained from the Office of the Utah State Auditor, Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, UT 84114 or online at auditor.utah.gov.

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

B. Government-wide and Fund Financial Statements

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

Government-wide Financial Statements The government-wide statements present information on all non-fiduciary activities of the primary government and its component unit. Primary government activities are distinguished between *governmental*

and *business-type* activities. Governmental activities generally are financed through taxes, grants, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

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

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

The County reports the following major governmental funds:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2016

- **Transportation Development Fund** This special revenue fund accounts for the County's taxes and fees that are restricted for expanding roads, transit, and transportation corridors.
- **Debt Service Fund** This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund** This fund accounts for construction of major capital facilities and infrastructure assets, except those financed in proprietary funds.

Weber County's nonmajor governmental funds account for specific revenue sources that are restricted, committed, or assigned for specific purposes. Funds reported are the Municipal Services, Tourism, Impact Fees, Municipal Building Authority, Redevelopment Agency, and RAMP Tax special revenue funds, and the Special Assessment Bond debt service fund.

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

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

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

C. Measurement Focus and Basis of Accounting

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

The proprietary and private-purpose trust fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities. The Agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2016

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

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

Cash and Investments Cash and cash equivalents consist primarily of demand deposits with financial institutions and short-term investments with original maturities of three months or less from the purchase date. Investments may include pooled and non-pooled investments with original maturities greater than three months. All cash equivalents are stated at fair value. Restricted cash and investments includes amounts held by the County's bond trustee that are reserved for future debt service requirements. Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

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

Property Taxes Property taxes attach as an enforceable lien on property on January 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 recorded as expenditures or expenses when purchased, and amounts paid to vendors for goods and services applicable to future accounting periods are recorded as prepaid items.

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

historical cost. Donated capital assets are recorded at estimated fair value on the date of donation.

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

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

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

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

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

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2016

11 – 15 years	5.54 (18 days per year)
Over 15 years	7.07 (23 days per year)

The face amount of debt issued is reported as other financing sources.

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

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

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.

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.

Part-time employees accrue sick leave at one day for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of one day per month, with a maximum of 480 hours of sick leave. The County pays eligible retirees up to 280 hours of unused accumulated sick leave hours upon retirement.

E. Revenues and Expenditures / Expenses

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

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.

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.

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.

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.

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

resources are available, the County generally uses restricted resources first, then unrestricted resources.

F. Interfund Activity and Balances

Government-wide Statements In general, eliminations have been made to minimize the double-counting of internal activity, including internal service fund activity. However, interfund services provided and used between different functional categories have not been eliminated when to do so would distort the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of Net Position, except for the residual amounts due between governmental and business-type activities, if any, which are shown as “internal balances.”

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

NOTE 2. FINANCIAL REPORTING CHANGES

For the fiscal year ended December 31, 2016, the County implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

- *GASB Statement 72, Fair Value Measurement and Application.*
- *GASB Statement 82, Pension Issues*

GASB Statement 72 – This Statement addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value measurement and requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. There was no impact to beginning net position as a result of implementing this Statement. See Note 3 for further information on fair value measurement reporting.

GASB Statement 82 – This Statement clarifies that the measure of payroll that is required to be presented in pension-related schedules of Required Supplementary Information (RSI) should be covered payroll. Covered payroll is the payroll on which contributions to a pension plan are based. In addition, this Statement clarifies that payments made by the

employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contributions should be classified as plan member contributions. As a result of implementing the Statement changes were made to RSI and other disclosures that reflect the new requirements of this Statement.

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, 2016, the bank balance of the County’s deposits was \$7,901,322, of which \$6,619,927 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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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, 2016, the County had the following recurring fair value measurements.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurement</u>		<u>Quality Ratings</u>
		<u>Level</u>	<u>Maturity</u>	
PTIF Investments.....	\$ 111,637,089	Level 2	2 months*	not rated
Mutual Funds	10,227,925	Level 2	4 months*	AA+/Aa1/AA+
Total	<u>\$ 121,865,014</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;

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

- Utah Public Treasurers' Investment Fund: application of the December 31, 2016 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 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 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, 2016, 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.

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 4. INTERFUND BALANCES AND LOANS

A. Interfund Balances

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2016 consisted of the following amounts:

Due To General Fund from:

Nonmajor Governmental Funds:	
Tourism Fund.....	371,790
Special Assessment Bond Fund.....	7,800
Enterprise Funds:	
Solid Waste Transfer Station.....	348,784
Landfill Gas Recovery Fund.....	349,288
Animal Shelter.....	2,547
Total Due From Other Funds.....	<u>\$ 1,080,209</u>

B. Interfund Loans

On November 17, 2015, the Capital Projects fund borrowed \$5,500,000 from the Transportation Development fund to complete various public infrastructure projects. The loan will be repaid over 10 years in equal principal installments of \$550,000 per year starting on October 31, 2016, with the final payment being made on October 31, 2025. The average interest rate of the loan is 1.77 percent. During 2016 the Capital Projects fund repaid \$550,000 in principal and \$82,427 in interest. The portion of the loan not expected to be repaid within one year has been classified as committed fund balance on the governmental fund statements.

NOTE 5. INTERFUND TRANSFERS

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers among governmental and internal service funds for the year ended December 31, 2016 were as follows:

	Transfers In Reported in			Total Transfers In
	General Fund	Capital Projects Fund	Municipal Services Fund	
Transfers Out Reported in				
General Fund.....	—	4,506,772	—	4,506,772
Library Fund.....	—	—	—	485,575
Transporation Development Fund.....	—	—	600,000	600,000
Tourism Fund (Nonmajor).....	2,205,522	—	—	2,205,522
Animal Shelter (Enterprise Fund).....	—	—	—	229,483
Total Transfers In.....	\$ 2,205,522	\$ 4,506,772	\$ 600,000	\$ 715,058
	\$ 8,027,352			\$ 8,027,352

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2016 consisted of the following amounts:

	Salaries / Benefits	Vendors / Others	Interest / Related Charges	Total
Governmental Activities:				
General Fund.....	\$ 2,807,344	\$ 949,574	\$ —	\$ 3,756,918
Library Fund.....	—	105,244	—	105,244
Paramedic Fund.....	—	22,576	—	22,576
Transportation Fund.....	—	200,190	—	200,190
Debt Service Fund.....	—	—	1,057,104	1,057,104
Capital Projects Fund.....	—	706,823	—	706,823
Nonmajor Funds.....	—	1,087,106	441,864	1,528,970
Internal Service Funds.....	—	299,922	—	299,922
Total Governmental Activities.....	<u>\$ 2,807,344</u>	<u>\$ 3,371,435</u>	<u>\$ 1,498,968</u>	<u>\$ 7,677,747</u>
Business-type Activities:				
Solid Waste Transfer Station Fund.....	\$ —	\$ 460,031	\$ —	\$ 460,031
Landfill Gas Recovery Fund.....	—	2,016	—	2,016
Animal Shelter.....	—	6,401	—	6,401
Total Business-type Activities.....	<u>\$ —</u>	<u>\$ 468,448</u>	<u>\$ —</u>	<u>\$ 468,448</u>

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 7. LEASE COMMITMENTS

The County has entered into a non-cancelable lease for storage space. Operating leases are leases for which the County will not gain title to the property being leased; therefore, the related assets and liabilities are not recorded on the County's books. Operating lease payments are recorded as expenditures or expenses when paid or incurred. Total operating lease payments for 2016 were \$16,800.

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

or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In governmental fund statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function. At December 31, 2016, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$536,040 and \$291,179, respectively. Total capital lease payments for 2016 were \$82,765 in principal and \$1,314 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2016 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2017.....	\$ 16,800	\$ —	\$ 16,800	\$ 12,741	\$ 38,705	\$ 51,446
2018.....	4,200	—	4,200	5,162	—	5,162
2019.....	—	—	—	164	—	164
2020.....	—	—	—	—	—	—
2021.....	—	—	—	—	—	—
Total.....	<u>\$ 21,000</u>	<u>\$ —</u>	<u>\$ 21,000</u>	18,067	38,705	56,772
Less Amounts Representing Interest.....				(74)	(303)	(377)
Present Value of Future Minimum Lease Payments.....				<u>\$ 17,993</u>	<u>\$ 38,402</u>	<u>\$ 56,395</u>

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 was as follows:

	Capital Assets			
	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 149,873,470	\$ 20,432,506	\$ 399,100	\$ 169,906,876
Equipment - Governmental Funds.....	13,997,973	575,595	882,174	13,691,394
Equipment - Internal Service Funds.....	6,661,109	1,786,773	309,408	8,138,474
Infrastructure.....	47,687,897	19,085,998	—	66,773,895
Intangible Assets-Software.....	768,083	733,005	—	1,501,088
Total.....	<u>218,988,532</u>	<u>42,613,877</u>	<u>1,590,682</u>	<u>260,011,727</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	64,210,296	4,215,309	317,792	68,107,813
Equipment - Governmental Funds.....	10,422,567	892,011	849,464	10,465,114
Equipment - Internal Service Funds.....	3,879,083	951,809	296,489	4,534,403
Infrastructure.....	36,048,093	597,154	—	36,645,247
Intangible Assets-Software.....	713,199	20,259	—	733,458
Total.....	<u>115,273,238</u>	<u>6,676,542</u>	<u>1,463,745</u>	<u>120,486,035</u>
Capital assets being depreciated, net.....	103,715,294	35,937,335	126,937	139,525,693
Land and Related Assets.....	31,982,946	—	—	31,982,946
Construction-In-Progress.....	58,929,857	22,925,664	39,432,903	42,422,618
Governmental Activities Capital Assets, Net.....	<u>\$ 194,628,097</u>	<u>\$ 58,862,999</u>	<u>\$ 39,559,840</u>	<u>\$ 213,931,256</u>
Business-type Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 11,344,656	\$ —	\$ —	\$ 11,344,656
Equipment.....	4,976,144	—	13,812	4,962,332
Total.....	<u>16,320,800</u>	<u>—</u>	<u>13,812</u>	<u>16,306,988</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	2,932,563	268,306	—	3,200,869
Equipment.....	3,144,253	257,827	13,812	3,388,268
Total.....	<u>6,076,816</u>	<u>526,133</u>	<u>13,812</u>	<u>6,589,137</u>
Capital assets being depreciated, net.....	10,243,984	(526,133)	—	9,717,851
Land and Related Assets.....	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net.....	<u>\$ 11,848,488</u>	<u>\$ (526,133)</u>	<u>\$ —</u>	<u>\$ 11,322,355</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Depreciation expense of governmental activities for 2016 was charged to functions as follows:

General Government.....	\$ 837,960
Public Safety.....	1,485,480
Public Health and Welfare.....	180,284
Library Services.....	601,640
Streets and Public Improvements.....	679,041
Parks, Recreation & Public Facilities.....	1,937,628
Conservation and Development.....	2,700
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	951,809
Total.....	\$ 6,676,542

Discrete Component Units

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

	Weber Morgan 911	Weber Housing Authority	Weber Morgan Health	Total
Capital assets being depreciated:				
Buildings and Improvements.....	\$ —	\$ 12,590	\$ 3,084,807	\$ 3,097,397
Equipment	3,613,744	12,665	636,253	4,262,662
Total.....	3,613,744	25,255	3,721,060	7,360,059
Less Accumulated Depreciation for:				
Buildings and Improvements.....	—	8,184	407,887	416,071
Equipment	1,260,034	12,665	445,330	1,718,029
Total.....	1,260,034	20,849	853,217	2,134,100
Capital assets being depreciated, net.....	2,353,710	4,406	2,867,843	5,225,959
Land and Related Assets.....	—	—	94,809	94,809
Construction-In-Progress.....	417,674	—	—	417,674
Capital Assets, Net.....	\$ 2,771,384	\$ 4,406	\$ 2,962,652	\$ 5,738,442

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2016 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 37,895,000	10,835,000	(1,615,000)	\$ 47,115,000	\$ 1,660,000
Sales Tax Revenue Bonds.....	12,445,000	9,885,000	(900,000)	21,430,000	930,000
Lease Revenue Bonds.....	12,115,000	—	(2,465,000)	9,650,000	2,545,000
Special Assesment Area Bonds.....	17,670,000	—	(610,000)	17,060,000	640,000
Unamortized Premiums / Discounts.....	3,483,144	482,228	(394,047)	3,571,325	—
Capital Leases - Governmental Funds.....	34,210	—	(16,217)	17,993	12,667
Compensated Absences.....	9,127,409	3,199,001	(2,564,606)	9,761,804	2,564,606
Net Pension Liability.....	17,387,303	6,873,611	—	24,260,914	—
Net OPEB Obligation.....	9,682,667	—	(48,418)	9,634,249	—
Total Governmental Long-term Liabilities.....	\$ 119,839,733	\$ 31,274,840	\$ (8,613,288)	\$ 142,501,285	\$ 8,352,273
Business-type Activities:					
Sales Tax Revenue Bonds.....	\$ 480,000	\$ —	(160,000)	\$ 320,000	\$ 160,000
Capital Leases.....	104,949	—	(66,547)	38,402	38,402
Compensated Absences.....	87,207	186,468	(100,516)	173,159	100,517
Net Pension Liability.....	528,998	190,848	—	719,846	—
Landfill Post-Closure Costs.....	1,385,922	29,581	(17,040)	1,398,463	30,000
Total Business-type Long-term Liabilities.....	\$ 2,587,076	\$ 406,897	\$ (344,103)	\$ 2,649,870	\$ 328,919
Component Units					
Lease Revenue Bonds.....	—	5,424,000	—	5,424,000	—
Compensated Absences.....	702,508	486,157	(221,769)	966,896	399,844
Net OPEB Obligation.....	856,917	71,260	—	928,177	—
Net Pension Liability.....	2,841,967	1,074,873	—	3,916,840	—
Total Business-type Long-term Liabilities.....	\$ 4,401,392	\$ 7,056,290	\$ (221,769)	\$ 11,235,913	\$ 399,844

For active employees, the compensated absences liability of governmental activities is liquidated in the General Fund or special revenue fund where the related employing department operates. Upon termination, the liability is liquidated in the General Fund. See Note 1 for additional discussion of compensated absences.

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

B. General Obligation Bonds

In September 2016, the County issued \$10,835,000 of series 2016 General Obligation Bonds. These bonds are part of the \$45 million approved by voters in June of 2013. The bonds are funding the remodel and renovation of four library buildings. General Obligation Bonds Payable at December 31, 2016 consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2016
2013 Project & Refunding Bonds...	12/19/2013	1/15/2034	2.00% to 5.00%	\$ 39,480,000	\$ 36,280,000
2016 Project Bonds.....	9/1/2016	7/15/2035	2.00% to 4.00%	10,865,000	10,835,000
Total General Obligation Bonds Outstanding.....					47,115,000
Add Unamortized Premium.....					2,174,821
Total General Obligation Bonds Payable.....					\$ 49,289,821

General Obligation Bonds - Debt Service Requirements to Maturity

Year	Series 2016 Project		Series 2013 Project & Ref.		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2017.....	—	298,296	\$ 1,660,000	\$ 1,510,442	\$ 1,660,000	\$ 1,808,738	\$ 3,468,738
2018.....	—	293,715	1,730,000	1,424,779	1,730,000	1,718,494	3,448,494
2019.....	425,000	284,848	1,435,000	1,352,415	1,860,000	1,637,263	3,497,263
2020.....	445,000	267,081	1,510,000	1,277,071	1,955,000	1,544,152	3,499,152
2021.....	465,000	248,606	1,590,000	1,197,738	2,055,000	1,446,344	3,501,344
2022 - 2026..	2,585,000	980,527	9,160,000	4,767,719	11,745,000	5,748,246	17,493,246
2027 - 2031..	2,985,000	585,976	11,240,000	2,669,374	14,225,000	3,255,350	17,480,350
2032 - 2035..	3,930,000	191,110	7,955,000	361,737	11,885,000	552,847	12,437,847
Total.....	\$ 10,835,000	\$ 3,150,159	\$ 36,280,000	\$ 14,561,275	\$ 47,115,000	\$ 17,711,434	\$ 64,826,434

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

C. Sales Tax Revenue Bonds

In September 2016, the county issued \$9,885,000 of series 2016 Sales Tax Revenue Bonds. These bonds were issued to fund two transportation infrastructure projects. Sales Tax Revenue Bonds Payable at December 31, 2016 consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2016
Governmental Activities:					
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	\$ 6,950,000	\$ —
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	2,410,000
2012 Project/Refunding Bonds...	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000	5,020,000
2014B Refunding Bonds.....	12/9/2014	7/1/2026	2.00% to 4.00%	4,235,000	4,115,000
2016 Project Bonds.....	9/13/2016	7/1/2026	1.20% to 2.30%	9,885,000	9,885,000
Total Sales Tax Revenue Bonds Outstanding.....					21,430,000
Add Unamortized Premium.....					487,672
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					21,917,672
Business-type Activities:					
2014A Refunding Bonds.....	12/9/2014	7/1/2018	1.20%	640,000	320,000
Less Unamortized Discount.....					—
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					320,000
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 22,237,672

Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2032 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (nonmajor fund). The current year’s principal and interest paid and total pledged sales tax revenue collected were \$1,491,840 and \$12,843,782, respectively.

Proceeds from the County’s sales tax revenue bonds were used to build the landfill gas recovery system (Series 2003A), a new Health Department building (Series 2003B), a new library building (Series 2006), an expansion to the county’s animal shelter (Series 2010AB), an expansion of the Ice Sheet (Series 2012), refunding of the series 2003B bonds (Series 2012), refunding of the series 2003A bonds (Series 2014A), a partial refunding of the series 2006 bonds (Series 2014B) and to accelerate two transportation infrastructure projects. Although sales tax revenues are legally pledged as security for the bonds, to date

all principal and interest payments have been made from other sources. The County has not used any pledged sales tax revenues to meet annual debt service requirements, nor does it expect to do so in future years.

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2010B		Series 2012		Series 2014A	
	Principal	Interest	Principal	Interest	Principal	Interest
2017.....	\$ 155,000	\$ 118,305	\$ 415,000	\$ 101,550	\$ 160,000	\$ 2,880
2018.....	160,000	112,278	420,000	93,200	160,000	960
2019.....	165,000	105,611	430,000	84,700	—	—
2020.....	165,000	98,475	440,000	76,000	—	—
2021.....	170,000	90,680	445,000	67,150	—	—
2022 - 2026.	945,000	316,613	1,535,000	220,609	—	—
2027 - 2031.	650,000	56,430	1,100,000	96,300	—	—
2032 - 2036.	—	—	235,000	3,084	—	—
Total.....	\$ 2,410,000	\$ 898,392	\$ 5,020,000	\$ 742,593	\$ 320,000	\$ 3,840

Year	Series 2014B		Series 2016		Total Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017.....	\$ 360,000	\$ 128,800	\$ —	\$ 177,139	\$ 1,090,000	\$ 528,674
2018.....	375,000	121,450	—	177,139	1,115,000	505,027
2019.....	380,000	113,425	—	177,139	975,000	480,875
2020.....	390,000	104,275	1,349,000	169,045	2,344,000	447,795
2021.....	400,000	93,900	1,366,000	152,072	2,381,000	403,802
2022 - 2026.	2,210,000	228,400	7,170,000	390,567	11,860,000	1,156,189
2027 - 2031.	—	—	—	—	1,750,000	152,730
2032 - 2036.	—	—	—	—	235,000	3,084
Total.....	\$ 4,115,000	\$ 790,250	\$ 9,885,000	\$ 1,243,101	\$ 21,750,000	\$ 3,678,176

D. Lease Revenue Bonds

During 2016, the county did not issue any new Lease Revenue Bonds. Lease Revenue Bonds Payable at December 31, 2016 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2016
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	8,330,000
2014 Refunding Bonds.....	12/9/2014	12/15/2019	2.0% to 2.5%	2,290,000	1,320,000
Total Lease Revenue Bonds Outstanding.....					9,650,000
Add: Unamortized Premium.....					118,854
Total Lease Revenue Bonds Payable.....					\$ 9,768,854

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2014 Refunding		Series 2009 Refunding		Total Lease Revenue Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2017.....	505,000	31,264	2,040,000	349,800	2,545,000	381,064	2,926,064
2018.....	515,000	19,839	2,125,000	268,058	2,640,000	287,897	2,927,897
2019.....	300,000	7,188	4,165,000	178,825	4,465,000	186,013	4,651,013
Total.....	\$ 1,320,000	\$ 58,291	\$ 8,330,000	\$ 796,683	\$ 9,650,000	\$ 854,974	\$ 10,504,974

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

E. Special Assessment Bonds

During 2016 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, 2016 consisted of the following:

Special Assessment Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2016
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	\$ 17,670,000	\$ 17,060,000
Total Special Assessment Bonds Outstanding.....					17,060,000
Add Unamortized Premium.....					789,978
Total Special Assessment Bonds Payable.....					\$ 17,849,978

Special Assessment Bonds - Debt Service Requirements to Maturity

Series 2013			
Year	Principal	Interest	Total
2017.....	640,000	898,408	1,538,408
2018.....	670,000	864,971	1,534,971
2019.....	705,000	829,794	1,534,794
2020.....	745,000	792,627	1,537,627
2021.....	780,000	753,700	1,533,700
2022 - 2026..	4,565,000	3,081,911	7,646,911
2027 - 2031..	6,020,000	1,586,856	7,606,856
2032-2033....	2,935,000	93,857	3,028,857
Total.....	\$ 17,060,000	\$ 8,902,124	\$ 25,962,124

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

F. Component Unit Lease Revenue Bonds

On November 29, 2016, the Local Building Authority of the Weber Area Dispatch 911 and Emergency Services District issued \$5,424,000 of Series 2016 Lease Revenue Bonds to fund the expansion and renovation of the current dispatch facility. Lease Revenue Bond payable at December 31, 2016 consisted of the following:

	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2016
2016 Lease Revenue Bonds.....	11/29/2016	4/1/2036	3.39%	\$ 5,424,000	\$ 5,424,000
Total Lease Revenue Bonds Payable.....					<u>\$ 5,424,000</u>

Year	Lease Revenue Bonds - Debt Service Requirements to Maturity		
	Series 2016		
	Principal	Interest	Total
2017.....	—	171,960	171,960
2018.....	207,000	179,481	386,481
2019.....	214,000	172,315	386,315
2020.....	221,000	164,912	385,912
2021.....	229,000	157,250	386,250
2022 - 2026....	1,269,000	661,646	1,930,646
2027 - 2031....	1,503,000	426,261	1,929,261
2032 - 2036....	1,781,000	147,467	1,928,467
Total.....	<u>\$ 5,424,000</u>	<u>\$ 2,081,292</u>	<u>\$ 7,505,292</u>

G. Defeased Bonds

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2016, \$7.89 million 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, 2016, 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, 2016
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$ 125,000,000	\$ 125,000,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ -
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000
Weber County Manufacturing Facility Revenue Bonds Series 2010AB	Great Salt Lake Brine Shrimp Coop. Inc. / Manufacturing Facility	10/10/2010	10/20/2030	\$ 6,800,000	\$ 4,559,776

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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 \$47,769,836 of total restricted net position, of which \$45,718,900 is restricted by enabling legislation.

