

WEBER COUNTY, UTAH

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014





WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2014

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

Brian Bennion..... Weber/Morgan Health Department
Brad Dee..... Human Resources
Jennifer Graham Parks and Recreation/Golden Spike Events Center/Ice Sheet
Leonard Call Information Technology
Lynnda Wangsgard..... Library
L. Nate Pierce Operations

ACKNOWLEDGMENTS

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

Ricky D. Hatch, CPA, Clerk/Auditor
Scott Parke, CPA, Comptroller
Eric Barrett, CPA, Assistant Comptroller
Garaleen Parks, Lead Accountant

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



WEBER COUNTY, UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2014

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RICKY D. HATCH, CPA
Clerk/Auditor

June 12, 2015

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

In accordance with Utah statutes, we are pleased to present the Comprehensive Annual Financial Report of Weber County (the County) for the year ended December 31, 2014. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County's management.

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

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

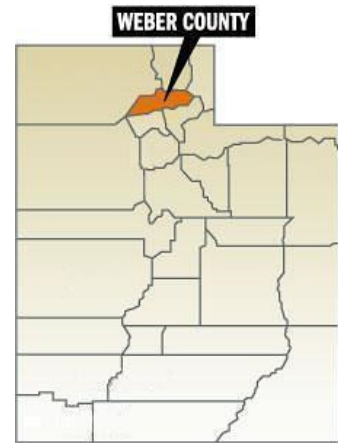
Management's Discussion and Analysis (MD&A). The discussion and analysis beginning on page 14 provides an overview and analysis of the County's recent financial performance. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it.

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

Federal regulations also require the County to undergo an annual "Single Audit" in conformance with the Federal Single Audit Act of 1984, as amended, and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to the Single Audit, including the schedule of expenditures of federal awards, audit findings and recommendations, summary of prior audit findings, and the auditors' report, is issued in a separate report and is available upon request.

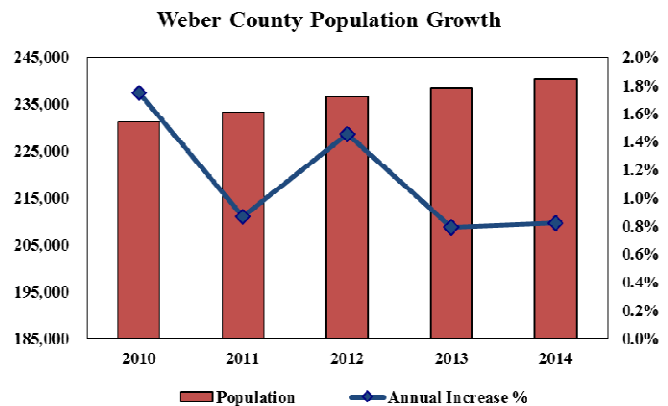
PROFILE OF THE COUNTY

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



Weber County has fifteen incorporated cities and towns. The oldest is Ogden City, which was formed in 1850. The other cities and towns are Roy, South Ogden, North Ogden, Washington Terrace, Riverdale, Pleasant View, Plain City, Harrisville, Huntsville, Farr West, Marriott-Slaterville, Uintah, West Haven, and Hooper.

County residents are relatively young, well-educated, and come from a diverse mix of cultures, nationalities, and backgrounds. Although Weber is one of Utah's smallest counties geographically, its population of approximately 240,475 makes it the fourth-most populous of the state's 29 counties. Over the last ten years, the County's population has grown by 30,928 (15%), or an average of 3,093 (1.5%) per year.



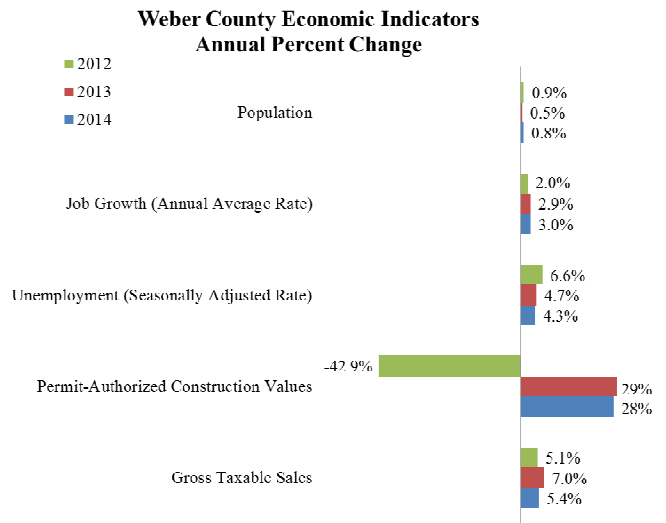
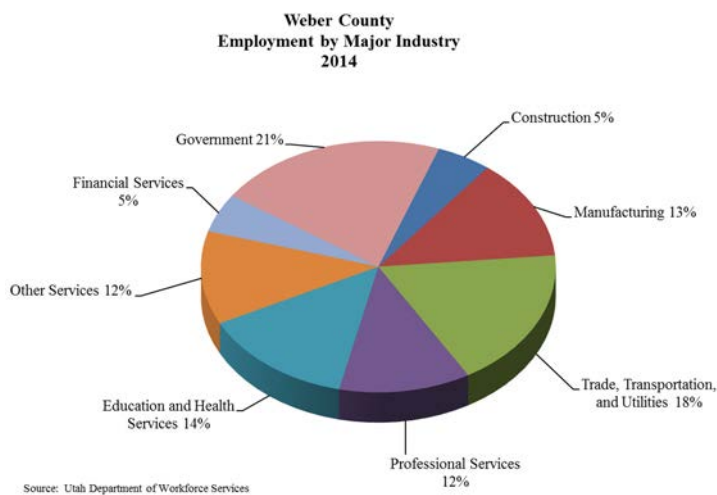
Government Structure. As shown in the organization chart on page 10, Weber County is governed by an elected three-member County Commission. Duties of the County Commission include levying property and sales taxes, appropriating funds for the various departments, and managing all County administrative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

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

Budgetary Control. State statutes require that budgeted expenditures not exceed budgeted revenues and other sources of funding, including beginning fund balances. The County Commission adopts an annual budget for all governmental funds before December 31 for the following calendar year. Budgetary control is maintained on a division level, as required by state law, and any increases to budgeted revenues or expenditures for a division must be approved by the Commission after a public hearing. Other adjustments may be made to the budget throughout the year so that departments and funds do not end the year in a deficit position. For 2014, three funds exceeded their budgeted appropriation, as explained in the Notes to Required Supplementary Information on page 82.

ECONOMIC CONDITION AND OUTLOOK

Local Economy. Employers in Weber County posted a modest 3.0% net increase (2,842 jobs) in employment for calendar year 2014, with all industries adding jobs, with the exception of Leisure and Hospitality. Trade Transport Utilities led all sectors with a 4.2% increase (738 jobs), followed by Professional and Business Services and Construction at 5.3% (565 jobs) and 11.0% (539 jobs), respectively. Weber County’s unemployment rate averaged 4.3% for the year, a steady decline over the last four years when the rate remained at or above 5.2% every year. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well for further economic recovery.

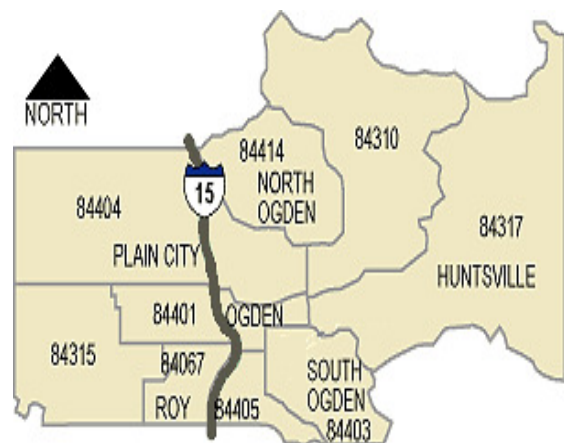


The housing market continues its slow recovery, which is helping other sectors with modest growth as well. From 1999 through 2007, new building permits for single-family dwelling units averaged over 1,000 units per year. Since 2008, however, new permits have averaged only 345 units per year. 2014 showed a positive climb to 435 units, with an average per-unit value decrease of 4% to \$240,000. Single-family units still account for over 63% of all new dwelling units built in the County, a ratio that has held steady for over a decade.

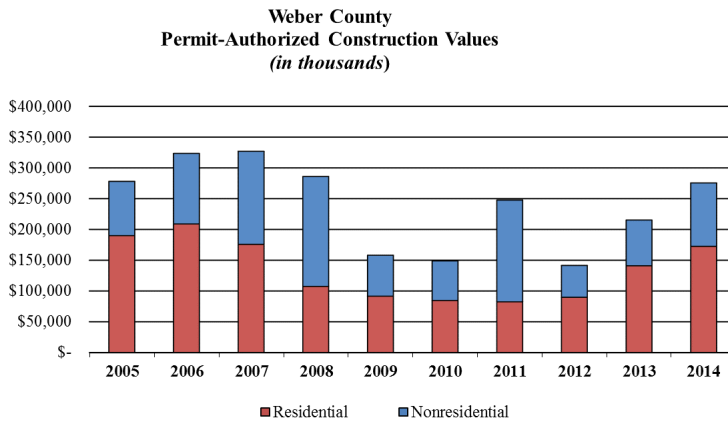
Weber County property values have continued to rise. While Lower Valley prices started to trend upward in 2012, both the Upper and Lower Valleys have shown notable gains when compared with past years. For 2014, the median price of a single-family home was \$210,953, up 13.2% from 2013. Some volatility remains in the Upper Valley. Eden/Liberty’s 45.4% gain follows a previous 16.0% loss, and Huntsville’s 6.7% increase follows a 21.0% increase the previous year.

ZIP	City	2014 Median Price	2013 Median Price	Year-Over % Change
<i>Lower Valley:</i>				
84067	Roy	\$149,950	\$138,000	8.7%
84315	Hooper / West Haven	\$253,000	\$254,900	-0.7%
84401	Ogden / Marriott-Slaterville	\$151,025	\$129,271	16.8%
84403	South Ogden	\$162,400	\$131,000	24.0%
84404	Farr West / Plain City	\$149,500	\$134,250	11.4%
84405	Riverdale / Washington Terrace	\$156,950	\$157,900	-0.6%
84414	North Ogden / Pleasant View	\$200,000	\$189,900	5.3%
Average, Lower Valley		\$174,689	\$162,174	7.7%
<i>Upper Valley:</i>				
84310	Eden / Liberty	\$367,500	\$252,750	45.4%
84317	Huntsville	\$308,250	\$289,000	6.7%
Average, Upper Valley		\$226,148	\$197,662	14.4%
COUNTY AVERAGE MEDIAN PRICE		\$210,953	\$186,330	13.2%

Source: Salt Lake Tribune, www.sltrib.com



New nonresidential construction has shown volatility over the last five years, with a significant 157% spike upward in 2011. For 2014, nonresidential construction values reached \$66.8 million, an increase of 102% from last year. In total, new permit-authorized construction values increased 28.0% to total \$ 275.6 million, 63% of which came from residential activities.

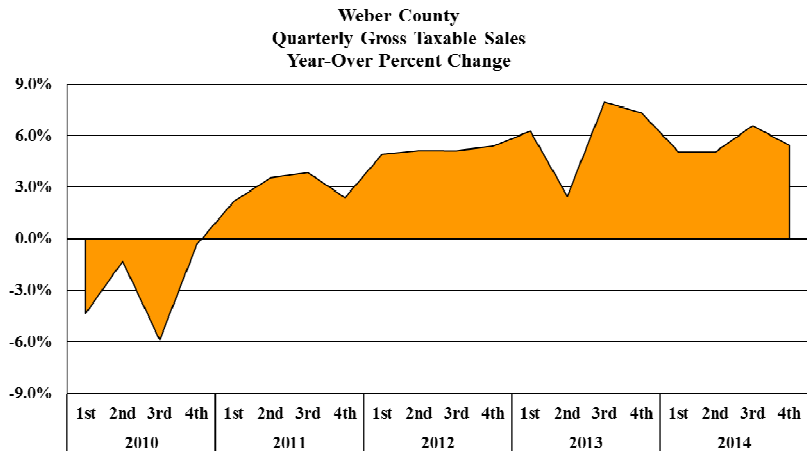


Source: Bureau of Economic and Business Research, University of Utah

The data on permit-authorized construction suggest Weber County will continue to see marginal growth in property tax revenues for at least the next two years, but the worst of the economic downturn seems to be behind us. The County property tax revenues were flat for 2014, The County has estimated 1.0% growth for 2015.

Gross taxable sales increased 5.5% over 2013, a positive sign that consumers continue to feel more confident about the overall

economy. Still, with rising prices for food and fuel, sales tax revenues are subject to quick fluctuations and will need to be monitored closely in the short term. For the coming year, the County budgeted \$387,000 (4%) growth in sales tax revenues for the General Fund, and year-to-date collections in 2015 are on track to meet that target.



Source: Utah State Tax Commission

Although the County’s economic outlook remains modest for the near term, budget surpluses from prior years have built healthy fund balances in all of the County’s major operating funds. With \$9.7 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Combined with the County’s traditionally conservative fiscal management and a diversified employment base that crosses many sectors, Weber County is well-positioned to realize solid long-term economic growth.

Long-term Financial Planning and Policies

Conservative Fiscal Management. Since 2004, General Fund revenues have increased an average of \$1.7 million (3.7%) per year. Through conservative budgeting, steady economic growth, and a cost-savings focus, the County has used the excess revenues and cost savings to retire all of its interfund loans, fully fund the fleet program, begin a rolling five-year capital improvement program, retire several capital leases, and begin a systematic method of budgeting for retiree healthcare benefits.

Major Initiatives

On December 9th 2014, the County issued \$7.2 million of sales tax and lease revenue bonds to refund portions of the 2003A and 2006 sales tax bonds and the 2005 lease revenue bond. The County saved \$921 thousand by refinancing these bonds.

After issuing the Series 2013 general obligation bonds, the County began construction of a new headquarters library facility in Roy in June 2014. The County has also begun to analyze the Main Library in downtown Ogden to better estimate the costs of renovation of that facility. Proceeds of the 2013 bonds

should be sufficient to complete the Roy building and most of the Ogden renovations. The County has approximately \$10.3 million of authorized but unissued bonding authority remaining, pursuant to the bond election held in June 2013, which may be issued to complete the Ogden and North Ogden projects.

In April 2014, the County paid \$3.8 million to purchase a privately-run firearms training facility in the Weber Industrial Park from the Swanson Family Foundation. The State Legislature appropriated \$1.5 million in the 2014 legislative session plus an additional \$1.5 million in the 2015 legislative session to reimburse the County for a portion of the purchase price, with the expectation that the facility will be able to offer hunter safety and similar training to the public. The 2015 appropriation will be available to the County after July 1, 2015.

On February 18, 2014, Weber County purchased approximately 11.5 acres of vacant land adjacent to the County jail for \$2.3 million. Subsequent to the County's purchase, the State Legislature appropriated up to \$2.3 million to acquire some or all of the same property from the County in anticipation of constructing a state-run juvenile detention and youth services facility. Negotiations between the County and the State will continue through 2015 as the State and County determine their specific future plans for the property.

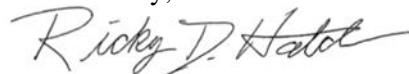
CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2013 comprehensive annual financial report. This was the 23rd consecutive year the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CONCLUSION

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

Sincerely,



Ricky D. Hatch, CPA
Clerk/Auditor



Government Finance Officers Association

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

Presented to

**Weber County
Utah**

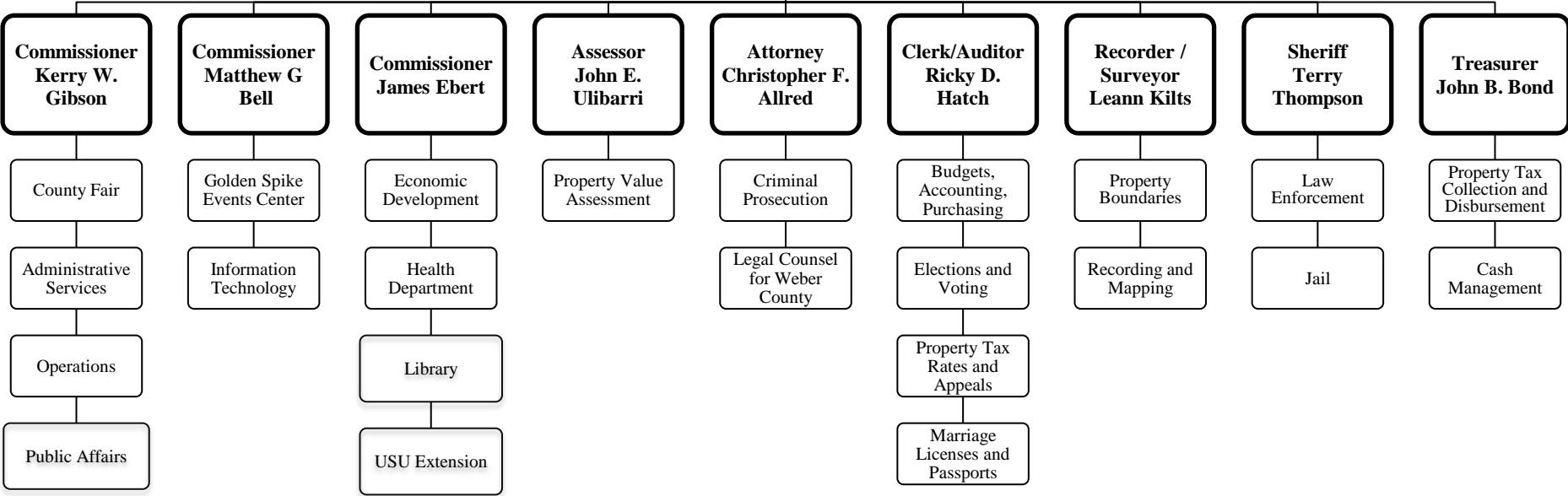
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Weber County Organization Chart

Citizens of Weber County



Financial Section



INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Weber County, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Weber County (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprises the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Weber Housing Authority which is shown as a discretely presented component unit. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Weber Housing Authority, is based solely on the reports of such other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, supplementary information on pages 86-124, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 86-124 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 86-124 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Christensen, Palmer & Amrose P.C.

June 12, 2015

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2014. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

HIGHLIGHTS

Government-wide Level

- Net position increased a by \$16.4 million (9.8%) primarily from grant-funded infrastructure projects.

Capital Assets and Long-term Liabilities

- The County's capital assets increased by \$22.3 million (15.3%) primarily because of construction in progress related to the new county library (\$6.4 million), infrastructure projects related to flood control (\$7.5 million), and construction of public infrastructure (\$5.5 million) related to the special assessment bond issued in 2013.
- The County issued \$7.2 million of sales tax and lease revenue bonds to refund portions of the 2003A and 2006 sales tax bonds and the 2005 lease revenue bond. The County saved \$921 thousand by refinancing these bonds.

Fund Level

- The General Fund ended the year with an unassigned fund balance of \$9.7 million, which equals the industry's recommended level of 15% of revenues.
- The County received \$6.2 million in federal funds and \$2.4 million in state funds to continue flood mitigation projects in the western part of the County.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Statements – Reporting the County as a Whole

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

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

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

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

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

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

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

Reconciliation Between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

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

Statistical Information

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position

The largest component of the County's net position, 69%, is composed of *capital assets* (land, buildings, equipment, roads, and other infrastructure), net of all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources.

Restricted net position comprises 24% of total net position and is subject to external restrictions on how the resources may be used. The remaining 7% of net position is *unrestricted* and may be used at the County's discretion to meet its ongoing obligations to citizens and creditors.

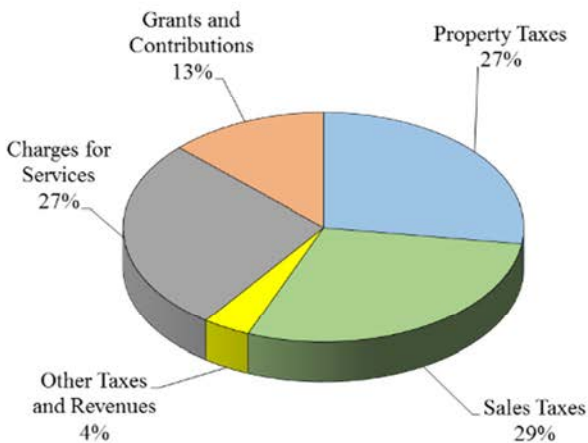
Weber County
Net Position as of December 31

	Governmental		Business-type		Total	
	Activities		Activities			
	2014	2013	2014	2013	2014	2013
Current and Other Assets.....	\$ 117,616,921	\$ 132,177,213	\$ 489,417	\$ 713,107	\$ 118,106,338	\$ 132,890,320
Capital Assets.....	168,163,110	145,859,774	12,090,907	12,536,870	180,254,017	158,396,644
Total Assets.....	285,780,031	278,036,987	12,580,324	13,249,977	298,360,355	291,286,964
Total Deferred Outflows						
of Resources.....	1,679,817	1,659,918	20,839	—	1,700,656	1,659,918
Current and Other Liabilities.....	7,567,070	5,772,140	568,964	488,626	8,136,034	6,260,766
Long-term Liabilities.....	105,940,931	104,386,781	2,292,286	2,642,056	108,233,217	107,028,837
Total Liabilities.....	113,508,001	110,158,921	2,861,250	3,130,682	116,369,251	113,289,603
Net Position:						
Net Investment in Capital Assets....	120,865,911	102,390,851	11,255,612	11,467,927	132,121,523	113,858,778
Restricted.....	41,782,851	37,951,506	—	—	41,782,851	37,951,506
Unrestricted.....	11,303,085	16,891,021	(1,515,699)	(1,382,373)	9,787,386	15,508,648
Total Net Position.....	\$ 173,951,847	\$ 157,233,378	\$ 9,739,913	\$ 10,085,554	\$ 183,691,760	\$ 167,318,932
Percent change from prior year	10.6%		(3.4)%		9.8%	

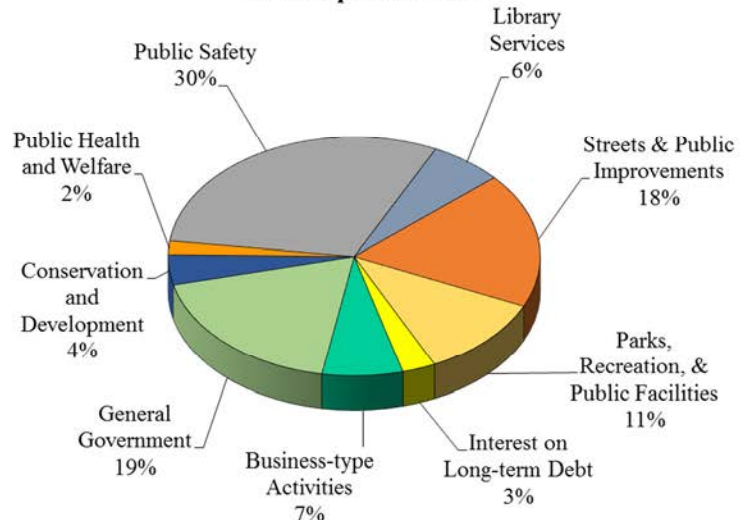
Changes in Net Position

The County's combined net position increased by \$16.4 million (9.8%) from the prior year. Net position of governmental activities increased \$16.7 million (10.6%), while the net position of business-type activities decreased \$345 thousand, (3.4%). The following charts and schedules summarize the County's revenues and expenses relative to each other and to the prior year.

Weber County
Total Revenues - 2014



Weber County
Total Expenses - 2014



WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2014	2013	2014	2013	2014	2013	2013 to 2014
Revenues							
General Revenues:							
Taxes.....	\$ 84,733,552	\$ 64,583,139	\$ —	\$ —	\$ 84,733,552	\$ 64,583,139	31.2 %
Other General Revenues.....	867,181	466,834	134	1,638	867,315	468,472	85.1
Program Revenues:							
Charges for Services.....	30,563,670	33,780,848	8,348,907	7,388,336	38,912,577	41,169,184	(5.5)
Operating Grants.....	5,995,310	13,866,471	—	—	5,995,310	13,866,471	(56.8)
Capital Grants.....	12,319,747	576,865	—	—	12,319,747	576,865	2,035.6
Total Revenues	134,479,460	113,274,157	8,349,041	7,389,974	142,828,501	120,664,131	18.4
Expenses							
General Government.....	23,325,818	21,101,639	—	—	23,325,818	21,101,639	10.5
Public Safety.....	38,167,752	38,541,683	—	—	38,167,752	38,541,683	(1.0)
Public Health and Welfare.....	2,308,236	12,760,881	—	—	2,308,236	12,760,881	(81.9)
Library Services.....	8,028,348	8,239,781	—	—	8,028,348	8,239,781	(2.6)
Streets and Public Improvements.....	23,052,288	9,452,096	—	—	23,052,288	9,452,096	143.9
Parks, Recreation & Public Facilities....	14,084,346	15,230,970	—	—	14,084,346	15,230,970	(7.5)
Conservation and Development.....	5,141,561	1,212,147	—	—	5,141,561	1,212,147	324.2
Interest on Long-term Debt.....	3,652,642	2,244,962	—	—	3,652,642	2,244,962	62.7
Business Type Activities.....	—	—	8,860,260	8,755,684	8,860,260	8,755,684	1.2
Total Expenses	117,760,991	108,784,159	8,860,260	8,755,684	126,621,251	117,539,843	7.7
Excess (deficit) Before Special Items	16,718,469	4,489,998	(511,219)	(1,365,710)	16,207,250	3,124,288	
Special Items.....	—	—	165,578	1,710,607	165,578	1,710,607	
Change in Net Position.....	16,718,469	4,489,998	(345,641)	344,897	16,372,828	4,834,895	
Net Position - Beginning.....	169,537,984	165,047,986	10,119,295	9,774,398	179,657,279	174,822,384	
Adjustment to Net Position.....	(12,304,606)	—	(33,741)	—	(12,338,347)	—	
Net Position - Beginning as Adjusted.....	157,233,378	165,047,986	10,085,554	9,774,398	167,318,932	174,822,384	
Net Position - Ending.....	\$ 173,951,847	\$ 169,537,984	\$ 9,739,913	\$ 10,119,295	\$ 183,691,760	\$ 179,657,279	2.2 %

Governmental Activities

In total, revenues for all governmental activities increased \$21.2 million (18.7%) from the prior year. Of this amount, \$8.6 million came from the federal and state governments as reimbursements for flood mitigation projects. A change in how sales tax revenue is collected and distributed resulted in an increase of sales tax revenue and streets and public improvement expense of \$15.9 million. Property tax revenues were essentially flat compared to the prior year.

Total governmental expenses increased \$9.0 million (8.3%) over the prior year. Much of this increase came from significant costs of flood mitigation projects that were paid for using federal grant funds, and from grants awarded from the County's restricted ¼% transportation sales tax that has accumulated since 2008.

The table on the following page shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For 2014, these activities covered \$48.9 million (41.5%) of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 58.5% of expenses.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

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

	Program Expenses 2014	Less Program Revenues 2014	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2014	2013	2014	2013
Activities:						
General Government.....	\$ 23,325,818	\$ (12,770,952)	\$ 10,554,866	\$ 10,628,674	54.8 %	49.6 %
Public Safety.....	38,167,752	(15,191,298)	22,976,454	22,741,900	39.8	41.0
Public Health and Welfare.....	2,308,236	—	2,308,236	3,767,599	0.0	70.5
Library Services.....	8,028,348	(1,074,910)	6,953,438	7,413,288	13.4	10.0
Streets and Public Improvements.....	23,052,288	(13,713,016)	9,339,272	1,422,464	59.5	85.0
Parks, Recreation & Public Facilities.....	14,084,346	(5,319,132)	8,765,214	11,144,314	37.8	26.8
Conservation and Development.....	5,141,561	(809,419)	4,332,142	1,196,774	15.7	1.3
Interest on Long-term Debt.....	3,652,642	—	3,652,642	2,244,962	—	—
Total Governmental Activities.....	<u>\$ 117,760,991</u>	<u>\$ (48,878,727)</u>	<u>\$ 68,882,264</u>	<u>\$ 60,559,975</u>	<u>41.5 %</u>	<u>44.3 %</u>

Business-type Activities

Business type revenues increased by \$960 thousand primarily due a rebound of revenues at the Transfer Station, which spent much of 2013 under construction after a fire in 2012 destroyed the main tipping building. Operating expenses increased by \$105 thousand (1.2%) primarily due to increased disposal costs. Overall, net position for all business-type activities decreased \$345 thousand (3.5%) and ended the year at \$9.7 million.

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

Capital Assets

The County's capital assets increased by \$22.3 million (15.3%) primarily because of construction in progress related to the new county library (\$6.4 million), infrastructure projects related to flood control (\$7.5 million), and construction of a public road and public water and sewer infrastructure on private property adjacent to Powder Mountain Ski Resort (\$5.5 million) related to the special assessment bond issued in 2013.

Long-term Debt

During the year, the County issued the 2014A and B Sales Tax bonds to refund \$610 thousand of the Series 2003A and \$4.17 million of the Series 2006 Sales Tax Project bonds, resulting in net savings of \$498 thousand. The County also issued the Series 2014 Lease Revenue bonds to refund the \$3.99 million of outstanding Series 2005 Lease Revenue bonds, resulting in net savings of \$423 thousand. The County's received a AAA rating on its sales tax bonds and a AA- on its lease revenue bonds by Standard and Poors.

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

Weber County
Long-term Liabilities
For the Year Ended December 31

	Governmental Activities		Business-type Activities		Total		Total Percent Change 2013 to 2014
	2014	2013	2014	2013	2014	2013	
General Obligation Bonds, net.....	\$ 41,624,690	\$ 43,376,364	\$ —	\$ —	\$ 41,624,690	\$ 43,376,364	(4.0) %
Sales Tax Revenue Bonds, net.....	14,009,611	14,519,555	640,000	738,217	14,649,611	15,257,772	(4.0)
Lease Revenue Bonds, net.....	14,703,744	18,185,992	—	—	14,703,744	18,185,992	(19.1)
Special Assesment Area Bonds, net.....	18,558,725	18,608,099	—	—	18,558,725	18,608,099	(0.3)
Capital Leases.....	50,969	159,022	195,293	335,431	246,262	494,453	(50.2)
Compensated Absences.....	9,186,779	3,177,310	106,123	86,040	9,292,902	3,263,350	184.8
Net OPEB Obligation.....	7,806,413	6,360,439	—	165,578	7,806,413	6,526,017	19.6
Landfill Post-Closure Costs.....	—	—	1,350,870	1,316,790	1,350,870	1,316,790	2.6
	<u>105,940,931</u>	<u>104,386,781</u>	<u>2,292,286</u>	<u>2,642,056</u>	<u>108,233,217</u>	<u>107,028,837</u>	<u>1.1 %</u>

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUND

Weber County
Governmental Fund Balances
December 31, 2014

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>	<u>Change from 2013</u>
General Fund.....	\$ 44,607	\$ 558,891	\$ —	\$ 3,027,747	\$ 9,719,904	\$ 13,351,149	(23.6)%
Library Fund.....	—	—	—	3,773,704	—	3,773,704	3.7%
Paramedic Fund.....	—	—	—	3,864,314	—	3,864,314	8.2%
Transportation Fund.....	—	—	33,309,032	—	—	33,309,032	13.0%
Debt Service Fund.....	—	—	—	3,193,130	—	3,193,130	8.3%
Capital Projects Fund.....	—	27,887,365	148,051	1,347,402	—	29,382,818	(17.6)%
Public Works Fund.....	—	3,537,776	—	279,005	—	3,816,781	(58.8)%
Nonmajor Funds.....	—	6,000,896	—	8,314,455	—	14,315,351	(5.1)%
Total.....	<u>\$ 44,607</u>	<u>\$37,984,928</u>	<u>\$ 33,457,083</u>	<u>\$ 23,799,757</u>	<u>\$ 9,719,904</u>	<u>\$ 105,006,279</u>	<u>(10.3)%</u>

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$105 million, an decrease of \$12.1 million (10.3%) from 2013. Changes in fund balance varied widely among the County's individual funds and will be explained below. Of the total fund balances, \$71.4 million (68%) is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$23.8 million (22.7%) is available for new spending subject to the requirements of the funds in which the balances reside. The remaining \$9.7 million (9.3%) is unassigned and available for new spending in the General Fund. The table on above presents the County's 2014 ending governmental fund balances.

General Fund

During 2014, fund balance in the General Fund decreased \$4.1 million (23.6%) mostly due to the purchase of the Swanson Tactical Center for \$3.8 million offset by grants from the State of Utah in the amount of \$1.5 million, and the purchase of land adjacent to the County jail for \$2.3 million. The unassigned fund balance ended the year at 15% of the current year's revenues and is within the limits allowed by state law.

