

*For the Year Ended
December 31, 2021*

2021



WEBER COUNTY

U T A H

*Annual Comprehensive
Financial Report*



WEBER COUNTY, UTAH
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended December 31, 2021

ELECTED OFFICIALS

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

OTHER COUNTY OFFICIALS

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

ACKNOWLEDGMENTS

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

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

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



WEBER COUNTY, UTAH
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended December 31, 2021

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June 6, 2022

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

We are pleased to present the 2021 Annual Comprehensive Financial Report of Weber County in accordance with Utah Code 17-36-37. Responsibility for the accuracy of the data presented, along with the completeness and fairness of the presentation and all disclosures, rests with the County's management.



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

Independent Auditor's Report. Christensen, Palmer & Ambrose, a firm of licensed certified public accountants, conducted an annual audit of the County, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the

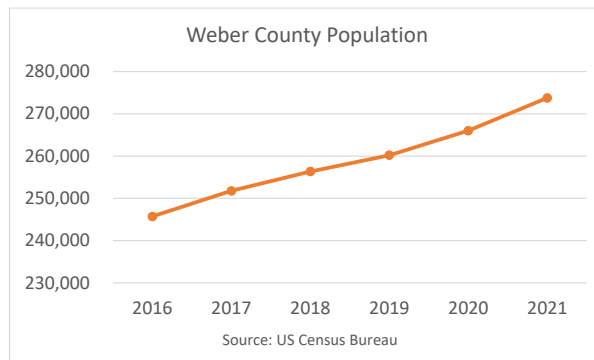
Comptroller General of the United States. The firm has issued an unmodified opinion on the fair presentation of the financial statements, as explained in the independent auditor's report on page 12.

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

PROFILE OF THE COUNTY AND OUR GOVERNMENT

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

Population. Although Weber County is one of Utah's smallest counties geographically, its estimated 2021 population of approximately 273,800 makes it the fourth most populous of the state's 29 counties. Over the last five years, the County's population has grown by over 28,000.



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

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

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

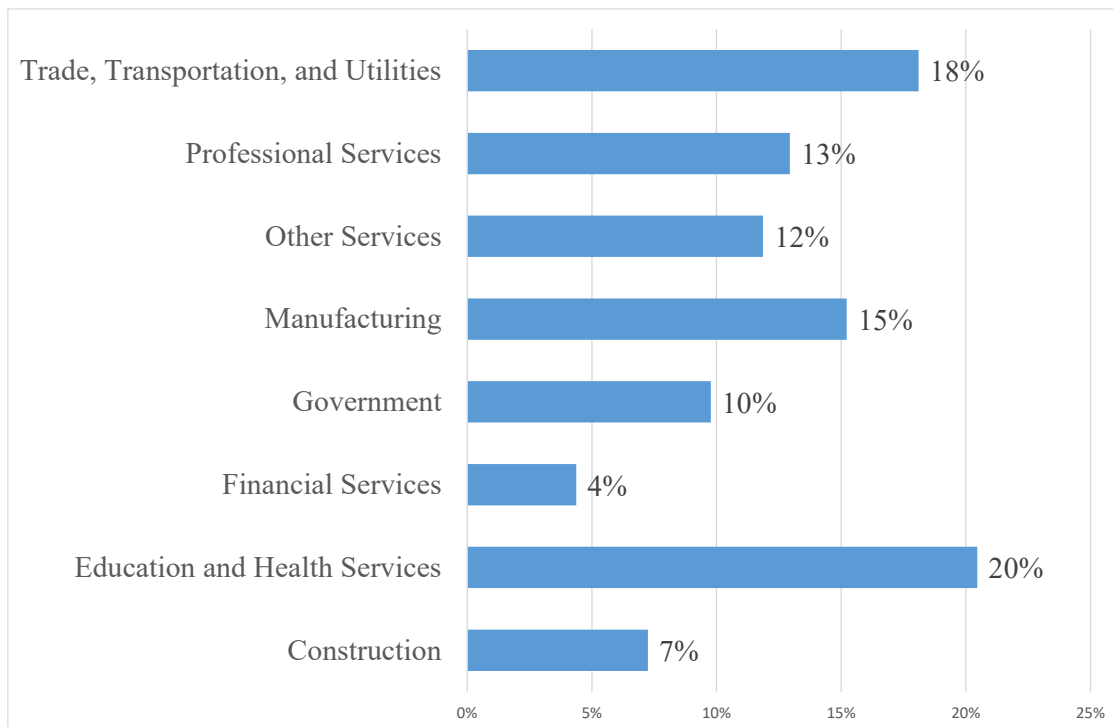
Budget Process and Control. Respective elected officials and department administrators propose budgets to the County Commissioners each year. Generally, these proposals include categories for: revenue projections; personnel costs; training; materials, supplies, and services; capital equipment; and additional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

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

INFORMATION USEFUL IN ASSESSING A GOVERNMENT’S ECONOMIC CONDITION

Local Economy. With a diversified employment base across many sectors, Weber County does not rely on just one industry to create and maintain jobs, and is therefore positioned well in the economy. In 2021, Weber County posted a 5.3% net increase in employment as the county overcame the lingering effects of the COVID 19 pandemic. The unemployment rate in Weber County at the end of the year was 2.0%, which was slightly lower than the State’s unemployment rate of 2.3%.

Weber County’s Employment by Major Industry, 2021



Source: Utah Department of Workforce Services

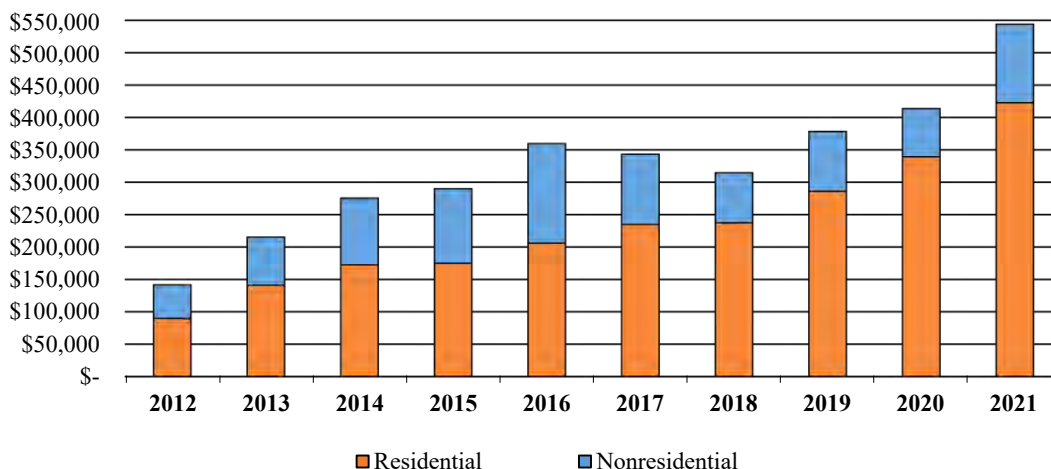
The housing construction market showed a positive climb in 2021, with the following units added:

Type of Residential Unit	New Permits
Single Family Dwellings	832
Condo / Townhome / Duplex	94
Apartments	32

Source: Kem C. Garner Institute, University of Utah

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

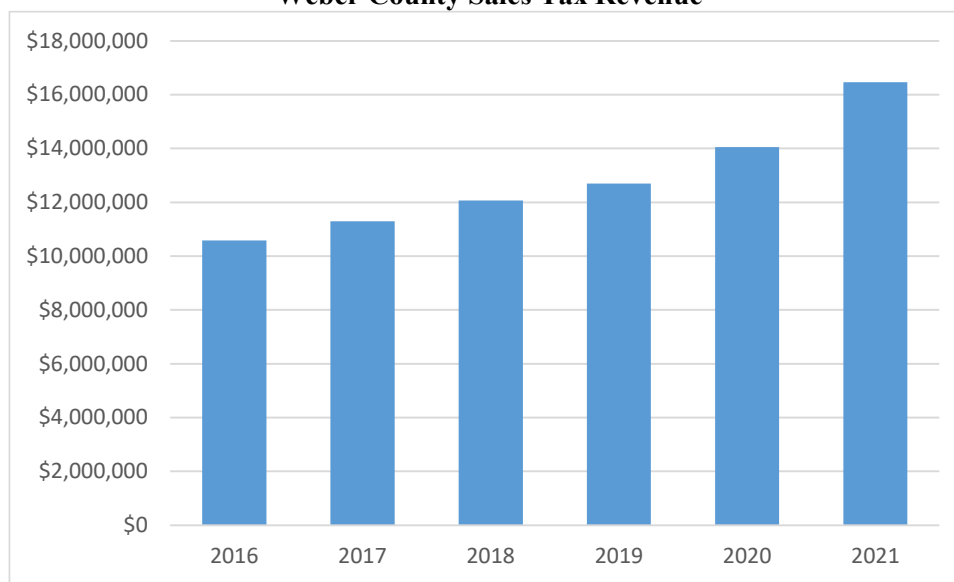
Weber County Permit-Authorized Construction Values (in thousands)



Source: Kem C Gardner Policy Institute, University of Utah

Gross taxable sales in Weber County increased 17.2% over 2020 – a positive sign that consumers continue to feel more confident about the overall economy.

Weber County Sales Tax Revenue



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

Weber County has adopted policies for maintaining a minimum level of fund balance and keeping debt to a minimum. The practices and policies that have been implemented at the county are working and it is an indication to our citizens that our financial foundation is secure. The County is in compliance with its financial goals and policies. These policies and standards have made contributions to excellent bond ratings and overall financial condition, enabling the County to adjust effectively to economic downturns while still maintaining favorable fund balances. With over \$36 million in unassigned fund balance, the General Fund should be able to absorb any short-term revenue shortfalls. Weber County is well-positioned to realize solid long-term economic growth.

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

AWARDS AND ACKNOWLEDGEMENTS

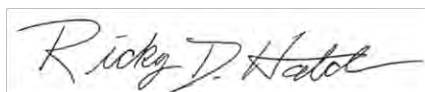
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a *Certificate of Achievement for Excellence in Financial Reporting* to Weber County for its 2020 Annual Comprehensive Financial Report. A copy of this certificate is included in this report. This was the 30th consecutive year the County has received this prestigious award. To receive this certificate, a government must publish a readable and efficiently organized Annual Comprehensive Financial Report, which must satisfy both generally accepted accounting principles and applicable legal requirements. A certificate is valid for a period of only one year. We believe our current Annual Comprehensive Financial Report for 2021 also meets the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine our eligibility for another certificate.

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

CONCLUSION

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

Sincerely,

A handwritten signature in black ink that reads "Ricky D. Hatch". The signature is written in a cursive style and is contained within a rectangular box.

Ricky D. Hatch, CPA
Clerk/Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Weber County
Utah

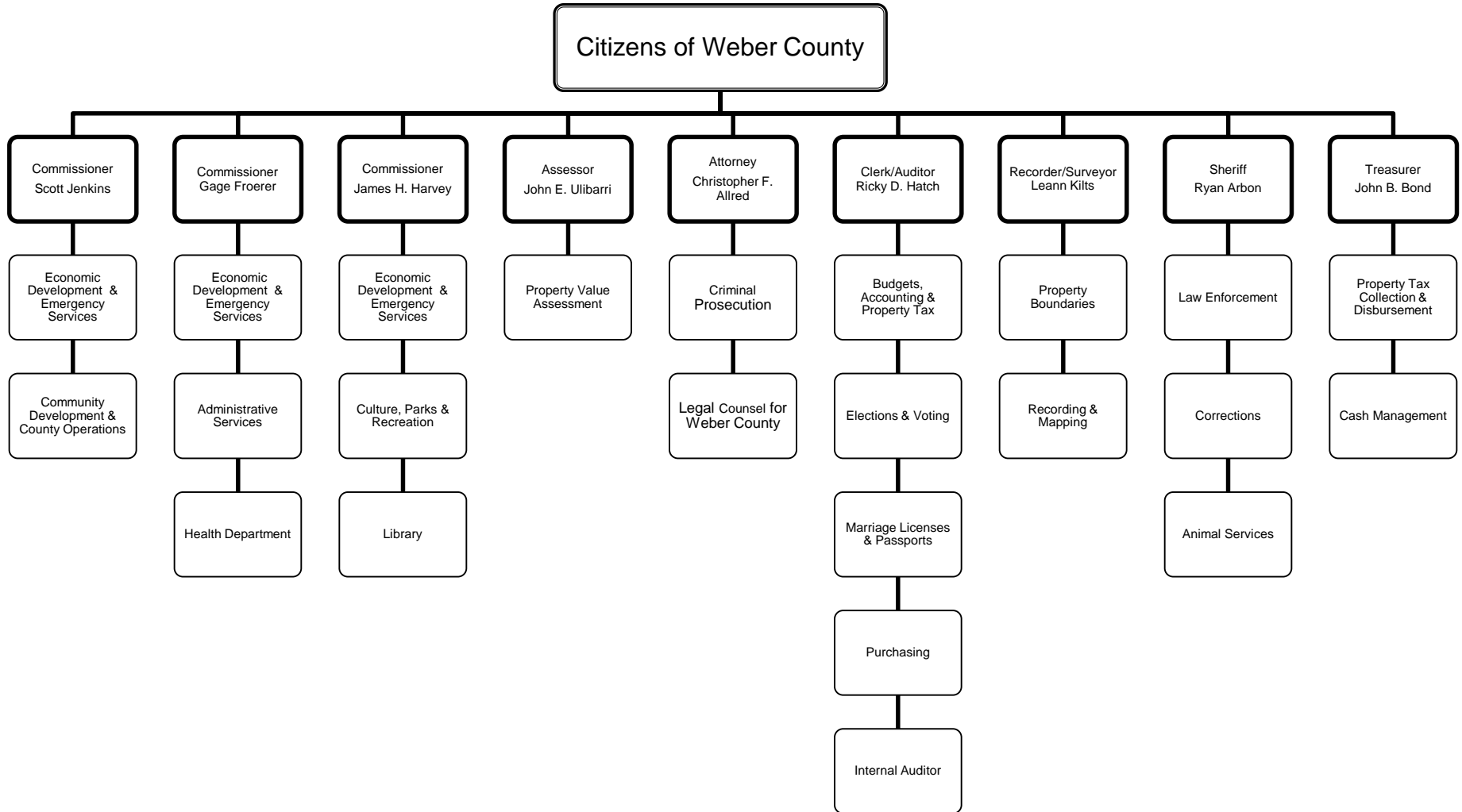
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Weber County Organization Chart



Financial Section



INDEPENDENT AUDITOR'S REPORT

The Board of County Commissioners
Weber County, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Weber County (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Christensen, Palmer + Ambrose P.C.

Ogden, Utah
June 6, 2022

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

INTRODUCTION

The following is a discussion and analysis of Weber County's financial performance and activities for the year ended December 31, 2021. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

FINANCIAL HIGHLIGHTS

- The General Fund ended the year with an unassigned fund balance of \$36.7 million, or approximately 42.8% of total general fund revenues.
- Long-term liabilities decreased by \$16.2 million due primarily to decreases in net pension liabilities; see Note 11 for information related to the County's pension plan.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Statements – Reporting the County as a Whole

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

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

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

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

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

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

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

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

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

Reconciliation between Government-wide and Fund Statements

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Supplementary Information

This section includes combining statements for the County's nonmajor governmental funds and internal service funds. This section also includes budgetary comparisons for nonmajor governmental funds, basic financial statements of the Weber Morgan Health Department, and 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, 2021

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position over time may serve as a useful indicator of a government's financial position. At the close of 2021, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$328.6 million.

Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 213,500,510	\$ 160,813,844	\$ 5,561,027	\$ 4,208,592	\$ 219,061,537	\$ 165,022,436
Capital Assets	220,785,040	221,603,506	8,667,577	8,848,534	229,452,617	230,452,040
Total Assets	434,285,550	382,417,350	14,228,604	13,057,126	448,514,154	395,474,476
Total Deferred Outflows of Resources	12,177,627	12,234,160	337,997	337,265	12,515,624	12,571,425
Current and Other Liabilities	43,276,403	20,678,841	554,154	535,552	43,830,557	21,214,393
Long-term Liabilities	71,948,710	79,513,174	1,055,398	1,092,588	73,004,108	80,605,762
Total Liabilities	115,225,113	100,192,015	1,609,552	1,628,140	116,834,665	101,820,155
Total Deferred Inflows of Resources	15,338,950	8,949,148	286,362	230,850	15,625,312	9,179,998
Net Position:						
Net Investment in Capital Assets	175,348,802	172,388,719	8,667,577	8,848,534	184,016,379	181,237,253
Restricted	76,980,715	59,434,025	—	—	76,980,715	59,434,025
Unrestricted	63,569,597	53,687,603	4,003,110	2,686,867	67,572,707	56,374,470
Total Net Position	\$ 315,899,114	\$ 285,510,347	\$ 12,670,687	\$ 11,535,401	\$ 328,569,801	\$ 297,045,748

Cash and other current liabilities increased significantly from the prior year because of the receipt of \$25.3 million from the federal government related to the American Rescue Plan Act of 2021 (ARPA). At the end of the year, the County had not yet spent any of its ARPA allocation, and therefore recorded unearned revenue liability for the full amount of the cash received.

(Continued)

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
General Revenues:						
Taxes	\$ 148,846,541	\$ 132,649,088	\$ —	\$ —	\$ 148,846,541	\$ 132,649,088
Other General Revenues	231,445	1,728,189	14,549	664,035	245,994	2,392,224
Program Revenues:						
Charges for Services	41,812,013	39,198,313	11,994,016	11,629,865	53,806,029	50,828,178
Operating Grants	6,697,379	34,118,992	—	151,161	6,697,379	34,270,153
Capital Grants	407,577	1,285,287	—	—	407,577	1,285,287
Total Revenues	197,994,955	208,979,869	12,008,565	12,445,061	210,003,520	221,424,930
Expenses						
General Government	\$ 27,679,574	\$ 57,606,912	—	—	27,679,574	57,606,912
Public Safety	43,593,138	46,111,555	—	—	43,593,138	46,111,555
Public Health and Welfare	2,441,930	2,369,646	—	—	2,441,930	2,369,646
Streets and Public Improvements	57,313,886	47,639,225	—	—	57,313,886	47,639,225
Parks & Recreation	16,382,863	16,275,487	—	—	16,382,863	16,275,487
Conservation and Development	4,767,146	3,954,240	—	—	4,767,146	3,954,240
Library Services	13,742,101	11,765,061	—	—	13,742,101	11,765,061
Interest on Long-term Debt	1,685,550	2,598,721	—	—	1,685,550	2,598,721
Business Type Activities	—	—	10,873,279	11,002,061	10,873,279	11,002,061
Total Expenses	167,606,188	188,320,847	10,873,279	11,002,061	178,479,467	199,322,908
Change in Net Position	30,388,767	20,659,022	1,135,286	1,443,000	31,524,053	22,102,022
Net Position - Beginning	285,510,347	264,851,325	11,535,401	10,092,401	297,045,748	274,943,726
Net Position - Ending	\$ 315,899,114	\$ 285,510,347	\$ 12,670,687	\$ 11,535,401	\$ 328,569,801	\$ 297,045,748

Governmental Activities

In total, revenues for all governmental activities decreased \$11.0 million from the prior year, primarily because of a \$27.4 million decrease in federal grants revenue related to the COVID-19 pandemic, offset by increased tax collections of \$16.2 million, the majority of which was from an increase in sales tax revenue as consumers spent more in the County than in prior years due to pent up demand for services and also due to high levels of inflation.

Total governmental expenses decreased by \$20.7 million from the prior year, primarily because of decreased assistance to local businesses and other governments related to the COVID 19 pandemic (\$29.9 million) offset by an increase in spending on streets and other public improvements of \$9.7 million. Public safety spending was down \$2.5 million, primarily due to salary savings as the County experienced difficulties in filling various law enforcement positions due to increased demand for those employees.

The table below shows to what extent the County's governmental activities relied on self-generated revenues to cover program costs. For the current year, these activities covered 29.2% of their total expenses through grants and charges for services. Taxes and other general revenues covered the remaining 70.8% of expenses.

Activities:	Program Expenses	Less Program Revenues	Net Program Costs		Program Revenues as a Percentage of Program Expenses	
			2021	2020	2021	2020
General Government	\$ 27,679,574	\$ (17,007,695)	\$ 10,671,879	\$ 13,913,937	61.4%	75.8%
Public Safety	43,593,138	(17,216,286)	26,376,852	28,325,766	39.5%	38.6%
Public Health and Welfare	2,441,930	-	2,441,930	2,369,646	0.0%	0.0%
Streets and Public Improvements	57,313,886	(5,888,825)	51,425,061	41,599,952	10.3%	12.7%
Parks, Recreation & Public Facilities	16,382,863	(6,299,504)	10,083,359	11,407,331	38.5%	29.9%
Conservation and Development	4,767,146	(800,022)	3,967,124	3,168,108	16.8%	19.9%
Library Services	13,742,101	(1,491,516)	12,250,585	10,858,219	10.9%	7.7%
Interest on Long-term Debt	1,685,550	(213,121)	1,472,429	2,075,296	12.6%	20.1%
Total Governmental Activities	\$ 167,606,188	\$ (48,916,969)	\$ 118,689,219	\$ 113,718,255	29.2%	39.6%

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

Business-type Activities

Business-type operating expenses decreased by \$129 thousand, primarily because of difficulty in filling open positions at the County's Solid Waste Transfer Station and the County Animal Shelter. Revenues decreased by \$436 thousand primarily due to a decrease in grants related to COVID 19. Overall net position for all business-type activities increased \$1.1 million and ended the year with \$12.7 million in net position.

CAPITAL ASSETS AND LONG-TERM LIABILITIES ADMINISTRATION

Capital Assets

The County's capital assets decreased by \$1.0 million during the year. This was mainly due to the disposal of outdated public safety equipment. More information on the County's capital assets can be found in Note 8 of the financial statements.

Long-term Liabilities

Long-term liabilities decreased by \$16.2 million, primarily due to a decrease in net pension liabilities; see Note 11 for information related to the County's pension plan.

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

	Long-term Liabilities						Total Percent Change 2020 to 2021
	Governmental Activities		Business-type Activities		Total		
	2021	2020	2021	2020	2021	2020	
General Obligation Bonds, net.....	\$ 40,520,000	\$ 43,175,000	\$ —	\$ —	\$ 40,520,000	\$ 43,175,000	(6.1) %
Sales Tax Revenue Bonds, net.....	1,632,000	1,830,000	—	—	1,632,000	1,830,000	(10.8)
Special Assesment Area Bonds, net.....	13,025,000	14,025,000	—	—	13,025,000	14,025,000	(7.1)
Unamortized Premiums / Discounts.....	885,371	960,989	—	—	885,371	960,989	(7.9)
Capital Leases.....	50,095	67,150	—	—	50,095	67,150	(25.4)
Compensated Absences.....	4,948,740	5,203,580	128,389	100,525	5,077,129	5,304,105	(4.3)
Net Pension Liability.....	5,054,010	16,976,262	460,961	564,535	5,514,971	17,540,797	(68.6)
Net OPEB Obligation.....	5,833,494	5,901,329	—	—	5,833,494	5,901,329	(1.1)
Landfill Post-Closure Costs.....	—	—	466,048	427,528	466,048	427,528	9.0
	<u>71,948,710</u>	<u>88,139,310</u>	<u>1,055,398</u>	<u>1,092,588</u>	<u>73,004,108</u>	<u>89,231,898</u>	<u>(18.2) %</u>

FINANCIAL ANALYSIS OF THE COUNTY'S GOVERNMENTAL FUNDS

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total	Change from 2020
General Fund	\$ 45,000	\$ 269,632	\$ —	\$ 1,143,520	\$ 36,745,039	\$ 38,203,191	12.1%
Culture Parks and Rec	—	—	1,365,210	—	—	1,365,210	0.0%
Library Fund	—	—	2,447,977	—	—	2,447,977	58.8%
Transportation Fund	—	49,680,273	—	—	—	49,680,273	11.7%
Grant Fund	—	—	—	—	—	—	N/A
Debt Service Fund	—	4,680,136	—	—	—	4,680,136	2.6%
Capital Projects Fund	—	3,029,352	33,127,044	—	—	36,156,396	29.1%
Nonmajor Funds	—	19,321,322	2,853,168	3,839,680	—	26,014,170	20.2%
Total	<u>\$ 45,000</u>	<u>\$ 76,980,715</u>	<u>\$39,793,399</u>	<u>\$ 4,983,200</u>	<u>\$ 36,745,039</u>	<u>\$158,547,353</u>	<u>16.8%</u>

Fund Balances

At December 31, Weber County's governmental funds reported combined fund balances of \$158.5 million, an increase of \$22.8 million from the prior year. Changes in fund balance varied widely among the County's individual funds, and are explained below. Of the total fund balances, \$116.7 million is restricted or committed for various purposes, such as debt service and future capital projects, and is therefore unavailable for discretionary spending. Another \$4.9 million is available for new spending subject to the requirements of the funds in which the balances reside. The

WEBER COUNTY, UTAH
MANAGEMENT’S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

remaining \$36.7 million is unassigned and available for new spending in the General Fund. The table above presents the County’s 2021 ending governmental fund balances.

General Fund

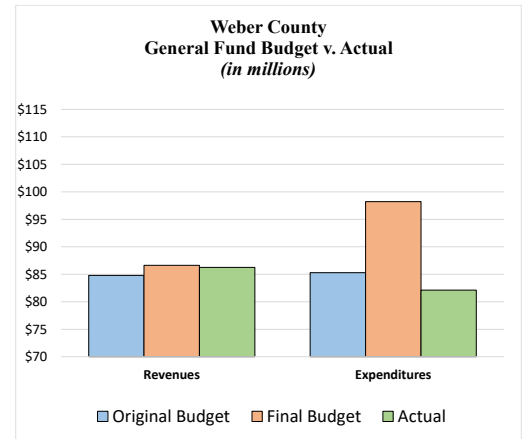
The unassigned fund balance in the General Fund increased by \$4.1 million. The unassigned fund balance ended the year at \$36.7 million and is within the limits allowed by state law.

Revenues - General Fund revenues decreased by \$25.9 million from the prior year, primarily due to the receipt of \$29.6 million of CARES Act grant revenue in 2020. Sales tax revenue increased \$2.5 million due to higher taxable sales in the county as consumers spent more in the County than in prior years due to pent up demand for services and also due to high levels of inflation.

Expenditures - In 2021, total General Fund expenditures decreased by \$22.5 million from the prior year due to CARES Act funding disbursements to local businesses and other governments in 2020.

Budgetary Highlights - During the year, the general fund was amended to increase expenditures by \$12.9 million, of which \$7 million was an increased transfer to capital projects and the balance was related to projects started in the prior year but not completed until 2021.

Actual General Fund expenditures were \$11.5 million under budget. Approximately \$7.6 million of that related to payroll attrition savings and \$1.4 million related to construction or repair projects that were not completed during the year due to various supply chain issues. The budgetary comparison schedule in the Required Supplementary Information section presents budget-to-actual results for all major revenue sources in, and each department of, the General Fund.



Library Fund

The Library tax revenue increased by \$1.96 million, primarily due to a tax shift of \$1.5 million from the County’s general fund to pay for employee compensation increases. Total expenditures increased by \$1.3 million primarily related to increased employee compensation.

Culture Parks and Recreation

Charges for services were up \$2.7 million from the prior year amounts as the COVID-19 pandemic required most of the funds facilities to be closed for much of the 2020 calendar year. Expenditures were up \$2.3 million as the County was able to bring back furloughed staff and began holding events that had been previously delayed.

Transportation Development Fund

Revenue was up \$7.8 million, primarily because of increased sales tax revenues. Expenditures remained fairly constant due to increased costs of labor and materials being offset by construction delays due to supply chain issues.

Capital Projects Fund.

For 2021, the County spent \$3.9 million on capital projects on County facilities, including two new warehouses, one for use by the Sheriff’s office and the other for use by the County’s property management department.

WEBER COUNTY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2021

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 2021 were as follows:

Risk Management Fund

Charges to departments for risk management services and expenses increased by \$247 thousand in 2021 due to increased costs of insurance. Net position increased slightly by \$28 thousand, ending the year at \$1.9 million.

Fleet Management Fund

During the year, the Fleet Management Fund revenue increased by \$262 thousand due to the higher cost of new vehicles being passed through to the fund's customers. The fund ended the year with \$1.7 million in unrestricted net position.

Termination Pool Fund

The County uses an Internal Service Fund to account for payments of employees' leave balances upon termination and payment of post-employment health care benefits to retirees. Departmental charges collected for this fund totaled \$1.9 million, while claims for those terminated employees eligible for the payouts amounted to \$4.6 million, mainly due to a retirement buyout incentive offered in 2020 and 2021.

OTHER MATTERS

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

American Rescue Plan Act of 2021

The County has been awarded \$50.5 million of funds from the American Rescue Plan Act, half of which was received during 2021. These funds can be used to help mitigate the effects of COVID-19 and to improve certain types of infrastructure. Funds must be obligated by the end of 2024 and spent by the end of 2026.