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

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

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

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

- 1) *Nonspendable*, which includes inventory and prepaid expenses.
- 2) *Restricted Purposes*, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments;

3) *Committed Purposes*, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action (motion or resolution) of the County Commission in a public meeting;

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

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

C. Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. For 2016, the General Fund unassigned balance was \$12,332,859, which equals 17.5% of General Fund revenues and is below the current-year property tax revenue limit of \$23.3 million.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

	Governmental Fund Balances		
	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 73,343	\$ —	\$ —
Attorney Prosecution.....	1,938	—	107,798
Stormwater Projects.....	—	—	—
Public Safety Programs.....	222,198	—	519,412
Future Capital Projects.....	—	—	—
Parks and Recreation.....	—	—	21,651
Tourism and Convention Activities.....	—	—	583,330
Post Employment and Other Liabilities.....	—	—	1,209,826
Total General Fund.....	297,479	—	2,442,017
Other Funds:			
Library Fund.....	—	4,780,219	—
Paramedic Fund.....	—	3,559,651	—
Transportation Development Fund.....	—	42,384,301	—
Debt Service Fund.....	—	—	3,409,516
Capital Projects Fund:	20,232,244	—	2,379,118
Nonmajor Funds:			
Administrative Services.....	—	—	1,019,479
Future Capital Improvements.....	—	—	995,365
Debt Service.....	6,114,282	—	—
Economic Development.....	2,339,234	—	—
Parks and Recreation Programs.....	—	—	4,829,111
Total Other Funds.....	28,685,760	50,724,171	12,632,589
Total, All Governmental Funds.....	\$ 28,983,239	\$ 50,724,171	\$ 15,074,606

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 11. RETIREMENT PLANS

A. Pension Plans

General Information about the Pension Plan

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

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

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

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

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

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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 20 years age 60* 10 years age 62* 4 years age 65	1.25% per year to June 1975; 2.00% per year July 1975 to present	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% to 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions

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

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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, 2016 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	14.91%	1.78%
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 - Other Division A Contributory Tier 2	N/A	23.66%	1.33%
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.

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

For fiscal year ended December 31, 2016, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions	Employer Contributions	Employee Contributions
Noncontributory System	\$2,896,541	N/A	\$427,691	N/A
Contributory System	24,755	-	-	-
Public Safety System	3,547,765	-	-	-
Tier 2 Public Employees System	913,580	-	111,388	-
Tier 2 Public Safety and Firefighter	303,746	-	-	-
Tier 2 DC Only System	58,441	N/A	6,858	N/A
Tier 2 DC Public Safety and Firefighter System	20,752	N/A	-	-
Total Contributions	\$7,765,579	\$ -	\$545,937	

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.

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

At December 31, 2016, we reported a net pension asset and a net pension liability as follows:

Weber County Reporting Entity Less Dispatch

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2014	Change (Decrease)
Noncontributory System	\$0	\$12,285,835	2.1712229%	2.1363857%	0.0348372 %
Contributory System	\$0	\$381,755	0.5431501%	0.6160394%	(0.0728893)%
Public Safety System	\$0	\$14,502,008	8.0960212%	7.9920110%	0.1040102 %
Tier 2 Public Employees System	\$1,709	\$0	0.7827648%	0.6082322%	0.1745326 %
Tier 2 Public Safety and Firefighter	\$24,843	\$0	1.7003710%	1.4775842%	0.2227868 %

Dispatch

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2014	Change (Decrease)
Noncontributory System	\$0	\$1,728,004	0.3053828%	0.2886225%	0.0167603 %
Tier 2 Public Employees System	\$225	\$0	0.1029889%	0.0993354%	0.0036535 %

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

The net pension asset and liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2015 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, 2016, we recognized pension expense of \$7,444,180 for the Weber County Reporting Entity Less Dispatch, and \$431,622 for Dispatch.

At December 31, 2016, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Weber County Reporting Entity Less Dispatch		Dispatch	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,314	\$ 2,099,913	\$ -	84,837
Changes in assumptions	-	1,668,590	-	97,560
Net difference between projected and actual earnings on pension plan investments	8,947,537	-	589,375	-
Changes in proportion and differences between contributions and proportionate share of contributions	226,294	13,628	60,887	-
Contributions subsequent to the measurement date	7,765,579	-	545,937	-
Total	\$ 16,943,725	\$ 3,782,131	\$ 1,196,199	\$ 182,397

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, 2016 amounted to \$7,765,579 for the Weber County Reporting Entity less Dispatch, and \$545,937 for Dispatch. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31	Deferred Outflows (inflows) of Resources	
	Weber County Reporting Entity Less Dispatch	Dispatch
2016	(\$953,866)	(\$108,924)
2017	(\$983,800)	(\$108,924)
2018	(\$1,386,081)	(\$110,623)
2019	(\$2,094,417)	(\$142,760)
2020	(\$4,348)	(\$620)
Thereafter	(\$17,800)	(\$2,747)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Actuarial assumptions: The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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, 2015, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2013.

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

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

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

Discount rate:

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. There was no change in the discount rate from the prior measurement date.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

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

Weber County Reporting Entity Less Dispatch

System	1% Decrease (6.50%)	Discount Rate (7.5%)	1% Increase (8.5%)
Noncontributory System	\$25,958,749	\$12,285,835	\$871,692
Contributory System	\$672,307	\$831,755	\$137,823
Public Safety System	\$30,709,139	\$14,502,008	\$1,306,416
Tier 2 Public Employees System	\$313,359	(\$1,709)	(\$240,500)
Tier 2 Public Safety and Firefighter	\$42,230	(\$24,843)	(\$76,350)
Total	\$57,695,784	\$27,593,046	\$1,999,081

Dispatch

System	1% Decrease (6.50%)	Discount Rate (7.5%)	1% Increase (8.5%)
Noncontributory System	\$3,651,102	\$172,008	\$122,604
Tier 2 Public Employees System	\$41,229	(\$225)	(\$31,643)
Total	\$3,692,331	\$171,783	\$90,961

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 Corp 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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

Weber County Reporting Entity Less Dispatch

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2016 were as follows:

<i>401(k) Plan</i>	2016	2015	2014
Employer Contributions	\$886,808	\$953,744	\$830,669
Employee Contributions	\$1,296,683	\$1,686,947	\$1,293,278
 <i>457 Plan</i>			
Employer Contributions	\$0	\$0	\$0
Employee Contributions	\$336,950	\$432,054	\$243,162
 <i>Roth IRA Plan</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$53,084	\$69,059	\$52,537
 <i>Traditional IRA</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$6,740	\$7,210	\$3,200

Dispatch

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2016 were as follows:

<i>401(k) Plan</i>	2016	2015	2014
Employer Contributions	\$77,092	\$77,016	\$68,606
Employee Contributions	\$74,565	\$77,774	\$78,160
 <i>457 Plan</i>			
Employer Contributions	\$0	\$0	\$0
Employee Contributions	\$23,241	\$24,331	\$23,574
 <i>Roth IRA Plan</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$1,825	\$1,630	\$1,040
 <i>Traditional IRA</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$3,000	\$3,240	\$3,120

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

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

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

2008, and the County currently does not offer any post-employment benefits to employees hired after that date.

During 2016, the County changed its policies to phase out the post-employment benefits for existing employees. Under the new rules, employees who retire in 2022 will pay for 95% of the post-employment insurance premiums, with the benefit declining 5 percent each year through the end of 2026. Employees retiring after December 31, 2026 will not receive any post-employment benefits.

B. Funding Policy

The County pays for post-employment benefits on a "pay-as-you-go" basis by charging departments' budgets a percentage of payroll that is estimated to provide sufficient resources for the current year's OPEB expenses. During 2016, actual retiree healthcare costs totaled \$698,366, of which \$693,377 or 99% was paid by the County.

C. Annual OPEB Costs and Net OPEB Obligation

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

	2016	2015	2014
Changes in Net OPEB Obligation:			
Annual Required Contribution (ARC).....	\$ 863,383	\$ 2,384,617	\$ 1,997,940
Interest on Net OPEB Obligation.....	290,480	234,192	195,781
Adjustment to ARC.....	(835,330)	(152,485)	(323,255)
Annual OPEB Cost.....	318,533	2,466,324	1,870,466
Contributions Made *.....	(366,951)	(590,070)	(590,070)
Increase in net OPEB Obligation.....	(48,418)	1,876,254	1,280,396
Net OPEB Obligation - Beginning of year.....	9,682,667	7,806,413	6,526,017
Net OPEB Obligation - End of year.....	\$ 9,634,249	\$ 9,682,667	\$ 7,806,413
* Percentage of Annual OPEB Cost Contributed.....	115.2%	23.9%	31.5%

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

D. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2016 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 10,007,839
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	<u>\$ 10,007,839</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 23,645,773
UAAL as a Percentage of Covered Payroll.....	42.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information following the notes to the financial statements, presents the status of the County's progress toward funding its OPEB liability as of December 31, 2016.

E. Actuarial Methods and Assumptions

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

Valuation Date.....	January 1, 2016
Actuarial Cost Method.....	Projected Unit Credit
Amortization Method.....	Level Dollar Amount, Open
Remaining Amortization Period.....	30 years
Asset Valuation Method.....	Fair Value of Assets
Actuarial Assumptions:	
Investment rate of return *.....	3.00%
Projected Salary Increases.....	Varies**
Healthcare Cost Trend Rate.....	8.1% initial rate, 3.0% ultimate rate by 2023
Next Valuation Date.....	January 1, 2018

* Includes inflation at 2.0%, funded basis, based on the County's own investments
** Based on years of service

NOTE 13. RISK MANAGEMENT

The County is exposed to various risks of loss including theft of, damage to, and destruction of property; personal injury; errors and omissions, and natural disasters. The County is a participant in the Utah Counties Insurance Pool (UCIP) to mitigate the costs of these risks. UCIP is a self-insured indemnity program in which 24 of the 29 counties in the state participate. The program provides for the County's lawful liabilities resulting from various events limited up to \$2.75 million per each occurrence. UCIP purchases excess insurance coverage to protect and conserve pool reserves and assets. The County's responsibility extends only to payment of premiums. Deductibles are \$500 for general liability claims and \$1,000 for auto physical damage. The amount of settlement has not exceeded insurance or indemnity coverage since the County joined UCIP in 1998.

The County also maintains the Risk Management Fund (an internal service fund) to account for the cost of UCIP premiums and to finance its risk of losses not covered by UCIP. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2016 and 2015 were as follows:

	Risk Management Fund	
	Uninsured Claims Liability	
	<u>2016</u>	<u>2015</u>
Beginning Liability.....	\$ 25,988	\$ 17,266
Claims Incurred.....	88,976	191,985
Claims Paid.....	(108,413)	(183,263)
Ending Liability.....	<u>\$ 6,551</u>	<u>\$ 25,988</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2016

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

NOTE 15. RELATED ORGANIZATIONS

Weber County appoints a majority of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2016, the County contributed \$2,031,168 from the General Fund to WHS, which amount represents approximately 5.5% of WHS' fiscal year 2016 budgeted revenues.

NOTE 16. JOINTLY GOVERNED ORGANIZATIONS

Weber / Morgan Narcotics Strike Force

The Weber/Morgan Narcotics Strike Force was created through an interlocal governmental agreement among various law enforcement agencies to investigate and prosecute the illegal importation, manufacture, use, and sale of controlled substances within the Weber/Morgan area.

The Strike Force is governed by an Executive Board, which is comprised of a representative from each jurisdiction that provides at least one officer to the Strike Force, with the Weber County Attorney serving as the primary advisor to the Board. The Executive Board is responsible for directing the activities of the Strike Force, including approving an annual operating budget and appointing a Unit Commander. Local law enforcement agencies that do not contribute manpower to the Strike Force must pay an annual assessment as established by the Executive Board.

The Strike Force receives federal funds as a sub recipient of grants awarded to the Weber County Sheriff's Office. The County provides no direct financial assistance to the Strike Force but has dedicated two officers as agents of the Strike Force and provides legal services at no cost.

The Strike Force also received accounting services from Weber County at no cost through June 30, 2016. The County held all Strike Force funds and assets in a trust. Those assets are reported in the County's fiduciary funds as a private-purpose trust fund. On July 1, 2016, the County transferred the Strike Force's assets and bookkeeping responsibilities to Ogden City.

NOTE 17. LANDFILL POST-CLOSURE COSTS

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

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

In December 1997, the County closed one landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized the appropriate amount of the closure and post-closure care costs in past operating periods. As of December 31, 2016, the County's liability of \$1,303,944 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, 2016, the County's closure and post closure liability was \$94,519, the estimated total closure and post closure costs remaining to be recognized were \$2,530,344, the percentage of the landfill used was 3.6%, and the estimated future life of the landfill is over 100 years.

The County has met the Financial Assurance Mechanism pertaining to solid waste facility closures. This was done by complying with the Local Government Financial Test as required by the State of Utah.

NOTE 18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 23, 2017, the date the financial statements were available to be issued, and has concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements.

Required Supplementary Information

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$22,971,000	\$22,971,000	\$23,305,626	\$ 334,626
Sales.....	10,681,000	10,681,000	10,664,885	(16,115)
Delinquent Taxes.....	1,228,000	1,228,000	1,064,455	(163,545)
Assessing and Collecting.....	4,001,000	4,001,000	4,269,553	268,553
Total Taxes.....	<u>38,881,000</u>	<u>38,881,000</u>	<u>39,304,519</u>	<u>423,519</u>
Other Revenues:				
License And Fees.....	2,212,000	2,212,000	2,263,140	51,140
Intergovernmental.....	1,114,706	1,781,234	2,160,825	379,591
Charges For Services.....	23,362,069	24,188,032	26,243,111	2,055,079
Fines and Forfeitures.....	325,000	325,000	270,381	(54,619)
Miscellaneous.....	1,579,380	1,232,783	1,989,962	757,179
Total revenues.....	<u>67,474,155</u>	<u>68,620,049</u>	<u>72,231,938</u>	<u>3,611,889</u>
EXPENDITURES				
General Government				
Commission.....	796,754	899,754	876,910	22,844
District Court.....	110,000	110,000	114,413	(4,413)
Public Defender.....	1,560,348	1,560,348	1,392,067	168,281
Training.....	111,964	112,464	112,204	260
Human Resources.....	601,986	601,986	560,548	41,438
Information Technology.....	2,706,606	2,713,106	2,589,798	123,308
GIS.....	525,745	525,745	441,114	84,631
Purchasing.....	149,988	158,450	152,969	5,481
Internal Audit.....	98,006	98,506	96,350	2,156
Clerk/Auditor.....	1,187,583	1,193,083	1,171,413	21,670
Treasurer.....	583,601	588,691	576,895	11,796
Recorder.....	782,311	782,311	740,950	41,361
Attorney - Criminal.....	2,559,934	2,582,508	2,511,894	70,614
Assessor.....	2,163,014	2,163,014	2,093,651	69,363
Surveyor.....	931,729	964,631	923,554	41,077
Engineering.....	665,701	665,701	650,167	15,534
Attorney - Civil.....	617,646	629,246	644,820	(15,574)
Non-Departmental.....	2,679,161	3,720,847	3,729,694	(8,847)
Childrens Justice Center.....	382,909	410,682	359,071	51,611
Operations Administration.....	440,134	440,134	339,763	100,371
Property Management.....	1,177,194	1,230,246	1,113,291	116,955
Elections.....	614,784	614,784	543,806	70,978
Council of Governments.....	68,342	68,342	67,537	805
	<u>21,515,440</u>	<u>22,834,579</u>	<u>21,802,879</u>	<u>1,031,700</u>

Public Safety				
Sheriff.....	8,735,853	8,829,818	8,351,071	478,747
Watershed Fire Protection.....	51,250	51,250	36,829	14,421
Crime Scene Investigations.....	25,341,231	25,419,906	24,627,942	791,964
Jail.....	741,765	741,765	712,363	29,402
Homeland Security.....	401,397	501,397	484,964	16,433
Gun Range.....	393,165	813,165	559,224	253,941
	<u>35,664,661</u>	<u>36,357,301</u>	<u>34,772,393</u>	<u>1,584,908</u>
Public Health And Welfare				
Human Services.....	2,031,167	2,031,167	2,031,168	(1)
Poor and Indigent.....	12,000	12,000	6,500	5,500
	<u>2,043,167</u>	<u>2,043,167</u>	<u>2,037,668</u>	<u>5,499</u>
Streets And Public Improvement				
Storm Water Management.....	64,809	64,809	41,218	23,591
Garage.....	494,865	727,622	759,710	(32,088)
	<u>559,674</u>	<u>792,431</u>	<u>800,928</u>	<u>(8,497)</u>
Parks And Recreation				
Parks.....	320,791	296,049	277,315	18,734
Golden Spike Event Center.....	1,763,598	1,819,190	1,690,021	129,169
Ice Sheet.....	1,031,810	1,051,810	1,020,238	31,572
Ogden Eccles Conference Center.....	2,924,753	3,481,032	3,584,062	(103,030)
Recreation Facilities Admin.....	676,571	775,171	673,342	101,829
Recreation.....	523,425	523,425	483,951	39,474
Special Events.....	522,912	568,495	549,602	18,893
Arts Council.....	-	30,000	5,000	25,000
	<u>7,763,860</u>	<u>8,545,172</u>	<u>8,283,531</u>	<u>261,641</u>
Conservation And Development				
USU Extension Service.....	288,142	288,142	269,378	18,764
Economic Development.....	374,261	437,511	393,205	44,306
Public Relations.....	291,188	293,688	266,366	27,322
	<u>953,591</u>	<u>1,019,341</u>	<u>928,949</u>	<u>90,392</u>
Total expenditures	<u>68,500,393</u>	<u>71,591,991</u>	<u>68,626,351</u>	<u>2,965,640</u>
Excess (deficiency) of revenues over expenditures	<u>(1,026,238)</u>	<u>(2,971,942)</u>	<u>3,605,587</u>	<u>6,577,529</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	2,640,269	2,640,269	2,205,522	(434,747)
Transfers Out.....	(792,690)	(792,690)	(4,506,772)	(3,714,082)
Total other financing sources (uses).....	<u>1,847,579</u>	<u>1,847,579</u>	<u>(2,301,250)</u>	<u>(4,148,829)</u>
Net change in fund balances.....	821,341	(1,124,363)	1,304,337	2,428,700
Fund balances - beginning.....	12,433,784	12,433,784	13,806,628	1,372,844
Fund balances - ending.....	<u>\$13,255,125</u>	<u>\$11,309,421</u>	<u>\$15,110,965</u>	<u>\$ 3,801,544</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$7,099,999	\$7,099,999	\$7,259,201	\$ 159,202
Delinquent Taxes.....	237,000	237,000	226,327	(10,673)
Total Taxes.....	<u>7,336,999</u>	<u>7,336,999</u>	<u>7,485,528</u>	<u>148,529</u>
Other Revenues:				
License And Fees.....	600,000	600,000	589,886	(10,114)
Intergovernmental.....	34,655	34,655	34,700	45
Charges For Services.....	164,000	164,000	175,927	11,927
Miscellaneous.....	40,000	40,000	112,818	72,818
Total revenues.....	<u>8,175,654</u>	<u>8,175,654</u>	<u>8,398,859</u>	<u>223,205</u>
EXPENDITURES				
Library Services.....	<u>8,372,356</u>	<u>8,372,356</u>	<u>7,319,638</u>	<u>1,052,719</u>
Total expenditures.....	<u>8,372,356</u>	<u>8,372,356</u>	<u>7,319,638</u>	<u>1,052,719</u>
Excess (deficiency) of revenues over expenditures.....	<u>(196,702)</u>	<u>(196,702)</u>	<u>1,079,221</u>	<u>1,275,924</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	<u>(485,575)</u>	<u>(485,575)</u>	<u>(485,575)</u>	<u>-</u>
Total other financing sources (uses).....	<u>(485,575)</u>	<u>(485,575)</u>	<u>(485,575)</u>	<u>-</u>
Net change in fund balances.....	(682,277)	(682,277)	593,646	1,275,924
Fund balances - beginning.....	<u>4,186,573</u>	<u>4,186,573</u>	<u>4,186,573</u>	<u>-</u>
Fund balances - ending.....	<u>\$3,504,296</u>	<u>\$3,504,296</u>	<u>\$4,780,219</u>	<u>\$ 1,275,924</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,874,000	\$1,874,000	\$1,938,135	\$ 64,135
Delinquent Taxes.....	93,000	93,000	75,716	(17,284)
Total Taxes.....	<u>1,967,000</u>	<u>1,967,000</u>	<u>2,013,851</u>	<u>46,851</u>
Other Revenues:				
License And Fees.....	200,000	200,000	155,129	(44,871)
Miscellaneous.....	-	-	22,818	22,818
Total revenues.....	<u>2,167,000</u>	<u>2,167,000</u>	<u>2,191,798</u>	<u>24,798</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	2,664,185	2,664,185	2,569,692	94,493
Total expenditures.....	<u>2,664,185</u>	<u>2,664,185</u>	<u>2,569,692</u>	<u>94,493</u>
Excess (deficiency) of revenues over expenditures.....	<u>(497,185)</u>	<u>(497,185)</u>	<u>(377,894)</u>	<u>119,291</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.....	(497,185)	(497,185)	(377,894)	119,291
Fund balances - beginning.....	3,937,545	3,937,545	3,937,545	-
Fund balances - ending.....	<u>\$3,440,360</u>	<u>\$3,440,360</u>	<u>\$3,559,651</u>	<u>\$ 119,291</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ 8,817,635	\$10,017,635	\$32,247,507	\$ 22,229,872
Total Taxes.....	<u>8,817,635</u>	<u>10,017,635</u>	<u>32,247,507</u>	<u>22,229,872</u>
Other Revenues:				
License And Fees.....	-	-	2,024,441	2,024,441
Miscellaneous.....	-	-	546,648	546,648
Total revenues.....	<u>8,817,635</u>	<u>10,017,635</u>	<u>34,818,596</u>	<u>24,800,961</u>
EXPENDITURES				
Streets And Public Improvement.....	38,432,439	54,620,383	51,078,932	3,541,451
Total expenditures.....	<u>38,432,439</u>	<u>54,620,383</u>	<u>51,078,932</u>	<u>3,541,451</u>
Excess (deficiency) of revenues over expenditures.....	<u>(29,614,804)</u>	<u>(44,602,748)</u>	<u>(16,260,336)</u>	<u>28,342,412</u>
OTHER FINANCING SOURCES (USES)				
Bond Proceeds.....	-	-	9,885,000	9,885,000
Transfers In.....	632,472	632,472	-	(632,472)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>632,472</u>	<u>632,472</u>	<u>9,885,000</u>	<u>9,252,528</u>
Fund balances - beginning.....	48,759,637	48,759,637	48,759,637	-
Fund balances - ending.....	<u>\$19,777,305</u>	<u>\$ 4,789,361</u>	<u>\$42,384,301</u>	<u>\$ 37,594,940</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2016

	<u>General</u>	<u>Library</u>	<u>Paramedic</u>	<u>Transportation Development</u>
REVENUES				
Actual total revenues (budgetary basis).....	\$ 72,231,938	\$ 8,398,859	\$ 2,191,798	\$ 34,818,596
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,619,707)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>70,612,231</u>	<u>8,398,859</u>	<u>2,191,798</u>	<u>34,818,596</u>
EXPENDITURES				
Actual total revenues (budgetary basis).....	\$ 68,626,348	\$ 7,319,638	\$ 2,569,692	\$ 51,078,932
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,619,707)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>67,006,641</u>	<u>7,319,638</u>	<u>2,569,692</u>	<u>51,078,932</u>

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

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

**Required Supplementary Information –
Budgetary Comparison Schedules**

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

Budgeting and Budgetary Control

Weber County's annual budget is prepared and adopted before December 31 for the calendar year commencing the following January 1 in accordance with the Uniform Fiscal Procedures Act for Utah Counties. Once a budget has been adopted, it remains in effect until it has been formally revised. If any obligations are contracted for in excess of the adopted budget, they are not a valid or enforceable claim against the County. The County's budgets for the General Fund, all special revenue funds, debt service funds, and capital projects funds are legally required and are prepared and adopted on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present the financial statements in conformity with GAAP, a reconciliation showing the adjustments necessary at December 31, 2016 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 2016, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over
Appropriations**

During 2016, the following funds exceeded budgeted expenditures:

- Special Assessment Bonds, by \$39,194, because of increased trustee fees related to the bond administration.
- Municipal Building Authority, by \$90,408, because of an error in how the budget was prepared.