Revenues. General fund revenues increased by \$6.1 million (10.5%) over prior years due to an increase in sales tax revenue of \$508 thousand (5.5%), increased grant revenue of \$2.0 million (222%) mostly related to the Swanson Tactical Center, and an increase in Charges for Services of \$3.5 million, mostly related to the Ogden Eccles Conference Center which was previously reported as a Special Revenue Fund, as described in Note 2 of the financial statements. Property tax revenue growth was flat in 2014.

Expenditures. In 2014, total expenditures increased by \$7.5 million (13.4%) from the prior year due almost entirely to a change in how expenditures for the Ogden Eccles Conference Center, the Ice Sheet, and the Golden Spike Events Center are reported, as described in Note 2 of the financial statements.

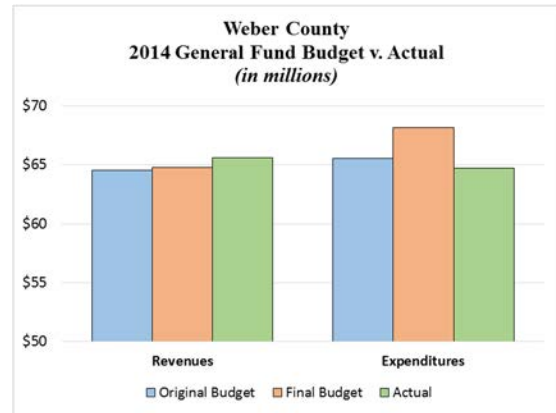
Budgetary Highlights. The following are major amendments to the General Fund budget that were made during the year:

- Budgeted transfers out of the General Fund were increased by \$6.6 million to allow for the purchase of the Swanson Tactical Center (\$3.8 million), the purchase of approximately 11.5 acres of vacant land adjacent to the County jail (\$2.3 million), and the purchase of the Home Abstract Office in the Weber County Center (\$500 thousand). The State Legislature appropriated \$1.5 million to reimburse the County for a portion of the Tactical Center purchase price.
- Public Safety's budget increased by \$206 thousand to purchase a body scanner.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

- Homeland Security's budget increased by \$224 thousand for various grants it received during the year.

Actual General Fund revenues were \$849 thousand (1.3%) above the final budget. Actual expenditures were \$870 thousand (1.3%) and \$3.5 million (5.1%) below the original and final budgets, respectively. This was the tenth year in a row that actual expenditures of the General Fund came in below the *original* budget. The budgetary comparison schedule presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Transportation Development Fund

During 2014, the County paid \$2.4 million on nine different transportation projects that will be completed through 2018. Expenditures for these awards are made as reimbursements to the cities and County as the projects are constructed. Also, as described previously, the County changed the way it records sales tax revenue earmarked for transportation, resulting in an increase of sales tax revenue and transportation related expenses of \$15.9 million.

Public Works Fund. In 2012 the County received a federal grant of up to \$14.3 million toward flood mitigation projects in the western part of the County. The grant is reimbursement-based and requires a 25% match from the County. During 2014 the State of Utah also contributed \$2.4 million towards costs of improving certain areas on state land near the mouth of the Weber River. For 2014, the County spent \$9.5 million on flood mitigation projects, for which it received approximately \$6.2 million in federal reimbursements and \$2.4 million in state assistance. The projects are expected to continue through 2015. The Public Works Fund also includes costs of construction for the Summit Mountain Special Assessment Area. The fund ended the year with a balance of \$3.8 million, most of which is bond proceeds that are restricted for the Summit project.

Nonmajor Governmental Funds

Weber County's nonmajor funds had combined fund balances of \$14.3 million, a decrease of \$762 thousand (5.1%) from the prior year. Following are significant issues related to the County's nonmajor funds:

Municipal Services Fund. The County's property and sales tax revenue related to the unincorporated area increased by \$83 thousand (3.7%) and permit and fee revenue increased by \$167 thousand. At the same time, costs for services increased by \$482 thousand (10.2%), primarily due to increases in public safety and road maintenance costs. These increases in costs were partially offset by a one-time revenue of \$200 thousand related to forfeited escrow balances from third party developers. These funds will be used to maintain roads and infrastructure in recently developed areas within the unincorporated parts of the county.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS

Year Ended December 31, 2014

Tourism Fund. The County's tourism-related sales tax collections increased \$360 thousand (8.8%) due mostly to increased restaurant tax collections. Restaurant and leased vehicle taxes were used to subsidize operations of the Ogden Eccles Conference Center and Golden Spike Events Center. Transient room taxes were used to partially fund a free shuttle service from downtown hotels to local ski resorts and to provide funding to the Ogden/Weber Convention and Visitor's Bureau for promoting Weber County to outside tour groups. Transient room taxes are also used to help fund the GOAL Foundation's annual events, including the Ogden Marathon.

Weber County			
Tourism Tax Revenues			
For the Year Ended December 31			
	2014	2013	Percent Change
Restaurant Tax.....	\$ 2,919,583	\$ 2,699,510	8.2%
Transient Room Tax.....	1,149,417	1,065,404	7.9%
Leased Vehicle Tax.....	401,156	345,562	16.1%
Total.....	<u>\$ 4,470,156</u>	<u>\$ 4,110,476</u>	<u>8.8%</u>

RAMP Tax Fund. RAMP sales tax revenues increased slightly by \$82 thousand (5.7 %). The County paid out \$2.0 million less in RAMP grants than the prior year because several entities have not yet completed eligibility requirements of prior years' awards and will be paid their grant in future years when they meet the eligibility requirements. As a result, the fund balance increased by \$907 thousand (29.8%) over the prior year.

Special Assessment Bond Fund. This fund was established in 2013 to account for principal and interest payments on the County's special assessment bonds. The entire fund balance of \$3.7 million is made of reserve accounts that are restricted for future debt service payments.

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 2014 were as follows:

Risk Management Fund

Charges to departments for risk management services were essentially flat, increasing by less than \$8 thousand (0.7%). Expenses decreased by \$257 thousand (20.8%), the result of fewer self-insured claims during the year. Net position increased by \$209 thousand (11.5%) overall, ending the year at \$2.0 million.

Fleet Management Fund

During the year, the Fleet Fund purchased 24 replacement vehicles with cash and disposed of 27 older vehicles. The Fleet Fund ended the year with \$1.0 million in unrestricted net position.

OTHER MATTERS

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

Library Bonds and Construction

After issuing the Series 2013 general obligation bonds, the County began construction of a new headquarters library facility in Roy in June 2014. The County has also begun to analyze the Main Library in downtown Ogden to better estimate the costs of renovation of that facility. Proceeds of the 2013 bonds should be sufficient to complete the Roy building and most of the Ogden renovations. The County has approximately \$10.3 million of authorized but unissued bonding authority remaining, pursuant to the bond election held in June 2013, which may be issued to complete the Ogden and North Ogden projects.

Swanson Tactical Training Facility

In April 2014, the County paid \$3.8 million to purchase a privately-run firearms training facility in the Weber Industrial Park from the Swanson Family Foundation. The State Legislature appropriated \$1.5 million in the 2014 legislative session plus an additional \$1.5 million in the 2015 legislative session to reimburse the County for a portion of the purchase price, with the expectation that the facility will be able to offer hunter safety and similar training to the public. The 2015 appropriation will be available to the County after July 1, 2015.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2014

Jail Property Purchase

On February 18, 2014, Weber County purchased approximately 11.5 acres of vacant land adjacent to the County jail for \$2.3 million. Subsequent to the County's purchase, the State Legislature appropriated up to \$2.3 million to acquire some or all of the same property from the County in anticipation of constructing a state-run juvenile detention and youth services facility. Negotiations between the County and the State will continue through 2015 as the State and County determine their specific future plans for the property.

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements

WEBER COUNTY, UTAH

Statement of Net Position December 31, 2014

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 67,091,826	\$ 13,739	\$ 67,105,565	\$ 7,849,593
Receivables:				
Accounts, net.....	2,390,552	789,532	3,180,084	285,745
Taxes.....	6,948,989	—	6,948,989	462,273
Notes, net.....	44,607	—	44,607	—
Due From Other Governments.....	6,043,029	—	6,043,029	777,452
Internal Balances.....	316,210	(316,210)	—	—
Inventories and Prepays.....	110,697	—	110,697	73,277
Restricted Cash.....	34,671,011	2,356	34,673,367	—
Capital Assets:				
Land.....	31,982,946	1,604,504	33,587,450	2,900,168
Infrastructure.....	47,687,897	—	47,687,897	—
Construction-in-Progress.....	27,886,248	—	27,886,248	734,880
Buildings and Improvements.....	149,209,578	11,319,656	160,529,234	12,590
Machinery and Equipment.....	19,930,249	4,744,000	24,674,249	1,828,516
Intangible Assets - Software.....	756,414	—	756,414	—
Less Accumulated Depreciation.....	(109,290,222)	(5,577,253)	(114,867,475)	(1,492,281)
Total Capital Assets.....	168,163,110	12,090,907	180,254,017	3,983,873
Total Assets.....	285,780,031	12,580,324	298,360,355	13,432,213
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	1,679,817	20,839	1,700,656	—
Total Deferred Outflows of Resources.....	1,679,817	20,839	1,700,656	—
LIABILITIES				
Accounts Payable	4,628,210	516,897	5,145,107	178,082
Accrued Liabilities.....	2,897,411	52,067	2,949,478	304,179
Unearned Revenue.....	41,449	—	41,449	—
Long-term Liabilities:				
Due Within One Year.....	8,482,016	380,465	8,862,481	—
Due in More Than One Year.....	97,458,915	1,911,821	99,370,736	439,218
Total Liabilities.....	113,508,001	2,861,250	116,369,251	921,479
NET POSITION				
Net Investment in Capital Assets.....	120,865,911	11,255,612	132,121,523	3,248,993
Restricted for:				
Roads and Public Improvements.....	34,359,824	—	34,359,824	—
Economic Development.....	3,233,156	—	3,233,156	—
Parks and Recreation Programs.....	3,953,879	—	3,953,879	—
Public Health Programs.....	—	—	—	46,521
Public Safety Programs.....	235,992	—	235,992	747,930
Unrestricted.....	11,303,085	(1,515,699)	9,787,386	8,467,290
Total Net Position.....	\$ 173,951,847	\$ 9,739,913	\$ 183,691,760	\$ 12,510,734

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

WEBER COUNTY, UTAH

Statement of Activities For the Year Ended December 31, 2014

Activities:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services and Court Fines	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary Government:								
Governmental Activities:								
General Government.....	\$ 23,325,818	\$ 9,808,112	\$ 2,919,851	\$ 42,989	\$ (10,554,866)	\$ —	\$ (10,554,866)	\$ —
Public Safety.....	38,167,752	14,546,938	644,360	—	(22,976,454)	—	(22,976,454)	—
Public Health and Welfare.....	2,308,236	—	—	—	(2,308,236)	—	(2,308,236)	—
Library Services.....	8,028,348	779,914	34,685	260,311	(6,953,438)	—	(6,953,438)	—
Streets and Public Improvements.....	23,052,288	613,329	1,353,395	11,746,292	(9,339,272)	—	(9,339,272)	—
Parks, Recreation & Public Facilities.....	14,084,346	4,795,377	253,600	270,155	(8,765,214)	—	(8,765,214)	—
Conservation and Development.....	5,141,561	20,000	789,419	—	(4,332,142)	—	(4,332,142)	—
Interest on Long-Term Debt.....	3,652,642	—	—	—	(3,652,642)	—	(3,652,642)	—
Total Governmental Activities.....	<u>117,760,991</u>	<u>30,563,670</u>	<u>5,995,310</u>	<u>12,319,747</u>	<u>(68,882,264)</u>	<u>—</u>	<u>(68,882,264)</u>	<u>—</u>
Business-type Activities:								
Solid Waste Transfer Station.....	7,891,674	7,402,317	—	—	—	(489,357)	(489,357)	—
Landfill Gas Recovery.....	232,629	197,888	—	—	—	(34,741)	(34,741)	—
Animal Shelter.....	735,957	748,702	—	—	—	12,745	12,745	—
Total Business-type Activities.....	<u>8,860,260</u>	<u>8,348,907</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(511,353)</u>	<u>(511,353)</u>	<u>—</u>
Total Primary Government.....	<u>\$ 126,621,251</u>	<u>\$ 38,912,577</u>	<u>\$ 5,995,310</u>	<u>\$ 12,319,747</u>	<u>(68,882,264)</u>	<u>(511,353)</u>	<u>(69,393,617)</u>	<u>—</u>
Component Units:								
Weber Area Dispatch 911 and								
Emergency Services District.....	5,917,284	2,077,941	334,845	—	—	—	—	(3,504,498)
Weber Housing Authority.....	1,350,286	248,808	1,065,624	—	—	—	—	(35,854)
Weber Morgan Health Department.....	10,457,858	2,293,092	6,980,303	—	—	—	—	(1,184,463)
Total Component Units.....	<u>\$ 17,725,428</u>	<u>\$ 4,619,841</u>	<u>\$ 8,380,772</u>	<u>\$ —</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(4,724,815)</u>
General Revenues:								
Taxes:								
Current Property Taxes.....					38,942,988	—	38,942,988	4,593,306
Sales and Franchise Taxes.....					41,331,850	—	41,331,850	—
Other Property Taxes.....					4,458,714	—	4,458,714	—
Total Taxes.....					<u>84,733,552</u>	<u>—</u>	<u>84,733,552</u>	<u>4,593,306</u>
Unrestricted Investment Income.....					553,290	134	553,424	—
Gain on Sale of Capital Assets.....					81,446	—	81,446	—
Miscellaneous.....					232,445	—	232,445	—
Special Item - Change In OPEB.....					—	165,578	165,578	—
Total General Revenues.....					<u>85,600,733</u>	<u>165,712</u>	<u>85,766,445</u>	<u>4,593,306</u>
Change in Net Position.....					16,718,469	(345,641)	16,372,828	(131,509)
Net Position - Beginning.....					169,537,984	10,119,295	179,657,279	5,270,780
Adjustment to Net Position.....					(12,304,606)	(33,741)	(12,338,347)	7,371,463
Net Position - Beginning as Adjusted.....					<u>157,233,378</u>	<u>10,085,554</u>	<u>167,318,932</u>	<u>12,642,243</u>
Net Position - Ending.....					<u>\$ 173,951,847</u>	<u>\$ 9,739,913</u>	<u>\$ 183,691,760</u>	<u>\$ 12,510,734</u>

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



Governmental Fund Financial Statements

General Fund

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

Library Fund

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

Paramedic Fund

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

Transportation Development Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Public Works Capital Projects Fund

This fund accounts for County expenditures on infrastructure and other similar capital projects. Funding typically comes from bonds, grants, and transfers from other funds.

Nonmajor Governmental Funds

Nonmajor governmental funds are presented individually in the Supplementary Information section of the report.

WEBER COUNTY, UTAH

Balance Sheet Governmental Funds December 31, 2014

	Special Revenue			
	General	Library	Paramedic	Transportation Development
ASSETS				
Cash and Investments.....	\$ 5,918,312	\$ 3,942,287	\$ 3,895,355	\$ 32,210,463
Receivables:				
Accounts, net.....	2,126,574	257	—	—
Taxes.....	3,385,118	427,340	143,366	1,105,437
Notes, net.....	44,607	—	—	—
Due From Other Governments.....	1,874,163	160	—	—
Due From Other Funds.....	4,018,109	—	—	—
Prepays and Inventories.....	25,697	—	—	—
Cash - Restricted.....	—	—	—	—
Total Assets	<u>\$ 17,392,580</u>	<u>\$ 4,370,044</u>	<u>\$ 4,038,721</u>	<u>\$ 33,315,900</u>
LIABILITIES				
Liabilities:				
Accounts Payable.....	\$ 1,209,744	\$ 91,339	\$ 53,325	\$ 6,868
Accrued Liabilities.....	1,461,150	144,100	—	—
Due To Other Funds.....	—	—	—	—
Unearned Revenue.....	41,449	—	—	—
Total Liabilities.....	<u>2,712,343</u>	<u>235,439</u>	<u>53,325</u>	<u>6,868</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes....	1,329,088	360,901	121,082	—
Total Deferred Inflows of Resources....	<u>1,329,088</u>	<u>360,901</u>	<u>121,082</u>	<u>—</u>
FUND BALANCES				
Fund Balances:				
Nonspendable:				
Long-term Portion of Receivables.....	44,607	—	—	—
Restricted.....	558,891	—	—	—
Committed.....	—	3,773,704	3,864,314	33,309,032
Assigned.....	3,027,747	—	—	—
Unassigned.....	9,719,904	—	—	—
Total Fund Balances.....	<u>13,351,149</u>	<u>3,773,704</u>	<u>3,864,314</u>	<u>33,309,032</u>
of Resources, and Fund Balances.....	<u>\$ 17,392,580</u>	<u>\$ 4,370,044</u>	<u>\$ 4,038,721</u>	<u>\$ 33,315,900</u>

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

Debt Service	Capital Projects		Nonmajor Governmental Funds	Total Governmental Funds
	Capital Projects	Public Works		
\$ 3,540,220	\$ 6,432,265	\$ —	\$ 8,048,606	\$ 63,987,508
—	—	—	251,881	2,378,712
172,206	—	—	1,715,522	6,948,989
—	—	—	—	44,607
—	—	3,640,716	527,990	6,043,029
—	—	—	—	4,018,109
—	—	—	85,000	110,697
376,941	24,380,422	4,118,792	5,794,856	34,671,011
<u>\$ 4,089,367</u>	<u>\$ 30,812,687</u>	<u>\$ 7,759,508</u>	<u>\$ 16,423,855</u>	<u>\$ 118,202,662</u>
\$ 3,250	\$ 1,429,869	\$ 1,019,090	\$ 771,417	\$ 4,584,902
750,784	—	—	541,377	2,897,411
—	—	2,923,637	778,262	3,701,899
—	—	—	—	41,449
<u>754,034</u>	<u>1,429,869</u>	<u>3,942,727</u>	<u>2,091,056</u>	<u>11,225,661</u>
142,203	—	—	17,448	1,970,722
<u>142,203</u>	<u>—</u>	<u>—</u>	<u>17,448</u>	<u>1,970,722</u>
—	—	—	—	44,607
—	27,887,365	3,537,776	6,000,896	37,984,928
—	148,051	—	—	41,095,101
3,193,130	1,347,402	279,005	8,314,455	16,161,739
—	—	—	—	9,719,904
<u>3,193,130</u>	<u>29,382,818</u>	<u>3,816,781</u>	<u>14,315,351</u>	<u>105,006,279</u>
<u>\$ 4,089,367</u>	<u>\$ 30,812,687</u>	<u>\$ 7,759,508</u>	<u>\$ 16,423,855</u>	<u>\$ 118,202,662</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2014

Total Fund Balances – Governmental Funds..... \$ 105,006,279

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

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

Land.....	\$ 31,982,946	
Infrastructure.....	47,687,897	
Other capital assets.....	191,310,169	
Accumulated depreciation.....	(105,739,011)	165,242,001

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current year's expenditures and therefore are reported as unavailable revenue in governmental funds..... 1,970,722

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..... 5,993,959

Some liabilities and related deferred outflows of resources are not reported in governmental funds, but they are reported in the Statement of Net Position. These amounts consist of the following:

Bonds and notes payable.....	(85,035,000)	
Unamortized premiums and discounts on bonds.....	(3,861,770)	
Deferred amount on bond refundings.....	1,679,817	
Capital leases.....	(50,969)	
Net OPEB Obligation.....	(7,806,413)	
Compensated absences.....	(9,186,779)	(104,261,114)

Net Position of Governmental Activities..... \$ 173,951,847

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



WEBER COUNTY, UTAH

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2014

	<u>Special Revenue</u>			
	<u>General</u>	<u>Library</u>	<u>Paramedic</u>	<u>Transportation Development</u>
REVENUES				
Taxes:				
Current Property.....	\$ 21,243,214	\$ 6,894,217	\$ 2,312,407	\$ —
Sales.....	9,818,455	—	—	21,842,746
Delinquent.....	1,318,740	277,055	92,902	—
Assessing and Collecting.....	4,307,197	—	—	—
Total Taxes.....	<u>36,687,606</u>	<u>7,171,272</u>	<u>2,405,309</u>	<u>21,842,746</u>
Other Revenues:				
Licenses, Permits, and Fees.....	2,199,333	594,602	199,398	—
Intergovernmental.....	2,923,610	34,685	—	—
Charges for Services.....	20,959,758	159,597	—	—
Fines and Forfeitures.....	362,447	—	—	—
Miscellaneous.....	1,362,050	35,143	13,071	280,428
Total Revenues.....	<u>64,494,804</u>	<u>7,995,299</u>	<u>2,617,778</u>	<u>22,123,174</u>
EXPENDITURES				
Current:				
General Government.....	20,241,016	—	—	—
Public Safety.....	32,738,670	—	2,324,501	—
Public Health and Welfare.....	2,005,021	—	—	—
Library Services.....	—	7,435,355	—	—
Streets and Public Improvements.....	629,461	—	—	18,292,338
Parks, Recreation & Public Facilities.....	7,204,756	—	—	—
Conservation and Development.....	747,686	—	—	—
Capital Outlay.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>63,566,610</u>	<u>7,435,355</u>	<u>2,324,501</u>	<u>18,292,338</u>
Revenues Over (Under) Expenditures.....	928,194	559,944	293,277	3,830,836
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	9,813	—	—	—
Refunding Bonds Issued.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Transfers In.....	1,670,914	—	—	—
Transfers Out.....	(6,723,048)	(425,700)	—	—
Total Other Financing Sources (Uses)..	<u>(5,042,321)</u>	<u>(425,700)</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balances.....	(4,114,127)	134,244	293,277	3,830,836
Fund Balances - Beginning (see note 2).....	17,465,276	3,639,460	3,571,037	29,478,196
Fund Balances - Ending.....	<u>\$ 13,351,149</u>	<u>\$ 3,773,704</u>	<u>\$ 3,864,314</u>	<u>\$ 33,309,032</u>

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

Debt Service	Capital Projects		Nonmajor Governmental Funds	Total Governmental Funds
	Capital Projects	Public Works		
\$ 3,145,550	\$ —	\$ —	\$ 4,146,103	\$ 37,741,491
—	—	—	9,670,649	41,331,850
90,188	—	—	5,294	1,784,179
—	—	—	—	4,307,197
<u>3,235,738</u>	<u>—</u>	<u>—</u>	<u>13,822,046</u>	<u>85,164,717</u>
271,253	—	—	764,832	4,029,418
40,894	270,155	9,392,275	2,919,237	15,580,856
272,150	—	—	3,264,565	24,656,070
—	—	—	48,362	410,809
1,564	303,300	58,273	318,648	2,372,477
<u>3,821,599</u>	<u>573,455</u>	<u>9,450,548</u>	<u>21,137,690</u>	<u>132,214,347</u>
—	—	—	1,397,701	21,638,717
—	—	—	1,200,735	36,263,906
—	—	—	—	2,005,021
—	—	—	—	7,435,355
—	—	539,561	2,936,616	22,397,976
—	—	—	5,059,104	12,263,860
—	—	—	4,388,228	5,135,914
—	13,625,072	14,358,541	—	27,983,613
2,350,000	—	—	2,490,501	4,840,501
1,969,612	—	—	961,729	2,931,341
<u>4,319,612</u>	<u>13,625,072</u>	<u>14,898,102</u>	<u>18,434,614</u>	<u>142,896,204</u>
(498,013)	(13,051,617)	(5,447,554)	2,703,076	(10,681,857)
—	—	—	—	9,813
4,649,787	—	—	2,371,842	7,021,629
(4,566,157)	—	—	(4,148,648)	(8,714,805)
658,145	6,761,859	—	—	9,090,918
—	—	—	(1,709,725)	(8,858,473)
<u>741,775</u>	<u>6,761,859</u>	<u>—</u>	<u>(3,486,531)</u>	<u>(1,450,918)</u>
243,762	(6,289,758)	(5,447,554)	(783,455)	(12,132,775)
<u>2,949,368</u>	<u>35,672,576</u>	<u>9,264,335</u>	<u>15,098,806</u>	<u>117,139,054</u>
<u>\$ 3,193,130</u>	<u>\$ 29,382,818</u>	<u>\$ 3,816,781</u>	<u>\$ 14,315,351</u>	<u>\$ 105,006,279</u>

WEBER COUNTY, UTAH

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds To the Statement of Activities For the Year Ended December 31, 2014

Net Change in Fund Balances – Total Governmental Funds..... \$ (12,132,775)

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.....	\$ 28,662,803	
Assets received from developers in the form of new infrastructure.....	2,295,744	
Depreciation expense.....	(5,672,784)	25,285,763

In the Statement of Activities, only the gain on the sale of assets is reported, whereas in governmental funds the proceeds from the sales increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold..... (11,602)

Bond proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year, proceeds were received from issuing bonds..... (7,021,629)

Some capital additions were financed through capital leases. In governmental funds, a capital lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability..... (10,352)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts were as follows:

Bond and note principal payments.....	4,840,501	
Payments to the bond refunding escrow.....	8,714,805	
Capital lease principal payments.....	16,339	13,571,645

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..... 368,738

Because delinquent property taxes will not be collected for some time after the end of the year, they do not provide current financial resources in governmental funds. Unavailable property tax revenues changed by this amount this year..... (431,165)

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.....	(720,538)	
Arbitrage rebate liability.....	—	
Change in Net OPEB Obligation.....	(1,280,396)	
Change in compensated absences.....	(899,220)	(2,900,154)

Change in Net Position of Governmental Activities..... \$ 16,718,469

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

Proprietary Fund Financial Statements

Solid Waste Transfer Station Fund

This enterprise fund accounts for operations at the County's waste transfer station and maintenance of the closed landfill site. Revenues come from tipping fees and other charges to users of the facilities.

Landfill Gas Recovery Fund

This enterprise fund accounts for the operation of a methane gas recovery and electricity generation facility. Revenues come from sales of electricity.

Animal Shelter Fund

This enterprise fund accounts for activities of the County's expanded animal shelter. Revenues come mainly from charges to other governments for animal sheltering services, and from charges to the public for shelter and adoption services.

Governmental Activities – Internal Service Funds

These funds account for certain activities that are charged to other departments on a cost-reimbursement basis. The County maintains internal service funds for risk management, termination and retiree payments, and fleet services. These funds are presented individually in the Supplementary Information section of the report.

WEBER COUNTY, UTAH

Statement of Net Position Proprietary Funds December 31, 2014

	Business-type Activities - Enterprise Funds				Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter	Total	Activities - Internal Service Funds
ASSETS					
Current Assets:					
Cash and Investments	\$ 12,789	\$ —	\$ 950	\$ 13,739	\$ 3,104,318
Receivables:					
Accounts, net.....	637,543	29,167	122,822	789,532	11,840
Due From Other Funds.....	—	—	—	—	—
Total Current Assets.....	<u>650,332</u>	<u>29,167</u>	<u>123,772</u>	<u>803,271</u>	<u>3,116,158</u>
Noncurrent Assets:					
Restricted Cash.....	—	2,356	—	2,356	—
Capital Assets:					
Land.....	1,604,504	—	—	1,604,504	—
Buildings and Improvements.....	11,319,656	—	—	11,319,656	—
Machinery and Equipment.....	2,516,564	2,218,882	8,554	4,744,000	6,472,320
Less Accumulated Depreciation.....	<u>(4,443,288)</u>	<u>(1,129,260)</u>	<u>(4,705)</u>	<u>(5,577,253)</u>	<u>(3,551,211)</u>
Total Noncurrent Assets.....	<u>10,997,436</u>	<u>1,091,978</u>	<u>3,849</u>	<u>12,093,263</u>	<u>2,921,109</u>
Total Assets.....	<u>11,647,768</u>	<u>1,121,145</u>	<u>127,621</u>	<u>12,896,534</u>	<u>6,037,267</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Amount on Bond Refunding.....	—	20,839	—	20,839	—
Total Deferred Outflows.....	<u>—</u>	<u>20,839</u>	<u>—</u>	<u>20,839</u>	<u>—</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	500,202	10,241	6,454	516,897	43,308
Accrued Liabilities.....	41,894	—	10,173	52,067	—
Due To Other Funds.....	—	199,336	116,874	316,210	—
Compensated Absences.....	69,750	—	12,093	81,843	—
Current Portion of Long-term Liabilities.....	<u>138,622</u>	<u>160,000</u>	<u>—</u>	<u>298,622</u>	<u>—</u>
Total Current Liabilities.....	<u>750,468</u>	<u>369,577</u>	<u>145,594</u>	<u>1,265,639</u>	<u>43,308</u>
Noncurrent Liabilities:					
Bonds Payable, net.....	—	480,000	—	480,000	—
Capital Lease Obligations.....	104,949	—	—	104,949	—
Compensated Absences.....	21,257	—	3,023	24,280	—
Landfill Closure Costs.....	<u>1,302,592</u>	<u>—</u>	<u>—</u>	<u>1,302,592</u>	<u>—</u>
Total Noncurrent Liabilities.....	<u>1,428,798</u>	<u>480,000</u>	<u>3,023</u>	<u>1,911,821</u>	<u>—</u>
Total Liabilities.....	<u>2,179,266</u>	<u>849,577</u>	<u>148,617</u>	<u>3,177,460</u>	<u>43,308</u>
NET POSITION					
Net Investment in Capital Assets.....	10,802,142	449,621	3,849	11,255,612	2,921,110
Unrestricted.....	<u>(1,333,640)</u>	<u>(157,214)</u>	<u>(24,845)</u>	<u>(1,515,699)</u>	<u>3,072,849</u>
Total Net Position.....	<u>\$ 9,468,502</u>	<u>\$ 292,407</u>	<u>\$ (20,996)</u>	<u>\$ 9,739,913</u>	<u>\$ 5,993,959</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2014

	Business-type Activities - Enterprise Funds				Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter	Total	Activities - Internal Service Funds
OPERATING REVENUES					
Charges for Services.....	\$ 6,871,623	\$ 197,888	\$ 739,776	\$ 7,809,287	\$ 2,252,893
Miscellaneous.....	530,694	—	8,926	539,620	—
Total Revenues.....	<u>7,402,317</u>	<u>197,888</u>	<u>748,702</u>	<u>8,348,907</u>	<u>2,252,893</u>
OPERATING EXPENSES					
General and Administrative.....	2,502,955	105,807	502,657	3,111,419	243,308
Disposal Costs.....	4,916,818	—	—	4,916,818	—
Depreciation.....	412,605	107,266	855	520,726	839,290
Claims and Premiums.....	—	—	—	—	882,655
Total Expenses.....	<u>7,832,378</u>	<u>213,073</u>	<u>503,512</u>	<u>8,548,963</u>	<u>1,965,253</u>
Operating Income (Loss).....	<u>(430,061)</u>	<u>(15,185)</u>	<u>245,190</u>	<u>(200,056)</u>	<u>287,640</u>
NON OPERATING REVENUES (EXPENSES)					
Investment Income.....	—	135	—	135	—
Interest Expense.....	(5,242)	(19,556)	—	(24,798)	(349)
Gain (Loss) on Sale of Capital Assets.....	(54,054)	—	—	(54,054)	81,446
Total Non-Operating Revenues (Expenses).....	<u>(59,296)</u>	<u>(19,421)</u>	<u>—</u>	<u>(78,717)</u>	<u>81,097</u>
Income (Loss) Before Special Item and Transfers....	(489,357)	(34,606)	245,190	(278,773)	368,737
Special Item					
Change in OPEB (Note 2).....	165,578	—	—	165,578	—
Transfers In.....	—	—	—	—	—
Transfers Out.....	—	—	(232,445)	(232,445)	—
Change in Net Position.....	<u>(323,779)</u>	<u>(34,606)</u>	<u>12,745</u>	<u>(345,640)</u>	<u>368,737</u>
Net Position - Beginning (see note 2).....	<u>9,792,281</u>	<u>327,013</u>	<u>(33,741)</u>	<u>10,085,553</u>	<u>5,625,222</u>
Net Position - Ending.....	<u>\$ 9,468,502</u>	<u>\$ 292,407</u>	<u>\$ (20,996)</u>	<u>\$ 9,739,913</u>	<u>\$ 5,993,959</u>

