

CITY COUNCIL AGENDA

Watch live, or at your convenience.

<https://www.youtube.com/c/southwebercityut>

PUBLIC NOTICE is hereby given that the City Council of SOUTH WEBER CITY, Utah, will meet in a public work meeting commencing at 4:30 p.m. on Tuesday, February 25, 2025, in the Council Chambers at 1600 E. South Weber Dr. followed by a regular public meeting and a Redevelopment Agency Board Meeting at 6:00 PM.

WORK MEETING

1. Council Budget Retreat Continued
2. Adjourn and Convene Council Meeting

OPEN (Agenda items may be moved to meet the needs of the Council.)

1. Pledge of Allegiance: Mayor Westbrook
2. Prayer: Councilman Dills
3. Public Comment: Please respectfully follow these guidelines.
 - a. Individuals may speak once for 3 minutes or less: Do not remark from the audience.
 - b. State your name & city and direct comments to the entire Council (They will not respond).

PRESENTATIONS

4. Utah Transit Authority Five-Year Service Plan and Davis-SLC Connector by Trustee Beth Holbrook
5. Annual Comprehensive Financial Report

ACTION ITEMS

6. Consent Agenda
 - a. December 10, 2024 Minutes Amended
 - b. January 28, 2025 Minutes
 - c. February 8, 2025 Minutes
 - d. January Checks
 - e. December Budget to Actual
7. Resolution 25-05: Franchise Agreement with Strata Networks
- 8. Public Hearing on Fiscal Year 2025 Budget Amendment**
9. Resolution 25-06: Fiscal Year 2025 Budget Amendment
10. Purchase of Forklift and Pallet Jack
- 11. Public Hearing on Declaring Park Playground Equipment as Surplus**
12. Resolution 25-07: Declaring Cherry Farms Playground Equipment as Surplus
13. Purchase of Cherry Farms Park Playground Equipment
14. Purchase of Two Public Works Lawnmowers
- 15. Public Hearing on Declaring Multiple Vehicles as Surplus**
16. Resolution 25-08: Declaring Seven Vehicles as Surplus

DISCUSSION ITEMS

17. Legislative Review
18. Public Works Facility Update

BOARD MEETINGS

19. Suspend Council Meeting and Convene South Weber Community Redevelopment Agency (RDA) Board Meeting

REPORTS

- 20. New Business
- 21. Council & Staff

CLOSED SESSION held pursuant to the provision of UCA section 52-4-205 (1)(f)

- 22. Discuss deployment of security personnel, devices, or systems
- 23. Adjourn

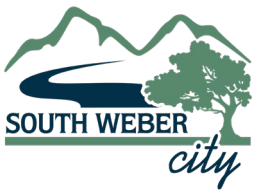
In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Recorder, 1600 East South Weber Drive, South Weber, Utah 84405 (801-479-3177) at least two days prior to the meeting.

The undersigned City Recorder for the municipality of South Weber City hereby certifies that a copy of the foregoing notice was mailed/emailed/posted to: City Office building; Mayor, Council, and others on the agenda; City Website southwebercity.com/; and Utah Public Notice website www.utah.gov/pmn/index.html.

DATE: 02-19-2025

CITY RECORDER: Lisa Smith





W1 Retreat
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

David Larson

City Manager

ITEM TYPE

Discussion

ATTACHMENTS

Recycling Program Slides

PRIOR DISCUSSION DATES

None

AGENDA ITEM

Work Session – Council Budget Retreat Continued

PURPOSE

Continue Budget Retreat Discussions regarding Major Projects/Programs

RECOMMENDATION

NA

BACKGROUND

Council maintained a hard stop at the annual Budget Retreat on February 8, 2025 at 3:00pm and there remained a few more items to discuss.

ANALYSIS

Staff will provide more financial information regarding the 7375 S 925 E project for the Council to consider as it determines the timeline of that project and the Municipal Utilities Committee will present options for the Recycling Program after meeting with Robinson Waste.



BUDGET RETREAT continued

FEBRUARY 25, 2025

RECYCLE PROGRAM

OUTLINE

Foundational Information

Review 4 Committee-identified Options One-by-One

Summary Comparison of Options

Program Rollout



RECYCLE PROGRAM

FOUNDATIONAL INFORMATION



Current Monthly Rates	Garbage 1st Can	Garbage 2nd Can	Ace Recycling
Total Fee	\$15.47	\$9.11	\$15.00
Hauling - RW	\$5.61	\$2.09	
Tipping - WIWMD	\$7.20	\$7.20	
City Admin	\$2.66	(\$0.18)	
Can Maintenance	\$0.00	\$0.00	



As of Dec 31: 2,209 1st garbage cans | 1,121 2nd garbage cans | ~300 recycling w/Ace

RECYCLE PROGRAM

OPTION 1 – JULY 1ST STATUS QUO



	Garbage	Garbage	Ace
Current Monthly Rates	1st Can	2nd Can	Recycling
Total Fee	\$17.32	\$12.14	\$15.00
Hauling - RW	\$5.61	\$2.09	
Tipping - WIWMD	\$8.20	\$8.20	
City Admin	\$2.66	\$1.00	
Can Maintenance	\$0.85	\$0.85	

- RW potential unknown COLA
- WIWMD \$1.00 Increase
- City no longer subsidizing 2nd can
- Add monthly can maintenance and replacement fee, no more \$65 charge for can replacement

RECYCLE PROGRAM

OPTION 2 – OPT IN UNDER 50% TAKE RATE



Current Monthly Rates	Garbage 1st Can	Garbage 2nd Can	Recycling <50%	
Total Fee	\$17.32	\$12.14	\$8.80	- Same 1 st & 2 nd Can rates as status quo
Hauling - RW	\$5.61	\$2.09	\$6.95	- \$6.95 Hauling on Recycling
Tipping - WIWMD	\$8.20	\$8.20	\$0.00	- \$0.00 Tipping on Recycling
City Admin	\$2.66	\$1.00	\$1.00	- Same Admin & Maint as 2 nd Can
Can Maintenance	\$0.85	\$0.85	\$0.85	

RECYCLE PROGRAM

OPTION 3 – OPT OUT BETWEEN 50-80% TAKE RATE



Current Monthly Rates	Garbage 1st Can	Garbage 2nd Can	Recycling 50-80%
Total Fee	\$17.32	\$12.14	\$8.15
Hauling - RW	\$5.61	\$2.09	\$6.30
Tipping - WIWMD	\$8.20	\$8.20	\$0.00
City Admin	\$2.66	\$1.00	\$1.00
Can Maintenance	\$0.85	\$0.85	\$0.85

- Same 1st & 2nd Can rates as status quo
- **\$6.30 Hauling on Recycling**
- \$0.00 Tipping on Recycling
- Same Admin & Maint as 2nd Can

RECYCLE PROGRAM

OPTION 4 – OPT OUT OVER 80% TAKE RATE



	Garbage 1st Can	Garbage 2nd Can	Recycling 80%+
Current Monthly Rates			
Total Fee	\$16.50	\$12.14	\$7.40
Hauling - RW	\$5.61	\$2.09	\$5.55
Tipping - WIWMD	\$7.38	\$7.38	\$0.00
City Admin	\$2.66	\$1.00	\$1.00
Can Maintenance	\$0.85	\$0.85	\$0.85

- Diversion Discount Applied:
10% reduction on Tipping Fee
The actual discount will be whatever
the diversion rate is due to the
recycling program
- **\$5.55 Hauling on Recycling**



RECYCLE PROGRAM OPTIONS COMPARISON

RESIDENT OPTIONS	Current	1	2		3		4	
		Status Quo (SQ)	Recycling IN <50%	Savings from SQ	Recycling OUT 50-80%	Savings from SQ	Recycling OUT 80%+	Savings from SQ
1 Garbage	\$15.47	\$17.32	\$17.32	\$0.00	\$17.32	\$0.00	\$16.50	(\$0.82)
2 Garbage	\$24.58	\$28.61	\$29.46	\$0.85	\$29.46	\$0.85	\$27.82	(\$0.79)
1 Garbage, 1 Recycle	\$30.47	\$32.32	\$26.12	(\$6.20)	\$25.47	(\$6.85)	\$23.90*	(\$8.42) (\$4.71) 2G to 1G1R
2 Garbage, 1 Recycle	\$39.58	\$44.46	\$38.26	(\$6.20)	\$37.61	(\$6.85)	\$35.22	(\$9.24)

*\$23.90 would be the BUNDLED PROGRAM RATE for new move ins

RECYCLE PROGRAM ROLLOUT



Factored into RW's monthly hauling fee is \$2.50/month that includes:

- Purchase
- Assembly
- Delivery

of all blue cans needed for rolling out the program

At the end of 3 years, the City will own the cans, as required for eligibility of the \$15/can reimbursement

Delivery would take place 2-3 weeks prior to the first week of recycling pick up (**Monday, June 30**)

ADMINISTRATIVE CODE ENFORCEMENT “ACE” PROGRAM



Reactionary – respond to calls

Created Administrative Code
Enforcement Program “ACE”

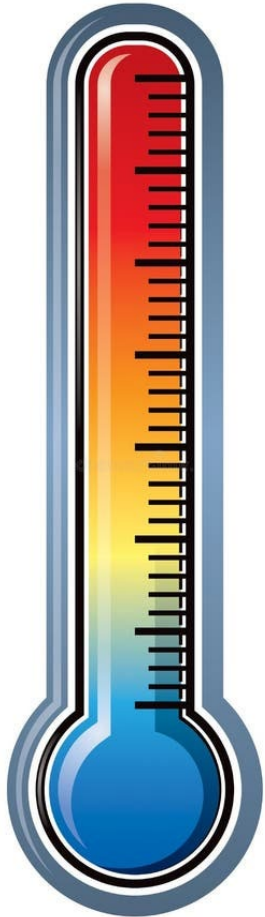
Updated City Code in 2022
([LINK](#))

- Title 1 Chapters 9 & 10
- Title 10 Chapter 2 Section 8

History of Position

- Prior to 2011 – no real program
- 2011-2016 – Portion of a FT employee’s job
- 2016-2021 – Part time employee
(under PW, then Fire, then Admin, then Com Dev)
- 2021-today – Back to portion of a FT employee’s job

ADMINISTRATIVE CODE ENFORCEMENT “ACE” PROGRAM



What is the appropriate level of intensity for the ACE Program?

- 40 Hours/Week – FT Employee Active Patrol Only Job Duty
- 30 Hours/Week – FT Employee Main Job Duty
- *20 Hours/Week – PT or Contract Employee Only Job Duty
- 10 Hours/Week – Portion of FT Employee’s Duties (Status Quo)

*Supplemental Budget Request – \$20,000 Ongoing



**BUDGET PROCESS
NEXT STEPS
(TENTATIVE DATES)**

March Committee Meetings **W1 Retreat**

Apr 8 Work Session

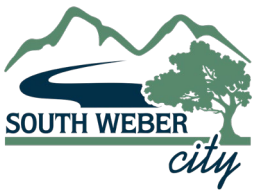
Apr 22 Work Session

May 13 Adopt Tentative Budget

May 20 Public Hearing on Tentative
Budget

Jun 10 Work Session (if needed)

Jun 24 Adopt Final Budget
(unless truth in taxation hearing)



4 UTA
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

Lisa Smith
Recorder

ITEM TYPE

Presentation

ATTACHMENTS

None

PRIOR DISCUSSION DATES

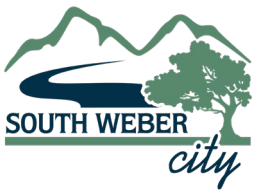
None

AGENDA ITEM

Utah Transit Authority Five-Year Service Plan and Davis-SLC Connector by Trustee Beth Holbrook

PURPOSE

UTA reached out and requested a chance to present information on the five-year service plan and the Davis-Salt Lake Connector. UTA Trustee Beth Holbrook will be making the presentation.



CITY COUNCIL MEETING STAFF REPORT

MEETING DATE

2/25/2025

PREPARED BY

Brett Baltazar
Finance Director

ITEM TYPE

Presentation

ATTACHMENTS

2024 City's Financial
Statements along with
Audit Report

PRIOR DISCUSSION DATES

NA

AGENDA ITEM

2024 Financial Audit Report

PURPOSE

The City's Audit Committee will be prepared to present the audit report with Gilbert & Stewart representatives to answer any questions, if necessary.