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

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2016

INFORMATION RELATED TO THE COUNTY'S PENSION PLANS

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

Weber County Reporting Entity less Weber Area Dispatch 911

<u>System</u>	<u>Calendar Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportinate share of the net pension liability (asset)</u>	<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of its covered-employee payroll</u>
Noncontributory System	2014	2.13638570%	9,276,689	18,051,076	51.39%	90.20%
	2015	2.17122290%	12,285,835	17,697,035	69.42%	87.80%
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%
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%
Tier 2 Public Employees System	2014	0.60823220%	(18,432)	2,984,479	-60.02%	103.50%
	2015	0.78276480%	(1,709)	5,058,593	-0.03%	100.20%
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%

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

<u>System</u>	<u>Calendar Year</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportinate share of the net pension liability (asset)</u>	<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of its covered-employee payroll</u>
Noncontributory System	2014	0.28862250%	1,253,267	2,411,162	52.00%	90.20%
	2015	0.30538280%	1,728,004	2,514,228	68.73%	87.80%
Tier 2 Public Employees System	2014	0.09933540%	(3,010)	487,325	-0.60%	103.50%
	2015	0.10298890%	(225)	665,467	-0.03%	100.20%

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2016

Schedule of Contributions

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

Weber County Reporting Entity less Weber Area Dispatch 911

	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	2,896,541	2,896,541	-	16,022,479	18.08%
Contributory System	2014	\$ 45,711	\$ 45,711	\$ -	\$ 329,657	13.87%
	2015	37,808	37,808	-	261,465	14.46%
	2016	24,755	24,755	-	171,196	14.46%
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	3,547,765	3,547,765	-	10,707,646	33.13%
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	913,580	913,580	-	6,127,303	14.91%
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	303,746	303,746	-	1,283,789	23.66%
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	58,441	58,441	-	873,554	6.69%
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	20,752	20,752	-	159,756	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.

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

Weber Area Dispatch 911

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 420,232	\$ 420,232	\$ -	\$ 2,411,694	17.42%
	2015	452,476	452,476	-	2,514,228	18.00%
	2016	427,691	427,691	-	2,378,519	17.98%
Tier 2 Public Employees System*	2014	\$ 70,632	\$ 70,632	\$ -	\$ 488,074	14.47%
	2015	99,720	99,720	-	668,237	14.92%
	2016	111,388	111,388	-	747,069	14.91%
Tier 2 Public Employees DC Only System*	2014	\$ 3,909	\$ 3,909	\$ -	\$ 63,603	6.15%
	2015	5,852	5,852	-	87,274	6.70%
	2016	6,858	6,858	-	102,514	6.69%

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

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:

The following assumption changes were adopted from the most recent actuarial experience study. There was a decrease in the wage inflation assumption for all employee groups from 3.75% to 3.50%. Also there was a modification to the rate of salary increases for most groups. The payroll growth assumption was decreased from 3.50% to 3.25%. There was an improvement in the post retirement mortality assumption for female educators and minor adjustments to the preretirement mortality assumption.

There were additional changes to certain demographic assumptions that generally resulted in: (1) more members are anticipated to terminate employment prior to retirement, (2) slightly fewer members are expected to become disabled, and (3) members are expected to retire at a slightly later age.

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2016

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The table below demonstrates the County's progress toward funding its actuarial accrued liability, as determined by its most recent actuarial valuation dated January 1, 2016. As more fully described in Note 12, during the County changed its policies to phase out the post-employment benefits for existing employees, resulting in a decrease in the actuarial accrued liability.

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

Reporting Date	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability - Projected Unit (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
12/31/2016	1/1/2016	\$ —	\$ 10,007,839	\$ 10,007,839	0.0%	\$ 23,645,773	42.3%
12/31/2015	1/1/2014	—	19,730,228	19,730,228	0.0%	27,111,537	72.8%
12/31/2014	1/1/2014	—	19,730,228	19,730,228	0.0%	26,145,412	75.5%
12/31/2013	1/1/2012	—	13,369,559	13,369,559	0.0%	27,587,289	48.5%
12/31/2012	1/1/2012	—	13,369,559	13,369,559	0.0%	26,453,606	50.5%
12/31/2011	1/1/2010	—	11,415,221	11,415,221	0.0%	32,854,220	34.7%
12/31/2010	1/1/2010	—	11,415,221	11,415,221	0.0%	33,368,171	34.2%
12/31/2009	1/1/2008	—	10,232,471	10,232,471	0.0%	34,035,262	30.1%
12/31/2008	1/1/2008	—	10,232,471	10,232,471	0.0%	33,010,328	31.0%



Supplementary Information

Nonmajor Governmental Funds

Municipal Services Fund

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

Tourism Fund

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

Impact Fees Fund

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

Municipal Building Authority Fund (Blended Component Unit)

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

Redevelopment Agency Fund (Blended Component Unit)

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

RAMP Tax Fund

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

Special Assessment Bond Fund

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

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2016

	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
ASSETS				
Cash and Investments.....	\$ 446,890	\$ -	\$995,365	\$ 192,576
Accounts Receivable net.....	46,294	90,000	-	-
Taxes Receivable.....	412,188	871,799	-	-
Due from Other Governments.....	289,728	-	-	-
Restricted Cash and Investments.....	-	-	-	1,660,149
Total assets.....	<u>\$1,195,100</u>	<u>\$961,799</u>	<u>\$995,365</u>	<u>\$1,852,725</u>
LIABILITIES				
Accounts Payable.....	\$ 142,790	\$159,650	\$ -	\$ 16,039
Accrued Liabilities.....	-	-	-	-
Due To Other Funds.....	-	371,790	-	-
Total liabilities.....	<u>142,790</u>	<u>531,440</u>	<u>-</u>	<u>16,039</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	32,831	-	-	-
Total Deferred Inflows of Resources.....	<u>32,831</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Restricted.....	-	-	-	1,836,686
Assigned.....	1,019,479	430,359	995,365	-
Total fund balances (deficits).....	<u>\$1,019,479</u>	<u>\$430,359</u>	<u>\$995,365</u>	<u>\$1,836,686</u>
Total liabilities and fund balances (deficits).....	<u>\$1,195,100</u>	<u>\$961,799</u>	<u>\$995,365</u>	<u>\$1,852,725</u>

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

Redevelopment Agency	Ramp Tax	Special Assessment Bond	Total Nonmajor Governmental funds
\$ 3,086,689	\$3,754,650		\$ 8,476,170
-	-		136,294
37,211	644,102		1,965,300
-	-		289,728
-	-	4,711,222	6,371,371
<u>\$ 3,123,900</u>	<u>\$4,398,752</u>	<u>\$ 4,711,222</u>	<u>\$ 17,238,863</u>
\$ 784,666	\$ -	\$ -	\$ 1,103,145
-	-	425,826	425,826
-	-	7,800	379,590
<u>784,666</u>	<u>-</u>	<u>433,626</u>	<u>1,908,561</u>
<u>-</u>	<u>-</u>	<u>-</u>	32,831
<u>-</u>	<u>-</u>	<u>-</u>	<u>32,831</u>
2,339,234	-	4,277,596	8,453,516
-	4,398,752	-	6,843,955
<u>\$ 2,339,234</u>	<u>\$4,398,752</u>	<u>\$ 4,277,596</u>	<u>\$ 15,297,471</u>
<u>\$ 3,123,900</u>	<u>\$4,398,752</u>	<u>\$ 4,711,222</u>	<u>\$ 17,238,863</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2016

	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
REVENUES				
Taxes:				
Current Property	\$ 308,299	\$ -	\$ -	\$ -
Sales.....	2,217,084	5,347,194	-	-
Delinquent	9,246	-	-	-
Total Taxes.....	<u>2,534,629</u>	<u>5,347,194</u>	<u>-</u>	<u>-</u>
Other Revenues:				
License And Fees.....	628,698	-	352,169	-
Intergovernmental.....	1,680,428	-	-	-
Charges For Services.....	521,505	-	-	2,925,574
Fines and Forfeitures.....	50,580	-	-	-
Miscellaneous.....	23,659	-	5,893	15,885
Total revenues.....	<u>5,439,499</u>	<u>5,347,194</u>	<u>358,062</u>	<u>2,941,459</u>
EXPENDITURES				
Current:				
General Government.....	1,495,554	-	-	-
Public Safety.....	1,414,484	-	-	-
Streets And Public Improvement.....	2,660,431	-	89,038	-
Parks And Recreation.....	-	2,711,313	-	-
Conservation and Development.....	-	-	-	-
Debt service:				
Principal retirement.....	-	-	-	2,465,000
Interest and Other Charges.....	-	-	-	465,982
Capital outlay:				
Total expenditures.....	<u>5,570,469</u>	<u>2,711,313</u>	<u>89,038</u>	<u>2,930,982</u>
Excess (deficiency) of revenues over expenditures.....	<u>(130,970)</u>	<u>2,635,881</u>	<u>269,024</u>	<u>10,477</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	600,000	-	-	-
Transfers Out.....	-	(2,205,522)	-	-
Total other financing sources (uses).....	<u>600,000</u>	<u>(2,205,522)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	469,030	430,359	269,024	10,477
Fund balances - beginning	550,449	-	726,341	1,826,209
Fund balances - ending	<u>\$1,019,479</u>	<u>\$ 430,359</u>	<u>\$995,365</u>	<u>\$1,836,686</u>

Redevelopment Agency	Ramp Tax	Special Assessment Bond	Total Nonmajor Governmental funds
\$ 3,663,545	\$ -	\$ -	\$ 3,971,844
-	3,504,643	-	11,068,921
-	-	-	9,246
<u>3,663,545</u>	<u>3,504,643</u>	<u>-</u>	<u>15,050,011</u>
-	-	-	980,867
1,280,221	-	-	2,960,649
-	-	1,547,829	4,994,908
-	-	-	50,580
1,326	23,374	33,590	103,727
<u>4,945,092</u>	<u>3,528,017</u>	<u>1,581,419</u>	<u>24,140,742</u>
-	-	-	1,495,554
-	-	-	1,414,484
-	-	-	2,749,469
-	3,437,585	-	6,148,898
4,295,832	-	-	4,295,832
-	-	610,000	3,075,000
-	-	972,540	1,438,522
-	-	-	-
<u>4,295,832</u>	<u>3,437,585</u>	<u>1,582,540</u>	<u>20,617,759</u>
<u>649,260</u>	<u>90,432</u>	<u>(1,121)</u>	<u>3,522,983</u>
-	-	-	600,000
-	-	-	(2,205,522)
-	-	-	(1,605,522)
<u>649,260</u>	<u>90,432</u>	<u>(1,121)</u>	<u>1,917,461</u>
1,689,974	4,308,320	4,278,717	13,380,010
<u>\$ 2,339,234</u>	<u>\$ 4,398,752</u>	<u>\$ 4,277,596</u>	<u>\$ 15,297,471</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 303,000	\$ 303,000	\$ 308,299	\$ 5,299
Sales.....	3,377,000	2,177,000	2,217,084	40,084
Delinquent Taxes.....	3,500	3,500	9,246	5,746
Total revenues.....	<u>3,683,500</u>	<u>2,483,500</u>	<u>2,534,629</u>	<u>51,129</u>
Other Revenues:				
License And Fees.....	427,000	427,000	628,698	201,698
Intergovernmental.....	1,466,500	1,466,500	1,680,428	213,928
Charges For Services.....	280,100	315,100	521,505	206,405
Fines and Forfeitures.....	48,000	48,000	50,580	2,580
Miscellaneous.....	-	-	23,659	23,659
Total revenues.....	<u>5,905,100</u>	<u>4,740,100</u>	<u>5,439,499</u>	<u>699,399</u>
EXPENDITURES				
General Government				
Engineering.....	95,000	95,000	95,000	-
Planning.....	892,428	892,428	934,559	(42,131)
Building Inspection.....	439,693	439,693	459,918	(20,225)
Administration.....	108,000	108,000	101,077	6,923
	<u>1,535,121</u>	<u>1,535,121</u>	<u>1,590,554</u>	<u>(55,433)</u>
Public Safety				
Sheriff.....	1,056,903	1,056,903	1,056,903	-
Animal Control.....	218,468	218,468	205,370	13,098
Animal Shelter.....	60,460	60,460	57,211	3,249
	<u>1,335,831</u>	<u>1,335,831</u>	<u>1,319,484</u>	<u>16,347</u>
Streets And Public Improvement				
Roads and Highways.....	2,257,690	2,579,690	2,471,937	107,753
Sewer Division.....	18,400	53,400	46,281	7,119
Weed Department.....	125,162	141,312	142,213	(901)
	<u>2,401,252</u>	<u>2,774,402</u>	<u>2,660,431</u>	<u>113,971</u>
Total expenditures.....	<u>5,272,204</u>	<u>5,645,354</u>	<u>5,570,469</u>	<u>74,885</u>
Excess (deficiency) of revenues over expenditures.....	<u>632,896</u>	<u>(905,254)</u>	<u>(130,970)</u>	<u>774,284</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	922,000	600,000	(322,000)
Transfers Out.....	(9,824)	(9,824)	-	9,824
Total other financing sources (uses).....	<u>(9,824)</u>	<u>912,176</u>	<u>600,000</u>	<u>(312,176)</u>
Net change in fund balances.....	623,072	6,922	469,030	462,108
Fund balances - beginning.....	550,449	550,449	550,449	-
Fund balances - ending.....	<u>\$ 1,173,521</u>	<u>\$ 557,371</u>	<u>\$ 1,019,479</u>	<u>\$ 462,108</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales				
Restaurant Tax.....	\$3,080,000	\$3,080,000	\$3,345,692	\$ 265,692
Transient Room Tax.....	1,230,000	1,230,000	1,545,821	315,821
Leased Vehicle Tax.....	418,000	418,000	455,681	37,681
Total revenues.....	<u>4,728,000</u>	<u>4,728,000</u>	<u>5,347,194</u>	<u>619,194</u>
Other Revenues:				
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>4,728,000</u>	<u>4,728,000</u>	<u>5,347,194</u>	<u>619,194</u>
EXPENDITURES				
Tourism Promotion.....	975,000	975,000	974,400	600
Facility Rental - Municipal Building Authority.....	1,736,913	1,736,913	1,736,913	-
Total expenditures.....	<u>2,711,913</u>	<u>2,711,913</u>	<u>2,711,313</u>	<u>600</u>
Excess (deficiency) of revenues over expenditures.....	<u>2,016,087</u>	<u>2,016,087</u>	<u>2,635,881</u>	<u>619,794</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(2,016,087)	(2,016,087)	(2,205,522)	(189,435)
Total other financing sources (uses).....	<u>(2,016,087)</u>	<u>(2,016,087)</u>	<u>(2,205,522)</u>	<u>(189,435)</u>
Net change in fund balances.....	-	-	430,359	430,359
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430,359</u>	<u>\$ 430,359</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

Impact Fees Fund

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
License And Fees.....	\$190,000	\$190,000	\$352,169	\$ 162,169
Miscellaneous.....	-	-	5,893	5,893
Total revenues.....	<u>190,000</u>	<u>190,000</u>	<u>358,062</u>	<u>168,062</u>
EXPENDITURES				
Streets And Public Improvement.....	297,500	397,500	89,038	308,462
Total expenditures.....	<u>297,500</u>	<u>397,500</u>	<u>89,038</u>	<u>308,462</u>
Excess (deficiency) of revenues over expenditures.....	<u>(107,500)</u>	<u>(207,500)</u>	<u>269,024</u>	<u>476,524</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.....	(107,500)	(207,500)	269,024	476,524
Fund balances - beginning.....	726,341	726,341	726,341	-
Fund balances - ending.....	<u>\$618,841</u>	<u>\$518,841</u>	<u>\$995,365</u>	<u>\$ 476,524</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges For Services.....	\$ 2,925,574	\$ 2,925,574	\$ 2,925,574	\$ -
Miscellaneous.....	13,000	13,000	15,885	2,885
Total revenues.....	<u>2,938,574</u>	<u>2,938,574</u>	<u>2,941,459</u>	<u>2,885</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	1,916,129	1,916,129	2,465,000	(548,871)
Interest and Other Charges.....	924,445	924,445	465,982	458,463
Total expenditures.....	<u>2,840,574</u>	<u>2,840,574</u>	<u>2,930,982</u>	<u>(90,408)</u>
Excess (deficiency) of revenues over expenditures.....	<u>98,000</u>	<u>98,000</u>	<u>10,477</u>	<u>(87,523)</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.....	98,000	98,000	10,477	(87,523)
Fund balances - beginning.....	1,826,209	1,826,209	1,826,209	-
Fund balances - ending.....	<u>\$ 1,924,209</u>	<u>\$ 1,924,209</u>	<u>\$ 1,836,686</u>	<u>\$ (87,523)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 4,971,733	\$ 4,971,733	\$ 3,663,545	\$ (1,308,188)
Total Taxes.....	<u>4,971,733</u>	<u>4,971,733</u>	<u>3,663,545</u>	<u>(1,308,188)</u>
Other Revenues:				
Intergovernmental.....	-	-	1,280,221	1,280,221
Miscellaneous.....	-	-	1,326	1,326
Total revenues.....	<u>4,971,733</u>	<u>4,971,733</u>	<u>4,945,092</u>	<u>(26,641)</u>
EXPENDITURES				
Conservation And Development.....	4,982,385	4,999,885	4,295,832	704,053
Total expenditures.....	<u>4,982,385</u>	<u>4,999,885</u>	<u>4,295,832</u>	<u>704,053</u>
Excess (deficiency) of revenues over expenditures.....	<u>(10,652)</u>	<u>(28,152)</u>	<u>649,260</u>	<u>677,412</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(15,000)	(15,000)	-	15,000
Total other financing sources (uses).....	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>15,000</u>
Net change in fund balances.....	(25,652)	(43,152)	649,260	692,412
Fund balances - beginning.....	1,689,974	1,689,974	1,689,974	-
Fund balances - ending.....	<u>\$ 1,664,322</u>	<u>\$ 1,646,822</u>	<u>\$ 2,339,234</u>	<u>\$ 692,412</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

RAMP Tax Fund

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$3,380,000	\$3,380,000	\$3,504,643	\$ 124,643
Total Taxes.....	<u>3,380,000</u>	<u>3,380,000</u>	<u>3,504,643</u>	<u>124,643</u>
Other Revenues:				
Miscellaneous.....	12,000	12,000	23,374	11,374
Total revenues.....	<u>3,392,000</u>	<u>3,392,000</u>	<u>3,528,017</u>	<u>136,017</u>
EXPENDITURES				
General and Administrative.....	35,700	35,700	54,950	(19,250)
Grants to Other Entities.....	3,515,000	3,515,000	3,382,635	132,365
Total expenditures.....	<u>3,550,700</u>	<u>3,550,700</u>	<u>3,437,585</u>	<u>113,115</u>
Excess (deficiency) of revenues over expenditures.....	<u>(158,700)</u>	<u>(158,700)</u>	<u>90,432</u>	<u>249,132</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.....	(158,700)	(158,700)	90,432	249,132
Fund balances - beginning.....	4,308,320	4,308,320	4,308,320	-
Fund balances - ending.....	<u>\$4,149,620</u>	<u>\$4,149,620</u>	<u>\$4,398,752</u>	<u>\$ 249,132</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

