Annual Comprehensive Financial REPORT 2025

For the Year Ended, December 31, 2025

WEBER COUNTY, UTAH

WEBER COUNTY, UTAH
ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended December 31, 2025

ELECTED OFFICIALS

James H. Harvey	Commissioner
Sharon Bolos	Commissioner
Gage Froerer	Commissioner
Jared Preisler	Assessor
Christopher F. Allred	Attorney
Ricky Hatch	Clerk/Auditor
Bahy Rahimzadegan	Recorder/Surveyor
Ryan Arbon	Sheriff
Lynelle Jensen	Treasurer

OTHER COUNTY OFFICIALS

Brian Cowan	Weber/Morgan Health Department
Emily Wilde	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

Ken Young, CPA, Director of Finance and Accounting

Steffani Ebert, Director of Tax and Budget

Jared Smith, 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.

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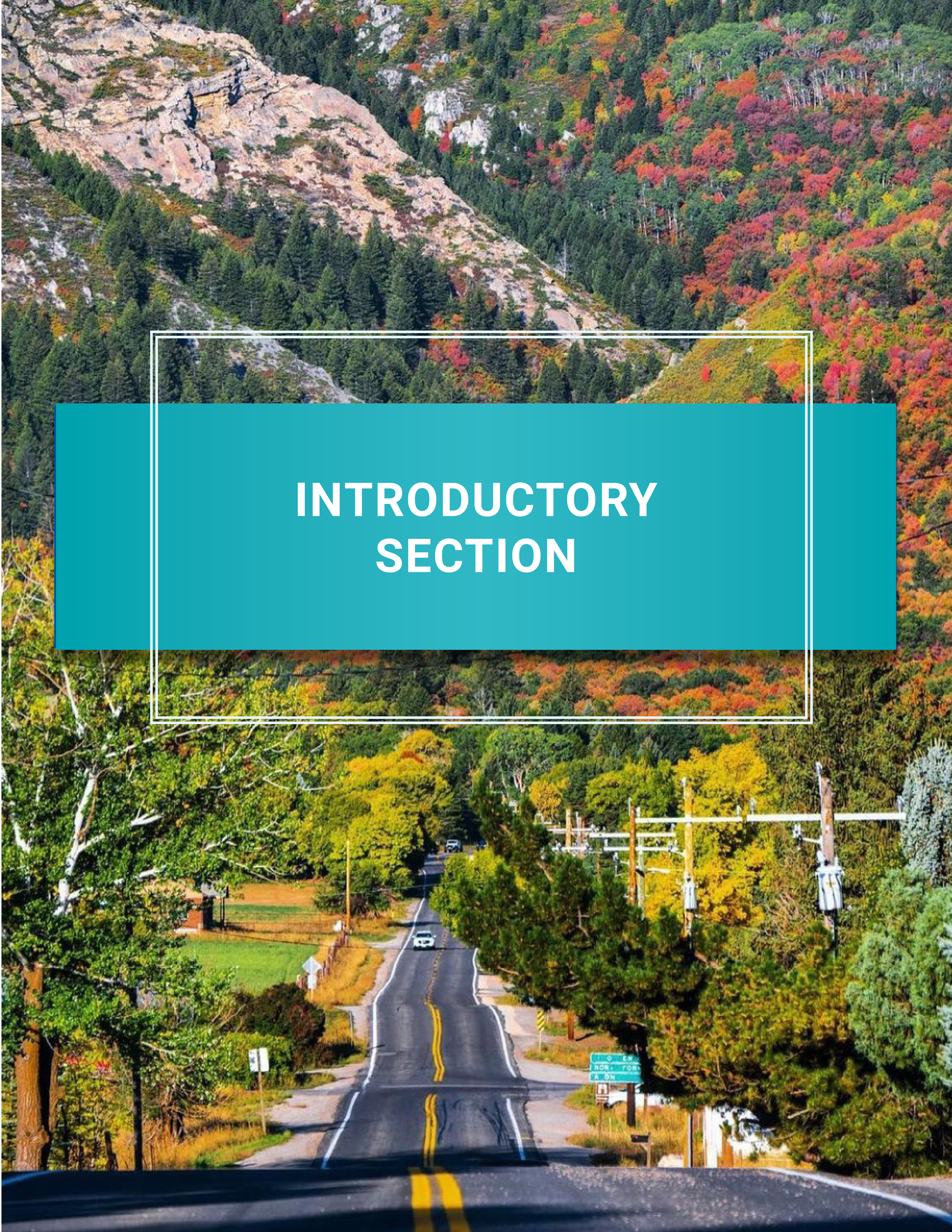
INTRODUCTORY SECTION



June 30, 2026

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

We are pleased to present the 2025 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. Squire and Company, PC, 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.

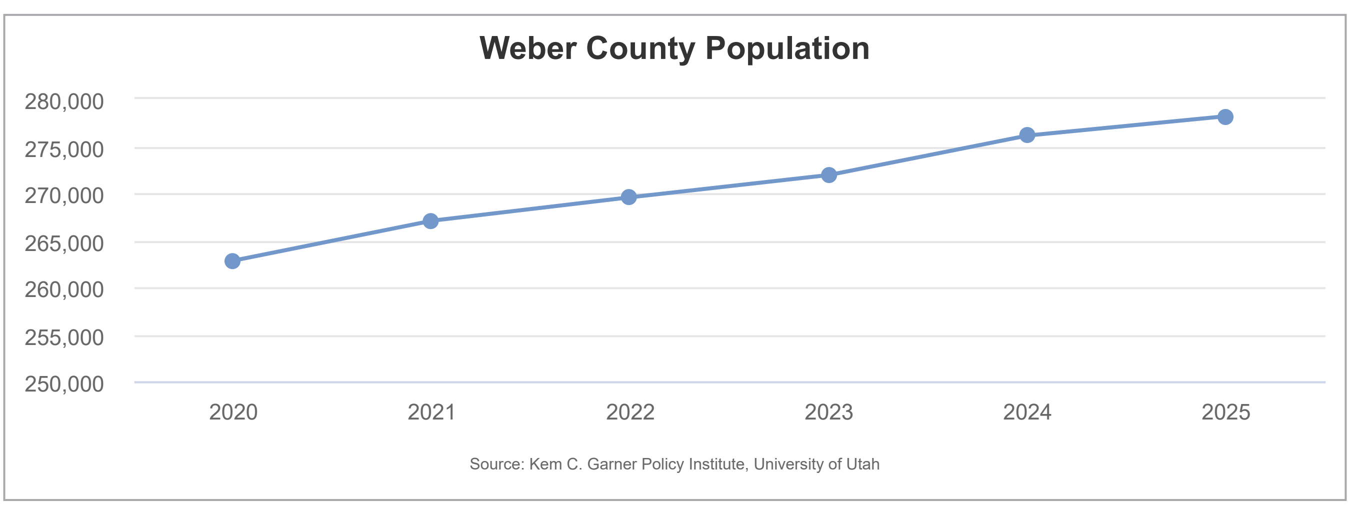
Management's Discussion and Analysis (MD&A). The management's discussion and analysis immediately following the independent auditor's report provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the information found in the 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 2025 population of approximately 278,000 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, 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, highways and streets, planning and zoning, and recreation within these areas.

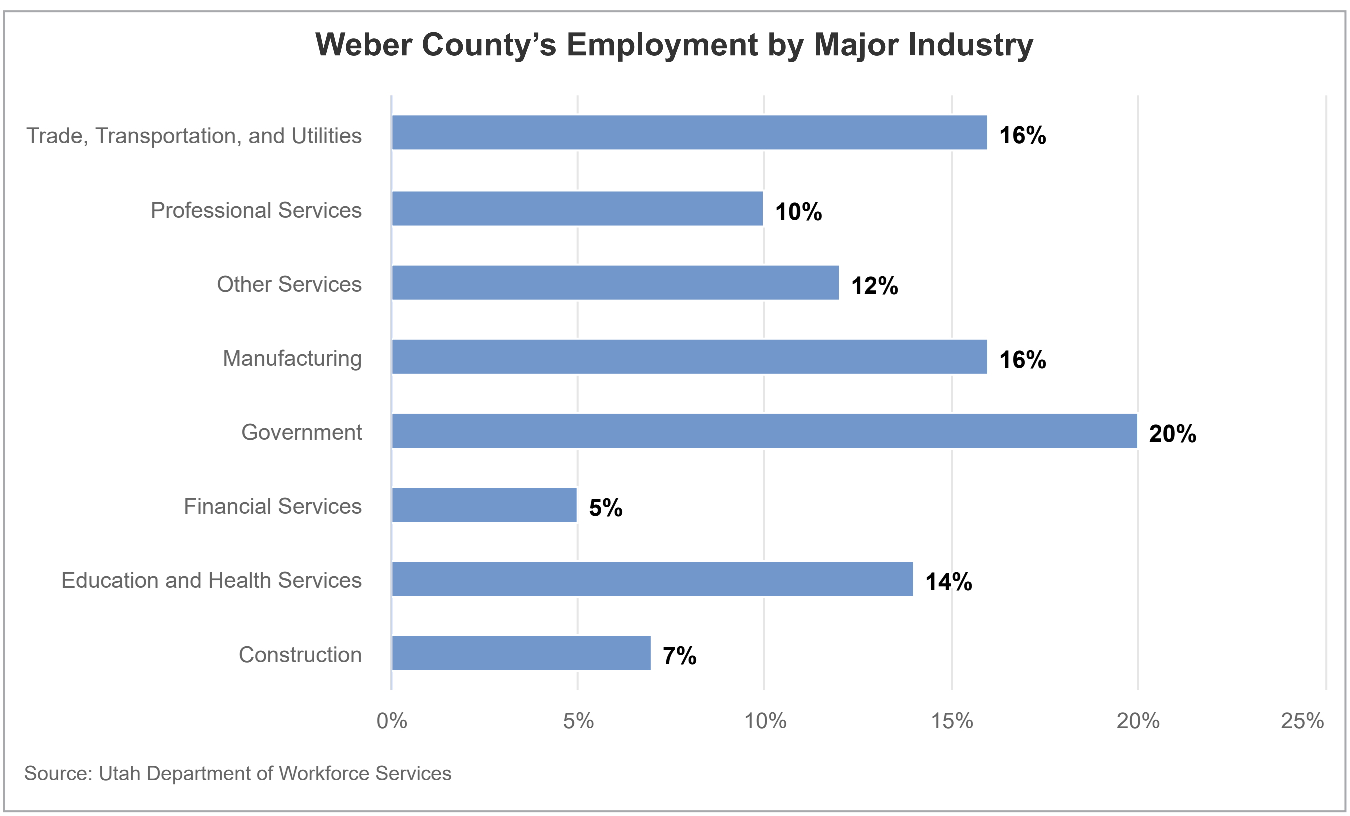
Component Units. A governmental component unit is a legally separate entity for which the County Commission is financially accountable. The County provides accounting, payroll, human resource management, legal, and banking services to the following component units: Weber Area Dispatch 911 Emergency Services District and the Weber/Morgan Health Department. This report includes information related to those discretely presented component units. Although such information is provided in this report, the MD&A and Basic Financial Statements focus on the primary government and its activities. Additional information on all discretely presented component units can be found in Note 1 to the financial statements.

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 2025 the unemployment rate in the County at the end of the year was 3.8%, which was lower than the nation's unemployment rate of 4.3%.

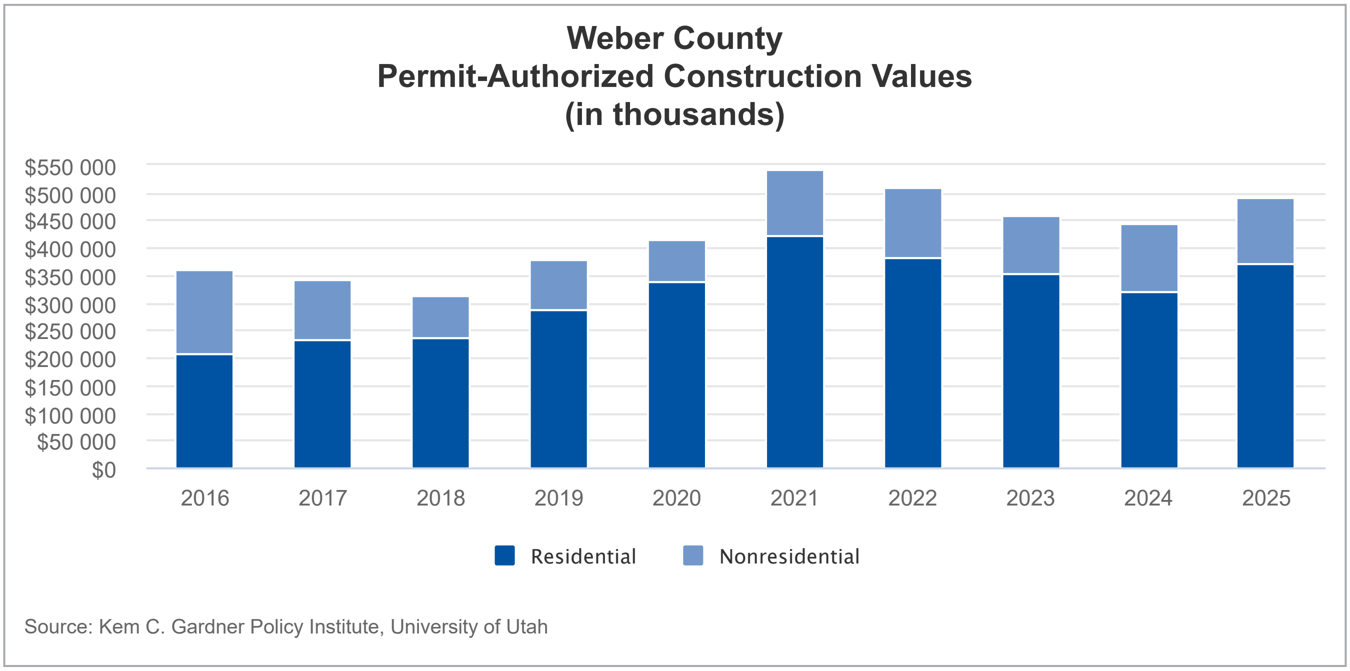


The housing construction market added the following units:

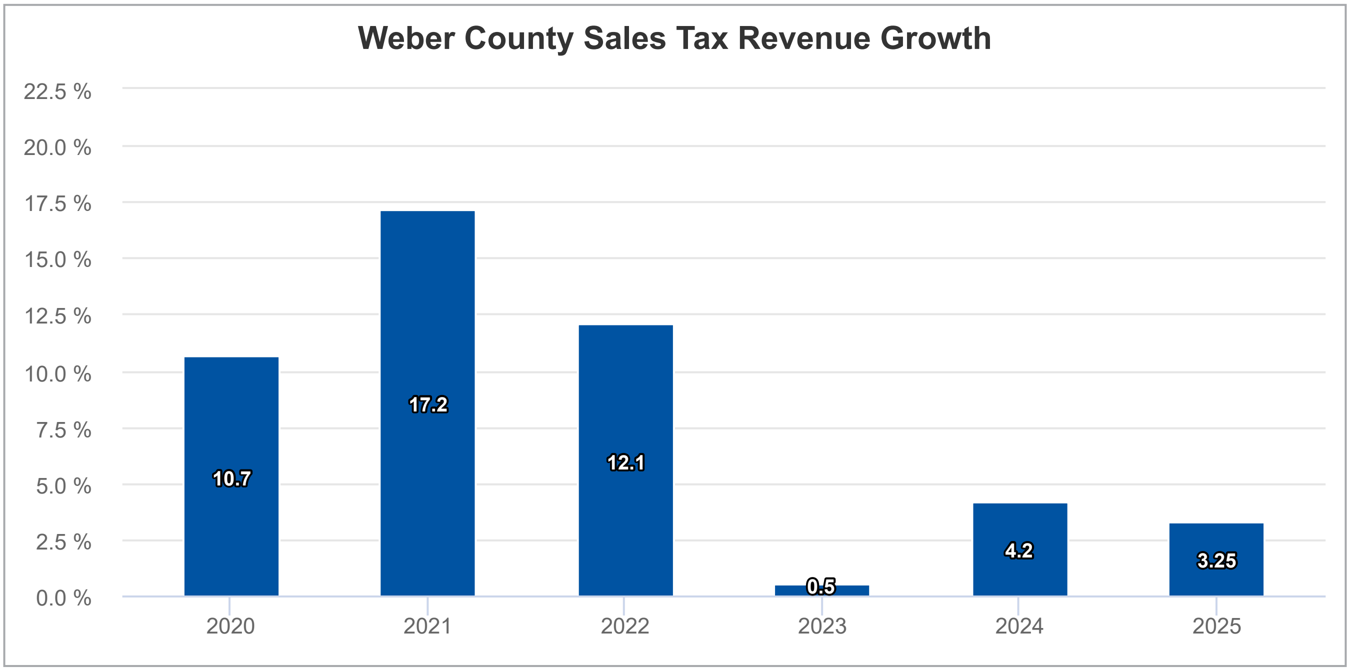
Type of Residential Unit	2025	2024	Change
Single family dwellings	573	508	12.8%
Condo / townhome / duplex	395	163	142.3%
Apartment Complexes	842	611	37.8%

Source: Kem C. Garner Policy 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 by 3.25% over 2024.



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 $42.1 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 focus on infrastructure and is committed to helping the local economy and its citizens to prosper. Through conservative budgeting, steady economic growth, 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 2024 Annual Comprehensive Financial Report. A copy of this certificate is included in this report. This was the 34th 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 2025 also meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine our eligibility for another certificate.

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

CONCLUSION

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

Sincerely,

Ricky D. Hatch

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

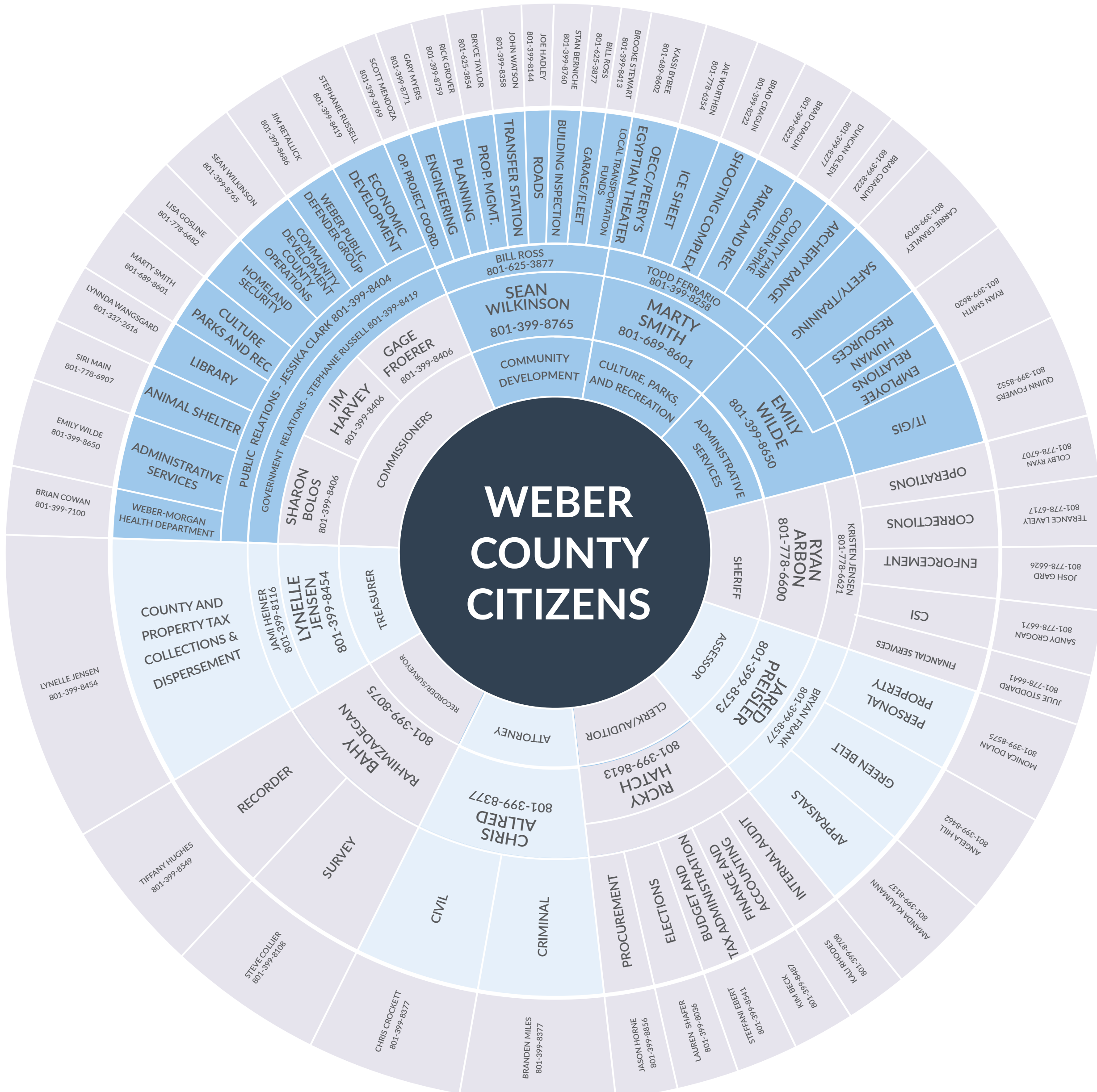
December 31, 2024

Christopher P. Morrill

Executive Director/CEO

WEBER COUNTY ORGANIZATION CHART

WEBER COUNTY
ORGANIZATION CHART



WEBER-MORGAN CHILDREN'S JUSTICE CENTER	SCOTT BRENKMAN	801-778-6261
NORTHERN UTAH ECONOMIC ALLIANCE	CHRIS ROYBAL	801-455-5690
USU EXTENSION	NAOMI BROWER	801-399-8200
VISIT OGDEN	SARA TOLIVER	801-778-6250
WEBER COUNTY RAMP	SHELLY HALACY	801-399-8405
WEBER HOUSING AUTHORITY	ANDI BEADLES	801-399-8691
WEBER HUMAN SERVICES	KEVIN EASTMAN	801-625-3700
WEBER AREA DISPATCH 911	KEVIN ROSE	801-395-8222

#WinninginWeber

WEBER COUNTY UTAH

FINANCIAL SECTION

Independent Auditor's Report

The Board of County Commissioners
Weber County

Report on the Basic Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County) as of and for the year ended December 31, 2025, 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 basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the major special revenue funds 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 (GAAS) 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 Weber 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 Weber 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 opinion. 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 GAAS 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 GAAS 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 Weber 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 Weber 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, budgetary comparison schedules, budget to GAAP reconciliation, notes to required supplementary information, and information related to other post-employment benefits to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary 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 combining statements and budgetary comparison schedules for individual non-major governmental and other funds and other schedules 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 were derived from and relate 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 statements and budgetary comparison schedules for individual non-major governmental and other funds and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the introductory and statistical sections included in the annual report. The introductory and statistical sections do not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover introductory and statistical sections, 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 introductory and statistical sections and consider whether a material inconsistency exists between the introductory and statistical sections and the basic financial statements, or introductory and statistical sections otherwise appear to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the introductory and statistical sections 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 30, 2026, 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 the County's internal control over financial reporting and compliance.

Squire & Company, PC

Orem, Utah
June 30, 2026

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2025. 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 $ 42,128,967 , or approximately 41.1% of total general fund revenues.
- Long-term liabilities related to governmental activities decreased by $2.0 million as debt service payments were partially offset with increases in pension and termination liabilities; see Note 9 for information related to the County's long-term liabilities.

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, deferred outflows, liabilities, and deferred inflows, 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 and welfare, streets and public improvements, parks and recreation activities, conservation and development programs, and library services. The County has two business-type activities, one related to the operation and maintenance of a solid waste transfer station and the other related to the County run animal shelter.

Fund Financial Statements

The fund financial statements provide detailed information about individual major funds and aggregate remaining nonmajor funds. 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 liabilities 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. In addition, the County reports information on its pension plans, including schedules on the change in net pension liability and employer contributions. It also reports on 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 2025, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $590.1 million.

Net Position

	Governmental Activities		Business-type Activities		Total		Total Percent
	2025	2024	2025	2024	2025	2024	Change
Current and other assets	$ 353,422,064	$ 333,313,870	$ 8,235,847	$ 7,590,535	$ 361,657,911	$ 340,904,405	6.09%
Capital assets	297,623,592	270,583,050	11,249,476	11,321,098	308,873,068	281,904,148	9.57%
Total assets	651,045,656	603,896,920	19,485,323	18,911,633	670,530,979	622,808,553	7.66%
Total deferred outflows of resources	21,586,823	22,970,154	669,601	584,663	22,256,424	23,554,817	-5.51%
Current and other liabilities	34,469,534	35,670,428	482,934	752,338	34,952,468	36,422,766	-4.04%
Long-term liabilities	65,767,890	67,722,876	1,206,549	1,085,762	66,974,439	68,808,638	-2.67%
Total liabilities	100,237,424	103,393,304	1,689,483	1,838,100	101,926,907	105,231,404	-3.14%
Total deferred inflows of resources	792,220	1,007,475	8,540	6,550	800,760	1,014,025	-21.03%
Net position:							
Net investment in capital assets	266,496,184	233,870,598	11,249,476	11,321,098	277,745,660	245,191,696	13.28%
Restricted	134,314,543	122,181,444	-	-	134,314,543	122,181,444	9.93%
Unrestricted	170,792,107	166,414,253	7,207,425	6,330,548	177,999,532	172,744,801	3.04%
Total net position	$ 571,602,835	$ 522,466,295	$ 18,456,901	$ 17,651,646	$ 590,059,736	$ 540,117,941	9.25%

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

- Capital asset additions totaled $49.0 million, including:
  - $4.4 million in land and property purchases.
  - $20.6 in additions to Construction in Progress for various projects across the county
  - $7.6 million in building additions with the completion of the new CJC Building.
  - $11.0 million of infrastructure improvements related to new developments within the County.
- Changes related to the County's pensions resulted in an increase of pension liabilities of $2 million. Pensions are discussed in additional detail in note 11.