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements



WEBER COUNTY, UTAH

Statement of Net Position December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments.....	\$ 192,273,554	\$ 4,597,914	\$ 196,871,468	\$ 9,334,987
Accounts Receivables, net.....	3,001,765	962,167	3,963,932	2,296,790
Taxes Receivables.....	13,220,675	-	13,220,675	1,171,730
Inventories and Prepays.....	45,000	-	45,000	838,649
Restricted Cash and Investments.....	4,850,614	-	4,850,614	4,295
Other Assets.....	108,902	946	109,848	23,403
Internal Balances.....	-	-	-	-
Capital Assets:				
Land.....	32,080,001	1,604,505	33,684,506	204,394
Buildings and Improvements.....	195,537,406	11,247,343	206,784,749	8,620,177
Machinery and Equipment.....	25,521,509	1,154,374	26,675,883	3,916,782
Construction-in-progress.....	288,212	-	288,212	297,735
Infrastructure.....	126,038,613	-	126,038,613	-
Intangible Assets - Software.....	1,498,439	-	1,498,439	-
Less Accumulated Depreciation.....	(160,179,140)	(5,338,645)	(165,517,785)	(3,775,061)
Total capital assets.....	220,785,040	8,667,577	229,452,617	9,264,027
Total assets.....	434,285,550	14,228,604	448,514,154	22,933,881
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Amount on Refunding.....	1,688,823	-	1,688,823	-
Relating to Pensions.....	10,488,804	337,997	10,826,801	2,251,423
Relating to OPEB.....	-	-	-	1,342,534
Total deferred outflows of resources.....	12,177,627	337,997	12,515,624	3,593,957
LIABILITIES				
Accounts Payable.....	5,874,883	554,154	6,429,037	333,115
Deposits.....	11,264,264	-	11,264,264	-
Unearned Revenue.....	26,137,256	-	26,137,256	256
Long Term Liabilities:				
Due within one year.....	7,957,739	153,588	8,111,327	845,398
Due in more than one year.....	63,990,971	901,810	64,892,781	8,771,461
Total liabilities.....	115,225,113	1,609,552	116,834,665	9,950,230
DEFERRED INFLOWS OF RESOURCES				
Relating to Pensions.....	15,338,950	286,362	15,625,312	1,986,977
Relating to OPEB.....	-	-	-	376,591
Total deferred inflows of resources.....	15,338,950	286,362	15,625,312	2,363,568
NET POSITION				
Net Investment in Capital Assets.....	175,348,802	8,667,577	184,016,379	4,388,100
Restricted for:				
Debt Service.....	8,987,405	-	8,987,405	-
Roads and Public Improvements.....	56,972,448	-	56,972,448	-
Economic Development.....	674,215	-	674,215	-
Parks and Recreation Programs.....	10,208,818	-	10,208,818	-
Public Housing Programs.....	-	-	-	75,297
Public Health Programs.....	-	-	-	539,699
Public Safety Programs.....	137,829	-	137,829	-
Unrestricted.....	63,569,597	4,003,110	67,572,707	9,210,944
Total net position.....	\$ 315,899,114	\$ 12,670,687	\$ 328,569,801	\$ 14,214,040

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

WEBER COUNTY, UTAH

Statement of Activities

For the Year Ended December 31, 2021

Activities:	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General Government.....	\$ 27,679,574	\$ 14,499,560	\$ 2,328,558	\$ 179,577
Public Safety.....	43,593,138	15,855,153	1,361,133	-
Public Health And Welfare.....	2,441,930	-	-	-
Streets And Public Improvement.....	57,313,886	3,949,384	1,939,441	-
Parks And Recreation.....	16,382,863	5,899,592	171,912	228,000
Conservation and Development.....	4,767,146	-	800,022	-
Library Services.....	13,742,101	1,395,203	96,313	-
Interest and Other Charges on Debt Service.....	1,685,550	213,121	-	-
Total governmental activities.....	<u>167,606,188</u>	<u>41,812,013</u>	<u>6,697,379</u>	<u>407,577</u>
Business-type activities:				
Animal Shelter.....	876,452	939,490	-	-
Solid Waste Transfer Station.....	9,996,827	11,054,526	-	-
Total business-type activities.....	<u>10,873,279</u>	<u>11,994,016</u>	<u>-</u>	<u>-</u>
Total primary government.....	<u>\$ 178,479,467</u>	<u>\$ 53,806,029</u>	<u>\$ 6,697,379</u>	<u>\$ 407,577</u>
Component units:				
Weber Area Dispatch 911.....	\$ 7,705,162	\$ 4,010,031	\$ 319,851	\$ -
Weber Housing Authority.....	2,190,819	139,703	2,156,471	-
Weber Morgan Health Department.....	11,847,834	2,707,646	8,769,527	-
Total component units.....	<u>\$ 21,743,815</u>	<u>\$ 6,857,380</u>	<u>\$ 11,245,849</u>	<u>\$ -</u>

General revenues:

Current Property Taxes.....	
Sales and Franchise Taxes.....	
Other Property Taxes.....	
Investment Income.....	
Gain on Sale of Capital Assets.....	
Miscellaneous.....	
Total general revenues.....	

Change in net position.....

Net position - beginning.....	
Adjustments to beginning net position.....	
Net position - beginning, as adjusted.....	
Net position - ending.....	

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
(10,671,879)	-	(10,671,879)	-
(26,376,852)	-	(26,376,852)	-
(2,441,930)	-	(2,441,930)	-
(51,425,061)	-	(51,425,061)	-
(10,083,359)	-	(10,083,359)	-
(3,967,124)	-	(3,967,124)	-
(12,250,585)	-	(12,250,585)	-
(1,472,429)	-	(1,472,429)	-
<u>(118,689,219)</u>	<u>-</u>	<u>(118,689,219)</u>	<u>-</u>
-	63,038	63,038	-
-	1,057,699	1,057,699	-
-	1,120,737	1,120,737	-
<u>\$ (118,689,219)</u>	<u>\$ 1,120,737</u>	<u>\$ (117,568,482)</u>	<u>-</u>
\$ -	\$ -	\$ -	\$(3,375,280)
-	-	-	105,355
-	-	-	(370,661)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(3,640,586)</u>
55,675,503	-	55,675,503	7,012,180
87,878,366	-	87,878,366	-
5,292,672	-	5,292,672	-
-	14,549	14,549	-
24,735	-	24,735	-
206,710	-	206,710	-
<u>149,077,986</u>	<u>14,549</u>	<u>149,092,535</u>	<u>7,012,180</u>
30,388,767	1,135,286	31,524,053	3,371,594
285,510,347	11,535,401	297,045,748	10,842,446
-	-	-	-
<u>285,510,347</u>	<u>11,535,401</u>	<u>297,045,748</u>	<u>10,842,446</u>
<u>\$ 315,899,114</u>	<u>\$ 12,670,687</u>	<u>\$ 328,569,801</u>	<u>\$14,214,040</u>



Governmental Fund Financial Statements

General Fund

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

Culture Parks and Recreation

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

Library Fund

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

Transportation Development Fund

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

Grant Fund

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

Debt Service Fund

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

Capital Projects Fund

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

Nonmajor Governmental Funds

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

WEBER COUNTY, UTAH

Balance Sheet Governmental Funds December 31, 2021

	Special Revenue			
	General	Culture Parks and Recreation	Library	Transportation Development
ASSETS				
Cash and Investments.....	\$ 45,743,924	\$ 2,217,348	\$ 2,240,435	\$ 46,603,932
Accounts Receivable, net.....	2,732,043	93,190	-	-
Taxes Receivable.....	5,582,313	-	615,435	3,077,139
Due From Other Funds.....	11,000	-	-	-
Inventories and Prepaids.....	45,000	-	-	-
Restricted Cash and Investments.....	413,181	-	-	-
Total assets.....	<u>\$ 54,527,461</u>	<u>\$ 2,310,538</u>	<u>\$ 2,855,870</u>	<u>\$ 49,681,071</u>
LIABILITIES				
Accounts Payable.....	\$ 3,539,404	\$ 339,893	\$ 43,427	\$ 798
Unearned Revenue.....	159,561	605,435	-	-
Deposits.....	11,264,264	-	-	-
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>14,963,229</u>	<u>945,328</u>	<u>43,427</u>	<u>798</u>
DEFERRED INFLOW OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	1,361,041	-	364,466	-
Total Deferred Inflow of Resources.....	<u>1,361,041</u>	<u>-</u>	<u>364,466</u>	<u>-</u>
FUND BALANCES (DEFICITS)				
Nonspendable.....	45,000	-	-	-
Restricted.....	269,632	-	-	49,680,273
Committed.....	-	1,365,210	2,447,977	-
Assigned.....	1,143,520	-	-	-
Unassigned.....	36,745,039	-	-	-
Total fund balances (deficits).....	<u>\$ 38,203,191</u>	<u>\$ 1,365,210</u>	<u>\$ 2,447,977</u>	<u>\$ 49,680,273</u>
Total liabilities and fund balances (deficits)	<u>\$ 54,527,461</u>	<u>\$ 2,310,538</u>	<u>\$ 2,855,870</u>	<u>\$ 49,681,071</u>

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

Grant Fund	Debt Service	Capital Projects	Total Nonmajor Funds	Total Governmental Funds
\$25,271,663	\$ 4,816,492	\$ 36,297,293	\$ 19,647,274	\$ 182,838,361
-	-	-	160,897	2,986,130
-	197,582	-	3,748,207	13,220,676
-	-	-	-	11,000
-	-	-	-	45,000
-	157,644	-	4,692,970	5,263,795
<u>\$25,271,663</u>	<u>\$ 5,171,718</u>	<u>\$ 36,297,293</u>	<u>\$ 28,249,348</u>	<u>\$ 204,364,962</u>
\$ -	\$ 370,734	\$ 140,897	\$ 1,366,539	\$ 5,801,692
25,271,663	-	-	680,596	26,717,255
-	-	-	-	11,264,264
-	-	-	11,000	11,000
<u>25,271,663</u>	<u>370,734</u>	<u>140,897</u>	<u>2,058,135</u>	<u>43,794,211</u>
-	120,848	-	177,043	2,023,398
-	120,848	-	177,043	2,023,398
-	-	-	-	45,000
-	4,680,136	3,029,352	19,321,322	76,980,715
-	-	33,127,044	2,853,168	39,793,399
-	-	-	3,839,680	4,983,200
-	-	-	-	36,745,039
<u>\$ -</u>	<u>\$ 4,680,136</u>	<u>\$ 36,156,396</u>	<u>\$ 26,014,170</u>	<u>\$ 158,547,353</u>
<u>\$25,271,663</u>	<u>\$ 5,171,718</u>	<u>\$ 36,297,293</u>	<u>\$ 28,249,348</u>	<u>\$ 204,364,962</u>

WEBER COUNTY, UTAH

Reconciliation of the Balance Sheet – Governmental Funds To the Statement of Net Position December 31, 2021

Total Fund Balances – Governmental Funds..... \$ 158,547,353

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

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

Land.....	\$ 32,080,001	
Infrastructure.....	126,038,613	
Construction in Progress.....	288,212	
Buildings, Equipment, and Other capital assets.....	211,601,875	
Accumulated depreciation.....	<u>(152,593,250)</u>	217,415,451

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

Revenues are not available soon enough after year end to pay for the current period's expenditures.....	2,023,398	
Related to Pensions.....	<u>(15,314,746)</u>	(13,291,348)

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..... 2,125,400

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

Amount on refunding of bonded debt.....	1,688,823	
Related to Pensions.....	<u>10,470,869</u>	12,159,692

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

Net Pension Assets.....		108,822
-------------------------	--	---------

Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the governmental funds (see note 9)

Bonds and notes payable.....	(55,177,000)	
Unamortized premiums and discounts on bonds.....	(885,371)	
Capital leases.....	(50,095)	
Net Pension Liability.....	<u>(5,053,790)</u>	(61,166,256)

Net Position of Governmental Activities..... \$ 315,899,114

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, 2021

	General Fund	Special Revenue		
		Culture Parks and Recreation	Library	Transportation Development
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 38,116,952	\$ -	\$10,768,216	\$ -
Sales.....	16,941,546	-	-	54,038,132
Delinquent Taxes.....	1,481,375	-	277,270	-
Total Taxes:.....	<u>56,539,873</u>	<u>-</u>	<u>11,045,486</u>	<u>54,038,132</u>
Other Revenues:				
License And Fees.....	2,553,112	-	789,236	2,306,874
Intergovernmental.....	3,929,535	349,912	96,313	-
Charges For Services.....	21,164,962	5,898,204	43,849	-
Fines and Forfeitures.....	1,634,074	-	-	-
Miscellaneous.....	4,226	1,388	562,117	23,348
Total revenues.....	<u>85,825,782</u>	<u>6,249,504</u>	<u>12,537,001</u>	<u>56,368,354</u>
EXPENDITURES				
Current:				
General Government.....	24,548,263	-	-	-
Public Safety.....	40,301,932	-	-	-
Public Health And Welfare.....	2,371,244	-	-	-
Streets And Public Improvement.....	-	-	-	50,851,540
Parks And Recreation.....	-	10,596,613	-	-
Conservation And Development.....	1,156,889	-	-	-
Library Services.....	-	-	11,630,541	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Capital Projects.....	-	-	-	-
Total expenditures.....	<u>68,378,328</u>	<u>10,596,613</u>	<u>11,630,541</u>	<u>50,851,540</u>
Excess (deficiency) of revenues over expenditures.....	<u>17,447,454</u>	<u>(4,347,109)</u>	<u>906,460</u>	<u>5,516,814</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	4,347,109	-	-
Transfers Out.....	(13,321,224)	-	-	(326,711)
Issuance of Refunding Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Total other financing sources (uses).....	<u>(13,321,224)</u>	<u>4,347,109</u>	<u>-</u>	<u>(326,711)</u>
Net change in fund balances.....	4,126,230	-	906,460	5,190,103
Fund balances - beginning.....	34,076,961	1,365,210	1,541,517	44,490,170
Fund balances - ending.....	<u>\$ 38,203,191</u>	<u>\$ 1,365,210</u>	<u>\$ 2,447,977</u>	<u>\$ 49,680,273</u>

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

<u>Grant Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,268,550	\$ -	\$ 7,469,914	\$ 59,623,632
-	-	-	16,899,188	87,878,866
-	114,539	-	130,594	2,003,778
-	<u>3,383,089</u>	-	<u>24,499,696</u>	<u>149,506,276</u>
-	212,909	-	2,454,943	8,317,074
-	-	50,000	2,679,196	7,104,956
-	-	-	3,014,696	30,121,711
-	-	-	259,077	1,893,151
-	356	232,524	51,426	875,385
-	<u>3,596,354</u>	<u>282,524</u>	<u>32,959,034</u>	<u>197,818,553</u>
-	-	-	3,043,057	27,591,320
-	-	-	5,477,661	45,779,593
-	-	-	4,634,771	7,006,015
-	-	-	5,634,519	56,486,059
-	-	-	4,089,451	14,686,064
-	-	-	-	1,156,889
-	-	-	-	11,630,541
-	2,853,000	-	1,000,000	3,853,000
-	838,706	-	778,193	1,616,899
-	-	3,865,162	-	3,865,162
-	<u>3,691,706</u>	<u>3,865,162</u>	<u>24,657,652</u>	<u>173,671,542</u>
-	<u>(95,352)</u>	<u>(3,582,638)</u>	<u>8,301,382</u>	<u>24,147,011</u>
-	213,743	11,739,000	408,935	16,708,787
-	-	-	(4,347,109)	(17,995,044)
-	-	-	-	-
-	-	-	-	-
-	<u>213,743</u>	<u>11,739,000</u>	<u>(3,938,174)</u>	<u>(1,286,257)</u>
-	118,391	8,156,362	4,363,208	22,860,754
-	4,561,745	28,000,034	21,650,962	135,686,599
\$ -	<u>\$ 4,680,136</u>	<u>\$ 36,156,396</u>	<u>\$ 26,014,170</u>	<u>\$ 158,547,353</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, 2021

Net Change in Fund Balances – Total Governmental Funds..... \$ 22,860,754

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

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts were as follows:

Capital outlay.....	\$ 9,083,612	
Depreciation expense.....	<u>(9,620,267)</u>	(536,655)

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..... (58,173)

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

Bond and note principal payments.....	3,853,000	
Capital lease principal payments.....	<u>17,055</u>	3,870,055

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..... (855,961)

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..... (547,438)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of the following:

Amortization of bond premiums, discounts, and deferred amounts.....	(65,118)	
Change in Net Pension Costs.....	<u>5,721,303</u>	5,656,185

Change in Net Position of Governmental Activities..... \$ 30,388,767

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

Proprietary Fund Financial Statements

Solid Waste Transfer Station Fund

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

Animal Shelter Fund

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

Governmental Activities – Internal Service Funds

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

WEBER COUNTY, UTAH

Statement of Net Position Proprietary Funds December 31, 2021

	Business-type Activities			Governmental
	Solid Waste Transfer Station	Animal Shelter	Total	Activities - Internal Service Funds
ASSETS				
Current assets:				
Cash and Investments.....	\$ 4,331,112	\$ 266,802	\$ 4,597,914	\$ 9,602,015
Accounts Receivable net.....	947,062	15,105	962,167	15,635
Other Assets.....	777	169	946	79
Total current assets.....	<u>5,278,951</u>	<u>282,076</u>	<u>5,561,027</u>	<u>9,617,729</u>
Noncurrent assets:				
Land.....	1,604,505	-	1,604,505	-
Buildings and Improvements.....	11,147,431	99,912	11,247,343	-
Machinery and Equipment.....	1,140,325	14,049	1,154,374	10,955,479
Accumulated Depreciation.....	(5,327,506)	(11,139)	(5,338,645)	(7,585,892)
Total noncurrent assets.....	<u>8,564,755</u>	<u>102,822</u>	<u>8,667,577</u>	<u>3,369,587</u>
Total assets.....	<u>13,843,706</u>	<u>384,898</u>	<u>14,228,604</u>	<u>12,987,316</u>
DEFERRED OUTFLOW OF RESOURCES				
Deferred Outflows Relating to Pensions.....	275,035	62,962	337,997	17,934
Total Deferred Outflows.....	<u>275,035</u>	<u>62,962</u>	<u>337,997</u>	<u>17,934</u>
LIABILITIES				
Current liabilities:				
Accounts Payable and Accrued Liabilities.....	552,563	1,591	554,154	73,189
Compensated Absences.....	108,641	14,947	123,588	3,522,943
Other Post Employment Benefit Liability.....	-	-	-	733,037
Current Landfill Postclosure.....	30,000	-	30,000	-
Total current liabilities.....	<u>691,204</u>	<u>16,538</u>	<u>707,742</u>	<u>4,329,169</u>
Noncurrent liabilities:				
Compensated Absences.....	2,960	1,841	4,801	1,425,797
Landfill Closure Costs.....	436,048	-	436,048	-
Net Pension Liability.....	374,485	86,476	460,961	221
Other Post Employment Benefit Liability.....	-	-	-	5,100,458
Total noncurrent liabilities.....	<u>813,493</u>	<u>88,317</u>	<u>901,810</u>	<u>6,526,476</u>
Total liabilities.....	<u>1,504,697</u>	<u>104,855</u>	<u>1,609,552</u>	<u>10,855,645</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows Relating to Pensions.....	233,135	53,227	286,362	24,205
Total deferred inflows of resources.....	<u>233,135</u>	<u>53,227</u>	<u>286,362</u>	<u>24,205</u>
NET POSITION				
Net Investment in Capital Assets.....	8,564,755	102,822	8,667,577	3,369,587
Unrestricted.....	3,816,154	186,956	4,003,110	(1,244,187)
Total net position.....	<u>\$ 12,380,909</u>	<u>\$ 289,778</u>	<u>\$12,670,687</u>	<u>\$ 2,125,400</u>

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

WEBER COUNTY, UTAH

Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds For the Year Ended December 31, 2021

	Business-type Activities			Governmental Activities - Internal Service Funds
	Solid Waste Transfer Station	Animal Shelter	Total	
OPERATING REVENUES				
Charges For Services.....	\$ 11,054,526	\$ 898,237	\$ 11,952,763	\$ 5,922,705
Miscellaneous.....	-	41,253	41,253	182
Total operating revenues.....	<u>11,054,526</u>	<u>939,490</u>	<u>11,994,016</u>	<u>5,922,887</u>
OPERATING EXPENSES				
General and Administrative.....	3,898,353	660,124	4,558,477	725,421
Disposal Costs.....	5,770,351	-	5,770,351	-
Depreciation.....	328,123	2,585	330,708	1,122,006
Claims and Premiums.....	-	-	-	6,584,279
Total operating expenses.....	<u>9,996,827</u>	<u>662,709</u>	<u>10,659,536</u>	<u>8,431,706</u>
Operating income (loss).....	<u>1,057,699</u>	<u>276,781</u>	<u>1,334,480</u>	<u>(2,508,819)</u>
NONOPERATING REVENUES (EXPENSES)				
Intergovernmental.....	-	-	-	-
Interest Income.....	13,725	824	14,549	-
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	152,858
Total nonoperating revenues (expenses).....	<u>13,725</u>	<u>824</u>	<u>14,549</u>	<u>152,858</u>
Income (loss) before contributions and transfers.....	<u>1,071,424</u>	<u>277,605</u>	<u>1,349,029</u>	<u>(2,355,961)</u>
Transfers				
Transfers In.....	-	-	-	1,500,000
Transfers Out.....	-	(213,743)	(213,743)	-
Total Transfers.....	-	<u>(213,743)</u>	<u>(213,743)</u>	<u>1,500,000</u>
SPECIAL ITEM				
Special Items (see note 2).....	-	-	-	-
Total special items.....	-	-	-	-
Change in net position	<u>1,071,424</u>	<u>63,862</u>	<u>1,135,286</u>	<u>(855,961)</u>
Total net position - beginning.....	<u>11,309,485</u>	<u>225,916</u>	<u>11,535,401</u>	<u>2,981,361</u>
Total net position - ending.....	<u>\$ 12,380,909</u>	<u>\$ 289,778</u>	<u>\$ 12,670,687</u>	<u>\$ 2,125,400</u>

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

WEBER COUNTY, UTAH

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2021

	Business-type Activities			Governmental
	Solid Waste Transfer Station	Animal Shelter	Total	Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users.....	10,760,050	1,168,348	11,928,398	5,909,152
Payments to Suppliers and Contractors.....	(7,430,257)	(201,638)	(7,631,895)	(7,339,920)
Payments to Employees.....	(2,180,340)	(481,347)	(2,661,687)	(302,900)
Net Cash Provided (Used) by Operating Activities.....	<u>1,149,453</u>	<u>485,363</u>	<u>1,634,816</u>	<u>(1,733,668)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers (To) From Other Funds.....	-	(213,743)	(213,743)	1,500,000
Interfund Balances Due To (From) Other Funds.....	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>-</u>	<u>(213,743)</u>	<u>(213,743)</u>	<u>1,500,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets.....	(44,344)	(105,407)	(149,751)	(849,040)
Proceeds from Sale of Bonds.....	-	-	-	-
Proceeds from Disposal of Capital Assets.....	-	-	-	173,726
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>(44,344)</u>	<u>(105,407)</u>	<u>(149,751)</u>	<u>(675,314)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments.....	13,725	824	14,549	-
Net Cash Provided (Used) by Investing Activities.....	<u>13,725</u>	<u>824</u>	<u>14,549</u>	<u>-</u>
Net Cash Provided (Used) - All Activities.....	1,118,834	167,037	1,285,871	(908,982)
Cash and Cash Equivalents - Beginning.....	3,212,278	99,765	3,312,043	10,510,997
Cash and Cash Equivalents - Ending.....	<u>\$ 4,331,112</u>	<u>\$ 266,802</u>	<u>\$ 4,597,914</u>	<u>\$ 9,602,015</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ 1,057,699	\$ 276,781	\$ 1,334,480	\$ (2,508,819)
Adjustments to Reconcile Operating Income (Loss):				
Depreciation Expense.....	328,123	2,585	330,708	1,122,006
(Increase) Decrease in Accounts Receivable.....	(294,476)	(15,105)	(309,581)	(13,735)
(Increase) Decrease in Post Closure Costs.....	38,520	-	38,520	-
(Increase) Decrease in Due from Other Governments.....	-	243,963	243,963	-
Increase (Decrease) in Accounts Payable.....	36,876	(18,274)	18,602	(6,194)
Increase (Decrease) in Other Post-employment Benefits.....	-	-	-	(67,835)
Increase (Decrease) in Net Pension Expense.....	(40,858)	(8,882)	(49,740)	(4,251)
Increase (Decrease) in Compensated Absences.....	23,569	4,295	27,864	(254,840)
Net Cash Provided (Used) by Operating Activities.....	<u>\$ 1,149,453</u>	<u>\$ 485,363</u>	<u>\$ 1,634,816</u>	<u>\$ (1,733,668)</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Assets Transferred from Governmental Funds.....	\$ -	\$ -	\$ -	\$ -
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Fiduciary Fund Financial Statements

Custodial Funds

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

WEBER COUNTY, UTAH

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	12,498,825
Taxes Receivable.....	5,385,065
Delinquent Taxes Receivable.....	5,394,035
Total Assets.....	<u>23,277,925</u>
LIABILITIES	
Accounts Payable.....	330,924
Due to Other Governments.....	22,481,512
Total Liabilities.....	<u>22,812,436</u>
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments.....	<u>465,489</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, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Tax Collections for Other Governments.....	253,415,122
Inmate Fund Deposits.....	2,638,333
Miscellaneous Collections.....	120,046
Total Additions.....	<u>256,173,501</u>
DEDUCTIONS	
Tax Disbursements to Other Governments.....	254,512,962
Payments to Beneficiaries.....	2,639,852
Total Deductions.....	<u>257,152,814</u>
Change in Net Position.....	(979,313)
Net Position - Beginning.....	1,444,802
Net Position - Ending.....	<u>465,489</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 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, 2021

	Weber Area Dispatch 911 and Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
ASSETS				
Cash and Investments.....	4,194,433	787,318	4,353,236	9,334,987
Accounts Receivable, net.....	17,743	37,996	2,119,713	2,175,452
Taxes Receivable.....	974,003	—	197,727	1,171,730
Due From Other Governments.....	—	121,338	—	121,338
Inventories and Prepays.....	619,959	165,152	53,538	838,649
Other Assets.....	—	20,711	2,692	23,403
Restricted Cash.....	4,295	—	—	4,295
Capital Assets:				
Land.....	—	109,585	94,809	204,394
Construction-in-Progress.....	—	—	297,735	297,735
Buildings and Improvements.....	5,252,154	467,855	2,900,168	8,620,177
Machinery and Equipment.....	3,129,611	12,665	774,506	3,916,782
Less Accumulated Depreciation.....	(2,441,871)	(77,305)	(1,255,885)	(3,775,061)
Total Capital Assets.....	5,939,894	512,800	2,811,333	9,264,027
Total Assets.....	11,750,327	1,645,315	9,538,239	22,933,881
DEFERRED OUTFLOWS OF RESOURCES				
Related to Pensions.....	1,207,356	25,885	1,018,182	2,251,423
Related to OPEB.....	1,342,534	—	—	1,342,534
Total Deferred Outflows of Resources.....	2,549,890	25,885	1,018,182	3,593,957
LIABILITIES				
Accounts Payable	66,914	470	265,731	333,115
Unearned Revenue.....	256	—	—	256
Long-term Liabilities:				
Due Within One Year.....	543,814	6,742	294,842	845,398
Due in More Than One Year.....	7,038,311	356,862	1,376,288	8,771,461
Total Liabilities.....	7,649,295	364,074	1,936,861	9,950,230
DEFERRED INFLOWS OF RESOURCES				
Related to Pensions.....	1,092,396	26,507	868,074	1,986,977
Related to OPEB.....	376,591	—	—	376,591
Total Deferred Inflows of Resources.....	1,468,987	26,507	868,074	2,363,568
NET POSITION				
Net Investment in Capital Assets.....	1,386,894	189,873	2,811,333	4,388,100
Restricted for:				
Public Housing.....	—	75,297	—	75,297
Public Health Programs.....	—	—	539,699	539,699
Unrestricted.....	3,795,041	1,015,449	4,400,454	9,210,944
Total Net Position.....	5,181,935	1,280,619	7,751,486	14,214,040

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, 2021

	<u>Weber Area Dispatch 911 and Emergency Services District</u>	<u>Weber Housing Authority</u>	<u>Weber Morgan Health Department</u>	<u>Total</u>
Expenses.....	7,705,162	2,190,819	11,847,834	21,743,815
Program Revenues				
Charges for Services.....	3,675,788	64,871	2,512,959	6,253,618
Intergovernmental.....	319,851	2,156,471	8,769,527	11,245,849
Licenses, Permits and Fees.....	324,649	—	140,670	465,319
Miscellaneous.....	9,594	74,832	54,016	138,442
Total Program Revenues.....	<u>4,329,882</u>	<u>2,296,174</u>	<u>11,477,172</u>	<u>18,103,228</u>
Net (Expense) Revenues.....	<u>(3,375,280)</u>	<u>105,355</u>	<u>(370,662)</u>	<u>(3,640,587)</u>
General Revenues				
Current Property Tax.....	5,092,752	—	1,919,429	7,012,181
Total General Revenues.....	<u>5,092,752</u>	<u>—</u>	<u>1,919,429</u>	<u>7,012,181</u>
Change in Net Position.....	<u>1,717,472</u>	<u>105,355</u>	<u>1,548,767</u>	<u>3,371,594</u>
Net Position - Beginning.....	<u>3,464,463</u>	<u>1,175,264</u>	<u>6,202,719</u>	<u>10,842,446</u>
Net Position - Ending.....	<u><u>5,181,935</u></u>	<u><u>1,280,619</u></u>	<u><u>7,751,486</u></u>	<u><u>14,214,040</u></u>

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Blended Component Units

The Municipal Building Authority of Weber County is governed by a three-member board comprised of the County Commissioners. Its sole purpose is to finance and construct the County's major public facilities. Activities for the Municipal Building Authority are blended with the County's special revenue funds, but separate financial statements are not issued or required for the Authority. During 2021, there were no transactions nor fund balance for this blended component unit.