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

WEBER COUNTY, UTAH

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2014

	Business-type Activities - Enterprise Funds				Governmental
	Solid Waste Transfer Station	Landfill Gas Recovery	Animal Shelter	Total	Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users.....	\$ 7,287,492	\$ 200,876	\$ 730,334	\$ 8,218,702	\$ 2,250,848
Payments to Suppliers and Contractors.....	(5,938,582)	(109,698)	(140,132)	(6,188,412)	(1,112,942)
Payments to Employees.....	(1,554,647)	—	(370,025)	(1,924,672)	—
Net Cash Provided (Used) by Operating Activities.....	(205,737)	91,178	220,177	105,618	1,137,906
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers (To) From Other Funds.....	—	—	(219,227)	(219,227)	—
Special Item - Insurance Proceeds.....	165,578	—	—	165,578	—
Interfund Balances Due To (From) Other Funds.....	149,681	49,655	—	199,336	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	315,259	49,655	(219,227)	145,687	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Refunding Bonds Issued.....	—	619,161	—	619,161	—
Payment to Refunding Escrow.....	—	(603,216)	—	(603,216)	—
Acquisition of Capital Assets.....	(124,109)	—	—	(124,109)	(715,066)
Proceeds from Sale of Bonds.....	—	—	—	—	—
Principal Paid on Bonds and Capital Leases.....	(140,139)	(135,000)	—	(275,139)	(102,066)
Interest Paid on Bonds and Capital Leases.....	(5,242)	(39,113)	—	(44,355)	(349)
Proceeds from Disposal of Capital Assets.....	—	—	—	—	175,169
Payments for Landfill Post-Closure Care.....	34,080	—	—	34,080	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	(235,410)	(158,168)	—	(393,578)	(642,312)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	—	135	—	135	—
Net Cash Provided (Used) by Investing Activities.....	—	135	—	135	—
Net Cash Provided (Used) - All Activities.....	(125,888)	(17,200)	950	(142,138)	495,594
Cash and Cash Equivalents - Beginning.....	138,677	19,556	—	158,233	2,608,724
Cash and Cash Equivalents - Ending.....	\$ 12,789	\$ 2,356	\$ 950	\$ 16,095	\$ 3,104,318
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$ (430,061)	\$ (15,185)	\$ 245,190	\$ (200,056)	\$ 287,640
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	412,605	107,266	855	520,726	839,290
(Increase) Decrease in Accounts Receivable.....	(114,825)	2,989	(22,887)	(134,723)	(2,045)
(Increase) Decrease in Prepaid Expense.....	—	—	—	—	—
(Increase) Decrease in Due from Other Governments.....	—	—	4,518	4,518	—
Increase (Decrease) in Accounts Payable.....	80,683	(3,892)	(6,704)	70,087	13,021
Increase (Decrease) in Accrued Liabilities.....	6,472	—	1,406	7,878	—
Increase (Decrease) in Net OPEB Obligation.....	(165,578)	—	—	(165,578)	—
Increase (Decrease) in Compensated Absences.....	4,967	—	(2,201)	2,766	—
Net Cash Provided (Used) by Operating Activities.....	\$ (205,737)	\$ 91,178	\$ 220,177	\$ 105,618	\$ 1,137,906
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Gain (Loss) on Sale of Capital Assets.....	(54,054)	—	—	(54,054)	81,446
Total Non-Cash Investing, Capital and Financing Activities.....	\$ (54,054)	\$ —	\$ —	\$ (54,054)	\$ 81,446

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

Fiduciary Fund Financial Statements

Private-Purpose Trust Funds

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

Agency Funds

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

WEBER COUNTY, UTAH

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2014

	Private-Purpose Trust Funds	Agency Funds
ASSETS		
Cash	\$ 461,075	\$ 15,631,353
Taxes Receivable.....	—	1,370,668
Accounts Receivable.....	24,947	—
Due From Other Governments.....	144,516	—
Delinquent Taxes Receivable.....	—	5,335,455
Buildings.....	48,853	—
Machinery and Equipment.....	438,551	—
Less Accumulated Depreciation.....	(390,635)	—
Total Assets.....	<u>727,307</u>	<u>22,337,476</u>
LIABILITIES		
Accounts Payable.....	160,133	41,615
Accrued Liabilities.....	—	140,257
Due to Other Entities.....	—	16,118,619
Deposits.....	246,306	—
Reserve for Tax Overpayments.....	—	701,530
Deferred Tax Distributions.....	—	5,335,455
Total Liabilities.....	<u>406,439</u>	<u>22,337,476</u>
NET POSITION		
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 320,868</u>	<u>\$ —</u>

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

WEBER COUNTY, UTAH

Statement of Changes in Fiduciary Net Position Fiduciary Funds For the Year Ended December 31, 2014

	<u>Private-Purpose Trust Funds</u>
ADDITIONS	
Grants.....	\$ 406,606
Contributions From Other Governments.....	38,212
Charges for Services.....	281,750
Fines and Forfeitures.....	164,904
Miscellaneous.....	3,857,445
Investment Income	63
Total Additions.....	<u>4,748,980</u>
DEDUCTIONS	
Trust Operating Expenses.....	1,004,490
Awards and Claims.....	<u>3,866,024</u>
Total Deductions.....	<u>4,870,514</u>
Change in Net Position.....	(121,534)
Net Position - Beginning.....	442,402
Net Position - Ending.....	<u>\$ 320,868</u>

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



Component Units

Weber Area Dispatch 911 and Emergency Services District

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

Weber Housing Authority

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

Weber Morgan Health Department

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Component Units December 31, 2014

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and Investments.....	\$ 3,466,019	\$ 212,635	\$ 4,170,939	\$ 7,849,593
Receivables:				
Accounts, net.....	130,826	112,641	42,278	285,745
Taxes.....	328,708	—	133,565	462,273
Due From Other Governments.....	293,627	—	483,825	777,452
Inventories and Prepays.....	11,517	61,760	—	73,277
Capital Assets:				
Construction-in-Progress.....	734,880	—	—	734,880
Buildings and Improvements.....	—	12,590	2,900,168	2,912,758
Machinery and Equipment.....	1,215,492	12,665	600,359	1,828,516
Less Accumulated Depreciation.....	(751,235)	(18,331)	(722,715)	(1,492,281)
Total Capital Assets.....	<u>1,199,137</u>	<u>6,924</u>	<u>2,777,812</u>	<u>3,983,873</u>
Total Assets.....	<u>5,429,834</u>	<u>393,960</u>	<u>7,608,419</u>	<u>13,432,213</u>
LIABILITIES				
Accounts Payable	85,673	1,160	91,249	178,082
Accrued Liabilities.....	143,657	12,080	148,442	304,179
Long-term Liabilities:				
Due Within One Year.....	—	—	—	—
Due in More Than One Year.....	<u>182,178</u>	<u>—</u>	<u>257,040</u>	<u>439,218</u>
Total Liabilities.....	<u>411,508</u>	<u>13,240</u>	<u>496,731</u>	<u>921,479</u>
NET POSITION				
Net Investment in Capital Assets.....	1,199,137	6,924	2,777,812	3,983,873
Restricted for:				
Public Housing.....	—	46,521	—	46,521
Public Health Programs.....	—	—	747,930	747,930
Unrestricted.....	<u>3,819,189</u>	<u>327,275</u>	<u>3,585,946</u>	<u>7,732,410</u>
Total Net Position.....	<u>\$ 5,018,326</u>	<u>\$ 380,720</u>	<u>\$ 7,111,688</u>	<u>\$ 12,510,734</u>

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

WEBER COUNTY, UTAH

Combining Statement of Activities

Component Units

For the Year Ended December 31, 2014

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Expenses.....	\$ 5,917,284	\$ 1,350,286	\$ 10,457,858	\$ 17,725,428
Program Revenues				
Charges for Services.....	1,790,576	26,532	2,109,090	3,926,198
Intergovernmental.....	334,845	1,065,624	6,980,303	8,380,772
Licenses, Permits and Fees.....	272,152	—	112,274	384,426
Miscellaneous.....	15,213	222,276	71,728	309,217
Total Program Revenues.....	<u>2,412,786</u>	<u>1,314,432</u>	<u>9,273,395</u>	<u>13,000,613</u>
Net (Expense) Revenues.....	<u>(3,504,498)</u>	<u>(35,854)</u>	<u>(1,184,463)</u>	<u>(4,724,815)</u>
General Revenues				
Current Property Tax.....	<u>3,252,044</u>	<u>—</u>	<u>1,341,262</u>	<u>4,593,306</u>
Total General Revenues.....	<u>3,252,044</u>	<u>—</u>	<u>1,341,262</u>	<u>4,593,306</u>
Change in Net Position.....	<u>(252,454)</u>	<u>(35,854)</u>	<u>156,799</u>	<u>(131,509)</u>
Net Position - Beginning.....	<u>5,270,780</u>	<u>416,574</u>	<u>6,954,889</u>	<u>12,642,243</u>
Net Position - Ending.....	<u>\$ 5,018,326</u>	<u>\$ 380,720</u>	<u>\$ 7,111,688</u>	<u>\$ 12,510,734</u>

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

Blended Component Units

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

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

Both the Municipal Building Authority and the Redevelopment Agency are blended component units because the governing body in each case is the same as the governing body of Weber County.

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 and approves the budget of the Dispatch; however, the County Commission retains the

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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

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

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

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

B. Government-wide and Fund Financial Statements

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

Government-wide Financial Statements The government-wide statements present information on all non-fiduciary activities of the primary government and its component unit. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, grants, and

other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

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

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

The County reports the following major governmental funds:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2014

- **Transportation Development Fund** This special revenue fund accounts for the County's ¼% sales tax that is restricted for expanding roads, transit, and transportation corridors.
- **Debt Service Fund** This fund accounts for the accumulation of resources for payment of principal, interest, and related costs on the County's general obligation and sales tax revenue bonds.
- **Capital Projects Fund** This fund accounts for construction of major capital facilities, except those financed in proprietary funds.
- **Public Works Fund** This fund accounts for construction of major infrastructure assets.
- **Inmate Trust Fund** This private-purpose trust fund accounts for the personal funds of inmates who are being held at the county jail.
- **Other Miscellaneous Trust Fund** This private-purpose trust fund accounts for various resources that are held for the benefit of others outside the County and includes unclaimed funds and event promoter funds.
- **Agency Funds** These funds account for assets held by the County as a custodian for other governments or organizations and include property and sales taxes, payroll taxes, and other funds that do not belong to the County.

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

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

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

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 fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

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

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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 and investments are stated at fair value. Restricted cash includes amounts held by the County's bond trustee that are reserved for future debt service requirements.

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

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

Inventories and Prepaid Items In all funds, inventories are recorded as expenditures or expenses when purchased, and amounts paid to vendors for goods and services applicable to future accounting periods are recorded as prepaid items.

Capital Assets The County defines a capital asset as an asset with an initial cost of \$5,000 or more and an estimated useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value on the date of donation. Capital assets purchased in governmental funds are recorded as expenditures in the governmental fund statements. Interest expense for capital asset construction related to governmental activities is not capitalized. Interest expense incurred during construction of capital assets related to business-type activities is capitalized.

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

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

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

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

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

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

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

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 accrue sick leave at one day for every 173 hours worked. Permanent full-time employees accrue sick leave at a rate of one day per month, with no limit on accumulated balances for employees hired prior to January 1, 2008. Employees hired on or after January 1, 2008 can accrue a maximum of 600 hours of sick leave. At the end of

WEBER COUNTY, UTAH
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each calendar year an employee may convert to vacation hours 25% of sick leave that was earned but not used during the year. The County pays eligible retirees 1/3 of unused accumulated sick leave hours upon retirement and credits the remaining 2/3 to a Health Service Account on a dollar for dollar basis.

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

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

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

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

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

classifications related to net position and fund balances.

E. Revenues and Expenditures / Expenses

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

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

When an expenditure or expense is incurred for purposes for which both restricted and unrestricted resources are available, the County generally uses restricted resources first, then unrestricted resources.

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

WEBER COUNTY, UTAH
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County are reported as other financing sources and uses in the governmental fund statements.

G. Future Changes in Accounting Standards

The governmental Accounting Standards Board (GASB) issued Statement No. 68, Financial Reporting for Pension Plans – an amendment of GASB Statement No. 27, effective for calendar year 2016. This new accounting and reporting standard will impact the County’s measurement and recognition of liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures in government-wide and fund financial statements.

This new accounting standard will require the County to record a liability in the government-wide statements equal to the County’s total Net Pension Liability (NPL) for the County’s proportionate share of the cost-sharing retirement systems in which it participates. The NPL can be volatile due to changes in actuarial estimates and the actual investment returns. The County’s combined unaudited NPL for the applicable plans at December 31, 2013 was \$25.27 million based on a discount rate of 7.5 percent. The recording of the NPL in calendar year 2015 will reduce the County’s unrestricted net position in the government-wide statements when the liability is recorded.

NOTE 2. FINANCIAL REPORTING CHANGES / SPECIAL ITEMS

A. Change in Fund Classification

In previous years the County reported the operations of the Crime Scene Investigation, Animal Shelter, Ogden Eccles Conference Center, Ice Sheet, and Golden Spike Event Center as separate special revenue funds. These funds no longer have specific revenue sources that are restricted or committed to expenditures for specified purposes as required by GASB 54 and therefore no longer meet the definition to be accounted for in special revenue funds. The County reclassified Crime Scene Investigations to be part of Public Safety in the General Fund. The County also reclassified the Ogden Eccles Conference Center, Ice Sheet, and Golden Spike Event Center to be part of Parks and Recreation in the General Fund. The Animal Shelter was reclassified as an enterprise fund using the full accrual basis of accounting.

During the year the County also ceased the operation of the Termination Pool Internal Service Fund as a

separate fund and now reports those activities as part of the County’s General Fund.

The result of these reporting changes was to increase the beginning fund balance of the General Fund by \$3,408,709, as shown below:

Beginning Fund Balance:	
General Fund per Prior Year Statements.....	\$ 14,056,567
Adjustments	
Crime Scene Investigations.....	143,050
Ogden Eccles Conference Center.....	325,587
Ice Sheet.....	1,189
Golden Spike Events Center.....	20,570
Termination Pool.....	<u>2,918,313</u>
Total Adjustments.....	3,408,709
	<u> </u>
Beginning Fund Balance as Restated.....	<u>\$ 17,465,276</u>

The Animal Shelter beginning net position was derived from the prior year ending fund balance adjusted to the full accrual basis of accounting, as follows:

Beginning Fund Balance:	
Animal Shelter per Prior Year Statements.....	\$ (21,128)
Adjustments:	
Capital Assets, net.....	4,704
Compensated Absences.....	<u>(17,317)</u>
Total Adjustments.....	(12,613)
	<u> </u>
Beginning Net Position.....	<u>\$ (33,741)</u>

In previous years, the Weber Morgan Health Department (WMHD) was classified as a special revenue fund of the County. However, as discussed in Note 1, the WMHD is a separate legal entity and is now being presented as a discrete component unit of the county.

Beginning Fund Balance:	
Consolidated Health Fund.....	\$ 4,271,410
Adjustments:	
Capital Assets, net.....	2,859,372
Compensated Absences.....	(255,891)
Deferred Revenue.....	<u>79,998</u>
Total Adjustments.....	2,683,479
	<u> </u>
Beginning Net Position.....	<u>\$ 6,954,889</u>

As discussed in Note 1, the county pays eligible retirees 1/3 of their sick leave upon retirement and credits the remaining 2/3 to a Health Service Account. In previous years the County has not recorded a liability for the expected sick leave payouts in the government-wide Statement of Net Position as required by GASB 16.

WEBER COUNTY, UTAH
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The County restated the Beginning Net Position of its Governmental Activities by \$5,383,458. The net effect of these adjustments on the Beginning Net Position on the Statement of Activities is shown below:

	Governmental Activities	Business-type Activities	Component Units
Beginning Net Position:			
Net Position per Prior Year Statements.....	\$ 169,537,984	\$ 10,119,295	\$ 5,270,780
Adjustments:			
Sick Leave.....	(5,383,458)	-	-
Animal Shelter.....	33,741	(33,741)	
Weber Morgan Health Department.....	(6,954,889)		6,954,889
Weber Housing Authority.....	-	-	416,574
Total Adjustments.....	<u>(12,304,606)</u>	<u>(33,741)</u>	<u>7,371,463</u>
Beginning Net Position, as Adjusted.....	<u>\$ 157,233,378</u>	<u>\$ 10,085,554</u>	<u>\$ 12,642,243</u>

B. Special Items

As discussed in Note 1, payments for postemployment benefits are now made out of the termination pool in the general fund and are funded by charges to departments' ongoing budgets based on a fixed percentage of payroll. As a result, the County transferred the OPEB liability of \$165,578 previously recorded in the Solid Waste Transfer Station (enterprise fund) to the general fund and now reports the liability as part of the Governmental Activities long term liabilities on the Statement of Net Position.

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. Custodial Credit Risk

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

The County's deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. At December 31, 2014, the bank balance of the

County's deposits was \$10,928,364, of which \$9,486,142 was uninsured and uncollateralized.

Investments. Custodial credit risk for investments 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 that are in the possession of an outside party. The County does not have a formal policy for custodial credit risk of investments. As of December 31, 2014, all of the County's investments were held by the public treasurer, in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository.

B. Credit Risk

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The County's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; bankers

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acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The County is also authorized to invest in the PTIF, an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. 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 on the

participants' average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's policy for managing interest rate risk is to comply with the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The County manages its exposure to declines in fair value by investing in the PTIF and by adhering to the Act. Following are the County's investments at December 31, 2014:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments.....	\$ 107,605,754	2 months*	not rated
Mutual Funds	9,968,008	29 months*	AA+/Aa1/AA+
Total	<u>\$ 117,573,762</u>		

* Weighted-average maturity

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 4. INTERFUND BALANCES

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2014 consisted of the following amounts:

Due To General Fund from:	
Major Governmental Funds:	
Public Works.....	\$ 2,923,637
Nonmajor Governmental Funds:	
Municipal Services Fund.....	50,807
Tourism Fund.....	724,855
Special Assessment Bond Fund.....	2,600
Enterprise Funds:	
Landfill Gas Recovery Fund.....	199,336
Animal Shelter Fund.....	116,874
Total Due From Other Funds.....	\$ 4,018,109

NOTE 5. INTERFUND TRANSFERS

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers among governmental and internal service funds for the year ended December 31, 2014 were as follows:

Transfers Out reported in:						
	General Fund	Library Fund	Tourism Fund (Nonmajor)	Redevelopment Agency Fund (Nonmajor)	Animal Shelter (Enterprise Fund)	Total Transfers In
Transfers In reported in:						
Governmental Funds:						
General Fund.....	\$ —	\$ —	\$ 1,655,914	\$ 15,000	\$ —	\$ 1,670,914
Library Fund.....	—	—	—	—	—	—
Debt Service Fund.....	—	425,700	—	—	232,445	658,145
Public Works Fund.....	—	—	—	—	—	—
Capital Projects Fund.....	6,723,048	—	38,811	—	—	6,761,859
Total Transfers Out.....	\$ 6,723,048	\$ 425,700	\$ 1,694,725	\$ 15,000	\$ 232,445	\$ 9,090,918

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2014 consisted of the following amounts:

	Salaries / Benefits	Vendors	Government Agencies	Interest / Related Charges	Total
Governmental Activities:					
General Fund.....	\$ 1,437,971	\$ 1,060,948	\$ 171,975	\$ —	\$ 2,670,894
Library Fund.....	144,100	88,422	2,917	—	235,439
Paramedic Fund.....	—	53,325	—	—	53,325
Transportation Fund.....	—	6,868	—	—	6,868
Debt Service Fund.....	—	—	—	754,034	754,034
Capital Projects Fund.....	—	1,429,869	—	—	1,429,869
Public Works Fund.....	—	1,019,090	—	—	1,019,090
Nonmajor Funds.....	79,187	746,659	24,758	462,190	1,312,794
Internal Service Funds.....	—	42,944	364	—	43,308
Total Governmental Activities.....	<u>\$ 1,661,258</u>	<u>\$ 4,448,125</u>	<u>\$ 200,014</u>	<u>\$ 1,216,224</u>	<u>\$ 7,525,621</u>
Business-type Activities:					
Solid Waste Transfer					
Station Fund.....	\$ 41,894	\$ 497,374	\$ 2,828	\$ —	\$ 542,096
Landfill Gas					
Recovery Fund.....	—	10,241	—	—	10,241
Animal Shelter.....	10,173	6,238	216	—	16,627
Total Business-type Activities.....	<u>\$ 52,067</u>	<u>\$ 513,853</u>	<u>\$ 3,044</u>	<u>\$ —</u>	<u>\$ 568,964</u>

NOTE 7. LEASE COMMITMENTS

The County has entered into a non-cancelable lease for storage space. Operating leases are leases for which the County will not gain title to the property being leased; therefore, the related assets and liabilities are not recorded on the County's books. Operating lease payments are recorded as expenditures or expenses when paid or incurred. Total operating lease payments for 2014 were \$16,800.

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

or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In governmental fund statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function. At December 31, 2014, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$536,040 and \$168,748, respectively. Total capital lease payments for 2014 were \$258,544 in principal and \$6,005 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2014 are as follows:

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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Year	Operating Leases			Capital Leases		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
2015.....	\$ 16,800	\$ —	\$ 16,800	\$ 17,063	\$ 93,118	\$ 110,181
2016.....	16,800	—	16,800	16,408	67,671	84,079
2017.....	16,800	—	16,800	12,741	38,705	51,446
2018.....	4,200	—	4,200	5,162	—	5,162
2019.....	—	—	—	164	—	164
Total.....	<u>\$ 54,600</u>	<u>\$ —</u>	<u>\$ 54,600</u>	<u>51,538</u>	<u>199,494</u>	<u>251,032</u>
Less Amounts Representing Interest.....				(569)	(4,201)	(4,770)
Present Value of Future Minimum Lease Payments.....				<u>\$ 50,969</u>	<u>\$ 195,293</u>	<u>\$ 246,262</u>

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

	Capital Assets			
	Beginning Balance *	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 136,897,775	\$ 12,311,803	\$ —	\$ 149,209,578
Equipment - Governmental Funds.....	13,377,815	603,219	523,141	13,457,893
Equipment - Internal Service Funds.....	6,241,745	740,685	510,074	6,472,356
Infrastructure.....	46,491,449	1,196,448	—	47,687,897
Intangible Assets-Software.....	756,414	—	—	756,414
Total.....	203,765,198	14,852,155	1,033,215	217,584,138
Less Accumulated Depreciation for:				
Buildings and Improvements.....	55,872,385	4,037,762	—	59,910,147
Equipment - Governmental Funds.....	9,510,764	889,909	511,503	9,889,170
Equipment - Internal Service Funds.....	3,128,307	839,290	416,387	3,551,210
Infrastructure.....	34,770,341	602,004	—	35,372,345
Intangible Assets-Software.....	424,240	143,110	—	567,350
Total.....	103,706,037	6,512,075	927,890	109,290,222
Capital assets being depreciated, net.....	100,059,161	8,340,080	105,325	108,293,916
Land and Related Assets.....	28,465,009	3,517,937	—	31,982,946
Construction-In-Progress.....	14,471,528	20,516,258	7,101,538	27,886,248
Governmental Activities Capital Assets, Net....	\$ 142,995,698	\$ 32,374,275	\$ 7,206,863	\$ 168,163,110
Business-type Activities:				
Capital assets being depreciated:				
Buildings and Improvements.....	\$ 11,259,526	\$ 60,130	\$ —	\$ 11,319,656
Equipment.....	5,357,107	63,979	677,086	4,744,000
Total.....	16,616,633	124,109	677,086	16,063,656
Less Accumulated Depreciation for:				
Buildings and Improvements.....	2,400,037	265,850	—	2,665,887
Equipment.....	3,279,526	254,874	623,034	2,911,366
Total.....	5,679,563	520,724	623,034	5,577,253
Capital assets being depreciated, net.....	10,937,070	(396,615)	54,052	10,486,403
Land and Related Assets.....	1,604,504	—	—	1,604,504
Business-type Activities Capital Assets, Net....	\$ 12,541,574	\$ (396,615)	\$ 54,052	\$ 12,090,907

* Includes the adjustment to beginning balances as described in Note 2.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

Depreciation expense of governmental activities for 2014 was charged to functions as follows:

General Government.....	\$ 722,651
Public Safety.....	1,346,175
Public Health and Welfare.....	342,065
Library Services.....	627,646
Streets and Public Improvements.....	800,511
Parks, Recreation & Public Facilities.....	1,833,000
Conservation and Development.....	737
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets.....	839,290
Total.....	\$ 6,512,075

Discrete Component Units

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

	Weber Morgan 911	Weber Housing Authority	Weber Morgan Health	Total
Capital assets being depreciated:				
Buildings and Improvements.....	\$ —	\$ 12,590	\$ 2,900,168	\$ 2,912,758
Equipment	1,215,492	12,665	600,359	1,828,516
Total.....	1,215,492	25,255	3,500,527	4,741,274
Less Accumulated Depreciation for:				
Buildings and Improvements.....	—	5,666	253,765	259,431
Equipment	751,235	12,665	468,950	1,232,850
Total.....	751,235	18,331	722,715	1,492,281
Capital assets being depreciated, net.....	464,257	6,924	2,777,812	3,248,993
Construction-In-Progress.....	734,880	—	—	734,880
Capital Assets, Net.....	\$ 1,199,137	\$ 6,924	\$ 2,777,812	\$ 3,983,873

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2014 were as follows:

	Long-term Liabilities				
	Beginning Balance*	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 41,010,000	—	(1,530,000)	\$ 39,480,000	\$ 1,585,000
Sales Tax Revenue Bonds	14,135,000	4,235,000	(4,990,000)	13,380,000	935,000
Lease Revenue Bonds	18,060,000	2,290,000	(5,845,000)	14,505,000	2,390,000
Special Assesment Area Bonds	17,670,000	—	—	17,670,000	—
Unamortized Premiums / Discounts	3,815,010	496,629	(449,869)	3,861,770	—
RDA Note Payable	—	—	—	—	—
Capital Leases - Governmental Funds	56,956	10,352	(16,339)	50,969	16,759
Capital Leases - Internal Service Funds	102,066	—	(102,066)	—	—
Compensated Absences	8,287,559	4,571,075	(3,671,855)	9,186,779	3,555,257
Net OPEB Obligation	6,360,439	1,445,974	—	7,806,413	—
Arbitrage Rebate	—	—	—	—	—
Total Governmental Long-term Liabilities	\$ 109,497,030	\$ 13,049,030	\$ (16,605,129)	\$ 105,940,931	\$ 8,482,016
Business-type Activities:					
Sales Tax Revenue Bonds	\$ 745,000	\$ 640,000	\$ (745,000)	\$ 640,000	\$ 160,000
Unamortized Discounts	(6,783)	—	6,783	—	—
Capital Leases	335,431	—	(140,138)	195,293	90,344
Compensated Absences	103,357	84,609	(81,843)	106,123	81,843
Net OPEB Obligation	165,578	—	(165,578)	—	—
Landfill Post-Closure Costs	1,316,790	82,358	(48,278)	1,350,870	48,278
Total Business-type Long-term Liabilities	\$ 2,659,373	\$ 806,967	\$ (1,174,054)	\$ 2,292,286	\$ 380,465
Component Units					
Compensated Absences	427,102	209,985	(197,869)	439,218	197,869
Total Business-type Long-term Liabilities	\$ 427,102	\$ 209,985	\$ (197,869)	\$ 439,218	\$ 197,869

* Includes the adjustment to the beginning balance of Compensated Absences as described in Note 2.

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

B. General Obligation Bonds

During 2014, the County did not issue any new General Obligation Bonds. General Obligation Bonds Payable at December 31, 2014 consisted of the following:

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

General Obligation Bonds Payable

	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2014
2013 Project & Refunding Bonds..	12/19/2013	1/15/2034	2.00% to 5.00%	\$ 39,480,000	\$ 39,480,000
2004 Refunding Bonds.....	3/30/2004	1/15/2018	2.25% to 5.00%	15,525,000	—
Total General Obligation Bonds Outstanding.....					39,480,000
Add Unamortized Premium.....					2,144,690
Total General Obligation Bonds Payable.....					<u>\$ 41,624,690</u>

General Obligation Bonds - Debt Service Requirements to Maturity

Year	Series 2004 Refunding		Series 2013 Project & Ref.		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2015.....	—	—	\$ 1,585,000	\$ 1,607,696	\$ 1,585,000	\$ 1,607,696	\$ 3,192,696
2016.....	—	—	1,615,000	1,575,421	1,615,000	1,575,421	3,190,421
2017.....	—	—	1,660,000	1,510,442	1,660,000	1,510,442	3,170,442
2018.....	—	—	1,730,000	1,424,779	1,730,000	1,424,779	3,154,779
2019.....	—	—	1,435,000	1,352,415	1,435,000	1,352,415	2,787,415
2020 - 2024...	—	—	8,360,000	5,568,877	8,360,000	5,568,877	13,928,877
2025 - 2029...	—	—	10,370,000	3,555,158	10,370,000	3,555,158	13,925,158
2030 - 2034...	—	—	12,725,000	1,149,603	12,725,000	1,149,603	13,874,603
Total.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 39,480,000</u>	<u>\$ 17,744,391</u>	<u>\$ 39,480,000</u>	<u>\$ 17,744,391</u>	<u>\$ 57,224,391</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

C. Sales Tax Revenue Bonds

On December 9th 2014, the county issued \$640,000 of series 2014A Sales Tax Refunding Bonds to refund the series 2003A Project Bonds and \$4,235,000 of series 2014B Sales Tax Refunding Bonds to partially refund the 2006 Project Bonds. Sales Tax Revenue Bonds Payable at December 31, 2014 consisted of the following:

Sales Tax Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2014
Governmental Activities:					
2006 Project Bonds.....	12/6/2006	7/1/2026	4.50% to 5.00%	\$ 6,950,000	\$ 615,000
2010A Project Bonds.....	3/23/2010	7/1/2015	2.00% to 2.50%	685,000	150,000
2010B BAB Project Bonds.....	3/23/2010	7/1/2029	3.20% to 5.70%	2,560,000	2,560,000
2012 Project/Refunding Bonds.	11/27/2012	7/1/2032	1.00% to 2.63%	6,455,000	5,820,000
2014B Refunding Bonds.....	12/9/2014	7/1/2026	2.00% to 4.00%	4,235,000	4,235,000
Total Sales Tax Revenue Bonds Outstanding.....					13,380,000
Add Unamortized Premium.....					629,611
Total Sales Tax Revenue Bonds Payable, Governmental Activities.....					14,009,611
Business-type Activities:					
2003A Project Bonds.....	10/22/2003	7/1/2018	3.00% to 5.25%	\$ 1,835,000	—
2014A Refunding Bonds.....	12/9/2014	7/1/2018	1.20%	640,000	640,000
Less Unamortized Discount.....					—
Total Sales Tax Revenue Bonds Payable, Business-type Activities.....					640,000
Total Sales Tax Revenue Bonds Payable, Primary Government.....					\$ 14,649,611

Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2032 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (nonmajor fund). The current year’s principal and interest paid and total pledged sales tax revenue collected were \$1,492,655 and \$11,814,388, respectively.

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

from other sources. The County has not used any pledged sales tax revenues to meet annual debt service requirements, nor does it expect to do so in future years.

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

Sales Tax Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2003A		Series 2006		Series 2010A		Series 2010B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015.....	\$ —	\$ —	\$ 300,000	\$ 23,250	\$ 150,000	\$ 1,875	\$ —	\$ 125,973
2016.....	—	—	315,000	7,875	—	—	150,000	123,573
2017.....	—	—	—	—	—	—	155,000	118,305
2018.....	—	—	—	—	—	—	160,000	112,278
2019.....	—	—	—	—	—	—	165,000	105,611
2020-2024...	—	—	—	—	—	—	885,000	409,010
2025-2029...	—	—	—	—	—	—	1,045,000	153,188
Total.....	\$ —	\$ —	\$ 615,000	\$ 31,125	\$ 150,000	\$ 1,875	\$ 2,560,000	\$ 1,147,938

Year	Series 2012		Series 2014A		Series 2014B		Total Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015.....	\$ 395,000	\$ 117,750	\$ 160,000	\$ 7,189	\$ 90,000	\$ 142,138	\$ 1,095,000	\$ 418,175
2016.....	405,000	109,750	160,000	4,800	30,000	132,700	1,060,000	378,698
2017.....	415,000	101,550	160,000	2,880	360,000	128,800	1,090,000	351,535
2018.....	420,000	93,200	160,000	960	375,000	121,450	1,115,000	327,888
2019.....	430,000	84,700	—	—	380,000	113,425	975,000	303,736
2020-2024...	2,005,000	292,425	—	—	2,060,000	388,575	4,950,000	1,090,010
2025-2029...	1,060,000	144,141	—	—	940,000	38,000	3,045,000	335,329
2030-2032...	690,000	26,578	—	—	—	—	690,000	26,578
Total.....	\$ 5,820,000	\$ 970,094	\$ 640,000	\$ 15,829	\$ 4,235,000	\$ 1,065,088	\$ 14,020,000	\$ 3,231,949

D. Lease Revenue Bonds

On December 9th 2014, the Municipal Building Authority issued \$2,290,000 of series 2014 Lease Revenue Refunding Bonds to refund the series 2005 Refunding Bonds. Lease Revenue Bonds Payable at December 31, 2014 consisted of the following:

Lease Revenue Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2014
2005 Refunding Bonds.....	5/10/2005	12/15/2019	3.375% to 5.25%	\$ 6,775,000	\$ —
2009 Refunding Bonds.....	8/18/2009	12/15/2019	2.0% to 5.0%	22,650,000	12,215,000
2014 Refunding Bonds.....	12/9/2014	12/15/2019	2.0% to 2.5%	2,290,000	2,290,000
Total Lease Revenue Bonds Outstanding.....					14,505,000
Add: Unamortized Premium.....					198,744
Total Lease Revenue Bonds Payable.....					\$ 14,703,744

Lease Revenue Bonds - Debt Service Requirements to Maturity

Year	Series 2014 Refunding		Series 2009 Refunding		Total Lease Revenue Bonds		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2015.....	480,000	51,519	1,910,000	481,814	2,390,000	533,333	2,923,333
2016.....	490,000	41,129	1,975,000	419,445	2,465,000	460,574	2,925,574
2017.....	505,000	31,264	2,040,000	349,800	2,545,000	381,064	2,926,064
2018.....	515,000	19,839	2,125,000	268,058	2,640,000	287,897	2,927,897
2019.....	300,000	7,188	4,165,000	178,825	4,465,000	186,013	4,651,013
Total.....	\$ 2,290,000	\$ 150,939	\$ 12,215,000	\$ 1,697,942	\$ 14,505,000	\$ 1,848,881	\$ 16,353,881

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

E. Special Assessment Bonds

During 2014 the County did not issue any new Special Assessment Bonds.

