

WEBER COUNTY, UTAH

Comprehensive Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2018



MOUNT OGDEN

2018



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2018

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

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

ACKNOWLEDGMENTS

This report is prepared by the Weber County Clerk/Auditor’s Office:
Ricky D. Hatch, CPA, Clerk/Auditor
Scott Parke, CPA, Comptroller
Steffani Ebert, Senior Accountant
Candis Warren, Accountant
Jill Dinsdale, Accountant

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



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2018

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June 04, 2019

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

We are pleased to present the 2018 Comprehensive Annual Financial Report of Weber County in accordance with Utah Code 17-36-37. Responsibility for the accuracy of the data presented, along with the completeness and fairness of the presentation and all disclosures, rests with the County’s management.

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

Independent Auditor’s Report. Christensen, Palmer & Ambrose, a firm of licensed certified public accountants, conducted an annual audit of the County, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The firm has issued an unmodified opinion on the fair presentation of the financial statements, as explained in the independent auditor’s report on page 12.

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

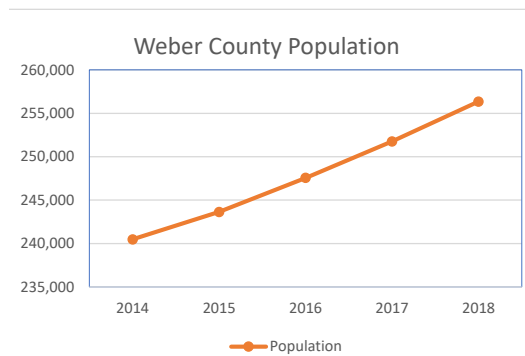
PROFILE OF THE COUNTY AND OUR GOVERNMENT



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

County occupies 662 square miles.

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



Source: US Census Bureau

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

County Services. Services provided by the County to both incorporated and unincorporated areas within Weber County include: public safety, sanitation and health, highways and streets, planning and zoning, recreation, elections, and public libraries. The County also collects property taxes for all taxing entities within the County and distributes those funds to the respective entities each month, as required. The Commissioners serve as the governing body for the unincorporated areas of the County and are responsible for licensing and regulating businesses, exhibitions, planning and zoning, and recreation within these areas.

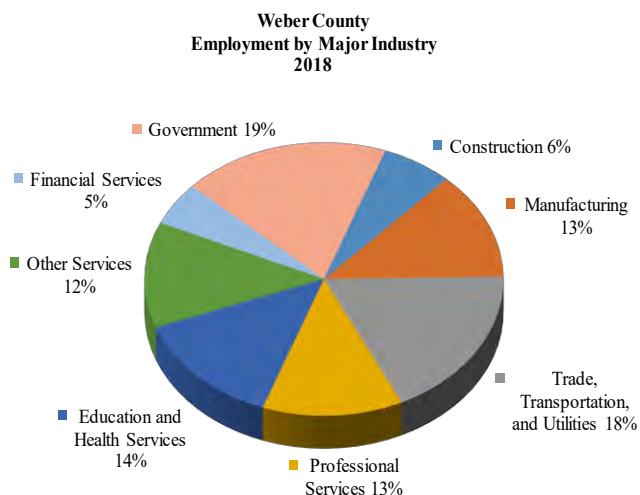
Component Units. A governmental component unit is a legally separate entity for which the County Commission is financially accountable. The County provides accounting, payroll, human resource management, legal, and banking services to the following component units: Weber Housing Authority, Weber Area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

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

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

INFORMATION USEFUL IN ASSESSING A GOVERNMENT’S ECONOMIC CONDITION

Local Economy. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well in the economy. In 2018, Weber County posted a 4.1% net increase in employment with all industries adding new jobs, with the exception of Manufacturing. The unemployment rate in Weber County averaged 3.5% for the year. While slightly higher than the State’s unemployment rate, it continues to maintain a steady, low rate.

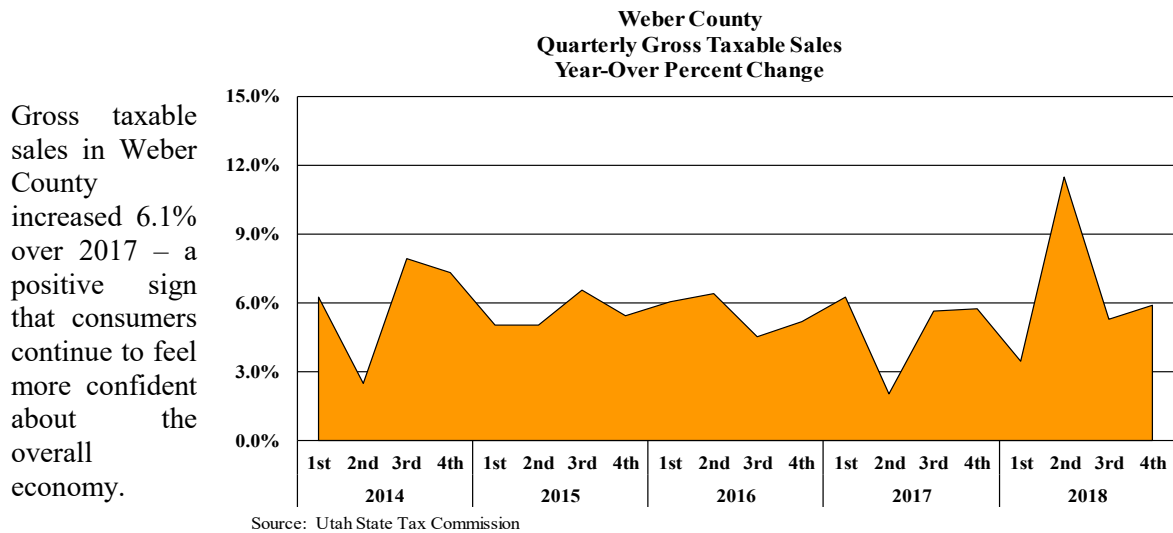


Source: Utah Department of Workforce Services

The housing construction market showed a positive climb in 2018, with 798 total units added. Property values continued to rise in 2018, and the average cost of a single-family home in Weber County was \$282,728. New non-residential construction values declined by 8.4% from last year, however.

ZIP	City	2018 Median Price	2017 Median Price	Year-Over % Change
<i>Lower Valley:</i>				
84067	Roy	\$223,000	\$199,999	11.5%
84315	Hooper / West Haven	\$368,000	\$307,500	19.7%
84401	Marriott/Slaterville / Ogden	\$224,000	\$181,999	23.1%
84403	South Ogden	\$203,000	\$190,700	6.4%
84404	Farr West / Harrisville / Plain City	\$211,500	\$180,000	17.5%
84405	Riverdale / Washington Terrace	\$224,800	\$211,250	6.4%
84414	North Ogden / Pleasant View	\$280,000	\$272,500	2.8%
Average, Lower Valley		\$247,757	\$220,564	12.3%
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$437,000	\$452,500	-3.4%
84317	Huntsville	\$373,250	\$420,000	-11.1%
Average, Upper Valley		\$405,125	\$436,250	-7.1%
COUNTY AVERAGE MEDIAN PRICE		\$282,728	\$268,494	5.3%

Source: *Salt Lake Tribune* , www.sltrib.com



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

Weber County has adopted policies for maintaining a minimum level of fund balance and keeping debt to a minimum. The County has modified its policy related to retiree benefits that were becoming unsustainable. The practices and policies that have been implemented at the county are working and it is an indication to our citizens that our financial foundation is more secure. The County is in compliance with its financial goals and policies. These policies and standards have made contributions to excellent

bond ratings and overall financial condition, enabling the County to adjust effectively to economic downturns while still maintaining favorable fund balances. With over \$19 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Weber County is well-positioned to realize solid long-term economic growth.

Major Initiatives. In 2018, Weber County presented an updated economic development plan. The State Legislature granted funding to Weber County's Regional Economic Development to help jump start this initiative, which it plans to implement in collaboration with Davis County.

Also in 2018, the County was able to increase the per diem rate it receives from housing Federal inmates in the county jail from \$65 per day to \$78. The Sheriff's Office is working on increasing the number of Federal inmates it houses as well, which would net additional revenue to the County.

The parking structure for the County offices has reached the end of its useful life. County Management will continue to work on a responsible strategy for replacement of the structure.

Homelessness in Weber County has jumped from 13%-15% of state's homeless. Homelessness and affordable housing are initiatives the County will need to address.

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

AWARDS AND ACKNOWLEDGEMENTS

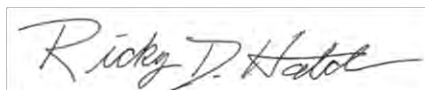
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2017 comprehensive annual financial report. A copy of this certificate is included in this report. This was the 27th consecutive year the County has received this prestigious award. To receive this certificate, a government must publish a readable and efficiently organized Comprehensive Annual Financial Report, which must satisfy both generally accepted accounting principles and applicable legal requirements. A certificate is valid for a period of only one year. We believe our current Comprehensive Annual Financial Report for 2018 also meets the Certificate of Achievement program requirements; and we are submitting it to the GFOA to determine our eligibility for another certificate.

The County's bond rating remains one of the strongest in the nation, with all three major rating agencies giving Weber County the highest possible rating, which only 1% of all counties in the nation.

CONCLUSION

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

Sincerely,



Ricky D. Hatch, CPA
Clerk/Auditor





Government Finance Officers Association

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

Presented to

**Weber County
Utah**

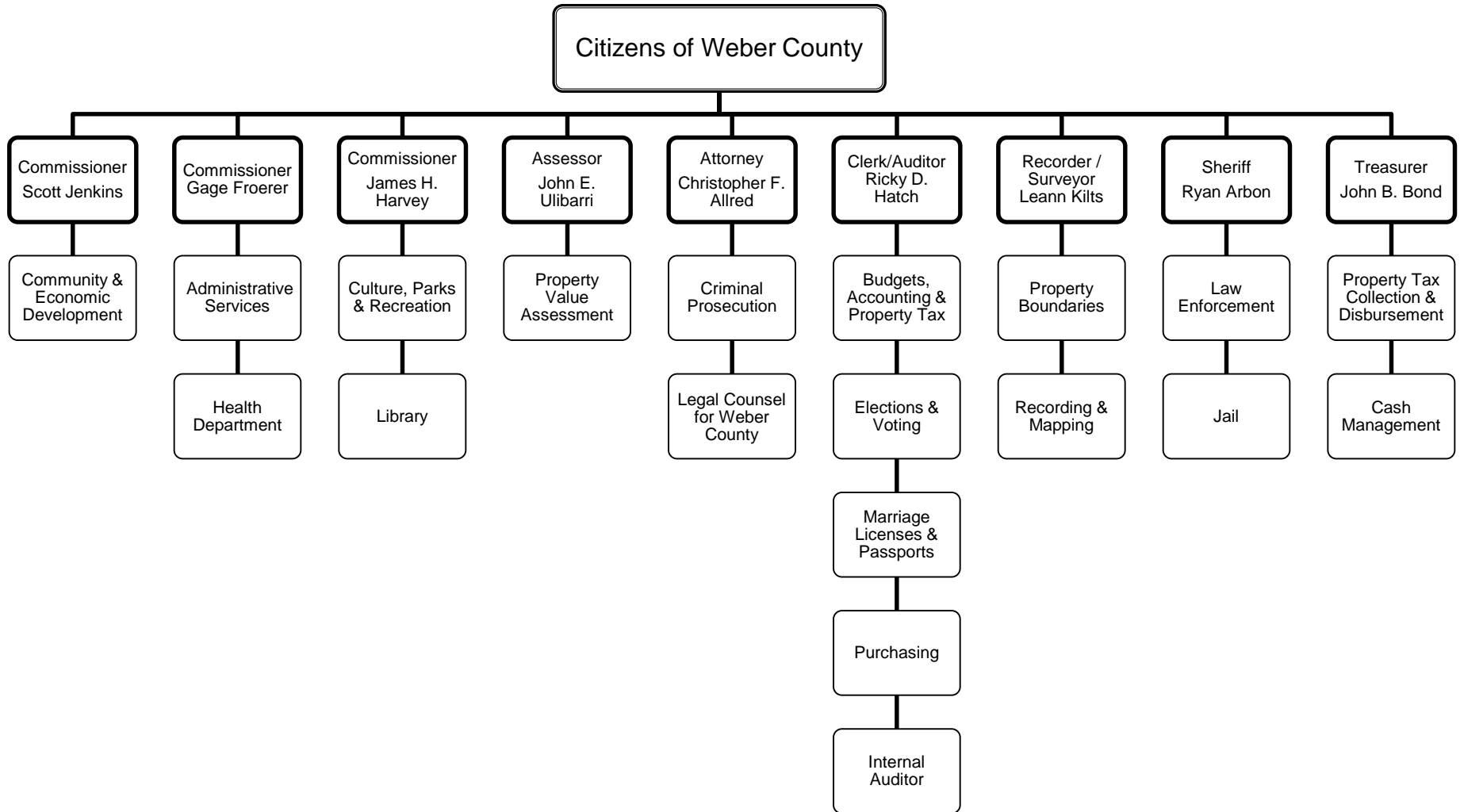
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

Weber County Organization Chart



Financial Section



INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Weber County, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2019, 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

Basic Financial Statements

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2018. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

FINANCIAL HIGHLIGHTS

- The County completed renovations on the Main Library branch and several other projects, resulting in a decrease of \$16.3 million in construction-in-progress and a corresponding increase in buildings and improvements.
- Long-term liabilities decreased by \$27.5 million (20.8%) as the county was able to retire early the 2016 Series sales tax bonds (\$9.9 million) using existing resources and a decrease in net pension liabilities (\$5.1 million); see Note 11 for information related to the County's pension plan.
- The General Fund ended the year with an unassigned fund balance of \$19 million (24.9% 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, Proprietary, and Fiduciary.

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

Proprietary Funds – Weber County uses two different types of proprietary funds:

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

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

Reconciliation between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

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

Statistical Information

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

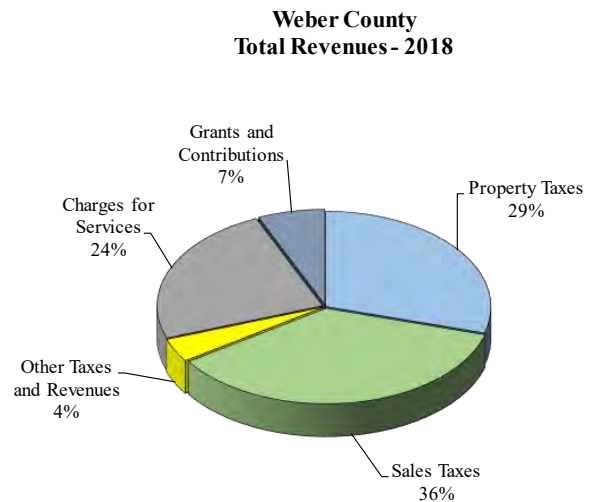
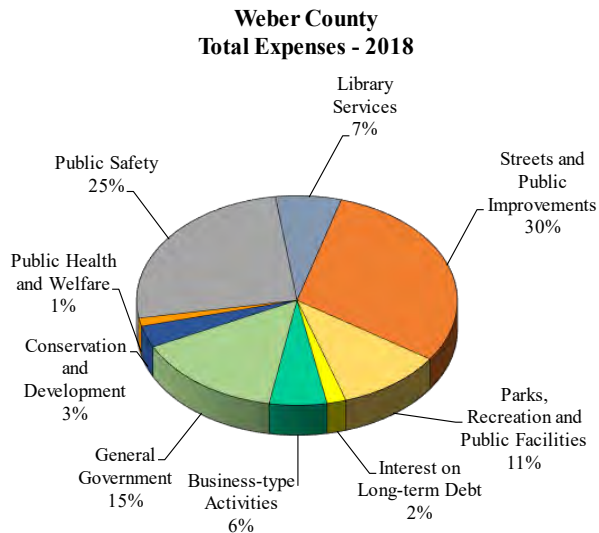
The largest component of the County's net position, 69.6%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, 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 18.6% 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	
	2018	2017	2018	2017	2018	2017
Current and Other Assets.....	\$ 122,296,415	\$ 123,323,626	\$ 1,618,241	\$ 639,818	\$ 123,914,656	\$ 123,963,444
Capital Assets.....	224,942,578	227,164,216	10,354,824	10,830,107	235,297,402	237,994,323
Total Assets.....	347,238,993	350,487,842	11,973,065	11,469,925	359,212,058	361,957,767
Total Deferred Outflows of Resources.....	17,339,691	18,624,423	497,265	527,819	17,836,956	19,152,242
Current and Other Liabilities.....	9,225,805	9,958,436	438,907	384,263	9,664,712	10,342,699
Long-term Liabilities.....	106,954,429	134,943,230	2,180,868	2,435,755	109,135,297	137,378,985
Total Liabilities.....	116,180,234	144,901,666	2,619,775	2,820,018	118,800,009	147,721,684
Total Deferred Inflows of Resources.....	9,956,070	5,076,330	268,478	149,799	10,224,548	5,226,129
Net Position:						
Net Investment in Capital Assets.....	162,153,283	153,184,718	10,354,824	10,830,107	172,508,107	164,014,825
Restricted.....	46,244,215	55,236,080	—	—	46,244,215	55,236,080
Unrestricted.....	30,044,882	10,713,471	(772,747)	(1,802,180)	29,272,135	8,911,291
Total Net Position.....	\$ 238,442,380	\$ 219,134,269	\$ 9,582,077	\$ 9,027,927	\$ 248,024,457	\$ 228,162,196
Percent change from prior year	8.8%	12.0%	6.1%	0.9%	8.7%	11.5%

Changes in Net Position

The County's combined net position increased by \$19.9 million (8.7%) from the prior year, including adjustments to beginning net position. Net position of governmental activities increased \$19.3 million (8.8%), including the beginning balance adjustment of \$4.4 million related to the implementation of GASB Statement 75, while the net position of business-type activities increased \$554 thousand (6.1%). 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, 2018

	Governmental Activities		Business-type Activities		Total		Percent Change 2017 to 2018
	2018	2017	2018	2017	2018	2017	
Revenues							
General Revenues:							
Taxes.....	\$ 118,691,104	\$ 112,656,550	\$ —	\$ —	\$ 118,691,104	\$ 112,656,550	5.4 %
Other General Revenues.....	1,951,812	1,410,888	—	—	1,951,812	1,410,888	38.3
Program Revenues:							
Charges for Services.....	41,484,769	42,394,974	10,292,443	9,179,420	51,777,212	51,574,394	0.4
Operating Grants.....	3,985,695	5,184,086	—	—	3,985,695	5,184,086	(23.1)
Capital Grants.....	7,426,901	2,566,402	—	—	7,426,901	2,566,402	189.4
Total Revenues	173,540,281	164,212,900	10,292,443	9,179,420	183,832,724	173,392,320	6.0
Expenses							
General Government.....	\$ 25,090,592	22,699,938	—	—	25,090,592	22,699,938	10.5
Public Safety.....	43,038,819	43,137,132	—	—	43,038,819	43,137,132	(0.2)
Public Health and Welfare.....	2,116,580	2,237,823	—	—	2,116,580	2,237,823	(5.4)
Streets and Public Improvements.....	50,540,972	39,000,409	—	—	50,540,972	39,000,409	29.6
Parks, Recreation & Public Facilities....	17,824,319	15,573,469	—	—	17,824,319	15,573,469	14.5
Conservation and Development.....	5,628,294	5,472,147	—	—	5,628,294	5,472,147	2.9
Library Services.....	11,114,517	8,312,686	—	—	11,114,517	8,312,686	33.7
Interest on Long-term Debt.....	3,253,694	3,720,732	—	—	3,253,694	3,720,732	(12.6)
Business Type Activities.....	—	—	9,738,293	9,169,748	9,738,293	9,169,748	6.2
Total Expenses	158,607,787	140,154,336	9,738,293	9,169,748	168,346,080	149,324,084	12.7
Excess (deficit) Before Special Items	14,932,494	24,058,564	554,150	9,672	15,486,644	24,068,236	
Special Items.....	—	—	—	—	—	—	
Change in Net Position.....	14,932,494	24,058,564	554,150	9,672	15,486,644	24,068,236	
Net Position - Beginning.....	219,134,269	195,675,990	9,027,927	8,947,227	228,162,196	204,623,217	
Adjustment to Net Position.....	4,375,617	(600,285)	—	71,028	4,375,617	(529,257)	
Net Position - Beginning as Adjusted.....	223,509,886	195,075,705	9,027,927	9,018,255	232,537,813	204,093,960	
Net Position - Ending.....	\$ 238,442,380	\$ 219,134,269	\$ 9,582,077	\$ 9,027,927	\$ 248,024,457	\$ 228,162,196	8.7 %

Governmental Activities

In total, revenues for all governmental activities increased \$9.3 million (5.7%) from the prior year. Tax collections increased by \$6 million (5.4%) primarily due to increased sales tax revenue of \$3.5 million (5.9%) and increased current property tax revenue of \$2.0 million (4.2%) over the prior year. Capital grants increased by \$4.8 million over the year primarily due to a grant of \$5.5 million from the State of Utah to reimburse for transportation-related capital projects offset by decreases in other capital grants.

Total governmental expenses increased \$18.5 million (13.2%) over the prior year. Street and public improvement expenditures increased by \$11.5 million (29.6%) related to the construction of various roads projects; parks and recreational expenses increased by \$2.3 million (14.5%), along with general governmental increases of \$2.4 million (10.5%). These increases in expenditures were offset by a decrease in public safety expenditures of \$98 thousand (.2%) mainly due to staff turnover, and a \$121 thousand decrease (5.4%) in public health and welfare expenditures.

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 2018, these activities covered \$52.9 million (33.4%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 66.6% of expenses.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

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	
			2018	2017	2018	2017
Activities:						
General Government.....	\$ 25,090,592	\$ (11,005,317)	\$ 14,085,275	\$ 10,839,844	43.9 %	52.2 %
Public Safety.....	43,038,819	\$ (18,953,822)	24,084,997	23,873,685	44.0	44.7
Public Health and Welfare.....	2,116,580	—	2,116,580	2,237,823	0.0	0.0
Streets and Public Improvements.....	50,540,972	\$ (12,435,016)	38,105,956	31,370,799	24.6	19.6
Parks, Recreation & Public Facilities.....	17,824,319	\$ (5,760,980)	12,063,339	10,166,077	32.3	34.7
Conservation and Development.....	5,628,294	\$ (341,475)	5,286,819	3,825,314	6.1	30.1
Library Services.....	11,114,517	\$ (900,577)	10,213,940	7,483,430	8.1	10.0
Interest on Long-term Debt.....	3,253,694	\$ (3,500,178)	(246,484)	211,902	107.6	94.3
Total Governmental Activities.....	<u>\$ 158,607,787</u>	<u>\$ (52,897,365)</u>	<u>\$ 105,710,422</u>	<u>\$ 90,008,874</u>	<u>33.4 %</u>	<u>35.8 %</u>

Business-type Activities

Business-type revenues increased by \$1.1 million (12.1%). Operating expenses increased by \$569 thousand (6.2%). After adjustments, overall net position for all business-type activities increased \$554 thousand (6.1%) and ended the year at \$9.6 million.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County completed renovations on the Main Library branch and several other projects, resulting in a decrease of \$16.3 million in construction in progress and a corresponding increase in buildings and improvements. More information on the County's capital assets can be found in footnote 8 of the financial statements.

Long-term Liabilities

Long-term liabilities decreased by \$30 million (22.1%) as the county was able to retire early the 2016 Series sales tax bonds (\$9.9 million) using existing resources and a decrease in net pension liabilities (\$5.8 million); see Note 11 for information related to the County's pension plan.

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

Weber County							
Long-term Liabilities							
For the Year Ended December 31							
	Governmental Activities		Business-type Activities		Total		Total Percent Change 2017 to 2018
	2018	2017	2018	2017	2018	2017	
General Obligation Bonds, net.....	\$ 45,533,180	\$ 47,381,904	\$ —	\$ —	\$ 45,533,180	\$ 47,381,904	(3.9) %
Sales Tax Revenue Bonds, net.....	10,044,885	20,936,279	—	160,000	10,044,885	21,096,279	(52.4)
Lease Revenue Bonds, net.....	4,503,963	7,183,908	—	—	4,503,963	7,183,908	(37.3)
Special Assesment Area Bonds, net.....	16,371,232	17,110,604	—	—	16,371,232	17,110,604	(4.3)
Capital Leases.....	11,861	20,008	—	—	11,861	20,008	(40.7)
Compensated Absences.....	5,838,456	6,932,294	79,567	96,271	5,918,023	7,028,565	(15.8)
Net Pension Liability.....	20,279,276	25,370,394	—	750,858	20,279,276	26,121,252	(22.4)
Net OPEB Obligation.....	4,371,577	10,007,839	—	—	4,371,577	10,007,839	(56.3)
Landfill Post-Closure Costs.....	—	—	30,000	1,428,626	30,000	1,428,626	(97.9)
	<u>106,954,430</u>	<u>134,943,230</u>	<u>109,567</u>	<u>2,435,755</u>	<u>107,063,997</u>	<u>137,378,985</u>	<u>(22.1) %</u>

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUND

Weber County
Governmental Fund Balances
December 31, 2018

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2017
General Fund.....	\$ 66,836	\$ 315,606	\$ —	\$ 685,091	\$ 19,061,579	\$ 20,129,112	8.4%
Library Fund.....	—	—	6,552,348	—	—	\$ 6,552,348	9.6%
Culture Parks and Rec.....	—	—	595,943	—	—	\$ 595,943	N/A
Transportation Fund.....	—	37,435,895	—	—	—	\$ 37,435,895	(17.2)%
Debt Service Fund.....	—	3,521,019	—	—	—	\$ 3,521,019	4.3%
Capital Projects Fund.....	—	3,647,487	—	12,672,322	—	\$ 16,319,809	3.3%
Redevelopment Agency.....	—	—	2,140,610	—	—	\$ 2,140,610	(31.3)%
Nonmajor Funds.....	—	6,305,435	3,121,827	7,143,116	—	\$ 16,570,378	(0.4)%
Total.....	\$ 66,836	\$ 51,225,442	\$12,410,728	\$20,500,529	\$ 19,061,579	\$103,265,114	(5.0)%

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$103.3 million, a decrease of \$5.4 million (5%) from the prior year. Changes in fund balance varied widely among the County's individual funds, and are explained below. Of the total fund balances, \$63.6 million (61.6%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$20.5 million (19.9%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$19 million (18.5%) is unassigned and available for new spending in the General Fund. The table above presents the County's 2018 ending governmental fund balances.

General Fund

The unassigned fund balance in the General Fund increased by \$5.2 million. The unassigned fund balance ended the year at 24.8 % of the current year's revenues and is within the limits allowed by state law and the County's fund balance policy.

Revenues. General Fund revenues decreased by \$3.2 million (4.0%) over the prior year primarily because of the creation of the Culture Parks and Recreation Special Revenue fund, which shifted \$5.4 million of charges for services from the General Fund to the Culture Park and Recreation fund. This shift was partially offset with increased property tax revenue \$2.1 million (5.8%) and increased sales tax revenue of \$735 thousand (6.4%).

Expenditures. In 2018, total General Fund expenditures decreased by \$8.1 million (11.3%) from the prior year primarily because Culture, Parks, and Recreation expenditures of \$8.8 million are now being reported in the Culture Parks and Recreation Special Revenue Fund.

Budgetary Highlights. During the year, the general fund was amended to increase expenditures by \$1.5 million (2.2%) primarily to complete projects that were originally budgeted in 2017 but were not completed until 2018.

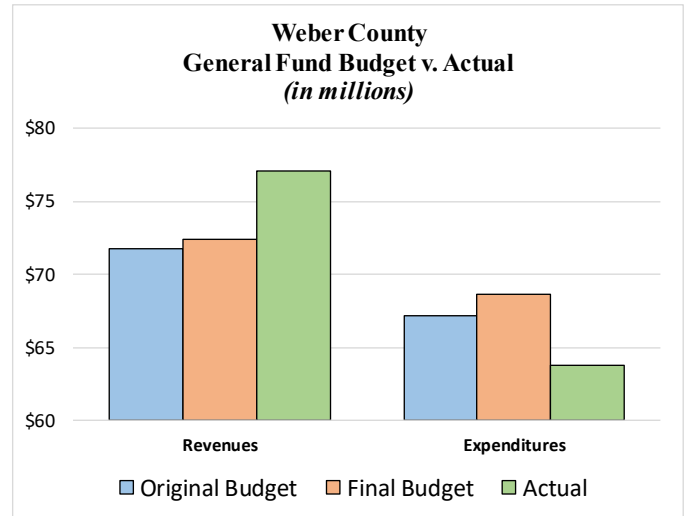
WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

Actual General Fund revenues were \$4.6 million (6.4%) above the final budget, primarily due to increases in sales and property tax revenues of \$2.5 million, and increased revenues at the jail of \$888 thousand. Actual expenditures were \$4.8 million (7.0%) below the final budget. The budgetary comparison schedule, in the Required Supplementary Information section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.

Transportation Development Fund

During 2018, the County paid \$44 million on transportation projects that will be completed through 2021. Expenditures for these awards are made as reimbursements to the cities and the County as the projects are constructed.

Capital Projects Fund. For 2018, the County spent \$5.4 million on county library renovations, and \$1.8 million on other county facilities and equipment.



Nonmajor Governmental Funds

Weber County’s nonmajor funds had combined fund balances of \$16.6 million, a decrease of \$66 thousand (0.4%) from the prior year. Following are significant issues related to the County’s nonmajor funds:

Municipal Services Fund. The County’s property and sales tax revenue related to the unincorporated area increased by \$114 thousand (4.2%) and charges for services increased by \$455 thousand (57%), primarily due to increased charges from the Roads Department for storm water projects. At the same time, costs for services increased by \$48 thousand (0.68%).

Tourism Fund. The County’s tourism-related sales tax collections increased \$212 thousand (3.8%) due mostly to increased restaurant tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to provide funding to the Ogden/Weber Convention and Visitor’s Bureau for promoting Weber County to outside tour groups. Transient room taxes are also used to help fund the GOAL Foundation’s annual events, including the Ogden Marathon.

