

Annual Comprehensive Financial **REPORT** 2022

For the Year Ended, December 31, 2022

WEBER COUNTY, UTAH



WEBER COUNTY UTAH





**WEBER COUNTY, UTAH
ANNUAL COMPREHENSIVE FINANCIAL REPORT**

For the Year Ended December 31, 2022

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

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

ACKNOWLEDGMENTS

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

- Ricky D. Hatch, CPA, Clerk/Auditor
- Scott Parke, CPA, Comptroller
- Steffani Ebert, Senior Accountant
- Jill Dinsdale, Accountant
- Laurie Sutherland, Accountant

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



Table of Contents.....4

INTRODUCTORY SECTION

Letter of Transmittal.....9
 Certificate of Achievement for Excellence in Financial Reporting.....14
 County Organization Chart.....15

FINANCIAL SECTION

Independent Auditors’ Report.....19
 Management’s Discussion and Analysis.....22

Basic Financial Statements

Government-wide Financial Statements

 Statement of Net Position.....33
 Statement of Activities.....34

Governmental Fund Statements

 Balance Sheet.....38
 Reconciliation of the Balance Sheet – Governmental Funds to the
 Statement of Net Position.....40
 Statement of Revenues, Expenditures, and Changes in Fund Balances.....42
 Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances – Governmental Funds to the Statement
 of Activities.....44

Proprietary Fund Statements

 Statement of Net Position.....46
 Statement of Revenues, Expenses, and Changes in Fund Net Position.....47
 Statement of Cash Flows.....48

Fiduciary Fund Statements

 Statement of Fiduciary Net Position.....50
 Statement of Changes in Fiduciary Net Position.....51

Component Unit Statements

 Combining Statement of Net Position.....54
 Combining Statement of Activities.....55

Notes to the Financial Statements



	PAGE
Required Supplementary Information	
Budgetary Comparison Schedules.....	98
Budget to GAAP Reconciliation.....	104
Notes to Required Supplementary Information.....	105
Information Related to Other Post-Employment Benefits.....	107
Supplementary Information – Combining Statements and Budgetary Comparison Schedules for Individual Non-major Governmental and Other Funds, and Other Schedules	
Governmental Funds	
Nonmajor Governmental Funds.....	113
Combining Balance Sheet.....	114
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	116
Budgetary Compliance	
Budgetary Comparison Schedules.....	119
Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position.....	130
Combining Statement of Revenues, Expenses, and Changes in Net Position.....	131
Combining Statement of Cash Flows.....	132
Fiduciary Funds	
Custodial Funds	
Combining Statement of Fiduciary Net Position.....	134
Combining Statement of Changes in Fiduciary Net Position.....	135
Component Unit	
Weber Morgan Health Department Basic Fund Financial Statements	
Statement of Net Position.....	138
Statement of Revenues, Expenditures, and Changes in Fund Balances....	139
Budgetary Comparison Schedule.....	140
Other Schedules	
Statement of Taxes Charged, Collected and Disbursed.....	142

STATISTICAL SECTION

Index to the Statistical Section.....149

Net Position by Component.....150

Changes in Net Position.....152

Fund Balances – Governmental Funds.....154

Changes in Fund Balances – Governmental Funds.....156

Assessed/Taxable and Estimated Market Value of Taxable Property.....158

Property Tax Rates – Direct and Overlapping Governments – All Taxing
Districts.....159

Principal Property Taxpayers.....160

Property Tax Levies and Collections.....161

Ratios of Outstanding Debt.....162

Ratios of General Bonded Debt Outstanding.....164

Computation of Overlapping Debt.....165

Legal Debt Margin.....166

Pledged Revenue Coverage.....167

Demographic and Economic Indicators.....168

Largest Employers.....169

Full-Time Equivalent Employees by Function.....170

Operating Indicators by Function.....171

Capital Asset Statistics by Function.....173





INTRODUCTORY SECTION



June 20, 2023

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

We are pleased to present the 2022 Annual Comprehensive 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 help readers understand 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 19.

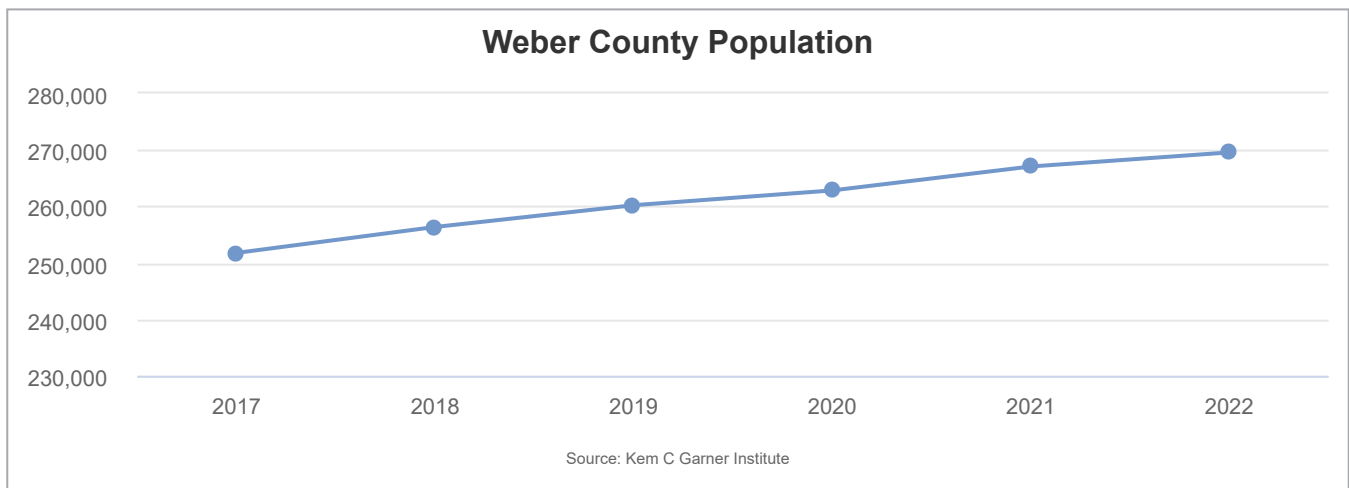
Management's Discussion and Analysis (MD&A). The discussion and analysis immediately following the independent auditor's report provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the information found in the MD&A and should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

PROFILE OF THE COUNTY AND OUR GOVERNMENT

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

Population. Although Weber County is one of Utah’s smallest counties geographically, its estimated 2022 population of approximately 270,000 makes it the fourth most populous of the state’s 29 counties.

Government Structure. An elected three-member County Commission governs Weber County. Duties of the County Commission include levying property and sales taxes, appropriating funds for its various departments and offices, and managing all county administrative affairs in general. Six other elected officials serve as administrative officers for the County in their respective offices: Assessor, Attorney, Clerk/Auditor, Recorder/Surveyor, Sheriff, and Treasurer. Each of these elected officials serves terms of four years. An organizational chart is included on page 15.



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.

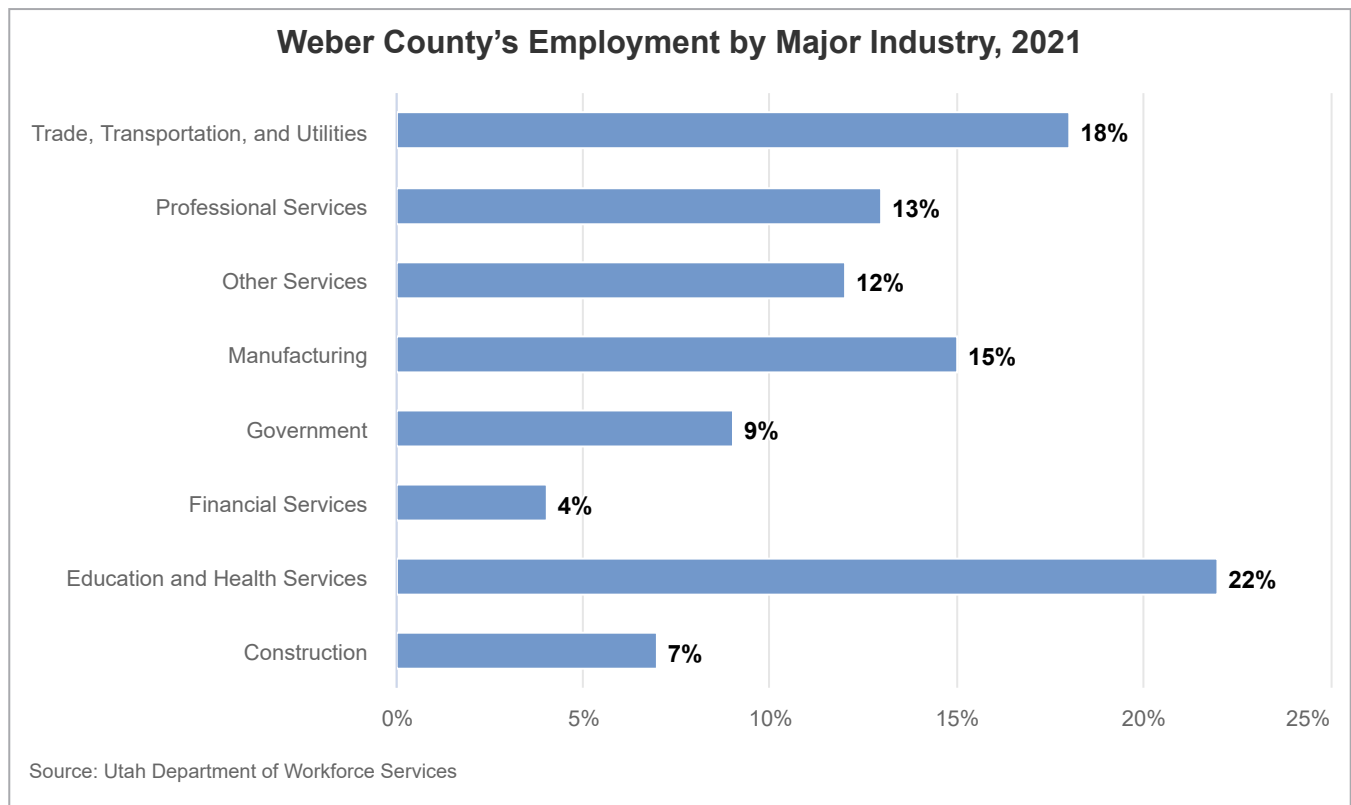
Component Units. A governmental component unit is a legally separate entity for which the County Commission is financially accountable. The County provides accounting, payroll, human resource management, legal, and banking services to the following component units: Weber Housing Authority, Weber Area 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 budgeted expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances.

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

INFORMATION USEFUL IN ASSESSING A GOVERNMENT’S ECONOMIC CONDITION

Local Economy. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well in the economy. In 2022, Weber County posted a 2.0% net increase in employment as the county overcame the lingering effects of the COVID 19 pandemic. The unemployment rate in Weber County at the end of the year was 2.1%, which was lower than the Nation’s unemployment rate of 3.3%.

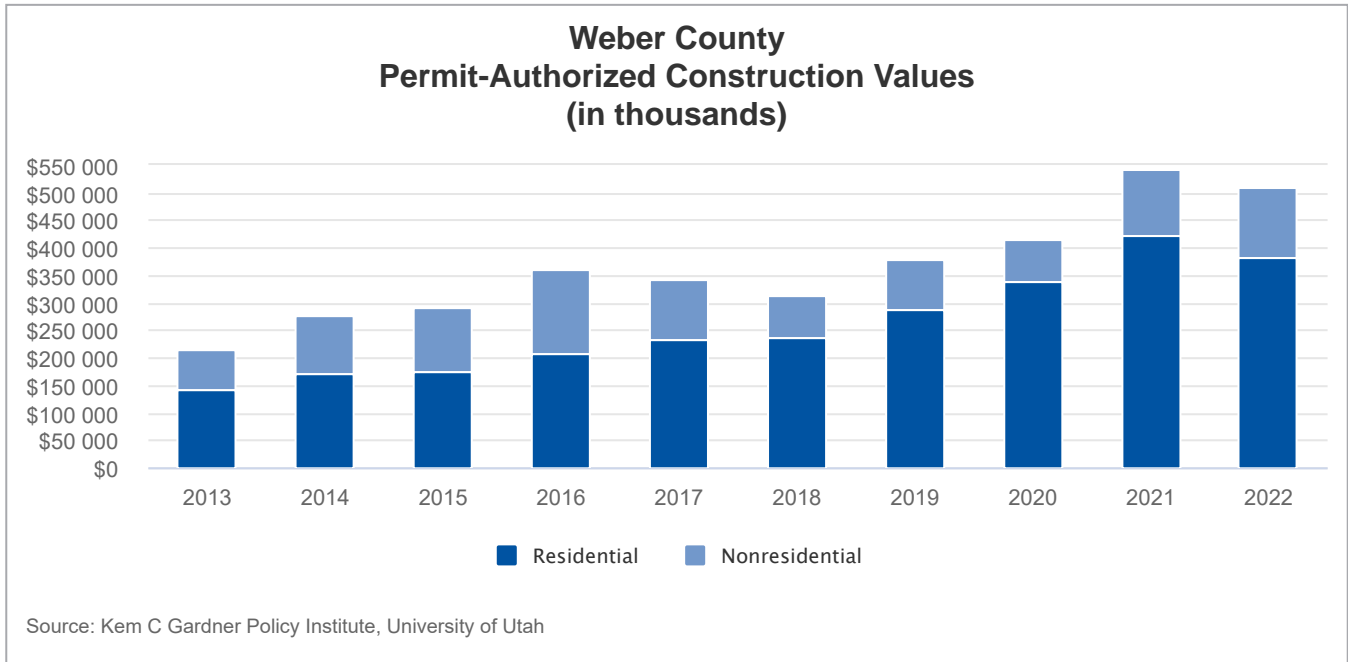


The housing construction market added the following units:

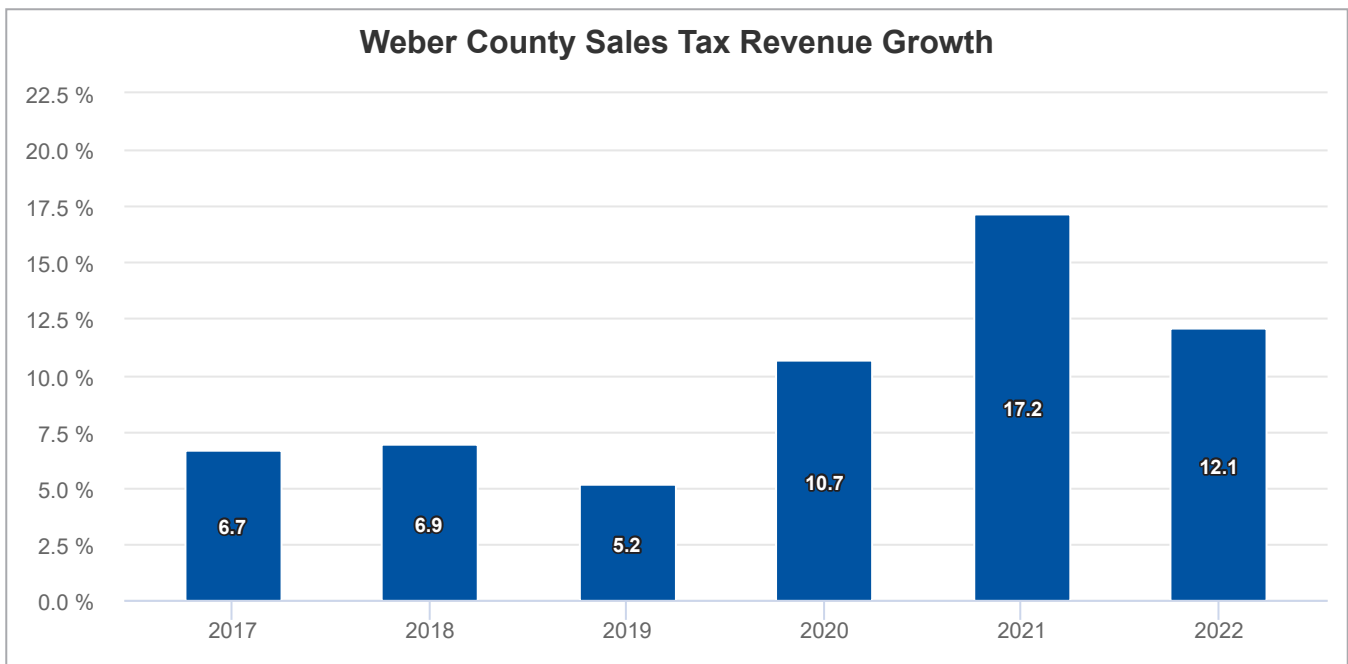
Type of Residential Unit	2022	2021	Change
Single family dwellings	603	832	-27.5%
Condo / townhome / duplex	101	94	7.4%
Apartment Complexes	17	32	-46.9%

Source: Kem C. Garner Institute, University of Utah

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



Gross taxable sales in Weber County increased 12.1% over 2021, down from an increase of 17.2% in the prior year but higher than the average increase of 9.3% over the last five years.



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

Weber County has adopted policies for maintaining a minimum level of fund balance and keeping debt to a minimum. The 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 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 \$37 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Weber County is well-positioned to realize solid long-term economic growth.

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

AWARDS AND ACKNOWLEDGMENTS

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 2021 Annual Comprehensive Financial Report. A copy of this certificate is included in this report. This was the 31st consecutive year the County has received this prestigious award. To receive this certificate, a government must publish a readable and efficiently organized Annual Comprehensive 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 Annual Comprehensive Financial Report for 2022 also meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine our eligibility for another certificate.

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

CONCLUSION

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

Sincerely,

A handwritten signature in black ink that reads "Ricky D. Hatch".

Ricky D. Hatch, CPA
Clerk/Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Weber County
Utah**

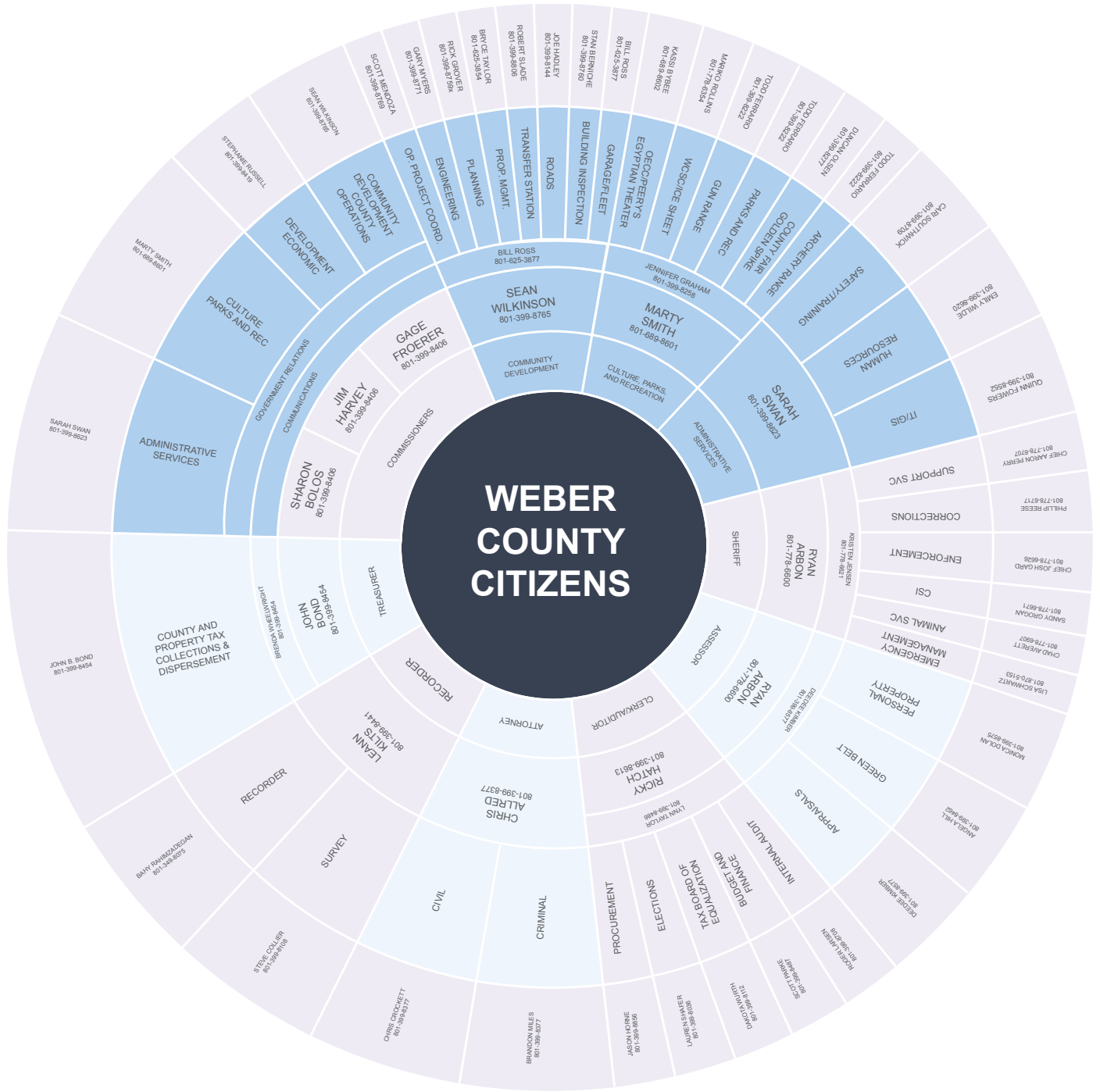
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

WEBER COUNTY ORGANIZATION CHART



WEBER HOUSING AUTHORITY	ANDI BEADLES	801-399-8691
WEBER-MORGAN HEALTH DEPT	BRIAN COWAN	801-399-7100
WEBER HUMAN SERVICES	KEVIN EASTMAN	801-625-3700
WEBER COUNTY LIBRARY	LYNNDIA WANGSGARD	801-337-2616
VISIT OGDEN	SARA TOLIVER	801-778-4250
USU EXTENSION	NAOMI BROWER	801-399-8200
WEBER 911 DISPATCH	KEVIN ROSE	801-396-8222
LOCAL TRANSPORTATION FUNDS	BROOKE STEWART	801-399-8413
WEBER CENTER OF EXCELLENCE	MELISSA FREIGANG	801-698-1413
WEBER COUNTY RAMP	SHELLY HALACY	801-399-8405
NORTHERN UTAH ECONOMIC DEVELOPMENT	CHRIS ROYBAL	801-455-5690
WEBER PUBLIC DEFENDER GROUP	JIM RETALLICK	801-399-8686

#WinninginWeber





FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Weber County, Utah

Report on the Audit of the Financial Statements

Opinions

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 the Weber County (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 6, 2022, 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 solely 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 the effectiveness of the County's 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 County's internal control over financial reporting and compliance.

Christensen, Palmer + Ambrose P.C.

Ogden, Utah
June 20, 2023

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2022. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

FINANCIAL HIGHLIGHTS

- The General Fund ended the year with an unassigned fund balance of \$37.8 million, or approximately 33.5% of total general fund revenues.
- Long-term liabilities related to governmental activities decreased by \$8.8 million due primarily to decreases in net pension liabilities; see Note 11 for information related to the County's pension plan.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the County's Basic Financial Statements. The Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information, including combining statements for nonmajor funds and a statistical section.

Government-wide Statements – Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the County's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the County's net position and how it has changed from the prior year. Over time, increases and decreases in net position measure whether the County's overall financial condition is getting better or worse. In evaluating the government's overall condition, however, additional non-financial factors should be considered, such as the County's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

The government-wide statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or most of their costs through user fees and charges (business-type activities). Weber County's governmental activities include general government, public safety, public health, library services, streets and public improvements, parks and recreation activities, and conservation and development programs. The County has two business-type activities, one of which is related to the operation and maintenance of a solid waste transfer station, and one related to the County run animal shelter.

Fund Financial Statements – Reporting the County's Most Significant Funds

The fund financial statements provide detailed information about individual major funds, not the County as a whole. A fund is a group of related accounts that the County uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. The County's funds are divided into three types: Governmental, Proprietary, and Fiduciary.

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

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

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

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

Reconciliation between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

This section includes combining statements for the County's nonmajor governmental funds and internal service funds. This section also includes budgetary comparisons for nonmajor governmental funds, basic financial statements of the Weber/Morgan Health Department, and a statutorily required schedule related to property tax collections.

Statistical Information

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position over time may serve as a useful indicator of a government's financial position. At the close of 2022, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$417.3 million.

Net Position

	Governmental Activities		Business-type Activities		Total		Total Percent
	2022	2021*	2022	2021	2022	2021	Change
Current and other assets	\$ 299,271,957	\$ 214,060,774	\$ 6,500,302	\$ 5,561,027	\$ 305,772,259	\$ 219,621,801	39.23%
Capital assets	227,759,292	221,134,947	9,795,519	8,667,577	237,554,811	229,802,524	3.37%
Total assets	527,031,249	435,195,721	16,295,821	14,228,604	543,327,070	449,424,325	20.89%
Total deferred outflows of resources	13,875,247	12,177,627	569,191	337,997	14,444,438	12,515,624	15.41%
Current and other liabilities	46,993,683	43,276,403	1,040,925	554,154	48,034,608	43,830,557	9.59%
Long-term liabilities	63,495,569	72,298,617	600,378	1,055,398	64,095,947	73,354,015	-12.62%
Total liabilities	110,489,252	115,575,020	1,641,303	1,609,552	112,130,555	117,184,572	-4.31%
Total deferred inflows of resources	27,109,490	15,899,214	1,193,873	286,362	28,303,363	16,185,576	74.87%
Net position:							
Net investment in capital assets	185,885,157	175,348,802	9,795,519	8,667,577	195,680,676	184,016,379	6.34%
Restricted	88,209,106	76,980,715	-	-	88,209,106	76,980,715	14.59%
Unrestricted	129,213,491	63,569,597	4,234,317	4,003,110	133,447,808	67,572,707	97.49%
Total net position	\$ 403,307,754	\$ 315,899,114	\$ 14,029,836	\$ 12,670,687	\$ 417,337,590	\$ 328,569,801	27.02%

*As adjusted, see note 2

Significant changes in the County's financial position are as follows:

- The County received its second tranche of \$25.3 million of cash from the federal government related to the American Rescue Plan Act of 2021 (ARPA). These funds will be spent in future years.
- Accounts receivable increased by \$12.0 million, primarily due to the recording of a \$9.5 million receivable related to the opioid settlement that is discussed in additional detail in Note 2.
- The County recorded an increase in net pension assets of \$14.8 million.
- Unearned revenue increased by \$2.6 million related to the timing of cash receipts and expenses of ARPA funds as mentioned above.

Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2022	2021	2022	2021	2022	2021	
Revenues							
General revenues:							
Taxes	\$ 161,562,090	\$ 148,846,541	\$ -	\$ -	\$ 161,562,090	\$ 148,846,541	8.54%
Other general revenues	3,391,697	231,445	157,683	14,549	3,549,380	245,994	1342.87%
Program revenues:							
Charges for services	43,921,565	41,812,013	12,467,238	11,994,016	56,388,803	53,806,029	4.80%
Operating grants	29,432,396	6,697,379	-	-	29,432,396	6,697,379	339.46%
Capital grants	10,625,431	407,577	-	-	10,625,431	407,577	2506.98%
Total revenues	248,933,179	197,994,955	12,624,921	12,008,565	261,558,100	210,003,520	24.55%
Expenses							
General government	26,201,299	27,679,574	-	-	26,201,299	27,679,574	-5.34%
Public safety	46,080,175	43,593,138	-	-	46,080,175	43,593,138	5.71%
Public health and welfare	2,480,826	2,441,930	-	-	2,480,826	2,441,930	1.59%
Streets and public improvements	57,703,087	57,313,886	-	-	57,703,087	57,313,886	0.68%
Parks and recreation	19,090,374	16,382,863	-	-	19,090,374	16,382,863	16.53%
Conservation and development	3,496,606	4,767,146	-	-	3,496,606	4,767,146	-26.65%
Library services	14,531,689	13,742,101	-	-	14,531,689	13,742,101	5.75%
Interest on long-term debt	1,490,776	1,685,550	-	-	1,490,776	1,685,550	-11.56%
Business type activities	-	-	11,265,772	10,873,279	11,265,772	10,873,279	3.61%
Total expenses	171,074,832	167,606,188	11,265,772	10,873,279	182,340,604	178,479,467	2.16%
Excess (deficit) before special items	77,858,347	30,388,767	1,359,149	1,135,286	79,217,496	31,524,053	
Special Item - Opioid Settlement	9,550,293	-	-	-	9,550,293	-	
Change in net position	87,408,640	30,388,767	1,359,149	1,135,286	88,767,789	31,524,053	
Net position - beginning	315,899,114	285,510,347	12,670,687	11,535,401	328,569,801	297,045,748	
Net position - ending	\$ 403,307,754	\$ 315,899,114	\$ 14,029,836	\$ 12,670,687	\$ 417,337,590	\$ 328,569,801	

Governmental Activities

In total, revenues for all governmental activities increased \$50.9 million from the prior year, primarily because of a \$22.7 million increase in operating federal grants revenue related to the COVID-19 pandemic, and increased tax collections of \$12.7 million, the majority of which was from an increase in sales tax revenue as consumers spent more in the County than in prior years due to pent-up demand for services and also due to high levels of inflation. Capital grants and contributions increased by \$10.2 million related primarily to ARPA related infrastructure grants and donated infrastructure from developers.

Total governmental expenses increased by \$3.5 million from the prior year, primarily due to increased salary and benefit expenses as the County gave an additional 6 percent cost of living increase plus a one-time 3 percent bonus to help employees deal with the effects of inflation. These increased payroll expenses were offset by a reduction in the net pension expense, see Note 11 for information related to the County's pension plan.

The table below shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For the current year, these activities covered 49.1% of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 50.9% of expenses.