Debt Service Fund

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$3,240,000	\$3,240,000	\$3,278,134	\$ 38,134
Delinquent Taxes.....	92,000	92,000	98,297	6,297
Total Taxes.....	<u>3,332,000</u>	<u>3,332,000</u>	<u>3,376,431</u>	<u>44,431</u>
Other Revenues:				
License And Fees.....	206,000	206,000	265,794	59,794
Intergovernmental.....	41,092	41,092	19,987	(21,105)
Charges For Services.....	272,950	272,950	272,950	-
Miscellaneous.....	1,000	1,000	3,357	2,357
Total revenues.....	<u>3,853,042</u>	<u>3,853,042</u>	<u>3,938,519</u>	<u>85,477</u>
EXPENDITURES				
Principal retirement.....	2,737,500	2,737,500	2,515,000	222,500
Interest and Other Charges.....	1,981,619	1,981,619	2,203,031	(221,412)
Total expenditures.....	<u>4,719,119</u>	<u>4,719,119</u>	<u>4,718,031</u>	<u>1,088</u>
Excess (deficiency) of revenues over expenditures.....	<u>(866,077)</u>	<u>(866,077)</u>	<u>(779,512)</u>	<u>86,565</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	715,897	715,897	715,058	(839)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>715,897</u>	<u>715,897</u>	<u>715,058</u>	<u>(839)</u>
Net change in fund balances.....	(150,180)	(150,180)	(64,454)	85,726
Fund balances - beginning.....	3,473,970	3,473,970	3,473,970	-
Fund balances - ending.....	<u>\$3,323,790</u>	<u>\$3,323,790</u>	<u>\$3,409,516</u>	<u>\$ 85,726</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Charges For Services.....	\$ 1,540,346	\$ 1,540,346	\$ 1,547,829	\$ 7,483
Miscellaneous.....	10,000	10,000	33,590	23,590
Total revenues.....	<u>1,550,346</u>	<u>1,550,346</u>	<u>1,581,419</u>	<u>31,073</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	-	-	610,000	(610,000)
Interest and Other Charges.....	1,543,346	1,543,346	972,540	570,806
Total expenditures.....	<u>1,543,346</u>	<u>1,543,346</u>	<u>1,582,540</u>	<u>(39,194)</u>
Excess (deficiency) of revenues over expenditures.....	<u>7,000</u>	<u>7,000</u>	<u>(1,121)</u>	<u>(8,121)</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.....	7,000	7,000	(1,121)	(8,121)
Fund balances - beginning.....	4,278,717	4,278,717	4,278,717	-
Fund balances - ending.....	<u>\$ 4,285,717</u>	<u>\$ 4,285,717</u>	<u>\$ 4,277,596</u>	<u>\$ (8,121)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental.....	\$ -	\$ 1,238,457	\$ 1,000,000	\$ (238,457)
Miscellaneous.....	1,000	1,000	252,513	251,513
Total revenues.....	<u>1,000</u>	<u>1,239,457</u>	<u>1,252,513</u>	<u>13,056</u>
EXPENDITURES				
Capital Improvements - Libraries.....	12,362,153	12,362,153	2,696,389	9,665,764
Capital Improvements - Other.....	153,000	506,930	463,434	43,496
Transportation and Infrastructure Projects.....	402,500	1,873,500	1,998,477	(124,977)
Total capital outlay.....	<u>12,917,653</u>	<u>14,742,583</u>	<u>5,158,300</u>	<u>9,584,283</u>
Total expenditures.....	<u>12,917,653</u>	<u>14,742,583</u>	<u>5,158,300</u>	<u>9,584,283</u>
Excess (deficiency) of revenues over expenditures.....	<u>(12,916,653)</u>	<u>(13,503,126)</u>	<u>(3,905,787)</u>	<u>9,597,339</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	68,000	68,000	4,506,772	4,438,772
Transfers Out.....	-	-	-	-
Bond Proceeds.....	-	-	11,317,228	11,317,228
Total other financing sources (uses).....	<u>68,000</u>	<u>68,000</u>	<u>15,824,000</u>	<u>15,756,000</u>
Net change in fund balances.....	(12,848,653)	(13,435,126)	11,918,213	25,353,339
Fund balances - beginning.....	10,693,149	10,693,149	10,693,149	-
Fund balances - ending.....	<u>\$(2,155,504)</u>	<u>\$(2,741,977)</u>	<u>\$22,611,362</u>	<u>\$ 25,353,339</u>

Internal Service Funds

Risk Management Fund

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

Fleet Management Fund

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Internal Service Funds December 31, 2016

	Risk Management	Fleet Management	Total
ASSETS			
Current assets:			
Cash and Investments.....	\$ 1,983,669	\$ 831,221	\$ 2,814,890
Accounts Receivable net.....	-	4,337	4,337
Inventories and Prepaids.....	-	-	-
Total current assets.....	<u>1,983,669</u>	<u>835,558</u>	<u>2,819,227</u>
Noncurrent assets:			
Machinery and Equipment.....	-	8,138,474	8,138,474
Accumulated Depreciation.....	-	(4,534,403)	(4,534,403)
Total noncurrent assets.....	<u>-</u>	<u>3,604,071</u>	<u>3,604,071</u>
Total assets.....	<u>1,983,669</u>	<u>4,439,629</u>	<u>6,423,298</u>
LIABILITIES			
Current liabilities:			
Accounts Payable.....	6,551	293,371	299,922
Total current liabilities.....	<u>6,551</u>	<u>293,371</u>	<u>299,922</u>
Noncurrent liabilities:			
Total noncurrent liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities.....	<u>6,551</u>	<u>293,371</u>	<u>299,922</u>
NET POSITION			
Net Investment in Capital Assets.....	-	3,604,071	3,604,071
Unrestricted.....	1,977,118	542,187	2,519,305
Total net position.....	<u>\$ 1,977,118</u>	<u>\$ 4,146,258</u>	<u>\$ 6,123,376</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2016

	Risk Management	Fleet Management	Total
OPERATING REVENUES			
Charges For Services.....	\$ 1,348,764	\$ 969,298	\$ 2,318,062
Miscellaneous.....	214,960	-	214,960
Total operating revenues.....	<u>1,563,724</u>	<u>969,298</u>	<u>2,533,022</u>
OPERATING EXPENSES			
General and Administrative.....	192,514	137,283	329,797
Depreciation.....	-	951,809	951,809
Claims and Premiums.....	1,275,202	-	1,275,202
Total operating expenses.....	<u>1,467,716</u>	<u>1,089,092</u>	<u>2,556,808</u>
Operating income (loss).....	<u>96,008</u>	<u>(119,794)</u>	<u>(23,786)</u>
NONOPERATING REVENUES (EXPENSES)			
Sale of Captial Assets.....	-	220,510	220,510
Total nonoperating revenues (expenses).....	<u>-</u>	<u>220,510</u>	<u>220,510</u>
Income (loss) before contributions and transfers.....	96,008	100,716	196,724
Special Items			
Transfers In.....	-	-	-
Transfers Out.....	-	-	-
Change in net position	<u>96,008</u>	<u>100,716</u>	<u>196,724</u>
Total net position - beginning.....	1,881,110	4,045,542	5,926,652
Total net position - ending.....	<u>\$ 1,977,118</u>	<u>\$ 4,146,258</u>	<u>\$ 6,123,376</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2016

	Risk Management	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users.....	\$ 1,576,861	\$ 964,961	\$ 2,541,822
Payments to Suppliers and Contractors.....	(180,877)	149,197	(31,680)
Payments to Employees.....	—	—	—
Net Cash Provided (Used) by Operating Activities.....	<u>1,395,984</u>	<u>1,114,158</u>	<u>2,510,142</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interfund Balances Due To (From) Other Funds.....	—	—	—
Net Cash Provided (Used) by Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of Capital Assets.....	—	(1,786,773)	(1,786,773)
Proceeds from Disposal of Capital Assets.....	—	233,429	233,429
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>—</u>	<u>(1,553,344)</u>	<u>(1,553,344)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments.....	—	—	—
Net Cash Provided (Used) by Investing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>
Net Cash Provided (Used) - All Activities.....	1,395,984	(439,186)	956,798
Cash and Cash Equivalents - Beginning.....	587,685	1,270,407	1,858,092
Cash and Cash Equivalents - Ending.....	<u>\$ 1,983,669</u>	<u>\$ 831,221</u>	<u>\$ 2,814,890</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss).....	\$ 96,008	\$ (119,794)	\$ (23,786)
Adjustments to Reconcile Operating Income (Loss):			
Depreciation Expense.....	13,137	951,809	964,946
(Increase) Decrease in Accounts Receivable.....	—	(4,337)	(4,337)
(Increase) Decrease in Prepaid Expense.....	1,306,276	—	1,306,276
(Increase) Decrease in Due from Other Funds.....	—	—	—
Increase (Decrease) in Accounts Payable.....	(19,437)	286,480	267,043
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 1,395,984</u>	<u>\$ 1,114,158</u>	<u>\$ 2,510,142</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Assets Acquired Under Capital Lease.....	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets.....	—	220,510	220,510
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ -</u>	<u>\$ 220,510</u>	<u>\$ 220,510</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

Strike Force

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

County Inmate Trust

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

Other Miscellaneous

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

Agency Funds

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

Treasurer's Agency Fund

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

Tax Collection Fund

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

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Net Position Private-Purpose Trust Funds December 31, 2016

	Strike Force	County Inmate Trust	Other Miscellaneous	Total
ASSETS				
Cash	\$ —	\$ 148,675	\$ 92,429	\$ 241,104
Accounts Receivable.....	—	45,418	—	45,418
Total Assets.....	—	194,093	92,429	286,522
LIABILITIES				
Accounts Payable.....	—	116,990	—	116,990
Total Liabilities.....	—	116,990	—	116,990
NET POSITION				
Held In Trust for Individuals, Organizations, and Other Governments.....	\$ —	\$ 77,103	\$ 92,429	\$ 169,532

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2016

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ADDITIONS				
Grants.....	\$ 228,136	\$ —	\$ —	\$ 228,136
Contributions From Other Governments.....	27,825	—	—	27,825
Charges for Services.....	—	—	45,083	45,083
Fines and Forfeitures.....	9,294	—	—	9,294
Miscellaneous.....	9,238	3,827,934	—	3,837,172
Total Additions.....	<u>274,493</u>	<u>3,827,934</u>	<u>45,083</u>	<u>4,147,510</u>
DEDUCTIONS				
Trust Operating Expenses.....	429,546	—	32,642	462,188
Awards and Claims.....	—	3,805,244	—	3,805,244
Total Deductions.....	<u>429,546</u>	<u>3,805,244</u>	<u>32,642</u>	<u>4,267,432</u>
Change in Net Position.....	(155,053)	22,690	12,441	(119,922)
Net Position - Beginning.....	<u>155,053</u>	<u>54,413</u>	<u>79,988</u>	<u>289,454</u>
Net Position - Ending.....	<u>\$ —</u>	<u>\$ 77,103</u>	<u>\$ 92,429</u>	<u>\$ 169,532</u>

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2016

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 4,303,912	\$ 10,163,623	\$ 14,467,535
Taxes Receivable.....	—	1,810,508	1,810,508
Delinquent Taxes Receivable.....	—	5,297,460	5,297,460
Total Assets.....	<u>\$ 4,303,912</u>	<u>\$ 17,271,591</u>	<u>\$ 21,575,503</u>
LIABILITIES			
Accounts Payable.....	\$ 328,979	\$ —	\$ 328,979
Accrued Liabilities.....	—	131,257	131,257
Due to Other Entities.....	3,974,933	11,081,458	15,056,391
Reserve for Tax Overpayments.....	—	761,416	761,416
Deferred Tax Distributions.....	—	5,297,460	5,297,460
Total Liabilities.....	<u>\$ 4,303,912</u>	<u>\$ 17,271,591</u>	<u>\$ 21,575,503</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
TREASURER'S AGENCY FUND				
ASSETS				
Cash	\$ 5,641,354	\$ 9,572,215	\$ (10,909,657)	\$ 4,303,912
Total Assets.....	<u>\$ 5,641,354</u>	<u>\$ 9,572,215</u>	<u>\$ (10,909,657)</u>	<u>\$ 4,303,912</u>
LIABILITIES				
Accounts Payable.....	\$ 41,615	\$ 5,004,351	\$ (4,716,987)	\$ 328,979
Due to Other Entities.....	5,599,739	3,969,503	(5,594,309)	3,974,933
Total Liabilities.....	<u>\$ 5,641,354</u>	<u>\$ 8,973,854</u>	<u>\$ (10,311,296)</u>	<u>\$ 4,303,912</u>
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 10,819,465	\$ 211,114,935	\$ (211,770,777)	\$ 10,163,623
Taxes Receivable.....	1,817,829	2,286,379	(2,293,700)	1,810,508
Delinquent Taxes Receivable.....	5,506,065	5,297,460	(5,506,065)	5,297,460
Total Assets.....	<u>\$ 18,143,359</u>	<u>\$ 218,698,774</u>	<u>\$ (219,570,542)</u>	<u>\$ 17,271,591</u>
LIABILITIES				
Accrued Liabilities.....	\$ 45,191	\$ 131,257	\$ (45,191)	\$ 131,257
Due to Other Entities.....	11,856,837	11,081,458	(11,856,837)	11,081,458
Reserve for Tax Overpayments....	735,266	761,416	(735,266)	761,416
Deferred Tax Distributions.....	5,506,065	5,297,460	(5,506,065)	5,297,460
Total Liabilities.....	<u>\$ 18,143,359</u>	<u>\$ 17,271,591</u>	<u>\$ (18,143,359)</u>	<u>\$ 17,271,591</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	\$ 16,460,819	\$ 220,687,150	\$ (222,680,434)	\$ 14,467,535
Taxes Receivable.....	1,817,829	2,286,379	(2,293,700)	1,810,508
Delinquent Taxes Receivable.....	5,506,065	5,297,460	(5,506,065)	5,297,460
Total Assets.....	<u>\$ 23,784,713</u>	<u>\$ 228,270,989</u>	<u>\$ (230,480,199)</u>	<u>\$ 21,575,503</u>
LIABILITIES				
Accounts Payable.....	\$ 41,615	\$ 5,004,351	\$ (4,716,987)	\$ 328,979
Accrued Liabilities.....	45,191	131,257	(45,191)	131,257
Due to Other Entities.....	17,456,576	15,050,961	(17,451,146)	15,056,391
Reserve for Tax Overpayments....	735,266	761,416	(735,266)	761,416
Deferred Tax Distributions.....	5,506,065	5,297,460	(5,506,065)	5,297,460
Total Liabilities.....	<u>\$ 23,784,713</u>	<u>\$ 26,245,445</u>	<u>\$ (28,454,655)</u>	<u>\$ 21,575,503</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, 2016**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Investments.....	\$ 2,941,273	\$ —	\$ 2,941,273
Receivables:			
Accounts, net.....	96,295	—	96,295
Taxes.....	111,555	—	111,555
Due From Other Governments.....	709,024	—	709,024
Prepayments	—	—	—
Other Assets	—	2,147	2,147
Capital Assets:			
Land.....	—	94,809	94,809
Buildings & Improvements.....	—	3,084,807	3,084,807
Equipment.....	—	636,253	636,253
Less Accumulated Depreciation.....	—	(853,217)	(853,217)
Total Assets	<u>\$ 3,858,147</u>	<u>\$ 2,964,799</u>	<u>6,822,946</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to Pensions.....	—	1,315,812	1,315,812
	—	<u>1,315,812</u>	<u>1,315,812</u>
LIABILITIES			
Accounts Payable.....	\$ 51,537	—	51,537
Accrued Liabilities.....	—	—	—
Long-term liabilities:			
Due within one year.....	—	213,090	213,090
Due after one year.....	—	2,434,621	2,434,621
Total Liabilities	<u>51,537</u>	<u>2,647,711</u>	<u>2,699,248</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Pensions.....	—	298,985	298,985
Unavailable Revenue - Property Taxes.....	49,760	(49,760)	—
Total Deferred Inflow of Resources	<u>49,760</u>	<u>249,225</u>	<u>298,985</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted.....	655,173	(655,173)	—
Unassigned.....	3,101,677	(3,101,677)	—
Total Fund Balances	<u>3,756,850</u>	<u>(3,756,850)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 3,858,147</u>		
Net Position:			
Net investment in capital assets.....		2,962,652	2,962,652
Restricted.....		655,173	655,173
Unrestricted.....		1,522,700	1,522,700
Total Net Assets		<u>\$ 5,140,525</u>	<u>\$ 5,140,525</u>

WEBER MORGAN HEALTH DEPARTMENT

A Component Unit of Weber County Statement of Changes in Net Position For the Year Ended December 31, 2016

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes.....	\$ 959,888	\$ 27,900	\$ 987,788
Delinquent Taxes.....	34,445	(33,559)	886
Licenses, Permits and Fees.....	98,549	—	98,549
Intergovernmental.....	7,502,605	—	7,502,605
Charges for Services.....	2,135,217	—	2,135,217
Miscellaneous.....	43,188	—	43,188
Gain on Sale of Capital Assets.....	12,293	—	12,293
Total Revenues.....	<u>10,786,185</u>	<u>(5,659)</u>	<u>10,780,526</u>
EXPENDITURES / EXPENSES			
Current:			
Employee Wages and Benefits.....	5,611,990	241,754	5,853,744
Materials and Services.....	5,176,496	37,099	5,213,595
Depreciation.....	—	109,052	109,052
Capital Outlay	310,065	(310,065)	—
Total Expenditures / Expenses.....	<u>11,098,551</u>	<u>77,840</u>	<u>11,176,391</u>
Revenues Over (Under) Expenditures.....	(312,366)	(83,499)	(395,865)
OTHER FINANCING SOURCES (USES)			
Transfers In.....	—	—	—
Transfers Out.....	(43,108)	—	(43,108)
Total Other Financing Sources (Uses)	<u>(43,108)</u>	<u>—</u>	<u>(43,108)</u>
Change in Fund Balance / Net Position.....	(355,474)	(83,499)	(438,973)
Fund Balance / Net Position, January 1	4,112,324		5,579,498
Fund Balance / Net Position, December 31	<u>\$ 3,756,850</u>		<u>\$ 5,140,525</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,107,194	\$1,107,194	\$ 959,888	\$ (147,306)
Delinquent Taxes.....	68,104	68,104	34,445	(33,659)
Total taxes.....	<u>1,175,298</u>	<u>1,175,298</u>	<u>994,333</u>	<u>(180,965)</u>
Other Revenues:				
Intergovernmental.....	7,102,877	7,956,052	7,502,605	(453,447)
License And Fees.....	114,635	129,635	98,549	(31,086)
Charges For Services.....	1,963,700	2,585,020	2,135,217	(449,803)
Miscellaneous.....	38,350	52,850	43,188	(9,662)
Sale of Captial Assets.....	24,000	24,000	12,293	(11,707)
Total revenues.....	<u>10,418,860</u>	<u>11,922,855</u>	<u>10,786,185</u>	<u>(1,136,670)</u>
EXPENDITURES				
Current:				
Wages and Benefits.....	5,244,151	5,761,780	5,611,990	149,790
Materials and Services.....	5,625,553	5,992,931	5,176,496	816,435
Capital outlay:	101,300	134,000	310,065	(176,065)
Total expenditures.....	<u>10,971,004</u>	<u>11,888,711</u>	<u>11,098,551</u>	<u>790,160</u>
Excess (deficiency) of revenues over expenditures.....	<u>(552,144)</u>	<u>34,144</u>	<u>(312,366)</u>	<u>(346,510)</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out.....	-	(286,081)	(43,108)	242,973
Total other financing sources (uses).....	<u>-</u>	<u>(286,081)</u>	<u>(43,108)</u>	<u>242,973</u>
Net change in fund balances.....	(552,144)	(251,937)	(355,474)	(103,537)
Fund balances - beginning.....	4,112,324	4,112,324	4,112,324	-
Fund balances - ending.....	<u>\$3,560,180</u>	<u>\$3,860,387</u>	<u>\$3,756,850</u>	<u>\$ (103,537)</u>