In prior years, the County issued \$17,670,000 of Special Assessment bonds. Proceeds from the bonds are being used to finance infrastructure improvements in the Summit Mountain Assessment Area, to fund a capitalized interest account, and to fund a debt service reserve account equal to one year of principal and interest payments (the Bond Funded Reserve Account). The developer, Summit Mountain Holding Group (SMHG), contributed cash to a second reserve account equal to one year of principal and interest payments (the Developer Funded Reserve Account). SMHG also agreed to fund a third reserve account, up to \$720,000, over time as building permits are issued for units within the assessment area (the Development Funded Reserve Account).

The bonds are payable from the levy of assessments against the properties located in the assessment area. Properties for which assessments are not paid are subject to foreclosure, and proceeds from foreclosure sales are to be used to pay the balance of the assessment applicable to that property. In the event that proceeds from foreclosure sales, combined with

annual assessment payments from property owners, are not sufficient to pay the total annual debt service payment, the debt service reserve accounts will be drawn upon first from the Development Funded Reserve Account, then from the Developer Funded Reserve Account, then from the Bond Funded Reserve Account.

In addition, in the event that the Bond Funded Reserve Account is drawn down for any reason, the County has pledged to replenish the Bond Funded Reserve Account from one or more of the following sources: (a) an appropriation from the General Fund; (b) the issuance of general obligation bonds (which would require voter approval); (c) an appropriation from any other available funds as determined by the County; or (d) the levy of a property tax up to .0002 per dollar of taxable value of taxable property within the County in any one year. The County's pledge to replenish the Bond Funded Reserve Account is legally binding as long as any of the 2013 Special Assessment bonds remain outstanding.

Special Assessment Bonds Payable at December 31, 2014 consisted of the following:

Special Assessment Bonds Payable					
	Issue Date	Maturity Date	Interest Rate	Original Amount	Balance December 31, 2014
2013 Special Assessment Bonds.....	9/17/2013	1/15/2033	5% to 5.75%	\$ 17,670,000	\$ 17,670,000
Total Special Assessment Bonds Outstanding.....					17,670,000
Add Unamortized Premium.....					888,725
Total Special Assessment Bonds Payable.....					\$ 18,558,725

Special Assessment Bonds - Debt Service Requirements to Maturity			
Series 2013			
Year	Principal	Interest	Total
2015.....	—	959,575	959,575
2016.....	610,000	930,346	1,540,346
2017.....	640,000	898,408	1,538,408
2018.....	670,000	864,971	1,534,971
2019.....	705,000	829,794	1,534,794
2020-2024....	4,115,000	3,549,088	7,664,088
2025-2029....	5,380,000	2,244,879	7,624,879
2030-2033....	5,550,000	514,984	6,064,984
Total.....	\$ 17,670,000	\$ 10,792,045	\$ 28,462,045

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

F. Defeased Bonds

On December 9, 2014, the County used the proceeds from three bond issues to refund previously issued bonds.

The Series 2014A Sales Tax bonds were used to currently refund \$610,000 of outstanding Series 2003A Sales Tax Project bonds. The net proceeds of the new bonds of \$640,000 were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 2003A bonds. The refunding resulted in a cash flow savings of \$36,333 over the next four years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$35,599. As a result \$610,000 of the Series 2003A bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position.

The Series 2014B Sales Tax bonds were used to advance refund \$4.17 million of outstanding Series 2006 Sales Tax Project bonds. The net proceeds of the new bonds of \$4.65 million were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 2006 bonds. The refunding resulted in a cash flow savings of \$517,162 over the next 12 years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$462,108. As a result \$4.17 million of the Series 2006 bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position. A balance of \$615,000 remains outstanding because a principle payments due July 1, 2015 and July 1, 2016 were not included in the refunding transaction.

The Series 2014 Lease Revenue bonds were used to currently refund \$3.99 million of outstanding Series 2005 Lease Revenue refunding bonds. The net proceeds of the new bonds of \$4.65 million were deposited into an irrevocable escrow account to be used to redeem the outstanding principal amounts of the Series 2005 bonds. The refunding resulted in a cash flow savings of \$1.73 million over the next five years and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$423,373. As a result \$3.99 million of the Series 2005 bonds are considered defeased and a liability of this amount has been removed from the Statement of Net Position

In prior years, the County defeased certain general obligation and lease revenue bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2014, \$11.26 million of bonds outstanding are considered defeased.

G. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2014, the following conduit debt obligations were outstanding:

<u>Conduit Debt Issue</u>	<u>Entity Name / Type of Facilities Financed</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Par Amount</u>	<u>Outstanding at Dec. 31, 2014</u>
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$ 125,000,000	\$ 125,000,000
Weber County Multi-mode Variable Rate Industrial Revenue Bonds Series 2003	Enable Industries, Inc. / Vocational Rehabilitation	12/1/2003	12/1/2015	\$ 1,185,000	\$ 105,000
Weber County Business Development Revenue Bonds Series 2006	Swanson Family Foundation / Law Enforcement Training	10/1/2006	10/1/2016	\$ 2,750,000	\$ 2,009,262
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000
Weber County Manufacturing Facility Revenue Bonds Series 2010AB	Great Salt Lake Brine Shrimp Coop. Inc./ Manufacturing Facility	10/10/2010	10/20/2030	\$ 6,800,000	\$ 5,376,633

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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 \$41,782,851 of total restricted net position, of which \$37,270,081 is restricted by enabling legislation.

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

- Solid Waste Transfer Station Fund - This deficit is the result of cash subsidies given to the Landfill Gas Recovery Fund to cover operating losses in prior years and operating costs exceeding revenues due to increased costs of waste hauling and disposal. The County is currently exploring options for increasing revenues to help close the deficit, including an increase to the per-ton tipping fee.
- Landfill Gas Recovery Fund – This deficit is the result of operating costs exceeding revenues due to lower than expected gas volumes and increased maintenance costs. The County is currently exploring options for decreasing expenses to help close the deficit.
- Animal Shelter Fund – This deficit resulted because of a reduction in the number of animals that could be billed to the cities who participate in the shelter’s operations. The deficit amount will be recovered from the cities in 2015 via a supplemental billing.

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

Weber County’s spendable fund balances are classified into three categories: 1) *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; 2) *Committed Purposes*, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action (motion or resolution) of the County Commission in a public meeting; 3) *Assigned Purposes*, which include balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Per County policy, assigned fund balance amounts are

determined by the Clerk/Auditor’s Office at year-end in consultation with other departments that directly manage those specific resources, and in accordance with the purposes of the funds in which the balances reside.

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

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

	Governmental Fund Balances		
	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments.....	\$ 82,016	\$ —	\$ —
Attorney Prosecution.....	3,556	—	122,445
Stormwater Projects.....	—	—	547,517
Public Safety Programs.....	232,436	—	399,787
Future Capital Projects.....	240,883	—	—
Parks and Recreation.....	—	—	21,759
Tourism and Convention Activities.....	—	—	174,400
Post Employment and Other Liabilities..	—	—	1,761,839
Total General Fund.....	558,891	—	3,027,747
Other Funds:			
Library Fund.....	—	3,773,704	—
Paramedic Fund.....	—	3,864,314	—
Transportation Development Fund:			
Grants to Other Governments.....	—	21,757,096	—
Future Transportation Projects.....	—	11,551,936	—
Debt Service Fund.....	—	—	3,193,130
Capital Projects Fund:			
RAMP Projects.....	77,453	—	—
Library Expansion & Renovation.....	27,809,912	—	—
Future Capital Projects.....	—	148,051	1,347,402
Public Works Fund:			
Flood Mitigation Project.....	752,687	—	—
Summit Mountain SAA Project.....	2,785,089	—	—
Future Infrastructure Projects.....	—	—	279,005
Nonmajor Funds:			
Administrative Services.....	—	—	1,001,655
Future Capital Improvements.....	—	—	727,893
Debt Service.....	5,352,451	—	46,317
Economic Development.....	648,445	—	2,584,711
Parks and Recreation Programs.....	—	—	3,953,879
Total Other Funds.....	37,426,037	41,095,101	13,133,992
Total, All Governmental Funds.....	\$ 37,984,928	\$ 41,095,101	\$ 16,161,739

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

to the greater of 20% of General Fund revenues or the current year's General Fund property tax revenues. For 2014, the General Fund unassigned balance was \$9,719,904 which equals 15.1% of General Fund revenues and is below the current-year property tax revenue limit of \$21.2 million.

NOTE 11. RETIREMENT PLANS

A. Pension Plans

Weber County contributes to the Local Government Contributory Retirement System, the Local Government Noncontributory Retirement System, and the Public Safety Retirement System (collectively, the Systems), all of which are cost-sharing multiple-employer defined-benefit pension plans. The Systems are administered by Utah Retirement Systems (URS) under the direction of the URS Board, which consists of the state treasurer and six members appointed by the governor. URS is established under and governed by Title 49 of *Utah Code Annotated, 1953*, as amended. URS publishes an annual financial report that includes financial statements and required supplementary information for all retirement systems and deferred compensation plans administered by it. Copies of the report may be obtained by writing to Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102; or on the Internet at www.urs.org.

Retirement benefits, as specified by Title 49, cover substantially all employees of the State, public education, and other political subdivisions of the State. Only the state legislature can modify benefits. The Systems provide pension, death, and disability benefits for employees who meet all eligibility requirements. Employees are eligible for retirement benefits upon attainment of the age specified for their employment classification or a combination of age plus years of service.

Recently, the state legislature closed the existing Systems to new employees hired on or after July 1, 2011, and created a new "hybrid" defined-benefit retirement plan for all new employees. This "Tier 2 System" caps the employer's contribution at a fixed

rate and requires the employee to pay the difference, if any, between the capped rate and the actuarially required contribution rate. If the actuarially required rate is less than the cap, the difference is credited to the employee's 401(k) account. The new plan also offers a smaller retirement benefit and requires more years of service than the existing plan. Finally, new employees have the option of choosing a straight defined-contribution plan in lieu of the Tier 2 System. The new plan is administered by Utah Retirement Systems and is expected to reduce pension costs over time for all government employers in the state. A brief summary of eligibility, benefits, and contribution rates of the Tier 1 and Tier 2 Systems is provided in the table on the next page.

Expenditures or expenses for retirement costs are recorded in the County's funds as contributions are made to the Systems. Contributions made each year are equal to the contributions required by the County's contract with URS. Therefore, the County does not report a liability for pension obligations.

B. Deferred Compensation Plans

The County participates in a 401(k) Plan and a 457 Plan (collectively, the Plans), both of which are defined-contribution plans administered by URS. The Plans are in addition to the retirement benefits outlined above. Voluntary contributions may be made to the Plans subject to URS and Internal Revenue Service limitations. The County matches employees' contributions up to 2.0% of eligible employees' salaries to the 401(k) Plan, and employees may contribute to both Plans up to maximum percentages allowed by IRS regulations. Account balances of the Plans are fully vested to the participants at the time of deposit. All assets and income of the Plans are held by URS for the exclusive benefit of the participants or their beneficiaries. For the year ended December 31, 2014, Weber County contributed \$832,412 to employees' 401(k) Plans, and employees contributed an additional \$1,293,278.

The following table presents summary information on the County's retirement benefits and contributions.

WEBER COUNTY, UTAH
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Summary of Eligibility, Benefits, and Contributions - Utah Retirement Systems

	Tier 1 - Local Government		Tier 1 - Public Safety	Tier 2 - Hybrid DB System	
	Contributory System	Noncontributory System	Noncontributory System	Local Government	Public Safety
Highest Average Salary	5 Years	3 Years	3 Years	5 Years	5 Years
Years of Service and Age of Eligibility	30 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	30 years any age 25 years any age (a) 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	20 years any age 10 years age 60 4 years age 65	35 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65	25 years any age 20 years age 60 (a) 10 years age 62 (a) 4 years age 65
Benefit Percent per Year of Service	1.10% to June 1967 1.25% to June 1975 2.00% thereafter	2.0% per year	2.5% per year up to 20 years 2.00% per year over 20 years Benefit cannot exceed 70% of final average salary	1.5% per year	1.5% per year
Annual Cost of Living Adjustment	up to 4.0%	up to 4.0%	up to 4.0%	up to 2.5%	up to 2.5%
2014 Rates as Percent of Covered Payroll: (b)					
Employer	13.28% / 14.46%	17.29% / 18.47%	34.17% / 35.71%	13.99% / 14.91%	22.37% / 23.66%
Member	6.00% (c)	—	—	—	—
Required contribution to DC plan (d)		—	—	1.59% / 1.78%	1.09% / 1.33%
Actual County Contributions Made, by year (includes amounts paid by the County for the employee and required DC contributions):					
2014	\$ 65,490	\$ 3,357,800	\$ 3,936,505	\$ 250,940	\$ 66,579
2013	\$ 81,954	\$ 3,101,144	\$ 3,834,105	\$ 174,306	\$ 33,200
2012	\$ 73,070	\$ 2,675,202	\$ 3,506,938	\$ 89,600	\$ 4,332

(a) Requires full actuarial reductions

(b) URS rates change July 1 of each year; this table shows the rates that were effective Jan 1, 2014 and then July 1, 2014

(c) All or part may be paid by the County for the employee

(d) The Tier 2 System requires the difference between the statutory rate and the actuarially required rate be credited to the employee's DC account

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

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

Employees who are eligible to retire under the URS System Plans and who were also employed by the County for at least 10 consecutive years immediately prior to the date of retirement may receive health and dental insurance coverage for up to five years or until the retiree turns 65, whichever comes first. The County's cost for such post-employment insurance premiums is fixed at the date of the employee's retirement, and the retiree is responsible to pay any increase in premiums for the duration of the retiree's benefit period, although the retiree may use accumulated sick leave credits to cover such cost increases until such credits are exhausted or until age

65. Insurance premiums for retirees are purchased through the County's existing employee health and dental insurance providers at the same rates as active employees. Per County policy, the County's plan is not offered to employees hired on or after January 1, 2008, and the County currently does not offer any post-employment benefits to employees hired after that date.

B. Funding Policy

The County pays for post-employment benefits on a "pay-as-you-go" basis by charging departments' budgets a percentage of payroll that is estimated to provide sufficient resources for the current year's OPEB expenses. During 2014, actual retiree healthcare costs totaled \$548,168, of which \$536,564 or 98% was paid by the County.

C. Annual OPEB Costs and Net OPEB Obligation

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

	2014	2013	2012
Changes in Net OPEB Obligation:			
Annual Required Contribution (ARC).....	\$ 1,997,940	\$ 1,849,522	\$ 1,568,331
Interest on Net OPEB Obligation.....	195,781	202,274	162,221
Adjustment to ARC.....	(323,255)	(78,917)	(225,512)
Annual OPEB Cost.....	1,870,466	1,972,879	1,505,040
Contributions Made *.....	(590,070)	(503,719)	(503,719)
Increase in net OPEB Obligation.....	1,280,396	1,469,160	1,001,321
Net OPEB Obligation - Beginning of year.....	6,526,017	5,056,857	4,055,536
Net OPEB Obligation - End of year.....	\$ 7,806,413	\$ 6,526,017	\$ 5,056,857
* Percentage of Annual OPEB Cost Contributed...	31.5%	25.5%	33.5%

(Notes continue on the next page.)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

D. Funded Status and Funding Progress

The funded status of the plan as of December 31, 2014 is as follows:

Actuarial Accrued Liability (AAL).....	\$ 19,730,228
Actuarial Value of Plan Assets.....	—
Unfunded Actuarial Accrued Liability (UAAL).....	<u>\$ 19,730,228</u>
Funded Ratio.....	0%
Covered Payroll.....	\$ 26,145,412
UAAL as a Percentage of Covered Payroll.....	75.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, shown as required supplementary information following the notes to the financial statements, presents the status of the County's progress toward funding its OPEB liability as of December 31, 2014.

E. Actuarial Methods and Assumptions

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

Valuation Date	January 1, 2014
Actuarial Cost Method.....	Projected Unit Credit
Amortization Method.....	Level Dollar Amount, Open
Remaining Amortization Period	30 years
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Investment rate of return *	3.00%
Projected Salary Increases	3.00%
Healthcare Cost Trend Rate	9.0% initial rate, 3.0% ultimate rate by 2023
Next Valuation Date	January 1, 2016

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

NOTE 13. RISK MANAGEMENT

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

The County also maintains the Risk Management Fund (an internal service fund) to account for the cost of UCIP premiums and to finance its risk of losses not covered by UCIP. All departments of the County make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in the claims liability for uninsured claims in fiscal years 2014 and 2013

Risk Management Fund		
Uninsured Claims Liability		
	<u>2014</u>	<u>2013</u>
Beginning Liability.....	\$ 2,864	\$ 6,395
Claims Incurred.....	68,809	47,213
Claims Paid.....	(54,447)	(50,744)
Ending Liability.....	<u>\$ 17,226</u>	<u>\$ 2,864</u>

were as follows:

NOTE 14. LITIGATION AND CONTINGENCIES

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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

NOTE 15. RELATED ORGANIZATIONS

Weber County appoints a majority of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2014, the County contributed \$1,996,896 from the General Fund to WHS, which amount represents approximately 6% of WHS' fiscal year 2014 budgeted revenues.

NOTE 16. JOINTLY GOVERNED ORGANIZATIONS

A. Weber / Morgan Narcotics Strike Force

The Weber/Morgan Narcotics Strike Force was created through an interlocal governmental agreement among various law enforcement agencies to investigate and prosecute the illegal importation, manufacture, use, and sale of controlled substances within the Weber/Morgan area. The Strike Force is governed by two boards: an Administrative Board acting in an advisory capacity, and an Executive Board vested with voting authority to govern and regulate the Strike Force.

The Executive Board is comprised of a representative from each jurisdiction that provides at least one officer or the monetary equivalent to the Strike Force for a minimum of twelve months of every three years, plus an at-large member appointed by the Weber Area Council of Governments. Currently, the Executive Board has five members, one of whom is the Weber County Sheriff. The Executive Board is responsible for directing the activities of the Strike Force, including approving an annual operating budget and appointing a Unit Commander. Local law enforcement agencies that do not contribute manpower to the Strike Force must pay an annual assessment as established by the Executive Board.

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

services from Weber County at no cost. All Strike Force funds and assets are held in trust by the County, and such assets are reported in the County's fiduciary funds as a private-purpose trust fund.

B. Northern Utah Regional Landfill Authority

In January 2007, Weber County entered into an interlocal agreement with three other local governments to create the Northern Utah Regional Landfill Authority (NURLA) to facilitate the acquisition, construction, operation, maintenance, and improvement of solid waste management facilities for its members. The other members of NURLA at its creation were Box Elder County, Logan City, and the Wasatch Integrated Waste Management District (a component unit of Davis County). Each member appoints two representatives to the NURLA Governing Board and one member to the Operations and Management Committee, both of which bodies oversee NURLA operations. Box Elder County has since withdrawn its membership from the organization.

The interlocal agreement does not provide for the members to retain an explicit, measurable interest in the net resources of NURLA operations, and therefore the County does not report any equity interest in NURLA; however, each member contributed equally to capital and start-up costs. Future operating costs will be recovered through tipping fees charged to the various waste haulers who will transport waste from the members' jurisdictions, should NURLA ever secure a physical location and begin operations. NURLA does not currently issue separate financial statements.

NOTE 17. LANDFILL POST-CLOSURE COSTS

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2014

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, 2014, the County's liability of \$1,302,698 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, 2014, the County's closure and post closure liability was \$48,172, the estimated total closure and post closure costs remaining to be recognized were \$2,517,351, the percentage of the landfill used was 1.9%, and the estimated future life of the landfill is over 200 years.

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

NOTE 18. SUBSEQUENT EVENTS

A. Sale of Real Property – Jail Property

On April 21, 2015, Weber County entered into an agreement to sell 7.5 acres of vacant land adjacent to the County jail to the State of Utah for \$1.475 million.

B. Reduction of Federal Subsidy for Certain Bond Interest Payments

Due to federal budget sequestration cuts, the federal subsidy for interest on the 2010B sales tax revenue bonds ("Build America Bonds"), payable on July 1, 2015, is expected to be reduced by 8.7%, which is approximately \$1,918. The shortfall will be covered by unrestricted fund balance of the Debt Service Fund. Reductions of future interest subsidies are possible but unpredictable at this time.

Required Supplementary Information



WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2014

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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 table below demonstrates the County's progress toward funding its actuarial accrued liability, as determined by its most recent actuarial valuation dated January 1, 2014.

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

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

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 21,917,393	\$ 21,917,393	\$ 21,243,214	\$ (674,179)
Sales.....	9,686,936	9,686,936	9,818,455	131,519
Delinquent.....	1,904,777	1,904,777	1,318,740	(586,037)
Assessing and Collecting.....	3,907,715	3,907,715	4,307,197	399,482
Total Taxes.....	37,416,821	37,416,821	36,687,606	(729,215)
Licenses, Permits, and Fees.....	2,342,321	2,342,321	2,199,333	(142,988)
Intergovernmental.....	1,631,892	1,554,786	2,923,610	1,368,824
Charges for Services.....	21,920,789	22,061,334	22,066,718	5,384
Fines and Forfeitures.....	375,000	375,000	362,447	(12,553)
Miscellaneous.....	857,548	1,002,548	1,362,050	359,502
Total Revenues.....	64,544,371	64,752,810	65,601,764	848,954
EXPENDITURES				
General Government				
Commission.....	771,169	773,169	776,144	2,975
District Court.....	80,000	80,000	87,070	7,070
Public Defender.....	1,474,800	1,474,800	1,361,690	(113,110)
Training.....	105,477	105,477	103,946	(1,531)
Human Resources.....	541,940	541,940	502,458	(39,482)
Information Technology.....	2,804,457	2,804,457	2,605,839	(198,618)
G.I.S.....	516,201	512,951	468,446	(44,505)
Clerk/Auditor.....	1,271,102	1,286,599	1,251,770	(34,829)
Treasurer.....	594,212	594,212	551,980	(42,232)
Recorder.....	1,032,787	1,032,787	926,311	(106,476)
Attorney - Criminal.....	2,492,260	2,502,260	2,490,255	(12,005)
Assessor.....	2,309,729	2,333,979	2,300,169	(33,810)
Surveyor.....	737,984	737,984	776,721	38,737
Engineering.....	581,752	581,752	577,177	(4,575)
Attorney - Civil.....	673,721	673,721	628,868	(44,853)
Non-Departmental.....	1,125,150	3,138,150	2,939,474	(198,676)
Children's Justice Center.....	361,945	362,845	342,861	(19,984)
Operations Administration.....	385,420	417,420	409,435	(7,985)
Property Management.....	1,166,841	1,144,341	1,137,740	(6,601)
Elections.....	493,512	493,512	356,788	(136,724)
Council of Governments.....	34,921	33,921	33,855	(66)
	19,555,380	21,626,277	20,628,997	(997,280)
Public Safety				
Sheriff.....	8,924,492	9,098,522	8,566,342	(532,180)
Watershed Fire Protection.....	40,000	40,000	62,867	22,867
Jail.....	24,479,678	24,658,472	23,530,721	(1,127,751)
Crime Scene Investigations.....	677,882	677,882	658,335	(19,547)
Homeland Security.....	414,019	538,119	532,954	(5,165)
	34,536,071	35,012,995	33,351,219	(1,661,776)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Public Health and Welfare				
Poor and Indigent.....	12,000	12,000	8,125	(3,875)
Human Services Programs.....	1,996,896	1,996,896	1,996,896	—
	<u>2,008,896</u>	<u>2,008,896</u>	<u>2,005,021</u>	<u>(3,875)</u>
Streets and Public Improvements				
Storm Water Management.....	1,055,000	1,055,000	151,458	(903,542)
Garage.....	507,789	507,789	483,547	(24,242)
	<u>1,562,789</u>	<u>1,562,789</u>	<u>635,005</u>	<u>(927,784)</u>
Parks and Recreation				
Parks.....	265,093	312,093	282,036	(30,057)
Golden Spike Events Center.....	1,570,358	1,593,595	1,509,316	(84,279)
Ice Sheet.....	956,314	956,314	906,903	(49,411)
Ogden Eccles Conference Center	2,812,932	2,804,734	3,151,657	346,923
Recreation Facilities Administration...	472,167	482,167	473,834	(8,333)
Recreation.....	489,025	479,824	453,764	(26,060)
Special Events.....	144,055	143,055	133,807	(9,248)
Weber County Fair.....	378,271	378,271	371,420	(6,851)
	<u>7,088,215</u>	<u>7,150,053</u>	<u>7,282,737</u>	<u>132,684</u>
Conservation and Development				
USU Extension.....	243,147	243,147	240,536	(2,611)
Economic Development.....	278,903	283,903	271,041	(12,862)
Public Relations.....	269,763	268,763	259,014	(9,749)
	<u>791,813</u>	<u>795,813</u>	<u>770,591</u>	<u>(25,222)</u>
Capital Outlay.....				
Capital Lease Outlay.....	—	—	—	—
Total Expenditures.....	<u>65,543,164</u>	<u>68,156,823</u>	<u>64,673,570</u>	<u>(3,483,253)</u>
Revenues Over (Under)				
Expenditures.....	(998,793)	(3,404,013)	928,194	4,332,207
OTHER FINANCING SOURCES (USES)				
Capital Lease Financing.....	—	—	9,813	9,813
Bonds Issued.....	—	—	—	—
Refunding Bonds Issued.....	—	—	—	—
Premium on Bonds Issued.....	—	—	—	—
Payment to Refunding Escrow.....	—	—	—	—
Sale of Capital Assets.....	5,000	5,000	—	(5,000)
Transfers In.....	2,263,120	2,263,120	1,670,914	(592,206)
Transfers Out.....	(835,654)	(7,472,960)	(6,723,048)	749,912
Total Other Financing Sources (Uses).	<u>1,432,466</u>	<u>(5,204,840)</u>	<u>(5,042,321)</u>	<u>162,519</u>
Net Change in Fund Balance.....	433,673	(8,608,853)	(4,114,127)	4,494,726
Fund Balance - Beginning	<u>17,465,276</u>	<u>17,465,276</u>	<u>17,465,276</u>	<u>—</u>
Fund Balance - Ending.....	<u>\$ 17,898,949</u>	<u>\$ 8,856,423</u>	<u>\$ 13,351,149</u>	<u>\$ 4,494,726</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Library Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 7,018,854	\$ 7,018,854	\$ 6,894,217	\$ (124,637)
Delinquent.....	374,352	374,352	277,055	(97,297)
Total Taxes.....	<u>7,393,206</u>	<u>7,393,206</u>	<u>7,171,272</u>	<u>(221,934)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	588,139	588,139	594,602	6,463
Intergovernmental.....	34,685	34,685	34,685	—
Charges for Services.....	150,500	150,500	159,597	9,097
Miscellaneous.....	30,000	30,000	35,143	5,143
Total Revenues.....	<u>8,196,530</u>	<u>8,196,530</u>	<u>7,995,299</u>	<u>(201,231)</u>
EXPENDITURES				
Library Services.....	8,088,064	8,415,981	7,435,355	(980,626)
Total Expenditures.....	<u>8,088,064</u>	<u>8,415,981</u>	<u>7,435,355</u>	<u>(980,626)</u>
Revenues Over (Under) Expenditures.....	108,466	(219,451)	559,944	779,395
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(529,950)	(529,950)	(425,700)	104,250
Net Change in Fund Balance.....	(421,484)	(749,401)	134,244	883,645
Fund Balance, January 1.....	3,639,460	3,639,460	3,639,460	—
Fund Balance, December 31.....	<u>\$ 3,217,976</u>	<u>\$ 2,890,059</u>	<u>\$ 3,773,704</u>	<u>\$ 883,645</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2014

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 2,359,841	\$ 2,359,841	\$ 2,312,407	\$ (47,434)
Delinquent.....	121,130	121,130	92,902	(28,228)
Total Taxes.....	<u>2,480,971</u>	<u>2,480,971</u>	<u>2,405,309</u>	<u>(75,662)</u>
Other Revenues:				
Licenses, Permits, and Fees.....	197,737	197,737	199,398	1,661
Miscellaneous.....	1,000	1,000	13,071	12,071
Total Revenues.....	<u>2,679,708</u>	<u>2,679,708</u>	<u>2,617,778</u>	<u>(61,930)</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	<u>2,636,435</u>	<u>2,636,435</u>	<u>2,324,501</u>	<u>(311,934)</u>
Total Expenditures.....	<u>2,636,435</u>	<u>2,636,435</u>	<u>2,324,501</u>	<u>(311,934)</u>
Revenues Over (Under)				
Expenditures.....	43,273	43,273	293,277	250,004
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	43,273	43,273	293,277	250,004
Fund Balance, January 1.....	<u>3,571,037</u>	<u>3,571,037</u>	<u>3,571,037</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 3,614,310</u>	<u>\$ 3,614,310</u>	<u>\$ 3,864,314</u>	<u>\$ 250,004</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ 5,746,000	\$ 23,246,000	\$ 21,842,746	\$ (1,403,254)
Total Taxes.....	5,746,000	23,246,000	21,842,746	(1,403,254)
Other Revenues:				
Miscellaneous.....	125,000	125,000	280,428	155,428
Total Revenues.....	5,871,000	23,371,000	22,123,174	(1,247,826)
EXPENDITURES				
Transportation Development.....	13,092,705	30,592,705	18,292,338	(12,300,367)
Total Expenditures.....	13,092,705	30,592,705	18,292,338	(12,300,367)
Revenues Over (Under)				
Expenditures.....	(7,221,705)	(7,221,705)	3,830,836	11,052,541
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(7,221,705)	(7,221,705)	3,830,836	11,052,541
Fund Balance, January 1.....	29,478,196	29,478,196	29,478,196	—
Fund Balance, December 31.....	\$ 22,256,491	\$ 22,256,491	\$ 33,309,032	\$ 11,052,541

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2014

	<u>General</u>	<u>Library</u>	<u>Paramedic</u>	<u>Transportation Development</u>
REVENUES				
Actual total revenues (budgetary basis).....	\$ 65,601,764	\$ 7,995,299	\$ 2,617,778	\$ 22,123,174
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,106,960)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds				
	<u>64,494,804</u>	<u>7,995,299</u>	<u>2,617,778</u>	<u>22,123,174</u>
EXPENDITURES				
Actual total revenues (budgetary basis).....	\$ 64,673,570	\$ 7,435,355	\$ 2,324,501	\$ 18,292,338
Differences - Budget to GAAP:				
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(1,106,960)	—	—	—
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds				
	<u>63,566,610</u>	<u>7,435,355</u>	<u>2,324,501</u>	<u>18,292,338</u>

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

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2014

**Required Supplementary Information –
Budgetary Comparison Schedules**

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

Budgeting and Budgetary Control

Weber County's annual budget is prepared and adopted before December 31 for the calendar year commencing the following January 1 in accordance with the Uniform Fiscal Procedures Act for Utah Counties. Once a budget has been adopted, it remains in effect until it has been formally revised. If any obligations are contracted for in excess of the adopted budget, they are not a valid or enforceable claim against the County. The County's budgets for the General Fund, all special revenue funds, debt service funds, and capital projects funds are legally required and are prepared and adopted on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present the financial statements in conformity with GAAP, a reconciliation showing the adjustments necessary at December 31, 2014 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 division 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 2014, the County modified the budget on several occasions using all of the above procedures.

**Current Year Excess of Expenditures Over
Appropriations**

During 2014, the following funds exceeded budgeted expenditures:

- Impact Fees, by \$23,209, because of expenditures related to the Storm Water Master Plan.
- Redevelopment Agency, by \$3,484,668, due to a change in how RDA tax revenues and expenditures are recorded. The increase in expenditures was offset by a corresponding increase in property tax revenue.
- Special Assessment Bond, by \$15,926, because of increased trustee fees related to the bond administration.