Weber County
Governmental Budget Comparison
December 31

	2018	2017	Percent Change
Restaurant Tax.....	\$ 3,651,354	\$ 3,476,743	5.0%
Transient Room Tax.....	1,698,260	1,673,537	1.5%
Leased Vehicle Tax.....	507,716	494,990	2.6%
Total.....	<u>\$ 5,857,330</u>	<u>\$ 5,645,270</u>	3.8%

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 2018 were as follows:

Risk Management Fund

Charges to departments for risk management services and expenses remained flat. Net position decreased by \$179 thousand (302%) overall, ending the year at \$1.9 million, primarily because of increased insurance costs and claims of \$174 thousand (13.3%).

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2018

Fleet Management Fund

During the year, the Fleet Management Fund spent \$473 thousand to purchase 13 replacement vehicles. The fund ended the year with \$1.1 million in unrestricted net position.

Termination Pool Fund

The County created a new Internal Service Fund to account for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Departmental charges collected for this fund totaled \$1.6 million, while claims for those terminated employees eligible for the payouts amounted to \$582 thousand for 2018. The County transferred into the termination pool \$4.9 million of funds that were previously included in the general fund balance as assigned for termination benefits.

OTHER MATTERS

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

Parking Structure

The County's parking structure has reached the end of its useful life and needs to be replaced. The county's estimated costs for the demolition and reconstruction are \$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 2019.

REQUESTS FOR INFORMATION

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

The preceding discussion and analysis focuses on the County's primary government operations. Two of the County's component units (Weber Housing Authority and Weber Area Dispatch 911 and Emergency Services District) each issue separate audited financial statements that include their respective management's discussion and analysis. Component unit financial information may be obtained from their respective administrative offices or as described in Note 1 of these financial statements.



WEBER COUNTY, UTAH

Statement of Net Position December 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 96,587,550	\$ 1,348,612	\$ 97,936,162	\$ 3,717,257
Receivables:				
Accounts, net.....	1,086,706	790,033	1,876,739	896,016
Notes, net.....	-	-	-	-
Taxes.....	9,754,061	-	9,754,061	998,627
Due from Other Governments.....	2,103,463	144,009	2,247,472	104,990
Inventories and Prepaids.....	66,836	-	66,836	1,337,774
Restricted Cash and Investments.....	12,011,427	-	12,011,427	3,347
Net Pension Asset.....	21,305	654	21,959	1,876
Internal Balances.....	665,067	(665,067)	-	-
Capital Assets:				
Land.....	32,080,001	1,604,505	33,684,506	113,069
Buildings and Improvements.....	193,244,505	11,488,258	204,732,763	8,339,135
Machinery and Equipment.....	21,117,168	3,300,352	24,417,520	4,131,961
Construction-in-progress.....	-	-	-	-
Infrastructure.....	115,239,623	-	115,239,623	-
Intangible Assets - Software.....	1,502,115	-	1,502,115	-
Less Accumulated Depreciation.....	(138,240,834)	(6,038,291)	(144,279,125)	(2,924,039)
Total capital assets.....	<u>224,942,578</u>	<u>10,354,824</u>	<u>235,297,402</u>	<u>9,660,126</u>
Total assets.....	<u>347,238,993</u>	<u>11,973,065</u>	<u>359,212,058</u>	<u>16,720,013</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	338,955	-	338,955	-
Relating to Pensions.....	17,000,736	497,265	17,498,001	2,661,219
Total deferred outflows of resources.....	<u>17,339,691</u>	<u>497,265</u>	<u>17,836,956</u>	<u>2,661,219</u>
LIABILITIES				
Accounts Payable.....	7,790,583	438,907	8,229,490	104,323
Accrued Liabilities.....	1,343,572	-	1,343,572	-
Unearned Revenue.....	91,650	-	91,650	21,645
Long Term Liabilities:				
Due within one year.....	13,780,043	100,267	13,880,310	590,414
Due in more than one year.....	93,174,386	2,080,601	95,254,987	9,382,301
Total liabilities.....	<u>116,180,234</u>	<u>2,619,775</u>	<u>118,800,009</u>	<u>10,098,683</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources Relating to Pensions.....	9,956,070	268,478	10,224,548	1,447,510
Total deferred inflows of resources.....	<u>9,956,070</u>	<u>268,478</u>	<u>10,224,548</u>	<u>1,447,510</u>
NET POSITION				
Net Investment in Capital Assets.....	162,153,283	10,354,824	172,508,107	4,443,126
Restricted for:				
Roads and Public Improvements.....	38,955,503	-	38,955,503	-
Economic Development.....	2,140,610	-	2,140,610	-
Parks and Recreation Programs.....	4,912,359	-	4,912,359	-
Public Health Programs.....	-	-	-	706,087
Public Safety Programs.....	235,743	-	235,743	-
Unrestricted.....	30,044,882	(772,747)	29,272,135	2,685,826
Total net position.....	<u>\$ 238,442,380</u>	<u>\$ 9,582,077</u>	<u>\$ 248,024,457</u>	<u>\$ 7,835,039</u>

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

WEBER COUNTY, UTAH

Statement of Activities

For the Year Ended December 31, 2018

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.....	\$ 25,090,592	\$ 9,637,625	\$ 694,791	\$ 672,901	(14,085,275)	-	(14,085,275)	-
Public Safety.....	43,038,819	18,044,036	909,786	-	(24,084,997)	-	(24,084,997)	-
Public Health And Welfare.....	2,116,580	-	-	-	(2,116,580)	-	(2,116,580)	-
Streets And Public Improvement.....	50,540,972	3,957,726	1,723,290	6,754,000	(38,105,956)	-	(38,105,956)	-
Parks And Recreation.....	17,824,319	5,390,607	370,373	-	(12,063,339)	-	(12,063,339)	-
Conservation and Development.....	5,628,294	125,000	216,475	-	(5,286,819)	-	(5,286,819)	-
Library Services.....	11,114,517	866,377	34,200	-	(10,213,940)	-	(10,213,940)	-
Debt Service.....	3,253,694	3,463,398	36,780	-	246,484	-	246,484	-
Total governmental activities.....	<u>158,607,787</u>	<u>41,484,769</u>	<u>3,985,695</u>	<u>7,426,901</u>	<u>(105,710,422)</u>	<u>-</u>	<u>(105,710,422)</u>	<u>-</u>
Business-type activities:								
Animal Shelter.....	791,833	879,098	-	-	-	87,265	87,265	-
Landfill Gas Recovery	149,099	49,197	-	-	-	(99,902)	(99,902)	-
Solid Waste Transfer Station.....	8,797,361	9,364,148	-	-	-	566,787	566,787	-
Total business-type activities.....	<u>9,738,293</u>	<u>10,292,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,150</u>	<u>554,150</u>	<u>-</u>
Total primary government.....	<u>\$ 168,346,080</u>	<u>\$ 51,777,212</u>	<u>\$ 3,985,695</u>	<u>\$ 7,426,901</u>	<u>\$ (105,710,422)</u>	<u>\$ 554,150</u>	<u>\$ (105,156,272)</u>	<u>-</u>
Component units:								
Weber Area Dispatch 911.....	\$ 7,245,546	\$ 3,745,441	\$ 4,278	\$ -	\$ -	\$ -	\$ -	\$(3,495,827)
Weber Housing Authority.....	1,412,630	43,190	1,406,950	-	-	-	-	37,510
Weber Morgan Health Department..	10,460,731	2,591,473	6,706,540	-	-	-	-	(1,162,718)
Total component units.....	<u>\$ 19,118,907</u>	<u>\$ 6,380,104</u>	<u>\$ 8,117,768</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(4,621,035)</u>
General revenues:								
Current Property Taxes.....					51,166,041	-	51,166,041	5,114,009
Sales and Franchise Taxes.....					62,607,357	-	62,607,357	-
Other Property Taxes.....					4,917,706	-	4,917,706	-
Unrestricted Investment Income.....					1,719,939	-	1,719,939	-
Gain on Sale of Capital Assets.....					-	-	-	-
Miscellaneous.....					231,873	-	231,873	-
Total general revenues.....					<u>120,642,916</u>	<u>-</u>	<u>120,642,916</u>	<u>5,114,009</u>
Change in net position.....					14,932,494	554,150	15,486,644	492,974
Net position - beginning.....					219,134,269	9,027,927	228,162,196	7,187,067
Adjustments to beginning net position.....					4,375,617	-	4,375,617	154,998
Net position - beginning, as adjusted.....					<u>223,509,886</u>	<u>9,027,927</u>	<u>232,537,813</u>	<u>7,342,065</u>
Net position - ending.....					<u>\$ 238,442,380</u>	<u>\$ 9,582,077</u>	<u>\$ 248,024,457</u>	<u>\$ 7,835,039</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.

Culture Parks and Recreation

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

Library Fund

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

Transportation Development Fund

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

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.

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, 2018

	General	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
ASSETS				
Cash and Investments.....	\$ 17,765,531	\$ 482,292	\$ 6,528,731	\$ 36,087,673
Receivables:				
Accounts, net.....	623,746	446,447	-	-
Taxes	4,383,744	-	485,978	2,109,563
Due from Other Governments.....	2,061,642	-	-	-
Due From Other Funds.....	1,625,407	-	-	-
Inventories and Prepaids.....	66,836	-	-	-
Restricted Cash and Investments.....	-	-	-	-
Total assets.....	<u>\$ 26,526,906</u>	<u>\$ 928,739</u>	<u>\$ 7,014,709</u>	<u>\$ 38,197,236</u>
LIABILITIES				
Accounts Payable & Accrued Liabilities.....	\$ 4,637,231	\$ 332,796	\$ 76,019	\$ 761,341
Unearned Revenue.....	80,048	-	-	-
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>4,717,279</u>	<u>332,796</u>	<u>76,019</u>	<u>761,341</u>
DEFERRED INFLOW OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	1,680,515	-	386,342	-
Total Deferred Inflow of Resources.....	<u>1,680,515</u>	<u>-</u>	<u>386,342</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable.....	66,836	-	-	-
Restricted.....	315,606	-	-	37,435,895
Committed.....	-	595,943	6,552,348	-
Assigned.....	685,091	-	-	-
Unassigned.....	19,061,579	-	-	-
Total fund balances (deficits).....	<u>\$ 20,129,112</u>	<u>\$ 595,943</u>	<u>\$ 6,552,348</u>	<u>\$ 37,435,895</u>
Total liabilities and fund balances (deficits)	<u>\$ 26,526,906</u>	<u>\$ 928,739</u>	<u>\$ 7,014,709</u>	<u>\$ 38,197,236</u>

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

Redevelopment Agency	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
\$ 3,456,858	\$ 3,447,681	\$ 12,125,959	\$ 9,232,243	\$ 89,126,968
-	-	-	10,064	1,080,257
4,197	214,917	-	2,555,662	9,754,061
-	-	-	41,821	2,103,463
-	-	-	-	1,625,407
-	-	-	-	66,836
-	958,025	4,317,558	6,735,844	12,011,427
<u>\$ 3,461,055</u>	<u>\$ 4,620,623</u>	<u>\$ 16,443,517</u>	<u>\$ 18,575,634</u>	<u>\$ 115,768,419</u>
\$ 1,320,445	\$ 928,363	\$ 123,708	\$ 902,697	\$ 9,082,600
-	-	-	11,603	91,651
-	-	-	960,340	960,340
<u>1,320,445</u>	<u>928,363</u>	<u>123,708</u>	<u>1,874,640</u>	<u>10,134,591</u>
-	171,241	-	130,616	2,368,714
-	<u>171,241</u>	-	<u>130,616</u>	<u>2,368,714</u>
-	-	-	-	66,836
-	3,521,019	3,647,487	6,305,435	51,225,442
2,140,610	-	-	3,121,827	12,410,728
-	-	12,672,322	7,143,116	20,500,529
-	-	-	-	19,061,579
<u>\$ 2,140,610</u>	<u>\$ 3,521,019</u>	<u>\$ 16,319,809</u>	<u>\$ 16,570,378</u>	<u>\$ 103,265,114</u>
<u>\$ 3,461,055</u>	<u>\$ 4,620,623</u>	<u>\$ 16,443,517</u>	<u>\$ 18,575,634</u>	<u>\$ 115,768,419</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2018

Total Fund Balances – Governmental Funds..... \$ 103,265,114

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

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

Land.....	\$ 32,080,001	
Infrastructure.....	115,239,623	
Construction in Progress.....	—	
Buildings, Equipment, and Other capital assets.....	207,136,883	
Accumulated depreciation.....	<u>(132,783,248)</u>	221,673,259

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.....	2,368,714	
Related to Pensions.....	<u>(9,956,070)</u>	(7,587,356)

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.....

474,764

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

Amount on refunding of bonded debt.....	338,955	
Related to Pensions.....	<u>17,000,736</u>	17,339,691

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

Net Pension Assets.....		21,305
-------------------------	--	--------

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.....	(73,530,000)	
Unamortized premiums and discounts on bonds.....	(2,923,260)	
Capital leases.....	(11,861)	
Net Pension Liability.....	<u>(20,279,276)</u>	(96,744,397)

Net Position of Governmental Activities..... \$ 238,442,380

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, 2018

	General Fund	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 32,103,377	\$ -	\$ 8,112,299	\$ -
Sales.....	12,169,607	-	-	38,125,483
Delinquent Taxes.....	1,101,876	-	210,934	-
Assessing and Collecting.....	4,561,919	-	-	-
Total Taxes:.....	<u>49,936,779</u>	<u>-</u>	<u>8,323,233</u>	<u>38,125,483</u>
Other Revenues:				
License And Fees.....	2,737,319	-	599,528	2,149,646
Intergovernmental.....	1,984,010	360,368	34,200	5,500,000
Charges For Services.....	20,741,729	5,383,252	170,263	-
Fines and Forfeitures.....	329,295	-	-	-
Miscellaneous.....	890,887	7,354	186,891	873,318
Total revenues.....	<u>76,620,019</u>	<u>5,750,974</u>	<u>9,314,115</u>	<u>46,648,447</u>
EXPENDITURES				
Current:				
General Government.....	21,868,407	-	-	-
Public Safety.....	37,311,532	-	-	-
Public Health And Welfare.....	2,130,993	-	-	-
Streets And Public Improvement.....	1,153,519	-	-	44,367,183
Parks And Recreation.....	-	8,841,983	-	-
Conservation And Development.....	902,268	-	-	-
Library Services.....	-	-	8,243,285	-
Debt service:				
Principal retirement.....	-	-	-	9,885,000
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>63,366,719</u>	<u>8,841,983</u>	<u>8,243,285</u>	<u>54,252,183</u>
Excess (deficiency) of revenues over expenditures.....	<u>13,253,300</u>	<u>(3,091,009)</u>	<u>1,070,830</u>	<u>(7,603,736)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	3,686,952	-	-
Transfers Out.....	(11,695,515)	-	(496,450)	(195,155)
Total other financing sources (uses).....	<u>(11,695,515)</u>	<u>3,686,952</u>	<u>(496,450)</u>	<u>(195,155)</u>
Net change in fund balances.....	1,557,785	595,943	574,380	(7,798,891)
Fund balances - beginning.....	18,571,327	-	5,977,968	45,234,786
Adjustments to Beginning fund balance (see note 2).....	-	-	-	-
Fund balances - beginning, as adjusted.....	<u>18,571,327</u>	<u>-</u>	<u>5,977,968</u>	<u>45,234,786</u>
Fund balances - ending.....	<u>\$ 20,129,112</u>	<u>\$ 595,943</u>	<u>\$ 6,552,348</u>	<u>\$ 37,435,895</u>

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

<u>Redevelopment Agency</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 3,478,759	\$ 3,555,097	\$ -	\$ 2,429,838	\$ 49,679,370
-	-	-	12,312,266	62,607,356
-	94,073	-	69,396	1,476,279
-	-	-	-	4,561,919
<u>3,478,759</u>	<u>3,649,170</u>	<u>-</u>	<u>14,811,500</u>	<u>118,324,924</u>
-	262,151	-	1,529,001	7,277,645
216,475	36,780	1,254,000	2,016,758	11,402,591
-	273,350	-	5,805,444	32,374,038
-	-	-	83,445	412,740
-	6,928	398,840	376,604	2,740,822
<u>3,695,234</u>	<u>4,228,379</u>	<u>1,652,840</u>	<u>24,622,752</u>	<u>172,532,760</u>
-	-	-	2,494,391	24,362,798
-	-	-	3,960,032	41,271,564
-	-	-	3,270,429	5,401,422
-	-	-	7,592,592	53,113,294
-	-	-	-	8,841,983
4,669,162	-	-	-	5,571,430
-	-	-	-	8,243,285
-	2,685,000	-	3,330,000	15,900,000
-	2,125,320	24,961	1,211,926	3,362,207
-	-	7,200,692	-	7,200,692
<u>4,669,162</u>	<u>4,810,320</u>	<u>7,225,653</u>	<u>21,859,370</u>	<u>173,268,675</u>
<u>(973,928)</u>	<u>(581,941)</u>	<u>(5,572,813)</u>	<u>2,763,382</u>	<u>(735,915)</u>
-	728,324	6,095,616	195,155	10,706,047
-	-	-	(3,025,037)	(15,412,157)
-	<u>728,324</u>	<u>6,095,616</u>	<u>(2,829,882)</u>	<u>(4,706,110)</u>
(973,928)	146,383	522,803	(66,500)	(5,442,025)
3,114,538	3,374,636	15,797,006	16,636,878	108,707,139
-	-	-	-	-
<u>3,114,538</u>	<u>3,374,636</u>	<u>15,797,006</u>	<u>16,636,878</u>	<u>108,707,139</u>
<u>\$ 2,140,610</u>	<u>\$ 3,521,019</u>	<u>\$ 16,319,809</u>	<u>\$ 16,570,378</u>	<u>\$ 103,265,114</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, 2018

Net Change in Fund Balances – Total Governmental Funds..... \$ (5,442,025)

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.....	\$ 9,573,832	
Assets received from developers in the form of new infrastructure.....	—	
Depreciation expense.....	(10,363,912)	(790,080)

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..... (184,902)

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

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.....	15,900,000	
Capital lease principal payments.....	8,147	15,908,147

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..... 5,880,262

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..... 366,177

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.....	108,514	
Change in compensated absences.....	—	
Change in Net OPEB Obligation.....	—	
Change in Net Pension Costs.....	(913,599)	(805,085)

Change in Net Position of Governmental Activities..... \$ 14,932,494

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, 2018

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
ASSETS					
Current assets:					
Cash and Investments.....	\$ 1,161,752	\$ -	\$ 186,860	\$ 1,348,612	\$ 7,460,581
Accounts Receivable net.....	789,416	-	617	790,033	6,449
Due from Other Governments.....	-	-	144,009	144,009	-
Restricted Cash.....	-	-	-	-	-
Other Assets.....	541	-	113	654	-
Total current assets.....	<u>1,951,709</u>	<u>-</u>	<u>331,599</u>	<u>2,283,308</u>	<u>7,467,030</u>
Noncurrent assets:					
Land.....	1,604,505	-	-	1,604,505	-
Buildings and Improvements.....	11,488,258	-	-	11,488,258	-
Machinery and Equipment.....	1,072,916	2,218,882	8,554	3,300,352	8,726,905
Accumulated Depreciation.....	(4,492,272)	(1,538,053)	(7,966)	(6,038,291)	(5,457,586)
Total noncurrent assets.....	<u>9,673,407</u>	<u>680,829</u>	<u>588</u>	<u>10,354,824</u>	<u>3,269,319</u>
Total assets.....	<u>11,625,116</u>	<u>680,829</u>	<u>332,187</u>	<u>12,638,132</u>	<u>10,736,349</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflows Relating to Pensions.....	402,644	-	94,621	497,265	-
Total Deferred Outflows.....	<u>402,644</u>	<u>-</u>	<u>94,621</u>	<u>497,265</u>	<u>-</u>
LIABILITIES					
Current liabilities:					
Accounts Payable and Accrued Liabilities.....	431,487	25	7,395	438,907	51,553
Due To Other Funds.....	-	665,067	-	665,067	-
Compensated Absences.....	76,672	-	2,895	79,567	-
Current Landfill Postclosure.....	30,000	-	-	30,000	-
Total current liabilities.....	<u>538,159</u>	<u>665,092</u>	<u>10,290</u>	<u>1,213,541</u>	<u>51,553</u>
Noncurrent liabilities:					
Compensated Absences.....	-	-	-	-	5,838,455
Landfill Closure Costs.....	1,444,262	-	-	1,444,262	-
Pension Liability.....	510,769	-	116,270	627,039	-
Other Post Employment Benefit Liability.....	-	-	-	-	4,371,577
Total noncurrent liabilities.....	<u>1,955,031</u>	<u>-</u>	<u>116,270</u>	<u>2,071,301</u>	<u>10,210,032</u>
Total liabilities.....	<u>2,493,190</u>	<u>665,092</u>	<u>126,560</u>	<u>3,284,842</u>	<u>10,261,585</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows Relating to Pensions.....	216,848	-	51,630	268,478	-
Total deferred inflows of resources.....	<u>216,848</u>	<u>-</u>	<u>51,630</u>	<u>268,478</u>	<u>-</u>
NET POSITION					
Net Investment in Capital Assets.....	9,673,407	680,829	588	10,354,824	3,269,319
Unrestricted.....	(355,685)	(665,092)	248,030	(772,747)	(2,794,555)
Total net position.....	<u>\$ 9,317,722</u>	<u>\$ 15,737</u>	<u>\$ 248,618</u>	<u>\$ 9,582,077</u>	<u>\$ 474,764</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2018

	Business-type Activities			Total	Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter		
OPERATING REVENUES					
Charges For Services.....	\$ 9,105,905	\$ 49,197	\$ 838,099	\$9,993,201	\$ 4,110,586
Miscellaneous.....	138,190	-	40,999	179,189	154,330
Total operating revenues.....	<u>9,244,095</u>	<u>49,197</u>	<u>879,098</u>	<u>10,172,390</u>	<u>4,264,916</u>
OPERATING EXPENSES					
General and Administrative.....	2,815,244	43,966	559,264	3,418,474	275,114
Disposal Costs.....	5,574,153	-	-	5,574,153	-
Depreciation.....	407,964	101,196	695	509,855	1,080,375
Claims and Premiums.....	-	-	-	-	2,065,704
Total operating expenses.....	<u>8,797,361</u>	<u>145,162</u>	<u>559,959</u>	<u>9,502,482</u>	<u>3,421,193</u>
Operating income (loss).....	<u>446,734</u>	<u>(95,965)</u>	<u>319,139</u>	<u>669,908</u>	<u>843,723</u>
NONOPERATING REVENUES (EXPENSES)					
Sale of Capital Assets.....	120,053	-	-	120,053	98,555
Interest Expense.....	-	(3,937)	-	(3,937)	-
Total nonoperating revenues (expenses).....	<u>120,053</u>	<u>(3,937)</u>	<u>-</u>	<u>116,116</u>	<u>98,555</u>
Income (loss) before contributions and transfers.....	<u>566,787</u>	<u>(99,902)</u>	<u>319,139</u>	<u>786,024</u>	<u>942,278</u>
Transfers					
Transfers In.....	-	-	-	-	4,937,984
Transfers Out.....	-	-	(231,874)	(231,874)	-
Change in net position	<u>566,787</u>	<u>(99,902)</u>	<u>87,265</u>	<u>554,150</u>	<u>5,880,262</u>
Total net position - beginning.....	8,750,935	115,639	161,353	9,027,927	6,547,257
Adjustment of beginning net position (see note 2).....	-	-	-	-	(11,952,755)
Total net position - beginning as adjusted.....	<u>8,750,935</u>	<u>115,639</u>	<u>161,353</u>	<u>9,027,927</u>	<u>(5,405,498)</u>
Total net position - ending.....	<u>\$ 9,317,722</u>	<u>\$ 15,737</u>	<u>\$ 248,618</u>	<u>\$9,582,077</u>	<u>\$ 474,764</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, 2018

	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.....	\$ 8,940,220	\$ 49,197	\$ 865,104	\$9,854,521	\$ 4,263,502
Payments to Suppliers and Contractors.....	(6,786,098)	(48,385)	(159,242)	(6,993,725)	(4,212,751)
Payments to Employees.....	(1,539,467)	-	(398,314)	(1,937,781)	-
Net Cash Provided (Used) by Operating Activities.....	614,655	812	307,548	923,015	50,751
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers (To) From Other Funds.....	-	-	(231,874)	(231,874)	4,937,984
Interfund Balances Due To (From) Other Funds.....	-	160,146	-	160,146	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	-	160,146	(231,874)	(71,728)	4,937,984
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets.....	(205,978)	-	-	(205,978)	(473,102)
Principal Paid on Bonds and Capital Leases.....	-	(160,000)	-	(160,000)	-
Interest Paid on Bonds and Capital Leases.....	-	(1,918)	-	(1,918)	-
Proceeds from Disposal of Capital Assets.....	291,459	-	-	291,459	126,176
Payments for Landfill Post-Closure Care.....	45,636	-	-	45,636	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	131,117	(161,918)	-	(30,801)	(346,926)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities.....	-	-	-	-	-
Net Cash Provided (Used) - All Activities.....	745,772	(960)	75,674	820,486	4,641,809
Cash and Cash Equivalents - Beginning.....	415,980	960	111,186	528,126	2,818,772
Cash and Cash Equivalents - Ending.....	\$ 1,161,752	\$ -	\$ 186,860	\$1,348,612	\$ 7,460,581
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$ 446,734	\$ (95,965)	\$ 319,139	\$ 669,908	\$ 843,723
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	407,964	101,196	695	509,855	1,081,109
(Increase) Decrease in Accounts Receivable.....	(303,875)	-	(617)	(304,492)	(2,148)
(Increase) Decrease in Due from Other Governments.....	-	-	(13,377)	(13,377)	-
Increase (Decrease) in Accounts Payable.....	60,193	(4,419)	(170)	55,604	(129,210)
Increase (Decrease) in Accrued Liabilities.....	-	-	-	-	(1,093,839)
Increase (Decrease) in Net Pension Expense.....	17,897	-	4,324	22,221	(648,884)
Increase (Decrease) in Compensated Absences.....	(14,258)	-	(2,446)	(16,704)	-
Net Cash Provided (Used) by Operating Activities.....	\$ 614,655	\$ 812	\$ 307,548	\$ 923,015	\$ 50,751
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Assets Acquired Under Capital Lease.....	-	-	-	-	-
Gain (Loss) on Sale of Capital Assets.....	120,053	-	-	120,053	98,555
Total Non-Cash Investing, Capital and Financing Activities.....	\$ 120,053	\$ -	\$ -	\$ 120,053	\$ 98,555

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, 2018

	Private-Purpose Trust Funds	Agency Funds
ASSETS		
Cash	334,750	15,926,745
Taxes Receivable.....	—	2,266,292
Accounts Receivable.....	7,544	—
Delinquent Taxes Receivable.....	—	7,138,752
Total Assets.....	<u>342,294</u>	<u>25,331,789</u>
LIABILITIES		
Accounts Payable.....	194,563	131,578
Accrued Liabilities.....	—	374,957
Due to Other Entities.....	—	16,905,320
Reserve for Tax Overpayments.....	—	781,182
Deferred Tax Distributions.....	—	7,138,752
Total Liabilities.....	<u>194,563</u>	<u>25,331,789</u>
NET POSITION		
Restricted for Individuals, Organizations, and Other Governments.....	<u>147,731</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, 2018

	Private-Purpose Trust Funds
ADDITIONS	
Charges for Services.....	54,996
Fines and Forfeitures.....	92,695
Miscellaneous.....	4,135,287
Total Additions.....	<u>4,282,978</u>
DEDUCTIONS	
Trust Operating Expenses.....	115,709
Awards and Claims.....	4,179,077
Total Deductions.....	<u>4,294,786</u>
Change in Net Position.....	(11,808)
Net Position - Beginning.....	159,539
Net Position - Ending.....	<u><u>147,731</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, 2018

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and Investments.....	281,524	388,481	3,047,252	3,717,257
Receivables:				
Accounts, net.....	99,076	37,996	758,944	896,016
Taxes.....	814,740	—	183,887	998,627
Due From Other Governments.....	—	104,990	—	104,990
Inventories and Prepays.....	1,228,597	109,177	—	1,337,774
Other Assets.....	—	52	1,824	1,876
Restricted Cash.....	3,347	—	—	3,347
Capital Assets:				
Land.....	—	—	113,069	113,069
Buildings and Improvements.....	5,252,154	12,590	3,074,391	8,339,135
Machinery and Equipment.....	3,435,208	12,665	684,088	4,131,961
Less Accumulated Depreciation.....	(1,862,962)	(23,148)	(1,037,929)	(2,924,039)
Total Capital Assets.....	6,824,400	2,107	2,833,619	9,660,126
Total Assets.....	9,251,684	642,803	6,825,526	16,720,013
DEFERRED OUTFLOWS OF RESOURCES				
Related to Pensions.....	1,124,126	43,218	1,493,875	2,661,219
Total Deferred Outflows of Resources.....	1,124,126	43,218	1,493,875	2,661,219
LIABILITIES				
Accounts Payable	8,325	578	95,420	104,323
Unearned Revenue.....	11,645	10,000	—	21,645
Long-term Liabilities:				
Due Within One Year.....	419,233	4,187	166,994	590,414
Due in More Than One Year.....	7,330,055	52,390	1,999,856	9,382,301
Total Liabilities.....	7,769,258	67,155	2,262,270	10,098,683
DEFERRED INFLOWS OF RESOURCES				
Related to Pensions.....	614,870	23,971	808,669	1,447,510
Total Deferred Inflows of Resources.....	614,870	23,971	808,669	1,447,510
NET POSITION				
Net Investment in Capital Assets.....	1,607,400	2,107	2,833,619	4,443,126
Restricted for:				
Public Health Programs.....	—	79,581	626,506	706,087
Unrestricted.....	384,282	513,207	1,788,337	2,685,826
Total Net Position.....	1,991,682	594,895	5,248,462	7,835,039

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, 2018

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Expenses.....	7,245,546	1,412,630	10,460,731	19,118,907
Program Revenues				
Charges for Services.....	3,471,574	14,239	2,376,365	5,862,178
Intergovernmental.....	4,278	1,406,950	6,706,540	8,117,768
Licenses, Permits and Fees.....	266,710	—	112,872	379,582
Miscellaneous.....	7,157	28,951	102,236	138,344
Total Program Revenues.....	3,749,719	1,450,140	9,298,013	14,497,872
Net (Expense) Revenues.....	(3,495,827)	37,510	(1,162,718)	(4,621,035)
General Revenues				
Current Property Tax.....	3,747,114	—	1,366,895	5,114,009
Other Revenues.....	—	—	—	—
Total General Revenues.....	3,747,114	—	1,366,895	5,114,009
Change in Net Position.....	251,287	37,510	204,177	492,974
Net Position - Beginning.....	1,585,397	557,385	5,044,285	7,187,067
Adjustments to Beginning Net Position.....	154,998	—	—	154,998
Net Position - Beginning, as adjusted	1,740,395	557,385	5,044,285	7,342,065
Net Position - Ending.....	1,991,682	594,895	5,248,462	7,835,039

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, 2018

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Blended Component Units

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

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

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

Discretely Presented Component Units

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

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

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

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

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

The County reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the County. It is used to account for all financial resources not accounted for in another fund.
- **Culture Parks and Recreation Fund** - This special revenue fund accounts for the operations of the County's Culture Parks and Recreation department and includes all revenues and expenses related to the operations of the County's Parks, Recreation, Ice Sheet, Golden Spike Event Center, and Ogden Eccles Conference Center. The principal revenue source is user fees.
- **Library Fund** - This special revenue fund accounts for the operations of the County's main library and four branches. The fund's main source of revenue is a separate property tax levy.
- **Transportation Development Fund** - This special revenue fund accounts for the County's taxes and fees that are restricted for expanding roads, transit, and transportation corridors.
- **Redevelopment Agency Fund** - This special revenue fund accounts for the operations of the County's Redevelopment Agency. The fund's main source of revenue is property tax increment.
- **Debt Service Fund** - This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund** - This fund accounts for construction of major capital facilities and infrastructure assets, except those financed in proprietary funds.