Changes in Net Position

	Governmental Activities		Business-type Activities		Total		Total Percent
	2025	2024	2025	2024	2025	2024	Change
Revenues							
General revenues:							
Taxes	$ 179,772,803	$ 173,555,657	$ -	$ -	$ 179,772,803	$ 173,555,657	3.58%
Other general revenues	10,817,277	13,251,775	287,523	276,171	11,104,800	13,527,946	-17.91%
Program revenues:							
Charges for services	50,041,959	42,433,217	14,846,996	16,226,500	64,888,955	58,659,717	10.62%
Operating grants	7,814,244	7,666,544	-	-	7,814,244	7,666,544	1.93%
Capital grants	20,156,563	28,621,181	-	-	20,156,563	28,621,181	-29.57%
Total revenues	268,602,846	265,528,374	15,134,519	16,502,671	283,737,365	282,031,045	0.61%
Expenses							
General government	42,020,424	39,490,785	-	-	42,020,424	39,490,785	6.41%
Public safety	59,598,055	56,236,543	-	-	59,598,055	56,236,543	5.98%
Public health and welfare	2,527,986	2,706,390	-	-	2,527,986	2,706,390	-6.59%
Streets and public improvements	74,495,082	87,226,624	-	-	74,495,082	87,226,624	-14.60%
Parks and recreation	19,977,413	12,821,314	-	-	19,977,413	12,821,314	55.81%
Conservation and development	4,279,979	3,997,589	-	-	4,279,979	3,997,589	7.06%
Library services	15,422,644	12,857,246	-	-	15,422,644	12,857,246	19.95%
Interest on long-term debt	1,144,723	1,213,449	-	-	1,144,723	1,213,449	-5.66%
Business type activities	-	-	14,329,264	14,211,013	14,329,264	14,211,013	0.83%
Total expenses	219,466,306	216,549,940	14,329,264	14,211,013	233,795,570	230,760,953	1.32%
Excess (deficit) before special items	49,136,540	48,978,434	805,255	2,291,658	49,941,795	51,270,092	
Special item - Opioid settlement	-	-	-	-	-	-	
Change in net position	49,136,540	48,978,434	805,255	2,291,658	49,941,795	51,270,092	
Net position - beginning	522,466,295	473,487,861	17,651,646	15,359,988	540,117,941	488,847,849	
Net position - ending	$ 571,602,835	$ 522,466,295	$ 18,456,901	$ 17,651,646	$ 590,059,736	$ 540,117,941	

Governmental Activities

Revenues for all governmental activities increased $3.1 million from the prior year.

- Grant revenues decreased by $8.3 million primarily due to decreases in funding from COVID-19 related grants.
- Tax revenue increased by $6.2 million due to increases in the tax levy and growth of the existing tax base.
- Charges for services increased by $7.6 million in part due to increased revenues from municipalities for county provided services.
- General revenues decreased by $2.4 million for various governmental services and fees.

Total governmental expenses increased by $2.9 million from the prior year.

- Pension expense increased by $5.1 million in 2025, see Note 11 for detail about retirement plans.
- Salaries and Benefits expense increased by $2.1 million due to increases in wages.
- Contracted Services expense increased by $2.5 million due to increases in healthcare costs at the jail of $1.5 million, increases in paramedic service costs of $0.6 million, and $0.23 million in increased costs for local transportation projects.
- Pass-through expenditures related to transportation taxes increased by $1.7 million.
- Building improvement expenses decreased by $8.0 million due to the completion of multiple renovation projects in 2025 that were then capitalized.

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 35.5% of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 64.5% of expenses.

	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
	2025	2025	2025	2024	2025	2024
Activities:						
General Government	$ 42,020,424	$ (20,041,041)	$ 21,979,383	$ 23,394,308	47.7%	40.8%
Public Safety	59,598,055	(18,239,799)	41,358,256	39,122,832	30.6%	30.4%
Public Health and Welfare	2,527,986	-	2,527,986	2,706,390	0.0%	0.0%
Streets and Public Improvements	74,495,082	(29,486,620)	45,008,462	51,228,986	39.6%	41.3%
Parks, Recreation & Public Facilities	19,977,413	(9,160,893)	10,816,520	4,592,825	45.9%	64.2%
Conservation and Development	4,279,979	-	4,279,979	3,991,589	0.0%	0.2%
Library Services	15,422,644	(920,718)	14,501,926	11,747,923	6.0%	8.6%
Interest on Long-term Debt	1,144,723	(163,695)	981,028	1,044,145	14.3%	14.0%
Total Governmental Activities	$ 219,466,306	$ (78,012,766)	$ 141,453,540	$ 137,828,998	35.5%	36.4%

Business-type Activities

Business-type operating expenses increased by $0.1 million, 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 decreased by $1.4 million primarily due to a decrease in volume of garbage processed at the Transfer Station. Overall net position for all business-type activities increased $0.8 million and ended the year with $18.5 million in net position.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County's capital assets increased by $27.0 million during the year. This was mainly due to the increase in infrastructure improvements related to new county developments, purchases of property, and improvements to County facilities. 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 $2.0 million, primarily due to principal payments on outstanding debt of $4.3 million, offset by an increase in pension liabilities of $2.0 million; see Note 11 for information related to the County's pension plan and Note 9 for debt-related disclosures.

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
	2025	2024	2025	2024	2025	2024	2024 to 2025
General Obligation Bonds	$ 29,545,000	$ 32,380,000	$ -	$ -	$ 29,545,000	$ 32,380,000	(8.8%)
Sales Tax Revenue Bonds	829,000	1,033,000	-	-	829,000	1,033,000	(19.7)
Special Assessment Area Bonds	8,915,000	10,060,000	-	-	8,915,000	10,060,000	(11.4)
Unamortized Premiums / Discounts	582,902	658,520	-	-	582,902	658,520	(11.5)
Notes Payable	-	12,684	-	-	-	12,684	(100.0)
Subscription LIability	189,215	182,832	-	-	189,215	182,832	3.5
Compensated Absences	5,117,282	5,218,991	109,122	117,551	5,226,404	5,336,542	(2.1)
Net Pension Liability	15,605,187	13,598,548	510,031	366,326	16,115,218	13,964,874	15.4
Termination Benefit	4,865,752	4,305,896	-	-	4,865,752	4,305,896	13.0
OPEB Liability	118,552	272,405	-	-	118,552	272,405	(56.5)
Landfill Post-Closure Costs	-	-	587,396	601,885	587,396	601,885	(2.4)
	$ 65,767,890	$ 67,722,876	$ 1,206,549	$ 1,085,762	$ 66,974,439	$ 68,808,638	(2.7%)

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2024
General Fund	$ 571,320	$ 1,747,709	$ -	$ 1,021,438	$ 42,128,967	$ 45,469,434	5.8%
Culture Parks and Recreation	20,300	300,884	3,122,765	-	-	3,443,949	169.4%
Library Fund	-	3,358,914	5,583,690	-	-	8,942,604	91.2%
Transportation Fund	-	97,075,413	-	-	-	97,075,413	11.0%
Grant Fund	-	7,778,853	-	-	-	7,778,853	37.1%
Debt Service Fund	-	2,825,672	-	-	-	2,825,672	0.2%
Capital Projects Fund	-	-	-	72,526,761	-	72,526,761	-0.2%
Nonmajor Funds	-	29,866,383	2,977,971	10,378,807	-	43,223,161	3.2%
Total	$ 591,620	$ 142,953,828	$ 11,684,426	$ 83,927,006	$ 42,128,967	$ 281,285,847	8.4%

As of December 31, Weber County's governmental funds reported combined fund balances of $281.3 million, an increase of $21.9 million from the prior year. Of the total fund balances, $154.7 million is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Nonspendable fund balance totals $0.6 million. Another $83.9 million is available for new spending subject to the requirements of the funds in which the balances reside. The remaining $42.1 million is unassigned and available for new spending. The table above presents the County's 2025 ending governmental fund balances. Changes in fund balance varied widely among the County's individual funds, and are explained below.

General Fund

The unassigned fund balance in the General Fund increased by $1.7 million. The unassigned fund balance ended the year at $ 42,128,967 and is within the limits allowed by state law.

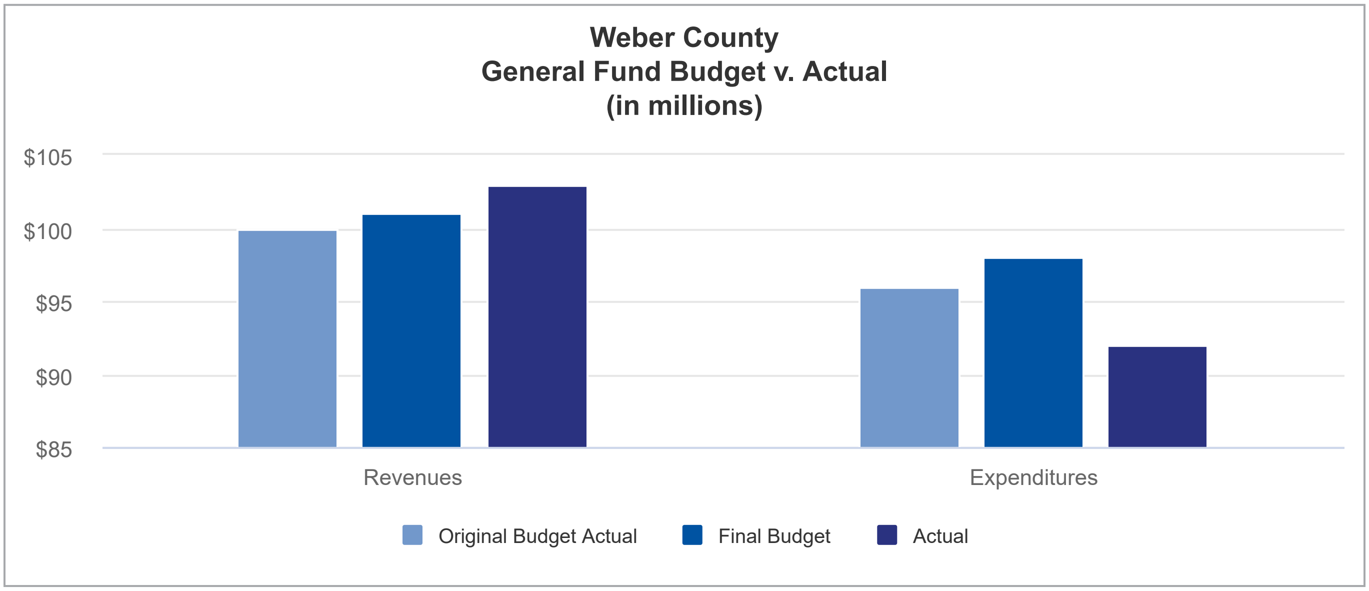
Revenues - General Fund revenues increased by $2.8 million from the prior year.

- Tax revenue increased by $2.3 million as a result of an increase in the tax levy and new growth in the existing tax base.
- Miscellaneous revenue decreased $1.6 million primarily due to a decrease in interest earned.
- Charges for services revenues increased by $1.4 million primarily due to increased revenue from municipalities for contract provided services.

Expenditures - In 2025, total General Fund expenditures increased by $3.0 million from the prior year primarily due to increased payroll and benefit costs.

Budgetary Highlights - During the year, the General Fund was amended to increase expenditures for contracted services for healthcare at the jail by $1.5 million in 2025.

Actual General Fund expenditures were $5.5 million under budget. Approximately $3.1 million of that related to payroll attrition savings across the county, and $2.6 million of other budgetary savings, including $0.6 million related to decreased equipment and software purchases. 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.



Culture Parks and Recreation Fund

Charges for services were up $0.8 million from the prior year amounts as the County was able to pass on a portion of its increased costs to the customers through higher user fees, offset by decreased revenues at the Ogden Eccles Conference Center, which is currently under renovation. Expenditures were up $1.0 million, primarily related to increased employee compensation.

Library Fund

The Library expenditures increased by $0.8 million primarily related to increased employee compensation, book and material purchases, and building maintenance.

Transportation Development Fund

Revenue was up $2.0 million, primarily because of increased sales tax revenue. Expenditures increased by $1.9 million as construction continued on infrastructure projects.

Grant Fund

Revenue decreased by $11.2 million, primarily due to decreased grant revenue related to COVID-19 of $9.7 million and opioid settlements of $1.5 million.

Capital Projects Fund

For 2025, the County spent $12.4 million on improvements to various County owned facilities.

Special Assessment Bonds Fund

Revenues and expenditures did not vary significantly from the prior year. The County has structured its debt payments to be very consistent from year to year until the debt is paid off, and sets its special assessment 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 2025 were as follows:

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 $1.9 million, while cash payments for premiums totaled $1.6 million.

Fleet Management Fund

During the year, the Fleet Management Fund revenue slightly increased by $0.1 million. The fund ended the year with $2.2 million in unrestricted net position.

Risk Management Fund

Charges for services increased by $0.1 million in 2025 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 remained approximately the same. As a result, net position increased slightly by $0.1 million, ending the year at $1.7 million.

OTHER MATTERS

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

American Rescue Plan Act

In prior years, the County was awarded $50.5 million of funds from the American Rescue Plan Act. As of the end of 2025, the County held $0.6 million of these funds that have been obligated but not yet spent. These funds can be used to help mitigate the effects of COVID-19 and to improve certain types of infrastructure. Funds must be spent by the end of 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.

WEBER COUNTY UTAH

Basic Financial Statements

Statement of Net Position
December 31, 2025

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Cash and investments	$ 295,905,996	$ 7,306,614	$ 303,212,610	$ 13,476,063
Accounts receivables, net	28,006,469	929,233	28,935,702	1,245,410
Taxes receivables	23,370,006	-	23,370,006	2,147,992
Lease receivables	579,797	-	579,797	-
Inventories and prepaids	591,620	-	591,620	67,400
Restricted cash and investments	4,968,176	-	4,968,176	15,002
Capital assets:				
Land	37,017,064	1,604,505	38,621,569	94,809
Buildings and improvements	212,373,993	12,631,741	225,005,734	9,420,620
Machinery and equipment	39,613,811	4,396,643	44,010,454	4,041,809
Construction-in-progress	36,725,051	-	36,725,051	-
Infrastructure	176,081,973	-	176,081,973	-
Right of use assets	1,754,366	-	1,754,366	-
Intangible assets - software	1,204,068	-	1,204,068	-
Less accumulated depreciation	(207,146,734)	(7,383,413)	(214,530,147)	(5,768,100)
Total capital assets	297,623,592	11,249,476	308,873,068	7,789,138
Total assets	651,045,656	19,485,323	670,530,979	24,741,005
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	1,125,882	-	1,125,882	-
Relating to pensions	20,460,941	669,601	21,130,542	4,107,419
Relating to OPEB	-	-	-	841,086
Total deferred outflows of resources	21,586,823	669,601	22,256,424	4,948,505
LIABILITIES				
Accounts payable and accrued liabilities	17,102,514	482,934	17,585,448	245,551
Deposits	14,175,661	-	14,175,661	-
Unearned revenue	3,191,359	-	3,191,359	146,314
Long term liabilities:				
Due within one year	5,563,330	127,960	5,691,290	337,436
Due in more than one year	60,204,560	1,078,589	61,283,149	9,450,741
Total liabilities	100,237,424	1,689,483	101,926,907	10,180,042
DEFERRED INFLOWS OF RESOURCES				
Relating to pensions	261,183	8,540	269,723	86,202
Relating to leases	531,037	-	531,037	-
Relating to OPEB	-	-	-	1,036,885
Total deferred inflows of resources	792,220	8,540	800,760	1,123,087
NET POSITION				
Net investment in capital assets	266,496,184	11,249,476	277,745,660	4,234,138
Restricted for:				
Roads and public improvements	114,034,647	-	114,034,647	-
Economic development	482,702	-	482,702	-
Capital Projects	3,358,914	-	3,358,914	-
Parks and recreation programs	8,454,407	-	8,454,407	-
Public housing programs	7,778,853	-	7,778,853	-
Public health programs	-	-	-	174,977
Public safety programs	205,020	-	205,020	67,400
Unrestricted	170,792,107	7,207,425	177,999,532	13,909,866
Total net position	$ 571,602,835	$ 18,456,901	$ 590,059,736	$ 18,386,381

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

Statement of Activities
For the Year Ended December 31, 2025

Activities:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 42,020,424	$ 14,987,790	$ 2,824,975	$ 2,228,276
Public safety	59,598,055	16,987,955	1,251,844	-
Public health and welfare	2,527,986	-	-	-
Streets and public improvements	74,495,082	8,235,365	3,564,222	17,687,033
Parks and recreation	19,977,413	8,785,176	134,463	241,254
Conservation and development	4,279,979	-	-	-
Library services	15,422,644	881,978	38,740	-
Interest and other charges on debt service	1,144,723	163,695	-	-
Total governmental activities	219,466,306	50,041,959	7,814,244	20,156,563
Business-type activities:				
Animal shelter	1,363,071	1,486,163	-	-
Solid waste transfer station	12,966,193	13,360,833	-	-
Total business-type activities	14,329,264	14,846,996	-	-
Total primary government	$ 233,795,570	$ 64,888,955	$ 7,814,244	$ 20,156,563
Component units:				
Weber Area Dispatch 911	$ 11,545,168	$ 4,608,963	$ 197,368	$ -
Weber Morgan Health Department	16,809,085	3,830,078	10,782,658	-
Total component units	$ 28,354,253	$ 8,439,041	$ 10,980,026	$ -

General revenues:
- Property taxes
- Sales and franchise taxes
- Investment income
- Gain on sale of capital assets
- Miscellaneous

Total general revenues and special items

Change in net position

Net position - beginning as previously reported
Adjustments to beginning net position - See note 2
Net position - beginning, as restated
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
$ (21,979,383)	$ -	$ (21,979,383)	$ -
(41,358,256)	-	(41,358,256)	-
(2,527,986)	-	(2,527,986)	-
(45,008,462)	-	(45,008,462)	-
(10,816,520)	-	(10,816,520)	-
(4,279,979)	-	(4,279,979)	-
(14,501,926)	-	(14,501,926)	-
(981,028)	-	(981,028)	-
(141,453,540)	-	(141,453,540)	-
-	123,092	123,092	-
-	394,640	394,640	-
-	517,732	517,732	-
$ (141,453,540)	$ 517,732	$ (140,935,808)	$ -
-	-	-	(6,738,837)
-	-	-	(2,196,349)
$ -	$ -	$ -	$ (8,935,186)
77,037,692	-	77,037,692	8,523,159
102,735,111	-	102,735,111	-
10,565,248	287,523	10,852,771	-
33,563	-	33,563	-
218,466	-	218,466	-
190,590,080	287,523	190,877,603	8,523,159
49,136,540	805,255	49,941,795	(412,027)
522,466,295	17,651,646	540,117,941	22,505,549
-	-	-	(3,707,141)
522,466,295	17,651,646	540,117,941	18,798,408
$ 571,602,835	$ 18,456,901	$ 590,059,736	$ 18,386,381

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 Fund

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.

Special Assessment Bonds 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.

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, 2025

		Special Revenue		
	General	Culture Parks and Recreation	Library	Transportation Development
ASSETS				
Cash and investments	$ 52,919,743	$ 3,637,314	$ 8,794,731	$ 93,570,411
Accounts receivable, net	5,252,630	228,625	961	501,467
Taxes receivable	7,013,768	-	918,310	11,015,729
Lease receivable	579,797	-	-	-
Due from other funds	-	-	-	-
Inventories and prepaids	571,320	20,300	-	-
Restricted cash and investments	-	-	-	-
Total assets	$ 66,337,258	$ 3,886,239	$ 9,714,002	$ 105,087,607
LIABILITIES				
Accounts payable and accrued liabilities	$ 5,375,335	$ 370,109	$ 104,667	$ 8,012,194
Deposits	12,182,508	53,431	-	-
Unearned revenue	359,148	18,750	-	-
Due to other funds	-	-	-	-
Total liabilities	17,916,991	442,290	104,667	8,012,194
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue related to property taxes and assessments	2,419,796	-	666,731	-
Unavailable revenue related to leases	531,037	-	-	-
Unavailable revenue related to settlements	-	-	-	-
Total deferred inflow of resources	2,950,833	-	666,731	-
FUND BALANCES				
Nonspendable	571,320	20,300	-	-
Restricted	1,747,709	300,884	3,358,914	97,075,413
Committed	-	3,122,765	5,583,690	-
Assigned	1,021,438	-	-	-
Unassigned	42,128,967	-	-	-
Total fund balances	45,469,434	3,443,949	8,942,604	97,075,413
Total liabilities and fund balances	$ 66,337,258	$ 3,886,239	$ 9,714,002	$ 105,087,607

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

Special Revenue	Debt Service			
Grant	Special Assessment Bonds	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
$ 8,423,570	$ 36,400	$ 74,846,651	$ 40,242,156	$ 282,470,976
13,535,266	7,360,300	85,643	1,033,122	27,998,014
-	-	-	4,422,199	23,370,006
-	-	-	-	579,797
-	-	-	-	-
-	-	-	-	591,620
-	4,963,093	-	5,082	4,968,175
$ 21,958,836	$ 12,359,793	$ 74,932,294	$ 45,702,559	$ 339,978,588
$ 22,941	$ 236,070	$ 219,827	$ 1,914,827	$ 16,255,970
-	1,937,751	-	1,971	14,175,661
622,216	-	2,185,706	5,540	3,191,360
-	-	-	-	-
645,157	2,173,821	2,405,533	1,922,338	33,622,991
-	7,360,300	-	557,060	11,003,887
-	-	-	-	531,037
13,534,826	-	-	-	13,534,826
13,534,826	7,360,300	-	557,060	25,069,750
-	-	-	-	591,620
7,778,853	2,825,672	-	29,866,383	142,953,828
-	-	-	2,977,971	11,684,426
-	-	72,526,761	10,378,807	83,927,006
-	-	-	-	42,128,967
7,778,853	2,825,672	72,526,761	43,223,161	281,285,847
$ 21,958,836	$ 12,359,793	$ 74,932,294	$ 45,702,559	$ 339,978,588

Reconciliation of the Balance Sheet – Governmental Funds
To the Statement of Net Position
December 31, 2025

Total Fund Balances – Governmental Funds		$ 281,285,847
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 and related assets	$ 37,017,064	
Construction-in-progress	36,725,051	
Buildings and improvements	212,373,993	
Infrastructure	176,081,973	
Equipment, software and right to use	28,810,946	
Accumulated depreciation	(196,969,023)	294,040,004
Some of the County's property taxes, special assessments, and settlements will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		24,538,713
Deferred inflows of resources not reported in the governmental funds:		
Related to pensions		(260,133)
The County uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Position		6,930,799
Deferred outflows of resources not reported in the governmental funds:		
Amount on refunding of bonded debt	1,125,882	
Related to pensions	20,378,686	21,504,568
Other assets not available in the current period and therefore are not reported in the governmental funds:		
Accrued interest on lease receivables		1,839
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	(39,289,000)	
Unamortized premiums / discounts	(582,902)	
Subscription liability - SBITAs	(189,215)	
Retainage payable	(831,458)	
Accrued interest on subscription liabilities	(3,765)	
Net pension liability	(15,542,462)	(56,438,802)
Net Position of Governmental Activities		$ 571,602,835

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

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Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

		Special Revenue		
	General Fund	Culture Parks and Recreation	Library	Transportation Development
REVENUES				
Taxes:				
Property	$ 47,712,000	$ -	$ 14,765,071	$ -
Sales	19,958,943	-	-	62,278,996
Total taxes:	67,670,943	-	14,765,071	62,278,996
Other Revenues:				
License and fees	2,267,844	-	698,976	2,436,336
Intergovernmental	3,468,609	375,717	38,740	-
Charges for services	20,874,032	8,784,777	68,143	-
Fines and forfeitures	2,533,430	-	69,424	-
Miscellaneous	5,568,513	399	170,795	3,873,115
Total revenues	102,383,371	9,160,893	15,811,149	68,588,447
EXPENDITURES				
Current:				
General government	35,371,338	-	-	-
Public safety	53,549,360	-	-	-
Public health and welfare	2,776,145	-	-	-
Streets and public improvement	-	-	-	58,545,358
Parks and recreation	-	15,320,707	-	-
Conservation and development	-	-	-	-
Library services	-	-	14,904,558	-
Debt service:				
Principal retirement	187,011	-	-	-
Interest and other charges	5,742	-	-	-
Capital outlay:				
Capital projects	-	-	-	-
Total expenditures	91,889,596	15,320,707	14,904,558	58,545,358
Excess (deficiency) of revenues over expenditures	10,493,775	(6,159,814)	906,591	10,043,089
OTHER FINANCING SOURCES (USES)				
Transfers in	-	8,325,544	3,358,914	-
Transfers out	(8,200,000)	-	-	(401,325)
Subscriptions issued	193,395	-	-	-
Total other financing sources (uses)	(8,006,605)	8,325,544	3,358,914	(401,325)
Net change in fund balances	2,487,170	2,165,730	4,265,505	9,641,764
Fund balances - beginning	42,982,264	1,278,219	4,677,099	87,433,649
Fund balances - ending	$ 45,469,434	$ 3,443,949	$ 8,942,604	$ 97,075,413