	Program Expenses		Less Program Revenues		Net Program Costs		Program Revenues as a Percentage of Program Expenses	
	2022	2021	2022	2021	2022	2021	2022	2021
Activities:								
General Government	\$ 26,201,299	\$ (15,417,342)	\$ 10,783,957	\$ 10,671,879	58.80%	61.40%		
Public Safety	46,080,175	(41,187,832)	4,892,343	26,376,852	89.40%	39.50%		
Public Health and Welfare	2,480,826	-	2,480,826	2,441,930	0.00%	0.00%		
Streets and Public Improvements	57,703,087	(18,325,010)	39,378,077	51,425,061	31.80%	10.30%		
Parks, Recreation & Public Facilities	19,090,374	(7,917,695)	11,172,679	10,083,359	41.50%	38.50%		
Conservation and Development	3,496,606	(27,500)	3,469,106	3,967,124	0.80%	16.80%		
Library Services	14,531,689	(928,922)	13,602,767	12,250,585	6.40%	10.90%		
Interest on Long-term Debt	1,490,776	(175,091)	1,315,685	1,472,429	11.70%	12.60%		
Total Governmental Activities	<u>\$ 171,074,832</u>	<u>\$ (83,979,392)</u>	<u>\$ 87,095,440</u>	<u>\$ 118,689,219</u>	49.10%	29.20%		

Business-type Activities

Business-type operating expenses increased by \$392 thousand, primarily because of increases in fuel and labor costs at the County's Solid Waste Transfer Station (Transfer Station) and the County Animal Shelter. Revenues increased by \$616 thousand primarily due to an increase in volume of garbage processed at the Transfer Station. Overall net position for all business-type activities increased \$1.4 million and ended the year with \$14.0 million in net position.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County's capital assets increased by \$8.1 million during the year. This was mainly due to the increase in infrastructure related to county road and stormwater projects. More information on the County's capital assets can be found in Note 8 of the financial statements.

Long-term Liabilities

Long-term liabilities related to governmental activities decreased by \$8.8 million, primarily due to a decrease in net pension liabilities; 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.

Long-term Liabilities

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2022	2021	2022	2021	2022	2021	2021 to 2022
General Obligation Bonds, net	\$ 37,900,000	\$ 40,520,000	\$ -	\$ -	\$ 37,900,000	\$ 40,520,000	(6.5%)
Sales Tax Revenue Bonds, net	1,437,000	1,632,000	-	-	1,437,000	1,632,000	(11.9)
Special Assessment Area Bonds, net	12,095,000	13,025,000	-	-	12,095,000	13,025,000	(7.1)
Unamortized Premiums / Discounts	809,754	885,371	-	-	809,754	885,371	(8.5)
Notes Payable	32,453	50,095	-	-	32,453	50,095	(35.2)
Lease Payable	416,605	349,907	-	-	416,605	349,907	19.1
Compensated Absences	5,157,718	4,948,740	96,101	128,389	5,253,819	5,077,129	3.5
Net Pension Liability	-	5,054,010	-	460,961	-	5,514,971	(100.0)
Net OPEB Obligation	5,647,039	5,833,494	-	-	5,647,039	5,833,494	(3.2)
Landfill Post-Closure Costs	-	-	504,277	466,048	504,277	466,048	8.2
	<u>\$ 63,495,569</u>	<u>\$ 71,948,710</u>	<u>\$ 600,378</u>	<u>\$ 1,055,398</u>	<u>\$ 64,095,947</u>	<u>\$ 73,354,015</u>	(12.6%)

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2021
General Fund	\$ 45,000	\$ 334,047	\$ -	\$ 611,052	\$ 37,756,637	\$ 38,746,736	1.40%
Culture Parks and Rec	-	-	1,365,210	-	-	1,365,210	0.00%
Library Fund	-	-	3,405,509	-	-	3,405,509	39.10%
Transportation Fund	-	62,309,402	-	-	-	62,309,402	25.40%
Grant Fund	-	1,218,730	-	-	-	1,218,730	N/A
Debt Service Fund	-	4,868,671	-	-	-	4,868,671	4.00%
Capital Projects Fund	-	3,080,842	-	64,655,748	-	67,736,590	87.30%
Nonmajor Funds	-	25,666,003	3,353,590	5,424,161	-	34,443,754	32.40%
Total	<u>\$ 45,000</u>	<u>\$ 97,477,695</u>	<u>\$ 8,124,309</u>	<u>\$ 70,690,961</u>	<u>\$ 37,756,637</u>	<u>\$ 214,094,602</u>	<u>35.00%</u>

Fund Balances

As of December 31, Weber County's governmental funds reported combined fund balances of \$214.1 million, an increase of \$55.5 million 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, \$105.6 million is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$70.7 million is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$37.8 million is unassigned and available for new spending in the General Fund. The table above presents the County's 2022 ending governmental fund balances.

General Fund

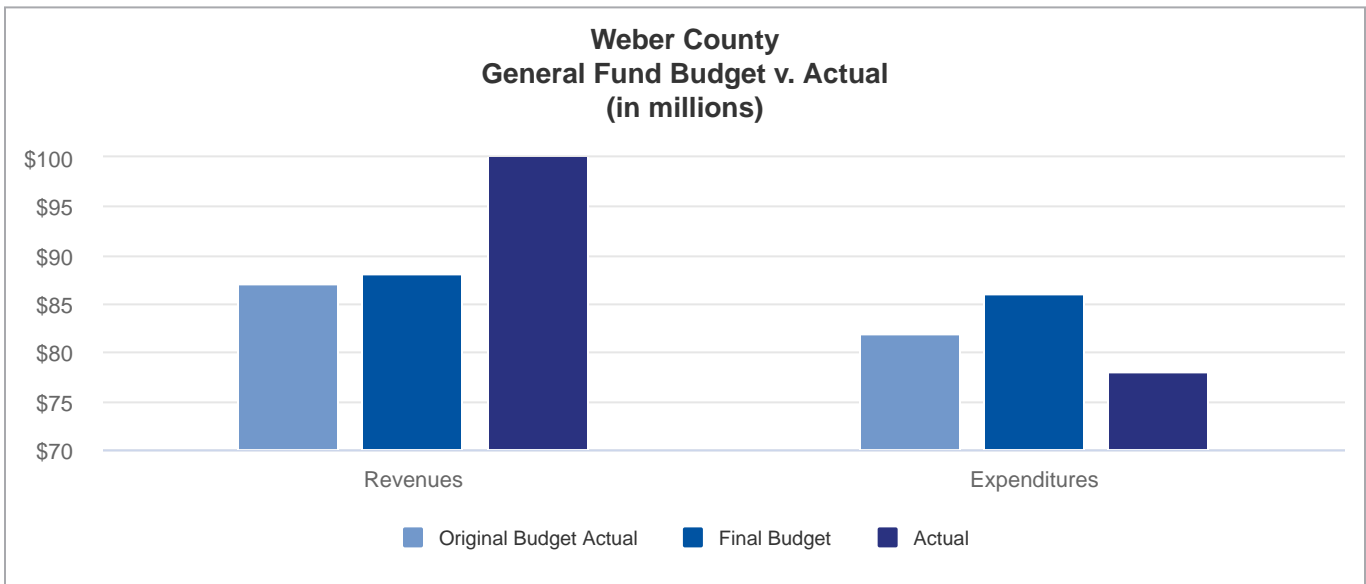
The unassigned fund balance in the General Fund increased by \$1.0 million. The unassigned fund balance ended the year at \$37.8 million and is within the limits allowed by state law.

Revenues - General Fund revenues increased by \$26.9 million from the prior year, primarily due to the reimbursement of eligible ARPA expenditures (\$23.6 million). Sales tax revenue increased \$1.5 million due to higher taxable sales in the county as consumers spent more in the County than in prior years due to pent-up demand for services and also due to high levels of inflation.

Expenditures - In 2022, total General Fund expenditures increased by \$9.4 million from the prior year primarily due to payroll and benefit costs of employees, as the County gave employees an additional 6 percent cost of living increase plus a one-time 3 percent bonus to help employees deal with the effects of inflation.

Budgetary Highlights - During the year, the General Fund was amended to increase expenditures by \$4.2 million, primarily related to capital projects started in the prior year but not completed until 2022.

Actual General Fund expenditures were \$8.0 million under budget. Approximately \$5.0 million of that related to payroll attrition savings and \$1.4 million related to construction or repair projects that were not completed during the year due to various supply chain issues. The budgetary comparison schedule in the Required Supplementary Information section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Library Fund

The Library tax revenue increased by \$1.75 million, primarily due to a property tax increase of \$1.2 million. Total expenditures increased by \$1.1 million primarily related to increased employee compensation as previously mentioned.

Culture Parks and Recreation

Charges for services were up \$1.3 million from the prior year amounts as the County event centers fully recovered from the COVID-19 pandemic, which required most of the funds facilities to be closed or operated at a reduced level for a portion of 2022. Expenditures were up \$1.9 million, primarily related to increased employee compensation as previously mentioned.

Transportation Development Fund

Revenue was up \$4.6 million, primarily because of increased sales tax revenues. Expenditures remained fairly constant due to increased costs of labor and materials being offset by construction delays due to supply chain issues.

Capital Projects Fund

For 2022, the County spent \$3.0 million on capital projects on County facilities, including the purchase of the unowned portion of the County’s administration building (\$2.0 million) and improvements to various County owned facilities.

Debt Service Fund

Revenues and expenditures related to debt service were very consistent between years. The county has structured its debt payments to be very consistent from year to year until the debt is paid off, and sets its property tax rate to generate sufficient revenue to cover the debt service expenditures for the year.

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 2022 were as follows:

Risk Management Fund

Charges for services increased by \$183 thousand in 2022 due to increased costs of insurance, which was then passed on to the fund's customers in the form of higher premiums. At the same time, self insured claims decreased by approximately the same amount. As a result, net position increased slightly by \$206 thousand, ending the year at \$1.6 million.

Fleet Management Fund

During the year, the Fleet Management Fund revenue decreased by \$43 thousand as the county did not replace as many vehicles during the year, resulting in lower costs being passed through to the fund's customers. The fund ended the year with \$2.7 million in unrestricted net position.

Termination Pool Fund

The County uses an Internal Service Fund to account for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Departmental charges collected for this fund totaled \$1.8 million, while claims for those terminated employees eligible for the payouts amounted to \$1.6 million.

OTHER MATTERS

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

American Rescue Plan Act of 2022

The County has been awarded \$50.5 million of funds from the American Rescue Plan Act, half of which was received during 2022. These funds can be used to help mitigate the effects of COVID-19 and to improve certain types of infrastructure. Funds must be obligated by the end of 2024 and spent by the end of 2026.

REQUESTS FOR INFORMATION

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

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





Basic Financial Statements



**Statement of Net Position
December 31, 2022**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and investments	\$ 250,817,006	\$ 4,553,227	\$ 255,370,233	\$ 10,195,011
Accounts receivables, net	14,706,058	1,295,474	16,001,532	2,734,804
Taxes receivables	13,361,812	-	13,361,812	1,087,643
Lease receivables	1,264,109	-	1,264,109	-
Inventories and prepaids	45,000	-	45,000	717,071
Restricted cash and investments	4,966,038	-	4,966,038	6,474
Net pension assets	14,111,934	651,601	14,763,535	3,140,244
Internal balances	-	-	-	-
Capital assets:	-	-	-	-
Land	32,560,259	1,604,505	34,164,764	454,394
Buildings and improvements	198,863,972	11,247,343	210,111,315	11,229,372
Machinery and equipment	27,309,963	2,659,972	29,969,935	3,866,996
Construction-in-progress	-	-	-	-
Infrastructure	136,856,614	-	136,856,614	-
Right of use assets	1,393,207	-	1,393,207	-
Intangible assets - software	1,703,084	-	1,703,084	-
Less accumulated depreciation	(170,927,807)	(5,716,301)	(176,644,108)	(4,090,919)
Total capital assets	227,759,292	9,795,519	237,554,811	11,459,843
Total assets	527,031,249	16,295,821	543,327,070	29,341,090
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	1,548,088	-	1,548,088	-
Relating to pensions	12,327,159	569,191	12,896,350	4,613,277
Relating to OPEB	-	-	-	1,211,222
Total deferred outflows of resources	13,875,247	569,191	14,444,438	5,824,499
LIABILITIES				
Accounts payable	6,354,065	1,040,925	7,394,990	321,630
Deposits	11,854,942	-	11,854,942	-
Unearned revenue	28,784,676	-	28,784,676	13,041
Long term liabilities:				
Due within one year	10,220,219	126,101	10,346,320	1,495,234
Due in more than one year	53,275,350	474,277	53,749,627	5,780,580
Total liabilities	110,489,252	1,641,303	112,130,555	7,610,485
DEFERRED INFLOWS OF RESOURCES				
Relating to pensions	25,856,101	1,193,873	27,049,974	7,346,364
Relating to leases	1,253,389	-	1,253,389	-
Relating to OPEB	-	-	-	1,425,499
Total deferred inflows of resources	27,109,490	1,193,873	28,303,363	8,771,863
NET POSITION				
Net Investment in capital assets	185,885,157	9,795,519	195,680,676	6,320,916
Restricted for:				
Roads and public improvements	72,547,367	-	72,547,367	-
Economic development	658,014	-	658,014	-
Parks and Recreation Programs	13,640,001	-	13,640,001	-
Public Housing Programs	1,218,730	-	1,218,730	205,578
Public Health Programs	-	-	-	434,256
Public Safety Programs	144,994	-	144,994	-
Unrestricted	129,213,491	4,234,317	133,447,808	11,822,491
Total net position	\$ 403,307,754	\$ 14,029,836	\$ 417,337,590	\$ 18,783,241

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

**Statement of Activities
For the Year Ended December 31, 2022**

Activities:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 26,201,299	\$ 13,179,722	\$ 2,237,620	\$ -
Public safety	46,080,175	16,785,254	24,402,578	-
Public health and welfare	2,480,826	-	-	-
Streets and public improvements	57,703,087	5,725,636	2,567,478	10,031,896
Parks and recreation	19,090,374	7,164,327	159,833	593,535
Conservation and development	3,496,606	27,500	-	-
Library services	14,531,689	864,035	64,887	-
Interest and other charges on debt service	1,490,776	175,091	-	-
Total governmental activities	171,074,832	43,921,565	29,432,396	10,625,431
Business-type activities:				
Animal shelter	970,384	1,047,186	-	-
Solid waste transfer station	10,295,388	11,420,052	-	-
Total business-type activities	11,265,772	12,467,238	-	-
Total primary government	\$ 182,340,604	\$ 56,388,803	\$ 29,432,396	\$ 10,625,431
Component units:				
Weber Area Dispatch 911	\$ 8,942,436	\$ 4,102,628	\$ 306,857	\$ -
Weber Housing Authority	2,585,873	164,457	3,830,491	-
Weber Morgan Health Department	14,150,791	2,811,217	11,450,285	-
Total component units	\$ 25,679,100	\$ 7,078,302	\$ 15,587,633	\$ -
General revenues:				
Current property taxes				
Sales and franchise taxes				
Other property taxes				
Investment income				
Gain on sale of capital assets				
Special item - Opioid Settlement - See note 2				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (10,783,957)	\$ -	\$ (10,783,957)	\$ -
(4,892,343)	-	(4,892,343)	-
(2,480,826)	-	(2,480,826)	-
(39,378,077)	-	(39,378,077)	-
(11,172,679)	-	(11,172,679)	-
(3,469,106)	-	(3,469,106)	-
(13,602,767)	-	(13,602,767)	-
(1,315,685)	-	(1,315,685)	-
<u>(87,095,440)</u>	<u>-</u>	<u>(87,095,440)</u>	<u>-</u>
-	76,802	76,802	-
-	1,124,664	1,124,664	-
-	1,201,466	1,201,466	-
<u>\$ (87,095,440)</u>	<u>\$ 1,201,466</u>	<u>\$ (85,893,974)</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ (4,532,951)
-	-	-	1,409,075
-	-	-	110,711
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,013,165)</u>
60,757,439	-	60,757,439	7,582,366
94,839,124	-	94,839,124	-
5,965,527	-	5,965,527	-
3,097,271	157,683	3,254,954	-
78,314	-	78,314	-
9,550,293	-	9,550,293	-
216,112	-	216,112	-
<u>174,504,080</u>	<u>157,683</u>	<u>174,661,763</u>	<u>7,582,366</u>
87,408,640	1,359,149	88,767,789	4,569,201
315,899,114	12,670,687	328,569,801	14,214,040
<u>\$ 403,307,754</u>	<u>\$ 14,029,836</u>	<u>\$ 417,337,590</u>	<u>\$ 18,783,241</u>



Governmental Fund Financial Statements

General Fund

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

Culture Parks and Recreation

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

Library Fund

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

Transportation Development Fund

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

Grant Fund

This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.

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.

**Balance Sheet
Governmental Funds
December 31, 2022**

	General	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
ASSETS				
Cash and investments	\$ 46,244,764	\$ 1,467,787	\$ 3,315,288	\$ 58,794,155
Accounts receivable, net	4,244,570	306,895	887	-
Taxes receivable	5,301,534	-	590,353	3,517,984
Lease receivable	1,264,109	-	-	-
Due from other funds	19,600	-	-	-
Inventories and prepaids	45,000	-	-	-
Restricted cash and investments	148,100	-	-	-
Total assets	\$ 57,267,677	\$ 1,774,682	\$ 3,906,528	\$ 62,312,139
LIABILITIES				
Accounts payable	\$ 4,035,620	\$ 320,981	\$ 75,263	\$ 2,737
Unearned revenue	103,773	14,775	-	-
Deposits	11,695,477	73,716	-	-
Due to other funds	-	-	-	-
Total liabilities	15,834,870	409,472	75,263	2,737
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue related to property taxes	1,432,682	-	425,756	-
Unavailable revenue related to leases	1,253,389	-	-	-
Unavailable revenue related to settlements	-	-	-	-
Total deferred inflow of resources	2,686,071	-	425,756	-
FUND BALANCES (DEFICITS)				
Nonspendable	45,000	-	-	-
Restricted	334,047	-	-	62,309,402
Committed	-	1,365,210	3,405,509	-
Assigned	611,052	-	-	-
Unassigned	37,756,637	-	-	-
Total fund balances (deficits)	\$ 38,746,736	\$ 1,365,210	\$ 3,405,509	\$ 62,309,402
Total liabilities and fund balances (deficits)	\$ 57,267,677	\$ 1,774,682	\$ 3,906,528	\$ 62,312,139

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

Special Revenue

<u>Grant Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ 29,332,209	\$ 5,142,240	\$ 67,765,934	\$ 27,672,568	\$ 239,734,945
10,004,158	-	-	147,814	14,704,324
-	164,135	-	3,787,807	13,361,813
-	-	-	-	1,264,109
-	-	-	-	19,600
-	-	-	-	45,000
-	8,183	-	4,809,755	4,966,038
<u>\$ 39,336,367</u>	<u>\$ 5,314,558</u>	<u>\$ 67,765,934</u>	<u>\$ 36,417,944</u>	<u>\$ 274,095,829</u>
\$ 1,311	\$ 324,790	\$ 29,344	\$ 1,548,464	\$ 6,338,510
28,566,033	-	-	100,095	28,784,676
-	-	-	85,748	11,854,941
-	-	-	19,600	19,600
<u>28,567,344</u>	<u>324,790</u>	<u>29,344</u>	<u>1,753,907</u>	<u>46,997,727</u>
-	121,097	-	220,283	2,199,818
-	-	-	-	1,253,389
9,550,293	-	-	-	9,550,293
<u>9,550,293</u>	<u>121,097</u>	<u>-</u>	<u>220,283</u>	<u>13,003,500</u>
-	-	-	-	45,000
1,218,730	4,868,671	3,080,842	25,666,003	97,477,695
-	-	-	3,353,590	8,124,309
-	-	64,655,748	5,424,161	70,690,961
-	-	-	-	37,756,637
<u>\$ 1,218,730</u>	<u>\$ 4,868,671</u>	<u>\$ 67,736,590</u>	<u>\$ 34,443,754</u>	<u>\$ 214,094,602</u>
<u>\$ 39,336,367</u>	<u>\$ 5,314,558</u>	<u>\$ 67,765,934</u>	<u>\$ 36,417,944</u>	<u>\$ 274,095,829</u>

**Reconciliation of the Balance Sheet – Governmental Funds
To the Statement of Net Position
December 31, 2022**

Total Fund Balances – Governmental Funds	\$	214,094,602
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	\$	32,560,259
Infrastructure		136,856,614
Buildings and improvements		198,863,972
Equipment, and other capital assets		18,908,313
Accumulated depreciation		<u>(162,211,253)</u>
		224,977,905
Deferred inflows of resources are not reported in the governmental funds:		
Revenues are not available soon enough after year end to pay for the current period's expenditures		11,750,111
Related to pensions		<u>(25,691,851)</u>
		(13,941,740)
The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Position		3,049,101
Deferred outflows of resources are not reported in the governmental funds:		
Amount on refunding of bonded debt		1,548,088
Related to pensions		<u>12,248,851</u>
		13,796,939
Other assets not available in the current period and therefore are not reported in the governmental funds:		
Accrued interest on lease receivables		1,735
Net pension assets		<u>14,022,289</u>
		14,024,024
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		(51,432,000)
Unamortized premiums and discounts on bonds		(809,754)
Notes payable		(32,453)
Leases payable		(416,605)
Accrued interest on leases		(2,265)
Net pension liability		<u>-</u>
		(52,693,077)
Net Position of Governmental Activities	\$	<u>403,307,754</u>

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



Intentionally Left Blank

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022**

	General Fund	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
REVENUES				
Taxes:				
Current property taxes	\$ 39,610,578	\$ -	\$ 12,501,192	\$ -
Sales	18,484,735	-	-	57,865,147
Delinquent taxes	1,328,503	-	297,798	-
Total taxes:	59,423,816	-	12,798,990	57,865,147
Other Revenues:				
License and fees	2,213,007	-	676,266	2,273,748
Intergovernmental	26,422,456	753,368	64,887	-
Charges for services	20,795,704	7,163,320	54,842	-
Fines and forfeitures	1,726,758	-	75,200	-
Miscellaneous	2,130,154	1,007	57,727	810,907
Total revenues	112,711,895	7,917,695	13,727,912	60,949,802
EXPENDITURES				
Current:				
General government	29,548,607	-	-	-
Public safety	45,779,417	-	-	-
Public health and welfare	2,494,421	-	-	-
Streets and public improvement	-	-	-	47,962,382
Parks and recreation	-	12,458,316	-	-
Conservation and development	-	-	-	-
Library services	-	-	12,770,380	-
Debt service:				
Principal retirement	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay:				
Capital projects	-	-	-	-
Total expenditures	77,822,445	12,458,316	12,770,380	47,962,382
Excess (deficiency) of revenues over expenditures	34,889,450	(4,540,621)	957,532	12,987,420
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,540,621	-	-
Transfers out	(34,505,593)	-	-	(358,291)
Lease proceeds	159,688	-	-	-
Total other financing sources (uses)	(34,345,905)	4,540,621	-	(358,291)
Net change in fund balances	543,545	-	957,532	12,629,129
Fund balances - beginning	38,203,191	1,365,210	2,447,977	49,680,273
Fund balances - ending	\$ 38,746,736	\$ 1,365,210	\$ 3,405,509	\$ 62,309,402

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

Special Revenue				
Grant Fund	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 3,246,335	\$ -	\$ 9,289,356	\$ 64,647,461
-	-	-	18,489,242	94,839,124
-	102,025	-	170,757	1,899,083
-	3,348,360	-	27,949,355	161,385,668
-	175,091	-	3,274,327	8,612,439
336,440	-	-	2,785,220	30,362,371
-	-	-	3,228,470	31,242,336
1,218,730	-	-	318,155	3,338,843
-	412	75,953	398,050	3,474,210
1,555,170	3,523,863	75,953	37,953,577	238,415,867
-	-	-	3,228,842	32,777,449
-	-	-	4,789,610	50,569,027
-	-	-	-	2,494,421
336,440	-	-	5,426,005	53,724,827
-	-	-	6,763,742	19,222,058
-	-	-	3,496,606	3,496,606
-	-	-	-	12,770,380
-	2,815,000	-	930,000	3,745,000
-	736,443	-	706,858	1,443,301
-	-	3,001,352	-	3,001,352
336,440	3,551,443	3,001,352	25,341,663	183,244,421
1,218,730	(27,580)	(2,925,399)	12,611,914	55,171,446
-	216,115	34,505,593	358,291	39,620,620
-	-	-	(4,540,621)	(39,404,505)
-	-	-	-	159,688
-	216,115	34,505,593	(4,182,330)	375,803
1,218,730	188,535	31,580,194	8,429,584	55,547,249
-	4,680,136	36,156,396	26,014,170	158,547,353
\$ 1,218,730	\$ 4,868,671	\$ 67,736,590	\$ 34,443,754	\$ 214,094,602

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, 2022

Net Change in Fund Balances – Total Governmental Funds	\$	55,547,249
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	\$	17,455,443
Depreciation expense	<u>(10,231,396)</u>	7,224,047
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		(11,501)
Some capital additions were financed through leases. In governmental funds, a lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability		(159,688)
Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts were as follows:		
Bond and note principal payments	3,745,000	
Lease payable principal payments	92,990	
Notes payable principal payments	<u>17,642</u>	3,855,632
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		923,701
Net effect of revenues reported on the accrual basis in the Statement of Activities that are reported as deferred inflows of resources in the governmental funds, as they are unavailable and do not provide current financial resources. These activities consist of the following:		
Delinquent property taxes	176,423	
Settlements	<u>9,550,293</u>	9,726,716
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	(65,649)	
Change in Net Pension Costs	<u>10,368,133</u>	10,302,484
Change in Net Position of Governmental Activities	\$	<u>87,408,640</u>

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.

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.

Statement of Net Position
Proprietary Funds
December 31, 2022

	Business-type Activities			Governmental Activities -
	Solid Waste Transfer Station	Animal Shelter	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and investments	\$ 4,401,437	\$ 151,790	\$ 4,553,227	\$ 11,082,058
Accounts receivable net	1,179,024	116,450	1,295,474	-
Other assets	523,579	128,022	651,601	89,646
Total current assets	6,104,040	396,262	6,500,302	11,171,704
Noncurrent assets:				
Land	1,604,505	-	1,604,505	-
Buildings and improvements	11,147,431	99,912	11,247,343	-
Machinery and equipment	2,626,741	33,231	2,659,972	11,497,941
Accumulated depreciation	(5,697,858)	(18,443)	(5,716,301)	(8,716,554)
Total noncurrent assets	9,680,819	114,700	9,795,519	2,781,387
Total assets	15,784,859	510,962	16,295,821	13,953,091
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows relating to pensions	457,361	111,830	569,191	78,308
Total deferred outflows	457,361	111,830	569,191	78,308
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	1,038,273	2,652	1,040,925	13,290
Compensated absences	80,529	15,572	96,101	5,157,718
Other post employment benefit liability	-	-	-	924,704
Current landfill postclosure	30,000	-	30,000	-
Total current liabilities	1,148,802	18,224	1,167,026	6,095,712
Noncurrent liabilities:				
Compensated absences	-	-	-	-
Landfill closure costs	474,277	-	474,277	-
Net pension liability	-	-	-	-
Other post employment benefit liability	-	-	-	4,722,336
Total noncurrent liabilities	474,277	-	474,277	4,722,336
Total liabilities	1,623,079	18,224	1,641,303	10,818,048
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows relating to pensions	959,310	234,563	1,193,873	164,250
Total deferred inflows of resources	959,310	234,563	1,193,873	164,250
NET POSITION				
Net investment in capital assets	9,680,819	114,700	9,795,519	2,781,387
Unrestricted	3,979,012	255,305	4,234,317	267,714
Total net position	\$ 13,659,831	\$ 370,005	\$ 14,029,836	\$ 3,049,101

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

**Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022**

	Business-type Activities			Governmental Activities -
	Solid Waste Transfer Station	Animal Shelter	Total	Internal Service Funds
OPERATING REVENUES				
Charges for services	\$ 11,419,912	\$ 994,950	\$ 12,414,862	\$ 6,101,826
Miscellaneous	140	52,236	52,376	64,063
Total operating revenues	<u>11,420,052</u>	<u>1,047,186</u>	<u>12,467,238</u>	<u>6,165,889</u>
OPERATING EXPENSES				
General and administrative	3,683,725	746,966	4,430,691	741,450
Disposal costs	6,241,310	-	6,241,310	-
Depreciation	370,353	7,303	377,656	1,086,490
Claims and premiums	-	-	-	3,470,594
Total operating expenses	<u>10,295,388</u>	<u>754,269</u>	<u>11,049,657</u>	<u>5,298,534</u>
Operating income (loss)	<u>1,124,664</u>	<u>292,917</u>	<u>1,417,581</u>	<u>867,355</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental	-	-	-	-
Interest income	70,458	3,425	73,883	-
Gain (loss) on disposal of capital assets	83,800	-	83,800	56,346
Total nonoperating revenues (expenses)	<u>154,258</u>	<u>3,425</u>	<u>157,683</u>	<u>56,346</u>
Income (loss) before contributions and transfers	1,278,922	296,342	1,575,264	923,701
Transfers				
Transfers in	-	-	-	-
Transfers out	-	(216,115)	(216,115)	-
Total transfers	-	(216,115)	(216,115)	-
SPECIAL ITEM				
Special items (see note 2)	-	-	-	-
Total special items	-	-	-	-
Change in net position	1,278,922	80,227	1,359,149	923,701
Total net position - beginning	12,380,909	289,778	12,670,687	2,125,400
Total net position - ending	<u>\$ 13,659,831</u>	<u>\$ 370,005</u>	<u>\$ 14,029,836</u>	<u>\$ 3,049,101</u>

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

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022**

	Business-type Activities			Governmental Activities -
	Solid Waste Transfer Station	Animal Shelter	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 11,188,089	\$ 945,842	\$ 12,133,931	\$ 6,181,524
Payments to suppliers and contractors	(7,238,045)	(269,145)	(7,507,190)	(2,338,541)
Payments to employees	(2,547,561)	(559,837)	(3,107,398)	(1,850,807)
Net cash provided (used) by operating activities	1,402,483	116,860	1,519,343	1,992,176
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (to) from other funds	-	(216,115)	(216,115)	-
Interfund balances due to (from) other funds	-	-	-	-
Net cash provided (used) by non-capital financing activities	-	(216,115)	(216,115)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(1,486,416)	(19,182)	(1,505,598)	(612,652)
Proceeds from sale of bonds	-	-	-	-
Proceeds from disposal of capital assets	83,800	-	83,800	100,519
Net cash provided (used) by capital and related financing activities	(1,402,616)	(19,182)	(1,421,798)	(512,133)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	70,458	3,425	73,883	-
Net cash provided (used) by investing activities	70,458	3,425	73,883	-
Net cash provided (used) - all activities	70,325	(115,012)	(44,687)	1,480,043
Cash and cash equivalents - beginning	4,331,112	266,802	4,597,914	9,602,015
Cash and cash equivalents - ending	\$ 4,401,437	\$ 151,790	\$ 4,553,227	\$ 11,082,058
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	\$ 1,124,664	\$ 292,917	\$ 1,417,581	\$ 867,355
Adjustments to reconcile operating income (loss):				
Depreciation expense	370,353	7,303	377,656	1,086,490
(Increase) decrease in accounts receivable	(231,962)	(101,345)	(333,307)	15,635
(Increase) decrease in post closure costs	38,229	-	38,229	-
(Increase) decrease in due from other governments	-	-	-	-
Increase (decrease) in accounts payable	485,710	1,061	486,771	10,290
Increase (decrease) in other post-employment benefits	-	-	-	(186,455)
Increase (decrease) in net pension expense	(353,439)	(81,861)	(435,300)	(10,117)
Increase (decrease) in compensated absences	(31,072)	(1,215)	(32,287)	208,978
Net cash provided (used) by operating activities	\$ 1,402,483	\$ 116,860	\$ 1,519,343	\$ 1,992,176
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets transferred from governmental funds	\$ -	\$ -	\$ -	\$ -
Total non-cash investing, capital and financing activities	\$ -	\$ -	\$ -	\$ -

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

Fiduciary Fund Financial Statements

Custodial Funds

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

**Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022**

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 14,605,718
Taxes receivable	3,724,992
Delinquent taxes receivable	<u>6,874,732</u>
Total assets	<u>25,205,442</u>
LIABILITIES	
Accounts payable	232,892
Due to other governments	<u>24,550,863</u>
Total liabilities	<u>24,783,755</u>
NET POSITION	
Restricted for individuals, organizations, and other governments	<u>\$ 421,687</u>

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



Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2022

	<u>Custodial Funds</u>
ADDITIONS	
Tax collections for other governments	\$ 304,957,123
Inmate fund deposits	3,135,098
Miscellaneous collections	2,661
Total additions	308,094,882
DEDUCTIONS	
Tax disbursements to other governments	304,957,123
Payments to beneficiaries	3,181,561
Total deductions	308,138,684
Change in net position	(43,802)
Net position - beginning	465,489
Net position - ending	\$ 421,687

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 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.

