

Fiscal Impacts

The following analysis addresses the revenues generated in the unincorporated areas of the Upper Ogden Valley as well as the expenses necessary to support municipal-type services in the area. Revenues and associated County expenditures to provide municipal-type services in the unincorporated areas of Weber County are included in the Weber County Municipal Services Fund.¹

Population & Housing

The population in unincorporated Weber County is approximately 14,556.² The population in the Upper Ogden Valley is approximately 7,009, which is 48 percent of the unincorporated population³ and 2.9 percent of Weber County's population.

There are approximately 3,877 housing units in the unincorporated areas of the Upper Ogden Valley. A significant number of those housing units, approximately 41 percent, are second homes.

TABLE 1: DEMOGRAPHIC AND HOUSING INFORMATION

Description	Population	Housing Units	Households
Weber County	238,422	87,105	79,525
Unincorporated Weber County	14,556	6,996	4,882
Unincorporated Upper Ogden Valley	7,009	3,877	2,305

Source: Weber County Database, Census Data, Weber County Ogden Valley Zoning Density Update

Revenues

Projected revenues from the following five general fund revenue categories are considered in this analysis:

1. Tax Revenues
2. Licenses and Permits

¹ FY 2014 Municipal Services Fund data was used for this analysis.

² American Fact Finder (2009 – 2013)

³ 2013 Weber County Parcel Database - number of housing units in the unincorporated areas of the Upper Ogden Valley * 1.81 (number of persons per housing unit from the Weber County Ogden Valley Zoning Density Update, 2010)

3. Charges for Services
4. Fines and Forfeitures
5. Intergovernmental Revenue

Tax Revenues

Property Taxes - The taxable value in the unincorporated areas of the Upper Ogden Valley is \$761,041,812.⁴ Based on the County's municipal services property tax rate of 0.000175 for the unincorporated areas, the property tax revenue from the unincorporated areas of the Upper Ogden Valley is \$133,182.

TABLE 2: PROPERTY TAX

Description	Amount
Total Taxable Value	\$761,041,812
Municipal Type Services	0.000175
Total Property Tax Revenue	\$133,182

Sales & Use Tax Revenue - Sales tax revenues are distributed based on (1) population and (2) point of sale (POS).

1. *Population* - Based on information provided by the Utah State Tax Commission, the annual average per capita sales tax distribution in the unincorporated areas of Weber County in 2014 was approximately \$87.59. Based on a population of approximately 7,009, the population portion of the sales tax distribution is \$613,918.

TABLE 3: SALES TAX – POPULATION DISTRIBUTION

Description	Amount
Per Person Distribution	\$87.59
Upper Ogden Valley Population	7,009
Sales Tax Revenue - Population Distribution	\$613,918

⁴ Weber County Parcel Database, 2013

2. *Point of Sale (POS)* - The estimated POS sales tax revenue in the unincorporated Upper Ogden Valley of \$378,474 is based on information provided by the State Tax Commission.⁵

The total sales tax revenue for the unincorporated areas of the Upper Ogden Valley is approximately \$992,392 less fees and reductions of approximately \$13,893⁶ for a total of \$978,499.

TABLE 4: TOTAL SALES TAX

Description	Amount
Sales Tax Revenue – Population Distribution	\$613,918
Sales Revenue - POS	\$378,474
Sub-Total	\$992,392
Less: Fees and Other Deductions:	\$13,893
Total Sales Tax Revenue	\$978,499

Franchise Tax Revenue – Franchise tax revenue is comprised of Cable TV contract revenue. Franchise tax revenue was allocated based on the number of housing units in the unincorporated areas of the Upper Ogden Valley compared to the unincorporated areas of the Lower Ogden Valley.⁷ The amount of franchise revenue attributable to the unincorporated areas of the Upper Ogden Valley is \$14,384.

TABLE 5: FRANCHISE TAX

Description	Amount
Total Franchise Revenue ⁸	\$25,981
Total Housing Units	6,996

⁵ Based on information provided by the Utah State Tax Commission, it was not possible to determine the POS location (upper or lower valley) for all taxable sales occurring in the unincorporated areas of Weber County. Therefore, the percent of known taxable sales occurring in the Upper Ogden Valley compared to the Lower Ogden Valley (52%) was used to allocate taxable sales where the POS could not be determined between the upper and lower valleys. The County was comfortable with the total sales tax allocation between the upper and lower valley.