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

Special Revenue	Debt Service			
Grant Fund	Special Assessment Bond	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
$ -	$ -	$ -	$ 14,102,805	$ 76,579,876
-	-	-	20,497,173	102,735,112
-	-	-	34,599,978	179,314,988
-	-	-	5,195,038	10,598,194
6,816,333	-	2,155,303	3,797,918	16,652,620
-	1,607,742	-	1,977,844	33,312,538
2,296,866	-	-	270,771	5,170,491
108,553	91,035	1,700,988	1,163,893	12,677,291
9,221,752	1,698,777	3,856,291	47,005,442	257,726,122
-	-	-	4,227,965	39,599,303
-	-	-	6,491,971	60,041,331
-	-	-	-	2,776,145
6,332,344	-	-	7,394,719	72,272,421
-	-	-	9,230,509	24,551,216
-	-	-	4,276,979	4,276,979
-	-	-	-	14,904,558
-	1,145,000	-	3,039,000	4,371,011
-	548,276	-	544,013	1,098,031
-	-	12,377,613	-	12,377,613
6,332,344	1,693,276	12,377,613	35,205,156	236,268,608
2,889,408	5,501	(8,521,322)	11,800,286	21,457,514
-	-	13,924,696	619,791	26,228,945
(786,371)	-	(5,524,644)	(11,098,139)	(26,010,479)
-	-	-	-	193,395
(786,371)	-	8,400,052	(10,478,348)	411,861
2,103,037	5,501	(121,270)	1,321,938	21,869,375
5,675,816	2,820,171	72,648,031	41,901,223	259,416,472
$ 7,778,853	$ 2,825,672	$ 72,526,761	$ 43,223,161	$ 281,285,847

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, 2025

Net Change in Fund Balances – Total Governmental Funds		$ 21,869,375
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	$ 28,866,929	
Assets received from developers in the form of new infrastructure	10,870,700	
Depreciation expense	(13,279,824)	26,457,805
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		(33,080)
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 principal payments	4,184,000	
Subscription liability principal payments	187,012	
Notes payable principal payments	12,684	4,383,696
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		612,632
Net effect of revenues reported on the accrual basis in the Statement of Activities that do not provide current financial resources. These activities consist of the following:		
Subscriptions	(2,617)	
Delinquent property taxes	457,816	
Settlements	(1,284,310)	(829,111)
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	(65,149)	
Change in pension costs	(3,259,628)	(3,324,777)
Change in Net Position of Governmental Activities		$ 49,136,540

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, 2025

	Business-type Activities			Governmental Activities -
	Solid Waste Transfer Station	Animal Shelter	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and investments	$ 6,910,217	$ 396,397	$ 7,306,614	$ 13,435,030
Accounts receivable net	928,706	525	929,231	6,609
Total current assets	7,838,923	396,922	8,235,845	13,441,639
Noncurrent assets:				
Land	1,604,505	-	1,604,505	-
Buildings and improvements	12,424,884	206,857	12,631,741	-
Machinery and equipment	4,331,537	65,106	4,396,643	13,761,299
Accumulated depreciation	(7,298,541)	(84,872)	(7,383,413)	(10,177,712)
Total noncurrent assets	11,062,385	187,091	11,249,476	3,583,587
Total assets	18,901,308	584,013	19,485,321	17,025,226
DEFERRED OUTFLOW OF RESOURCES				
Deferred outflows relating to pensions	536,409	133,192	669,601	82,255
Total deferred outflows	536,409	133,192	669,601	82,255
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	473,271	9,663	482,934	11,323
Compensated absences and termination benefit	90,715	18,406	109,121	562,300
OPEB liability	-	-	-	118,552
Current landfill post-closure	18,839	-	18,839	-
Total current liabilities	582,825	28,069	610,894	692,175
Noncurrent liabilities:				
Compensated absences and termination benefit	-	-	-	9,420,732
Landfill post-closure costs	568,555	-	568,555	-
Net pension liability	408,317	101,714	510,031	62,725
Total noncurrent liabilities	976,872	101,714	1,078,586	9,483,457
Total liabilities	1,559,697	129,783	1,689,480	10,175,632
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows relating to pensions	6,838	1,702	8,540	1,050
Total deferred inflows of resources	6,838	1,702	8,540	1,050
NET POSITION				
Net investment in capital assets	11,062,385	187,091	11,249,476	3,583,588
Unrestricted	6,808,797	398,629	7,207,426	3,347,211
Total net position	$ 17,871,182	$ 585,720	$ 18,456,902	$ 6,930,799

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, 2025

	Business-type Activities			Governmental Activities -
	Solid Waste Transfer Station	Animal Shelter	Total	Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 13,363,534	$ 1,446,674	$ 14,810,208	$ 6,238,385
Miscellaneous	-	39,488	39,488	28,100
Total operating revenues	13,363,534	1,486,162	14,849,696	6,266,485
OPERATING EXPENSES				
General and administrative	4,668,382	1,131,060	5,799,442	1,068,819
Disposal costs	7,481,697	-	7,481,697	-
Depreciation	816,114	13,545	829,659	1,049,119
Claims and premiums	-	-	-	4,059,818
Total operating expenses	12,966,193	1,144,605	14,110,798	6,177,756
Operating income (loss)	397,341	341,557	738,898	88,729
NONOPERATING REVENUES (EXPENSES)				
Interest income	275,279	9,545	284,824	479,202
Gain on disposal of capital assets	-	-	-	44,701
Total nonoperating revenues (expenses)	275,279	9,545	284,824	523,903
Income before contributions and transfers	672,620	351,102	1,023,722	612,632
TRANSFERS				
Transfers out	-	(218,466)	(218,466)	-
Total transfers	-	(218,466)	(218,466)	-
Change in net position	672,620	132,636	805,256	612,632
Total net position - beginning	17,198,562	453,084	17,651,646	6,318,167
Total net position - ending	$ 17,871,182	$ 585,720	$ 18,456,902	$ 6,930,799

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

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	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	$ 13,494,668	$ 1,502,416	$ 14,997,084	$ 6,267,836
Payments to suppliers and contractors	(9,324,501)	(366,338)	(9,690,840)	(3,162,424)
Payments to employees	(3,012,186)	(809,682)	(3,821,867)	(1,663,648)
Net cash provided (used) by operating activities	1,157,981	326,396	1,484,377	1,441,764
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (to) from other funds	-	(218,466)	(218,466)	-
Net cash provided (used) by non-capital financing activities	-	(218,466)	(218,466)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(758,038)	-	(758,038)	(1,499,859)
Proceeds from disposal of capital assets	-	-	-	80,727
Net cash provided (used) by capital and related financing activities	(758,038)	-	(758,038)	(1,419,132)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	275,279	9,546	284,825	479,202
Net cash provided (used) by investing activities	275,279	9,546	284,825	479,202
Net cash provided (used) - all activities	675,222	117,476	792,698	501,834
Cash and cash equivalents - beginning	6,234,995	278,921	6,513,916	12,933,196
Cash and cash equivalents - ending	$ 6,910,217	$ 396,397	$ 7,306,614	$ 13,435,030
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	$ 397,341	$ 341,557	$ 738,898	$ 88,730
Adjustments to reconcile operating income (loss):				
Depreciation expense	816,114	13,545	829,659	1,049,119
(Increase) decrease in accounts receivable	131,134	16,254	147,388	1,351
(Increase) decrease in post closure costs	(14,491)	-	(14,491)	-
Increase (decrease) in accounts payable	(210,866)	(58,538)	(269,404)	(9,382)
Increase (decrease) in other post-employment benefits	-	-	-	(153,853)
Increase (decrease) in pension expense	48,409	12,348	60,757	7,653
Increase (decrease) in compensated absences	(9,660)	1,230	(8,430)	458,146
Net cash provided (used) by operating activities	$ 1,157,981	$ 326,396	$ 1,484,377	$ 1,441,764
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, 2025

		Custodial Funds
ASSETS		
Cash	$	53,876,739
Accounts receivable		—
Taxes receivable		5,821,007
Delinquent taxes receivable		13,413,697
Total assets		73,111,443
LIABILITIES		
Accounts payable		576,757
Due to other governments		72,156,774
Total liabilities		72,733,531
NET POSITION		
Restricted for individuals, organizations, and other governments	$	377,912

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, 2025

	Custodial Funds
ADDITIONS	
Tax collections for other governments	$ 434,857,322
Inmate fund deposits	4,217,249
Miscellaneous collections	7,243
Total additions	439,081,814
DEDUCTIONS	
Tax disbursements to other governments	434,857,326
Payments to beneficiaries	4,315,798
Total deductions	439,173,124
Change in net position	(91,310)
Net position - beginning	469,222
Net position - ending	$ 377,912

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

WEBER COUNTY UTAH

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 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, 2025

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority*	Weber Morgan Health Department	Total
ASSETS				
Cash and investments	$ 6,642,904	$ -	$ 6,833,159	$ 13,476,063
Accounts receivable, net	6,383	-	1,239,027	1,245,410
Taxes receivable	1,635,533	-	512,459	2,147,992
Inventories and prepaids	67,400	-	-	67,400
Restricted cash	15,002	-	-	15,002
Capital assets:				
Land	-	-	94,809	94,809
Buildings and Improvements	5,252,146	-	4,168,474	9,420,620
Equipment	2,966,792	-	1,075,017	4,041,809
Less accumulated depreciation	(3,864,810)	-	(1,903,290)	(5,768,100)
Total capital assets	4,354,128	-	3,435,010	7,789,138
Total assets	12,721,350	-	12,019,655	24,741,005
DEFERRED OUTFLOWS OF RESOURCES				
Relating to pensions	2,248,477	-	1,858,942	4,107,419
Relating to OPEB	841,086	-	-	841,086
Total deferred outflows of resources	3,089,563	-	1,858,942	4,948,505
LIABILITIES				
Accounts payable	51,708	-	193,843	245,551
Unearned revenue	50	-	146,264	146,314
Long-term liabilities:				
Due within one year	305,144	-	32,292	337,436
Due in more than one year	7,744,158	-	1,706,583	9,450,741
Total liabilities	8,101,060	-	2,078,982	10,180,042
DEFERRED INFLOWS OF RESOURCES				
Relating to pensions	62,494	-	23,708	86,202
Relating to OPEB	1,036,885	-	-	1,036,885
Total deferred inflows of resources	1,099,379	-	23,708	1,123,087
NET POSITION				
Net investment in capital assets	799,128	-	3,435,010	4,234,138
Restricted for:				
Public safety programs	67,400	-	-	67,400
Public health programs	-	-	174,977	174,977
Unrestricted	5,743,946	-	8,165,920	13,909,866
Total net position	$ 6,610,474	$ -	$ 11,775,907	$ 18,386,381

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, 2025

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority*	Weber Morgan Health Department	Total
Expenses	$ 11,545,168	$ -	$ 16,809,085	$ 28,354,253
Program revenues				
Charges for services	4,102,240	-	3,358,037	7,460,277
Intergovernmental	197,368	-	10,782,658	10,980,026
Licenses, permits, and fees	266,822	-	140,279	407,101
Fines and forfeitures	-	-	20,954	20,954
Miscellaneous	239,901	-	310,808	550,709
Total program revenues	4,806,331	-	14,612,736	19,419,067
Net (expense) revenues	(6,738,837)	-	(2,196,349)	(8,935,186)
General revenues				
Current property tax	5,949,312	-	2,573,847	8,523,159
Total general revenues	5,949,312	-	2,573,847	8,523,159
Change in net position	(789,525)	-	377,498	(4,119,168)
Net position - beginning as previously reported	7,399,999	3,707,141	11,398,409	22,505,549
Adjustments to beginning net position - See note 2	-	(3,707,141)		
Net position - beginning as restated	7,399,999	-	11,398,409	22,505,549
Net position - ending	$ 6,610,474	$ -	$ 11,775,907	$ 18,386,381

*Weber Housing Authority ceased to be a component unit of the county in 2025, see Note 2

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Year Ended December 31, 2025

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

For financial reporting purposes, the County's 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 2025, 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.

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 Housing Authority (WHA) ceased to be a component unit of the county in 2025, see Note 2.

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 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.

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.
- **Special Assessment Bonds 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.
- **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 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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2025

D. Assets, Liabilities, Deferred Outflows / Inflows of Resources, and Fund Balance / Net Position

The County has significant policies regarding recognition and reporting of certain assets, liabilities, deferred outflows/ inflows, and fund balance / net position.

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 and a ~$40,000 allowance in the General Fund for the Ogden Eccles Conference Center..

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 Treasurer's 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 and related improvements, construction in progress, buildings and infrastructure (roads, bridges, and flood control), and equipment (including intangible assets and computer software). The capitalization threshold is defined to be assets that cost at least $5,000 for 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
Buildings and Improvements	10-50
Infrastructure	15-40
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.

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.

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 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, Termination Benefits, and Post-employment Benefits - County employees accrue vacation leave 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's policy is to use the most recently accumulated sick and vacation leave first.

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

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

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

Deferred Inflows of Resources - A deferred inflow of resources is an acquisition of net 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 leases are reported as other financing sources.

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

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

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

F. Interfund Activity and Balances

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

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

NOTE 2. FINANCIAL REPORTING CHANGES AND OTHER ITEMS

New Accounting Pronouncements

During the fiscal year ended December 31, 2025, the County adopted the following new accounting standards issued by the Governmental Accounting Standards Board (GASB)

- **GASB Statement No. 102**, Certain Risk Disclosures - This statement added the requirement for the county to assess and disclose certain types of risks to the county's financial outlook. The implementation of this standard had no material effect on the financial statements.

Adjustments to Beginning Net Position

Beginning January 1, 2025, Weber Housing Authority was incorporated as a separate entity from the county. The services formerly provided by the county were no longer provided, such as payroll, HR, banking, etc. As such, the Weber Housing Authority is no longer a component unit of Weber County. The fund balance associated with Weber Housing Authority as of December 31, 2024 was eliminated from the county.

The effect of this change on beginning fund balance are shown below.

	Component Units	Weber Housing Authority
12/31/2024, as previously reported	$22,505,549	$3,707,141
Change in fund balance	(3,707,141)	(3,707,141)
12/31/2024, as restated	$18,798,408	$-

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits and investments of Weber County are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council ("the Council"). Following are discussions of the County's exposure to various risks related to its cash management activities.

A. Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be recovered. The County's policy for managing custodial credit risk is to adhere to the Money Management Act (the Act). The Act requires all deposits of County funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The County's deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. On December 31, 2025, the bank balance of the County's deposits was $15,134,174, of which $14,495,521 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 and is not required to be reported in the fair value hierarchy. The majority of the PTIF's corporate bonds and notes are variable-rate securities, which reset every three months to the prevailing market interest rates.

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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. agencies 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, 2025, the County had the following recurring fair value measurements.

Investment Type	Fair Value	Level 1	Level 2	Level 3
PTIF investments	$ 339,457,729	$ -	$ -	$ -
Cash	2,489	2,489	-	-
Certificate of deposits	10,767,726	-	10,767,726	-
Corporate debt	6,303,822	-	6,303,822	-
Money market mutual funds	1,085,803	1,085,803	-	-
U.S. government agencies	2,505,626	2,505,626	-	-
U.S. treasuries	2,236,398	2,236,398	-	-
Total	$ 362,359,593	$ 5,830,316	$ 17,071,548	$ -

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;
- Money market mutual funds: published fair value per share (unit) for each fund;

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, 2025, 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	$ 339,457,729	$ 339,457,729	$ -	$ -	$ -
Cash	2,489	2,489	-	-	-
Certificate of deposits	10,767,726	2,331,398	6,115,305	2,081,592	239,431
Corporate debt	6,303,822	1,098,921	4,964,759	240,142	-
Money market mutual funds	1,085,803	1,085,803	-	-	-
U.S. government agencies	2,505,626	-	1,203,568	1,302,058	-
U.S. treasuries	2,236,398	2,236,398	-	-	-
Total	$ 362,359,593	$ 346,212,738	$ 12,283,632	$ 3,623,792	$ 239,431

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, 2025, Weber County's investments had the following quality ratings:

Investment Type	Fair Value	AAA	AA	A	BBB	NA
PTIF investments	$ 339,457,729	$ -	$ -	$ -	$ -	$ 339,457,729
Cash	2,489	2,489	-	-	-	-
Certificate of deposits	10,767,726	-	1,366,132	968,215	714,850	7,718,529
Corporate debt	6,303,822	-	1,556,810	4,506,870	-	240,142
Money market mutual funds	1,085,803	1,085,803	-	-	-	-
U.S. government agencies	2,505,626	-	2,505,626	-	-	-
U.S. treasuries	2,236,398	-	2,236,398	-	-	-
Total	$ 362,359,593	$ 1,088,292	$ 7,664,966	$ 5,475,085	$ 714,850	$ 347,416,400

Concentration of Credit Risk

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

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk.

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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, 2025, 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 TRANSFERS AND BALANCES

A. 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, 2025 were as follows:

	Transfers In Reported in					
	Capital Projects	Municipal Services Fund (Nonmajor)	Culture Parks and Recreation	Library Fund	Debt Service Fund (Nonmajor)	Total Transfers Out
Transfers Out Reported in						
General Fund	$ 8,200,000	$ -	$ -	-	$ -	$ 8,200,000
Transportation Development Fund	-	401,325	-	-	-	401,325
Capital Projects Fund	-	-	2,165,730	3,358,914	-	5,524,644
Grant Fund	786,371	-	-	-	-	786,371
Library Fund	-	-	-	-	-	-
Tourism Fund (Nonmajor)	4,938,325	-	6,159,814	-	-	11,098,139
Animal Shelter (Enterprise Fund)	-	-	-	-	218,466	218,466
Total Transfers In	$ 13,924,696	$ 401,325	$ 8,325,544	$ 3,358,914	$ 218,466	$ 26,228,945

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, including a transfer to the Capital Projects fund to help fund the renovation of the Ogden Eccles Conference Center. Transfers from the Capital Projects fund are for repair and replacement. Transfers from the General fund are primarily used to support the acquisition of capital assets. Transfer from the Grant fund are primarily ARPA funds used for construction of capital projects.

B. Interfund Balances

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. At December 31, 2025 there were no interfund balances.

NOTE 5. TAX INCREMENTS

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

Each increment 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 Increment
Marriott-Slaterville	55%-65%	2033-2036	$ 122,139
North Ogden	50%	2033	72,695
Ogden	72%-100%	2028-2047	1,374,105
Riverdale	100%	2041	88,400
Roy	60%	2026-2027	101,187
South Ogden	75%-100%	2030-2041	265,680
Washington Terrace	50%	2025-2039	152,701
Weber County Redevelopment Agency	75%	2036	484,875
MIDA	100%	2060	713,518
Total Tax Incremental Revenue			$ 3,375,300

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 $901,678 to this CRA.

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2025 consisted of the following amounts:

	Salaries / Benefits	Vendors / Others	Interest / Related Charges	Total
Governmental Activities:				
General Fund	$ 4,042,732	$ 1,332,603	$ -	$ 5,375,335
Culture Parks and Recreation Fund	-	370,109	-	370,109
Library Fund	-	104,667	-	104,667
Transportation Fund	-	8,012,194	-	8,012,194
Grant Fund	-	22,941	-	22,941
Special Assessment Bonds Fund	-	-	236,070	236,070
Capital Projects Fund	-	219,827	-	219,827
Nonmajor Funds	-	1,668,653	246,174	1,914,827
Retainage Payable	-	831,458	-	831,458
Adjustments for Leases	-	-	3,763	3,763
Internal Service Funds	-	11,323	-	11,323
Total Governmental Activities	$ 4,042,732	$ 12,573,775	$ 486,007	$ 17,102,514
Business-type Activities:				
Solid Waste Transfer Station Fund	$ -	$ 473,271	$ -	$ 473,271
Animal Shelter Fund	-	9,663	-	9,663
Total Business-type Activities	$ -	$ 482,934	$ -	$ 482,934

NOTE 7. LEASES AND SUBSCRIPTION BASED IT ARRANGEMENTS

A. Lease Receivable

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 terms 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.

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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

	Governmental Activities	
Fiscal Year	**Principal**	**Interest**
2026	$ 88,952	$ 19,905
2027	16,140	18,060
2028	16,704	17,496
2029	18,051	16,809
2030	20,089	16,091
2031-2035	115,417	68,387
2036-2040	151,318	43,666
2041-2045	147,809	12,502
2046-2050	5,317	83
Total	$ 579,797	$ 212,999

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

	Governmental Activities
Lease revenue	$ 233,946
Interest revenue	$ 26,417

B. Subscription Based Information Technology Arrangements (SBITAs)

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
Subscription liability	
Current	$ 121,537
Non-current	67,677
	$ 189,215

The future principal and interest lease payments as of December 31, 2025, were as follows:

	Governmental Activities	
Fiscal year	**Principal**	**Interest**
2026	$ 121,538	$ 6,213
2027	67,677	2,572
2028	-	-
2029	-	-
2030	-	-
Total	$ 189,215	$ 8,785

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

A. Primary Government

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land and Related Assets	$ 32,628,002	$ 4,389,062	$ -	$ 37,017,064
Construction-In-Progress	23,798,860	20,589,475	(7,663,284)	36,725,051
Capital assets not being depreciated	56,426,862	24,978,537	(7,663,284)	73,742,115
Capital assets being depreciated:				
Buildings and Improvements	203,911,871	8,462,122	-	212,373,993
Infrastructure	165,102,265	10,979,708	-	176,081,973
Intangible Assets-Software	1,784,022	-	(579,954)	1,204,068
Equipment - Governmental Funds	23,337,945	2,926,927	(412,360)	25,852,512
Equipment - Internal Service Funds	12,889,392	1,465,213	(593,306)	13,761,300
Right to Use Assets - SBITA	1,499,645	254,721	-	1,754,366
Total	408,525,140	24,088,691	(1,585,620)	431,028,212
Less Accumulated Depreciation for:				
Buildings and Improvements	(110,002,556)	(5,303,720)		(115,306,276)
Infrastructure	(60,038,857)	(4,636,216)		(64,675,073)
Intangible Assets-Software	(1,483,083)	(148,630)	579,955	(1,051,759)
Equipment - Governmental Funds	(12,379,199)	(2,882,401)	379,281	(14,882,320)
Equipment - Internal Service Funds	(9,720,518)	(1,050,499)	593,306	(10,177,712)
Right to Use Assets - SBITA	(744,739)	(308,856)	-	(1,053,595)
Total Accumulated Depreciation	(194,368,952)	(14,330,323)	1,552,541	(207,146,734)
Capital assets being depreciated, net	214,156,188	9,758,368	(33,079)	223,881,477
Governmental Activities Capital Assets, Net	$ 270,583,050	$ 34,736,905	$ (7,696,363)	$ 297,623,592

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

General Government	$ 1,682,204
Public Safety	1,641,661
Streets and Public Improvements	5,028,397
Parks and Recreation	2,079,977
Library Services	2,847,586
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets	1,050,499
Total Accumulated Depreciation	$ 14,330,323

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

	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	12,355,341	276,400	-	12,631,741
Equipment	3,915,006	481,637	-	4,396,643
Total	16,270,347	758,037	-	17,028,384
Less Accumulated Depreciation for:				
Buildings and Improvements	(5,239,775)	(284,697)	-	(5,524,472)
Equipment	(1,313,979)	(544,962)	-	(1,858,941)
Total Accumulated Depreciation	(6,553,754)	(829,659)	-	(7,383,413)
Capital assets being depreciated, net	9,716,593	(71,623)	-	9,644,970
Business-type Activities Capital Assets, Net	$ 11,321,098	$ (71,623)	$ -	$ 11,249,476

B. Discrete Component Units

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

	Beginning Balance	Additions	Deletions*	Ending Balance
Capital assets not being depreciated:				
Land and Related Assets	$ 454,394	$ -	$ (359,585)*	$ 94,809
Capital assets not being depreciated	454,394	-	(359,585)	94,809
Capital assets being depreciated:				
Buildings and Improvements	12,107,401	9,403	(2,696,184)*	9,420,620
Equipment	3,990,392	91,958	(40,541)	4,041,809
Total	16,097,793	101,361	(2,736,725)	13,462,429
Less Accumulated Depreciation for:				
Buildings and Improvements	(2,284,161)	(251,885)	236,223 *	(2,299,823)
Equipment	(3,045,187)	(439,670)	31,509	(3,453,348)
Intangible Assets-Software	(14,930)	-	-	(14,930)
Total	(5,344,278)	(691,555)	267,732	(5,768,101)
Capital Assets, Net	$ 11,207,909	$ (590,194)	$ (2,828,578)	$ 7,789,137

*Deletions include the elimination of Weber Housing Authority assets, see Note 2

NOTE 9. Long-Term Liabilities

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2025 were as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	$ 32,380,000	$ -	$ 2,835,000	$ 29,545,000	$ 2,880,000
Sales Tax Revenue Bonds	1,033,000	-	204,000	829,000	204,000
Special Assessment Area Bonds	10,060,000	-	1,145,000	8,915,000	975,000
Unamortized Premiums / Discounts	658,520	-	75,618	582,902	75,617
Notes Payable	12,684	-	12,684	-	-
Subscription Liability - SBITAs	182,832	193,395	187,012	189,215	67,677
Compensated Absences*	5,218,991	-	101,709	5,117,282	511,728
Net Pension Liability*	13,598,548	2,006,639	-	15,605,187	-
Termination Benefit Liability	4,305,896	1,223,865	664,009	4,865,752	730,756
OPEB Liability	272,405	9,456	163,309	118,552	118,552
Total Governmental Long-term Liabilities	67,722,876	3,433,355	5,388,341	65,767,890	5,563,330
Business-type Activities:					
Compensated Absences	117,551	-	8,429	109,122	109,121
Net Pension Liability*	366,326	143,705	-	510,031	-
Landfill Post-Closure Costs	601,885	29,465	43,954	587,396	18,839
Total Business-type Long-term Liabilities	1,085,762	173,170	52,383	1,206,549	127,960
Component Units:					
Lease Revenue Bonds	3,817,000	-	262,000	3,555,000	271,000
Note Payable	829,187	-	829,187**	-	-
Compensated Absences	706,858	5,381	58,522**	653,717	65,372
Net Pension Liability*	3,309,478	478,298	42,183**	3,745,593	-
OPEB Liability	1,700,809	134,122	1,064	1,833,867	1,064
Total Component Unit Liabilities	10,363,332	617,801	1,192,956	9,788,177	337,436

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

** As discussed in Note 2, Weber Housing Authority is no longer a component unit of the county, these deletions reflect the removal of liabilities from the county statements

For active employees, the compensated absences liability of governmental activities is liquidated in the General Fund or special revenue fund where the respective employing department operates. Upon termination, the liability is liquidated in the Termination Pool (an Internal Service Fund). See Note 1 for additional discussion of compensated absences. OPEB 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, 2025