**Combining Statement of Net Position
Component Units
December 31, 2022**

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and investments	\$ 5,159,659	\$ 1,260,218	\$ 3,775,134	\$ 10,195,011
Accounts receivable, net	14,500	40,664	2,679,640	2,734,804
Taxes receivable	908,212	-	179,431	1,087,643
Due from other governments	-	-	-	-
Inventories and prepaids	516,986	200,085	-	717,071
Net pension assets	1,186,392	66,577	1,887,275	3,140,244
Restricted cash	6,474	-	-	6,474
Capital assets:				
Land	-	359,585	94,809	454,394
Construction-in-progress	-	-	-	-
Buildings and Improvements	5,252,146	1,818,155	4,159,071	11,229,372
Machinery and equipment	2,970,752	12,665	883,579	3,866,996
Less accumulated depreciation	<u>(2,570,086)</u>	<u>(105,874)</u>	<u>(1,414,959)</u>	<u>(4,090,919)</u>
Total capital assets	<u>5,652,812</u>	<u>2,084,531</u>	<u>3,722,500</u>	<u>11,459,843</u>
Total assets	<u>13,445,035</u>	<u>3,652,075</u>	<u>12,243,980</u>	<u>29,341,090</u>
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	2,906,535	58,157	1,648,585	4,613,277
Related to OPEB	<u>1,211,222</u>	-	-	<u>1,211,222</u>
Total deferred outflows of resources	<u>4,117,757</u>	<u>58,157</u>	<u>1,648,585</u>	<u>5,824,499</u>
LIABILITIES				
Accounts payable	29,724	67,138	224,768	321,630
Unearned revenue	1,992	-	11,049	13,041
Long-term liabilities:				
Due within one year	671,306	508,489	315,439	1,495,234
Due in more than one year	<u>5,457,653</u>	<u>322,927</u>	-	<u>5,780,580</u>
Total liabilities	<u>6,160,675</u>	<u>898,554</u>	<u>551,256</u>	<u>7,610,485</u>
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	3,766,488	121,984	3,457,892	7,346,364
Related to OPEB	<u>1,425,499</u>	-	-	<u>1,425,499</u>
Total deferred inflows of resources	<u>5,191,987</u>	<u>121,984</u>	<u>3,457,892</u>	<u>8,771,863</u>
NET POSITION				
Net investment in capital assets	1,336,812	1,261,604	3,722,500	6,320,916
Restricted for:				
Public Housing	-	205,578	-	205,578
Public Health Programs	-	-	434,256	434,256
Unrestricted	<u>4,873,318</u>	<u>1,222,512</u>	<u>5,726,661</u>	<u>11,822,491</u>
Total net position	<u>\$ 6,210,130</u>	<u>\$ 2,689,694</u>	<u>\$ 9,883,417</u>	<u>\$ 18,783,241</u>

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

**Combining Statement of Activities
Component Units
For the Year Ended December 31, 2022**

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Expenses	\$ 8,942,436	\$ 2,585,873	\$ 14,150,791	\$ 25,679,100
Program revenues				
Charges for services	3,775,136	105,820	2,550,682	6,431,638
Intergovernmental	306,857	3,830,491	11,450,285	15,587,633
Licenses, permits and fees	277,896	-	122,643	400,539
Fines and forfeitures	-	-	34,283	34,283
Miscellaneous	49,596	58,637	103,609	211,842
Total program revenues	4,409,485	3,994,948	14,261,502	22,665,935
Net (expense) revenues	(4,532,951)	1,409,075	110,711	(3,013,165)
General revenues				
Current property tax	5,561,146	-	2,021,220	7,582,366
Total general revenues	5,561,146	-	2,021,220	7,582,366
Change in net position	1,028,195	1,409,075	2,131,931	4,569,201
Net position - beginning	5,181,935	1,280,619	7,751,486	14,214,040
Net position - ending	\$ 6,210,130	\$ 2,689,694	\$ 9,883,417	\$ 18,783,241

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



NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

INDEX TO THE NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.....58

 A. Reporting Entity..... 58

 B. Government-wide and Fund Financial Statements.....58

 C. Measurement Focus and Basis of Accounting58

 D. Assets, Liabilities, Deferred Outflows / Inflows of Resources, and Equity.....58

 E. Revenues and Expenditures / Expenses..... 63

 F. Interfund Activity and Balances.....63

NOTE 2. FINANCIAL REPORTING CHANGES.....65

NOTE 3. DEPOSITS AND INVESTMENTS.....65

 A. Deposits.....65

 B. Investments.....65

NOTE 4. INTERFUND BALANCES AND TRANSFERS.....69

 A. Interfund Balances.....69

 B. Interfund Transfers.....69

NOTE 5. TAX ABATEMENTS.....69

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES.....70

NOTE 7. LEASE.....71

 A. Lease Receivable.....71

 B. Subscription Based IT Arrangements.....72

NOTE 8. CAPITAL ASSETS.....73

 A. Primary Government.....73

 B. Discrete Component Units.....75

NOTE 9. LONG-TERM LIABILITIES.....76

 A. Changes in Long-term Liabilities.....76

 B. General Obligation Bonds.....76

 C. Sales Tax Revenue Bonds.....77

 D. Special Assessment Bonds.....78

 E. Component Unit Lease Revenue Bonds.....79

 F. Defeased Bonds.....80

 G. Conduit Debt Obligations.....80

NOTE 10. NET POSITION AND FUND BALANCES.....80

 A. Net Position.....80

 B. Governmental Fund Balances – Nonspendable, Restricted, Committed, and Assigned80

 C. Unassigned Fund Balance.....80

NOTE 11. RETIREMENT PLANS.....82

 A. Pension Plans.....82

 B. Defined Contribution Savings Plans.....90

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS.....92

NOTE 13. RISK MANAGEMENT.....94

NOTE 14. LITIGATION AND CONTINGENCIES.....95

NOTE 15. LANDFILL POST-CLOSURE COSTS.....95

NOTE 16. SUBSEQUENT EVENTS.....95

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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. During 2022, there were no transactions nor fund balance for this blended component unit.

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

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

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Discretely Presented Component Units

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

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

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

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

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

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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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.
- **Grant Fund** - This special revenue fund is used to account for revenues and expenditures of programs that are primarily funded from restricted federal and state grants.
- **Debt Service Fund** - This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund** - This fund accounts for construction of major capital facilities and infrastructure assets, except those financed in proprietary funds.

Weber County's non-major governmental funds account for specific revenue sources that are restricted, committed, or assigned for specific purposes.

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

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

C. Measurement Focus and Basis of Accounting

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

The proprietary and fiduciary funds 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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

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

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

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

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

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

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

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

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

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

Asset Class	Years
Infrastructure	15-40
Buildings and Improvements	10-50
Heavy Equipment	5-20
Vehicles	3-10
Other Assets	3-20

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Proprietary fund capital assets are also reported in the appropriate fund statements.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Deferred Outflows of Resources - A deferred outflow of resources is a consumption of net assets 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.

Leases as a lessee / Subscription Based Information Technology Arrangements (SBITAs): The County has entered into several noncancellable leases / SBITAs. The County recognizes a liability and an intangible right-to-use assets in the government-wide financial statements.

At the commencement of a lease / SBITA, the County initially measures the liability at the present value of payments expected to be made during the term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct / implementation costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases / SBITAs include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) term, and (3) payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The term includes the noncancellable period of the lease /SBITA. Payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise. In determining the term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the term if the lease / SBITA is reasonably certain to be extended (or not terminated).

The County monitors changes in circumstances that would require a remeasurement of its lease / SBITAs and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Assets are reported with other capital assets and lease liabilities are reported with long- term debt on the statement of net position.

Payments due under the lease / SBITA contracts are fixed payments.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- amounts expected to be payable by the County under residual value guarantees
- the exercise price of a purchase option if the group is reasonably certain to exercise that option, and
- payments of penalties for terminating the lease, if the lease term reflects the County exercising that option.

Payments to be made under reasonably certain extension options are also included in the measurement of the liability. Extension and termination options are included in leases / SBITAs to maximize operational flexibility in terms of managing the assets used in the County's operations. The majority of extension and termination options held are exercisable only by the County and not by the respective lessor.

The payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the County's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

Leases as a Lessor: The County is a lessor for noncancellable leases of office space and land. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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:

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

Employees are allowed to carry forward all accrued vacation leave, up to 320 hours, into the next calendar year. Employees may also earn compensatory time, but only at the discretion of the employee's supervisor. The rate is one and one-half hours for each overtime hour worked, with a maximum accrual of 240 hours.

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

Part-time employees eligible for benefits accrue sick leave at eight hours for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of eight hours per month, with a maximum limit of 480 hours of sick leave. Employees hired before January 1, 2018 are paid out up to 320 hours of vacation upon termination or retirement and up to 280 hours of unused, accumulated sick leave hours upon retirement only. Employees hired after January 1, 2018 are paid up to 80 hours of vacation upon termination or retirement; no sick leave is paid out to these employees upon retirement.

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

Long-term Obligations - In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of unamortized premiums and discounts.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

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

E. Revenues and Expenditures / Expenses

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

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

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

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

F. Interfund Activity and Balances

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

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

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

NOTE 2. FINANCIAL REPORTING CHANGES AND OTHER ITEMS

New Accounting Pronouncements

During the fiscal year ended December 31, 2022, the Authority adopted the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 87, Leases This new accounting standard modified the definitions of what is considered a capital lease agreement, introduced “right-to-use” assets as a new capital asset category, and requires lessees to record a lease liability and corresponding leased asset at the net present value of the future lease payments over the term of the agreement, including any options for renewal that are reasonably certain will be exercised. Similarly, lessors are required to recognize a lease receivable and deferred inflow of resources for applicable lease agreements. Lease agreements where the title to the underlying asset transfers to the lessee at the end of the contract are now reported as a financed purchase (note payables).

Implementation of this standard resulted in additions of lease receivables with a corresponding increase in deferred inflows of resources of \$560,264 for leases where the County is the lessor, with no effect on beginning net position. The county does not have any leases as a lessee that are required to be disclosed under GASB 87.

GASB 96, Subscription Based IT Arrangements This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs); establishes that a SBITA results in a “right-to-use” subscription asset and a corresponding subscription liability; and provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA.

Implementation of this standard resulted in an increase in subscription liabilities and right to use assets of \$349,907, with no effect on beginning net position.

The following GASB statements were implemented and had little or no effect on the County’s financial activities:

- **GASB Statement No. 89**, Accounting for Interest Cost Incurred Before the End of a Construction Period
- **GASB Statement No. 92**, Omnibus 2020
- **GASB Statement No. 97**, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans
- **GASB Statement No. 99**, Omnibus 2022

Special Item - National Opioids Settlement

In May of 2022, the County signed settlement agreements with pharmaceutical distributors who manufactured and marketed opioids. Per this settlement, the County will receive payments over 17 years with the first payment due in July 2022. Among other programs, these funds will be used to treat opioid use disorders, support people in treatment and recovery, and prevent misuse of opioids. The settlement agreements resolve the claims of the County for related lawsuits in federal and state courts. The County recorded revenue and a related receivable in the governmental activities sections on the entity wide financial statements. On the fund level, the County recorded a receivable and a corresponding deferred inflow for this settlement amount in the Grant Fund. Because the opioid settlement was unusual in nature but within the control of management, it is reported as a special item on the government wide financial statements.

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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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, 2022, the bank balance of the County's deposits was \$4,473,271, of which \$3,469,802 was uninsured and uncollateralized.

B. Investments

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

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

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

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

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

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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:* Valuations based on quoted prices in active markets for identical assets or liabilities that the County can access. Since valuations are based on quoted prices that are readily and regularly available in an active market, the valuation of these securities does not entail any significant degree of judgment. Securities classified as Level 1 inputs include U.S. Government securities and other U.S. Agency and sovereign government obligations.
- *Level 2:* Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly. Securities classified as Level 2 include corporate and municipal bonds, and “brokered” or securitized certificates of deposit; and,
- *Level 3:* Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

At December 31, 2022, the County had the following recurring fair value measurements.

Investment Type	Fair Value	Level 1	Level 2	Level 3
PTIF Investments	\$ 262,147,590	\$ -	\$ 262,147,590	\$ -
Currency	10,944	10,944	-	-
Certificate of Deposits	5,271,780	-	5,271,780	-
Corporate Debt	9,949,246	-	9,949,246	-
Money Market Mutual Funds	212,754	212,754	-	-
U.S. Treasuries	4,217,527	4,217,527	-	-
Total	<u>\$ 281,809,841</u>	<u>\$ 4,441,225</u>	<u>\$ 277,368,616</u>	<u>\$ -</u>

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. For securities that generally have market prices from multiple sources, it can be challenging to select the best individual price, and the best source one day may not be the best source on the following day. The solution is to report a “consensus price” or a weighted average price for each security. Weber County receives market prices for these securities from a variety of industry-standard data providers (e.g., Bloomberg), security master files from large financial institutions, and other third-party sources. Through the help of an investment advisor, Weber County uses these multiple prices as inputs into a distribution-curve based algorithm to determine the daily market value.

- U.S. Treasuries, Money Markets, U.S. Agencies: quoted prices for identical securities in markets that are active;

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

- Corporate and Municipal Bonds and Commercial Paper: quoted prices for similar securities in active markets;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities’ relationship to benchmark quoted prices;
- Bond Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers’ Investment Fund: application of the December 31, 2022, fair value factor, as calculated by the Utah State Treasurer, to Weber County’s average daily balance in the fund; and,
- Donated Real Estate: recent appraisals of the real estate’s value.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Weber County 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 certificates of deposits, and fixed-rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury, obligations issued by U.S. government-sponsored enterprises, and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate corporate note securities may not have a remaining term to final maturity exceeding three years.

As of December 31, 2022, Weber County’s investments had the following maturities (in years):

Investment Type	Fair Value	Less than 1	1 to 3	3 to 5	5 or more
PTIF Investments	\$ 262,147,590	\$ 262,147,590	\$ -	\$ -	\$ -
Currency	10,944	10,944	-	-	-
Certificate of Deposits	5,271,780	-	3,677,990	1,107,557	486,233
Corporate Debt	9,949,246	500,005	9,449,241	-	-
Commercial Paper	-	-	-	-	-
Money Market Mutual Funds	212,754	212,754	-	-	-
U.S. Treasuries	4,217,527	1,334,276	1,717,444	1,165,807	-
Total	\$ 281,809,841	\$ 264,205,569	\$ 14,844,675	\$ 2,273,364	\$ 486,233

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.

On December 31, 2022, Weber County’s investments had the following quality ratings:

Investment Type	Fair Value	AAA	AA	A	BBB	NA
PTIF Investments	\$ 262,147,590	\$ -	\$ -	\$ -	\$ -	\$ 215,558,991
Currency	10,944	10,944	-	-	-	-
Certificate of Deposits	5,271,780	-	473,825	1,122,535	673,128	3,002,292
Corporate Debt	9,949,246	-	997,040	6,972,521	1,979,685	-
Commercial Paper	-	-	-	-	-	-
Money Market Mutual Funds	212,754	212,754	-	-	-	-
U.S. Treasuries	4,217,527	592,166	3,625,361	-	-	-
Total	\$ 281,809,841	\$ 815,864	\$ 5,096,226	\$ 8,095,056	\$ 2,652,813	\$ 218,561,283

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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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.

All investments other than bank deposits or funds invested in the state treasurer’s fund are to be held by a third party with securities delivered on delivery vs. purchase basis. As of December 31, 2022, Weber County safe-kept these investments with custodian counterparty US Bank, NA, and all investments which are held by the counterparty’s trust department or agent and are registered in Weber County’s name. Investments held by the public treasurer are kept in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository.

NOTE 4. Interfund Balances and Transfers

A. Interfund Balances

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2022 consisted of the following amounts:

Due To General Fund from:

Nonmajor Governmental Funds:

Special Assessment Bond Fund	\$	19,600
Total Due From Other Funds	<u>\$</u>	<u>19,600</u>

B. Interfund Transfers

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers among governmental and internal service funds for the year ended December 31, 2022 were as follows:

Transfers In Reported in

	Capital Projects	Municipal Services Fund	Culture Parks and Recreation	Debt Service Fund	Total Transfers Out
Transfers Out Reported in					
General Fund	\$ 34,505,593	\$ -	\$ -	\$ -	\$ 34,505,593
Transportation Development Fund	-	358,291	-	-	358,291
Tourism Fund (Nonmajor)	-	-	4,540,621	-	4,540,621
Animal Shelter (Enterprise Fund)	-	-	-	216,115	216,115
Total Transfers In	<u>\$ 34,505,593</u>	<u>\$ 358,291</u>	<u>\$ 4,540,621</u>	<u>\$ 216,115</u>	<u>\$ 39,620,620</u>

The transfers from the Animal Shelter Fund are for debt service. Transfers from the Transportation Development fund are to help fund road maintenance and improvements. 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.

NOTE 5. TAX ABATEMENTS

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

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

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

Agency	Buy In	Expiration Date	Tax Abated
Marriott-Slaterville	55%-65%	2033-2036	\$ 47,097
North Ogden	50%-100%	2023-2033	277,766
Ogden	72%-100%	2022-2047	1,231,883
Pleasant View	90%	2023	169,904
Riverdale	100%	2022	83,898
Roy	60%	2026-2027	83,440
South Ogden	75%-100%	2030-2041	132,382
Washington Terrace	50%	2025	114,917
Weber County Redevelopment Agency	75%	2036	309,666
MIDA	100%	2060	464,966
Total Tax Abated			\$ 2,915,919

The Community Reinvestment Agency of Weber County (a blended component unit) has entered into an agreement with the Weber County School District in which the school district will give up 50 percent of the incremental tax revenue through 2036. This increment will be used to fund public infrastructure on Summit Mountain. During the year, the school district paid \$562,686 to this CRA.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2022 consisted of the following amounts:

	Salaries / Benefits	Vendors / Others	Interest / Related Charges	Total
Governmental Activities:				
General Fund	\$ 3,159,886	\$ 875,734	\$ -	\$ 4,035,620
Culture Parks and Recreation Fund	-	320,981	-	320,981
Library Fund	-	75,263	-	75,263
Transportation Fund	-	2,737	-	2,737
Grant Fund	-	1,311	-	1,311
Debt Service Fund	-	-	324,790	324,790
Capital Projects Fund	-	29,344	-	29,344
Nonmajor Funds	-	1,236,935	311,529	1,548,464
Adjustments for leases	-	-	2,265	2,265
Internal Service Funds	-	13,290	-	13,290
Total Governmental Activities	\$ 3,159,886	\$ 2,555,595	\$ 638,584	\$ 6,354,065
Business-type Activities:				
Solid Waste Transfer Station Fund	\$ -	\$ 1,038,273	\$ -	\$ 1,038,273
Animal Shelter	-	2,652	-	2,652
Total Business-type Activities	\$ -	\$ 1,040,925	\$ -	\$ 1,040,925

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 7. LEASES AND SUBSCRIPTION BASED IT ARRANGEMENTS

A. Lease Receivable

During the year, the County purchased the office building where its administrative offices were located. As part of that purchase, the County assumed three tenant leases of office space. These leases have term of between two and four years, including renewal options. The county also leases out land for cellular tower antennas. These leases are non-cancelable for an average of 5 years, with options to renew. The County believes the lessees will exercise the renewal options with reasonable certainty. The County's lease arrangements do not contain any material residual value guarantees. As the interest rate implicit in the County's leases is not readily determinable, the County utilizes its incremental borrowing rate of 3.8% to discount the lease payments.

Minimum lease payments receivable on leases of investment properties are as follows:

	Governmental funds		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 228,904	\$ 41,082	\$ -	\$ -
2024	221,462	34,983	-	-
2025	233,946	26,417	-	-
2026	88,952	19,905	-	-
2027	16,140	18,060	-	-
2028-2032	97,299	80,301	-	-
2033-2037	128,880	59,280	-	-
2038-2042	168,037	31,739	-	-
2043-2047	80,489	3,714	-	-
Total	<u>\$ 1,264,109</u>	<u>\$ 315,482</u>	<u>\$ -</u>	<u>\$ -</u>

The total amount of inflows of resources relating to leases recognized in the current fiscal year are as follows:

	Governmental Activities	Business-type Activities	Total
Lease revenue	\$ 32,400	\$ -	\$ 32,400
Interest revenue	\$ 18,890	\$ -	\$ 18,890

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

B. Subscription Based IT Arrangements

The County has entered into several agreements to use software subscriptions for human resource and accounting functions. These agreements call for fixed payments and have terms of between three to five years. The County is not reasonably certain that it will exercise its renewal options beyond the initial term for any of its agreements and is therefore amortizing the related subscription asset over the original term.

See note 8 for disclosures of subscription assets and related accumulated amortization.

The statement of net position shows the following amounts relating to SBITAs:

	Governmental Activities	Business-type Activities	Total
Subscription liability			
Current	\$ 115,396	\$ -	\$ 115,396
Non-current	301,209	-	301,209
	<u>\$ 416,605</u>	<u>\$ -</u>	<u>\$ 416,605</u>

The future principal and interest lease payments as of December 31, 2022, were as follows:

Fiscal year	Governmental funds		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 115,396	\$ 12,250	\$ -	\$ -
2024	118,377	10,265	-	-
2025	123,270	5,742	-	-
2026	59,561	1,286	-	-
Total	<u>\$ 416,605</u>	<u>\$ 29,544</u>	<u>\$ -</u>	<u>\$ -</u>



NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

A. Primary Government

	Beginning Balance*	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land and Related Assets	\$ 32,080,001	\$ 480,258	\$ -	\$ 32,560,259
Construction-In-Progress	288,212	558,400	(846,612)	-
Capital assets not being depreciated	<u>32,368,213</u>	<u>1,038,658</u>	<u>(846,612)</u>	<u>32,560,259</u>
Capital assets being depreciated:				
Buildings and Improvements	195,537,406	3,326,566	-	198,863,972
Infrastructure	126,038,613	10,818,001	-	136,856,614
Intangible Assets-Software	1,498,439	204,645	-	1,703,084
Equipment - Governmental Funds	14,566,030	1,870,885	(624,893)	15,812,022
Equipment - Internal Service Funds	10,955,479	542,462	-	11,497,941
Right to Use Assets - SBITA	349,907	1,043,300	-	1,393,207
Total	<u>348,945,874</u>	<u>17,805,859</u>	<u>(624,893)</u>	<u>366,126,840</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(93,576,172)	(5,422,541)	-	(98,998,713)
Infrastructure	(48,540,164)	(3,398,417)	-	(51,938,581)
Intangible Assets-Software	(1,147,225)	(114,059)	-	(1,261,284)
Equipment - Governmental Funds	(9,285,515)	(1,054,500)	569,219	(9,770,796)
Equipment - Internal Service Funds	(7,630,064)	(1,086,490)	-	(8,716,554)
Right to Use Assets - SBITA	-	(241,879)	-	(241,879)
Total Accumulated Depreciation	<u>(160,179,140)</u>	<u>(11,317,886)</u>	<u>569,219</u>	<u>(170,927,807)</u>
Capital assets being depreciated, net	<u>188,766,734</u>	<u>6,487,973</u>	<u>(55,674)</u>	<u>195,199,033</u>
Governmental Activities Capital Assets, Net	<u>\$ 221,134,947</u>	<u>\$ 7,526,631</u>	<u>\$ (902,286)</u>	<u>\$ 227,759,292</u>

* As adjusted, see note 2

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

General Government	\$ 1,441,887
Public Safety	1,372,955
Library Services	1,967,727
Streets and Public Improvements	3,483,691
Parks, Recreation & Public Facilities	1,965,136
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets	1,086,490
Total Accumulated Depreciation	\$ 11,317,886

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities:				
Capital assets not being depreciated:				
Land and Related Assets	\$ 1,604,505	\$ -	\$ -	\$ 1,604,505
Capital assets not being depreciated	1,604,505	-	-	1,604,505
Capital assets being depreciated:				
Buildings and Improvements	11,247,343	-	-	11,247,343
Equipment	1,154,374	1,505,598	-	2,659,972
Total	12,401,717	1,505,598	-	13,907,315
Less Accumulated Depreciation for:				
Buildings and Improvements	(4,447,451)	(238,246)	-	(4,685,697)
Equipment	(891,194)	(139,410)	-	(1,030,604)
Total Accumulated Depreciation	(5,338,645)	(377,656)	-	(5,716,301)
Capital assets being depreciated, net	7,063,072	1,127,942	-	8,191,014
Business-type Activities Capital Assets, Net	\$ 8,667,577	\$ 1,127,942	\$ -	\$ 9,795,519

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

B. Discrete Component Units

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

	Weber Area Dispatch 911 Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Capital assets not being depreciated:				
Land and Related Assets	\$ -	\$ 359,585	\$ 94,809	\$ 454,394
Construction-In-Progress	-	-	-	-
Capital assets not being depreciated	<u>-</u>	<u>359,585</u>	<u>94,809</u>	<u>454,394</u>
Capital assets being depreciated:				
Buildings and Improvements	5,252,146	1,818,155	4,159,071	11,229,372
Equipment	<u>2,970,752</u>	<u>12,665</u>	<u>883,579</u>	<u>3,866,996</u>
Total	<u>8,222,898</u>	<u>1,830,820</u>	<u>5,042,650</u>	<u>15,096,368</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(667,460)	(93,209)	(880,470)	(1,641,139)
Equipment	<u>(1,902,626)</u>	<u>(12,665)</u>	<u>(519,559)</u>	<u>(2,434,850)</u>
Intangible Assets-Software	-	-	(14,930)	(14,930)
Total	<u>(2,570,086)</u>	<u>(105,874)</u>	<u>(1,414,959)</u>	<u>(4,090,919)</u>
Capital Assets, Net	<u>\$ 5,652,812</u>	<u>\$ 2,084,531</u>	<u>\$ 3,722,500</u>	<u>\$ 11,459,843</u>

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 9. Long-Term Liabilities

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2022 were as follows:

	Beginning Balance†	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 40,520,000	\$ -	\$ 2,620,000	\$ 37,900,000	\$ 2,730,000
Sales Tax Revenue Bonds	1,632,000	-	195,000	1,437,000	201,000
Special Assessment Area Bonds	13,025,000	-	930,000	12,095,000	1,000,000
Unamortized Premiums / Discounts	885,371	-	75,617	809,754	75,617
Notes Payable	50,095	-	17,642	32,453	15,784
Subscription Liability - SBITAs	349,907	159,688	92,990	416,605	115,396
Compensated Absences	4,948,740	5,157,718	4,948,740	5,157,718	5,157,718
Pension Liability*	5,054,010	-	5,054,010	-	-
Net OPEB Liability	5,833,494	723,330	909,785	5,647,039	924,704
Total Governmental Long-term Liabilities	72,298,617	6,040,736	14,843,784	63,495,569	10,220,219
Business-type Activities:					
Compensated Absences	128,389	96,101	128,389	96,101	96,101
Pension Liability*	460,961	-	460,961	-	-
Landfill Post-Closure Costs	466,048	73,552	35,323	504,277	30,000
Total Business-type Long-term Liabilities	1,055,398	169,653	624,673	600,378	126,101
Component Units:					
Lease Revenue Bonds	4,553,000	-	237,000	4,316,000	245,000
Note Payable	322,927	500,000	-	822,927	500,000
Compensated Absences	602,562	633,782	602,562	633,782	633,782
Net OPEB Liability	2,610,628	111,192	1,218,715	1,503,105	116,452
Pension Liability*	1,527,742	-	1,527,742	-	-
Total Business-type Long-term Liabilities	\$ 9,616,859	\$ 1,244,974	\$ 3,586,019	\$ 7,275,814	\$ 1,495,234

† As adjusted, see note 2

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

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

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

B. General Obligation Bonds

During 2022, the County issued no new General Obligation debt. General Obligation Bonds Payable at December 31, 2022 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2022
2013 Project & Refunding Bonds	12/19/2013	1/15/2034	2.00% to 5.00%	39,480,000	\$ 1,755,000
2016 Project Bonds	9/1/2016	7/15/2035	2.00% to 4.00%	10,835,000	9,020,000
2020 Refunding Bonds	10/29/2020	1/15/2034	0.30% to 2.10%	28,195,000	27,125,000
Total General Obligation Bonds Outstanding					37,900,000
Add Unamortized Premium					316,018
Total General Obligation Bonds Payable					\$ 38,216,018

Debt service requirements to maturity

Year	Series 2013		Series 2016		Series 2020		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2023	1,755,000	43,875	500,000	222,656	475,000	385,888	2,730,000	652,419	3,382,419
2024	-	-	515,000	206,106	2,275,000	377,306	2,790,000	583,412	3,373,412
2025	-	-	535,000	185,106	2,300,000	361,288	2,835,000	546,394	3,381,394
2026	-	-	555,000	163,306	2,325,000	341,038	2,880,000	504,344	3,384,344
2027	-	-	575,000	146,456	2,350,000	315,900	2,925,000	462,356	3,387,356
2028 to 2032	-	-	3,045,000	551,825	12,200,000	1,065,244	15,245,000	1,617,069	16,862,069
2033 to 2036	-	-	3,295,000	148,566	5,200,000	108,437	8,495,000	257,003	8,752,003
Total	\$ 1,755,000	\$ 43,875	\$ 9,020,000	\$ 1,624,021	\$ 27,125,000	\$ 2,955,101	\$ 37,900,000	\$ 4,622,997	\$ 42,522,997

C. Sales Tax Revenue Bonds

During 2022, the County issued no new Sales Tax Revenue Obligation debt. Sales Tax Revenue Bonds Payable at December 31, 2022 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2022
2020 Refunding Bonds	9/22/2020	7/1/2029	1.11%	1,830,000	\$ 1,437,000
Total Sales Tax Revenue Bonds Outstanding					1,437,000
Add Unamortized Premium					-
Total Sales Tax Revenue Bonds Payable					\$ 1,437,000

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2030 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (non-major fund). The current year’s required principal and interest payments and total pledged sales tax revenue collected were \$213,115 and \$22,290,330, respectively. Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources.