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Discretely Presented Component Units

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

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

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

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

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

Related Organizations (Excluded from Financial Statements)

Weber County appoints three of the eight members of the Weber Human Services (WHS) governing board and provides financial assistance to fund Human Services programs. During 2021, the County contributed \$2.37 million from the General Fund to WHS, which amount represents approximately 5.0% of WHS' fiscal year 2021 budgeted revenues.

B. Government-wide and Fund Financial Statements

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

Government-wide Financial Statements - The government-wide statements present information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, grants, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

The County reports the following major governmental funds:

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

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

The County reports the following proprietary funds:

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

The County reports the following fiduciary funds:

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

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

Property Taxes - Property taxes attach as an enforceable lien on property on January 1st of each year. Taxes are levied on property owners in July and are payable by November 30th. The County bills and collects property taxes for all taxing entities within the County through the Tax Collection 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 valued at cost using the first-in/first-out method and consist of expendable supplies and merchandise. The cost of such inventories is recorded as expenditures/expenses when purchased rather than when consumed. Certain payments to vendors for goods and services reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

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

<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. Proprietary fund capital assets are also reported in the appropriate fund statements.

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

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

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

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

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

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

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

The County maintains a Termination Pool Internal Service Fund. Payments of leave balances at termination are made from the pool and are funded by charges to departments' ongoing budgets based on a fixed percentage of payroll. As

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

explained in Note 12, payments for post-employment healthcare are also recognized as expenses of the pool, and rates are set annually to cover the estimated cost of the current year's retiree healthcare benefits.

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

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

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

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

E. Revenues and Expenditures / Expenses

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

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

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

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

F. Interfund Activity and Balances

Government-wide Statements - In general, eliminations have been made to minimize the double-counting of internal activity, including internal service fund activity. However, interfund services provided and used between different

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

functional categories have not been eliminated when to do so would distort the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of Net Position, except for the residual amounts due between governmental and business-type activities, if any, which are shown as “internal balances.”

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

NOTE 2. FINANCIAL REPORTING CHANGES

New Accounting Pronouncements

During the fiscal year ended December 31, 2021, the Authority adopted the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 90, Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61, (GASB 90). GASB 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. The implementation of this statement had no effect on the financial statements.

GASB Statement No. 93, Replacement of Interbank Offered Rates (GASB 93). The objective of GASB 93 is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate. The implementation of this statement had no effect on the financial statements.

GASB Statement No. 98, The Annual Comprehensive Financial Report (GASB 98), was implemented for the County’s 2021 basic financial statements. This statement updates the term “comprehensive annual financial report” or “CAFR” to “annual comprehensive financial report” or “ACFR”.

NOTE 3. DEPOSITS AND INVESTMENTS

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

A. Deposits

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

The County’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. At December 31, 2021, the bank balance of the County’s deposits was \$3,633,804, of which \$2,445,157 was uninsured and uncollateralized.

B. Investments

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

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

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

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

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

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

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

At December 31, 2021, the County had the following recurring fair value measurements.

Investment Type	Fair Value	Level 1	Level 2	Level 3
PTIF Investments	\$ 215,558,991	\$ -	\$ 215,558,991	\$ -
Currency	12	12	-	-
Certificate of Deposits	1,638,845	-	1,638,846	-
Corporate Debt	2,071,374	-	2,071,374	-

WEBER COUNTY, UTAH
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Commercial Paper	498,450	-	498,450	-
Money Market Mutual Funds	18,898	18,898	-	-
U.S. Treasuries	766,358	766,358	-	-
Total	\$ 220,552,928	\$ 785,268	\$ 219,767,661	\$ -

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

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

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

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

- Corporate and Municipal Bonds and Commercial Paper: quoted prices for similar securities in active markets;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities’ relationship to benchmark quoted prices;
- Bond Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers’ Investment Fund: application of the December 31, 2021, fair value factor, as calculated by the Utah State Treasurer, to Weber County’s average daily balance in the fund; and,
- Donated Real Estate: recent appraisals of the real estate’s value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Weber County policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State’s Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers’ acceptances, fixed-rate negotiable certificates of deposits, and fixed-rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury, obligations issued by U.S. government-sponsored enterprises, and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate corporate note securities may not have a remaining term to final maturity exceeding three years.

As of December 31, 2021, Weber County’s investments had the following maturities:

Investment Type	Fair Value	Less than 1	1 to 3	3 to 5
PTIF Investments	\$ 215,558,991	\$ 215,558,991	\$ -	\$ -
Currency	12	12	-	-
Certificate of Deposits	1,638,845	-	1,157,895	480,950
Corporate Debt	2,071,374	-	2,071,374	-
Commercial Paper	498,450	498,450	-	-
Money Market Mutual Funds	18,898	18,898	-	-
U.S. Treasuries	766,358	-	-	766,358
Total	\$ 220,552,928	\$ 216,076,351	\$ 3,229,269	\$ 1,247,308

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Credit Risk

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

On December 31, 2021, Weber County's investments had the following quality ratings:

Investment Type	Fair Value	AAA	AA	A	BBB	A-1+	NA
PTIF Investments	\$ 215,558,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,558,991
Currency	12	12	-	-	-	-	-
Certificate of Deposits	1,638,845	-	-	719,848	719,657	-	199,340
Corporate Debt	2,071,374	-	-	1,562,684	508,690	-	-
Commercial Paper	498,450	-	-	-	-	498,450	-
Money Market Mutual Funds	18,898	18,898	-	-	-	-	-
U.S. Treasuries	766,358	-	766,358	-	-	-	-
Total	\$ 220,552,928	\$18,910	\$766,358	\$ 2,282,532	\$ 1,228,347	\$ 498,450	\$ 215,758,331

Concentration of Credit Risk

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

Custodial Credit Risk

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

All investments other than bank deposits or funds invested in the state treasurer's fund are to be held by a third party with securities delivered on delivery vs. purchase basis. As of December 31, 2021, Weber County safe-kept these investments with custodian counterparty US Bank, NA, and all investments which are held by the counterparty's trust department or agent and are registered in Weber County's name. Investments held by the public treasurer are kept in safekeeping by a bank or trust company, or in a book-entry-only record maintained by a securities depository.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 4. INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund balances result from time lags between the dates of payment for goods and services and collection of revenues. Interfund balances at December 31, 2021 consisted of the following amounts:

Due To General Fund from:

Nonmajor Governmental Funds:

Special Assessment Bond Fund.....	\$ 11,000
Total Due From Other Funds.....	\$ 11,000

B. Interfund Transfers

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. Interfund transfers among governmental and internal service funds for the year ended December 31, 2021 were as follows:

	Transfers In Reported in					Total
	Capital Projects	Municipal Services Fund	Culture Parks and Recreation	Debt Service Fund	Termination Pool (ISF)	Transfers Out
Transfers Out Reported in						
General Fund.....	11,739,000	82,224	—	—	1,500,000	13,321,224
Transportation Development Fund....	—	326,711	—	—	—	326,711
Tourism Fund (Nonmajor).....	—	—	4,347,109	—	—	4,347,109
Animal Shelter (Enterprise Fund)....	—	—	—	213,743	—	213,743
Total Transfers In.....	\$ 11,739,000	\$ 408,935	\$ 4,347,109	\$ 213,743	\$ 1,500,000	\$ 18,208,787

The transfers from the Animal Shelter Fund is for debt service. Transfers from the Tourism fund are to support park and recreation activities. Transfers from the General fund are primarily used to support the acquisition of capital assets. In addition, the County transferred \$1.5 million to the termination pool to prepare for future retiree costs.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 5. TAX ABATEMENTS

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

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

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

Agency	Buy In	Expiration Date	Tax Abated
Marriott-Slaterville	55%-65%	2033-2034	\$ 41,821
North Ogden	50%-100%	2023	254,833
Ogden	70%-100%	2021-2045	1,212,370
Pleasant View	90%	2023	155,225
Riverdale	100%	2022	89,977
Roy	60%	2026-2027	86,450
South Ogden	60%-100%	2021-2030	25,080
Washington Terrace	50%-60%	2021-2025	135,542
Weber County Redevelopment Agency	75%	2036	326,914
MIDA	100%	2060	117,288
Total Tax Abated			<u>\$ 2,445,500</u>

The Community Reinvestment Agency of Weber County (a blended component unit) has entered into an agreement with the Weber County School District in which the school district will give up 50 percent of the incremental tax revenue through 2036. This increment will be used to fund public infrastructure on Summit Mountain. During the year, the school district paid \$539,512 to this CRA.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities as of December 31, 2021 consisted of the following amounts:

	Salaries / Benefits	Vendors / Others	Interest / Related Charges	Total
Governmental Activities:				
General Fund	\$ 2,424,095	\$ 1,115,309	\$ -	\$ 3,539,404
Culture Parks and Recreation Fund	-	339,893	-	339,893
Library Fund	-	43,427	-	43,427
Transportation Fund	-	798	-	798
Debt Service Fund	-	-	370,734	370,734
Capital Projects Fund	-	140,897	-	140,897
Nonmajor Funds	-	1,021,838	344,701	1,366,539
Internal Service Funds	-	73,189	-	73,189
Total Governmental Activities	<u>\$ 2,424,095</u>	<u>\$ 2,735,351</u>	<u>\$ 715,435</u>	<u>\$ 5,874,881</u>
Business-type Activities:				
Solid Waste Transfer Station Fund	\$ -	\$ 552,563	\$ -	\$ 552,563
Animal Shelter	-	1,591	-	1,591
Total Business-type Activities	<u>\$ -</u>	<u>\$ 554,154</u>	<u>\$ -</u>	<u>\$ 554,154</u>

NOTE 7. LEASE COMMITMENTS

The County has entered into a non-cancelable lease for eight pieces of heavy equipment to be used at the Solid Waste Transfer Station, with the last lease payment due in 2021. 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 2021 were \$472,252.

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, 2021, the historical cost and accumulated depreciation of equipment acquired under capital leases were \$201,394 and \$69,929, respectively. Total capital lease payments for 2021 were \$17,055 in principal and \$3,533 in interest. Future minimum lease commitments for non-cancelable capital leases as of December 31, 2021 are as follows:

Year	Capital Leases		
	Governmental Activities	Business-type Activities	Total
2022	\$ 20,339	-	\$ 20,339
2023	17,602	-	17,602
2024	17,602	-	17,602
2025	-	-	-
2026	-	-	-
Total	<u>\$ 55,543</u>	<u>\$ -</u>	<u>\$ 55,543</u>
Less Amounts Representing Interest	<u>(5,380)</u>	<u>-</u>	<u>(5,380)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 50,163</u>	<u>\$ -</u>	<u>\$ 50,163</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 8. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

A. Primary Government

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land and Related Assets	\$ 32,080,001	\$ —	\$ —	\$ 32,080,001
Construction-In-Progress	<u>1,621,497</u>	<u>288,212</u>	<u>(1,621,497)</u>	<u>288,212</u>
Capital assets not being depreciated	<u>33,701,498</u>	<u>288,212</u>	<u>(1,621,497)</u>	<u>32,368,213</u>
Capital assets being depreciated:				
Buildings and Improvements	190,990,697	4,546,709	—	195,537,406
Infrastructure	121,878,681	4,159,932	—	126,038,613
Intangible Assets-Software	1,502,115	7,993	(11,669)	1,498,439
Equipment - Governmental Funds	13,425,384	1,702,270	(561,624)	14,566,030
Equipment - Internal Service Funds	<u>10,365,578</u>	<u>919,230</u>	<u>(329,329)</u>	<u>10,955,479</u>
Total	<u>338,162,455</u>	<u>11,336,134</u>	<u>(902,622)</u>	<u>348,595,967</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(88,295,234)	(5,280,938)	—	(93,576,172)
Infrastructure	(45,311,645)	(3,228,519)	—	(48,540,164)
Intangible Assets-Software	(1,057,547)	(101,347)	11,669	(1,147,225)
Equipment - Governmental Funds	(8,823,674)	(1,009,465)	503,451	(9,329,688)
Equipment - Internal Service Funds	<u>(6,772,347)</u>	<u>(1,122,005)</u>	<u>308,461</u>	<u>(7,585,891)</u>
Total Accumulated Depreciation	<u>(150,260,447)</u>	<u>(10,742,274)</u>	<u>823,581</u>	<u>(160,179,140)</u>
Capital assets being depreciated, net	<u>187,902,008</u>	<u>593,860</u>	<u>(79,041)</u>	<u>188,416,827</u>
Governmental Activities Capital Assets, Net	<u>\$ 221,603,506</u>	<u>\$ 882,072</u>	<u>\$ (1,700,538)</u>	<u>\$ 220,785,040</u>

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

General Government	\$ 1,260,065
Public Safety	1,309,973
Library Services	1,991,057
Streets and Public Improvements	3,187,325
Parks, Recreation & Public Facilities	1,871,849
Depreciation on capital assets of the County's internal service funds is charged to the various functions based on their usage of assets	<u>1,122,005</u>
Total Accumulated Depreciation	<u>\$ 10,742,274</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land and Related Assets	\$ 1,604,505	\$ —	\$ —	\$ 1,604,505
Capital assets not being depreciated	<u>1,604,505</u>	<u>—</u>	<u>—</u>	<u>1,604,505</u>
Capital assets being depreciated:				
Buildings and Improvements	11,147,431	99,912	—	11,247,343
Equipment	<u>1,124,680</u>	<u>49,839</u>	<u>(20,145)</u>	<u>1,154,374</u>
Total	<u>12,272,111</u>	<u>149,751</u>	<u>(20,145)</u>	<u>12,401,717</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(4,189,033)	(258,922)	504	(4,447,451)
Equipment	<u>(839,049)</u>	<u>(72,290)</u>	<u>20,144</u>	<u>(891,194)</u>
Total Accumulated Depreciation	<u>(5,028,082)</u>	<u>(331,212)</u>	<u>20,648</u>	<u>(5,338,645)</u>
Capital assets being depreciated, net	<u>19,516,140</u>	<u>(181,461)</u>	<u>504</u>	<u>7,063,072</u>
Business-type Activities Capital Assets, Net	<u>\$ 8,848,534</u>	<u>\$ (181,461)</u>	<u>\$ 504</u>	<u>\$ 8,667,577</u>

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

B. Discrete Component Units

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

	Weber Area Dispatch 911 Emergency Services District	Weber Housing Authority	Weber Morgan Health Department	Total
Capital assets not being depreciated:				
Land and Related Assets	\$ -	\$ 109,585	\$ 94,809	\$ 204,394
Construction-In-Progress	-	-	297,735	297,735
Capital assets not being depreciated	<u>-</u>	<u>109,585</u>	<u>392,544</u>	<u>502,129</u>
Capital assets being depreciated:				
Buildings and Improvements	5,252,154	467,855	2,900,168	8,620,177
Equipment	<u>3,129,611</u>	<u>12,665</u>	<u>774,506</u>	<u>3,916,782</u>
Total	<u>8,381,765</u>	<u>480,520</u>	<u>3,674,674</u>	<u>12,536,959</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(536,157)	(64,640)	(755,566)	(1,356,363)
Equipment	(1,905,714)	(12,665)	(485,389)	(2,403,768)
Intangible Assets-Software	-	-	(14,930)	(14,930)
Total	<u>(2,441,871)</u>	<u>(77,305)</u>	<u>(1,255,885)</u>	<u>(3,775,061)</u>
Capital Assets, Net	<u>\$ 5,939,894</u>	<u>\$ 512,800</u>	<u>\$ 2,811,333</u>	<u>\$ 9,264,027</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 9. LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended December 31, 2021 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 43,175,000	\$ -	\$ 2,655,000	\$ 40,520,000	\$ 2,655,000
Sales Tax Revenue Bonds	1,830,000	-	198,000	1,632,000	198,000
Special Assessment Area Bonds	14,025,000	-	1,000,000	13,025,000	780,000
Unamortized Premiums / Discounts	960,989	-	75,618	885,371	75,617
Capital Leases - Governmental Funds	67,150	-	17,055	50,095	17,642
Compensated Absences	5,203,580	3,258,522	3,513,362	4,948,740	3,513,362
Pension Liability*	16,976,262	-	11,922,252	5,054,010	-
Net OPEB Liability	<u>5,901,329</u>	<u>650,283</u>	<u>718,118</u>	<u>5,833,494</u>	<u>718,118</u>
Total Governmental Long-term Liabilities	<u>88,139,310</u>	<u>3,908,805</u>	<u>20,099,625</u>	<u>71,948,710</u>	<u>7,957,739</u>
Business-type Activities:					
Compensated Absences	\$100,525	151,452	123,588	128,389	123,588
Pension Liability*	564,535	-	103,574	460,961	-
Landfill Post-Closure Costs	<u>427,528</u>	<u>68,959</u>	<u>30,439</u>	<u>466,048</u>	<u>30,000</u>
Total Business-type Long-term Liabilities	<u>1,092,588</u>	<u>220,411</u>	<u>257,601</u>	<u>1,055,398</u>	<u>153,588</u>
Component Units					
Lease Revenue Bonds	4,782,000	-	229,000	4,553,000	237,000
Note Payable	322,927	-	-	322,927	-
Compensated Absences	586,871	666,581	650,890	602,562	575,223
Net OPEB Liability	2,185,989	457,814	33,175	2,610,628	33,175
Pension Liability*	<u>2,687,890</u>	<u>-</u>	<u>1,160,148</u>	<u>1,527,742</u>	<u>-</u>
Total Business-type Long-term Liabilities	<u>\$ 10,565,677</u>	<u>\$ 1,124,395</u>	<u>\$ 2,073,213</u>	<u>\$ 9,616,859</u>	<u>\$ 845,398</u>

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

B. General Obligation Bonds

During 2021, the County issued no new General Obligation debt. General Obligation Bonds Payable at December 31, 2021 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2021
2013 Project & Refunding Bonds	12/19/2013	1/15/2034	2.00% to 5.00%	39,480,000	\$ 3,425,000
2016 Project Bonds	9/1/2016	7/15/2035	2.00% to 4.00%	10,835,000	9,500,000
2020 Refunding Bonds	10/29/2020	1/15/2034	0.30% to 2.10%	28,195,000	27,595,000
Total General Obligation Bonds Outstanding					40,520,000
Add Unamortized Premium					342,261
Total General Obligation Bonds Payable					<u>\$ 40,862,261</u>

Debt service requirements to maturity

Year	Series 2013		Series 2016		Series 2020		Total General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2022	1,670,000	129,500	480,000	238,506	470,000	388,015	2,620,000	756,021	3,376,021
2023	1,755,000	43,875	500,000	222,656	475,000	385,888	2,730,000	652,419	3,382,419
2024	—	—	515,000	206,106	2,275,000	377,306	2,790,000	583,413	3,373,413
2025	—	—	535,000	185,106	2,300,000	361,288	2,835,000	546,394	3,381,394
2026	—	—	555,000	163,306	2,325,000	341,038	2,880,000	504,344	3,384,344
2027 to 2031	—	—	2,985,000	613,694	12,025,000	1,250,531	15,010,000	1,864,225	16,874,225
2032 to 2036	—	—	3,930,000	233,153	7,725,000	239,050	11,655,000	472,203	12,127,203
Total	<u>3,425,000</u>	<u>173,375</u>	<u>9,500,000</u>	<u>1,862,527</u>	<u>27,595,000</u>	<u>3,343,116</u>	<u>40,520,000</u>	<u>5,379,019</u>	<u>45,899,018</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

C. Sales Tax Revenue Bonds

During 2021, the County issued no new Sales Tax Revenue Obligation debt. Sales Tax Revenue Bonds Payable at December 31, 2021 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2021
2020 Refunding Bonds	9/22/2020	7/1/2029	1.11%	1,830,000	\$1,632,000
Total Sales Tax Revenue Bonds Outstanding					1,632,000
Add Unamortized Premium					—
Total Sales Tax Revenue Bonds Payable					<u>\$1,632,000</u>

Pledged Revenues. The County has pledged future sales tax revenues to pay up to 100% of the outstanding principal and interest payments of all series of sales tax revenue bonds listed above. Sales taxes are pledged through 2030 and include both the county option ¼% sales tax reported in the General Fund and the local option 1% sales tax reported in the Municipal Services Fund (non-major fund). The current year’s required principal and interest payments and total pledged sales tax revenue collected were \$213,743 and \$20,421,128, respectively. Although sales tax revenues are legally pledged as security for the bonds, to date all principal and interest payments have been made from other sources.

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

Debt service requirements to maturity

Year	Series 2020		
	Principal	Interest	Total
2022	195,000	18,115	213,115
2023	201,000	15,951	216,951
2024	203,000	13,720	216,720
2025	204,000	11,466	215,466
2026	203,000	9,202	212,202
2027 to 2029	626,000	13,930	639,931
Total	<u>1,632,000</u>	<u>82,384</u>	<u>1,714,384</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

D. Special Assessment Bonds

During 2021, 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, 2021 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2021
2013 Special Assessment Bonds	9/17/2013	1/15/2033	5% to 5.75%	17,670,000	\$13,025,000
Total Special Assessment Bonds Outstanding					13,025,000
Add Unamortized Premium					543,110
Total Special Assessment Bonds Payable					<u>\$13,568,110</u>

Debt service requirements to maturity

Year	Series 2013		
	Principal	Interest	Total
2022	885,000	681,567	1,566,567
2023	825,000	640,169	1,465,169
2024	870,000	592,594	1,462,594
2025	915,000	542,372	1,457,372
2026	970,000	489,148	1,459,148
2027 to 2031	5,755,000	1,516,493	7,271,493
2032 to 2033	2,805,000	89,807	2,894,807
Total	<u>13,025,000</u>	<u>4,552,150</u>	<u>17,577,150</u>

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

F. Component Unit Lease Revenue Bonds

During 2021, the Local Building Authority of the Weber Area Dispatch 911 and Emergency Services District did not issue any new Lease Revenue Bonds. Lease Revenue Bond payable at December 31, 2021 consisted of the following:

Bond Issue	Date Issued	Maturity Date	Interest Rate	Original Issue	Balance December 31, 2021
2016 Lease Revenue Bonds	11/29/2016	4/1/2036	3.39%	5,424,000	\$ 4,553,000
Total Lease Revenue Bonds Outstanding					4,553,000
Add Unamortized Premium					-
Total Lease Revenue Obligation Bonds Payable					<u>\$ 4,553,000</u>

Debt service requirements to maturity

Series 2016			
Year	Principal	Interest	Total
2022	237,000	149,317	386,317
2023	245,000	141,113	386,113
2024	254,000	132,616	386,616
2025	262,000	123,836	385,836
2026	271,000	114,763	385,763
2027 to 2031	1,503,000	426,261	1,929,261
2032 to 2036	1,781,000	147,467	1,928,467
Total	<u>4,553,000</u>	<u>1,235,373</u>	<u>5,788,373</u>

G. Defeased Bonds

During the year, the County defeased a portion of the 2013 Series general obligation bond, the 2012 Series sales tax bonds, and the 2014B Series sales tax bonds by placing the proceeds of new bonds and other monies into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Statement of Net Position. At December 31, 2021, \$30,010,000 of bonds outstanding are considered defeased.

H. Conduit Debt Obligations

As allowed by federal and state laws and IRS regulations, Weber County has acted as a conduit for tax-exempt financing for various private entities located in the County. In all such cases, the bonds are secured by the facilities and equipment that were acquired with bond proceeds, and the bonds are payable solely from the revenues of the company for whom the bonds were issued. The County is not obligated in any manner for repayment of the bonds and therefore the bonds are not reported as liabilities of the County. As of December 31, 2021, the following conduit debt obligations were outstanding:

Conduit Debt Issue	Entity Name / Type of Facilities Financed	Issue Date	Maturity Date	Par Amount	Outstanding at Dec. 31, 2021
Weber County Variable Rate Demand Hospital Revenue Bonds Series 2000	IHC Health Services, Inc. / Hospital Facilities	2/15/2000	2/15/2035	\$125,000,000	\$ 125,000,000
Weber County Business Development Revenue Bonds Series 2007	U.S. Holdings, Inc. / Industrial Manufacturing	3/1/2007	3/1/2027	\$ 4,500,000	\$ 4,500,000

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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 \$76,980,715 of total restricted net position, of which \$23,539,653 is restricted by enabling legislation.

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

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

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

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

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

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

C. Unassigned Fund Balance

Unassigned fund balance is the residual classification for the General Fund. This amount represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. State law limits unassigned fund balance of the General Fund to the greater of 20% of General Fund revenues or the current year’s General Fund property tax revenues. The county has adopted a minimum fund balance policy, which requires that general fund and two special revenue funds (Library and Paramedic) to maintain a minimum unassigned fund balance equivalent to two months of operating expenditures. For 2021, the General Fund unassigned balance was \$36.7 million, which equals 44.8% of General Fund revenues and is below the current-year property tax revenue limit of \$38.1 million.

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

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

	Restricted Purposes	Committed Purposes	Assigned Purposes
General Fund:			
Surveyor Monuments	\$ 131,803	\$ -	\$ -
Attorney Prosecution	53,223	-	39,589
Public Defender Capital Defense	-	-	500,000
Public Safety Programs	84,606	-	603,931
Total General Fund	269,632	-	1,143,520
Other Major Funds:			
Culture Parks and Recreation	-	1,365,210	-
Library Fund	-	2,447,977	-
Transportation Development Fund	49,680,273	-	-
Debt Service Fund	4,680,136	-	-
Capital Projects Fund:	3,029,352	-	33,127,044
Total Other Major Funds	57,389,761	3,813,187	33,127,044
Nonmajor Funds:			
Paramedic Fund		2,853,168	-
Economic Development	674,215	-	-
Future Capital Improvements	4,131,020	-	-
Debt Service	4,307,269	-	-
Administrative Services	-	-	3,525,343
Sewer System	-	-	314,337
Parks and Recreation Programs	10,208,818	-	-
Total Nonmajor Funds	19,321,322	2,853,168	3,839,680
Total, All Governmental Funds	\$ 77,980,715	\$ 6,666,355	\$ 38,110,244

(Notes continue on the next page)

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 11. RETIREMENT PLANS

A. Pension Plans

General Information about the Pension Plan

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

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

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

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

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

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Benefits Provided

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

Summary of Benefits by System

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

* with actuarial reductions

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

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2021 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	16.07%	0.62%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
75 - Other Division A With 4% COLA	N/A	35.71%	N/A
122 – Tier 2 DB Hybrid Public Safety	2.27%	26.99%	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.69%	10.00%
222 Public Safety	N/A	12.99%	14.00%

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

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

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WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Weber County Reporting Entity Less Dispatch

For fiscal year ended December 31, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$2,613,602	N/A
Contributory System	7,368	3,057
Public Safety System	2,539,575	-
Tier 2 Public Employees System	2,186,571	-
Tier 2 Public Safety and Firefighter	1,247,490	104,902
Tier 2 DC Only System	248,312	N/A
Tier 2 DC Public Safety and Firefighter	88,136	N/A
Total Contributions	\$8,931,054	\$107,959

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

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

At December 31, 2021, a net pension assets and net pension liabilities were reported as follows:

System	Measurement Date: December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2019	Change (Decrease)
Noncontributory System	\$0	\$1,028,916	2.0059076%	2.0576703%	-0.0517627%
Contributory System	112,630	0	0.6284377%	0.5600029%	0.0684348%
Public Safety System	0	5,593,132	6.7367544%	6.9059878%	-0.1692334%
Tier 2 Public Employees System	0	101,107	0.7029713%	0.7694605%	-0.0664892%
Tier 2 Public Safety and Firefighter	0	174,700	1.9477252%	1.8594724%	0.0882528%
Total Net Pension Asset / Liability	\$112,630	\$6,897,855			

The net pension asset and liability were measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2021, we recognized pension expense as follows.

System	Amount
Noncontributory	\$ 874,119
Contributory	(34,883)
Public Safety	642,156
Tier 2 Public Employees	988,704
Tier 2 Public Safety	532,222
Total	\$ 3,002,318

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

At December 31, 2021, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources, as well as pension expense, were reported as follows:

Deferred Outflow of Resources	Non- contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$1,380,363	\$ -	\$1,029,471	\$93,071	\$90,332	\$2,593,237
Changes in assumptions	-	-	-	127,888	40,598	168,486
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	-	138,031	40,057	178,088
Contributions subsequent to the measurement date	2,613,602	7,368	2,539,575	2,434,883	1,335,627	8,931,055
Total	\$ 3,993,965	\$ 7,368	\$ 3,569,046	\$ 2,793,873	\$ 1,506,614	\$ 11,870,866

Deferred Inflow of Resources	Non - contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
Differences between expected and actual experience	\$ -	\$ -	\$ 5,412	\$ 46,297	\$ 56	\$ 51,765
Changes in assumptions	134,588	-	159,077	3,678	18,717	316,060
Net difference between projected and actual earnings on pension plan investments	7,513,203	191,072	7,227,524	295,536	111,647	15,338,982
Changes in proportion and differences between contributions and proportionate share of contributions	275,724	-	533,307	-	4,057	813,088
Contributions subsequent to the measurement date	-	-	-	-	-	-
Total	\$ 7,923,515	\$ 191,072	\$ 7,925,320	\$ 345,511	\$ 134,477	\$ 16,519,895

Deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020:

System	Amount
Noncontributory	\$ 2,613,602
Contributory	7,368
Public Safety	2,539,575
Tier 2 Public Employees	2,434,883
Tier 2 Public Safety	1,335,627
Total	\$8,931,055

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Non - contributory	Contributory	Public Safety	Tier 2 Public Employees	Tier 2 Public Safety	Total
2021	\$ (1,825,360)	\$ (61,112)	\$ (2,120,144)	\$ (51,621)	\$ (20,740)	\$ (4,078,977)
2022	(84,037)	(29,279)	(976,223)	(30,857)	(13,804)	(1,134,200)
2023	(2,631,166)	(69,519)	(2,601,454)	(69,809)	(27,325)	(5,399,273)
2024	(1,245,588)	(31,162)	(1,198,028)	(21,185)	(9,589)	(2,505,552)
2025	-	-	-	33,311	10,047	43,358
Thereafter	-	-	-	153,640	97,922	251,562

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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Weber Area 911 Dispatch and Emergency Services District (Discrete Component Unit)

For fiscal year ended December 31, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$11,084	N/A
Public Safety System	570,696	-
Tier 2 Public Employees System	19,606	-
Tier 2 Public Safety and Firefighter	347,728	30,559
Tier 2 DC Only System	8,111	N/A
Tier 2 DC Public Safety and Firefighter	22,191	N/A
Total Contributions	\$979,416	\$30,559

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

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

At December 31, 2021, we reported net pension assets and net pension liabilities as follows:

Dispatch	Measurement Date: December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share Dec 31, 2019	Change (Decrease)
Noncontributory System	\$0	\$130,552	0.2545159%	0.2600048%	(0.0054889)%
Contributory System	\$0	\$0	0%	0%	N/A
Public Safety System	\$0	\$0	0%	0%	N/A
Tier 2 Public Safety and Firefighters System	\$0	\$0	0%	0%	N/A
Tier 2 Public Employees System	\$0	14,305	0.0994620%	0.0912584%	0.0082036%
Total Net Pension Asset / Liability	\$0	144,857			

The net pension asset and liability were measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2021, we recognized pension expense as follows.