RECOMMENDATION

NA

BACKGROUND

Each fiscal year, the City is required to have an independent audit of the City's financial statements. The City contracted with K & C to perform the year-end financial closing processes and Gilbert & Stewart to perform the audit.

The Audit Committee consisting of Mayor Westbroek, Council Member Wayne Winsor, City Recorder Lisa Smith, City Treasurer Tia Jensen, City Manager David Larson, and Gilbert & Stewart representative Ron Stewart, met on Tuesday, 2/18/2025 to review and discuss the report.

ANALYSIS

The FY 2024 audit provided an unqualified opinion and no findings; the best type of audit report available. K & C provided assistance in closing FY 2024 books and training for the new Finance Director throughout the closing and audit steps.

Financial Statements

FY 2023-2024

Mayor

Rod Westbroek

Councilmembers

Jeremy Davis

Joel Dills

Blair Halverson

Angie Petty

Wayne Winsor

Prepared By:

David Larson, City Manager

Brett Baltazar, Finance Director

Tia Jensen, Treasurer

SOUTH WEBER CITY
FINANCIAL STATEMENTS
For The Year Ended June 30, 2024
Together With Independent Auditor's Report

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FINANCIAL SECTION



INDEPENDENT AUDITOR’S REPORT

Honorable Mayor and
 Members of City Council
 South Weber, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of South Weber City, Utah (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City’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, business-type activities, each major fund, and the aggregate remaining fund information of the South Weber City, as of June 30, 2024 and the respective changes in financial position and cash flows, where applicable, 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 South Weber City 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 South Weber City’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 responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives 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 South Weber City'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 South Weber City'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, and Utah Retirement systems tables, on pages 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 South Weber City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
February 7, 2025

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

The management team of South Weber City (the City) presents this narrative information on the City's financial statements. It contains an overview and analysis of the financial position and results of operations as of and for the twelve months ended June 30, 2024. As management of the City, we encourage readers to consider information contained in this discussion.

FINANCIAL HIGHLIGHTS

The assets of South Weber City exceeded its liabilities at the end of the current fiscal year by \$48,556,919 (net position). Of this amount, \$13,360,917 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$1,161,338 from the prior year.

The City's Governmental activities reported a combined ending net position of \$24,010,257. Of that amount, \$4,515,946 is available for spending at the discretion of the City (unrestricted fund balance).

The unassigned fund balance of the general fund at June 30, 2024, totaled \$1,369,950 and is 33.5% of the general fund total revenues for the year.

During the year, several projects were completed by the City. In addition, several developments were completed as well, upon which the related infrastructure was contributed to the City. Capital assets were added in the water, sewer, and storm sewer funds, as well as the general fixed assets of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to South Weber City's basic financial statements: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains information in addition to the basic financial statements that will help the reader gain a more in-depth understanding of the City.

Government-wide financial statements give readers a broad overview of the entire City's financial position, and changes in financial position, similar to consolidated financial statements in a private sector business. These statements consist of the statement of net position and the statement of activities.

The statement of net position shows South Weber City's assets, liabilities and deferred outflows and inflows of resources, with the difference shown as net position. Increases or decreases over time in net position gives an indicator as to whether the financial condition of South Weber City is improving or declining.

The statement of activities shows the changes to net position that occurred during the most recent fiscal year. These changes are recorded on an accrual basis when the underlying event that causes the change occurs, regardless of when the cash transaction takes place.

Both of the government-wide financial statements distinguish between activities that are largely supported by taxes and intergovernmental revenue and those whose operations are entirely or largely financed by user charges and fees. The governmental activities for South Weber City include general government, streets, parks, recreation, and other departments. The business-type activities include water, garbage, storm sewer, and sewer operations.

The government-wide financial statements include the financial statements of South Weber City including the Local Building Authority, which is a blended component unit of the City. The government-wide financial statements are found immediately following this discussion and analysis.

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

Fund financial statements are a set of closely related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. South Weber City, like other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. All of the City's funds can be categorized into one of two categories: governmental funds and proprietary funds.

Governmental funds account for essentially the same activities as the governmental activities in the government-wide financial statements, but with a narrower focus. Governmental funds concentrate on near-term inflows and outflows of financial resources and the balances of spendable resources available to the government at the end of the fiscal year. This information can be useful in evaluating the government's short-term financing requirements.

Comparing similar information presented in the government-wide statements for the governmental activities with that presented in governmental funds statements can provide useful information because of the different focus of the two approaches. With the long-term focus of the government-wide statements, a reader may be able to better understand the long-term effects of the near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balance show reconciliation between the governmental funds' statements to the governmental activities in the government-wide statements to aid in the comparison.

South Weber City uses five major government funds, which are the general fund, special revenue recreation fund, special revenue local building authority fund, special revenue transportation fund, and capital projects fund. The information on these funds is shown separately. The City has four nonmajor funds which are the park impact special revenue, road impact special revenue, recreation impact special revenue, and public safety impact special revenue fund. The City adopts an annual appropriated budget for all its governmental funds.

Within the proprietary funds are the enterprise funds. The enterprise funds report the same functions as the business-type activities in the government-wide financial statements. The enterprise funds maintained by South Weber City are the water, sewer, sanitation(garbage), and storm sewer utility. The internal service fund is to account for the lease of vehicles and large equipment.

Proprietary funds present the same information as in the government-wide statements, but in more detail. All of the proprietary funds are considered to be major funds of South Weber City.

Notes to the financial statements contain additional information important to a complete understanding of the information contained in the government-wide and fund financial statements. Notes to the financial statements are located after the statements for major funds as listed in the table of contents.

OTHER INFORMATION

Other information is contained in this report immediately following the notes to the financial statements and required supplementary information as listed in the table of contents.

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

	Comparative Summary of Net Position						Total % Change From Prior Year
	Governmental Activities		Business-type Activities		Total Activities		
	2024	2023	2024	2023	2024	2023	
Current and other assets	\$ 17,899,667	\$ 8,178,319	\$ 10,203,494	\$ 9,594,381	\$ 28,103,161	\$ 17,772,700	58.1%
Capital assets	20,051,331	19,304,688	17,145,965	16,855,573	37,197,296	36,160,261	2.9%
Total assets	37,950,998	27,483,007	27,349,459	26,449,954	65,300,457	53,932,961	21.1%
Total deferred outflows of resources	281,057	200,791	138,074	116,740	419,131	317,531	32.0%
Long-term liabilities outstanding	10,626,201	1,387,029	2,461,027	2,563,413	13,087,228	3,950,442	231.3%
Other liabilities	2,386,078	1,533,882	479,091	247,864	2,865,169	1,781,746	60.8%
Total liabilities	13,012,279	2,920,911	2,940,118	2,811,277	15,952,397	5,732,188	178.3%
Total deferred inflows of resources	1,209,519	1,122,081	753	642	1,210,272	1,122,723	7.8%
Net position:							
Net investment in capital assets	17,945,798	18,101,653	14,681,161	14,273,214	32,626,959	32,374,867	0.8%
Restricted	1,548,513	1,176,757	1,020,530	961,357	2,569,043	2,138,114	20.2%
Unrestricted	4,515,946	4,362,396	8,844,971	8,520,204	13,360,917	12,882,600	3.7%
Total net position	\$ 24,010,257	\$ 23,640,806	\$ 24,546,662	\$ 23,754,775	\$ 48,556,919	\$ 47,395,581	2.5%

By far the largest component of South Weber City's net position, 67.2% is its investment in capital assets. This figure represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was used to acquire these assets. South Weber City uses these capital assets to provide services to citizens who live, work, pass through, or benefit in other ways from the City. By their nature, these assets are not available for future spending. Further, even though these capital assets are reported net of any related debt, resources needed to repay the debt must come from other sources, as the assets themselves cannot be used to satisfy the related obligations.

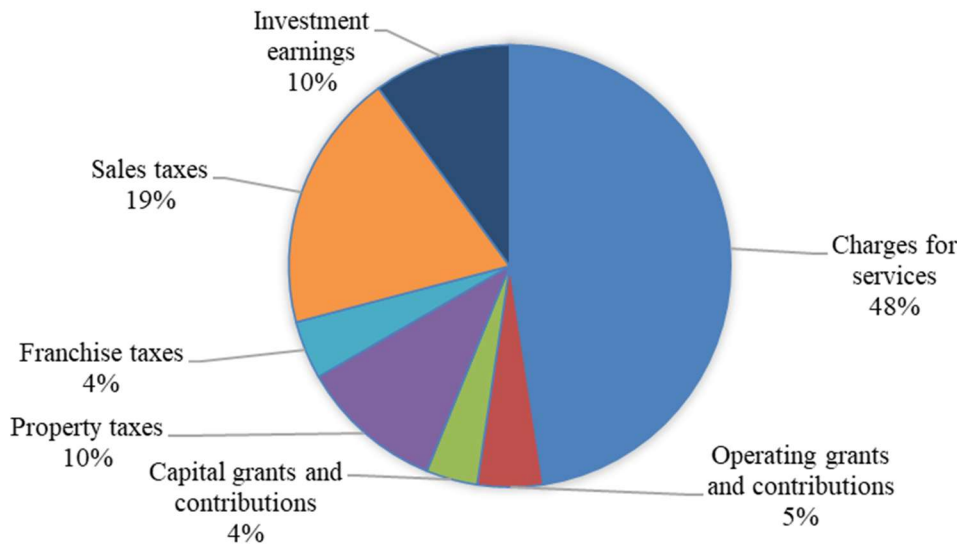
**SOUTH WEBER CITY
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

An additional part of net position, 5.3%, is assets that are subject to external restrictions on how they may be expended. The remaining 27.5% of net position can be used to meet the City’s ongoing obligations to its creditors and to citizens.

Comparative Changes in Net Position

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2024	2023	2024	2023	2024	2023	
Revenues:							
Program revenues:							
Charges for services	\$ 1,347,662	\$ 952,908	\$ 4,010,087	\$ 3,795,033	\$ 5,357,749	\$ 4,747,941	12.8%
Operating grants and contributions	539,881	410,373	-	-	539,881	410,373	31.6%
Capital grants and contributions	144,627	409,259	278,686	1,046,070	423,313	1,455,329	-70.9%
General revenues:							
Property taxes	1,185,868	1,186,453	-	-	1,185,868	1,186,453	0.0%
Franchise taxes	479,365	544,359	-	-	479,365	544,359	-11.9%
Sales taxes	2,135,563	1,729,969	-	-	2,135,563	1,729,969	23.4%
Other revenue	85,106	75,323	-	-	85,106	75,323	0.0%
Gain on sale of assets	-	101,293	-	23,407	-	124,700	0.0%
Investment earnings	652,919	212,112	487,496	346,175	1,140,415	558,287	104.3%
Total revenues	\$ 6,570,991	\$ 5,622,049	\$ 4,776,269	\$ 5,210,685	\$ 11,347,260	\$ 10,832,734	4.7%

GOVERNMENT TOTAL REVENUES

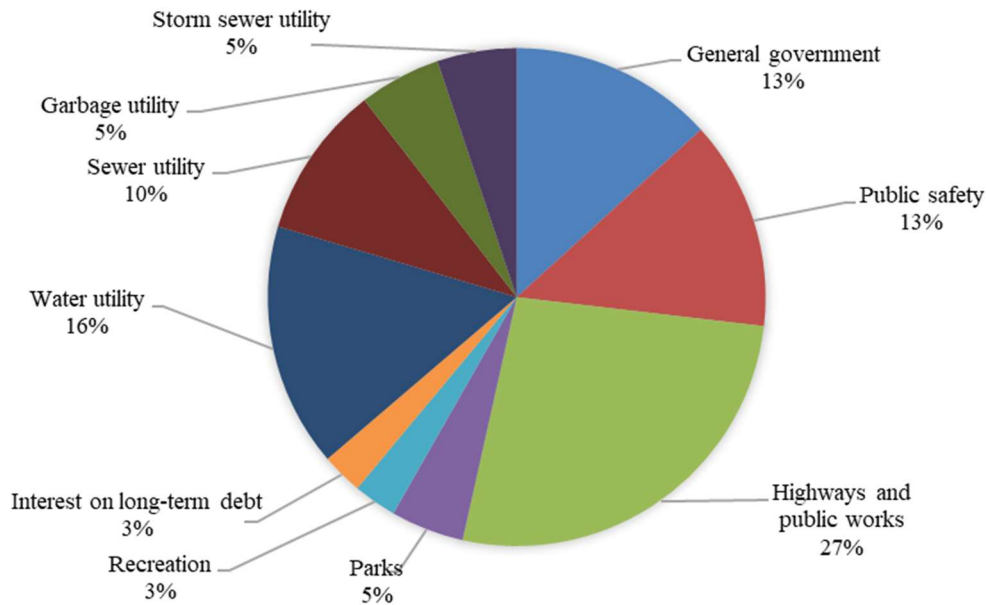


**SOUTH WEBER CITY
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

Comparative Changes in Net Position (Continued)