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

Debt service requirements to maturity

Year	Series 2020		
	Principal	Interest	Total
2023	\$ 201,000	\$ 15,951	\$ 216,951
2024	203,000	13,720	216,720
2025	204,000	11,466	215,466
2026	203,000	9,202	212,202
2027	208,000	6,948	214,948
2028 to 2030	418,000	6,982	424,982
Total	<u>\$ 1,437,000</u>	<u>\$ 64,269</u>	<u>\$ 1,501,269</u>

D. Special Assessment Bonds

During 2022, 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.



NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Special Assessment Bonds Payable at December 31, 2022 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2022
2013 Special Assessment Bonds	9/17/2013	1/15/2033	5% to 5.75%	17,670,000	\$ 12,095,000
Total Special Assessment Bonds Outstanding					12,095,000
Add Unamortized Premium					493,736
Total Special Assessment Bonds Payable					\$ 12,588,736

Debt service requirements to maturity

Year	Series 2013		
	Principal	Interest	Total
2023	\$ 825,000	\$ 652,863	\$ 1,477,863
2024	870,000	602,512	1,472,512
2025	915,000	554,250	1,469,250
2026	970,000	503,375	1,473,375
2027	1,025,000	449,613	1,474,613
2028 to 2032	6,045,000	1,302,768	7,347,768
2033 to 2034	1,445,000	40,681	1,485,681
Total	\$ 12,095,000	\$ 4,106,062	\$ 16,201,062

E. Component Unit Lease Revenue Bonds

During 2022, 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, 2022 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2022
2016 Lease Revenue Bonds	11/29/2016	4/1/2036	3.39%	5,424,000	\$ 4,316,000
Total Lease Revenue Bonds Outstanding					4,316,000
Add Unamortized Premium					-
Total Lease Revenue Obligation Bonds Payable					\$ 4,316,000

Debt service requirements to maturity

Year	Series 2016		
	Principal	Interest	Total
2023	\$ 245,000	\$ 142,160	\$ 387,160
2024	254,000	133,702	387,702
2025	262,000	124,955	386,955
2026	271,000	115,921	386,921
2027	281,000	106,565	387,565
2028 to 2032	1,554,000	380,867	1,934,867
2033 to 2036	1,449,000	100,327	1,549,327
Total	\$ 4,316,000	\$ 1,104,497	\$ 5,420,497

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

F. Defeased Bonds

In prior years, the County defeased a portion of the 2013 Series general obligation bond, the 2012 Series sales tax bonds, and the 2014B Series sales tax bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2022, \$26,735,000 of bonds outstanding are considered defeased.

G. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2022, 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, 2022
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000

NOTE 10. Net Position and Fund Balances

A. Net Position

Net position restricted by enabling legislation represents resources which a party external to the County – such as citizens, public interest groups, or the courts – can compel the County to use only for the purpose specified by the legislation. The Statement of Net Position reports \$88.2 million of total restricted net position, of which \$23.5 million is restricted by enabling legislation.

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

- Termination Pool Fund – This deficit is a result of implementing GASB 75, recognizing the full liability for the County’s OPEB plan. The County has set a funding rate to recover its costs on an ongoing basis to help offset this deficit.

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

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

1. *Nonspendable*, which includes inventory and prepaid expenses.
2. *Restricted Purposes*, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.
3. *Committed Purposes*, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance or resolution) of the County Commission in a public meeting. As both ordinances and resolutions require the same administrative steps to pass, they are considered equally binding.
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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

C. Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year's General Fund property tax revenues. The county has adopted a minimum fund balance policy, which requires that general fund and two special revenue funds (Library and Paramedic) to maintain a minimum unassigned fund balance equivalent to two months of operating expenditures. For 2022, the General Fund unassigned balance was \$37.8 million, which equals 33.5% of General Fund revenues and is below the current-year property tax revenue limit of \$39.6 million.

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	\$ 189,053	\$ -	\$ -
Attorney Prosecution	63,211	-	39,589
Public Safety Programs	81,783	-	571,463
Total General Fund	<u>334,047</u>	<u>-</u>	<u>611,052</u>
Other Major Funds:			
Culture Parks and Recreation	-	1,365,210	-
Library Fund	-	3,405,509	-
Transportation Development Fund	62,309,402	-	-
Grant Fund - Public Health Programs	1,218,730	-	-
Debt Service Fund	4,868,671	-	-
Capital Projects Fund:	3,080,842	-	64,655,748
Total Other Major Funds	<u>71,477,645</u>	<u>4,770,719</u>	<u>64,655,748</u>
Nonmajor Funds:			
Paramedic Fund	-	3,353,590	-
Economic Development	658,014	-	-
Future Capital Improvements	6,968,070	-	-
Debt Service	4,399,918	-	-
Administrative Services	-	-	5,056,046
Sewer System	-	-	368,115
Parks and Recreation Programs	13,640,001	-	-
Total Nonmajor Funds	<u>25,666,003</u>	<u>3,353,590</u>	<u>5,424,161</u>
Total, All Governmental Funds	<u>\$ 97,477,695</u>	<u>\$ 8,124,309</u>	<u>\$ 70,690,961</u>

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Benefits Provided

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

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years any age 20 years 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 to June 30, 2020 2.0% per year July 1, 2020 to present	Up to 2.5%

* with actuarial reductions

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

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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, 2022 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	13.96%	N/A
111 - Local Governmental Division Tier 2	N/A	16.01%	0.18%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	17.97%	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	2.59%	26.99%	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.19%	10.00%
222 Public Safety	N/A	12.99%	14.00%

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 employee 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.

Weber County Reporting Entity Less Dispatch

For fiscal year ended December 31, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 2,727,501	N/A
Public Safety System	2,539,888	-
Tier 2 Public Employees System	2,987,719	89
Tier 2 Public Safety and Firefighter	1,642,096	148,259
Tier 2 DC Only System	290,976	N/A
Tier 2 DC Public Safety and Firefighter	99,315	N/A
Total Contributions	\$ 10,287,494	\$ 148,348

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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, 2022, net pension assets and net pension liabilities were reported as follows:

Measurement Date: December 31, 2021

System	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2020	Change (Decrease)
Noncontributory System	\$ 11,453,260	\$ -	1.9998334%	2.0059076%	-0.0060742%
Contributory System	251,151	-	0.3469204%	0.6284377%	-0.2815173%
Public Safety System	4,603,185	-	5.6679512%	6.7367544%	-1.0688032%
Tier 2 Public Employees System	312,240	-	0.7377418%	0.7029713%	0.0347705%
Tier 2 Public Safety and Firefighter	97,552	-	1.9301074%	1.9477252%	-0.0176178%
Total Net Pension Asset / Liability	<u>\$ 16,717,388</u>	<u>\$ -</u>			

The net pension asset and liability were measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021 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, 2022, we recognized pension expense as follows.

System	Amount
Noncontributory	\$ (1,909,137)
Contributory	(116,501)
Public Safety	(1,420,557)
Tier 2 Public Employees	1,084,247
Tier 2 Public Safety	515,651
Total	<u>\$ (1,846,297)</u>

At December 31, 2022, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources, as well as pension expense, were reported as follows:

Deferred Outflow of Resources	Non - contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$ 1,199,605	\$ -	\$ 391,782	\$ 151,692	\$ 83,594	\$ 1,826,673
Changes in assumptions	1,074,930	-	807,036	291,140	109,470	2,282,576
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	-	165,618	40,732	206,350
Contributions subsequent to the measurement date	2,727,501	-	2,539,888	3,278,694	1,741,410	10,287,493
Total	<u>\$ 5,002,036</u>	<u>\$ -</u>	<u>\$ 3,738,706</u>	<u>\$ 3,887,145</u>	<u>\$ 1,975,207</u>	<u>\$ 14,603,093</u>

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Deferred Inflow of Resources	Non - contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$ -	\$ -	\$ -	40,230	\$ 16,026	\$ 56,256
Changes in assumptions	73,929	-	47,879	2,952	17,338	142,098
Net difference between projected and actual earnings on pension plan investments	15,420,277	205,723	12,442,232	771,504	298,176	29,137,912
Changes in proportion and differences between contributions and proportionate share of contributions	133,839	-	1,155,975	-	3,770	1,293,584
Contributions subsequent to the measurement date	-	-	-	-	-	-
Total	\$ 15,628,045	\$ 205,723	\$ 13,646,086	\$ 814,686	\$ 335,310	\$ 30,629,849

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, 2021:

System	Amount
Noncontributory	\$ 2,727,501
Contributory	-
Public Safety	2,539,888
Tier 2 Public Employees	3,278,695
Tier 2 Public Safety	1,741,411
Total	\$ 10,287,494

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:

	Non - contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
2022	\$ (2,636,998)	\$ (49,658)	\$ (3,021,755)	\$ (144,935)	\$ (64,253)	\$ (5,917,600)
2023	(4,421,472)	(71,872)	(4,291,938)	(185,814)	(77,652)	(9,048,748)
2024	(3,732,904)	(50,698)	(3,070,766)	(134,785)	(60,076)	(7,049,230)
2025	(2,562,135)	(33,495)	(2,062,809)	(77,594)	(40,618)	(4,776,651)
2026	-	-	-	60,308	13,894	74,201
Thereafter	-	-	-	276,585	127,193	403,778

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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

For fiscal year ended December 31, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 12,964	N/A
Public Safety System	643,553	-
Tier 2 Public Employees System	37,179	-
Tier 2 Public Safety and Firefighter	419,851	39,581
Tier 2 DC Only System	2,240	N/A
Tier 2 DC Public Safety and Firefighter	33,139	N/A
Total Contributions	<u>\$ 1,148,926</u>	<u>\$ 39,581</u>

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, 2022, we reported net pension assets and net pension liabilities as follows:

Measurement Date: December 31, 2021

Dispatch	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2020	Change (Decrease)
Noncontributory System	\$ 83,068	\$ -	0.0145043%	0.2545159%	-0.2400116%
Contributory System	-	-	0%	0%	N/A
Public Safety System	1,072,043	-	1%	0%	0.013200179
Tier 2 Public Safety and Firefighters System	28,453	-	1%	0%	0.005629451
Tier 2 Public Employees System	2,828	-	0.0066812%	0.0994620%	-0.0927808%
Total Net Pension Asset / Liability	<u>\$ 1,186,392</u>	<u>\$ -</u>			

The net pension asset and liability were measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021, 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, 2022, we recognized pension expense as follows.

System	Amount
Noncontributory	\$ (344,639)
Public Safety	974,692
Tier 2 Public Employees	9,611
Tier 2 Public Safety	152,842
Total	<u>\$ 792,506</u>

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

Deferred Outflow of Resources	Non - contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$ 8,700	\$ 91,243	\$ 1,374	\$ 24,381	\$ 125,698
Changes in assumptions	7,796	187,952	2,637	31,929	230,314
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,333,834	19,121	48,642	1,401,597
Contributions subsequent to the measurement date	12,964	643,553	39,419	452,990	1,148,926
Total	\$ 29,460	\$ 2,256,582	\$ 62,551	\$ 557,942	\$ 2,906,535

Deferred Inflow of Resources	Non - contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$ -	\$ -	\$ 364	\$ 4,674	\$ 5,038
Changes in assumptions	536	11,151	27	5,057	16,771
Net difference between projected and actual earnings on pension plan investments	111,839	2,897,691	6,987	86,968	3,103,485
Changes in proportion and differences between contributions and proportionate share of contributions	614,179	-	27,015	-	641,194
Contributions subsequent to the measurement date	-	-	-	-	-
Total	\$ 726,554	\$ 2,908,842	\$ 34,393	\$ 96,699	\$ 3,766,488

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, 2021:

System	Amount
Noncontributory	\$ 12,964
Public Safety	643,553
Tier 2 Public Employees	39,419
Tier 2 Public Safety	452,990
Total	\$ 1,148,926

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:

	Non - contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
2022	\$ (321,838)	\$ 513,191	\$ (1,521)	\$ (16,297)	\$ 173,535
2023	(316,319)	(613,437)	(1,891)	(20,205)	(951,852)
2024	(53,319)	(715,155)	(1,429)	(15,079)	(784,983)
2025	(18,582)	(480,412)	(911)	(9,403)	(509,308)
2026	-	-	250	6,496	6,746
Thereafter	-	-	(5,758)	62,741	56,983

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Weber County Reporting Entity and Dispatch

Actuarial Assumptions

The total pension liability in the December 31, 2021, 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 – 9.25 percent, average, including inflation
Investment rate of return	6.85 Percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2021, valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

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	37.00%	6.58%	2.43%
Debt securities	20.00%	-0.28%	-0.06%
Real assets	15.00%	5.77%	0.87%
Private equity	12.00%	9.85%	1.18%
Absolute return	16.00%	2.91%	0.47%
Cash and cash equivalents	0.00%	-1.01%	0.00%
Totals	100%		4.89%
Inflation			2.50%
Expected arithmetic nominal return			7.39%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.85 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 from 6.95% to 6.85 percent from the prior measurement date.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

Weber County Reporting Entity Less Dispatch

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 6,158,764	\$ (11,453,260)	\$ (26,147,060)
Contributory System	(100,203)	(251,151)	(379,078)
Public Safety System	11,352,966	(4,603,185)	(17,560,683)
Tier 2 Public Employees System	1,860,394	(312,240)	(1,980,371)
Tier 2 Public Safety and Firefighter	782,613	(97,552)	(796,283)
Total	\$ 20,054,534	\$ (16,717,388)	\$ (46,863,475)

Dispatch

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	44,668	(83,068)	(189,638)
Public Safety System	2,644,010	(1,072,043)	(4,089,735)
Tier 2 Public Employees System	16,848	(2,828)	(17,935)
Tier 2 Public Safety and Firefighter	228,261	(28,453)	(232,248)
Total	\$ 2,933,787	\$ (1,186,392)	\$ (4,529,556)

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



NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2022, were as follows:

Weber County Reporting Entity Less Dispatch

	2022	2021	2020
401(k) Plan			
Employer Contributions	\$ 1,699,253	\$ 1,558,331	\$ 1,389,654
Employee Contributions	1,983,481	2,082,309	1,674,419
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	314,402	638,406	281,266
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	180,070	154,064	108,709
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	7,295	3,025	1,105

Dispatch

	2022	2021	2020
401(k) Plan			
Employer Contributions	\$ 140,712	\$ 123,303	152,949
Employee Contributions	115,067	97,123	96,492
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	19,449	15,545	15,822
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	4,970	5,542	5,373

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

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

Benefits Provided

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

During 2016, the County changed its policies to phase out the post-employment benefits for existing employees. Under the new rules, for employees who retire in 2023, the county will pay for 95% of the post-employment insurance premiums, with the benefit declining five percent each year through the end of 2027. Employees retiring after December 31, 2027 will not receive any post-employment benefits.

Employees covered by benefit terms.

As of January 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	196
Inactive employees entitled to but not yet receiving benefit payments	-
Active Employees	158
Total Participants covered by OPEB Plan	354

Total OPEB Liability

The County’s total OPEB liability was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2022.



NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Actuarial assumptions and other inputs:

Discount Rate	3.72%
Healthcare Cost Trend Rates:	
2021 Trend HDHP / Traditional	13.94% / 14.00%
2022 Trend	7.50%
Ultimate Trend	4.54%
Year Ultimate Trend is Reached	2090
Salary Increases	3.50%

The discount rate was based on the index provided by Bond Buyer 20-Bond General Obligation Index based on the 20-year AA municipal bond rate as of December 31, 2022.

Mortality rates: Pub-2010 General Employees Headcount-Weighted Mortality, Fully Generational with Scale MP- 2021, Pub-2010 General Retirees Amount-Weighted Mortality, Fully Generational with Scale MP-2021, Pub- 2010 Safety Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Safety Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Significant Changes from the Previous Actuarial Valuation

- Decreasing the discount rate from 2.06% to 3.72%.
- The payroll growth rate was increased from 3.00% to 3.50%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022.
- The morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

Changes in the Total OPEB Liability

	December 31, 2022
OPEB Liability Beginning of Year	\$ 5,833,494
Changes for the Year:	
Service Cost	49,324
Plan Changes	-
Interest	218,851
Assumption Changes	(400,552)
Difference Between actual and Expected Experience	855,707
Benefit payments	(909,785)
OPEB Liability End of Year	<u>\$ 5,647,039</u>

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

The following presents the total OPEB Liability, calculated using the discount rate of 3.72%, as well as what the total OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Discount Rate

	1% Decrease	Baseline	1% Increase
Total OPEB Liability	\$ 5,859,040	\$ 5,647,039	\$ 5,444,589

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

The following presents the total OPEB Liability, calculated using the trend starting at 13.94% / 14.00%, as well as what the total OPEB Liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

Healthcare Cost Trend Rates

	1% Decrease	Baseline	1% Increase
Total OPEB Liability	\$ 5,537,690	\$ 5,647,039	\$ 5,766,170

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

For the year ended December 31, 2022, the County recognized OPEB expense of \$723,330. At December 31, 2022, reported deferred outflows / (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows	Net
Changes in assumptions	\$ -	\$ -	\$ -
Difference between expected and actual experience	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Fiscal Year Ending	Amortization
12/31/2023	\$ -
12/31/2024	-
12/31/2025	-
12/31/2026	-
12/31/2027	-
Thereafter	-
	<u>\$ -</u>

NOTE 13. RISK MANAGEMENT

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

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

Risk Management Fund Uninsured Claims Liability		
	2022	2021
Beginning Liability	\$ -	\$ -
Claims Incurred	60,873	57,773
Claims Paid	(60,366)	(57,773)
Ending Liability	<u>\$ 507</u>	<u>\$ -</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

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

NOTE 15. LANDFILL POST-CLOSURE COSTS

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

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

In December 1997, the County closed one landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized the appropriate amount of the closure and post-closure care costs in past operating periods. As of December 31, 2022, the County’s liability of \$110,114 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, 2022, the County’s closure and post closure liability was \$394,164 , the estimated total closure and post closure costs remaining to be recognized were \$2,990,328, the percentage of the landfill used was 13.2%, and the estimated future life of the landfill is over 40 years.

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

NOTE 16. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2022 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.





**Required Supplementary
Information**

**Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ 38,179,000	\$ 38,179,000	\$ 39,610,578	\$ 1,431,578
Sales	18,262,000	18,262,000	18,484,735	222,735
Delinquent taxes	1,399,800	1,399,800	1,328,503	(71,297)
Total taxes	57,840,800	57,840,800	59,423,816	1,583,016
Other revenues:				
License and fees	2,580,250	2,580,250	2,213,007	(367,243)
Intergovernmental	2,346,569	2,966,204	26,422,456	23,456,252
Charges for services	22,107,265	22,107,265	21,223,291	(883,974)
Fines and forfeitures	1,696,950	1,696,950	1,726,758	29,808
Miscellaneous	795,900	850,050	2,130,153	1,280,103
Total revenues	87,367,734	88,041,519	113,139,481	25,097,962
EXPENDITURES				
General government				
Commission	1,380,092	1,426,660	1,306,510	120,150
Assessor	2,807,624	2,925,612	2,844,436	81,176
Attorney - criminal	4,794,994	5,061,095	4,768,897	292,198
Attorney - civil	935,066	973,220	943,521	29,699
Childrens justice center	778,467	808,171	692,911	115,260
Public defender	2,348,361	2,960,703	2,499,956	460,747
Clerk Auditor	1,577,377	1,648,284	1,607,925	40,359
Elections	1,059,610	1,068,439	863,911	204,528
Purchasing	232,591	242,149	239,822	2,327
Internal audit	121,429	126,133	111,342	14,791
Recorder	1,173,273	1,223,745	1,189,338	34,407
Surveyor	1,227,636	1,317,483	1,197,157	120,326
Treasurer	729,668	755,949	713,435	42,514
Human resources	1,006,761	1,024,178	965,523	58,655
Information technology	3,356,338	3,664,577	3,389,966	274,611
GIS	531,881	554,126	540,978	13,148
Operations administration	786,457	815,576	775,601	39,975
Property management	2,748,665	3,298,211	2,460,909	837,302
Economic development	459,826	480,895	375,172	105,723
Center of Excellence	901,145	1,023,630	824,388	199,242
Statutory and General	2,940,207	1,930,748	1,021,242	909,506
District Court	115,000	115,000	80,050	34,950
Council of Governments	74,000	74,000	73,361	639
USU extension service	280,383	297,539	283,227	14,312
	32,366,851	33,816,123	29,769,578	4,046,545

**Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Public safety				
Sheriff	11,803,972	12,713,779	11,542,310	1,171,469
Jail	33,913,170	35,656,942	32,885,790	2,771,152
Crime scene investigations	916,437	990,476	981,032	9,444
Emergency Management	582,780	602,255	576,900	25,355
	<u>47,216,359</u>	<u>49,963,452</u>	<u>45,986,032</u>	<u>3,977,420</u>
Public health and welfare				
Human services	2,484,346	2,484,346	2,484,346	-
Poor and indigent	12,000	12,000	10,075	1,925
	<u>2,496,346</u>	<u>2,496,346</u>	<u>2,494,421</u>	<u>1,925</u>
Total expenditures	<u>82,079,556</u>	<u>86,275,921</u>	<u>78,250,031</u>	<u>8,025,890</u>
Excess (deficiency) of revenues over expenditures	<u>5,288,178</u>	<u>1,765,598</u>	<u>34,889,450</u>	<u>33,123,852</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(10,687,444)	(10,687,444)	(34,505,593)	(23,818,149)
Lease Proceeds	-	-	159,688	159,688
Total other financing sources (uses)	<u>(10,687,444)</u>	<u>(10,687,444)</u>	<u>(34,345,905)</u>	<u>(23,658,461)</u>
Net change in fund balances	<u>(5,399,266)</u>	<u>(8,921,846)</u>	<u>543,545</u>	<u>9,465,391</u>
Fund balances - beginning	<u>38,203,191</u>	<u>38,203,191</u>	<u>38,203,191</u>	<u>-</u>
Fund balances - ending	<u>\$ 32,803,925</u>	<u>\$ 29,281,345</u>	<u>\$ 38,746,736</u>	<u>\$ 9,465,391</u>

**Budgetary Comparison Schedule
Culture Parks and Recreation
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	73,600	121,043	753,368	632,325
Charges for services	5,482,268	5,985,057	7,163,320	1,178,263
Miscellaneous	-	-	1,007	1,007
Total revenues	5,555,868	6,106,100	7,917,695	1,811,595
EXPENDITURES				
Shooting complex	409,610	466,933	422,596	44,337
Parks	1,129,599	1,317,635	1,170,113	147,522
Golden spike event center	3,472,392	4,301,501	3,921,552	379,949
Ice sheet	1,318,228	1,648,610	1,381,296	267,314
Ogden eccles conference center	4,163,939	5,191,824	4,266,518	925,306
Administration	1,284,327	709,118	478,593	230,525
Recreation	838,218	895,434	817,648	77,786
Total expenditures	12,616,313	14,531,055	12,458,316	2,072,739
Excess (deficiency) of revenues over expenditures	(7,060,445)	(8,424,955)	(4,540,621)	3,884,334
OTHER FINANCING SOURCES (USES)				
Transfers in	7,060,444	7,060,444	4,540,621	(2,519,823)
Transfers out	-	-	-	-
Total other financing sources (uses)	7,060,444	7,060,444	4,540,621	(2,519,823)
SPECIAL ITEM				
Total special items	-	-	-	-
Net change in fund balances	(1)	(1,364,511)	-	1,364,511
Fund balances - beginning	1,365,210	1,365,210	1,365,210	-
Fund balances - ending	\$ 1,365,209	\$ 699	\$ 1,365,210	\$ 1,364,511



**Budgetary Comparison Schedule
Library Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ 12,177,000	\$ 12,177,000	\$ 12,501,192	\$ 324,192
Delinquent taxes	258,300	258,300	297,798	39,498
Total taxes	<u>12,435,300</u>	<u>12,435,300</u>	<u>12,798,990</u>	<u>363,690</u>
Other revenues:				
License and fees	573,800	573,800	676,266	102,466
Intergovernmental	742,578	742,578	64,887	(677,691)
Charges for services	49,216	49,216	54,842	5,626
Fines and forfeitures	69,312	69,312	75,200	-
Miscellaneous	53,000	53,000	57,727	4,727
Total revenues	<u>13,923,206</u>	<u>13,923,206</u>	<u>13,727,912</u>	<u>(201,182)</u>
EXPENDITURES				
Library services	13,117,936	13,539,357	12,770,380	768,977
Total expenditures	<u>13,117,936</u>	<u>13,539,357</u>	<u>12,770,380</u>	<u>768,977</u>
Excess (deficiency) of revenues over expenditures	<u>805,270</u>	<u>383,849</u>	<u>957,532</u>	<u>567,795</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(667,000)	(667,000)	-	667,000
Total other financing sources (uses)	<u>(667,000)</u>	<u>(667,000)</u>	<u>-</u>	<u>667,000</u>
SPECIAL ITEM				
Total special items	-	-	-	-
Net change in fund balances	138,270	(283,151)	957,532	1,234,795
Fund balances - beginning	2,447,977	2,447,977	2,447,977	-
Fund balances - ending	<u>\$ 2,586,247</u>	<u>\$ 2,164,826</u>	<u>\$ 3,405,509</u>	<u>\$ 1,234,795</u>

**Budgetary Comparison Schedule
Transportation Development Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 56,631,000	\$ 56,631,000	\$ 57,865,147	\$ 1,234,147
Total taxes	56,631,000	56,631,000	57,865,147	1,234,147
Other revenues:				
License and fees	2,130,500	2,130,500	2,273,748	143,248
Intergovernmental	-	-	-	-
Miscellaneous	450,000	450,000	810,907	360,907
Total revenues	59,211,500	59,211,500	60,949,802	1,738,302
EXPENDITURES				
Current:				
Streets and public improvement	63,343,500	63,343,500	47,962,382	15,381,118
Debt service:				
Principal retirement	-	-	-	-
Total expenditures	63,343,500	63,343,500	47,962,382	15,381,118
Excess (deficiency) of revenues over expenditures	(4,132,000)	(4,132,000)	12,987,420	17,119,420
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(315,000)	(315,000)	(358,291)	(43,291)
Total other financing sources (uses)	(315,000)	(315,000)	(358,291)	(43,291)
Net change in fund balances	(4,447,000)	(4,447,000)	12,629,129	17,076,129
Fund balances - beginning	49,680,273	49,680,273	49,680,273	-
Fund balances - ending	\$ 45,233,273	\$ 45,233,273	\$ 62,309,402	\$ 17,076,129



**Budgetary Comparison Schedule
Grants Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	25,271,663	25,271,663	336,440	(24,935,223)
Fines and Forfeitures	-	-	1,218,730	1,218,730
Miscellaneous	-	-	-	-
Total revenues	25,271,663	25,271,663	1,555,170	(23,716,493)
EXPENDITURES				
Capital improvements	25,000,000	25,000,000	336,440	24,663,560
Total capital outlay	25,000,000	25,000,000	336,440	24,663,560
Total expenditures	25,000,000	25,000,000	336,440	24,663,560
Excess (deficiency) of revenues over expenditures	271,663	271,663	1,218,730	947,067
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
SPECIAL ITEM				
Special items (see note 2)	-	-	-	-
Total special items	-	-	-	-
Net change in fund balances	271,663	271,663	1,218,730	947,067
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ 271,663	\$ 271,663	\$ 1,218,730	\$ 947,067

**Budgetary Comparison Schedule
Budget to GAAP Reconciliation
For the Year Ended December 31, 2022**

	<u>General</u>	<u>Culture Parks and Recreation</u>	<u>Library</u>	<u>Transportation Development</u>	<u>Grants</u>
REVENUES					
Actual total revenues (budgetary basis)	\$ 113,139,481	\$ 7,917,695	\$ 13,727,912	\$ 60,949,802	\$ 1,555,170
Differences - Budget to GAAP:					
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	<u>(427,587)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>112,711,894</u>	<u>7,917,695</u>	<u>13,727,912</u>	<u>60,949,802</u>	<u>1,555,170</u>
EXPENDITURES					
Actual total expenditures (budgetary basis)	\$ 78,250,031	\$ 12,458,316	\$ 12,770,380	\$ 47,962,382	\$ 336,440
Differences - Budget to GAAP:					
Intrafund expenditures are budgetary expenditures but are not expenditures for financial reporting	<u>(427,587)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>77,822,444</u>	<u>12,458,316</u>	<u>12,770,380</u>	<u>47,962,382</u>	<u>336,440</u>

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



NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2022

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 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 2022, the County modified the budget on several occasions using all of the above procedures.