Other Schedules

Tax Collection Agency Fund – Cash Receipts and Disbursements

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

Statement of Taxes Charged and Collected

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

Schedule of Expenditures of Tourism Tax Revenues

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

**Weber County
Tax Collection Trust Fund
Cash Receipts and Disbursements
For the Year Ended December 31, 2016**

	Treasurer Balance 12/31/2015	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2016
Tax Collection Accounts								
Current Year Taxes.....	—	205,616,242	(205,616,242)	—	(160,975)	—	—	—
Redemption Of Prior Year.....	—	5,325,714	—	(5,325,714)	—	—	—	—
Penalties, Int & Costs.....	—	571,634	—	(571,634)	—	—	—	—
Fee In Lieu On Reg Veh.....	—	14,236,848	(14,236,848)	—	—	—	—	—
Tax Overpayments.....	735,266	761,416	—	—	—	1,496,682	735,266	761,416
Total Collections	735,266	226,511,855	(219,853,091)	(5,897,348)	(160,975)	1,496,682	735,266	761,416
WEBER COUNTY FUNDS								
Weber County General Fund.....	1,720,708	—	25,192,865	1,053,327	18,382	27,985,283	26,266,148	1,719,135
Weber County G O Bond Fund.....	247,795	—	3,543,929	98,296	2,579	3,892,598	3,684,974	207,625
Library.....	498,801	—	7,849,086	226,327	5,710	8,579,924	8,098,058	481,866
Paramedic Fund.....	166,256	—	2,093,264	75,716	1,525	2,336,761	2,211,175	125,587
Assess & Collect / County.....	338,402	—	4,472,371	111,041	3,260	4,925,074	4,643,533	281,540
Tax Sale Fees.....	—	—	—	17,115	—	17,115	16,975	140
Unincorp Services Fund.....	18,477	—	324,368	9,246	242	352,332	332,881	19,452
SCHOOL DISTRICTS								
Ogden City School Distr.....	2,220,545	—	33,914,821	1,143,548	25,100	37,304,014	35,701,760	1,602,255
Weber School District.....	4,674,868	—	63,787,960	1,501,953	46,083	70,010,864	65,619,472	4,391,393
Ogden School Judgment Levy.....	9,161	—	—	534	—	9,695	9,680	16
CITIES & TOWNS								
Harrisville City.....	33,436	—	343,021	8,285	245	384,988	362,522	22,465
Huntsville Town.....	6,691	—	75,795	2,623	56	85,166	81,739	3,427
North Ogden City.....	93,888	—	1,222,210	25,784	870	1,342,753	1,259,787	82,966
Ogden City.....	520,994	—	11,227,784	413,221	8,309	12,170,309	11,645,011	525,298
Plain City.....	17,104	—	157,433	2,720	108	177,365	164,564	12,801
Pleasant View City.....	46,862	—	690,973	18,823	496	757,153	706,483	50,670
Riverdale City.....	48,641	—	654,824	8,331	469	712,265	664,889	47,376
Roy City.....	168,441	—	3,906,860	69,695	2,794	4,147,789	3,871,191	276,598
South Ogden City.....	138,203	—	2,337,388	53,712	1,689	2,530,992	2,378,965	152,026
Uintah Town.....	5,110	—	72,954	2,388	51	80,503	74,947	5,556
Washington Terrace City.....	71,834	—	995,196	15,622	711	1,083,362	1,029,203	54,160
Hooper City.....	15,585	—	221,009	3,611	159	240,364	225,535	14,829
Farr West City.....	20,999	—	295,829	2,572	212	319,611	295,798	23,813
WATER CONSERVANCY DIST								
Weber Basin Water - General.....	160,220	—	2,457,435	70,006	1,788	2,689,448	2,536,874	152,574
Weber Basin Water - Ogden.....	46,217	—	964,513	36,246	714	1,047,690	1,003,783	43,907
Roy Water Conservancy Distr.....	7,725	—	133,316	3,135	96	144,273	136,028	8,244
Bona Vista Water Distr.....	49,956	—	551,438	16,464	397	618,255	573,641	44,613
Uintah Highlands Improv.....	11,859	—	184,816	3,005	136	199,816	188,252	11,564
Hooper Water Imp Distr.....	18,221	—	273,547	4,203	197	296,167	282,679	13,488
Powder Mtn Water & Sewer Distr.....	1,420	—	20,214	539	16	22,190	21,321	869
W Warren / Warren Water Imp Dis.....	1,810	—	20,904	95	15	22,823	22,189	634
Weber/Box Elder Conservancy Dis.....	231,437	—	3,694,178	63,525	2,813	3,991,953	3,724,452	267,501
Roy Secondary Water.....	129,675	—	1,967,932	34,551	1,498	2,133,657	1,996,811	136,846
Weber Basin Water.....	103,755	—	1,693,159	35,441	1,302	1,833,658	1,712,748	120,909
South Ogden Cons Dist.....	166,035	—	2,728,512	77,228	2,102	2,973,876	2,812,372	161,505

	Treasurer Balance 12/31/2015	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2016
Wolf Crk Water&Swr.....	8	—	4,403	1,367	5	5,783	2,024	3,760
SEWER DISTRICTS								
Central Weber Sewer Distr.....	453,919	—	7,040,997	201,045	5,118	7,701,079	7,273,451	427,628
North Davis Sewer Distr.....	82,537	—	1,462,722	32,569	1,046	1,578,874	1,480,296	98,579
CEMETERY DISTRICTS								
Ben Lomond Cemetery Distr.....	8,522	—	117,828	2,785	84	129,219	121,004	8,216
Eden Cemetery Distr.....	2,824	—	32,487	1,437	25	36,773	34,496	2,277
Liberty Cemetery Maint Distr.....	821	—	8,694	266	6	9,787	9,327	460
Plain City Cemetery.....	3,128	—	30,794	518	21	34,461	31,898	2,563
West Weber / Taylor Cemetery.....	1,509	—	17,340	163	12	19,023	17,385	1,639
Warren / W Warren Cemetery.....	2,379	—	28,291	1,068	21	31,759	29,643	2,116
MOSQUITO ABATEMENT								
Mosquito Abatement Distr.....	105,446	—	1,669,581	48,062	1,215	1,824,304	1,721,726	102,578
PARK IMPROVEMENT DISTRICTS								
West Warren Park Distr.....	5,006	—	63,115	2,819	48	70,988	66,365	4,623
Weber Serv Area #5 Liberty Park.....	1,474	—	30,200	916	22	32,612	30,998	1,614
Eden Park.....	1,926	—	33,620	900	26	36,472	33,392	3,079
REDEVELOPMENT DISTRICTS								
Ogden Redev C B D Mall (A1).....	78,051	—	1,342,930	—	1,007	1,421,988	1,358,627	63,361
Ogden Redev 25th Street (A2).....	41,894	—	42,840	—	32	84,766	109,779	(25,013)
Ogden Redev Union Garden (A4).....	3,943	—	—	—	—	3,943	3,943	—
Ogden Redev St Benedicts (A5).....	39,109	—	—	—	—	39,109	39,109	—
Ogden Redev Washington Blvd (A.....	71,053	—	—	—	—	71,053	71,053	—
So Ogden Redev Washington Blvd.....	(184)	—	—	—	—	(184)	(184)	—
Ogden Redev Golden Links (A7).....	59	—	666	—	1	725	678	47
Ogden Redev Lester Park (A8).....	9,038	—	107,406	—	81	116,525	109,100	7,425
Ogden Redev Park Blvd (A9).....	6,525	—	59,984	—	45	66,554	61,871	4,683
Ogden Redev I2 Street (A12).....	19,166	—	213,403	—	160	232,729	214,215	18,514
Ogden Redev Lincoln (A10).....	38,595	—	407,836	—	306	446,737	422,814	23,924
Ogden Redev South C B D (A11).....	6,763	—	69,655	—	52	76,471	71,668	4,803
Wash Terrace Redev C B D (D2).....	2,212	—	29,171	—	22	31,405	29,367	2,038
Roy Redev New Iomega (B3).....	22,196	—	296,510	—	222	318,928	292,635	26,293
Wash Terrace Redev Southeast (.....	44,281	—	490,591	—	368	535,240	504,849	30,391
Ogden Redev Hinkley Airport (A.....	5,170	—	179,562	—	135	184,867	170,507	14,360
Roy Redev City Center-Alb #272.....	3,593	—	46,617	—	35	50,245	46,143	4,103
North Ogden Redev C B D (G1).....	65,370	—	670,420	—	503	736,293	680,298	55,995
Ogden Redev Fairmount (A15).....	22,002	—	1,209,881	—	908	1,232,791	1,141,310	91,480
So Ogden Redev 36th Street (C2).....	8,898	—	111,931	—	84	120,913	112,727	8,186
Riverdale Redev 1050 West (E2).....	25,773	—	244,963	—	184	270,919	254,084	16,835
Ogden Redev DDO (A16).....	432,157	—	5,622,040	—	4,217	6,058,414	5,578,065	480,349
Ogden Redev Am Can (A18).....	58,100	—	617,105	—	463	675,668	625,696	49,972
Ogden Redev Wall Ave (A19).....	10,133	—	179,014	—	134	189,282	170,934	18,348
So Ogden Redev Hinckley (C3).....	2,550	—	40,089	—	30	42,669	39,371	3,299
Ogden Redev West 12th (A20).....	142,480	—	1,829,093	—	1,372	1,972,945	1,831,237	141,708
Ogden Redev Hinckley EDA (A21).....	19,898	—	204,763	—	154	224,815	211,763	13,052
Ogden Redev Ogden River (A22).....	9,219	—	219,102	—	164	228,486	200,569	27,917
So Ogden Redev Northwest (C4).....	29,021	—	346,626	—	260	375,907	347,369	28,538
Riverdale Redev Riv Road Amend.....	30,104	—	407,317	—	306	437,726	404,221	33,506
Riverdale Redev 550 West (E5).....	22,324	—	335,600	—	252	358,176	331,135	27,040
Pleasant View Redev Bus Park (.....	32,023	—	367,570	—	276	399,869	369,708	30,161
Weber County Redev GSL Mineral.....	116,354	—	1,734,303	—	1,301	1,851,958	1,663,872	188,086
Ogden Redev East Washington (A.....	4,140	—	38,570	—	29	42,739	38,696	4,044
Weber County Redev Little Mount.....	2,531	—	33,967	—	25	36,523	20,298	16,225
Ogden Redev Trackline EDA (A25).....	3,348	—	57,189	—	43	60,580	57,978	2,602

	Treasurer Balance 12/31/2015	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2016
Ogden Redev So Wall EDA (A26).....	2,011	—	80,667	—	61	82,738	71,455	11,283
Mar/Slat Redev Sierra RV CDA.....	—	—	46,436	—	35	46,471	42,039	4,431
OTHER DISTRICTS								
Assess & Collect / State Multi.....	14,596	—	153,305	15,031	112	183,044	174,978	8,067
Weber Area 911 And Em Serv.....	226,878	—	3,588,934	103,241	2,611	3,921,664	3,701,120	220,544
Weber / Morgan Health.....	68,210	—	1,037,947	34,445	755	1,141,356	1,079,559	61,797
Ogden City Weed&Demo.....	4,658	—	23,675	22,046	74	50,453	26,704	23,749
Ogden Vly Translator.....	4,265	—	75,480	2,016	58	81,818	76,108	5,710
Weber Fire District.....	390,143	—	5,776,582	172,205	4,239	6,343,169	5,951,457	391,712
Weber Fire G.O. Bond-2006.....	13,225	—	563,119	4,562	411	581,317	541,432	39,884
North View Fire Dist.....	132,432	—	2,168,402	40,857	1,547	2,343,238	2,158,695	184,543
Weber Fire Judgment Levy.....	1,222	—	—	104	—	1,325	1,323	3
Central Bus. Asmt #3.....	—	—	171,853	—	134	171,986	137,643	34,343
Total	14,966,160	—	219,853,091	5,897,348	160,975	240,877,574	226,756,461	14,121,112
Grand Total	15,701,426	226,511,855	—	—	—	242,374,256	227,491,727	14,882,529



Weber County
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2016

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
WEBER COUNTY											
Weber County General Fund.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.001910	0.001910	0.001974	23,079,377	1,390,562	1,977,692	26,447,632
Weber County G O Bond Fund.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000269	0.000269	0.000295	3,250,446	195,844	295,552	3,741,842
Library.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000597	0.000597	0.000631	7,213,816	434,642	632,180	8,280,638
Weber / Morgan Health.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000079	0.000079	0.000083	954,592	57,515	83,155	1,095,263
Paramedic Fund.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000157	0.000157	0.000211	1,897,101	114,303	211,395	2,222,798
Assess & Collect / State.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000011	0.000011	0.000012	132,918	8,008	12,022	152,949
Assess & Collect / County.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000318	0.000318	0.000337	3,842,535	231,518	337,630	4,411,683
Tax Sale Fees.....	—	—	—	—	0.000000	0.000000	0.000000	—	—	—	—
SCHOOL DISTRICTS											
Ogden City School Distr.....	3,573,932,656	148,214,349	578,905,436	4,301,052,441	0.009275	0.009275	0.009295	33,148,225	1,374,688	5,380,926	39,903,840
Ogden School Judgment Levy.....	3,573,932,656	148,214,349	578,905,436	4,301,052,441	0.000000	0.000000	0.000000	—	—	—	—
Weber School District.....	8,509,510,958	579,828,740	422,964,959	9,512,304,657	0.006693	0.006693	0.006643	56,954,157	3,880,794	2,809,756	63,644,707
Weber School Judgment Levy.....	8,509,510,958	579,828,740	422,964,959	9,512,304,657	0.000000	0.000000	0.000000	—	—	—	—
CITIES & TOWNS											
Farr West City.....	414,256,524	10,802,179	25,960,964	451,019,667	0.000617	0.000617	0.000658	255,596	6,665	17,082	279,344
Harrisville City.....	274,636,938	7,724,528	5,837,940	288,199,406	0.001123	0.001123	0.001202	308,417	8,675	7,017	324,109
Hooper City.....	376,707,010	7,512,045	1,550,762	385,769,817	0.000544	0.000544	0.000569	204,929	4,087	882	209,898
Huntsville Town.....	57,120,659	2,280,946	239,534	59,641,139	0.001261	0.001261	0.001379	72,029	2,876	330	75,236
North Ogden City.....	852,539,388	18,866,240	14,347,927	885,753,555	0.001384	0.001384	0.001485	1,179,915	26,111	21,307	1,227,332
Ogden City.....	3,584,436,802	148,558,899	580,329,030	4,313,324,731	0.003103	0.003103	0.003220	11,122,507	460,978	1,868,659	13,452,145
Ogden City Weed&Demo.....	—	—	—	—	0.000000	0.000000	0.000000	99,012	—	—	99,012
Plain City.....	290,917,395	13,284,397	2,602,254	306,804,046	0.000463	0.000463	0.000490	134,695	6,151	1,275	142,121
Pleasant View City.....	526,376,645	11,959,320	37,546,823	575,882,788	0.001188	0.001188	0.001247	625,335	14,208	46,821	686,364
Riverdale City.....	559,797,418	24,763,602	40,975,835	625,536,855	0.001144	0.001144	0.001201	640,408	28,330	49,212	717,950
Roy City.....	1,270,449,697	45,488,772	33,130,641	1,349,069,110	0.002828	0.002828	0.002202	3,592,832	128,642	72,954	3,794,428
South Ogden City.....	854,244,292	15,887,260	39,087,633	909,219,185	0.002570	0.002570	0.002696	2,195,408	40,830	105,380	2,341,618
Uintah Town.....	62,361,711	7,044,310	1,670,063	71,076,084	0.000945	0.000945	0.001000	58,932	6,657	1,670	67,259
Washington Terrace City.....	332,579,673	5,482,967	31,314,654	369,377,294	0.002830	0.002830	0.002950	941,200	15,517	92,378	1,049,096
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr.....	1,672,341,823	90,920,436	196,605,872	1,959,868,131	0.000270	0.000270	0.000284	451,532	24,549	55,836	531,917
Hooper Water Imp Distr.....	694,638,835	13,630,720	6,069,028	714,338,583	0.000369	0.000369	0.000387	256,322	5,030	2,349	263,700
Powder Mtn Water & Sewer Distr.....	56,629,757	468,887	1,722,231	58,820,875	0.000356	0.000356	0.000353	20,160	167	608	20,935
Roy Secondary Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,997,176	—	—	1,997,176
Roy Water Conservancy Distr.....	1,362,298,360	47,790,161	34,363,651	1,444,452,172	0.000090	0.000090	0.000097	122,607	4,301	3,333	130,241
South Ogden Cons Dist.....	—	—	—	—	0.000000	0.000000	0.000000	2,801,704	—	—	2,801,704
Uintah Highland Improvement Dis.....	—	—	—	—	0.000000	0.000000	0.000000	790	—	—	790
Uintah Highlands Improv.....	234,090,470	5,670,886	5,015,646	244,777,002	0.000735	0.000735	0.000770	172,057	4,168	3,862	180,087
W Warren / Warren Water Imp Dis.....	47,758,404	2,945,967	2,701,160	53,405,531	0.000377	0.000377	0.000401	18,005	1,111	1,083	20,199
Weber Basin Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,735,887	—	—	1,735,887
Weber Basin Water - General.....	12,083,426,222	728,043,089	1,001,870,395	13,813,339,706	0.000187	0.000187	0.000196	2,259,601	136,144	196,367	2,592,111
Weber Basin Water - Ogden.....	3,584,436,802	148,558,899	580,329,030	4,313,324,731	0.000266	0.000266	0.000283	953,460	39,517	164,233	1,157,210
Weber/Box Elder Conservancy Dis.....	—	—	—	—	0.000000	0.000000	0.000000	3,749,603	—	—	3,749,603
Wolf Crk Water&Swr.....	—	—	—	—	0.000000	0.000000	0.000000	6,160	—	—	6,160
SEWER DISTRICTS											
Central Weber Sewer Distr.....	8,857,839,589	170,989,568	898,138,802	9,926,967,959	0.000758	0.000758	0.000802	6,714,242	129,610	720,307	7,564,160
North Davis Sewer Distr.....	1,303,085,425	46,271,099	34,764,544	1,384,121,068	0.001025	0.001025	0.001025	1,335,663	47,428	35,634	1,418,724
No Davis Sewer.....	—	—	—	—	0.000000	0.000000	0.000000	846	—	—	846
MOSQUITO ABATEMENT DISTRICT											
Mosquito Abatement Distr.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000127	0.000127	0.000134	1,534,597	92,461	134,251	1,761,309
CEMETARY DISTRICTS											
Ben Lomond Cemetery Distr.....	1,484,387,093	36,361,254	60,083,993	1,580,832,340	0.000074	0.000074	0.000079	109,845	2,691	4,747	117,282
Eden Cemetery Distr.....	488,933,927	8,420,620	4,044,863	501,399,410	0.000066	0.000066	0.000070	32,270	556	283	33,109
Liberty Cemetery Maint Distr.....	219,588,380	3,734,155	683,715	224,006,250	0.000038	0.000038	0.000040	8,344	142	27	8,514
Plain City Cemetery.....	349,187,540	19,802,424	2,714,063	371,704,027	0.000075	0.000075	0.000079	26,189	1,485	214	27,889
West Weber / Taylor Cemetery.....	188,027,476	18,624,056	1,140,042	207,791,574	0.000075	0.000075	0.000079	14,102	1,397	90	15,589
Warren / W Warren Cemetery.....	73,190,676	256,261,594	38,994,659	368,446,929	0.000123	0.000123	0.000124	9,002	31,520	4,835	45,358

Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	
PARK IMPROVEMENT DISTRICTS											
Eden Park.....	—	—	—	0.000000	0.000000	0.000000	34,340	—	—	34,340	
Weber Serv Area #5 Liberty Park.....	219,588,380	3,734,155	683,715	224,006,250	0.000132	0.000132	0.000138	28,986	493	94	29,573
West Warren Park Distr.....	45,673,019	242,920,990	35,844,245	324,438,254	0.000348	0.000348	0.000351	15,894	84,537	12,581	113,012
REDEVELOPMENT DISTRICTS											
North Ogden Redev C B D (G1).....	55,963,184	677,341	2,872,415	59,512,940	0.000000	0.000000	0.000000	670,420	—	—	670,420
Ogden Redev Am Can (A18).....	42,550,986	476,992	1,947,335	44,975,313	0.000000	0.000000	0.000000	617,105	—	—	617,105
Ogden Redev DDO (A16).....	297,264,013	3,068,325	137,294,747	437,627,085	0.000000	0.000000	0.000000	5,622,040	—	—	5,622,040
Ogden Redev Wall Ave (A19).....	23,092,104	255,104	6,218,121	29,565,329	0.000000	0.000000	0.000000	179,014	—	—	179,014
Ogden Redev West 12th (A20).....	32,996,859	728,335	156,324,443	190,049,637	0.000000	0.000000	0.000000	1,829,093	—	—	1,829,093
Ogden Redev 12 Street (A12).....	15,552,528	91,153	2,090,031	17,733,712	0.000000	0.000000	0.000000	213,403	—	—	213,403
Ogden Redev 25th Street (A2).....	52,185,312	169,718	4,175,145	56,530,175	0.000000	0.000000	0.000000	42,840	—	—	42,840
Ogden Redev C B D Mall (A1).....	72,886,827	812,631	6,789,748	80,489,206	0.000000	0.000000	0.000000	1,342,930	—	—	1,342,930
Ogden Redev East Washington (A.....)	21,469,969	234,955	568,570	22,273,494	0.000000	0.000000	0.000000	38,570	—	—	38,570
Ogden Redev Fairmount (A15).....	41,164,191	55,579	50,856,537	92,076,307	0.000000	0.000000	0.000000	1,209,881	—	—	1,209,881
Ogden Redev Golden Links (A7).....	—	6,221	—	6,221	0.000000	0.000000	0.000000	666	—	—	666
Ogden Redev Hinckley EDA (A21).....	15,966,351	19,209	23,120,012	39,105,572	0.000000	0.000000	0.000000	204,763	—	—	204,763
Ogden Redev Hinkley Airport (A.....)	12,796,574	88,190	1,054,372	13,939,136	0.000000	0.000000	0.000000	179,562	—	—	179,562
Ogden Redev Lester Park (A8).....	15,831,228	343,610	351,112	16,525,950	0.000000	0.000000	0.000000	107,406	—	—	107,406
Ogden Redev Lincoln (A10).....	42,181,638	84,085	47,579	42,313,302	0.000000	0.000000	0.000000	407,836	—	—	407,836
Ogden Redev Ogden River (A22).....	27,213,029	371,513	1,003,998	28,588,540	0.000000	0.000000	0.000000	219,102	—	—	219,102
Ogden Redev Park Blvd (A9).....	7,987,334	466,281	118,762	8,572,377	0.000000	0.000000	0.000000	59,984	—	—	59,984
Ogden Redev So Wall EDA (A26).....	16,417,793	58,776	721,951	17,198,520	0.000000	0.000000	0.000000	80,667	—	—	80,667
Ogden Redev South C B D (A11).....	9,802,953	207,192	946,253	10,956,398	0.000000	0.000000	0.000000	69,655	—	—	69,655
Ogden Redev Trackline EDA (A25.....)	12,893,335	180,961	1,631,970	14,706,266	0.000000	0.000000	0.000000	57,189	—	—	57,189
Pleasant View Redev Bus Park (.....)	38,754,929	366,392	16,762,462	55,883,783	0.000000	0.000000	0.000000	367,570	—	—	367,570
Riverdale Redev Riv Road Amend.....	55,209,741	468,546	3,557,983	59,236,270	0.000000	0.000000	0.000000	407,317	—	—	407,317
Riverdale Redev 1050 West (E2).....	30,223,416	140,569	2,990,336	33,354,321	0.000000	0.000000	0.000000	244,963	—	—	244,963
Riverdale Redev 550 West (E5).....	32,716,684	107,083	3,434,093	36,257,860	0.000000	0.000000	0.000000	335,600	—	—	335,600
Roy Redev New Omega (B3).....	26,680,903	70,591	1,748,684	28,500,178	0.000000	0.000000	0.000000	296,510	—	—	296,510
Roy Redev City Center-Alb #272.....	6,825,073	37,779	288,450	7,151,302	0.000000	0.000000	0.000000	46,617	—	—	46,617
So Ogden Redev 36th Street (C2.....)	11,236,872	83,768	1,815,025	13,135,665	0.000000	0.000000	0.000000	111,931	—	—	111,931
So Ogden Redev Hinckley (C3).....	3,480,516	32,117	319,102	3,831,735	0.000000	0.000000	0.000000	40,089	—	—	40,089
So Ogden Redev Northwest (C4).....	42,985,078	458,651	3,299,737	46,743,466	0.000000	0.000000	0.000000	346,626	—	—	346,626
Mar/Slat Redev Sierra RV CDA (.....)	5,584,800	—	—	5,584,800	0.000000	0.000000	0.000000	46,436	—	—	46,436
Wash Terrace Redev C B D (D2).....	5,186,011	139,835	98,744	5,424,590	0.000000	0.000000	0.000000	29,171	—	—	29,171
Wash Terrace Redev Southeast (.....)	66,992,152	559,371	2,721,151	70,272,674	0.000000	0.000000	0.000000	490,591	—	—	490,591
Weber County Redev GSL Mineral.....	—	237,750,496	617,969	238,368,465	0.000000	0.000000	0.000000	1,734,303	—	—	1,734,303
Weber County Redev Little Mount.....	4,019,219	45,134	1,605,587	5,669,940	0.000000	0.000000	0.000000	33,967	—	—	33,967
OTHER DISTRICTS											
North View Fire Dist.....	1,653,552,971	38,518,708	57,732,690	1,749,804,369	0.001232	0.001232	0.001033	2,037,177	47,455	59,638	2,144,270
Ogden Vly Translator.....	—	—	—	—	0.000000	0.000000	0.000000	77,184	—	—	77,184
Unincorp Services Fund.....	1,717,505,212	353,778,578	136,988,215	2,208,272,005	0.000154	0.000154	0.000162	264,496	54,482	22,192	341,170
Weber Area 911 And Em Serv.....	12,083,443,614	728,043,089	1,001,870,395	13,813,357,098	0.000273	0.000273	0.000288	3,298,780	198,756	288,539	3,786,075
Weber Fire District.....	3,475,103,655	428,982,794	215,027,595	4,119,114,044	0.001405	0.001405	0.001471	4,882,521	602,721	316,306	5,801,547
Weber Fire G.O. Bond-2006.....	3,591,045,656	436,164,344	217,717,343	4,244,927,343	0.000139	0.000139	0.000007	499,155	60,627	1,524	561,306
Weber Fire Judgment Levy.....	3,475,103,655	428,982,794	215,027,595	4,119,114,044	0.000000	0.000000	0.000000	—	—	—	—
Central Bus. Asmt #3.....	—	—	—	—	0.000000	0.000000	0.000000	177,981	—	—	177,981
							205,234,878	10,008,945	16,054,211	231,298,034	