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2024	2023	2024	2023	2024	2023	
Expenses:							
General government	\$ 654,088	\$ 963,587	\$ -	\$ -	\$ 654,088	\$ 963,587	-32.1%
Public safety	1,494,791	1,194,938	-	-	1,494,791	1,194,938	25.1%
Highways and public works	2,926,484	558,283	-	-	2,926,484	558,283	424.2%
Parks	523,430	312,170	-	-	523,430	312,170	67.7%
Recreation	308,970	285,712	-	-	308,970	285,712	8.1%
Interest on long-term debt	293,777	20,282	-	-	293,777	20,282	1348.5%
Water services	-	-	1,740,638	1,483,905	1,740,638	1,483,905	17.3%
Sewer services	-	-	1,092,067	954,725	1,092,067	954,725	14.4%
Garbage services	-	-	584,648	493,844	584,648	493,844	18.4%
Storm sewer services	-	-	567,029	500,850	567,029	500,850	13.2%
Total expenses	6,201,540	3,334,972	3,984,382	3,433,324	10,185,922	6,768,296	50.5%
Change in net position before transfers	369,451	2,287,077	791,887	1,777,361	1,161,338	4,064,438	250.0%
Change in net position	369,451	2,287,077	791,887	1,777,361	1,161,338	4,064,438	-71.4%
Net position - beginning	23,640,806	21,353,729	23,754,775	21,977,414	47,395,581	43,331,143	9.4%
Net position - end of year	\$ 24,010,257	\$ 23,640,806	\$ 24,546,662	\$ 23,754,775	\$ 48,556,919	\$ 47,395,581	2.5%

GOVERNMENT TOTAL EXPENDITURES/EXPENSES



**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Governmental activities net position increased by \$369,451 for the year ended June 30, 2024. The major reason for the increase resulted from assets contributed to the City from developers, increases in Sales tax and Property tax, and a decrease in expenses resulting from capital projects being delayed a year.

Business-type activities contributed an increase of \$791,887 in net position. The most significant reason for this increase in business-type activities is contributed assets from developers, and charges from services for water, sewer, and garbage utilities.

The City received \$1,140,415 in investment earnings during the year between governmental and business-type activities. Investment earnings were up 104% over the prior year.

FINANCIAL ANALYSIS OF SOUTH WEBER CITY'S FUNDS

South Weber City's governmental funds provide information on the short-term resource inflows and outflows and account balances at the end of the fiscal year. The total fund balance is a measure of total available resources. The unrestricted portion of this total fund balance is a measure of the available spendable resources on June 30, 2024.

For the period ended June 30, 2024, the City's governmental funds reported combined fund balances in the amount of \$13,749,460. Of the total balance at year-end, \$1,300,609 is unassigned. The governmental funds also have portions of the fund balance restricted, committed and assigned for various reasons, i.e., class "C" road and impact fee funds.

The special revenue recreation fund has a fund balance of \$383,829 a decrease of \$153,348 from the prior year mainly due to programs being resumed that had been cancelled because of COVID-19 restrictions in 2021. The special revenue transportation fund has a fund balance of \$507,726, a decrease of \$365,472 from the prior year due to several projects being postponed in the prior year and completed in the current year. The capital projects fund has a fund balance of \$1,709,557, an increase of \$521,463 from the prior year.

The special revenue local building authority fund began operations during the year. The authority issued a bond of \$9,000,000 to construct a public works building. At year end the local building authority building has a fund balance of \$8,229,885.

The General Fund is the main operating fund for South Weber City. On June 30, 2024, the general fund's unassigned fund balance was \$1,369,950. Total fund balance of the general fund for South Weber City increased by \$357,188. A useful measure of liquidity is to compare the unrestricted fund balance and the total fund balance to expenditures (including operating transfers out) for the year. Unassigned fund balance for general fund was 36.6% of total General Fund expenditures.

The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, with exception of combining the proprietary funds portion of the internal service fund, but in more detail. Unrestricted net position of the City's major proprietary funds totaled \$8,688,659. Discussions about the finances of these funds are addressed in the City's business-type activities.

BUDGETARY HIGHLIGHTS

The general fund was amended to recognize additional Sales Tax and miscellaneous revenue received. Overall, the general fund was under budgeted expenditures by \$348,467.

The special revenue recreation fund budget had minimal amendments during the year, and actual expenditures were less than budgeted expenditures by \$17,710.

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2024**

CAPITAL ASSET AND DEBT ADMINISTRATION

South Weber City's investment in capital assets for its governmental and business type activities has a combined total of \$37,197,296 (net of \$20,790,705 accumulated depreciation) at June 30, 2024. Types of assets included in this category are land, buildings, improvements, vehicles, machinery, equipment, roads (including curb and gutter), streetlights, traffic signals, water, waste water, and sewer. The City's investment in net capital assets equals 57% of total assets.

Major capital asset activities are included in the following table:

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2024	2023	2024	2023	2024	2023	
Land and water rights	\$ 6,411,687	\$ 6,229,087	\$ -	\$ -	\$ 6,411,687	\$ 6,229,087	2.9%
Buildings	3,352,789	3,352,789	298,262	298,262	3,651,051	3,651,051	0.0%
Improvements other than buildings	18,136,181	17,965,169	24,903,261	23,310,752	43,039,442	41,275,921	4.3%
Lease right-to-use	1,528,885	1,024,199	-	-	1,528,885	1,024,199	49.3%
Vehicles	1,273,927	1,307,652	-	-	1,273,927	1,307,652	-2.6%
Machinery and equipment	715,348	493,669	379,673	379,673	1,095,021	873,342	25.4%
Construction in process	949,435	146,639	38,553	632,929	987,988	779,568	100.0%
Less: Accumulated Depreciation	(12,316,921)	(11,214,516)	(8,473,784)	(7,766,043)	(20,790,705)	(18,980,559)	9.5%
Net Book Value	\$ 20,051,331	\$ 19,304,688	\$ 17,145,965	\$ 16,855,573	\$ 37,197,296	\$ 36,160,261	2.9%

On June 30, 2024 South Weber City's total debt amounted to \$11,692,332 of which \$2,388,332 was incurred by the City's business-type activities and the remaining \$9,304,000 was incurred by the City's governmental units. The City's debt consists of revenue bonds and is secured by specific revenue sources (i.e., lease revenues, sales taxes, and water).

Additional information on South Weber City's capital assets and debt can be found in Notes 4 and 6 in the notes to the City's basic financial statements.

Debt Outstanding	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2024	2023	2024	2023	2024	2023	
Revenue Bonds	\$ 9,304,000	\$ 401,000	\$ 2,388,332	\$ 2,505,887	\$ 11,692,332	\$ 2,906,887	302.2%
Total debt outstanding	\$ 9,304,000	\$ 401,000	\$ 2,388,332	\$ 2,505,887	\$ 11,692,332	\$ 2,906,887	302.2%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

South Weber City is experiencing moderate economic growth and has not been seriously impacted by outside economic factors. Sales tax has remained strong during the pandemic as South Weber has benefited from the shift from brick-and-mortar sales to on-line sales. The City has experienced a significant slowing of residential building and additional subdivisions that could bring more property taxes into the City in future years since the land was previously farm property subject to the greenbelt provisions.

The rates and fees for most services remained constant for fiscal year 2024 compared with fiscal year 2023.

REQUEST FOR INFORMATION

This financial report is designed to give its readers a general overview of the South Weber City's finances. Questions regarding any information contained in this report or requests for additional financial information should be addressed to South Weber City, 1600 East South Weber Drive, South Weber City, Utah 84405.

BASIC FINANCIAL STATEMENTS

SOUTH WEBER CITY
STATEMENT OF NET POSITION
June 30, 2024

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	\$ 4,526,417	\$ 8,445,073	\$ 12,971,490
Receivables:			
Property, franchise, and excise taxes	1,726,941	-	1,726,941
Accounts receivable	42,037	345,077	387,114
Prepaid expenses	-	195,006	195,006
Internal balances	(156,313)	156,313	-
Restricted:			
Cash and cash equivalents	11,667,973	1,062,025	12,729,998
Receivables - Class "C" road funds	92,612	-	92,612
Capital assets not being depreciated:			
Land and water rights	6,411,687	-	6,411,687
Construction in process	949,435	38,553	987,988
Capital assets, net of accumulated depreciation:			
Buildings	1,914,827	141,672	2,056,499
Improvements other than buildings	8,708,265	16,777,003	25,485,268
Machinery and equipment	425,291	188,737	614,028
Vehicles	370,379	-	370,379
Leased right-to-use	1,271,447	-	1,271,447
Total Assets	<u>37,950,998</u>	<u>27,349,459</u>	<u>65,300,457</u>
Deferred Outflows of Resources			
Deferred loss on refunding	12,131	57,746	69,877
Deferred outflows relating to pensions	268,926	80,328	349,254
Total Deferred Outflows of Resources	<u>281,057</u>	<u>138,074</u>	<u>419,131</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 38,232,055</u>	<u>\$ 27,487,533</u>	<u>\$ 65,719,588</u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2024

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Liabilities:			
Accounts payable	\$ 944,983	\$ 415,824	\$ 1,360,807
Accrued liabilities	146,580	11,932	158,512
Accrued interest	84,995	9,840	94,835
Unearned revenue	1,069,322	41,495	1,110,817
Restricted liabilities:			
Developer and customer deposits	140,198	-	140,198
Noncurrent liabilities:			
Due within one year	619,464	127,248	746,712
Due in more than one year	9,859,606	2,289,831	12,149,437
Net pension liability	147,131	43,948	191,079
Total Liabilities	<u>13,012,279</u>	<u>2,940,118</u>	<u>15,952,397</u>
Deferred Inflows of Resources			
Deferred revenue - property taxes	1,207,000	-	1,207,000
Deferred inflows relating to pensions	2,519	753	3,272
Total Deferred Inflows of Resources	<u>1,209,519</u>	<u>753</u>	<u>1,210,272</u>
Net Position			
Net investment in capital assets	17,945,798	14,681,161	32,626,959
Restricted for:			
Impact fees	329,869	1,020,530	1,350,399
Roads	1,011,655	-	1,011,655
Other	206,989	-	206,989
Unrestricted	4,515,946	8,844,971	13,360,917
Total Net Position	<u>24,010,257</u>	<u>24,546,662</u>	<u>48,556,919</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 38,232,055</u>	<u>\$ 27,487,533</u>	<u>\$ 65,719,588</u>

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

**SOUTH WEBER CITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:							
Government Activities							
General government	\$ 654,088	\$ 646,983	\$ -	\$ 7,389	\$ 284	\$ -	\$ 284
Public safety	1,494,791	74,103	39,413	4,881	(1,376,394)	-	(1,376,394)
Highways and public works	2,926,484	465,342	500,468	56,177	(1,904,497)	-	(1,904,497)
Parks	523,430	4,857	-	54,496	(464,077)	-	(464,077)
Recreation	308,970	156,377	-	21,684	(130,909)	-	(130,909)
Interest on long-term debt	293,777	-	-	-	(293,777)	-	(293,777)
Total Governmental Activities	6,201,540	1,347,662	539,881	144,627	(4,169,370)	-	(4,169,370)
Business-type Activities							
Water utility	1,740,638	1,727,343	-	85,397	-	72,102	72,102
Sewer utility	1,092,067	1,162,705	-	130,135	-	200,773	200,773
Garbage utility	584,648	558,087	-	-	-	(26,561)	(26,561)
Storm sewer utility	567,029	561,952	-	63,154	-	58,077	58,077
Total Business-type Activities	3,984,382	4,010,087	-	278,686	-	304,391	304,391
Total Government	<u>\$ 10,185,922</u>	<u>\$ 5,357,749</u>	<u>\$ 539,881</u>	<u>\$ 423,313</u>	<u>(4,169,370)</u>	<u>304,391</u>	<u>(3,864,979)</u>
General Revenues:							
Property taxes					1,185,868	-	1,185,868
Franchise taxes					479,365	-	479,365
Sales taxes					2,135,563	-	2,135,563
Other taxes					85,106	-	85,106
Investment earnings					652,919	487,496	1,140,415
Total General Revenues and Transfers					<u>4,538,821</u>	<u>487,496</u>	<u>5,026,317</u>
Changes in Net Position					369,451	791,887	1,161,338
Net Position, Beginning					<u>23,640,806</u>	<u>23,754,775</u>	<u>47,395,581</u>
Net Position, Ending					<u>\$ 24,010,257</u>	<u>\$ 24,546,662</u>	<u>\$ 48,556,919</u>