CURRENT YEAR EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During 2022, the Community Reinvestment Agency funds (a special revenue fund) exceeded its authorized budget by \$474,236 because required contributions to other governments based on actual tax revenues exceeded the County's budgeted estimates.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2022

INFORMATION RELATED TO THE COUNTY'S PENSION PLANS

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

System	Calendar Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered Payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of its covered payroll
Noncontributory System						
	2014	2.13638570%	\$ 9,276,689	\$ 18,051,076	51.39%	90.20%
	2015	2.17122290%	12,285,835	17,697,035	69.42%	87.80%
	2016	2.01976720%	12,969,377	16,405,073	79.06%	87.30%
	2017	2.11863660%	9,282,382	16,691,835	55.61%	91.90%
	2018	2.06850030%	15,231,865	15,901,626	95.79%	87.00%
	2019	2.05767030%	7,755,089	15,702,101	49.39%	93.70%
	2020	2.00590760%	1,028,916	15,298,585	6.73%	99.20%
	2021	1.99983340%	(11,453,260)	14,627,329	-78.30%	108.70%
Contributory Retirement System						
	2014	0.61603940%	\$ 177,693	\$ 329,657	53.90%	94.00%
	2015	0.54315010%	381,755	231,430	164.96%	85.70%
	2016	0.73547610%	241,318	176,470	136.75%	92.90%
	2017	0.56647970%	46,097	114,948	40.10%	98.20%
	2018	0.51516250%	209,054	96,422	216.81%	91.20%
	2019	0.56000290%	36,701	100,348	36.57%	98.60%
	2020	0.62843770%	(112,630)	103,663	-108.65%	103.90%
	2021	0.34692040%	(251,151)	50,956	-492.88%	115.90%
Public Safety System						
	2014	7.99201100%	\$ 10,050,618	\$ 11,960,809	84.03%	90.50%
	2015	8.09602120%	14,502,008	12,160,853	119.25%	87.10%
	2016	7.44752500%	15,113,085	11,147,261	135.58%	86.50%
	2017	8.54755200%	13,408,188	12,571,773	106.65%	90.20%
	2018	7.38723450%	19,004,289	10,748,935	176.80%	84.70%
	2019	6.90598780%	11,088,376	9,857,851	112.48%	90.90%
	2020	6.73675440%	5,593,132	9,434,177	59.29%	95.50%
	2021	5.66795120%	(4,603,185)	7,593,227	-60.62%	104.20%
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%
	2018	0.79231870%	339,333	9,250,088	3.67%	90.80%
	2019	0.76946050%	173,057	10,695,025	1.62%	96.50%
	2020	0.70297130%	101,107	1,124,417	8.99%	98.30%
	2021	0.73774180%	(312,240)	13,685,496	-2.28%	103.80%
Tier 2 Public Safety and Firefighter System						
	2014	1.47758420%	\$ (21,852)	\$ 610,619	-3.58%	120.50%
	2015	1.70037100%	(24,843)	1,012,012	-2.45%	110.70%
	2016	1.62595860%	(14,114)	1,343,383	-1.05%	103.60%
	2017	2.05994190%	(23,835)	2,174,499	-1.10%	103.00%
	2018	1.70735040%	42,779	2,286,778	1.87%	95.60%
	2019	1.85947240%	174,910	3,064,773	5.71%	89.60%
	2020	1.94772520%	174,700	3,866,013	4.52%	93.10%
	2021	1.93010740%	(97,552)	4,615,626	-2.11%	102.80%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2022

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. There are no assets accumulated in a trust to pay the related benefits.

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

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System						
	2014	\$ 3,163,178	\$ 3,163,178	\$ -	18,125,725	17.45%
	2015	3,336,228	3,336,228	-	18,521,038	18.01%
	2016	3,012,019	3,012,019	-	16,659,217	18.08%
	2017	3,042,636	3,042,636	-	17,012,351	17.88%
	2018	2,889,257	2,889,257	-	16,091,773	17.95%
	2019	2,830,308	2,830,308	-	15,114,066	18.73%
	2020	2,745,234	2,745,234	-	15,298,677	17.94%
	2021	2,613,602	2,613,602	-	14,628,272	17.87%
	2022	2,727,501	2,727,501	-	15,494,794	17.60%
Contributory System						
	2014	\$ 45,711	\$ 45,711	\$ -	329,657	13.87%
	2015	37,808	37,808	-	261,465	14.46%
	2016	25,834	25,834	-	176,495	14.64%
	2017	23,518	23,518	-	125,060	18.81%
	2018	19,728	19,728	-	96,422	20.46%
	2019	16,600	16,600	-	96,494	17.20%
	2020	15,230	15,230	-	103,663	14.69%
	2021	7,368	7,368	-	50,956	14.46%
	2022	-	-	-	-	0.00%
Public Safety System						
	2014	\$ 3,848,671	\$ 3,848,671	\$ -	11,960,809	32.18%
	2015	4,024,013	4,024,013	-	12,179,370	33.04%
	2016	3,702,598	3,702,598	-	11,165,784	33.16%
	2017	4,219,768	4,219,768	-	12,753,801	33.09%
	2018	3,594,155	3,954,155	-	10,985,747	32.72%
	2019	3,343,238	3,343,238	-	9,880,595	33.84%
	2020	3,226,513	3,226,513	-	9,512,966	33.92%
	2021	2,539,575	2,539,575	-	7,589,187	33.46%
	2022	2,539,888	2,539,888	-	7,720,303	32.90%
Tier 2 Public Employees System*						
	2014	\$ 434,406	\$ 434,406	\$ -	2,995,316	14.50%
	2015	757,366	757,366	-	5,076,580	14.92%
	2016	957,028	957,028	-	6,389,458	14.98%
	2017	1,192,733	1,192,733	-	8,004,769	14.90%
	2018	1,427,835	1,427,835	-	9,320,041	15.32%
	2019	1,673,228	1,673,228	-	10,338,809	16.18%
	2020	1,774,441	1,774,441	-	11,286,750	15.72%
	2021	2,186,571	2,186,571	-	13,717,102	15.94%
	2022	2,987,719	2,987,719	-	18,646,967	16.02%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2022

	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
Tier 2 Public Safety and Firefighter System*						
2014	\$	142,447	\$ 142,447	\$ -	617,234	23.08%
2015		239,698	239,698	-	1,012,204	23.68%
2016		320,559	320,559	-	1,352,259	23.71%
2017		513,595	513,595	-	2,194,007	23.41%
2018		551,078	551,078	-	2,312,380	23.83%
2019		746,877	746,877	-	3,080,921	24.24%
2020		995,174	995,174	-	3,870,978	25.71%
2021		1,247,490	1,247,490	-	4,621,530	26.99%
2022		1,642,096	1,642,096	-	6,085,133	26.99%
Tier 2 Public Employees DC Only System*						
2014	\$	26,302	\$ 26,302	\$ -	422,754	6.22%
2015		47,771	47,771	-	712,589	6.70%
2016		65,559	65,559	-	916,448	7.15%
2017		92,724	92,724	-	1,403,259	6.61%
2018		131,099	131,099	-	1,954,366	6.71%
2019		170,876	170,876	-	2,456,661	6.96%
2020		194,795	194,795	-	2,908,599	6.70%
2021		248,312	248,312	-	3,689,395	6.73%
2022		290,976	290,976	-	4,521,999	6.43%
Tier 2 Public Safety and Firefighter DC Only System*						
2014	\$	12,784	\$ 12,784	\$ -	102,802	12.44%
2015		17,472	17,472	-	134,502	12.99%
2016		22,790	22,790	-	168,293	13.54%
2017		39,684	39,684	-	309,935	12.80%
2018		53,568	53,568	-	402,127	13.32%
2019		56,983	56,983	-	437,291	13.03%
2020		72,868	72,868	-	560,951	12.99%
2021		88,136	88,136	-	678,494	12.99%
2022		99,315	99,315	-	764,549	12.99%

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

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2022

Changes in Assumptions:

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

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. There are no assets accumulated in a trust to pay the related benefits. 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.

	2022	2021	2020	2019	2018	2017
Total OPEB liability:						
Service cost	\$ 49,324	\$ 145,205	\$ 114,131	\$ 105,330	\$ 107,628	\$ 621,941
Plan change	-	-	(526,509)	-	-	(439,968)
Interest	218,851	122,061	127,446	139,668	161,129	311,223
Assumption changes	(400,552)	383,017	675,609	-	-	(190,056)
Difference between actual and expected experience	855,707	-	2,387,592	(166,854)	(244,695)	(5,473,287)
Benefit payments	(909,785)	(718,118)	(703,723)	(622,938)	(672,946)	(366,951)
Net change in total OPEB liability	(186,455)	(67,835)	2,074,546	(544,794)	(648,884)	(5,537,098)
Total OPEB liability - beginning	5,833,494	5,901,329	3,826,783	4,371,577	5,020,461	10,557,559
Total OPEB liability - ending	\$ 5,647,039	\$ 5,833,494	\$ 5,901,329	\$ 3,826,783	\$ 4,371,577	\$ 5,020,461
Covered-employee payroll	12,403,548	16,649,548	16,322,998	28,599,352	28,038,580	24,118,690
Total OPEB liability as a percentage of covered-employee payroll	45.53%	35.04%	36.15%	13.38%	15.59%	20.82%

Use of Estimates

The OPEB Expense and OPEB Liability amounts are based on the 3.72% 20-year tax-exempt general obligation municipal bond index rate effective December 31, 2022.





**Supplementary
Information**



Nonmajor Governmental Funds

Paramedic Fund

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

Community Reinvestment Agency Fund (Blended Component Unit)

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

Impact Fees Fund

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

Municipal Services Fund

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

RAMP Tax Fund

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

Tourism Fund

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

Flood Control

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

Special Assessment Bond Fund

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

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022**

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
ASSETS				
Cash and investments	\$ 3,330,569	\$ 1,502,241	\$ 4,369,838	\$ 4,515,083
Accounts receivable net	-	-	-	147,814
Taxes receivable	156,752	10,678	-	1,110,633
Restricted cash and investments	-	-	-	-
Total assets	\$ 3,487,321	\$ 1,512,919	\$ 4,369,838	\$ 5,773,530
LIABILITIES				
Accounts payable	\$ 19,783	\$ 854,905	\$ 1,856	\$ 201,577
Deposits	-	-	-	1,748
Unearned revenue	-	-	-	100,095
Due to other funds	-	-	-	-
Total liabilities	19,783	854,905	1,856	303,420
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow - unavailable revenue - property taxes	113,948	-	-	45,949
Total deferred inflows of resources	113,948	-	-	45,949
FUND BALANCES (DEFICITS)				
Restricted	-	658,014	4,367,982	-
Committed	3,353,590	-	-	-
Assigned	-	-	-	5,424,161
Total fund balances (deficits)	\$ 3,353,590	\$ 658,014	\$ 4,367,982	\$ 5,424,161
Total liabilities and fund balances (deficits)	\$ 3,487,321	\$ 1,512,919	\$ 4,369,838	\$ 5,773,530



Special Revenue			Debt Service	
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	Total Nonmajor Governmental funds
\$ 7,137,674	\$ 4,080,560	\$ 2,731,311	\$ 5,292	\$ 27,672,568
-	-	-	-	147,814
1,055,764	1,366,003	87,977	-	3,787,807
-	-	-	4,809,755	4,809,755
<u>\$ 8,193,438</u>	<u>\$ 5,446,563</u>	<u>\$ 2,819,288</u>	<u>\$ 4,815,047</u>	<u>\$ 36,417,944</u>
\$ -	\$ -	\$ 158,814	\$ 311,529	\$ 1,548,464
-	-	-	84,000	85,748
-	-	-	-	100,095
-	-	-	19,600	19,600
-	-	158,814	415,129	1,753,907
-	-	60,386	-	220,283
-	-	60,386	-	220,283
8,193,438	5,446,563	2,600,088	4,399,918	25,666,003
-	-	-	-	3,353,590
-	-	-	-	5,424,161
<u>\$ 8,193,438</u>	<u>\$ 5,446,563</u>	<u>\$ 2,600,088</u>	<u>\$ 4,399,918</u>	<u>\$ 34,443,754</u>
<u>\$ 8,193,438</u>	<u>\$ 5,446,563</u>	<u>\$ 2,819,288</u>	<u>\$ 4,815,047</u>	<u>\$ 36,417,944</u>

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022**

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
REVENUES				
Taxes:				
Current property	\$ 3,244,457	\$ 2,917,719	\$ -	\$ 1,005,281
Sales	-	-	-	3,862,039
Delinquent	84,750	-	-	64,797
Total taxes	3,329,207	2,917,719	-	4,932,117
Other revenues:				
License and fees	175,091	-	1,330,502	1,653,078
Intergovernmental	-	562,686	-	2,222,534
Charges for services	-	-	-	1,564,949
Fines and forfeitures	-	-	-	318,155
Miscellaneous	30,293	-	62,080	113,269
Total revenues	3,534,591	3,480,405	1,392,582	10,804,102
EXPENDITURES				
Current:				
General government	-	-	-	3,228,842
Public safety	3,034,169	-	-	1,755,441
Streets and public improvement	-	-	111,174	4,593,629
Parks and recreation	-	-	-	-
Conservation and development	-	3,496,606	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay:				
Total expenditures	3,034,169	3,496,606	111,174	9,577,912
Excess (deficiency) of revenues over expenditures	500,422	(16,201)	1,281,408	1,226,190
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	358,291
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	358,291
SPECIAL ITEM				
Total special items	-	-	-	-
Net change in fund balances	500,422	(16,201)	1,281,408	1,584,481
Fund balances - beginning	2,853,168	674,215	3,086,574	3,839,680
Fund balances - ending	\$ 3,353,590	\$ 658,014	\$ 4,367,982	\$ 5,424,161

Special Revenue			Debt Service	Total Nonmajor Governmental funds
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	
\$ -	\$ -	\$ 2,121,899	\$ -	\$ 9,289,356
6,049,429	8,577,774	-	-	18,489,242
-	-	21,210	-	170,757
6,049,429	8,577,774	2,143,109	-	27,949,355
-	-	115,656	-	3,274,327
-	-	-	-	2,785,220
-	-	-	1,663,521	3,228,470
-	-	-	-	318,155
108,343	-	18,079	65,986	398,050
6,157,772	8,577,774	2,276,844	1,729,507	37,953,577
-	-	-	-	3,228,842
-	-	-	-	4,789,610
-	-	721,202	-	5,426,005
5,504,319	1,259,423	-	-	6,763,742
-	-	-	-	3,496,606
-	-	-	930,000	930,000
-	-	-	706,858	706,858
-	-	-	-	-
5,504,319	1,259,423	721,202	1,636,858	25,341,663
653,453	7,318,351	1,555,642	92,649	12,611,914
-	-	-	-	358,291
-	(4,540,621)	-	-	(4,540,621)
-	(4,540,621)	-	-	(4,182,330)
-	-	-	-	-
653,453	2,777,730	1,555,642	92,649	8,429,584
7,539,985	2,668,833	1,044,446	4,307,269	26,014,170
\$ 8,193,438	\$ 5,446,563	\$ 2,600,088	\$ 4,399,918	\$ 34,443,754

**Budgetary Comparison Schedule
Paramedic Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ 3,151,000	\$ 3,151,000	\$ 3,244,457	\$ 93,457
Delinquent taxes	71,500	71,500	84,750	13,250
Total taxes	<u>3,222,500</u>	<u>3,222,500</u>	<u>3,329,207</u>	<u>106,707</u>
Other revenues:				
License and fees	169,100	169,100	175,091	5,991
Intergovernmental	-	-	-	-
Miscellaneous	10,000	10,000	30,293	20,293
Total revenues	<u>3,401,600</u>	<u>3,401,600</u>	<u>3,534,591</u>	<u>132,991</u>
EXPENDITURES				
Public safety - paramedic services	3,234,483	3,303,982	3,034,169	269,813
Total expenditures	<u>3,234,483</u>	<u>3,303,982</u>	<u>3,034,169</u>	<u>269,813</u>
Excess (deficiency) of revenues over expenditures	<u>167,117</u>	<u>97,618</u>	<u>500,422</u>	<u>402,804</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	167,117	97,618	500,422	402,804
Fund balances - beginning	2,853,168	2,853,168	2,853,168	-
Fund balances - ending	<u>\$ 3,020,285</u>	<u>\$ 2,950,786</u>	<u>\$ 3,353,590</u>	<u>\$ 402,804</u>



**Budgetary Comparison Schedule
Community Reinvestment Agency Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ 2,440,000	\$ 2,440,000	\$ 2,917,719	\$ 477,719
Total taxes	<u>2,440,000</u>	<u>2,440,000</u>	<u>2,917,719</u>	<u>477,719</u>
Other revenues:				
Intergovernmental	545,000	545,000	562,686	17,686
Miscellaneous	-	-	-	-
Total revenues	<u>2,985,000</u>	<u>2,985,000</u>	<u>3,480,405</u>	<u>495,405</u>
EXPENDITURES				
Conservation and development	3,022,370	3,022,370	3,496,606	(474,236)
Total expenditures	<u>3,022,370</u>	<u>3,022,370</u>	<u>3,496,606</u>	<u>(474,236)</u>
Excess (deficiency) of revenues over expenditures	<u>(37,370)</u>	<u>(37,370)</u>	<u>(16,201)</u>	<u>21,169</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	<u>(37,370)</u>	<u>(37,370)</u>	<u>(16,201)</u>	<u>21,169</u>
Fund balances - beginning	674,215	674,215	674,215	-
Fund balances - ending	<u>\$ 636,845</u>	<u>\$ 636,845</u>	<u>\$ 658,014</u>	<u>\$ 21,169</u>

**Budgetary Comparison Schedule
Impact Fees Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total taxes	-	-	-	-
Other revenues:				
License and fees	635,000	635,000	1,330,502	695,502
Miscellaneous	12,400	12,400	62,080	49,680
Total revenues	647,400	647,400	1,392,582	745,182
EXPENDITURES				
Streets and public improvement	2,360,000	2,360,000	111,174	(2,248,826)
Total expenditures	2,360,000	2,360,000	111,174	(2,248,826)
Excess (deficiency) of revenues over expenditures	(1,712,600)	(1,712,600)	1,281,408	(1,503,644)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(1,712,600)	(1,712,600)	1,281,408	(1,503,644)
Fund balances - beginning	3,086,574	3,086,574	3,086,574	-
Fund balances - ending	\$ 1,373,974	\$ 1,373,974	\$ 4,367,982	\$ (1,503,644)



**Budgetary Comparison Schedule
Municipal Services Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property	\$ 916,000	\$ 916,000	\$ 1,005,281	\$ 89,281
Sales	3,703,864	3,703,864	3,862,039	158,175
Delinquent taxes	22,400	22,400	64,797	42,397
Total revenues	4,642,264	4,642,264	4,932,117	289,853
Other revenues:				
License and fees	1,170,200	1,170,200	1,653,078	482,878
Intergovernmental	1,920,000	1,920,000	2,222,534	302,534
Charges for services	971,000	1,306,500	1,564,949	258,449
Fines and forfeitures	245,000	245,000	318,155	73,155
Miscellaneous	3,100	3,100	113,269	110,169
Total revenues	8,951,564	9,287,064	10,804,102	1,517,038
EXPENDITURES				
General government				
Engineering	744,344	940,514	909,115	31,399
Planning	1,265,724	1,471,450	1,423,534	47,916
Building inspection	930,694	1,003,596	851,042	152,554
Administration	502,262	46,927	15,890	31,037
Garbage collection	80,000	80,000	29,261	50,739
	3,523,024	3,542,487	3,228,842	313,645
Public safety				
Sheriff	1,521,252	1,521,252	1,414,739	106,513
Animal control	263,550	299,733	266,191	33,542
Animal shelter	67,424	67,424	74,511	(7,087)
	1,852,226	1,888,409	1,755,441	132,968
Streets and public improvement				
Roads and highways	3,780,353	4,600,672	4,318,203	282,469
Sewer division	94,152	129,652	122,725	6,927
Weed department	156,934	169,871	152,701	17,170
	4,031,439	4,900,195	4,593,629	306,566
Total expenditures	9,406,689	10,331,091	9,577,912	753,179
Excess (deficiency) of revenues over expenditures	(455,125)	(1,044,027)	1,226,190	2,270,217
OTHER FINANCING SOURCES (USES)				
Transfers in	315,000	315,000	358,291	43,291
Transfers out	-	-	-	-
Total other financing sources (uses)	315,000	315,000	358,291	43,291
Net change in fund balances	(140,125)	(729,027)	1,584,481	2,313,508
Fund balances - beginning	3,839,680	3,839,680	3,839,680	-
Fund balances - ending	\$ 3,699,555	\$ 3,110,653	\$ 5,424,161	\$ 2,313,508

**Budgetary Comparison Schedule
RAMP Tax Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 5,850,000	\$ 5,850,000	\$ 6,049,429	\$ 199,429
Total taxes	5,850,000	5,850,000	6,049,429	199,429
Other revenues:				
Miscellaneous	50,000	50,000	108,343	58,343
Total revenues	5,900,000	5,900,000	6,157,772	257,772
EXPENDITURES				
General and administrative	87,750	87,750	90,742	(2,992)
Grants to other entities	9,250,000	9,250,000	5,413,577	3,836,423
Total expenditures	9,337,750	9,337,750	5,504,319	3,833,431
Excess (deficiency) of revenues over expenditures	(3,437,750)	(3,437,750)	653,453	4,091,203
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(3,437,750)	(3,437,750)	653,453	4,091,203
Fund balances - beginning	7,539,985	7,539,985	7,539,985	-
Fund balances - ending	\$ 4,102,235	\$ 4,102,235	\$ 8,193,438	\$ 4,091,203



**Budgetary Comparison Schedule
Tourism Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 7,160,000	\$ 7,160,000	\$ 8,577,774	\$ 1,417,774
Total revenues	<u>7,160,000</u>	<u>7,160,000</u>	<u>8,577,774</u>	<u>1,417,774</u>
Other revenues:				
Miscellaneous	-	-	-	-
Total revenues	<u>7,160,000</u>	<u>7,160,000</u>	<u>8,577,774</u>	<u>1,417,774</u>
EXPENDITURES				
Tourism promotion	1,248,000	1,277,923	1,259,423	280,282
Total expenditures	<u>1,248,000</u>	<u>1,277,923</u>	<u>1,259,423</u>	<u>280,282</u>
Excess (deficiency) of revenues over expenditures	<u>5,912,000</u>	<u>5,882,077</u>	<u>7,318,351</u>	<u>1,698,056</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(5,912,000)	(5,912,000)	(4,540,621)	1,371,379
Total other financing sources (uses)	<u>(5,912,000)</u>	<u>(5,912,000)</u>	<u>(4,540,621)</u>	<u>1,371,379</u>
Net change in fund balances	-	(29,923)	2,777,730	3,069,435
Fund balances - beginning	2,668,833	2,668,833	2,668,833	-
Fund balances - ending	<u>\$ 2,668,833</u>	<u>\$ 2,638,910</u>	<u>\$ 5,446,563</u>	<u>\$ 3,069,435</u>

**Budgetary Comparison Schedule
Flood Control
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property	\$ 2,064,000	\$ 2,064,000	\$ 2,121,899	\$ 57,899
Sales	-	-	-	-
Delinquent taxes	-	-	21,210	21,210
Total revenues	2,064,000	2,064,000	2,143,109	79,109
Other revenues:				
License and fees	32,600	32,600	115,656	83,056
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	18,079	18,079
Total revenues	2,096,600	2,096,600	2,276,844	180,244
EXPENDITURES				
Streets and public improvement of flood control	1,412,986	1,412,986	721,202	691,784
Total expenditures	1,412,986	1,412,986	721,202	691,784
Excess (deficiency) of revenues over expenditures	683,614	683,614	1,555,642	872,028
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	683,614	683,614	1,555,642	872,028
Fund balances - beginning	1,044,446	1,044,446	1,044,446	-
Fund balances - ending	\$ 1,728,060	\$ 1,728,060	\$ 2,600,088	\$ 872,028



**Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current property taxes	\$ 3,267,000	\$ 3,267,000	\$ 3,246,335	\$ (20,665)
Delinquent taxes	112,500	112,500	102,025	(10,475)
Total taxes	<u>3,379,500</u>	<u>3,379,500</u>	<u>3,348,360</u>	<u>(31,140)</u>
Other revenues:				
License and fees	231,800	231,800	175,091	(56,709)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	-	-	412	412
Total revenues	<u>3,611,300</u>	<u>3,611,300</u>	<u>3,523,863</u>	<u>(87,437)</u>
EXPENDITURES				
Debt service:				
Principal retirement	2,815,000	2,815,000	2,815,000	-
Interest and other charges	741,316	741,316	736,443	4,873
Total expenditures	<u>3,556,316</u>	<u>3,556,316</u>	<u>3,551,443</u>	<u>4,873</u>
Excess (deficiency) of revenues over expenditures	<u>54,984</u>	<u>54,984</u>	<u>(27,580)</u>	<u>(82,564)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	216,155	216,155	216,115	(40)
Transfers out	-	-	-	-
Bond proceeds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>216,155</u>	<u>216,155</u>	<u>216,115</u>	<u>(40)</u>
Net change in fund balances	271,139	271,139	188,535	(82,604)
Fund balances - beginning	<u>4,680,136</u>	<u>4,680,136</u>	<u>4,680,136</u>	-
Fund balances - ending	<u>\$ 4,951,275</u>	<u>\$ 4,951,275</u>	<u>\$ 4,868,671</u>	<u>\$ (82,604)</u>

**Budgetary Comparison Schedule
Special Assessment Bond Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total taxes	-	-	-	-
Other revenues:				
Charges for services	1,665,784	1,665,784	1,663,521	(2,263)
Miscellaneous	20,000	20,000	65,986	45,986
Total revenues	1,685,784	1,685,784	1,729,507	43,723
EXPENDITURES				
Debt service:				
Principal retirement	920,000	920,000	930,000	(10,000)
Interest and other charges	785,784	785,784	706,858	78,926
Total expenditures	1,705,784	1,705,784	1,636,858	68,926
Excess (deficiency) of revenues over expenditures	(20,000)	(20,000)	92,649	112,649
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(20,000)	(20,000)	92,649	112,649
Fund balances - beginning	4,307,269	4,307,269	4,307,269	-
Fund balances - ending	\$ 4,287,269	\$ 4,287,269	\$ 4,399,918	\$ 112,649



**Budgetary Comparison Schedule
Capital Projects Fund
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ -	\$ -	\$ -	\$ -
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	-	-	-	-
Miscellaneous	-	-	75,953	75,953
Total revenues	-	-	75,953	75,953
EXPENDITURES				
Capital improvements	9,975,545	9,847,778	3,001,352	6,846,426
Total capital outlay	9,975,545	9,847,778	3,001,352	6,846,426
Total expenditures	9,975,545	9,847,778	3,001,352	6,846,426
Excess (deficiency) of revenues over expenditures	(9,975,545)	(9,847,778)	(2,925,399)	6,922,379
OTHER FINANCING SOURCES (USES)				
Transfers in	10,206,000	10,206,000	34,505,593	24,299,593
Transfers out	-	-	-	-
Total other financing sources (uses)	10,206,000	10,206,000	34,505,593	24,299,593
Net change in fund balances	230,455	358,222	31,580,194	31,221,972
Fund balances - beginning	36,156,396	36,156,396	36,156,396	-
Fund balances - ending	\$ 36,386,851	\$ 36,514,618	\$ 67,736,590	\$ 31,221,972



Internal Service Funds

Termination Pool

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

Risk Management Fund

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

Fleet Management Fund

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

Garage

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

**Combining Statement of Net Position
Internal Service Funds
December 31, 2022**

	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Garage</u>	<u>Risk Management</u>	<u>Total</u>
ASSETS					
Current assets:					
Cash and investments	\$ 6,481,620	\$ 2,679,806	\$ 361,657	\$ 1,558,975	\$ 11,082,058
Accounts receivable net	-	-	-	-	-
Net pension asset	-	-	89,646	-	89,646
Total current assets	<u>6,481,620</u>	<u>2,679,806</u>	<u>451,303</u>	<u>1,558,975</u>	<u>11,171,704</u>
Noncurrent assets:					
Machinery and equipment	-	11,453,347	44,594	-	11,497,941
Accumulated depreciation	-	(8,682,299)	(34,255)	-	(8,716,554)
Total noncurrent assets	-	<u>2,771,048</u>	<u>10,339</u>	-	<u>2,781,387</u>
Total assets	<u>6,481,620</u>	<u>5,450,854</u>	<u>461,642</u>	<u>1,558,975</u>	<u>13,953,091</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows relating to pensions	-	-	78,308	-	78,308
Total deferred outflows	-	-	<u>78,308</u>	-	<u>78,308</u>
LIABILITIES					
Current liabilities:					
Accounts payable	-	11,723	1,060	507	13,290
Compensated absences	5,140,890	-	16,828	-	5,157,718
Other post employment benefit liability	924,704	-	-	-	924,704
Total current liabilities	<u>6,065,594</u>	<u>11,723</u>	<u>17,888</u>	<u>507</u>	<u>6,095,712</u>
Noncurrent liabilities:					
Compensated absences	-	-	-	-	-
Net pension liability	-	-	-	-	-
Other post employment benefit liability	4,722,336	-	-	-	4,722,336
Total noncurrent liabilities	<u>4,722,336</u>	-	-	-	<u>4,722,336</u>
Total liabilities	<u>10,787,930</u>	<u>11,723</u>	<u>17,888</u>	<u>507</u>	<u>10,818,048</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflow of resources relating to pensions	-	-	164,250	-	164,250
Total deferred inflows of resources	-	-	<u>164,250</u>	-	<u>164,250</u>
NET POSITION					
Net investment in capital assets	-	2,771,048	10,339	-	2,781,387
Unrestricted	(4,306,310)	2,668,083	347,473	1,558,468	267,714
Total net position	<u>\$ (4,306,310)</u>	<u>\$ 5,439,131</u>	<u>\$ 357,812</u>	<u>\$ 1,558,468</u>	<u>\$ 3,049,101</u>