⁶ Calculated using the average percent fees and deductions for Unincorporated Weber County of 1.4 percent

⁷ This is an estimate as the County is unable to break-out the exact amount of Cable TV franchise revenue attributable to the unincorporated areas of the Upper Ogden Valley.

⁸ Weber County Municipal Services Budget FY 2014

Description	Amount
Franchise Revenue per Housing Unit	\$3.71
Housing Units in the Unincorporated Upper Ogden Valley	3,877
Total Franchise Revenue	\$14,384

Motor Vehicle Fee-In Lieu - Motor vehicle fee-in-lieu revenue is calculated on a per household basis of approximately \$3.40 per household and is projected to be approximately \$7,837 for the unincorporated areas in the Upper Ogden Valley.

TABLE 6: MOTOR VEHICLE FEE-IN-LIEU

Description	Amount
Motor Vehicle Fee-In-Lieu	\$16,612
Total Households in Unincorporated Area	4,882
Current MV in-lieu per household	\$3.40
Households in Unincorporated Ogden Valley	2,305
Total Motor Vehicle Fee-In-Lieu	\$7,837

Other Tax Revenue – Other tax revenue of \$2,339 allocated to the unincorporated areas of the Upper Ogden Valley is comprised of delinquent taxes and interest on delinquent taxes.⁹

Licenses, Permits & Fees

Business Licenses – Business license fee revenue attributable to the Upper Ogden Valley of \$45,036 is estimated by the County to be approximately 90 percent of total business license revenue received from the unincorporated areas.

TABLE 7: BUSINESS LICENSE FEES

Description	Amount
Total Unincorporated Business License Fee Revenue	\$50,040
Percent Attributable to Upper Ogden Valley	90%
Total Business License Fee Revenue	\$45,036

⁹ 45% of delinquent taxes and interest on delinquent taxes was allocated to the unincorporated area of the Upper Ogden Valley as 45% of the total property tax revenue for the unincorporated area is attributable to the Upper Ogden Valley.

Building Permits - Approximately \$169,595 or 61.5 percent¹⁰ of total unincorporated building permit revenue is attributable to the unincorporated areas of the Upper Ogden Valley.

TABLE 8: BUILDING PERMITS

Description	Amount
Total Unincorporated Building Permit Revenue	\$275,765
Percent Attributable to Upper Ogden Valley	61.5%
Total Building Permit Revenue	\$169,595

Animal Licenses – The County Animal Services Department provides animal services to the unincorporated areas as well as several contract cities within the County. Total animal license revenue of \$6,154 attributable to the unincorporated areas of the Upper Ogden Valley is based on the animal license revenue per household for all households served of \$2.67.

TABLE 9: ANIMAL LICENSES

Description	Amount
Animal Licenses Revenue	\$45,248
Total Households Served by Animal Control ¹¹	16,956
Animal License Revenue per HH	\$2.67
Primary Residences in Unincorporated Upper Ogden Valley	2,305
Total Animal License Revenue	\$6,154

Charges for Services

Zoning & Subdivision Fees – A review by the County of the unincorporated zoning & subdivision fee revenue showed that approximately 61.5 percent (\$25,871) of the total unincorporated zoning and subdivision fee revenues are attributable to the unincorporated areas of the Upper Ogden Valley.¹²

TABLE 10: ZONING & SUBDIVISION FEES

Description	Amount
Total Unincorporated Zoning & Subdivision Fee Revenue	\$42,066
Percent Attributable to Unincorporated Upper Ogden Valley	61.5%

¹⁰ Weber County Planning Department

¹¹ Includes unincorporated areas and contract cities.

¹² Source: Weber County Planning Department

Total Zoning & Subdivision Fees	\$25,871
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Plan Review Fees – A review by the County of the unincorporated plan review fee revenues showed that approximately 67 percent (\$58,366) of total plan review fee revenues for the unincorporated areas of the County are attributable to the unincorporated areas of the upper Ogden Valley.¹³

TABLE 11: PLAN REVIEW FEES

Description	Amount
Total Unincorporated Plan Review Fee Revenue	\$87,113
Percent Attributable to Unincorporated Upper Ogden Valley	67%
Total Plan Review Fees	\$58,366

Sewer Fees – Sewer fees received from the unincorporated areas of the Upper Ogden Valley are \$16,207.¹⁴

Other Miscellaneous Services – Other miscellaneous service fees includes the sale of photos & maps, engineering sales and permits, weed eradication charges and other miscellaneous building inspector fees. The sale of photos and maps revenue of \$70 was calculated based on a per population revenue of approximately \$0.01 per person. Other miscellaneous services revenue of \$10,780 was estimated by the County to be approximately 67 percent of the total miscellaneous services revenue in the unincorporated areas. Total miscellaneous services revenue attributable to the unincorporated areas of the Upper Ogden Valley is \$10,850.