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

**SOUTH WEBER CITY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024**

	<u>Special Revenue Funds</u>						Totals
	General Fund	Recreation Fund	Transportation Fund	Local Building Authority Fund	Capital Projects Fund	Nonmajor Governmental Funds	
Assets							
Cash and cash equivalents	\$ 1,042,327	\$ 392,241	\$ 583,856	\$ -	\$ 1,709,557	\$ -	\$ 3,727,981
Accounts receivable	-	-	42,037	-	-	-	42,037
Property, franchise, and excise tax receivable	1,595,146	-	-	-	-	-	1,595,146
Receivables, other	124,536	7,259	26,087	-	-	-	157,882
Due from other funds	69,341	-	-	-	-	-	69,341
Restricted assets:							
Cash and cash equivalents	1,863,176	-	-	8,976,465	498,463	329,869	11,667,973
Receivables - Class "C" road monies	66,525	-	-	-	-	-	66,525
Total Assets	\$ 4,761,051	\$ 399,500	\$ 651,980	\$ 8,976,465	\$ 2,208,020	\$ 329,869	\$ 17,326,885
Liabilities							
Accounts payable	\$ 115,391	\$ 8,100	\$ 144,254	\$ 646,700	\$ -	\$ -	\$ 914,445
Accrued liabilities	139,009	7,571	-	-	-	-	146,580
Due to other funds	-	-	-	69,341	-	-	69,341
Unearned revenue	570,859	-	-	-	498,463	-	1,069,322
Restricted liabilities:							
Retainage payable	-	-	-	30,539	-	-	30,539
Developer and customer deposits	140,198	-	-	-	-	-	140,198
Total Liabilities	965,457	15,671	144,254	746,580	498,463	-	2,370,425
Deferred Inflows of Resources							
Unavailable revenue - property taxes	1,207,000	-	-	-	-	-	1,207,000
Total Deferred Inflows of Resources	1,207,000	-	-	-	-	-	1,207,000
Fund Balances							
Restricted							
Class "C" roads	1,011,655	-	-	-	-	-	1,011,655
Impact fees	-	-	-	-	-	329,869	329,869
RAP Tax	178,189	-	-	-	-	-	178,189
Future projects	28,800	-	-	8,229,885	-	-	8,258,685
Assigned							
Recreation	-	383,829	-	-	-	-	383,829
Transportation	-	-	507,726	-	-	-	507,726
Recreation	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	1,709,557	-	1,709,557
Unassigned	1,369,950	-	-	-	-	-	1,369,950
Total Fund Balances	2,588,594	383,829	507,726	8,229,885	1,709,557	329,869	13,749,460
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,761,051	\$ 399,500	\$ 651,980	\$ 8,976,465	\$ 2,208,020	\$ 329,869	\$ 17,326,885

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

SOUTH WEBER CITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ 13,749,460
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	18,409,505
Deferred outflows of resources relating to refunding are not financial resources and, therefore, are not reported in the funds.	12,131
Long-term liabilities, including bond payable, and compensated absences are not due and payable in the current period and therefore are not recorded in the funds.	
Bonds payable	(9,304,000)
Accrued compensated absences	(62,180)
Accrued interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(73,672)
The internal service fund is used by management to charge costs for leased vehicles . The assets and liabilities are of the internal service fund are included in the governmental activities in the Statement of Net Position	1,159,737
Pension assets and liabilities along with the corresponding deferred inflows and outflows are not collectable or payable in the current period and therefore are not recorded in the funds.	119,276
Net position - governmental activities	<u><u>\$ 24,010,257</u></u>

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

SOUTH WEBER CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

	Special Revenue Funds					Capital Projects Fund	Nonmajor Governmental Funds	Totals
	General Fund	Recreation Fund	Transportation Fund	Local Building Authority Fund				
Revenues								
General property taxes	\$ 1,185,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,895
Sales, use, and excise taxes	1,217,636	-	153,033	-	850,000	-	-	2,220,669
Franchise taxes	479,365	-	-	-	-	-	-	479,365
Impact fees	-	-	-	-	-	-	137,238	137,238
Licenses	237,188	-	-	-	-	-	-	237,188
Fines	147,911	-	-	-	-	-	-	147,911
Charges for services	239,139	156,377	465,342	207,353	-	-	-	1,068,211
Interest income	171,923	24,354	23,014	323,068	75,135	17,433	-	634,927
Intergovernmental	329,852	-	80,000	-	-	-	-	409,852
Contributions	-	-	130,029	-	7,389	-	-	137,418
Miscellaneous revenue	81,186	-	-	-	-	-	-	81,186
Total Revenues	4,090,095	180,731	851,418	530,421	932,524	154,671		6,739,860
Expenditures								
Current:								
General government	854,406	-	-	-	-	-	-	854,406
Public safety	1,322,196	-	-	-	-	-	-	1,322,196
Public works	831,276	-	1,216,890	-	-	-	-	2,048,166
Parks	478,742	-	-	-	-	-	-	478,742
Recreation	-	275,864	-	-	-	-	-	275,864
Capital expenditures	221,835	-	-	802,796	691,919	-	-	1,716,550
Debt service:								
Principal	27,160	69,840	-	-	-	-	-	97,000
Interest and fiscal charges	4,117	10,586	-	207,353	-	-	-	222,056
Bond issuance costs	-	-	-	68,552	-	-	-	68,552
Total Expenditures	3,739,732	356,290	1,216,890	1,078,701	691,919	-		7,083,532
Excess (Deficiency) of Revenues Over (Under) Expenditures	350,363	(175,559)	(365,472)	(548,280)	240,605	154,671		(343,672)
Other Financing Sources (Uses)								
Transfer in	6,825	22,211	-	-	280,858	-	-	309,894
Transfer out	-	-	-	(221,835)	-	(88,060)	-	(309,895)
Issuance of debt	-	-	-	9,000,000	-	-	-	9,000,000
Total Other Financing Sources (Uses)	6,825	22,211	-	8,778,165	280,858	(88,060)		8,999,999
Net Change in Fund Balances	357,188	(153,348)	(365,472)	8,229,885	521,463	66,611		8,656,327
Fund Balance, Beginning	2,231,406	537,177	873,198	-	1,188,094	263,258		5,093,133
Fund Balance, Ending	\$ 2,588,594	\$ 383,829	\$ 507,726	\$ 8,229,885	\$ 1,709,557	\$ 329,869		\$ 13,749,460

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

SOUTH WEBER CITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

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

Net change in fund balances - total governmental funds	\$ 8,656,327
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(842,732)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	1,406,059
Government funds have proceeds from the sale of assets as revenue. However, in the statement of activities it reports the gain or loss on the sale of assets.	(26,655)
Bond proceeds are revenues in the the funds. However, for the statement of net position these are liabilities	(9,000,000)
Repayment of bond principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	97,000
The amortization of deferred outflows relating to bond refunding loss is not recorded in the governmental funds.	(4,044)
In the statement of activities, accrued interest on debt is recorded.	(67,677)
The accumulation of accrued leave does not require the use of current financial resources and therefore is not recorded as an expenditure in the Governmental Funds.	12,728
The internal service fund had current year gains. These funds are eliminated at the government wide level and their associated gains are reallocated to applicable functional expenses.	108,726
Changes in the pension asset and liability accounts are not recorded in the funds rather they are recorded in the statement of activities	29,719
Change in net position - governmental activities	<u><u>\$ 369,451</u></u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2024

	<u>Business-type Activities - Enterprise Funds</u>				<u>Total Enterprise</u>	<u>Governmental Activities - Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Garbage</u>	<u>Storm Sewer</u>		
Assets:						
Current Assets:						
Cash and cash equivalents	\$ 2,254,799	\$ 4,614,208	\$ 581,655	\$ 994,411	\$ 8,445,073	\$ 798,436
Accounts receivable	160,343	83,855	50,772	50,107	345,077	-
Prepaid expenses	195,006	-	-	-	195,006	-
Restricted cash and cash equivalents	112,027	908,503	-	41,495	1,062,025	-
Total Current Assets	<u>2,722,175</u>	<u>5,606,566</u>	<u>632,427</u>	<u>1,086,013</u>	<u>10,047,181</u>	<u>798,436</u>
Noncurrent Assets:						
Property and equipment						
Construction in process	26,455	12,098	-	-	38,553	-
Buildings	298,262	-	-	-	298,262	-
Improvements, other than buildings	11,415,128	7,245,129	-	6,243,004	24,903,261	-
Machinery and equipment	340,676	38,997	-	-	379,673	-
Vehicles	-	-	-	-	-	2,802,811
Less: Accumulated depreciation	<u>(3,488,685)</u>	<u>(2,612,756)</u>	<u>-</u>	<u>(2,372,343)</u>	<u>(8,473,784)</u>	<u>(1,160,985)</u>
Total property and equipment	<u>8,591,836</u>	<u>4,683,468</u>	<u>-</u>	<u>3,870,661</u>	<u>17,145,965</u>	<u>1,641,826</u>
Net pension asset	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Noncurrent Assets	<u>8,591,836</u>	<u>4,683,468</u>	<u>-</u>	<u>3,870,661</u>	<u>17,145,965</u>	<u>1,641,826</u>
Total Assets	<u>11,314,011</u>	<u>10,290,034</u>	<u>632,427</u>	<u>4,956,674</u>	<u>27,193,146</u>	<u>2,440,262</u>
Deferred Outflows of Resources:						
Deferred loss on refunding	57,746	-	-	-	57,746	-
Deferred outflows relating to pensions	41,910	20,955	-	17,463	80,328	-
Total Deferred Outflows of Resources	<u>99,656</u>	<u>20,955</u>	<u>-</u>	<u>17,463</u>	<u>138,074</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 11,413,667</u>	<u>\$ 10,310,989</u>	<u>\$ 632,427</u>	<u>\$ 4,974,137</u>	<u>\$ 27,331,220</u>	<u>\$ 2,440,262</u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2024

	Business-type Activities - Enterprise Funds					Governmental
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise	Activities - Internal Service Fund
Liabilities:						
Current Liabilities:						
Accounts payable	\$ 240,294	\$ 86,885	\$ 85,696	\$ 2,948	\$ 415,823	\$ -
Accrued liabilities	6,222	2,960	-	2,750	11,932	-
Accrued interest	9,840	-	-	-	9,840	11,323
Unearned revenue	-	-	-	41,495	41,495	-
Current portion of compensated absences	5,065	7,759	-	4,424	17,248	-
Current portion of bonds payable	110,000	-	-	-	110,000	-
Current portion of lease payable	-	-	-	-	-	184,155
Total Current Liabilities	371,421	97,604	85,696	51,617	606,338	195,478
Noncurrent Liabilities:						
Compensated absences	3,377	5,173	-	2,949	11,499	-
Bonds payable	2,278,332	-	-	-	2,278,332	-
Lease payable	-	-	-	-	-	928,733
Net pension liability	22,929	11,465	-	9,554	43,948	-
Total Noncurrent Liabilities	2,304,638	16,638	-	12,503	2,333,779	928,733
Total Liabilities	2,676,059	114,242	85,696	64,120	2,940,117	1,124,211
Deferred Inflows of Resources:						
Deferred inflows relating to pensions	393	196	-	164	753	-
	393	196	-	164	753	-
Net Position:						
Net investment in capital assets	6,127,032	4,683,468	-	3,870,661	14,681,161	528,938
Restricted:						
Impact fees	112,027	908,503	-	-	1,020,530	-
Unrestricted	2,498,156	4,604,580	546,731	1,039,192	8,688,659	787,113
Total Net Position	8,737,215	10,196,551	546,731	4,909,853	24,390,350	1,316,051
Total Liabilities, Deferred Inflows, and Net Position	\$ 11,413,667	\$ 10,310,989	\$ 632,427	\$ 4,974,137	\$ 27,331,220	\$ 2,440,262
Net Position Reconciliation from Proprietary Funds to Business-type Activities on the Statement of Net Position:					\$ 24,390,350	
Adjustment for the cumulative internal balance from the net activity between internal service funds and enterprise funds					156,313	
Net Position of Business-type activities					\$ 24,546,663	