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

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

- **Inmate Trust Fund** - This private-purpose trust fund accounts for the personal funds of inmates who are 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.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

C. Measurement Focus and Basis of Accounting

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

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

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

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

The County has significant policies regarding recognition and reporting of certain assets, liabilities, deferred outflows/inflows, and equity.

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

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

Property Taxes - Property taxes attach as an enforceable lien on property on January 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. Amounts paid to vendors for goods and services applicable to future accounting periods are recorded as prepaid items and expended or expensed when consumed.

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

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

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

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

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

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

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

Employees are allowed to carry forward all accrued vacation leave, up to 320 hours, into the next calendar year. Up to 320 hours of unused vacation leave are 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 overtime hour worked, with a maximum accrual of 240 hours.

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

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of unamortized premiums and discounts.

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

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

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

E. Revenues and Expenditures / Expenses

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

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

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance, with unassigned fund balance applied last.

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

F. Interfund Activity and Balances

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

A. New Accounting Pronouncements

GASB Statement 75 - This Statement establishes standards for measuring and recognizing assets, deferred outflows of resources, liabilities, deferred inflows of resources, and expense/expenditures for Other Postemployment Benefit (OPEB) plans provided to employees of the primary government and its component units. It requires the County to record the County's net OPEB liability in the government-wide financial statements and in the enterprise funds and component unit financial statements.

As a result of implementing this Statement, beginning net position of governmental activities was increased by \$4,987,378 on the Statement of Activities, to reflect beginning net OPEB liability under the measurement requirements of this new Statement of \$5,020,461, offset by the elimination of \$10,007,839 in net OPEB liability previously reported as required under GASB Statement 45. The beginning net position of discretely presented component units was increased by \$154,998 on the Statement of Activities, to reflect beginning net OPEB liability under the measurement requirements of this new Statement of \$916,868, offset by the elimination of \$1,071,866 in net OPEB liability previously reported as required under GASB Statement 45. The county has created an internal service fund to account for OPEB and compensated absences liabilities.

GASB Statement 85 – This Statement addresses a variety of topics, specifically topics related to Other Postemployment Benefit (OPEB) plans. This Statement clarifies that OPEB liabilities and expenditures, recognized in financial statements and prepared using the current financial resources measurement focus, should be measured as of the end of the reporting period. In addition, this statement clarifies the presentation of payroll-related measures in OPEB schedules of Required Supplementary Information (RSI). As a result of implementing this Statement, changes were made to the County's RSI schedules.

GASB Statement 86 – This Statement addresses recognition in the financial statements and note disclosure requirements for in-substance defeasance of debt using only existing resources. For the purposes of this statement, debt is considered defeased in-substance if the government irrevocably places cash and other monetary assets acquired with only existing resources with an escrow agent in a trust to be used solely for satisfying scheduled payments of both interest and principal of the defeased debt. Neither the primary government nor its discrete component units had any in-substance defeasance of debt in fiscal year 2018.

B. Beginning Fund Balance and Net Position Adjustments

During the year, the County created an internal service fund, which uses the full accrual basis of accounting, to pay for employees' leave balances upon termination and for post-employment health care benefits to retirees. The liabilities associated with these items were previously reported in the Government Wide Statement of Net Position as part of the Long Term Liabilities. However, since these liabilities were previously liquidated from the general fund, which is accounted for on the modified accrual basis of accounting, the liabilities were not reported in the governmental fund financial statements. The beginning Net Position was restated down by \$11,952,755 as follows:

Compensated Absences	\$ 5,020,461
Net Other Post-Employment Benefits	<u>6,932,294</u>
	\$ 11,952,755

Certain assets acquired in previous years were not depreciated in the year that they were acquired. As a result, beginning accumulated depreciation was increased by \$611,761, with a corresponding decrease to beginning net position in the Statement of Activities.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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, 2018, the bank balance of the County’s deposits was \$4,576,013, of which \$3,566,204 was uninsured and uncollateralized.

B. Investments

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

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

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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, 2018, 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.....	\$ 128,533,273	Level 2	2 months*	not rated

* Weighted-average maturity

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

- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers' Investment Fund: application of the December 31, 2018 fair value factor, as calculated by the Utah State Treasurer, to the County's average daily balance in the Fund;

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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, 2018, all of the County's investments were held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository.

NOTE 4. INTERFUND BALANCES AND 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, 2018 consisted of the following amounts:

Due To General Fund from:	
Nonmajor Governmental Funds:	
Tourism Fund.....	\$ 945,140
Special Assessment Bond Fund.....	15,200
Enterprise Funds:	
Landfill Gas Recovery Fund.....	665,067
Total Due From Other Funds.....	\$ 1,625,407

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 required repayment within 10 years and carried an average interest rate of 1.77 percent. During 2018, the Capital Projects fund repaid the outstanding principal balance of \$4,400,000 plus \$24,961 in interest.

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Interfund Loan	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -	\$ -

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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, 2018 were as follows:

	Transfers In Reported in Culture Parks					Total Transfers Out
	Capital Projects Fund	Municipal Services Fund	and Recreation	Debt Service Fund	Termination Pool	
Transfers Out Reported in						
General Fund.....	6,000,000	—	757,531	—	4,937,984	11,695,515
Library Fund.....	—	—	—	496,450	—	496,450
Transportation Development Fund.....	—	195,155	—	—	—	195,155
Tourism Fund (Nonmajor).....	95,616	—	2,929,421	—	—	3,025,037
Animal Shelter (Enterprise Fund).....	—	—	—	231,874	—	231,874
Total Transfers In.....	\$ 6,095,616	\$ 195,155	\$ 3,686,952	\$ 728,324	\$ 4,937,984	\$ 15,644,031

Transfers from the Library and Animal Shelter Funds are for debt service. Transfers from the Tourism fund are to support park and recreation activities. Transfers from the General fund are primarily used to support the acquisition of capital assets. During 2018, the County created a Termination Pool fund, which is an internal service fund that will be used to pay for termination and other post-employment benefits. As part of creating that fund, the County transferred \$4.9 million of funds that had been set aside to cover post-employment benefits out of the General Fund and into the Termination Pool.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2018 consisted of the following amounts:

	Salaries / Benefits	Vendors / Others	Interest / Related Charges	Total
Governmental Activities:				
General Fund.....	\$ 3,665,926	\$ 971,305	\$ -	\$ 4,637,231
Culture Parks and Recreation Fund.....	-	332,796	-	332,796
Library Fund.....	-	76,019	-	76,019
Transportation Fund.....	-	761,341	-	761,341
Redevelopment Agency.....	-	1,320,445	-	1,320,445
Debt Service Fund.....	-	-	928,363	928,363
Capital Projects Fund.....	-	123,708	-	123,708
Nonmajor Funds.....	-	487,488	415,209	902,697
Internal Service Funds.....	-	51,553	-	51,553
Total Governmental Activities.....	\$ 3,665,926	\$ 4,124,655	\$ 1,343,572	\$ 9,134,153
Business-type Activities:				
Solid Waste Transfer Station Fund.....	\$ -	\$ 431,487	\$ -	\$ 431,487
Landfill Gas Recovery Fund.....	-	25	-	25
Animal Shelter.....	-	7,395	-	7,395
Total Business-type Activities.....	\$ -	\$ 438,907	\$ -	\$ 438,907

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 7. LEASE COMMITMENTS

The County has entered into a non-cancelable lease for eight pieces of heavy equipment to be used at the Solid Waste Transfer Station. Operating leases are leases for which the County will not gain title to the property being leased; therefore, the related assets and liabilities are not recorded on the County's books. Operating lease payments are recorded as expenditures or expenses when paid or incurred. Total operating lease payments for 2018 were \$451,245.

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, 2018, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$58,690 and \$58,827, respectively. Total capital lease payments for 2018 were \$8,147 in principal and \$731 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2018 are as follows:

Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2019.....	\$ —	\$ 447,045	\$ 447,045	\$ 3,150	\$ —	\$ 3,150
2020.....	—	447,045	447,045	2,986	—	2,986
2021.....	—	447,045	447,045	2,986	—	2,986
2022.....	—	—	—	2,739	—	2,739
2023.....	—	—	—	—	—	—
Total.....	<u>\$ —</u>	<u>\$ 1,341,135</u>	<u>\$ 1,341,135</u>	11,861	—	11,861
Less Amounts Representing Interest.....				(435)	—	(435)
Present Value of Future Minimum Lease Payments.....	<u>\$ 11,426</u>	<u>\$ —</u>	<u>\$ 11,426</u>			

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land and Related Assets.....	32,080,001	—	—	32,080,001
Construction-In-Progress.....	16,283,948	—	(16,283,948)	—
Capital assets not being depreciated.....	<u>48,363,949</u>	<u>—</u>	<u>(16,283,948)</u>	<u>32,080,001</u>
Capital assets being depreciated:				
Buildings and Improvements.....	171,634,866	21,714,472	(104,833)	193,244,505
Infrastructure.....	111,908,983	3,426,257	(95,617)	115,239,623
Intangible Assets-Software.....	1,517,023	114,874	(129,782)	1,502,115
Equipment - Governmental Funds.....	13,381,557	758,351	(1,749,645)	12,390,263
Equipment - Internal Service Funds.....	8,554,218	465,929	(293,242)	8,726,905
Total.....	<u>306,996,647</u>	<u>26,479,883</u>	<u>(2,373,119)</u>	<u>331,103,411</u>
Less Accumulated Depreciation for:				
Buildings and Improvements*.....	(73,314,638)	(6,728,253)	—	(80,042,891)
Infrastructure.....	(39,816,930)	(2,784,287)	—	(42,601,217)
Intangible Assets-Software.....	(865,818)	(98,140)	106,707	(857,251)
Equipment - Governmental Funds.....	(10,160,750)	(753,232)	1,632,093	(9,281,889)
Equipment - Internal Service Funds.....	(4,650,005)	(1,080,375)	272,794	(5,457,586)
Total Accumulated Depreciation.....	<u>(128,808,141)</u>	<u>(11,444,287)</u>	<u>2,011,594</u>	<u>(138,240,834)</u>
Capital assets being depreciated, net.....	<u>178,188,506</u>	<u>15,035,596</u>	<u>(361,525)</u>	<u>192,862,577</u>
Governmental Activities Capital Assets, Net.....	<u>226,552,455</u>	<u>15,035,596</u>	<u>(16,645,473)</u>	<u>224,942,578</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land and Related Assets.....	1,604,504	—	—	1,604,504
Construction-In-progress.....	—	—	—	—
Capital assets not being depreciated.....	<u>1,604,504</u>	<u>—</u>	<u>—</u>	<u>1,604,504</u>
Capital assets being depreciated:				
Buildings and Improvements.....	11,344,656	149,529	(5,927)	11,488,258
Equipment.....	4,902,643	42,608	(1,644,900)	3,300,351
Total.....	<u>16,247,299</u>	<u>192,137</u>	<u>(1,650,827)</u>	<u>14,788,609</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(3,469,175)	(273,617)	5,789	(3,737,003)
Equipment.....	(3,552,521)	(230,067)	1,481,300	(2,301,288)
Total Accumulated Depreciation.....	<u>(7,021,696)</u>	<u>(503,684)</u>	<u>1,487,089</u>	<u>(6,038,291)</u>
Capital assets being depreciated, net.....	<u>9,225,603</u>	<u>(311,547)</u>	<u>(163,738)</u>	<u>8,750,318</u>
Business-type Activities Capital Assets, Net.....	<u>10,830,107</u>	<u>(311,547)</u>	<u>(163,738)</u>	<u>10,354,822</u>

* Includes adjustments to the beginning balances for Accumulated Depreciation, see note 2 for additional information.

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Depreciation expense of governmental activities for 2018 was charged to functions as follows:

General Government.....	1,096,074
Public Safety.....	1,517,100
Public Health and Welfare.....	—
Library Services.....	3,077,084
Streets and Public Improvements.....	2,822,795
Parks, Recreation & Public Facilities.....	1,850,121
Conservation and Development.....	738
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	1,080,375
Business-type Activities Capital Assets, Net.....	<u><u>11,444,287</u></u>

Discrete Component Units

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

	Weber Area Dispatch 911 Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Capital assets not being depreciated:				
Land and Related Assets.....	—	—	113,069	113,069
Construction-In-Progress.....	—	—	—	—
Capital assets not being depreciated.....	<u>—</u>	<u>—</u>	<u>113,069</u>	<u>113,069</u>
Capital assets being depreciated:				
Buildings and Improvements.....	5,252,154	12,590	3,074,391	8,339,135
Equipment	3,435,208	12,665	684,088	4,131,961
Total.....	<u>8,687,362</u>	<u>25,255</u>	<u>3,758,479</u>	<u>12,471,096</u>
Less Accumulated Depreciation for:				
Buildings and Improvements.....	(142,246)	(10,483)	(564,360)	(717,089)
Equipment	(1,720,716)	(12,665)	(473,569)	(2,206,950)
Total.....	<u>(1,862,962)</u>	<u>(23,148)</u>	<u>(1,037,929)</u>	<u>(2,924,039)</u>
Capital Assets, Net.....	<u><u>6,824,400</u></u>	<u><u>2,107</u></u>	<u><u>2,833,619</u></u>	<u><u>9,660,126</u></u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2018 were as follows:

	Long-term Liabilities				
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds.....	\$ 45,455,000	—	1,730,000	\$ 43,725,000	\$ 1,860,000
Sales Tax Revenue Bonds.....	20,500,000	—	10,840,000	9,660,000	975,000
Lease Revenue Bonds.....	7,105,000	—	2,640,000	4,465,000	4,465,000
Special Assesment Area Bonds.....	16,370,000	—	690,000	15,680,000	705,000
Unamortized Premiums / Discounts.....	3,182,695	—	259,435	2,923,260	—
Capital Leases - Governmental Funds.....	20,008	—	8,147	11,861	3,150
Capital Leases - Internal Service Funds.....	—	—	—	—	—
Compensated Absences.....	6,932,294	4,029,171	5,123,009	5,838,456	5,123,009
Pension Liability.....	25,370,394	—	5,091,118	20,279,276	—
OPEB Obligation*.....	5,020,461	—	648,884	4,371,577	648,884
Arbitrage Rebate.....	—	—	—	—	—
Total Governmental Long-term Liabilities.....	<u>\$ 129,955,852</u>	<u>\$ 4,029,171</u>	<u>\$ 27,030,593</u>	<u>\$ 106,954,430</u>	<u>\$ 13,780,043</u>
Business-type Activities:					
Sales Tax Revenue Bonds.....	\$ 160,000	\$ —	160,000	\$ —	\$ —
Unamortized Discounts.....	—	—	—	—	—
Capital Leases.....	—	—	—	—	—
Compensated Absences.....	96,271	195,712	212,416	79,567	79,567
Pension Liability.....	750,858	—	123,818	627,040	—
Landfill Post-Closure Costs.....	1,428,626	67,067	21,432	1,474,261	30,000
Total Business-type Long-term Liabilities.....	<u>\$ 2,435,755</u>	<u>\$ 262,779</u>	<u>\$ 517,666</u>	<u>\$ 2,180,868</u>	<u>\$ 109,567</u>
Component Units					
Lease Revenue Bonds.....	5,424,000	—	207,000	5,217,000	214,000
Compensated Absences.....	806,723	420,562	677,795	549,490	345,301
OPEB Obligation*.....	916,868	94,732	—	1,011,600	31,113
Pension Liability.....	4,193,045	—	998,420	3,194,625	—
Total Business-type Long-term Liabilities.....	<u>\$ 11,340,636</u>	<u>\$ 515,294</u>	<u>\$ 1,883,215</u>	<u>\$ 9,972,715</u>	<u>\$ 590,414</u>

* Includes an adjustment to the beginning balance for GASB 75, see note 2 for additional information.

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

B. General Obligation Bonds

During 2018, the County issued no new General Obligation Debt. General Obligation Bonds Payable at December 31, 2018 consisted of the following:

General Obligation Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2018
2013 Project & Refunding Bonds..	12/19/2013	1/15/2034	2.00% to 5.00%	\$ 39,480,000	\$ 32,890,000
2016 Project Bonds.....	9/1/2016	7/15/2035	2.00% to 4.00%	10,835,000	10,835,000
Total General Obligation Bonds Outstanding.....					43,725,000
Add Unamortized Premium.....					1,808,180
Total General Obligation Bonds Payable.....					\$ 45,533,180

General Obligation Bonds - Debt Service Requirements to Maturity

Year	Series 2016 Project		Series 2013 Project & Ref.		Total General Obligation Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
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.....	480,000	232,777	1,670,000	1,114,404	2,150,000	1,347,181	3,497,181
2023.....	500,000	213,215	1,755,000	1,026,831	2,255,000	1,240,046	3,495,046
2024 - 2028...	2,765,000	805,215	9,960,000	3,969,275	12,725,000	4,774,490	17,499,490
2029 - 2033...	3,110,000	456,764	12,205,000	1,683,423	15,315,000	2,140,187	17,455,187
2034 - 2035...	2,645,000	49,642	2,765,000	4,896	5,410,000	54,538	5,464,538
Total.....	\$ 10,835,000	\$ 2,558,148	\$ 32,890,000	\$ 11,626,053	\$ 43,725,000	\$ 14,184,201	\$ 57,909,201

C. Sales Tax Revenue Bonds

During 2018, the County issued no new Sales Tax Revenue Bonds and paid off the 2016 Series bonds using existing resources. Sales Tax Revenue Bonds Payable at December 31, 2018 consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2018
Governmental Activities:					
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	2,095,000
2012 Project/Refunding Bonds...	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000	4,185,000
2014B Refunding Bonds.....	12/9/2014	7/1/2026	2.00% to 4.00%	4,235,000	3,380,000
2016 Project Bonds.....	9/13/2016	7/1/2026	1.20% to 2.30%	9,885,000	—
Total Sales Tax Revenue Bonds Outstanding.....					9,660,000
Add Unamortized Premium.....					384,885
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					10,044,885
Business-type Activities:					
2014A Refunding Bonds.....	12/9/2014	7/1/2018	1.20%	640,000	—
Less Unamortized Discount.....					—
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					—
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 10,044,885

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2032 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (non-major fund). The current year’s required principal and interest payments and total pledged sales tax revenue collected were \$1,353,276 and \$14,629,770, 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 (Series 2016). 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.

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity								
Year	Series 2010B		Series 2012		Series 2014A		Total Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019.....	165,000	105,611	430,000	84,700	380,000	113,425	\$ 975,000	\$ 303,736
2020.....	165,000	98,475	440,000	76,000	390,000	104,275	995,000	278,750
2021.....	170,000	90,680	445,000	67,150	400,000	93,900	1,015,000	251,730
2022.....	175,000	82,228	455,000	58,150	405,000	80,300	1,035,000	220,678
2023.....	185,000	73,408	465,000	48,950	425,000	63,700	1,075,000	186,058
2024 - 2028.	1,010,000	210,995	1,040,000	166,859	1,380,000	84,400	3,430,000	462,254
2029 - 2032.	225,000	6,413	910,000	46,034	—	—	1,135,000	52,447
Total.....	<u>\$ 2,095,000</u>	<u>\$ 667,810</u>	<u>\$ 4,185,000</u>	<u>\$ 547,843</u>	<u>\$ 3,380,000</u>	<u>\$ 540,000</u>	<u>\$ 9,660,000</u>	<u>\$ 1,755,653</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

D. Lease Revenue Bonds

During 2018, the county did not issue any new Lease Revenue Bonds. Lease Revenue Bonds Payable at December 31, 2018 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2018
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	4,165,000
2014 Refunding Bonds.....	12/9/2014	12/15/2019	2.0% to 2.5%	2,290,000	300,000
Total Lease Revenue Bonds Outstanding.....					4,465,000
Add: Unamortized Premium.....					38,963
Total Lease Revenue Bonds Payable.....					\$ 4,503,963

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	
2019.....	300,000	7,188	4,165,000	178,825	4,465,000	186,013	4,651,013
Total.....	\$ 300,000	\$ 7,188	\$ 4,165,000	\$ 178,825	\$ 4,465,000	\$ 186,013	\$ 4,651,013

E. Special Assessment Bonds

During 2018 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.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Special Assessment Bonds Payable at December 31, 2018 consisted of the following:

Special Assessment Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2018
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	\$ 17,670,000	\$ 15,680,000
Total Special Assessment Bonds Outstanding.....					15,680,000
Add Unamortized Premium.....					691,232
Total Special Assessment Bonds Payable.....					\$ 16,371,232

Special Assessment Bonds - Debt Service Requirements to Maturity

Series 2013			
Year	Principal	Interest	Total
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.....	820,000	712,783	1,532,783
2023.....	860,000	669,867	1,529,867
2024 - 2028..	5,090,000	2,542,990	7,632,990
2029 - 2033..	6,680,000	836,984	7,516,984
Total.....	\$ 15,680,000	\$ 7,138,745	\$ 22,818,745

F. Component Unit Lease Revenue Bonds

During 2018, the Local Building Authority of the Weber Area Dispatch 911 and Emergency Services District did not issue any new Lease Revenue Bonds. Lease Revenue Bond payable at December 31, 2018 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2018
2016 Lease Revenue Bonds.....	11/29/2016	4/1/2036	3.39%	\$ 5,424,000	\$ 5,217,000
Total Special Assessment Bonds Outstanding.....					5,217,000
Add Unamortized Premium.....					—
Total Special Assessment Bonds Payable.....					\$ 5,217,000

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Lease Revenue Bonds - Debt Service Requirements to Maturity			
Series 2016			
Year	Principal	Interest	Total
2019.....	214,000	172,315	386,315
2020.....	221,000	164,912	385,912
2021.....	229,000	157,250	386,250
2022.....	237,000	149,317	386,317
2023.....	245,000	141,113	386,113
2024 - 2028...	1,358,000	572,227	1,930,227
2029 - 2033...	1,608,000	320,401	1,928,401
2034 - 2036...	1,105,000	52,316	1,157,316
Total.....	\$ 5,217,000	\$ 1,729,850	\$ 6,946,850

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, 2018, no bonds outstanding are considered defeased.

H. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2018, 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, 2018
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$ 125,000,000	\$ 125,000,000
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000
Weber County Manufacturing Facility Revenue Bonds Series 2010AB	Great Salt Lake Brine Shrimp Coop. Inc. / Manufacturing Facility	10/10/2010	10/20/2030	\$ 6,800,000	\$ 3,665,380

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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 \$46,244,215 of total restricted net position, of which \$40,879,179 is restricted by enabling legislation.

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

- 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 has recently increased the per-ton tipping fee to help offset this deficit.
- Landfill Gas Recovery Fund – This deficit is the result of operating costs exceeding revenues due to lower than expected gas volumes and increased maintenance costs. The County is currently exploring options for decreasing expenses to help close the deficit.
- Termination Pool Fund – This deficit is a result of implementing GASB 75, recognizing the full liability for the County’s OPEB plan. The County has set a funding rate to recover its costs on an ongoing basis to help offset this deficit.

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

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

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

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

C. Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. For 2018, the General Fund unassigned balance was \$19,061,579, which equals 24.8% of General Fund revenues and is below the current-year property tax revenue limit of \$32.1 million.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 79,863	\$ —	\$ —
Attorney Prosecution.....	28,388	—	205,189
Stormwater Projects.....	—	—	—
Public Safety Programs.....	207,355	—	476,424
Future Capital Projects.....	—	—	—
Parks and Recreation.....	—	—	3,478
Tourism and Convention Activities.....	—	—	—
Total General Fund.....	<u>315,606</u>	<u>—</u>	<u>685,091</u>
Other Major Funds:			
Culture Parks and Recreation.....	—	595,943	—
Library Fund.....	—	6,552,348	—
Transportation Development Fund.....	37,435,895	—	—
Economic Development.....	—	2,140,610	—
Debt Service Fund.....	3,521,019	—	—
Capital Projects Fund:	3,647,487	—	12,672,322
Total Other Major Funds.....	<u>44,604,401</u>	<u>9,288,901</u>	<u>12,672,322</u>
Nonmajor Funds:			
Paramedic Fund.....	—	3,121,827	—
Future Capital Improvements.....	—	—	1,302,674
Debt Service.....	6,305,435	—	—
Administrative Services.....	—	—	780,559
Sewer System.....	—	—	147,524
Parks and Recreation Programs.....	—	—	4,912,359
Total Nonmajor Funds.....	<u>6,305,435</u>	<u>3,121,827</u>	<u>7,143,116</u>
Total, All Governmental Funds.....	<u>\$ 51,225,442</u>	<u>\$ 12,410,728</u>	<u>\$ 20,500,529</u>

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 11. RETIREMENT PLANS

A. Pension Plans

General Information about the Pension Plan

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

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

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

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

URS issues a publicly available financial report that can be obtained by written request to Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

Summary of Benefits by System

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

* with actuarial reductions

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

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WEBER COUNTY, UTAH
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Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2018 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	15.54%	1.15%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
75 - Other Division A With 4% COLA	N/A	35.71%	N/A%
122 – Tier 2 DB Hybrid Public Safety	N/A	24.25%	0.74%
Tier 2 DC Only			
211 Local Government	N/A	6.69%	10.00%
222 Public Safety	N/A	12.99%	12.00%

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

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

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

For fiscal year ended December 31, 2018, the employer and employee contributions to the Systems were as follows:

System	Weber County Reporting Entity Less Dispatch		Dispatch	
	Employer Contributions	Employee Contributions	Employer Contributions	Employee Contributions
Noncontributory System	\$2,889,257	N/A	\$391,159	N/A
Contributory System	19,728	-	-	-
Public Safety System	3,594,156	-	-	-
Tier 2 Public Employees System	1,427,835	-	178,491	-
Tier 2 Public Safety and Firefighter	551,078	-	-	-
Tier 2 DC Only System	131,099	N/A	17,191	N/A
Tier 2 DC Public Safety and Firefighter System	53,568	N/A	-	-
Total Contributions	\$8,666,721	\$ -	\$586,841	

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

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

At December 31, 2018, a net pension asset of \$23,835 and a net pension liability of \$22,807,433 were reported as follows:

Weber County Reporting Entity Less Dispatch (Measurement Date: December 31, 2017)

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2016	Change (Decrease)
Noncontributory System	\$0	\$9,282,382	2.1186366%	2.0197672%	0.0988694 %
Contributory System	\$0	\$46,097	0.5664797%	0.7354761%	(0.1689964) %
Public Safety System	\$0	\$13,408,188	8.5475520%	7.4475250%	1.1000270 %
Tier 2 Public Employees System	\$0	\$70,766	0.8026349%	0.7735800%	0.0290549 %
Tier 2 Public Safety and Firefighter	\$23,835	\$0	2.0599419%	1.6259586%	0.4339833 %
Total	\$23,835	\$22,807,433			

Dispatch

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2016	Change (Decrease)
Noncontributory System	\$0	\$1,284,992	0.2932901%	0.2949118%	(0.0016217)%
Tier 2 Public Employees System	\$0	\$8,516	0.0965934%	0.0944150%	0.0021784 %
Total	\$0	\$1,293,508			

WEBER COUNTY, UTAH
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The net pension asset and liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2017 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, 2018, we recognized pension expense of \$9,635,178 for the Weber County Reporting Entity Less Dispatch, and \$539,997 for Dispatch.