System	Amount
Noncontributory	\$ 64,265
Public Safety	-
Tier 2 Public Employees	139,983
Tier 2 Public Safety	-
Total	\$ 204,248

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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At December 31, 2021, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

Deferred Outflow of Resources	<u>Non - contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Differences between expected and actual experience	\$ 175,145	\$ -	\$ 13,168	\$ -	\$ 188,313
Changes in assumptions	-	-	18,095	-	18,095
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-	21,532	-	21,532
Contributions subsequent to the measurement date	11,084	570,696	27,717	369,918	979,415
Total	\$ 186,229	\$ 570,696	\$ 80,512	\$ 369,918	\$ 1,207,355

Deferred Inflow of Resources	<u>Noncontributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
Differences between expected and actual experience	\$ -	\$ -	\$ 6,550	\$ -	\$ 6,550
Changes in assumptions	17,077	-	520	-	17,597
Net difference between projected and actual earnings on pension plan investments	953,299	-	41,815	-	995,114
Changes in proportion and differences between contributions and proportionate share of contributions	73,135	-	-	-	73,135
Contributions subsequent to the measurement date	-	-	-	-	-
Total	\$ 1,043,511	\$ -	\$ 48,885	\$ -	\$ 1,092,396

Deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020:

System	Amount
Noncontributory	\$ 11,084
Public Safety	570,696
Tier 2 Public Employees	27,717
Tier 2 Public Safety	369,918
Total	\$ 979,415

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

	<u>Non - contributory</u>	<u>Public Safety</u>	<u>Tier 2 Public Employees</u>	<u>Tier 2 Public Safety</u>	<u>Total</u>
2021	(261,325)	-	(7,211)	-	(268,536)
2022	(115,524)	-	(4,273)	-	(119,797)
2023	(333,427)	-	(9,784)	-	(343,211)
2024	(158,044)	-	(2,904)	-	(160,948)
2025	-	-	4,806	-	4,806
Thereafter	-	-	23,274	-	23,274

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Weber County Reporting Entity and Dispatch

Actuarial Assumptions

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

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

Asset class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	37.00%	6.3%	2.33%
Debt securities	20.00%	0.00%	0.00%
Real assets	15.00%	6.19%	0.93%
Private equity	12.00%	9.50%	1.14%
Absolute return	16.00%	2.75%	0.44%
Cash and cash equivalents	0.00%	0.00%	0.00%
Totals	100%		4.84%
Inflation			2.50%
Expected arithmetic nominal return			7.34%

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
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Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate:

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

Weber County Reporting Entity Less Dispatch

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$17,838,347	\$1,028,916	\$(12,984,273)
Contributory System	167,517	(112,630)	(349,166)
Public Safety System	23,613,361	5,593,132	(9,039,260)
Tier 2 Public Employees System	1,701,326	101,107	(1,123,018)
Tier 2 Public Safety and Firefighter	823,655	174,700	(342,882)
Total	\$44,144,206	\$6,785,225	\$(23,838,599)

Dispatch

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$2,263,386	\$130,552	\$(1,647,486)
Tier 2 Public System	240,717	14,305	(158,894)
	\$2,504,103	\$144,857	\$(1,806,380)

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

B. Defined Contribution Savings Plans

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

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

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

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, 2021, were as follows:

Weber County Reporting Entity Less Dispatch

	<u>2021</u>	<u>2020</u>	<u>2019</u>
401(k) Plan			
Employer Contributions	\$1,558,331	\$1,389,654	\$1,336,863
Employee Contributions	2,082,309	1,674,419	1,587,054
457 Plan			
Employer Contributions	0	0	0
Employee Contributions	638,406	281,266	266,049
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	154,064	108,709	90,175
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	3,025	1,105	540

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Dispatch

	<u>2021</u>	<u>2020</u>	<u>2019</u>
401(k) Plan			
Employer Contributions	\$123,303	\$152,949	143,850
Employee Contributions	97,123	96,492	89,551
457 Plan			
Employer Contributions	0	0	0
Employee Contributions	15,545	15,822	15,538
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	5,542	5,373	8,098

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 12. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

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

Benefits Provided

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

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

Employees covered by benefit terms.

As of January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	141
Inactive employees entitled to but not yet receiving benefit payments	—
Active Employees	<u>248</u>
Total Participants covered by OPEB Plan	<u><u>389</u></u>

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial assumptions and other inputs:

Discount Rate	2.06%
Healthcare Cost Trend Rates:	
2021 Trend HDHP / Traditional	13.64% / 14.49%
2022 Trend	7.00%
Ultimate Trend	4.24%

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Year Ultimate Trend is Reached 2089

Salary Increases 2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of December 31, 2021.

Mortality rates: Pub-2010 General Employees Headcount-Weighted Mortality, Fully Generational with Scale MP-2021 (Base Rate 2006), and Pub-2010 General Retirees Amount-Weighted Mortality, Fully Generational with Scale MP-2021 (Base Rate 2006).

Significant Changes from the Previous Actuarial Valuation

- Decreasing the discount rate from 2.12% to 2.06%.
- The payroll growth rate was increased from 2.00% to 3.00%.
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2022.
- Mortality assumption changed from Pub-2010 General Employees Headcount-Weighted Mortality, Fully Generational with Scale MP-2021 (Base Rate 2006), and Pub-2010 General Retirees Amount-Weighted Mortality, Fully Generational with Scale MP-2021 (Base Rate 2006)

Changes in the Total OPEB Liability

	December 31, 2021
OPEB Liability Beginning of Year	\$5,901,329
Changes for the Year:	
Service Cost	145,205
Plan Change	-
Interest	122,061
Assumption Changes	383,017
Difference Between actual and Expected Experience	-
Benefit payments	(718,118)
OPEB Liability End of Year	\$ 5,833,494

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

The following presents the total OPEB Liability, calculated using the discount rate of 2.06%, as well as what the total OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Discount Rate

	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	6,099,675	5,883,494	5,574,948

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

The following presents the total OPEB Liability, calculated using the trend starting at 13.63% / 14.49%, as well as what the total OPEB Liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

Healthcare Cost Trend Rates

	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	5,677,371	5,833,495	6,526,784

OPEB Expense

For the year ended December 31, 2021, the County recognized an OPEB expense as follows:

Service Cost	\$145,205
Plan Changes	-
Interest	122,061
Amortization of Deferred Charges:	
Difference between expected and actual experience	-
Changes of assumptions or other inputs	383,018
Expected return on Investments	-
Net OPEB Expense	\$ 650,284

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

At December 31, 2021, the County reported deferred outflows / (inflows) of resources related to OPEB from the following sources:

Deferred Outflows

<u>Differences between expected and actual experience for Fiscal year Ending</u>	<u>Initial Amount</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>Unamortized Balance as of December 31, 2021</u>
December 31, 2018	NA	NA	NA	NA
December 31, 2019	NA	NA	NA	NA
December 31, 2020	\$2,387,59	1.00	\$2,387,592	NA
December 31, 2021	NA	NA	NA	NA
Total			\$2,387,592	-

Deferred Inflows

<u>Differences between expected and actual experience for Fiscal year Ending</u>	<u>Initial Amount</u>	<u>Initial Amortization Period</u>	<u>Annual Recognition</u>	<u>Unamortized Balance as of December 31, 2021</u>
December 31, 2018	NA	NA	NA	NA
December 31, 2019	NA	NA	NA	NA
December 31, 2020	675,609	1.00	NA	NA
December 31, 2021	383,018	1.00	383,018	NA
Total			\$383,018	-

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 13. RISK MANAGEMENT

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

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

Risk Management Fund		
Uninsured Claims Liability		
	2021	2020
Beginning Liability.....	\$ -	\$ 22,347
Claims Incurred.....	57,773	81,033
Claims Paid.....	(57,773)	(103,380)
Ending Liability.....	<u>\$ -</u>	<u>\$ -</u>

NOTE 14. LITIGATION AND CONTINGENCIES

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

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

WEBER COUNTY, UTAH
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2021

NOTE 15. LANDFILL POST-CLOSURE COSTS

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

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

In December 1997, the County closed one landfill as required by state and federal laws and is responsible to maintain and monitor the site for 30 years after closure. The County has recognized the appropriate amount of the closure and post-closure care costs in past operating periods. As of December 31, 2021, the County's liability of \$138,233 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, 2021, the County's closure and post closure liability was \$327,815, the estimated total closure and post closure costs remaining to be recognized were \$2,550,725, the percentage of the landfill used was 11.4%, and the estimated future life of the landfill is over 40 years.

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

NOTE 16. SUBSEQUENT EVENTS

The County has evaluated events subsequent to December 31, 2021 to assess the need for potential recognition or disclosure in this report. Such events were evaluated through the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or disclosure in the financial statements.



Required Supplementary Information

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$36,553,000	\$36,553,000	\$ 38,116,952	\$ 1,563,952
Sales.....	14,129,000	14,129,000	16,941,546	2,812,546
Delinquent Taxes.....	1,416,000	1,416,000	1,481,375	65,375
Total Taxes.....	<u>52,098,000</u>	<u>52,098,000</u>	<u>56,539,873</u>	<u>4,441,873</u>
Other Revenues:				
License And Fees.....	2,695,000	2,695,000	2,553,112	(141,888)
Intergovernmental.....	1,957,854	3,776,995	3,929,535	152,540
Charges For Services.....	22,461,201	22,483,247	21,592,840	(890,407)
Fines and Forfeitures.....	1,528,525	1,528,525	1,634,074	105,549
Miscellaneous.....	4,063,000	4,063,000	4,226	(4,058,774)
Total revenues.....	<u>84,803,580</u>	<u>86,644,767</u>	<u>86,253,660</u>	<u>(391,107)</u>
EXPENDITURES				
General Government				
Commission.....	1,359,426	1,375,628	1,315,185	60,443
District Court.....	115,000	115,000	181,825	(66,825)
Public Defender.....	1,764,727	1,764,727	1,701,121	63,606
Human Resources.....	1,073,450	1,087,703	838,261	249,442
Information Technology.....	3,247,981	3,286,088	2,754,813	531,275
GIS.....	511,776	522,476	499,663	22,813
Purchasing.....	214,543	218,194	215,084	3,110
Internal Audit.....	112,363	114,189	111,982	2,207
Clerk/Auditor.....	1,435,626	1,464,764	1,424,844	39,920
Treasurer.....	688,455	701,905	652,750	49,155
Recorder.....	1,249,544	1,280,121	1,221,340	58,781
Attorney - Criminal.....	3,537,699	4,011,747	3,661,499	350,248
Assessor.....	2,554,160	2,635,221	2,409,726	225,495
Surveyor.....	1,217,099	1,269,316	991,006	278,310
Attorney - Civil.....	873,232	883,774	865,800	17,974
Non-Departmental.....	5,314,164	7,859,450	1,745,753	6,113,697
Childrens Justice Center.....	710,758	775,406	721,128	54,278
Operations Administration.....	714,832	728,059	677,820	50,239
Property Management.....	2,037,172	2,469,455	1,762,417	707,038
Elections.....	948,163	1,139,768	853,644	286,124
Council of Governments.....	71,713	130,083	129,586	497
Art Council.....	35,000	35,000	-	35,000
	<u>29,786,883</u>	<u>33,868,074</u>	<u>24,735,247</u>	<u>9,132,827</u>

Public Safety				
Sheriff.....	10,945,204	11,194,904	9,717,047	1,477,857
Watershed Fire Protection.....	50,000	50,000	35,216	14,784
Jail.....	33,082,104	34,007,527	28,815,235	5,192,292
Crime Scene Investigations.....	831,290	870,995	855,207	15,788
Homeland Security.....	568,183	1,150,298	1,106,956	43,342
	<u>45,476,781</u>	<u>47,273,724</u>	<u>40,529,661</u>	<u>6,744,063</u>
Public Health And Welfare				
Human Services.....	2,366,044	2,366,044	2,366,044	-
Poor and Indigent.....	12,000	12,000	5,200	6,800
	<u>2,378,044</u>	<u>2,378,044</u>	<u>2,371,244</u>	<u>6,800</u>
Conservation And Development				
USU Extension Service.....	278,207	278,207	234,034	44,173
Economic Development.....	475,900	477,726	323,238	154,488
Community Development.....	739,947	760,469	612,782	147,687
	<u>1,494,054</u>	<u>1,516,402</u>	<u>1,170,054</u>	<u>346,348</u>
Total expenditures	<u>79,135,762</u>	<u>85,036,244</u>	<u>68,806,206</u>	<u>16,230,038</u>
Excess (deficiency) of revenues over expenditures	<u>5,667,818</u>	<u>1,608,523</u>	<u>17,447,454</u>	<u>15,838,931</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	500,000	500,000	-	(500,000)
Transfers Out.....	(6,173,703)	(13,173,703)	(13,321,224)	(147,521)
Total other financing sources (uses).....	<u>(5,673,703)</u>	<u>(12,673,703)</u>	<u>(13,321,224)</u>	<u>(647,521)</u>
Net change in fund balances.....	(5,885)	(11,065,180)	4,126,230	15,191,410
Fund balances - beginning.....	34,076,961	34,076,961	34,076,961	-
Fund balances - ending.....	<u>\$34,071,076</u>	<u>\$23,011,781</u>	<u>\$ 38,203,191</u>	<u>\$ 15,191,410</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Culture Parks and Recreation For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Sales.....	-	-	-	-
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ 57,200	\$ 780,012	\$349,912	(430,100)
Charges For Services.....	4,948,118	5,173,918	5,898,204	724,286
Miscellaneous.....	-	-	1,388	1,388
Total revenues.....	5,005,318	5,953,930	6,249,504	295,574
EXPENDITURES				
Shooting Complex.....	387,831	421,458	410,620	10,838
Parks.....	941,695	1,199,602	1,042,682	156,920
Golden Spike Event Center.....	3,654,459	4,337,666	3,761,467	576,199
Ice Sheet.....	1,133,588	1,311,286	1,133,145	178,141
Ogden Eccles Conference Center.....	4,514,905	5,104,827	3,322,392	1,782,435
Recreation Facilities Admin.....	562,283	480,638	437,064	43,574
Recreation.....	523,260	549,051	489,243	59,808
Total expenditures.....	11,718,021	13,404,528	10,596,613	2,807,915
Excess (deficiency) of revenues over expenditures.....	(6,712,703)	(7,450,598)	(4,347,109)	3,103,489
OTHER FINANCING SOURCES (USES)				
Transfers In.....	6,712,703	6,712,703	4,347,109	(2,365,594)
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	6,712,703	6,712,703	4,347,109	(2,365,594)
Net change in fund balances.....	-	(737,895)	-	737,895
Fund balances - beginning.....	1,365,210	1,365,210	1,365,210	-
Fund balances - ending.....	\$1,365,210	\$ 627,315	\$1,365,210	\$ 737,895

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

Library Fund

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$10,558,000	\$10,558,000	\$10,768,216	\$ 210,216
Delinquent Taxes.....	236,000	236,000	277,270	41,270
Total Taxes.....	<u>10,794,000</u>	<u>10,794,000</u>	<u>11,045,486</u>	<u>251,486</u>
Other Revenues:				
License And Fees.....	648,000	648,000	789,236	141,236
Intergovernmental.....	34,100	34,100	96,313	62,213
Charges For Services.....	54,500	54,500	43,849	(10,651)
Miscellaneous.....	35,000	615,000	562,117	(52,883)
Total revenues.....	<u>11,565,600</u>	<u>12,145,600</u>	<u>12,537,001</u>	<u>391,401</u>
EXPENDITURES				
Library Services.....	12,044,726	12,860,972	11,630,541	1,230,431
Total expenditures.....	<u>12,044,726</u>	<u>12,860,972</u>	<u>11,630,541</u>	<u>1,230,431</u>
Excess (deficiency) of revenues over expenditures.....	<u>(479,126)</u>	<u>(715,372)</u>	<u>906,460</u>	<u>1,621,832</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	(1,000,000)	-	1,000,000
Total other financing sources (uses).....	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balances.....	(479,126)	(1,715,372)	906,460	2,621,832
Fund balances - beginning.....	1,541,517	1,541,517	1,541,517	-
Fund balances - ending.....	<u>\$ 1,062,391</u>	<u>\$ (173,855)</u>	<u>\$ 2,447,977</u>	<u>\$ 2,621,832</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Transportation Development Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$44,614,000	\$44,614,000	\$54,038,132	\$ 9,424,132
Total Taxes.....	44,614,000	44,614,000	54,038,132	9,424,132
Other Revenues:				
License And Fees.....	2,169,000	2,169,000	2,306,874	137,874
Intergovernmental.....	-	-	-	-
Miscellaneous.....	900,000	900,000	23,348	(876,652)
Total revenues.....	47,683,000	47,683,000	56,368,354	8,685,354
EXPENDITURES				
Current:				
Streets And Public Improvement.....	53,751,618	53,829,778	50,851,540	2,978,238
Debt service:				
Principal retirement.....	-	-	-	-
Total expenditures.....	53,751,618	53,829,778	50,851,540	2,978,238
Excess (deficiency) of revenues over expenditures.....	(6,068,618)	(6,146,778)	5,516,814	11,663,592
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(268,000)	(268,000)	(326,711)	(58,711)
Total other financing sources (uses).....	(268,000)	(268,000)	(326,711)	(58,711)
Net change in fund balances.....	(6,336,618)	(6,414,778)	5,190,103	11,604,881
Fund balances - beginning.....	44,490,170	44,490,170	44,490,170	-
Fund balances - ending.....	\$38,153,552	\$38,075,392	\$49,680,273	\$ 11,604,881

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

Grants Fund

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ -	\$25,271,663	\$ -	\$(25,271,663)
Miscellaneous.....	-	-	-	-
Total revenues.....	-	25,271,663	-	(25,271,663)
EXPENDITURES				
Capital Improvements.....	-	25,271,663	-	25,271,663
Total capital outlay.....	-	25,271,663	-	25,271,663
Total expenditures.....	-	25,271,663	-	25,271,663
Excess (deficiency) of revenues over expenditures.....	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	-	-	-	-
Net change in fund balances.....	-	-	-	-
Fund balances - beginning.....	-	-	-	-
Fund balances - ending.....	\$ -	\$ -	\$ -	\$ -

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Budget To GAAP Reconciliation For the Year Ended December 31, 2021

	<u>General</u>	<u>Culture Parks and Recreation</u>	<u>Library</u>	<u>Transportation Development</u>	<u>Grants</u>
REVENUES					
Actual total revenues (budgetary basis).....	\$ 86,253,660	\$ 6,249,504	\$ 12,537,001	\$ 56,368,354	\$ -
Differences - Budget to GAAP:					
Intrafund revenues are budgetary revenues but are not revenues for financial reporting	(427,878)	-	-	-	-
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>85,825,782</u>	<u>6,249,504</u>	<u>12,537,001</u>	<u>56,368,354</u>	<u>-</u>
EXPENDITURES					
Actual total expenditures (budgetary basis).....	\$ 68,806,206	\$ 10,596,613	\$ 11,630,541	\$ 50,851,540	\$ -
Differences - Budget to GAAP:					
Intrafund expenditures are budgetary expenditures but are not expenditures for financial reporting	(427,878)	-	-	-	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>68,378,328</u>	<u>10,596,613</u>	<u>11,630,541</u>	<u>50,851,540</u>	<u>-</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, 2021

Required Supplementary Information

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

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

Adopting the Annual Budget

On or before November 1, the Clerk/Auditor submits to the County Commission a tentative operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. The tentative operating budget is reviewed and adopted by the County Commission.

Prior to December 31, the County Commission sets a date for a public hearing at which time the taxpayers' comments regarding the tentative budget are heard. Copies of the tentative budget are made available for public inspection ten days prior to the budget hearing. Following the budget hearing, the proposed budget may be amended and is then legally enacted through passage of a resolution. A copy of the final budget is certified by the Clerk/Auditor and filed with the Utah State Auditor within thirty days of adoption. A certified copy of the budget is available to the public after adoption.

Control of budgeted expenditures is exercised, under state law, at the department level. Administrative control is maintained through detailed line-item budgets for all departments. All appropriations lapse at the end of the calendar year.

Modifying the Adopted Budget

Transfers of unexpended appropriations from one expenditure account to another within the same department can be made by consent of the department head. Transfers of unexpended appropriations from one department to another department, as well as budget reductions for any department, may be made by resolution of the County Commission. Budgets of any department may be increased by resolution only after a public hearing. Notice of the hearing must be published seven days in advance of the hearing. During 2021, the County modified the budget on several occasions using all of the above procedures.

Current Year Excess of Expenditures Over Appropriations

During 2021, the Community Reinvestment Agency funds (a special revenue fund) exceeded its authorized budget by \$233,451 because required contributions to other governments based on actual tax revenues exceeded the County's budgeted estimates. The Debt Service fund exceeded its authorized budget by \$90,923 due to a budget compilation error.

WEBER COUNTY, UTAH
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

INFORMATION RELATED TO THE COUNTY'S PENSION PLANS

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

System	Calendar Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered Employee Payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of its covered employee payroll
Noncontributory System	2014	2.13638570%	\$ 9,276,689	\$ 18,051,076	51.39%	90.20%
	2015	2.17122290%	12,285,835	17,697,035	69.42%	87.80%
	2016	2.01976720%	12,969,377	16,405,073	79.06%	87.30%
	2017	2.11863660%	9,282,382	16,691,835	55.61%	91.90%
	2018	2.06850030%	15,231,865	15,901,626	95.79%	87.00%
	2019	2.05767030%	7,755,089	15,702,101	49.39%	93.70%
	2020	2.00590760%	1,028,916	15,298,585	6.73%	99.20%
Contributory Retirement System	2014	0.61603940%	\$ 177,693	\$ 329,657	53.90%	94.00%
	2015	0.54315010%	381,755	231,430	164.96%	85.70%
	2016	0.73547610%	241,318	176,470	136.75%	92.90%
	2017	0.56647970%	46,097	114,948	40.10%	98.20%
	2018	0.51516250%	209,054	96,422	216.81%	91.20%
	2019	0.56000290%	36,701	100,348	36.57%	98.60%
	2020	0.62843770%	(112,630)	103,663	-108.65%	103.90%
Public Safety System	2014	7.99201100%	\$ 10,050,618	\$ 11,960,809	84.03%	90.50%
	2015	8.09602120%	14,502,008	12,160,853	119.25%	87.10%
	2016	7.44752500%	15,113,085	11,147,261	135.58%	86.50%
	2017	8.54755200%	13,408,188	12,571,773	106.65%	90.20%
	2018	7.38723450%	19,004,289	10,748,935	176.80%	84.70%
	2019	6.90598780%	11,088,376	9,857,851	112.48%	90.90%
	2020	6.73675440%	5,593,132	9,434,177	59.29%	95.50%
Tier 2 Public Employees System	2014	0.60823220%	\$ (18,432)	\$ 2,984,479	-0.60%	103.50%
	2015	0.78276480%	(1,709)	5,058,593	-0.03%	100.20%
	2016	0.77358000%	86,292	6,343,973	1.36%	95.10%
	2017	0.80263490%	70,766	7,860,007	0.90%	97.40%
	2018	0.79231870%	339,333	9,250,088	3.67%	90.80%
	2019	0.76946050%	173,057	10,695,025	1.62%	96.50%
	2020	0.70297130%	101,107	1,124,417	0.90%	98.30%
Tier 2 Public Safety and Firefighter System	2014	1.47758420%	\$ (21,858)	\$ 610,619	-3.58%	120.50%
	2015	1.70037100%	(24,843)	1,012,012	-2.45%	110.70%
	2016	1.62595860%	(14,114)	1,343,383	-1.05%	103.60%
	2017	2.05994190%	(23,835)	2,174,499	-1.10%	103.00%
	2018	1.70735040%	42,779	2,286,778	1.87%	95.60%
	2019	1.85947240%	174,910	3,064,773	5.71%	89.60%
	2020	1.94772520%	174,700	3,866,013	4.52%	93.10%

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

Schedule of Contributions

The following schedule presents a history of the County's contribution to the Utah Retirement Systems. This schedule usually cover the ten most recent fiscal years; however, the information presented represents the information available as of the implementation year of GASB 68. There are no assets accumulated in a trust to pay the related benefits.

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

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 3,163,178	\$ 3,163,178	\$ -	\$ 18,125,725	17.45%
	2015	3,336,228	3,336,228	-	18,521,038	18.01%
	2016	3,012,019	3,012,019	-	16,659,217	18.08%
	2017	3,042,636	3,042,636	-	17,012,351	17.88%
	2018	2,889,257	2,889,257	-	16,091,773	17.95%
	2019	2,830,308	2,830,308	-	15,114,066	18.73%
	2020	2,745,234	2,745,234	-	15,298,677	17.94%
	2021	2,613,602	2,613,602	-	14,628,272	17.87%
Contributory System	2014	\$ 45,711	\$ 45,711	\$ -	\$ 329,657	13.87%
	2015	37,808	37,808	-	261,465	14.46%
	2016	25,834	25,834	-	176,495	14.64%
	2017	23,518	23,518	-	125,060	18.81%
	2018	19,728	19,728	-	96,422	20.46%
	2019	16,600	16,600	-	96,494	17.20%
	2020	15,230	15,230	-	103,663	14.69%
	2021	7,368	7,368	-	50,956	14.46%
Public Safety System	2014	\$ 3,848,671	\$ 3,848,671	\$ -	\$ 11,960,809	32.18%
	2015	4,024,013	4,024,013	-	12,179,370	33.04%
	2016	3,702,598	3,702,598	-	11,165,784	33.16%
	2017	4,219,768	4,219,768	-	12,753,801	33.09%
	2018	3,594,155	3,954,155	-	10,985,747	32.72%
	2019	3,343,238	3,343,238	-	9,880,595	33.84%
	2020	3,226,513	3,226,513	-	9,512,966	33.92%
	2021	2,539,575	2,539,575	-	7,589,187	33.46%
Tier 2 Public Employees System*	2014	\$ 434,406	\$ 434,406	\$ -	\$ 2,995,316	14.50%
	2015	757,366	757,366	-	5,076,580	14.92%
	2016	957,028	957,028	-	6,389,458	14.98%
	2017	1,192,733	1,192,733	-	8,004,769	14.90%
	2018	1,427,835	1,427,835	-	9,320,041	15.32%
	2019	1,673,228	1,673,228	-	10,338,809	16.18%
	2020	1,774,441	1,774,441	-	11,286,750	15.72%
	2021	2,186,571	2,186,571	-	13,717,102	15.94%
Tier 2 Public Safety and Firefighter System*	2014	\$ 142,447	\$ 142,447	\$ -	\$ 617,234	23.08%
	2015	239,698	239,698	-	1,012,204	23.68%
	2016	320,559	320,559	-	1,352,259	23.71%
	2017	513,595	513,595	-	2,194,007	23.41%
	2018	551,078	551,078	-	2,312,380	23.83%
	2019	746,877	746,877	-	3,080,921	24.24%
	2020	995,174	995,174	-	3,870,978	25.71%
	2021	1,247,490	1,247,490	-	4,621,530	26.99%

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

Tier 2 Public Employees DC Only System*	2014	\$	26,302	\$	26,302	\$	-	\$	422,754	6.22%
	2015		47,771		47,771		-		712,589	6.70%
	2016		65,559		65,559		-		916,448	7.15%
	2017		92,724		92,724		-		1,403,259	6.61%
	2018		131,099		131,099		-		1,954,366	6.71%
	2019		170,876		170,876		-		2,456,661	6.96%
	2020		194,795		194,795		-		2,908,599	6.70%
	2021		248,312		248,312		-		3,689,395	6.73%
Tier 2 Public Safety and Firefighter DC Only System*	2014	\$	12,784	\$	12,784	\$	-	\$	102,802	12.44%
	2015		17,472		17,472		-		134,502	12.99%
	2016		22,790		22,790		-		168,293	13.54%
	2017		39,684		39,684		-		309,935	12.80%
	2018		53,568		53,568		-		402,127	13.32%
	2019		56,983		56,983		-		437,291	13.03%
	2020		72,868		72,868		-		560,951	12.99%
	2021		88,136		88,136		-		678,494	12.99%

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

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

WEBER COUNTY, UTAH
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2021

Changes in Assumptions:

There were a number of demographic assumptions e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability as of December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

INFORMATION RELATED TO OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

As more fully described in Note 12, the County offers post-employment healthcare benefits (OPEB) for retired employees through a single-employer defined-benefit plan. The following schedule presents a history of the County's changes in total OPEB liability and related ratios. There are no assets accumulated in a trust to pay the related benefits. This schedule usually covers the ten most recent fiscal years; however, the information presented is the information available as of the implementation year of GASB 75.