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

SOUTH WEBER CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION – PROPRIETARY FUNDS
For the Year Ended June 30, 2024

	Business-type Activities - Enterprise Funds				Total Enterprise	Governmental Activities - Internal Service Fund
	Water	Sewer	Garbage	Storm Sewer		
Operating Revenues:						
Sales and charges for services	\$ 1,654,439	\$ 1,162,705	\$ 558,087	\$ 561,952	\$ 3,937,183	\$ 441,000
Miscellaneous	68,751	-	-	-	68,751	-
Total Operating Revenues	<u>1,723,190</u>	<u>1,162,705</u>	<u>558,087</u>	<u>561,952</u>	<u>4,005,934</u>	<u>441,000</u>
Operating Expenses:						
Personnel services	294,928	186,795	38,000	154,461	674,184	-
Supplies	933,140	32,366	513,444	117,710	1,596,660	-
Purchased services	107,063	699,637	33,204	63,153	903,057	-
Capital outlay	32,885	9,306	-	-	42,191	-
Depreciation and amortization	306,796	166,319	-	234,626	707,741	285,276
Total operating expenses	<u>1,674,812</u>	<u>1,094,423</u>	<u>584,648</u>	<u>569,950</u>	<u>3,923,833</u>	<u>285,276</u>
Operating income	<u>48,378</u>	<u>68,282</u>	<u>(26,561)</u>	<u>(7,998)</u>	<u>82,101</u>	<u>155,724</u>
Nonoperating revenue (expense):						
Interest income	134,882	273,486	29,935	49,193	487,496	22,132
Gain (loss) on disposal of assets	-	-	-	-	-	(3,262)
Interest expense	(95,680)	-	-	-	(95,680)	(26,569)
Total nonoperating revenues (expenses)	<u>39,202</u>	<u>273,486</u>	<u>29,935</u>	<u>49,193</u>	<u>391,816</u>	<u>(7,699)</u>
Income (loss) before capital contributions and transfers	<u>87,580</u>	<u>341,768</u>	<u>3,374</u>	<u>41,195</u>	<u>473,917</u>	<u>148,025</u>
Capital Contributions:						
Grants and other contributions	48,920	50,944	-	23,840	123,704	-
Impact fee income	36,477	79,191	-	39,314	154,982	-
Transfers in	52,028	-	-	-	52,028	-
Transfers out	(52,028)	-	-	-	(52,028)	-
Total Capital Contributions	<u>85,397</u>	<u>130,135</u>	<u>-</u>	<u>63,154</u>	<u>278,686</u>	<u>-</u>
Change in net position	172,977	471,903	3,374	104,349	752,603	148,025
Net position, beginning	8,564,238	9,724,648	543,357	4,805,504	23,637,747	1,168,026
Net position, ending	<u>\$ 8,737,215</u>	<u>\$ 10,196,551</u>	<u>\$ 546,731</u>	<u>\$ 4,909,853</u>	<u>\$ 24,390,350</u>	<u>\$ 1,316,051</u>
Reconciliation from Proprietary Funds to Business-type Activities on the Statement of Activities:					\$ 752,603	
Adjustment to eliminate the current fiscal year's internal service funds net income from internal customer applicable to business-type activities					<u>39,284</u>	
Changes in Net Position of Business-type activities					<u>\$ 791,887</u>	

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

SOUTH WEBER CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the Year Ended June 30, 2024

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal	
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise	Service Fund
Cash Flows From Operating Activities						
Receipts from customers and users	\$ 1,645,572	\$ 1,152,343	\$ 555,475	\$ 559,246	\$ 3,912,636	\$ -
Receipts from interfund services provided	68,751	-	-	-	68,751	441,000
Payments to suppliers and service providers	(886,954)	(645,587)	(497,980)	(166,205)	(2,196,726)	-
Payments to employees and related benefits	(303,353)	(188,242)	(38,000)	(154,492)	(684,087)	-
Payments to other funds for services provided	(104,000)	(8,000)	-	(10,000)	(122,000)	-
Net cash flows from operating activities	420,016	310,514	19,495	228,549	978,574	441,000
Cash Flows From Non-Capital Financing Activities						
Transfers in	52,028	-	-	-	52,028	-
Transfers out	(52,028)	-	-	-	(52,028)	-
Net cash flows from non-capital financing activities	-	-	-	-	-	-
Cash Flows From Capital and Related Financing Activities						
Acquisition and construction of capital assets	(862,331)	(12,098)	-	-	(874,429)	(504,686)
Principal paid on bonds and leases	(100,000)	-	-	-	(100,000)	(210,006)
Proceeds from debt issuance	-	-	-	-	-	504,686
Proceeds from sale of assets	-	-	-	-	-	6,205
Interest Paid	(108,149)	-	-	-	(108,149)	(30,678)
Impact fees received	36,477	79,191	-	39,314	154,982	-
Net cash flows from capital and related financing activities	(1,034,003)	67,093	-	39,314	(927,596)	(234,479)
Cash Flows From Investing Activities						
Interest income	134,882	273,486	29,935	49,193	487,496	22,132
Net cash flows from investing activities	134,882	273,486	29,935	49,193	487,496	22,132
Net Increase (Decrease) In Cash and Cash Equivalents	(479,105)	651,093	49,430	317,056	538,474	228,653
Cash and Cash Equivalents, Beginning	2,845,931	4,871,618	532,225	718,850	8,968,624	569,783
Cash and Cash Equivalents, Ending	\$ 2,366,826	\$ 5,522,711	\$ 581,655	\$ 1,035,906	\$ 9,507,098	\$ 798,436
As reported in the Statement of Net Position - Proprietary Funds						
Cash and Cash Equivalents	\$ 2,254,799	\$ 4,614,208	\$ 581,655	\$ 994,411	\$ 8,445,073	\$ 798,436
Restricted Cash and Cash Equivalents	112,027	908,503	-	41,495	1,062,025	-
Total Cash and Cash Equivalents	\$ 2,366,826	\$ 5,522,711	\$ 581,655	\$ 1,035,906	\$ 9,507,098	\$ 798,436

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

SOUTH WEBER CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For the Year Ended June 30, 2024

	<u>Business-type Activities - Enterprise Funds</u>				<u>Governmental Activities - Internal</u>	
	<u>Water</u>	<u>Sewer</u>	<u>Garbage</u>	<u>Storm Sewer</u>	<u>Total Enterprise</u>	<u>Service Fund</u>
Reconciliation of operating income to net cash flows from operating activities						
Operating income (loss)	\$ 48,378	\$ 68,282	\$ (26,561)	\$ (7,998)	\$ 82,101	\$ 155,724
Adjustments to reconcile operating income to net cash flows from operating activities:						
Depreciation expense	306,796	166,319	-	234,626	707,741	285,276
(Increase) Decrease in accounts receivables	(8,867)	(10,362)	(2,612)	(2,706)	(24,547)	-
(Increase) Decrease in prepaids	(6,809)	-	-	-	(6,809)	-
(Increase) Decrease in deferred outflows related to pension	(13,139)	(6,569)	-	(5,475)	(25,183)	-
Increase (Decrease) in accounts payable	82,721	84,762	48,668	1,908	218,059	-
Increase (Decrease) in accrued liabilities	6,222	2,960	-	2,750	11,932	-
Increase (Decrease) in compensated absences	(3,793)	868	-	1,899	(1,026)	-
Increase (Decrease) in net pension liability	8,449	4,225	-	3,521	16,195	-
Increase (Decrease) in deferred inflows related to pension	58	29	-	24	111	-
Net cash flows from operating activities	<u>\$ 420,016</u>	<u>\$ 310,514</u>	<u>\$ 19,495</u>	<u>\$ 228,549</u>	<u>\$ 978,574</u>	<u>\$ 441,000</u>
Schedule of Non-cash capital and Related Financing Activity:						
Non-cash contribution of assets from developers	\$ 48,920	\$ 50,944	\$ -	\$ 23,840	\$ 123,704	\$ -

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

South Weber City (City) was incorporated on August 1, 1936. The City operates under a mayor-council form of government and provides the following services as authorized by its charter: public safety, highways and streets, parks, recreation, planning and zoning, water, sewer, storm sewer, and general administrative. The financial statements of South Weber City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

(A) The Reporting Entity

For financial reporting purposes, the reporting entity includes all funds, agencies, and authorities for which the City holds corporate powers, and all component units for which the City is financially accountable. GASB has established criteria to consider in determining financial accountability. The criteria are: appointment of a majority of the voting members of an organization's governing board and, either (1) the City has the ability to impose its will on the organization or, (2) there is potential for the organization to provide specific financial benefits, or impose specific financial burdens on, the City. The City currently does not have any component units.

(B) Government-Wide and Fund Financial Statements

The Statement of Net Positions presents the City's assets and liabilities, with the difference reported as net position. Net positions are restricted when constraints placed upon them 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 is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. 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; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(C) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are reported as assets in the government-wide financial statements, whereas those financial resources are reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, whereas they are reported as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide financial statements are reported as a reduction of the related liability, whereas the amounts paid are reported as expenditures in the governmental fund statements.

**SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(C) Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (generally within sixty days) to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under the accrual method of accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded when payment is due.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, revenues, fund balance, revenues, and expenditures or expenses as appropriate.

The City reports the following major governmental funds:

General Fund - The General Fund is used to account for all financial resources of the City not accounted for by a separate, specialized fund.

Recreation Fund - Special Revenue Fund is used to account for the sports and recreation functions of the City.

Transportation Fund - Special Revenue Fund is used to account for road funds.

Local Building Authority - Special Revenue fund is used to account for the activity of the Local Building Authority. (A blended component unit of the city).

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital improvements (other than those financed by proprietary funds).

The City reports the following major enterprise funds:

Water Utility Fund - is used to account for the water services provided.

Sewer Utility Fund - is used to account for the sewer services provided.

Garbage Utility Fund - is used to account for the garbage services provided.

Storm Sewer Utility Fund - is used to account for the storm sewer services provided.

In addition, the City reports the following fund type.

Internal Service Fund - is used to account for fleet leases.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and repair services for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) Budgets

Annual budgets are prepared and adopted before June 30 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required, prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

The Budgetary Comparison schedules presented in this section of the report are for the City's general fund and major special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Utah State allows for any undesignated fund balances in excess of 5% of total revenue of the general fund to be utilized for budget purposes. The law also allows for the accumulation of a fund balance in the general fund in an amount equal to 35% of the total estimated revenue of the general fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year to determine an appropriate use and then the excess must be included as an available resource in the general fund budget.

(E) Taxes

In connection with budget adoption, an annual tax ordinance establishing the tax rate is adopted before June 30 and the City Budget Officer is to certify the tax rate to the County Auditor before June 30.

Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah Code Sections 10-6-109 through 10-6-135.

All property taxes levied by the City are assessed and collected by Davis County. Taxes are attached as an enforceable lien as of January 1, are levied as of October 1, and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County on a monthly basis.

(F) Capital Assets

Capital assets, which include land, buildings, property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(F) Capital Assets (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are carried at cost or estimated historical cost. Depreciation of these assets is computed by use of the straight-line method over their estimated useful lives as follows:

Buildings	30-40 years
Improvements, other than buildings	5-40 years
Machinery and equipment, including leased property under capital leases	5-20 years
Infrastructure roads, signals, lights, and bridges	25-40 years
Water and sewer lines	20-100 years
Vehicles	5-10 years

(G) Long-Term Obligation

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

(H) Equity Classifications

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of net positions with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governments highest level of decision-making authority, the City Council. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the City Council.

**SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(H) Equity Classifications (Continued)

Assigned fund balance classifications include amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The City Council authorizes such assignments. Also includes all remaining amounts that are reported in governmental funds, other than the general fund that are not classified as nonspendable, restricted nor committed or in the General Fund, that are intended to be used for specific purposes.

Unassigned fund balance classification is the residual classification for the General Fund. This classification 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.

When both restricted and unrestricted resources are available for use, it is the City's policy to use the budget process to determine when restricted resources will be used. Although restricted resources may be available for an eligible expenditure, other resources may be used if the city considers a different expenditure would be a more appropriate use of the restricted resources. It is the City's policy to generally use committed funds first then assigned funds and lastly use unassigned funds when all are available for use in satisfying the expenditure. Exceptions to this may be made during the budget process.

Proprietary Fund equity is classified the same as in the government-wide statements.