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc. Collections	Delinquent Taxes	Interest & Penalty			
709,212	486,182	3,659	1,199,053	25,248,578	95.5%	(1,730)	1,887,239	156,488	679,331	561,133	2,240,292	26,173	26,264,575
89,579	68,483	515	158,577	3,583,265	95.8%	(1,254)	265,794	20,291	94,346	6,070	320,344	3,364	3,644,804
198,802	151,972	1,144	351,918	7,928,720	95.8%	(1,373)	589,886	45,003	216,548	14,472	704,215	7,918	8,081,123
26,307	20,110	151	46,568	1,048,694	95.7%	(152)	78,059	5,954	32,785	2,280	93,046	1,429	1,073,146
52,287	39,993	301	92,581	2,130,217	95.8%	(3,040)	155,129	11,890	72,450	4,520	197,999	2,661	2,170,505
3,663	2,800	21	6,484	146,464	95.8%	(65)	10,869	836	3,443	201	2,972	1,807	156,968
105,895	80,951	609	187,454	4,224,229	95.8%	(1,079)	314,211	24,190	117,131	8,070	85,793	2,805	4,598,152
—	—	—	—	—	100.0%	—	—	—	17,115	—	—	—	17,115
1,149,524	447,639	4,301	1,601,464	38,302,375	96.0%	4,177	2,048,928	57,575	1,090,590	73,669	6,471,595	22,250	35,083,469
—	—	—	—	—	100.0%	—	—	—	505	29	—	—	534
1,399,207	1,380,494	9,719	2,789,420	60,855,287	95.6%	5,735	5,134,700	462,896	1,442,099	97,667	2,598,977	63,414	65,335,991
—	—	—	—	—	100.0%	—	—	—	3	1	—	—	5
3,094	6,804	19	9,917	269,427	96.5%	(64)	23,351	3,228	2,488	257	—	75	298,612
8,024	6,030	35	14,088	310,021	95.7%	(28)	30,796	2,280	7,966	520	—	3	351,551
4,031	9,814	21	13,866	196,031	93.4%	(2)	23,525	1,483	3,483	259	—	—	224,779
2,613	375	6	2,995	72,241	96.0%	(2)	3,546	20	2,525	146	—	—	78,475
28,167	26,177	140	54,484	1,172,848	95.6%	(72)	116,801	10,564	24,761	1,736	77,203	569	1,248,865
384,587	149,773	1,441	535,802	12,916,343	96.0%	(1,590)	687,727	19,221	393,311	26,767	2,383,542	8,923	11,649,314
75,337	—	—	75,337	23,675	23.9%	—	—	74	22,046	—	—	—	45,795
2,014	2,907	49	4,970	137,151	96.5%	(4)	18,470	1,990	2,598	210	—	153	160,261
13,898	13,508	52	27,459	658,905	96.0%	(102)	57,295	6,803	17,975	1,253	31,822	14	710,292
6,427	10,414	105	16,946	701,004	97.6%	(101)	47,160	555	8,008	711	92,921	792	663,624
62,443	148,165	555	211,163	3,583,265	94.4%	1,783	391,950	1,728	66,945	5,060	65,880	5,502	3,979,348
44,061	42,738	143	86,942	2,254,677	96.3%	(232)	173,366	7,005	50,984	4,120	94,325	2,807	2,392,788
968	1,779	6	2,753	64,506	95.9%	(5)	7,992	482	2,291	138	—	12	75,393
18,277	23,969	56	42,303	1,006,793	96.0%	(169)	89,615	4,104	15,048	1,160	103,637	1,384	1,011,528
10,895	7,658	88	18,641	513,276	96.5%	(144)	41,587	5,748	15,855	934	8,419	538	568,299
6,204	11,594	28	17,825	245,875	93.2%	(6)	29,031	(1,320)	4,057	309	—	0	277,946
871	281	1	1,153	19,782	94.5%	1	478	(44)	530	22	—	—	20,769
29,243	—	—	29,243	1,967,932	98.5%	—	—	1,498	34,551	—	—	—	2,003,981
2,582	5,083	20	7,684	122,557	94.1%	(15)	12,912	258	3,012	202	2,134	245	136,547
73,193	—	—	73,193	2,728,512	97.4%	—	—	2,102	77,228	—	—	—	2,807,841
—	—	—	—	790	100.0%	—	—	1	442	—	—	—	1,233
4,173	4,631	13	8,818	171,269	95.1%	(9)	12,802	(12)	2,429	246	—	—	186,724
520	276	3	799	19,400	96.0%	(4)	2,136	112	92	15	—	737	21,013
42,727	—	—	42,727	1,693,159	97.5%	—	—	1,302	35,441	—	—	—	1,729,902
62,271	47,602	358	110,231	2,481,880	95.7%	(332)	184,770	14,094	66,976	4,499	220,114	2,545	2,529,228
32,969	12,840	124	45,932	1,111,278	96.0%	(320)	58,954	1,652	34,499	2,336	206,152	775	1,001,473
55,425	—	—	55,425	3,694,178	98.5%	—	—	2,813	63,525	—	—	—	3,760,516
1,757	—	—	1,757	4,403	71.5%	—	—	5	1,367	—	—	—	5,775
178,126	132,605	503	311,234	7,252,926	95.9%	(1,540)	530,603	32,391	192,176	13,079	766,913	5,562	7,247,160
23,109	54,139	186	77,433	1,341,291	94.5%	52	145,193	2,018	31,347	2,085	24,213	2,284	1,495,490
—	—	—	—	846	100.0%	—	—	1	—	—	—	—	847
42,291	32,329	243	74,863	1,686,446	95.8%	(278)	125,486	9,573	45,992	3,069	149,742	1,688	1,718,858
2,542	2,393	12	4,947	112,335	95.8%	(16)	10,632	1,024	2,667	187	6,099	32	120,697
1,856	277	4	2,137	30,972	93.5%	(1)	1,273	249	1,379	78	—	—	33,949
307	97	1	405	8,109	95.2%	(0)	547	40	256	15	—	—	8,966
390	645	11	1,046	26,842	96.2%	(1)	3,499	490	495	41	—	34	31,334
179	361	8	549	15,040	96.5%	(0)	1,780	523	157	15	—	—	17,514
673	107	3	783	44,575	98.3%	4	825	531	1,021	64	17,447	192	29,380

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc. Collections	Delinquent Taxes	Interest & Penalty			
720	—	—	720	33,620	97.9%	—	—	26	900	—	—	—	34,546
1,065	338	4	1,407	28,166	95.2%	(0)	1,899	139	882	53	—	—	31,138
1,828	136	6	1,970	111,042	98.3%	10	1,204	934	2,695	163	50,066	—	65,982
—	—	—	—	670,420	100.0%	—	—	503	—	—	—	—	670,923
—	—	—	—	617,105	100.0%	—	—	463	—	—	—	—	617,568
—	—	—	—	5,622,040	100.0%	—	—	4,217	—	—	—	—	5,626,257
—	—	—	—	179,014	100.0%	—	—	134	—	—	—	—	179,148
—	—	—	—	1,829,093	100.0%	—	—	1,372	—	—	—	—	1,830,465
—	—	—	—	213,403	100.0%	—	—	160	—	—	—	—	213,563
—	—	—	—	42,840	100.0%	—	—	32	—	—	—	—	42,872
—	—	—	—	1,342,930	100.0%	—	—	1,007	—	—	—	—	1,343,937
—	—	—	—	38,570	100.0%	—	—	29	—	—	—	—	38,599
—	—	—	—	1,209,881	100.0%	—	—	908	—	—	—	—	1,210,789
—	—	—	—	666	100.0%	—	—	1	—	—	—	—	667
—	—	—	—	204,763	100.0%	—	—	154	—	—	—	—	204,917
—	—	—	—	179,562	100.0%	—	—	135	—	—	—	—	179,697
—	—	—	—	107,406	100.0%	—	—	81	—	—	—	—	107,487
—	—	—	—	407,836	100.0%	—	—	306	—	—	—	—	408,142
—	—	—	—	219,102	100.0%	—	—	164	—	—	—	—	219,266
—	—	—	—	59,984	100.0%	—	—	45	—	—	—	—	60,029
—	—	—	—	80,667	100.0%	—	—	61	—	—	—	—	80,728
—	—	—	—	69,655	100.0%	—	—	52	—	—	—	—	69,707
—	—	—	—	57,189	100.0%	—	—	43	—	—	—	—	57,232
—	—	—	—	367,570	100.0%	—	—	276	—	—	—	—	367,846
—	—	—	—	407,317	100.0%	—	—	306	—	—	—	—	407,623
—	—	—	—	244,963	100.0%	—	—	184	—	—	—	—	245,147
—	—	—	—	335,600	100.0%	—	—	252	—	—	—	—	335,852
—	—	—	—	296,510	100.0%	—	—	222	—	—	—	—	296,732
—	—	—	—	46,617	100.0%	—	—	35	—	—	—	—	46,652
—	—	—	—	111,931	100.0%	—	—	84	—	—	—	—	112,015
—	—	—	—	40,089	100.0%	—	—	30	—	—	—	—	40,119
—	—	—	—	346,626	100.0%	—	—	260	—	—	—	—	346,886
—	—	—	—	46,436	100.0%	—	—	35	—	—	—	—	46,471
—	—	—	—	29,171	100.0%	—	—	22	—	—	—	—	29,193
—	—	—	—	490,591	100.0%	—	—	368	—	—	—	—	490,959
—	—	—	—	1,734,303	100.0%	—	—	1,301	—	—	—	—	1,735,604
—	—	—	—	33,967	100.0%	—	—	25	—	—	—	—	33,992
48,288	43,913	217	92,417	2,051,853	95.7%	926	197,141	18,929	39,149	2,974	99,755	411	2,210,806
1,704	—	—	1,704	75,480	97.8%	—	—	58	2,016	—	—	—	77,554
10,261	3,444	78	13,783	327,387	96.0%	(58)	16,069	2,920	8,927	517	21,853	52	333,855
90,909	69,495	523	160,927	3,625,148	95.8%	(595)	269,747	20,579	98,788	6,599	321,872	3,606	3,694,786
159,029	106,544	1,125	266,698	5,534,849	95.4%	(714)	392,154	61,376	165,735	9,938	204,439	5,873	5,953,026
16,806	10,602	120	27,529	533,778	95.1%	2,412	39,719	7,682	4,260	638	20,042	354	568,092
—	—	—	—	—	100.0%	—	—	—	98	5	—	—	104
6,129	—	—	6,129	171,853	96.6%	—	—	134	—	—	—	—	171,986
5,297,460	3,668,468	26,727	8,992,655	222,305,380		(0)	14,236,848	1,045,746	5,325,714	858,534	17,683,824	176,985	225,911,413

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2016

Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,545,821
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,545,821</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	247,500
Recreation.....	184,372
Film production.....	—
Conventions.....	577,500
	<u>1,009,372</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	536,449
	<u>536,449</u>
Total TRT Expenditures.....	<u>1,545,821</u>
TRT Not Expended.....	<u>\$ —</u>

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

	<u>Restaurant Tax</u>	<u>Car Rental Tax</u>	<u>Total</u>
TRCC tax revenue, total.....	\$ 3,345,694	\$ 455,681	\$ 3,801,374
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	546,488	—	546,488
Recreation facilities - Ice Sheet.....	445,064	—	445,064
Convention facilities - Ogden Eccles Conference Center.....	1,923,783	455,681	2,379,463
Total TRCC Expenditures.....	<u>2,915,335</u>	<u>455,681</u>	<u>3,371,015</u>
TRCC Taxes Not Expended.....	<u>\$ 430,359</u>	<u>\$ —</u>	<u>\$ 430,359</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.

Net Position by Component	134
Changes in Net Position	136
Fund Balances – Governmental Funds.....	138
Changes in Fund Balances – Governmental Funds	140

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.

Property Tax Levies and Collections	142
Assessed/Taxable and Estimated Market Value of Taxable Property	143
Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....	144
Principal Property Taxpayers	145

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.

Legal Debt Margin	146
Computation of Overlapping Debt	147
Ratios of Outstanding Debt to Personal Income, Assessed/Taxable Value, and Population.....	148
Ratios of General Bonded Debt Outstanding	150
Pledged Revenue Coverage.....	151

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.

Demographic and Economic Indicators	152
Largest Employers.....	153

Operating Information

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

Full-Time Equivalent Employees by Function.....	154
Operating Indicators by Function.....	155
Capital Asset Statistics by Function	156

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

WEBER COUNTY, UTAH

Net Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 148,588,896	\$ 131,294,134	\$ 120,865,911	\$ 102,390,851
Restricted.....	47,769,836	56,017,167	41,782,851	37,951,506
Unrestricted.....	<u>(682,742)</u>	<u>(3,261,940)</u>	<u>11,303,085</u>	<u>16,891,021</u>
Total Governmental Activities Net Position.....	<u>195,675,990</u>	<u>184,049,361</u>	<u>173,951,847</u>	<u>157,233,378</u>
Business-type Activities:				
Net Investment in Capital Assets.....	11,002,355	11,263,539	11,255,612	11,467,927
Restricted.....	—	—	—	—
Unrestricted.....	<u>(2,055,128)</u>	<u>(2,197,764)</u>	<u>(1,515,699)</u>	<u>(1,382,373)</u>
Total Business-type Activities Net Position.....	<u>8,947,227</u>	<u>9,065,775</u>	<u>9,739,913</u>	<u>10,085,554</u>
Primary Government:				
Net Investment in Capital Assets.....	159,591,251	142,557,673	132,121,523	113,858,778
Restricted.....	47,769,836	56,017,167	41,782,851	37,951,506
Unrestricted.....	<u>(2,737,870)</u>	<u>(5,459,704)</u>	<u>9,787,386</u>	<u>15,508,648</u>
Total Primary Government Net Position.....	<u>\$ 204,623,217</u>	<u>\$ 193,115,136</u>	<u>\$ 183,691,760</u>	<u>\$ 167,318,932</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.

	2012	2011	2010	2009	2008	2007
\$	99,641,750	\$ 97,108,067	\$ 88,851,722	\$ 86,825,778	\$ 82,938,348	\$ 78,007,703
	33,696,171	27,539,608	21,326,079	16,160,765	8,467,735	5,054,653
	31,710,065	30,974,629	31,571,273	29,044,412	30,123,176	28,114,387
	<u>165,047,986</u>	<u>155,622,304</u>	<u>141,749,074</u>	<u>132,030,955</u>	<u>121,529,259</u>	<u>111,176,743</u>
	10,731,814	10,913,000	10,759,920	10,059,197	10,172,349	10,372,806
	—	—	—	—	—	—
	(957,416)	(767,664)	(289,965)	344,136	45,298	(105,870)
	<u>9,774,398</u>	<u>10,145,336</u>	<u>10,469,955</u>	<u>10,403,333</u>	<u>10,217,647</u>	<u>10,266,936</u>
	110,373,564	108,021,067	99,611,642	96,884,975	93,110,697	88,380,509
	33,696,171	27,539,608	21,326,079	16,160,765	8,467,735	5,054,653
	30,752,649	30,206,965	31,281,308	29,388,548	30,168,474	28,008,517
\$	<u><u>174,822,384</u></u>	<u><u>165,767,640</u></u>	<u><u>152,219,029</u></u>	<u><u>142,434,288</u></u>	<u><u>131,746,906</u></u>	<u><u>121,443,679</u></u>

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2016	2015	2014	2013	2012
Expenses					
Governmental Activities:					
General Government.....	\$ 24,672,607	\$ 25,050,489	\$ 23,325,818	\$ 21,101,639	\$ 19,716,731
Public Safety.....	39,963,233	38,932,339	38,167,752	38,541,683	36,684,282
Public Health and Welfare.....	2,210,508	2,575,084	2,308,236	12,760,881	12,417,188
Library Services (1).....	7,729,549	7,539,494	8,028,348	8,239,781	7,490,927
Streets and Public Improvements.....	36,054,052	28,573,891	23,052,288	9,452,096	4,650,596
Parks, Recreation and Public Facilities.....	15,936,089	15,385,219	14,084,346	15,230,970	13,890,816
Conservation and Development.....	5,212,182	7,228,292	5,141,561	1,212,147	1,605,418
Interest on Long-term Debt.....	3,726,771	3,598,978	3,652,642	2,244,962	2,017,567
Total Governmental Activities Expenses.....	135,504,991	128,883,786	117,760,991	108,784,159	98,473,525
Business-type Activities:					
Solid Waste Transfer Station.....	8,104,200	7,667,221	7,891,674	8,426,666	7,647,156
Landfill Gas Recovery.....	161,822	169,303	232,629	329,018	286,223
Animal Shelter (2).....	699,065	706,302	735,957	—	—
Total Business-type Activities Expenses.....	8,965,087	8,542,826	8,860,260	8,755,684	7,933,379
Total Primary Government Expenses.....	144,470,078	137,426,612	126,621,251	117,539,843	106,406,904
Program Revenues					
Governmental Activities:					
Charges for Services:					
Jail.....	11,481,556	9,562,754	8,436,396	9,223,039	8,877,843
Parks and Recreation.....	4,889,870	4,467,675	3,821,459	3,640,911	3,251,353
Vehicle Registrations.....	5,051,878	3,833,150	2,907,886	2,190,466	3,045,276
MBA.....	2,925,574	3,039,454	2,948,941	3,031,941	3,042,594
Sheriff Contracts.....	4,286,570	4,540,847	4,330,786	3,324,468	2,257,462
Municipal Services.....	782,948	548,566	427,836	314,270	438,178
Health Department (3).....	—	—	—	1,928,191	1,898,125
Recorder Fees.....	1,228,348	1,073,751	886,138	1,092,944	1,019,738
Other Activities.....	8,342,442	9,247,525	6,804,228	9,034,618	7,258,217
Operating Grants and Contributions.....	4,576,203	5,900,203	5,995,310	13,866,471	10,710,272
Capital Grants and Contributions.....	1,600,000	4,300,937	12,319,747	576,865	1,163,402
Total Governmental Activities Program Revenues.....	45,165,389	46,514,862	48,878,727	48,224,184	42,962,460
Business type Activities:					
Charges for Services:					
Solid Waste Transfer Station.....	7,985,999	7,372,264	7,402,317	7,175,587	7,320,168
Landfill Gas Recovery.....	142,534	128,494	197,888	212,749	238,529
Animal Shelter (2).....	717,986	832,924	748,702	—	—
Total Business-type Activities Program Revenues.....	8,846,519	8,333,682	8,348,907	7,388,336	7,558,697
Total Primary Government Program Revenues.....	54,011,908	54,848,544	57,227,634	55,612,520	50,521,157
Net (Expense)/Revenue					
Governmental Activities.....	(90,339,602)	(82,368,924)	(68,882,264)	(60,559,975)	(55,511,065)
Business-type Activities.....	(118,568)	(209,144)	(511,353)	(1,367,348)	(374,682)
Total Primary Government Net (Expense)/Revenue.....	(90,458,170)	(82,578,068)	(69,393,617)	(61,927,323)	(55,885,747)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	40,837,702	40,499,787	38,942,988	36,057,092	37,455,557
Sales and Franchise Taxes.....	53,971,351	45,720,963	41,331,850	24,003,012	22,809,826
Other Property Taxes.....	4,588,003	4,096,354	4,458,714	4,523,035	4,287,281
Unrestricted Investment Income.....	1,089,328	346,820	553,290	303,444	384,083
Gain on Sale of Capital Assets.....	1,250,364	5,782	81,446	163,390	—
Miscellaneous.....	229,483	233,758	232,445	—	—
Extraordinary Item.....	—	16,847,002	—	—	—
Total Governmental Activities.....	101,966,231	107,750,466	85,600,733	65,049,973	64,936,747
Business-type Activities:					
Unrestricted Investment Income.....	20	13	134	1,638	3,744
Gain on Sale of Capital Assets.....	—	—	—	—	—
Special Item - Insurance and Capital Contributions.....	—	—	—	1,710,607	—
Special Item - Change in OPEB.....	—	—	165,578	—	—
Total Business-type Activities.....	20	13	165,712	1,712,245	3,744
Total Primary Government General Revenues.....	101,966,251	107,750,479	85,766,445	66,762,218	64,940,491
Change in Net Position					
Governmental Activities.....	11,626,629	25,381,542	16,718,469	4,489,998	9,425,682
Business-type Activities.....	(118,548)	(209,131)	(345,641)	344,897	(370,938)
Total Primary Government.....	\$ 11,508,081	\$ 25,172,411	\$ 16,372,828	\$ 4,834,895	\$ 9,054,744