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

Supplementary Information

Nonmajor Governmental Funds

Paramedic Fund

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

Community Reinvestment Agency Fund (Blended Component Unit)

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

Impact Fees Fund

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

Municipal Services Fund

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

RAMP Tax Fund

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

Tourism Fund

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

Flood Control

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

Special Assessment Bond Fund

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

WEBER COUNTY, UTAH

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2021

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
ASSETS				
Cash and Investments.....	\$ 2,781,040	\$ 1,513,296	\$ 3,093,953	\$ 2,841,957
Accounts Receivable net.....	-	-	-	160,897
Taxes Receivable.....	176,890	18,683	-	1,096,424
Restricted Cash and Investments.....	-	-	-	-
Total assets.....	<u>\$ 2,957,930</u>	<u>\$ 1,531,979</u>	<u>\$ 3,093,953</u>	<u>\$ 4,099,278</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ 857,764	\$ 7,379	\$ 115,229
Unearned Revenue.....	-	-	-	100,596
Due To Other Funds.....	-	-	-	-
Total liabilities.....	<u>-</u>	<u>857,764</u>	<u>7,379</u>	<u>215,825</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflow - Unavailable Revenue - Property Taxes.....	104,762	-	-	43,773
Total Deferred Inflows of Resources.....	<u>104,762</u>	<u>-</u>	<u>-</u>	<u>43,773</u>
FUND BALANCES (DEFICITS)				
Restricted.....	-	674,215	3,086,574	-
Committed.....	2,853,168	-	-	-
Assigned.....	-	-	-	3,839,680
Total fund balances (deficits).....	<u>\$ 2,853,168</u>	<u>\$ 674,215</u>	<u>\$ 3,086,574</u>	<u>\$ 3,839,680</u>
Total liabilities and fund balances (deficits).....	<u>\$ 2,957,930</u>	<u>\$ 1,531,979</u>	<u>\$ 3,093,953</u>	<u>\$ 4,099,278</u>

Special Revenue			Debt Service	Total Nonmajor Governmental funds
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	
\$ 6,453,159	\$1,939,659	\$1,024,210	-	\$ 19,647,274
-	-	-	-	160,897
1,095,046	1,309,174	51,990	-	3,748,207
-	-	-	4,692,970	4,692,970
<u>\$ 7,548,205</u>	<u>\$3,248,833</u>	<u>\$1,076,200</u>	<u>\$ 4,692,970</u>	<u>\$ 28,249,348</u>
\$ 8,220	\$ -	\$ 3,246	\$ 374,701	\$ 1,366,539
-	580,000	-	-	680,596
-	-	-	11,000	11,000
<u>8,220</u>	<u>580,000</u>	<u>3,246</u>	<u>385,701</u>	<u>2,058,135</u>
-	-	28,508	-	177,043
-	-	28,508	-	177,043
7,539,985	2,668,833	1,044,446	4,307,269	19,321,322
-	-	-	-	2,853,168
-	-	-	-	3,839,680
<u>\$ 7,539,985</u>	<u>\$2,668,833</u>	<u>\$1,044,446</u>	<u>\$ 4,307,269</u>	<u>\$ 26,014,170</u>
<u>\$ 7,548,205</u>	<u>\$3,248,833</u>	<u>\$1,076,200</u>	<u>\$ 4,692,970</u>	<u>\$ 28,249,348</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended December 31, 2021

	Special Revenue			
	Paramedic	Community Reinvestment Agency	Impact Fees	Municipal Services
REVENUES				
Taxes:				
Current Property	\$ 3,094,427	\$ 2,445,500	\$ -	\$ 909,691
Sales.....	-	-	-	3,528,360
Delinquent	80,373	-	-	39,532
Total Taxes.....	<u>3,174,800</u>	<u>2,445,500</u>	<u>-</u>	<u>4,477,583</u>
Other Revenues:				
License And Fees.....	205,359	-	852,566	1,327,558
Intergovernmental.....	-	539,512	-	2,139,684
Charges For Services.....	-	-	-	1,381,283
Fines and Forfeitures.....	-	-	-	259,077
Miscellaneous.....	6,421	-	11,757	9,836
Total revenues.....	<u>3,386,580</u>	<u>2,985,012</u>	<u>864,323</u>	<u>9,595,021</u>
EXPENDITURES				
Current:				
General Government.....	-	-	-	3,043,057
Public Safety.....	3,786,079	-	-	1,691,582
Streets And Public Improvement.....	-	-	520,184	3,803,593
Parks And Recreation.....	-	-	-	-
Conservation and Development.....	-	4,089,451	-	-
Debt service:				
Principal retirement.....	-	-	-	-
Interest and Other Charges.....	-	-	-	-
Capital outlay:				
Total expenditures.....	<u>3,786,079</u>	<u>4,089,451</u>	<u>520,184</u>	<u>8,538,232</u>
Excess (deficiency) of revenues over expenditures.....	<u>(399,499)</u>	<u>(1,104,439)</u>	<u>344,139</u>	<u>1,056,789</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	408,935
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,935</u>
Net change in fund balances	(399,499)	(1,104,439)	344,139	1,465,724
Fund balances - beginning	3,252,667	1,778,654	2,742,435	2,373,956
Fund balances - ending	<u>\$ 2,853,168</u>	<u>\$ 674,215</u>	<u>\$ 3,086,574</u>	<u>\$ 3,839,680</u>

Special Revenue			Debt Service	Total Nonmajor Governmental funds
Ramp Tax	Tourism	Flood Control	Special Assessment Bond	
\$ -	\$ -	\$1,020,296	\$ -	\$ 7,469,914
5,664,234	7,706,594	-	-	16,899,188
-	-	10,689	-	130,594
<u>5,664,234</u>	<u>7,706,594</u>	<u>1,030,985</u>	<u>-</u>	<u>24,499,696</u>
-	-	69,460	-	2,454,943
-	-	-	-	2,679,196
-	-	-	1,633,413	3,014,696
-	-	-	-	259,077
22,545	-	867	-	51,426
<u>5,686,779</u>	<u>7,706,594</u>	<u>1,101,312</u>	<u>1,633,413</u>	<u>32,959,034</u>
-	-	-	-	3,043,057
-	-	-	-	5,477,661
-	-	310,994	-	4,634,771
4,723,019	911,500	-	-	5,634,519
-	-	-	-	4,089,451
-	-	-	1,000,000	1,000,000
-	-	-	778,193	778,193
-	-	-	-	-
<u>4,723,019</u>	<u>911,500</u>	<u>310,994</u>	<u>1,778,193</u>	<u>24,657,652</u>
<u>963,760</u>	<u>6,795,094</u>	<u>790,318</u>	<u>(144,780)</u>	<u>8,301,382</u>
-	-	-	-	408,935
-	(4,347,109)	-	-	(4,347,109)
-	(4,347,109)	-	-	(3,938,174)
963,760	2,447,985	790,318	(144,780)	4,363,208
6,576,225	220,848	254,128	4,452,049	21,650,962
<u>\$7,539,985</u>	<u>\$2,668,833</u>	<u>\$1,044,446</u>	<u>\$ 4,307,269</u>	<u>\$ 26,014,170</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Paramedic Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$3,020,000	\$3,020,000	\$3,094,427	\$ 74,427
Delinquent Taxes.....	59,000	59,000	80,373	21,373
Total Taxes.....	<u>3,079,000</u>	<u>3,079,000</u>	<u>3,174,800</u>	<u>95,800</u>
Other Revenues:				
License And Fees.....	174,000	174,000	205,359	31,359
Intergovernmental.....	-	-	-	-
Miscellaneous.....	-	-	6,421	6,421
Total revenues.....	<u>3,253,000</u>	<u>3,253,000</u>	<u>3,386,580</u>	<u>133,580</u>
EXPENDITURES				
Public Safety - Paramedic Services.....	3,414,383	4,024,393	3,786,079	238,314
Total expenditures.....	<u>3,414,383</u>	<u>4,024,393</u>	<u>3,786,079</u>	<u>238,314</u>
Excess (deficiency) of revenues over expenditures.....	<u>(161,383)</u>	<u>(771,393)</u>	<u>(399,499)</u>	<u>371,894</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(161,383)	(771,393)	(399,499)	371,894
Fund balances - beginning.....	3,252,667	3,252,667	3,252,667	-
Fund balances - ending.....	<u>\$3,091,284</u>	<u>\$2,481,274</u>	<u>\$2,853,168</u>	<u>\$ 371,894</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Community Reinvestment Agency Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$ 2,308,000	\$ 2,308,000	\$ 2,445,500	\$ 137,500
Total Taxes.....	<u>2,308,000</u>	<u>2,308,000</u>	<u>2,445,500</u>	<u>137,500</u>
Other Revenues:				
Intergovernmental.....	530,000	530,000	539,512	9,512
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>2,838,000</u>	<u>2,838,000</u>	<u>2,985,012</u>	<u>147,012</u>
EXPENDITURES				
Conservation And Development.....	3,838,000	3,856,000	4,089,451	(233,451)
Total expenditures.....	<u>3,838,000</u>	<u>3,856,000</u>	<u>4,089,451</u>	<u>(233,451)</u>
Excess (deficiency) of revenues over expenditures.....	<u>(1,000,000)</u>	<u>(1,018,000)</u>	<u>(1,104,439)</u>	<u>(86,439)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(1,000,000)	(1,018,000)	(1,104,439)	(86,439)
Fund balances - beginning.....	1,778,654	1,778,654	1,778,654	-
Fund balances - ending.....	<u>\$ 778,654</u>	<u>\$ 760,654</u>	<u>\$ 674,215</u>	<u>\$ (86,439)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Impact Fees Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
License And Fees.....	\$ 740,000	\$ 740,000	\$ 852,566	\$ 112,566
Miscellaneous.....	-	-	11,757	11,757
Total revenues.....	740,000	740,000	864,323	124,323
EXPENDITURES				
Streets And Public Improvement.....	1,900,000	2,300,000	520,184	1,009,248
Total expenditures.....	1,900,000	2,300,000	520,184	1,009,248
Excess (deficiency) of revenues over expenditures.....	(1,160,000)	(1,560,000)	344,139	1,133,571
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances.....	(1,160,000)	(1,560,000)	344,139	1,133,571
Fund balances - beginning.....	2,742,435	2,742,435	2,742,435	-
Fund balances - ending.....	\$1,582,435	\$1,182,435	\$3,086,574	\$ 1,133,571

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Municipal Services Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 882,000	\$ 882,000	\$ 909,691	\$ 27,691
Sales.....	2,882,864	2,882,864	3,528,360	645,496
Delinquent Taxes.....	17,000	17,000	39,532	22,532
Total revenues.....	<u>3,781,864</u>	<u>3,781,864</u>	<u>4,477,583</u>	<u>695,719</u>
Other Revenues:				
License And Fees.....	1,102,000	1,270,000	1,327,558	57,558
Intergovernmental.....	1,890,000	1,890,000	2,139,684	249,684
Charges For Services.....	1,017,881	1,017,881	1,381,283	363,402
Fines and Forfeitures.....	270,000	270,000	259,077	(10,923)
Miscellaneous.....	4,500	4,500	9,836	5,336
Total revenues.....	<u>8,066,245</u>	<u>8,234,245</u>	<u>9,595,021</u>	<u>1,360,776</u>
EXPENDITURES				
General Government				
Engineering.....	768,401	951,960	828,709	123,251
Planning.....	1,142,421	1,203,468	1,070,777	132,691
Building Inspection.....	835,576	1,017,503	722,843	294,660
Administration.....	406,134	389,784	388,203	1,581
Garbage Collection.....	160,000	160,000	32,525	127,475
	<u>3,312,532</u>	<u>3,722,715</u>	<u>3,043,057</u>	<u>679,658</u>
Public Safety				
Sheriff.....	1,470,490	1,470,490	1,372,634	97,856
Animal Control.....	273,360	279,436	253,175	26,261
Animal Shelter.....	64,120	64,120	65,773	(1,653)
	<u>1,807,970</u>	<u>1,814,046</u>	<u>1,691,582</u>	<u>122,464</u>
Streets And Public Improvement				
Roads and Highways.....	3,194,252	3,779,638	3,582,145	197,493
Sewer Division.....	80,665	84,547	94,388	(9,841)
Weed Department.....	148,412	151,393	127,060	24,333
	<u>3,423,329</u>	<u>4,015,578</u>	<u>3,803,593</u>	<u>211,985</u>
Total expenditures.....	<u>8,543,831</u>	<u>9,552,339</u>	<u>8,538,232</u>	<u>1,014,107</u>
Excess (deficiency) of revenues over expenditures.....	<u>(477,586)</u>	<u>(1,318,094)</u>	<u>1,056,789</u>	<u>2,374,883</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	268,000	268,000	408,935	140,935
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>268,000</u>	<u>268,000</u>	<u>408,935</u>	<u>140,935</u>
Net change in fund balances.....	(209,586)	(1,050,094)	1,465,724	2,515,818
Fund balances - beginning.....	2,373,956	2,373,956	2,373,956	-
Fund balances - ending.....	<u>\$ 2,164,370</u>	<u>\$ 1,323,862</u>	<u>\$ 3,839,680</u>	<u>\$ 2,515,818</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule RAMP Tax Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$4,642,000	\$4,642,000	\$5,664,234	\$ 1,022,234
Total Taxes.....	<u>4,642,000</u>	<u>4,642,000</u>	<u>5,664,234</u>	<u>1,022,234</u>
Other Revenues:				
Miscellaneous.....	100,000	100,000	22,545	(77,455)
Total revenues.....	<u>4,742,000</u>	<u>4,742,000</u>	<u>5,686,779</u>	<u>944,779</u>
EXPENDITURES				
General and Administrative.....	69,630	69,630	84,964	(15,334)
Grants to Other Entities.....	7,356,673	7,356,673	4,638,055	2,718,618
Total expenditures.....	<u>7,426,303</u>	<u>7,426,303</u>	<u>4,723,019</u>	<u>2,703,284</u>
Excess (deficiency) of revenues over expenditures.....	<u>(2,684,303)</u>	<u>(2,684,303)</u>	<u>963,760</u>	<u>3,648,063</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(2,684,303)	(2,684,303)	963,760	3,648,063
Fund balances - beginning.....	6,576,225	6,576,225	6,576,225	-
Fund balances - ending.....	<u>\$3,891,922</u>	<u>\$3,891,922</u>	<u>\$7,539,985</u>	<u>\$ 3,648,063</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Tourism Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$5,749,000	\$5,749,000	\$7,706,594	\$ 1,957,594
Total revenues.....	<u>5,749,000</u>	<u>5,749,000</u>	<u>7,706,594</u>	<u>1,957,594</u>
Other Revenues:				
Miscellaneous.....	-	-	-	-
Total revenues.....	<u>5,749,000</u>	<u>5,749,000</u>	<u>7,706,594</u>	<u>1,957,594</u>
EXPENDITURES				
Tourism Promotion.....	971,000	971,000	911,500	280,282
Total expenditures.....	<u>971,000</u>	<u>971,000</u>	<u>911,500</u>	<u>280,282</u>
Excess (deficiency) of revenues over expenditures.....	<u>4,778,000</u>	<u>4,778,000</u>	<u>6,795,094</u>	<u>2,237,876</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	(4,778,000)	(4,778,000)	(4,347,109)	430,891
Total other financing sources (uses).....	<u>(4,778,000)</u>	<u>(4,778,000)</u>	<u>(4,347,109)</u>	<u>430,891</u>
Net change in fund balances.....	-	-	2,447,985	2,668,767
Fund balances - beginning.....	220,848	220,848	220,848	-
Fund balances - ending.....	<u>\$ 220,848</u>	<u>\$ 220,848</u>	<u>\$2,668,833</u>	<u>\$ 2,668,767</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Flood Control For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property	\$ 1,022,000	\$ 1,022,000	\$ 1,020,296	\$ (1,704)
Sales.....	-	-	-	-
Delinquent Taxes.....	-	-	10,689	10,689
Total revenues.....	<u>1,022,000</u>	<u>1,022,000</u>	<u>1,030,985</u>	<u>8,985</u>
Other Revenues:				
License And Fees.....	11,000	11,000	69,460	58,460
Intergovernmental.....	-	-	-	-
Charges For Services.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Miscellaneous.....	-	-	867	867
Total revenues.....	<u>1,033,000</u>	<u>1,033,000</u>	<u>1,101,312</u>	<u>68,312</u>
EXPENDITURES				
Streets And Public Improvement - Flood Control.....	732,952	732,952	310,994	421,958
Total expenditures.....	<u>732,952</u>	<u>732,952</u>	<u>310,994</u>	<u>421,958</u>
Excess (deficiency) of revenues over expenditures.....	<u>300,048</u>	<u>300,048</u>	<u>790,318</u>	<u>490,270</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	300,048	300,048	790,318	490,270
Fund balances - beginning.....	254,128	254,128	254,128	-
Fund balances - ending.....	<u>\$ 554,176</u>	<u>\$ 554,176</u>	<u>\$ 1,044,446</u>	<u>\$ 490,270</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule

Debt Service Fund

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$3,377,000	\$ 3,377,000	\$ 3,268,550	\$ (108,450)
Delinquent Taxes.....	107,000	107,000	114,539	7,539
Total Taxes.....	<u>3,484,000</u>	<u>3,484,000</u>	<u>3,383,089</u>	<u>(100,911)</u>
Other Revenues:				
License And Fees.....	251,000	251,000	212,909	(38,091)
Intergovernmental.....	-	-	-	-
Charges For Services.....	-	-	-	-
Miscellaneous.....	-	-	356	356
Total revenues.....	<u>3,735,000</u>	<u>3,735,000</u>	<u>3,596,354</u>	<u>(138,646)</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	3,041,330	3,041,330	2,853,000	188,330
Interest and Other Charges.....	559,453	559,453	838,706	(279,253)
Total expenditures.....	<u>3,600,783</u>	<u>3,600,783</u>	<u>3,691,706</u>	<u>(90,923)</u>
Excess (deficiency) of revenues over expenditures.....	<u>134,217</u>	<u>134,217</u>	<u>(95,352)</u>	<u>(229,569)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	216,743	216,743	213,743	(3,000)
Transfers Out.....	-	-	-	-
Bond Proceeds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Total other financing sources (uses).....	<u>216,743</u>	<u>216,743</u>	<u>213,743</u>	<u>(3,000)</u>
Net change in fund balances.....	350,960	350,960	118,391	(232,569)
Fund balances - beginning.....	4,561,745	4,561,745	4,561,745	-
Fund balances - ending.....	<u>\$4,912,705</u>	<u>\$ 4,912,705</u>	<u>\$ 4,680,136</u>	<u>\$ (232,569)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Special Assessment Bond Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Charges For Services.....	\$ 1,672,700	\$ 1,787,700	\$ 1,633,413	\$ (154,287)
Miscellaneous.....	60,000	60,000	-	(60,000)
Total revenues.....	<u>1,732,700</u>	<u>1,847,700</u>	<u>1,633,413</u>	<u>(214,287)</u>
EXPENDITURES				
Debt service:				
Principal retirement.....	885,000	1,000,000	1,000,000	-
Interest and Other Charges.....	827,700	827,700	778,193	49,507
Total expenditures.....	<u>1,712,700</u>	<u>1,827,700</u>	<u>1,778,193</u>	<u>49,507</u>
Excess (deficiency) of revenues over expenditures.....	<u>20,000</u>	<u>20,000</u>	<u>(144,780)</u>	<u>(164,780)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	20,000	20,000	(144,780)	(164,780)
Fund balances - beginning.....	<u>4,452,049</u>	<u>4,452,049</u>	<u>4,452,049</u>	<u>-</u>
Fund balances - ending.....	<u>\$ 4,472,049</u>	<u>\$ 4,472,049</u>	<u>\$ 4,307,269</u>	<u>\$ (164,780)</u>

WEBER COUNTY, UTAH

Budgetary Comparison Schedule Capital Projects Fund For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Sales.....	\$ -	\$ -	\$ -	\$ -
Total Taxes.....	-	-	-	-
Other Revenues:				
Intergovernmental.....	\$ -	\$ -	\$ 50,000	\$ 50,000
Miscellaneous.....	-	-	232,524	232,524
Total revenues.....	-	-	282,524	282,524
EXPENDITURES				
Capital Improvements.....	2,897,335	4,086,316	3,865,162	221,154
Total capital outlay.....	2,897,335	4,086,316	3,865,162	221,154
Total expenditures.....	2,897,335	4,086,316	3,865,162	221,154
Excess (deficiency) of revenues over expenditures.....	(2,897,335)	(4,086,316)	(3,582,638)	503,678
OTHER FINANCING SOURCES (USES)				
Transfers In.....	3,739,000	11,739,000	11,739,000	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	3,739,000	11,739,000	11,739,000	-
Net change in fund balances.....	841,665	7,652,684	8,156,362	503,678
Fund balances - beginning.....	28,000,034	28,000,034	28,000,034	-
Fund balances - ending.....	\$28,841,699	\$35,652,718	\$36,156,396	\$ 503,678

Internal Service Funds

Termination Pool

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

Risk Management Fund

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

Fleet Management Fund

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

Garage

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

WEBER COUNTY, UTAH

Combining Statement of Net Position Internal Service Funds December 31, 2021

	Termination Pool	Fleet Management	Garage	Risk Management	Total
ASSETS					
Current assets:					
Cash and Investments.....	\$ 6,178,352	\$ 1,801,075	\$ 269,798	\$ 1,352,790	\$ 9,602,015
Accounts Receivable net.....	15,635	-	-	-	15,635
Net Pension Asset.....	-	-	79	-	79
Total current assets.....	<u>6,193,987</u>	<u>1,801,075</u>	<u>269,877</u>	<u>1,352,790</u>	<u>9,617,729</u>
Noncurrent assets:					
Machinery and Equipment.....	-	10,910,885	44,594	-	10,955,479
Accumulated Depreciation.....	-	(7,556,100)	(29,792)	-	(7,585,892)
Total noncurrent assets.....	-	<u>3,354,785</u>	<u>14,802</u>	-	<u>3,369,587</u>
Total assets.....	<u>6,193,987</u>	<u>5,155,860</u>	<u>284,679</u>	<u>1,352,790</u>	<u>12,987,316</u>
DEFERRED OUTFLOW OF RESOURCES					
Deferred Outflows Relating to Pensions.....	-	-	17,934	-	17,934
Total Deferred Outflows.....	-	-	<u>17,934</u>	-	<u>17,934</u>
LIABILITIES					
Current liabilities:					
Accounts Payable.....	-	70,530	2,659	-	73,189
Compensated Absences.....	3,513,362	-	9,581	-	3,522,943
Other Post Employment Benefit Liability.....	733,037	-	-	-	733,037
Total current liabilities.....	<u>4,246,399</u>	<u>70,530</u>	<u>12,240</u>	-	<u>4,329,169</u>
Noncurrent liabilities:					
Compensated Absences.....	1,417,502	-	8,295	-	1,425,797
Net Pension Liability.....	-	-	221	-	221
Other Post Employment Benefit Liability.....	5,100,458	-	-	-	5,100,458
Total noncurrent liabilities.....	<u>6,517,960</u>	-	<u>8,516</u>	-	<u>6,526,476</u>
Total liabilities.....	<u>10,764,359</u>	<u>70,530</u>	<u>20,756</u>	-	<u>10,855,645</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflow of Resources Relating to Pensions.....	-	-	24,205	-	24,205
Total deferred inflows of resources.....	-	-	<u>24,205</u>	-	<u>24,205</u>
NET POSITION					
Net Investment in Capital Assets.....	-	3,354,785	14,802	-	3,369,587
Unrestricted.....	(4,570,372)	1,730,545	242,850	1,352,790	(1,244,187)
Total net position.....	<u>\$ (4,570,372)</u>	<u>\$ 5,085,330</u>	<u>\$ 257,652</u>	<u>\$ 1,352,790</u>	<u>\$ 2,125,400</u>

WEBER COUNTY, UTAH

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2021

	Termination Pool	Fleet Management	Garage	Risk Management	Total
OPERATING REVENUES					
Charges For Services.....	\$ 1,886,419	\$ 1,444,186	\$637,310	\$ 1,954,790	\$ 5,922,705
Miscellaneous.....	-	-	182	-	182
Total operating revenues.....	<u>1,886,419</u>	<u>1,444,186</u>	<u>637,492</u>	<u>1,954,790</u>	<u>5,922,887</u>
OPERATING EXPENSES					
General and Administrative.....	-	65,347	652,243	7,831	725,421
Disposal Costs.....	-	-	-	-	-
Depreciation.....	-	1,113,083	8,923	-	1,122,006
Claims and Premiums.....	4,665,593	-	-	1,918,686	6,584,279
Total operating expenses.....	<u>4,665,593</u>	<u>1,178,430</u>	<u>661,166</u>	<u>1,926,517</u>	<u>8,431,706</u>
Operating income (loss).....	<u>(2,779,174)</u>	<u>265,756</u>	<u>(23,674)</u>	<u>28,273</u>	<u>(2,508,819)</u>
NONOPERATING REVENUES (EXPENSES)					
Intergovernmental.....	-	-	-	-	-
Interest Income.....	-	-	-	-	-
Sale of Capital Assets.....	-	152,858	-	-	152,858
Total nonoperating revenues (expenses).....	<u>-</u>	<u>152,858</u>	<u>-</u>	<u>-</u>	<u>152,858</u>
Income (loss) before contributions and transfers.....	<u>(2,779,174)</u>	<u>418,614</u>	<u>(23,674)</u>	<u>28,273</u>	<u>(2,355,961)</u>
Transfers					
Transfers In.....	1,500,000	-	-	-	1,500,000
Transfers Out.....	-	-	-	-	-
Change in net position	<u>(1,279,174)</u>	<u>418,614</u>	<u>(23,674)</u>	<u>28,273</u>	<u>(855,961)</u>
SPECIAL ITEM					
Special Items (see note 2).....	-	-	-	-	-
Total special items.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(1,279,174)</u>	<u>418,614</u>	<u>(23,674)</u>	<u>28,273</u>	<u>(855,961)</u>
Total net position - beginning.....	<u>(3,291,198)</u>	<u>4,666,716</u>	<u>281,326</u>	<u>1,324,517</u>	<u>2,981,361</u>
Total net position - ending.....	<u>\$(4,570,372)</u>	<u>\$ 5,085,330</u>	<u>\$257,652</u>	<u>\$ 1,352,790</u>	<u>\$ 2,125,400</u>

WEBER COUNTY, UTAH

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31, 2021

	Termination Pool	Fleet Management	Garage	Risk Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers and Users.....	\$ 1,871,609	\$ 1,445,261	\$ 637,492	\$ 1,954,790	\$ 5,909,152
Payments to Suppliers and Contractors.....	(4,990,181)	(65,023)	(358,199)	(1,926,517)	(7,339,920)
Payments to Employees.....	-	-	(302,900)	-	(302,900)
Net Cash Provided (Used) by Operating Activities.....	<u>(3,118,572)</u>	<u>1,380,238</u>	<u>(23,607)</u>	<u>28,273</u>	<u>(1,733,668)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers (To) From Other Funds.....	1,500,000	-	-	-	1,500,000
Interfund Balances Due To (From) Other Funds.....	-	-	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities.....	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets.....	-	(849,040)	-	-	(849,040)
Proceeds from Disposal of Capital Assets.....	-	173,726	-	-	173,726
Payments for Landfill Post-Closure Care.....	-	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities.....	<u>-</u>	<u>(675,314)</u>	<u>-</u>	<u>-</u>	<u>(675,314)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on Investments.....	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Provided (Used) - All Activities.....	(1,618,572)	704,924	(23,607)	28,273	(908,982)
Cash and Cash Equivalents - Beginning.....	7,796,924	1,096,151	293,405	1,324,517	10,510,997
Cash and Cash Equivalents - Ending.....	<u>\$ 6,178,352</u>	<u>\$ 1,801,075</u>	<u>\$ 269,798</u>	<u>\$ 1,352,790</u>	<u>\$ 9,602,015</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss).....	\$(2,779,174)	\$ 265,756	\$ (23,674)	\$ 28,273	\$(2,508,819)
Adjustments to Reconcile Operating Income (Loss):					
Depreciation Expense.....	-	1,113,083	8,923	-	1,122,006
(Increase) Decrease in Accounts Receivable.....	(14,810)	1,075	-	-	(13,735)
(Increase) Decrease in Due from Other Governments.....	-	-	-	-	-
Increase (Decrease) in Accounts Payable.....	-	324	(6,518)	-	(6,194)
Increase (Decrease) in Other Post-employment Benefits.....	(67,835)	-	-	-	(67,835)
Increase (Decrease) in Net Pension Expense.....	-	-	(4,251)	-	(4,251)
Increase (Decrease) in Compensated Absences.....	(256,753)	-	1,913	-	(254,840)
Net Cash Provided (Used) by Operating Activities.....	<u>\$(3,118,572)</u>	<u>\$ 1,380,238</u>	<u>\$ (23,607)</u>	<u>\$ 28,273</u>	<u>\$(1,733,668)</u>
NON-CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Assets Transferred from Governmental Funds.....	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets.....	-	-	-	-	-
Total Non-Cash Investing, Capital and Financing Activities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Custodial Funds