(I) Cash and Cash Equivalents

The City considers all cash and investments with original maturities of three months or less to be cash and cash equivalents. For the purpose of the statement of cash flows, cash and cash equivalents are defined as the cash and cash equivalent accounts and the restricted cash and cash equivalents accounts.

Cash includes amounts in demand deposits as well as short-term investments with a maturity date of three months or less when acquired by the City.

(J) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(K) Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources for the following items: deferred loss on refunding of debt, and items relating to the City's pension plans with the Utah Retirement Systems (URS).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenue from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition to this, the City reports deferred inflows of resources relating to the City's pension plans with the URS.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(L) 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 fair value.

(M) Leases

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

(N) Prepaid

Certain payments to vendors 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.

NOTE 2 CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits, a municipal money market account, and the Utah State Treasurer's investment pool Public Treasurer's Investment Fund (PTIF) which are considered demand deposits. All cash, demand deposits, money market accounts, and PTIF funds, are considered cash and cash equivalents.

Deposits and investments for the City 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 City's exposure to various risks related to its cash management activities.

Custodial credit risk – deposits is the risk that in the event of bank failure, the City's deposits may not be recovered. The City's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the City 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 Money Management Council. As of June 30, 2024, \$491,913 of the City's bank balances of \$752,927 (excluding PTIF) was uninsured and uncollateralized.

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; banker acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations as defined in the Act.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS (Continued)

The City is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF) which is a voluntary external pooled investment fund managed by the Utah State Treasurer's Office and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, is not rated, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances.

The City 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:* Quoted prices for identical investments in active markets.
- *Level 2:* Observable inputs other than quoted market prices.
- *Level 3:* Unobservable inputs.

For the year ended June 30, 2024, the City had cash balances of \$25,039,252 deposited in the PTIF. The fair value of the PTIF is \$25,076,898. The City has elected to report the PTIF balances at cost as it approximates fair value.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment in the PTIF has no concentration of credit risk as the PTIF is an external investment pool managed by the Utah State Treasurer.

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The City has no formal policy regarding interest rate risk. The City manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less.

Following are the City's cash on hand and on deposit at June 30, 2024:

	<u>Carrying Amount</u>
Cash on hand and on deposit:	
Cash on hand	\$ 1,641
Cash on deposit	660,595
Utah State Treasurer's investment pool accounts	<u>25,039,252</u>
Total cash on hand and deposit	<u>\$ 25,701,488</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 RESTRICTED ASSETS

Certain assets are restricted to use for the following purposes as of June 30, 2024:

Performance bonds	\$ 140,198
Class "C" road funds	1,011,655
Developer deposits	612,354
Rstricted Contribution	28,800
Unspent RAP tax	178,189
Unspent grant	498,464
Unspent bond proceeds	8,976,465
Transportation tax	26,086
Impact fees	<u>1,350,399</u>
Restricted assets	<u>\$ 12,822,610</u>

NOTE 4 CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2024, is as follows:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 6,229,087	\$ 182,600	\$ -	\$ 6,411,687
Construction in process	<u>146,639</u>	<u>802,796</u>	<u>-</u>	<u>949,435</u>
Total capital assets, not being depreciated	<u>6,375,726</u>	<u>985,396</u>	<u>-</u>	<u>7,361,122</u>
Capital assets, being depreciated				
Buildings	3,352,789	-	-	3,352,789
Improvements other than buildings	17,965,170	199,011	(28,000)	18,136,181
Equipment	493,696	221,652	-	715,348
Leased right-to-use assets	1,024,199	504,686	-	1,528,885
Vehicles	<u>1,307,652</u>	<u>-</u>	<u>(33,725)</u>	<u>1,273,927</u>
Total capital assets, being depreciated	<u>24,143,506</u>	<u>925,349</u>	<u>(61,725)</u>	<u>25,007,130</u>
Less accumulated depreciation for				
Buildings	(1,373,918)	(64,044)	-	(1,437,962)
Improvements other than buildings	(8,701,316)	(727,945)	1,345	(9,427,916)
Equipment	(239,314)	(50,743)	-	(290,057)
Leased right-to-use assets	(123,899)	(133,539)	-	(257,438)
Vehicles	<u>(776,069)</u>	<u>(151,736)</u>	<u>24,257</u>	<u>(903,548)</u>
Total accumulated depreciation	<u>(11,214,516)</u>	<u>(1,128,007)</u>	<u>25,602</u>	<u>(12,316,921)</u>
Total capital assets, being depreciated, net	<u>12,928,990</u>	<u>(202,658)</u>	<u>(36,123)</u>	<u>12,690,209</u>
Governmental activities capital assets, net	<u>\$19,304,716</u>	<u>\$ 782,738</u>	<u>\$ (36,123)</u>	<u>\$20,051,331</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 CAPITAL ASSETS (Continued)

The Business-type Activities property, plant and equipment consist of the following on June 30, 2024:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>
Business-type Activities				
Capital assets, not being depreciated				
Construction in process	\$ 632,929	\$ 786,468	\$ (1,380,844)	\$ 38,553
Total capital assets, not being depreciated	<u>632,929</u>	<u>786,468</u>	<u>(1,380,844)</u>	<u>38,553</u>
Capital assets, being depreciated				
Buildings	298,262	-	-	298,262
Improvements other than buildings	23,310,752	1,592,509	-	24,903,261
Equipment	379,673	-	-	379,673
Total capital assets, being depreciated	<u>23,988,687</u>	<u>1,592,509</u>	<u>-</u>	<u>25,581,196</u>
Less accumulated depreciation for				
Buildings	(149,134)	(7,457)	-	(156,591)
Improvements other than buildings	(7,458,393)	(667,865)	-	(8,126,258)
Equipment	(158,516)	(32,419)	-	(190,935)
Total accumulated depreciation	<u>(7,766,043)</u>	<u>(707,741)</u>	<u>-</u>	<u>(8,473,784)</u>
Total capital assets, being depreciated, net	<u>16,222,644</u>	<u>884,768</u>	<u>-</u>	<u>17,107,412</u>
Business-type activities capital assets, net	<u>\$16,855,573</u>	<u>\$ 1,671,236</u>	<u>\$ (1,380,844)</u>	<u>\$17,145,965</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs for the year ended June 30, 2024 as follows:

Governmental Activities	
General government	\$ 190,655
Public safety	329,094
Highways and public works	512,674
Parks	57,479
Recreation	<u>38,105</u>
Total depreciation expense - governmental activities	<u>\$ 1,128,007</u>
Business-type Activities	
Water services	\$ 306,796
Sewer services	166,319
Storm sewer services	<u>234,626</u>
Total depreciation expense - business-type activities	<u>\$ 707,741</u>
Combined depreciation expense	<u>\$ 1,835,748</u>

NOTE 5 COMPENSATED ABSENCES

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). The total compensated absences liability is reported in the government wide financial statements as long-term debt in accordance with the Governmental Accounting Standards. Based on historical estimates, the City estimates that \$54,557 of the compensated absences balance will be due in the next year. The General fund and the Proprietary funds typically liquidates the liability for compensated absences.

NOTE 6 LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2024:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities					
Direct Placement					
Sales Tax Revenue Bond, Series 2012	\$ 401,000	\$ -	\$ (97,000)	\$ 304,000	\$ 101,000
Local Building Authority , Series 2023	-	9,000,000	-	9,000,000	297,000
Total governmental bonds payable	401,000	-	(97,000)	9,304,000	398,000
Other					
Leases	818,210	504,686	(210,006)	1,112,890	184,155
Compensated absences	74,908	32,219	(44,947)	62,180	37,309
Net pension liability	92,911	54,220	-	147,131	-
Total governmental long-term liabilities	<u>\$ 568,819</u>	<u>\$ 591,125</u>	<u>\$ (351,953)</u>	<u>\$10,626,201</u>	<u>\$ 619,464</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM LIABILITIES (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Business-type Activities					
Direct Placement					
Water Revenue Refunding, Series 2017	\$ 2,225,000	\$ -	\$ (100,000)	2,125,000	\$ 110,000
Bond Premium, Series 2017	280,887	-	(17,555)	263,332	-
Total business-type bonds payable	2,505,887			2,388,332	110,000
Other					
Compensated absences	29,773	16,837	(17,863)	28,747	17,248
Net pension liability	27,753	16,195	-	43,948	-
Total business-type long-term liabilities	<u>\$ 2,563,413</u>	<u>\$ 33,032</u>	<u>\$ (17,863)</u>	<u>\$ 2,461,027</u>	<u>\$ 127,248</u>

The revenue bonds are direct placement revenue bonds and contain a significant default provision wherein if the City does not pay the scheduled principal and interest payments the bondholder may require the City to increase rates sufficient to comply with the bond requirements or may petition the court to appoint a receiver. In addition, the bonds have an acceleration clause wherein upon default the bonds shall bear an interest at the rate of 18% until the default is cured.

The City does not have any unused lines of credit.

Sales Tax Revenue Refunding Bonds, Series 2012

The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax Revenue Refunding Bonds, Series 2012 were issued to refund a portion of the Sales Tax Revenue Bonds, Series 2004. Bonds are secured by sales tax revenues.

Water Revenue Refunding Bonds, Series 2017

The Water Revenue Refunding Bonds, Series 2017 were issued in December 2017 to refund the Series 2010 Water Revenue Bonds. The \$2,800,000 refunding revenue bonds carry interest ranging from 2.0% to 5.0%. Interest payments are due semi-annually in June and December, with principal payments due annually in June, and matures in June 2039. The issuance of the Series 2017 bonds generated a premium of \$386,217. The bond proceeds, including the premium, together with funds from the debt service reserve account for the Series 2010 bonds were deposited into an escrow account which will be used to pay down the balance of the Series 2010 bonds, and ultimately retired those bonds when those bonds matured in June 2020. The advance refunding resulted in a deferred loss on refunding of \$84,695. The premium and deferred loss on refunding will be amortized over the life of the bonds. Bonds are secured by the revenues of the water department.

Local Building Authority Lease Revenue Bonds, Series 2023

The Local Building Authority Lease Revenue Bonds, Series 2023 were issued in November 2023 to construct a public works building. Original issuance amount of \$9,000,000 and carry interest from 3.30% to 5.70%. Interest payments are due semi-annually in November and February, with principal payments due annually in November, and mature in November 2043. Bonds are secured by the lease revenues of the Local Building Authority.

**SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 6 LONG-TERM LIABILITIES (Continued)

The annual debt service requirements to maturity as of June 30, 2024 are as follows:

Year Ending June 30,	Sales Tax Refunding Bonds, Series 2012			Water Revenue Bonds, Series 2017			Local Building Authority Revenue Bonds, Series 2023		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 101,000	\$ 9,029	\$ 110,029	\$ 110,000	\$ 102,800	\$ 212,800	\$ 297,000	\$ 409,806	\$ 706,806
2026	100,000	6,029	106,029	115,000	98,400	213,400	307,000	399,686	706,686
2027	103,000	3,059	106,059	120,000	93,800	213,800	318,000	388,903	706,903
2028	-	-	-	125,000	89,000	214,000	329,000	377,415	706,415
2029	-	-	-	130,000	82,750	212,750	342,000	365,167	707,167
2030	-	-	-	135,000	76,250	211,250	355,000	352,094	707,094
2031	-	-	-	140,000	69,500	209,500	369,000	338,154	707,154
2032	-	-	-	150,000	62,500	212,500	384,000	323,087	707,087
2033	-	-	-	155,000	55,000	210,000	400,000	306,814	706,814
2034	-	-	-	165,000	47,250	212,250	417,000	289,449	706,449
2035	-	-	-	175,000	39,000	214,000	436,000	270,892	706,892
2036	-	-	-	185,000	30,250	215,250	456,000	251,039	707,039
2037	-	-	-	190,000	21,000	211,000	477,000	229,689	706,689
2038	-	-	-	200,000	11,500	211,500	500,000	206,474	706,474
2039	-	-	-	30,000	1,500	31,500	525,000	181,224	706,224
2040	-	-	-	-	-	-	553,000	153,721	706,721
2041	-	-	-	-	-	-	583,000	123,894	706,894
2042	-	-	-	-	-	-	615,000	91,839	706,839
2043	-	-	-	-	-	-	650,000	57,196	707,196
2044	-	-	-	-	-	-	687,000	19,580	706,580
Total	\$ 304,000	\$ 18,117	\$ 322,117	\$ 2,125,000	\$ 880,500	\$ 3,005,500	\$ 9,000,000	\$ 5,136,123	\$ 14,136,123

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM LIABILITIES (Continued)

Leases

The City utilizes leases when deemed appropriate or necessary to finance equipment needs. Leased assets are included in capital assets in the Lease right-to-use category. Interest rates at vary from 3.35% to 7.47%.