Fines & Forfeitures – Fines and forfeitures includes revenue from both criminal and traffic citations. There were a total of 980 traffic citations issued in the unincorporated areas of the County in 2014. Approximately 48 percent or 466 of those citations were issued in the unincorporated areas of the Upper Ogden Valley.¹⁵ The Sherriff's department estimates approximately 25 percent of total unincorporated criminal citations were issued in the unincorporated

¹³ Source: Weber County Planning Department

¹⁴ Source: Weber County Municipal Services Budget supplementary worksheet

¹⁵ Source: Weber County Sherriff's Department

rated areas of the upper Ogden Valley. Total fines and forfeitures revenue attributable to the unincorporated areas of the Upper Ogden Valley is approximately \$22,036.

Intergovernmental Revenues

Intergovernmental revenues are comprised of federal and state grants, federal payments in lieu of property tax, Class B road fund revenues and the state mineral lease allotment.

Federal and State Grants - Federal and state grant money includes federal funds of \$54,374 and state grants from the Forest Reserve Fund of \$36,356.

Federal Payments in Lieu of Property Taxes - Federal payments in lieu of property taxes in the unincorporated areas of the Upper Ogden Valley total approximately \$131,390.¹⁶

Class B Road Funds - Class B & C road funds are distributed based on both road miles and population. Class B road funds revenue for the unincorporated areas of the Upper Ogden Valley is calculated using the FY 2014 per capita distribution of \$21.11 and \$559.55 per weighted road mile. There are approximately 209 paved road miles and 11 gravel road miles in the unincorporated areas of the Upper Ogden Valley that are maintained by the County. The total class B road funds allocated to the unincorporated areas of the Upper Ogden Valley are \$745,000.

TABLE 12: CLASS B ROAD FUNDS

Description	\$ Amount per Unit	Population	Weighted ¹⁷ Road Miles	Amount
Per Capita	\$21.11	7,009		\$147,960
Per Weighted Road Mile	\$559.55		1,067	\$597,040
Total Class B Road Funds				\$745,000

State Mineral Lease Allotment – The County estimates that approximately 50 percent of the total State mineral lease allotment of \$1,663 should be allocated to the unincorporated areas of the Upper Ogden Valley.

¹⁶ Source: Weber County

¹⁷ Paved miles are given a weight of 5 and gravel roads are given a weight of 2.

TABLE 13: STATE MINERAL LEASE ALLOTMENT

Description	Amount
Total Unincorporated State Mineral Lease Allotment	\$1,663
Percent Attributable to Unincorporated Upper Ogden Valley	50%
Total State Mineral Lease Allotment	\$832

Payments from Local Units in Lieu of Taxes - The County estimates that approximately 50 percent of the payments from local units in lieu of taxes of \$1,145 should be allocated to the unincorporated areas of the Upper Ogden Valley.

TABLE 14: PAYMENTS FROM LOCAL UNITS IN LIEU OF TAXES

Description	Amount
Payments from Local Units in Lieu of Taxes	\$1,145
Percent Attributable to Unincorporated Upper Ogden Valley	50%
Total Payments from Local Units in Lieu of Taxes	\$573

Miscellaneous Revenues and Other Financing Sources

Miscellaneous revenues and other financing sources include interest earnings. The County has indicated that 50 percent of the interest earning should be allocated to the unincorporated areas of the Upper Ogden Valley. Total miscellaneous revenues and other financing sources allocated to the unincorporated areas of the Upper Ogden Valley reach \$784.

TABLE 15: INTEREST EARNINGS

Description	Amount
Interest Earnings	\$1,568
Percent Attributable to Unincorporated Upper Ogden Valley	50%
Total Interest Earning	\$784

Total Revenues

Total revenues for municipal-type services attributable to the unincorporated areas of the Upper Ogden Valley are \$2,459,666.