Treasurer's Tax Collection Fund

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

County Inmate Fund

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

Other Custodial Funds

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

WEBER COUNTY, UTAH

Combining Statement of Fiduciary Net Position Custodial Funds December 31, 2021

	Treasurer's Tax Collection Custodial Fund	County Inmate Custodial Fund	County Custodial Fund	Total Custodial Funds
ASSETS				
Cash	11,884,836	459,366	154,623	12,498,825
Taxes Receivable.....	5,385,065	—	—	5,385,065
Delinquent Taxes Receivable.....	5,394,035	—	—	5,394,035
Total Assets.....	<u>22,663,936</u>	<u>459,366</u>	<u>154,623</u>	<u>23,277,925</u>
LIABILITIES				
Accounts Payable.....	182,424	148,500	—	330,924
Due to Other Governments.....	22,481,512	—	—	22,481,512
Total Liabilities.....	<u>22,663,936</u>	<u>148,500</u>	<u>—</u>	<u>22,812,436</u>
NET POSITION				
Restricted for Individuals, Organizations, and Other Governments.....	<u>—</u>	<u>310,866</u>	<u>154,623</u>	<u>465,489</u>

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

WEBER COUNTY, UTAH

Combining Statement of Changes in Fiduciary Net Position Custodial Funds For the Year Ended December 31, 2021

	Treasurer's Tax Collection Custodial Fund	County Inmate Custodial Fund	County Custodial Fund	Total Custodial Funds
ADDITIONS				
Tax Collections for Other Governments.....	253,415,122	—	—	253,415,122
Inmate Fund Deposits.....	—	2,638,333	—	2,638,333
Miscellaneous Collections.....	—	—	120,046	120,046
Total Additions.....	<u>253,415,122</u>	<u>2,638,333</u>	<u>120,046</u>	<u>256,173,501</u>
DEDUCTIONS				
Tax Disbursements to Other Governments.....	254,512,962	—	—	254,512,962
Payments to Beneficiaries.....	—	2,506,721	133,131	2,639,852
Total Deductions.....	<u>254,512,962</u>	<u>2,506,721</u>	<u>133,131</u>	<u>257,152,814</u>
Change in Net Position.....	(1,097,840)	131,612	(13,085)	(979,313)
Net Position - Beginning.....	<u>1,097,840</u>	<u>179,254</u>	<u>167,708</u>	<u>1,444,802</u>
Net Position - Ending.....	<u>—</u>	<u>310,866</u>	<u>154,623</u>	<u>465,489</u>

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

Weber Morgan Health Department Fund Statements

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

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Statement of Net Position
December 31, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Investments.....	\$ 4,353,236	\$ —	\$ 4,353,236
Accounts Receivable, net.....	2,119,713	—	2,119,713
Taxes Receivable.....	197,727	—	197,727
Prepayments.....	53,538	—	53,538
Other Assets.....	—	2,692	2,692
Capital Assets:			
Land.....	—	94,809	94,809
Construction in Progress.....	—	297,735	297,735
Buildings & Improvements.....	—	2,900,168	2,900,168
Equipment.....	—	774,506	774,506
Less Accumulated Depreciation.....	—	(1,255,885)	(1,255,885)
Total Assets	<u>\$ 6,724,214</u>	<u>\$ 2,814,025</u>	<u>\$ 9,538,239</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to Pensions.....	—	1,018,182	1,018,182
	<u>—</u>	<u>1,018,182</u>	<u>1,018,182</u>
LIABILITIES			
Accounts Payable.....	\$ 265,731	—	265,731
Unearned Revenue.....	5,076	(5,076)	—
Long-term liabilities:			
Due within one year.....	—	294,842	294,842
Due after one year.....	—	1,376,288	1,376,288
Total Liabilities	<u>270,807</u>	<u>1,666,054</u>	<u>1,936,861</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Pensions.....	—	868,074	868,074
Unavailable Revenue - Property Taxes.....	65,311	(65,311)	—
Total Deferred Inflow of Resources	<u>65,311</u>	<u>802,763</u>	<u>868,074</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted.....	539,699	(539,699)	—
Unassigned.....	5,848,397	(5,848,397)	—
Total Fund Balances	<u>6,388,096</u>	<u>(6,388,096)</u>	<u>—</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 6,724,214</u>		
Net Position:			
Net investment in capital assets.....		2,811,333	2,811,333
Restricted.....		539,699	539,699
Unrestricted.....		4,400,454	4,400,454
Total Net Assets		<u>\$ 7,751,486</u>	<u>\$ 7,751,486</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Statement of Changes in Net Position
For the Year Ended December 31, 2021**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes.....	\$ 1,879,967	\$ 39,462	\$ 1,919,429
Delinquent Taxes.....	54,050	(54,050)	—
Licenses, Permits and Fees.....	140,670	—	140,670
Intergovernmental.....	8,769,527	—	8,769,527
Charges for Services.....	2,548,739	(35,780)	2,512,959
Miscellaneous.....	40,295	—	40,295
Gain on Sale of Capital Assets.....	13,721	—	13,721
Total Revenues.....	<u>13,446,969</u>	<u>(50,368)</u>	<u>13,396,601</u>
EXPENDITURES / EXPENSES			
Current:			
Employee Wages and Benefits.....	7,481,156	(160,043)	7,321,113
Materials and Services.....	4,304,312	81,070	4,385,382
Depreciation.....	—	141,339	141,339
Capital Outlay	502,696	(502,696)	—
Total Expenditures / Expenses.....	<u>12,288,164</u>	<u>(440,330)</u>	<u>11,847,834</u>
Revenues Over (Under) Expenditures.....	1,158,805	389,962	1,548,767
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.....	1,158,805	389,962	1,548,767
Fund Balance / Net Position, January 1	5,229,291		6,202,719
Fund Balance / Net Position, December 31	<u>\$ 6,388,096</u>		<u>\$ 7,751,486</u>

WEBER MORGAN HEALTH DEPARTMENT

**A Component Unit of Weber County
Budgetary Comparison Schedule
For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes:				
Current Property Taxes.....	\$1,819,000	\$1,819,000	\$1,879,967	\$ 60,967
Delinquent Taxes.....	41,000	41,000	54,050	13,050
Total taxes.....	<u>1,860,000</u>	<u>1,860,000</u>	<u>1,934,017</u>	<u>74,017</u>
Other Revenues:				
Intergovernmental.....	7,015,061	9,884,838	8,769,527	(1,115,311)
License And Fees.....	134,000	134,000	140,670	6,670
Charges For Services.....	2,355,800	2,355,800	2,548,739	192,939
Miscellaneous.....	21,500	21,500	40,295	18,795
Sale of Captial Assets.....	18,500	18,500	13,721	(4,779)
Total revenues.....	<u>11,404,861</u>	<u>14,274,638</u>	<u>13,446,969</u>	<u>(827,669)</u>
EXPENDITURES				
Current:				
Wages and Benefits.....	6,770,331	9,252,890	7,481,156	1,771,734
Materials and Services.....	4,909,594	5,043,029	4,304,312	738,717
Capital outlay:	167,000	1,257,865	502,696	755,169
Total expenditures.....	<u>11,846,925</u>	<u>15,553,784</u>	<u>12,288,164</u>	<u>3,265,620</u>
Excess (deficiency) of revenues over expenditures.....	<u>(442,064)</u>	<u>(1,279,146)</u>	<u>1,158,805</u>	<u>2,437,951</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances.....	(442,064)	(1,279,146)	1,158,805	2,437,951
Fund balances - beginning.....	5,229,291	5,229,291	5,229,291	-
Fund balances - ending.....	<u>\$4,787,227</u>	<u>\$3,950,145</u>	<u>\$6,388,096</u>	<u>\$ 2,437,951</u>



Other Schedules

Statement of Taxes Charged and Collected

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

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
Statement of Taxes Charged and Collected
Current Year
For the Year Ended December 31, 2021

	Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged
WEBER COUNTY											
Weber County	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.001424	0.001424	0.001720	31,551,917	1,292,930	2,584,360	35,429,207
Weber County G O Bond Fund	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000141	0.000141	0.000185	3,124,172	128,022	277,969	3,530,162
Library	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000474	0.000474	0.000458	10,502,534	430,371	688,161	11,621,067
Weber / Morgan Health	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000082	0.000082	0.000092	1,816,894	74,452	138,233	2,029,580
Paramedic Fund	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000136	0.000136	0.000135	3,013,385	123,482	202,842	3,339,710
Weber County Flood Control	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000046	0.000046	0.000026	1,019,233	41,766	39,066	1,100,065
Multicounty Assess & Collect	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000012	0.000012	0.000012	265,887	10,895	18,030	294,813
Assess & Collect / County	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000214	0.000214	0.000240	4,741,650	194,303	360,608	5,296,562
Tax Sale Fees	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
SCHOOL DISTRICTS											
Ogden City School Distr	6,326,715,864	210,116,388	871,756,062	7,408,588,314	0.007425	0.007425	0.007808	46,975,865	1,560,114	6,806,671	55,342,651
Ogden School Judgment Levy	6,326,715,864	210,123,117	871,756,062	7,408,595,043	0.000000	0.000000	0.000000	-	-	-	-
Weber School District	15,830,529,433	697,840,119	630,778,622	17,159,148,174	0.005500	0.005500	0.005806	87,067,912	3,838,121	3,662,301	94,568,333
State Charter School Levy Ogden	6,326,715,864	210,116,388	871,756,062	7,408,588,314	0.000160	0.000160	0.000176	1,012,275	33,619	153,429	1,199,322
State Charter School Levy Weber	15,830,529,433	697,840,119	630,778,622	17,159,148,174	0.000066	0.000066	0.000062	1,044,815	46,057	39,108	1,129,981
CITIES & TOWNS											
Farr West City	748,739,961	16,580,865	45,540,019	810,860,845	0.000424	0.000424	0.000478	317,466	7,030	21,768	346,264
Harrisville City	496,448,591	10,725,296	10,768,127	517,942,014	0.000708	0.000708	0.000802	351,486	7,594	8,636	367,715
Hooper City	716,686,640	8,975,947	3,936,842	729,599,429	0.000353	0.000353	0.000401	252,990	3,169	1,579	257,738
Huntsville Town	108,982,934	1,879,366	1,086,279	111,948,579	0.000939	0.000939	0.001161	102,335	1,765	1,261	105,361
North Ogden City	1,657,453,232	24,871,965	16,779,459	1,699,104,656	0.001180	0.001180	0.001180	1,955,795	29,349	19,800	2,004,943
Ogden City	6,389,207,276	210,919,099	885,315,501	7,485,441,876	0.002397	0.002397	0.002651	15,314,930	505,573	2,346,971	18,167,474
Plain City	633,013,222	18,074,062	7,901,269	658,988,553	0.000298	0.000298	0.000336	188,638	5,386	2,655	196,679
Pleasant View City	965,694,279	19,488,293	56,248,206	1,041,430,778	0.000941	0.000941	0.001076	908,718	18,338	60,523	987,580
Riverdale City	897,492,228	38,526,552	68,744,376	1,004,763,156	0.000848	0.000848	0.000921	761,073	32,671	63,314	857,058
Roy City	2,316,440,652	62,742,484	55,215,097	2,434,398,233	0.001733	0.001733	0.001959	4,014,392	108,733	108,166	4,231,291
South Ogden City	1,428,474,251	25,258,016	41,359,216	1,495,091,483	0.002650	0.002650	0.002700	3,785,457	66,934	111,670	3,964,060
Uintah City	119,079,582	12,169,314	5,242,302	136,491,198	0.000594	0.000594	0.000677	70,733	7,229	3,549	81,511
Washington Terrace City	603,188,421	10,281,390	34,033,119	647,502,930	0.002187	0.002187	0.002476	1,319,173	22,485	84,266	1,425,924
WATER CONSERVANCY DISTRICTS											
Bona Vista Water Distr	3,228,726,942	111,056,975	286,610,049	3,626,393,966	0.000188	0.000188	0.000211	607,001	20,879	60,475	688,354
Hooper Water Imp Distr	1,316,428,231	19,049,382	5,913,772	1,341,391,385	0.000246	0.000246	0.000277	323,841	4,686	1,638	330,166
Powder Mtn Water&Sewer	-	-	-	-	0.000000	0.000000	0.000000	7,431	-	-	7,431
Powder Mtn Water & Sewer Distr	274,633,661	1,339,642	6,804,764	282,778,067	0.000302	0.000302	0.000307	82,939	405	2,089	85,433
Roy Secondary Water	-	-	-	-	0.000000	0.000000	0.000000	2,371,200	-	-	2,371,200
Roy Water Conservancy Distr	2,444,437,951	66,298,889	54,866,789	2,565,603,629	0.000056	0.000056	0.000063	136,889	3,713	3,457	144,058
South Ogden Cons Dist	-	-	-	-	0.000000	0.000000	0.000000	3,030,648	-	-	3,030,648
Uintah Highlands Improv	385,871,710	7,126,078	7,416,402	400,414,190	0.000505	0.000505	0.000570	194,865	3,599	4,227	202,691
W Warren / Warren Water Imp Dis	95,712,349	4,889,508	136,205	100,738,062	0.000248	0.000248	0.000284	23,737	1,213	39	24,988
Weber Basin Water	-	-	-	-	0.000000	0.000000	0.000000	3,225,971	-	-	3,225,971
Weber Basin Water - General	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000132	0.000132	0.000146	2,924,756	119,850	219,370	3,263,977
Weber Basin Water - Ogden	6,389,207,276	210,919,099	885,315,501	7,485,441,876	0.000267	0.000267	0.000295	1,705,918	56,315	261,168	2,023,402
Weber/Box Elder Conservancy Dis	-	-	-	-	0.000000	0.000000	0.000000	4,316,996	-	-	4,316,996
Wolf Crk Water&Swr	-	-	-	-	0.000000	0.000000	0.000000	1,341	-	-	1,341
SEWER DISTRICTS											
Central Weber Sewer Distr	16,084,544,515	244,646,739	1,326,314,186	17,655,505,440	0.000503	0.000503	0.000564	8,090,526	123,057	748,041	8,961,624
North Davis Sewer Distr	2,365,476,561	62,220,325	60,432,430	2,488,129,316	0.000682	0.000682	0.000769	1,613,255	42,434	46,473	1,702,162
MOSQUITO ABATEMENT											
Mosquito Abatement Distr	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000084	0.000084	0.000094	1,861,209	76,268	141,238	2,078,715
CEMETARY DISTRICTS											
Ben Lomond Cemetery Distr	2,844,489,933	56,916,567	87,751,684	2,989,158,184	0.000047	0.000047	0.000054	133,691	2,675	4,739	141,105
Eden Cemetery Distr	941,480,917	11,705,445	6,836,584	960,022,946	0.000049	0.000049	0.000055	46,133	574	376	47,082
Liberty Cemetery Maint Distr	370,420,450	4,091,274	1,810,132	376,321,856	0.000026	0.000026	0.000030	9,631	106	54	9,792
Plain City Cemetery	747,155,681	28,021,223	8,135,672	783,312,576	0.000049	0.000049	0.000055	36,611	1,373	447	38,431
Warren / W Warren Cemetery	138,099,371	256,169,230	57,422,186	451,690,787	0.000120	0.000120	0.000127	16,572	30,740	7,293	54,605
West Weber / Taylor Cemetery	405,211,747	27,043,483	2,110,556	434,365,786	0.000112	0.000112	0.000066	45,384	3,029	139	48,552
PARK IMPROVEMENT DISTRICTS											
Eden Park	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
Ogden Valley Parks Service Area	2,090,218,474	25,947,574	36,392,463	2,152,558,511	0.000091	0.000091	0.000103	190,210	2,361	3,748	196,320
West Warren Park Distr	81,972,573	230,632,572	57,299,381	369,904,526	0.000173	0.000173	0.000180	14,181	39,899	10,314	64,395
Western Weber Park Distr	379,315,921	36,419,314	2,017,381	417,752,616	0.000196	0.000196	0.000220	74,346	7,138	444	81,928
REDEVELOPMENT DISTRICTS											
Mar/Slat Redevel Jeremiah West CR	15,806,301	28,796	1,706,501	17,541,598	0.000000	0.000000	0.000000	61,538	-	-	61,538
Mar/Slat Redevel Sierra RV CDA (	17,402,392	10,645	324,087	17,737,124	0.000000	0.000000	0.000000	118,269	-	-	118,269
MIDA Redevel Falcon Hill	46,006,153	-	4,333,418	50,339,571	0.000000	0.000000	0.000000	413,884	-	-	413,884
No Ogden Redevel C B D (G1)	87,701,590	1,160,123	5,669,811	94,531,524	0.000000	0.000000	0.000000	796,198	-	-	796,198
No Ogden Redevel Downtown CDA (G	35,946,489	681,972	2,597,409	39,225,870	0.000000	0.000000	0.000000	107,705	-	-	107,705

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution	
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty				
913,924	799,582	-	1,713,506	33,715,701	95.20%	(5,420)	2,150,231	475,715	1,008,207	694,328	1,485,273	2,555	36,550,933	
79,826	79,201	-	159,027	3,371,135	95.50%	(987)	212,909	46,026	110,025	6,181	149,015	275	3,595,999	
267,758	265,927	-	533,684	11,087,382	95.40%	1,704	715,737	153,525	266,608	16,153	479,207	680	11,761,223	
46,367	46,029	-	92,397	1,937,183	95.40%	(96)	123,820	26,653	52,079	2,930	84,594	137	2,057,837	
76,838	76,307	-	153,145	3,186,565	95.40%	379	205,359	44,076	77,359	4,593	137,970	200	3,380,159	
25,918	25,771	-	51,689	1,048,376	95.30%	731	69,460	14,764	10,454	755	44,058	38	1,100,444	
6,780	6,733	-	13,513	281,300	95.40%	33	18,120	3,875	6,336	376	4,132	18	305,890	
121,007	120,125	-	241,132	5,055,429	95.40%	(269)	323,139	69,261	139,631	8,154	74,225	356	5,520,765	
-	-	-	-	-	100.00%	-	-	-	11,402	-	-	-	-	11,402
1,359,317	763,883	-	2,123,200	53,219,451	96.20%	4,269	2,452,402	50,444	1,448,062	90,358	3,201,625	65	54,063,294	
-	-	-	-	-	100.00%	-	-	-	7	1	-	-	-	8
2,101,748	2,520,775	-	4,622,523	89,945,811	95.10%	2,075	6,488,373	1,745,111	2,236,142	126,081	2,296,996	8,567	98,238,031	
29,299	16,462	-	45,761	1,153,561	96.20%	(47)	52,846	1,118	33,519	1,958	69,527	2	1,173,426	
25,200	30,236	-	55,436	1,074,545	95.10%	128	77,860	20,919	24,096	1,387	27,352	92	1,171,493	
4,068	11,641	-	15,710	330,555	95.50%	(19)	25,798	4,655	3,367	280	-	-	-	364,636
9,886	10,305	-	20,191	347,524	94.50%	(8)	30,058	3,274	6,782	464	-	-	-	388,094
11,245	12,820	-	24,065	233,673	90.70%	(2)	23,768	7,473	4,367	279	-	-	-	269,558
5,309	1,567	-	6,876	98,485	93.50%	(3)	4,195	1,009	3,600	149	-	-	-	107,435
34,825	56,589	-	91,413	1,913,530	95.40%	23	150,739	3,962	21,584	1,807	110,308	-	-	1,981,337
453,417	246,631	-	700,048	17,467,426	96.10%	(941)	798,344	43,600	532,083	32,223	1,217,331	23	17,655,381	
1,966	6,272	-	8,238	188,441	95.80%	(2)	20,828	7,984	3,554	245	-	-	-	221,050
20,341	25,569	-	45,910	941,669	95.40%	(62)	67,760	8,932	15,841	998	62,352	-	-	972,787
9,799	17,293	-	27,092	829,965	96.80%	(3)	48,394	2,853	10,771	770	76,024	-	-	816,725
48,490	169,246	-	217,736	4,013,555	94.90%	(94)	359,106	1,680	50,539	3,938	59,496	-	-	4,369,229
70,239	89,225	-	159,464	3,804,597	96.00%	151	232,933	3,625	124,228	7,972	26,173	-	-	4,147,333
932	2,136	-	3,067	78,443	96.20%	(4)	7,076	398	2,155	130	-	-	-	88,199
19,935	35,203	-	55,138	1,370,786	96.10%	(77)	95,054	161	25,951	1,839	88,637	-	-	1,405,076
13,112	14,526	-	27,639	660,716	96.00%	(45)	51,237	20,897	12,380	848	15,154	308	-	730,571
7,090	16,951	-	24,041	306,125	92.70%	(1)	30,075	4,404	3,718	294	-	-	-	344,614
3,959	-	-	3,959	3,472	46.70%	-	-	2	3,641	-	-	-	-	7,116
13,948	450	-	14,398	71,035	83.10%	3	1,020	(132)	28,112	696	-	-	-	100,734
24,732	-	-	24,732	2,346,468	99.00%	-	-	640	25,428	-	-	-	-	2,372,536
1,717	5,861	-	7,579	136,479	94.70%	(3)	12,185	22	1,454	127	1,921	-	-	148,342
55,728	-	-	55,728	2,974,921	98.20%	-	-	818	67,398	-	-	-	-	3,043,137
2,622	5,508	-	8,130	194,561	96.00%	(4)	11,943	(83)	4,204	216	-	-	-	210,837
637	392	-	1,029	23,959	95.90%	(0)	2,259	1,541	2,221	123	-	-	-	30,102
57,975	-	-	57,975	3,167,995	98.20%	-	-	870	54,381	-	-	-	-	3,223,246
74,632	74,092	-	148,724	3,115,252	95.40%	(92)	199,319	42,696	84,247	4,898	99,191	217	-	3,346,913
50,506	27,472	-	77,978	1,945,424	96.10%	(101)	88,927	4,864	57,034	3,354	104,493	3	-	1,995,007
58,848	-	-	58,848	4,258,148	98.60%	-	-	1,165	58,748	-	-	-	-	4,318,061
325	-	-	325	1,016	75.80%	-	-	0	-	-	-	-	-	1,017
192,272	199,895	-	392,167	8,569,457	95.60%	(515)	540,622	62,733	208,957	13,645	341,480	822	-	9,052,597
19,069	66,291	-	85,360	1,616,802	95.00%	(36)	141,228	630	19,545	1,501	49,456	5	-	1,730,209
47,497	47,152	-	94,649	1,984,067	95.40%	(92)	126,839	27,176	54,757	3,189	63,249	140	-	2,132,548
2,673	3,853	-	6,525	134,579	95.40%	(5)	10,170	739	2,085	144	7,963	-	-	139,750
2,926	466	-	3,392	43,691	92.80%	(0)	1,546	1,272	4,940	155	-	-	-	51,603
223	159	-	382	9,410	96.10%	(0)	592	234	247	14	-	-	-	10,495
345	1,268	-	1,613	36,819	95.80%	(0)	3,932	2,222	639	45	-	-	-	43,656
398	251	-	649	53,956	98.80%	4	1,311	1,009	1,368	92	-	1	-	57,739
1,059	1,345	-	2,404	46,148	95.00%	3	3,938	4,857	565	38	-	0	-	55,550
-	-	-	-	-	100.00%	-	-	-	40	-	-	-	-	40
10,793	2,072	-	12,865	183,455	93.40%	(4)	6,222	5,661	15,022	517	-	-	-	210,874
355	162	-	517	63,877	99.20%	10	1,071	457	1,796	121	-	-	-	67,332
1,447	2,072	-	3,520	78,408	95.70%	(0)	5,261	12,317	1,795	84	-	2	-	97,862
-	-	-	-	61,538	100.00%	-	-	17	-	-	-	-	-	61,555
-	-	-	-	118,269	100.00%	-	-	32	-	-	-	-	-	118,301
-	-	-	-	413,884	100.00%	-	-	112	-	-	-	-	-	413,996
-	-	-	-	796,198	100.00%	-	-	215	-	-	-	-	-	796,413
-	-	-	-	107,705	100.00%	-	-	29	-	-	-	-	-	107,734

Year-End Real Property Value After B.O.E.	Year-End Centr. Assessed Property Value	Year-End Personal Property Value	Total Year-End Value	Current Property Tax Rate	Current Centr. Assessed Tax Rate	Prior Year Property Tax Rate	Real Property Taxes Charged	Centr. Assessed Property Taxes Charged	Personal Property Taxes Charged	Total Taxes Charged	
Ogden Redev 12 Street (A12)	17,136,565	166,879	1,904,798	19,208,242	0.000000	0.000000	0.000000	184,197	-	-	184,197
Ogden Redev Adams CRA (A28)	122,761,511	678,173	2,015,611	125,455,295	0.000000	0.000000	0.000000	797,954	-	-	797,954
Ogden Redev C B D Mall (A1)	86,011,332	1,029,392	5,453,172	92,493,896	0.000000	0.000000	0.000000	1,231,004	-	-	1,231,004
Ogden Redev Continental CRA (A2)	24,851,461	143,426	4,697,013	29,691,900	0.000000	0.000000	0.000000	117,229	-	-	117,229
Ogden Redev East Washington (A)	45,952,556	704,584	1,010,085	47,667,225	0.000000	0.000000	0.000000	373,488	-	-	373,488
Ogden Redev Fairmount (A15)	39,795,833	65,925	75,924,809	115,786,567	0.000000	0.000000	0.000000	1,254,381	-	-	1,254,381
Ogden Redev Hinkley Airport (A)	17,999,026	116,988	5,300,361	23,416,375	0.000000	0.000000	0.000000	227,512	-	-	227,512
Ogden Redev Kiesel CDA (A27)	56,903,700	144,318	5,460,956	62,508,974	0.000000	0.000000	0.000000	511,664	-	-	511,664
Ogden Redev Lincoln (A10)	62,791,782	87,866	2,464,416	65,344,064	0.000000	0.000000	0.000000	422,238	-	-	422,238
Ogden Redev Ogden River (A22)	49,587,007	422,836	1,745,636	51,755,479	0.000000	0.000000	0.000000	401,745	-	-	401,745
Ogden Redev So Wall EDA (A26)	22,750,969	75,137	939,187	23,765,293	0.000000	0.000000	0.000000	153,146	-	-	153,146
Ogden Redev South C B D (A11)	12,578,479	321,834	709,256	13,609,569	0.000000	0.000000	0.000000	45,363	-	-	45,363
Ogden Redev Trackline EDA (A25)	39,978,719	323,427	4,446,617	44,748,763	0.000000	0.000000	0.000000	453,690	-	-	453,690
Pleasant View Redev Bus Park (	79,548,073	789,810	19,888,407	100,226,290	0.000000	0.000000	0.000000	727,920	-	-	727,920
Riverdale Redev 550 West (E6)	44,340,349	342,176	2,835,070	47,517,595	0.000000	0.000000	0.000000	375,681	-	-	375,681
Roy Redev New Iomega (B3)	43,247,410	94,400	5,108,326	48,450,136	0.000000	0.000000	0.000000	326,985	-	-	326,985
Roy Redev City Center-Alb #272	8,963,880	48,039	914,926	9,926,845	0.000000	0.000000	0.000000	49,045	-	-	49,045
So Ogden Redev 36th Street (C2)	12,407,520	63,809	2,230,226	14,701,555	0.000000	0.000000	0.000000	90,577	-	-	90,577
So Ogden Redev Automall (C5)	5,480,000	17,663	604,383	6,102,046	0.000000	0.000000	0.000000	21,981	-	-	21,981
Wash Terrace Redev C B D (D2)	7,592,223	179,882	151,341	7,923,446	0.000000	0.000000	0.000000	34,854	-	-	34,854
Wash Terrace Redev Southeast (	97,794,593	1,521,574	2,733,066	102,049,233	0.000000	0.000000	0.000000	539,128	-	-	539,128
Weber County Redev Summit-Eden	187,723,682	2,125,730	6,660,637	196,510,049	0.000000	0.000000	0.000000	875,268	-	-	875,268
OTHER DISTRICTS											
Central Bus. Asmt #3	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
North View Fire Dist	3,119,596,102	55,085,554	83,795,792	3,258,477,448	0.001037	0.001037	0.001037	3,235,021	57,124	86,896	3,379,041
Ogden Vly Translator	-	-	-	-	0.000000	0.000000	0.000000	85,704	-	-	85,704
Ogden City Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	17,140	-	-	17,140
Summit Road Overlay	194,917,497	801,165	174,998	195,893,660	0.000666	0.000666	0.000000	129,815	534	-	130,349
Unincorp Delinquent Trash Fees	-	-	-	-	0.000000	0.000000	0.000000	14,870	-	-	14,870
Unincorp Services Fund	3,084,714,411	387,284,833	201,488,497	3,673,487,741	0.000220	0.000220	0.000247	678,637	85,203	49,768	813,607
Washington Terrace Assessment	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
Weber Area 911 And Em Serv	22,157,245,297	907,956,507	1,502,534,684	24,567,736,488	0.000215	0.000215	0.000241	4,763,808	195,211	362,111	5,321,129
Weber Fire District	6,650,753,563	474,900,036	320,928,012	7,446,581,611	0.001221	0.001221	0.001378	8,120,570	579,853	442,239	9,142,662
Weber Fire G.O. Bond-2006	7,091,174,375	486,559,244	342,574,126	7,920,307,745	0.000048	0.000048	0.000057	340,376	23,355	19,527	383,258
West Haven Weed&Demo	-	-	-	-	0.000000	0.000000	0.000000	-	-	-	-
							280,663,592	10,071,981	20,281,246	311,016,819	