B. General Obligation Bonds

During 2025, the County issued no new General Obligation debt. General Obligation Bonds Payable at December 31, 2025 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2025
2016 Library Project Bonds	9/1/2016	7/15/2035	2.00% to 4.00%	$ 10,835,000	$ 7,470,000
2020 Library Refunding Bonds	10/29/2020	1/15/2034	0.30% to 2.10%	28,195,000	22,075,000
Total General Obligation Bonds Outstanding					29,545,000
Add Unamortized Premium					237,287
Total General Obligation Bonds Payable					$ 29,782,287

Debt service requirements to maturity

	Series 2016		Series 2020		Total General Obligation Bonds		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Total
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	585,000	134,856	2,375,000	286,950	2,960,000	421,806	3,381,806
2029	595,000	123,056	2,400,000	254,113	2,995,000	377,169	3,372,169
2030	610,000	111,006	2,425,000	217,313	3,035,000	328,319	3,363,319
2031 to 2035	4,550,000	331,472	10,200,000	415,306	14,750,000	746,778	15,496,778
2036	-	-	-	-	-	-	-
Total	$ 7,470,000	$ 1,010,153	$ 22,075,000	$ 1,830,619	$ 29,545,000	$ 2,840,772	$ 32,385,772

C. Sales Tax Revenue Bonds

During 2025, the County issued no new Sales Tax Revenue Obligation debt. Sales Tax Revenue Bonds Payable at December 31, 2025 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2025
2020 Animal Shelter Refunding Bonds	9/22/2020	7/1/2029	1.11%	$ 1,830,000	$ 829,000
Total Sales Tax Revenue Bonds Outstanding					829,000
Add Unamortized Premium					-
Total Sales Tax Revenue Bonds Payable					$ 829,000

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 $215,466 and $24,270,612, 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

	Series 2020		
Year	**Principal**	**Interest**	**Total**
2026	$ 203,000	$ 9,202	$ 212,202
2027	208,000	6,949	214,949
2028	207,000	4,640	211,640
2029	211,000	2,342	213,342
2030	-	-	-
Total	$ 829,000	$ 23,132	$ 852,132

D. Special Assessment Bonds

During 2025, 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, 2025

Special Assessment Bonds Payable at December 31, 2025 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2025
2013 Special Assessment Bonds	9/17/2013	1/15/2033	5% to 5.75%	$ 17,670,000	$ 8,915,000
Total Special Assessment Bonds Outstanding					8,915,000
Add Unamortized Premium					345,615
Total Special Assessment Bonds Payable					$ 9,260,615

Debt service requirements to maturity

	Series 2013		
Year	Principal	Interest	Total
2026	$ 905,000	$ 480,538	$ 1,385,538
2027	955,000	429,388	1,384,388
2028	1,015,000	375,213	1,390,213
2029	1,075,000	316,394	1,391,394
2030	1,135,000	252,856	1,387,856
2031 to 2034	3,830,000	338,675	4,168,675
Total	$ 8,915,000	$ 2,193,063	$ 11,108,063

E. Component Units Lease Revenue Bonds

In 2016, the Local Building Authority of the Weber Area Dispatch 911 and Emergency Services District issued Lease Revenue Bonds for the purpose of renovating its operations center. Lease Revenue Bond payable at December 31, 2025 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2025
2016 Lease Revenue Bonds	11/29/2016	4/1/2036	3.39%	$ 5,424,000	$ 3,555,000
Total Lease Revenue Bonds Outstanding					3,555,000
Add Unamortized Premium					-
Total Lease Revenue Obligation Bonds Payable					$ 3,555,000

Debt service requirements to maturity

	Series 2016		
Year	Principal	Interest	Total
2026	$ 271,000	$ 115,921	$ 386,921
2027	281,000	106,565	387,565
2028	290,000	96,886	386,886
2029	300,000	86,886	386,886
2030	311,000	76,529	387,529
2031 to 2035	1,721,000	214,434	1,935,434
2036 to 2037	381,000	6,458	387,458
Total	$ 3,555,000	$ 703,679	$ 4,258,679

F. Notes Payable

The county has entered into a several financed purchase transaction to acquire copiers, printers, and other assets with payments scheduled through April 2025. Principal payments for 2025 were $12,684.

G. 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, 2025, $940,000 of bonds outstanding are considered defeased.

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 $143 million of total restricted net position, none of which 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 recognizing the full liability for the County's termination benefit 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, 2025

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 2025, the General Fund unassigned balance was $ 42,128,967 , which equals 41.1% of General Fund revenues and is below the current-year property tax revenue limit of $47,712,000.

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	$ 272,479	$ -	$ -
Conservation	1,270,211	-	-
Attorney Prosecution	82,060	-	39,589
Capital Defense	-	-	500,000
Public Safety Programs	122,960	-	481,849
Total General Fund	1,747,709	-	1,021,438
Other Major Funds:			
Culture Parks and Recreation	300,884	3,122,765	-
Library	3,358,914	5,583,690	-
Transportation Development	97,075,413	-	-
Grant Fund - Public Health Programs	7,778,853	-	-
Debt Service	2,825,672	-	-
Capital Projects	-	-	72,526,761
Total Other Major Funds	111,339,736	8,706,455	72,526,761
Nonmajor Funds:			
Paramedic	-	2,977,971	-
Economic Development	482,702	-	-
Future Capital Improvements	15,416,545	-	-
Debt Service	5,813,613	-	-
Administrative Services	-	-	9,879,029
Sewer System	-	-	499,778
Parks and Recreation Programs	8,153,523	-	-
Total Nonmajor Funds	29,866,383	2,977,971	10,378,807
Total, All Governmental Funds	$ 142,953,828	$ 11,684,426	$ 83,927,006

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, 2025

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%
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.*

Contribution Rate Summary

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, 2025 are as follows:

	Tier 1 DB System		Tier 2 DB Hybrid System		Tier 2 DB 401K Option	
Utah Retirement Systems	Employee	Employer	Employee	Employer	Employer	ER 401K
Contributory System						
11 - Local Governmental Division Tier 1	6.00%	12.96%	0.70%	16.95%	6.95%	10.00%
Noncontributory System						
15 - Local Governmental Division Tier 1	N/A	15.97%	0.81%	14.19%	4.19%	10.00%
Public Safety Retirement System						
75 - Other Division A With 4% COLA	N/A	34.71%	4.73%	25.99%	11.99%	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) is a discrete component unit of Weber County. However, for the purposes of the pension footnote disclosures, Utah Retirement Systems considers employees of this component unit 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 to the proprietary funds based on the average employee payroll for the last five years. The amount allocated was 15.27 percent of the Noncontributory System and Tier 2 Public Employees System to WMHD.

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, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 2,602,159	$ -
Public Safety System	1,823,485	-
Tier 2 Public Employees System	3,458,912	177,641
Tier 2 Public Safety and Firefighter	2,451,337	442,198
Tier 2 DC Only System	343,964	-
Tier 2 DC Public Safety and Firefighter	136,160	-
Total Contributions	$ 10,816,017	$ 619,839

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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, 2025, net pension assets and net pension liabilities were reported as follows:

Measurement Date: December 31, 2024

System	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2023	Change (Decrease)
Noncontributory System	$ -	$ 6,928,314	2.1981211%	2.2109645%	-0.0128434%
Public Safety System	-	7,564,236	4.8886638%	5.3121334%	-0.4234696%
Tier 2 Public Employees System	-	2,253,710	0.7556726%	0.8312138%	-0.0755412%
Tier 2 Public Safety and Firefighter	-	784,914	1.7354273%	1.8763421%	-0.1409148%
Total Net Pension Asset / Liability	$ -	$ 17,531,174			

The net pension asset and liability were measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 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, 2025, we recognized pension expense as follows.

System	Amount
Noncontributory	$ 6,386,107
Public Safety	4,342,171
Tier 2 Public Employees	2,461,689
Tier 2 Public Safety	1,136,748
Total	$ 14,326,715

At December 31, 2025, 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	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	$ 4,097,905	$ 799,321	$ 974,297	$ 475,199	$ 6,346,722
Changes in assumptions	576,589	-	752,710	440,194	1,769,493
Net difference between projected and actual earnings on pension plan investments	2,099,625	1,309,146	144,046	50,876	3,603,694
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	349,656	103,904	453,560
Contributions subsequent to the measurement date	2,602,159	1,823,485	3,802,876	2,587,497	10,816,017
Total	$ 9,376,277	$ 3,931,953	$ 6,023,586	$ 3,657,669	$ 22,989,485

Deferred Inflow of Resources	Non - contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	$ -	$ -	$ 15,526	$ 41,241	$ 56,767
Changes in assumptions	-	-	233	12,326	12,558
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	38,878	138,364	29,684	17,180	224,106
Contributions subsequent to the measurement date	-	-	-	-	-
Total	$ 38,878	$ 138,364	$ 45,443	$ 70,747	$ 293,431

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, 2024:

System	Amount
Noncontributory	$ 2,602,159
Public Safety	1,823,485
Tier 2 Public Employees	3,802,876
Tier 2 Public Safety	2,587,497
Total	$ 10,816,017

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
2025	$ 3,951,362	$ 740,004	$ 260,036	$ 91,619	$ 5,043,022
2026	3,818,814	1,858,240	401,308	140,633	6,218,994
2027	(865,661)	(531,749)	172,410	53,621	(1,171,380)
2028	(169,275)	(96,391)	211,750	72,897	18,981
2029	-	-	502,797	170,735	673,533
Thereafter	-	-	626,966	469,921	1,096,887

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

For fiscal year ended December 31, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 14,620	$ -
Public Safety System	660,354	-
Tier 2 Public Employees System	42,045	2,163
Tier 2 Public Safety and Firefighter	531,305	100,210
Tier 2 DC Public Safety and Firefighter	37,443	-
Total Contributions	$ 1,285,767	$ 102,373

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.

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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

At December 31, 2025, we reported net pension assets and net pension liabilities as follows:

Measurement Date: December 31, 2024

Dispatch	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2023	Change (Decrease)
Noncontributory System	$ -	$ 46,421	0.0146387%	0.0139424%	0.0006963%
Contributory System	-	-	0.0000000%	0.0000000%	N/A
Public Safety System	-	2,053,578	1.3271996%	1.3942311%	-0.000670315
Tier 2 Public Safety and Firefighters System	-	202,901	0.4486096%	0.4758143%	-0.000272047
Tier 2 Public Employees System	-	26,736	0.0089645%	0.0094731%	-0.0005086%
Total Net Pension Asset / Liability	$ -	$ 2,329,636			

The net pension asset and liability were measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, 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, 2025, we recognized pension expense as follows.

System	Amount
Noncontributory	$ 16,172
Public Safety	1,230,592
Tier 2 Public Employees	28,952
Tier 2 Public Safety	296,338
Total	$ 1,572,054

At December 31, 2025, 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	$ 27,662	$ 217,004	$ 11,558	$ 122,839	$ 379,063
Changes in assumptions	3,840	-	8,929	113,791	126,560
Net difference between projected and actual earnings on pension plan investments	13,983	355,414	1,709	13,151	384,257
Changes in proportion and differences between contributions and proportionate share of contributions	47	-	14,794	57,990	72,831
Contributions subsequent to the measurement date	14,620	660,354	42,045	568,748	1,285,767
Total	$ 60,152	$ 1,232,772	$ 79,035	$ 876,519	$ 2,248,478

Deferred Inflow of Resources	Non - contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	$ -	$ -	$ 184	$ 10,661	$ 10,845
Changes in assumptions	-	-	3	3,186	3,189
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	541	23,371	19,929	4,619	48,460
Contributions subsequent to the measurement date	-	-	-	-	-
Total	$ 541	$ 23,371	$ 20,116	$ 18,466	$ 62,494

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, 2024:

System	Amount
Noncontributory	$ 14,620
Public Safety	660,354
Tier 2 Public Employees	42,045
Tier 2 Public Safety	568,748
Total	$ 1,285,767

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
2025	$ 26,281	$ 215,093	$ 2,834	$ 26,172	$ 270,380
2026	25,419	504,485	4,425	38,842	573,170
2027	(5,674)	(144,362)	1,462	16,349	(132,224)
2028	(1,036)	(26,169)	1,603	21,332	(4,270)
2029	-	-	4,863	46,623	51,486
Thereafter	-	-	1,686	139,988	141,675

Weber County Reporting Entity and Dispatch

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.50 – 9.50 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, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale 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, 2024, valuation were based on an experience study of the demographic assumptions as of December 31, 2022.

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 and is applied consistently to each defined benefit pension plan. 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:

	Expected Return Arithmetic Basis		
Asset class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
Totals	100%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

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.

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	$ 29,479,482	$ 6,928,314	$ (11,907,256)
Contributory System	-	-	-
Public Safety System	23,238,426	7,564,236	(5,225,656)
Tier 2 Public Employees System	6,731,285	2,253,710	(1,229,401)
Tier 2 Public Safety and Firefighter	2,676,485	784,914	(727,425)
Total	$ 62,125,677	$ 17,531,174	$ (19,089,739)

Dispatch

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	$ 196,323	46,421	$ (79,298)
Public Safety System	6,308,888	2,053,578	(1,418,688)
Tier 2 Public Employees System	79,853	26,736	(14,584)
Tier 2 Public Safety and Firefighter	691,874	202,901	(188,040)
Total	$ 7,276,938	$ 2,329,636	$ (1,700,611)

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, 2025

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2025, were as follows:

Weber County Reporting Entity Less Dispatch

	2025	2024	2023
401(k) Plan			
Employer Contributions	$ 2,139,952	$ 2,038,000	$ 1,906,896
Employee Contributions	2,637,293	2,671,295	2,285,418
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	395,954	370,236	352,854
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	353,498	321,005	253,504
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	9,065	11,195	13,924

Dispatch

	2025	2024	2023
401(k) Plan			
Employer Contributions	$ 160,513	$ 149,424	136,008
Employee Contributions	164,419	170,715	124,937
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	23,413	23,609	22,084
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	9,603	6,734	3,515
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	170	1,076	-

NOTE 12. OTHER POST-EMPLOYMENT AND TERMINATION BENEFITS

A. Other Post-Employment Benefits

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 No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their postemployment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided

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

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

The County's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75. The County's funding policy for the implicit rate subsidy is pay-as-you-go basis.

As of January 1, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	9
Inactive employees entitled to but not yet receiving benefit payments	-
Active Employees	73
Total Participants covered by OPEB Plan	82

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2025, and was determined by an actuarial valuation as of January 1, 2025.

Actuarial assumptions and other inputs:

Discount Rate	4.08%
Healthcare Cost Trend Rates:	
2021 Trend HDHP / Traditional	9.50%
2022 Trend	8.00%
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, 2024.

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

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

Significant Changes from the Previous Actuarial Valuation

- Increasing the discount rate from 3.72% to 4.08%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2024.
- The marital assumption was changed to 65% based on future expectations.

The resulting change in the OPEB liability is shown below.

Changes in the Total OPEB Liability

	December 31, 2025
OPEB Liability Beginning of Year, as adjusted	$ 272,405
Changes for the Year:	
Service Cost	1,608
Interest	7,848
Benefit payments	(163,309)
OPEB Liability End of Year	$ 118,552

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 4.08%, 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	$ 121,808	$ 118,552	$ 115,168

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 9.50%, as well as what the total OPEB Liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

Healthcare Cost Trend Rates

	1% Decrease	Baseline	1% Increase
Total OPEB Liability	$ 113,201	$ 118,552	$ 124,101

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

For the year ended December 31, 2025, the County recognized OPEB expense of $9,456. At December 31, 2025, 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	-	-	-
	$ -	$ -	$ -

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
12/31/2026	$ -
12/31/2027	-
12/31/2028	-
12/31/2029	-
12/31/2030	-
Thereafter	-
	$ -

B. Termination Benefits

The County is offering a retirement incentive for certain employees who were hired before 2008. Eligible employees who retire before December 31, 2026 may receive reimbursements for certain qualifying medical expenses up to the equivalent value of 5 years of health insurance.

The County recognizes the undiscounted total of estimated future benefit payments on the financial statements. As of the end of the year, there were 208 participants eligible for the program. The program is funded on a pay-as-you-go basis from current funds. Expenditures for the year were $664,009.

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 $5.0 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 property claims and $1,000 for auto physical damage. The amount of settlement has not exceeded insurance or indemnity coverage since the County joined UCIP in 1998.

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

Risk Management Fund
Uninsured Claims Liability

	2025	2024
Beginning Liability	$ -	$ 24,097
Claims Incurred	99,441	113,606
Claims Paid	(89,213)	(137,703)
Ending Liability	$ 10,228	$ -

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

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 14. COMMITMENTS

The County is involved in construction of a new Medical and Mental Health Expansion for the jail. As of December 31, 2025, the County's construction commitments with contractors totaled $1,390,342. These construction commitments have been recorded as encumbrances for budgetary purposes. Although encumbrances and the related appropriation lapse at the end of the year, these commitments will be honored in the next year.

The County has also set up a local transportation program which allows municipalities and the transit district within Weber County to access sales tax revenues that are restricted by statute for transportation related projects. As of December 31, 2025, the County has awarded $78,653,992 to projects that will be completed and paid for in future years.

Total commitments at December 31, 2025 consisted of the following:

Governmental Activities

	Commitment
Transportation Development Fund	$ 78,653,992
Capital Projects Fund	$ 1,390,342
Total	$ 80,044,333

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 Statement No. 18 - *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs*, 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, 2025, the County's liability of $18,839 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, 2025, the County's closure and post closure liability was $568,556 , the estimated total closure and post closure costs remaining to be recognized were $3,267,492, the percentage of the landfill used was 17.4%, 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, 2025 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, the following subsequent events require disclosure:

Effective July 1st, 2026 the county will no longer operate the Solid Waste Transfer Station as a business-type activity. The operation of the station will be conducted by contracted entities and the county will receive lease revenue in relation to the use of the station. The county will account for the change in 2026 and it will be reflected in the 2026 Annual Comprehensive Financial Report.

Required Supplementary Information

Budgetary Comparison Schedule
General Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Property taxes	$ 47,025,000	$ 47,025,000	$ 47,712,000	$ 687,000
Sales	20,158,000	20,158,000	19,958,943	(199,057)
Total taxes	67,183,000	67,183,000	67,670,943	487,943
Other revenues:				
License and fees	2,247,000	2,247,000	2,267,844	20,844
Intergovernmental	3,153,620	3,948,749	3,468,609	(480,140)
Charges for services	20,791,735	20,806,735	21,292,434	485,699
Fines and forfeitures	2,269,402	2,269,402	2,533,430	264,028
Miscellaneous	4,843,000	4,843,000	5,568,513	725,513
Total revenues	100,487,757	101,297,886	102,801,773	1,503,887
EXPENDITURES				
General government				
Commission	1,391,752	1,391,752	1,307,084	84,668
Assessor	3,514,492	3,529,749	3,172,111	357,638
Attorney - criminal	6,136,469	6,205,219	6,157,753	47,466
Attorney - civil	1,244,358	1,254,858	1,235,564	19,294
Childrens justice center	889,291	892,076	888,877	3,199
Public defender	5,047,344	5,097,344	4,995,001	102,343
Clerk Auditor	1,978,933	2,014,178	1,763,636	250,542
Elections	992,616	1,012,866	971,560	41,306
Purchasing	286,181	287,035	285,047	1,988
Internal audit	167,120	167,120	126,146	40,974
Recorder	1,395,675	1,395,675	1,308,255	87,420
Surveyor	1,436,168	1,436,168	1,349,844	86,324
Treasurer	852,958	852,958	720,874	132,084
Human resources	1,245,610	1,244,214	1,147,994	96,220
Information technology	4,282,329	4,337,943	3,802,802	535,141
GIS	681,717	681,898	673,266	8,632
Operations administration	890,792	891,828	873,562	18,266
Property management	3,134,429	3,139,224	2,843,987	295,237
Economic development	468,667	468,667	364,213	104,454
Statutory and General	1,559,182	1,632,261	1,127,446	504,815
District Court	115,000	115,000	89,350	25,650
Council of Governments	85,182	85,182	85,182	-
USU extension service	353,966	353,966	318,038	35,928
	38,150,231	38,487,181	35,607,592	2,879,589

Budgetary Comparison Schedule
General Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Public safety				
Sheriff	$ 13,706,693	$ 13,501,216	$ 12,943,407	$ 557,809
Jail	39,121,607	40,869,784	38,910,322	1,959,462
Crime scene investigations	1,226,885	1,279,268	1,226,270	52,998
Emergency Management	710,740	729,519	651,509	78,010
	54,765,925	56,379,787	53,731,508	2,648,279
Public health and welfare				
Human services	2,758,295	2,758,295	2,758,295	-
Poor and indigent	11,000	21,000	17,850	3,150
	2,769,295	2,779,295	2,776,145	3,150
Debt Services				
Principal retirement	187,011	187,011	187,011	-
Interest and other charges	5,742	5,742	5,742	-
	192,753	192,753	192,753	-
Total expenditures	95,878,204	97,839,016	92,307,998	5,531,018
Excess (deficiency) of revenues over expenditures	4,609,553	3,458,870	10,493,775	7,034,905
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(3,739,000)	(3,989,000)	(8,200,000)	(4,211,000)
Subscriptions issued	193,395	-	193,395	193,395
Total other financing sources (uses)	(3,545,605)	(3,989,000)	(8,006,605)	(4,017,605)
Net change in fund balances	1,063,948	(530,130)	2,487,170	3,017,300
Fund balances - beginning	42,982,264	42,982,264	42,982,264	-
Fund balances - ending	$ 44,046,212	$ 42,452,134	$ 45,469,434	$ 3,017,300

Budgetary Comparison Schedule
Culture Parks and Recreation Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Property taxes	$ -	$ -	$ -	$ -
Sales	-	-	-	-
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	94,800	253,243	375,717	122,474
Charges for services	6,788,135	7,678,135	8,784,777	1,106,642
Miscellaneous	-	-	399	399
Total revenues	6,882,935	7,931,378	9,160,893	1,229,515
EXPENDITURES				
Shooting complex	541,790	560,271	498,034	62,237
Parks	1,285,040	1,643,009	1,480,769	162,240
Golden spike event center	5,477,424	5,526,444	4,949,495	576,949
Ice sheet	1,744,084	1,887,472	1,610,338	277,134
Ogden eccles conference center	5,168,929	5,928,086	5,349,243	578,843
Administration	828,030	784,483	681,532	102,951
Recreation	777,724	840,727	751,296	89,431
Total expenditures	15,823,021	17,170,492	15,320,707	1,849,785
Excess (deficiency) of revenues over expenditures	(8,940,086)	(9,239,114)	(6,159,814)	3,079,300
OTHER FINANCING SOURCES (USES)				
Transfers in	10,081,929	10,081,929	8,325,544	(1,756,385)
Transfers out	-	-	-	-
Total other financing sources (uses)	10,081,929	10,081,929	8,325,544	(1,756,385)
Net change in fund balances	1,141,843	842,815	2,165,730	1,322,915
Fund balances - beginning	1,278,219	1,278,219	1,278,219	-
Fund balances - ending	$ 2,420,062	$ 2,121,034	$ 3,443,949	$ 1,322,915

Budgetary Comparison Schedule
Library Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Property taxes	$ 14,943,000	$ 14,943,000	$ 14,765,071	$ (177,929)
Total taxes	14,943,000	14,943,000	14,765,071	(177,929)
Other revenues:				
License and fees	683,000	683,000	698,976	15,976
Intergovernmental	32,551	32,551	38,740	6,189
Charges for services	59,000	59,000	68,143	9,143
Fines and forfeitures	77,000	77,000	69,424	-
Miscellaneous	61,000	61,000	170,795	109,795
Total revenues	15,855,551	15,855,551	15,811,149	(36,826)
EXPENDITURES				
Library services	16,431,800	16,578,306	14,904,558	1,673,748
Total expenditures	16,431,800	16,578,306	14,904,558	1,673,748
Excess (deficiency) of revenues over expenditures	(576,249)	(722,755)	906,591	1,636,922
OTHER FINANCING SOURCES (USES)				
Transfers in	3,380,000	3,380,000	3,358,914	(21,086)
Transfers out	-	-	-	-
Total other financing sources (uses)	3,380,000	3,380,000	3,358,914	(21,086)
Net change in fund balances	2,803,751	2,657,245	4,265,505	1,615,836
Fund balances - beginning	4,677,099	4,677,099	4,677,099	-
Fund balances - ending	$ 7,480,850	$ 7,334,344	$ 8,942,604	$ 1,615,836

Budgetary Comparison Schedule
Transportation Development Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ 61,422,000	$ 61,422,000	$ 62,278,996	$ 856,996
Total taxes	61,422,000	61,422,000	62,278,996	856,996
Other revenues:				
License and fees	2,324,000	2,324,000	2,436,336	112,336
Miscellaneous	235,000	235,000	3,873,115	3,638,115
Total revenues	63,981,000	63,981,000	68,588,447	4,607,447
EXPENDITURES				
Current:				
Streets and public improvement	80,769,202	90,981,658	58,545,358	32,436,300
Total expenditures	80,769,202	90,981,658	58,545,358	32,436,300
Excess (deficiency) of revenues over expenditures	(16,788,202)	(27,000,658)	10,043,089	37,043,747
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(411,000)	(411,000)	(401,325)	9,675
Total other financing sources (uses)	(411,000)	(411,000)	(401,325)	9,675
Net change in fund balances	(17,199,202)	(27,411,658)	9,641,764	37,053,422
Fund balances - beginning	87,433,649	87,433,649	87,433,649	-
Fund balances - ending	$ 70,234,447	$ 60,021,991	$ 97,075,413	$ 37,053,422

Budgetary Comparison Schedule
Grant Fund - Budgetary Basis
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ -	$ -	$ -	$ -
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	16,000,000	16,000,000	6,816,333	(9,183,667)
Fines and Forfeitures	1,574,911	1,574,911	2,296,866	721,955
Miscellaneous	100,000	100,000	108,553	8,553
Total revenues	17,674,911	17,674,911	9,221,752	(8,453,159)
EXPENDITURES				
Capital improvements	16,280,000	16,280,000	6,332,344	9,947,656
Total capital outlay	16,280,000	16,280,000	6,332,344	9,947,656
Total expenditures	16,280,000	16,280,000	6,332,344	9,947,656
Excess (deficiency) of revenues over expenditures	1,394,911	1,394,911	2,889,408	1,494,497
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(786,371)	786,371
Total other financing sources (uses)	-	-	(786,371)	786,371
Net change in fund balances	1,394,911	1,394,911	2,103,037	2,280,868
Fund balances - beginning	5,675,816	5,675,816	5,675,816	-
Fund balances - ending	$ 7,070,727	$ 7,070,727	$ 7,778,853	$ 2,280,868

Budgetary Comparison Schedule
Budgetary Basis to GAAP Reconciliation
For the Year Ended December 31, 2025

	General	Culture Parks and Recreation	Library	Transportation Development	Grants
REVENUES					
Actual total revenues (budgetary basis)	$ 102,801,773	$ 9,160,893	$ 15,811,149	$ 68,588,447	$ 9,221,752
Differences - Budget to GAAP:					
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(418,402)	-	-	-	-
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 102,383,371	$ 9,160,893	$ 15,811,149	$ 68,588,447	$ 9,221,752
EXPENDITURES					
Actual total expenditures (budgetary basis)	$ 92,307,998	$ 15,320,707	$ 14,904,558	$ 58,545,358	$ 6,332,344
Differences - Budget to GAAP:					
Intrafund expenditures are budgetary expenditures but are not expenditures for financial reporting	(418,402)	-	-	-	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 91,889,596	$ 15,320,707	$ 14,904,558	$ 58,545,358	$ 6,332,344

The Information About Budgetary Reporting section is an integral part of this schedule.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2025

INFORMATION ABOUT BUDGETARY REPORTING

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 2025, the County modified the budget on several occasions using all of the above procedures.