TABLE 16: TOTAL REVENUES

Category	Unincorporated Areas of Upper Ogden Valley
Taxes:	

Category	Unincorporated Areas of Upper Ogden Valley
Current Property Taxes	\$133,182
Sales & Use Taxes	\$978,499
Motor Vehicle Fee-In Lieu	\$7,837
Franchise	\$14,384
Other Tax Revenue	\$2,339
Total Taxes	\$1,136,241
Licenses, Permits & Fees:	
Business Licenses	\$45,036
Building Permits	\$169,596
Animal Licenses	\$6,154
Total Licenses, Permits & Fees	\$220,786
Charges for Services:	
Zoning & Subdivision Fees	\$25,871
Plan Review Fee	\$58,366
Sewer Fees	\$16,207
Other Misc. Services	\$10,850
Total Charges for Services	\$111,294
Fines & Forfeitures:	
Fines & Forfeitures	\$22,036
Total Fines & Forfeitures	\$22,036
Intergovernmental Revenue:	
Federal and State Grants	\$90,730
Federal Payments in Lieu of Property Taxes	\$131,390
Class B Road Funds	\$745,000
State Mineral Lease Allotment	\$832
Payments from Local Units in Lieu of Taxes	\$573
Total Intergovernmental Revenue	\$968,525
Miscellaneous Revenue & Other Financing Sources:	
Interest Earnings	\$784
Total Miscellaneous Revenue & Other Financing Sources	\$784
Total Revenues	\$2,459,666

Expenditures

Expenditures in the municipal services budget for the unincorporated areas of the Upper Ogden Valley area fall into the following four categories:

- (1) General Government
- (2) Public Safety
- (3) Streets and Public Improvements
- (4) Municipal Services

General Government

General Government expenses include engineering, planning and building inspection.

Engineering - Total engineering expenses for the unincorporated areas of the County for FY 2014 totaled \$95,000. The County estimates approximately \$63,650 which is 67 percent of expenditures, is attributable to the unincorporated areas of the Upper Ogden Valley.

Planning – The County Planning Department does not break-out time sheets based on location. As such, planning expenditures for the unincorporated areas of the Upper Ogden Valley were based on estimates by the Planning Department. The Planning Department estimates that approximately 75 percent of all planning related expenditures are attributable to the unincorporated areas of the Upper Ogden Valley.

TABLE 17: PLANNING

Description	Amount
Total Unincorporated Planning Related Expenditures	\$795,873
Percent Attributable to Unincorporated Upper Ogden Valley	75%
Total Planning Expenditures	\$596,905

Building Inspection – Two building inspectors are assigned to the unincorporated areas of the Upper Ogden Valley and one building inspector is assigned to the unincorporated areas of the Lower Ogden Valley. Therefore, 67 percent of building inspection expenditures is allocated to the unincorporated areas of the Upper Ogden Valley.

TABLE 18: BUILDING INSPECTIONS

Description	Amount
Total Unincorporated Building Inspection Related Expenditures	\$417,596
Percent Attributable to Unincorporated Upper Ogden Valley	67%
Total Building Inspection Expenditures	\$279,789

Public Safety

Public safety services for the unincorporated areas includes municipal-type police services provided by the County Sheriff's Department and animal services provided by the County Animal Services Department.

Police Services – A review of the 8,821 calls for service in the unincorporated areas of the upper and lower valleys showed that 2,979 calls for service occurred in the Upper Ogden Valley and 5,842 calls occurred in the Lower Ogden Valley. The Sherriff's Department indicated there was no disproportionate cost associated with calls for police services in the unincorporated areas of the Upper Ogden Valley compared to the unincorporated areas of the Lower Ogden Valley. Therefore, 33.8 percent¹⁸ of the Sherriff's Department expenditures for municipal-type police services were allocated to the unincorporated areas of the Upper Ogden Valley.

TABLE 19: SHERIFF DEPARTMENT

Description	Amount
Total Unincorporated Sherriff Expenditures	\$960,000
Percent Attributable to Unincorporated Upper Ogden Valley	33.8%
Total Sherriff Department Expenditures	\$324,480

Animal Control – The County provides animal control services to the unincorporated areas of the County as well as several contract cities within the County. The Animal Services Department indicated there were no disproportionate costs associated with animal control services to the unincorporated areas of the Upper Valley. As such, the total animal control expenditures in the municipal services budget (which includes contract cities) were divided by the total households served for a cost per household of \$11.26. The cost per household was multiplied by the number of households in the unincorporated areas of the Upper Ogden Valley of 2,305 for total animal control expenditures of \$25,954.