Notes:

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

2011	2010	2009	2008	2007
\$ 19,206,054	\$ 19,550,451	\$ 19,248,682	\$ 19,311,337	\$ 18,349,613
36,589,205	36,590,131	37,070,989	36,878,442	35,362,909
12,005,753	12,422,986	12,397,501	11,770,507	11,729,306
7,143,563	6,904,249	6,886,132	6,108,538	—
4,020,977	4,127,677	3,772,375	3,848,549	3,621,735
12,498,538	12,715,072	13,225,778	14,095,771	19,050,351
1,621,585	1,258,224	1,250,923	1,003,951	918,690
2,213,703	2,332,079	2,560,139	2,809,919	2,866,544
95,299,378	95,900,869	96,412,519	95,827,014	91,899,148
7,386,910	7,373,790	7,672,422	7,614,348	6,756,791
355,405	292,380	314,304	305,118	306,168
—	—	—	—	—
7,742,315	7,666,170	7,986,726	7,919,466	7,062,959
103,041,693	103,567,039	104,399,245	103,746,480	98,962,107
9,724,212	9,586,832	10,694,208	10,386,647	10,009,537
3,803,453	3,897,272	4,092,505	5,389,176	4,523,047
3,679,157	3,739,585	4,371,873	4,575,667	3,710,312
2,981,363	2,885,622	2,822,569	3,324,848	3,463,422
2,176,900	2,229,088	2,801,198	2,087,661	2,313,059
718,148	729,046	1,323,410	1,260,717	1,670,381
1,745,839	1,958,690	1,980,633	1,993,925	1,972,604
906,664	1,080,357	1,291,645	1,273,144	1,450,140
5,536,108	5,291,924	4,665,820	3,651,368	5,994,649
10,356,405	10,174,749	9,933,008	9,883,616	10,451,305
2,805,682	793,262	570,993	1,389,074	4,617,237
44,433,931	42,366,427	44,547,862	45,215,843	50,175,693
7,188,658	7,577,985	7,873,935	7,514,193	7,306,838
224,046	149,019	256,936	324,332	83,732
—	—	—	—	—
7,412,704	7,727,004	8,130,871	7,838,525	7,390,570
51,846,635	50,093,431	52,678,733	53,054,368	57,566,263
(50,865,447)	(53,534,442)	(51,864,657)	(50,611,171)	(41,723,455)
(329,611)	60,834	144,145	(80,941)	327,611
(51,195,058)	(53,473,608)	(51,720,512)	(50,692,112)	(41,395,844)
37,924,844	37,545,879	37,365,012	35,416,819	33,494,988
21,927,372	21,498,663	20,906,185	21,224,598	18,395,695
4,230,597	3,780,346	3,767,268	3,551,985	2,935,615
228,930	180,882	222,303	755,734	689,899
426,934	246,791	105,585	14,551	425,232
—	—	—	—	—
—	—	—	—	—
64,738,677	63,252,561	62,366,353	60,963,687	55,941,429
4,992	5,788	41,541	31,652	55,580
—	—	—	—	14,250
—	—	—	—	—
—	—	—	—	—
4,992	5,788	41,541	31,652	69,830
64,743,669	63,258,349	62,407,894	60,995,339	56,011,259
13,873,230	9,718,119	10,501,696	10,352,516	14,217,974
(324,619)	66,622	185,686	(49,289)	397,441
\$ 13,548,611	\$ 9,784,741	\$ 10,687,382	\$ 10,303,227	\$ 14,615,415

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund				
Reserved.....	\$ —	\$ —	\$ —	\$ —
Unreserved.....	—	—	—	—
Total General Fund.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
All Other Governmental Funds				
Reserved reported in:				
Special Revenue Funds.....	\$ —	\$ —	\$ —	\$ —
Debt Service Funds.....	—	—	—	—
Capital Projects Funds.....	—	—	—	—
Unreserved reported in:				
Special Revenue Funds.....	—	—	—	—
Debt Service Funds.....	—	—	—	—
Capital Projects Funds.....	—	—	—	—
Total All Other Governmental Funds.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
General Fund				
Nonspendable.....	38,613	34,024	44,607	54,832
Restricted.....	297,479	532,895	558,891	53,196
Committed.....	—	—	—	—
Assigned.....	2,442,017	2,245,175	3,027,747	1,609,304
Unassigned.....	<u>12,332,859</u>	<u>10,994,534</u>	<u>9,719,904</u>	<u>11,862,235</u>
Total General Fund.....	<u>\$ 15,110,968</u>	<u>\$ 13,806,628</u>	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>
All Other Governmental Funds				
Nonspendable.....	—	4,950,000	\$ —	\$ 32,303
Restricted.....	28,685,760	16,287,031	37,426,037	51,087,612
Committed.....	50,724,171	51,933,755	41,095,101	21,782,393
Assigned.....	12,632,589	11,260,098	13,133,992	31,533,276
Unassigned.....	—	—	—	(21,128)
Total All Other Governmental Funds.....	<u>\$ 92,042,520</u>	<u>\$ 79,480,884</u>	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</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.

2012	2011	2010	2009	2008	2007
\$ —	\$ —	\$ 471,488	\$ 440,154	\$ 489,008	\$ 437,002
—	—	13,374,214	13,510,676	12,996,459	12,292,915
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>
\$ —	\$ —	\$ 5,308,773	\$ 4,115,346	\$ 4,486,375	\$ 4,445,621
—	—	—	3,175,268	350,605	—
—	—	164,319	60,567	64,892	7,199,809
—	—	31,416,159	25,881,787	20,279,872	16,266,038
—	—	2,608,947	(596,062)	1,955,069	2,127,870
—	—	1,990,765	2,283,295	1,854,704	922,929
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 41,488,963</u>	<u>\$ 34,920,201</u>	<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>
64,712	74,257	—	—	—	—
520,143	467,467	—	—	—	—
—	—	—	—	—	—
1,494,639	1,418,774	—	—	—	—
12,529,994	11,945,937	—	—	—	—
<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
\$ 26,822	\$ 22,914	\$ —	\$ —	\$ —	\$ —
7,830,423	3,921,055	—	—	—	—
11,586,541	11,193,700	—	—	—	—
40,321,242	32,183,904	—	—	—	—
—	—	—	—	—	—
<u>\$ 59,765,028</u>	<u>\$ 47,321,573</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 39,752,940	\$ 39,372,973	\$ 37,741,491	\$ 34,732,358
General Sales Taxes.....	12,881,969	12,318,108	11,840,368	11,277,993
Transportation Sales Taxes.....	32,247,507	25,022,081	21,842,746	5,618,167
Tourism Related Sales Taxes.....	5,347,194	5,043,494	4,470,156	4,110,476
RAMP Sales Tax.....	3,504,643	3,337,281	3,178,580	2,996,376
Franchise Tax.....	-	-	-	-
Delinquent Property Taxes.....	1,474,041	1,356,450	1,784,179	2,747,161
Assessing and Collecting Property Taxes.....	4,269,553	3,947,022	4,307,197	3,894,487
Total Taxes.....	<u>99,477,847</u>	<u>90,397,409</u>	<u>85,164,717</u>	<u>65,377,018</u>
Other Revenues:				
Licenses, Permits, and Fees.....	6,279,257	5,910,203	4,029,418	3,777,832
Intergovernmental.....	6,176,161	10,201,140	15,580,856	14,360,916
Charges for Services.....	30,067,189	27,553,792	24,656,070	26,850,409
Fines and Forfeitures.....	320,961	337,003	410,809	467,083
Miscellaneous.....	3,031,843	1,358,351	2,372,477	2,964,370
Total Revenues.....	<u>145,353,258</u>	<u>135,757,898</u>	<u>132,214,347</u>	<u>113,797,628</u>
Expenditures				
General Government.....	22,753,381	24,445,016	21,638,717	19,814,571
Public Safety.....	37,866,430	37,891,554	36,263,906	36,676,757
Public Health and Welfare.....	2,037,668	2,081,313	2,005,021	12,249,697
Library Services.....	7,319,638	7,159,838	7,435,355	7,696,146
Streets and Public Improvements.....	54,619,544	32,049,978	22,397,976	8,838,648
Parks, Recreation, and Public Facilities.....	14,281,140	13,187,328	12,263,860	13,790,907
Conservation and Development.....	5,201,339	7,199,276	5,135,914	1,206,545
Capital Outlay.....	5,158,300	27,108,269	27,983,613	15,354,955
Debt Service:				
Principal.....	5,590,000	4,910,000	4,840,501	4,530,000
Interest and Other Charges.....	3,641,553	3,589,853	2,931,341	2,950,137
Payment to Refunding Escrow.....	-	-	-	-
Total Expenditures.....	<u>158,468,993</u>	<u>159,622,425</u>	<u>142,896,204</u>	<u>123,108,363</u>
Revenues Over (Under) Expenditures	(13,115,735)	(23,864,527)	(10,681,857)	(9,310,735)
Other Financing Sources (Uses)				
Capital Lease Financing.....	-	-	9,813	44,796
Bonds Issued.....	20,750,000	-	-	50,560,000
Refunding Bonds Issued.....	-	-	7,021,629	6,590,000
Premium on Bonds Issued.....	452,228	-	-	3,335,279
Payment to Refunding Escrow.....	-	-	(8,714,805)	(7,052,000)
Sale of Capital Assets.....	-	-	-	13,683
Transfer In.....	8,027,352	3,359,506	9,090,918	10,508,332
Transfer Out.....	(7,197,869)	(3,110,748)	(8,858,473)	(10,592,848)
Total Other Financing Sources (Uses).....	<u>22,031,711</u>	<u>248,758</u>	<u>(1,450,918)</u>	<u>53,407,242</u>
Special Item				
Extraordinary Items (see note 2).....	-	16,847,002	-	-
Net change in Fund Balances.....	8,915,976	(6,768,767)	(12,132,775)	44,096,507
Fund Balance - Beginning.....	98,237,512	105,006,279	118,471,023	74,374,516
Adjustments to Beginning Fund Balance.....	-	-	(1,331,969)	-
Fund Balance - Adjusted.....	<u>98,237,512</u>	<u>105,006,279</u>	<u>117,139,054</u>	<u>74,374,516</u>
Fund Balance - Ending.....	<u>\$ 107,153,488</u>	<u>\$ 98,237,512</u>	<u>\$ 105,006,279</u>	<u>\$ 118,471,023</u>
Debt Service as a percentage of noncapital expenditures.....	6.9%	6.7%	6.8%	7.0%

	2012	2011	2010	2009	2008	2007
\$	36,041,297	\$ 36,213,017	\$ 35,311,470	\$ 34,975,504	\$ 33,064,224	\$ 31,680,683
	10,740,701	10,250,993	10,141,572	9,487,533	10,565,867	11,373,152
	5,313,007	5,087,205	4,974,646	5,100,282	4,072,048	-
	3,919,224	3,837,183	3,685,538	3,551,526	3,665,958	3,575,335
	2,836,894	2,715,847	2,661,341	2,734,945	2,898,662	3,426,243
	-	36,144	35,566	31,899	22,063	20,965
	2,585,052	2,582,713	2,013,850	2,087,624	1,731,329	1,786,519
	3,871,971	3,852,032	3,635,623	3,519,166	3,272,228	2,786,491
	<u>65,308,146</u>	<u>64,575,134</u>	<u>62,459,606</u>	<u>61,488,479</u>	<u>59,292,379</u>	<u>54,649,388</u>
	3,855,113	3,993,359	4,245,402	4,449,517	4,779,168	4,795,242
	11,544,120	10,541,674	10,534,623	10,404,271	9,712,702	10,704,489
	25,587,555	25,677,040	25,533,010	27,425,238	26,604,388	27,566,868
	453,733	452,557	618,587	986,730	1,126,795	1,335,796
	1,723,585	1,294,061	1,156,455	1,399,027	2,543,186	2,660,133
	<u>108,472,252</u>	<u>106,533,825</u>	<u>104,547,683</u>	<u>106,153,262</u>	<u>104,058,618</u>	<u>101,711,916</u>
	18,466,242	18,408,527	18,608,275	18,360,006	18,802,518	17,815,493
	35,196,329	35,328,382	35,054,042	35,672,777	35,401,934	34,354,044
	12,068,185	11,578,591	12,195,386	12,028,652	11,441,992	11,437,229
	7,100,335	6,861,366	6,706,243	6,491,538	6,285,918	5,487,761
	3,978,440	2,997,463	3,464,983	3,432,939	3,303,173	3,165,330
	12,247,342	10,953,059	11,233,976	11,845,430	12,647,504	11,934,490
	1,592,209	1,615,728	1,258,752	1,252,351	989,872	922,420
	1,677,261	4,373,788	3,739,012	2,696,896	9,213,391	3,126,114
	4,165,000	5,416,207	5,518,279	5,262,586	4,703,638	4,946,384
	1,925,629	2,071,074	2,215,783	2,515,806	2,682,413	2,925,457
	-	-	-	366,048	-	134,865
	<u>98,416,972</u>	<u>99,604,185</u>	<u>99,994,731</u>	<u>99,925,029</u>	<u>105,472,353</u>	<u>96,249,587</u>
	10,055,280	6,929,640	4,552,952	6,228,233	(1,413,735)	5,462,329
	16,048	-	-	259,767	159,494	179,538
	3,935,000	-	3,245,000	-	-	-
	2,520,000	-	-	22,650,000	-	26,523,000
	251,700	-	22,502	609,676	-	-
	(2,591,248)	-	-	(23,169,000)	-	(26,523,000)
	29,288	5,280	4,059	42,345	39,041	545,639
	5,241,770	8,141,863	3,309,699	6,303,621	5,674,120	2,906,609
	(6,311,330)	(9,183,440)	(4,670,578)	(6,530,595)	(5,674,120)	(6,656,609)
	<u>3,091,228</u>	<u>(1,036,297)</u>	<u>1,910,682</u>	<u>165,814</u>	<u>198,535</u>	<u>(3,024,823)</u>
	-	-	-	-	-	-
	13,146,508	5,893,343	6,463,634	6,394,047	(1,215,200)	2,437,506
	61,228,008	55,334,665	48,871,031	42,476,984	43,692,184	41,254,678
	-	-	-	-	-	-
	<u>61,228,008</u>	<u>55,334,665</u>	<u>48,871,031</u>	<u>42,476,984</u>	<u>43,692,184</u>	<u>41,254,678</u>
\$	<u>74,374,516</u>	<u>\$ 61,228,008</u>	<u>\$ 55,334,665</u>	<u>\$ 48,871,031</u>	<u>\$ 42,476,984</u>	<u>\$ 43,692,184</u>
	6.4%	7.9%	8.1%	8.5%	7.8%	9.8%

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
2016	\$ 47,214,032	\$ (837,331)	\$ 46,376,701	\$ 45,210,666	95.76%	\$ —	\$ 45,210,666	95.76%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.50%	881,466	44,625,274	97.42%
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.76%	1,024,820	44,680,775	98.01%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	1,321,661	39,541,473	97.98%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,527,649	41,020,825	98.23%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,886,218	41,524,818	98.39%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,578,439	41,071,693	98.50%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,584,831	40,363,423	98.56%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,622,277	38,409,739	98.64%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,127,222	35,964,737	98.74%

Notes:

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

Source:

Weber County Treasurer

WEBER COUNTY, UTAH

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

Year	Real Estate	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
2016	\$ 3,220,073,215	\$ 8,863,370,399	\$ 1,001,870,395	\$ 728,043,095	13,813,357,104	0.003341	\$ 20,292,285,627	68.1%
2015	3,087,914,970	8,053,667,914	985,863,914	647,465,044	12,774,911,842	0.003543	18,888,190,765	67.6%
2014	3,003,838,340	7,423,334,744	991,679,676	556,139,384	11,974,992,144	0.003711	15,852,922,055	75.5%
2013	2,994,023,774	7,013,483,544	1,012,241,958	547,280,566	11,567,029,842	0.003718	16,741,640,705	69.1%
2012	3,026,573,743	6,737,042,978	955,865,773	535,237,042	11,254,719,536	0.003966	17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%

Source:

Weber County Clerk / Auditor
Weber County Assessor

WEBER COUNTY, UTAH

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

TAXING DISTRICT	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
County Direct Rates										
Weber County - General Fund.....	0.001910	0.001974	0.002033	0.002108	0.002322	0.002201	0.002155	0.002004	0.001952	0.002052
Weber County - Bond Redemption Fund.....	0.000269	0.000295	0.000302	0.00018	0.000185	0.000319	0.000317	0.000299	0.000283	0.000324
Weber County - Library Fund.....	0.000597	0.000631	0.000662	0.000686	0.000696	0.00066	0.000646	0.000601	0.000585	0.000615
Weber County - Consolidated Health Fund.....	0.000079	0.000083	0.000125	0.000129	0.000130	0.000123	0.000120	0.000112	0.000156	0.000164
Weber County Paramedic Fund.....	0.000157	0.000211	0.000222	0.00023	0.000234	0.000222	0.000217	0.000202	0.000150	0.000158
Uniform Assessing & Collecting.....	0.000329	0.000349	0.000367	0.000385	0.000399	0.000391	0.000377	0.000342	0.000321	0.000295
Total Direct Tax Rate.....	0.003341	0.003543	0.003711	0.003718	0.003966	0.003916	0.003832	0.003560	0.003447	0.003608
Cities and Towns										
Farr West City.....	0.000617	0.000658	0.000691	0.000708	0.00026	0.000255	0.000245	0.000234	0.000231	0.000246
Harrisville City.....	0.001123	0.001202	0.001259	0.001292	0.000738	0.000671	0.000660	0.000640	0.001279	0.001399
Hooper City.....	0.000544	0.000569	0.000625	0.000656	0.000484	0.000456	0.000430	0.000438	0.000417	0.000447
Huntsville Town.....	0.001261	0.001379	0.001445	0.00148	0.000999	0.000828	0.000820	0.000649	0.000628	0.000601
North Ogden City.....	0.001384	0.001485	0.001584	0.001653	0.001634	0.001493	0.001456	0.001342	0.002173	0.002088
Ogden City.....	0.003103	0.003220	0.003367	0.003415	0.003498	0.00333	0.003321	0.003164	0.003109	0.003384
Plain City.....	0.000463	0.000490	0.000548	0.000583	0.000409	0.000387	0.000372	0.000334	0.000322	0.000350
Pleasant View City.....	0.001188	0.001247	0.001293	0.001346	0.001387	0.001327	0.001337	0.001217	0.001938	0.002018
Riverdale City.....	0.001144	0.001201	0.001242	0.001263	0.001365	0.001307	0.001278	0.001313	0.001292	0.001339
Roy City.....	0.002824	0.002202	0.002285	0.00243	0.002389	0.002263	0.002266	0.002084	0.002096	0.002178
Roy City - Judgement Levy.....	0.000004	—	—	—	—	—	—	—	—	—
South Ogden City.....	0.002570	0.002696	0.002852	0.002962	0.002979	0.002871	0.002768	0.002632	0.002352	0.002527
Uintah Town.....	0.000945	0.001000	0.001029	0.001036	0.00107	0.000699	0.000677	0.000627	0.000588	0.000702
Washington Terrace City.....	0.002830	0.002950	0.003101	0.003217	0.003085	0.002938	0.002939	0.002866	0.002830	0.002865
School Districts										
Ogden School District.....	0.009275	0.009295	0.009204	0.008754	0.008926	0.00826	0.008175	0.007782	0.007453	0.008176
Ogden School District-Judgement Levy.....	—	—	0.000030	—	—	—	—	—	—	—
Weber School District.....	0.006687	0.006643	0.006526	0.00692	0.007071	0.006833	0.006526	0.005721	0.005458	0.005626
Weber School District-Judgement Levy.....	0.000006	—	—	—	—	—	—	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000187	0.000196	0.000199	0.00021	0.000215	0.000217	0.000207	0.000188	0.000181	0.000200
Weber Basin Water - Ogden Special.....	0.000266	0.000288	0.000294	0.000298	0.000305	0.000289	0.000290	0.000276	0.000323	0.000345
Roy Water Conservancy Sub-District.....	0.000090	0.000097	0.000101	0.000108	0.000106	0.000101	0.000103	0.000095	0.000094	0.000103
Bona Vista Water Improvement District.....	0.000270	0.000284	0.000300	0.000311	0.000311	0.000302	0.000296	0.000288	0.000280	0.000300
Hooper Water Improvement District.....	—	0.000387	0.000415	0.000446	0.000455	0.000433	0.000404	0.000394	0.000379	0.000404
Uintah Highlands Water District.....	0.000735	0.000770	0.000809	0.000837	0.000862	0.000851	0.000814	0.000788	0.000736	0.000800
Warren - West Warren Water.....	0.000377	0.000401	0.000429	0.000441	0.000446	0.000417	0.000403	0.000369	0.000354	0.000381
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000074	0.000079	0.000083	0.000087	0.000088	0.000082	0.000081	0.000074	0.000075	0.000078
Eden Cemetery Maintenance District.....	0.000066	0.000070	0.000073	0.000077	0.000082	0.000074	0.000067	0.000050	0.000044	0.000045
Liberty Cemetery Maintenance District.....	0.000038	0.000040	0.000045	0.000051	0.000056	0.000052	0.000046	0.000035	0.000030	0.000029
Plain City Cemetery Maintenance District.....	0.000075	0.000079	0.000088	0.000093	0.000094	0.000089	0.000086	0.000078	0.000081	0.000088
West Weber - Taylor Cemetery District.....	0.000075	0.000079	0.000086	0.00009	0.000087	0.000081	0.000078	0.000074	0.000071	0.000076
Warren - West Warren Cemetery District.....	0.000123	0.000124	0.000127	0.000121	0.000111	0.000111	0.000111	0.000106	0.000104	0.000107
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000273	0.000288	0.000303	0.00031	0.000316	0.000301	0.000309	0.000286	0.000278	0.000293
Mosquito Abatement District.....	0.000127	0.000134	0.000141	0.000146	0.000148	0.000141	0.000138	0.000128	0.000089	0.000094
Central Weber Sewer Improvement District.....	0.000758	0.000802	0.000838	0.000866	0.00088	0.000854	0.000833	0.000811	0.000800	0.000519
North Davis Sewer Improvement District.....	0.001025	0.001025	0.001025	0.001025	0.000993	0.000928	0.000864	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001405	0.001471	0.001563	0.001456	0.001481	0.00142	0.001356	0.001219	0.001150	0.001124
Weber County Fire G.O. Bond - 2006.....	0.000134	0.000138	0.000105	0.000112	0.000116	0.000133	0.000105	0.000097	0.000141	0.000157
West Warren Park.....	0.000348	0.000351	0.000335	0.000342	0.000303	0.000306	0.000308	0.000306	0.000308	0.000321
Powder Mountain Water & Sewer.....	0.000356	0.000353	0.000381	0.000434	0.000465	0.000453	0.000413	0.000311	0.000247	0.000223
Liberty Park.....	0.000132	0.000138	0.000154	0.000177	0.000194	0.000178	0.000163	0.000115	0.000096	0.000090
North View Fire District.....	0.001232	0.001033	0.001093	0.001131	0.001133	0.001041	0.00102	0.000951	—	—
Unincorporated Services Fund.....	0.000154	0.000162	0.000175	0.000181	—	—	—	—	—	—