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

Supplementary Information



Nonmajor Governmental Funds

Municipal Services Fund

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

Tourism Fund

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

Impact Fees Fund

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

Municipal Building Authority Fund (Blended Component Unit)

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

Redevelopment Agency Fund (Blended Component Unit)

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

RAMP Tax Fund

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

Special Assessment Bond Fund

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

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2014

	Special Revenue			
	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
ASSETS				
Cash and Investments.....	\$ 53,493	\$ —	\$ 727,893	\$ 68,702
Receivables:				
Accounts, net.....	240,181	—	—	—
Taxes.....	391,696	724,855	—	—
Due From Other Governments.....	527,990	—	—	—
Prepays and Inventories.....	—	—	—	—
Cash - Restricted.....	—	—	—	1,662,979
Total Assets	<u>\$ 1,213,360</u>	<u>\$ 724,855</u>	<u>\$ 727,893</u>	<u>\$ 1,731,681</u>
LIABILITIES				
Liabilities:				
Accounts Payable.....	\$ 64,263	\$ —	\$ —	\$ —
Accrued Liabilities.....	79,187	—	—	22,385
Due To Other Funds.....	50,807	724,855	—	—
Total Liabilities.....	<u>194,257</u>	<u>724,855</u>	<u>—</u>	<u>22,385</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property Taxes...	17,448	—	—	—
Total Deferred Inflows of Resources.	<u>17,448</u>	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCES				
Fund Balances:				
Restricted.....	—	—	—	1,662,979
Assigned.....	1,001,655	—	727,893	46,317
Total Fund Balances.....	<u>1,001,655</u>	<u>—</u>	<u>727,893</u>	<u>1,709,296</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 1,213,360</u>	<u>\$ 724,855</u>	<u>\$ 727,893</u>	<u>\$ 1,731,681</u>

<u>Redevelopment Agency</u>	<u>RAMP Tax</u>	<u>Debt Service</u>	
		<u>Special Assessment Bond</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 3,845,634	\$ 3,352,884	\$ —	\$ 8,048,606
—	11,700	—	251,881
9,590	589,381	—	1,715,522
—	—	—	527,990
85,000	—	—	85,000
—	—	4,131,877	5,794,856
<u>\$ 3,940,224</u>	<u>\$ 3,953,965</u>	<u>\$ 4,131,877</u>	<u>\$ 16,423,855</u>
\$ 707,068	\$ 86	\$ —	\$ 771,417
—	—	439,805	541,377
—	—	2,600	778,262
<u>707,068</u>	<u>86</u>	<u>442,405</u>	<u>2,091,056</u>
—	—	—	17,448
—	—	—	17,448
648,445	—	3,689,472	6,000,896
2,584,711	3,953,879	—	8,314,455
<u>3,233,156</u>	<u>3,953,879</u>	<u>3,689,472</u>	<u>14,315,351</u>
<u>\$ 3,940,224</u>	<u>\$ 3,953,965</u>	<u>\$ 4,131,877</u>	<u>\$ 16,423,855</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2014

	Special Revenue			
	Municipal Services	Tourism	Impact Fees	Municipal Building Authority
REVENUES				
Taxes:				
Current Property.....	\$ 298,031	\$ —	\$ —	\$ —
Sales.....	2,021,913	4,470,156	—	—
Delinquent.....	5,294	—	—	—
Total Taxes.....	<u>2,325,238</u>	<u>4,470,156</u>	<u>—</u>	<u>—</u>
Other Revenues:				
Licenses, Permits, and Fees.....	474,778	—	290,054	—
Intergovernmental.....	2,131,463	—	—	—
Charges for Services.....	315,624	—	—	2,948,941
Fines and Forfeitures.....	48,362	—	—	—
Miscellaneous.....	229,204	225	3,745	14,924
Total Revenues.....	<u>5,524,669</u>	<u>4,470,381</u>	<u>293,799</u>	<u>2,963,865</u>
EXPENDITURES				
Current:				
General Government.....	1,397,701	—	—	—
Public Safety.....	1,200,735	—	—	—
Streets and Public Improvements.....	2,605,907	—	330,709	—
Parks, Recreation & Public Facilities.....	—	2,775,656	—	—
Conservation and Development.....	—	—	—	—
Debt Service:				
Principal.....	—	—	—	2,490,501
Interest and Other Charges.....	—	—	—	—
Total Expenditures.....	<u>5,204,343</u>	<u>2,775,656</u>	<u>330,709</u>	<u>2,490,501</u>
Revenues Over (Under) Expenditures.....	320,326	1,694,725	(36,910)	473,364
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued.....	—	—	—	2,371,842
Payment to Refunding Escrow.....	—	—	—	(4,148,648)
Transfers In.....	—	—	—	—
Transfers Out.....	—	(1,694,725)	—	—
Total Other Financing Sources (Uses).....	<u>—</u>	<u>(1,694,725)</u>	<u>—</u>	<u>(1,776,806)</u>
Net Change in Fund Balances.....	320,326	—	(36,910)	(1,303,442)
Fund Balances - Beginning	681,329	—	764,803	3,012,738
Fund Balances - Ending.....	<u>\$ 1,001,655</u>	<u>\$ —</u>	<u>\$ 727,893</u>	<u>\$ 1,709,296</u>

<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total</u>
<u>Redevelopment Agency</u>	<u>RAMP Tax</u>	<u>Special Assessment Bond</u>	<u>Nonmajor Governmental Funds</u>
\$ 3,848,072	\$ —	\$ —	\$ 4,146,103
—	3,178,580	—	9,670,649
—	—	—	5,294
<u>3,848,072</u>	<u>3,178,580</u>	<u>—</u>	<u>13,822,046</u>
—	—	—	764,832
787,774	—	—	2,919,237
—	—	—	3,264,565
—	—	—	48,362
445	12,335	57,770	318,648
<u>4,636,291</u>	<u>3,190,915</u>	<u>57,770</u>	<u>21,137,690</u>
—	—	—	1,397,701
—	—	—	1,200,735
—	—	—	2,936,616
—	2,283,448	—	5,059,104
4,388,228	—	—	4,388,228
—	—	—	2,490,501
—	—	961,729	961,729
<u>4,388,228</u>	<u>2,283,448</u>	<u>961,729</u>	<u>18,434,614</u>
248,063	907,467	(903,959)	2,703,076
—	—	—	2,371,842
—	—	—	(4,148,648)
—	—	—	—
(15,000)	—	—	(1,709,725)
<u>(15,000)</u>	<u>—</u>	<u>—</u>	<u>(3,486,531)</u>
233,063	907,467	(903,959)	(783,455)
<u>3,000,093</u>	<u>3,046,412</u>	<u>4,593,431</u>	<u>15,098,806</u>
<u>\$ 3,233,156</u>	<u>\$ 3,953,879</u>	<u>\$ 3,689,472</u>	<u>\$ 14,315,351</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2014

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 306,000	\$ 306,000	\$ 298,031	\$ (7,969)
Sales.....	1,920,340	1,920,340	2,021,913	101,573
Franchise.....	30,000	30,000	—	(30,000)
Delinquent.....	—	—	5,294	5,294
Assessing and Collecting.....	—	—	—	—
Total Taxes.....	<u>2,256,340</u>	<u>2,256,340</u>	<u>2,325,238</u>	<u>68,898</u>
Other Revenues:				
Licenses, Permits, and Fees.....	357,000	357,000	474,778	117,778
Intergovernmental.....	1,930,407	1,930,407	2,131,463	201,056
Charges for Services.....	382,196	382,196	315,624	(66,572)
Fines and Forfeitures.....	60,000	60,000	48,362	(11,638)
Miscellaneous.....	—	—	229,204	229,204
Total Revenues.....	<u>4,985,943</u>	<u>4,985,943</u>	<u>5,524,669</u>	<u>538,726</u>
EXPENDITURES				
General Government:				
Engineering.....	95,000	95,000	89,233	(5,767)
Planning.....	966,637	965,298	795,872	(169,426)
Building Inspection.....	351,370	412,857	417,596	4,739
Administration.....	100,000	100,000	95,000	(5,000)
	<u>1,513,007</u>	<u>1,573,155</u>	<u>1,397,701</u>	<u>(175,454)</u>
Public Safety:				
Sheriff.....	960,000	960,000	960,000	—
Animal Control.....	208,972	208,972	190,943	(18,029)
Animal Shelter.....	45,000	45,000	49,792	4,792
	<u>1,213,972</u>	<u>1,213,972</u>	<u>1,200,735</u>	<u>(13,237)</u>
Streets and Public Improvements:				
Roads and Highways.....	2,365,872	2,518,198	2,519,180	982
Sewer Division.....	20,200	20,200	5,878	(14,322)
Weed Department.....	101,403	101,403	80,849	(20,554)
	<u>2,487,475</u>	<u>2,639,801</u>	<u>2,605,907</u>	<u>(33,894)</u>
Total Expenditures.....	<u>5,214,454</u>	<u>5,426,928</u>	<u>5,204,343</u>	<u>(222,585)</u>
Revenues Over (Under)				
Expenditures.....	(228,511)	(440,985)	320,326	761,311
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(228,511)	(440,985)	320,326	761,311
Fund Balance, January 1.....	681,329	681,329	681,329	—
Fund Balance, December 31.....	<u>\$ 452,818</u>	<u>\$ 240,344</u>	<u>\$ 1,001,655</u>	<u>\$ 761,311</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales Taxes:				
Restaurant Tax.....	\$ 2,774,559	\$ 2,774,559	\$ 3,037,459	\$ 262,900
Transient Room Tax.....	1,140,791	1,140,791	1,031,541	(109,250)
Leased Vehicle Tax.....	346,872	346,872	401,156	54,284
Total Taxes.....	<u>4,262,222</u>	<u>4,262,222</u>	<u>4,470,156</u>	<u>207,934</u>
Other Revenues:				
Miscellaneous.....	400	400	225	(175)
Total Revenues.....	<u>4,262,622</u>	<u>4,262,622</u>	<u>4,470,381</u>	<u>207,759</u>
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Tourism Promotion.....	940,000	967,500	965,500	(2,000)
Facility Rental - Municipal Building Authority..	1,810,156	1,810,156	1,810,156	—
Total Expenditures.....	<u>2,750,156</u>	<u>2,777,656</u>	<u>2,775,656</u>	<u>(2,000)</u>
Revenues Over (Under)				
Expenditures.....	1,512,466	1,484,966	1,694,725	209,759
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(1,512,466)	(1,512,466)	(1,694,725)	(182,259)
Net Change in Fund Balance.....	—	(27,500)	—	27,500
Fund Balance, January 1.....	—	—	—	—
Fund Balance, December 31.....	<u>\$ —</u>	<u>\$ (27,500)</u>	<u>\$ —</u>	<u>\$ 27,500</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Licenses, Permits, and Fees.....	\$ 160,500	\$ 160,500	\$ 290,054	\$ 129,554
Miscellaneous.....	—	—	3,745	3,745
Total Revenues.....	<u>160,500</u>	<u>160,500</u>	<u>293,799</u>	<u>133,299</u>
EXPENDITURES				
Streets and Public Improvements.....	<u>307,500</u>	<u>307,500</u>	<u>330,709</u>	<u>23,209</u>
Total Expenditures.....	<u>307,500</u>	<u>307,500</u>	<u>330,709</u>	<u>23,209</u>
Revenues Over (Under)				
Expenditures.....	(147,000)	(147,000)	(36,910)	110,090
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(147,000)	(147,000)	(36,910)	110,090
Fund Balance, January 1.....	<u>764,803</u>	<u>764,803</u>	<u>764,803</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 617,803</u>	<u>\$ 617,803</u>	<u>\$ 727,893</u>	<u>\$ 110,090</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Building Authority Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Other Revenues:				
Charges for Services.....	\$ 2,948,941	\$ 2,948,941	\$ 2,948,941	\$ —
Miscellaneous.....	23,000	23,000	14,924	(8,076)
Total Revenues.....	<u>2,971,941</u>	<u>2,971,941</u>	<u>2,963,865</u>	<u>(8,076)</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,340,000	2,340,000	2,490,501	150,501
Interest and Other Charges.....	<u>728,941</u>	<u>728,941</u>	<u>—</u>	<u>(728,941)</u>
Total Expenditures.....	<u>3,068,941</u>	<u>3,068,941</u>	<u>2,490,501</u>	<u>(578,440)</u>
Revenues Over (Under) Expenditures.....	(97,000)	(97,000)	473,364	570,364
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued.....	—	—	2,371,842	2,371,842
Payment to Refunding Escrow.....	—	—	(4,148,648)	(4,148,648)
Transfers In.....	—	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Change in Fund Balance.....	(97,000)	(97,000)	(1,303,442)	(1,206,442)
Fund Balance, January 1.....	<u>3,012,738</u>	<u>3,012,738</u>	<u>3,012,738</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,915,738</u>	<u>\$ 2,915,738</u>	<u>\$ 1,709,296</u>	<u>\$ (1,206,442)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Redevelopment Agency Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property.....	\$ 1,065,380	\$ 1,065,380	\$ 3,848,072	\$ 2,782,692
Total Taxes.....	1,065,380	1,065,380	3,848,072	2,782,692
Other Revenues:				
Intergovernmental	—	—	787,774	787,774
Miscellaneous.....	—	—	445	445
Total Revenues.....	1,065,380	1,065,380	4,636,291	3,570,911
EXPENDITURES				
Conservation and Development.....	903,560	903,560	4,388,228	3,484,668
Total Expenditures.....	903,560	903,560	4,388,228	3,484,668
Revenues Over (Under)				
Expenditures.....	161,820	161,820	248,063	86,243
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	(15,000)	(15,000)	(15,000)	—
Net Change in Fund Balance.....	146,820	146,820	233,063	86,243
Fund Balance, January 1.....	3,000,093	3,000,093	3,000,093	—
Fund Balance, December 31.....	\$ 3,146,913	\$ 3,146,913	\$ 3,233,156	\$ 86,243

WEBER COUNTY, UTAH

Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property			—	—
Sales Taxes.....	\$ 3,082,995	\$ 3,082,995	\$ 3,178,580	\$ 95,585
Total Taxes.....	3,082,995	3,082,995	3,178,580	95,585
Other Revenues:				
Miscellaneous.....	20,000	20,000	12,335	(7,665)
Total Revenues.....	3,102,995	3,102,995	3,190,915	87,920
EXPENDITURES				
Parks, Recreation & Public Facilities:				
Grants to Other Entities.....	3,515,000	3,515,000	2,233,609	(1,281,391)
Administration.....	30,600	30,600	49,839	19,239
Total Expenditures.....	3,545,600	3,545,600	2,283,448	(1,262,152)
Revenues Over (Under)				
Expenditures.....	(442,605)	(442,605)	907,467	1,350,072
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(442,605)	(442,605)	907,467	1,350,072
Fund Balance, January 1.....	3,046,412	3,046,412	3,046,412	—
Fund Balance, December 31.....	\$ 2,603,807	\$ 2,603,807	\$ 3,953,879	\$ 1,350,072

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Debt Service Fund For the Year Ended December 31, 2014

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Taxes:				
Current Property.....	\$ 3,066,437	\$ 3,066,437	\$ 3,145,550	\$ 79,113
Delinquent.....	145,357	145,357	90,188	(55,169)
Total Taxes.....	<u>3,211,794</u>	<u>3,211,794</u>	<u>3,235,738</u>	<u>23,944</u>
Other Revenues:				
Licenses, Permits, and Fees.....	156,330	156,330	271,253	114,923
Intergovernmental.....	44,090	44,090	40,894	(3,196)
Charges for Services.....	272,150	272,150	272,150	—
Miscellaneous.....	1,000	1,000	1,564	564
Total Revenues.....	<u>3,685,364</u>	<u>3,685,364</u>	<u>3,821,599</u>	<u>136,235</u>
EXPENDITURES				
Debt Service:				
Principal.....	2,365,000	2,365,000	2,350,000	(15,000)
Interest and Other Charges.....	2,169,879	2,169,879	1,969,612	(200,267)
Payment to Refunding Escrow.....	—	—	—	—
Total Expenditures.....	<u>4,534,879</u>	<u>4,534,879</u>	<u>4,319,612</u>	<u>(215,267)</u>
Revenues Over (Under)				
Expenditures.....	(849,515)	(849,515)	(498,013)	351,502
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued	—	6,590,000	4,649,787	(1,940,213)
Premium on Bonds Issued	—	527,547	—	(527,547)
Payment to Refunding Escrow	—	(7,052,000)	(4,566,157)	2,485,843
Transfers In.....	762,395	762,395	658,145	(104,250)
Transfers Out.....	<u>(315,573)</u>	<u>(315,573)</u>	<u>—</u>	<u>315,573</u>
Net Change in Fund Balance.....	(402,693)	(337,146)	243,762	580,908
Fund Balance, January 1.....	<u>2,949,368</u>	<u>2,949,368</u>	<u>2,949,368</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,546,675</u>	<u>\$ 2,612,222</u>	<u>\$ 3,193,130</u>	<u>\$ 580,908</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Miscellaneous.....	320,000	320,000	57,770	(262,230)
Total Revenues.....	320,000	320,000	57,770	(262,230)
EXPENDITURES				
Debt Service:				
Principal.....	—	—	—	—
Interest and Other Charges.....	945,803	945,803	961,729	15,926
Payment to Refunding Escrow.....	—	—	—	—
Total Expenditures.....	945,803	945,803	961,729	15,926
Revenues Over (Under)				
Expenditures.....	(625,803)	(625,803)	(903,959)	(278,156)
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(625,803)	(625,803)	(903,959)	(278,156)
Fund Balance, January 1.....	4,593,431	4,593,431	4,593,431	—
Fund Balance, December 31.....	\$ 3,967,628	\$ 3,967,628	\$ 3,689,472	\$ (278,156)

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2014

REVENUES	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
Other Revenues:				
Intergovernmental.....	\$ 14,074	\$ 374,074	\$ 270,155	\$ (103,919)
Miscellaneous.....	150,000	150,000	303,300	153,300
Total Revenues.....	164,074	524,074	573,455	49,381
EXPENDITURES				
Parks, Recreation & Public Facilities.....	—	—	1,165	1,165
Capital Outlay:				
Capital Improvements - Jail.....	90,000	2,397,000	2,369,503	(27,497)
Capital Improvements - Conference Center.....	154,000	270,630	307,182	36,552
Capital Improvements - Gun Range.....	—	3,806,000	3,805,782	(218)
Capital Improvements - Ice Sheet Upgrades.....	—	141,293	141,293	—
Capital Improvements - Weber Center.....	113,000	669,305	624,524	(44,781)
Capital Improvements - GSEC.....	179,550	327,731	156,846	(170,885)
Capital Improvements - Recreation.....	132,370	120,071	109,339	(10,732)
Capital Improvements - Libraries.....	9,000,000	9,000,000	6,098,807	(2,901,193)
Capital Improvements - Roads Dept. Facilities.....	6,000	10,524	10,631	107
Capital Improvements - Transfer Station.....	35,000	35,000	—	(35,000)
Capital Improvements - Other.....	2,500	2,500	—	(2,500)
Total Expenditures.....	9,712,420	16,780,054	13,625,072	(3,154,982)
Revenues Over (Under)				
Expenditures.....	(9,548,346)	(16,255,980)	(13,051,617)	3,204,363
OTHER FINANCING SOURCES (USES)				
Transfers In.....	100,000	6,737,306	6,761,859	24,553
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(9,448,346)	(9,518,674)	(6,289,758)	3,228,916
Fund Balance, January 1.....	35,672,576	35,672,576	35,672,576	—
Fund Balance, December 31.....	\$ 26,224,230	\$ 26,153,902	\$ 29,382,818	\$ 3,228,916

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Public Works Fund For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance From Final Budget
	Original	Final		
REVENUES				
Other Revenues:				
Intergovernmental.....	\$ 4,675,000	\$ 8,675,000	\$ 9,392,275	\$ 717,275
Miscellaneous.....	3,500	3,500	58,273	54,773
Total Revenues.....	<u>4,678,500</u>	<u>8,678,500</u>	<u>9,450,548</u>	<u>772,048</u>
EXPENDITURES				
Streets and Public Improvements:				
Sidewalk Repairs.....	25,000	25,000	49,310	24,310
Old Snow Basin Road.....	69,397	69,397	71,786	2,389
Trails.....	—	—	98,000	98,000
Capital Outlay:				
3500 West Road Improvements.....	1,100,000	1,100,000	1,320,805	220,805
Flood Control - Infrastructure.....	3,575,000	7,575,000	7,806,412	231,412
Summit Mountain SAA Infrastructure	6,260,000	6,260,000	5,551,789	(708,211)
Total Expenditures.....	<u>11,029,397</u>	<u>15,029,397</u>	<u>14,898,102</u>	<u>(131,295)</u>
Revenues Over (Under)				
Expenditures.....	(6,350,897)	(6,350,897)	(5,447,554)	903,343
OTHER FINANCING SOURCES (USES)				
Transfers In.....	—	—	—	—
Transfers Out.....	—	—	—	—
Net Change in Fund Balance.....	(6,350,897)	(6,350,897)	(5,447,554)	903,343
Fund Balance, January 1.....	<u>9,264,335</u>	<u>9,264,335</u>	<u>9,264,335</u>	<u>—</u>
Fund Balance, December 31.....	<u>\$ 2,913,438</u>	<u>\$ 2,913,438</u>	<u>\$ 3,816,781</u>	<u>\$ 903,343</u>



Internal Service Funds

Risk Management Fund

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

Fleet Management Fund

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Internal Service Funds December 31, 2014

	<u>Risk Management</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and Investments	\$ 2,036,751	\$ 1,067,567	\$ 3,104,318
Receivables:			
Accounts Receivable.....	11,840	—	11,840
Interest.....	—	—	—
Notes, net.....	—	—	—
Due From Other Governments.....	—	—	—
Due From Other Funds.....	—	—	—
Prepays.....	—	—	—
Total Current Assets.....	<u>2,048,591</u>	<u>1,067,567</u>	<u>3,116,158</u>
Noncurrent Assets:			
Restricted Cash.....	—	—	—
Capital Assets:			
Land.....	—	—	—
Buildings and Improvements.....	—	—	—
Machinery and Equipment.....	—	6,472,320	6,472,320
Construction in Progress.....	—	—	—
Less Accumulated Depreciation.....	—	(3,551,211)	(3,551,211)
Total Noncurrent Assets.....	<u>—</u>	<u>2,921,109</u>	<u>2,921,109</u>
Total Assets.....	<u>2,048,591</u>	<u>3,988,676</u>	<u>6,037,267</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable.....	17,266	26,042	43,308
Accrued Liabilities.....	—	—	—
Due To Other Funds.....	—	—	—
Unearned Revenue.....	—	—	—
Claims Payable.....	—	—	—
Compensated Absences.....	—	—	—
Current Portion of Long-term Debt.....	—	—	—
Total Current Liabilities.....	<u>17,266</u>	<u>26,042</u>	<u>43,308</u>
Noncurrent Liabilities:			
Interfund Loans Payable.....	—	—	—
Bonds Payable, net.....	—	—	—
Capital Lease Obligations.....	—	—	—
Landfill Closure Costs.....	—	—	—
Total Noncurrent Liabilities.....	<u>—</u>	<u>—</u>	<u>—</u>
Total Liabilities.....	<u>17,266</u>	<u>26,042</u>	<u>43,308</u>
NET POSITION			
Net Investment in Capital Assets.....	—	2,921,110	2,921,110
Restricted.....	—	—	—
Unrestricted.....	2,031,325	1,041,524	3,072,849
Total Net Position.....	<u>\$ 2,031,325</u>	<u>\$ 3,962,634</u>	<u>\$ 5,993,959</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Net Position Internal Service Funds For the Year Ended December 31, 2014

	<u>Risk Management</u>	<u>Fleet Management</u>	<u>Total</u>
OPERATING REVENUES			
Charges for Services.....	\$ 1,186,903	\$ 1,065,990	\$ 2,252,893
Miscellaneous.....	—	—	—
Total Revenues.....	<u>1,186,903</u>	<u>1,065,990</u>	<u>2,252,893</u>
OPERATING EXPENSES			
General and Administrative.....	95,138	148,170	243,308
Disposal Costs.....	—	—	—
Depreciation.....	—	839,290	839,290
Claims and Premiums.....	<u>882,655</u>	<u>—</u>	<u>882,655</u>
Total Expenses.....	977,793	987,460	1,965,253
Operating Income (Loss).....	<u>209,110</u>	<u>78,530</u>	<u>287,640</u>
NON OPERATING REVENUES (EXPENSES)			
Investment Income.....	—	—	—
Interest Expense.....	—	(349)	(349)
Gain (Loss) on Sale of Capital Assets.....	<u>—</u>	<u>81,446</u>	<u>81,446</u>
Total Non-Operating Revenues (Expenses)...	<u>—</u>	<u>81,097</u>	<u>81,097</u>
Income (Loss) Before Transfers.....	209,110	159,627	368,737
Transfers In.....	—	—	—
Transfers Out.....	<u>—</u>	<u>—</u>	<u>—</u>
Change in Net Position.....	209,110	159,627	368,737
Net Position - Beginning	<u>1,822,215</u>	<u>3,803,007</u>	<u>5,625,222</u>
Net Position - Ending.....	<u>\$ 2,031,325</u>	<u>\$ 3,962,634</u>	<u>\$ 5,993,959</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2014

	Risk Management	Fleet Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers and Users.....	\$ 1,184,858	\$ 1,065,990	\$ 2,250,848
Payments to Suppliers and Contractors.....	(963,391)	(149,551)	(1,112,942)
Payments to Employees.....	—	—	—
Net Cash Provided (Used) by Operating Activities.....	<u>221,467</u>	<u>916,439</u>	<u>1,137,906</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers (To) From Other Funds.....	—	—	—
Repayment Under Interfund Loans.....	—	—	—
Interfund Balances Due To (From) Other Funds.....	—	—	—
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Borrowing Under Interfund Loans.....	—	—	—
Repayment Under Interfund Loans.....	—	—	—
Deferred Financing Proceeds.....	—	—	—
Acquisition of Capital Assets.....	—	(715,066)	(715,066)
Proceeds from Sale of Bonds.....	—	—	—
Principal Paid on Bonds and Capital Leases.....	—	(102,066)	(102,066)
Interest Paid on Bonds and Capital Leases.....	—	(349)	(349)
Proceeds from Disposal of Capital Assets.....	—	175,169	175,169
Payments for Landfill Post-Closure Care.....	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>—</u>	<u>(642,312)</u>	<u>(642,312)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments.....	—	—	—
Net Cash Provided (Used) by Investing Activities.....	<u>—</u>	<u>—</u>	<u>—</u>
Net Cash Provided (Used) - All Activities.....	221,467	274,127	495,594
Cash and Cash Equivalents - Beginning.....	1,815,284	793,440	2,608,724
Cash and Cash Equivalents - Ending.....	<u>\$ 2,036,751</u>	<u>\$ 1,067,567</u>	<u>\$ 3,104,318</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating Income (Loss).....	\$ 209,110	\$ 78,530	\$ 287,640
Adjustments to Reconcile Operating Income (Loss):			
Depreciation Expense.....	—	839,290	839,290
(Increase) Decrease in Accounts Receivable.....	(2,045)	—	(2,045)
(Increase) Decrease in Prepaid Expense.....	—	—	—
(Increase) Decrease in Due from Other Funds.....	—	—	—
Increase (Decrease) in Accounts Payable.....	14,402	(1,381)	13,021
Increase (Decrease) in Accrued Liabilities.....	—	—	—
Increase (Decrease) in Compensated Absences.....	—	—	—
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 221,467</u>	<u>\$ 916,439</u>	<u>\$ 1,137,906</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Assets Acquired Under Capital Lease.....	\$ —	\$ —	\$ —
Gain (Loss) on Sale of Capital Assets.....	—	81,446	81,446
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ —</u>	<u>\$ 81,446</u>	<u>\$ 81,446</u>

Fiduciary Funds

Private-Purpose Trust Funds

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

Strike Force

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

County Inmate Trust

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

Other Miscellaneous

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

Agency Funds

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

Treasurer's Agency Fund

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

Tax Collection Fund

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

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Net Position Private-Purpose Trust Funds

	<u>Strike Force</u>	<u>County Inmate Trust</u>	<u>Other Miscellaneous</u>	<u>Total</u>
ASSETS				
Cash	\$ 276,657	\$ 126,439	\$ 57,979	\$ 461,075
Accounts Receivable.....	—	24,947	—	24,947
Due From Other Governments.....	144,516	—	—	144,516
Buildings.....	48,853	—	—	48,853
Machinery and Equipment.....	438,551	—	—	438,551
Less Accumulated Depreciation.....	(390,635)	—	—	(390,635)
Total Assets.....	<u>517,942</u>	<u>151,386</u>	<u>57,979</u>	<u>727,307</u>
LIABILITIES				
Accounts Payable.....	65,869	94,264	—	160,133
Deposits.....	246,306	—	—	246,306
Total Liabilities.....	<u>312,175</u>	<u>94,264</u>	<u>—</u>	<u>406,439</u>
NET POSITION				
Held In Trust for Individuals, Organizations, and Other Governments.....	<u>\$ 205,767</u>	<u>\$ 57,122</u>	<u>\$ 57,979</u>	<u>\$ 320,868</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Private-Purpose Trust Funds For the Year Ended December 31, 2014

	Strike Force	County Inmate Trust	Other Miscellaneous	Total
ADDITIONS				
Grants.....	\$ 406,606	\$ —	\$ —	\$ 406,606
Contributions From Other Governments.....	38,212	—	—	38,212
Charges for Services.....	—	—	281,750	281,750
Fines and Forfeitures.....	164,904	—	—	164,904
Miscellaneous.....	1,704	3,855,741	—	3,857,445
Investment Income	63	—	—	63
Total Additions.....	<u>611,489</u>	<u>3,855,741</u>	<u>281,750</u>	<u>4,748,980</u>
DEDUCTIONS				
Trust Operating Expenses.....	704,895	—	299,595	1,004,490
Awards and Claims.....	—	3,848,924	17,100	3,866,024
Total Deductions.....	<u>704,895</u>	<u>3,848,924</u>	<u>316,695</u>	<u>4,870,514</u>
Change in Net Position.....	(93,406)	6,817	(34,945)	(121,534)
Net Position - Beginning.....	299,173	50,305	92,924	442,402
Net Position - Ending.....	<u>\$ 205,767</u>	<u>\$ 57,122</u>	<u>\$ 57,979</u>	<u>\$ 320,868</u>

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Assets and Liabilities Agency Funds

	<u>Treasurer's Agency Fund</u>	<u>Tax Collection Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 5,525,745	\$ 10,105,608	\$ 15,631,353
Taxes Receivable.....	—	1,370,668	1,370,668
Delinquent Taxes Receivable.....	—	5,335,455	5,335,455
Total Assets.....	<u>\$ 5,525,745</u>	<u>\$ 16,811,731</u>	<u>\$ 22,337,476</u>
LIABILITIES			
Accounts Payable.....	\$ 41,615	\$ —	\$ 41,615
Accrued Liabilities.....	—	140,257	140,257
Due to Other Entities.....	5,484,130	10,634,489	16,118,619
Reserve for Tax Overpayments.....	—	701,530	701,530
Deferred Tax Distributions.....	—	5,335,455	5,335,455
Total Liabilities.....	<u>\$ 5,525,745</u>	<u>\$ 16,811,731</u>	<u>\$ 22,337,476</u>

WEBER COUNTY, UTAH

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended December 31, 2014

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
TREASURER'S AGENCY FUND				
ASSETS				
Cash	\$ 7,885,992	\$ 60,318,154	\$ (62,678,401)	\$ 5,525,745
Total Assets.....	<u>\$ 7,885,992</u>	<u>\$ 60,318,154</u>	<u>\$ (62,678,401)</u>	<u>\$ 5,525,745</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 5,432,132	\$ (5,390,767)	\$ 41,615
Due to Other Entities.....	7,885,742	28,005,637	(30,407,249)	5,484,130
Total Liabilities.....	<u>\$ 7,885,992</u>	<u>\$ 33,437,769</u>	<u>\$ (35,798,016)</u>	<u>\$ 5,525,745</u>
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 8,998,743	\$ 190,722,103	\$ (189,615,238)	\$ 10,105,608
Taxes Receivable.....	1,774,882	1,762,266	(2,166,480)	1,370,668
Delinquent Taxes Receivable.....	6,009,160	5,335,455	(6,009,160)	5,335,455
Total Assets.....	<u>\$ 16,782,785</u>	<u>\$ 197,819,824</u>	<u>\$ (197,790,878)</u>	<u>\$ 16,811,731</u>
LIABILITIES				
Accrued Liabilities.....	\$ 416,721	\$ 140,257	\$ (416,721)	\$ 140,257
Due to Other Entities.....	9,680,976	10,547,463	(9,593,950)	10,634,489
Reserve for Tax Overpayments....	675,928	701,530	(675,928)	701,530
Deferred Tax Distributions.....	6,009,160	5,335,455	(6,009,160)	5,335,455
Total Liabilities.....	<u>\$ 16,782,785</u>	<u>\$ 16,724,705</u>	<u>\$ (16,695,759)</u>	<u>\$ 16,811,731</u>
TOTAL AGENCY FUNDS				
ASSETS				
Cash	\$ 16,884,735	\$ 251,040,257	\$ (252,293,639)	\$ 15,631,353
Taxes Receivable.....	1,774,882	1,762,266	(2,166,480)	1,370,668
Delinquent Taxes Receivable.....	6,009,160	5,335,455	(6,009,160)	5,335,455
Total Assets.....	<u>\$ 24,668,777</u>	<u>\$ 258,137,978</u>	<u>\$ (260,469,279)</u>	<u>\$ 22,337,476</u>
LIABILITIES				
Accounts Payable.....	\$ 250	\$ 5,432,132	\$ (5,390,767)	\$ 41,615
Accrued Liabilities.....	416,721	140,257	(416,721)	140,257
Due to Other Entities.....	17,566,718	38,553,100	(40,001,199)	16,118,619
Reserve for Tax Overpayments....	675,928	701,530	(675,928)	701,530
Deferred Tax Distributions.....	6,009,160	5,335,455	(6,009,160)	5,335,455
Total Liabilities.....	<u>\$ 24,668,777</u>	<u>\$ 50,162,474</u>	<u>\$ (52,493,775)</u>	<u>\$ 22,337,476</u>