CURRENT YEAR EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During 2025, no fund exceeded its authorized budget.

INFORMATION RELATED TO THE COUNTY'S PENSION PLANS

The following schedule presents the County's proportionate share of the net pension liability for its pension plans.

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	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%
	2022	2.12900380%	3,646,449	15,494,647	23.53%	97.50%
	2023	2.21096450%	5,128,475	16,802,060	30.52%	96.90%
	2024	2.19812110%	6,970,497	17,183,083	40.57%	96.02%
Contributory Retirement System	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%
	2022	0.00000000%	-	-	0.00%	0.00%
	2023	0.00000000%	-	-	0.00%	0.00%
	2024	0.00000000%	-	-	0.00%	0.00%
Public Safety System	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%
	2022	5.56544110%	7,196,532	7,718,685	93.24%	93.60%
	2023	5.31213340%	7,597,222	7,735,727	98.21%	93.44%
	2024	4.88866380%	7,564,236	7,392,196	102.33%	93.30%
Tier 2 Public Employees System	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%
	2022	0.85123220%	926,901	18,574,568	4.99%	92.30%
	2023	0.83121380%	1,617,859	21,489,711	7.53%	89.58%
	2024	0.75567260%	2,253,710	22,395,481	10.06%	87.44%
Tier 2 Public Safety and Firefighter System	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%
	2022	1.97555440%	164,809	6,078,349	2.71%	96.40%
	2023	1.87634210%	706,803	7,109,545	9.94%	89.10%
	2024	1.73542730%	784,914	7,921,727	9.91%	90.10%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2025

Schedule of Contributions

The following schedule presents a history of the County's contribution to the Utah Retirement Systems. There are no assets accumulated in a trust to pay the related benefits.

Paragraph 81.b of GASB Statement No. 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	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%
	2023	2,933,322	2,933,322	-	16,802,451	17.46%
	2024	2,905,600	2,905,600	-	17,187,805	16.91%
	2025	2,602,159	2,602,159	-	16,511,957	15.76%
Contributory System	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%
	2023	-	-	-	-	0.00%
	2024	-	-	-	-	0.00%
	2025	-	-	-	-	0.00%
Public Safety System	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%
	2023	2,487,751	2,487,751	-	7,739,488	32.14%
	2024	2,244,348	2,244,348	-	7,396,015	30.35%
	2025	1,823,485	1,823,485	-	6,298,921	28.95%
Tier 2 Public Employees System*	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%
	2023	3,451,797	3,451,797	-	21,560,248	16.01%
	2024	3,501,557	3,501,557	-	22,448,731	15.60%
	2025	3,458,912	3,458,912	-	23,540,542	14.69%
Tier 2 Public Safety and Firefighter System*	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%
	2023	1,918,809	1,918,809	-	7,109,545	26.99%
	2024	2,119,432	2,119,432	-	7,928,112	26.73%
	2025	2,451,337	2,451,337	-	9,348,799	26.22%
Tier 2 Public Employees DC Only System*	2016	$ 65,559	$ 65,559	$ -	$ 916,448	7.15%
	2017	92,724	92,724	-	1,403,259	6.61%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2025

	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
	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%
	2023	327,574	327,574	-	5,291,988	6.19%
	2024	364,497	364,497	-	6,411,607	5.68%
	2025	343,964	343,964	-	7,369,579	4.67%
Tier 2 Public Safety and Firefighter DC Only System*	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%
	2023	125,714	125,714	-	967,774	12.99%
	2024	118,754	118,754	-	932,555	12.73%
	2025	136,160	136,160	-	1,112,613	12.24%

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

Changes in Assumptions:

The information presented was determined as part of actuarial valuations performed. Over time the actuarial assumptions are periodically changed. Amounts reported in the current and prior plan years include the following significant actuarial assumption changes:

Year	Discount Rate	Payroll Growth Rate	Wage Inflation Rate	Inflation Rate
2024	6.85%	2.90%	3.50% to 9.50 %	2.50%
2023	6.85%	2.90%	3.50% to 9.50 %	2.50%
2022	6.85%	2.90%	3.25 to 9.25%	2.50%
2021	6.85%	2.90%	3.25 to 9.25%	2.50%
2020	6.95%	2.90%	3.25 to 9.25%	2.50%
2019	6.95%	3.00%	3.25 to 9.25%	2.50%
2018	6.95%	3.00%	3.25 to 9.25%	2.50%
2017	6.95%	3.00%	3.25 to 9.25%	2.50%
2016	7.20%	3.25%	3.35 to 9.35%	2.60%
2015	7.50%	3.25%	3.50 to 9.50%	2.75%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2025

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Schedule of Changes in the County'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 Statement No. 75.

	2025	2024	2023	2022	2021
Total OPEB liability:					
Service cost	$ 1,608	$ 1,545	$ 51,159	$ 49,324	$ 145,205
Plan change	-	-	-	-	-
Interest	7,848	13,754	194,421	218,851	122,061
Assumption changes	-	(640,886)	-	(400,552)	383,017
Difference between actual and expected experience*	-	-	-	855,707	-
Benefit payments	(163,309)	(156,907)	(943,629)	(909,785)	(718,118)
Net change in total OPEB liability	(153,853)	(782,494)	(698,049)	(186,455)	(67,835)
Total OPEB liability - beginning	272,405	4,948,990	5,647,039	5,833,494	5,901,329
Cumulative effect of a change in accounting principle	-	(3,894,091)	-	-	-
Total OPEB liability - beginning, as adjusted	272,405	1,054,899	5,647,039	5,833,494	5,901,329
Total OPEB liability - ending	$ 118,552	$ 272,405	$ 4,948,990	$ 5,647,039	$ 5,833,494
Covered-employee payroll	6,112,092	5,905,403	12,837,672	12,403,548	16,649,548
Total OPEB liability as a percentage of covered-employee payroll	1.94%	4.61%	38.55%	45.53%	35.04%

	2020	2019	2018
Total OPEB liability:			
Service cost	$ 114,131	$ 105,330	$ 107,628
Plan change	(526,509)	-	-
Interest	127,446	139,668	161,129
Assumption changes	675,609	-	-
Difference between actual and expected experience	2,387,592	(166,854)	(244,695)
Benefit payments	(703,723)	(622,938)	(672,946)
Net change in total OPEB liability	2,074,546	(544,794)	(648,884)
Total OPEB liability - beginning	3,826,783	4,371,577	5,020,461
Total OPEB liability - ending	$ 5,901,329	$ 3,826,783	$ 4,371,577
Covered-employee payroll	16,322,998	28,599,352	28,038,580
Total OPEB liability as a percentage of covered-employee payroll	36.15%	13.38%	15.59%

Use of Estimates

The OPEB Expense and OPEB Liability amounts are based on the 4.08% 20-year tax-exempt general obligation municipal bond index rate effective December 31, 2024.

Changes in Assumptions

- In 2018, the discount rate was increased from 3.00% to 3.44%.
- In 2020, the discount rate was decreased to 2.12%.
- In 2021, the discount rate was decreased to 2.06% and the payroll growth rate was increased from 2.00% to 3.00%.
- In 2022, the discount rate was increased to 3.72%. The payroll growth rate was increased from 3.00% to 3.50%.
- In 2024, the discount rate was increased to 4.08%

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.

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.

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
ASSETS				
Cash and investments	$ 2,916,210	$ 1,818,905	$ 6,613,796	$ 8,877,979
Accounts receivable, net	-	-	81,540	950,869
Taxes receivable	229,178	22,620	-	934,227
Restricted cash and investments	-	-	-	-
Total assets	$ 3,145,388	$ 1,841,525	$ 6,695,336	$ 10,763,075
LIABILITIES				
Accounts payable	$ 703	$ 1,358,823	$ 16,220	$ 291,449
Deposits	-	-	-	1,971
Unearned revenue	-	-	-	5,540
Total liabilities	703	1,358,823	16,220	298,960
DEFERRED INFLOWS OF RESOURCES				
Deferred inflow - unavailable revenue - property taxes	166,714	-	-	85,308
Total deferred inflows of resources	166,714	-	-	85,308
FUND BALANCES (DEFICITS)				
Restricted	-	482,702	6,679,116	-
Committed	2,977,971	-	-	-
Assigned	-	-	-	10,378,807
Total fund balances (deficits)	$ 2,977,971	$ 482,702	$ 6,679,116	$ 10,378,807
Total liabilities and fund balances (deficits)	$ 3,145,388	$ 1,841,525	$ 6,695,336	$ 10,763,075

Special Revenue			Debt Service	
Ramp Tax	Tourism	Flood Control	Debt Service	Total Nonmajor Governmental funds
$ 5,260,867	$ 61,410	$ 8,697,384	$ 5,995,605	$ 40,242,156
199	268	246	-	1,033,122
1,232,235	1,598,544	185,707	219,688	4,422,199
-	-	-	5,082	5,082
$ 6,493,301	$ 1,660,222	$ 8,883,337	$ 6,220,375	$ 45,702,559
$ -	$ -	$ 1,458	$ 246,174	$ 1,914,827
-	-	-	-	1,971
-	-	-	-	5,540
-	-	1,458	246,174	1,922,338
-	-	144,450	160,588	557,060
-	-	144,450	160,588	557,060
6,493,301	1,660,222	8,737,429	5,813,613	29,866,383
-	-	-	-	2,977,971
-	-	-	-	10,378,807
$ 6,493,301	$ 1,660,222	$ 8,737,429	$ 5,813,613	$ 43,223,161
$ 6,493,301	$ 1,660,222	$ 8,883,337	$ 6,220,375	$ 45,702,559

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
REVENUES				
Taxes:				
Current property	$ 3,666,046	$ 3,379,012	$ -	$ 1,167,275
Sales	-	-	-	4,369,137
Delinquent	-	-	-	-
Total taxes	3,666,046	3,379,012	-	5,536,412
Other revenues:				
License and fees	173,516	-	2,427,888	2,315,352
Intergovernmental	-	901,678	81,540	2,814,700
Charges for services	-	-	-	1,977,844
Fines and forfeitures	-	-	-	270,771
Miscellaneous	79,613	-	262,862	319,036
Total revenues	3,919,175	4,280,690	2,772,290	13,234,115
EXPENDITURES				
Current:				
General government	-	-	-	4,227,965
Public safety	4,369,647	-	-	2,122,324
Streets and public improvement	-	-	1,939,754	5,166,655
Parks and recreation	-	-	-	-
Conservation and development	-	4,276,979	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay:				
Capital projects	-	-	-	-
Total expenditures	4,369,647	4,276,979	1,939,754	11,516,944
Excess (deficiency) of revenues over expenditures	(450,472)	3,711	832,536	1,717,171
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	401,325
Transfers out	-	-	-	-
Lease proceeds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	401,325
SPECIAL ITEM				
Total special items	-	-	-	-
Net change in fund balances	(450,472)	3,711	832,536	2,118,496
Fund balances - beginning	3,428,443	478,991	5,846,580	8,260,311
Fund balances - ending	$ 2,977,971	$ 482,702	$ 6,679,116	$ 10,378,807

Special Revenue			Debt Service	
Ramp Tax	Tourism	Flood Control	Debt Service	Total Nonmajor Governmental funds
$ -	$ -	$ 2,421,395	$ 3,469,077	$ 14,102,805
6,521,982	9,606,054	-	-	20,497,173
-	-	-	-	-
6,521,982	9,606,054	2,421,395	-	34,599,978
-	-	114,587	163,695	5,195,038
-	-	-	-	3,797,918
-	-	-	-	1,977,844
-	-	-	-	270,771
221,668	-	274,469	6,245	1,163,893
6,743,650	9,606,054	2,810,451	3,639,017	47,005,442
-	-	-	-	4,227,965
-	-	-	-	6,491,971
-	-	288,310	-	7,394,719
7,499,528	1,730,981	-	-	9,230,509
-	-	-	-	4,276,979
-	-	-	3,039,000	3,039,000
-	-	-	544,013	544,013
-	-	-	-	-
7,499,528	1,730,981	288,310	3,583,013	35,205,156
(755,878)	7,875,073	2,522,141	56,004	11,800,286
-	-	-	218,466	619,791
-	(11,098,139)	-	-	(11,098,139)
-	-	-	-	-
-	-	-	-	-
-	(11,098,139)	-	218,466	(10,478,348)
-	-	-	-	-
(755,878)	(3,223,066)	2,522,141	274,470	1,321,938
7,249,179	4,883,288	6,215,288	5,539,143	41,901,223
$ 6,493,301	$ 1,660,222	$ 8,737,429	$ 5,813,613	$ 43,223,161

Budgetary Comparison Schedule
Paramedic Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Current property taxes	$ 3,704,000	$ 3,704,000	$ 3,666,046	$ (37,954)
Total taxes	3,704,000	3,704,000	3,666,046	(37,954)
Other revenues:				
License and fees	178,000	178,000	173,516	(4,484)
Miscellaneous	50,000	50,000	79,613	29,613
Total revenues	3,932,000	3,932,000	3,919,175	(12,825)
EXPENDITURES				
Public safety - paramedic services	4,541,514	4,575,568	4,369,647	205,921
Total expenditures	4,541,514	4,575,568	4,369,647	205,921
Excess (deficiency) of revenues over expenditures	(609,514)	(643,568)	(450,472)	193,096
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(609,514)	(643,568)	(450,472)	193,096
Fund balances - beginning	3,428,443	3,428,443	3,428,443	-
Fund balances - ending	$ 2,818,929	$ 2,784,875	$ 2,977,971	$ 193,096

Budgetary Comparison Schedule
Community Reinvestment Agency Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Current property taxes	$ 3,179,500	$ 3,179,500	$ 3,379,012	$ 199,512
Total taxes	3,179,500	3,179,500	3,379,012	199,512
Other revenues:				
Intergovernmental	750,320	750,320	901,678	151,358
Miscellaneous	-	-	-	-
Total revenues	3,929,820	3,929,820	4,280,690	350,870
EXPENDITURES				
Conservation and development	3,929,820	4,304,820	4,276,979	27,841
Total expenditures	3,929,820	4,304,820	4,276,979	27,841
Excess (deficiency) of revenues over expenditures	-	(375,000)	3,711	378,711
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(375,000)	3,711	378,711
Fund balances - beginning	478,991	478,991	478,991	-
Fund balances - ending	$ 478,991	$ 103,991	$ 482,702	$ 378,711

Budgetary Comparison Schedule
Impact Fees Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ -	$ -	$ -	$ -
Total taxes	-	-	-	-
Other revenues:				
License and fees	1,020,000	1,020,000	2,427,888	1,407,888
Miscellaneous	-	-	262,862	262,862
Intergovernmental	-	-	81,540	81,540
Total revenues	1,020,000	1,020,000	2,772,290	1,670,750
EXPENDITURES				
Streets and public improvement	2,280,000	2,813,891	1,939,754	874,137
Total expenditures	2,280,000	2,813,891	1,939,754	874,137
Excess (deficiency) of revenues over expenditures	(1,260,000)	(1,793,891)	832,536	2,544,887
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(1,260,000)	(1,793,891)	832,536	2,544,887
Fund balances - beginning	5,846,580	5,846,580	5,846,580	-
Fund balances - ending	$ 4,586,580	$ 4,052,689	$ 6,679,116	$ 2,544,887

Budgetary Comparison Schedule
Municipal Services Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Current property	$ 1,153,000	$ 1,153,000	$ 1,167,275	$ 14,275
Sales	4,464,000	4,464,000	4,369,137	(94,863)
Total taxes	5,617,000	5,617,000	5,536,412	(80,588)
Other revenues:				
License and fees	1,290,650	1,440,650	2,315,352	874,702
Intergovernmental	2,476,200	2,476,200	2,814,700	338,500
Charges for services	1,307,785	1,367,785	1,977,844	610,059
Fines and forfeitures	287,600	287,600	270,771	(16,829)
Miscellaneous	150,000	150,000	319,036	169,036
Total revenues	11,129,235	11,339,235	13,234,115	1,894,880
EXPENDITURES				
General government				
Engineering	1,729,813	1,878,748	1,294,225	584,523
Planning	1,685,790	1,681,498	1,439,382	242,116
Building inspection	1,254,676	1,456,416	1,441,562	14,854
Administration	319,149	125,719	21,502	104,217
Garbage collection	33,583	33,583	31,294	2,289
	5,023,011	5,175,964	4,227,965	947,999
Public safety				
Sheriff	2,076,678	2,076,678	1,762,751	313,927
Animal control	298,781	298,781	251,140	47,641
Animal shelter	124,000	124,000	108,433	15,567
	2,499,459	2,499,459	2,122,324	377,135
Streets and public improvement				
Roads and highways	4,946,647	4,980,224	4,690,882	289,342
Sewer division	229,544	339,038	273,920	65,118
Weed department	254,066	254,066	201,853	52,213
	5,430,257	5,573,328	5,166,655	406,673
Total expenditures	12,952,727	13,248,751	11,516,944	1,731,807
Excess (deficiency) of revenues over expenditures	(1,823,492)	(1,909,516)	1,717,171	3,626,687
OTHER FINANCING SOURCES (USES)				
Transfers in	411,000	411,000	401,325	(9,675)
Transfers out	-	-	-	-
Total other financing sources (uses)	411,000	411,000	401,325	(9,675)
Net change in fund balances	(1,412,492)	(1,498,516)	2,118,496	3,617,012
Fund balances - beginning	8,260,311	8,260,311	8,260,311	-
Fund balances - ending	$ 6,847,819	$ 6,761,795	$ 10,378,807	$ 3,617,012

Budgetary Comparison Schedule
RAMP Tax Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ 6,406,000	$ 6,406,000	$ 6,521,982	$ 115,982
Total taxes	6,406,000	6,406,000	6,521,982	115,982
Other revenues:				
Miscellaneous	250,000	250,000	221,668	(28,332)
Total revenues	6,656,000	6,656,000	6,743,650	87,650
EXPENDITURES				
General and administrative	96,795	96,795	6,513	90,282
Grants to other entities	13,142,474	13,142,474	7,493,015	5,649,459
Total expenditures	13,239,269	13,239,269	7,499,528	5,739,741
Excess (deficiency) of revenues over expenditures	(6,583,269)	(6,583,269)	(755,878)	5,827,391
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(6,583,269)	(6,583,269)	(755,878)	5,827,391
Fund balances - beginning	7,249,179	7,249,179	7,249,179	-
Fund balances - ending	$ 665,910	$ 665,910	$ 6,493,301	$ 5,827,391

Budgetary Comparison Schedule
Tourism Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ 9,650,000	$ 9,650,000	$ 9,606,054	$ (43,946)
Total revenues	9,650,000	9,650,000	9,606,054	(43,946)
Other revenues:				
Miscellaneous	-	-	-	-
Total revenues	9,650,000	9,650,000	9,606,054	(43,946)
EXPENDITURES				
Tourism promotion	1,733,801	1,733,801	1,730,981	2,820
Total expenditures	1,733,801	1,733,801	1,730,981	2,820
Excess (deficiency) of revenues over expenditures	7,916,199	7,916,199	7,875,073	(41,126)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(7,916,199)	(11,916,199)	(11,098,139)	818,060
Total other financing sources (uses)	(7,916,199)	(11,916,199)	(11,098,139)	818,060
Net change in fund balances	-	(4,000,000)	(3,223,066)	776,934
Fund balances - beginning	4,883,288	4,883,288	4,883,288	-
Fund balances - ending	$ 4,883,288	$ 883,288	$ 1,660,222	$ 776,934

Budgetary Comparison Schedule
Flood Control
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Current property	$ 2,448,000	$ 2,448,000	$ 2,421,395	$ (26,605)
Sales	-	-	-	-
Total taxes	2,448,000	2,448,000	2,421,395	(26,605)
Other revenues:				
License and fees	117,000	117,000	114,587	(2,413)
Miscellaneous	-	-	274,469	274,469
Total revenues	2,565,000	2,565,000	2,810,451	245,451
EXPENDITURES				
Streets and public improvement of flood control	1,328,000	1,356,944	288,310	1,068,634
Total expenditures	1,328,000	1,356,944	288,310	1,068,634
Excess (deficiency) of revenues over expenditures	1,237,000	1,208,056	2,522,141	1,314,085
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,237,000	1,208,056	2,522,141	1,314,085
Fund balances - beginning	6,215,288	6,215,288	6,215,288	-
Fund balances - ending	$ 7,452,288	$ 7,423,344	$ 8,737,429	$ 1,314,085

Budgetary Comparison Schedule
Special Assessment Bond Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Taxes:				
Sales	$ -	$ -	$ -	$ -
Total taxes	-	-	-	-
Other revenues:				
Charges for services	1,607,742	1,631,800	1,607,742	(24,058)
Miscellaneous	91,035	100,000	91,035	(8,965)
Total revenues	1,698,777	1,731,800	1,698,777	(33,023)
EXPENDITURES				
Debt service:				
Principal retirement	1,145,000	1,050,000	1,145,000	(95,000)
Interest and other charges	548,276	626,800	548,276	78,524
Total expenditures	1,693,276	1,676,800	1,693,276	(16,476)
Excess (deficiency) of revenues over expenditures	5,501	55,000	5,501	(49,499)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5,501	55,000	5,501	(49,499)
Fund balances - beginning, as adjusted - See note 2	2,820,171	2,820,171	2,820,171	-
Fund balances - ending	$ 2,825,672	$ 2,875,171	$ 2,825,672	$ (49,499)

Budgetary Comparison Schedule
Debt Service Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Property taxes	$ 3,469,077	$ 3,472,000	$ 3,469,077	$ (2,923)
Total taxes	3,469,077	3,472,000	3,469,077	(2,923)
Other revenues:				
License and fees	163,695	185,000	163,695	(21,305)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	6,245	-	6,245	6,245
Total revenues	3,639,017	3,657,000	3,639,017	(17,983)
EXPENDITURES				
Debt service:				
Principal retirement	3,039,000	3,039,000	3,039,000	-
Interest and other charges	544,013	570,000	544,013	25,987
Total expenditures	3,583,013	3,609,000	3,583,013	25,987
Excess (deficiency) of revenues over expenditures	56,004	48,000	56,004	8,004
OTHER FINANCING SOURCES (USES)				
Transfers in	218,466	218,500	218,466	(34)
Transfers out	-	-	-	-
Total other financing sources (uses)	218,466	218,500	218,466	(34)
Net change in fund balances	274,470	266,500	274,470	7,970
Fund balances - beginning	5,539,143	5,539,143	5,539,143	-
Fund balances - ending	$ 5,813,613	$ 5,805,643	$ 5,813,613	$ 7,970

Budgetary Comparison Schedule
Capital Projects Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	$ -	$ -	$ -	$ -
Total taxes	-	-	-	-
Other revenues:				
Intergovernmental	-	3,800,000	2,155,303	(1,644,697)
Miscellaneous	100,000	100,000	1,700,988	1,600,988
Total revenues	100,000	3,900,000	3,856,291	(43,709)
EXPENDITURES				
Capital improvements	6,910,000	17,399,591	12,377,613	5,021,978
Total capital outlay	6,910,000	17,399,591	12,377,613	5,021,978
Total expenditures	6,910,000	17,399,591	12,377,613	5,021,978
Excess (deficiency) of revenues over expenditures	(6,810,000)	(13,499,591)	(8,521,322)	4,978,269
OTHER FINANCING SOURCES (USES)				
Transfers in	3,739,000	7,739,000	13,924,696	6,185,696
Transfers out	(5,545,730)	(5,545,730)	(5,524,644)	21,086
Total other financing sources (uses)	(1,806,730)	2,193,270	8,400,052	6,206,782
Net change in fund balances	(8,616,730)	(11,306,321)	(121,270)	11,185,051
Fund balances - beginning	72,648,031	72,648,031	72,648,031	-
Fund balances - ending	$ 64,031,301	$ 61,341,710	$ 72,526,761	$ 11,185,051