Source:
Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2016 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2016		2006		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 278,830,300	2.0%	1	144,946,569	1.6%
Fresenius Medical Care.....	Manufacturing	2	186,396,221	1.3%	3	72,725,516	0.8%
Pacificorp.....	Utility/Electrical	3	185,107,946	1.3%	2	110,614,738	1.2%
Great Salt Lake Minerals.....	Mining	4	147,368,390	1.1%	10	39,604,331	0.4%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	100,631,629	0.7%		—	—
Questar Gas.....	Utility/Natural Gas	6	90,899,833	0.7%	9	39,771,734	0.4%
Union Pacific Railroad.....	Rail Transportation	7	77,487,983	0.6%		—	—
Kimberly-Clark.....	Manufacturing	8	66,399,234	0.5%	8	40,368,966	0.5%
Autoliv ASP.....	Manufacturing	9	63,020,481	0.5%	5	54,724,490	0.6%
General Growth Properties LLC.....	Real Estate	10	60,040,286	0.4%		—	—
Qwest.....	Utility/Communications		—	—	4	58,604,131	0.7%
Williams International Corp.....	Manufacturing		—	—	6	52,733,278	0.6%
Associated Food Stores.....	Distribution		—	—	7	45,793,292	0.5%
			<u>\$ 1,256,182,303</u>	<u>9.1%</u>		<u>\$ 659,887,045</u>	<u>7.4%</u>
	County Taxable Value		\$ 13,813,357,104			\$ 8,915,088,190	

Notes:

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

Source:

Weber County Assessor

WEBER COUNTY, UTAH

Legal Debt Margin Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Estimated Fair Market Value.....	\$ 20,292,285,627	\$ 18,888,190,765	\$ 15,852,922,055	\$ 16,741,640,705	\$17,966,655,944
Debt Limit (2% of Fair market value)..	405,845,713	377,763,815	317,058,441	334,832,814	359,333,119
Total net debt applicable to limit.....	49,289,821	39,818,015	41,624,690	43,376,364	10,356,168
Legal Debt Margin.....	<u>\$ 356,555,892</u>	<u>\$ 337,945,800</u>	<u>\$ 275,433,751</u>	<u>\$ 291,456,450</u>	<u>\$ 348,976,951</u>
Total net debt applicable to limit as a percentage of debt limit.....	12.1%	10.5%	13.1%	13.0%	2.9%

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Estimated Fair Market Value.....	\$ 18,433,254,359	\$ 18,748,560,971	\$ 20,007,438,628	\$ 19,678,956,447	\$17,072,115,297
Debt Limit (2% of Fair market value)..	368,665,087	374,971,219	400,148,773	393,579,129	341,442,306
Total net debt applicable to limit.....	11,185,425	13,846,414	16,421,130	18,905,846	21,035,562
Legal Debt Margin.....	<u>\$ 357,479,662</u>	<u>\$ 361,124,805</u>	<u>\$ 383,727,643</u>	<u>\$ 374,673,283</u>	<u>\$ 320,406,744</u>
Total net debt applicable to limit as a percentage of debt limit.....	3.0%	3.7%	4.1%	4.8%	6.2%

WEBER COUNTY, UTAH

Computation of Overlapping and Direct Debt

As of December 31, 2016

Taxing Entity	2016 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.....	\$239,643,245,890	\$13,813,357,104	5.8%	\$2,173,985,000	\$126,091,130
WBWCD (2)(3).....	51,841,388,430	13,813,357,104	26.6%	21,139,452	5,623,094
Total Overlapping G.O. Debt.....					131,714,224
Underlying:					
Weber County School District.....	9,512,304,662	9,512,304,662	100.0%	124,270,000	124,270,000
Ogden City School District.....	4,301,052,442	4,301,052,442	100.0%	48,009,000	48,009,000
Weber Fire District.....	4,235,384,291	4,235,384,291	100.0%	3,640,000	3,640,000
North Davis Sewer District (4).....	10,067,897,012	1,384,121,068	13.7%	26,970,000	3,694,890
Washington Terrace City.....	369,377,295	369,377,295	100.0%	1,439,000	1,439,000
Total Underlying.....					181,052,890
Total overlapping and underlying general obligation debt.....					\$312,767,114
Total overlapping general obligation debt (excluding the State) (5).....					\$5,623,094
Total Weber County direct indebtedness.....					\$98,844,318
Total direct and overlapping debt (excluding the State) (5).....					\$104,467,412

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

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

(2) Weber Basin Water Conservancy District (“WBWCD”) overlaps into the County and almost covers the entire County; for purposes of this table WBWCD will be considered as overlapping debt. WBWCD covers all of Morgan County, almost all of 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 sales of water.

(3) All or portions of these governmental entities outstanding general obligation debt are supported by user fee revenues from water or sewer. The County’s portion of overlapping general obligation debt has been reduced to the extent that such general obligation debt is supported by “user fee revenues.”

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

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

(Source: Zions Public Finance, Inc.)

WEBER COUNTY, UTAH

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

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds
2016	247,560	— (1)	\$ 13,813,357,104	\$ 49,289,821	\$ 21,917,672	\$ 9,768,854	\$ 17,849,978
2015	243,645	9,577	12,774,911,842	39,818,015	13,006,978	12,273,799	18,509,352
2014	240,475	8,405	11,974,992,144	41,624,690	14,009,611	14,703,744	18,558,725
2013	238,519	8,549	11,567,029,842	43,376,364	14,519,555	18,185,992	18,608,099
2012	236,640	8,366	11,254,719,536	10,356,168	15,405,769	20,422,138	—
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036	16,421,130	9,567,097	25,906,907	—
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	—
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	—

Notes:

(1) Estimates of 2016 personal income for Weber County are not available.

Sources:

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

Business-type Activities									
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	
\$ —	\$ —	\$ 17,993	\$ 320,000	\$ 38,402	\$ 99,202,720	0.72%	N/A	(1)	401
—	—	34,209	480,000	104,949	84,227,302	0.66%	0.88%		346
—	—	50,969	640,000	195,293	89,783,032	0.75%	1.07%		373
—	—	159,022	738,217	335,431	95,922,680	0.83%	1.12%		402
—	—	700,823	866,720	496,424	48,248,042	0.43%	0.58%		204
—	—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%		203
—	77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%		231
305,000	240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%		246
470,000	372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%		271
680,000	504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%		295

WEBER COUNTY, UTAH

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2016	\$ 49,289,821	\$ 21,917,672	\$ 9,768,854	\$ 17,849,978	\$ —	\$ (4,771,144)	94,055,181	\$ 13,813,357,104	0.68%	247,560	\$ 380
2015	39,818,015	13,006,978	12,273,799	18,509,352	—	(4,756,534)	78,851,610	12,774,911,842	0.62%	243,645	324
2014	41,624,690	14,009,611	14,703,744	18,558,725	—	(5,725,161)	83,171,609	11,974,992,144	0.69%	240,475	346
2013	43,376,364	14,519,555	18,185,992	18,608,099	—	(7,737,931)	86,952,079	11,567,029,842	0.75%	238,519	365
2012	10,356,168	15,405,769	20,422,138	—	—	(2,869,500)	43,314,575	11,254,719,536	0.38%	236,640	183
2011	11,185,425	11,785,191	21,854,141	—	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
2010	13,846,414	12,334,847	23,910,524	—	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
2009	16,421,130	9,567,097	25,906,907	—	305,000	(2,994,453)	49,205,681	12,282,089,036	0.40%	227,259	217
2008	18,905,846	11,313,443	28,148,929	—	470,000	(3,454,067)	55,384,151	11,965,640,298	0.46%	224,536	247
2007	21,035,562	11,811,783	29,892,537	—	680,000	(3,470,519)	59,949,363	10,601,027,770	0.57%	220,781	272

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						
2016	\$ 12,881,969	\$ —	\$ 12,881,969	\$ 1,060,000	\$ 431,840	8.63
2015	12,318,108	—	12,318,108	1,095,000	418,175	8.14
2014	11,840,368	—	11,840,368	955,000	537,655	7.93
2013	11,277,993	—	11,277,993	980,000	515,213	7.54
2012	10,740,701	—	10,740,701	720,000	536,474	8.55
2011	10,250,993	—	10,250,993	650,000	611,771	8.12
2010	10,141,572	—	10,141,572	530,000	601,320	8.96
2009	9,487,533	—	9,487,533	525,000	511,743	9.15
2008	10,565,867	—	10,565,867	500,000	530,351	10.25
2007	11,373,152	—	11,373,152	610,000	546,876	9.83
Redevelopment Agency Tax Increment Bonds and Notes						
2016	\$ —	\$ —	\$ —	\$ —	\$ —	— (1)
2015	—	—	—	—	—	—
2014	—	—	—	—	—	—
2013	—	—	—	—	—	—
2012	—	—	—	—	—	—
2011	194,936	—	194,936	76,207	1,644	2.50
2010	650,367	—	650,367	458,279	11,317	1.38
2009	579,321	—	579,321	307,586	40,134	1.67
2008	511,621	—	511,621	342,638	61,016	1.27
2007	517,294	—	517,294	328,384	83,497	1.26
Special Assessment Area Bonds						
2016	1,547,829	\$ —	1,547,829	610,000	930,346	1.00 (2)
2015	—	—	—	—	959,575	—
2014	—	—	—	—	956,696	—
2013	—	—	—	—	277,524	—

Notes:

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

WEBER COUNTY, UTAH

Largest Employers For 2016 and Ten Years Previous

Company	2016			2006		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	10.0%	20,000-25,000	1	21.1%
Internal Revenue Service.....	5,000-6,999	2	5.0%	5,000-6,999	2	5.6%
McKay Dee Hospital Center.....	3,000-3,999	3	3.0%	2,000-2,999	5	2.3%
Autoliv.....	2,000-2,999	4	2.1%	2,000-2,999	4	2.3%
Weber State University.....	2,000-2,999	5	2.1%	2,000-2,999	6	
America First Credit Union.....	1,000-1,999	6	1.2%			
Fresenius USA Mfg, Inc.....	1,000-1,999	7	1.2%	1,000-1,999	8	1.4%
Associated Food Stores.....	500-999	8	0.6%			
Columbia Ogden Regional Medical Center.....	500-999	9	0.6%			
Conagra Foods.....	500-999	10	0.6%			
Weber School District.....	—	—	—	3,000-3,999	3	3.3%
Convergys.....	—	—	—	1,000-1,999	7	1.4%
Ogden School District.....	—	—	—	1,000-1,999	9	1.4%
Wal-Mart.....	—	—	—	1,000-1,999	10	1.4%
Total.....	<u>25,500-38,990</u>		<u>26.4%</u>	<u>38,000-53,000</u>		<u>40.2%</u>

Notes:

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

Sources:

Utah Department of Workforce Services

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	6,398	2,204	2,067	2,355	790	793	824	6,062	6,450	7,767
Misdemeanor Cases Disposed.....	993	1,255	1,107	4,423	295	244	191	829	754	869
Clerk/Auditor:										
Marriage Licenses Issued.....	2,466	2,329	2,208	2,140	2,109	2,140	2,012	2,060	2,263	2,210
Tax Sale Properties Sold.....	19	9	12	36	22	27	16	13	18	17
Tax Relief Applications.....	3,850	3,680	3,581	3,498	3,502	3,469	3,411	3,342	3,185	3,185
Passports Issued.....	5,172	3,886	2,847	2,310	2,222	1,934	2,850	2,468	3,060	1,932
Board of Equalization Appeals.....	1,506	1,447	1,545	1,723	2,397	2,865	3,574	4,238	3,162	3,005
Recorder:										
Documents Recorded.....	62,686	55,062	47,033	56,678	57,006	47,130	51,181	69,425	69,618	80,215
Subdivisions Recorded.....	127	148	110	103	67	53	68	90	129	163
Number of Lots Within Subdivisions.....	1,078	888	972	828	725	286	351	753	1,288	2,373
Assessor:										
Residential Construction Permits.....	2,515	2,127	1,652	1,632	1,494	1,369	1,245	1,782	2,233	3,338
Commercial Construction Permits.....	439	438	504	543	534	532	437	567	626	646
Parcel Count.....	91,092	93,193	92,719	92,172	97,331	97,239	97,155	96,916	96,703	93,215
Children's Justice Center:										
Children Interviewed.....	500	561	451	456	554	465	388	481	459	586
Cases Served.....	570	614	479	509	606	529	470	523	668	827
Planning:										
Applications.....	21	56	68	320	40	83	95	96	86	70
Subdivision Lots Approved.....	363	138	163	248	77	12	42	112	153	838
Land Use Permits.....	250	280	247	221	196	155	162	156	210	285
Code Enforcement Complaints Resolved.....	252	237	205	147	184	131	168	198	270	210
Engineering										
Excavation Permits.....	162	137	126	104	88	100	91	117	173	192
Sewer Connections.....	19	8	6	8	1	1	3	—	3	25
Building Inspection:										
Plan Reviews.....	317	286	260	187	132	160	182	181	232	263
Permits Issued.....	486	354	373	338	270	306	298	342	410	384
Public Safety:										
Sheriff:										
Citations Issued.....	4,496	3,727	4,155	5,288	5,745	6,069	5,458	6,896	6,183	6,849
Traffic Accidents Investigated.....	1,163	1,137	79	1,072	1,027	1,148	1,148	1,249	1,158	1,290
Calls for Service.....	32,224	30,769	34,656	38,547	29,330	39,866	40,368	40,369	42,856	42,793
Civil Population Served.....	60,676	55,657	55,657	55,657	55,657	55,666	49,187	49,187	49,187	48,223
Average Inmate Population.....	940	940	902	970	920	969	979	952	987	1,028
Public Health and Welfare:										
Health Department:										
Births Recorded.....	8,975	9,494	11,596	6,190	6,562	6,568	6,565	6,719	6,859	6,626
Immunizations Given.....	9,064	8,002	12,433	12,182	13,218	10,652	20,413	39,224	26,542	18,375
Soil Samples Taken.....	129	161	114	81	44	33	63	58	85	248
Septic Permits Issued.....	121	128	97	79	57	55	54	75	92	115
WIC Average Monthly Participation.....	6,679	6,946	7,216	7,363	7,336	7,366	7,571	7,064	6,567	6,439
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	9	11.4	9.13	3.05	4.60	3.00	2.15	2.40	4.30	3.05
Miles of New Chip Seal Applied.....	13	18.09	16.15	23.25	15	— (1)	14.40	12.80	—	14.35
Winter Overtime Operations Hours.....	3,055	1,380	1,504	1,511	1,063	1,435	1,129	2,302	2,144	1,249
Library:										
Library Cards Issued.....	22,862	19,796	21,265	21,561	22,518	23,221	25,598	25,361	23,101	18,433
Circulation Transactions.....	2,134,743	2,014,902	2,022,727	2,205,123	2,094,199	1,766,444	2,028,739 (2)	2,148,379	1,774,208	1,346,481
Reference Service Transactions.....	397,556	395,781	418,262	821,095 (5)	794,045	820,097	820,856 (2)	2,572,707	2,228,734	2,072,102
Public Computer Sessions Logged.....	154,995	325,300	170,869	204,878 (4)	—	—	—	—	—	—
Annual Visits.....	1,196,476	1,795,571	1,871,533	1,289,862 (4)	—	—	—	—	—	—
Programs.....	2,488	2,444	2,503	2,590 (4)	—	—	—	—	—	—
Program Attendees.....	88,119	85,674	93,642	93,889 (4)	—	—	—	—	—	—
Meetings.....	3,723	5,002	5,211	4,538 (4)	—	—	—	—	—	—
Meeting Attendees.....	111,447	130,199	122,575	94,773 (4)	—	—	—	—	—	—
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	218,402	232,827	199,894	193,254	220,999	245,639	211,409	224,884	219,384	261,924
Events.....	526	288	285	272	287	208	244	278	240	188
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Attendance.....	110,871 (6)	—	—	—	—	—	—	—	—	—
Events.....	192 (6)	—	—	—	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	200,789	186,595	174,770	198,847	208,992	211,582	224,351	244,032	217,486	213,422
C & D Landfill.....	25,564	26,647	23,168	21,897	19,796	27,598	28,957 (3)	—	—	—
Tons of Metal Recycled.....	16,279	1,861	1,688	1,453	1,496	1,346	1,979	2,439	2,270	2,033
Yards of Compost Sold.....	9,344	14,487	8,371	7,860	9,236	9,658	8,903	9,419	5,447	8,202

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.

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function Last Ten Years

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities:										
General Government.....	174.5	171.1	174.4	170.4	167.9	168.4	179.3	177.8	175.3	195.3
Public Safety.....	386.9	397.7	384.5	384.2	384.8	392.6	416.0	412.9	425.9	395.5
Library.....	79.0	76.7	79.3	78.8	79.1	79.9	80.6	78.9	70.7	70.8
Streets and Public Improvements.....	23.2	21.8	23.3	23.0	21.2	20.9	20.8	20.5	20.9	20.4
Parks, Recreation, & Public Facilities	85.9	75.4	57.3	57.0	57.5	57.5	58.8	57.2	56.8	56.1
Conservation and Development.....	6.2	3.0	2.7	2.7	2.5	2.5	2.6	2.5	2.6	2.9
Business-type Activities:										
Solid Waste Transfer Station.....	25.6	26.2	25.4	25.2	25.6	23.2	23.0	22.5	21.9	19.8
Animal Services.....	7.2	10.3	8.2	8.6	8.4	7.6	1.1	0.0	0.0	0.0
Total FTEs.....	<u>788.5</u>	<u>782.2</u>	<u>755.1</u>	<u>749.9</u>	<u>747.0</u>	<u>752.6</u>	<u>781.1</u>	<u>772.3</u>	<u>774.1</u>	<u>760.8</u>

Note:

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

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

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
2016	247,560	1.60%	n/a	(1)	359,643	43,098	4,117,352	3.8%
2015	243,645	1.30%	8,898	36,522	289,958	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402	34,938	275,579	43,538	3,719,095	4.3%
2013	238,519	0.79%	8,549	35,844	76,234	45,683	3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%
2011	234,420	1.4%	7,817	33,344	274,772	43,075	3,131,054	7.8%
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
2009	227,259	1.2%	7,482	32,923	158,126	42,995	3,214,628	7.6%
2008	224,536	1.7%	6,846	30,490	286,005	42,763	3,291,158	4.1%
2007	220,781	2.3%	6,620	29,984	326,966	42,700	3,422,164	3.1%

Notes:

(1) Estimates of 2016 personal income for Weber County are not available at time of CAFR publication.

Sources:

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

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	43	45	45	25	43	39	10	10	10	10
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	1,188	1,188	1,188	1,188
Fleet Vehicles.....	140	134	144	120	188	161	158	158	158	152
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	94	94	182	182	182	182	28	28	28	28
Feline Kennels.....	244	244	276	276	276	276	52	52	52	52
Exotic Animal Kennels.....	17	17	17	17	17	17	17	—	—	—
Public Health and Welfare:										
Buildings.....	2	2	2	2	2	1	1	1	1	1
Fleet Vehicles.....	25	23	20	67	20	14	14	14	14	12
Library Services:										
Library Branches.....	5	5	5	5	5	5	5	5	4	4
Fleet Vehicles.....	6	4	2	2	4	4	4	4	4	4
Streets and Public Improvements:										
Roads (Miles).....	217	190	190	187	187	219	205	205	205	205
Fleet Vehicles.....	14	8	30	32	9	9	3	3	3	3
Heavy equipment.....	109	49	39	39	39	39	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.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	2	2	1	1	1	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	1	—	—	—
Shop Facilities.....	2	1	2	2	2	2	—	—	—	—
10 x 10 Stalls (Total Capacity).....	544	544	546	546	546	546	546	546	546	546
Covered Pavilion w/ Restrooms.....	1	1	1	1	1	1	1	1	1	1
Basketball Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields.....	4	4	5	5	6	6	6	6	6	6
Complex at Baseball/Softball Fields.....	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	204	253	252	252	252	252	252	252	252	252
Group Sites w/pavilion.....	10	9	9	8	8	7	7	7	7	7
Group Sites w/o pavilion.....	5	4	4	5	5	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	30	26	29	29	29	29	27	27	27	27
Historical Bldgs.....	4	1	4	4	4	4	4	4	4	4
Mobile Stage.....	5	1	1	1	1	1	1	1	—	—
Fleet Vehicles.....	20	7	7	17	11	11	6	6	3	3
Indoor Ice Rinks.....	2	2	2	2	1	1	1	1	1	1
Educational Center.....	1	1	1	1	1	1	1	1	1	—
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Expo Space.....	1 (1)	—	—	—	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	16	16	15	15	15	14	13	13	13	12
Fleet Vehicles.....	11	7	5	13	3	3	1	1	1	1
Scales.....	3	3	3	3	3	3	3	3	3	3
Landfill Gas Recovery										
Generator.....	1	1	1	1	1	1	1	1	1	1
Lineal Feet of Gas Pipe, all sizes.....	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630

Notes:
(1) Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015

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



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