Weber Morgan Health Department Fund Statements

The Weber Morgan Health Department's (WMHD) is an interlocal agreement between Weber and Morgan counties to provide their residents with Public Health Services. WMHD's basic fund financial statements 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, 2014**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Investments.....	\$ 4,170,939	\$ —	\$ 4,170,939
Receivables:			
Accounts, net.....	42,278	—	42,278
Taxes.....	133,565	—	133,565
Due From Other Governments.....	483,826	—	483,826
Capital Assets:			
Buildings & Improvements	—	2,900,168	2,900,168
Equipment.....	—	600,359	600,359
Less Accumulated Depreciation.....	—	(722,715)	(722,715)
Total Assets	<u>\$ 4,830,608</u>	<u>\$ 2,777,812</u>	<u>7,608,420</u>
LIABILITIES			
Accounts Payable.....	\$ 91,250	—	91,250
Accrued Liabilities.....	148,442	—	148,442
Long-term liabilities:			
Due within one year.....	—	—	—
Due after one year.....	—	257,040	257,040
Total Liabilities	<u>239,692</u>	<u>257,040</u>	<u>496,732</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes.....	67,927	(67,927)	—
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted.....	747,930	(747,930)	—
Unassigned.....	3,775,059	(3,775,059)	—
Total Fund Balances	<u>4,522,989</u>	<u>(4,522,989)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 4,830,608</u>		
Net Position:			
Net investment in capital assets.....		2,777,812	2,777,812
Restricted.....		747,930	747,930
Unrestricted.....		3,585,945	3,585,946
Total Net Assets		<u>\$ 7,111,687</u>	<u>\$ 7,111,688</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Statement of Changes in Net Position
For the Year Ended December 31, 2014**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes.....	\$ 1,301,338	\$ 39,924	\$ 1,341,262
Delinquent Taxes.....	51,995	(51,995)	—
Licenses, Permits and Fees.....	112,274	—	112,274
Intergovernmental.....	6,980,304	—	6,980,304
Charges for Services.....	2,109,090	—	2,109,090
Miscellaneous.....	52,021	(11,094)	40,927
Gain on Sale of Capital Assets.....	30,800	—	30,800
Total Revenues.....	<u>10,637,822</u>	<u>(23,165)</u>	<u>10,614,657</u>
EXPENDITURES / EXPENSES			
Current:			
Employee Wages and Benefits.....	4,812,007	1,149	4,813,156
Materials and Services.....	5,542,693	—	5,542,693
Depreciation.....	—	102,009	102,009
Capital Outlay	31,543	(31,543)	—
Total Expenditures / Expenses.....	<u>10,386,243</u>	<u>71,615</u>	<u>10,457,858</u>
Revenues Over (Under) Expenditures.....	251,579	(94,780)	156,799
OTHER FINANCING SOURCES (USES)			
Transfers In.....	—	—	—
Transfers Out.....	—	—	—
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>
Change in Fund Balance / Net Position.....	251,579	(94,780)	156,799
Fund Balance / Net Position, January 1	<u>4,271,410</u>		<u>6,954,889</u>
Fund Balance / Net Position, December 31	<u>\$ 4,522,989</u>		<u>\$ 7,111,688</u>



Other Schedules

Tax Collection Agency Fund – Cash Receipts and Disbursements

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

Statement of Taxes Charged and Collected

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

Schedule of Expenditures of Tourism Tax Revenues

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

**Weber County
Tax Collection Trust Fund
Cash Receipts and Disbursements
For the Year Ended December 31, 2014**

	Treasurer Balance 12/31/2013	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2014
Tax Collection Accounts								
Current Year Taxes.....	—	184,559,349	(184,482,834)	—	(76,514)	0	—	0
Redemption Of Prior Year.....	—	6,174,617	—	(6,174,617)	—	—	—	—
Penalties, Int & Costs.....	—	724,542	—	(724,542)	—	—	—	—
Fee In Lieu On Reg Veh.....	—	13,323,480	(13,323,480)	—	—	—	—	—
Tax Overpayments.....	675,928	701,530	—	—	—	1,377,458	675,928	701,530
Total Collections	675,928	205,483,518	(197,806,314)	(6,899,159)	(76,514)	1,377,458	675,928	701,530
WEBER COUNTY FUNDS								
Weber County General Fund.....	1,562,065	—	23,069,234	1,318,740	8,889	25,958,929	24,467,062	1,491,867
Weber County G O Bond Fund.....	116,879	—	3,416,803	90,188	1,312	3,625,182	3,205,300	419,883
Library.....	462,632	—	7,488,819	277,055	2,875	8,231,380	7,772,898	458,482
Weber / Morgan Health.....	87,810	—	1,413,612	51,995	543	1,553,960	1,466,934	87,025
Paramedic Fund.....	154,548	—	2,511,805	92,902	964	2,760,219	2,605,983	154,236
Assess & Collect / County.....	152,436	—	4,246,307	91,827	1,633	4,492,203	3,884,676	607,527
Assess & Collect / State 2013 & Prior.....	104,844	—	—	66,005	—	170,849	167,563	3,287
Tax Sale Fees.....	—	—	—	18,975	—	18,975	18,975	—
Unincorp Services Fund.....	24,475	—	314,643	5,294	124	344,537	319,692	24,844
SCHOOL DISTRICTS								
Ogden City School Distr.....	1,224,926	—	29,138,575	1,061,906	11,394	31,436,801	29,078,765	2,358,037
Weber School District.....	3,501,579	—	53,685,351	1,957,585	20,474	59,164,989	55,414,098	3,750,891
Ogden School Judgment Levy.....	—	—	77,221	—	32	77,254	73,901	3,353
CITIES & TOWNS								
Harrisville City.....	26,010	—	330,842	9,147	125	366,123	339,365	26,759
Huntsville Town.....	5,988	—	76,328	2,370	30	84,716	77,182	7,534
North Ogden City.....	101,369	—	1,192,978	33,112	443	1,327,902	1,249,731	78,170
Ogden City.....	454,754	—	10,464,004	417,971	4,090	11,340,818	10,794,403	546,415
Plain City.....	10,938	—	153,404	4,383	56	168,781	156,362	12,419
Pleasant View City.....	43,034	—	637,956	28,978	245	710,211	672,859	37,352
Riverdale City.....	40,723	—	646,471	11,342	244	698,781	650,404	48,377
Roy City.....	197,059	—	2,865,854	82,294	1,072	3,146,278	2,940,979	205,299
South Ogden City.....	148,289	—	2,268,875	66,667	864	2,484,695	2,340,814	143,881
Uintah Town.....	2,962	—	68,283	1,499	25	72,769	67,789	4,980
Washington Terrace City.....	45,971	—	957,660	29,633	362	1,033,626	986,309	47,317
Hooper City.....	16,472	—	216,439	4,036	81	237,029	222,234	14,795
Farr West City.....	22,864	—	277,416	3,429	106	303,815	284,334	19,481
WATER CONSERVANCY DIST								
Weber Basin Water - General.....	138,529	—	2,251,100	86,230	864	2,476,723	2,345,098	131,626
Weber Basin Water - Ogden.....	39,771	—	913,697	36,493	357	990,319	942,492	47,826
Roy Water Conservancy Distr.....	9,229	—	131,952	5,340	50	146,571	137,668	8,903
Bona Vista Water Distr.....	32,760	—	512,591	27,721	197	573,268	542,671	30,597
Uintah Highlands Improv.....	11,136	—	183,078	12,422	71	206,708	195,153	11,554
Hooper Water Imp Distr.....	19,766	—	265,658	9,956	100	295,479	280,202	15,277
Powder Mntn Water & Sewer Distr.....	1,378	—	18,272	1,228	8	20,886	16,577	4,308
W Warren / Warren Water Imp Dis.....	735	—	21,570	651	8	22,964	20,958	2,006
Weber/Box Elder Conservancy Dis.....	240,064	—	3,433,458	73,954	1,388	3,748,864	3,493,407	255,456
Roy Secondary Water.....	145,168	—	1,883,978	34,347	760	2,064,253	1,926,165	138,088
Weber Basin Water.....	88,809	—	1,251,642	38,339	514	1,379,303	1,307,128	72,175
South Ogden Cons Dist.....	167,975	—	2,492,874	57,215	1,018	2,719,083	2,536,474	182,608
Wolf Crk Water&Swr.....	1,592	—	4,089	1,585	10	7,275	7,265	10

	Treasurer Balance 12/31/2013	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2014
SEWER DISTRICTS								
Central Weber Sewer Distr.....	417,463	—	6,672,097	252,759	2,560	7,344,879	6,962,523	382,356
North Davis Sewer Distr.....	85,316	—	1,321,203	34,035	494	1,441,049	1,342,764	98,285
CEMETERY DISTRICTS								
Ben Lomond Cemetery Distr.....	9,087	—	112,741	3,867	42	125,738	118,361	7,377
Eden Cemetery Distr.....	4,264	—	30,968	1,733	13	36,977	31,792	5,185
Liberty Cemetery Maint Distr.....	1,704	—	8,767	331	3	10,805	10,019	786
Plain City Cemetery.....	2,151	—	29,442	839	11	32,443	30,214	2,229
West Weber / Taylor Cemetery.....	1,331	—	16,665	314	6	18,315	17,007	1,309
Warren / W Warren Cemetery.....	1,430	—	23,411	207	9	25,058	23,149	1,908
MOSQUITO ABATEMENT								
Mosquito Abatement Distr.....	98,574	—	1,595,397	58,932	613	1,753,515	1,655,385	98,129
PARK IMPROVEMENT DISTRICTS								
West Warren Park Distr.....	5,228	—	50,181	150	20	55,579	52,301	3,278
Weber Serv Area #5 Liberty Park.....	4,379	—	30,002	1,142	12	35,535	33,914	1,621
Eden Park.....	3,212	—	32,300	960	13	36,485	34,356	2,129
REDEVELOPMENT DISTRICTS								
Ogden Redev C B D Mall #1.....	132,513	—	1,347,685	—	535	1,480,733	1,477,231	3,502
Ogden Redev 25th Street #2.....	48,874	—	672,448	—	267	721,589	663,106	58,483
Ogden Redev Union Garden #5.....	2,256	—	25,858	—	10	28,124	25,704	2,420
Ogden Redev St Benedicts #4.....	13,414	—	220,810	—	88	234,311	216,549	17,762
Ogden Redev Washington Blvd #6.....	25,833	—	376,126	—	149	402,109	370,697	31,411
So Ogden Redev Washington Blvd.....	1,954	—	24,226	—	10	26,189	24,150	2,040
Ogden Redev Golden Links #8.....	67	—	715	—	0	782	722	59
Ogden Redev Lester Park #7.....	8,694	—	92,828	—	37	101,558	96,179	5,380
Ogden Redev Park Blvd #9.....	7,366	—	63,045	—	25	70,436	64,557	5,878
Ogden Redev 12 Street #10.....	14,819	—	167,605	—	67	182,491	167,491	15,000
Ogden Redev Lincoln #12.....	44,271	—	497,180	—	197	541,648	496,166	45,482
Ogden Redev South C B D #11.....	8,145	—	66,378	—	26	74,549	68,093	6,456
Wash Terrace Redev C B D.....	2,558	—	26,440	—	11	29,009	26,763	2,246
Roy Redev New Iomega #2.....	22,581	—	269,534	—	107	292,222	268,840	23,382
Wash Terrace Redev Southeast.....	152,872	—	592,087	—	235	745,195	696,196	48,998
Ogden Redev Hinkley Airport #14.....	13,821	—	161,993	—	64	175,878	161,710	14,168
Roy Redev #3 City Center-Alb #.....	3,604	—	41,114	—	16	44,734	41,345	3,390
North Ogden Redev C B D.....	47,751	—	508,830	—	202	556,783	515,326	41,458
Ogden Redev Fairmount #15.....	120,549	—	1,237,748	—	491	1,358,788	1,272,999	85,789
So Ogden Redev 36th Street.....	9,327	—	108,476	—	43	117,846	111,545	6,300
Riverdale Redev 1050 West.....	27,536	—	274,791	—	109	302,436	286,373	16,063
Ogden Redev DDO #16.....	408,853	—	5,249,489	—	2,084	5,660,426	5,316,699	343,727
Ogden Redev Am Can #18.....	38,486	—	492,628	—	196	531,310	496,977	34,333
Ogden Redev Wall Ave #19.....	(1,007)	—	135,317	—	54	134,364	124,462	9,902
So Ogden Redev Hinckley.....	4,955	—	48,407	—	19	53,382	50,185	3,197
Ogden Redev West 12th #20.....	256,649	—	1,949,492	—	774	2,206,915	2,100,243	106,672
Roy Redev #4 1900 West.....	12,450	—	—	—	—	12,450	26,426	(13,976)
Ogden Redev Hinckley Eda #21.....	25,766	—	312,948	—	124	338,838	321,478	17,359
Ogden Redev Ogden River #22.....	10,496	—	107,764	—	43	118,303	110,368	7,935
So Ogden Redev Northwest.....	28,561	—	313,137	—	124	341,822	321,777	20,045
Riverdale Redev Riv Road Amend.....	36,931	—	400,117	—	159	437,207	412,753	24,453
Riverdale Redev 550 West.....	31,614	—	346,008	—	137	377,759	357,704	20,054
Pleasant View Redev Bus Park #.....	12,449	—	264,963	—	105	277,517	274,563	2,955
Weber County Redev GSL Mineral.....	68,289	—	1,085,609	—	431	1,154,329	1,080,053	74,276
Ogden Redev East Washington #2.....	—	—	48,716	—	19	48,735	46,872	1,864
Weber County Redev Little Mount.....	1,986	—	35,355	—	14	37,355	35,263	2,093
Ogden Redev Trackline EDC #26.....	—	—	209,429	—	83	209,512	205,110	4,401
Ogden Redev So Wall EDA.....	—	—	31,914	—	13	31,926	29,138	2,789

	Treasurer Balance 12/31/2013	Tax Collection Receipts	Current Taxes Apportioned	Delinquent Taxes & Int Apportioned	Interest Earnings Apportioned	Total	Disbursed	Treasurer Balance 12/31/2014
OTHER DISTRICTS								
Assess & Collect / State 2014.....	—	—	196,482	—	76	196,558	228,844	(32,285)
Weber Area 911 And Em Serv.....	207,098	—	3,427,580	126,496	1,316	3,762,491	3,546,627	215,864
Ogden City Weed&Demo.....	28,889	—	28,123	15,938	17	72,966	44,827	28,139
Ogden Vly Translator.....	5,926	—	72,360	2,121	30	80,436	75,973	4,464
Uintah Highland Improvement Dis.....	666	—	944	—	0	1,610	1,378	232
Weber Fire District.....	336,482	—	5,425,821	211,739	2,109	5,976,150	5,607,642	368,509
Weber Fire G.O. Bond-2006.....	26,495	—	374,824	17,787	146	419,252	397,563	21,689
North View Fire Dist.....	126,430	—	1,648,704	56,993	620	1,832,747	1,723,558	109,189
Weber Fire Judgment Levy.....	—	—	18,256	—	8	18,264	16,941	1,323
Total	12,416,941	—	197,806,314	6,899,159	76,514	217,198,929	203,326,820	13,872,109
Grand Total	13,092,869	205,483,518	—	—	—	218,576,387	204,002,748	14,573,638



Weber County
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2014

Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged
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WEBER COUNTY

Weber County General Fund.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.002033	0.002033	0.002108	21,198,443	1,130,631
Weber County G O Bond Fund.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000302	0.000302	0.000180	3,149,006	167,954
Library.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000662	0.000662	0.000686	6,902,789	368,164
Weber / Morgan Health.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000125	0.000125	0.000129	1,303,397	69,517
Paramedic Fund.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000222	0.000222	0.000230	2,314,832	123,463
Assess & Collect / State.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000013	0.000013	0.000158	135,553	7,230
Assess & Collect / County.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000354	0.000354	0.000227	3,691,219	196,873
Tax Sale Fees.....	—	—	—	—	0.000000	0.000000	0.000000	—	—

SCHOOL DISTRICTS

Ogden City School District.....	3,104,870,100	121,978,677	603,355,972	3,830,204,749	0.009204	0.009204	0.008754	28,577,224	1,122,692
Ogden School Judgment Levy.....	3,104,870,100	121,978,677	603,355,972	3,830,204,749	0.000030	0.000030	0.000000	93,146	3,659
Weber School District.....	7,322,302,984	434,160,707	388,323,704	8,144,787,395	0.006526	0.006526	0.006920	47,785,349	2,833,333
Weber School Judgement Levy.....	7,322,302,984	434,160,707	388,323,704	8,144,787,395	0.000000	0.000000	0.000000	—	—

CITIES & TOWNS

Farr West City.....	347,580,659	9,251,949	29,211,275	386,043,883	0.000691	0.000691	0.000708	240,178	6,393
Harrisville City.....	232,225,956	6,299,477	5,562,360	244,087,793	0.001259	0.001259	0.001292	292,372	7,931
Hooper City.....	315,593,825	6,446,880	1,767,569	323,808,274	0.000625	0.000625	0.000656	197,246	4,029
Huntsville Town.....	49,830,651	2,004,253	265,559	52,100,463	0.001445	0.001445	0.001480	72,005	2,896
North Ogden City.....	718,650,526	15,982,802	9,600,358	744,233,686	0.001584	0.001584	0.001653	1,138,342	25,317
Ogden City.....	3,111,586,258	122,356,970	603,774,232	3,837,717,460	0.003367	0.003367	0.003415	10,476,711	411,976
Ogden City Weed&Demo.....	—	—	—	—	0.000000	0.000000	0.000000	41,890	—
Plain City.....	236,301,415	12,029,271	2,482,978	250,813,664	0.000548	0.000548	0.000583	129,493	6,592
Pleasant View City.....	449,673,433	10,113,985	34,564,932	494,352,350	0.001293	0.001293	0.001346	581,428	13,077
Riverdale City.....	510,922,893	19,916,737	44,419,163	575,258,793	0.001242	0.001242	0.001263	634,566	24,737
Roy City.....	1,127,254,208	38,245,814	35,483,018	1,200,983,040	0.002285	0.002285	0.002430	2,575,776	87,392
South Ogden City.....	751,780,871	14,265,443	31,708,243	797,754,557	0.002852	0.002852	0.002962	2,144,079	40,685
Uintah Town.....	54,857,415	4,865,390	1,687,128	61,409,933	0.001029	0.001029	0.001036	56,448	5,006
Washington Terrace City.....	299,531,490	5,059,647	30,334,997	334,926,134	0.003101	0.003101	0.003217	928,847	15,690

WATER CONSERVANCY DISTRICTS

Bona Vista Water District.....	1,410,320,571	70,485,004	175,391,194	1,656,196,769	0.000300	0.000300	0.000311	423,096	21,146
Hooper Water Imp District.....	584,122,751	12,351,367	5,831,511	602,305,629	0.000415	0.000415	0.000446	242,411	5,126
Powder Mntn Water & Sewer District.....	42,545,497	190,106	523,610	43,259,213	0.000381	0.000381	0.000434	16,210	72
Roy Secondary Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,915,399	—
Roy Water Conservancy District.....	1,178,512,116	41,295,385	36,821,509	1,256,629,010	0.000101	0.000101	0.000108	119,030	4,171
South Ogden Conservation District.....	—	—	—	—	0.000000	0.000000	0.000000	2,563,052	—
Uintah Highland Improvement District.....	—	—	—	—	0.000000	0.000000	0.000000	944	—
Uintah Highlands Improvement.....	209,620,002	5,577,845	4,000,681	219,198,528	0.000809	0.000809	0.000837	169,583	4,512
W Warren / Warren Water Imp District.....	38,647,914	2,193,029	4,222,673	45,063,616	0.000429	0.000429	0.000441	16,580	941
Weber Basin Water.....	—	—	—	—	0.000000	0.000000	0.000000	1,294,871	—
Weber Basin Water - General.....	10,427,155,692	556,139,384	991,679,676	11,974,974,752	0.000199	0.000199	0.000210	2,075,004	110,672
Weber Basin Water - Ogden.....	3,111,586,258	122,356,970	603,774,232	3,837,717,460	0.000294	0.000294	0.000298	914,806	35,973
Weber/Box Elder Conservancy Dis.....	—	—	—	—	0.000000	0.000000	0.000000	3,496,356	—
Wolf Crk Water&Swr.....	—	—	—	—	0.000000	0.000000	0.000000	24,980	—

SEWER DISTRICTS

Central Weber Sewer District.....	7,643,322,654	143,042,993	894,089,594	8,680,455,241	0.000838	0.000838	0.000866	6,405,104	119,870
North Davis Sewer District.....	1,157,667,633	39,040,827	37,216,601	1,233,925,061	0.001025	0.001025	0.001025	1,186,609	40,017

MOSQUITO ABATEMENT DISTRICT

Mosquito Abatement District.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000141	0.000141	0.000146	1,470,231	78,416
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CEMETARY DISTRICTS

Ben Lomond Cemetery District.....	1,255,162,708	30,662,336	52,300,835	1,338,125,879	0.000083	0.000083	0.000087	104,179	2,545
Eden Cemetery District.....	408,552,841	5,451,492	2,962,153	416,966,486	0.000073	0.000073	0.000077	29,824	398

Personal Property Taxes Charged	Total Taxes Charged	Treasurer's Relief				Taxes Collected	Collection Rate	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
		Unpaid Taxes	Abatements	Other Relief	Total Relief				Misc. Collections	Delinquent Taxes	Interest & Penalty			
2,090,461	24,419,535	748,052	396,758	48,844	1,193,655	23,225,880	95.1%	1,826,020	150,204	841,767	634,950	2,280,476	1,482	24,396,864
178,502	3,495,463	99,198	58,839	(84,998)	73,038	3,422,424	97.9%	271,253	21,664	85,180	6,890	298,983	127	3,508,303
680,292	7,951,245	218,311	129,195	15,613	363,119	7,588,126	95.4%	594,602	47,661	264,115	17,186	742,459	482	7,768,749
127,927	1,500,841	41,220	24,394	2,580	68,194	1,432,647	95.5%	112,274	8,557	49,561	3,235	140,034	91	1,466,150
228,086	2,666,382	73,210	43,325	5,202	121,737	2,544,644	95.4%	199,398	16,432	88,572	5,754	248,967	162	2,605,671
156,685	299,468	4,716	2,645	100,451	107,812	191,657	64.0%	11,676	(193)	62,858	3,289	6,613	111	262,563
225,111	4,113,204	116,326	68,982	(88,543)	96,765	4,016,439	97.6%	317,959	26,761	87,535	6,505	115,272	160	4,339,768
—	—	—	—	—	—	—	100.0%	—	—	18,975	—	—	—	18,975
5,281,778	34,981,694	1,050,432	344,016	(163,006)	1,231,442	33,750,252	96.5%	1,837,756	42,234	1,017,634	61,051	6,493,487	3,565	30,211,875
—	96,805	3,389	1,117	11	4,517	92,289	95.3%	—	134	—	48	15,217	—	77,254
2,687,200	53,305,882	1,406,919	1,029,691	141,772	2,578,382	50,727,500	95.2%	4,558,546	443,039	1,862,158	125,615	2,051,404	2,045	55,663,410
—	—	—	—	—	—	—	100.0%	—	—	0	0	—	—	0
20,682	267,253	5,783	5,536	428	11,747	255,506	95.6%	22,431	(572)	3,331	256	(0)	—	280,951
7,187	307,490	8,960	5,302	185	14,447	293,043	95.3%	30,621	7,121	8,711	616	—	—	340,113
1,160	202,435	4,949	6,703	68	11,720	190,715	94.2%	24,420	1,267	3,923	232	—	—	220,556
393	75,294	2,612	362	13	2,987	72,308	96.0%	3,814	192	2,312	102	—	—	78,728
15,869	1,179,529	24,799	22,804	605	48,208	1,131,321	95.9%	125,300	640	31,486	2,284	64,433	64	1,226,533
2,061,889	12,950,576	384,713	125,881	12,141	522,735	12,427,841	96.0%	672,963	20,405	400,372	23,661	2,657,786	1,391	10,886,064
—	41,890	13,768	—	—	13,768	28,123	67.1%	—	17	15,938	—	—	—	44,077
1,448	137,533	3,363	2,816	125	6,305	131,228	95.4%	19,114	3,037	4,192	272	—	—	157,843
46,524	641,030	18,749	12,175	1,695	32,619	608,411	94.9%	52,828	987	27,704	1,637	24,331	58	667,178
56,101	715,404	7,148	10,457	634	18,240	697,164	97.5%	48,438	1,231	10,909	795	100,474	6	658,058
86,224	2,749,391	50,370	95,436	4,944	150,750	2,598,642	94.5%	311,577	5,188	77,771	6,113	49,741	329	2,949,220
93,920	2,278,684	45,125	37,953	2,836	85,914	2,192,770	96.2%	175,709	(675)	64,087	3,864	99,131	218	2,336,406
1,748	63,203	1,722	1,217	8	2,946	60,257	95.3%	7,602	413	1,417	119	—	—	69,807
97,588	1,042,125	22,158	23,274	2,919	48,352	993,773	95.4%	91,674	1,559	28,257	1,914	129,522	—	987,655
54,547	498,788	15,422	6,362	1,777	23,561	475,228	95.3%	39,347	2,833	26,483	1,529	4,911	—	540,508
2,601	250,138	5,403	8,833	195	14,431	235,706	94.2%	29,286	618	9,295	809	—	—	275,713
227	16,510	830	284	27	1,141	15,368	93.1%	350	2,552	1,168	70	—	—	19,508
—	1,915,399	31,421	—	—	31,421	1,883,978	98.4%	—	760	34,347	—	—	—	1,919,085
3,977	127,177	2,415	4,490	249	7,154	120,023	94.4%	14,020	98	4,998	415	2,199	15	137,341
—	2,563,052	70,178	—	—	70,178	2,492,874	97.3%	—	1,018	57,215	—	—	—	2,551,107
—	944	—	—	—	—	944	100.0%	—	0	—	—	—	—	944
3,349	177,444	4,242	3,351	109	7,701	169,742	95.7%	12,952	350	11,849	678	—	—	195,571
1,862	19,383	418	257	45	720	18,663	96.3%	2,271	633	602	60	—	—	22,229
—	1,294,871	43,229	—	—	43,229	1,251,642	96.7%	—	514	38,339	—	—	—	1,290,495
208,253	2,393,928	65,636	38,839	7,316	111,792	2,282,136	95.3%	178,740	14,275	82,151	5,357	224,317	148	2,338,195
179,925	1,130,704	33,592	10,992	998	45,582	1,085,122	96.0%	58,762	1,782	34,952	2,071	232,020	121	950,548
—	3,496,356	62,898	—	—	62,898	3,433,458	98.2%	—	1,388	73,954	—	—	—	3,508,800
—	24,980	20,891	—	—	20,891	4,089	16.4%	—	10	1,585	—	—	—	5,683
774,282	7,299,256	187,055	111,698	15,028	313,782	6,985,474	95.7%	523,940	8,767	241,168	15,392	846,834	492	6,927,416
38,147	1,264,773	23,731	43,158	(22)	66,868	1,197,905	94.7%	143,196	2,234	32,224	2,543	22,231	139	1,355,733
144,785	1,693,432	46,498	27,517	3,248	77,263	1,616,169	95.4%	126,645	10,498	56,186	3,650	158,104	103	1,654,941
4,550	111,274	2,683	2,137	195	5,016	106,258	95.5%	10,835	556	3,684	246	4,921	7	116,651
228	30,450	2,194	240	13	2,447	28,003	92.0%	1,213	1,746	1,650	102	—	—	32,714

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Property Tax Rate (1)	Real Taxes Charged	Centr. Assessed Taxes Charged
Liberty Cemetery Maint District.....	185,863,623	2,700,380	181,356	188,745,359	0.000045	0.000045	0.000051	8,364	122
Plain City Cemetery.....	283,990,241	17,626,333	1,614,002	303,230,576	0.000088	0.000088	0.000093	24,991	1,551
West Weber / Taylor Cemetery.....	158,463,937	16,458,800	1,632,644	176,555,381	0.000086	0.000086	0.000090	13,628	1,415
Warren / W Warren Cemetery.....	62,471,710	171,592,773	33,364,429	267,428,912	0.000127	0.000127	0.000121	7,934	21,792
PARK IMPROVEMENT DISTRICTS									
Eden Park.....	—	—	—	—	0.000000	0.000000	0.000000	32,980	—
Weber Serv Area #5 Liberty Park.....	185,863,623	2,700,380	181,356	188,745,359	0.000154	0.000154	0.000177	28,623	416
West Warren Park District.....	39,616,977	162,530,151	28,870,296	231,017,424	0.000355	0.000355	0.000342	14,064	57,698
REDEVELOPMENT DISTRICTS									
North Ogden Redev C B D.....	42,372,298	637,519	1,538,463	44,548,280	0.000000	0.000000	0.000000	508,830	—
Ogden Redev Am Can #18.....	35,497,024	274,794	732,958	36,504,776	0.000000	0.000000	0.000000	492,628	—
Ogden Redev DDO #16.....	257,162,299	2,775,427	138,107,867	398,045,593	0.000000	0.000000	0.000000	5,249,489	—
Ogden Redev Wall Ave #19.....	21,001,863	212,703	5,726,612	26,941,178	0.000000	0.000000	0.000000	135,317	—
Ogden Redev West 12th #20.....	29,993,010	848,043	168,731,081	199,572,134	0.000000	0.000000	0.000000	1,949,492	—
Ogden Redev 12 Street #10.....	12,867,433	76,117	830,682	13,774,232	0.000000	0.000000	0.000000	167,605	—
Ogden Redev 25th Street #2.....	37,594,840	153,559	3,023,947	40,772,346	0.000000	0.000000	0.000000	672,448	—
Ogden Redev C B D Mall #1.....	69,710,141	458,048	7,672,088	77,840,277	0.000000	0.000000	0.000000	1,347,685	—
Ogden Redev East Washington #2.....	21,725,106	180,506	851,474	22,757,086	0.000000	0.000000	0.000000	48,716	—
Ogden Redev Fairmount #15.....	36,496,807	38,124	49,593,709	86,128,640	0.000000	0.000000	0.000000	1,237,748	—
Ogden Redev Golden Links #8.....	—	7,582	—	7,582	0.000000	0.000000	0.000000	715	—
Ogden Redev Hinckley Eda #21.....	14,121,150	10,120	33,504,081	47,635,351	0.000000	0.000000	0.000000	312,948	—
Ogden Redev Hinkley Airport #14.....	11,063,670	176,472	108,145	11,348,287	0.000000	0.000000	0.000000	161,993	—
Ogden Redev Lester Park #7.....	14,375,632	305,218	417,354	15,098,204	0.000000	0.000000	0.000000	92,828	—
Ogden Redev Lincoln #12.....	39,048,069	66,953	422,013	39,537,035	0.000000	0.000000	0.000000	497,180	—
Ogden Redev Ogden River #22.....	16,785,052	248,491	2,019,817	19,053,360	0.000000	0.000000	0.000000	107,764	—
Ogden Redev Park Blvd #9.....	7,925,853	402,163	166,406	8,494,422	0.000000	0.000000	0.000000	63,045	—
Ogden Redev So Wall EDA.....	14,216,150	—	45,139	14,261,289	0.000000	0.000000	0.000000	31,914	—
Ogden Redev South C B D #11.....	9,098,513	162,534	1,195,467	10,456,514	0.000000	0.000000	0.000000	66,378	—
Ogden Redev St Benedicts #4.....	13,782,690	1,169,301	19,111	14,971,102	0.000000	0.000000	0.000000	220,810	—
Ogden Redev Trackline EDC #26.....	10,961,700	—	1,708,115	12,669,815	0.000000	0.000000	0.000000	23,429	—
Ogden Redev Union Garden #5.....	2,188,185	27,240	72,289	2,287,714	0.000000	0.000000	0.000000	25,858	—
Ogden Redev Washington Blvd #6.....	37,527,610	12,841,238	1,855,363	52,224,211	0.000000	0.000000	0.000000	376,126	—
Pleasant View Redev Bus Park.....	34,502,950	871,776	11,896,605	47,271,331	0.000000	0.000000	0.000000	264,963	—
Riverdale Redev Riv Road Amend.....	51,818,711	390,192	4,233,009	56,441,912	0.000000	0.000000	0.000000	400,117	—
Riverdale Redev 1050 West.....	27,478,131	124,687	3,384,758	30,987,576	0.000000	0.000000	0.000000	274,791	—
Riverdale Redev 550 West.....	31,196,024	98,334	4,821,497	36,115,855	0.000000	0.000000	0.000000	346,008	—
Roy Redev #4 1900 West.....	16,048,096	270,455	1,129,642	17,448,193	0.000000	0.000000	0.000000	—	—
Roy Redev New Omega #2.....	24,460,206	21,256	1,754,899	26,236,361	0.000000	0.000000	0.000000	269,534	—
Roy Redev #3 City Center-Alb #.....	6,404,998	30,675	239,060	6,674,733	0.000000	0.000000	0.000000	41,114	—
So Ogden Redev 36th Street.....	10,769,574	112,181	1,414,169	12,295,924	0.000000	0.000000	0.000000	108,476	—
So Ogden Redev Hinckley.....	3,588,926	19,220	670,415	4,278,561	0.000000	0.000000	0.000000	48,407	—
So Ogden Redev Northwest.....	39,808,830	197,515	3,306,265	43,312,610	0.000000	0.000000	0.000000	313,137	—
So Ogden Redev Washington Blvd.....	3,214,202	512,890	324,339	4,051,431	0.000000	0.000000	0.000000	24,226	—
Wash Terrace Redev C B D.....	4,744,890	122,628	168,162	5,035,680	0.000000	0.000000	0.000000	26,440	—
Wash Terrace Redev Southeast.....	63,039,878	948,476	3,767,114	67,755,468	0.000000	0.000000	0.000000	592,087	—
Weber County Redev GSL Mineral.....	—	159,198,514	1,072,862	160,271,376	0.000000	0.000000	0.000000	1,085,609	—
Weber County Redev Little Mount.....	3,602,742	26,023	2,051,773	5,680,538	0.000000	0.000000	0.000000	35,355	—
OTHER DISTRICTS									
North View Fire District.....	1,399,736,020	32,359,606	49,727,650	1,481,823,276	0.001093	0.001093	0.001131	1,529,911	35,369
Ogden Vly Translator.....	—	—	—	—	0.000000	0.000000	0.000000	74,304	—
Unincorp Services Fund.....	1,459,733,841	248,800,686	121,173,961	1,829,708,488	0.000175	0.000175	0.000181	255,453	43,540
Weber Area 911 And Em Serv.....	10,427,173,084	556,139,384	991,679,676	11,974,992,144	0.000303	0.000303	0.000310	3,159,433	168,510
Weber Fire District.....	2,934,388,619	307,003,848	192,062,267	3,433,454,734	0.001563	0.001563	0.001456	4,586,449	479,847
Weber Fire G.O. Bond-2006.....	3,026,129,864	313,128,808	194,994,262	3,534,252,934	0.000105	0.000105	0.000112	317,744	32,879
Weber Fire Judgment Levy.....	2,934,388,619	307,003,848	192,062,267	3,433,454,734	0.000006	0.000006	0.000000	17,606	1,842
								184,821,305	7,944,078