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, 2025

	Termination Pool	Fleet Management	Garage	Risk Management	Total
ASSETS					
Current assets:					
Cash and investments	$ 9,301,730	$ 2,189,523	$ 231,964	$ 1,711,813	$ 13,435,030
Accounts receivable net	5,647	726	221	17	6,611
Total current assets	9,307,377	2,190,249	232,185	1,711,830	13,441,641
Noncurrent assets:					
Equipment	-	13,670,898	62,782	27,620	13,761,300
Accumulated depreciation	-	(10,138,830)	(37,501)	(1,381)	(10,177,712)
Total noncurrent assets	-	3,532,068	25,281	26,239	3,583,588
Total assets	9,307,377	5,722,317	257,466	1,738,069	17,025,229
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows relating to pensions	-	-	82,255	-	82,255
Total deferred outflows	-	-	82,255	-	82,255
LIABILITIES					
Current liabilities:					
Accounts payable	899	420	(222)	10,228	11,325
Compensated absences and termination benefit	1,067,197	-	17,003	-	1,084,200
OPEB liability	118,553	-	-	-	118,553
Total current liabilities	1,186,649	420	16,781	10,228	1,214,078
Noncurrent liabilities:					
Compensated absences and termination benefit	8,898,832	-	-	-	8,898,832
Net pension liability	-	-	62,725	-	62,725
Total noncurrent liabilities	8,898,832	-	62,725	-	8,961,557
Total liabilities	10,085,481	420	79,506	10,228	10,175,635
DEFERRED INFLOWS OF RESOURCES					
Deferred inflow of resources relating to pensions	-	-	1,050	-	1,050
Total deferred inflows of resources	-	-	1,050	-	1,050
NET POSITION					
Net investment in capital assets	-	3,532,068	25,281	26,239	3,583,588
Unrestricted	(778,104)	2,189,829	233,884	1,701,602	3,347,211
Total net position	$ (778,104)	$ 5,721,897	$ 259,165	$ 1,727,841	$ 6,930,799

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2025

	Termination Pool	Fleet Management	Garage	Risk Management	Total
OPERATING REVENUES					
Charges for services	$ 1,870,853	$ 901,129	$ 860,473	$ 2,605,930	$ 6,238,385
Miscellaneous	-	-	-	28,100	28,100
Total operating revenues	1,870,853	901,129	860,473	2,634,030	6,266,485
OPERATING EXPENSES					
General and administrative	-	109,952	941,146	17,721	1,068,819
Depreciation	-	1,045,199	3,920	-	1,049,119
Claims and premiums	1,558,379	-	-	2,501,439	4,059,818
Total operating expenses	1,558,379	1,155,151	945,066	2,519,160	6,177,756
Operating income (loss)	312,474	(254,022)	(84,593)	114,870	88,729
NONOPERATING REVENUES (EXPENSES)					
Interest income	368,855	81,591	10,589	18,167	479,202
Sale of capital assets	-	44,701	-	-	44,701
Total nonoperating revenues (expenses)	368,855	126,292	10,589	18,167	523,903
Income (loss) before contributions and transfers	681,329	(127,730)	(74,004)	133,037	612,632
Transfers					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total transfers	-	-	-	-	-
Change in net position	681,329	(127,730)	(74,004)	133,037	612,632
Total net position - beginning	(1,459,433)	5,849,627	333,169	1,594,804	6,318,167
Total net position - ending	$ (778,104)	$ 5,721,897	$ 259,165	$ 1,727,841	$ 6,930,799

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2025

	Termination Pool	Fleet Management	Garage	Risk	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 1,873,051	$ 900,519	$ 860,252	$ 2,634,014	$ 6,267,836
Payments to suppliers and contractors	(202)	(113,548)	(539,742)	(2,508,932)	(3,162,424)
Payments to employees	(1,254,533)	-	(409,115)	-	(1,663,648)
Net cash provided (used) by operating activities	618,316	786,971	(88,605)	125,082	1,441,764
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers (to) from other funds	-	-	-	-	-
Net cash provided (used) by non-capital financing activities	-	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(1,472,238)	-	(27,621)	(1,499,859)
Proceeds from disposal of capital assets	-	79,346	-	1,381	80,727
Net cash provided (used) by Capital and related financing activities	-	(1,392,892)	-	(26,240)	(1,419,132)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	368,855	81,591	10,589	18,167	479,202
Net cash provided (used) by investing activities	368,855	81,591	10,589	18,167	479,202
Net cash provided (used) - all activities	987,171	(524,330)	(78,016)	117,009	501,834
Cash and cash equivalents - beginning	8,314,559	2,713,853	309,980	1,594,804	12,933,196
Cash and cash equivalents - ending	$ 9,301,730	$ 2,189,523	$ 231,964	$ 1,711,813	$ 13,435,030
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	$ 312,475	$ (254,022)	$ (84,593)	$ 114,870	$ 88,730
Adjustments to reconcile operating income (loss):					
Depreciation expense	-	1,045,199	3,920	-	1,049,119
(Increase) decrease in accounts receivable	2,198	(610)	(221)	(16)	1,351
Increase (decrease) in accounts payable not related to capital assets	(203)	(3,596)	(15,811)	10,228	(9,382)
Increase (decrease) in other post-employment benefits	(153,853)	-	-	-	(153,853)
Increase (decrease) in pension expense	-	-	7,653	-	7,653
Increase (decrease) in compensated absences	457,699	-	447	-	458,146
Net cash provided (used) by operating activities	$ 618,316	$ 786,971	$ (88,605)	$ 125,082	$ 1,441,764
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	$ -	$ -	$ -	$ -	$ -

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.

County Custodial Fund

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, 2025

	Treasurer's Tax Collection Custodial Fund	County Inmate Custodial Fund	County Custodial Fund	Total Custodial Funds
ASSETS				
Cash	$ 53,040,246	$ 687,365	$ 149,124	$ 53,876,735
Accounts receivable	-	-	-	-
Taxes receivable	5,820,928	83	-	5,821,011
Delinquent taxes receivable	13,413,697	-	-	13,413,697
Total assets	72,274,871	687,448	149,124	73,111,443
LIABILITIES				
Accounts payable	118,097	458,660	-	576,757
Due to other governments	72,156,774	-	-	72,156,774
Total liabilities	72,274,871	458,660	-	72,733,531
NET POSITION				
Restricted for individuals, organizations, and other governments	$ -	$ 228,788	$ 149,124	$ 377,912

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Treasurer's Tax Collection Custodial Fund	County Inmate Custodial Fund	County Custodial Fund	Total Custodial Funds
ADDITIONS				
Tax collections for other governments	$ 434,857,326	$ -	$ -	$ 434,857,326
Inmate fund deposits	-	4,217,245	-	4,217,245
Miscellaneous collections	-	-	7,243	7,243
Total additions	434,857,326	4,217,245	7,243	439,081,814
DEDUCTIONS				
Tax disbursements to other governments	434,857,326	-	-	434,857,326
Payments to beneficiaries	-	4,307,547	8,251	4,315,798
Total deductions	434,857,326	4,307,547	8,251	439,173,124
Change in net position	-	(90,302)	(1,008)	(91,310)
Net position - beginning	-	319,090	150,132	469,222
Net position - ending	$ -	$ 228,788	$ 149,124	$ 377,912

Weber Morgan Health Department Fund Statements

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

Weber Morgan Health Department
A Component Unit of Weber County
Statement of Net Position
December 31, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and investments	$ 6,833,159	$ -	$ 6,833,159
Accounts receivable, net	1,239,027	-	1,239,027
Taxes receivable	512,459	-	512,459
Prepayments	-	-	-
Other assets	-	-	-
Capital assets:			
Land	-	94,809	94,809
Construction in progress	-	-	-
Buildings & improvements	-	4,168,474	4,168,474
Equipment	-	1,075,017	1,075,017
Less accumulated depreciation	-	(1,903,290)	(1,903,290)
Total assets	$ 8,584,645	$ 3,435,010	$ 12,019,655
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	$ -	$ 1,858,942	$ 1,858,942
	-	1,858,942	1,858,942
LIABILITIES			
Accounts payable	193,843	-	193,843
Unearned revenue	151,339	(5,075)	146,264
Long-term liabilities:			
Due within one year	-	32,292	32,292
Due after one year	-	1,706,583	1,706,583
Total liabilities	345,182	1,733,800	2,078,982
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	-	23,708	23,708
Unavailable revenue - property taxes	113,999	(113,999)	-
Total deferred inflow of resources	113,999	(90,291)	23,708
FUND BALANCE / NET POSITION			
Fund balance:			
Restricted	174,977	(174,977)	-
Unassigned	7,950,487	(7,950,487)	-
Total fund balances	8,125,464	(8,125,464)	-
Total liabilities, deferred inflows, and fund balances	$ 8,584,645		
Net position:			
Net investment in capital assets		3,435,010	3,435,010
Restricted		174,977	174,977
Unrestricted		8,165,920	8,165,920
Total net assets		$ 11,775,907	$ 11,775,907

Weber Morgan Health Department
A Component Unit of Weber County
Statement of Changes in Net Position
For the Year Ended December 31, 2025

	General Fund	Adjustments	Statement of Activities
REVENUES			
Property taxes	$ 2,557,743	$ 16,104	$ 2,573,847
Licenses, permits and fees	140,279	-	140,279
Intergovernmental	10,782,658	-	10,782,658
Charges for services	3,358,037	-	3,358,037
Fines and forfeitures	20,954	-	20,954
Miscellaneous	284,797	-	284,797
Gain on sale of capital assets	26,011	-	26,011
Total revenues	17,170,479	16,104	17,186,583
EXPENDITURES / EXPENSES			
Current:			
Employee wages and benefits	9,208,623	(5,321)	9,203,302
Materials and services	7,124,479	187,223	7,311,702
Depreciation	-	238,378	238,378
Capital outlay	148,031	(92,328)	55,703
Total expenditures / expenses	16,481,133	327,952	16,809,085
Revenues over (under) expenditures	689,346	(311,848)	377,498
OTHER FINANCING SOURCES (USES)			
Change in fund balance / net position	689,346	$ (311,848)	377,498
Fund balance / net position, January 1	7,436,118		11,398,409
Fund balance / net position, December 31	$ 8,125,464		$ 11,775,907

Weber Morgan Health Department
A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Current property taxes	$ 2,820,996	$ 2,820,996	$ 2,557,743	$ (263,253)
Total taxes	2,820,996	2,820,996	2,557,743	(263,253)
Other revenues:				
Intergovernmental	10,585,706	10,815,616	10,782,658	(32,958)
License and fees	126,000	126,000	140,279	14,279
Charges for services	2,932,550	2,936,704	3,358,037	421,333
Fines and forfeitures	2,720	5,080	20,954	15,874
Miscellaneous	15,000	15,000	284,797	269,797
Sale of capital assets	23,500	23,500	26,011	2,511
Total revenues	16,506,472	16,742,896	17,170,479	427,583
EXPENDITURES				
Current:				
Wages and benefits	10,121,545	10,163,622	9,208,623	(954,999)
Materials and services	6,676,956	6,889,494	7,124,479	234,985
Capital outlay:	141,800	155,353	148,031	(7,322)
Total expenditures	16,940,301	17,208,469	16,481,133	(727,336)
Excess (deficiency) of revenues over expenditures	(433,829)	(465,573)	689,346	1,154,919
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balances	(433,829)	(465,573)	689,346	1,154,919
Fund balances - beginning	7,436,118	7,436,118	7,436,118	-
Fund balances - ending	$ 7,002,289	$ 6,970,545	$ 8,125,464	$ 1,154,919

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, Collected and Disbursed
For the Year Ended December 31, 2025

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. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
WEBER COUNTY											
Weber County	$ 32,717,107,673	$ 747,036,625	$ 2,330,465,318	$	0.001185	0.001108	0.001147	$ 38,769,773	$ 885,238	$ 2,673,044	$ 42,328,055
Weber County G O Bond Fund	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000105	0.000105	0.000113	3,435,296	78,439	263,343	3,777,078
Library	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000435	0.000407	0.000422	14,231,942	324,961	983,456	15,540,359
Weber / Morgan Health	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000075	0.000064	0.000066	2,453,783	56,028	153,811	2,663,622
Paramedic Fund	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000108	0.000105	0.000109	3,533,448	80,680	254,021	3,868,148
Multicounty Assess & Collect	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000015	0.000015	0.000015	490,757	11,206	34,957	536,919
Assess & Collect / County	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000167	0.000167	0.000173	5,463,757	124,755	403,171	5,991,683
Weber County Flood Control	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000072	0.000069	0.000072	2,355,632	53,787	167,794	2,577,212
Tax Sale Fees	-	-	-	-				-			-
SCHOOL DISTRICTS											
Ogden City School Distr	9,155,224,417	143,876,208	1,212,649,439	10,511,750,064	0.006874	0.006640	0.006872	62,933,013	989,005	8,333,327	72,255,345
Weber School District	23,561,883,256	603,160,417	1,117,815,879	25,282,859,552	0.005417	0.005417	0.005536	127,634,722	3,267,320	6,188,229	137,090,270
State Charter School Levy Ogden	9,155,224,417	143,876,208	1,212,649,439	10,511,750,064	0.000172	0.000172	0.000143	1,574,699	24,747	173,409	1,772,854
State Charter School Levy Weber	23,561,883,256	603,160,417	1,117,815,879	25,282,859,552	0.000066	0.000066	0.000049	1,555,084	39,809	54,773	1,649,666
CITIES & TOWNS											
Farr West City	1,048,477,302	14,088,713	87,156,593	1,149,722,608	0.000333	0.000333	0.000354	349,143	4,692	30,853	384,688
Harrisville City	667,882,276	7,712,707	20,075,884	695,670,867	0.001562	0.001486	0.001500	1,043,232	12,047	30,114	1,085,393
Hooper City	996,619,961	7,879,088	8,395,143	1,012,894,192	0.000283	0.000283	0.000288	282,043	2,230	2,418	286,691
Huntsville Town	195,667,418	1,053,891	1,389,845	198,111,154	0.000629	0.000629	0.000686	123,075	663	953	124,691
North Ogden City	2,360,690,750	18,736,765	36,039,192	2,415,466,707	0.001307	0.001194	0.001198	3,085,423	24,489	43,175	3,153,087
Ogden City	9,247,698,068	144,697,884	1,226,897,684	10,619,293,636	0.002239	0.002127	0.002239	20,705,596	323,979	2,747,024	23,776,598
Plain City	930,721,711	13,631,266	16,429,875	960,782,852	0.000240	0.000240	0.000245	223,373	3,272	4,025	230,670
Pleasant View City	1,405,203,370	17,257,364	96,404,554	1,518,865,288	0.000786	0.000759	0.000786	1,104,490	13,564	75,774	1,193,828
Riverdale City	1,432,031,892	28,259,523	152,774,284	1,613,065,699	0.001425	0.001425	0.001463	2,040,645	40,270	223,509	2,304,424
Roy City	3,116,878,928	50,354,064	118,533,325	3,285,766,317	0.001665	0.001499	0.001551	5,189,603	83,840	183,845	5,457,288
South Ogden City	1,971,189,329	16,801,359	53,979,649	2,041,970,337	0.002507	0.002434	0.002500	4,941,772	42,121	134,949	5,118,842
Uintah City	172,406,291	9,730,161	10,560,298	192,696,750	0.000275	0.000275	0.000287	47,412	2,676	3,031	53,118
Washington Terrace City	832,555,589	10,581,177	53,528,318	896,665,084	0.001748	0.001748	0.001802	1,455,307	18,496	96,458	1,570,261
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr	4,837,249,690	88,948,940	481,453,411	5,407,652,041	0.000147	0.000147	0.000154	711,076	13,075	74,144	798,295
Hooper Water Imp Distr	1,896,777,861	14,951,456	18,632,011	1,930,361,328	0.000196	0.000196	0.000200	371,768	2,930	3,726	378,425
No Davis Sewer	-	-	-	-				11,262			11,262
Powder Mtn Water&Sewer	-	-	-	-				1,781			1,781
Powder Mntn Water & Sewer Distr	425,475,120	743,831	12,181,656	438,400,607	0.000254	0.000254	0.000266	108,071	189	3,240	111,500
Roy Secondary Water	-	-	-	-				2,951,314			2,951,314
Roy Water Conservancy Distr	3,312,412,577	52,947,537	119,364,940	3,484,725,054	0.000045	0.000045	0.000046	149,059	2,383	5,491	156,932
South Ogden Cons Dist	-	-	-	-				3,703,931			3,703,931
Uintah Highlands Improv	550,980,762	3,881,244	11,007,702	565,869,708	0.000377	0.000377	0.000396	207,720	1,463	4,359	213,542
W Warren / Warren Water Imp Distr	146,644,730	3,885,218	1,350,293	151,880,241	0.000195	0.000195	0.000203	28,596	758	274	29,627
Weber Basin Water	-	-	-	-				4,154,119			4,154,119
Weber Basin Water General	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000196	0.000196	0.000200	6,412,553	146,419	466,093	7,025,065
Weber Basin Water Ogden	9,247,698,068	144,697,884	1,226,897,684	10,619,293,636	0.000204	0.000204	0.000214	1,886,530	29,518	262,556	2,178,605
Weber/Box Elder Conservancy District	-	-	-	-				5,569,374			5,569,374
Wolf Crk Water&Swr	-	-	-	-				1,865			1,865

Unpaid Taxes	Abatements	Other Relief	Total Relief	Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Misc Collections	Delinquent Taxes	Interest & Penalty	Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
$ 1,336,512	$ 1,283,836	-	$ 2,620,348	$ 39,707,707	93.81%	$ (1,407)	$ 1,910,717	$ 380,510	$ 820,283	$ 848,881	$ 1,785,054	-	$ 41,881,638
103,650	113,802	-	217,452	3,559,626	94.24%	(1,253)	169,304	29,701	80,877	5,514	168,047	-	3,675,722
429,366	471,285	-	900,651	14,639,708	94.20%	(611)	701,402	121,919	295,369	20,458	655,768	-	15,122,477
74,022	81,229	-	155,252	2,508,370	94.17%	566	120,931	20,862	47,000	3,419	104,899	-	2,596,249
106,605	117,025	-	223,630	3,644,518	94.22%	(571)	174,141	30,368	77,220	5,304	168,017	-	3,762,963
14,806	16,253	-	31,059	505,860	94.22%	(70)	24,186	4,264	10,185	692	7,856	-	537,261
164,847	180,973	-	345,820	5,645,862	94.23%	(1,423)	269,274	47,639	123,158	8,520	87,866	-	6,005,164
71,069	78,014	-	149,084	2,428,128	94.22%	(315)	116,094	20,231	47,597	3,125	110,782	-	2,504,078
-	-	-	-	-	100.00%	-	-	-	7,625	-	-	-	7,625
1,944,337	1,200,961	-	3,145,298	69,110,047	95.65%	(1,295)	2,424,100	437,243	1,624,804	109,942	4,071,721	-	69,633,121
3,814,861	4,923,478	-	8,738,339	128,351,931	93.63%	6,888	6,824,184	1,185,324	2,544,265	174,171	3,279,477	-	135,807,286
48,646	30,035	-	78,681	1,694,173	95.56%	1,126	60,656	10,581	33,681	2,442	102,796	-	1,699,862
46,466	59,925	-	106,391	1,543,275	93.55%	696	83,145	14,169	22,902	1,821	38,846	-	1,627,162
3,724	18,519	-	22,243	362,444	94.22%	(146)	21,861	3,620	3,063	316	-	-	391,158
20,969	35,436	-	56,405	1,028,989	94.80%	3	58,165	7,664	14,867	1,108	-	-	1,110,796
8,164	20,102	-	28,266	258,425	90.14%	(7)	20,372	234	7,143	474	-	-	286,641
8,796	1,987	-	10,784	113,907	91.35%	(6)	2,971	(792)	6,335	356	-	-	122,772
60,647	144,413	-	205,060	2,948,027	93.50%	141	167,497	20,761	36,231	2,887	59,412	-	3,116,131
636,779	391,177	-	1,027,956	22,748,643	95.68%	(5,073)	797,048	142,716	546,808	36,430	1,482,470	-	22,784,102
3,250	11,599	-	14,849	215,821	93.56%	(12)	19,560	1,787	4,226	268	-	-	241,650
17,823	43,409	-	61,232	1,132,596	94.87%	(157)	60,496	9,410	27,074	1,950	-	-	1,231,370
33,522	46,316	-	79,838	2,224,586	96.54%	(424)	74,972	18,617	24,414	1,917	494,149	-	1,849,933
102,166	272,508	-	374,674	5,082,615	93.13%	206	333,635	22,080	76,009	6,325	75,456	-	5,445,413
140,102	144,211	-	284,314	4,834,528	94.45%	(3)	219,960	17,536	79,667	7,025	319,466	-	4,839,247
706	1,810	-	2,516	50,603	95.26%	(12)	3,164	607	1,273	109	-	-	55,744
23,044	49,737	-	72,781	1,497,480	95.37%	(316)	75,669	6,564	26,972	1,818	139,802	-	1,468,384
17,308	24,268	-	41,576	756,719	94.79%	(303)	47,362	13,742	11,770	913	7,963	-	822,240
7,773	27,060	-	34,833	343,592	90.80%	(11)	26,614	1,187	7,043	512	-	-	378,937
-	-	-	-	11,262	100.00%	-	-	37	-	-	-	-	11,298
-	-	-	-	1,781	100.00%	-	-	6	14,091	-	-	-	15,878
8,381	1,133	-	9,514	101,986	91.47%	(13)	889	310	2,254	199	-	-	105,625
52,549	-	-	52,549	2,898,765	98.22%	-	-	9,596	42,751	-	-	-	2,951,112
3,042	8,096	-	11,138	145,794	92.90%	(15)	9,559	655	2,456	193	2,259	-	156,382
84,092	-	-	84,092	3,619,840	97.73%	-	-	12,044	63,693	-	-	-	3,695,576
4,181	8,296	-	12,478	201,064	94.16%	(18)	9,442	700	4,277	389	-	-	215,854
515	726	-	1,241	28,387	95.81%	(1)	2,028	648	160	22	-	-	31,243
107,240	-	-	107,240	4,046,878	97.42%	-	-	13,507	90,039	-	-	-	4,150,425
193,471	212,388	-	405,858	6,619,207	94.22%	3,390	316,034	55,593	131,438	8,802	175,592	-	6,958,873
58,020	35,646	-	93,666	2,084,939	95.70%	(1,000)	72,621	13,267	53,371	3,572	91,862	-	2,134,908
83,377	-	-	83,377	5,485,997	98.50%	-	-	18,109	69,553	-	-	-	5,573,660
323	-	-	323	1,542	82.68%	-	-	6	5,446	-	-	-	6,994

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. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
REDEVELOPMENT DISTRICTS											
Mar/Slat Redev Jeremiah West	$ 18,194,646	$ 21,772	$ 988,589	$ 19,205,007	$ -	$ -	$ -	$ 64,620	$ -	$ -	$ 64,620
Mar/Slat Redev North East Commercial	52,203,000	124,002	4,204,580	56,531,582	-	-	-	223,584	-	-	223,584
Mar/Slat Redev Sierra RV CDA	36,232,500	18,639	496,823	36,747,962	-	-	-	227,974	-	-	227,974
MIDA Redev Falcon Hill	281,719,000	10,738	63,352,323	345,082,061	-	-	-	2,874,569	-	-	2,874,569
No Ogden Redev Downtown CDA	79,830,165	318,761	3,441,897	83,590,823	-	-	-	314,846	-	-	314,846
Ogden Redev Adams	177,301,773	384,278	2,269,090	179,955,141	-	-	-	1,289,262	-	-	1,289,262
Ogden Redev C B D Mall	102,433,824	423,562	7,228,230	110,085,616	-	-	-	1,295,975	-	-	1,295,975
Ogden Redev Continental	39,862,082	205,943	5,181,164	45,249,189	-	-	-	251,127	-	-	251,127
Ogden Redev East Washington	62,674,411	581,047	859,006	64,114,464	-	-	-	526,324	-	-	526,324
Ogden Redev Fairmount	50,123,988	50,576	94,864,550	145,039,114	-	-	-	1,320,818	-	-	1,320,818
Ogden Redev Flagship	47,771,000	9,464	18,652,964	66,433,428	-	-	-	481,052	-	-	481,052
Ogden Redev Kiesel CDA	74,760,705	148,497	4,215,243	79,124,445	-	-	-	625,720	-	-	625,720
Ogden Redev Lincoln	75,741,298	72,445	1,769,205	77,582,948	-	-	-	448,829	-	-	448,829
Ogden Redev Ogden River	76,874,885	431,870	1,983,368	79,290,123	-	-	-	590,741	-	-	590,741
Ogden Redev Trackline EDA	58,446,835	314,556	6,818,357	65,579,748	-	-	-	647,627	-	-	647,627
Roy Redev New Iomega	56,000,228	38,421	17,068,106	73,106,755	-	-	-	437,240	-	-	437,240
Roy Redev City Center-Alb #272	12,476,598	36,874	1,478,622	13,992,094	-	-	-	56,528	-	-	56,528
So Ogden Redev Automall	7,380,000	15,818	541,281	7,937,099	-	-	-	34,087	-	-	34,087
So Ogden Redev City Center	298,837,932	661,367	13,330,520	312,829,819	-	-	-	593,353	-	-	593,353
Wash Terrace Redev South Pointe	39,916,244	17,525	1,809,398	41,743,167	-	-	-	196,493	-	-	196,493
Wash Terrace Redev Southeast	117,682,730	1,321,954	2,816,242	121,820,926	-	-	-	614,533	-	-	614,533
WC Redev Summit-Eden	266,477,600	457,542	8,241,965	275,177,107	-	-	-	1,131,186	-	-	1,131,186
OTHER DISTRICTS											
Central Weber Sewer Distr	23,364,814,291	131,557,921	1,937,943,679	25,434,315,891	0.000550	0.000505	0.000523	12,850,648	72,357	1,013,545	13,936,549
North Davis Sewer Distr	3,399,999,108	50,466,931	184,002,182	3,634,468,221	0.000449	0.000449	0.000476	1,526,600	22,660	87,585	1,636,844
Ben Lomond Cemetery Distr	4,051,504,215	47,383,734	155,367,516	4,254,255,465	0.000037	0.000037	0.000038	149,906	1,753	5,904	157,563
Eden Cemetery Distr	1,643,314,737	9,323,193	25,438,517	1,678,076,447	0.000035	0.000035	0.000036	57,516	326	916	58,758
Liberty Cemetery Maint Distr	639,280,865	4,368,855	10,420,505	654,070,225	0.000016	0.000016	0.000017	10,228	70	177	10,476
Plain City Cemetery	1,090,453,760	20,191,424	16,964,440	1,127,609,624	0.000040	0.000040	0.000041	43,618	808	696	45,121
Warren / W Warren Cemetery	213,820,680	248,834,549	76,274,135	538,929,364	0.000106	0.000106	0.000109	22,665	26,376	8,314	57,355
West Weber / Taylor Cemetery	684,354,059	20,176,438	7,287,618	711,818,115	0.000091	0.000091	0.000092	62,276	1,836	670	64,783
Ogden Valley Parks Service Area	3,594,083,685	23,390,462	75,408,144	3,692,882,291	0.000064	0.000064	0.000067	230,021	1,497	5,052	236,571
Taylor West Weber Park Distr	659,053,553	33,151,439	6,122,717	698,327,709	0.000157	0.000157	0.000160	103,471	5,205	980	109,656
West Warren Park Distr	129,001,190	228,011,993	75,781,881	432,795,064	0.000153	0.000153	0.000157	19,737	34,886	11,898	66,521
Mosquito Abatement Distr	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000066	0.000066	0.000068	2,159,329	49,304	158,472	2,367,105
North View Fire Dist	4,433,776,396	43,706,836	152,519,630	4,630,002,862	0.001109	0.001035	0.001049	4,917,058	48,471	159,993	5,125,522
Ogden City Weed&Demo	-	-	-	-	-	-	-	123,446	-	-	123,446
Ogden Vly Translator	-	-	-	-	-	-	-	95,016	-	-	95,016
Summit Road Overlay	283,662,814	375,589	765,175	284,803,578	0.000701	0.000701	0.000715	198,848	263	547	199,658
Unincorp Delinquent Trash Fees	-	-	-	-	-	-	-	35,349	-	-	35,349
Unincorp Services Fund	5,121,462,766	356,750,405	311,702,442	5,789,915,613	0.000164	0.000164	0.000172	839,920	58,507	53,613	952,040
Weber Area 911 And Em Serv	32,717,107,673	747,036,625	2,330,465,318	35,794,609,616	0.000167	0.000167	0.000173	5,463,757	124,755	403,171	5,991,683
Weber Fire District	10,752,255,760	439,004,516	555,802,553	11,747,062,829	0.001105	0.001105	0.001144	11,881,243	485,100	635,838	13,002,181
Weber Fire G.O. Bond-2006	11,304,322,890	437,957,502	571,513,541	12,313,793,933	0.000031	0.000031	0.000034	350,434	13,577	19,431	383,442
Huntsville Misc Charges	-	-	-	-	0.000000	0.000000	0.000000	2,303	-	-	2,303
Rollback 20% Conservation Fund	-	-	-	-	0.000000	0.000000	0.000000	244,060	-	-	244,060
Total all taxing entities									7,652,797	26,646,146	421,224,916