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022**

	Termination Pool	Fleet Management	Garage	Risk Management	Total
OPERATING REVENUES					
Charges for services	\$ 1,826,713	\$ 1,401,657	\$ 735,732	\$ 2,137,724	\$ 6,101,826
Miscellaneous	-	-	-	64,063	64,063
Total operating revenues	<u>1,826,713</u>	<u>1,401,657</u>	<u>735,732</u>	<u>2,201,787</u>	<u>6,165,889</u>
OPERATING EXPENSES					
General and administrative	-	22,176	631,108	88,166	741,450
Depreciation	-	1,082,026	4,464	-	1,086,490
Claims and premiums	1,562,651	-	-	1,907,943	3,470,594
Total operating expenses	<u>1,562,651</u>	<u>1,104,202</u>	<u>635,572</u>	<u>1,996,109</u>	<u>5,298,534</u>
Operating income (loss)	<u>264,062</u>	<u>297,455</u>	<u>100,160</u>	<u>205,678</u>	<u>867,355</u>
NONOPERATING REVENUES (EXPENSES)					
Sale of capital assets	-	56,346	-	-	56,346
Total nonoperating revenues (expenses)	<u>-</u>	<u>56,346</u>	<u>-</u>	<u>-</u>	<u>56,346</u>
Income (loss) before contributions and transfers	264,062	353,801	100,160	205,678	923,701
Transfers					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	264,062	353,801	100,160	205,678	923,701
Total net position - beginning	<u>(4,570,372)</u>	<u>5,085,330</u>	<u>257,652</u>	<u>1,352,790</u>	<u>2,125,400</u>
Total net position - ending	<u>\$ (4,306,310)</u>	<u>\$ 5,439,131</u>	<u>\$ 357,812</u>	<u>\$ 1,558,468</u>	<u>\$ 3,049,101</u>

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022**

	<u>Termination Pool</u>	<u>Fleet Management</u>	<u>Garage</u>	<u>Risk Management</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 1,842,348	\$ 1,401,657	\$ 735,732	\$ 2,201,787	\$ 6,181,524
Payments to suppliers and contractors	-	(10,793)	(332,146)	(1,995,602)	(2,338,541)
Payments to employees	(1,539,080)	-	(311,727)	-	(1,850,807)
Net cash provided (used) by operating activities	<u>303,268</u>	<u>1,390,864</u>	<u>91,859</u>	<u>206,185</u>	<u>1,992,176</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Receipts of non operating grants	-	-	-	-	-
Transfers (to) from other funds	-	-	-	-	-
Interfund balances due to (from) other funds	-	-	-	-	-
Net cash provided (used) by non-capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(612,652)	-	-	(612,652)
Proceeds from disposal of capital assets	-	100,519	-	-	100,519
Net cash provided (used) by					
Capital and related financing activities	<u>-</u>	<u>(512,133)</u>	<u>-</u>	<u>-</u>	<u>(512,133)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	-	-	-	-	-
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided (used) - all activities	303,268	878,731	91,859	206,185	1,480,043
Cash and cash equivalents - beginning	6,178,352	1,801,075	269,798	1,352,790	9,602,015
Cash and cash equivalents - ending	<u>\$ 6,481,620</u>	<u>\$ 2,679,806</u>	<u>\$ 361,657</u>	<u>\$ 1,558,975</u>	<u>\$ 11,082,058</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ 264,062	\$ 297,455	\$ 100,160	\$ 205,678	\$ 867,355
Adjustments to reconcile operating income (loss):					
Depreciation expense	-	1,082,026	4,464	-	1,086,490
(increase) decrease in accounts receivable	15,635	-	-	-	15,635
Increase (decrease) in accounts payable	-	11,383	(1,600)	507	10,290
Increase (decrease) in other post-employment benefits	(186,455)	-	-	-	(186,455)
Increase (decrease) in net pension expense	-	-	(10,117)	-	(10,117)
Increase (decrease) in compensated absences	210,026	-	(1,048)	-	208,978
Net cash provided (used) by operating activities	<u>\$ 303,268</u>	<u>\$ 1,390,864</u>	<u>\$ 91,859</u>	<u>\$ 206,185</u>	<u>\$ 1,992,176</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Assets transferred from governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (loss) on sale of capital assets	-	-	-	-	-
Total non-cash investing, capital and financing activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial Funds

Treasurer's Tax Collection Fund

This fund accounts for the collection of real and personal property and other taxes for other governments and the disbursement of those taxes to those other governments

County Inmate Fund

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

Other Custodial Funds

This fund accounts for various assets held by the County as a custodian for other governments or organizations.

**Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022**

	<u>Treasurer's Tax Collection Custodial Fund</u>	<u>County Inmate Custodial Fund</u>	<u>County Custodial Fund</u>	<u>Total Custodial Funds</u>
ASSETS				
Cash	\$ 14,009,232	\$ 439,202	\$ 157,284	\$ 14,605,718
Taxes receivable	3,724,992	-	-	3,724,992
Delinquent taxes receivable	6,874,732	-	-	6,874,732
Total assets	<u>24,608,956</u>	<u>439,202</u>	<u>157,284</u>	<u>25,205,442</u>
LIABILITIES				
Accounts payable	58,093	174,799	-	232,892
Due to other governments	24,550,863	-	-	24,550,863
Total liabilities	<u>24,608,956</u>	<u>174,799</u>	<u>-</u>	<u>24,783,755</u>
NET POSITION				
Restricted for individuals, organizations, and other governments	<u>\$ -</u>	<u>\$ 264,403</u>	<u>\$ 157,284</u>	<u>\$ 421,687</u>

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



**Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022**

	Treasurer's Tax Collection Custodial Fund	County Inmate Custodial Fund	County Custodial Fund	Total Custodial Funds
ADDITIONS				
Tax collections for other governments	\$ 304,957,123	\$ -	\$ -	\$ 304,957,123
Inmate fund deposits	-	3,135,098	-	3,135,098
Miscellaneous collections	-	-	2,661	2,661
Total additions	<u>304,957,123</u>	<u>3,135,098</u>	<u>2,661</u>	<u>308,094,882</u>
DEDUCTIONS				
Tax disbursements to other governments	304,957,123	-	-	304,957,123
Payments to beneficiaries	-	3,181,561	-	3,181,561
Total deductions	<u>304,957,123</u>	<u>3,181,561</u>	<u>-</u>	<u>308,138,684</u>
Change in net position	-	(46,463)	2,661	(43,802)
Net position - beginning	-	310,866	154,623	465,489
Net position - ending	<u>\$ -</u>	<u>\$ 264,403</u>	<u>\$ 157,284</u>	<u>\$ 421,687</u>

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



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.

**A Component Unit of Weber County
Statement of Net Position
December 31, 2022**

	General Fund	Adjustments	Statement of Net Assets
ASSETS			
Cash and investments	\$ 3,775,134	\$ -	\$ 3,775,134
Accounts receivable, net	2,679,640	-	2,679,640
Taxes receivable	179,431	-	179,431
Prepayments	-	-	-
Other assets	-	1,887,275	1,887,275
Capital assets:			
Land	-	94,809	94,809
Construction in progress	-	-	-
Buildings & improvements	-	4,159,071	4,159,071
Equipment	-	883,579	883,579
Less accumulated depreciation	-	(1,414,959)	(1,414,959)
Total assets	<u>\$ 6,634,205</u>	<u>\$ 5,609,775</u>	<u>\$ 12,243,980</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	\$ -	\$ 1,648,585	\$ 1,648,585
	-	1,648,585	1,648,585
LIABILITIES			
Accounts payable	224,768	-	224,768
Unearned revenue	16,125	(5,076)	11,049
Long-term liabilities:			
Due within one year	-	315,439	315,439
Due after one year	-	-	-
Total liabilities	<u>240,893</u>	<u>310,363</u>	<u>551,256</u>
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	-	3,457,892	3,457,892
Unavailable revenue - property taxes	70,012	(70,012)	-
Total deferred inflow of resources	<u>70,012</u>	<u>3,387,880</u>	<u>3,457,892</u>
FUND BALANCE / NET POSITION			
Fund balance:			
Restricted	434,256	(434,256)	-
Unassigned	5,889,044	(5,889,044)	-
Total fund balances	<u>6,323,300</u>	<u>(6,323,300)</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6,634,205</u>		
Net position:			
Net investment in capital assets		3,722,500	3,722,500
Restricted		434,256	434,256
Unrestricted		5,726,661	5,726,661
Total net assets		<u>\$ 9,883,417</u>	<u>\$ 9,883,417</u>

**A Component Unit of Weber County
Statement of Changes in Net Position
For the Year Ended December 31, 2022**

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property taxes	\$ 1,963,484	\$ 57,736	\$ 2,021,220
Delinquent taxes	53,035	(53,035)	-
Licenses, permits and fees	122,643	-	122,643
Intergovernmental	11,450,285	-	11,450,285
Charges for services	2,550,682	-	2,550,682
Fines and forfeitures	34,283	-	34,283
Miscellaneous	83,998	-	83,998
Gain on sale of capital assets	19,611	-	19,611
Total revenues	<u>16,278,021</u>	<u>4,701</u>	<u>16,282,722</u>
EXPENDITURES / EXPENSES			
Current:			
Employee wages and benefits	8,717,800	(6,741)	8,711,059
Materials and services	6,446,946	(1,274,117)	5,172,829
Depreciation	-	194,875	194,875
Capital outlay	1,178,071	(1,106,043)	72,028
Total expenditures / expenses	<u>16,342,817</u>	<u>(2,192,026)</u>	<u>14,150,791</u>
Revenues over (under) expenditures	(64,796)	2,196,727	2,131,931
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	(64,796)	2,196,727	2,131,931
Fund balance / net position, January 1	6,388,096		7,751,486
Fund balance / net position, December 31	<u>\$ 6,323,300</u>		<u>\$ 9,883,417</u>

**A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Taxes:				
Current property taxes	\$ 1,904,000	\$ 1,904,000	\$ 1,963,484	\$ 59,484
Delinquent taxes	45,400	45,400	53,035	7,635
Total taxes	1,949,400	1,949,400	2,016,519	67,119
Other revenues:				
Intergovernmental	9,964,574	11,591,195	11,450,285	(140,910)
License and fees	130,300	130,300	122,643	(7,657)
Charges for services	2,143,450	2,143,450	2,550,682	407,232
Fines and forfeitures	25,500	25,500	34,283	8,783
Miscellaneous	27,500	30,699	83,998	53,299
Sale of capital assets	14,000	14,000	19,611	5,611
Total revenues	14,254,724	15,884,544	16,278,021	393,477
EXPENDITURES				
Current:				
Wages and benefits	9,537,132	9,741,825	8,717,800	(1,024,025)
Materials and services	5,062,862	6,453,327	6,446,946	(6,381)
Capital outlay:	174,500	1,229,914	1,178,071	(51,843)
Total expenditures	14,774,494	17,425,066	16,342,817	(1,082,249)
Excess (deficiency) of revenues over expenditures	(519,770)	(1,540,522)	(64,796)	1,475,726
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(519,770)	(1,540,522)	(64,796)	1,475,726
Fund balances - beginning	6,388,096	6,388,096	6,388,096	-
Fund balances - ending	\$ 5,868,326	\$ 4,847,574	\$ 6,323,300	\$ 1,475,726

Other Schedules

Statement of Taxes Charged and Collected

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

Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2022

Fund Description	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.		Total Taxes Charged
									Assessed Property Taxes Charged	Personal Property Taxes Charged	
WEBER COUNTY											
Weber County	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.001145	0.001145	0.001424	33,789,116	1,050,714	2,481,052	37,320,882
Weber County G O Bond Fund	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000109	0.000109	0.000141	3,216,606	100,024	245,666	3,562,296
Library	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000421	0.000421	0.000474	12,423,771	386,332	825,856	13,635,959
Weber / Morgan Health	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000066	0.000066	0.000082	1,947,670	60,565	142,870	2,151,104
Paramedic Fund	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000109	0.000109	0.000136	3,216,606	100,024	236,954	3,553,585
Weber County Flood Control	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000015	0.000015	0.000012	442,652	13,765	20,908	477,325
Multicounty Assess & Collect	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000173	0.000173	0.000214	5,105,255	158,754	372,855	5,636,864
Assess & Collect / County	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000072	0.000072	0.000046	2,124,730	66,071	80,146	2,270,948
Tax Sale Fees	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
SCHOOL DISTRICTS											
Ogden City School Distr	8,210,963,864	211,405,008	1,023,234,462	9,445,603,334	0.006903	0.006903	0.007425	56,680,284	1,459,329	7,597,516	65,737,128
Ogden School Judgment Levy	8,210,963,864	211,412,674	1,023,234,462	9,445,611,000	0.000000	0.000000	0.000000	-	-	-	-
Weber School District	21,299,181,159	706,249,300	719,077,367	22,724,507,826	0.005468	0.005468	0.005500	116,463,923	3,861,771	3,954,926	124,280,619
State Charter School Levy Ogden	8,210,963,864	211,405,008	1,023,234,462	9,445,603,334	0.000130	0.000130	0.000160	1,067,425	27,483	163,718	1,258,625
State Charter School Levy Weber	21,299,181,159	706,249,300	719,077,367	22,724,507,826	0.000046	0.000046	0.000066	979,762	32,487	47,459	1,059,709
CITIES & TOWNS											
Farr West City	969,462,964	17,701,896	54,110,274	1,041,275,134	0.000349	0.000349	0.000424	338,343	6,178	22,943	367,463
Harrisville City	636,414,938	10,181,661	12,038,055	658,634,654	0.001500	0.001500	0.000708	954,622	15,272	8,523	978,418
Hooper City	940,518,858	9,416,904	4,288,030	954,223,792	0.000284	0.000284	0.000353	267,107	2,674	1,514	271,295
Huntsville Town	163,231,359	2,053,768	1,150,949	166,436,076	0.000664	0.000664	0.000939	108,386	1,364	1,081	110,830
North Ogden City	2,258,611,345	26,273,494	17,497,063	2,302,381,902	0.001130	0.001130	0.001180	2,552,231	29,689	20,647	2,602,566
Ogden City	8,284,966,648	212,283,470	1,036,407,456	9,533,657,574	0.002267	0.002267	0.002397	18,782,019	481,247	2,484,269	21,747,535
Plain City	859,996,985	18,649,401	9,040,026	887,686,412	0.000238	0.000238	0.000298	204,679	4,439	2,694	211,812
Pleasant View City	1,234,609,541	21,068,432	65,560,415	1,321,238,388	0.000783	0.000783	0.000941	966,699	16,497	61,692	1,044,888
Riverdale City	1,272,167,289	38,767,916	76,547,825	1,387,483,030	0.001420	0.001420	0.000848	1,806,478	55,050	64,913	1,926,441
Roy City	3,083,878,164	63,676,208	61,987,592	3,209,541,964	0.001484	0.001484	0.001733	4,576,475	94,495	107,425	4,778,395
South Ogden City	1,825,345,019	26,019,226	44,018,745	1,895,382,990	0.002408	0.002408	0.002650	4,395,431	62,654	116,650	4,574,735
Uintah City	152,201,627	12,162,934	6,724,903	171,089,464	0.000298	0.000298	0.000594	45,356	3,625	3,995	52,975
Washington Terrace City	792,871,326	11,185,493	35,824,555	839,881,374	0.001733	0.001733	0.002187	1,374,046	19,384	78,348	1,471,779
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr	4,193,716,333	113,622,399	336,414,441	4,643,753,173	0.000156	0.000156	0.000188	654,220	17,725	63,246	735,191
Hooper Water Imp Distr	1,776,473,847	19,596,211	5,611,087	1,801,681,145	0.000196	0.000196	0.000246	348,189	3,841	1,380	353,410
Powder Mtn Water&Sewer	-	-	-	-	0.000000	0.000000	0.000000	11,070	-	-	11,070
Powder Mtn Water & Sewer Distr	349,258,340	1,188,417	6,341,888	356,788,645	0.000278	0.000278	0.000302	97,094	330	1,915	99,339
Roy Secondary Water	-	-	-	-	0.000000	0.000000	0.000000	2,612,644	-	-	2,612,644
Roy Water Conservancy Distr	3,257,837,748	67,690,831	61,534,408	3,387,062,987	0.000044	0.000044	0.000056	143,345	2,978	3,446	149,769
South Ogden Cons Dist	-	-	-	-	0.000000	0.000000	0.000000	3,096,973	-	-	3,096,973
Uintah Highlands Improv	495,374,715	7,450,241	8,123,942	510,948,898	0.000403	0.000403	0.000505	199,636	3,002	4,103	206,741
W Warren / Warren Water Imp Dis	132,909,546	4,822,635	438,973	138,171,154	0.000197	0.000197	0.000248	26,183	950	109	27,242
Weber Basin Water	-	-	-	-	0.000000	0.000000	0.000000	3,426,190	-	-	3,426,190
Weber Basin Water - General	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000167	0.000167	0.000132	4,928,194	153,248	229,985	5,311,428
Weber Basin Water - Ogden	8,284,966,648	212,283,470	1,036,407,456	9,533,657,574	0.000217	0.000217	0.000267	1,797,838	46,066	276,721	2,120,624
Weber/Box Elder Conservancy Dis	-	-	-	-	0.000000	0.000000	0.000000	4,485,335	-	-	4,485,335
Wolf Crk Water&Swr	-	-	-	-	0.000000	0.000000	0.000000	3,013	-	-	3,013
SEWER DISTRICTS											
Central Weber Sewer Distr	21,026,483,897	236,530,728	1,526,006,727	22,789,021,352	0.000482	0.000482	0.000503	10,134,765	114,008	767,581	11,016,354
North Davis Sewer Distr	3,297,240,263	63,380,443	73,493,196	3,434,113,902	0.000468	0.000468	0.000682	1,543,108	29,662	50,122	1,622,893

Treasurer's Relief				Other Collections							Tax Increment		Net Revenue
Unpaid Taxes	Abatements	Other Relief	Total Relief	Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Misc Collections	Delinquent Taxes	Interest & Penalty	Paid to RDAs	Refunds	for Distribution
993,567	803,145	-	1,796,712	35,524,170	95.20%	(11,261)	1,839,251	302,908	956,345	610,324	1,738,001	158,711	37,325,025
82,896	76,471	-	159,367	3,402,929	95.50%	(1,408)	175,091	27,456	98,871	4,657	166,368	17,778	3,523,450
319,700	295,173	-	614,872	13,021,087	95.50%	(1,077)	676,266	105,150	289,131	14,444	586,895	42,849	13,475,257
50,171	46,295	-	96,465	2,054,639	95.50%	(644)	106,018	16,581	51,469	2,474	100,166	7,834	2,122,537
82,862	76,458	-	159,320	3,394,264	95.50%	(1,099)	175,091	27,394	82,286	3,964	165,523	12,080	3,504,297
11,358	10,504	-	21,862	455,463	95.40%	285	24,095	3,704	6,961	414	6,302	900	483,720
131,502	121,346	-	252,848	5,384,016	95.50%	(1,763)	277,896	43,791	138,073	6,689	95,319	22,180	5,731,203
54,439	50,387	-	104,826	2,166,122	95.40%	1,982	115,656	17,542	20,722	1,465	63,638	1,087	2,258,764
-	-	-	-	-	100.00%	-	-	-	10,253	-	-	-	10,253
1,687,922	937,315	-	2,625,238	63,111,891	96.00%	2,217	2,446,182	197,206	1,542,287	82,089	3,515,540	168,863	63,697,469
-	-	-	-	-	100.00%	-	-	-	3	1	-	-	4
2,813,345	3,089,643	-	5,902,987	118,377,632	95.30%	11,697	6,845,760	1,205,593	2,272,160	115,689	3,204,329	388,258	125,235,944
31,920	17,659	-	49,579	1,209,047	96.10%	(688)	46,068	3,834	34,955	1,780	73,265	3,676	1,218,055
23,671	26,038	-	49,709	1,010,000	95.30%	(438)	57,591	10,301	26,437	1,175	29,348	3,991	1,071,727
3,953	10,726	-	14,679	352,784	96.00%	(93)	27,138	4,320	2,626	239	-	921	386,093
16,689	25,250	-	41,939	936,479	95.70%	446	59,863	6,207	8,950	661	-	877	1,011,729
7,319	11,379	-	18,698	252,597	93.10%	(8)	19,910	2,883	8,062	416	-	676	283,184
7,474	1,352	-	8,826	102,004	92.00%	(11)	3,133	376	5,095	168	-	233	110,532
42,311	72,099	-	114,409	2,488,157	95.60%	21	146,687	12,965	35,577	2,399	139,456	4,144	2,542,206
556,766	307,808	-	864,574	20,882,960	96.00%	2,181	809,227	67,282	535,075	28,174	1,260,491	58,783	21,005,625
3,627	6,425	-	10,053	201,759	95.30%	(14)	18,114	3,390	1,599	127	-	1,589	223,386
27,856	24,595	-	52,451	992,437	95.00%	(203)	57,482	6,939	23,238	1,334	71,497	1,863	1,007,867
23,405	37,605	-	61,011	1,865,430	96.80%	1,928	78,820	11,248	17,349	871	345,528	3,725	1,626,393
64,801	186,035	-	250,836	4,527,559	94.80%	(288)	318,403	10,930	60,734	4,304	55,897	18,149	4,847,596
99,934	95,888	-	195,821	4,378,914	95.70%	(69)	220,990	10,653	43,812	3,247	168,306	8,906	4,480,335
987	1,261	-	2,248	50,727	95.80%	(64)	3,517	1,553	5,201	70	-	209	60,795
33,596	35,958	-	69,555	1,402,224	95.30%	(452)	77,675	3,967	20,788	1,468	98,631	2,926	1,404,113
14,699	14,780	-	29,479	705,712	96.00%	(237)	48,121	8,684	14,743	755	17,283	3,972	756,523
6,777	15,621	-	22,398	331,013	93.70%	(9)	25,403	2,391	5,795	387	-	982	363,998
4,950	-	-	4,950	6,121	55.30%	-	-	23	-	-	-	-	6,144
3,599	615	-	4,215	95,125	95.80%	-	951	341	13,707	345	-	60	110,409
32,855	-	-	32,855	2,579,790	98.70%	-	-	5,404	26,189	-	-	-	2,611,383
2,158	5,934	-	8,092	141,677	94.60%	(19)	9,963	535	1,960	137	1,820	637	151,796
68,256	-	-	68,256	3,028,717	97.80%	-	-	6,405	62,432	-	-	-	3,097,554
4,555	4,753	-	9,308	197,433	95.50%	(23)	9,842	429	1,419	153	-	420	208,833
272	480	-	752	26,491	97.20%	-	1,912	299	1,179	21	-	79	29,823
69,140	-	-	69,140	3,357,050	98.00%	-	-	7,086	47,097	-	-	-	3,411,233
126,439	116,938	-	243,377	5,068,050	95.40%	3,069	268,257	41,114	84,309	4,870	115,715	13,251	5,340,703
53,541	29,476	-	83,017	2,037,607	96.10%	(1,135)	77,460	6,783	57,541	2,878	97,118	6,104	2,077,912
78,577	-	-	78,577	4,406,758	98.20%	-	-	9,277	54,809	-	-	-	4,470,844
983	-	-	983	2,030	67.40%	-	-	6	325	-	-	-	2,361
252,241	236,837	-	489,078	10,527,276	95.60%	1,082	552,686	63,870	188,133	11,952	356,641	22,379	10,965,979
20,464	58,563	-	79,027	1,543,866	95.10%	(422)	100,255	3,496	23,313	1,530	100,176	6,367	1,565,495

continued

Fund Description	Year-End Real	Year-End Centr.	Year-End	Total Year-End	Current	Current	Prior Year	Real	Centr.	Personal	Total Taxes
	Property Value	Assessed	Personal		Property Tax	Centr.	Property	Property	Property	Property	
	After B.O.E.	Property Value	Property Value	Value	Rate	Tax Rate	Tax Rate	Taxes	Taxes	Taxes	Charged
								Charged	Charged	Charged	
CEMETERY DISTRICTS											
Ben Lomond Cemetery Distr	3,787,116,700	63,978,351	98,581,224	3,949,676,275	0.000037	0.000037	0.000047	140,123	2,367	4,633	147,124
Eden Cemetery Distr	1,319,617,053	11,770,145	8,617,202	1,340,004,400	0.000037	0.000037	0.000049	48,826	436	422	49,684
Liberty Cemetery Maint Distr	542,316,999	4,431,793	9,322,063	556,070,855	0.000018	0.000018	0.000026	9,762	80	242	10,084
Plain City Cemetery	1,017,974,351	28,672,050	9,274,950	1,055,921,351	0.000039	0.000039	0.000049	39,701	1,118	454	41,274
Warren / W Warren Cemetery	189,176,633	249,034,184	59,413,042	497,623,859	0.000111	0.000111	0.000120	20,999	27,643	7,130	55,771
West Weber / Taylor Cemetery	578,812,580	27,059,642	2,642,604	608,514,826	0.000090	0.000090	0.000112	52,093	2,435	296	54,824
PARK IMPROVEMENT DISTRICTS											
Ogden Valley Parks Service Area	2,986,293,615	26,303,864	52,879,749	3,065,477,228	0.000069	0.000069	0.000091	206,054	1,815	4,812	212,681
West Warren Park Distr	553,433,633	36,340,577	2,567,880	592,342,090	0.000158	0.000158	0.000196	87,443	5,742	503	93,688
Western Weber Park Dist	112,455,181	223,117,575	59,288,994	394,861,750	0.000163	0.000163	0.000173	18,330	36,368	10,257	64,955
REDEVELOPMENT DISTRICTS											
Mar/Slat North East Commercial	17,622,015	-	-	17,622,015	0.000000	0.000000	0.000000	39,199	-	-	39,199
Mar/Slat Redevel Jeremiah West CR	16,702,635	24,036	1,348,192	18,074,863	0.000000	0.000000	0.000000	55,452	-	-	55,452
Mar/Slat Redevel Sierra RV CDA	20,443,300	10,856	463,754	20,917,910	0.000000	0.000000	0.000000	120,245	-	-	120,245
MIDA Redevel Falcon Hill	213,663,600	9,887	10,781,947	224,455,434	0.000000	0.000000	0.000000	1,858,064	-	-	1,858,064
No Ogden Redevel C B D	109,693,802	1,120,314	5,715,426	116,529,542	0.000000	0.000000	0.000000	859,817	-	-	859,817
No Ogden Redevel Downtown CDA	66,106,309	680,380	2,376,869	69,163,558	0.000000	0.000000	0.000000	217,881	-	-	217,881
Ogden Redevel 12 Street	21,295,832	124,432	1,589,439	23,009,703	0.000000	0.000000	0.000000	186,491	-	-	186,491
Ogden Redevel Adams CRA	151,880,130	580,850	1,515,918	153,976,898	0.000000	0.000000	0.000000	953,742	-	-	953,742
Ogden Redevel C B D Mall	94,881,581	970,636	4,932,781	100,784,998	0.000000	0.000000	0.000000	1,120,146	-	-	1,120,146
Ogden Redevel Continental CRA	30,467,234	289,971	5,073,050	35,830,255	0.000000	0.000000	0.000000	159,861	-	-	159,861
Ogden Redevel East Washington	57,818,252	622,997	924,037	59,365,286	0.000000	0.000000	0.000000	440,583	-	-	440,583
Ogden Redevel Fairmount	42,191,382	61,673	84,697,806	126,950,861	0.000000	0.000000	0.000000	1,225,233	-	-	1,225,233
Ogden Redevel Flagship CRA	41,057,040	-	20,129,378	61,186,418	0.000000	0.000000	0.000000	438,612	-	-	438,612
Ogden Redevel Kiesel CDA	63,165,013	183,183	5,628,690	68,976,886	0.000000	0.000000	0.000000	496,969	-	-	496,969
Ogden Redevel Lincoln	68,116,024	110,317	2,257,706	70,484,047	0.000000	0.000000	0.000000	378,117	-	-	378,117
Ogden Redevel Ogden River	63,007,510	466,743	2,277,998	65,752,251	0.000000	0.000000	0.000000	447,769	-	-	447,769
Ogden Redevel So Wall EDA	24,729,131	66,505	970,034	25,765,670	0.000000	0.000000	0.000000	150,248	-	-	150,248
Ogden Redevel South C B D	15,204,607	361,246	908,027	16,473,880	0.000000	0.000000	0.000000	51,838	-	-	51,838
Ogden Redevel Trackline EDA	46,948,971	363,912	5,097,508	52,410,391	0.000000	0.000000	0.000000	467,031	-	-	467,031
Pleasant View Redevel Bus Park	95,164,336	810,284	28,540,139	124,514,759	0.000000	0.000000	0.000000	857,093	-	-	857,093
Riverdale Redevel 550 West	50,731,310	323,502	2,748,267	53,803,079	0.000000	0.000000	0.000000	378,766	-	-	378,766
Roy Redevel New Iomega	52,864,745	74,151	4,386,512	57,325,408	0.000000	0.000000	0.000000	327,539	-	-	327,539
Roy Redevel City Center-Alb #272	10,810,452	46,721	1,231,658	12,088,831	0.000000	0.000000	0.000000	54,237	-	-	54,237
So Ogden Redevel Automall	6,333,000	17,726	526,709	6,877,435	0.000000	0.000000	0.000000	25,051	-	-	25,051
So Ogden Redevel City Center CRA	232,129,082	897,657	12,395,413	245,422,152	0.000000	0.000000	0.000000	315,814	-	-	315,814
Wash Terrace Redevel Southeast	109,757,050	1,568,857	2,981,199	114,307,106	0.000000	0.000000	0.000000	543,130	-	-	543,130
WC Redevel Summit-Eden	216,726,233	1,698,609	6,209,248	224,634,090	0.000000	0.000000	0.000000	872,347	-	-	872,347
OTHER DISTRICTS											
Mosquito Abatement Distr	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000068	0.000068	0.000084	2,006,690	62,400	146,354	2,215,445
North View Fire Dist	4,129,635,824	57,523,587	95,095,522	4,282,254,933	0.001011	0.001011	0.001037	4,175,062	58,156	98,614	4,331,832
Ogden Vly Translator	-	-	-	-	0.000000	0.000000	0.000000	87,696	-	-	87,696
Ogden City Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	23,607	-	-	23,607
Summit Road Overlay	228,843,909	686,867	160,309	229,691,085	0.000734	0.000734	0.000666	167,971	504	107	168,582
Unincorp Delinquent Trash Fees	-	-	-	-	0.000000	0.000000	0.000000	27,039	-	-	27,039
Unincorp Services Fund	4,313,771,084	385,258,358	219,085,034	4,918,114,476	0.000175	0.000175	0.000220	754,910	67,420	48,199	870,529
Weber Area 911 And Em Serv	29,510,145,023	917,654,308	1,742,311,829	32,170,111,160	0.000173	0.000173	0.000215	5,105,255	158,754	374,597	5,638,606
Weber Fire District	9,261,283,768	489,549,007	383,390,097	10,134,222,872	0.001071	0.001071	0.001221	9,918,835	524,307	468,119	10,911,261
Weber Fire G.O. Bond-2006	9,717,026,148	489,590,543	398,778,288	10,605,394,979	0.000036	0.000036	0.000048	349,813	17,625	19,141	386,580
West Haven Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	5,101	-	-	5,101
								343,624,054	9,448,867	21,727,108	374,800,030