At December 31, 2018, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were reported:

	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	222,139	\$ 2,600,952	\$28,982	86,615
Changes in assumptions	8,419,012	410,837	473,024	30,885
Net difference between projected and actual earnings on pension plan investments	-	7,218,540	-	459,503
Changes in proportion and differences between contributions and proportionate share of contributions	1,727,223	826,858	35,279	37,867
Contributions subsequent to the measurement date	8,666,721	-	586,841	-
Total	\$ 19,035,095	\$ 11,057,187	\$ 1,124,126	\$ 614,870

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, 2017 amounted to \$8,666,721 for the Weber County Reporting Entity less Dispatch, and \$586,841 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
2018	\$1,494,557	\$68,508
2019	\$2,007,938	\$99,262
2020	(\$1,757,519)	(\$92,400)
2021	(\$2,544,893)	(\$160,483)
2022	(\$18,309)	(\$1,812)
Thereafter	129,413	\$9,339

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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Actuarial assumptions: The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the January 1, 2017, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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

Asset class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40.00%	6.15%	2.46%
Debt securities	20.00%	0.40%	0.08%
Real assets	15.00%	5.75%	0.86%
Private equity	9.00%	9.95%	0.89%
Absolute return	16.00%	2.85%	0.46%
Cash and cash equivalents	0.00%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

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

Discount rate:

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement date.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

Weber County Reporting Entity Less Dispatch

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$25,103,919	\$9,282,382	(\$3,872,440)
Contributory System	312,540	46,097	(177,402)
Public Safety System	33,782,604	13,408,188	(3,105,044)
Tier 2 Public Employees System	833,237	70,766	(517,208)
Tier 2 Public Safety and Firefighter	211,074	(23,835)	(203,306)
Total	\$60,243,374	\$22,783,598	(\$7,875,400)

Dispatch

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$3,475,221	\$1,284,992	(\$536,075)
Tier 2 Public Employees System	100,276	8,516	(62,244)
Total	\$3,575,497	\$1,293,508	(\$598,319)

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

B. Defined Contribution Savings Plans

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Weber County Reporting Entity Less Dispatch

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

	2018	2017	2016
<i>401(k) Plan</i>			
Employer Contributions	\$1,075,979	\$1,037,154	\$901,910
Employee Contributions	\$1,456,746	\$1,368,450	\$1,339,577
<i>457 Plan</i>			
Employer Contributions	\$0	\$0	\$0
Employee Contributions	\$302,258	\$288,369	\$341,517
<i>Roth IRA Plan</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$72,303	\$53,748	\$55,063
<i>Traditional IRA</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$1,190	\$4,570	\$7,040

Dispatch

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

	2018	2017	2016
<i>401(k) Plan</i>			
Employer Contributions	\$111,292	\$109,691	\$79,715
Employee Contributions	\$94,927	\$86,256	\$77,533
<i>457 Plan</i>			
Employer Contributions	\$0	\$0	\$0
Employee Contributions	\$19,768	\$26,269	\$24,332
<i>Roth IRA Plan</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$7,188	\$2,621	\$1,880
<i>Traditional IRA</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$520	\$820	\$3,120

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

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

Benefits Provided

Employees who are eligible to retire under the URS System Plans and who were also employed by the County for at least ten consecutive years immediately prior to the date of retirement may receive health and dental insurance coverage for up to five years or until the retiree turns 65, whichever comes first. The County's cost for such post-employment insurance premiums is fixed at the date of the employee's retirement, and the retiree is responsible to pay any increase in premiums for the duration of the retiree's benefit period, although the retiree may use accumulated sick leave credits to cover such cost increases until such credits are exhausted or until age 65. Insurance premiums for retirees are purchased through the County's existing employee health and dental insurance providers at the same rates as active employees. Per County policy, the County's plan is not offered to employees hired on or after January 1, 2008, and the County currently does not offer any post-employment benefits to employees hired after that date.

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

Employees covered by benefit terms.

As of January 1, 2018, the following employees were covered by the benefit terms:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Discount Rate	3.44%
Healthcare Cost Trend Rates:	
Current Year Trend	5.50%
Second Year Trend	5.40%
Decrement	Various
Ultimate Trend	3.84%
Year Ultimate Trend is Reached	2097
Salary Increases	2.00%

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

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

Total OPEB Liability

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

Actuarial assumptions and other inputs.

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

Changes in the Total OPEB Liability

	December 31, 2017	December 31, 2018
OPEB Liability Beginning of Year	\$ 10,557,559	\$ 5,020,461
Changes for the Year:		
Service Cost	621,941	107,628
Interest	311,223	161,129
Assumption Changes	(190,056)	—
Difference Between actual and Expected Experience	(5,473,287)	(244,695)
Changes in Actuarial Cost Method	(439,968)	—
Benefit payments	(366,951)	(672,946)
OPEB Liability End of Year	\$ 5,020,461	\$ 4,371,577

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

The January 1, 2018 valuation was prepared using a discount rate of 3.44%. If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability as of December 31, 2018 would decrease to \$4,201,404 or by (3.89%). If the discount rate were 1% lower than was used in this valuation, the Total OPEB Liability would increase to \$4,543,732 or by 1.11%.

Discount Rate

	1% Decrease	Baseline 3.44%	1% Increase
Total OPEB Liability	4,548,732	4,371,577	4,201,404

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

The January 1, 2018 valuation was prepared using an initial trend rate of 5.50%. If the trend rate were 1% higher than what was used in this valuation, the Total OPEB Liability as of December 31, 2018 would increase to \$4,585,488 or by 5.03%. If the trend rate were 1% lower than was used in this valuation, the Total OPEB Liability would decrease to \$4,172,521 or by (4.67%).

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

Healthcare Cost Trend Rates

	1% Decrease	Baseline 5.50%	1% Increase
Total OPEB Liability	4,172,521	4,371,577	4,585,488

OPEB Expense

For the year ended December 31, 2018, the County recognized an OPEB expense as follows:

Service Cost	\$ 107,628
Interest	161,129
Amortization of Deferred Charges:	
Difference between expected and actual experience	(5,717,982)
Changes of assumptions or other inputs	(190,056)
Plan Changes	—
Expected return on Investments	—
Net OPEB Expense	\$ (5,639,281)

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

At December 31, 2018, the County reported deferred outflows / (inflows) of resources related to OPEB from the following sources:

	Attributable to			
	Actual vs. Expected Experience	Assumption Changes	Plan Changes	Expected Return on Investments
Balance 01/01/2018	\$ (5,717,982)	\$ (190,056)	-	-
Balance 01/01/2019	(166,854)		-	-

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

	Amortization of			
	Actual vs. Expected Experience	Assumption Changes	Plan Changes	Expected Return on Investments
12/31/2018	\$ (5,717,982)	\$ (190,056)	-	-
12/31/2019	-	-	-	-
12/31/2020	-	-	-	-
12/31/2021	-	-	-	-
12/31/2022	-	-	-	-
Thereafter	-	-	-	-

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

NOTE 13. RISK MANAGEMENT

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

The County also maintains the Risk Management Fund (an internal service fund) to account for the cost of UCIP premiums and to finance its risk of losses not covered by UCIP. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2018 and 2017 were as follows:

Risk Management Fund		
Uninsured Claims Liability		
	<u>2018</u>	<u>2017</u>
Beginning Liability.....	\$ 12,508	\$ 6,551
Claims Incurred.....	22,651	75,369
Claims Paid.....	(24,434)	(69,412)
Ending Liability.....	<u>\$ 10,725</u>	<u>\$ 12,508</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

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

NOTE 15. 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 2018, the County contributed \$2,124,168 from the General Fund to WHS, which amount represents approximately 5.41% of WHS' fiscal year 2018 budgeted revenues.

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2018

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 full-time law enforcement 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 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.

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, 2018, the County's liability of \$1,310,819 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, 2018, the County's closure and post closure liability was \$163,443, the estimated total closure and post closure costs remaining to be recognized were \$2,572,505, the percentage of the landfill used was 6.0%, and the estimated future life of the landfill is over 79 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 4, 2019, the date of 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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$30,568,000	\$30,568,000	\$32,103,377	\$ 1,535,377
Sales.....	11,569,000	11,569,000	12,169,607	600,607
Delinquent Taxes.....	979,000	979,000	1,101,876	122,876
Assessing and Collecting.....	4,271,000	4,271,000	4,561,919	290,919
Total Taxes.....	<u>47,387,000</u>	<u>47,387,000</u>	<u>49,936,779</u>	<u>2,549,779</u>
Other Revenues:				
License And Fees.....	2,266,000	2,266,000	2,737,319	471,319
Intergovernmental.....	1,476,294	1,783,167	1,984,010	200,843
Charges For Services.....	19,849,974	20,212,474	21,201,828	989,354
Fines and Forfeitures.....	275,000	275,000	329,295	54,295
Miscellaneous.....	472,000	494,267	890,887	396,620
Total revenues.....	<u>71,726,268</u>	<u>72,417,908</u>	<u>77,080,118</u>	<u>4,662,210</u>
EXPENDITURES				
General Government				
Commission.....	913,874	908,994	821,660	87,334
District Court.....	110,000	110,000	103,401	6,599
Public Defender.....	1,734,735	1,734,735	1,512,098	222,637
Human Resources.....	766,920	778,274	690,500	87,774
Information Technology.....	3,157,964	3,323,328	2,768,669	554,659
GIS.....	463,524	463,593	457,394	6,199
Purchasing.....	150,085	170,009	146,276	23,733
Internal Audit.....	101,420	101,438	100,245	1,193
Clerk/Auditor.....	1,270,006	1,279,265	1,288,904	(9,639)
Treasurer.....	587,934	588,026	578,578	9,448
Recorder.....	812,037	821,098	811,344	9,754
Attorney - Criminal.....	2,922,133	3,092,939	3,060,740	32,199
Assessor.....	2,306,568	2,313,638	2,253,134	60,504
Surveyor.....	1,204,124	1,232,748	1,097,453	135,295
Attorney - Civil.....	678,996	717,909	626,899	91,010
Non-Departmental.....	3,456,605	2,977,575	2,035,905	941,670
Childrens Justice Center.....	627,237	662,679	451,320	211,359
Operations Administration.....	661,279	661,382	546,644	114,738
Property Management.....	1,611,583	1,973,043	1,766,890	206,153
Elections.....	717,600	917,662	873,039	44,623
Council of Governments.....	68,342	68,342	67,510	832
Art Council.....	50,000	50,000	25,813	24,187
	<u>24,372,966</u>	<u>24,946,677</u>	<u>22,084,416</u>	<u>2,862,261</u>

Public Safety				
Sheriff.....	8,666,748	8,768,856	8,429,870	338,986
Watershed Fire Protection.....	50,000	50,000	30,166	19,834
Jail.....	27,903,348	28,042,079	27,356,640	685,439
Crime Scene Investigations.....	798,705	854,858	844,956	9,902
Homeland Security.....	537,122	537,165	493,682	43,483
Gun Range.....	532,266	549,591	382,711	166,880
	<u>38,488,189</u>	<u>38,802,549</u>	<u>37,538,025</u>	<u>1,264,524</u>
Public Health And Welfare				
Human Services.....	2,124,168	2,124,168	2,124,168	-
Poor and Indigent.....	12,000	12,000	6,825	5,175
	<u>2,136,168</u>	<u>2,136,168</u>	<u>2,130,993</u>	<u>5,175</u>
Streets And Public Improvement				
Storm Water Management.....	60,979	530,979	275,210	255,769
Garage.....	811,309	851,176	880,097	(28,921)
	<u>872,288</u>	<u>1,382,155</u>	<u>1,155,307</u>	<u>226,848</u>
Conservation And Development				
USU Extension Service.....	293,192	293,192	245,547	47,645
Economic Development.....	491,018	491,053	175,126	315,927
Community Development.....	486,396	570,010	497,404	72,606
	<u>1,270,606</u>	<u>1,354,255</u>	<u>918,077</u>	<u>436,178</u>
Total expenditures	<u>67,140,217</u>	<u>68,621,804</u>	<u>63,826,818</u>	<u>4,794,986</u>
Excess (deficiency) of revenues over expenditures	<u>4,586,051</u>	<u>3,796,104</u>	<u>13,253,300</u>	<u>9,457,196</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	(214,452)	(214,452)	-	214,452
Transfers Out.....	(4,260,523)	(3,760,523)	(11,695,515)	(7,934,992)
Total other financing sources (uses).....	<u>(4,474,975)</u>	<u>(3,974,975)</u>	<u>(11,695,515)</u>	<u>(7,720,540)</u>
Net change in fund balances.....	111,076	(178,871)	1,557,785	1,736,656
Fund balances - beginning as adjusted (see note 2).....	<u>15,037,400</u>	<u>15,037,400</u>	<u>18,571,327</u>	<u>3,533,927</u>
Fund balances - ending.....	<u>\$15,148,476</u>	<u>\$14,858,529</u>	<u>\$20,129,112</u>	<u>\$ 5,270,583</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Culture Parks and Recreation For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Sales.....	-	-	-	-
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ 283,600	\$ 367,814	\$ 360,368	(7,446)
Charges For Services.....	4,908,191	4,908,191	5,383,252	475,061
Miscellaneous.....	3,645	3,645	7,354	3,709
Total revenues.....	<u>5,195,436</u>	<u>5,279,650</u>	<u>5,750,974</u>	<u>471,324</u>
EXPENDITURES				
Parks.....	482,813	602,751	523,768	78,983
Golden Spike Event Center.....	2,232,365	2,246,344	2,190,915	55,429
Ice Sheet.....	1,349,343	1,446,594	1,133,527	313,067
Ogden Eccles Conference Center.....	3,630,844	3,940,889	3,683,607	257,282
Recreation Facilities Admin.....	1,001,953	408,488	331,090	77,398
Recreation.....	425,269	471,628	416,061	55,567
Special Events.....	559,212	569,253	563,015	6,238
Total expenditures.....	<u>9,681,799</u>	<u>9,685,947</u>	<u>8,841,983</u>	<u>843,964</u>
Excess (deficiency) of revenues over expenditures.....	<u>(4,486,363)</u>	<u>(4,406,297)</u>	<u>(3,091,009)</u>	<u>1,315,288</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	4,499,388	4,505,388	3,686,952	(818,436)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>4,499,388</u>	<u>4,505,388</u>	<u>3,686,952</u>	<u>(818,436)</u>
Net change in fund balances.....	13,025	99,091	595,943	496,852
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ 13,025</u>	<u>\$ 99,091</u>	<u>\$ 595,943</u>	<u>\$ 496,852</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$7,756,000	\$7,756,000	\$8,112,299	\$ 356,299
Delinquent Taxes.....	213,000	213,000	210,934	(2,066)
Total Taxes.....	<u>7,969,000</u>	<u>7,969,000</u>	<u>8,323,233</u>	<u>354,233</u>
Other Revenues:				
License And Fees.....	600,000	600,000	599,528	(472)
Intergovernmental.....	34,200	34,200	34,200	-
Charges For Services.....	196,500	196,500	170,263	(26,237)
Miscellaneous.....	40,200	40,200	186,891	146,691
Total revenues.....	<u>8,839,900</u>	<u>8,839,900</u>	<u>9,314,115</u>	<u>474,215</u>
EXPENDITURES				
Library Services.....	9,420,703	9,428,562	8,243,285	1,185,277
Total expenditures.....	<u>9,420,703</u>	<u>9,428,562</u>	<u>8,243,285</u>	<u>1,185,277</u>
Excess (deficiency) of revenues over expenditures.....	<u>(580,803)</u>	<u>(588,662)</u>	<u>1,070,830</u>	<u>1,659,492</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(496,450)	(496,450)	(496,450)	-
Total other financing sources (uses).....	<u>(496,450)</u>	<u>(496,450)</u>	<u>(496,450)</u>	<u>-</u>
Net change in fund balances.....	(1,077,253)	(1,085,112)	574,380	1,659,492
Fund balances - beginning.....	5,977,968	5,977,968	5,977,968	-
Fund balances - ending.....	<u>\$4,900,715</u>	<u>\$4,892,856</u>	<u>\$6,552,348</u>	<u>\$ 1,659,492</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$27,890,000	\$34,702,000	\$38,125,483	\$ 3,423,483
Total Taxes.....	27,890,000	34,702,000	38,125,483	3,423,483
Other Revenues:				
License And Fees.....	2,000,000	2,000,000	2,149,646	149,646
Intergovernmental.....	-	5,500,000	5,500,000	-
Miscellaneous.....	-	-	873,318	873,318
Total revenues.....	29,890,000	42,202,000	46,648,447	4,446,447
EXPENDITURES				
Current:				
Streets And Public Improvement.....	30,340,166	44,988,950	44,367,183	621,767
Debt service:				
Principal retirement.....	-	9,885,000	9,885,000	-
Total expenditures.....	30,340,166	44,988,950	54,252,183	621,767
Excess (deficiency) of revenues over expenditures.....	(450,166)	(2,786,950)	(7,603,736)	5,068,214
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(556,000)	(556,000)	(195,155)	360,845
Total other financing sources (uses).....	(556,000)	(556,000)	(195,155)	360,845
Net change in fund balances.....	(1,006,166)	(3,342,950)	(7,798,891)	5,429,059
Fund balances - beginning.....	45,234,786	45,234,786	45,234,786	-
Fund balances - ending.....	\$44,228,620	\$41,891,836	\$37,435,895	\$ 5,429,059

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 4,055,992	\$ 4,055,992	\$ 3,478,759	\$ (577,233)
Total Taxes.....	<u>4,055,992</u>	<u>4,055,992</u>	<u>3,478,759</u>	<u>(577,233)</u>
Other Revenues:				
Intergovernmental.....	2,000,000	2,000,000	216,475	(1,783,525)
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>6,055,992</u>	<u>6,055,992</u>	<u>3,695,234</u>	<u>(2,360,758)</u>
EXPENDITURES				
Conservation And Development.....	5,773,454	5,773,454	4,669,162	1,104,292
Total expenditures.....	<u>5,773,454</u>	<u>5,773,454</u>	<u>4,669,162</u>	<u>1,104,292</u>
Excess (deficiency) of revenues over expenditures.....	<u>282,538</u>	<u>282,538</u>	<u>(973,928)</u>	<u>(1,256,466)</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.....	282,538	282,538	(973,928)	(1,256,466)
Fund balances - beginning.....	3,114,538	3,114,538	3,114,538	-
Fund balances - ending.....	<u>\$ 3,397,076</u>	<u>\$ 3,397,076</u>	<u>\$ 2,140,610</u>	<u>\$ (1,256,466)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2018

	<u>General</u>	<u>Culture Parks and Recreation</u>	<u>Library</u>	<u>Transportation Development</u>	<u>Redevelopment Agency</u>
REVENUES					
Actual total revenues (budgetary basis).....	\$77,080,118	\$5,750,974	\$9,314,115	\$ 46,648,447	\$ 3,695,234
Differences - Budget to GAAP:					
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(460,099)	—	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds					
	<u>76,620,019</u>	<u>5,750,974</u>	<u>9,314,115</u>	<u>46,648,447</u>	<u>3,695,234</u>
EXPENDITURES					
Actual total revenues (budgetary basis).....	\$63,826,818	\$8,841,983	\$8,243,285	\$ 54,252,183	\$ 4,669,162
Differences - Budget to GAAP:					
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(460,099)	—	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds					
	<u>63,366,719</u>	<u>8,841,983</u>	<u>8,243,285</u>	<u>54,252,183</u>	<u>4,669,162</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, 2018

Required Supplementary Information –

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

Weber County's annual budget is prepared and adopted before December 31 for the calendar year commencing the following January 1 in accordance with the Uniform Fiscal Procedures Act for Utah Counties. Once a budget has been adopted, it remains in effect until it has been formally revised. If any obligations are contracted for in excess of the adopted budget, they are not a valid or enforceable claim against the County. The County's budgets for the General Fund, all special revenue funds, debt service funds, and capital projects funds are legally required and are prepared and adopted on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present the financial statements in conformity with GAAP, a reconciliation showing the adjustments necessary at December 31, 2018 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 2018, the County modified the budget on several occasions using all of the above procedures.

Current Year Excess of Expenditures Over Appropriations

During 2018, the following funds exceeded budgeted expenditures:

- Municipal Building Authority Fund, by \$17,633 related to unanticipated fees.
- Special Assessment Bond Fund, by \$8,425, because two homeowners who owed an assessment chose to pay off their assessment in full. Bond documents require that such prepayments of assessments be applied to the outstanding bond principal amounts.

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

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2018

INFORMATION RELATED TO THE COUNTY'S PENSION PLANS

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

Weber County Reporting Entity less Weber Area Dispatch 911

<u>System</u>	<u>Calendar Year</u>	<u>Proportionate share of the net pension liability</u>		<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of its covered payroll</u>
		<u>the net pension liability (asset)</u>	<u>pension liability (asset)</u>			
Noncontributory System	2014	2.13638570%	\$ 9,276,689	\$ 18,051,076	51.39%	90.20%
	2015	2.17122290%	12,285,835	17,697,035	69.42%	87.80%
	2016	2.01976720%	12,969,377	16,405,073	79.06%	87.30%
	2017	2.11863660%	9,282,382	16,691,835	55.61%	91.90%
Contributory Retirement System	2014	0.61603940%	\$ 177,693	\$ 329,657	53.90%	94.00%
	2015	0.54315010%	381,755	231,430	164.96%	85.70%
	2016	0.73547610%	241,318	176,470	136.75%	92.90%
	2017	56.64797000%	46,097	114,948	40.10%	98.20%
Public Safety System	2014	7.99201100%	\$ 10,050,618	\$ 11,960,809	84.03%	90.50%
	2015	8.09602120%	14,502,008	12,160,853	119.25%	87.10%
	2016	7.44752500%	15,113,085	11,147,261	135.58%	86.50%
	2017	8.54755200%	13,408,188	12,571,773	106.65%	90.20%
Tier 2 Public Employees System	2014	0.60823220%	\$ (18,432)	\$ 2,984,479	-0.60%	103.50%
	2015	0.78276480%	(1,709)	5,058,593	-0.03%	100.20%
	2016	0.77358000%	86,292	6,343,973	1.36%	95.10%
	2017	0.80263490%	70,766	7,860,007	0.90%	97.40%
Tier 2 Public Safety and Firefighter System	2014	1.47758420%	\$ (21,858)	\$ 610,619	-3.58%	120.50%
	2015	1.70037100%	(24,843)	1,012,012	-2.45%	110.70%
	2016	1.62595860%	(14,114)	1,343,383	-1.05%	103.60%
	2017	2.05994190%	(23,835)	2,174,499	-1.10%	103.00%

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

<u>System</u>	<u>Calendar Year</u>	<u>Proportionate share of the net pension liability</u>		<u>Covered Payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered payroll</u>	<u>Plan fiduciary net position as a percentage of its covered payroll</u>
		<u>the net pension liability (asset)</u>	<u>pension liability (asset)</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%
	2016	0.29491180%	1,893,695	2,474,196	76.54%	87.30%
	2017	0.29329010%	1,284,992	2,380,561	53.98%	91.90%
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%
	2016	0.09441500%	10,532	774,274	1.36%	95.10%
	2017	0.09659340%	8,516	945,434	0.90%	97.40%

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2018

Schedule of Contributions

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

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

Weber County 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 payroll
Noncontributory System	2014	\$ 3,163,178	\$ 3,163,178	\$ -	\$ 18,125,725	17.45%
	2015	3,336,228	3,336,228	-	18,521,038	18.01%
	2016	3,012,019	3,012,019	-	16,659,217	18.08%
	2017	3,042,636	3,042,636	-	17,012,351	17.88%
	2018	2,889,257	2,889,257	-	16,091,773	17.95%
Contributory System	2014	\$ 45,711	\$ 45,711	\$ -	\$ 329,657	13.87%
	2015	37,808	37,808	-	261,465	14.46%
	2016	25,834	25,834	-	176,495	14.64%
	2017	23,518	23,518	-	125,060	18.81%
	2018	19,728	19,728	-	96,422	20.46%
Public Safety System	2014	\$ 3,848,671	\$ 3,848,671	\$ -	\$ 11,960,809	32.18%
	2015	4,024,013	4,024,013	-	12,179,370	33.04%
	2016	3,702,598	3,702,598	-	11,165,784	33.16%
	2017	4,219,768	4,219,768	-	12,753,801	33.09%
	2018	3,594,155	3,594,155	-	10,985,747	32.72%
Tier 2 Public Employees System*	2014	\$ 434,406	\$ 434,406	\$ -	\$ 2,995,316	14.50%
	2015	757,366	757,366	-	5,076,580	14.92%
	2016	957,028	957,028	-	6,389,458	14.98%
	2017	1,192,733	1,192,733	-	8,004,769	14.90%
	2018	1,427,835	1,427,835	-	9,320,041	15.32%
Tier 2 Public Safety and Firefighter System*	2014	\$ 142,447	\$ 142,447	\$ -	\$ 617,234	23.08%
	2015	239,698	239,698	-	1,012,204	23.68%
	2016	320,559	320,559	-	1,352,259	23.71%
	2017	513,595	513,595	-	2,194,007	23.41%
	2018	551,078	551,078	-	2,312,380	23.83%
Tier 2 Public Employees DC Only System*	2014	\$ 26,302	\$ 26,302	\$ -	\$ 422,754	6.22%
	2015	47,771	47,771	-	712,589	6.70%
	2016	65,559	65,559	-	916,448	7.15%
	2017	92,724	92,724	-	1,403,259	6.61%
	2018	131,099	131,099	-	1,954,366	6.71%
Tier 2 Public Safety and Firefighter DC Only System*	2014	\$ 12,784	\$ 12,784	\$ -	\$ 102,802	12.44%
	2015	17,472	17,472	-	134,502	12.99%
	2016	22,790	22,790	-	168,293	13.54%
	2017	39,684	39,684	-	309,935	12.80%
	2018	53,568	53,568	-	402,127	13.32%

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

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2018

Weber Area Dispatch 911

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

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

Changes in Assumptions:

As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2018

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

As more fully described in Note 12, the County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The following schedule presents a history of the County's changes in total OPEB liability and related ratios. This schedule usually covers the ten most recent fiscal years; however, the information presented is the information available as of the implementation year of GASB 75.

Weber County Reporting Entity Less Dispatch

	December 31, 2017	December 31, 2018
OPEB Liability Beginning of Year	\$10,557,559	\$5,020,461
Changes for the Year:		
Service Cost	621,941	107,628
Interest	311,223	161,129
Assumption Changes	(190,056)	-
Difference Between Actual and Expected Experience	(5,473,287)	(244,695)
Change in Actuarial Cost Method	(439,968)	-
Benefit payments	(366,951)	(672,946)
OPEB Liability End of Year	<u>\$5,020,461</u>	<u>\$4,371,577</u>
Covered payroll	\$24,118,690	\$28,038,580
Total OPEB liability as a percentage of covered payroll	20.82%	15.59%

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

	December 31, 2017	December 31, 2018
OPEB Liability Beginning of Year	\$860,279	\$916,868
Changes for the Year:		
Service Cost	67,765	48,661
Interest	25,526	\$31,001
Assumption Changes	(60,102)	0
Difference Between Actual and Expected Experience	(206,771)	46,442
Change in Actuarial Cost Method	248,967	0
Benefit payments	(18,796)	(31,372)
OPEB Liability End of Year	<u>\$916,868</u>	<u>\$1,011,600</u>
Covered payroll	\$2,323,774	\$2,926,688
Total OPEB liability as a percentage of covered payroll	39.46%	34.56%

Supplementary Information

Nonmajor Governmental Funds

Paramedic Fund

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

Impact Fees Fund

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

Municipal Building Authority Fund (Blended Component Unit)

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

Municipal Services Fund

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

RAMP Tax Fund

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

Tourism Fund

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

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, 2018

	Special Revenue			
	Paramedic	Impact Fees	Municipal Building Authority	Municipal Services
ASSETS				
Cash and Investments.....	\$ 3,179,532	\$1,304,574	\$ -	\$ 303,604
Accounts Receivable net.....	-	-	-	8,319
Taxes Receivable.....	127,597	-	-	755,928
Due from Other Governments.....	-	-	-	41,821
Restricted Cash and Investments.....	-	-	1,897,942	-
Total assets.....	<u>\$ 3,307,129</u>	<u>\$1,304,574</u>	<u>\$ 1,897,942</u>	<u>\$1,109,672</u>
LIABILITIES				
Accounts Payable & Accrued Liabilities.....	\$ 83,311	\$ 1,900	\$ 19,404	\$ 141,361
Unearned Revenue.....	-	-	-	11,603
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>83,311</u>	<u>1,900</u>	<u>19,404</u>	<u>152,964</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	101,991	-	-	28,625
Total Deferred Inflows of Resources.....	<u>101,991</u>	<u>-</u>	<u>-</u>	<u>28,625</u>
FUND BALANCES (DEFICITS)				
Restricted.....	-	-	1,878,538	-
Committed.....	3,121,827	-	-	-
Assigned.....	-	1,302,674	-	928,083
Total fund balances (deficits).....	<u>\$ 3,121,827</u>	<u>\$1,302,674</u>	<u>\$ 1,878,538</u>	<u>\$ 928,083</u>
Total liabilities and fund balances (deficits).....	<u>\$ 3,307,129</u>	<u>\$1,304,574</u>	<u>\$ 1,897,942</u>	<u>\$1,109,672</u>

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

		Debt Service	
		Special	Total Nonmajor
		Assessment	Governmental
Ramp Tax	Tourism	Bond	funds
\$ 4,444,533	\$ -	-	\$ 9,232,243
1,745	-	-	10,064
726,997	945,140	-	2,555,662
-	-	-	41,821
-	-	4,837,902	6,735,844
<u>\$ 5,173,275</u>	<u>\$ 945,140</u>	<u>\$ 4,837,902</u>	<u>\$ 18,575,634</u>
\$ 260,916	\$ -	\$ 395,805	\$ 902,697
-	-	-	11,603
-	945,140	15,200	960,340
<u>260,916</u>	<u>945,140</u>	<u>411,005</u>	<u>1,874,640</u>
-	-	-	130,616
-	-	-	130,616
-	-	4,426,897	6,305,435
-	-	-	3,121,827
4,912,359	-	-	7,143,116
<u>\$ 4,912,359</u>	<u>\$ -</u>	<u>\$ 4,426,897</u>	<u>\$ 16,570,378</u>
<u>\$ 5,173,275</u>	<u>\$ 945,140</u>	<u>\$ 4,837,902</u>	<u>\$ 18,575,634</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2018

	Special Revenue			
	Paramedic	Impact Fees	Municipal Building Authority	Municipal Services
REVENUES				
Taxes:				
Current Property	\$ 2,081,720	\$ -	\$ -	\$ 348,118
Sales.....	-	-	-	2,460,163
Delinquent	57,566	-	-	11,830
Total Taxes.....	<u>2,139,286</u>	<u>-</u>	<u>-</u>	<u>2,820,111</u>
Other Revenues:				
License And Fees.....	153,871	528,941	-	846,189
Intergovernmental.....	-	-	-	2,016,758
Charges For Services.....	-	-	2,927,897	1,252,509
Fines and Forfeitures.....	-	-	-	83,445
Miscellaneous.....	60,896	26,240	39,937	99,033
Total revenues.....	<u>2,354,053</u>	<u>555,181</u>	<u>2,967,834</u>	<u>7,118,045</u>
EXPENDITURES				
Current:				
General Government.....	-	-	-	2,494,391
Public Safety.....	2,514,246	-	-	1,445,786
Streets And Public Improvement.....	-	108,001	-	3,162,428
Parks And Recreation.....	-	-	-	-
Debt service:				
Principal retirement.....	-	-	2,640,000	-
Interest and Other Charges.....	-	-	315,530	-
Capital outlay:				
Total expenditures.....	<u>2,514,246</u>	<u>108,001</u>	<u>2,955,530</u>	<u>7,102,605</u>
Excess (deficiency) of revenues over expenditures.....	<u>(160,193)</u>	<u>447,180</u>	<u>12,304</u>	<u>15,440</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	195,155
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,155</u>
Net change in fund balances	(160,193)	447,180	12,304	210,595
Fund balances - beginning	3,282,020	855,494	1,866,234	717,488
Fund balances - ending	<u>\$ 3,121,827</u>	<u>\$ 1,302,674</u>	<u>\$ 1,878,538</u>	<u>\$ 928,083</u>