Unpaid Taxes	Abatements	Other Relief	Total Relief	Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Misc Collections	Delinquent Taxes	Interest & Penalty	Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
-	-	-	-	$ 64,620	100.00%	-	-	$ 210	-	-	-	-	$ 64,831
-	-	-	-	223,584	100.00%	-	-	727	-	-	-	-	224,311
-	-	-	-	227,974	100.00%	-	-	741	-	-	-	-	228,715
-	-	-	-	2,874,569	100.00%	-	-	9,347	-	-	-	-	2,883,916
-	-	-	-	314,846	100.00%	-	-	1,024	-	-	-	-	315,870
-	-	-	-	1,289,262	100.00%	-	-	4,192	-	-	-	-	1,293,454
-	-	-	-	1,295,975	100.00%	-	-	4,214	-	-	-	-	1,300,189
-	-	-	-	251,127	100.00%	-	-	817	-	-	-	-	251,944
-	-	-	-	526,324	100.00%	-	-	1,711	-	-	-	-	528,035
-	-	-	-	1,320,818	100.00%	-	-	4,295	-	-	-	-	1,325,112
-	-	-	-	481,052	100.00%	-	-	1,564	-	-	-	-	482,616
-	-	-	-	625,720	100.00%	-	-	2,035	-	-	-	-	627,755
-	-	-	-	448,829	100.00%	-	-	1,459	-	-	-	-	450,289
-	-	-	-	590,741	100.00%	-	-	1,921	-	-	-	-	592,662
-	-	-	-	647,627	100.00%	-	-	2,106	-	-	-	-	649,733
-	-	-	-	437,240	100.00%	-	-	1,422	-	-	-	-	438,662
-	-	-	-	56,528	100.00%	-	-	184	-	-	-	-	56,711
-	-	-	-	34,087	100.00%	-	-	111	-	-	-	-	34,198
-	-	-	-	593,353	100.00%	-	-	1,929	-	-	-	-	595,282
-	-	-	-	196,493	100.00%	-	-	639	-	-	-	-	197,132
-	-	-	-	614,533	100.00%	-	-	1,998	-	-	-	-	616,531
-	-	-	-	1,131,186	100.00%	-	-	3,678	-	-	-	-	1,134,864
344,332	426,340	-	770,672	13,165,877	94.47%	3,844	637,011	105,552	248,193	17,932	369,482	-	13,808,927
27,737	73,162	-	100,899	1,535,945	93.84%	(276)	89,646	6,343	24,188	1,933	140,217	-	1,517,561
2,775	6,604	-	9,379	148,184	94.00%	(19)	8,084	1,116	2,687	192	1,229	-	159,015
4,948	808	-	5,757	53,002	90.20%	(3)	1,215	345	1,836	90	-	-	56,484
354	226	-	580	9,896	94.50%	(1)	390	154	230	21	-	-	10,690
997	2,265	-	3,262	41,859	92.80%	(2)	3,727	1,354	763	52	-	-	47,753
1,146	430	-	1,577	55,779	97.30%	(28)	1,355	1,221	445	52	-	-	58,825
3,417	2,639	-	6,056	58,726	90.70%	(2)	4,114	1,396	1,427	85	-	-	65,746
14,406	3,510	-	17,916	218,655	92.40%	(21)	5,373	1,484	7,804	408	-	-	233,704
6,917	4,272	-	11,188	98,467	89.80%	(3)	6,866	3,533	2,197	125	-	-	111,187
1,512	203	-	1,715	64,806	97.40%	(38)	1,044	1,119	567	65	-	-	67,563
65,149	71,521	-	136,670	2,230,435	94.20%	(498)	106,420	18,731	48,396	3,339	61,129	-	2,345,695
91,493	208,925	-	300,418	4,825,104	94.10%	237	268,776	36,043	77,048	5,781	34,350	-	5,178,639
76,897	-	-	76,897	46,548	37.70%	-	-	401	13,177	-	-	-	60,127
1,872	-	-	1,872	93,144	98.00%	-	-	309	1,872	-	-	-	95,325
20,891	-	-	20,891	178,767	89.50%	(2)	269	955	3,743	279	-	-	184,011
3,581	-	-	3,581	31,768	89.90%	-	-	115	2,271	-	-	-	34,153
48,805	17,216	-	66,021	886,019	93.10%	(223)	27,349	14,489	23,957	1,341	-	-	952,931
164,847	180,973	-	345,820	5,645,862	94.20%	(1,358)	269,274	47,438	123,042	8,461	149,776	-	5,942,943
500,229	430,842	-	931,071	12,071,110	92.80%	(43)	606,153	155,360	283,596	17,904	59,793	-	13,074,286
14,853	12,663	-	27,516	355,926	92.80%	(117)	17,764	4,719	9,425	583	951	-	387,349
-	-	-	-	2,303	100.00%	-	-	7	-	-	-	-	2,311
60,827	-	-	60,827	183,233	75.10%	-	-	181,177	2,874	-	-	-	367,285
11,293,135	11,498,255	-	22,791,390	398,433,527	94.59%	-	17,272,885	3,322,709	7,967,129	1,318,514	14,246,488	-	414,068,275

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.

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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)

	2025	2024	2023	2022
Governmental activities:				
Net investment in capital assets	$ 266,496,184	$ 233,870,598	$ 202,454,592	$ 185,885,157
Restricted	134,314,543	122,181,444	109,649,324	88,209,106
Unrestricted	170,792,107	166,414,253	161,383,945	129,213,491
Total governmental activities net position	571,602,835	522,466,295	473,487,861	403,307,754
Business-type activities:				
Net investment in capital assets	11,249,476	11,321,098	11,611,585	9,795,519
Unrestricted	7,207,425	6,330,548	3,748,403	4,234,317
Total business-type activities net position	18,456,901	17,651,646	15,359,988	14,029,836
Primary government:				
Net investment in capital assets	277,745,660	245,191,696	214,066,177	195,680,676
Restricted	134,314,543	122,181,444	109,649,324	88,209,106
Unrestricted	177,999,532	172,744,801	165,132,348	133,447,808
Total primary government net position	$ 590,059,736	$ 540,117,941	$ 488,847,849	$ 417,337,590

2021	2020	2019	2018	2017	2016
$ 175,348,802	$ 172,388,719	$ 162,770,073	$ 162,153,283	$ 153,184,718	$ 148,588,896
76,980,715	59,434,025	56,250,528	46,244,215	55,236,080	47,750,535
63,569,597	53,687,603	45,830,724	30,044,882	10,713,471	(1,289,377)
315,899,114	285,510,347	264,851,325	238,442,380	219,134,269	195,050,054
8,667,577	8,848,534	9,999,993	10,354,824	10,830,107	11,322,355
4,003,110	2,686,867	92,408	(772,747)	(1,802,180)	(2,375,128)
12,670,687	11,535,401	10,092,401	9,582,077	9,027,927	8,947,227
184,016,379	181,237,253	172,770,066	172,508,107	164,014,825	159,911,251
76,980,715	59,434,025	56,250,528	46,244,215	55,236,080	47,750,535
67,572,707	56,374,470	45,923,132	29,272,135	8,911,291	(3,664,505)
$ 328,569,801	$ 297,045,748	$ 274,943,726	$ 248,024,457	$ 228,162,196	$ 203,997,281

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

	2025	2024	2023	2022
Expenses				
Governmental activities:				
General government	$ 42,020,424	$ 39,490,785	$ 36,469,392	$ 26,201,299
Public safety	59,598,055	56,236,543	52,647,860	46,080,175
Public health and welfare	2,527,986	2,706,390	2,546,550	2,480,826
Streets and public improvements	74,495,082	87,226,624	62,989,548	57,703,087
Parks and recreation	19,977,413	12,821,314	21,414,759	19,090,374
Conservation and development	4,279,979	3,997,589	3,767,828	3,496,606
Library services	15,422,644	12,857,246	14,452,948	14,531,689
Interest on long-term debt	1,144,723	1,213,449	1,309,942	1,490,776
Total governmental activities expenses	219,466,306	216,549,940	195,598,827	171,074,832
Business-type activities:				
Animal shelter	1,363,071	1,301,050	1,183,865	970,384
Solid waste transfer station	12,966,193	12,909,963	12,609,708	10,295,388
Total business-type activities expenses	14,329,264	14,211,013	13,793,573	11,265,772
Total primary government expenses	**233,795,570**	**230,760,953**	**209,392,400**	**182,340,604**
Program revenues				
Governmental activities:				
Charges for services:				
General government	14,987,790	12,462,107	13,223,541	13,179,722
Public safety	16,987,955	15,871,158	16,598,045	16,785,254
Public health and welfare	-	-	-	-
Streets and public improvements	8,235,365	5,006,185	5,702,264	5,725,636
Parks and recreation	8,785,176	8,007,850	8,227,765	7,164,327
Conservation and development	-	6,000	3,017	27,500
Library services	881,978	910,613	891,820	864,035
Interest and other charges on debt service	163,695	169,304	182,838	175,091
Operating grants and contributions	7,814,244	7,666,544	7,713,589	29,432,396
Capital grants and contributions	20,156,563	28,621,181	21,567,976	10,625,431
Total governmental activities program revenues	78,012,766	78,720,942	74,110,855	83,979,392
Business type activities:				
Charges for services:				
Animal shelter	1,486,163	1,406,790	1,150,961	1,047,186
Solid waste transfer station	13,360,833	14,819,710	13,655,855	11,420,052
Total business-type activities program revenues	14,846,996	16,226,500	14,806,816	12,467,238
Total primary government program revenues	92,859,762	94,947,442	88,917,671	96,446,630
Net (expense)/revenue				
Governmental activities	(141,453,540)	(137,828,998)	(121,487,972)	(87,095,440)
Business-type activities	517,732	2,015,487	1,013,243	1,201,466
Total primary government net (expense)/revenue	(140,935,808)	(135,813,511)	(120,474,729)	(85,893,974)
General revenues and other changes in net position				
Governmental activities:				
Taxes:				
Current property taxes	77,037,692	74,753,442	68,649,431	66,722,966
Sales and franchise taxes	102,735,111	98,802,215	95,432,619	94,839,124
Unrestricted investment income	10,565,248	12,962,134	11,848,566	3,097,271
Gain on sale of capital assets	33,563	69,912	34,219	78,314
Miscellaneous	218,466	219,729	219,951	216,112
Extraordinary item / Special item	-	-	7,527,693	9,550,293
Total governmental activities	190,590,080	186,807,432	183,712,479	174,504,080
Business-type activities:				
Unrestricted investment income	287,523	276,171	316,909	157,683
Gain on sale of capital assets	-	-	-	-
Extraordinary item / Special item	-	-	-	-
Total business-type activities	287,523	276,171	316,909	157,683
Total primary government general revenues	**190,877,603**	**187,083,603**	**184,029,388**	**174,661,763**
Change in net position				
Governmental activities	49,136,540	48,978,434	62,224,507	87,408,640
Business-type activities	805,255	2,291,658	1,330,152	1,359,149
Total change in net position	$ 49,941,795	$ 51,270,092	$ 63,554,659	$ 88,767,789

2021	2020	2019	2018	2017	2016
$ 27,679,574	$ 57,606,912	$ 26,659,155	$ 25,090,592	$ 22,699,938	$ 24,672,607
43,593,138	46,111,555	45,007,862	43,038,819	43,137,132	39,963,233
2,441,930	2,369,646	2,282,971	2,116,580	2,237,823	2,210,508
57,313,886	47,639,225	38,494,265	50,540,972	39,000,409	36,054,052
16,382,863	16,275,487	16,254,649	17,824,319	15,573,469	15,936,089
4,767,146	3,954,240	5,661,782	5,628,294	5,472,147	5,212,182
13,742,101	11,765,061	15,558,193	11,114,517	8,312,686	7,729,549
1,685,550	2,598,721	2,967,874	3,253,694	3,720,732	3,726,771
167,606,188	188,320,847	152,886,751	158,607,787	140,154,336	135,504,991
876,452	929,507	896,039	791,833	772,027	699,065
-	84,199	132,214	149,099	167,362	161,822
9,996,827	9,988,355	9,377,591	8,797,361	8,230,359	8,104,200
10,873,279	11,002,061	10,405,844	9,738,293	9,169,748	8,965,087
178,479,467	**199,322,908**	**163,292,595**	**168,346,080**	**149,324,084**	**144,470,078**
14,499,560	13,347,319	11,357,549	9,637,625	10,995,445	9,627,347
15,855,153	17,150,537	18,881,788	18,044,036	18,423,049	17,085,487
3,949,384	4,307,944	3,942,896	3,957,726	3,613,582	2,964,364
5,899,592	3,167,068	5,725,236	5,390,607	4,974,011	4,889,610
-	-	125,000	125,000	123,611	100,000
1,395,203	718,834	801,748	866,377	795,056	858,060
213,121	506,611	3,257,127	3,463,398	3,470,220	3,464,318
6,697,379	34,118,992	4,500,902	9,485,695	5,184,086	4,576,203
407,577	1,285,287	354,596	1,926,901	2,566,402	1,600,000
48,916,969	74,602,592	48,946,842	52,897,365	50,145,462	45,165,389
939,490	878,903	920,948	879,098	823,286	717,986
-	4,369	29,331	49,197	50,659	142,534
11,054,526	10,897,754	9,965,789	9,364,148	8,305,475	7,985,999
11,994,016	11,781,026	10,916,068	10,292,443	9,179,420	8,846,519
60,910,985	86,383,618	59,862,910	63,189,808	59,324,882	54,011,908
(118,689,219)	(113,718,255)	(103,939,909)	(105,710,422)	(90,008,874)	(90,339,602)
1,120,737	778,965	510,224	554,150	9,672	(118,568)
(117,568,482)	(112,939,290)	(103,429,685)	(105,156,272)	(89,999,202)	(90,458,170)
60,968,175	58,624,906	57,514,009	56,083,747	53,557,001	45,425,705
87,878,366	74,024,182	66,305,136	62,607,357	59,099,549	53,971,351
(89,258)	1,285,970	3,260,987	1,719,939	1,154,119	1,089,328
24,735	218,960	71,777	-	24,878	1,250,364
295,968	223,259	3,196,945	231,873	231,891	229,483
149,077,986	134,377,277	130,348,854	120,642,916	114,067,438	101,966,231
14,549	27,800	-	-	-	20
-	100	100	-	-	-
-	636,235	-	-	-	-
14,549	664,035	100	-	-	20
149,092,535	**135,041,312**	**130,348,954**	**120,642,916**	**114,067,438**	**101,966,251**
30,388,767	20,659,022	26,408,945	14,932,494	24,058,564	11,626,629
1,135,286	1,443,000	510,324	554,150	9,672	(118,548)
$ 31,524,053	$ 22,102,022	$ 26,919,269	$ 15,486,644	$ 24,068,236	$ 11,508,081

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

	2025	2024	2023	2022
General fund				
Nonspendable	$ 571,320	$ 747,059	$ 823,245	$ 45,000
Restricted	1,747,709	777,604	56,964	334,047
Assigned	1,021,438	1,022,818	504,611	611,052
Unassigned	42,128,967	40,434,783	39,576,170	37,756,637
Total general fluid	$ 45,469,434	$ 42,982,264	$ 40,960,990	$ 38,746,736
All other governmental funds				
Nonspendable	$ 20,300	$ 5,099	$ 92,075	$ -
Restricted	141,206,119	129,763,154	118,016,107	95,523,546
Committed	11,684,426	8,995,464	8,248,267	8,124,309
Assigned	82,905,568	77,670,491	75,706,089	70,079,909
Total all other governmental funds	$ 235,816,413	$ 216,434,208	$ 202,062,538	$ 173,727,764

2021	2020	2019	2018	2017	2016
$ 45,000	$ 71,000	$ 45,000	$ 66,836	$ 73,519	$ 45,613
269,632	303,710	261,461	315,606	337,269	297,479
1,143,520	632,069	510,509	685,091	4,265,268	2,442,017
36,745,039	33,070,182	26,754,724	19,061,579	13,895,271	11,903,876
$ 38,203,191	$ 34,076,961	$ 27,571,694	$ 20,129,112	$ 18,571,327	$ 14,688,985
75,090,981	64,745,354	59,224,287	49,289,734	16,607,877	27,046,357
39,793,399	7,938,046	14,436,074	12,410,728	54,494,774	50,583,409
3,839,680	27,306,133	20,709,383	19,815,438	17,413,059	12,588,699
$ 118,724,060	$ 99,989,533	$ 94,369,744	$ 81,515,900	$ 88,515,710	$ 90,218,465

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

	2025	2024	2023	2022
Revenues				
Taxes:				
Current property taxes	$ 76,579,876	$ 74,171,655	$ 68,245,265	$ 64,647,461
General sales taxes	24,328,079	23,515,947	22,732,306	22,346,774
Transportation sales taxes	62,278,996	59,849,834	57,573,844	57,865,147
Tourism related sales taxes	9,606,054	9,179,861	9,105,852	8,577,774
Ramp sales tax	6,521,982	6,256,573	6,020,618	6,049,429
Delinquent property taxes	-	-	-	1,899,083
Total taxes	179,314,987	172,973,870	163,677,885	161,385,668
Other revenues:				
Licenses, permits, and fees	10,598,194	9,137,878	8,329,970	8,612,439
Intergovernmental	16,652,620	25,057,875	13,837,723	30,362,371
Charges for services	33,312,538	30,607,003	32,069,089	31,242,336
Fines and forfeitures	5,170,491	6,373,853	3,528,038	3,338,843
Miscellaneous	12,677,291	13,331,968	12,440,189	3,474,210
Total revenues	257,726,121	257,482,447	233,882,894	238,415,867
Expenditures				
General government	39,599,303	38,097,437	37,427,515	32,777,449
Public safety	60,041,331	57,500,028	55,604,848	50,569,027
Public health and welfare	2,776,145	2,718,911	2,580,398	2,494,421
Streets and public improvements	72,272,421	77,193,705	59,429,328	53,724,827
Parks, recreation, and public facilities	24,551,216	23,755,573	21,461,750	19,222,058
Conservation and development	4,276,979	3,997,589	3,767,828	3,496,606
Library services	14,904,558	14,471,697	13,692,892	12,770,380
Capital outlay	12,377,613	18,192,785	4,149,592	3,001,352
Debt service:				
Principal	4,371,011	4,170,801	4,129,493	3,745,000
Interest and other charges	1,098,031	1,210,697	1,310,172	1,443,301
Payment to refunding escrow	-	-	-	-
Total expenditures	236,268,608	241,309,223	203,553,816	183,244,421
Revenues over (under) expenditures	21,457,513	16,173,224	30,329,078	55,171,446
Other financing sources (uses)				
Lease proceeds	193,395	-	-	159,688
Bonds issued	-	-	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Payment to refunding escrow	-	-	-	-
Sale of capital assets	-	-	-	-
Transfer in	26,228,945	24,010,127	14,722,410	39,620,620
Transfer out	(26,010,479)	(23,790,407)	(14,502,459)	(39,404,505)
Total other financing sources (uses)	411,861	219,720	219,951	375,803
Special item				
Special / Extraordinary items	-	-	-	-
Net change in fund balances	21,869,374	16,392,944	30,549,029	55,547,249
Debt service as a percentage of noncapital expenditures	2.6%	2.6%	2.8%	3.1%

2021	2020	2019	2018	2017	2016
$ 59,623,632	$ 56,617,038	$ 55,590,675	$ 54,241,289	$ 52,059,450	$ 44,022,493
20,469,906	17,378,881	15,468,086	14,629,770	13,808,093	12,881,969
54,038,132	45,985,117	40,242,385	38,125,483	35,885,747	32,247,507
7,706,594	5,838,703	6,380,556	5,857,330	5,645,270	5,347,194
5,664,234	4,821,589	4,214,159	3,994,773	3,761,302	3,504,643
2,003,778	1,987,585	1,741,495	1,476,279	1,382,529	1,474,041
149,506,276	132,628,913	123,637,356	118,324,924	112,542,391	99,477,847
8,317,074	8,162,280	7,328,315	7,277,645	6,898,757	6,279,257
7,104,956	35,402,279	4,605,497	11,402,591	5,860,781	6,176,161
30,121,711	28,155,339	34,843,553	32,374,038	32,347,252	30,067,189
1,893,151	1,794,185	422,650	412,740	393,698	320,961
875,385	2,154,457	7,505,124	2,740,822	2,202,097	3,031,843
197,818,553	208,297,453	178,342,495	172,532,760	160,244,976	145,353,258
27,673,544	50,342,475	25,200,642	24,362,798	24,223,017	22,753,381
45,779,593	44,161,414	42,640,207	41,271,564	40,897,705	37,866,430
7,006,015	6,360,472	5,956,577	5,401,422	2,038,960	2,037,668
56,486,059	55,375,831	40,689,435	53,113,294	40,273,299	54,619,544
14,686,064	11,227,041	14,148,865	8,841,983	13,885,925	14,281,140
1,156,889	897,883	1,001,613	5,571,430	5,473,745	5,201,339
11,630,541	10,301,808	10,400,325	8,243,285	7,136,608	7,319,638
3,865,162	2,911,370	4,465,784	7,200,692	15,861,855	5,158,300
3,853,000	9,685,000	8,145,000	15,900,000	5,825,000	5,590,000
1,616,899	2,997,656	3,053,041	3,362,207	3,712,641	3,641,553
-	-	-	-	-	-
173,753,766	194,260,950	155,701,489	173,268,675	159,328,755	158,468,993
24,064,787	14,036,503	22,641,006	(735,915)	916,221	(13,115,735)
-	-	-	-	-	-
-	-	-	-	-	20,750,000
-	30,025,000	-	-	-	-
-	-	-	-	-	452,228
-	(29,659,707)	-	-	-	-
-	-	-	-	-	-
16,708,787	23,298,641	11,136,701	10,706,047	12,515,569	8,027,352
(17,912,820)	(25,575,381)	(13,481,281)	(15,412,157)	(12,283,676)	(7,197,869)
(1,204,033)	(1,911,447)	(2,344,580)	(4,706,110)	231,893	22,031,711
-	-	-	-	-	-
22,860,754	12,125,056	20,296,426	(5,442,025)	1,148,114	8,915,976
3.3%	7.1%	7.6%	11.8%	6.9%	6.9%

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
2025	$11,450,901,759	$22,724,992,437	$ 2,535,253,703	$ 800,521,238	$37,511,669,137	0.002115	$56,667,937,927	66.2%
2024	11,182,126,869	21,534,980,804	2,330,465,318	747,036,625	35,794,609,616	0.002182	54,190,159,352	66.1%
2023	10,415,559,999	20,197,117,045	2,099,263,579	757,554,707	33,469,495,330	0.002117	51,035,372,681	65.6%
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%