As of June 30, 2024, the City held leased asset balances as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities				
Leases being depreciated:				
Leased vehicles	\$ 1,024,199	\$ 504,686	\$ -	\$ 1,528,885
Total leases being depreciated	1,024,199	504,686	-	1,528,885
Less accumulated depreciation for:				
Leased vehicles	123,899	133,539	-	257,438
Total accumulated depreciated	123,899	133,539	-	257,438
Total leaes being depreciated , net	<u>\$ 1,148,098</u>	<u>\$ 771,764</u>	<u>\$ -</u>	<u>\$ 2,043,761</u>

NOTE 6 LONG-TERM LIABILITIES (Continued)

Leases payable outstanding as of June 30, 2024 are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
Vehicles	Various	\$ 1,112,890

Leases payable debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 184,155	\$ 56,528	\$ 240,683
2026	193,433	47,000	240,433
2027	428,215	37,114	465,329
2028	157,760	31,557	189,317
2029	149,327	10,788	160,115
Total	<u>\$ 1,112,890</u>	<u>\$ 182,987</u>	<u>\$ 1,295,877</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 CONSTRUCTION COMMITMENTS

The City had the following construction commitment on June 30, 2024.

<u>Project</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Commitment Outstanding</u>
Construction projects and improvements	\$ 5,495,959	\$ 434,797	\$ 5,061,162
	<u>\$ 5,495,959</u>	<u>\$ 434,797</u>	<u>\$ 5,061,162</u>

NOTE 8 TRANSFERS

During the year transfers were made which will not be repaid. Interfund transfers for the year ended June 30, 2024 are as follows:

	<u>Out</u>	<u>In</u>
Governmental funds:		
General fund	\$ -	\$ 6,825
Capital improvements fund	-	280,858
Recreation fund	-	22,211
Local building authority	221,835	-
Park impact fee fund	55,820	-
Road impact fee fund	5,018	-
Recreation impact fee fund	22,211	-
Public safety impact fee fund	5,010	-
Business-type		
Water utility fund	52,028	52,028
Totals	<u>\$ 361,922</u>	<u>\$ 361,922</u>

The purpose of the interfund transfers is as follows:

General Fund transfer to the recreation fund to assist with recreation funding.

Public Safety impact fees transferred to the General Fund to fund the bond payment on the fire station.

Recreation impact fees transferred to the Recreation Fund to fund the bond payment on the Family Activity Center.

Park Impact fees and General Fund revenue transferred to the Capital Projects Fund to assist with park upgrades and expansions.

Local Building Authority transferred purchase of equipment to the General Fund

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLANPlan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

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

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning 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 System's 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 writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

**SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 9 RETIREMENT PLAN (Continued)

Summary of Benefits by System

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

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%
Firefighter System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.50% per year up to 20 years 2.0% per year over 20 years	Up to 2.5% ro 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	1.50% 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	.50% per year to June 30, 2020 2.00% per year to July 1, 2020 to Present	Up to 2.5%

* with actuarial reductions

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement 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 June 30, 2024 are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System				Tier 2 - 401(k) Option			
	Employee	Employer	ER 401(k)	Fund	Employee	Employer	ER 401(k)	Fund	Employee	Employer	ER 401(k)
Noncontributory System 15 Local Government	-	17.97	-	111	-	16.01	0.18	211	-	6.19	10.00
Firefighters Retirement System 31 Other Div A	15.05	3.61	-	132	2.59	14.08	-	232	-	0.08	14.00

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

(Measurement Date): December 31, 2023

<u>System</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Proportionate Share</u>	<u>Proportionate Share December 31, 2022</u>	<u>Change (Decrease)</u>
Noncontributory System	\$ -	\$ 133,625	0.0576076%	0.0527693%	0.0048383%
Tier 2 Eemployees System	\$ -	\$ 57,041	0.0293063%	0.0278107%	0.0014956%
Tier 2 Public Safety and Firefighters	\$ -	\$ 413	0.0010963%	0.0000000%	0.0010963%
	<u>\$ -</u>	<u>\$ 191,079</u>			

Contribution Summary

For fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 69,271	\$ -
Tier 2 Public Employees System	\$ 120,017	\$ -
Tier 2 Public Safety and Firefighters System	\$ 8,399	\$ -
Tier 2 DC Public Empolyees Plan	\$ 12,700	\$ -
Total Contributions	<u>\$ 210,387</u>	<u>\$ -</u>

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

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

At June 30, 2024, we reported a net pension asset of \$0 and a net pension liability of \$191,079.

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 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 June 30, 2024, we recognized pension expense of \$171,702.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 112,056	\$ 962
Change in assumptions	73,049	54
Net difference between projected and actual earnings on pension plan investments	49,938	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,962	2,256
Contributions subsequent to the measurement date	105,249	-
Total	<u>\$ 349,254</u>	<u>\$ 3,272</u>

\$ 105,249 reported as 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, 2023.

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:

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2024	\$ 65,168
2025	62,351
2026	94,830
2027	(14,008)
2028	5,836
Thereafter	26,556

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized pension expense of \$96,768.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 93,566	\$ -
Change in assumptions	40,098	-
Net difference between projected and actual earnings on pension plan investments	43,454	-
Changes in proportion and differences between contributions and proportionate share of contributions	2,067	1,160
Contributions subsequent to the measurement date	33,057	-
Total	<u>\$ 212,242</u>	<u>\$ 1,160</u>

\$ 33,057 reported as 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, 2023.

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:

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2024	\$ 59,839
2025	54,739
2026	81,696
2027	(18,251)
2028	-
Thereafter	-

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized pension expense of \$74,413.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,270	\$ 934
Change in assumptions	32,650	45
Net difference between projected and actual earnings on pension plan investments	6,441	-
Changes in proportion and differences between contributions and proportionate share of contributions	6,895	1,044
Contributions subsequent to the measurement date	64,377	-
Total	<u>\$ 128,633</u>	<u>\$ 2,023</u>

\$ 64,377 reported as 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, 2023.

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>Year Ended December 31,</u>	<u>Deferred Outflows (inflow) of Resources</u>
2024	\$ 5,295
2025	7,566
2026	13,059
2027	4,222
2028	5,804
Thereafter	26,288

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, we recognized pension expense of \$521.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 221	\$ 28
Change in assumptions	301	8
Net difference between projected and actual earnings on pension plan investments	43	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	52
Contributions subsequent to the measurement date	7,814	-
Total	<u>\$ 8,379</u>	<u>\$ 88</u>

\$ 7,814 reported as 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, 2023.

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:

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2024	\$ 34
2025	45
2026	76
2027	21
2028	33
Thereafter	269

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.5 – 9.5 percent, average, including inflation
Investment Rate of Return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

The actuarial assumptions used in the January 1, 2023, valuation were based on an experience study for the period ending December 31, 2022.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
Totals	100%		5.45%
	Inflation		2.50%
	Expected Arithmetic Nominal Return		7.95%

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

Discount Rate

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

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

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 693,505	\$ 133,625	\$ (335,237)
Tier 2 Public Employees System	\$ 195,986	\$ 57,041	\$ (50,710)
Tier 2 Public Safety and Firefighters	\$ 1,331	\$ 413	\$ (321)
Total	\$ 890,822	\$ 191,079	\$ (386,268)

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

Pension Plan Fiduciary Net Position

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

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.

South Weber City participates 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 June 30, were as follows:

	2024	2023	2022
401 (k) Plan			
Employer Contributions	\$86,551	\$50,406	\$47,647
Employee Contributions	\$64,476	\$47,564	\$46,954
457 Plan			
Employer Contributions	\$0	\$0	\$0
Employee Contributions	\$11,748	\$2,950	\$0
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$2,475	\$2,050	\$2,300
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$700	\$800	\$0

REQUIRED SUPPLEMENTAL INFORMATION

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with final budget
	Original	Final		
Revenues				
General property taxes	\$ 1,128,000	\$ 1,128,000	\$ 1,185,895	\$ 57,895
Sales, use, and excise taxes	1,310,000	1,657,000	1,217,636	(439,364)
Franchise taxes	468,000	468,000	479,365	11,365
Licenses	80,000	80,000	237,188	157,188
Fines	135,000	136,500	147,911	11,411
Charges for services	93,000	153,000	239,139	86,139
Interest income	40,000	35,000	171,923	136,923
Intergovernmental	371,500	257,500	329,852	72,352
Miscellaneous revenue	9,500	9,500	81,186	71,686
	<u>3,635,000</u>	<u>3,924,500</u>	<u>4,090,095</u>	<u>165,595</u>
Expenditures				
General government				
Administrative	743,000	797,000	751,264	45,736
Legislative	68,000	68,000	53,345	14,655
Judicial	48,000	55,500	49,797	5,703
Public works				
Building inspection	667,000	570,500	550,712	19,788
Streets	310,000	533,200	502,399	30,801
Public safety				
Police and animal control	331,000	331,000	315,866	15,134
Fire protection	1,105,000	1,105,000	1,006,330	98,670
Parks	333,000	596,000	478,742	117,258
Debt service:				
Principal	27,000	27,000	27,160	(160)
Interest	5,000	5,000	4,118	882
	<u>3,637,000</u>	<u>4,088,200</u>	<u>3,739,733</u>	<u>348,467</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,000)</u>	<u>(163,700)</u>	<u>350,362</u>	<u>514,062</u>
Other Financing Sources (Uses)				
Transfer in	2,000	2,000	6,826	4,826
	<u>2,000</u>	<u>2,000</u>	<u>6,826</u>	<u>4,826</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (161,700)</u>	<u>357,188</u>	<u>\$ 518,888</u>
Fund Balance, Beginning			<u>2,231,406</u>	
Fund Balance, Ending			<u>\$ 2,588,594</u>	

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

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – RECREATION SPECIAL REVENUE FUND
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 197,000	\$ 173,000	\$ 156,377	\$ (16,623)
Interest income	2,000	2,000	24,354	22,354
Total Revenues	<u>199,000</u>	<u>175,000</u>	<u>180,731</u>	<u>5,731</u>
Expenditures				
Recreation	287,000	293,000	275,864	17,136
Debt service:				
Principal	65,000	65,000	69,840	(4,840)
Interest	16,000	16,000	10,586	5,414
Total Expenditures	<u>368,000</u>	<u>374,000</u>	<u>356,290</u>	<u>17,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(169,000)</u>	<u>(199,000)</u>	<u>(175,559)</u>	<u>23,441</u>
Other Financing Sources (Uses)				
Transfer in	<u>10,000</u>	<u>10,000</u>	<u>22,211</u>	<u>12,211</u>
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>22,211</u>	<u>12,211</u>
Net Change in Fund Balance	<u>\$ (159,000)</u>	<u>\$ (189,000)</u>	<u>(153,348)</u>	<u>\$ 35,652</u>
Fund Balance, Beginning			<u>537,177</u>	
Fund Balance, Ending			<u>\$ 383,829</u>	

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

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – LOCAL BUILDING AUTHORITY FUND
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 208,000	\$ 208,000	\$ 207,353	\$ (647)
Interest income	-	-	323,068	323,068
Total Revenues	<u>208,000</u>	<u>208,000</u>	<u>530,421</u>	<u>322,421</u>
Expenditures				
Capital outlay	8,930,000	8,930,000	802,796	8,127,204
Debt service:				
Interest and fiscal charges	208,000	208,000	207,353	647
Bond issuance costs	70,000	70,000	68,552	1,448
Total Expenditures	<u>9,208,000</u>	<u>9,208,000</u>	<u>1,078,701</u>	<u>8,129,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,000,000)</u>	<u>(9,000,000)</u>	<u>(548,280)</u>	<u>8,451,720</u>
Other Financing Sources (Uses)				
Transfer out	-	-	(221,835)	(221,835)
Issuance of debt	9,000,000	9,000,000	9,000,000	-
Total Other Financing Sources (Uses)	<u>9,000,000</u>	<u>9,000,000</u>	<u>8,778,165</u>	<u>(221,835)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,229,885</u>	<u>\$ 8,229,885</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 8,229,885</u>	