Treasurer's Relief				Taxes Collected	Collection Rate	Personal Property Adjust	Fee-in-lieu	Other Collections			Tax Increment Paid to RDAs	Refunds	Net Revenue for Distribution
Unpaid Taxes	Abatements	Other Relief	Total Relief					Misc Collections	Delinquent Taxes	Interest & Penalty			
-	-	-	-	184,197	100.00%	-	-	50	-	-	-	-	184,247
-	-	-	-	797,954	100.00%	-	-	215	-	-	-	-	798,169
-	-	-	-	1,231,004	100.00%	-	-	332	-	-	-	-	1,231,336
-	-	-	-	117,229	100.00%	-	-	32	-	-	-	-	117,261
-	-	-	-	373,488	100.00%	-	-	101	-	-	-	-	373,589
-	-	-	-	1,254,381	100.00%	-	-	338	-	-	-	-	1,254,719
-	-	-	-	227,512	100.00%	-	-	61	-	-	-	-	227,573
-	-	-	-	511,664	100.00%	-	-	138	-	-	-	-	511,802
-	-	-	-	422,238	100.00%	-	-	114	-	-	-	-	422,352
-	-	-	-	401,745	100.00%	-	-	108	-	-	-	-	401,853
-	-	-	-	153,146	100.00%	-	-	41	-	-	-	-	153,187
-	-	-	-	45,363	100.00%	-	-	12	-	-	-	-	45,375
-	-	-	-	453,690	100.00%	-	-	122	-	-	-	-	453,812
-	-	-	-	727,920	100.00%	-	-	196	-	-	-	-	728,116
-	-	-	-	375,681	100.00%	-	-	101	-	-	-	-	375,782
-	-	-	-	326,985	100.00%	-	-	88	-	-	-	-	327,073
-	-	-	-	49,045	100.00%	-	-	13	-	-	-	-	49,058
-	-	-	-	90,577	100.00%	-	-	24	-	-	-	-	90,601
-	-	-	-	21,981	100.00%	-	-	6	-	-	-	-	21,987
-	-	-	-	34,854	100.00%	-	-	9	-	-	-	-	34,863
-	-	-	-	539,128	100.00%	-	-	145	-	-	-	-	539,273
-	-	-	-	875,268	100.00%	-	-	236	-	-	-	-	875,504
-	-	-	-	-	100.00%	-	-	-	1,480	-	-	-	1,480
67,412	92,990	-	160,403	3,218,639	95.30%	137	251,170	18,110	42,837	3,223	152,533	-	3,381,581
1,512	-	-	1,512	84,192	98.20%	-	-	23	1,776	-	-	-	85,991
9,474	-	-	9,474	7,666	44.70%	-	-	5	21,650	-	-	-	29,320
28,888	-	-	28,888	101,461	77.80%	3	81	(419)	-	64	-	-	101,190
1,859	-	-	1,859	13,011	87.50%	-	-	4	-	-	-	-	13,015
30,327	10,068	-	40,395	773,212	95.00%	(39)	33,075	35,010	38,500	1,433	-	2	881,190
-	-	-	-	-	100.00%	-	-	-	971	-	-	-	971
121,571	120,686	-	242,258	5,078,871	95.40%	(249)	324,649	69,561	135,572	7,742	160,642	357	5,455,147
278,224	215,267	-	493,490	8,649,171	94.60%	(393)	558,331	310,789	310,987	14,558	21,430	2,034	9,819,980
11,792	8,971	-	20,764	362,494	94.60%	(38)	23,213	13,592	14,339	688	845	84	413,359
-	-	-	-	-	100.00%	-	-	-	3,070	-	-	-	3,070
6,940,379	6,353,750	-	13,294,129	297,722,690		0	17,184,525	3,387,667	7,514,655	1,062,158	10,712,651	16,981	316,142,062

WEBER COUNTY, UTAH

Schedule of Expenditures of Tourism Tax Revenues For the Year Ended December 31, 2021

Transient Room Taxes (TRT):

TRT revenue, current year	\$ 2,297,296
TRT unspent balance from prior year	—
Total TRT available	<u>2,297,296</u>
TRT used for:	
Establishing and promoting:	
Tourism	265,500
Recreation	168,857
Conventions	619,500
	<u>1,053,857</u>
Acquiring, leasing, constructing, furnishing, or operating:	
Convention facilities - Golden Spike Event Center	864,273
Convention facilities - Ogden Eccles Conference Center	351,942
	<u>1,216,215</u>
Total TRT Expenditures	<u>2,270,072</u>
TRT Not Expended	<u>\$ 27,224</u>

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

	<u>Restaurant Tax</u>	<u>Car Rental Tax</u>	<u>Total</u>
TRCC tax revenue, current year	\$ 4,802,852	\$ 606,446	\$ 5,409,298
TRCC unspent balance from prior year	220,848	—	220,848
TRCC tax revenue, total	<u>5,023,700</u>	<u>606,446</u>	<u>5,630,146</u>
TRCC taxes used for:			
Development, operation, and maintenance of:			—
Convention facilities - Ogden Eccles Conference Center	450,000	—	450,000
Recreation facilities - Golden Spike Events Center	335,267	606,446	941,713
Recreation facilities - Ice Sheet	390,269	—	390,269
Parks	1,206,555	—	1,206,555
Total TRCC Expenditures	<u>2,382,091</u>	<u>606,446</u>	<u>2,988,537</u>
TRCC Taxes Not Expended	<u>\$ 2,641,609</u>	<u>\$ —</u>	<u>\$ 2,641,609</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 present demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

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Operating Information

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

WEBER COUNTY, UTAH

Net Position by Component

Last Ten Years

(Accrual Basis of Accounting)

	2021	2020	2019	2018
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 175,348,802	\$ 172,388,719	\$ 162,770,073	\$ 162,153,283
Restricted.....	76,980,715	59,434,025	56,250,528	46,244,215
Unrestricted.....	63,569,597	53,687,603	45,830,724	30,044,882
Total Governmental Activities Net Position.....	<u>315,899,114</u>	<u>285,510,347</u>	<u>264,851,325</u>	<u>238,442,380</u>
Business-type Activities:				
Net Investment in Capital Assets.....	8,667,577	8,848,534	9,999,993	10,354,824
Restricted.....	—	—	—	—
Unrestricted.....	4,003,110	2,686,867	92,408	(772,747)
Total Business-type Activities Net Position.....	<u>12,670,687</u>	<u>11,535,401</u>	<u>10,092,401</u>	<u>9,582,077</u>
Primary Government:				
Net Investment in Capital Assets.....	184,016,379	181,237,253	172,770,066	172,508,107
Restricted.....	76,980,715	59,434,025	56,250,528	46,244,215
Unrestricted.....	67,572,707	56,374,470	45,923,132	29,272,135
Total Primary Government Net Position.....	<u>\$ 328,569,801</u>	<u>\$ 297,045,748</u>	<u>\$ 274,943,726</u>	<u>\$ 248,024,457</u>

Notes:

Beginning in fiscal year 2015, net position was reclassified as a result of implementing GASB Statement 68. Net position has not been restated for prior years.

2017	2016	2015	2014	2013	2012
\$ 153,184,718	\$ 148,588,896	\$ 131,294,134	\$ 120,865,911	\$ 102,390,851	\$ 99,641,750
55,236,080	47,750,535	56,017,167	41,782,851	37,951,506	33,696,171
10,713,471	(1,289,377)	(3,261,940)	11,303,085	16,891,021	31,710,065
<u>219,134,269</u>	<u>195,050,054</u>	<u>184,049,361</u>	<u>173,951,847</u>	<u>157,233,378</u>	<u>165,047,986</u>
10,830,107	11,322,355	11,263,539	11,255,612	11,467,927	10,731,814
—	—	—	—	—	—
(1,802,180)	(2,375,128)	(2,197,764)	(1,515,699)	(1,382,373)	(957,416)
<u>9,027,927</u>	<u>8,947,227</u>	<u>9,065,775</u>	<u>9,739,913</u>	<u>10,085,554</u>	<u>9,774,398</u>
164,014,825	159,911,251	142,557,673	132,121,523	113,858,778	110,373,564
55,236,080	47,750,535	56,017,167	41,782,851	37,951,506	33,696,171
8,911,291	(3,664,505)	(5,459,704)	9,787,386	15,508,648	30,752,649
<u>\$ 228,162,196</u>	<u>\$ 203,997,281</u>	<u>\$ 193,115,136</u>	<u>\$ 183,691,760</u>	<u>\$ 167,318,932</u>	<u>\$ 174,822,384</u>

WEBER COUNTY, UTAH

Changes in Net Position Last Ten Years

(Accrual Basis of Accounting)

	2021	2020	2019	2018
Expenses				
Governmental Activities:				
General Government.....	\$ 27,679,574	\$ 57,606,912	\$ 26,659,155	\$ 25,090,592
Public Safety.....	43,593,138	46,111,555	45,007,862	43,038,819
Public Health and Welfare.....	2,441,930	2,369,646	2,282,971	2,116,580
Streets and Public Improvements.....	57,313,886	47,639,225	38,494,265	50,540,972
Parks, Recreation and Public Facilities.....	16,382,863	16,275,487	16,254,649	17,824,319
Conservation and Development.....	4,767,146	3,954,240	5,661,782	5,628,294
Library Services.....	13,742,101	11,765,061	15,558,193	11,114,517
Interest on Long-term Debt.....	1,685,550	2,598,721	2,967,874	3,253,694
Total Governmental Activities Expenses.....	167,606,188	188,320,847	152,886,751	158,607,787
Business-type Activities:				
Animal Shelter (1).....	876,452	929,507	896,039	791,833
Landfill Gas Recovery.....	-	84,199	132,214	149,099
Solid Waste Transfer Station.....	9,996,827	9,988,355	9,377,591	8,797,361
Total Business-type Activities Expenses.....	10,873,279	11,002,061	10,405,844	9,738,293
Total Primary Government Expenses.....	178,479,467	199,322,908	163,292,595	168,346,080
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government.....	14,499,560	13,347,319	11,357,549	9,637,625
Public Safety.....	15,855,153	17,150,537	18,881,788	18,044,036
Public Health and Welfare.....	-	-	-	-
Streets and Public Improvements.....	3,949,384	4,307,944	3,942,896	3,957,726
Parks and Recreation.....	5,899,592	3,167,068	5,725,236	5,390,607
Conservation and Development.....	-	-	125,000	125,000
Library Services.....	1,395,203	718,834	801,748	866,377
Interest and Other Charges on Debt Service.....	213,121	506,611	3,257,127	3,463,398
Operating Grants and Contributions.....	6,697,379	34,118,992	4,500,902	9,485,695
Capital Grants and Contributions.....	407,577	1,285,287	354,596	1,926,901
Total Governmental Activities Program Revenues.....	48,916,969	74,602,592	48,946,842	52,897,365
Business type Activities:				
Charges for Services:				
Animal Shelter (1).....	939,490	878,903	920,948	879,098
Landfill Gas Recovery.....	-	4,369	29,331	49,197
Solid Waste Transfer Station.....	11,054,526	10,897,754	9,965,789	9,364,148
Total Business-type Activities Program Revenues.....	11,994,016	11,781,026	10,916,068	10,292,443
Total Primary Government Program Revenues.....	60,910,985	86,383,618	59,862,910	63,189,808
Net (Expense)/Revenue				
Governmental Activities.....	(118,689,219)	(113,718,255)	(103,939,909)	(105,710,422)
Business-type Activities.....	1,120,737	778,965	510,224	554,150
Total Primary Government Net (Expense)/Revenue.....	(117,568,482)	(112,939,290)	(103,429,685)	(105,156,272)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Current Property Taxes.....	55,675,503	53,367,818	52,406,295	51,166,041
Sales and Franchise Taxes.....	87,878,366	74,024,182	66,305,136	62,607,357
Other Property Taxes.....	5,292,672	5,257,088	5,107,714	4,917,706
Unrestricted Investment Income.....	(89,258)	1,285,970	3,260,987	1,719,939
Gain on Sale of Capital Assets.....	24,735	218,960	71,777	-
Miscellaneous.....	295,968	223,259	3,196,945	231,873
Extraordinary Item.....	-	-	-	-
Total Governmental Activities.....	149,077,986	134,377,277	130,348,854	120,642,916
Business-type Activities:				
Unrestricted Investment Income.....	14,549	27,800	-	-
Gain on Sale of Capital Assets.....	-	-	100	-
Special Item - Insurance and Capital Contributions.....	-	636,235	-	-
Special Item - Change in OPEB.....	-	-	-	-
Total Business-type Activities.....	14,549	664,035	100	-
Total Primary Government General Revenues.....	149,092,535	135,041,312	130,348,954	120,642,916
Change in Net Position				
Governmental Activities.....	30,388,767	20,659,022	26,408,945	14,932,494
Business-type Activities.....	1,135,286	1,443,000	510,324	554,150
Total Change in Net Position.....	\$ 31,524,053	\$ 22,102,022	\$ 26,919,269	\$ 15,486,644

Notes:

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

	2017	2016	2015	2014	2013	2012
\$	22,699,938	\$ 24,672,607	\$ 25,050,489	\$ 23,325,818	\$ 21,101,639	\$ 19,716,731
	43,137,132	39,963,233	38,932,339	38,167,752	38,541,683	36,684,282
	2,237,823	2,210,508	2,575,084	2,308,236	12,760,881	12,417,188
	39,000,409	36,054,052	28,573,891	23,052,288	9,452,096	4,650,596
	15,573,469	15,936,089	15,385,219	14,084,346	15,230,970	13,890,816
	5,472,147	5,212,182	7,228,292	5,141,561	1,212,147	1,605,418
	8,312,686	7,729,549	7,539,494	8,028,348	8,239,781	7,490,927
	3,720,732	3,726,771	3,598,978	3,652,642	2,244,962	2,017,567
	140,154,336	135,504,991	128,883,786	117,760,991	108,784,159	98,473,525
	772,027	699,065	706,302	735,957	-	-
	167,362	161,822	169,303	232,629	329,018	286,223
	8,230,359	8,104,200	7,667,221	7,891,674	8,426,666	7,647,156
	9,169,748	8,965,087	8,542,826	8,860,260	8,755,684	7,933,379
	149,324,084	144,470,078	137,426,612	126,621,251	117,539,843	106,406,904
	10,995,445	9,627,347	9,437,339	9,808,112	9,960,368	9,952,354
	18,423,049	17,085,487	15,405,374	14,546,938	15,307,867	13,787,272
	—	—	—	—	785,304	2,027,563
	3,613,582	2,964,364	2,521,572	613,329	2,010,289	545,936
	4,974,011	4,889,610	4,468,017	4,795,377	3,640,911	3,981,102
	123,611	100,000	100,000	20,000	15,000	15,000
	795,056	858,060	783,210	779,914	2,061,109	779,559
	3,470,220	3,464,318	3,598,210	—	—	—
	5,184,086	4,576,203	5,900,203	5,995,310	13,866,471	10,710,272
	2,566,402	1,600,000	4,300,937	12,319,747	576,865	1,163,402
	50,145,462	45,165,389	46,514,862	48,878,727	48,224,184	42,962,460
	823,286	717,986	832,924	748,702	—	—
	50,659	142,534	128,494	197,888	212,749	238,529
	8,305,475	7,985,999	7,372,264	7,402,317	7,175,587	7,320,168
	9,179,420	8,846,519	8,333,682	8,348,907	7,388,336	7,558,697
	59,324,882	54,011,908	54,848,544	57,227,634	55,612,520	50,521,157
	(90,008,874)	(90,339,602)	(82,368,924)	(68,882,264)	(60,559,975)	(55,511,065)
	9,672	(118,568)	(209,144)	(511,353)	(1,367,348)	(374,682)
	(89,999,202)	(90,458,170)	(82,578,068)	(69,393,617)	(61,927,323)	(55,885,747)
	48,860,892	40,837,702	40,499,787	38,942,988	36,057,092	37,455,557
	59,099,549	53,971,351	45,720,963	41,331,850	24,003,012	22,809,826
	4,696,109	4,588,003	4,096,354	4,458,714	4,523,035	4,287,281
	1,154,119	1,089,328	346,820	553,290	303,444	384,083
	24,878	1,250,364	5,782	81,446	163,390	—
	231,891	229,483	233,758	232,445	—	—
	—	—	16,847,002	—	—	—
	114,067,438	101,966,231	107,750,466	85,600,733	65,049,973	64,936,747
	—	20	13	134	1,638	3,744
	—	—	—	—	—	—
	—	—	—	165,578	1,710,607	—
	—	—	—	165,712	—	—
	—	20	13	165,712	1,712,245	3,744
	114,067,438	101,966,251	107,750,479	85,766,445	66,762,218	64,940,491
	24,058,564	11,626,629	25,381,542	16,718,469	4,489,998	9,425,682
	9,672	(118,548)	(209,131)	(345,641)	344,897	(370,938)
\$	24,068,236	\$ 11,508,081	\$ 25,172,411	\$ 16,372,828	\$ 4,834,895	\$ 9,054,744

WEBER COUNTY, UTAH

Fund Balances - Governmental Funds Last Ten Years

(Modified Accrual Basis of Accounting)

	2021	2020	2019	2018
General Fund				
Nonspendable.....	45,000	71,000	45,000	66,836
Restricted.....	269,632	303,710	261,461	315,606
Committed.....	—	—	—	—
Assigned.....	1,143,520	632,069	510,509	685,091
Unassigned.....	36,745,039	33,070,182	26,754,724	19,061,579
Total General Fund.....	<u>\$ 38,203,191</u>	<u>\$ 34,076,961</u>	<u>\$27,571,694</u>	<u>\$20,129,112</u>
All Other Governmental Funds				
Nonspendable.....	—	—	—	—
Restricted.....	76,711,083	66,365,456	60,844,389	50,909,836
Committed.....	39,793,399	7,938,046	14,436,074	12,410,728
Assigned.....	3,839,680	27,306,133	20,709,383	19,815,438
Unassigned.....	—	—	—	—
Total All Other Governmental Funds.....	<u>\$ 120,344,162</u>	<u>\$ 101,609,635</u>	<u>\$95,989,846</u>	<u>\$83,136,002</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.

2017	2016	2015	2014	2013	2012
73,519	45,613	34,024	44,607	54,832	64,712
337,269	297,479	532,895	558,891	53,196	520,143
—	—	—	—	—	—
4,265,268	2,442,017	2,245,175	3,027,747	1,609,304	1,494,639
13,895,271	11,903,876	10,994,534	9,719,904	11,862,235	12,529,994
<u>\$ 18,571,327</u>	<u>\$ 14,688,985</u>	<u>\$13,806,628</u>	<u>\$ 13,351,149</u>	<u>\$ 14,056,567</u>	<u>\$ 14,609,488</u>
—	—	4,950,000	\$ —	\$ 32,303	\$ 26,822
18,227,979	28,666,459	16,287,031	37,426,037	51,087,612	7,830,423
54,494,774	50,583,409	51,933,755	41,095,101	21,782,393	11,586,541
17,413,059	12,588,699	11,260,098	13,133,992	31,533,276	40,321,242
—	—	—	—	(21,128)	—
<u>\$ 90,135,812</u>	<u>\$ 91,838,567</u>	<u>\$84,430,884</u>	<u>\$ 91,655,130</u>	<u>\$ 104,414,456</u>	<u>\$ 59,765,028</u>

WEBER COUNTY, UTAH

Changes in Fund Balances - Governmental Funds

Last Ten Years

(Modified Accrual Basis of Accounting)

	2021	2020	2019	2018
Revenues				
Taxes:				
Current Property Taxes.....	\$ 59,623,632	\$ 56,617,038	\$ 55,590,675	\$ 54,241,289
General Sales Taxes.....	20,469,906	17,378,881	15,468,086	14,629,770
Transportation Sales Taxes.....	54,038,132	45,985,117	40,242,385	38,125,483
Tourism Related Sales Taxes.....	7,706,594	5,838,703	6,380,556	5,857,330
RAMP Sales Tax.....	5,664,234	4,821,589	4,214,159	3,994,773
Franchise Tax.....	-	-	-	-
Delinquent Property Taxes.....	2,003,778	1,987,585	1,741,495	1,476,279
Total Taxes.....	<u>149,506,276</u>	<u>132,628,913</u>	<u>123,637,356</u>	<u>118,324,924</u>
Other Revenues:				
Licenses, Permits, and Fees.....	8,317,074	8,162,280	7,328,315	7,277,645
Intergovernmental.....	7,104,956	35,402,279	4,605,497	11,402,591
Charges for Services.....	30,121,711	28,155,339	34,843,553	32,374,038
Fines and Forfeitures.....	1,893,151	1,794,185	422,650	412,740
Miscellaneous.....	875,385	2,154,457	7,505,124	2,740,822
Total Revenues.....	<u>197,818,553</u>	<u>208,297,453</u>	<u>178,342,495</u>	<u>172,532,760</u>
Expenditures				
General Government.....	27,673,544	50,342,475	25,200,642	24,362,798
Public Safety.....	45,779,593	44,161,414	42,640,207	41,271,564
Public Health and Welfare.....	7,006,015	6,360,472	5,956,577	5,401,422
Streets and Public Improvements.....	56,486,059	55,375,831	40,689,435	53,113,294
Parks, Recreation, and Public Facilities.....	14,686,064	11,227,041	14,148,865	8,841,983
Conservation and Development.....	1,156,889	897,883	1,001,613	5,571,430
Library Services.....	11,630,541	10,301,808	10,400,325	8,243,285
Capital Outlay.....	3,865,162	2,911,370	4,465,784	7,200,692
Debt Service:				
Principal.....	3,853,000	9,685,000	8,145,000	15,900,000
Interest and Other Charges.....	1,616,899	2,997,656	3,053,041	3,362,207
Payment to Refunding Escrow.....	-	-	-	-
Total Expenditures.....	<u>173,753,766</u>	<u>194,260,950</u>	<u>155,701,489</u>	<u>173,268,675</u>
Revenues Over (Under) Expenditures	24,064,787	14,036,503	22,641,006	(735,915)
Other Financing Sources (Uses)				
Capital Lease Financing.....	-	-	-	-
Bonds Issued.....	-	-	-	-
Refunding Bonds Issued.....	-	30,025,000	-	-
Premium on Bonds Issued.....	-	-	-	-
Payment to Refunding Escrow.....	-	(29,659,707)	-	-
Sale of Capital Assets.....	-	-	-	-
Transfer In.....	16,708,787	23,298,641	11,136,701	10,706,047
Transfer Out.....	(17,912,820)	(25,575,381)	(13,481,281)	(15,412,157)
Total Other Financing Sources (Uses).....	<u>(1,204,033)</u>	<u>(1,911,447)</u>	<u>(2,344,580)</u>	<u>(4,706,110)</u>
Special Item				
Extraordinary Items (see note 2).....	-	-	-	-
Net change in Fund Balances.....	22,860,754	12,125,056	20,296,426	(5,442,025)
Debt Service as a percentage of noncapital expenditures.....	3.3%	7.1%	7.6%	11.8%

	2017	2016	2015	2014	2013	2012
\$	52,059,450	\$ 44,022,493	\$ 43,319,995	\$ 42,048,688	\$ 38,626,845	\$ 39,913,268
	13,808,093	12,881,969	12,318,108	11,840,368	11,277,993	10,740,701
	35,885,747	32,247,507	25,022,081	21,842,746	5,618,167	5,313,007
	5,645,270	5,347,194	5,043,494	4,470,156	4,110,476	3,919,224
	3,761,302	3,504,643	3,337,281	3,178,580	2,996,376	2,836,894
	-	-	-	-	-	-
	1,382,529	1,474,041	1,356,450	1,784,179	2,747,161	2,585,052
	112,542,391	99,477,847	90,397,409	85,164,717	65,377,018	65,308,146
	6,898,757	6,279,257	5,910,203	4,029,418	3,777,832	3,855,113
	5,860,781	6,176,161	10,201,140	15,580,856	14,360,916	11,544,120
	32,347,252	30,067,189	27,553,792	24,656,070	26,850,409	25,587,555
	393,698	320,961	337,003	410,809	467,083	453,733
	2,202,097	3,031,843	1,358,351	2,372,477	2,964,370	1,723,585
	160,244,976	145,353,258	135,757,898	132,214,347	113,797,628	108,472,252
	24,223,017	22,753,381	24,445,016	21,638,717	19,814,571	18,466,242
	40,897,705	37,866,430	37,891,554	36,263,906	36,676,757	35,196,329
	2,038,960	2,037,668	2,081,313	2,005,021	12,249,697	12,068,185
	40,273,299	54,619,544	32,049,978	22,397,976	8,838,648	3,978,440
	13,885,925	14,281,140	13,187,328	12,263,860	13,790,907	12,247,342
	5,473,745	5,201,339	7,199,276	5,135,914	1,206,545	1,592,209
	7,136,608	7,319,638	7,159,838	7,435,355	7,696,146	7,100,335
	15,861,855	5,158,300	27,108,269	27,983,613	15,354,955	1,677,261
	5,825,000	5,590,000	4,910,000	4,840,501	4,530,000	4,165,000
	3,712,641	3,641,553	3,589,853	2,931,341	2,950,137	1,925,629
	-	-	-	-	-	-
	159,328,755	158,468,993	159,622,425	142,896,204	123,108,363	98,416,972
	916,221	(13,115,735)	(23,864,527)	(10,681,857)	(9,310,735)	10,055,280
	-	-	-	9,813	44,796	16,048
	-	20,750,000	-	-	50,560,000	3,935,000
	-	-	-	7,021,629	6,590,000	2,520,000
	-	452,228	-	-	3,335,279	251,700
	-	-	-	(8,714,805)	(7,052,000)	(2,591,248)
	-	-	-	-	13,683	29,288
	12,515,569	8,027,352	3,359,506	9,090,918	10,508,332	5,241,770
	(12,283,676)	(7,197,869)	(3,110,748)	(8,858,473)	(10,592,848)	(6,311,330)
	231,893	22,031,711	248,758	(1,450,918)	53,407,242	3,091,228
	-	-	16,847,002	-	-	-
	1,148,114	8,915,976	(6,768,767)	(12,132,775)	44,096,507	13,146,508
	6.9%	6.9%	6.4%	6.8%	7.0%	6.4%

WEBER COUNTY, UTAH

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

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

Source:

Utah State Tax Commission

WEBER COUNTY, UTAH

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

TAXING DISTRICT	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County Direct Rates										
Weber County - General Fund.....	0.001424	0.001720	0.001908	0.002074	0.002277	0.001910	0.001974	0.002033	0.002108	0.002322
Weber County - Bond Redemption Fund.....	0.000141	0.000185	0.000209	0.000230	0.000262	0.000269	0.000295	0.000302	0.00018	0.000185
Weber County - Library Fund.....	0.000474	0.000458	0.000493	0.000526	0.000578	0.000597	0.000631	0.000662	0.000686	0.000696
Weber County - Flood Control.....	0.000046	0.000026	—	—	—	—	—	—	—	—
Weber County - Consolidated Health Fund.....	0.000082	0.000092	0.000099	0.000086	0.000095	0.000079	0.000083	0.000125	0.000129	0.000130
Weber County Paramedic Fund.....	0.000136	0.000135	0.000145	0.000135	0.000148	0.000157	0.000211	0.000222	0.00023	0.000234
Uniform Assessing & Collecting.....	0.000226	0.000252	0.000267	0.000284	0.000310	0.000329	0.000349	0.000367	0.000385	0.000399
Total Direct Tax Rate.....	0.002529	0.002868	0.003121	0.003335	0.003670	0.003341	0.003543	0.003711	0.003718	0.003966
Cities and Towns										
Farr West City.....	0.000424	0.000478	0.000517	0.000542	0.000587	0.000617	0.000658	0.000691	0.000708	0.00026
Harrisville City.....	0.000708	0.000802	0.000875	0.000952	0.001074	0.001123	0.001202	0.001259	0.001292	0.000738
Hooper City.....	0.000353	0.000401	0.000427	0.000459	0.000513	0.000544	0.000569	0.000625	0.000656	0.000484
Huntsville Town.....	0.000939	0.001161	0.001274	0.001322	0.001435	0.001261	0.001379	0.001445	0.00148	0.000999
North Ogden City.....	0.001180	0.001180	0.001082	0.001156	0.001289	0.001384	0.001485	0.001584	0.001653	0.001634
Ogden City.....	0.002397	0.002651	0.002876	0.003103	0.003103	0.003103	0.003220	0.003367	0.003415	0.003498
Plain City.....	0.000298	0.000336	0.000361	0.000387	0.000441	0.000463	0.000490	0.000548	0.000583	0.000409
Pleasant View City.....	0.000941	0.001076	0.001076	0.001130	0.001243	0.001188	0.001247	0.001293	0.001346	0.001387
Riverdale City.....	0.000848	0.000921	0.000972	0.001024	0.001078	0.001144	0.001201	0.001242	0.001263	0.001365
Roy City.....	0.001733	0.001959	0.002123	0.002358	0.002650	0.002824	0.002202	0.002285	0.00243	0.002389
Roy City - Judgement Levy.....	—	—	—	—	—	0.000004	—	—	—	—
South Ogden City.....	0.002650	0.002700	0.002700	0.002900	0.002900	0.002570	0.002696	0.002852	0.002962	0.002979
Uintah Town.....	0.000594	0.000677	0.000736	0.000781	0.000863	0.000945	0.001000	0.001029	0.001036	0.00107
Washington Terrace City.....	0.002187	0.002476	0.002863	0.002549	0.002881	0.002830	0.002950	0.003101	0.003217	0.003085
School Districts										
Ogden School District.....	0.007585	0.008084	0.008392	0.008041	0.008754	0.009275	0.009295	0.009204	0.008754	0.008926
Ogden School District-Judgement Levy.....	—	—	—	—	—	—	—	0.000030	—	—
Weber School District.....	0.005566	0.005868	0.006110	0.006307	0.006373	0.006687	0.006643	0.006526	0.00692	0.007071
Weber School District-Judgement Levy.....	—	—	—	—	—	0.000006	—	—	—	—
Water Districts										
Weber Basin Water - General Levy.....	0.000132	0.000146	0.000153	0.000164	0.000174	0.000187	0.000196	0.000199	0.00021	0.000215
Weber Basin Water - Ogden Special.....	0.000267	0.000295	0.000320	0.000276	0.000248	0.000266	0.000288	0.000294	0.000298	0.000305
Roy Water Conservancy Sub-District.....	0.000056	0.000063	0.000068	0.000075	0.000084	0.000090	0.000097	0.000101	0.000108	0.000106
Bona Vista Water Improvement District.....	0.000188	0.000211	0.000226	0.000237	0.000257	0.000270	0.000284	0.000300	0.000311	0.000311
Hooper Water Improvement District.....	0.000246	0.000277	0.000294	0.000312	0.000345	0.000369	0.000387	0.000415	0.000446	0.000455
Uintah Highlands Water District.....	0.000505	0.000570	0.000612	0.000632	0.000693	0.000735	0.000770	0.000809	0.000837	0.000862
Warren - West Warren Water.....	0.000248	0.000284	0.000296	0.000304	0.000348	0.000377	0.000401	0.000429	0.000441	0.000446
Cemetery Districts										
Ben Lomond Cemetery District.....	0.000047	0.000054	0.000058	0.000062	0.000069	0.000074	0.000079	0.000083	0.000087	0.000088
Eden Cemetery Maintenance District.....	0.000049	0.000055	0.000058	0.000059	0.000063	0.000066	0.000070	0.000073	0.000077	0.000082
Liberty Cemetery Maintenance District.....	0.000026	0.000030	0.000032	0.000031	0.000037	0.000038	0.000040	0.000045	0.000051	0.000056
Plain City Cemetery Maintenance District.....	0.000049	0.000055	0.000059	0.000063	0.000071	0.000075	0.000079	0.000088	0.000093	0.000094
West Weber - Taylor Cemetery District.....	0.000112	0.000066	0.000069	0.000063	0.000071	0.000075	0.000079	0.000086	0.00009	0.000087
Warren - West Warren Cemetery District.....	0.000120	0.000127	0.000126	0.000123	0.000124	0.000123	0.000124	0.000127	0.000121	0.000111
Special Districts										
Weber Area Dispatch 911 and Emergency Services District.....	0.000215	0.000241	0.000239	0.000234	0.000257	0.000273	0.000288	0.000303	0.00031	0.000316
Mosquito Abatement District.....	0.000084	0.000094	0.000101	0.000108	0.000119	0.000127	0.000134	0.000141	0.000146	0.000148
Central Weber Sewer Improvement District.....	0.000503	0.000564	0.000607	0.000649	0.000709	0.000758	0.000802	0.000838	0.000866	0.00088
North Davis Sewer Improvement District.....	0.000682	0.000800	0.000800	0.000869	0.000949	0.001025	0.001025	0.001025	0.001025	0.000993
Weber County Fire Service Area.....	0.001221	0.001378	0.001463	0.001515	0.001337	0.001405	0.001471	0.001563	0.001456	0.001481
Weber County Fire G.O. Bond - 2006.....	0.000048	0.000057	0.000064	0.000070	0.000084	0.000134	0.000138	0.000105	0.000112	0.000116
West Warren Park.....	0.000173	0.000180	0.000176	0.000171	0.000359	0.000348	0.000351	0.000335	0.000342	0.000303
Western Weber Park District.....	0.000196	0.000220	0.000243	0.000254	—	—	—	—	—	—
Powder Mountain Water & Sewer.....	0.000302	0.000307	0.000290	0.000288	0.000325	0.000356	0.000353	0.000381	0.000434	0.000465
Liberty Park.....	—	—	—	—	—	0.000132	0.000138	0.000154	0.000177	0.000194
North View Fire District.....	0.001037	0.001037	0.001037	0.001037	0.001153	0.001232	0.001033	0.001093	0.001131	0.001133
Unincorporated Services Fund.....	0.000220	0.000247	0.000132	0.000135	0.000147	0.000154	0.000162	0.000175	0.000181	—
Ogden Valley Parks Service Area.....	0.000091	0.000103	0.000110	0.000115	0.000129	—	—	—	—	—
Summit Road Overlay District.....	0.000666	—	—	—	—	—	—	—	—	—

Source:
Utah State Tax Commission

WEBER COUNTY, UTAH

Principal Property Taxpayers For 2021 and Nine Years Previous

Taxpayer	Principal Nature of Business	Rank	2021		2012		
			Assessed / Taxable Value (1) (2)	% of Total Taxable Value	Assessed / Taxable Value	% of Total Taxable Value	
Boyer Corporation.....	Construction/Real Estate	1	\$ 501,325,393	2.0%	1	\$ 212,663,143	1.9%
Fresenius Medical Care.....	Manufacturing	2	267,337,480	1.1%	2	175,057,797	1.6%
Pacificorp.....	Utility/Electrical	3	235,544,516	1.0%	3	166,196,684	1.5%
Compass Minerals Ogden Inc (GSL Minerals).....	Mining	4	221,235,754	0.9%	4	134,507,555	1.2%
Union Pacific Railroad.....	Rail Transportation	5	149,412,000	0.6%	7	64,374,672	0.6%
IHC Health Services/McKay Dee.....	Medical Services/Hospitals	6	143,751,358	0.6%	5	73,719,647	0.7%
Questar Gas.....	Utility/Natural Gas	7	118,692,763	0.5%	6	70,119,037	0.6%
Kimberly-Clark.....	Manufacturing	8	111,241,516	0.5%	8	63,414,143	0.6%
America First Credit Union.....	Financial Services	9	103,144,731	0.4%		—	—
Autoliv.....	Manufacturing	10	95,924,852	0.4%		—	—
Williams International Corp.....	Manufacturing	—	—	0.0%	10	54,717,512	0.5%
General Growth Properties.....	Real Estate	—	—	0.0%	9	56,123,803	0.5%
			<u>\$ 1,947,610,363</u>	<u>7.9%</u>		<u>\$ 1,070,893,993</u>	<u>9.5%</u>
	County Taxable Value (3)		\$ 24,567,763,486			\$ 11,254,719,536	

Notes:

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

Source:

Weber County Assessor

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
2021	\$ 62,005,648	\$ (1,376,981)	\$ 60,628,667	\$ 59,113,070	95.3%	-	\$ 59,214,531	95.5%
2020	59,772,047	(1,351,888)	58,420,159	56,555,426	94.6%	1,444,723	56,555,426	94.6%
2019	58,453,813	(1,260,901)	57,192,912	55,417,012	94.8%	1,589,337	55,417,012	94.8%
2018	56,512,365	(1,146,787)	55,365,578	53,673,193	95.0%	1,605,689	53,673,193	95.0%
2017	55,759,121	(1,059,582)	54,699,540	53,352,142	95.7%	1,318,190	54,670,332	98.0%
2016	47,214,032	(837,331)	46,376,701	45,210,666	95.8%	1,163,027	46,373,693	98.2%
2015	45,805,856	(774,305)	45,031,551	43,743,808	95.5%	1,286,455	45,030,263	98.3%
2014	45,588,559	(623,787)	44,964,771	43,655,955	95.8%	1,307,079	44,963,034	98.6%
2013	40,357,897	(669,970)	39,687,927	38,219,812	94.7%	1,466,492	39,686,304	98.3%
2012	41,759,811	(682,709)	41,077,102	39,493,176	94.6%	1,582,212	41,075,388	98.4%

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

Ratios of Outstanding Debt by Type Last Ten Years

Governmental Activities						
Year	General Obligation Bonds	Sales Tax Revenue Bonds	Lease Revenue Bonds	Special Assessment Bonds	Tax Increment Bonds	Associated Foods Note
2021	\$ 40,862,261	\$ 1,632,000	—	\$ 13,568,110	—	—
2020	43,543,505	1,830,000	—	14,617,484	—	—
2019	43,554,457	9,043,851	—	15,476,857	—	—
2018	45,533,180	10,044,885	4,503,963	16,371,232	—	—
2017	47,381,904	20,936,279	7,183,908	17,110,604	—	—
2016	49,289,821	21,917,672	9,768,854	17,849,978	—	—
2015	39,818,015	13,006,978	12,273,799	18,509,352	—	—
2014	41,624,690	14,009,611	14,703,744	18,558,725	—	—
2013	43,376,364	14,519,555	18,185,992	18,608,099	—	—
2012	10,356,168	15,405,769	20,422,138	—	—	—

Notes:

(1) Estimates of 2021 personal income for Weber County are not available.

Sources:

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

Business-type Activities							
Capital Leases	Sales Tax Revenue Bonds	Capital Leases	Total Primary Government	Population	Personal Income (in millions)	Ratio of Outstanding Debt to Personal Income	Outstanding Debt Per Capita
\$ 50,163	—	—	\$ 56,112,534	267,066	N/A (1)	N/A	\$ 210
67,150	—	—	60,058,139	262,828	12,259	0.49%	229
8,451	—	—	68,083,616	260,213	11,373	0.60%	262
11,861	—	—	76,465,121	256,359	10,730	0.71%	298
20,008	160,000	—	92,792,703	251,769	9,891	0.94%	369
17,993	320,000	38,402	99,202,720	247,560	9,331	1.06%	401
34,209	480,000	104,949	84,227,302	243,645	8,898	0.95%	346
50,969	640,000	195,293	89,783,032	240,475	8,405	1.07%	373
159,022	738,217	335,431	95,922,680	238,519	8,549	1.12%	402
700,823	866,720	496,424	48,248,042	236,640	8,366	0.58%	204

WEBER COUNTY, UTAH

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	General Obligation Bonds	Less Amounts in Debt Service Funds (1)	Net General Bonded Debt	Assessed / Taxable Value	Ratio of Net General Bonded Debt to Assessed Taxable Value	Population	Net General Bonded Debt Per Capita
2021	\$ 40,862,261	\$ (4,680,136)	\$ 36,182,125	\$ 24,567,736,486	0.15%	267,066	\$ 135
2020	43,543,505	(4,561,745)	38,981,760	20,895,057,557	0.19%	262,828	148
2019	43,554,457	(3,911,216)	39,643,241	18,909,921,250	0.21%	260,213	152
2018	45,533,180	(2,140,610)	43,392,570	17,106,423,704	0.25%	256,359	169
2017	47,381,904	(3,374,636)	44,007,268	15,023,177,678	0.29%	251,769	175
2016	49,289,821	(3,409,516)	45,880,305	13,813,357,104	0.33%	247,560	185
2015	39,818,015	(3,473,970)	36,344,045	12,774,911,842	0.28%	243,645	149
2014	41,624,690	(3,193,130)	38,431,560	11,974,992,144	0.32%	240,475	160
2013	43,376,364	(2,949,368)	40,426,996	11,567,029,842	0.35%	238,519	169
2012	10,356,168	(3,058,635)	7,297,533	11,254,719,536	0.06%	236,640	31
2011	11,185,425	(2,701,464)	8,483,961	11,519,690,481	0.07%	234,420	36

Notes:

(1) This is the amount restricted for debt service principal payments.

Source:

Weber County Clerk / Auditor

WEBER COUNTY, UTAH

Computation of Overlapping and Direct Debt

As of December 31, 2021

Taxing Entity	2021 Taxable Value (1)	County's Portion of Taxable Value	County's Percentage	Entity's G.O. Debt	County's Portion of G.O. Debt
Overlapping:					
State of Utah.....	\$378,907,158,650	\$24,564,260,449	6.5%	\$2,162,715,000	\$140,209,375
WBWCD (2).....	83,768,914,503	24,564,260,449	29.3%	10,095,000	\$2,960,241
Total Overlapping G.O. Debt.....					143,169,616
Underlying:					
Weber County School District....	17,157,349,398	17,157,349,398	100.0%	173,320,000	173,320,000
Ogden City School District.....	7,406,911,051	7,406,911,051	100.0%	104,958,000	104,958,000
Weber Fire District.....	7,919,521,297	7,919,521,297	100.0%	2,090,000	2,090,000
North Davis Sewer District (3).....	16,794,581,425	2,487,698,739	14.8%	10,120,000	1,499,026
Total Underlying.....					281,867,026
Total overlapping and underlying general obligation debt.....					\$425,036,642
Total overlapping general obligation debt (excluding the State) (4).....					\$2,960,241
Total Weber County direct indebtedness.....					56,112,466
Total direct and overlapping debt (excluding the State) (4).....					\$59,072,707

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

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

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

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

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

(Source: Zions Public Finance, Inc.)

WEBER COUNTY, UTAH

Legal Debt Margin Last Ten Years

	2021	2020	2019	2018	2017
Estimated Fair Market Value.....	\$ 37,364,317,162	\$ 31,654,178,820	\$ 28,393,396,841	\$ 25,754,644,954	\$ 22,423,732,687
Debt Limit (2% of Fair market value)...	747,286,343	633,083,576	567,867,937	515,092,899	448,474,654
Total net debt applicable to limit.....	40,862,261	43,543,505	43,554,457	45,533,180	47,381,904
Legal Debt Margin.....	<u>\$ 706,424,082</u>	<u>\$ 589,540,071</u>	<u>\$ 524,313,480</u>	<u>\$ 469,559,719</u>	<u>\$ 401,092,750</u>
Total net debt applicable to limit as a percentage of debt limit.....	5.5%	6.9%	7.7%	8.8%	10.6%

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

WEBER COUNTY, UTAH

Pledged Revenue Coverage Last Ten Years

Year	Gross Revenue	Sales Tax Revenue Bonds			Coverage Ratio	Assessment Collections	Special Assessment Area Bonds		Coverage Ratio
		Debt Service		Interest			Debt Service		
		Principal	Interest				Principal	Interest	
2021	\$ 20,469,906	\$ 198,000	\$ 19,214	94.24	\$ 1,633,413	\$ 1,000,000	\$ 778,193	0.92	
2020	17,378,881	995,000	300,623	13.41 (1)	1,684,941	810,000	851,839	1.01	
2019	15,468,086	975,000	303,736	12.10	1,741,829	845,000	894,779	1.00	
2018	14,629,770	1,115,000	309,706	10.27 (2)	1,672,979	690,000	896,396	1.05	
2017	13,808,093	1,090,000	528,674	8.53	1,652,039	690,000	899,321	1.04	
2016	12,881,969	1,060,000	431,840	8.63	1,581,419	610,000	972,540	1.00	
2015	12,318,108	1,095,000	418,175	8.14	1,610,621	—	1,021,375	1.58 (3)	
2014	11,840,368	955,000	537,655	7.93	—	—	961,729	—	
2013	11,277,993	980,000	515,213	7.54	—	—	736,925	—	
2012	10,740,701	720,000	536,474	8.55	—	—	—	—	

Notes:

- (1) The County made an additional principal payment of \$7,690,000 to pay off the outstanding 2012 and 2014B Series bonds.
- (2) The County made an additional principal payment of \$9,885,000 to pay off the outstanding 2016 Series bonds.
- (3) All debt service payments through 2015 are funded in a Capitalized Interest account held by a trustee.

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>
2021	267,066	1.61%	NA (1)	NA (1)	617,944	50,136	6,528,777	2.9%
2020	262,828	1.00%	12,259	46,675	443,413	49,778	5,589,822	4.8%
2019	260,213	1.50%	11,373	43,707	443,627	50,552	4,919,614	3.0%
2018	256,359	1.82%	10,730	41,853	314,556	47,952	4,655,846	3.5%
2017	251,769	1.70%	9,891	39,286	343,258	43,384	4,385,916	3.7%
2016	247,560	1.60%	9,331	37,691	359,643	43,098	4,117,352	3.8%
2015	243,645	1.30%	8,898	36,522	289,958	49,057	3,926,992	4.0%
2014	240,475	0.82%	8,402	34,938	275,579	43,538	3,719,095	4.3%
2013	238,519	0.79%	8,549	35,844	76,234	45,683	3,523,736	5.2%
2012	236,640	0.90%	8,366	35,355	141,554	43,302	3,324,318	6.6%

Notes:

(1) Estimate of 2021 personal income for Weber County is not available at time of ACFR publication.

Sources:

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

WEBER COUNTY, UTAH

Largest Employers For 2021 and Nine Years Previous

Company	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Hill Air Force Base (1).....	10,000-14,999	1	11.4%	10,000-14,999	1	12.0%
Internal Revenue Service.....	5,000-6,999	2	5.5%	5,000-6,999	2	5.8%
Weber School District.....	4,000-4,999	3	4.1%	3,000-3,999	4	3.4%
Intermountain Health Care (McKay Dee Hospital).....	3,000-3,999	4	3.2%	3,000-3,999	3	3.4%
Weber State University.....	3,000-3,999	5	3.2%	3,000-3,999	5	2.4%
America First Credit Union.....	2,000-2,999	6	2.3%			
Autoliv.....	2,000-2,999	7	2.3%	1,000-1,999	6	1.4%
Fresenius USA Mfg, Inc.....	1,000-1,999	8	1.4%	1,000-1,999	7	1.4%
State of Utah (Courts).....	1,000-1,999	9	1.4%	1,000-1,999	9	1.4%
Wal-Mart.....	1,000-1,999	10	1.4%	1,000-1,999	10	1.4%
Ogden School District.....				1,000-1,999	8	1.4%
Total.....	<u>32,000-46,990</u>		<u>36.1%</u>	<u>29,000-43,990</u>		<u>34.0%</u>

Notes:

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

Sources:

Utah Department of Workforce Services

WEBER COUNTY, UTAH

Full-Time Equivalent Employees by Function Last Ten Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities:										
General Government.....	195.9	193.3	183.2	181.8	175.8	174.5	171.1	174.4	170.4	167.9
Public Safety.....	325.3	372.8	372.2	378.8	393.5	386.9	397.7	384.5	384.2	384.8
Library.....	109.3	111.6	106.2	94.9	75.1	79.0	76.7	79.3	78.8	79.1
Streets and Public Improvements.....	23.8	25.3	24.9	23.7	25.1	23.2	21.8	23.3	23.0	21.2
Parks, Recreation, & Public Facilities	93.6	88.3	96.1	91.8	91.7	85.9	75.4	57.3	57.0	57.5
Conservation and Development.....	0.8	0.9	0.1	1.7	5.4	6.2	3.0	2.7	2.7	2.5
Business-type Activities:										
Solid Waste Transfer Station.....	34.5	31.2	27.1	24.8	24.4	25.6	26.2	25.4	25.2	25.6
Animal Services.....	8.8	8.8	7.9	7.8	8.4	7.2	10.3	8.2	8.6	8.4
Total FTEs.....	<u>792.0</u>	<u>832.2</u>	<u>817.6</u>	<u>805.3</u>	<u>799.4</u>	<u>788.5</u>	<u>782.2</u>	<u>755.1</u>	<u>749.9</u>	<u>747.0</u>

Note:

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

Source:

Weber County Human Resources

WEBER COUNTY, UTAH

Operating Indicators by Function Last Ten Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
General Government:										
Justice Court:										
Traffic Cases Disposed.....	4,384	4,942	5,272	7,345	6,231	6,398	2,204	2,067	2,355	790
Misdemeanor Cases Disposed.....	1,150	990	763	1,140	1,289	993	1,255	1,107	4,423	295
Clerk/Auditor:										
Marriage Licenses Issued.....	1,864	1,876	2,129	2,298	2,372	2,466	2,329	2,208	2,140	2,109
Tax Sale Properties Sold.....	3	8	8	8	9	19	9	12	36	22
Tax Relief Applications.....	4,361	4,580	3,680	4,204	4,041	3,850	3,680	3,581	3,498	3,502
Passports Issued.....	3,153	2,572	4,951	5,448	5,619	5,172	3,886	2,847	2,310	2,222
Board of Equalization Appeals.....	645	769	993	2,106	1,499	1,506	1,447	1,545	1,723	2,397
Recorder:										
Documents Recorded.....	92,983	88,796	66,694	61,368	47,033	62,686	55,062	47,033	56,678	57,006
Subdivisions Recorded.....	170	197	185	167	162	127	148	110	103	67
Number of Lots Within Subdivisions.....	1,532	2,074	1,742	1,096	1,391	1,078	888	972	828	725
Assessor:										
Residential Construction Permits.....	5,503	4,146	3,180	2,901	2,885	2,515	2,127	1,652	1,632	1,494
Commercial Construction Permits.....	812	520	555	490	489	439	438	504	543	534
Parcel Count (8).....	106,977	105,781	103,604	102,473	91,959	91,092	93,193	92,719	92,172	97,331
Children's Justice Center:										
Children Interviewed.....	777	685	748	667	620	500	561	451	456	554
Cases Served.....	794	767	803	729	745	570	614	479	509	606
Planning:										
Applications.....	66	55	45	48	52	21	56	68	320	40
Subdivision Lots Approved.....	591	433	347	332	531	363	138	163	248	77
Land Use Permits.....	450	478	385	340	372	250	280	247	221	196
Code Enforcement Complaints Resolved.....	412	412	532	357	276	252	237	205	147	184
Engineering										
Excavation Permits.....	256	173	154	179	172	162	137	126	104	88
Sewer Connections.....	25	51	19	9	20	19	8	6	8	1
Building Inspection:										
Plan Reviews.....	425	460	339	274	395	317	286	260	187	132
Permits Issued.....	615	713	510	504	566	486	354	373	338	270
Public Safety:										
Sheriff:										
Citations Issued.....	5,744	6,305	4,099	6,515	8,319	4,496	3,727	4,155	5,288	5,745
Traffic Accidents Investigated.....	787	759	1,179	1,413	1,132	1,163	1,137	79	1,072	1,027
Calls for Service.....	41,772	38,134	34,910	39,830	42,063	32,224	30,769	34,656	38,547	29,330
Civil Population Served.....	72,810	70,605	66,891	60,676	60,676	60,676	55,657	55,657	55,657	55,657
Average Inmate Population.....	678	816	943	1,007	1,025	940	940	902	970	920
Public Health and Welfare:										
Health Department:										
Births Recorded.....	8,661	7,172	8,469	8,538	8,840	8,975	9,494	11,596	6,190	6,562
Immunizations Given.....	125,303	8,967	7,104	8,734	9,944	9,064	8,002	12,433	12,182	13,218
Soil Samples Taken.....	290	195	111	193	120	129	161	114	81	44
Septic Permits Issued.....	148	153	181	148	167	121	128	97	79	57
WIC Average Quarterly Participation.....	4,074	4,481	4,899	5,515	6,192	6,679	6,946	7,216	7,363	7,336
Streets and Public Improvements:										
Roads Department:										
Miles of Asphalt Overlays.....	14.97	12.19	8.80	3.35	7	9	11.4	9.13	3.05	4.60
Miles of New Chip Seal Applied.....	—	15.92	14.49	16.13	14	13	18.09	16.15	23.25	15
Winter Overtime Operations Hours.....	898	1,291	1,677	741	1,396	3,055	1,380	1,504	1,511	1,063
Library: (7)										
Library Cards Issued.....	18,189	5,175	20,654	21,945	16,078	22,862	19,796	21,265	21,561	22,518
Circulation Transactions.....	1,937,371	2,024,172	2,475,919	3,252,169	1,903,972	2,134,743	2,014,902	2,022,727	2,205,123	2,094,199
Reference Service Transactions.....	736,123	204,768	409,512	657,278	281,796	397,556	395,781	418,262	821,095 (5)	794,045
Public Computer Sessions Hours Logged.....	100,593	42,954	199,612	326,349	288,252	154,995	325,300	170,869	204,878 (4)	—
Technology Use.....	272,078	56,292	219,988	—	—	—	—	—	—	—
Annual Visits.....	720,910	268,690	1,072,483	971,992	1,030,586	1,196,476	1,795,571	1,871,533	1,289,862 (4)	—
Programs.....	2,254	3,441	3,616	2,866	3,656	2,488	2,444	2,503	2,590 (4)	—
Program Attendees.....	89,243	89,710	94,442	82,791	76,679	88,119	85,674	93,642	93,889 (4)	—
Meetings.....	2,921	940	4,643	3,265	2,500	3,723	5,002	5,211	4,538 (4)	—
Meeting Attendees.....	69,005	23,048	113,098	108,837	108,837	111,447	130,199	122,575	94,773 (4)	—
Parks, Recreation & Public Facilities:										
Golden Spike Events Center:										
Attendance.....	49,653	31,467	181,991	183,729	179,920	218,402	232,827	199,894	193,254	220,999
Events.....	473	451	697	619	612	526	288	285	272	287
Ogden Eccles Conference Center & Theater:										
Attendance.....	67,054	30,698	118,475	130,686	107,880	110,871 (6)	—	—	—	—
Events.....	209	116	264	266	252	192 (6)	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station:										
Tons of Solid Waste Received.....	213,323	218,611	209,647	196,895	196,295	200,789	186,595	174,770	198,847	208,992
C & D Landfill.....	47,582	43,761	38,683	39,195	38,832	25,564	26,647	23,168	21,897	19,796
Tons of Metal Recycled.....	1,822	1,817	1,937	1,523	1,727	16,279	1,861	1,688	1,453	1,496
Yards of Compost Sold.....	6,354	5,309	5,552	6,473	5,522	9,344	14,487	8,371	7,860	9,236

Notes:

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

Source:

Weber County Departments, as listed

WEBER COUNTY, UTAH

Capital Asset Statistics by Function Last Ten Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
General Government:										
Buildings.....	1	1	1	1	1	1	1	1	1	1
Fleet Vehicles.....	46	49	45	34	36	43	45	45	25	43
Public Safety:										
Detention Facilities.....	2	2	2	2	2	2	2	2	2	2
Inmate Capacity.....	888	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186	1,186
Fleet Vehicles.....	154	145	132	136	112	140	134	144	120	188
Animal Control Facility.....	1	1	1	1	1	1	1	1	1	1
Canine Kennels.....	107	107	107	91	91	94	94	182	182	182
Feline Kennels.....	271	271	271	254	229	244	244	276	276	276
Exotic Animal Kennels.....	3	3	3	3	3	17	17	17	17	17
Public Health and Welfare:										
Buildings.....	2	2	2	2	2	2	2	2	2	2
Fleet Vehicles.....	23	23	21	25	22	25	23	20	67	20
Library Services:										
Library Branches.....	5	5	5	5	5	5	5	5	5	5
Vehicles.....	6	6	7	6	7	6	4	2	2	4
Streets and Public Improvements:										
Roads (Miles).....	218	218	218	218	225	217	190	190	187	187
Fleet Vehicles.....	14	13	12	10	10	14	8	30	32	9
Heavy equipment.....	73	73	73	75	75	109	49	39	39	39
Parks, Recreation & Public Facilities										
Indoor Arenas.....	2	2	2	2	2	2	2	2	2	2
Outdoor Stadiums.....	1	1	1	1	1	1	1	1	1	1
Auction Arena.....	1	1	1	1	1	1	1	1	1	1
3/4 Mile Flat Track w/Grandstand.....	1	1	1	1	1	1	1	1	1	1
Conference Centers (OECC).....	1	1	1	1	1	1 (1)	—	—	—	—
Theatres (PET).....	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	2	2	1	1	1
Fair Storage Building.....	1	1	1	1	1	1	1	1	1	1
Shop Facilities.....	4	4	3	3	2	2	1	2	2	2
10 x 10 Stalls (Total Capacity).....	543	543	544	544	536	544	544	546	546	546
Covered Pavilion.....	2	2	1	1	1	1	1	1	1	1
Basketball Courts.....	2	2	2	2	2	2	2	2	2	2
Baseball/Softball Fields.....	4	4	4	4	4	4	4	5	5	6
Complex at Baseball/Softball Fields.....	1	1	1	1	1	1	1	1	1	1
Soccer/Football Fields.....	7	7	7	7	7	7	7	7	7	7
Individual Campsites.....	204	204	299	299	204	204	253	252	252	252
Group Sites w/pavilion.....	10	10	9	9	10	10	9	9	8	8
Group Sites w/o pavilion.....	5	5	5	5	4	5	4	4	5	5
RV sites w/Hookups.....	54	54	—	—	—	—	—	—	—	—
Lodge.....	1	1	1	1	1	1	1	1	1	1
Restrooms.....	28	28	28	28	31	30	26	29	29	29
Historical Bldgs.....	4	4	4	4	4	4	1	4	4	4
Mobile Stage.....	3	3	3	3	1	5	1	1	1	1
Fleet Vehicles.....	23	22	20	22	13 (1)	20	7	7	17	11
Indoor Ice Rinks.....	2	2	2	2	2	2	2	2	2	1
Educational Center.....	1	1	1	1	1	1	1	1	1	1
Indoor Gun Range.....	1	1	1	1	1	1	1	—	—	—
Indoor Archery Range.....	1	1	—	—	—	—	—	—	—	—
Business-type Activities										
Solid Waste Transfer Station										
Heavy Equipment.....	20	20	20	20	11	16	16	15	15	15
Fleet Vehicles.....	9	9	9	13	9	11	7	5	13	3
Scales.....	4	3	3	3	3	3	3	3	3	3

Notes:

(1) Weber County acquired the Ogden Eccles Conference Center and Peery's Egyptian Theatre in 2015. Theatre information reported beginning 2017.

Source:

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



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