Source:
Utah State Tax Commission

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

TAXING DISTRICT	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County Direct Rates										
Weber County - General Fund	0.001161	0.001185	0.001147	0.001145	0.001424	0.001720	0.001908	0.002074	0.002277	0.001910
Weber County - Bond Redemption Fund	0.000100	0.000105	0.000113	0.000109	0.000141	0.000185	0.000209	0.000230	0.000262	0.000269
Weber County - Library Fund	0.000427	0.000435	0.000422	0.000421	0.000474	0.000458	0.000493	0.000526	0.000578	0.000597
Weber County - Flood Control	0.000070	0.000072	0.000072	0.000072	0.000046	0.000026	-	-	-	-
Weber County - Consolidated Health Fund	0.000074	0.000075	0.000066	0.000066	0.000082	0.000092	0.000099	0.000086	0.000095	0.000079
Weber County Paramedic Fund	0.000106	0.000108	0.000109	0.000109	0.000136	0.000135	0.000145	0.000135	0.000148	0.000157
Uniform Assessing & Collecting	0.000177	0.000182	0.000188	0.000188	0.000226	0.000252	0.000267	0.000284	0.000310	0.000329
Total Direct Tax Rate	0.002115	0.002162	0.002117	0.002110	0.002529	0.002868	0.003121	0.003335	0.003670	0.003341
Cities and Towns										
Farr West City	0.000327	0.000333	0.000354	0.000349	0.000424	0.000478	0.000517	0.000542	0.000587	0.000617
Harrisville City	0.001534	0.001562	0.001500	0.001500	0.000708	0.000802	0.000875	0.000952	0.001074	0.001123
Hooper City	0.000283	0.000283	0.000288	0.000284	0.000353	0.000401	0.000427	0.000459	0.000513	0.000544
Huntsville Town	0.000610	0.000629	0.000686	0.000664	0.000939	0.001161	0.001274	0.001322	0.001435	0.001261
North Ogden City	0.001304	0.001307	0.001198	0.001130	0.001180	0.001180	0.001082	0.001156	0.001289	0.001384
Ogden City	0.002193	0.002239	0.002239	0.002267	0.002397	0.002651	0.002876	0.003103	0.003103	0.003103
Plain City	0.000236	0.000240	0.000245	0.000238	0.000298	0.000336	0.000361	0.000387	0.000441	0.000463
Pleasant View City	0.000767	0.000786	0.000786	0.000783	0.000941	0.001076	0.001076	0.001130	0.001243	0.001188
Riverdale City	0.001414	0.001425	0.001463	0.001420	0.000848	0.000921	0.000972	0.001024	0.001078	0.001144
Roy City	0.001618	0.001665	0.001551	0.001484	0.001733	0.001959	0.002123	0.002358	0.002650	0.002824
Roy City - Judgement Levy	-	-	-	-	-	-	-	-	-	0.000004
South Ogden City	0.002455	0.002507	0.002500	0.002408	0.002650	0.002700	0.002700	0.002900	0.002900	0.002570
Uintah City	0.000538	0.000275	0.000287	0.000298	0.000594	0.000677	0.000736	0.000781	0.000863	0.000945
Washington Terrace City	0.001667	0.001748	0.001802	0.001733	0.002187	0.002476	0.002863	0.002549	0.002881	0.002830
School Districts										
Ogden School District	0.006938	0.007046	0.007015	0.007033	0.007585	0.008084	0.008392	0.008041	0.008754	0.009275
Weber School District	0.005792	0.005483	0.005564	0.005514	0.005566	0.005868	0.006110	0.006307	0.006373	0.006687
Weber School District-Judgement Levy	-	-	0.000021	-	-	-	-	-	-	0.000006
Water Districts										
Weber Basin Water - General Levy	0.000191	0.000196	0.000200	0.000167	0.000132	0.000146	0.000153	0.000164	0.000174	0.000187
Weber Basin Water - Ogden Special	0.000198	0.000204	0.000214	0.000217	0.000267	0.000295	0.000320	0.000276	0.000248	0.000266
Roy Water Conservancy Sub-District	0.000044	0.000045	0.000046	0.000044	0.000056	0.000063	0.000068	0.000075	0.000084	0.000090
Bona Vista Water Improvement District	0.000145	0.000147	0.000154	0.000156	0.000188	0.000211	0.000226	0.000237	0.000257	0.000270
Hooper Water Improvement District	0.000194	0.000196	0.000200	0.000196	0.000246	0.000277	0.000294	0.000312	0.000345	0.000369
Uintah Highlands Water District	0.000368	0.000377	0.000396	0.000403	0.000505	0.000570	0.000612	0.000632	0.000693	0.000735
Warren - West Warren Water	0.000189	0.000195	0.000203	0.000197	0.000248	0.000284	0.000296	0.000304	0.000348	0.000377
Cemetery Districts										
Ben Lomond Cemetery District	0.000037	0.000037	0.000038	0.000037	0.000047	0.000054	0.000058	0.000062	0.000069	0.000074
Eden Cemetery Maintenance District	0.000033	0.000035	0.000036	0.000037	0.000049	0.000055	0.000058	0.000059	0.000063	0.000066
Liberty Cemetery Maintenance District	0.000016	0.000016	0.000017	0.000018	0.000026	0.000030	0.000032	0.000031	0.000037	0.000038
Plain City Cemetery Maintenance District	0.000040	0.000040	0.000041	0.000039	0.000049	0.000055	0.000059	0.000063	0.000071	0.000075
West Weber - Taylor Cemetery District	0.000091	0.000091	0.000092	0.000090	0.000112	0.000066	0.000069	0.000063	0.000071	0.000075
Warren - West Warren Cemetery District	0.000106	0.000106	0.000109	0.000111	0.000120	0.000127	0.000126	0.000123	0.000124	0.000123
Special Districts										
Weber Area Dispatch 911 and Emergency Services District	0.000163	0.000167	0.000173	0.000173	0.000215	0.000241	0.000239	0.000234	0.000257	0.000273
Mosquito Abatement District	0.000064	0.000066	0.000068	0.000068	0.000084	0.000094	0.000101	0.000108	0.000119	0.000127
Central Weber Sewer Improvement District	0.000540	0.000550	0.000523	0.000482	0.000503	0.000564	0.000607	0.000649	0.000709	0.000758
North Davis Sewer Improvement District	0.000320	0.000449	0.000476	0.000468	0.000682	0.000800	0.000800	0.000869	0.000949	0.001025
Weber County Fire Service Area	0.001083	0.001105	0.001144	0.001071	0.001221	0.001378	0.001463	0.001515	0.001337	0.001405
Weber County Fire G.O. Bond - 2006	-	0.000031	0.000034	0.000036	0.000048	0.000057	0.000064	0.000070	0.000084	0.000134
West Warren Park	0.000157	0.000153	0.000157	0.000163	0.000173	0.000180	0.000176	0.000171	0.000359	0.000348
Western Weber Park District	0.000167	0.000157	0.000160	0.000158	0.000196	0.000220	0.000243	0.000254	-	-
Powder Mountain Water & Sewer	0.000215	0.000254	0.000266	0.000278	0.000302	0.000307	0.000290	0.000288	0.000325	0.000356

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

TAXING DISTRICT		2024	2023	2022	2021	2020	2019	2018	2017	2016
Little Mountain Service Area	0.000110	-	-	-	-	-	-	-	-	-
North View Fire District	0.001096	0.001109	0.001049	0.001011	0.001037	0.001037	0.001037	0.001037	0.001153	0.001232
Unincorporated Services Fund	0.000159	0.000164	0.000172	0.000175	0.000220	0.000247	0.000132	0.000135	0.000147	0.000154
Ogden Valley Parks Service Area	0.000061	0.000064	0.000067	0.000069	0.000091	0.000103	0.000110	0.000115	0.000129	-
Summit Road Overlay District	0.000614	0.000701	0.000715	0.000734	0.000666	-	-	-	-	-

Source:
Utah State Tax Commission

Principal Property Taxpayers
For 2025 and Nine Years Previous

		2025			2016		
Taxpayer	Principal Nature of Business	Rank	Assessed / Taxable Value [1] [2]	% of Total Taxable Value	Rank	Assessed / Taxable Value	% of Total Taxable Value
Boyer Corporation	Construction/Real Estate	1	$ 1,029,259,050	2.7%	1	$ 278,830,300	2.0%
Fresenius Medical Care	Manufacturing	2	268,848,979	0.7%	2	186,396,221	1.3%
Pacificorp	Utility/Electrical	3	231,609,186	0.6%	3	185,107,946	1.3%
Williams International	Aircraft Manufacturing	4	216,794,673	0.6%			
Compass Minerals Ogden Inc (GSL Minerals)	Mining	5	201,580,074	0.5%	4	147,368,390	1.1%
Kimberly-Clark	Manufacturing	6	164,775,536	0.4%	8	66,399,234	0.5%
Questar Gas	Utility/Natural Gas	7	156,492,370	0.4%	6	90,899,833	0.7%
Union Pacific Railroad Company	Railways	8	140,115,381	0.4%	7	77,487,983	0.6%
America First Credit Union	Financial Services	9	138,269,880	0.4%			
Besra	Manufacturing	10	102,755,000	0.3%			
IHC Health Services/McKay Dee	Medical Services/Hospitals				5	100,631,629	0.7%
Autoliv	Financial Services				9	63,020,481	0.5%
General Growth Properties	Real Estate				10	60,040,286	0.4%
			$ 2,650,500,129	7.1%		$ 1,256,182,303	9.1%
	County Taxable Value [3]		$ 37,511,669,137			$ 13,813,357,104	

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
2025	$ 77,138,756	$ (2,448,226)	$ 74,690,530	$ 72,092,170	93.5%	$ -	$ 72,092,170	93.5%
2024	75,034,575	(2,262,151)	72,772,424	70,511,570	94.0%	1,380,378	71,891,948	95.8%
2023	69,030,751	(1,951,335)	67,079,416	65,177,589	94.4%	1,511,593	66,689,182	96.6%
2022	66,851,063	(1,432,703)	65,418,360	63,723,223	95.3%	1,558,351	65,281,574	97.7%
2021	62,005,648	(1,376,981)	60,628,667	59,113,070	95.3%	1,477,794	60,590,864	97.7%
2020	59,772,047	(1,351,888)	58,420,159	56,555,426	94.6%	1,857,139	58,412,565	97.7%
2019	58,453,813	(1,260,901)	57,192,912	55,417,012	94.8%	1,774,822	57,191,834	97.8%
2018	56,512,365	(1,146,787)	55,365,578	53,673,193	95.0%	1,691,895	55,365,088	98.0%
2017	55,759,121	(1,059,582)	54,699,539	53,352,142	95.7%	1,346,338	54,698,480	98.1%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.8%	1,165,091	46,375,757	98.2%

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

	Governmental Activities				
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Notes Payable / Leases / SBITA
2025	$ 29,782,287	$ 829,000	$ -	$ 9,260,615	$ 189,215
2024	32,643,530	1,033,000	-	10,454,990	195,516
2023	35,459,774	1,236,000	-	11,509,363	368,317
2022	38,216,018	1,437,000	-	12,588,736	449,058
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

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

Ratios of Outstanding Debt by Type
Last Ten Years

Business-type Activities							
Sales Tax Revenue Bonds	Notes Payable / Leases / SBITA	Total Primary Government	Population	Personal Income (in millions)	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita
$ -	$ -	$ 40,061,117	278,174	N/A[1]	N/A	$ 144
-	-	44,327,036	276,118	16,176	0.27%	161
-	-	48,573,454	271,926	15,182	0.32%	179
-	-	52,690,812	269,561	13,785	0.38%	195
-	-	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

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
2025	$ 29,782,287	$ 829,000	$ 30,611,287	$ 37,511,669,137	0.08%	278,174	$ 110
2024	32,643,530	1,033,000	33,676,530	35,794,609,616	0.09%	276,118	122
2023	35,459,774	1,236,000	36,695,774	33,469,495,330	0.11%	271,926	135
2022	38,216,018	1,437,000	39,653,018	32,170,111,160	0.12%	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

Source:
Weber County Clerk / Auditor

Computation of Overlapping and Direct Debt
As of December 31, 2025

Taxing Entity	2025 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	$ 639,675,218,463	$ 37,511,669,137	5.9%	$ 847,360,000	$ 49,994,240
WBWCD (2)	149,382,354,860	37,511,669,137	25.1%	7,135,000	1,790,885
Total Overlapping G.O. Debt					51,785,125
Underlying:					
Weber County School District	26,522,547,194	26,522,547,194	100.0%	338,885,000	338,885,000
Ogden City School District	10,989,121,943	10,989,121,943	100.0%	68,440,000	68,440,000
Total Underlying					407,325,000
Total overlapping and underlying general obligation debt					$ 459,110,125
Total overlapping general obligation debt (excluding the State) (3)					1,790,885
Total Weber County direct indebtedness					40,061,117
Total direct and overlapping debt (excluding the State) (3)					$ 41,852,002

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

	2025	2024	2023	2022	2021
Estimated Fair Market Value	$ 56,667,937,927	$ 54,190,159,352	$ 51,035,372,681	$ 49,641,857,631	$ 37,364,317,162
Debt Limit (2% of Fair market value)	1,133,358,759	1,083,803,187	1,020,707,454	992,837,153	747,286,343
Total net debt applicable to limit	29,782,287	32,643,530	35,459,774	38,216,018	40,862,261
Legal Debt Margin	$ 1,103,576,472	$ 1,051,159,657	$ 985,247,680	$ 709,070,325	$ 706,424,082
Total net debt applicable to limit as a percentage of debt limit	2.6%	3.0%	3.5%	5.1%	5.5%

	2020	2019	2018	2017	2016
Estimated Fair Market Value	$ 31,654,178,820	$ 28,393,396,841	$ 25,754,644,954	$ 22,423,732,687	$ 20,292,285,627
Debt Limit (2% of Fair market value)	633,083,576	567,867,937	515,092,899	448,474,654	405,845,713
Total net debt applicable to limit	43,543,505	43,554,457	45,533,180	47,381,904	49,289,821
Legal Debt Margin	$ 589,540,071	$ 524,313,480	$ 469,559,719	$ 401,092,750	$ 356,555,892
Total net debt applicable to limit as a percentage of debt limit	6.9%	7.7%	8.8%	10.6%	12.1%

Pledged Revenue Coverage
Last Ten Years

		Sales Tax Revenue Bonds Debt Service				Special Assessment Area Bonds Debt Service		
Year	Gross Revenue	Principal	Interest	Coverage Ratio	Assessment Collections	Principal	Interest	Coverage Ratio
2025	$ 24,328,079	$ 204,000	$ 10,334	113.51	$ 1,698,777	$ 1,145,000	$ 548,276	1.00
2024	23,515,947	203,000	12,593	109.08	1,654,268	1,005,000	607,777	1.03
2023	22,732,306	201,000	14,835	105.32	1,704,531	1,030,000	675,667	1.00
2022	22,346,774	195,000	17,033	104.86	1,729,507	930,000	706,858	1.06
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 (3)
2017	13,808,093	1,090,000	528,674	8.53	1,652,039	690,000	899,321	1.04 (3)
2016	12,881,969	1,060,000	431,840	8.63	1,581,419	610,000	972,540	1.00 (3)

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
2025	278,174	0.74%	NA[1]	NA[1]	48,309	$ 7,521,943	3.6%
2024	276,118	1.54%	16,176	58,582	48,982	7,301,916	3.3%
2023	271,926	0.88%	15,182	55,831	49,342	7,039,067	2.7%
2022	269,561	0.93%	13,785	51,138	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%

Notes:

[1] Estimate of 2025 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 2025 and Nine Years Previous

	2025			2016		
Company	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base [1]	10,000-14,999	1	10.2%	10,000-14,999	1	10.0%
Internal Revenue Service	7,000-9,999	2	7.0%	5,000-6,999	2	5.0%
Weber School District	4,000-4,999	3	3.7%			
Intermountain Health Care (McKay Dee Hospital)	4,000-4,999	4	3.7%	3,000-3,999	3	3.0%
Weber State University	3,000-3,999	5	2.9%	2,000-2,999	5	2.1%
Northrop Grumman Corp	3,000-3,999	6	2.9%			
America First Credit Union	2,000-2,999	7	2.1%	1,000-1,999	6	1.2%
Autoliv	1,000-1,999	8	2.1%	2,000-2,999	4	2.1%
Ogden School District	1,000-1,999	9	1.2%			
State of Utah	1,000-1,999	10	1.2%			
Fresenius USA Mfg, Inc.				1,000-1,999	7	1.2%
Associated Food Stores				500-999	8	0.6%
Columbia Ogden Regional Medical Center				500-999	9	0.6%
Conagra Foods				500-999	10	0.6%
Total	37,000-52,990		36.9%	25,500-38,990		26.4%

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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities:										
General Government	226.6	225.3	230.9	210.8	195.9	193.3	183.2	181.8	175.8	174.5
Public Safety	345.9	340.4	329.3	342.9	325.3	372.8	372.2	378.8	393.5	386.9
Library	113.7	114.6	115.2	111.9	109.3	111.6	106.2	94.9	75.1	79.0
Streets and Public Improvements	20.0	21.0	20.7	20.0	23.8	25.3	24.9	23.7	25.1	23.2
Parks, Recreation, & Public Facilities	111.8	102.9	101.4	98.2	93.6	88.3	96.1	91.8	91.7	85.9
Conservation and Development	1.8	1.3	1.0	1.0	0.8	0.9	0.1	1.7	5.4	6.2
Business-type Activities:										
Solid Waste Transfer Station	38.1	33.9	32.0	33.1	34.5	31.2	27.1	24.8	24.4	25.6
Animal Services	12.5	10.6	11.3	9.9	8.8	8.8	7.9	7.8	8.4	7.2
Total FTEs	870.4	850.0	841.8	827.8	792.0	832.2	817.6	805.3	799.4	788.5

Note:

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

In 2020, Weber County outsourced its jail medical services, which replaced 24 employees with contract services

In 2022/23, Weber County converted the majority of its Public Defender attorneys from contractors to employees, resulting in a General Government increase of 15 FTEs

Source:

Weber County Human Resources

Operating Indicators by Function
Last Ten Years

FUNCTION	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed	6,084	6,694	6,909	5,100	4,384	4,942	5,272	7,345	6,231	6,398
Misdemeanor Cases Disposed	956	910	1,068	1,099	1,150	990	763	1,140	1,289	993
Clerk/Auditor:										
Marriage Licenses Issued	1,840	1,836	1,805	1,895	1,864	1,876	2,129	2,298	2,372	2,466
Tax Sale Properties Sold	2	5	6	5	3	8	8	8	9	19
Tax Relief Applications	5,529	5,295	5,232	5,128	4,361	4,580	3,680	4,204	4,041	3,850
Passports Issued	4,005	4,160	5,324	3,081	3,153	2,572	4,951	5,448	5,619	5,172
Board of Equalization Appeals	857	1,111	1,003	1,722	645	769	993	2,106	1,499	1,506
Recorder:										
Documents Recorded	46,423	42,965	40,899	61,028	92,983	88,796	66,694	61,368	47,033	62,686
Subdivisions Recorded	117	110	123	186	170	197	185	167	162	127
Number of Lots Within Subdivisions	1,531	1,095	1,093	1,865	1,532	2,074	1,742	1,096	1,391	1,078
Assessor:										
Residential Construction Permits	4,280	4,368	4,446	4,933	5,503	4,146	3,180	2,901	2,885	2,515
Commercial Construction Permits	848	612	482	690	812	520	555	490	489	439
Parcel Count [3]	111,789	109,777	109,236	108,540	106,977	105,781	103,604	102,473	91,959	91,092
Children's Justice Center:										
Children Interviewed	819	592	665	811	777	685	748	667	620	500
Cases Served	838	722	659	832	794	767	803	729	745	570
Planning:										
Applications	90	92	50	52	66	55	45	48	52	21
Subdivision Lots Approved	1,387	930	680	343	591	433	347	332	531	363
Land Use Permits	745	577	456	476	450	478	385	340	372	250
Code Enforcement Complaints Resolved	628	505	483	412	412	412	532	357	276	252
Engineering										
Excavation Permits	519	403	243	245	256	173	154	179	172	162
Sewer Connections	159	104	23	18	25	51	19	9	20	19
Building Inspection:										
Plan Reviews	756	536	399	460	425	460	339	274	395	317
Permits Issued	1,052	820	648	680	615	713	510	504	566	486
Public Safety:										
Sheriff:										
Citations Issued	8,667	8,705	9,267	9,849	5,744	6,305	4,099	6,515	8,319	4,496
Traffic Accidents Investigated	724	955	807	721	787	759	1,179	1,413	1,132	1,163
Calls for Service	45,912	38,732	47,815	47,778	41,772	38,134	34,910	39,830	42,063	32,224
Civil Population Served	77,364	76,961	74,755	74,251	72,810	70,605	66,891	60,676	60,676	60,676
Average Inmate Population	722	695	779	764	678	816	943	1,007	1,025	940
Public Health and Welfare:										
Health Department:										
Births Recorded	7,993	8,190	8,705	8,922	8,661	7,172	8,469	8,538	8,840	8,975
Immunizations Given	10,938	9,320	9,015	14,967	125,303	8,967	7,104	8,734	9,944	9,064
Soil Samples Taken	140	188	118	127	290	195	111	193	120	129
Septic Permits Issued	139	155	93	148	148	153	181	148	167	121
WIC Average Quarterly Participation	4,181	4,099	3,680	3,937	4,074	4,481	4,899	5,515	6,192	6,679
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays	22.60	15.69	13.47	19.30	15	12	8.80	3.35	7.00	9.00
Miles of New Chip Seal Applied	-	9.57	9.28	11.60	-	16	14.49	16.13	14.00	13.00
Winter Overtime Operations Hours	1,768	1,968	2,859	1,660	898	1,291	1,677	741	1,396	3,055

Operating Indicators by Function (continued)
Last Ten Years

FUNCTION	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Library: [2]										
Library Cards Issued	23,766	22,810	20,153	18,383	18,189	5,175	20,654	21,945	16,078	22,862
Circulation Transactions	2,323,135	2,486,466	2,347,713	2,271,727	1,937,371	2,024,172	2,475,919	3,252,169	1,903,972	2,134,743
Reference Service Transactions	113,672	112,814	441,713	443,223	736,123	204,768	409,512	657,278	281,796	397,556
Public Computer Sessions Hours Logged	126,276	161,562	140,553	137,865	100,593	42,954	199,612	326,349	288,252	154,995
Technology Use	548,524	301,597	409,226	341,101	272,078	56,292	219,988	-	-	-
Annual Visits	1,108,548	1,083,046	1,040,019	966,576	720,910	268,690	1,072,483	971,992	1,030,586	1,196,476
Programs	3,904	3,975	3,692	3,912	2,254	3,441	3,616	2,866	3,656	2,488
Program Attendees	199,702	161,347	151,899	105,754	89,243	89,710	94,442	82,791	76,679	88,119
Meetings	6,567	6,562	6,477	5,830	2,921	940	4,643	3,265	2,500	3,723
Meeting Attendees	189,942	170,472	164,924	143,166	69,005	23,048	113,098	108,837	108,837	111,447
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance	34,000	38,000	44,400	43,000	49,653	31,467	181,991	183,729	179,920	218,402
Events	237	378	425	419	473	451	697	619	612	526
Ogden Eccles Conference Center & Theater [1]:										
Attendance	124,109	97,375	133,475	89,047	67,054	30,698	118,475	130,686	107,880	110,871
Events	232	226	425	208	209	116	264	266	252	192
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received	197,290	235,010	229,760	218,504	213,323	218,611	209,647	196,895	196,295	200,789
C & D Landfill	27,736	26,251	20,922	24,570	47,582	43,761	38,683	39,195	38,832	25,564
Tons of Metal Recycled	1,999	2,361	2,118	1,737	1,822	1,817	1,937	1,523	1,727	16,279
Yards of Compost Sold	7,026	7,117	6,875	8,695	6,354	5,309	5,552	6,473	5,522	9,344

Notes:

[1] Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015.

[2] Main Library was closed for three [3] months for renovation and North Branch was closed for six [6] months for renovation in 2018.

[3] 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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
General Government:										
Buildings	2	2	2	2	2	2	2	2	2	2
Fleet Vehicles	50	50	50	50	46	49	45	34	36	43
Public Safety:										
Detention Facilities	2	2	2	2	2	2	2	2	2	2
Inmate Capacity	888	888	888	888	888	1,186	1,186	1,186	1,186	1,186
Fleet Vehicles	157	157	157	147	154	145	132	136	112	140
Animal Control Facility	1	1	1	1	1	1	1	1	1	1
Canine Kennels	182	182	182	182	107	107	107	91	91	94
Feline Kennels	260	253	253	253	271	271	271	254	229	244
Exotic Animal Kennels	7	3	3	3	3	3	3	3	3	17
Public Health and Welfare:										
Buildings	2	2	2	2	2	2	2	2	2	2
Fleet Vehicles	22	22	22	25	23	23	21	25	22	25
Library Services:										
Library Branches	5	5	5	5	5	5	5	5	5	5
Vehicles	4	4	4	6	6	6	7	6	7	6
Streets and Public Improvements:										
Roads (Miles)	211	211	205	218	218	218	218	218	225	217
Fleet Vehicles	16	16	17	14	14	13	12	10	10	14
Heavy equipment	73	73	73	73	73	73	73	75	75	109
Parks, Recreation & Public Facilities										
Multi-Use Event Center/ Fairgrounds	1	1	1	1	1	1	1	1	1	1
Conference Centers (OECC)	1	1	1	1	1	1	1	1	1	1
Theatres (PET)	1	1	1	1	1	1	1	1	1	-
Parks	4	4	4	4	4	4	4	4	3	3
Individual Campsites at Parks	199	199	199	199	204	204	299	299	204	204
Group Sites at Parks	15	15	15	15	14	13	13	13	13	13
Fleet Vehicles	24	24	23	23	23	22	20	22	13	20
Indoor Ice Rinks	2	2	2	2	2	2	2	2	2	2
Shooting Complex	1	1	1	1	1	1	1	1	1	1
Archery Park	1	1	1	1	1	1	-	-	-	-
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment	17	17	17	17	20	20	20	20	11	16
Fleet Vehicles	7	7	7	6	9	9	9	13	9	11
Scales	4	4	4	4	4	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 UTAH

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