		Debt Service	
Ramp Tax	Tourism	Special Assessment Bond	Total Nonmajor Governmental funds
\$ -	\$ -	\$ -	\$ 2,429,838
3,994,773	5,857,330	-	12,312,266
-	-	-	69,396
<u>3,994,773</u>	<u>5,857,330</u>	<u>-</u>	<u>14,811,500</u>
-	-	-	1,529,001
-	-	-	2,016,758
-	-	1,625,038	5,805,444
-	-	-	83,445
102,557	-	47,941	376,604
<u>4,097,330</u>	<u>5,857,330</u>	<u>1,672,979</u>	<u>24,622,752</u>
-	-	-	2,494,391
-	-	-	3,960,032
-	-	-	3,270,429
4,760,299	2,832,293	-	7,592,592
-	-	690,000	3,330,000
-	-	896,396	1,211,926
-	-	-	-
<u>4,760,299</u>	<u>2,832,293</u>	<u>1,586,396</u>	<u>21,859,370</u>
<u>(662,969)</u>	<u>3,025,037</u>	<u>86,583</u>	<u>2,763,382</u>
-	-	-	195,155
-	(3,025,037)	-	(3,025,037)
<u>-</u>	<u>(3,025,037)</u>	<u>-</u>	<u>(2,829,882)</u>
(662,969)	-	86,583	(66,500)
5,575,328	-	4,340,314	16,636,878
<u>\$4,912,359</u>	<u>\$ -</u>	<u>\$ 4,426,897</u>	<u>\$ 16,570,378</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,987,000	\$1,987,000	\$2,081,720	\$ 94,720
Delinquent Taxes.....	71,000	71,000	57,566	(13,434)
Total Taxes.....	<u>2,058,000</u>	<u>2,058,000</u>	<u>2,139,286</u>	<u>81,286</u>
Other Revenues:				
License And Fees.....	155,000	155,000	153,871	(1,129)
Miscellaneous.....	-	-	60,896	60,896
Total revenues.....	<u>2,213,000</u>	<u>2,213,000</u>	<u>2,354,053</u>	<u>141,053</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	2,664,185	2,664,185	2,514,246	149,939
Total expenditures.....	<u>2,664,185</u>	<u>2,664,185</u>	<u>2,514,246</u>	<u>149,939</u>
Excess (deficiency) of revenues over expenditures.....	<u>(451,185)</u>	<u>(451,185)</u>	<u>(160,193)</u>	<u>290,992</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.....	(451,185)	(451,185)	(160,193)	290,992
Fund balances - beginning.....	3,282,020	3,282,020	3,282,020	-
Fund balances - ending.....	<u>\$2,830,835</u>	<u>\$2,830,835</u>	<u>\$3,121,827</u>	<u>\$ 290,992</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-
Other Revenues:				
License And Fees.....	\$ 345,000	\$ 345,000	\$ 528,941	\$ 183,941
Miscellaneous.....	-	-	26,240	26,240
Total revenues.....	345,000	345,000	555,181	210,181
EXPENDITURES				
Streets And Public Improvement.....	305,000	339,403	108,001	231,402
Total expenditures.....	305,000	339,403	108,001	231,402
Excess (deficiency) of revenues over expenditures.....	40,000	5,597	447,180	441,583
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances.....	40,000	5,597	447,180	441,583
Fund balances - beginning.....	855,494	855,494	855,494	-
Fund balances - ending.....	\$ 895,494	\$ 861,091	\$1,302,674	\$ 441,583

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 2,927,897	\$ 2,927,897	\$ 2,927,897	\$ -
Miscellaneous.....	14,600	14,600	39,937	25,337
Total revenues.....	2,942,497	2,942,497	2,967,834	25,337
EXPENDITURES				
Principal retirement.....	2,640,000	2,640,000	2,640,000	-
Interest and Other Charges.....	297,897	297,897	315,530	(17,633)
Total expenditures.....	2,937,897	2,937,897	2,955,530	(17,633)
Excess (deficiency) of revenues over expenditures.....	4,600	4,600	12,304	7,704
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	-	-	-	-
Net change in fund balances.....	4,600	4,600	12,304	7,704
Fund balances - beginning.....	1,866,234	1,866,234	1,866,234	-
Fund balances - ending.....	\$ 1,870,834	\$ 1,870,834	\$ 1,878,538	\$ 7,704

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 314,000	\$ 314,000	\$ 348,118	\$ 34,118
Sales.....	2,405,000	2,405,000	2,460,163	55,163
Delinquent Taxes.....	7,000	7,000	11,830	4,830
Total revenues.....	<u>2,726,000</u>	<u>2,726,000</u>	<u>2,820,111</u>	<u>94,111</u>
Other Revenues:				
License And Fees.....	621,000	621,000	846,189	225,189
Intergovernmental.....	1,707,000	1,757,000	2,016,758	259,758
Charges For Services.....	418,249	538,249	1,252,509	714,260
Fines and Forfeitures.....	643,000	643,000	83,445	(559,555)
Miscellaneous.....	27,000	86,900	99,033	12,133
Total revenues.....	<u>6,142,249</u>	<u>6,372,149</u>	<u>7,118,045</u>	<u>745,896</u>
EXPENDITURES				
General Government				
Engineering.....	826,258	871,235	820,936	50,299
Planning.....	867,877	878,031	937,974	(59,943)
Building Inspection.....	580,364	580,450	582,300	(1,850)
Administration.....	111,181	161,181	153,181	8,000
	<u>2,385,680</u>	<u>2,490,897</u>	<u>2,494,391</u>	<u>(3,494)</u>
Public Safety				
Sheriff.....	1,198,199	1,198,199	1,153,655	44,544
Animal Control.....	251,543	251,595	233,530	18,065
Animal Shelter.....	61,051	61,051	58,601	2,450
	<u>1,510,793</u>	<u>1,510,845</u>	<u>1,445,786</u>	<u>65,059</u>
Streets And Public Improvement				
Roads and Highways.....	2,881,514	3,021,705	2,999,583	22,122
Sewer Division.....	47,000	47,000	72,386	(25,386)
Weed Department.....	131,502	131,524	90,459	41,065
	<u>3,060,016</u>	<u>3,200,229</u>	<u>3,162,428</u>	<u>37,801</u>
Total expenditures.....	<u>6,956,489</u>	<u>7,201,971</u>	<u>7,102,605</u>	<u>99,366</u>
Excess (deficiency) of revenues over expenditures.....	<u>(814,240)</u>	<u>(829,822)</u>	<u>15,440</u>	<u>845,262</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	676,000	676,000	195,155	(480,845)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>676,000</u>	<u>676,000</u>	<u>195,155</u>	<u>(480,845)</u>
Net change in fund balances.....	(138,240)	(153,822)	210,595	364,417
Fund balances - beginning.....	717,489	717,489	717,488	(1)
Fund balances - ending.....	<u>\$ 579,249</u>	<u>\$ 563,667</u>	<u>\$ 928,083</u>	<u>\$ 364,416</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$3,758,000	\$3,758,000	\$3,994,773	\$ 236,773
Total Taxes.....	<u>3,758,000</u>	<u>3,758,000</u>	<u>3,994,773</u>	<u>236,773</u>
Other Revenues:				
Miscellaneous.....	12,000	12,000	102,557	90,557
Total revenues.....	<u>3,770,000</u>	<u>3,770,000</u>	<u>4,097,330</u>	<u>327,330</u>
EXPENDITURES				
General and Administrative.....	56,370	56,370	59,922	(3,552)
Grants to Other Entities.....	3,615,000	4,814,075	4,700,377	113,698
Total expenditures.....	<u>3,671,370</u>	<u>4,870,445</u>	<u>4,760,299</u>	<u>110,146</u>
Excess (deficiency) of revenues over expenditures.....	<u>98,630</u>	<u>(1,100,445)</u>	<u>(662,969)</u>	<u>437,476</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.....	98,630	(1,100,445)	(662,969)	437,476
Fund balances - beginning.....	5,575,328	5,575,328	5,575,328	-
Fund balances - ending.....	<u>\$5,673,958</u>	<u>\$4,474,883</u>	<u>\$4,912,359</u>	<u>\$ 437,476</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales				
Restaurant Tax.....	\$3,585,000	\$3,585,000	\$3,651,354	\$ 66,354
Transient Room Tax.....	1,692,000	1,692,000	1,698,260	6,260
Leased Vehicle Tax.....	486,000	486,000	507,716	21,716
Total revenues.....	<u>5,763,000</u>	<u>5,763,000</u>	<u>5,857,330</u>	<u>94,330</u>
Other Revenues:				
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>5,763,000</u>	<u>5,763,000</u>	<u>5,857,330</u>	<u>94,330</u>
EXPENDITURES				
Tourism Promotion.....	1,100,000	1,094,000	1,094,000	-
Facility Rental - Municipal Building Authority.....	1,738,292	1,738,292	1,738,293	(1)
Total expenditures.....	<u>2,838,292</u>	<u>2,832,292</u>	<u>2,832,293</u>	<u>(1)</u>
Excess (deficiency) of revenues over expenditures.....	<u>2,924,708</u>	<u>2,930,708</u>	<u>3,025,037</u>	<u>94,329</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	<u>(2,924,708)</u>	<u>(2,930,708)</u>	<u>(3,025,037)</u>	<u>(94,329)</u>
Total other financing sources (uses).....	<u>(2,924,708)</u>	<u>(2,930,708)</u>	<u>(3,025,037)</u>	<u>(94,329)</u>
Net change in fund balances.....	-	-	-	-
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Current Property Taxes.....	\$3,524,000	\$3,524,000	\$3,555,097	\$ 31,097
Delinquent Taxes.....	86,000	86,000	94,073	8,073
Total Taxes.....	<u>3,610,000</u>	<u>3,610,000</u>	<u>3,649,170</u>	<u>39,170</u>
Other Revenues:				
License And Fees.....	266,000	266,000	262,151	(3,849)
Intergovernmental.....	37,746	37,746	36,780	(966)
Charges For Services.....	273,350	273,350	273,350	-
Miscellaneous.....	906	906	6,928	6,022
Total revenues.....	<u>4,188,002</u>	<u>4,188,002</u>	<u>4,228,379</u>	<u>40,377</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	2,685,000	2,685,000	2,685,000	-
Interest and Other Charges.....	2,116,111	2,148,991	2,125,320	23,671
Total expenditures.....	<u>4,801,111</u>	<u>4,833,991</u>	<u>4,810,320</u>	<u>23,671</u>
Excess (deficiency) of revenues over expenditures.....	<u>(613,109)</u>	<u>(645,989)</u>	<u>(581,941)</u>	<u>64,048</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	730,982	730,982	728,324	(2,658)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>730,982</u>	<u>730,982</u>	<u>728,324</u>	<u>(2,658)</u>
Net change in fund balances.....	117,873	84,993	146,383	61,390
Fund balances - beginning.....	3,374,636	3,374,636	3,374,636	-
Fund balances - ending.....	<u>\$3,492,509</u>	<u>\$3,459,629</u>	<u>\$3,521,019</u>	<u>\$ 61,390</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 1,577,971	\$ 1,577,971	\$ 1,625,038	\$ 47,067
Miscellaneous.....	10,000	10,000	47,941	37,941
Total revenues.....	<u>1,587,971</u>	<u>1,587,971</u>	<u>1,672,979</u>	<u>85,008</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	670,000	670,000	690,000	(20,000)
Interest and Other Charges.....	907,971	907,971	896,396	11,575
Total expenditures.....	<u>1,577,971</u>	<u>1,577,971</u>	<u>1,586,396</u>	<u>(8,425)</u>
Excess (deficiency) of revenues over expenditures.....	<u>10,000</u>	<u>10,000</u>	<u>86,583</u>	<u>76,583</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.....	10,000	10,000	86,583	76,583
Fund balances - beginning.....	4,340,314	4,340,314	4,340,314	-
Fund balances - ending.....	<u>\$ 4,350,314</u>	<u>\$ 4,350,314</u>	<u>\$ 4,426,897</u>	<u>\$ 76,583</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ -	\$ -	\$ 1,254,000	\$ 1,254,000
Miscellaneous.....	100,000	100,000	398,840	298,840
Total revenues.....	100,000	100,000	1,652,840	1,552,840
EXPENDITURES				
Capital Improvements - Libraries.....	8,788,228	8,788,228	5,447,977	3,340,251
Capital Improvements - Conference Center.....				-
Capital Improvements - Gun Range.....				-
Capital Improvements - Recreation.....				-
Capital Improvements - GSEC.....				-
Capital Improvements - Other.....	2,959,828	3,884,247	1,374,484	2,509,763
Transportation and Infrastructure Projects.....	245,583	331,890	403,192	(71,302)
Total capital outlay.....	11,993,639	13,004,365	7,225,653	5,778,712
Total expenditures.....	11,993,639	13,004,365	7,225,653	5,778,712
Excess (deficiency) of revenues over expenditures.....	(11,893,639)	(12,904,365)	(5,572,813)	7,331,552
OTHER FINANCING SOURCES (USES)				
Transfers In.....	2,125,295	2,125,295	6,095,616	3,970,321
Transfers Out.....	-	-	-	-
Bond Proceeds.....	-	-	-	-
Total other financing sources (uses).....	2,125,295	2,125,295	6,095,616	3,970,321
Net change in fund balances.....	(9,768,344)	(10,779,070)	522,803	11,301,873
Fund balances - beginning.....	15,797,006	15,797,006	15,797,006	-
Fund balances - ending.....	\$ 6,028,662	\$ 5,017,936	\$16,319,809	\$ 11,301,873

Internal Service Funds

Termination Pool

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

Risk Management Fund

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

Fleet Management Fund

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Internal Service Funds December 31, 2018

	Termination Pool	Fleet Management	Risk Management	Total
ASSETS				
Current assets:				
Cash and Investments.....	\$ 4,411,132	\$ 1,152,116	\$ 1,897,333	\$ 7,460,581
Accounts Receivable net.....	-	6,449	-	6,449
Total current assets.....	<u>4,411,132</u>	<u>1,158,565</u>	<u>1,897,333</u>	<u>7,467,030</u>
Noncurrent assets:				
Machinery and Equipment.....	-	8,726,905	-	8,726,905
Accumulated Depreciation.....	-	(5,457,586)	-	(5,457,586)
Total noncurrent assets.....	<u>-</u>	<u>3,269,319</u>	<u>-</u>	<u>3,269,319</u>
Total assets.....	<u>4,411,132</u>	<u>4,427,884</u>	<u>1,897,333</u>	<u>10,736,349</u>
LIABILITIES				
Current liabilities:				
Accounts Payable.....	29,128	11,700	10,725	51,553
Total current liabilities.....	<u>29,128</u>	<u>11,700</u>	<u>10,725</u>	<u>51,553</u>
Noncurrent liabilities:				
Compensated Absences.....	5,838,455	-	-	5,838,455
Other Post Employment Benefit Liability.....	4,371,577	-	-	4,371,577
Total noncurrent liabilities.....	<u>10,210,032</u>	<u>-</u>	<u>-</u>	<u>10,210,032</u>
Total liabilities.....	<u>10,239,160</u>	<u>11,700</u>	<u>10,725</u>	<u>10,261,585</u>
NET POSITION				
Net Investment in Capital Assets.....	-	3,269,319	-	3,269,319
Unrestricted.....	(5,828,028)	1,146,865	1,886,608	(2,794,555)
Total net position.....	<u>\$ (5,828,028)</u>	<u>\$ 4,416,184</u>	<u>\$ 1,886,608</u>	<u>\$ 474,764</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2018

	Termination Pool	Fleet Management	Risk Management	Total
OPERATING REVENUES				
Charges For Services.....	\$ 1,613,964	\$ 1,075,968	\$ 1,420,654	\$ 4,110,586
Miscellaneous.....	154,330	-	-	154,330
Total operating revenues.....	<u>1,768,294</u>	<u>1,075,968</u>	<u>1,420,654</u>	<u>4,264,916</u>
OPERATING EXPENSES				
General and Administrative.....	-	159,713	115,401	275,114
Depreciation.....	-	1,080,375	-	1,080,375
Claims and Premiums.....	581,551	-	1,484,153	2,065,704
Total operating expenses.....	<u>581,551</u>	<u>1,240,088</u>	<u>1,599,554</u>	<u>3,421,193</u>
Operating income (loss).....	<u>1,186,743</u>	<u>(164,120)</u>	<u>(178,900)</u>	<u>843,723</u>
NONOPERATING REVENUES (EXPENSES)				
Sale of Capital Assets.....	-	98,555	-	98,555
Interest Expense.....	-	-	-	-
Total nonoperating revenues (expenses).....	<u>-</u>	<u>98,555</u>	<u>-</u>	<u>98,555</u>
Income (loss) before contributions and transfers.....	1,186,743	(65,565)	(178,900)	942,278
Transfers				
Transfers In.....	4,937,984	-	-	4,937,984
Transfers Out.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	6,124,727	(65,565)	(178,900)	5,880,262
Total net position - beginning.....	-	4,481,749	2,065,508	6,547,257
Adjustment to beginning net position (see note 2).....	(11,952,755)	-	-	(11,952,755)
Total net position - beginning as adjusted.....	<u>(11,952,755)</u>	<u>4,481,749</u>	<u>2,065,508</u>	<u>(5,405,498)</u>
Total net position - ending.....	<u>\$ (5,828,028)</u>	<u>\$ 4,416,184</u>	<u>\$ 1,886,608</u>	<u>\$ 474,764</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2018

	Termination Pool	Fleet Management	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	\$ 1,768,294	\$ 1,073,820	\$ 1,421,388	\$ 4,263,502
Payments to Suppliers and Contractors.....	(2,295,146)	(316,268)	(1,601,337)	(4,212,751)
Net Cash Provided (Used) by Operating Activities.....	(526,852)	757,552	(179,949)	50,751
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	4,937,984	—	—	4,937,984
Net Cash Provided (Used) by Non-Capital Financing Activities.....	4,937,984	—	—	4,937,984
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	—	(473,102)	—	(473,102)
Proceeds from Disposal of Capital Assets.....	—	126,176	—	126,176
Net Cash Provided (Used) by Capital and Related Financing Activities.....	—	(346,926)	—	(346,926)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	—	—	—	—
Net Cash Provided (Used) by Investing Activities.....	—	—	—	—
Net Cash Provided (Used) - All Activities.....	4,411,132	410,626	(179,949)	4,641,809
Cash and Cash Equivalents - Beginning.....	—	741,490	2,077,282	2,818,772
Cash and Cash Equivalents - Ending.....	\$ 4,411,132	\$ 1,152,116	\$ 1,897,333	\$ 7,460,581
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ 1,186,743	\$ (164,120)	\$ (178,900)	\$ 843,723
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	—	1,080,375	734	1,081,109
(Increase) Decrease in Accounts Receivable.....	—	(2,148)	—	(2,148)
Increase (Decrease) in Accounts Payable.....	29,128	(156,555)	(1,783)	(129,210)
Increase (Decrease) in Other Post-employment Benefits.....	(1,093,839)	—	—	(1,093,839)
Increase (Decrease) in Compensated Absences.....	(648,884)	—	—	(648,884)
Net Cash Provided (Used) by Operating Activities.....	\$ (526,852)	\$ 757,552	\$ (179,949)	\$ 50,751
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Gain (Loss) on Sale of Capital Assets.....	\$ -	\$ 98,555	\$ -	\$ 98,555
Total Non-Cash Investing, Capital and Financing Activities.....	\$ -	\$ 98,555	\$ -	\$ 98,555

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:

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, 2018

	County Inmate Trust	Other Miscellaneous	Total
ASSETS			
Cash	263,879	70,871	334,750
Taxes Receivable.....	—	—	—
Notes Receivable.....	—	—	—
Accounts Receivable.....	7,544	—	7,544
Due From Other Governments.....	—	—	—
Due from Other Funds.....	—	—	—
Total Assets.....	<u>271,423</u>	<u>70,871</u>	<u>342,294</u>
LIABILITIES			
Accounts Payable.....	194,563	—	194,563
Accrued Liabilities.....	—	—	—
Due to Other Entities.....	—	—	—
Deposits.....	—	—	—
Reserve for Tax Overpayments.....	—	—	—
Compensated Absences.....	—	—	—
Claims Payable.....	—	—	—
Total Liabilities.....	<u>194,563</u>	<u>—</u>	<u>194,563</u>
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments.....	<u>76,860</u>	<u>70,871</u>	<u>147,731</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2018

	County <u>Inmate Trust</u>	Other <u>Miscellaneous</u>	<u>Total</u>
ADDITIONS			
Charges for Services.....	—	54,996	54,996
Fines and Forfeitures.....	—	92,695	92,695
Miscellaneous.....	4,135,287	—	4,135,287
Total Additions.....	<u>4,135,287</u>	<u>147,691</u>	<u>4,282,978</u>
DEDUCTIONS			
Trust Operating Expenses.....	—	115,709	115,709
Awards and Claims.....	4,164,077	15,000	4,179,077
Total Deductions.....	<u>4,164,077</u>	<u>130,709</u>	<u>4,294,786</u>
Change in Net Position.....	(28,790)	16,982	(11,808)
Net Position - Beginning.....	105,650	53,889	159,539
Net Position - Ending.....	<u>76,860</u>	<u>70,871</u>	<u>147,731</u>

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Assets and Liabilities Agency Funds December 31, 2018

	Treasurer's Agency Fund	Tax Collection Fund	Total
ASSETS			
Cash	4,042,561	11,884,184	15,926,745
Taxes Receivable.....	—	2,266,292	2,266,292
Delinquent Taxes Receivable.....	—	7,138,752	7,138,752
Total Assets.....	<u>4,042,561</u>	<u>21,289,228</u>	<u>25,331,789</u>
LIABILITIES			
Accounts Payable.....	131,578	—	131,578
Accrued Liabilities.....	—	374,957	374,957
Due to Other Entities.....	3,910,983	12,994,337	16,905,320
Reserve for Tax Overpayments.....	—	781,182	781,182
Deferred Tax Distributions.....	—	7,138,752	7,138,752
Total Liabilities.....	<u>4,042,561</u>	<u>21,289,228</u>	<u>25,331,789</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
TREASURER'S AGENCY FUND				
ASSETS				
Cash	4,403,612	2,160,366	(2,521,417)	4,042,561
Taxes Receivable.....	—	—	—	—
Delinquent Taxes Receivable.....	—	—	—	—
Total Assets.....	<u>4,403,612</u>	<u>2,160,366</u>	<u>(2,521,417)</u>	<u>4,042,561</u>
LIABILITIES				
Accounts Payable.....	278,554	2,059,868	(2,206,844)	131,578
Accrued Liabilities.....	—	—	—	—
Due to Other Entities.....	4,125,058	—	(214,075)	3,910,983
Reserve for Tax Overpayments....	—	—	—	—
Deferred Tax Distributions.....	—	—	—	—
Total Liabilities.....	<u>4,403,612</u>	<u>2,059,868</u>	<u>(2,420,919)</u>	<u>4,042,561</u>
TAX COLLECTION FUND				
ASSETS				
Cash	11,431,881	241,870,626	(241,418,323)	11,884,184
Taxes Receivable.....	1,889,381	2,897,016	(2,520,105)	2,266,292
Delinquent Taxes Receivable.....	5,440,565	7,138,752	(5,440,565)	7,138,752
Total Assets.....	<u>18,761,827</u>	<u>251,906,394</u>	<u>(249,378,993)</u>	<u>21,289,228</u>
LIABILITIES				
Accrued Liabilities.....	150,594	374,957	(150,594)	374,957
Due to Other Entities.....	11,869,569	12,994,337	(11,869,569)	12,994,337
Reserve for Tax Overpayments....	1,301,099	781,182	(1,301,099)	781,182
Deferred Tax Distributions.....	5,440,565	7,138,752	(5,440,565)	7,138,752
Total Liabilities.....	<u>18,761,827</u>	<u>21,289,228</u>	<u>(18,761,827)</u>	<u>21,289,228</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	15,835,493	244,030,992	(243,939,740)	15,926,745
Taxes Receivable.....	1,889,381	2,897,016	(2,520,105)	2,266,292
Delinquent Taxes Receivable.....	5,440,565	7,138,752	(5,440,565)	7,138,752
Total Assets.....	<u>23,165,439</u>	<u>254,066,760</u>	<u>(251,900,410)</u>	<u>25,331,789</u>
LIABILITIES				
Accounts Payable.....	278,554	2,059,868	(2,206,844)	131,578
Accrued Liabilities.....	150,594	374,957	(150,594)	374,957
Due to Other Entities.....	15,994,627	12,994,337	(12,083,644)	16,905,320
Reserve for Tax Overpayments....	1,301,099	781,182	(1,301,099)	781,182
Deferred Tax Distributions.....	5,440,565	7,138,752	(5,440,565)	7,138,752
Total Liabilities.....	<u>23,165,439</u>	<u>23,349,096</u>	<u>(21,182,746)</u>	<u>25,331,789</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, 2018**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Investments.....	\$ 3,047,252	\$ —	\$ 3,047,252
Receivables:			
Accounts, net.....	758,944	—	758,944
Taxes.....	183,887	—	183,887
Due From Other Governments.....	—	—	—
Prepayments	—	—	—
Other Assets	—	1,824	1,824
Capital Assets:			
Land.....	—	113,069	113,069
Buildings & Improvements.....	—	3,074,391	3,074,391
Equipment.....	—	684,088	684,088
Less Accumulated Depreciation.....	—	(1,037,929)	(1,037,929)
Total Assets	<u>\$ 3,990,083</u>	<u>\$ 2,835,443</u>	<u>\$ 6,825,526</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to Pensions.....	—	1,493,875	1,493,875
	—	<u>1,493,875</u>	<u>1,493,875</u>
LIABILITIES			
Accounts Payable.....	\$ 95,420	—	95,420
Accrued Liabilities.....	—	—	—
Unearned Revenue.....	13,195	(13,195)	—
Long-term liabilities:			
Due within one year.....	—	166,994	166,994
Due after one year.....	—	1,999,856	1,999,856
Total Liabilities	<u>108,615</u>	<u>2,153,655</u>	<u>2,262,270</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Pensions.....	—	808,669	808,669
Unavailable Revenue - Property Taxes.....	62,250	(62,250)	—
Total Deferred Inflow of Resources	<u>62,250</u>	<u>746,419</u>	<u>808,669</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted.....	626,506	(626,506)	—
Unassigned.....	3,192,712	(3,192,712)	—
Total Fund Balances	<u>3,819,218</u>	<u>(3,819,218)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 3,990,083</u>		
Net Position:			
Net investment in capital assets.....		2,833,619	2,833,619
Restricted.....		626,506	626,506
Unrestricted.....		1,788,337	1,788,337
Total Net Assets		<u>\$ 5,248,462</u>	<u>\$ 5,248,462</u>

WEBER MORGAN HEALTH DEPARTMENT

A Component Unit of Weber County Statement of Changes in Net Position For the Year Ended December 31, 2018

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes.....	\$ 1,326,868	\$ 40,027	\$ 1,366,895
Delinquent Taxes.....	33,295	(33,295)	—
Licenses, Permits and Fees.....	112,872	—	112,872
Intergovernmental.....	6,706,540	—	6,706,540
Charges for Services.....	2,363,170	13,195	2,376,365
Miscellaneous.....	110,858	—	110,858
Gain on Sale of Capital Assets.....	10,891	(19,513)	(8,622)
Total Revenues.....	<u>10,664,494</u>	<u>414</u>	<u>10,664,908</u>
EXPENDITURES / EXPENSES			
Current:			
Employee Wages and Benefits.....	5,775,460	49,871	5,825,331
Materials and Services.....	4,454,133	49,554	4,503,687
Depreciation.....	—	131,713	131,713
Capital Outlay	127,024	(127,024)	—
Total Expenditures / Expenses.....	<u>10,356,617</u>	<u>104,114</u>	<u>10,460,731</u>
Revenues Over (Under) Expenditures.....	307,877	(103,700)	204,177
OTHER FINANCING SOURCES (USES)			
Transfers In.....	—	—	—
Transfers Out.....	—	—	—
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>
Change in Fund Balance / Net Position.....	307,877	(103,700)	204,177
Fund Balance / Net Position, January 1	3,511,341		5,044,285
Fund Balance / Net Position, December 31	<u>\$ 3,819,218</u>		<u>\$ 5,248,462</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,273,000	\$1,273,000	\$1,326,868	\$ 53,868
Delinquent Taxes.....	40,000	40,000	33,295	(6,705)
Total taxes.....	<u>1,313,000</u>	<u>1,313,000</u>	<u>1,360,163</u>	<u>47,163</u>
Other Revenues:				
Intergovernmental.....	7,391,536	7,391,536	6,706,540	(684,996)
License And Fees.....	93,000	93,000	112,872	19,872
Charges For Services.....	2,055,850	2,055,850	2,363,170	307,320
Miscellaneous.....	22,354	49,789	110,858	61,069
Sale of Captial Assets.....	15,000	15,000	10,891	(4,109)
Total revenues.....	<u>10,890,740</u>	<u>10,918,175</u>	<u>10,664,494</u>	<u>(253,681)</u>
EXPENDITURES				
Current:				
Wages and Benefits.....	6,243,571	6,249,752	5,775,460	474,292
Materials and Services.....	5,226,781	5,254,716	4,454,133	800,583
Capital outlay:	147,500	147,500	127,024	20,476
Total expenditures.....	<u>11,617,852</u>	<u>11,651,968</u>	<u>10,356,617</u>	<u>1,295,351</u>
Excess (deficiency) of revenues over expenditures.....	<u>(727,112)</u>	<u>(733,793)</u>	<u>307,877</u>	<u>1,041,670</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	36,870	36,870	-	(36,870)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>36,870</u>	<u>36,870</u>	<u>-</u>	<u>(36,870)</u>
Net change in fund balances.....	(690,242)	(696,923)	307,877	1,004,800
Fund balances - beginning.....	<u>3,511,341</u>	<u>3,511,341</u>	<u>3,511,341</u>	<u>-</u>
Fund balances - ending.....	<u>\$2,821,099</u>	<u>\$2,814,418</u>	<u>\$3,819,218</u>	<u>\$ 1,004,800</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, 2018**