Personal Property Taxes Charged	Total Taxes Charged	Treasurer's Relief				Taxes Collected	Collection Rate	Fee-in-lieu	Other Collections			Tax Increment Paid to RDA's	Refunds	Net Revenue For Distribution
		Unpaid Taxes	Abatements	Other Relief	Total Relief				Misc. Collections	Delinquent Taxes	Interest & Penalty			
9	8,495	327	91	2	420	8,075	95.1%	592	98	315	21	—	—	9,101
150	26,692	633	596	18	1,247	25,446	95.3%	3,575	417	799	56	—	—	30,293
147	15,190	213	293	13	520	14,671	96.6%	1,873	118	299	24	—	—	16,985
4,037	33,763	621	93	(203)	511	33,252	98.5%	809	405	193	28	11,060	—	23,628
—	32,980	680	—	—	680	32,300	97.9%	—	13	960	—	—	—	33,273
32	29,071	1,118	312	7	1,436	27,635	95.1%	2,027	334	1,086	74	—	—	31,156
9,874	81,636	1,434	90	(386)	1,138	80,498	98.6%	1,130	184	145	34	31,640	—	50,351
—	508,830	—	—	—	—	508,830	100.0%	—	202	—	—	—	—	509,032
—	492,628	—	—	—	—	492,628	100.0%	—	196	—	—	—	—	492,824
—	5,249,489	—	—	—	—	5,249,489	100.0%	—	2,084	—	—	—	—	5,251,573
—	135,317	—	—	—	—	135,317	100.0%	—	54	—	—	—	—	135,371
—	1,949,492	—	—	—	—	1,949,492	100.0%	—	774	—	—	—	—	1,950,266
—	167,605	—	—	—	—	167,605	100.0%	—	67	—	—	—	—	167,672
—	672,448	—	—	—	—	672,448	100.0%	—	267	—	—	—	—	672,715
—	1,347,685	—	—	—	—	1,347,685	100.0%	—	535	—	—	—	—	1,348,220
—	48,716	—	—	—	—	48,716	100.0%	—	19	—	—	—	—	48,735
—	1,237,748	—	—	—	—	1,237,748	100.0%	—	491	—	—	—	—	1,238,239
—	715	—	—	—	—	715	100.0%	—	0	—	—	—	—	715
—	312,948	—	—	—	—	312,948	100.0%	—	124	—	—	—	—	313,072
—	161,993	—	—	—	—	161,993	100.0%	—	64	—	—	—	—	162,057
—	92,828	—	—	—	—	92,828	100.0%	—	37	—	—	—	—	92,865
—	497,180	—	—	—	—	497,180	100.0%	—	197	—	—	—	—	497,377
—	107,764	—	—	—	—	107,764	100.0%	—	43	—	—	—	—	107,807
—	63,045	—	—	—	—	63,045	100.0%	—	25	—	—	—	—	63,070
—	31,914	—	—	—	—	31,914	100.0%	—	13	—	—	—	—	31,926
—	66,378	—	—	—	—	66,378	100.0%	—	26	—	—	—	—	66,404
—	220,810	—	—	—	—	220,810	100.0%	—	88	—	—	—	—	220,898
—	23,429	—	—	—	—	23,429	100.0%	—	83	—	—	—	—	23,512
—	25,858	—	—	—	—	25,858	100.0%	—	10	—	—	—	—	25,868
—	376,126	—	—	—	—	376,126	100.0%	—	149	—	—	—	—	376,275
—	264,963	—	—	—	—	264,963	100.0%	—	105	—	—	—	—	265,068
—	400,117	—	—	—	—	400,117	100.0%	—	159	—	—	—	—	400,276
—	274,791	—	—	—	—	274,791	100.0%	—	109	—	—	—	—	274,900
—	346,008	—	—	—	—	346,008	100.0%	—	137	—	—	—	—	346,145
—	—	—	—	—	—	—	100.0%	—	—	—	—	—	—	—
—	269,534	—	—	—	—	269,534	100.0%	—	107	—	—	—	—	269,641
—	41,114	—	—	—	—	41,114	100.0%	—	16	—	—	—	—	41,130
—	108,476	—	—	—	—	108,476	100.0%	—	43	—	—	—	—	108,519
—	48,407	—	—	—	—	48,407	100.0%	—	19	—	—	—	—	48,427
—	313,137	—	—	—	—	313,137	100.0%	—	124	—	—	—	—	313,261
—	24,226	—	—	—	—	24,226	100.0%	—	10	—	—	—	—	24,236
—	26,440	—	—	—	—	26,440	100.0%	—	11	—	—	—	—	26,451
—	592,087	—	—	—	—	592,087	100.0%	—	235	—	—	—	—	592,322
—	1,085,609	—	—	—	—	1,085,609	100.0%	—	431	—	—	—	—	1,086,040
—	35,355	—	—	—	—	35,355	100.0%	—	14	—	—	—	—	35,369
56,242	1,621,522	40,732	30,629	1,750	73,111	1,548,411	95.5%	157,644	7,458	54,261	3,649	65,013	93	1,706,317
—	74,304	1,944	—	—	1,944	72,360	97.4%	—	30	2,121	—	—	—	74,511
21,932	320,926	12,500	2,907	689	16,095	304,831	95.0%	16,612	8,412	5,178	296	15,267	—	320,061
307,421	3,635,364	99,910	59,130	4,385	163,425	3,471,939	95.5%	272,152	21,717	120,521	7,918	338,636	218	3,555,393
279,643	5,345,939	186,972	81,905	(20,696)	248,181	5,097,758	95.4%	383,312	79,837	201,250	13,558	136,046	—	5,639,668
21,839	372,462	12,924	5,562	1,331	19,817	352,645	94.7%	26,222	5,057	16,876	1,125	9,167	—	392,757
—	19,448	717	313	4	1,033	18,415	94.7%	—	349	—	11	511	—	18,264
16,264,833	209,030,215	5,335,455	2,888,958	20,619	8,245,032	200,785,183		13,323,480	979,431	6,174,617	966,103	17,621,203	11,623	204,595,988

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2014

Transient Room Taxes (TRT):

TRT revenue, current year.....	\$ 1,149,417
TRT unspent balance from prior year.....	—
Total TRT available.....	<u>1,149,417</u>
TRT used for:	
Establishing and promoting:	
Tourism.....	240,000
Recreation.....	179,765
Film production.....	—
Conventions.....	577,500
	<u>997,265</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention meeting rooms.....	—
Exhibit halls.....	—
Visitor information centers.....	—
Museums.....	—
Related facilities - Golden Spike Events Center.....	152,152
	<u>152,152</u>
Total TRT Expenditures.....	<u>1,149,417</u>
TRT Not Expended.....	<u>\$ —</u>

Tourism, Recreation, Culture, and Convention

Facilities Taxes (TRCC):

	<u>Restaurant Tax</u>	<u>Car Rental Tax</u>	<u>Total</u>
TRCC tax revenue, total.....	\$ 2,919,583	\$ 401,156	\$ 3,320,739
TRCC taxes used for:			
Financing tourism promotion.....	—	—	—
Development, operation, and maintenance of:			
Tourist facilities.....	—	—	—
Recreation facilities - Golden Spike Events Center.....	830,748	48,310	879,058
Recreation facilities - Ice Sheet.....	—	314,035	314,035
Convention facilities - Ogden Eccles Conference Center.....	2,088,835	38,811	2,127,646
Total TRCC Expenditures.....	<u>2,919,583</u>	<u>401,156</u>	<u>3,320,739</u>
TRCC Taxes Not Expended.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Statistical Section



Statistical Section

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

Financial Trends Information

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

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

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Operating Information

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

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

WEBER COUNTY, UTAH

Net Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 120,865,911	\$ 102,390,851	\$ 99,641,750	\$ 97,108,067
Restricted.....	41,782,851	37,951,506	33,696,171	27,539,608
Unrestricted.....	11,303,085	16,891,021	31,710,065	30,974,629
Total Governmental Activities Net Position.....	<u>173,951,847</u>	<u>157,233,378</u>	<u>165,047,986</u>	<u>155,622,304</u>
Business-type Activities:				
Net Investment in Capital Assets.....	11,255,612	11,467,927	10,731,814	10,913,000
Restricted.....	—	—	—	—
Unrestricted.....	(1,515,699)	(1,382,373)	(957,416)	(767,664)
Total Business-type Activities Net Position.....	<u>9,739,913</u>	<u>10,085,554</u>	<u>9,774,398</u>	<u>10,145,336</u>
Primary Government:				
Net Investment in Capital Assets.....	132,121,523	113,858,778	110,373,564	108,021,067
Restricted.....	41,782,851	37,951,506	33,696,171	27,539,608
Unrestricted.....	9,787,386	15,508,648	30,752,649	30,206,965
Total Primary Government Net Position.....	<u>\$ 183,691,760</u>	<u>\$ 167,318,932</u>	<u>\$ 174,822,384</u>	<u>\$ 165,767,640</u>

Notes:

This schedule has been restated for prior period adjustments. Adjustments were made to the year and the preceding year in which the prior period adjustment was identified.

2010	2009	2008	2007	2006	2005
\$ 88,851,722	\$ 86,825,778	\$ 82,938,348	\$ 78,007,703	\$ 69,623,957	\$ 62,668,950
21,326,079	16,160,765	8,467,735	5,054,653	5,177,505	4,530,790
31,571,273	29,044,412	30,123,176	28,114,387	22,157,307	19,498,692
141,749,074	132,030,955	121,529,259	111,176,743	96,958,769	86,698,432
10,759,920	10,059,197	10,172,349	10,372,806	10,564,651	10,552,314
—	—	—	—	—	—
(289,965)	344,136	45,298	(105,870)	(695,156)	(1,187,952)
10,469,955	10,403,333	10,217,647	10,266,936	9,869,495	9,364,362
99,611,642	96,884,975	93,110,697	88,380,509	80,188,608	73,221,264
21,326,079	16,160,765	8,467,735	5,054,653	5,177,505	4,530,790
31,281,308	29,388,548	30,168,474	28,008,517	21,462,151	18,310,740
\$ 152,219,029	\$ 142,434,288	\$ 131,746,906	\$ 121,443,679	\$ 106,828,264	\$ 96,062,794

WEBER COUNTY, UTAH

Changes in Net Position

Last Ten Years

(Accrual Basis of Accounting)

	2014	2013	2012	2011	2010
Expenses					
Governmental Activities:					
General Government.....	\$ 23,325,818	\$ 21,101,639	\$ 19,716,731	\$ 19,206,054	\$ 19,550,451
Public Safety.....	38,167,752	38,541,683	36,684,282	36,589,205	36,590,131
Public Health and Welfare.....	2,308,236	12,760,881	12,417,188	12,005,753	12,422,986
Library Services (1).....	8,028,348	8,239,781	7,490,927	7,143,563	6,904,249
Streets and Public Improvements.....	23,052,288	9,452,096	4,650,596	4,020,977	4,127,677
Parks, Recreation and Public Facilities.....	14,084,346	15,230,970	13,890,816	12,498,538	12,715,072
Conservation and Development.....	5,141,561	1,212,147	1,605,418	1,621,585	1,258,224
Interest on Long-term Debt.....	3,652,642	2,244,962	2,017,567	2,213,703	2,332,079
Total Governmental Activities Expenses.....	117,760,991	108,784,159	98,473,525	95,299,378	95,900,869
Business-type Activities:					
Solid Waste Transfer Station.....	7,891,674	8,426,666	7,647,156	7,386,910	7,373,790
Landfill Gas Recovery.....	232,629	329,018	286,223	355,405	292,380
Animal Shelter (2).....	735,957	—	—	—	—
Total Business-type Activities Expenses.....	8,860,260	8,755,684	7,933,379	7,742,315	7,666,170
Total Primary Government Expenses.....	126,621,251	117,539,843	106,406,904	103,041,693	103,567,039
Program Revenues					
Governmental Activities:					
Charges for Services:					
Jail.....	8,436,396	9,223,039	8,877,843	9,724,212	9,586,832
Parks and Recreation.....	3,821,459	3,640,911	3,251,353	3,803,453	3,897,272
Vehicle Registrations.....	2,907,886	2,190,466	3,045,276	3,679,157	3,739,585
MBA.....	2,948,941	3,031,941	3,042,594	2,981,363	2,885,622
Sheriff Contracts.....	4,330,786	3,324,468	2,257,462	2,176,900	2,229,088
Municipal Services.....	427,836	314,270	438,178	718,148	729,046
Health Department (3).....	—	1,928,191	1,898,125	1,745,839	1,958,690
Recorder Fees.....	886,138	1,092,944	1,019,738	906,664	1,080,357
Other Activities.....	6,804,228	9,034,618	7,258,217	5,536,108	5,291,924
Operating Grants and Contributions.....	5,995,310	13,866,471	10,710,272	10,356,405	10,174,749
Capital Grants and Contributions.....	12,319,747	576,865	1,163,402	2,805,682	793,262
Total Governmental Activities Program Revenues.....	48,878,727	48,224,184	42,962,460	44,433,931	42,366,427
Business type Activities:					
Charges for Services:					
Solid Waste Transfer Station.....	7,402,317	7,175,587	7,320,168	7,188,658	7,577,985
Landfill Gas Recovery.....	197,888	212,749	238,529	224,046	149,019
Animal Shelter (2).....	748,702	—	—	—	—
Total Business-type Activities Program Revenues.....	8,348,907	7,388,336	7,558,697	7,412,704	7,727,004
Total Primary Government Program Revenues.....	57,227,634	55,612,520	50,521,157	51,846,635	50,093,431
Net (Expense)/Revenue					
Governmental Activities.....	(68,882,264)	(60,559,975)	(55,511,065)	(50,865,447)	(53,534,442)
Business-type Activities.....	(511,353)	(1,367,348)	(374,682)	(329,611)	60,834
Total Primary Government Net (Expense)/Revenue.....	(69,393,617)	(61,927,323)	(55,885,747)	(51,195,058)	(53,473,608)
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Current Property Taxes.....	38,942,988	36,057,092	37,455,557	37,924,844	37,545,879
Sales and Franchise Taxes.....	41,331,850	24,003,012	22,809,826	21,927,372	21,498,663
Other Property Taxes.....	4,458,714	4,523,035	4,287,281	4,230,597	3,780,346
Unrestricted Investment Income.....	553,290	303,444	384,083	228,930	180,882
Gain on Sale of Capital Assets.....	81,446	163,390	—	426,934	246,791
Miscellaneous.....	232,445	—	—	—	—
Total Governmental Activities.....	85,600,733	65,049,973	64,936,747	64,738,677	63,252,561
Business-type Activities:					
Unrestricted Investment Income.....	134	1,638	3,744	4,992	5,788
Gain on Sale of Capital Assets.....	—	—	—	—	—
Special Item - Change in Post-Closure Liability.....	—	—	—	—	—
Special Item - Insurance and Capital Contributions.....	—	1,710,607	—	—	—
Special Item - Change in OPEB.....	165,578	—	—	—	—
Total Business-type Activities.....	165,712	1,712,245	3,744	4,992	5,788
Total Primary Government General Revenues.....	85,766,445	66,762,218	64,940,491	64,743,669	63,258,349
Change in Net Position					
Governmental Activities.....	16,718,469	4,489,998	9,425,682	13,873,230	9,718,119
Business-type Activities.....	(345,641)	344,897	(370,938)	(324,619)	66,622
Total Primary Government.....	\$ 16,372,828	\$ 4,834,895	\$ 9,054,744	\$ 13,548,611	\$ 9,784,741

Notes:

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

2009	2008	2007	2006	2005
\$ 19,248,682	\$ 19,311,337	\$ 18,349,613	\$ 18,543,698	\$ 17,775,010
37,070,989	36,878,442	35,362,909	33,109,170	32,415,287
12,397,501	11,770,507	11,729,306	10,302,672	7,161,755
6,886,132	6,108,538	—	—	—
3,772,375	3,848,549	3,621,735	3,304,751	1,844,030
13,225,778	14,095,771	19,050,351	16,000,219	12,897,853
1,250,923	1,003,951	918,690	779,637	513,690
2,560,139	2,809,919	2,866,544	3,185,272	3,315,425
96,412,519	95,827,014	91,899,148	85,225,419	75,923,050
7,672,422	7,614,348	6,756,791	6,354,498	6,441,936
314,304	305,118	306,168	383,895	342,688
—	—	—	—	—
7,986,726	7,919,466	7,062,959	6,738,393	6,784,624
104,399,245	103,746,480	98,962,107	91,963,812	82,707,674
10,694,208	10,386,647	10,009,537	9,256,884	9,498,877
4,092,505	5,389,176	4,523,047	1,831,218	1,843,303
4,371,873	4,575,667	3,710,312	4,179,091	4,361,117
2,822,569	3,324,848	3,463,422	3,346,070	3,350,091
2,801,198	2,087,661	2,313,059	2,137,035	1,975,716
1,323,410	1,260,717	1,670,381	1,332,733	1,380,390
1,980,633	1,993,925	1,972,604	1,827,630	1,597,653
1,291,645	1,273,144	1,450,140	1,478,782	1,403,043
4,665,820	3,651,368	5,994,649	6,079,357	6,022,018
9,933,008	9,883,616	10,451,305	8,642,814	5,979,208
570,993	1,389,074	4,617,237	3,158,234	161,741
44,547,862	45,215,843	50,175,693	43,269,848	37,573,157
7,873,935	7,514,193	7,306,838	7,158,900	6,784,518
256,936	324,332	83,732	53,805	104,984
—	—	—	—	—
8,130,871	7,838,525	7,390,570	7,212,705	6,889,502
52,678,733	53,054,368	57,566,263	50,482,553	44,462,659
(51,864,657)	(50,611,171)	(41,723,455)	(41,955,571)	(38,349,893)
144,145	(80,941)	327,611	474,312	104,878
(51,720,512)	(50,692,112)	(41,395,844)	(41,481,259)	(38,245,015)
37,365,012	35,416,819	33,494,988	31,594,352	28,232,630
20,906,185	21,224,598	18,395,695	17,061,466	14,234,955
3,767,268	3,551,985	2,935,615	2,894,007	4,444,197
222,303	755,734	689,899	610,966	422,384
105,585	14,551	425,232	55,117	32,060
—	—	—	—	—
62,366,353	60,963,687	55,941,429	52,215,908	47,366,226
41,541	31,652	55,580	30,821	2,894
—	—	14,250	—	—
—	—	—	—	1,528,885
—	—	—	—	—
—	—	—	—	—
41,541	31,652	69,830	30,821	1,531,779
62,407,894	60,995,339	56,011,259	52,246,729	48,898,005
10,501,696	10,352,516	14,217,974	10,260,337	9,016,333
185,686	(49,289)	397,441	505,133	1,636,657
\$ 10,687,382	\$ 10,303,227	\$ 14,615,415	\$ 10,765,470	\$ 10,652,990

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund				
Reserved.....	\$ —	\$ —	\$ —	\$ —
Unreserved.....	—	—	—	—
Total General Fund.....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

All Other Governmental Funds

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

General Fund

Nonspendable:				
Inventories and Prepaids.....	\$ —	\$ —	\$ —	\$ —
Long-term Portion of Receivables.....	44,607	54,832	64,712	74,257
Restricted.....	558,891	53,196	520,143	467,467
Committed.....	—	—	—	—
Assigned.....	3,027,747	1,609,304	1,494,639	1,418,774
Unassigned.....	9,719,904	11,862,235	12,529,994	11,945,937
Total General Fund.....	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>	<u>\$ 13,906,435</u>

All Other Governmental Funds

Nonspendable:				
Inventories and Prepaids.....	\$ —	\$ 32,303	\$ 26,822	\$ 22,914
Restricted.....	37,426,037	51,087,612	7,830,423	3,921,055
Committed.....	41,095,101	21,782,393	11,586,541	11,193,700
Assigned.....	13,133,992	31,533,276	40,321,242	32,183,904
Unassigned.....	—	(21,128)	—	—
Total All Other Governmental Funds.....	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>	<u>\$ 47,321,573</u>

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

2010	2009	2008	2007	2006	2005
\$ 471,488	\$ 440,154	\$ 489,008	\$ 437,002	\$ 2,435,020	\$ 4,689,704
13,374,214	13,510,676	12,996,459	12,292,915	8,727,126	7,946,812
<u>\$ 13,845,702</u>	<u>\$ 13,950,830</u>	<u>\$ 13,485,467</u>	<u>\$ 12,729,917</u>	<u>\$ 11,162,146</u>	<u>\$ 12,636,516</u>
\$ 5,308,773	\$ 4,115,346	\$ 4,486,375	\$ 4,445,621	\$ 4,909,764	\$ 3,245,147
—	3,175,268	350,605	—	1,501,458	1,723,209
164,319	60,567	64,892	7,199,809	9,300,760	1,085,645
31,416,159	25,881,787	20,279,872	16,266,038	13,173,754	8,851,922
2,608,947	(596,062)	1,955,069	2,127,870	448,867	201,674
1,990,765	2,283,295	1,854,704	922,929	757,929	419,047
<u>\$ 41,488,963</u>	<u>\$ 34,920,201</u>	<u>\$ 28,991,517</u>	<u>\$ 30,962,267</u>	<u>\$ 30,092,532</u>	<u>\$ 15,526,644</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	2014	2013	2012	2011
Revenues				
Taxes:				
Current Property Taxes.....	\$ 37,741,491	\$ 34,732,358	\$ 36,041,297	\$ 36,213,017
General Sales Taxes.....	11,840,368	11,277,993	10,740,701	10,250,993
Transportation Sales Taxes.....	21,842,746	5,618,167	5,313,007	5,087,205
Tourism Related Sales Taxes.....	4,470,156	4,110,476	3,919,224	3,837,183
RAMP Sales Tax.....	3,178,580	2,996,376	2,836,894	2,715,847
Franchise Tax.....	—	—	—	36,144
Delinquent Property Taxes.....	1,784,179	2,747,161	2,585,052	2,582,713
Assessing and Collecting Property Taxes.....	4,307,197	3,894,487	3,871,971	3,852,032
Total Taxes.....	<u>85,164,717</u>	<u>65,377,018</u>	<u>65,308,146</u>	<u>64,575,134</u>
Other Revenues:				
Licenses, Permits, and Fees.....	4,029,418	3,777,832	3,855,113	3,993,359
Intergovernmental.....	15,580,856	14,360,916	11,544,120	10,541,674
Charges for Services.....	24,656,070	26,850,409	25,587,555	25,677,040
Fines and Forfeitures.....	410,809	467,083	453,733	452,557
Miscellaneous.....	2,372,477	2,964,370	1,723,585	1,294,061
Total Revenues.....	<u>132,214,347</u>	<u>113,797,628</u>	<u>108,472,252</u>	<u>106,533,825</u>
Expenditures				
General Government.....	21,638,717	19,814,571	18,466,242	18,408,527
Public Safety.....	36,263,906	36,676,757	35,196,329	35,328,382
Public Health and Welfare.....	2,005,021	12,249,697	12,068,185	11,578,591
Library Services.....	7,435,355	7,696,146	7,100,335	6,861,366
Streets and Public Improvements.....	22,397,976	8,838,648	3,978,440	2,997,463
Parks, Recreation, and Public Facilities.....	12,263,860	13,790,907	12,247,342	10,953,059
Conservation and Development.....	5,135,914	1,206,545	1,592,209	1,615,728
Capital Outlay.....	27,983,613	15,354,955	1,677,261	4,373,788
Debt Service:				
Principal.....	4,840,501	4,530,000	4,165,000	5,416,207
Interest and Other Charges.....	2,931,341	2,950,137	1,925,629	2,071,074
Payment to Refunding Escrow.....	—	—	—	—
Total Expenditures.....	<u>142,896,204</u>	<u>123,108,363</u>	<u>98,416,972</u>	<u>99,604,185</u>
Revenues Over (Under) Expenditures	(10,681,857)	(9,310,735)	10,055,280	6,929,640
Other Financing Sources (Uses)				
Capital Lease Financing.....	9,813	44,796	16,048	—
Bonds Issued.....	—	50,560,000	3,935,000	—
Refunding Bonds Issued.....	7,021,629	6,590,000	2,520,000	—
Premium on Bonds Issued.....	—	3,335,279	251,700	—
Payment to Refunding Escrow.....	(8,714,805)	(7,052,000)	(2,591,248)	—
Sale of Capital Assets.....	—	13,683	29,288	5,280
Transfer In.....	9,090,918	10,508,332	5,241,770	8,141,863
Transfer Out.....	(8,858,473)	(10,592,848)	(6,311,330)	(9,183,440)
Total Other Financing Sources (Uses).....	<u>(1,450,918)</u>	<u>53,407,242</u>	<u>3,091,228</u>	<u>(1,036,297)</u>
Net change in Fund Balances.....	(12,132,775)	44,096,507	13,146,508	5,893,343
Fund Balance - Beginning.....	118,471,023	74,374,516	61,228,008	55,334,665
Adjustments to Beginning Fund Balance.....	(1,331,969)	—	—	—
Fund Balance - Adjusted	<u>117,139,054</u>	<u>74,374,516</u>	<u>61,228,008</u>	<u>55,334,665</u>
Fund Balance - Ending.....	<u>\$ 105,006,279</u>	<u>\$ 118,471,023</u>	<u>\$ 74,374,516</u>	<u>\$ 61,228,008</u>
Debt Service as a percentage of noncapital expenditures.....	6.8%	7.0%	6.4%	7.9%

2010	2009	2008	2007	2006	2005
\$ 35,311,470	\$ 34,975,504	\$ 33,064,224	\$ 31,680,683	\$ 29,955,129	\$ 28,080,969
10,141,572	9,487,533	10,565,867	11,373,152	10,802,281	9,332,174
4,974,646	5,100,282	4,072,048	—	—	—
3,685,538	3,551,526	3,665,958	3,575,335	3,050,347	2,699,108
2,661,341	2,734,945	2,898,662	3,426,243	3,189,008	2,185,369
35,566	31,899	22,063	20,965	19,830	18,304
2,013,850	2,087,624	1,731,329	1,786,519	1,579,237	1,383,518
3,635,623	3,519,166	3,272,228	2,786,491	2,670,077	3,060,679
62,459,606	61,488,479	59,292,379	54,649,388	51,265,909	46,760,121
4,245,402	4,449,517	4,779,168	4,795,242	4,839,867	5,008,032
10,534,623	10,404,271	9,712,702	10,704,489	8,777,824	5,926,327
25,533,010	27,425,238	26,604,388	27,566,868	24,273,196	24,013,256
618,587	986,730	1,126,795	1,335,796	1,370,328	1,578,020
1,156,455	1,399,027	2,543,186	2,660,133	1,891,380	1,391,226
104,547,683	106,153,262	104,058,618	101,711,916	92,418,504	84,676,982
18,608,275	18,360,006	18,802,518	17,815,493	18,099,654	17,306,327
35,054,042	35,672,777	35,401,934	34,354,044	32,414,738	32,215,419
12,195,386	12,028,652	11,441,992	11,437,229	10,033,265	6,980,375
6,706,243	6,491,538	6,285,918	5,487,761	5,532,522	5,391,749
3,464,983	3,432,939	3,303,173	3,165,330	2,870,682	2,953,937
11,233,976	11,845,430	12,647,504	11,934,490	9,062,922	6,155,270
1,258,752	1,252,351	989,872	922,420	771,831	515,295
3,739,012	2,696,896	9,213,391	3,126,114	991,570	2,213,079
5,518,279	5,262,586	4,703,638	4,946,384	3,964,776	3,565,000
2,215,783	2,515,806	2,682,413	2,925,457	3,158,930	3,184,649
—	366,048	—	134,865	—	365,995
99,994,731	99,925,029	105,472,353	96,249,587	86,900,890	80,847,095
4,552,952	6,228,233	(1,413,735)	5,462,329	5,517,614	3,829,887
—	259,767	159,494	179,538	214,356	—
3,245,000	—	—	—	6,950,000	—
—	22,650,000	—	26,523,000	—	6,775,000
22,502	609,676	—	—	399,265	149,567
—	(23,169,000)	—	(26,523,000)	—	(7,459,898)
4,059	42,345	39,041	545,639	10,283	3,337
3,309,699	6,303,621	5,674,120	2,906,609	10,295,909	5,627,277
(4,670,578)	(6,530,595)	(5,674,120)	(6,656,609)	(10,295,909)	(5,625,618)
1,910,682	165,814	198,535	(3,024,823)	7,573,904	(530,335)
6,463,634	6,394,047	(1,215,200)	2,437,506	13,091,518	3,299,552
48,871,031	42,476,984	43,692,184	41,254,678	28,163,160	24,863,608
—	—	—	—	—	—
48,871,031	42,476,984	43,692,184	41,254,678	28,163,160	24,863,608
\$ 55,334,665	\$ 48,871,031	\$ 42,476,984	\$ 43,692,184	\$ 41,254,678	\$ 28,163,160
8.1%	8.5%	7.8%	9.5%	9.2%	10.1%

WEBER COUNTY, UTAH

Property Tax Levies and Collections Last Ten Years

Year	Charges Current Year Levy (1)	Less: Abated and Appeals	Net Taxes to be Collected	Collections Current Year Levy	Percent Current Year Levy Collected	Collections in Subsequent Years (2) (3)	Total Collections to Date Amount	Percentage of Levy
2014	\$ 45,588,559	\$ 623,787	\$ 44,964,771	\$ 43,655,955	95.76%	\$ —	\$ 43,655,955	95.76%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.70%	993,460	39,213,272	97.16%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.57%	1,333,368	40,826,544	97.77%
2011	42,203,787	(669,336)	41,534,451	39,638,600	93.92%	1,764,510	41,403,110	98.10%
2010	41,698,961	(622,784)	41,076,177	38,493,254	92.31%	2,534,718	41,027,972	98.39%
2009	40,951,757	(584,761)	40,366,996	37,778,592	92.25%	2,575,418	40,354,010	98.54%
2008	38,939,360	(526,494)	38,412,866	35,787,462	91.91%	2,617,802	38,405,264	98.63%
2007	36,423,545	(458,748)	35,964,797	33,837,515	92.90%	2,126,622	35,964,137	98.74%
2006	34,260,845	(317,650)	33,943,195	32,140,832	93.81%	1,801,866	33,942,698	99.07%
2005	32,543,686	(342,121)	32,201,565	30,572,237	93.94%	1,628,913	32,201,150	98.95%

Notes:

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

Source:

Weber County Treasurer

WEBER COUNTY, UTAH

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

Year	Real Estate	Buildings and Improvements	Personal Property	State Centrally Assessed Property	Total	Total Direct Tax Rate	Estimated Market Value	Ratio of Assessed / Taxable to Estimated Market Value
2014	\$ 3,003,838,340	\$ 7,423,334,744	\$ 991,679,676	\$ 556,139,384	\$ 11,974,992,144	0.003409	\$ 15,852,922,055	75.5%
2013	2,994,023,774	7,013,483,544	1,012,241,958	547,280,566	11,567,029,842	0.003719	16,741,640,705	69.1%
2012	3,026,573,743	6,737,042,978	955,865,773	535,237,042	11,254,719,536	0.003966	17,966,655,944	62.6%
2011	3,137,491,521	6,933,867,347	939,442,018	508,889,595	11,519,690,481	0.003916	18,433,254,359	62.5%
2010	3,288,924,764	6,888,156,852	1,012,212,458	456,154,228	11,645,448,302	0.003832	18,748,560,971	62.1%
2009	3,789,588,360	7,104,738,471	1,000,250,151	387,512,054	12,282,089,036	0.003560	20,007,438,628	61.4%
2008	3,840,792,004	6,797,715,296	956,313,652	370,819,346	11,965,640,298	0.003447	19,678,956,447	60.8%
2007	3,125,667,664	6,322,813,525	812,541,417	340,005,164	10,601,027,770	0.003608	17,072,115,297	62.1%
2006	2,328,145,239	5,532,376,378	726,439,391	328,127,182	8,915,088,190	0.004063	14,365,081,710	62.1%
2005	2,026,907,506	5,131,777,452	723,943,908	328,279,574	8,210,908,440	0.004284	12,758,721,589	64.4%

Source:

Weber County Clerk / Auditor
Weber County Assessor

WEBER COUNTY, UTAH

Property Tax Rates

Direct and Overlapping Governments - All Taxing Districts

Last Ten Years

TAXING DISTRICT	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
County Direct Rates										
Weber County - General Fund.....	0.002033	0.002108	0.002322	0.002201	0.002155	0.002004	0.001952	0.002052	0.002309	0.002405
Weber County - Bond Redemption Fund.....	0.000302	0.00018	0.000185	0.000319	0.000317	0.000299	0.000283	0.000324	0.000364	0.000403
Weber County - Library Fund.....	0.000662	0.000686	0.000696	0.00066	0.000646	0.000601	0.000585	0.000615	0.000692	0.000721
Weber County - Consolidated Health Fund....	0.000125	0.000129	0.000130	0.000123	0.000120	0.000112	0.000156	0.000164	0.000185	0.000193
Weber County Paramedic Fund.....	0.000222	0.00023	0.000234	0.000222	0.000217	0.000202	0.000150	0.000158	0.000178	0.000185
Uniform Assessing & Collecting.....	0.000367	0.000385	0.000399	0.000391	0.000377	0.000342	0.000321	0.000295	0.000335	0.000377
Total Direct Tax Rate.....	0.003711	0.003718	0.003966	0.003916	0.003832	0.003560	0.003447	0.003608	0.004063	0.004284
Cities and Towns										
Farr West City.....	0.000691	0.000708	0.00026	0.000255	0.000245	0.000234	0.000231	0.000246	0.000280	0.000284
Harrisville City.....	0.001259	0.001292	0.000738	0.000671	0.000660	0.000640	0.001279	0.001399	0.001548	0.001718
Hooper City.....	0.000625	0.000656	0.000484	0.000456	0.000430	0.000438	0.000417	0.000447	0.000366	0.000370
Huntsville Town.....	0.001445	0.00148	0.000999	0.000828	0.000820	0.000649	0.000628	0.000601	0.001066	0.001260
North Ogden City.....	0.001584	0.001653	0.001634	0.001493	0.001456	0.001342	0.002173	0.002088	0.002399	0.002468
North Ogden - Judgement Levy.....	—	—	—	—	—	—	—	—	0.000036	—
Ogden City.....	0.003367	0.003415	0.003498	0.00333	0.003321	0.003164	0.003109	0.003384	0.003905	0.004253
Plain City.....	0.000548	0.000583	0.000409	0.000387	0.000372	0.000334	0.000322	0.000350	0.000519	0.000533
Pleasant View City.....	0.001293	0.001346	0.001387	0.001327	0.001337	0.001217	0.001938	0.002018	0.002189	0.002342
Riverdale City.....	0.001242	0.001263	0.001365	0.001307	0.001278	0.001313	0.001292	0.001339	0.001131	0.001115
Roy City.....	0.002285	0.00243	0.002389	0.002263	0.002266	0.002084	0.002096	0.002178	0.002451	0.002514
South Ogden City.....	0.002852	0.002962	0.002979	0.002871	0.002768	0.002632	0.002352	0.002527	0.002825	0.003007
Uintah Town.....	0.001029	0.001036	0.00107	0.000699	0.000677	0.000627	0.000588	0.000702	0.000757	0.000817
Washington Terrace City.....	0.003101	0.003217	0.003085	0.002938	0.002939	0.002866	0.002830	0.002865	0.003203	0.003308
School Districts										
Ogden School District.....	0.009204	0.008754	0.008926	0.00826	0.008175	0.007782	0.007453	0.008176	0.008380	0.007312
Ogden School District-Judgement Levy.....	0.000030	—	—	—	—	—	—	—	—	—
Weber School District.....	0.006526	0.00692	0.007071	0.006833	0.006526	0.005721	0.005458	0.005626	0.006237	0.006401
Weber School District-Judgement Levy.....	—	—	—	—	—	—	—	—	0.000026	—
Water Districts										
Weber Basin Water - General Levy.....	0.000199	0.00021	0.000215	0.000217	0.000207	0.000188	0.000181	0.000200	0.000178	0.000193
Weber Basin Water - Ogden Special.....	0.000294	0.000298	0.000305	0.000289	0.000290	0.000276	0.000323	0.000345	0.000306	0.000310
Weber Basin Water - Uintah Special.....	—	—	—	—	—	—	—	—	—	0.000304
Roy Water Conservancy Sub-District.....	0.000101	0.000108	0.000106	0.000101	0.000103	0.000095	0.000094	0.000103	0.000116	0.000119
Bona Vista Water Improvement District.....	0.000300	0.000311	0.000311	0.000302	0.000296	0.000288	0.000280	0.000300	0.000328	0.000325
Hooper Water Improvement District.....	0.000415	0.000446	0.000455	0.000433	0.000404	0.000394	0.000379	0.000404	0.000474	0.000485
Uintah Highlands Water District.....	0.000809	0.000837	0.000862	0.000851	0.000814	0.000788	0.000736	0.000800	0.000319	0.000334
Warren - West Warren Water.....	0.000429	0.000441	0.000446	0.000417	0.000403	0.000369	0.000354	0.000381	0.000467	0.000465
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000083	0.000087	0.000088	0.000082	0.000081	0.000074	0.000075	0.000078	0.000088	0.000093
Eden Cemetery Maintenance District.....	0.000073	0.000077	0.000082	0.000074	0.000067	0.000050	0.000044	0.000045	0.000057	0.000079
Hooper Cemetery Maintenance District.....	—	—	—	—	—	—	—	—	0.000121	0.000122
Liberty Cemetery Maintenance District.....	0.000045	0.000051	0.000056	0.000052	0.000046	0.000035	0.000030	0.000029	0.000042	0.000064
Plain City Cemetery Maintenance District....	0.000088	0.000093	0.000094	0.000089	0.000086	0.000078	0.000081	0.000088	0.000100	0.000103
West Weber - Taylor Cemetery District.....	0.000086	0.00009	0.000087	0.000081	0.000078	0.000074	0.000071	0.000076	0.000087	0.000088
Warren - West Warren Cemetery District....	0.000127	0.000121	0.000111	0.000111	0.000111	0.000106	0.000104	0.000107	0.000117	0.000114
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000303	0.00031	0.000316	0.000301	0.000309	0.000286	0.000278	0.000293	0.000302	—
Mosquito Abatement District.....	0.000141	0.000146	0.000148	0.000141	0.000138	0.000128	0.000089	0.000094	0.000106	0.000110
Central Weber Sewer Improvement District...	0.000838	0.000866	0.00088	0.000854	0.000833	0.000811	0.000800	0.000519	0.000573	0.000567
North Davis Sewer Improvement District.....	0.001025	0.001025	0.000993	0.000928	0.000864	0.000763	0.000763	0.000763	0.000763	0.000763
Weber County Fire Service Area.....	0.001563	0.001456	0.001481	0.00142	0.001356	0.001219	0.001150	0.001124	0.001302	0.001440
Weber County Fire G.O. Bond.....	—	—	—	—	—	—	—	—	—	—
Weber County Fire G.O. Bond - 2006.....	0.000105	0.000112	0.000116	0.000133	0.000105	0.000097	0.000141	0.000157	—	—
West Warren Park.....	0.000335	0.000342	0.000303	0.000306	0.000308	0.000306	0.000308	0.000321	0.000345	0.000332
Powder Mountain Water & Sewer.....	0.000381	0.000434	0.000465	0.000453	0.000413	0.000311	0.000247	0.000223	0.000399	0.000572
Liberty Park.....	0.000154	0.000177	0.000194	0.000178	0.000163	0.000115	0.000096	0.000090	0.000145	—
North View Fire District.....	0.001093	0.001131	0.001133	0.001041	0.00102	0.000951	—	—	—	—
Unincorporated Services Fund.....	0.000175	0.000181	—	—	—	—	—	—	—	—

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2014 and Ten Years Previous

Taxpayer	Principal Nature of Business	Rank	2014		2005		
			Assessed / Taxable Value (1) (2)	% of County Taxable Value	Assessed / Taxable Value	% of County Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 245,264,342	2.0%	1	131,260,201	1.6%
Fresenius Medical Care.....	Manufacturing	2	196,458,401	1.6%	3	83,465,649	1.0%
Pacificorp.....	Utility/Electrical	3	169,429,046	1.4%	2	103,729,878	1.3%
Great Salt Lake Minerals.....	Mining	4	158,875,596	1.3%	10	36,640,581	0.4%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	5	92,363,992	0.8%		—	—
Questar Gas.....	Utility/Natural Gas	6	71,328,506	0.6%	9	41,623,488	0.5%
Kimberly-Clark.....	Manufacturing	7	63,213,446	0.5%	8	43,313,707	0.5%
Autoliv ASP.....	Manufacturing	8	58,619,708	0.5%	5	57,040,925	0.7%
General Growth Properties.....	Real Estate	9	53,053,693	0.4%		—	—
Union Pacific Railroad.....	Rail Transportation	10	51,840,369	0.4%		—	—
Qwest.....	Utility/Communications		—	—	4	75,017,893	0.9%
Williams International Corp.....	Manufacturing		—	—	6	50,377,865	0.6%
Associated Food Stores.....	Distribution		—	—	7	46,325,762	0.6%
			<u>\$ 1,160,447,099</u>	<u>9.7%</u>		<u>\$ 668,795,949</u>	<u>8.1%</u>
	County Taxable Value		\$ 11,974,992,144			\$ 8,210,908,440	

Notes:

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

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

Source:

Weber County Assessor

WEBER COUNTY, UTAH

Legal Debt Margin Last Ten Years

	2014	2013	2012	2011	2010
Estimated Fair Market Value.....	\$ 15,852,922,055	\$ 16,741,640,705	\$ 17,966,655,944	\$ 18,433,254,359	\$ 18,748,560,971
Debt Limit (2% of Fair market value)...	317,058,441	334,832,814	359,333,119	368,665,087	374,971,219
Total net debt applicable to limit.....	41,624,690	43,376,364	10,356,168	11,185,425	13,846,414
Legal Debt Margin.....	\$ 275,433,751	\$ 291,456,450	\$ 348,976,951	\$ 357,479,662	\$ 361,124,805
Total net debt applicable to limit as a percentage of debt limit.....	13.1%	13.0%	2.9%	3.0%	3.7%
	2009	2008	2007	2006	2005
Estimated Fair Market Value.....	\$ 20,007,438,628	\$ 19,678,956,447	\$ 17,072,115,297	\$ 14,365,081,710	\$ 12,758,721,589
Debt Limit (2% of Fair market value)...	400,148,773	393,579,129	341,442,306	287,301,634	255,174,432
Total net debt applicable to limit.....	16,421,130	18,905,846	21,035,562	23,080,278	25,039,995
Legal Debt Margin.....	\$ 383,727,643	\$ 374,673,283	\$ 320,406,744	\$ 264,221,356	\$ 230,134,437
Total net debt applicable to limit as a percentage of debt limit.....	4.1%	4.8%	6.2%	8.0%	9.8%

WEBER COUNTY, UTAH

Computation of Overlapping Debt As of December 31, 2014

Entity (1)	Entity's General Obligation Debt Burden	Percent Overlapped	County's Portion of Overlapping Debt
School Districts			
Weber School District.....	\$ 141,010,000	100%	\$ 141,010,000
Ogden School District.....	62,974,000	100%	62,974,000
Cities			
Ogden City	2,075,000	100%	2,075,000
Washington Terrace.....	2,085,000	100%	2,085,000
Other Districts			
WBWCD (2) (4).....	22,440,000	26%	5,856,840
NDCSD (3).....	34,455,000	14%	4,685,880
Weber Fire District.....	4,085,000	100%	4,085,000
Total Overlapping Debt.....			222,771,720
Weber County Direct Debt.....			94,849,032
Total Overlapping and Direct Debt.....			<u>\$ 317,620,752</u>

Notes:

1. The State of Utah general obligation debt is not included in the calculation of general obligation overlapping debt because the State currently levies no property tax for the payment of general obligation bonds.

2. Weber Basin Water Conservancy District (WBWCD) covers all of Morgan County, most of Davis and Weber Counties, and a portion of Box Elder and Summit Counties. Principal and interest on WBWCD bonds are paid primarily from sales of water. WBWCD bonds are shown as overlapping but are self-supporting except for a minimum 0.00021 tax rate.

3. North Davis County Sewer District (NDCSD) collects and treats waste water from an area encompassing 80 square miles with a population of approx 168,000. The member entities are Clearfield, Clinton, Layton, Roy, Sunset, Syracuse, West Point, a small area of Kaysville, Hill AFB, and unincorporated sections of Davis and Weber Counties.

4. All or portions of these governmental entities' outstanding general obligation bonds are supported by user fee revenues from water and/or sewer. The county's portion of overlapping general obligation debt has been reduced to the extent that such general obligation debt is supported by "user fee revenues."

Source:

Zions Bank Public Finance

WEBER COUNTY, UTAH

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

Year	Population	Personal Income (in millions)	Assessed / Taxable Value	Governmental Activities			
				General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds
2014	240,475	— (1)	\$ 11,974,992,144	\$ 41,624,690	\$ 14,009,611	\$ 14,703,744	\$ 18,558,725
2013	238,519	8,549	11,567,029,842	43,376,364	14,519,555	18,185,992	18,608,099
2012	236,640	8,366	11,254,719,536	10,356,168	15,405,769	20,422,138	—
2011	234,420	7,817	11,519,690,481	11,185,425	11,785,191	21,854,141	—
2010	231,236	7,648	11,645,448,302	13,846,414	12,334,847	23,910,524	—
2009	227,259	7,482	12,282,089,036	16,421,130	9,567,097	25,906,907	—
2008	224,536	6,846	11,965,640,298	18,905,846	10,002,747	28,148,929	—
2007	220,781	6,620	10,601,027,770	21,035,562	10,397,590	29,892,537	—
2006	215,870	6,153	8,915,088,190	23,080,278	10,939,046	32,189,826	—
2005	213,684	5,824	8,210,908,440	25,039,995	3,846,551	33,693,173	—

Notes:

(1) Estimates of 2014 personal income for Weber County are not available.

Sources:

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

			Business-type Activities						
Tax Increment Bonds	Associated Foods Note	Capital Leases	Sales Tax Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Assessed / Taxable Value	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita	
\$ —	\$ —	\$ 50,969	\$ 640,000	\$ 195,293	\$ 89,783,032	0.75%	N/A (1)	373	
—	—	159,022	738,217	335,431	95,922,680	0.83%	1.12%	402	
—	—	700,823	866,720	496,424	48,248,042	0.43%	0.58%	204	
—	—	1,424,259	985,206	436,595	47,670,817	0.41%	0.61%	203	
—	77,851	1,739,089	1,098,706	328,693	53,336,124	0.46%	0.70%	231	
305,000	240,153	1,689,889	1,207,201	461,524	55,798,901	0.45%	0.75%	246	
470,000	372,072	1,390,880	1,310,696	265,260	60,866,430	0.51%	0.89%	271	
680,000	504,710	972,013	1,414,193	281,658	65,178,263	0.61%	0.98%	295	
885,000	628,094	1,678,091	1,512,687	409,055	71,322,077	0.80%	1.16%	330	
1,090,000	742,870	3,452,434	1,611,182	300,048	69,776,253	0.85%	1.20%	327	

WEBER COUNTY, UTAH

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Tax Increment Bonds	Less Amounts in Debt Service Reserves	Net General Bonded Debt (1)	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2014	\$ 41,624,690	\$ 14,009,611	\$ 14,703,744	\$ 18,558,725	\$ —	\$ (5,725,161)	83,171,609	\$ 11,974,992,144	0.69%	240,475	\$ 346
2013	43,376,364	14,519,555	18,185,992	18,608,099	—	(7,737,931)	86,952,079	11,567,029,842	0.75%	238,519	365
2012	10,356,168	15,405,769	20,422,138	—	—	(2,869,500)	43,314,575	11,254,719,536	0.38%	236,640	183
2011	11,185,425	11,785,191	21,854,141	—	—	(2,869,500)	41,955,257	11,519,690,481	0.36%	234,420	179
2010	13,846,414	12,334,847	23,910,524	—	—	(2,870,670)	47,221,115	11,645,448,302	0.41%	231,236	204
2009	16,421,130	9,567,097	25,906,907	—	305,000	(2,994,453)	49,205,681	12,282,089,036	0.40%	227,259	217
2008	18,905,846	11,313,443	28,148,929	—	470,000	(3,454,067)	55,384,151	11,965,640,298	0.46%	224,536	247
2007	21,035,562	11,811,783	29,892,537	—	680,000	(3,470,519)	59,949,363	10,601,027,770	0.57%	220,781	272
2006	23,080,278	12,451,733	32,189,826	—	885,000	(3,810,869)	64,795,968	8,915,088,190	0.73%	215,870	300
2005	25,039,995	3,846,551	33,693,173	—	1,090,000	(3,802,306)	59,867,413	8,210,908,440	0.73%	213,684	280

Notes:

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

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratio
				Principal	Interest	
Sales Tax Revenue Bonds						
2014	\$ 11,840,368	\$ —	\$ 11,840,368	\$ 955,000	\$ 515,213	8.05
2013	11,277,993	—	11,277,993	980,000	579,962	7.23
2012	10,740,701	—	10,740,701	720,000	536,474	8.55
2011	10,250,993	—	10,250,993	650,000	611,771	8.12
2010	10,141,572	—	10,141,572	530,000	601,320	8.96
2009	9,487,533	—	9,487,533	525,000	511,743	9.15
2008	10,565,867	—	10,565,867	500,000	530,351	10.25
2007	11,373,152	—	11,373,152	610,000	546,876	9.83
2006	10,802,281	—	10,802,281	255,000	263,059	20.85
2005	9,332,174	—	9,332,174	250,000	242,365	18.95
Redevelopment Agency Tax Increment Bonds and Notes						
2014	\$ —	\$ —	\$ —	\$ —	\$ —	—
2013	—	—	—	—	—	—
2012	—	—	—	—	—	— (1)
2011	194,936	—	194,936	76,207	1,644	2.50
2010	650,367	—	650,367	458,279	11,317	1.38
2009	579,321	—	579,321	307,586	40,134	1.67
2008	511,621	—	511,621	342,638	61,016	1.27
2007	517,294	—	517,294	328,384	83,497	1.26
2006	614,241	—	614,241	319,766	104,592	1.45
2005	608,879	—	608,879	315,000	130,717	1.37
Special Assessment Area Bonds						
2014	\$ —	\$ —	\$ —	\$ —	277,524	— (2)
2013	—	—	—	—	277,524	—

Notes:

(1) The County has had no outstanding tax increment debt since 2012

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

WEBER COUNTY, UTAH

Demographic and Economic Indicators Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Population Change from Prior Year</u>	<u>Personal Income (in millions)</u>	<u>Per Capita Personal Income</u>	<u>Permit - Authorized Construction (in thousands)</u>	<u>Public School Enrollment</u>	<u>Gross Taxable Sales (in thousands)</u>	<u>Unemployment Rate</u>
2014	240,475	0.82%	n/a (1)	n/a (1)	275,579	43,538	3,719,095	4.30%
2013	238,519	0.79%	8,549	35,844	76,234	45,683	3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%
2011	234,420	1.4%	7,817	33,344	274,772	43,075	3,131,054	7.8%
2010	231,236	1.7%	7,648	33,074	148,904	42,915	3,069,390	8.6%
2009	227,259	1.2%	7,482	32,923	158,126	42,995	3,214,628	7.6%
2008	224,536	1.7%	6,846	30,490	286,005	42,763	3,291,158	4.1%
2007	220,781	2.3%	6,620	29,984	326,966	42,700	3,422,164	3.1%
2006	215,870	1.0%	6,153	28,503	323,580	41,668	3,214,747	3.3%
2005	213,684	1.0%	5,824	27,256	278,112	41,316	2,862,973	4.6%

Notes:

(1) Estimates of 2014 personal income for Weber County are not available.

Sources:

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

WEBER COUNTY, UTAH

Largest Employers For 2014 and Ten Years Previous

Company	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	10.0%	20,000-25,000	1	20.8%
Internal Revenue Service.....	5,000-6,999	2	5.1%	5,000-6,999	2	5.5%
McKay Dee Hospital Center.....	3,000-3,999	3	3.0%	2,000-2,999	5	2.3%
Autoliv.....	2,000-2,999	4	2.1%	2,000-2,999	4	2.3%
Weber State University.....	2,000-2,999	5	2.1%	2,000-2,999	6	2.3%
Fresenius USA Manufacturing, Inc.....	1,000-1,999	6	1.2%	1,000-1,999	8	1.3%
America First Credit Union.....	500-999	7	0.2%	—	—	—
Associated Food Stores.....	500-999	8	0.2%	—	—	—
Columbia Ogden Regional Medical Center.....	500-999	9	0.2%	—	—	—
Convergys CM Delaware, LLC.....	500-999	10	0.2%	1,000-1,999	7	1.3%
Weber School District.....	—	—	—	3,000-3,999	3	3.2%
Ogden City School District.....	—	—	—	1,000-1,999	9	1.3%
State of Utah.....	—	—	—	1,000-1,999	10	1.3%
Total.....	23,000-37,990		24.3%	38,000-52,990		41.6%

Notes:

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

Sources:

Utah Department of Workforce Services

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function Last Ten Years

Function	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities:										
General Government.....	174.4	170.4	167.9	168.4	179.3	177.8	175.3	195.3	219.8	221.6
Public Safety.....	384.5	384.2	384.8	392.6	416.0	412.9	425.9	395.5	371.8	365.7
Public Health and Welfare.....	71.5	70.3	69.1	66.1	72.2	66.9	65.9	64.4	61.7	61.5
Library.....	79.3	78.8	79.1	79.9	80.6	78.9	70.7	70.8	71.3	70.4
Streets and Public Improvements.....	23.3	23.0	21.2	20.9	20.8	20.5	20.9	20.4	20.3	20.6
Parks, Recreation, & Public Facilities	57.3	57.0	57.5	57.5	58.8	57.2	56.8	56.1	55.2	53.6
Conservation and Development.....	2.7	2.7	2.5	2.5	2.6	2.5	2.6	2.9	3.1	3.2
Business-type Activities:										
Solid Waste Transfer Station.....	25.4	25.2	25.6	23.2	23.0	22.5	21.9	19.8	18.8	19.2
Animal Services.....	8.2	8.6	8.4	7.6	1.1	0.0	0.0	0.0	0.0	0.0
Total FTEs.....	<u>826.6</u>	<u>820.2</u>	<u>816.1</u>	<u>818.7</u>	<u>853.3</u>	<u>839.2</u>	<u>840.0</u>	<u>825.2</u>	<u>822.0</u>	<u>815.8</u>

Note:

During 2014, the county changed its methodology for calculating FTEs. Prior year figures have been restated using the new methodology.

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	2,067	2,355	790	793	824	6,062	6,450	7,767	11,950	15,594
Misdemeanor Cases Disposed.....	1,107	4,423	295	244	191	829	754	869	985	1,124
Clerk/Auditor:										
Marriage Licenses Issued.....	2,208	2,140	2,109	2,140	2,012	2,060	2,263	2,210	2,258	2,165
Tax Sale Properties Sold.....	12	36	22	27	16	13	18	17	11	21
Tax Relief Applications.....	3,581	3,498	3,502	3,469	3,411	3,342	3,185	3,185	4,707	3,594
Passports Issued.....	2,847	2,310	2,222	1,934	2,850	2,468	3,060	1,932	790	518
Recorder:										
Documents Recorded.....	47,033	56,678	57,006	47,130	51,181	69,425	69,618	80,215	80,606	74,686
Subdivisions Recorded.....	110	103	67	53	68	90	129	163	140	173
Number of Lots Within Subdivisions.....	972	828	725	286	351	753	1,288	2,373	2,250	2,374
Assessor:										
Residential Construction Permits.....	1,652	1,632	1,494	1,369	1,245	1,782	2,233	3,338	3,430	2,810
Commercial Construction Permits.....	504	543	534	532	437	567	626	646	672	624
Board of Equalization Appeals.....	1,545	1,723	2,397	2,865	3,574	4,238	3,162	3,005	1,142	1,202
Parcel Count.....	92,719	92,172	97,331	97,239	97,155	96,916	96,703	93,215	91,800	89,804
Children's Justice Center:										
Children Interviewed.....	451	456	554	465	388	481	459	586	724	799
Cases Served.....	479	509	606	529	470	523	668	827	776	850
Planning:										
Applications.....	68	320	40	83	95	96	86	70	94	67
Subdivision Lots Approved.....	163	248	77	12	42	112	153	838	1,318	771
Land Use Permits.....	247	221	196	155	162	156	210	285	339	400
Code Enforcement Complaints Resolved.....	205	147	184	131	168	198	270	210	230	101
Engineering										
Excavation Permits.....	126	104	88	100	91	117	173	192	211	235
Sewer Connections.....	6	8	1	1	3	—	3	25	13	35
Building Inspection:										
Plan Reviews.....	260	187	132	160	182	181	232	263	284	311
Permits Issued.....	373	338	270	306	298	342	410	384	476	311
Public Safety:										
Sheriff:										
Citations Issued.....	4,155	5,288	5,745	6,069	5,458	6,896	6,183	6,849	8,564	11,720
Traffic Accidents Investigated.....	79	1,072	1,027	1,148	1,148	1,249	1,158	1,290	1,225	1,145
Calls for Service.....	34,656	38,547	29,330	39,866	40,368	40,369	42,856	42,793	50,596	52,769
Civil Population Served.....	55,657	55,657	55,657	55,666	49,187	49,187	49,187	48,223	n/a	46,469
Average Inmate Population.....	902	970	920	969	979	952	987	1,028	1,046	1,036
Public Health and Welfare:										
Health Department:										
Births Recorded.....	11,596	6,190	6,562	6,568	6,565	6,719	6,859	6,626	6,253	5,845
Immunizations Given.....	12,433	12,182	13,218	10,652	20,413	39,224	26,542	18,375	5,383	5,280
Soil Samples Taken.....	114	81	44	33	63	58	85	248	309	225
Septic Permits Issued.....	97	79	57	55	54	75	92	115	128	154
WIC Average Monthly Participation.....	7,216	7,363	7,336	7,366	7,571	7,064	6,567	6,439	n/a	6,763
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	9.13	3.05	4.60	3.00	2.15	2.40	4.30	3.05	3.5	4.1
Miles of New Chip Seal Applied.....	16.15	23.25	15	— (1)	14.40	12.80	—	14.35	13.2	3.6
Winter Overtime Operations Hours.....	1,504	1,511	1,063	1,435	1,129	2,302	2,144	1,249	1,474	1,207
Library:										
Library Cards Issued.....	21,265	21,561	22,518	23,221	25,598	25,361	23,101	18,433	23,332	23,021
Circulation Transactions.....	2,022,727	2,205,123	2,094,199	1,766,444	2,028,739 (2)	2,148,379	1,774,208	1,346,481	1,226,786	1,217,912
Reference Service Transactions.....	418,262	821,095 (5)	794,045	820,097	820,856 (2)	2,572,707	2,228,734	2,072,102	1,942,277	1,389,184
Public Computer Sessions Logged.....	170,869	204,878 (4)	—	—	—	—	—	—	—	—
Annual Visits.....	1,871,533	1,289,862 (4)	—	—	—	—	—	—	—	—
Programs.....	2,503	2,590 (4)	—	—	—	—	—	—	—	—
Program Attendees.....	93,642	93,889 (4)	—	—	—	—	—	—	—	—
Meetings.....	5,211	4,538 (4)	—	—	—	—	—	—	—	—
Meeting Attendees.....	122,575	94,773 (4)	—	—	—	—	—	—	—	—
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	199,894	193,254	220,999	245,639	211,409	224,884	219,384	261,924	195,239	260,305
Events.....	285	272	287	208	244	278	240	188	206	194
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	174,770	198,847	208,992	211,582	224,351	244,032	217,486	213,422	206,524	195,451
C & D Landfill.....	23,168	21,897	19,796	27,598	28,957 (3)	—	—	—	—	—
Tons of Metal Recycled.....	1,688	1,453	1,496	1,346	1,979	2,439	2,270	2,033	2,278	1,895
Yards of Compost Sold.....	8,371	7,860	9,236	9,658	8,903	9,419	5,447	8,202	7,714	11,007

Notes:

- (1) During 2011, the time required of the Roads Department to manage flood issues prevented the Roads Department from applying chip seal to any county roads.
- (2) In 2010 the Library revised its reference categories and methods of recording transactions which has resulted in a much lower number.
- (3) The C&D Landfill opened in 2010.
- (4) We began reporting this information in 2013
- (5) In 2014, the Library revised its methods of recording transactions, which has resulted in a much lower number.

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	45	25	43	39	10	10	10	10	10	10
Public Safety:										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	1,186	1,186	1,186	1,186	1,188	1,188	1,188	1,188	1,188	1,188
Fleet Vehicles.....	144	120	188	161	158	158	158	152	139	163
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	182	182	182	182	28	28	28	28	28	28
Feline Kennels.....	276	276	276	276	52	52	52	52	52	52
Exotic Animal Kennels.....	17	17	17	17	17	—	—	—	—	—
Public Health and Welfare:										
Buildings.....	2	2	2	1	1	1	1	1	1	1
Fleet Vehicles.....	20	67	20	14	14	14	14	12	12	13
Library Services:										
Library Branches.....	5	5	5	5	5	5	4	4	4	4
Fleet Vehicles.....	2	2	4	4	4	4	4	4	4	4
Streets and Public Improvements:										
Roads (Miles).....	190	187	187	219	205	205	205	205	203	202
Fleet Vehicles.....	30	32	9	9	3	3	3	3	3	3
Heavy equipment.....	39	39	39	39	39	39	39	39	38	39
Parks, Recreation & Public Facilities										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Arena.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track.....	1	1	1	1	1	1	1	1	1	1
Cross Country Track.....	1	1	1	1	1	1	1	1	1	1
Courtyard.....	1	1	1	1	1	1	1	1	1	1
Exhibit Hall.....	1	1	1	1	1	1	1	1	1	1
Fair Storage Building.....	1	1	1	1	1	—	—	—	—	—
Shop Facilities.....	2	2	2	2	—	—	—	—	—	—
10 x 10 Stalls (Total Capacity).....	546	546	546	546	546	546	546	546	546	546
Covered Pavilion w/ Restrooms.....	1	1	1	1	1	1	1	1	1	1
Basketball Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields.....	5	5	6	6	6	6	6	6	6	6
Complex at Baseball/Softball Fields.....	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	252	252	252	252	252	252	252	252	252	247
Group Sites w/pavilion.....	9	8	8	7	7	7	7	7	7	7
Group Sites w/o pavilion.....	4	5	5	5	5	5	5	5	5	5
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	29	29	29	29	27	27	27	27	22	22
Historical Bldgs.....	4	4	4	4	4	4	4	4	3	3
Mobile Stage.....	1	1	1	1	1	1	—	—	—	—
Fleet Vehicles.....	7	17	11	11	6	6	3	3	3	3
Indoor Ice Rinks.....	2	2	1	1	1	1	1	1	1	1
Educational Center.....	1	1	1	1	1	1	1	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	15	15	15	14	13	13	13	12	12	11
Fleet Vehicles.....	5	13	3	3	1	1	1	1	1	1
Scales.....	3	3	3	3	3	3	3	3	3	2
Landfill Gas Recovery										
Generator	1	1	1	1	1	1	1	1	1	1
Lineal Feet of Gas Pipe, all sizes.....	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,630

Source:

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

CREDITS

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