¹⁸ 2,979/8,821 = 33.8 percent

TABLE 20: ANIMAL CONTROL

Description	Amount
Total Animal Control Expenditures	\$190,943
Total Households Served by Animal Control	16,956
Cost per Household	\$11.26
Households in the Unincorporated Upper Ogden Valley	2,305
Total Animal Control Expenditures	\$25,954

Animal Shelter – Animal shelter services are available for residents in the unincorporated areas of the County as well as several cities within in the County. The Animal Services Department indicated there were no disproportionate costs associated with animal shelter services to the unincorporated areas of the Upper Ogden Valley compared to unincorporated areas in the Lower Ogden Valley. Only the animal shelter expenditures associated with the unincorporated areas of the County are included in the municipal services budget. As such, the total animal shelter expenditures for the unincorporated areas were divided by the number of households in the unincorporated areas for a cost per household. The cost per household was then multiplied by the number of households in the unincorporated areas of the Upper Ogden Valley for a total cost of \$23,511.

TABLE 21: ANIMAL SHELTER

Description	Amount
Total Unincorporated Animal Shelter Expenditures	\$49,792
Total Households	4,882
Cost per Household	\$10.20
Households in the Unincorporated Upper Ogden Valley	2,305
Total Animal Shelter Expenditures	\$23,511

Streets and Public Improvements

Streets and public improvements include municipal-type roads, sewer and weed control expenditures.

Roads and Highways – The County Roads Department was not able to break out expenditures for the unincorporated areas of the Upper Ogden Valley compared to the unincorporated

rated areas in the Lower Ogden Valley. Therefore, the County felt the best way to allocate expenditures was based on the percent of road miles in each area. The County maintains 220 road miles in the Upper Ogden Valley and 211 road miles in the Lower Ogden Valley. As such, 51 percent of the roads and highways expenditures are allocated to the Upper Ogden Valley and 49 percent to the Lower Ogden Valley.

TABLE 22: ROADS AND HIGHWAYS

Description	Amount
Total Roads & Highways Expenditures for County Maintained Roads	\$2,519,182
Percent Road Miles in Upper Valley	51%
Total Roads & Highways Expenditures	\$1,284,783

Sewer Costs – Sewer costs for the unincorporated areas of the Upper Ogden Valley are \$1,380.¹⁹

Weed Control – Weed control costs for the unincorporated areas of the Upper Ogden Valley were allocated based on the same percentage as the roads and highways costs. Weed control costs allocated to the unincorporated areas of the Upper Ogden Valley totals \$41,233.

Municipal Services

The unincorporated areas of the County are charged for the direct costs of the municipal-type services provided by the County's General Government which include the County Attorney, Human Resources, Information Technology, etc. Total charges to the unincorporated areas for these services in FY 2014 were \$100,000. Approximately \$48,152 of these expenditures is allocated to the unincorporated areas of the Upper Ogden Valley.²⁰

Total expenditures for municipal-type services allocated to the unincorporated areas of the Upper Ogden Valley total \$2,692,573.²¹

TABLE 23: TOTAL EXPENDITURES

Category	Unincorporated Areas of Upper Ogden Valley
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¹⁹ FY 2014 Weber County Municipal Service Fund

²⁰ Source: Weber County

²¹ Capital projects are funded on a case by case basis with grant money and general fund expenditures.

Category	Unincorporated Areas of Upper Ogden Valley
General Government:	
Engineering	\$63,650
Planning	\$596,905
Building Inspection	\$279,789
Total General Government	\$940,344
Public Safety:	
Sherriff	\$324,480
Animal Control	\$25,954
Animal Shelter	\$23,511
Total Public Safety	\$373,945
Streets and Public Improvements:	
Roads and Highways	\$1,284,783
Sewer Division	\$4,116
Weed Department	\$41,233
Total Streets and Public Improvements	\$1,330,132
Municipal Services:	
Municipal Services Fund	\$48,152
Total Municipal Services	\$48,152
Total Expenditures	\$2,692,573

Revenues Compared to Expenditures

A comparison of revenues in the unincorporated areas of the Upper Ogden Valley compared to expenditures for municipal-type services shows that revenues are approximately 91 percent of expenditures.

TABLE 24: REVENUES AND EXPENDITURES

Description	Amount
Total Revenues	\$2,459,666
Total Expenditures	\$2,692,573
Revenues Less Expenditures:	-\$232,907
Revenues as Percent of Expenditures:	91.4%