	Treasurer Balance 12/31/2017	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2018
TAX COLLECTION ACCOUNTS								
Current Year Taxes.....	-	238,169,307	(237,694,106)		(475,201)	-	-	-
Redemption Of Prior Year.....	-	5,297,331		(5,297,331)		-	-	-
Penalties, Int & Costs.....	-	553,681		(553,681)		-	-	-
Fee In Lieu On Reg Veh.....	-	15,417,289	(15,417,289)			-	-	-
Tax Overpayments.....	1,301,100	781,182				2,082,282	1,301,100	781,182
TOTAL COLLECTIONS	1,301,100	260,218,791	(253,111,395)	(5,851,012)	(475,201)	2,082,282	1,301,100	781,182
WEBER COUNTY FUNDS								
Weber County General Fund.....	2,247,257	-	34,393,895	1,099,631	64,481	37,805,263	35,468,129	2,337,134
Weber County G O Bond Fund.....	255,822	-	3,810,123	94,073	7,125	4,167,144	3,917,060	250,084
Library.....	563,157	-	8,695,568	210,934	16,259	9,485,918	8,912,155	573,763
Paramedic Fund.....	138,512	-	2,231,419	57,567	4,172	2,431,671	2,282,659	149,013
Assess & Collect / County.....	298,901	-	4,766,690	110,916	8,920	5,185,426	4,887,076	298,350
Tax Sale Fees.....	-	-	-	13,855	-	13,855	13,855	-
Unincorp Services Fund.....	24,520	-	363,220	11,830	704	400,274	376,494	23,779
SCHOOL DISTRICTS								
Ogden City School Distr.....	1,708,885	-	36,069,294	1,237,879	68,329	39,084,388	37,585,558	1,498,830
Weber School District.....	4,410,839	-	74,804,588	1,379,003	139,166	80,733,595	75,669,465	5,064,130
Ogden School Judgment Levy.....	5	-	-	273	-	278	278	0
State Charter School Levy Ogden.....	84,498	-	905,427	13,992	1,714	1,005,631	920,871	84,759
State Charter School Levy Weber.....	113,173	-	841,569	10,931	1,566	967,239	856,533	110,706
CITIES & TOWNS								
Harrisville City.....	21,917	-	368,776	8,058	667	399,419	365,595	33,824
Huntsville Town	7,435	-	93,600	1,747	181	102,962	97,325	5,638
North Ogden City.....	76,255	-	1,285,657	31,439	2,342	1,395,694	1,295,781	99,913
Ogden City.....	682,797	-	14,012,799	440,416	26,531	15,162,543	14,574,665	587,878
Plain City.....	12,163	-	179,834	2,055	323	194,375	176,943	17,432
Pleasant View City.....	68,603	-	824,001	9,998	1,515	904,117	830,659	73,458
Riverdale City.....	56,237	-	718,780	5,460	1,332	781,810	730,347	51,463
Roy City.....	252,734	-	4,034,663	53,275	7,405	4,348,077	4,052,526	295,551
South Ogden City.....	219,957	-	3,221,014	60,614	5,987	3,507,573	3,230,939	276,633
Uintah Town.....	4,491	-	76,075	2,161	140	82,867	77,696	5,171
Washington Terrace City.....	80,079	-	1,107,134	21,129	2,026	1,210,367	1,133,188	77,179
Hooper City.....	19,285	-	240,892	4,055	447	264,679	243,340	21,339
Farr West City.....	27,914	-	316,792	3,097	585	348,387	327,025	21,363
WATER CONSERVANCY DIST								
Weber Basin Water - General.....	163,828	-	2,721,392	64,214	5,089	2,954,522	2,776,456	178,066
Weber Basin Water - Ogden	50,287	-	1,246,313	36,503	2,359	1,335,462	1,279,599	55,863
Roy Water Conservancy Distr.....	8,515	-	139,465	1,990	257	150,227	137,111	13,116
Bona Vista Water Distr.....	43,165	-	604,371	8,760	1,116	657,413	609,396	48,017
Uintah Highlands Improv.....	12,048	-	182,606	2,904	348	197,906	185,323	12,583
Hooper Water Imp Distr.....	20,132	-	301,714	4,192	560	326,599	291,849	34,750
Powder Mntn Water & Sewer Distr....	173	-	27,961	1,475	60	29,668	27,314	2,354
W Warren / Warren Water Imp Dis....	1,638	-	23,693	337	43	25,711	22,453	3,258
Weber/Box Elder Conservancy Dis....	262,577	-	3,934,614	64,330	7,631	4,269,152	3,877,521	391,631
Roy Secondary Water.....	136,275	-	2,050,279	27,715	3,966	2,218,235	2,030,294	187,941
Weber Basin Water	143,202	-	2,398,220	52,618	4,682	2,598,722	2,434,485	164,238
South Ogden Cons Dist.....	164,221	-	2,820,619	67,347	5,479	3,057,666	2,831,827	225,838
Wolf Crk Water&Swr.....	341	-	1,338	5,080	7	6,766	6,759	7
SEWER DISTRICTS								
Central Weber Sewer Distr.....	468,657	-	7,600,035	182,062	14,149	8,264,903	7,741,349	523,554
North Davis Sewer Distr.....	88,232	-	1,519,287	21,683	2,788	1,631,990	1,511,624	120,366

	Treasurer Balance 12/31/2017	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2018
CEMETERY DISTRICTS								
Ben Lomond Cemetery Distr.....	8,589	-	124,951	2,387	229	136,156	126,215	9,941
Eden Cemetery Distr	1,480	-	35,075	2,558	71	39,184	35,635	3,549
Liberty Cemetery Maint Distr.....	651	-	8,721	289	16	9,677	8,669	1,008
Plain City Cemetery	2,938	-	34,685	411	63	38,097	34,712	3,385
West Weber / Taylor Cemetery.....	1,989	-	18,799	384	35	21,206	19,653	1,553
Warren / W Warren Cemetery	2,310	-	51,957	594	100	54,962	50,310	4,652
MOSQUITO ABATEMENT								
Mosquito Abatement Distr	112,783	-	1,795,931	43,969	3,358	1,956,042	1,829,073	126,969
PARK IMPROVEMENT DISTRICTS								
West Warren Park Distr	4,506	-	69,183	1,519	132	75,340	66,017	9,322
Ogden Valley Parks Service Area.....	2,283	-	158,760	1,005	314	162,362	141,149	21,213
Eden Park.....	2,795	-	-	700	-	3,495	3,591	(95)
Western Weber Park District.....	-	-	75,696	-	149	75,845	73,825	2,020
REDEVELOPMENT DISTRICTS								
Ogden Redev C B D Mall (A1).....	85,340	-	1,228,974	-	2,340	1,316,654	1,239,123	77,531
Ogden Redev 25th Street (A2).....	3,658	-	-	-	-	3,658	3,658	-
Ogden Redev Golden Links (A7)	47	-	645	-	1	693	679	15
Ogden Redev Lester Park (A8).....	11,241	-	146,674	-	279	158,194	140,230	17,964
Ogden Redev Park Blvd (A9).....	5,354	-	72,472	-	138	77,964	66,528	11,435
Ogden Redev 12 Street (A12).....	20,249	-	218,023	-	415	238,687	218,366	20,322
Ogden Redev Lincoln (A10)	153,404	-	424,669	-	809	578,882	509,600	69,281
Ogden Redev South C B D (A11)	6,416	-	83,132	-	158	89,707	76,481	13,225
Wash Terrace Redev C B D (D2)	1,881	-	28,977	-	55	30,913	28,568	2,345
Roy Redev New Iomega (B3).....	21,701	-	321,948	-	613	344,262	316,362	27,901
Wash Terrace Redev Southeast (.....	41,985	-	548,930	-	1,045	591,960	540,427	51,534
Ogden Redev Hinkley Airport (A.....	12,427	-	168,048	-	320	180,795	167,151	13,644
Roy Redev City Center-Alb #272	2,576	-	47,300	-	90	49,966	45,828	4,138
North Ogden Redev C B D (G1).....	59,936	-	765,136	-	1,457	826,529	754,819	71,710
Ogden Redev Fairmount (A15)	84,655	-	1,094,993	-	2,085	1,181,732	1,101,388	80,345
So Ogden Redev 36th Street (C2).....	5,205	-	90,560	-	172	95,938	84,931	11,007
Riverdale Redev 1050 West (E2).....	18,853	-	276,038	-	526	295,417	274,455	20,962
Ogden Redev DDO (A16)	473,868	-	6,707,942	-	12,772	7,194,582	6,823,753	370,828
Ogden Redev Am Can (A18)	48,586	-	-	-	-	48,586	48,586	(0)
Ogden Redev Wall Ave (A19).....	24,015	-	298,227	-	568	322,810	299,083	23,728
So Ogden Redev Hinckley (C3).....	(117)	-	-	-	-	(117)	(117)	(0)
Ogden Redev West 12th (A20).....	(5,311)	-	-	-	-	(5,311)	(5,311)	(0)
Ogden Redev Hinckley EDA (A21)...	(596)	-	-	-	-	(596)	(596)	0
Ogden Redev Ogden River (A22)	25,248	-	284,280	-	541	310,070	281,674	28,395
So Ogden Redev Northwest (C4)	(1,010)	-	-	-	-	(1,010)	(1,010)	0
Riverdale Redev Riv Road Amend.....	(1,184)	-	-	-	-	(1,184)	(1,184)	0
Riverdale Redev 550 West (E5)	26,280	-	345,211	-	657	372,149	349,328	22,821
Pleasant View Redev Bus Park (.....	35,068	-	476,742	-	908	512,717	473,916	38,801
Weber County Redev GSL Mineral	93,472	-	-	-	-	93,472	93,472	-
Ogden Redev East Washington (A.....	18,845	-	289,795	-	552	309,192	265,634	43,558
Weber County Redev Little Mount.....	(58)	-	-	-	-	(58)	(58)	0
Ogden Redev Trackline EDA (A25)....	41,282	-	322,254	-	614	364,149	321,775	42,374
Weber County Redev Summit-Eden ..	34,755	-	375,104	-	714	410,573	365,427	45,145
Ogden Redev So Wall EDA (A26)	7,654	-	104,649	-	199	112,503	105,192	7,311
Mar/Slat Redev Sierra RV CDA.....	30,634	-	135,746	-	258	166,638	144,318	22,320
Ogden Redev Kiesel CDA (A27).....	-	-	610,353	-	1,162	611,515	544,281	67,235
Mar/Slat Redev Jeremiah West CR.....	-	-	1,528	-	3	1,531	1,329	202
OTHER DISTRICTS								
Assess & Collect / State Multi.....	9,596	-	156,188	3,589	292	169,665	160,528	9,137
Weber Area 911 And Em Serv.....	244,675	-	3,890,506	94,750	7,275	4,237,207	3,988,190	249,016
Weber / Morgan Health.....	109,386	-	1,422,230	33,295	2,659	1,567,570	1,445,934	121,636
Ogden City Weed&Demo.....	12,748	-	23,203	20,442	215	56,608	33,190	23,417
Ogden Vly Translator.....	6,162	-	78,183	1,416	152	85,912	78,053	7,859
Weber Fire District.....	465,271	-	7,915,104	157,761	14,990	8,553,126	7,839,501	713,625
Weber Fire G.O. Bond-2006.....	37,105	-	385,106	10,553	730	433,493	403,634	29,859
North View Fire Dist.....	151,069	-	2,311,280	44,934	4,218	2,511,502	2,321,594	189,908
Weber Fire Judgment Levy.....	5	-	-	29	-	34	33	1

	Treasurer Balance 12/31/2017	Tax Collection Receipts	Current Taxes AppORTioned	Delinquent Taxes & Int AppORTioned	Interest Earnings AppORTioned	Total	Disbursed	Treasurer Balance 12/31/2018
Central Bus. Asmt #3.....	24,083	-	153,431	4,825	301	182,641	164,402	18,239
West Haven Weed&Demo.....	396	-	339	-	1	736	396	340
TOTAL	15,525,906	-	253,111,395	5,851,012	475,201	274,963,515	258,291,909	16,671,606
GRAND TOTAL	16,827,006	260,218,791	-	-	-	277,045,796	259,593,008	17,452,788



**Weber County
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2018**

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
WEBER COUNTY											
Weber County	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.002074	0.002074	0.002277	31,468,044	1,777,254	2,452,029	35,697,327
Weber County G O Bond Fund	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000230	0.000230	0.000262	3,489,706	197,092	282,139	3,968,937
Library	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000526	0.000526	0.000578	7,980,806	450,740	622,430	9,053,976
Weber / Morgan Health	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000086	0.000086	0.000095	1,304,847	73,695	102,302	1,480,844
Paramedic Fund	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000135	0.000135	0.000148	2,048,306	115,684	159,376	2,323,366
Assess & Collect / State	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000009	0.000009	0.000010	136,554	7,712	10,769	155,035
Assess & Collect / County	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000275	0.000275	0.000300	4,172,475	235,653	323,060	4,731,188
Tax Sale Fees	-	-	-	-	-	-	-	-	-	-	-
SCHOOL DISTRICTS											
Ogden City School Distr	4,469,290,618	183,420,942	616,632,575	5,269,344,135	0.007840	0.007840	0.008579	35,039,238	1,438,020	5,290,091	41,767,350
Ogden School Judgment Levy	4,469,290,618	183,426,379	616,632,575	5,269,349,572	0.000000	0.000000	0.000000	-	-	-	-
Weber School District	10,703,344,051	673,499,946	460,235,572	11,837,079,569	0.006237	0.006237	0.006298	66,756,757	4,200,619	2,898,564	73,855,940
State Charter School Levy Ogden	4,469,290,618	183,420,942	616,632,575	5,269,344,135	0.000201	0.000201	0.000175	898,327	36,868	107,911	1,043,106
State Charter School Levy Weber	10,703,344,051	673,499,946	460,235,572	11,837,079,569	0.000070	0.000070	0.000075	749,234	47,145	34,518	830,897
CITIES & TOWNS											
Farr West City	519,285,075	13,775,753	31,050,807	564,111,635	0.000542	0.000542	0.000587	281,453	7,466	18,227	307,146
Harrisville City	346,061,598	8,475,331	9,688,864	364,225,793	0.000952	0.000952	0.001074	329,451	8,069	10,406	347,925
Hooper City	491,615,095	9,142,506	2,978,591	503,736,192	0.000459	0.000459	0.000513	225,651	4,196	1,528	231,376
Huntsville Town	68,855,939	2,874,190	1,090,701	72,820,830	0.001322	0.001322	0.001435	91,028	3,800	1,565	96,392
North Ogden City	1,090,054,231	23,651,097	13,032,248	1,126,737,576	0.001156	0.001156	0.001289	1,260,103	27,341	16,799	1,304,242
Ogden City	4,485,049,526	184,051,141	619,410,404	5,288,511,071	0.003103	0.003103	0.003103	13,917,109	571,111	1,922,030	16,410,250
Ogden City Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	112,759	-	-	112,759
Plain City	407,704,856	15,054,054	6,420,119	429,179,029	0.000387	0.000387	0.000441	157,782	5,826	2,831	166,439
Pleasant View City	672,526,940	16,334,537	37,035,144	725,896,621	0.001130	0.001130	0.001243	759,955	18,458	46,035	824,448
Riverdale City	652,846,634	31,914,509	48,547,410	733,308,553	0.001024	0.001024	0.001078	668,515	32,680	52,334	753,530
Roy City	1,571,388,437	53,963,789	39,467,573	1,664,819,799	0.002358	0.002358	0.002650	3,705,334	127,247	104,589	3,937,170
South Ogden City	1,030,111,134	20,115,529	41,710,512	1,091,937,175	0.002900	0.002900	0.002900	2,987,322	58,335	120,960	3,166,618
Uintah City	80,880,098	10,043,332	2,185,105	93,108,535	0.000781	0.000781	0.000863	63,167	7,844	1,886	72,897
Washington Terrace City	418,115,526	6,197,161	32,241,691	456,554,378	0.002549	0.002549	0.002881	1,065,776	15,797	92,888	1,174,461
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr	2,178,186,239	97,728,250	203,015,622	2,478,930,111	0.000237	0.000237	0.000257	516,230	23,162	52,175	591,567
Hooper Water Imp Distr	883,954,478	17,541,388	5,133,334	906,629,200	0.000312	0.000312	0.000345	275,794	5,473	1,771	283,038
Powder Mntn Water & Sewer Distr	89,696,085	770,182	7,862,718	98,328,985	0.000288	0.000288	0.000325	25,832	222	2,555	28,610
Roy Secondary Water	-	-	-	-	0.000000	0.000000	0.000000	2,083,010	-	-	2,083,010
Roy Water Conservancy Distr	1,688,178,834	57,076,927	40,694,902	1,785,950,663	0.000075	0.000075	0.000084	126,613	4,281	3,418	134,313
South Ogden Cons Dist	-	-	-	-	0.000000	0.000000	0.000000	2,877,675	-	-	2,877,675
Uintah Highlands Improv	274,694,752	6,809,016	7,399,583	288,903,351	0.000632	0.000632	0.000693	173,607	4,303	5,128	183,038
W Warren / Warren Water Imp Dis	63,521,854	4,233,939	224,616	67,980,409	0.000304	0.000304	0.000348	19,311	1,287	78	20,676
Weber Basin Water	-	-	-	-	0.000000	0.000000	0.000000	2,459,237	-	-	2,459,237
Weber Basin Water - General	15,172,619,954	856,920,888	1,076,868,147	17,106,408,989	0.000164	0.000164	0.000174	2,488,310	140,535	187,375	2,816,220
Weber Basin Water - Ogden	4,485,049,526	184,051,141	619,410,404	5,288,511,071	0.000276	0.000276	0.000248	1,237,874	50,798	153,614	1,442,286
Weber/Box Elder Conservancy Dis	-	-	-	-	0.000000	0.000000	0.000000	4,007,996	-	-	4,007,996
Wolf Crk Water&Swr	-	-	-	-	0.000000	0.000000	0.000000	3,864	-	-	3,864
SEWER DISTRICTS											
Central Weber Sewer Distr	11,123,000,941	206,433,306	951,098,321	12,280,532,568	0.000649	0.000649	0.000709	7,218,828	133,975	674,329	8,027,132
North Davis Sewer Distr	1,604,769,296	54,845,666	40,962,950	1,700,577,912	0.000869	0.000869	0.000949	1,394,545	47,661	38,874	1,481,079
No Davis Sewer	-	-	-	-	0.000000	0.000000	0.000000	438	-	-	438
MOSQUITO ABATEMENT											
Mosquito Abatement Distr	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000108	0.000108	0.000119	1,638,645	92,547	128,147	1,859,339
CEMETARY DISTRICTS											
Ben Lomond Cemetery Distr	1,907,676,045	46,585,311	61,512,004	2,015,773,360	0.000062	0.000062	0.000069	118,276	2,888	4,244	125,409
Eden Cemetery Distr	601,582,973	10,067,946	4,727,684	616,378,603	0.000059	0.000059	0.000063	35,493	594	298	36,385
Liberty Cemetery Maint Distr	267,745,240	4,375,292	979,860	273,100,392	0.000031	0.000031	0.000037	8,300	136	36	8,472
Plain City Cemetery	485,052,835	23,297,209	6,517,921	514,867,965	0.000063	0.000063	0.000071	30,558	1,468	463	32,489
West Weber / Taylor Cemetery	258,982,699	23,121,164	1,170,070	283,273,933	0.000063	0.000063	0.000071	16,316	1,457	83	17,856
Warren / W Warren Cemetery	92,894,445	287,679,464	36,691,448	417,265,357	0.000123	0.000123	0.000124	11,426	35,385	4,550	51,360
PARK IMPROVEMENT DISTRICTS											
Eden Park	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
Ogden Valley Parks Service Area	1,355,905,624	18,124,725	32,003,309	1,406,033,658	0.000115	0.000115	0.000129	155,929	2,084	4,128	162,142
West Warren Park Distr	55,386,891	267,297,442	36,029,228	358,713,561	0.000171	0.000171	0.000359	9,471	45,708	12,934	68,114
Western Weber Park Distr	273,348,150	28,197,040	1,738,740	303,283,930	0.000254	0.000254	0.000000	69,430	7,162	-	76,592
REDEVELOPMENT DISTRICTS											
Mar/Slat Redevel Jeremiah West CR	5,221,994	20,407	678,759	5,921,160	0.000000	0.000000	0.000000	1,528	-	-	1,528
Mar/Slat Redevel Sierra RV CDA (	16,954,117	8,064	-	16,962,181	0.000000	0.000000	0.000000	135,746	-	-	135,746
No Ogden Redevel C B D (G1)	65,200,800	954,196	6,207,736	72,362,732	0.000000	0.000000	0.000000	765,136	-	-	765,136
Ogden Redevel DDO (A16)	407,402,579	3,514,236	150,884,717	561,801,532	0.000000	0.000000	0.000000	6,707,942	-	-	6,707,942

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty			
1,103,315	731,595	-	1,834,910	33,862,417	94.9%	(1,531)	2,363,919	352,110	736,703	567,325	2,306,352	16,584	35,558,007
112,610	81,138	-	193,748	3,775,189	95.1%	(345)	262,151	38,075	90,196	5,961	257,752	2,153	3,911,321
257,504	185,545	-	443,049	8,610,927	95.1%	(398)	599,528	86,794	201,937	13,751	585,036	4,742	8,922,761
42,102	30,337	-	72,439	1,408,405	95.1%	(74)	98,022	14,205	31,867	2,206	95,757	690	1,458,185
66,089	47,621	-	113,710	2,209,657	95.1%	(96)	153,871	22,297	54,938	3,849	150,079	1,279	2,293,159
4,406	3,175	-	7,581	147,454	95.1%	(11)	10,258	1,501	3,159	516	2,722	86	160,070
134,624	97,004	-	231,627	4,499,561	95.1%	(205)	313,441	45,775	106,413	7,112	83,072	2,500	4,886,526
-	-	-	-	-	100.0%	-	-	-	13,855	-	-	-	13,855
1,356,386	501,532	-	1,857,918	39,909,432	95.6%	(2,760)	2,042,218	53,084	1,181,693	76,354	5,840,321	44,197	37,375,503
-	-	-	-	-	100.0%	-	-	-	246	27	-	-	273
1,974,183	1,800,759	-	3,774,942	70,080,997	94.9%	2,802	5,484,196	981,320	1,324,271	95,278	1,626,064	20,044	76,322,757
34,715	12,855	-	47,570	995,535	95.4%	366	52,358	1,204	13,659	838	142,473	354	921,133
22,157	20,213	-	42,371	788,526	94.9%	(9)	61,551	11,065	10,667	720	18,350	104	854,066
4,939	8,943	-	13,882	293,263	95.5%	(9)	23,673	451	2,994	276	-	175	320,473
4,518	7,909	-	12,426	335,499	96.4%	(14)	30,753	3,023	7,691	563	-	13	377,502
4,962	11,935	-	16,897	214,479	92.7%	(2)	22,886	3,880	3,919	266	-	33	245,394
4,049	1,052	-	5,101	91,292	94.7%	(1)	3,897	(1,127)	1,665	136	-	335	95,527
26,502	32,164	-	58,665	1,245,577	95.5%	(10)	114,162	7,221	30,152	1,975	79,632	5	1,319,439
536,695	198,481	-	735,177	15,675,073	95.5%	1,678	811,843	20,347	420,401	27,845	2,462,105	15,335	14,479,746
89,556	-	-	89,556	23,203	20.6%	-	-	215	20,442	-	-	-	43,860
4,001	4,223	-	8,224	158,215	95.1%	(4)	18,540	3,338	1,962	187	-	26	182,212
14,263	19,216	-	33,479	790,969	95.9%	(33)	61,821	14,164	9,623	815	41,746	99	835,514
13,499	13,651	-	27,150	726,379	96.4%	5	46,380	2,403	5,286	566	55,184	264	725,572
71,041	154,505	-	225,547	3,711,623	94.3%	(123)	371,030	24,411	51,156	4,293	65,091	1,957	4,095,343
66,198	65,954	-	132,152	3,034,466	95.8%	145	208,492	2,642	58,350	4,031	19,453	1,057	3,287,616
3,275	1,722	-	4,997	67,900	93.1%	(2)	7,704	574	2,092	109	-	2	78,376
17,648	30,118	-	47,766	1,126,695	95.9%	(121)	90,882	1,762	20,157	1,569	110,656	-	1,130,289
15,574	10,394	-	25,968	565,599	95.6%	(27)	44,249	6,542	8,438	648	10,981	220	614,248
6,369	14,463	-	20,832	262,206	92.6%	(2)	28,167	11,848	4,028	323	-	103	306,467
3,503	368	-	3,871	24,739	86.5%	(3)	517	2,752	1,395	96	-	-	29,495
32,732	-	-	32,732	2,050,279	98.4%	-	-	3,966	27,715	-	-	-	2,081,959
2,633	5,436	-	8,069	126,243	94.0%	(4)	12,407	3,135	1,902	163	2,070	64	141,712
57,056	-	-	57,056	2,820,619	98.0%	-	-	5,479	67,347	-	-	-	2,893,445
6,269	4,835	-	11,104	171,935	93.9%	(4)	11,183	(262)	2,770	238	-	-	185,858
615	296	-	910	19,765	95.6%	-	1,981	1,978	332	17	-	-	24,073
61,017	-	-	61,017	2,398,220	97.5%	-	-	4,682	52,618	-	-	-	2,455,520
80,278	57,846	-	138,124	2,678,096	95.1%	(9)	186,923	27,008	61,461	4,241	165,566	1,460	2,790,695
47,700	17,652	-	65,352	1,376,933	95.5%	412	72,210	1,805	34,804	2,395	202,102	1,283	1,285,175
73,382	-	-	73,382	3,934,614	98.2%	-	-	7,631	64,330	-	-	-	4,006,575
2,526	-	-	2,526	1,338	34.6%	-	-	7	5,080	-	-	-	6,425
197,726	160,206	-	357,932	7,669,199	95.5%	(358)	527,128	58,798	174,241	11,968	640,036	4,694	7,796,246
26,308	57,794	-	84,103	1,396,977	94.3%	(24)	139,115	9,416	20,738	1,763	23,942	722	1,543,319
-	-	-	-	438	100.0%	-	-	1	-	-	-	-	438
52,872	38,097	-	90,969	1,768,370	95.1%	(88)	123,097	17,847	42,078	2,873	109,923	995	1,843,259
2,504	3,036	-	5,540	119,869	95.6%	(4)	10,367	1,487	2,292	162	6,550	57	127,567
3,117	351	-	3,468	32,917	90.5%	-	1,321	893	2,422	156	-	5	37,704
295	126	-	422	8,050	95.0%	-	539	143	276	18	-	-	9,026
905	901	-	1,806	30,683	94.4%	(1)	3,489	563	392	38	-	4	35,159
608	395	-	1,003	16,853	94.4%	-	1,600	371	374	20	-	-	19,217
1,358	136	-	1,494	49,866	97.1%	5	959	1,198	583	40	-	-	52,651
-	-	-	-	-	100.0%	-	-	-	700	-	-	-	700
9,464	1,512	-	10,977	151,165	93.2%	(5)	4,727	3,096	960	136	-	-	160,080
461	93	-	554	67,559	99.2%	(137)	733	1,121	1,488	69	-	-	70,834
3,927	1,524	-	5,452	71,141	92.9%	10	2,893	1,758	-	43	-	-	75,845
-	-	-	-	1,528	100.0%	-	-	3	-	-	-	-	1,531
-	-	-	-	135,746	100.0%	-	-	258	-	-	-	-	136,004
-	-	-	-	765,136	100.0%	-	-	1,457	-	-	-	-	766,593
-	-	-	-	6,707,942	100.0%	-	-	12,772	-	-	-	-	6,720,714

Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	
Ogden Redevelop Wall Ave (A19)	30,017,819	323,188	7,416,433	37,757,440	0.000000	0.000000	0.000000	298,227	-	298,227	
Ogden Redevelop 12 Street (A12)	17,020,966	116,771	2,034,378	19,172,115	0.000000	0.000000	0.000000	218,023	-	218,023	
Ogden Redevelop C B D Mall (A1)	73,854,494	1,074,217	5,126,188	80,054,899	0.000000	0.000000	0.000000	1,228,974	-	1,228,974	
Ogden Redevelop East Washington (A)	37,180,443	423,221	925,462	38,529,126	0.000000	0.000000	0.000000	289,795	-	289,795	
Ogden Redevelop Fairmount (A15)	35,259,584	66,532	52,116,857	87,442,973	0.000000	0.000000	0.000000	1,094,993	-	1,094,993	
Ogden Redevelop Golden Links (A7)	-	7,322	205	7,527	0.000000	0.000000	0.000000	645	-	645	
Ogden Redevelop Hinkley Airport (A)	13,750,500	100,638	356,976	14,208,114	0.000000	0.000000	0.000000	168,048	-	168,048	
Ogden Redevelop Kiesel CDA (A27)	42,206,594	107,780	2,703,389	45,017,763	0.000000	0.000000	0.000000	610,353	-	610,353	
Ogden Redevelop Lester Park (A8)	19,302,411	562,510	320,952	20,185,873	0.000000	0.000000	0.000000	146,674	-	146,674	
Ogden Redevelop Lincoln (A10)	45,675,398	183,511	18,915	45,877,824	0.000000	0.000000	0.000000	424,669	-	424,669	
Ogden Redevelop Ogden River (A22)	34,347,894	315,964	1,030,435	35,694,293	0.000000	0.000000	0.000000	284,280	-	284,280	
Ogden Redevelop Park Blvd (A9)	9,348,765	298,484	239,737	9,886,986	0.000000	0.000000	0.000000	72,472	-	72,472	
Ogden Redevelop So Wall EDA (A26)	18,335,285	66,263	727,739	19,129,287	0.000000	0.000000	0.000000	104,649	-	104,649	
Ogden Redevelop South C B D (A11)	11,410,122	237,593	753,084	12,400,799	0.000000	0.000000	0.000000	83,132	-	83,132	
Ogden Redevelop Trackline EDA (A25)	28,610,770	225,739	3,026,809	31,863,318	0.000000	0.000000	0.000000	322,254	-	322,254	
Pleasant View Redevelop Bus Park (	50,015,477	519,305	16,419,650	66,954,432	0.000000	0.000000	0.000000	476,742	-	476,742
Riverdale Redevelop 1050 West (E2)	34,353,069	-	5,219,543	39,572,612	0.000000	0.000000	0.000000	276,038	-	276,038	
Riverdale Redevelop 550 West (E6)	35,432,078	174,700	2,994,663	38,601,441	0.000000	0.000000	0.000000	345,211	-	345,211	
Roy Redevelop New Iomega (B3)	35,951,791	81,126	3,038,709	39,071,626	0.000000	0.000000	0.000000	321,948	-	321,948	
Roy Redevelop City Center-Alb #272	7,279,535	46,749	1,046,598	8,372,882	0.000000	0.000000	0.000000	47,300	-	47,300	
So Ogden Redevelop 36th Street (C2)	10,568,155	58,130	1,995,411	12,621,696	0.000000	0.000000	0.000000	90,560	-	90,560	
Wash Terrace Redevelop C B D (D2)	5,856,791	158,989	91,565	6,107,345	0.000000	0.000000	0.000000	28,977	-	28,977	
Wash Terrace Redevelop Southeast (	80,059,671	659,060	2,662,876	83,381,607	0.000000	0.000000	0.000000	548,930	-	548,930
Weber County Redevelop Summit-Eden	59,898,313	1,873,638	7,670,774	69,442,725	0.000000	0.000000	0.000000	375,104	-	375,104	
OTHER DISTRICTS											
Central Bus. Asmt #3	-	-	-	-	0.000000	0.000000	0.000000	158,258	-	158,258	
North View Fire Dist	2,108,642,769	48,408,916	59,756,256	2,216,807,941	0.001037	0.001037	0.001153	2,186,663	50,200	68,899	2,305,762
Ogden Vly Translator	-	-	-	-	0.000000	0.000000	0.000000	79,608	-	79,608	
Unincorp Services Fund	2,119,894,787	407,131,195	145,018,528	2,672,044,510	0.000135	0.000135	0.000147	286,186	54,963	21,318	362,466
Weber Area 911 And Em Serv	15,172,634,669	856,920,888	1,076,868,147	17,106,423,704	0.000234	0.000234	0.000257	3,550,397	200,519	276,755	4,027,671
Weber Fire District	4,417,895,689	487,120,408	227,129,077	5,132,145,174	0.001515	0.001515	0.001337	6,693,112	737,987	303,672	7,734,771
Weber Fire G.O. Bond-2006	4,601,891,494	497,555,559	231,929,266	5,331,376,319	0.000070	0.000070	0.000084	322,132	34,829	19,482	376,443
Weber Fire Judgment Levy	4,418,256,796	487,145,875	227,129,077	5,132,531,748	0.000000	0.000000	0.000000	-	-	-	-
West Haven Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	339	-	-	339
								235,417,750	11,148,276	16,639,594	263,205,621

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty			
-	-	-	-	298,227	100.0%	-	-	568	-	-	-	-	298,795
-	-	-	-	218,023	100.0%	-	-	415	-	-	-	-	218,438
-	-	-	-	1,228,974	100.0%	-	-	2,340	-	-	-	-	1,231,314
-	-	-	-	289,795	100.0%	-	-	552	-	-	-	-	290,347
-	-	-	-	1,094,993	100.0%	-	-	2,085	-	-	-	-	1,097,078
-	-	-	-	645	100.0%	-	-	1	-	-	-	-	646
-	-	-	-	168,048	100.0%	-	-	320	-	-	-	-	168,368
-	-	-	-	610,353	100.0%	-	-	1,162	-	-	-	-	611,515
-	-	-	-	146,674	100.0%	-	-	279	-	-	-	-	146,953
-	-	-	-	424,669	100.0%	-	-	809	-	-	-	-	425,478
-	-	-	-	284,280	100.0%	-	-	541	-	-	-	-	284,821
-	-	-	-	72,472	100.0%	-	-	138	-	-	-	-	72,610
-	-	-	-	104,649	100.0%	-	-	199	-	-	-	-	104,848
-	-	-	-	83,132	100.0%	-	-	158	-	-	-	-	83,290
-	-	-	-	322,254	100.0%	-	-	614	-	-	-	-	322,868
-	-	-	-	476,742	100.0%	-	-	908	-	-	-	-	477,650
-	-	-	-	276,038	100.0%	-	-	526	-	-	-	-	276,564
-	-	-	-	345,211	100.0%	-	-	657	-	-	-	-	345,868
-	-	-	-	321,948	100.0%	-	-	613	-	-	-	-	322,561
-	-	-	-	47,300	100.0%	-	-	90	-	-	-	-	47,390
-	-	-	-	90,560	100.0%	-	-	172	-	-	-	-	90,732
-	-	-	-	28,977	100.0%	-	-	55	-	-	-	-	29,032
-	-	-	-	548,930	100.0%	-	-	1,045	-	-	-	-	549,975
-	-	-	-	375,104	100.0%	-	-	714	-	-	-	-	375,818
4,827	-	-	4,827	153,431	97.0%	-	-	301	4,825	-	-	-	158,558
41,784	55,102	-	96,886	2,208,876	95.8%	(59)	192,622	22,716	43,154	3,013	109,776	113	2,360,433
1,425	0	-	1,425	78,183	98.2%	-	-	152	1,416	-	-	-	79,751
18,243	3,884	-	22,127	340,339	93.9%	(13)	15,805	7,687	11,331	702	-	98	375,753
114,555	82,543	-	197,097	3,830,574	95.1%	(176)	266,710	38,656	90,682	6,196	237,967	2,143	3,992,532
285,690	165,214	-	450,903	7,283,868	94.2%	1,287	491,503	168,088	151,491	10,603	16,826	2,158	8,087,856
13,793	7,770	-	21,563	354,881	94.3%	(49)	23,465	8,270	10,151	613	781	162	396,388
-	-	-	-	-	100.0%	-	-	-	26	3	-	-	29
-	-	-	-	339	100.0%	-	-	1	-	-	-	-	340
7,138,752	4,751,622	0	11,890,374	251,315,247		0	15,417,289	2,139,317	5,297,331	863,104	15,468,364	126,315	259,437,609

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2018

Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,698,260
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,698,260</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	303,600
Recreation.....	119,307
Film production.....	—
Conventions.....	708,400
	<u>1,131,307</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	566,953
	<u>566,953</u>
Total TRT Expenditures.....	<u>1,698,260</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, current year.....	\$ 3,651,354	\$ 507,716	\$ 4,159,070
TRCC unspent balance from prior year.....	—	—	—
TRCC tax revenue, total.....	<u>3,651,354</u>	<u>507,716</u>	<u>4,159,070</u>
TRCC taxes used for:			
Development, operation, and maintenance of:			
Recreation facilities - Golden Spike Events Center.....	550,334	51,006	601,340
Parks.....	885,684	—	885,684
Recreation facilities - Ice Sheet.....	477,043	—	477,043
Convention facilities - Ogden Eccles Conference Center.....	1,738,293	456,710	2,195,003
Total TRCC Expenditures.....	<u>3,651,354</u>	<u>507,716</u>	<u>4,159,070</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Statistical Section

Statistical Section

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

Financial Trends Information

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

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Revenue Capacity Information

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

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Debt Capacity Information

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

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Demographic and Economic Information

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

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Largest Employers.....	157

Operating Information

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

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



WEBER COUNTY, UTAH

Net Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities:					
Net Investment in Capital Assets.....	\$ 162,153,283	\$ 153,184,718	\$ 148,588,896	\$ 131,294,134	\$ 120,865,911
Restricted.....	46,244,215	55,236,080	47,750,535	56,017,167	41,782,851
Unrestricted.....	30,044,882	10,713,471	(1,289,377)	(3,261,940)	11,303,085
Total Governmental Activities Net Position.....	<u>238,442,380</u>	<u>219,134,269</u>	<u>195,050,054</u>	<u>184,049,361</u>	<u>173,951,847</u>
Business-type Activities:					
Net Investment in Capital Assets.....	10,354,824	10,830,107	11,322,355	11,263,539	11,255,612
Restricted.....	—	—	—	—	—
Unrestricted.....	(772,747)	(1,802,180)	(2,375,128)	(2,197,764)	(1,515,699)
Total Business-type Activities Net Position.....	<u>9,582,077</u>	<u>9,027,927</u>	<u>8,947,227</u>	<u>9,065,775</u>	<u>9,739,913</u>
Primary Government:					
Net Investment in Capital Assets.....	172,508,107	164,014,825	159,911,251	142,557,673	132,121,523
Restricted.....	46,244,215	55,236,080	47,750,535	56,017,167	41,782,851
Unrestricted.....	29,272,135	8,911,291	(3,664,505)	(5,459,704)	9,787,386
Total Primary Government Net Position.....	<u>\$ 248,024,457</u>	<u>\$ 228,162,196</u>	<u>\$ 203,997,281</u>	<u>\$ 193,115,136</u>	<u>\$ 183,691,760</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.

	2013	2012	2011	2010	2009
\$	102,390,851	\$ 99,641,750	\$ 97,108,067	\$ 88,851,722	\$ 86,825,778
	37,951,506	33,696,171	27,539,608	21,326,079	16,160,765
	16,891,021	31,710,065	30,974,629	31,571,273	29,044,412
	<u>157,233,378</u>	<u>165,047,986</u>	<u>155,622,304</u>	<u>141,749,074</u>	<u>132,030,955</u>
	11,467,927	10,731,814	10,913,000	10,759,920	10,059,197
	—	—	—	—	—
	<u>(1,382,373)</u>	<u>(957,416)</u>	<u>(767,664)</u>	<u>(289,965)</u>	<u>344,136</u>
	<u>10,085,554</u>	<u>9,774,398</u>	<u>10,145,336</u>	<u>10,469,955</u>	<u>10,403,333</u>
	113,858,778	110,373,564	108,021,067	99,611,642	96,884,975
	37,951,506	33,696,171	27,539,608	21,326,079	16,160,765
	15,508,648	30,752,649	30,206,965	31,281,308	29,388,548
\$	<u>167,318,932</u>	<u>\$ 174,822,384</u>	<u>\$ 165,767,640</u>	<u>\$ 152,219,029</u>	<u>\$ 142,434,288</u>

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2018	2017	2016	2015	2014
Expenses					
Governmental Activities:					
General Government.....	\$ 25,090,592	\$ 22,699,938	\$ 24,672,607	\$ 25,050,489	\$ 23,325,818
Public Safety.....	43,038,819	43,137,132	39,963,233	38,932,339	38,167,752
Public Health and Welfare.....	2,116,580	2,237,823	2,210,508	2,575,084	2,308,236
Streets and Public Improvements.....	50,540,972	39,000,409	36,054,052	28,573,891	23,052,288
Parks, Recreation and Public Facilities.....	17,824,319	15,573,469	15,936,089	15,385,219	14,084,346
Conservation and Development.....	5,628,294	5,472,147	5,212,182	7,228,292	5,141,561
Library Services.....	11,114,517	8,312,686	7,729,549	7,539,494	8,028,348
Interest on Long-term Debt.....	3,253,694	3,720,732	3,726,771	3,598,978	3,652,642
Total Governmental Activities Expenses.....	158,607,787	140,154,336	135,504,991	128,883,786	117,760,991
Business-type Activities:					
Animal Shelter (1).....	791,833	772,027	699,065	706,302	735,957
Landfill Gas Recovery.....	149,099	167,362	161,822	169,303	232,629
Solid Waste Transfer Station.....	8,797,361	8,230,359	8,104,200	7,667,221	7,891,674
Total Business-type Activities Expenses.....	9,738,293	9,169,748	8,965,087	8,542,826	8,860,260
Total Primary Government Expenses.....	168,346,080	149,324,084	144,470,078	137,426,612	126,621,251
Program Revenues					
Governmental Activities:					
Charges for Services:					
Jail.....	11,357,794	12,276,072	11,481,556	9,562,754	8,436,396
Parks and Recreation.....	5,388,900	4,974,089	4,889,870	4,467,675	3,821,459
Vehicle Registrations.....	5,544,921	5,456,404	4,938,557	4,925,343	2,907,886
MBA.....	2,927,897	2,926,064	2,925,574	3,039,454	2,948,941
Sheriff Contracts.....	5,297,764	5,510,637	4,286,570	4,540,847	4,330,786
Municipal Services.....	1,320,734	893,444	782,948	548,566	427,836
Health Department (2).....	—	—	—	—	—
Recorder Fees.....	1,219,716	1,238,807	1,228,348	1,073,751	886,138
Other Activities.....	8,427,043	9,119,457	8,455,763	8,155,332	6,804,228
Operating Grants and Contributions.....	9,485,695	5,184,086	4,576,203	5,900,203	5,995,310
Capital Grants and Contributions.....	1,926,901	2,566,402	1,600,000	4,300,937	12,319,747
Total Governmental Activities Program Revenues.....	52,897,365	50,145,462	45,165,389	46,514,862	48,878,727
Business type Activities:					
Charges for Services:					
Animal Shelter (1).....	879,098	823,286	717,986	832,924	748,702
Landfill Gas Recovery.....	49,197	50,659	142,534	128,494	197,888
Solid Waste Transfer Station.....	9,364,148	8,305,475	7,985,999	7,372,264	7,402,317
Total Business-type Activities Program Revenues.....	10,292,443	9,179,420	8,846,519	8,333,682	8,348,907
Total Primary Government Program Revenues.....	63,189,808	59,324,882	54,011,908	54,848,544	57,227,634
Net (Expense)/Revenue					
Governmental Activities.....	(105,710,422)	(90,008,874)	(90,339,602)	(82,368,924)	(68,882,264)
Business-type Activities.....	554,150	9,672	(118,568)	(209,144)	(511,353)
Total Primary Government Net (Expense)/Revenue.....	(105,156,272)	(89,999,202)	(90,458,170)	(82,578,068)	(69,393,617)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	51,166,041	48,860,892	40,837,702	40,499,787	38,942,988
Sales and Franchise Taxes.....	62,607,357	59,099,549	53,971,351	45,720,963	41,331,850
Other Property Taxes.....	4,917,706	4,696,109	4,588,003	4,096,354	4,458,714
Unrestricted Investment Income.....	1,719,939	1,154,119	1,089,328	346,820	553,290
Gain on Sale of Capital Assets.....	—	24,878	1,250,364	5,782	81,446
Miscellaneous.....	231,873	231,891	229,483	233,758	232,445
Extraordinary Item.....	—	—	—	16,847,002	—
Total Governmental Activities.....	120,642,916	114,067,438	101,966,231	107,750,466	85,600,733
Business-type Activities:					
Unrestricted Investment Income.....	—	—	20	13	134
Gain on Sale of Capital Assets.....	—	—	—	—	—
Special Item - Insurance and Capital Contributions.....	—	—	—	—	—
Special Item - Change in OPEB.....	—	—	—	—	165,578
Total Business-type Activities.....	—	—	20	13	165,712
Total Primary Government General Revenues.....	120,642,916	114,067,438	101,966,251	107,750,479	85,766,445
Change in Net Position					
Governmental Activities.....	14,932,494	24,058,564	11,626,629	25,381,542	16,718,469
Business-type Activities.....	554,150	9,672	(118,548)	(209,131)	(345,641)
Total Primary Government.....	\$ 15,486,644	\$ 24,068,236	\$ 11,508,081	\$ 25,172,411	\$ 16,372,828

Notes:

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

	2013	2012	2011	2010	2009
\$	21,101,639	\$ 19,716,731	\$ 19,206,054	\$ 19,550,451	\$ 19,248,682
	38,541,683	36,684,282	36,589,205	36,590,131	37,070,989
	12,760,881	12,417,188	12,005,753	12,422,986	12,397,501
	9,452,096	4,650,596	4,020,977	4,127,677	3,772,375
	15,230,970	13,890,816	12,498,538	12,715,072	13,225,778
	1,212,147	1,605,418	1,621,585	1,258,224	1,250,923
	8,239,781	7,490,927	7,143,563	6,904,249	6,886,132
	2,244,962	2,017,567	2,213,703	2,332,079	2,560,139
	<u>108,784,159</u>	<u>98,473,525</u>	<u>95,299,378</u>	<u>95,900,869</u>	<u>96,412,519</u>
	—	—	—	—	—
	329,018	286,223	355,405	292,380	314,304
	<u>8,426,666</u>	<u>7,647,156</u>	<u>7,386,910</u>	<u>7,373,790</u>	<u>7,672,422</u>
	8,755,684	7,933,379	7,742,315	7,666,170	7,986,726
	<u>117,539,843</u>	<u>106,406,904</u>	<u>103,041,693</u>	<u>103,567,039</u>	<u>104,399,245</u>
	9,223,039	8,877,843	9,724,212	9,586,832	10,694,208
	3,640,911	3,251,353	3,803,453	3,897,272	4,092,505
	2,190,466	3,045,276	3,679,157	3,739,585	4,371,873
	3,031,941	3,042,594	2,981,363	2,885,622	2,822,569
	3,324,468	2,257,462	2,176,900	2,229,088	2,801,198
	314,270	438,178	718,148	729,046	1,323,410
	1,928,191	1,898,125	1,745,839	1,958,690	1,980,633
	1,092,944	1,019,738	906,664	1,080,357	1,291,645
	9,034,618	7,258,217	5,536,108	5,291,924	4,665,820
	13,866,471	10,710,272	10,356,405	10,174,749	9,933,008
	576,865	1,163,402	2,805,682	793,262	570,993
	<u>48,224,184</u>	<u>42,962,460</u>	<u>44,433,931</u>	<u>42,366,427</u>	<u>44,547,862</u>
	—	—	—	—	—
	212,749	238,529	224,046	149,019	256,936
	<u>7,175,587</u>	<u>7,320,168</u>	<u>7,188,658</u>	<u>7,577,985</u>	<u>7,873,935</u>
	7,388,336	7,558,697	7,412,704	7,727,004	8,130,871
	<u>55,612,520</u>	<u>50,521,157</u>	<u>51,846,635</u>	<u>50,093,431</u>	<u>52,678,733</u>
	(60,559,975)	(55,511,065)	(50,865,447)	(53,534,442)	(51,864,657)
	<u>(1,367,348)</u>	<u>(374,682)</u>	<u>(329,611)</u>	<u>60,834</u>	<u>144,145</u>
	<u>(61,927,323)</u>	<u>(55,885,747)</u>	<u>(51,195,058)</u>	<u>(53,473,608)</u>	<u>(51,720,512)</u>
	36,057,092	37,455,557	37,924,844	37,545,879	37,365,012
	24,003,012	22,809,826	21,927,372	21,498,663	20,906,185
	4,523,035	4,287,281	4,230,597	3,780,346	3,767,268
	303,444	384,083	228,930	180,882	222,303
	163,390	—	426,934	246,791	105,585
	—	—	—	—	—
	—	—	—	—	—
	<u>65,049,973</u>	<u>64,936,747</u>	<u>64,738,677</u>	<u>63,252,561</u>	<u>62,366,353</u>
	1,638	3,744	4,992	5,788	41,541
	—	—	—	—	—
	1,710,607	—	—	—	—
	—	—	—	—	—
	<u>1,712,245</u>	<u>3,744</u>	<u>4,992</u>	<u>5,788</u>	<u>41,541</u>
	<u>66,762,218</u>	<u>64,940,491</u>	<u>64,743,669</u>	<u>63,258,349</u>	<u>62,407,894</u>
	4,489,998	9,425,682	13,873,230	9,718,119	10,501,696
	344,897	(370,938)	(324,619)	66,622	185,686
\$	<u>4,834,895</u>	<u>\$ 9,054,744</u>	<u>\$ 13,548,611</u>	<u>\$ 9,784,741</u>	<u>\$ 10,687,382</u>

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	2018	2017	2016	2015	2014
General Fund					
Reserved.....	\$ —	\$ —	\$ —	\$ —	\$ —
Unreserved.....	—	—	—	—	—
Total General Fund.....	\$ —	\$ —	\$ —	\$ —	\$ —

All Other Governmental Funds

Reserved reported in:					
Special Revenue Funds.....	\$ —	\$ —	\$ —	\$ —	\$ —
Debt Service Funds.....	—	—	—	—	—
Capital Projects Funds.....	—	—	—	—	—
Unreserved reported in:					
Special Revenue Funds.....	—	—	—	—	—
Debt Service Funds.....	—	—	—	—	—
Capital Projects Funds.....	—	—	—	—	—
Total All Other Governmental Funds.....	\$ —	\$ —	\$ —	\$ —	\$ —

General Fund

Nonspendable.....	66,836	73,519	45,613	34,024	44,607
Restricted.....	315,606	337,269	297,479	532,895	558,891
Committed.....	—	—	—	—	—
Assigned.....	685,091	4,265,268	2,442,017	2,245,175	3,027,747
Unassigned.....	19,061,579	13,895,271	11,903,876	10,994,534	9,719,904
Total General Fund.....	\$ 20,129,112	\$ 18,571,327	\$ 14,688,985	\$ 13,806,628	\$ 13,351,149

All Other Governmental Funds

Nonspendable.....	—	—	—	4,950,000	\$ —
Restricted.....	50,909,836	18,227,979	28,666,459	16,287,031	37,426,037
Committed.....	12,410,728	54,494,774	50,583,409	51,933,755	41,095,101
Assigned.....	19,815,438	17,413,059	12,588,699	11,260,098	13,133,992
Unassigned.....	—	—	—	—	—
Total All Other Governmental Funds.....	\$ 83,136,002	\$ 90,135,812	\$ 91,838,567	\$ 79,480,884	\$ 91,655,130

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.

2013	2012	2011	2010	2009
\$ —	\$ —	\$ —	\$ 471,488	\$ 440,154
—	—	—	13,374,214	13,510,676
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>

\$ —	\$ —	\$ —	\$ 5,308,773	\$ 4,115,346
—	—	—	—	3,175,268
—	—	—	164,319	60,567
—	—	—	31,416,159	25,881,787
—	—	—	2,608,947	(596,062)
—	—	—	1,990,765	2,283,295
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 41,488,963</u>	<u>\$ 34,920,201</u>

54,832	64,712	74,257	—	—
53,196	520,143	467,467	—	—
—	—	—	—	—
1,609,304	1,494,639	1,418,774	—	—
11,862,235	12,529,994	11,945,937	—	—
<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>	<u>\$ —</u>	<u>\$ —</u>

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

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues				
Taxes:				
Current Property Taxes.....	\$ 49,679,370	\$ 47,672,232	\$ 39,752,940	\$ 39,372,973
General Sales Taxes.....	14,629,770	13,808,093	12,881,969	12,318,108
Transportation Sales Taxes.....	38,125,483	35,885,747	32,247,507	25,022,081
Tourism Related Sales Taxes.....	5,857,330	5,645,270	5,347,194	5,043,494
RAMP Sales Tax.....	3,994,773	3,761,302	3,504,643	3,337,281
Franchise Tax.....	-	-	-	-
Delinquent Property Taxes.....	1,476,279	1,382,529	1,474,041	1,356,450
Assessing and Collecting Property Taxes.....	4,561,919	4,387,218	4,269,553	3,947,022
Total Taxes.....	<u>118,324,924</u>	<u>112,542,391</u>	<u>99,477,847</u>	<u>90,397,409</u>
Other Revenues:				
Licenses, Permits, and Fees.....	7,277,645	6,898,757	6,279,257	5,910,203
Intergovernmental.....	11,402,591	5,860,781	6,176,161	10,201,140
Charges for Services.....	32,347,038	32,347,252	30,067,189	27,553,792
Fines and Forfeitures.....	412,740	393,698	320,961	337,003
Miscellaneous.....	2,740,822	2,202,097	3,031,843	1,358,351
Total Revenues.....	<u>172,532,760</u>	<u>160,244,976</u>	<u>145,353,258</u>	<u>135,757,898</u>
Expenditures				
General Government.....	24,362,798	24,223,017	22,753,381	24,445,016
Public Safety.....	41,271,564	40,897,705	37,866,430	37,891,554
Public Health and Welfare.....	2,130,993	2,038,960	2,037,668	2,081,313
Streets and Public Improvements.....	48,791,131	40,273,299	54,619,544	32,049,978
Parks, Recreation, and Public Facilities.....	16,434,575	13,885,925	14,281,140	13,187,328
Conservation and Development.....	5,571,430	5,473,745	5,201,339	7,199,276
Library Services.....	8,243,285	7,136,608	7,319,638	7,159,838
Capital Outlay.....	7,200,692	15,861,855	5,158,300	27,108,269
Debt Service:				
Principal.....	15,900,000	5,825,000	5,590,000	4,910,000
Interest and Other Charges.....	3,362,207	3,712,641	3,641,553	3,589,853
Payment to Refunding Escrow.....	-	-	-	-
Total Expenditures.....	<u>173,268,675</u>	<u>159,328,755</u>	<u>158,468,993</u>	<u>159,622,425</u>
Revenues Over (Under) Expenditures	(735,915)	916,221	(13,115,735)	(23,864,527)
Other Financing Sources (Uses)				
Capital Lease Financing.....	-	-	-	-
Bonds Issued.....	-	-	20,750,000	-
Refunding Bonds Issued.....	-	-	-	-
Premium on Bonds Issued.....	-	-	452,228	-
Payment to Refunding Escrow.....	-	-	-	-
Sale of Capital Assets.....	-	-	-	-
Transfer In.....	10,706,047	12,515,569	8,027,352	3,359,506
Transfer Out.....	(15,412,157)	(12,283,676)	(7,197,869)	(3,110,748)
Total Other Financing Sources (Uses).....	<u>(4,706,110)</u>	<u>231,893</u>	<u>22,031,711</u>	<u>248,758</u>
Special Item				
Extraordinary Items (see note 2).....	-	-	-	16,847,002
Net change in Fund Balances.....	(5,442,025)	1,148,114	8,915,976	(6,768,767)
Fund Balance - Beginning.....	108,707,139	107,153,488	98,237,512	105,006,279
Adjustments to Beginning Fund Balance.....	-	405,537	-	-
Fund Balance - Adjusted.....	<u>108,707,139</u>	<u>107,559,025</u>	<u>98,237,512</u>	<u>105,006,279</u>
Fund Balance - Ending.....	<u>\$ 103,265,114</u>	<u>\$ 108,707,139</u>	<u>\$ 107,153,488</u>	<u>\$ 98,237,512</u>
Debt Service as a percentage of noncapital expenditures.....	11.8%	6.9%	6.9%	6.4%

2014	2013	2012	2011	2010	2009
\$ 37,741,491	\$ 34,732,358	\$ 36,041,297	\$ 36,213,017	\$ 35,311,470	\$ 34,975,504
11,840,368	11,277,993	10,740,701	10,250,993	10,141,572	9,487,533
21,842,746	5,618,167	5,313,007	5,087,205	4,974,646	5,100,282
4,470,156	4,110,476	3,919,224	3,837,183	3,685,538	3,551,526
3,178,580	2,996,376	2,836,894	2,715,847	2,661,341	2,734,945
-	-	-	36,144	35,566	31,899
1,784,179	2,747,161	2,585,052	2,582,713	2,013,850	2,087,624
4,307,197	3,894,487	3,871,971	3,852,032	3,635,623	3,519,166
85,164,717	65,377,018	65,308,146	64,575,134	62,459,606	61,488,479
4,029,418	3,777,832	3,855,113	3,993,359	4,245,402	4,449,517
15,580,856	14,360,916	11,544,120	10,541,674	10,534,623	10,404,271
24,656,070	26,850,409	25,587,555	25,677,040	25,533,010	27,425,238
410,809	467,083	453,733	452,557	618,587	986,730
2,372,477	2,964,370	1,723,585	1,294,061	1,156,455	1,399,027
132,214,347	113,797,628	108,472,252	106,533,825	104,547,683	106,153,262
21,638,717	19,814,571	18,466,242	18,408,527	18,608,275	18,360,006
36,263,906	36,676,757	35,196,329	35,328,382	35,054,042	35,672,777
2,005,021	12,249,697	12,068,185	11,578,591	12,195,386	12,028,652
22,397,976	8,838,648	3,978,440	2,997,463	3,464,983	3,432,939
12,263,860	13,790,907	12,247,342	10,953,059	11,233,976	11,845,430
5,135,914	1,206,545	1,592,209	1,615,728	1,258,752	1,252,351
7,435,355	7,696,146	7,100,335	6,861,366	6,706,243	6,491,538
27,983,613	15,354,955	1,677,261	4,373,788	3,739,012	2,696,896
4,840,501	4,530,000	4,165,000	5,416,207	5,518,279	5,262,586
2,931,341	2,950,137	1,925,629	2,071,074	2,215,783	2,515,806
-	-	-	-	-	366,048
142,896,204	123,108,363	98,416,972	99,604,185	99,994,731	99,925,029
(10,681,857)	(9,310,735)	10,055,280	6,929,640	4,552,952	6,228,233
9,813	44,796	16,048	-	-	259,767
-	50,560,000	3,935,000	-	3,245,000	-
7,021,629	6,590,000	2,520,000	-	-	22,650,000
-	3,335,279	251,700	-	22,502	609,676
(8,714,805)	(7,052,000)	(2,591,248)	-	-	(23,169,000)
-	13,683	29,288	5,280	4,059	42,345
9,090,918	10,508,332	5,241,770	8,141,863	3,309,699	6,303,621
(8,858,473)	(10,592,848)	(6,311,330)	(9,183,440)	(4,670,578)	(6,530,595)
(1,450,918)	53,407,242	3,091,228	(1,036,297)	1,910,682	165,814
-	-	-	-	-	-
(12,132,775)	44,096,507	13,146,508	5,893,343	6,463,634	6,394,047
118,471,023	74,374,516	61,228,008	55,334,665	48,871,031	42,476,984
(1,331,969)	-	-	-	-	-
117,139,054	74,374,516	61,228,008	55,334,665	48,871,031	42,476,984
\$ 105,006,279	\$ 118,471,023	\$ 74,374,516	\$ 61,228,008	\$ 55,334,665	\$ 48,871,031
6.8%	7.0%	6.4%	7.9%	8.1%	8.5%

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
2018	\$ 56,512,365	\$ (1,146,787)	\$ 55,365,578	\$ 53,673,193	94.98%	\$ —	\$ 53,673,193	94.98%
2017	55,759,121	(1,059,582)	54,699,540	53,352,142	95.68%	886,324	54,238,466	97.27%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.76%	979,310	46,189,976	97.83%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.50%	1,192,824	44,936,632	98.10%
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.76%	1,191,651	44,847,606	98.37%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	1,453,102	39,672,914	98.30%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,578,219	41,071,395	98.35%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,891,983	41,530,583	98.40%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,579,345	41,072,599	98.50%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,585,570	40,364,162	98.57%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,622,661	38,410,123	98.64%