Treasurer's Relief						Other Collections						Tax Increment		Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief	Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Misc Collections	Delinquent Taxes	Interest & Penalty	Paid to RDAs	Refunds		
2,888	3,846	-	6,734	140,390	95.40%	(23)	8,118	988	2,801	170	8,579	380	143,485	
1,954	418	-	2,372	47,311	95.20%	(3)	1,251	1,332	2,512	92	-	137	52,358	
269	126	-	396	9,688	96.10%	(1)	443	110	211	13	-	34	10,430	
714	1,257	-	1,971	39,302	95.20%	(2)	3,422	657	375	24	-	377	43,401	
502	331	-	833	54,938	98.50%	1	1,326	475	2,603	36	-	132	59,247	
2,290	1,487	-	3,776	51,048	93.10%	(1)	3,532	2,821	1,529	67	-	322	58,674	
9,179	1,901	-	11,080	201,601	94.80%	(27)	5,265	3,589	9,874	375	-	491	220,186	
3,774	2,380	-	6,154	87,533	93.40%	(2)	5,029	5,194	6,934	155	-	299	104,544	
623	152	-	775	64,180	98.80%	10	1,096	310	873	42	-	142	66,369	
-	-	-	-	39,199	100.00%	-	-	81	-	-	-	-	39,280	
-	-	-	-	55,452	100.00%	-	-	115	-	-	-	-	55,567	
-	-	-	-	120,245	100.00%	-	-	249	-	-	-	-	120,494	
-	-	-	-	1,858,064	100.00%	-	-	3,843	-	-	-	-	1,861,907	
-	-	-	-	859,817	100.00%	-	-	1,778	-	-	-	-	861,595	
-	-	-	-	217,881	100.00%	-	-	451	-	-	-	-	218,332	
-	-	-	-	186,491	100.00%	-	-	386	-	-	-	-	186,877	
-	-	-	-	953,742	100.00%	-	-	1,973	-	-	-	-	955,715	
-	-	-	-	1,120,146	100.00%	-	-	2,317	-	-	-	-	1,122,463	
-	-	-	-	159,861	100.00%	-	-	331	-	-	-	-	160,192	
-	-	-	-	440,583	100.00%	-	-	911	-	-	-	-	441,494	
-	-	-	-	1,225,233	100.00%	-	-	2,534	-	-	-	-	1,227,767	
-	-	-	-	438,612	100.00%	-	-	907	-	-	-	-	439,519	
-	-	-	-	496,969	100.00%	-	-	1,028	-	-	-	-	497,997	
-	-	-	-	378,117	100.00%	-	-	782	-	-	-	-	378,899	
-	-	-	-	447,769	100.00%	-	-	926	-	-	-	-	448,695	
-	-	-	-	150,248	100.00%	-	-	311	-	-	-	-	150,559	
-	-	-	-	51,838	100.00%	-	-	107	-	-	-	-	51,945	
-	-	-	-	467,031	100.00%	-	-	966	-	-	-	-	467,997	
-	-	-	-	857,093	100.00%	-	-	1,773	-	-	-	-	858,866	
-	-	-	-	378,766	100.00%	-	-	783	-	-	-	-	379,549	
-	-	-	-	327,539	100.00%	-	-	677	-	-	-	-	328,216	
-	-	-	-	54,237	100.00%	-	-	112	-	-	-	-	54,349	
-	-	-	-	25,051	100.00%	-	-	52	-	-	-	-	25,103	
-	-	-	-	315,814	100.00%	-	-	653	-	-	-	-	316,467	
-	-	-	-	543,130	100.00%	-	-	1,123	-	-	-	-	544,253	
-	-	-	-	872,347	100.00%	-	-	1,804	-	-	-	-	874,151	
51,688	47,696	-	99,384	2,116,060	95.50%	(641)	109,231	17,145	54,189	2,616	69,207	8,722	2,220,671	
85,071	113,263	-	198,335	4,133,498	95.40%	189	245,807	24,780	68,180	4,248	191,154	6,604	4,278,944	
1,704	-	-	1,704	85,992	98.10%	-	-	181	1,728	-	-	-	87,901	
11,120	-	-	11,120	12,487	52.90%	-	-	49	3,282	-	-	-	15,818	
7,263	-	-	7,263	161,320	95.70%	1	76	706	27,689	647	-	5	190,434	
2,461	-	-	2,461	24,578	90.90%	-	-	56	1,595	-	-	-	26,229	
30,171	9,723	-	39,894	830,635	95.40%	(275)	28,386	15,993	35,739	1,182	-	3,609	908,051	
131,509	121,348	-	252,857	5,385,749	95.50%	(1,712)	277,896	43,646	134,948	6,497	174,368	20,673	5,651,983	
313,714	228,862	-	542,576	10,368,685	95.00%	(859)	560,642	161,811	310,624	12,814	23,993	51,544	11,338,180	
11,121	8,083	-	19,204	367,376	95.00%	(138)	19,495	5,840	13,469	518	721	2,829	403,010	
-	-	-	-	5,101	100.00%	-	-	11	2,158	-	-	-	7,270	
8,579,592	7,391,685	-	15,971,278	358,828,754		-	16,991,789	2,572,983	7,562,323	941,167	13,041,275	1,081,759	372,773,982	



An aerial photograph of a mountain valley at sunset. The sky is a mix of blue and orange, with clouds catching the low sun. In the foreground, a residential neighborhood with houses and trees is visible. In the middle ground, there are large green fields, possibly golf courses. In the background, rugged mountains are partially covered in snow, with the sun casting a golden glow on their peaks. A dark blue rectangular box is overlaid on the upper portion of the image, containing the text "STATISTICAL SECTION" in white, bold, sans-serif capital letters. The box is framed by a thin white double-line border.

STATISTICAL SECTION



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

Financial Trends Information

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

Net Position by Component.....150
 Changes in Net Position.....152
 Fund Balances – Governmental Funds.....154
 Changes in Fund Balances – Governmental Funds.....156

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.

Assessed/Taxable and Estimated Market Value of Taxable Property.....158
 Property Tax Rates – Direct and Overlapping Governments – All Taxing Districts.....159
 Principal Property Taxpayers.....160
 Property Tax Levies and Collections.....161

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.

Ratios of Outstanding Debt162
 Ratios of General Bonded Debt Outstanding.....164
 Computation of Overlapping Debt.....165
 Legal Debt Margin.....166
 Pledged Revenue Coverage.....167

Demographic and Economic Information

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

Demographic and Economic Indicators.....168
 Largest Employers.....169

Operating Information

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

Full-Time Equivalent Employees by Function.....170
 Operating Indicators by Function.....171
 Capital Asset Statistics by Function.....173

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

**Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)**

	2022	2021	2020	2019
Governmental activities:				
Net investment in capital assets	\$ 185,885,157	\$ 175,348,802	\$ 172,388,719	\$ 162,770,073
Restricted	88,209,106	76,980,715	59,434,025	56,250,528
Unrestricted	129,213,491	63,569,597	53,687,603	45,830,724
Total governmental activities net position	<u>403,307,754</u>	<u>315,899,114</u>	<u>285,510,347</u>	<u>264,851,325</u>
Business-type activities:				
Net investment in capital assets	9,795,519	8,667,577	8,848,534	9,999,993
Restricted	-	-	-	-
Unrestricted	4,234,317	4,003,110	2,686,867	92,408
Total business-type activities net position	<u>14,029,836</u>	<u>12,670,687</u>	<u>11,535,401</u>	<u>10,092,401</u>
Primary government:				
Net investment in capital assets	195,680,676	184,016,379	181,237,253	172,770,066
Restricted	88,209,106	76,980,715	59,434,025	56,250,528
Unrestricted	133,447,808	67,572,707	56,374,470	45,923,132
Total primary government net position	<u>\$ 417,337,590</u>	<u>\$ 328,569,801</u>	<u>\$ 297,045,748</u>	<u>\$ 274,943,726</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.



2018	2017	2016	2015	2014	2013
\$ 162,153,283	\$ 153,184,718	\$ 148,588,896	\$ 131,294,134	\$ 120,865,911	\$ 102,390,851
46,244,215	55,236,080	47,750,535	56,017,167	41,782,851	37,951,506
30,044,882	10,713,471	(1,289,377)	(3,261,940)	11,303,085	16,891,021
<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>	<u>157,233,378</u>
10,354,824	10,830,107	11,322,355	11,263,539	11,255,612	11,467,927
-	-	-	-	-	-
(772,747)	(1,802,180)	(2,375,128)	(2,197,764)	(1,515,699)	(1,382,373)
<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>	<u>10,085,554</u>
172,508,107.000	164,014,825	159,911,251	142,557,673	132,121,523	113,858,778
46,244,215	55,236,080	47,750,535	56,017,167	41,782,851	37,951,506
29,272,135	8,911,291	(3,664,505)	(5,459,704)	9,787,386	15,508,648
<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>	<u>\$ 167,318,932</u>

Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2022	2021	2020	2019
Expenses				
Governmental activities:				
General government	\$ 26,201,299	\$ 27,679,574	\$ 57,606,912	\$ 26,659,155
Public safety	46,080,175	43,593,138	46,111,555	45,007,862
Public health and welfare	2,480,826	2,441,930	2,369,646	2,282,971
Streets and public improvements	57,703,087	57,313,886	47,639,225	38,494,265
Parks, recreation and public facilities	19,090,374	16,382,863	16,275,487	16,254,649
Conservation and development	3,496,606	4,767,146	3,954,240	5,661,782
Library services	14,531,689	13,742,101	11,765,061	15,558,193
Interest on long-term debt	1,490,776	1,685,550	2,598,721	2,967,874
Total governmental activities expenses	171,074,832	167,606,188	188,320,847	152,886,751
Business-type activities:				
Animal shelter ⁽¹⁾	970,384	876,452	929,507	896,039
Landfill gas recovery	-	-	84,199	132,214
Solid waste transfer station	10,295,388	9,996,827	9,988,355	9,377,591
Total business-type activities expenses	11,265,772	10,873,279	11,002,061	10,405,844
Total primary government expenses	182,340,604	178,479,467	199,322,908	163,292,595
Program revenues				
Governmental activities:				
Charges for services:				
General government	13,179,722	14,499,560	13,347,319	11,357,549
Public safety	16,785,254	15,855,153	17,150,537	18,881,788
Public health and welfare	-	-	-	-
Streets and public improvements	5,725,636	3,949,384	4,307,944	3,942,896
Parks and recreation	7,164,327	5,899,592	3,167,068	5,725,236
Conservation and development	27,500	-	-	125,000
Library services	864,035	1,395,203	718,834	801,748
Interest and other charges on debt service	175,091	213,121	506,611	3,257,127
Operating grants and contributions	29,432,396	6,697,379	34,118,992	4,500,902
Capital grants and contributions	10,625,431	407,577	1,285,287	354,596
Total governmental activities program revenues	83,979,392	48,916,969	74,602,592	48,946,842
Business type activities:				
Charges for services:				
Animal shelter ⁽¹⁾	1,047,186	939,490	878,903	920,948
Landfill gas recovery	-	-	4,369	29,331
Solid waste transfer station	11,420,052	11,054,526	10,897,754	9,965,789
Total business-type activities program revenues	12,467,238	11,994,016	11,781,026	10,916,068
Total primary government program revenues	96,446,630	60,910,985	86,383,618	59,862,910
Net (expense)/revenue				
Governmental activities	(87,095,440)	(118,689,219)	(113,718,255)	(103,939,909)
Business-type activities	1,201,466	1,120,737	778,965	510,224
Total primary government net (expense)/revenue	(85,893,974)	(117,568,482)	(112,939,290)	(103,429,685)
General revenues and other changes in net position				
Governmental activities:				
Taxes:				
Current property taxes	60,757,439	55,675,503	53,367,818	52,406,295
Sales and franchise taxes	94,839,124	87,878,366	74,024,182	66,305,136
Other property taxes	5,965,527	5,292,672	5,257,088	5,107,714
Unrestricted investment income	3,097,271	(89,258)	1,285,970	3,260,987
Gain on sale of capital assets	78,314	24,735	218,960	71,777
Miscellaneous	216,112	295,968	223,259	3,196,945
Extraordinary item / Special item	9,550,293	-	-	-
Total governmental activities	174,504,080	149,077,986	134,377,277	130,348,854
Business-type activities:				
Unrestricted investment income	157,683	14,549	27,800	-
Gain on sale of capital assets	-	-	-	100
Extraordinary item / Special item	-	-	636,235	-
Total business-type activities	157,683	14,549	664,035	100
Total primary government general revenues	174,661,763	149,092,535	135,041,312	130,348,954
Change in net position				
Governmental activities	87,408,640	30,388,767	20,659,022	26,408,945
Business-type activities	1,359,149	1,135,286	1,443,000	510,324
Total change in net position	\$ 88,767,789	\$ 31,524,053	\$ 22,102,022	\$ 26,919,269

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.

	2018	2017	2016	2015	2014	2013
\$	25,090,592	\$ 22,699,938	\$ 24,672,607	\$ 25,050,489	\$ 23,325,818	\$ 21,101,639
	43,038,819	43,137,132	39,963,233	38,932,339	38,167,752	38,541,683
	2,116,580	2,237,823	2,210,508	2,575,084	2,308,236	12,760,881
	50,540,972	39,000,409	36,054,052	28,573,891	23,052,288	9,452,096
	17,824,319	15,573,469	15,936,089	15,385,219	14,084,346	15,230,970
	5,628,294	5,472,147	5,212,182	7,228,292	5,141,561	1,212,147
	11,114,517	8,312,686	7,729,549	7,539,494	8,028,348	8,239,781
	3,253,694	3,720,732	3,726,771	3,598,978	3,652,642	2,244,962
	158,607,787	140,154,336	135,504,991	128,883,786	117,760,991	108,784,159
	791,833	772,027	699,065	706,302	735,957	-
	149,099	167,362	161,822	169,303	232,629	329,018
	8,797,361	8,230,359	8,104,200	7,667,221	7,891,674	8,426,666
	9,738,293	9,169,748	8,965,087	8,542,826	8,860,260	8,755,684
	168,346,080	149,324,084	144,470,078	137,426,612	126,621,251	117,539,843
	9,637,625	10,995,445	9,627,347	9,437,339	9,808,112	9,960,368
	18,044,036	18,423,049	17,085,487	15,405,374	14,546,938	15,307,867
	-	-	-	-	-	785,304
	3,957,726	3,613,582	2,964,364	2,521,572	613,329	2,010,289
	5,390,607	4,974,011	4,889,610	4,468,017	4,795,377	3,640,911
	125,000	123,611	100,000	100,000	20,000	15,000
	866,377	795,056	858,060	783,210	779,914	2,061,109
	3,463,398	3,470,220	3,464,318	3,598,210	-	-
	9,485,695	5,184,086	4,576,203	5,900,203	5,995,310	13,866,471
	1,926,901	2,566,402	1,600,000	4,300,937	12,319,747	576,865
	52,897,365	50,145,462	45,165,389	46,514,862	48,878,727	48,224,184
	879,098	823,286	717,986	832,924	748,702	-
	49,197	50,659	142,534	128,494	197,888	212,749
	9,364,148	8,305,475	7,985,999	7,372,264	7,402,317	7,175,587
	10,292,443	9,179,420	8,846,519	8,333,682	8,348,907	7,388,336
	63,189,808	59,324,882	54,011,908	54,848,544	57,227,634	55,612,520
	(105,710,422)	(90,008,874)	(90,339,602)	(82,368,924)	(68,882,264)	(60,559,975)
	554,150	9,672	(118,568)	(209,144)	(511,353)	(1,367,348)
	(105,156,272)	(89,999,202)	(90,458,170)	(82,578,068)	(69,393,617)	(61,927,323)
	51,166,041	48,860,892	40,837,702	40,499,787	38,942,988	36,057,092
	62,607,357	59,099,549	53,971,351	45,720,963	41,331,850	24,003,012
	4,917,706	4,696,109	4,588,003	4,096,354	4,458,714	4,523,035
	1,719,939	1,154,119	1,089,328	346,820	553,290	303,444
	-	24,878	1,250,364	5,782	81,446	163,390
	231,873	231,891	229,483	233,758	232,445	-
	-	-	-	16,847,002	-	-
	120,642,916	114,067,438	101,966,231	107,750,466	85,600,733	65,049,973
	-	-	20	13	134	1,638
	-	-	-	-	-	-
	-	-	-	-	165,578	1,710,607
	-	-	20	13	165,712	1,712,245
	120,642,916	114,067,438	101,966,251	107,750,479	85,766,445	66,762,218
	14,932,494	24,058,564	11,626,629	25,381,542	16,718,469	4,489,998
	554,150	9,672	(118,548)	(209,131)	(345,641)	344,897
\$	15,486,644	\$ 24,068,236	\$ 11,508,081	\$ 25,172,411	\$ 16,372,828	\$ 4,834,895

**Fund Balances – Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)**

	2022	2021	2020	2019
General fund				
Nonspendable	\$ 45,000	\$ 45,000	\$ 71,000	\$ 45,000
Restricted	334,047	269,632	303,710	261,461
Committed	-	-	-	-
Assigned	611,052	1,143,520	632,069	510,509
Unassigned	37,756,637	36,745,039	33,070,182	26,754,724
Total general fluid	\$ 38,746,736	\$ 38,203,191	\$ 34,076,961	\$ 27,571,694
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	97,143,648	76,711,083	66,365,456	60,844,389
Committed	8,124,309	39,793,399	7,938,046	14,436,074
Assigned	70,079,909	3,839,680	27,306,133	20,709,383
Unassigned	-	-	-	-
Total all other governmental fluids	\$ 175,347,866	\$ 120,344,162	\$ 101,609,635	\$ 95,989,846



2018	2017	2016	2015	2014	2013
\$ 66,836	\$ 73,519	\$ 45,613	\$ 34,024	\$ 44,607	\$ 54,832
315,606	337,269	297,479	532,895	558,891	53,196
-	-	-	-	-	-
685,091	4,265,268	2,442,017	2,245,175	3,027,747	1,609,304
19,061,579	13,895,271	11,903,876	10,994,534	9,719,904	11,862,235
<u>\$ 20,129,112</u>	<u>\$ 18,571,327</u>	<u>\$ 14,688,985</u>	<u>\$ 13,806,628</u>	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>
\$ -	\$ -	\$ -	\$ 4,950,000	\$ -	\$ 32,303
50,909,836	18,227,979	28,666,459	16,287,031	37,426,037	51,087,612
12,410,728	54,494,774	50,583,409	51,933,755	41,095,101	21,782,393
19,815,438	17,413,059	12,588,699	11,260,098	13,133,992	31,533,276
-	-	-	-	-	(21,128)
<u>\$ 83,136,002</u>	<u>\$ 90,135,812</u>	<u>\$ 91,838,567</u>	<u>\$ 84,430,884</u>	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>

**Changes in Fund Balances - Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)**

	2022	2021	2020	2019
Revenues				
Taxes:				
Current property taxes	\$ 64,647,461	\$ 59,623,632	\$ 56,617,038	\$ 55,590,675
General sales taxes	22,346,774	20,469,906	17,378,881	15,468,086
Transportation sales taxes	57,865,147	54,038,132	45,985,117	40,242,385
Tourism related sales taxes	8,577,774	7,706,594	5,838,703	6,380,556
Ramp sales tax	6,049,429	5,664,234	4,821,589	4,214,159
Delinquent property taxes	1,899,083	2,003,778	1,987,585	1,741,495
Total taxes	161,385,668	149,506,276	132,628,913	123,637,356
Other revenues:				
Licenses, permits, and fees	8,612,439	8,317,074	8,162,280	7,328,315
Intergovernmental	30,362,371	7,104,956	35,402,279	4,605,497
Charges for services	31,242,336	30,121,711	28,155,339	34,843,553
Fines and forfeitures	3,338,843	1,893,151	1,794,185	422,650
Miscellaneous	3,474,210	875,385	2,154,457	7,505,124
Total revenues	238,415,867	197,818,553	208,297,453	178,342,495
Expenditures				
General government	32,777,449	27,673,544	50,342,475	25,200,642
Public safety	50,569,027	45,779,593	44,161,414	42,640,207
Public health and welfare	2,494,421	7,006,015	6,360,472	5,956,577
Streets and public improvements	53,724,827	56,486,059	55,375,831	40,689,435
Parks, recreation, and public facilities	19,222,058	14,686,064	11,227,041	14,148,865
Conservation and development	3,496,606	1,156,889	897,883	1,001,613
Library services	12,770,380	11,630,541	10,301,808	10,400,325
Capital outlay	3,001,352	3,865,162	2,911,370	4,465,784
Debt service:				
Principal	3,745,000	3,853,000	9,685,000	8,145,000
Interest and other charges	1,443,301	1,616,899	2,997,656	3,053,041
Payment to refunding escrow	-	-	-	-
Total expenditures	183,244,421	173,753,766	194,260,950	155,701,489
Revenues over (under) expenditures	55,171,446	24,064,787	14,036,503	22,641,006
Other financing sources (uses)				
Lease proceeds	159,688	-	-	-
Bonds issued	-	-	-	-
Refunding bonds issued	-	-	30,025,000	-
Premium on bonds issued	-	-	-	-
Payment to refunding escrow	-	-	(29,659,707)	-
Sale of capital assets	-	-	-	-
Transfer in	39,620,620	16,708,787	23,298,641	11,136,701
Transfer out	(39,404,505)	(17,912,820)	(25,575,381)	(13,481,281)
Total other financing sources (uses)	375,803	(1,204,033)	(1,911,447)	(2,344,580)
Special item				
Special / Extraordinary items	-	-	-	-
Net change in fund balances	55,547,249	22,860,754	12,125,056	20,296,426
Debt service as a percentage of noncapital expenditures	3.0%	3.3%	7.1%	7.6%

	2018	2017	2016	2015	2014	2013
\$	54,241,289	\$ 52,059,450	\$ 44,022,493	\$ 43,319,995	\$ 42,048,688	\$ 38,626,845
	14,629,770	13,808,093	12,881,969	12,318,108	11,840,368	11,277,993
	38,125,483	35,885,747	32,247,507	25,022,081	21,842,746	5,618,167
	5,857,330	5,645,270	5,347,194	5,043,494	4,470,156	4,110,476
	3,994,773	3,761,302	3,504,643	3,337,281	3,178,580	2,996,376
	1,476,279	1,382,529	1,474,041	1,356,450	1,784,179	2,747,161
	<u>118,324,924</u>	<u>112,542,391</u>	<u>99,477,847</u>	<u>90,397,409</u>	<u>85,164,717</u>	<u>65,377,018</u>
	7,277,645	6,898,757	6,279,257	5,910,203	4,029,418	3,777,832
	11,402,591	5,860,781	6,176,161	10,201,140	15,580,856	14,360,916
	32,374,038	32,347,252	30,067,189	27,553,792	24,656,070	26,850,409
	412,740	393,698	320,961	337,003	410,809	467,083
	2,740,822	2,202,097	3,031,843	1,358,351	2,372,477	2,964,370
	<u>172,532,760</u>	<u>160,244,976</u>	<u>145,353,258</u>	<u>135,757,898</u>	<u>132,214,347</u>	<u>113,797,628</u>
	24,362,798	24,223,017	22,753,381	24,445,016	21,638,717	19,814,571
	41,271,564	40,897,705	37,866,430	37,891,554	36,263,906	36,676,757
	5,401,422	2,038,960	2,037,668	2,081,313	2,005,021	12,249,697
	53,113,294	40,273,299	54,619,544	32,049,978	22,397,976	8,838,648
	8,841,983	13,885,925	14,281,140	13,187,328	12,263,860	13,790,907
	5,571,430	5,473,745	5,201,339	7,199,276	5,135,914	1,206,545
	8,243,285	7,136,608	7,319,638	7,159,838	7,435,355	7,696,146
	7,200,692	15,861,855	5,158,300	27,108,269	27,983,613	15,354,955
	15,900,000	5,825,000	5,590,000	4,910,000	4,840,501	4,530,000
	3,362,207	3,712,641	3,641,553	3,589,853	2,931,341	2,950,137
	-	-	-	-	-	-
	<u>173,268,675</u>	<u>159,328,755</u>	<u>158,468,993</u>	<u>159,622,425</u>	<u>142,896,204</u>	<u>123,108,363</u>
	(735,915)	916,221	(13,115,735)	(23,864,527)	(10,681,857)	(9,310,735)
	-	-	-	-	9,813	44,796
	-	-	20,750,000	-	-	50,560,000
	-	-	-	-	7,021,629	6,590,000
	-	-	452,228	-	-	3,335,279
	-	-	-	-	(8,714,805)	(7,052,000)
	-	-	-	-	-	13,683
	10,706,047	12,515,569	8,027,352	3,359,506	9,090,918	10,508,332
	<u>(15,412,157)</u>	<u>(12,283,676)</u>	<u>(7,197,869)</u>	<u>(3,110,748)</u>	<u>(8,858,473)</u>	<u>(10,592,848)</u>
	<u>(4,706,110)</u>	<u>231,893</u>	<u>22,031,711</u>	<u>248,758</u>	<u>(1,450,918)</u>	<u>53,407,242</u>
	-	-	-	16,847,002	-	-
	(5,442,025)	1,148,114	8,915,976	(6,768,767)	(12,132,775)	44,096,507
	11.8%	6.9%	6.9%	6.4%	6.8%	7.0%

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
2022	\$ 8,996,570,797	\$ 20,513,574,226	\$ 1,742,311,829	\$ 917,654,308	\$ 32,170,111,160	0.002110	\$ 49,641,857,631	64.8%
2021	6,059,300,844	16,097,944,453	1,502,534,684	907,956,505	24,567,736,486	0.002529	37,364,317,162	65.8%
2020	4,935,118,942	13,704,684,720	1,337,169,983	918,083,912	20,895,057,557	0.002868	31,654,178,820	66.0%
2019	4,285,269,727	12,562,170,818	1,195,516,860	866,963,845	18,909,921,250	0.003121	28,393,396,841	66.6%
2018	3,923,368,764	11,249,265,905	1,076,868,147	856,920,888	17,106,423,704	0.003335	25,754,644,954	66.4%
2017	3,538,042,294	9,679,185,883	1,016,452,958	789,496,543	15,023,177,678	0.003670	22,423,732,687	67.0%
2016	3,220,073,215	8,863,370,399	1,001,870,395	728,043,095	13,813,357,104	0.003341	20,292,285,627	68.1%
2015	3,087,914,970	8,053,667,914	985,863,914	647,465,044	12,774,911,842	0.003543	18,888,190,765	67.6%
2014	3,003,838,340	7,423,334,744	991,679,676	556,139,384	11,974,992,144	0.003711	15,852,922,055	75.5%
2013	2,994,023,774	7,013,483,544	1,012,241,958	547,280,566	11,567,029,842	0.003718	16,741,640,705	69.1%

Source:

Utah State Tax Commission

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

TAXING DISTRICT	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
County Direct Rates										
Weber County - General Fund	0.001145	0.001424	0.001720	0.001908	0.002074	0.002277	0.001910	0.001974	0.002033	0.002108
Weber County - Bond Redemption Fund	0.000109	0.000141	0.000185	0.000209	0.000230	0.000262	0.000269	0.000295	0.000302	0.000180
Weber County - Library Fund	0.000421	0.000474	0.000458	0.000493	0.000526	0.000578	0.000597	0.000631	0.000662	0.000686
Weber County - Flood Control	0.000072	0.000046	0.000026	-	-	-	-	-	-	-
Weber County - Consolidated Health Fund	0.000066	0.000082	0.000092	0.000099	0.000086	0.000095	0.000079	0.000083	0.000125	0.000129
Weber County Paramedic Fund	0.000109	0.000136	0.000135	0.000145	0.000135	0.000148	0.000157	0.000211	0.000222	0.000230
Uniform Assessing & Collecting	0.000188	0.000226	0.000252	0.000267	0.000284	0.000310	0.000329	0.000349	0.000367	0.000385
Total Direct Tax Rate	0.002110	0.002529	0.002868	0.003121	0.003335	0.003670	0.003341	0.003543	0.003711	0.003718
Cities and Towns										
Farr West City	0.000349	0.000424	0.000478	0.000517	0.000542	0.000587	0.000617	0.000658	0.000691	0.000708
Harrisville City	0.001500	0.000708	0.000802	0.000875	0.000952	0.001074	0.001123	0.001202	0.001259	0.001292
Hooper City	0.000284	0.000353	0.000401	0.000427	0.000459	0.000513	0.000544	0.000569	0.000625	0.000656
Huntsville Town	0.000664	0.000939	0.001161	0.001274	0.001322	0.001435	0.001261	0.001379	0.001445	0.001480
North Ogden City	0.001130	0.001180	0.001180	0.001082	0.001156	0.001289	0.001384	0.001485	0.001584	0.001653
Ogden City	0.002267	0.002397	0.002651	0.002876	0.003103	0.003103	0.003103	0.003220	0.003367	0.003415
Plain City	0.000238	0.000298	0.000336	0.000361	0.000387	0.000441	0.000463	0.000490	0.000548	0.000583
Pleasant View City	0.000783	0.000941	0.001076	0.001076	0.001130	0.001243	0.001188	0.001247	0.001293	0.001346
Riverdale City	0.001420	0.000848	0.000921	0.000972	0.001024	0.001078	0.001144	0.001201	0.001242	0.001263
Roy City	0.001484	0.001733	0.001959	0.002123	0.002358	0.002650	0.002824	0.002202	0.002285	0.002430
Roy City - Judgement Levy	-	-	-	-	-	-	0.000004	-	-	-
South Ogden City	0.002408	0.002650	0.002700	0.002700	0.002900	0.002900	0.002570	0.002696	0.002852	0.002962
Uintah Town	0.000298	0.000594	0.000677	0.000736	0.000781	0.000863	0.000945	0.001000	0.001029	0.001036
Washington Terrace City	0.001733	0.002187	0.002476	0.002863	0.002549	0.002881	0.002830	0.002950	0.003101	0.003217
School Districts										
Ogden School District	0.007033	0.007585	0.008084	0.008392	0.008041	0.008754	0.009275	0.009295	0.009204	0.008754
Ogden School District-Judgement Levy	-	-	-	-	-	-	-	-	0.000030	-
Weber School District	0.005514	0.005566	0.005868	0.006110	0.006307	0.006373	0.006687	0.006643	0.006526	0.006920
Weber School District-Judgement Levy	-	-	-	-	-	-	0.000006	-	-	-
Water Districts										
Weber Basin Water - General Levy	0.000167	0.000132	0.000146	0.000153	0.000164	0.000174	0.000187	0.000196	0.000199	0.000210
Weber Basin Water - Ogden Special	0.000217	0.000267	0.000295	0.000320	0.000276	0.000248	0.000266	0.000288	0.000294	0.000298
Roy Water Conservancy Sub-District	0.000044	0.000056	0.000063	0.000068	0.000075	0.000084	0.000090	0.000097	0.000101	0.000108
Bona Vista Water Improvement District	0.000156	0.000188	0.000211	0.000226	0.000237	0.000257	0.000270	0.000284	0.000300	0.000311
Hooper Water Improvement District	0.000196	0.000246	0.000277	0.000294	0.000312	0.000345	0.000369	0.000387	0.000415	0.000446
Uintah Highlands Water District	0.000403	0.000505	0.000570	0.000612	0.000632	0.000693	0.000735	0.000770	0.000809	0.000837
Warren - West Warren Water	0.000197	0.000248	0.000284	0.000296	0.000304	0.000348	0.000377	0.000401	0.000429	0.000441
Cemetery Districts										
Ben Lomond Cemetery District	0.000037	0.000047	0.000054	0.000058	0.000062	0.000069	0.000074	0.000079	0.000083	0.000087
Eden Cemetery Maintenance District	0.000037	0.000049	0.000055	0.000058	0.000059	0.000063	0.000066	0.000070	0.000073	0.000077
Liberty Cemetery Maintenance District	0.000018	0.000026	0.000030	0.000032	0.000031	0.000037	0.000038	0.000040	0.000045	0.000051
Plain City Cemetery Maintenance District	0.000039	0.000049	0.000055	0.000059	0.000063	0.000071	0.000075	0.000079	0.000088	0.000093
West Weber - Taylor Cemetery District	0.000090	0.000112	0.000066	0.000069	0.000063	0.000071	0.000075	0.000079	0.000086	0.000090
Warren - West Warren Cemetery District	0.000111	0.000120	0.000127	0.000126	0.000123	0.000124	0.000123	0.000124	0.000127	0.000121
Special Districts										
Weber Area Dispatch 911 and Emergency Services District	0.000173	0.000215	0.000241	0.000239	0.000234	0.000257	0.000273	0.000288	0.000303	0.000310
Mosquito Abatement District	0.000068	0.000084	0.000094	0.000101	0.000108	0.000119	0.000127	0.000134	0.000141	0.000146
Central Weber Sewer Improvement District	0.000482	0.000503	0.000564	0.000607	0.000649	0.000709	0.000758	0.000802	0.000838	0.000866
North Davis Sewer Improvement District	0.000468	0.000682	0.000800	0.000800	0.000869	0.000949	0.001025	0.001025	0.001025	0.001025
Weber County Fire Service Area	0.001071	0.001221	0.001378	0.001463	0.001515	0.001337	0.001405	0.001471	0.001563	0.001456
Weber County Fire G.O. Bond - 2006	0.000036	0.000048	0.000057	0.000064	0.000070	0.000084	0.000134	0.000138	0.000105	0.000112
West Warren Park	0.000163	0.000173	0.000180	0.000176	0.000171	0.000359	0.000348	0.000351	0.000335	0.000342
Western Weber Park District	0.000158	0.000196	0.000220	0.000243	0.000254	-	-	-	-	-
Powder Mountain Water & Sewer	0.000278	0.000302	0.000307	0.000290	0.000288	0.000325	0.000356	0.000353	0.000381	0.000434
Liberty Park	-	-	-	-	-	-	0.000132	0.000138	0.000154	0.000177
North View Fire District	0.001011	0.001037	0.001037	0.001037	0.001037	0.001153	0.001232	0.001033	0.001093	0.001131
Unincorporated Services Fund	0.000175	0.000220	0.000247	0.000132	0.000135	0.000147	0.000154	0.000162	0.000175	0.000181
Ogden Valley Parks Service Area	0.000069	0.000091	0.000103	0.000110	0.000115	0.000129	-	-	-	-
Summit Road Overlay District	0.000734	0.000666	-	-	-	-	-	-	-	-

Source:
Utah State Tax Commission

Principal Property Taxpayers
For 2022 and Nine Years Previous

Taxpayer	Principal Nature of Business	2022			2013		
		Rank	Assessed / Taxable Value ^{(1) (2)}	% of Total Taxable Value	Rank	Assessed / Taxable Value	% of Total Taxable Value
Boyer Corporation	Construction/Real Estate	1	\$ 702,411,227	2.2%	1	\$ 236,775,169	2.0%
Fresenius Medical Care	Manufacturing	2	265,505,282	0.8%	2	210,543,875	1.8%
Pacificorp	Utility/Electrical	3	253,029,760	0.8%	3	173,724,539	1.5%
Compass Minerals Ogden Inc (GSL Minerals)	Mining	4	215,174,705	0.7%	4	145,749,150	1.3%
Williams International Corp	Manufacturing	5	174,083,636	0.5%	0		
IHC Health Services/McKay Dee	Medical Services/Hospitals	6	146,857,628	0.5%	5	84,829,688	0.7%
Union Pacific Railroad	Rail Transportation	7	145,040,196	0.5%	0		
Questar Gas	Utility/Natural Gas	8	132,960,910	0.4%	6	76,388,816	0.7%
Kimberly-Clark	Manufacturing	9	114,672,751	0.4%	7	61,375,524	0.5%
America First Credit Union	Financial Services	10	107,542,258	0.3%	-	-	
Autoliv	Manufacturing	-			8	56,239,277	0.5%
Walmart	Retail	-			9	53,228,550	0.5%
General Growth Properties	Real Estate	-	-		10	52,602,447	0.5%
			<u>\$ 2,257,278,353</u>	<u>7.0%</u>		<u>\$ 1,151,457,035</u>	<u>10.0%</u>
	County Taxable Value ⁽³⁾		\$ 32,163,768,338			\$ 11,567,029,842	

Notes:

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

Source:

Weber County Assessor

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
2022	\$ 66,851,063	\$ (1,432,703)	\$ 65,418,360	\$ 63,723,223	95.3%	\$ -	\$ 63,723,223	95.3%
2021	62,005,648	(1,376,981)	60,628,667	59,113,070	95.3%	1,096,792	60,209,862	97.1%
2020	59,772,047	(1,351,888)	58,420,159	56,555,426	94.6%	1,627,263	58,182,689	97.3%
2019	58,453,813	(1,260,901)	57,192,912	55,417,012	94.8%	1,686,774	57,103,786	97.7%
2018	56,512,365	(1,146,787)	55,365,578	53,673,193	95.0%	1,659,134	55,332,327	97.9%
2017	55,759,121	(1,059,582)	54,699,539	53,352,142	95.7%	1,344,988	54,697,130	98.1%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.8%	1,164,472	46,375,138	98.2%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.5%	1,286,939	45,030,747	98.3%
2014	45,588,559	(623,787)	44,964,772	43,655,955	95.8%	1,307,443	44,963,398	98.6%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.7%	1,466,843	39,686,655	98.3%

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

Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				
	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Notes Payable / Capital Leases
2022	\$ 38,216,018	\$ 1,437,000	\$ -	\$ 12,588,736	32,453
2021	40,862,261	1,632,000	-	13,568,110	50,163
2020	43,543,505	1,830,000	-	14,617,484	67,150
2019	43,554,457	9,043,851	-	15,476,857	8,451
2018	45,533,180	10,044,885	4,503,963	16,371,232	11,861
2017	47,381,904	20,936,279	7,183,908	17,110,604	20,008
2016	49,289,821	21,917,672	9,768,854	17,849,978	17,993
2015	39,818,015	13,006,978	12,273,799	18,509,352	34,209
2014	41,624,690	14,009,611	14,703,744	18,558,725	50,969
2013	43,376,364	14,519,555	18,185,992	18,608,099	159,022

Notes:

⁽¹⁾ Estimates of 2022 personal income for Weber County are not available.

Sources:

Weber County Clerk / Auditor

US Census Bureau

US Department of Commerce, Bureau of Economic Analysis

Utah Department of Workforce Services



Business-type Activities						
Sales Tax Revenue Bonds	Notes Payable / Capital Leases	Total Primary Government	Population	Personal Income (in millions)	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita
\$ -	\$ -	\$ 52,274,207	269,561	N/A ⁽¹⁾	N/A	\$ 194
-	-	56,112,534	267,066	13,315	0.42%	210
-	-	60,058,139	262,828	12,259	0.49%	229
-	-	68,083,616	260,213	11,373	0.60%	262
-	-	76,465,121	256,359	10,730	0.71%	298
160,000	-	92,792,703	251,769	9,891	0.94%	369
320,000	38,402	99,202,720	247,560	9,331	1.06%	401
480,000	104,949	84,227,302	243,645	8,898	0.95%	346
640,000	195,293	89,783,032	240,475	8,405	1.07%	373
738,217	335,431	95,922,680	238,519	8,549	1.12%	402

Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Obligation Bonds	Sales Tax Bonds	Total	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2022	\$ 38,216,018	\$ 1,437,000	\$ 39,653,018	\$ 24,567,736,486	0.16%	269,561	\$ 147
2021	40,862,261	1,632,000	42,494,261	24,567,736,486	0.17%	267,066	159
2020	43,543,505	1,830,000	45,373,505	20,895,057,557	0.22%	262,828	173
2019	43,554,457	9,043,851	52,598,308	18,909,921,250	0.28%	260,213	202
2018	45,533,180	10,044,885	55,578,065	17,106,423,704	0.32%	256,359	217
2017	47,381,904	20,936,279	68,318,183	15,023,177,678	0.45%	251,769	271
2016	49,289,821	21,917,672	71,207,493	13,813,357,104	0.52%	247,560	288
2015	39,818,015	13,006,978	52,824,993	12,774,911,842	0.41%	243,645	217
2014	41,624,690	14,009,611	55,634,301	11,974,992,144	0.46%	240,475	231
2013	43,376,364	14,519,555	57,895,919	11,567,029,842	0.50%	238,519	243

Source:

Weber County Clerk / Auditor

**Computation of Overlapping and Direct Debt
As of December 31, 2022**

Taxing Entity	2022 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	\$ 489,511,357,079	\$ 32,163,768,338	6.6%	\$ 1,806,390,000	\$ 118,690,422
WBWCD ⁽²⁾	110,504,760,752	32,163,768,338	29.1%	10,095,000	2,938,274
Total Overlapping G.O. Debt					<u>121,628,696</u>
Underlying:					
Weber County School District	22,721,260,679	22,721,260,679	100.0%	246,505,000	246,505,000
Ogden City School District	9,442,507,659	9,442,507,659	100.0%	96,035,000	96,035,000
Weber Fire District	10,604,032,526	10,604,032,526	100.0%	1,285,000	1,285,000
Total Underlying					<u>343,825,000</u>
Total overlapping and underlying general obligation debt					\$ 465,453,696
Total overlapping general obligation debt (excluding the State) ⁽³⁾					\$ 2,938,274
Total Weber County direct indebtedness					<u>52,274,207</u>
Total direct and overlapping debt (excluding the State) ⁽³⁾					<u>\$ 55,212,481</u>

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

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

**Legal Debt Margin
Last Ten Years**

	2022	2021	2020	2019	2018
Estimated Fair Market Value	\$ 37,364,317,162	\$ 37,364,317,162	\$ 31,654,178,820	\$ 28,393,396,841	\$ 25,754,644,954
Debt Limit (2% of Fair market value)	747,286,343	747,286,343	633,083,576	567,867,937	515,092,899
Total net debt applicable to limit	38,216,018	40,862,261	43,543,505	43,554,457	45,533,180
Legal Debt Margin	<u>\$ 709,070,325</u>	<u>\$ 706,424,082</u>	<u>\$ 589,540,071</u>	<u>\$ 524,313,480</u>	<u>\$ 469,559,719</u>
Total net debt applicable to limit as a percentage of debt limit	5.1%	5.5%	6.9%	7.7%	8.8%

	2017	2016	2015	2014	2013
Estimated Fair Market Value	\$ 22,423,732,687	\$ 20,292,285,627	\$ 18,888,190,765	\$ 15,852,922,055	\$ 16,741,640,705
Debt Limit (2% of Fair market value)	448,474,654	405,845,713	377,763,815	317,058,441	334,832,814
Total net debt applicable to limit	47,381,904	49,289,821	39,818,015	41,624,690	43,376,364
Legal Debt Margin	<u>\$ 401,092,750</u>	<u>\$ 356,555,892</u>	<u>\$ 337,945,800</u>	<u>\$ 275,433,751</u>	<u>\$ 291,456,450</u>
Total net debt applicable to limit as a percentage of debt limit	10.6%	12.1%	10.5%	13.1%	13.0%



Pledged Revenue Coverage
Last Ten Years

Year	Gross Revenue	Sales Tax Revenue Bonds			Assessment Collections	Special Assessment Area Bonds		
		Debt Service		Coverage Ratio		Debt Service		Coverage Ratio
		Principal	Interest			Principal	Interest	
2022	\$ 22,346,774	\$ 195,000	\$ 18,115	104.86	\$ 1,633,413	\$ 930,000	\$ 681,567	1.01
2021	20,469,906	198,000	19,214	94.24	1,633,413	1,000,000	778,193	0.92
2020	17,378,881	995,000	300,623	13.41 ⁽¹⁾	1,684,941	810,000	851,839	1.01
2019	15,468,086	975,000	303,736	12.10	1,741,829	845,000	894,779	1.00
2018	14,629,770	1,115,000	309,706	10.27 ⁽²⁾	1,672,979	690,000	896,396	1.05
2017	13,808,093	1,090,000	528,674	8.53	1,652,039	690,000	899,321	1.04
2016	12,881,969	1,060,000	431,840	8.63	1,581,419	610,000	972,540	1.00
2015	12,318,108	1,095,000	418,175	8.14	1,610,621	-	1,021,375	1.58 ⁽³⁾
2014	11,840,368	955,000	537,655	7.93	-	-	961,729	-
2013	11,277,993	980,000	515,213	7.54	-	-	736,925	-

Notes:

⁽¹⁾ The County made an additional principal payment of \$7,690,000 to pay off the outstanding 2012 and 2014B Series bonds.

⁽²⁾ The County made an additional principal payment of \$9,885,000 to pay off the outstanding 2016 Series bonds.

⁽³⁾ All debt service payments through 2015 are funded in a Capitalized Interest account held by a trustee.

Demographic and Economic Indicators
Last Ten Years

Year	Population	Population Change from Prior Year	Personal Income (in millions)	Per Capita Personal Income	Public School Enrollment	Gross Taxable Sales (in thousands)	Unemployment Rate
2022	269,561	0.93%	NA ⁽¹⁾	NA ⁽¹⁾	49,831	7,034,272	2.5%
2021	267,066	1.61%	13,315	49,857	50,136	6,528,777	2.9%
2020	262,828	1.00%	12,259	46,675	49,778	5,589,822	4.8%
2019	260,213	1.50%	11,373	43,707	50,552	4,919,614	3.0%
2018	256,359	1.82%	10,730	41,853	47,952	4,655,846	3.5%
2017	251,769	1.70%	9,891	39,286	43,384	4,385,916	3.7%
2016	247,560	1.60%	9,331	37,691	43,098	4,117,352	3.8%
2015	243,645	1.30%	8,898	36,522	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402	34,938	43,538	3,719,095	4.3%
2013	238,519	0.79%	8,549	35,844	45,683	3,523,736	5.2%

Notes:

⁽¹⁾ Estimate of 2022 personal income for Weber County is not available at time of ACFR 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
- FRED Economic Data
- US Bureau of Economic Analysis



**Largest Employers
For 2022 and Nine Years Previous**

Company	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base ⁽¹⁾	10,000-14,999	1	11.4%	10,000-14,999	1	10.8%
Internal Revenue Service	5,000-6,999	2	5.5%	5,000-6,999	2	5.1%
Weber School District	4,000-4,999	3	3.9%			
Intermountain Health Care (McKay Dee Hospital)	3,000-3,999	4	3.0%	3,000-3,999	3	3.0%
Weber State University	2,000-2,999	5	2.2%	2,000-2,999	5	2.1%
America First Credit Union	2,000-2,999	6	2.2%	500-999	7	0.6%
Autoliv	1,000-1,999	7	1.3%	2,000-2,999	4	2.1%
Fresenius USA Mfg, Inc.	1,000-1,999	8	1.3%	1,000-1,999	6	1.4%
Wal-Mart	1,000-1,999	9	1.3%			
Northrop Grumman Corp	1,000-1,999	10	1.3%			
Associated Food Stores				500-999	8	0.6%
Columbia Ogden Regional Medical Center				500-999	9	0.6%
Convergys CM Delaware, LLC				500-999	10	0.6%
Total	32,000-46,990		32.6%	29,000-43,990		26.9%

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

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

FUNCTION	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities:										
General Government	210.8	195.9	193.3	183.2	181.8	175.8	174.5	171.1	174.4	170.4
Public Safety	342.9	325.3	372.8	372.2	378.8	393.5	386.9	397.7	384.5	384.2
Library	111.9	109.3	111.6	106.2	94.9	75.1	79.0	76.7	79.3	78.8
Streets and Public Improvements	20.0	23.8	25.3	24.9	23.7	25.1	23.2	21.8	23.3	23.0
Parks, Recreation, & Public Facilities	98.2	93.6	88.3	96.1	91.8	91.7	85.9	75.4	57.3	57.0
Conservation and Development	1.0	0.8	0.9	0.1	1.7	5.4	6.2	3.0	2.7	2.7
Business-type Activities:										
Solid Waste Transfer Station	33.1	34.5	31.2	27.1	24.8	24.4	25.6	26.2	25.4	25.2
Animal Services	9.9	8.8	8.8	7.9	7.8	8.4	7.2	10.3	8.2	8.6
Total FTEs	827.8	792.0	832.2	817.6	805.3	799.4	788.5	782.2	755.1	749.9

Note:

In 2015, Weber County acquired Ogden Eccles Conference Center, whose employee totals are included in Parks, Recreation & Public Facilities.

Source:

Weber County Human Resources



Operating Indicators by Function
Last Ten Years

FUNCTION	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed	5,100	4,384	4,942	5,272	7,345	6,231	6,398	2,204	2,067	2,355
Misdemeanor Cases Disposed	1,099	1,150	990	763	1,140	1,289	993	1,255	1,107	4,423
Clerk/Auditor:										
Marriage Licenses Issued	1,895	1,864	1,876	2,129	2,298	2,372	2,466	2,329	2,208	2,140
Tax Sale Properties Sold	5	3	8	8	8	9	19	9	12	36
Tax Relief Applications	5,128	4,361	4,580	3,680	4,204	4,041	3,850	3,680	3,581	3,498
Passports Issued	3,081	3,153	2,572	4,951	5,448	5,619	5,172	3,886	2,847	2,310
Board of Equalization Appeals	1,722	645	769	993	2,106	1,499	1,506	1,447	1,545	1,723
Recorder:										
Documents Recorded	61,028	92,983	88,796	66,694	61,368	47,033	62,686	55,062	47,033	56,678
Subdivisions Recorded	186	170	197	185	167	162	127	148	110	103
Number of Lots Within Subdivisions	1,865	1,532	2,074	1,742	1,096	1,391	1,078	888	972	828
Assessor:										
Residential Construction Permits	4,933	5,503	4,146	3,180	2,901	2,885	2,515	2,127	1,652	1,632
Commercial Construction Permits	690	812	520	555	490	489	439	438	504	543
Parcel Count ⁽⁶⁾	108,540	106,977	105,781	103,604	102,473	91,959	91,092	93,193	92,719	92,172
Children's Justice Center:										
Children Interviewed	811	777	685	748	667	620	500	561	451	456
Cases Served	832	794	767	803	729	745	570	614	479	509
Planning:										
Applications	52	66	55	45	48	52	21	56	68	320
Subdivision Lots Approved	343	591	433	347	332	531	363	138	163	248
Land Use Permits	476	450	478	385	340	372	250	280	247	221
Code Enforcement Complaints Resolved	412	412	412	532	357	276	252	237	205	147
Engineering										
Excavation Permits	245	256	173	154	179	172	162	137	126	104
Sewer Connections	18	25	51	19	9	20	19	8	6	8
Building Inspection:										
Plan Reviews	460	425	460	339	274	395	317	286	260	187
Permits Issued	680	615	713	510	504	566	486	354	373	338
Public Safety:										
Sheriff:										
Citations Issued	9,849	5,744	6,305	4,099	6,515	8,319	4,496	3,727	4,155	5,288
Traffic Accidents Investigated	721	787	759	1,179	1,413	1,132	1,163	1,137	79	1,072
Calls for Service	47,778	41,772	38,134	34,910	39,830	42,063	32,224	30,769	34,656	38,547
Civil Population Served	74,251	72,810	70,605	66,891	60,676	60,676	60,676	55,657	55,657	55,657
Average Inmate Population	764	678	816	943	1,007	1,025	940	940	902	970
Public Health and Welfare:										
Health Department:										
Births Recorded	8,922	8,661	7,172	8,469	8,538	8,840	8,975	9,494	11,596	6,190
Immunizations Given	14,967	125,303	8,967	7,104	8,734	9,944	9,064	8,002	12,433	12,182
Soil Samples Taken	127	290	195	111	193	120	129	161	114	81
Septic Permits Issued	148	148	153	181	148	167	121	128	97	79
WIC Average Quarterly Participation	3,937	4,074	4,481	4,899	5,515	6,192	6,679	6,946	7,216	7,363
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays	19.30	14.97	12.19	8.80	3	7	9.00	11.40	9.13	3.05
Miles of New Chip Seal Applied	11.60	-	15.92	14.49	16	14	13.00	18.09	16.15	23.25
Winter Overtime Operations Hours	1,660	898	1,291	1,677	741	1,396	3,055	1,380	1,504	1,511

Operating Indicators by Function (continued)
Last Ten Years

FUNCTION	2021	2021	2020	2019	2018	2017	2016	2015	2014	2013
Library: ⁽⁷⁾										
Library Cards Issued	18,383	18,189	5,175	20,654	21,945	16,078	22,862	19,796	21,265	21,561
Circulation Transactions	2,271,727	1,937,371	2,024,172	2,475,919	3,252,169	1,903,972	2,134,743	2,014,902	2,022,727	2,205,123
Reference Service Transactions	443,223	736,123	204,768	409,512	657,278	281,796	397,556	395,781	418,262	821,095
Public Computer Sessions Hours Logged ..	137,865	100,593	42,954	199,612	326,349	288,252	154,995	325,300	170,869	204,878
Technology Use	341,101	272,078	56,292	219,988						
Annual Visits	966,576	720,910	268,690	1,072,483	971,992	1,030,586	1,196,476	1,795,571	1,871,533	1,289,862
Programs	3,912	2,254	3,441	3,616	2,866	3,656	2,488	2,444	2,503	2,590
Program Attendees	105,754	89,243	89,710	94,442	82,791	76,679	88,119	85,674	93,642	93,889
Meetings	5,830	2,921	940	4,643	3,265	2,500	3,723	5,002	5,211	4,538
Meeting Attendees	143,166	69,005	23,048	113,098	108,837	108,837	111,447	130,199	122,575	94,773
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance	43,000	49,653	31,467	181,991	183,729	179,920	218,402	232,827	199,894	193,254
Events	419	473	451	697	619	612	526	288	285	272
Ogden Eccles Conference Center & Theater:										
Attendance	89,047	67,054	30,698	118,475	130,686	107,880	110,871 ⁽⁶⁾	-	-	-
Events	208	209	116	264	266	252	192 ⁽⁶⁾	-	-	-
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received	218,504	213,323	218,611	209,647	196,895	196,295	200,789	186,595	174,770	198,847
C & D Landfill	48,357	47,582	43,761	38,683	39,195	38,832	25,564	26,647	23,168	21,897
Tons of Metal Recycled	1,737	1,822	1,817	1,937	1,523	1,727	16,279	1,861	1,688	1,453
Yards of Compost Sold	8,695	6,354	5,309	5,552	6,473	5,522	9,344	14,487	8,371	7,860

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 later includes all parcels.

Source:

Weber County Departments, as listed

Capital Asset Statistics by Function
Last Ten Years

FUNCTION	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
General Government:										
Buildings	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles	50	46	49	45	34	36	43	45	45	25
Public Safety:										
Detention Facilities	2	2	2	2	2	2	2	2	2	2
Inmate Capacity	888	888	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186
Fleet Vehicles	147	154	145	132	136	112	140	134	144	120
Animal Control Facility	1	1	1	1	1	1	1	1	1	1
Canine Kennels	182	107	107	107	91	91	94	94	182	182
Feline Kennels	253	271	271	271	254	229	244	244	276	276
Exotic Animal Kennels	3	3	3	3	3	3	17	17	17	17
Public Health and Welfare:										
Buildings	2	2	2	2	2	2	2	2	2	2
Fleet Vehicles	25	23	23	21	25	22	25	23	20	67
Library Services:										
Library Branches	5	5	5	5	5	5	5	5	5	5
Vehicles	6	6	6	7	6	7	6	4	2	2
Streets and Public Improvements:										
Roads (Miles)	218	218	218	218	218	225	217	190	190	187
Fleet Vehicles	14	14	13	12	10	10	14	8	30	32
Heavy equipment	73	73	73	73	75	75	109	49	39	39
Parks, Recreation & Public Facilities										
Indoor Arenas	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums	1	1	1	1	1	1	1	1	1	1
Auction Arena	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track w/Grandstand	1	1	1	1	1	1	1	1	1	1
Conference Centers (OECC)	1	1	1	1	1	1	1 ⁽¹⁾	-	-	-
Theatres (PET)	1	1	1	1	1	1 ⁽¹⁾	-	-	-	-
Cross Country Track	1	1	1	1	1	1	1	1	1	1
Courtyard	1	1	1	1	1	1	1	1	1	1
Exhibit Hall	1	1	1	1	1	1	2	2	1	1
Fair Storage Building	1	1	1	1	1	1	1	1	1	1
Shop Facilities	4	4	4	3	3	2	2	1	2	2
10 x 10 Stalls (Total Capacity)	543	543	543	544	544	536	544	544	546	546
Covered Pavilion	4	2	2	1	1	1	1	1	1	1
Basketball Courts	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields	4	4	4	4	4	4	4	4	5	5
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	199	204	204	299	299	204	204	253	252	252
Group Sites w/pavilion	9	10	10	9	9	10	10	9	9	8
Group Sites w/o pavilion	6	5	5	5	5	4	5	4	4	5
RV sites w/Hookups	54	54	54	-	-	-	-	-	-	-
Lodge	1	1	1	1	1	1	1	1	1	1
Restrooms	29	28	28	28	28	31	30	26	29	29
Historical Bldgs	4	4	4	4	4	4	4	1	4	4
Mobile Stage	3	3	3	3	3	1	5	1	1	1
Fleet Vehicles	23	23	22	20	22	13 ⁽¹⁾	20	7	7	17
Indoor Ice Rinks	2	2	2	2	2	2	2	2	2	2
Educational Center	1	1	1	1	1	1	1	1	1	1
Indoor Gun Range	2	1	1	1	1	1	1	1	-	-
Indoor Archery Range	2	1	1	-	-	-	-	-	-	-
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment	17	20	20	20	20	11	16	16	15	15
Fleet Vehicles	6	9	9	9	13	9	11	7	5	13
Scales	4	4	3	3	3	3	3	3	3	3

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



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