Notes:

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

Source:

Weber County Treasurer

WEBER COUNTY, UTAH

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

Year	Real Estate- Land	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
2018	\$ 3,923,368,764	\$ 11,249,265,905	\$ 1,076,868,147	\$ 856,920,888	17,106,423,704	0.003335	\$ 25,754,644,954	66.4%
2017	3,538,042,294	9,679,185,883	1,016,452,958	789,496,543	15,023,177,678	0.003670	22,423,732,687	67.0%
2016	3,220,073,215	8,863,370,399	1,001,870,395	728,043,095	13,813,357,104	0.003341	20,292,285,627	68.1%
2015	3,087,914,970	8,053,667,914	985,863,914	647,465,044	12,774,911,842	0.003543	18,888,190,765	67.6%
2014	3,003,838,340	7,423,334,744	991,679,676	556,139,384	11,974,992,144	0.003711	15,852,922,055	75.5%
2013	2,994,023,774	7,013,483,544	1,012,241,958	547,280,566	11,567,029,842	0.003718	16,741,640,705	69.1%
2012	3,026,573,743	6,737,042,978	955,865,773	535,237,042	11,254,719,536	0.003966	17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%

Source:
Utah State Tax Commission

WEBER COUNTY, UTAH

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

TAXING DISTRICT	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
County Direct Rates										
Weber County - General Fund.....	0.002074	0.002277	0.001910	0.001974	0.002033	0.002108	0.002322	0.002201	0.002155	0.002004
Weber County - Bond Redemption Fund.....	0.000230	0.000262	0.000269	0.000295	0.000302	0.00018	0.000185	0.000319	0.000317	0.000299
Weber County - Library Fund.....	0.000526	0.000578	0.000597	0.000631	0.000662	0.000686	0.000696	0.00066	0.000646	0.000601
Weber County - Consolidated Health Fund.....	0.000086	0.000095	0.000079	0.000083	0.000125	0.000129	0.000130	0.000123	0.000120	0.000112
Weber County Paramedic Fund.....	0.000135	0.000148	0.000157	0.000211	0.000222	0.00023	0.000234	0.000222	0.000217	0.000202
Uniform Assessing & Collecting.....	0.000284	0.000310	0.000329	0.000349	0.000367	0.000385	0.000399	0.000391	0.000377	0.000342
Total Direct Tax Rate.....	0.003335	0.003670	0.003341	0.003543	0.003711	0.003718	0.003966	0.003916	0.003832	0.003560
Cities and Towns										
Farr West City.....	0.000542	0.000587	0.000617	0.000658	0.000691	0.000708	0.00026	0.000255	0.000245	0.000234
Harrisville City.....	0.000952	0.001074	0.001123	0.001202	0.001259	0.001292	0.000738	0.000671	0.000660	0.000640
Hooper City.....	0.000459	0.000513	0.000544	0.000569	0.000625	0.000656	0.000484	0.000456	0.000430	0.000438
Huntsville Town.....	0.001322	0.001435	0.001261	0.001379	0.001445	0.00148	0.000999	0.000828	0.000820	0.000649
North Ogden City.....	0.001156	0.001289	0.001384	0.001485	0.001584	0.001653	0.001634	0.001493	0.001456	0.001342
Ogden City.....	0.003103	0.003103	0.003103	0.003220	0.003367	0.003415	0.003498	0.00333	0.003321	0.003164
Plain City.....	0.000387	0.000441	0.000463	0.000490	0.000548	0.000583	0.000409	0.000387	0.000372	0.000334
Pleasant View City.....	0.001130	0.001243	0.001188	0.001247	0.001293	0.001346	0.001387	0.001327	0.001337	0.001217
Riverdale City.....	0.001024	0.001078	0.001144	0.001201	0.001242	0.001263	0.001365	0.001307	0.001278	0.001313
Roy City.....	0.002358	0.002650	0.002824	0.002202	0.002285	0.00243	0.002389	0.002263	0.002266	0.002084
Roy City - Judgement Levy.....	—	—	0.000004	—	—	—	—	—	—	—
South Ogden City.....	0.002900	0.002900	0.002570	0.002696	0.002852	0.002962	0.002979	0.002871	0.002768	0.002632
Uintah Town.....	0.000781	0.000863	0.000945	0.001000	0.001029	0.001036	0.00107	0.000699	0.000677	0.000627
Washington Terrace City.....	0.002549	0.002881	0.002830	0.002950	0.003101	0.003217	0.003085	0.002938	0.002939	0.002866
School Districts										
Ogden School District.....	0.008041	0.008754	0.009275	0.009295	0.009204	0.008754	0.008926	0.00826	0.008175	0.007782
Ogden School District-Judgement Levy.....	0.000000	—	—	—	0.000030	—	—	—	—	—
Weber School District.....	0.006307	0.006373	0.006687	0.006643	0.006526	0.00692	0.007071	0.006833	0.006526	0.005721
Weber School District-Judgement Levy.....	—	—	0.000006	—	—	—	—	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000164	0.000174	0.000187	0.000196	0.000199	0.00021	0.000215	0.000217	0.000207	0.000188
Weber Basin Water - Ogden Special.....	0.000276	0.000248	0.000266	0.000288	0.000294	0.000298	0.000305	0.000289	0.000290	0.000276
Roy Water Conservancy Sub-District.....	0.000075	0.000084	0.000090	0.000097	0.000101	0.000108	0.000106	0.000101	0.000103	0.000095
Bona Vista Water Improvement District.....	0.000237	0.000257	0.000270	0.000284	0.000300	0.000311	0.000311	0.000302	0.000296	0.000288
Hooper Water Improvement District.....	0.000312	0.000345	0.000369	0.000387	0.000415	0.000446	0.000455	0.000433	0.000404	0.000394
Uintah Highlands Water District.....	0.000632	0.000693	0.000735	0.000770	0.000809	0.000837	0.000862	0.000851	0.000814	0.000788
Warren - West Warren Water.....	0.000304	0.000348	0.000377	0.000401	0.000429	0.000441	0.000446	0.000417	0.000403	0.000369
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000062	0.000069	0.000074	0.000079	0.000083	0.000087	0.000088	0.000082	0.000081	0.000074
Eden Cemetery Maintenance District.....	0.000059	0.000063	0.000066	0.000070	0.000073	0.000077	0.000082	0.000074	0.000067	0.000050
Liberty Cemetery Maintenance District.....	0.000031	0.000037	0.000038	0.000040	0.000045	0.000051	0.000056	0.000052	0.000046	0.000035
Plain City Cemetery Maintenance District.....	0.000063	0.000071	0.000075	0.000079	0.000088	0.000093	0.000094	0.000089	0.000086	0.000078
West Weber - Taylor Cemetery District.....	0.000063	0.000071	0.000075	0.000079	0.000086	0.00009	0.000087	0.000081	0.000078	0.000074
Warren - West Warren Cemetery District.....	0.000123	0.000124	0.000123	0.000124	0.000127	0.000121	0.000111	0.000111	0.000111	0.000106
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000234	0.000257	0.000273	0.000288	0.000303	0.00031	0.000316	0.000301	0.000309	0.000286
Mosquito Abatement District.....	0.000108	0.000119	0.000127	0.000134	0.000141	0.000146	0.000148	0.000141	0.000138	0.000128
Central Weber Sewer Improvement District.....	0.000649	0.000709	0.000758	0.000802	0.000838	0.000866	0.00088	0.000854	0.000833	0.000811
North Davis Sewer Improvement District.....	0.000869	0.000949	0.001025	0.001025	0.001025	0.001025	0.000993	0.000928	0.000864	0.000763
Weber County Fire Service Area.....	0.001515	0.001337	0.001405	0.001471	0.001563	0.001456	0.001481	0.00142	0.001356	0.001219
Weber County Fire G.O. Bond - 2006.....	0.000070	0.000084	0.000134	0.000138	0.000105	0.000112	0.000116	0.000133	0.000105	0.000097
West Warren Park.....	0.000171	0.000359	0.000348	0.000351	0.000335	0.000342	0.000303	0.000306	0.000308	0.000306
Powder Mountain Water & Sewer.....	0.000288	0.000325	0.000356	0.000353	0.000381	0.000434	0.000465	0.000453	0.000413	0.000311
Liberty Park.....	—	—	0.000132	0.000138	0.000154	0.000177	0.000194	0.000178	0.000163	0.000115
North View Fire District.....	0.001037	0.001153	0.001232	0.001033	0.001093	0.001131	0.001133	0.001041	0.00102	0.000951
Unincorporated Services Fund.....	0.000135	0.000147	0.000154	0.000162	0.000175	0.000181	—	—	—	—
Ogden Valley Parks Service Area.....	0.000115	0.000129	—	—	—	—	—	—	—	—

Source:
Utah State Tax Commission

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2018 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2018		Rank	2008	
			Assessed / Taxable Value (1) (2)	% of County Taxable Value		Assessed / Taxable Value	% of County Taxable Value
Boyer Corporation.....	Construction/Real Estate	1	\$ 366,651,318	2.1%	2	\$ 171,727,056	1.4%
Compass Minerals Ogden Inc (GSL Minerals).....	Mining	2	258,040,126	1.5%	10	53,109,149	0.4%
Pacificorp.....	Utility/Electrical	3	209,209,556	1.2%	3	120,878,736	1.0%
Fresenius Medical Care.....	Manufacturing	4	186,554,616	1.1%	1	183,984,737	1.5%
Union Pacific Railroad.....	Rail Transportation	5	118,024,303	0.7%	—	—	—
Questar Gas.....	Utility/Natural Gas	6	105,950,560	0.6%	—	—	—
America First Credit Union.....	Financial Services	7	75,881,241	0.4%	—	—	—
IHC Health Services/McKay Dec.....	Medical Services/Hospitals	8	69,868,149	0.4%	4	74,085,890	0.6%
Kimberly-Clark.....	Manufacturing	9	69,570,459	0.4%	5	69,054,117	0.6%
Autoliv ASP.....	Manufacturing	10	68,024,534	0.4%	8	62,244,552	0.5%
Williams International Corp.....	Manufacturing		—	—	6	69,028,513	0.6%
Qwest.....	Utility/Communications		—	—	7	67,313,004	0.6%
Newgate Mall.....	Retail		—	—	9	57,560,002	0.5%
			<u>\$ 1,527,774,862</u>	<u>8.9%</u>		<u>\$ 928,985,756</u>	<u>7.8%</u>
	County Taxable Value		\$ 17,106,423,704			\$ 11,965,640,298	

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Estimated Fair Market Value.....	\$ 25,754,644,954	\$ 22,423,732,687	\$ 20,292,285,627	\$ 18,888,190,765	\$ 15,852,922,055
Debt Limit (2% of Fair market value)...	515,092,899	448,474,654	405,845,713	377,763,815	317,058,441
Total net debt applicable to limit.....	45,533,180	47,381,904	49,289,821	39,818,015	41,624,690
Legal Debt Margin.....	<u>\$ 469,559,719</u>	<u>\$ 401,092,750</u>	<u>\$ 356,555,892</u>	<u>\$ 337,945,800</u>	<u>\$ 275,433,751</u>
Total net debt applicable to limit as a percentage of debt limit.....	8.8%	10.6%	12.1%	10.5%	13.1%

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Estimated Fair Market Value.....	\$ 16,741,640,705	\$ 17,966,655,944	\$ 18,433,254,359	\$ 18,748,560,971	\$ 20,007,438,628
Debt Limit (2% of Fair market value)...	334,832,814	359,333,119	368,665,087	374,971,219	400,148,773
Total net debt applicable to limit.....	43,376,364	10,356,168	11,185,425	13,846,414	16,421,130
Legal Debt Margin.....	<u>\$ 291,456,450</u>	<u>\$ 348,976,951</u>	<u>\$ 357,479,662</u>	<u>\$ 361,124,805</u>	<u>\$ 383,727,643</u>
Total net debt applicable to limit as a percentage of debt limit.....	13.0%	2.9%	3.0%	3.7%	4.1%

WEBER COUNTY, UTAH

Computation of Overlapping and Direct Debt

As of December 31, 2018

Taxing Entity	2018 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.....	\$285,970,117,064	\$17,120,302,912	6.0%	\$2,145,560,000	\$128,733,600
WBWCD (2).....	62,157,110,376	17,120,288,197	27.5%	12,725,000	3,499,375
Total Overlapping G.O. Debt.....					132,232,975
Underlying:					
Weber County School District....	11,868,614,515	11,868,614,515	100.0%	171,105,000	171,105,000
Ogden City School District.....	5,251,688,397	5,251,688,397	100.0%	38,569,000	38,569,000
Weber Fire District.....	5,177,195,208	5,177,195,208	100.0%	2,795,000	2,795,000
North Davis Sewer District (4).....	12,441,014,920	1,695,032,130	13.6%	20,465,000	2,783,240
Washington Terrace City.....	453,342,709	453,342,709	100.0%	691,000	691,000
Total Underlying.....					215,943,240
Total overlapping and underlying general obligation debt.....					\$348,176,215
Total overlapping general obligation debt (excluding the State) (5).....					\$3,499,375
Total Weber County direct indebtedness.....					\$76,465,121
Total direct and overlapping debt (excluding the State) (5).....					\$79,964,496

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

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

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

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

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

(Source: Zions Public Finance, Inc.)

WEBER COUNTY, UTAH

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

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds
2018	256,359	N/A (1)	\$ 17,106,423,704	\$ 45,533,180	\$ 10,044,885	\$ 4,503,963	\$ 16,371,232
2017	251,769	9,891	15,023,177,678	47,381,904	20,936,279	7,183,908	17,110,604
2016	247,560	9,331	13,813,357,104	49,289,821	21,917,672	9,768,854	17,849,978
2015	243,645	8,898	12,774,911,842	39,818,015	13,006,978	12,273,799	18,509,352
2014	240,475	8,405	11,974,992,144	41,624,690	14,009,611	14,703,744	18,558,725
2013	238,519	8,549	11,567,029,842	43,376,364	14,519,555	18,185,992	18,608,099
2012	236,640	8,366	11,254,719,536	10,356,168	15,405,769	20,422,138	—
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036	16,421,130	9,567,097	25,906,907	—

Notes:

(1) Estimates of 2018 personal income for Weber County are not available.

Sources:

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

		Business-type Activities						Ratio of	
Tax	Associated	Capital	Sales Tax	Capital	Total Primary	Percentage of	Outstanding	Outstanding	
Increment	Foods Note	Leases	Revenue	Leases	Government	Assessed /	Debt to	Debt	
Bonds			Bonds			Taxable Value	Personal	Per Capita	
							Income		
\$ -	\$ -	\$ 11,861	\$ -	\$ -	\$ 76,465,121	0.45%	N/A	(1) \$ 298	
—	—	20,008	160,000	—	92,792,703	0.62%	0.94%	369	
—	—	17,993	320,000	38,402	99,202,720	0.72%	1.06%	401	
—	—	34,209	480,000	104,949	84,227,302	0.66%	0.95%	346	
—	—	50,969	640,000	195,293	89,783,032	0.75%	1.07%	373	
—	—	159,022	738,217	335,431	95,922,680	0.83%	1.12%	402	
—	—	700,823	866,720	496,424	48,248,042	0.43%	0.58%	204	
—	—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%	203	
—	77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%	231	
305,000	240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%	246	

**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
2018	\$ 45,533,180	\$ 10,044,885	\$ 4,503,963	\$ 16,371,232	\$ —	\$ (4,887,218)	\$ 71,566,042	\$ 17,106,423,704	0.42%	256,359	\$ 279
2017	47,381,904	20,936,279	7,183,908	17,110,604	—	(4,797,811)	87,814,884	15,023,177,678	0.58%	251,769	349
2016	49,289,821	21,917,672	9,768,854	17,849,978	—	(4,771,144)	94,055,181	13,813,357,104	0.68%	247,560	380
2015	39,818,015	13,006,978	12,273,799	18,509,352	—	(4,756,534)	78,851,610	12,774,911,842	0.62%	243,645	324
2014	41,624,690	14,009,611	14,703,744	18,558,725	—	(5,725,161)	83,171,609	11,974,992,144	0.69%	240,475	346
2013	43,376,364	14,519,555	18,185,992	18,608,099	—	(7,737,931)	86,952,079	11,567,029,842	0.75%	238,519	365
2012	10,356,168	15,405,769	20,422,138	—	—	(2,869,500)	43,314,575	11,254,719,536	0.38%	236,640	183
2011	11,185,425	11,785,191	21,854,141	—	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
2010	13,846,414	12,334,847	23,910,524	—	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
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

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						
2018	\$ 14,629,770	\$ —	\$ 14,629,770	\$ 1,115,000	\$ 309,706	10.27 (1)
2017	13,808,093	—	13,808,093	1,090,000	528,674	8.53
2016	12,881,969	—	12,881,969	1,060,000	431,840	8.63
2015	12,318,108	—	12,318,108	1,095,000	418,175	8.14
2014	11,840,368	—	11,840,368	955,000	537,655	7.93
2013	11,277,993	—	11,277,993	980,000	515,213	7.54
2012	10,740,701	—	10,740,701	720,000	536,474	8.55
2011	10,250,993	—	10,250,993	650,000	611,771	8.12
2010	10,141,572	—	10,141,572	530,000	601,320	8.96
2009	9,487,533	—	9,487,533	525,000	511,743	9.15
Redevelopment Agency Tax Increment Bonds and Notes						
2018	\$ —	\$ —	\$ —	\$ —	\$ —	— (2)
2017	—	—	—	—	—	—
2016	—	—	—	—	—	—
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
Special Assessment Area Bonds						
2018	\$ —	\$ —	\$ —	\$ —	\$ —	—
2017	1,581,787	—	1,581,787	690,000	898,408	1.00 (3)
2016	1,547,829	—	1,547,829	610,000	930,346	1.00
2015	—	—	—	—	959,575	—
2014	—	—	—	—	956,696	—
2013	—	—	—	—	277,524	—

Notes:

- (1) The County made an additional principal payment of \$9,885,000 to pay off the outstanding 2016 Series bonds.
- (2) The County has had no outstanding tax increment debt since 2012
- (3) All debt service payments through 2015 are funded in a Capitalized Interest account held by a trustee.

WEBER COUNTY, UTAH

Demographic and Economic Indicators Last Ten Years

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
2018	256,359	1.82%	N/A (1)	N/A (1)	\$ 314,556	47,952	\$ 4,655,846	3.5%
2017	251,769	1.70%	9,891	39,286	343,258	43,384	4,385,916	3.7%
2016	247,560	1.60%	9,331	37,691	359,643	43,098	4,117,352	3.8%
2015	243,645	1.30%	8,898	36,522	289,958	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402	34,938	275,579	43,538	3,719,095	4.3%
2013	238,519	0.79%	8,549	35,844	76,234	45,683	3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%
2011	234,420	1.4%	7,817	33,344	274,772	43,075	3,131,054	7.8%
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
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%

Notes:

(1) Estimate of 2018 personal income for Weber County is not available at time of CAFR publication.

Sources:

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

WEBER COUNTY, UTAH

Largest Employers For 2018 and Ten Years Previous

Company	2018			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.8%	10,000-14,999	1	11.4%
Internal Revenue Service.....	4,000-4,999	2	4.3%	5,000-6,999	2	5.5%
Weber School District.....	3,000-3,999	3	3.3%	3,000-3,999	4	3.2%
Intermountain Health Care (McKay Dee Hospital).....	3,000-3,999	4	3.3%	3,000-3,999	3	3.2%
Weber State University.....	3,000-3,999	5	3.3%	2,000-2,999	6	2.3%
Autoliv.....	2,000-2,999	6	2.4%	2,000-2,999	5	2.3%
Fresenius USA Mfg, Inc.....	1,000-1,999	7	1.4%	1,000-1,999	8	1.4%
State of Utah.....	1,000-1,999	8	1.4%	1,000-1,999	10	1.4%
Ogden School District.....	1,000-1,999	9	1.4%	1,000-1,999	9	1.4%
America First Credit Union.....	1,000-1,999	10	1.4%	—	—	—
Convergys	—	—	—	1,000-1,999	7	1.4%
Total.....	29,000-42,990		34.0%	38,000-41,990		33.5%

Notes:

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

Sources:

Utah Department of Workforce Services

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function

Last Ten Years

Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities:										
General Government.....	181.8	175.8	174.5	171.1	174.4	170.4	167.9	168.4	179.3	177.8
Public Safety.....	378.8	393.5	386.9	397.7	384.5	384.2	384.8	392.6	416.0	412.9
Library.....	94.9	75.1	79.0	76.7	79.3	78.8	79.1	79.9	80.6	78.9
Streets and Public Improvements.....	23.7	25.1	23.2	21.8	23.3	23.0	21.2	20.9	20.8	20.5
Parks, Recreation, & Public Facilities	91.8	91.7	85.9	75.4	57.3	57.0	57.5	57.5	58.8	57.2
Conservation and Development.....	1.7	5.4	6.2	3.0	2.7	2.7	2.5	2.5	2.6	2.5
Business-type Activities:										
Solid Waste Transfer Station.....	24.8	24.4	25.6	26.2	25.4	25.2	25.6	23.2	23.0	22.5
Animal Services.....	7.8	8.4	7.2	10.3	8.2	8.6	8.4	7.6	1.1	0.0
Total FTEs.....	<u>805.3</u>	<u>799.4</u>	<u>788.5</u>	<u>782.2</u>	<u>755.1</u>	<u>749.9</u>	<u>747.0</u>	<u>752.6</u>	<u>781.1</u>	<u>772.3</u>

Note:

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

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	1,140	6,231	6,398	2,204	2,067	2,355	790	793	824	6,062
Misdemeanor Cases Disposed.....	7,345	1,289	993	1,255	1,107	4,423	295	244	191	829
Clerk/Auditor:										
Marriage Licenses Issued.....	2,298	2,372	2,466	2,329	2,208	2,140	2,109	2,140	2,012	2,060
Tax Sale Properties Sold.....	8	9	19	9	12	36	22	27	16	13
Tax Relief Applications.....	4,204	4,041	3,850	3,680	3,581	3,498	3,502	3,469	3,411	3,342
Passports Issued.....	5,448	5,619	5,172	3,886	2,847	2,310	2,222	1,934	2,850	2,468
Board of Equalization Appeals.....	2,106	1,499	1,506	1,447	1,545	1,723	2,397	2,865	3,574	4,238
Recorder:										
Documents Recorded.....	61,368	47,033	62,686	55,062	47,033	56,678	57,006	47,130	51,181	69,425
Subdivisions Recorded.....	167	162	127	148	110	103	67	53	68	90
Number of Lots Within Subdivisions.....	1,096	1,391	1,078	888	972	828	725	286	351	753
Assessor:										
Residential Construction Permits.....	2,901	2,885	2,515	2,127	1,652	1,632	1,494	1,369	1,245	1,782
Commercial Construction Permits.....	490	489	439	438	504	543	534	532	437	567
Parcel Count.....	102,473 (8)	91,959	91,092	93,193	92,719	92,172 (8)	97,331	97,239	97,155	96,916
Children's Justice Center:										
Children Interviewed.....	667	620	500	561	451	456	554	465	388	481
Cases Served.....	729	745	570	614	479	509	606	529	470	523
Planning:										
Applications.....	441	52	21	56	68	320	40	83	95	96
Subdivision Lots Approved.....	328	531	363	138	163	248	77	12	42	112
Land Use Permits.....	340	372	250	280	247	221	196	155	162	156
Code Enforcement Complaints Resolved.....	357	276	252	237	205	147	184	131	168	198
Engineering										
Excavation Permits.....	179	172	162	137	126	104	88	100	91	117
Sewer Connections.....	9	20	19	8	6	8	1	1	3	—
Building Inspection:										
Plan Reviews.....	274	395	317	286	260	187	132	160	182	181
Permits Issued.....	504	566	486	354	373	338	270	306	298	342
Public Safety:										
Sheriff:										
Citations Issued.....	6,515	8,319	4,496	3,727	4,155	5,288	5,745	6,069	5,458	6,896
Traffic Accidents Investigated.....	1,413	1,132	1,163	1,137	79	1,072	1,027	1,148	1,148	1,249
Calls for Service.....	39,830	42,063	32,224	30,769	34,656	38,547	29,330	39,866	40,368	40,369
Civil Population Served.....	60,676	60,676	60,676	55,657	55,657	55,657	55,657	55,666	49,187	49,187
Average Inmate Population.....	1,007	1,025	940	940	902	970	920	969	979	952
Public Health and Welfare:										
Health Department:										
Births Recorded.....	8,538	8,840	8,975	9,494	11,596	6,190	6,562	6,568	6,565	6,719
Immunizations Given.....	8,734	9,944	9,064	8,002	12,433	12,182	13,218	10,652	20,413	39,224
Soil Samples Taken.....	193	120	129	161	114	81	44	33	63	58
Septic Permits Issued.....	148	167	121	128	97	79	57	55	54	75
WIC Average Quarterly Participation.....	5,515	6,192	6,679	6,946	7,216	7,363	7,336	7,366	7,571	7,064
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	3.35	7	9	11.4	9.13	3.05	4.60	3.00	2.15	2.40
Miles of New Chip Seal Applied.....	16.13	14	13	18.09	16.15	23.25	15	— (1)	14.40	12.80
Winter Overtime Operations Hours.....	741	1,396	3,055	1,380	1,504	1,511	1,063	1,435	1,129	2,302
Library: (7)										
Library Cards Issued.....	21,945	16,078	22,862	19,796	21,265	21,561	22,518	23,221	25,598	25,361
Circulation Transactions.....	3,252,169	1,903,972	2,134,743	2,014,902	2,022,727	2,205,123	2,094,199	1,766,444	2,028,739 (2)	2,148,379
Reference Service Transactions.....	657,278	281,796	397,556	395,781	418,262	821,095 (5)	794,045	820,097	820,856 (2)	2,572,707
Public Computer Sessions Hours Logged.....	326,349	288,252	154,995	325,300	170,869	204,878 (4)	—	—	—	—
Annual Visits.....	971,992	1,030,586	1,196,476	1,795,571	1,871,533	1,289,862 (4)	—	—	—	—
Programs.....	2,866	3,656	2,488	2,444	2,503	2,590 (4)	—	—	—	—
Program Attendees.....	82,791	76,679	88,119	85,674	93,642	93,889 (4)	—	—	—	—
Meetings.....	3,265	2,500	3,723	5,002	5,211	4,538 (4)	—	—	—	—
Meeting Attendees.....	108,837	108,837	111,447	130,199	122,575	94,773 (4)	—	—	—	—
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	183,729	179,920	218,402	232,827	199,894	193,254	220,999	245,639	211,409	224,884
Events.....	619	612	526	288	285	272	287	208	244	278
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Attendance.....	130,686	107,880	110,871 (6)	—	—	—	—	—	—	—
Events.....	266	252	192 (6)	—	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	196,895	196,295	200,789	186,595	174,770	198,847	208,992	211,582	224,351	244,032
C & D Landfill.....	39,195	38,832	25,564	26,647	23,168	21,897	19,796	27,598	28,957 (3)	—
Tons of Metal Recycled.....	1,523	1,727	16,279	1,861	1,688	1,453	1,496	1,346	1,979	2,439
Yards of Compost Sold.....	6,473	5,522	9,344	14,487	8,371	7,860	9,236	9,658	8,903	9,419

Notes:

- (1) During 2011, the time required of the Roads Department to manage flood issues prevented the Roads Department from applying chip seal to any county roads.
- (2) In 2010 the Library revised its reference categories and methods of recording transactions which has resulted in a much lower number.
- (3) The C&D Landfill opened in 2010.
- (4) We began reporting this information in 2013
- (5) In 2014, the Library revised its methods of recording transactions, which has resulted in a much lower number.
- (6) Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015.
- (7) Main Library was closed for three (3) months for renovation and North Branch was closed for six (6) months for renovation in 2018.
- (8) Parcel count from 2013-2017 only counted taxable parcels. 2018 and prior to 2013 includes all parcels.

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	34	36	43	45	45	25	43	39	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	1,186	1,186	1,188	1,188
Fleet Vehicles.....	136	112	140	134	144	120	188	161	158	158
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	91	91	94	94	182	182	182	182	28	28
Feline Kennels.....	254	229	244	244	276	276	276	276	52	52
Exotic Animal Kennels.....	3	3	17	17	17	17	17	17	17	—
Public Health and Welfare:										
Buildings.....	2	2	2	2	2	2	2	1	1	1
Fleet Vehicles.....	25	22	25	23	20	67	20	14	14	14
Library Services:										
Library Branches.....	5	5	5	5	5	5	5	5	5	5
Fleet Vehicles.....	6	7	6	4	2	2	4	4	4	4
Streets and Public Improvements:										
Roads (Miles).....	218	225	217	190	190	187	187	219	205	205
Fleet Vehicles.....	10	10	14	8	30	32	9	9	3	3
Heavy equipment.....	75	75	109	49	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.....	1	1	2	2	1	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	1	1	1	—
Shop Facilities.....	3	2	2	1	2	2	2	2	—	—
10 x 10 Stalls (Total Capacity).....	544	536	544	544	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	4	4	5	5	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.....	299	204	204	253	252	252	252	252	252	252
Group Sites w/pavilion.....	9	10	10	9	9	8	8	7	7	7
Group Sites w/o pavilion.....	5	4	5	4	4	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	28	31	30	26	29	29	29	29	27	27
Historical Bldgs.....	4	4	4	1	4	4	4	4	4	4
Mobile Stage.....	3	1	5	1	1	1	1	1	1	1
Fleet Vehicles.....	19	12	20	7	7	17	11	11	6	6
Indoor Ice Rinks.....	2	2	2	2	2	2	1	1	1	1
Educational Center.....	1	1	1	1	1	1	1	1	1	1
Ogden Eccles Conference Center & Peery's Egyptian Theatre										
Conference Centers.....	1	1	1 (1)	—	—	—	—	—	—	—
Theatres.....	1	1 (1)	—	—	—	—	—	—	—	—
Fleet Vehicles.....	3	1 (1)	—	—	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	20	11	16	16	15	15	15	14	13	13
Fleet Vehicles.....	13	9	11	7	5	13	3	3	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.....	6,165	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. Theatre information reported beginning 2017.

Source:

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



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