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

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – TRANSPORTATION SPECIAL REVENUE
FUND
For the Year Ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales tax - local option	\$ 110,000	\$ 110,000	\$ 153,033	\$ 43,033
Intergovernmental	80,000	80,000	80,000	-
Charges for services - road fee	450,000	450,000	465,342	15,342
Interest income	8,000	8,000.00	23,014	15,014
Total Revenues	<u>648,000</u>	<u>648,000</u>	<u>721,389</u>	<u>73,389</u>
Expenditures				
Public works	1,467,000	1,467,000	1,216,890	250,110
Total Expenditures	<u>1,467,000</u>	<u>1,467,000</u>	<u>1,216,890</u>	<u>250,110</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(819,000)</u>	<u>(819,000)</u>	<u>(495,501)</u>	<u>323,499</u>
Other Financing Sources (Uses)				
Contributions	186,000	186,000	130,029	(55,971)
Total Other Financing Sources (Uses)	<u>186,000</u>	<u>186,000</u>	<u>130,029</u>	<u>(55,971)</u>
Net Change in Fund Balance	<u>\$ (633,000)</u>	<u>\$ (633,000)</u>	<u>(365,472)</u>	<u>\$ 267,528</u>
Fund Balance, Beginning			<u>873,198</u>	
Fund Balance, Ending			<u>\$ 507,726</u>	

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

SOUTH WEBER CITY
SCHEDULE OF PROPORTIONATE SHARE OF
THE PENSION LIABILITY
UTAH RETIREMENT SYSTEMS
Measurement Date of December 31, 2023
June 30, 2024
Last 10 Fiscal Years*

<u>For the year ended December 31,</u>	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of total pension liability (asset)
Noncontributory Retirement System					
2023	0.0576076%	\$ 133,625	\$ 367,538	36.36%	96.9%
2022	0.0527693%	90,381	346,627	26.07%	97.5%
2021	0.0467049%	(267,484)	305,074	-87.68%	108.7%
2020	0.0440812%	22,611	301,378	7.50%	99.2%
2019	0.0426931%	160,905	287,168	56.03%	93.7%
2018	0.0423883%	312,136	290,780	107.34%	87.0%
2017	0.0469185%	205,564	352,474	58.32%	91.9%
2016	0.0504895%	324,204	399,151	81.22%	87.3%
2015	0.0572056%	323,697	457,570	70.74%	87.8%
2014	0.0486916%	211,430	384,233	55.03%	90.2%
Tier 2 Public Employees Retirement System					
2023	0.0293063%	\$ 57,041	\$ 757,669	7.53%	89.6%
2022	0.0278107%	30,283	604,512	5.01%	92.3%
2021	0.0235571%	(9,970)	437,090	-2.28%	103.8%
2020	0.0215236%	3,096	344,029	0.90%	98.3%
2019	0.0229183%	5,154	318,488	1.62%	96.5%
2018	0.0230247%	9,861	268,358	3.67%	90.8%
2017	0.0183092%	1,614	179,039	0.90%	97.4%
2016	0.0180146%	2,010	147,733	1.36%	95.1%
2015	0.0206238%	(45)	133,243	-0.03%	100.2%
2014	0.2582740%	(783)	126,524	-0.62%	103.5%
Tier 2 Public Safety and Firefighters System					
2023	0.0010963%	\$ 413	\$ 4,154	9.94%	89.1%

* This schedule will be built out prospectively to show a 10-year history.

See notes to required supplementary information

SOUTH WEBER CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
June 30, 2024
Last 10 Fiscal Years*

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2024	\$ 69,271	\$ 69,271	\$ -	\$ 385,481	17.97%
2023	62,858	62,858	-	349,792	17.97%
2022	59,445	59,445	-	321,848	18.47%
2021	54,368	54,368	-	294,359	18.47%
2020	56,060	56,060	-	303,520	18.47%
2019	50,305	50,305	-	272,670	18.45%
2018	62,139	62,139	-	336,430	18.47%
2017	63,880	63,880	-	345,860	18.47%
2016	85,487	85,487	-	467,173	18.30%
2015	76,280	76,280	-	429,160	17.77%
Tier 2 Public Employees System*					
2024	\$ 8,399	\$ 8,399	\$ -	\$ 59,654	14.08%
Tier 2 Public Employees System*					
2024	\$ 120,017	\$ 120,017	\$ -	\$ 749,638	16.01%
2023	116,374	116,374	-	726,884	16.01%
2022	76,653	76,653	-	479,827	15.98%
2021	60,716	60,716	-	384,278	15.80%
2020	51,614	51,614	-	330,284	15.63%
2019	46,657	46,657	-	300,889	15.51%
2018	32,651	32,651	-	216,091	15.11%
2017	22,503	22,503	-	150,925	14.91%
2016	21,380	21,380	-	143,386	14.91%
2015	17,885	17,885	-	103,673	17.25%
Tier 2 Public Employees DC Only System*					
2024	\$ 12,700	\$ 12,700	\$ -	\$ 205,166	6.19%
2023	3,517	3,517	-	56,818	6.19%
2022	2,764	2,764	-	41,318	6.69%
2021	2,583	2,583	-	38,617	6.69%
2020	2,763	2,763	-	41,294	6.69%
2019	2,817	2,817	-	42,110	6.69%
2018	2,760	2,760	-	41,251	6.69%
2017	4,040	4,040	-	60,469	6.68%
2016	949	949	-	92,255	1.03%
2015	534	534	-	87,277	0.61%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

** This schedule will be built out prospectively to show a 10-year history. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

See notes to required supplementary information

SOUTH WEBER CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

URS Pension Plan - Changes in Assumptions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023, actuarial experience study

SUPPLEMENTAL INFORMATION

SOUTH WEBER CITY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

	<u>Park Impact Fee Fund</u>	<u>Road Impact Fee Fund</u>	<u>Recreation Impact Fee Fund</u>	<u>Public Safety Impact Fee Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:					
Cash and cash equivalents	\$ -	\$ 329,869	\$ -	\$ -	\$ 329,869
Total assets	<u>\$ -</u>	<u>\$ 329,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,869</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Assigned for capital improvements	-	329,869	-	-	329,869
Total fund balances	<u>-</u>	<u>329,869</u>	<u>-</u>	<u>-</u>	<u>329,869</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 329,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,869</u>

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

SOUTH WEBER CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

	<u>Park Impact Fee Fund</u>	<u>Road Impact Fee Fund</u>	<u>Recreation Impact Fee Fund</u>	<u>Public Safety Impact Fee Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:					
Impact fees	\$ 54,496	\$ 56,177	\$ 21,684	\$ 4,881	\$ 137,238
Interest income	1,324	15,452	527	130	17,433
Total Revenues	<u>55,820</u>	<u>71,629</u>	<u>22,211</u>	<u>5,011</u>	<u>154,671</u>
Expenditures:					
Public works	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>55,820</u>	<u>71,629</u>	<u>22,211</u>	<u>5,011</u>	<u>154,671</u>
Other Sources (Uses)					
Transfers out	<u>(55,820)</u>	<u>(5,018)</u>	<u>(22,211)</u>	<u>(5,011)</u>	<u>(88,060)</u>
Total Other Sources (Uses)	<u>(55,820)</u>	<u>(5,018)</u>	<u>(22,211)</u>	<u>(5,011)</u>	<u>(88,060)</u>
Net Change in Fund Balance	-	66,611	-	-	66,611
Fund Balance, Beginning	<u>-</u>	<u>263,258</u>	<u>-</u>	<u>-</u>	<u>263,258</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 329,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,869</u>

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

COMPLIANCE REPORTS



INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of the City Council
 South Weber City
 South Weber, Utah

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of South Weber City (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated February 7, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered South Weber City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
February 7, 2025



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE AND
 REPORT ON INTERNAL CONTROL OVER COMPLIANCE
 AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

Honorable Mayor and
 Members of the City Council
 South Weber City, Utah

Report On Compliance with General State Compliance Requirements

Report On Compliance

We have audited South Weber City’s (“the City”) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2024.

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Court
- Fraud Risk Assessment
- Restricted Taxes and Related Revenues
- Government Fees
- Enterprise Fund Transfers

Management’s Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor’s Responsibility

Our responsibility is to express an opinion on the City’s compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the City’s compliance with those requirements.

Opinion on Compliance

In our opinion, South Weber City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Report On Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
February 7, 2025

Excerpt from December 10, 2025 approved minutes.

11. Parks' Department Mower Purchase

Parks Manager Chay Olson recommended creating a Mower Rotation and Savings Program with the following options:

Option 1: Purchase 2 mowers with one time Capital Fund Balance of \$65,000.

Option 2: Purchase 1 mower with a one-time Capital Fund Balance of \$19,000

Councilman Winsor moved to approve Option 2. Councilman Halverson seconded the motion. Mayor Westbroek called for a roll call vote. Council Members Davis, Dills, Halverson, and Winsor voted aye. Councilwoman Petty voted nay. The motion carried 4 to 1.

Recommended Amendment

Councilman Winsor moved to approve ~~Option 2~~ the purchase of two lawnmowers. Councilman Halverson seconded the motion. Mayor Westbroek called for a roll call vote. Council Members Davis, Dills, Halverson, and Winsor voted aye. Councilwoman Petty voted nay. The motion carried 4 to 1.

SOUTH WEBER CITY CITY COUNCIL MEETING

DATE OF MEETING: 28 January 2025

TIME COMMENCED: 6:00 p.m.

LOCATION: South Weber City Office @ 1600 East South Weber Drive, South Weber, UT

PRESENT: MAYOR: Rod Westbroek

COUNCIL MEMBERS: Jeremy Davis
Joel Dills
Blair Halverson
Angie Petty
Wayne Winsor

CITY MANAGER: David Larson

CITY ATTORNEY: Jayme Blakesley

COMMUNITY DEV MGR: Lance Evans

FINANCE DIRECTOR: Brett Baltazar

CITY ENGINEER: Brandon Jones

CITY RECORDER: Lisa Smith

COMMUNITY RELATIONS: Shaelee King

FIRE CHIEF: Derek Tolman

Minutes: Michelle Clark

ATTENDEES: Paul Sturm, Lynn Poll, Lance Nelson, Steve Anderson, Michael Grant, and Steve Robinson.

- 1. Pledge of Allegiance:** Councilwoman Petty
- 2. Prayer:** Councilman Davis
- 3. Public Comment:** Please respectfully follow these guidelines.
 - a. Individuals may speak once for 3 minutes or less: Do not remark from the audience.
 - b. State your name & city and direct comments to the entire Council (They will not respond).

Lynn Poll of South Weber City expressed that 7' park strips waste space, water, and add to the cost of building a home. He was frustrated with pet owners who do not keep dogs on leash and clean up waste.

Michael Grant of South Weber urged the Council to contact UDOT about installing a surveillance camera in the Park n Ride parking lot.

ACTION ITEMS

4. Consent Agenda

a. January 14 Minutes

Councilman Winsor moved to approve the consent agenda as written. Councilman Davis seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

5. Annexation Petition by Nilson (Parcels 13-005-039/0040/0041/0042/0044/0052) at approximately 75 W South Weber Drive: This is a 14.747-acre portion of the Riverside Subdivision and is planned for residential development. In 2023 county boundary lines were altered to include this area in Davis County and now the petition is to incorporate into the city. If the City Council accepts the petition, staff will do a thorough review and determine if it meets all requirements for certification.

Councilman Halverson moved to accept the Annexation Petition by Nilson (Parcels 13-005-039/0040/0041/0042/0044/0052) at approximately 75 W South Weber Drive. Councilman Winsor seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

6. Amended Resolution 24-36: Riverside RV Park Development Agreement Second

Amendment: On December 10, 2024, the City Council discussed a development agreement change request by Riverside RV Park owner/operator McKay Winkel. The Council moved to approve a development agreement amendment and tasked staff with finalizing the language. City Manager David Larson, City Attorney Jayme Blakesley, and Community Development Manager Lance Evans worked with Mr. Winkel and they are presenting the draft for approval.

Section 15.1 follows without any changes from the original with section 15.1.1 added.

15.1 Patrons. Developer shall not permit patrons to stay at the RV Park for more than one hundred twenty (120) consecutive days (the "Maximum Stay Period"). Any patron who stays for the Maximum Stay Period is required to adhere to a seven (7) day leave period before returning to stay at the RV Park (the "Leave Period").

15.1.1 Exception to Leave Period. The requirement for a mandatory Leave Period shall not apply from December 1, 2024, through April 30, 2025, or from December 1, 2025, to April 30, 2026.

Councilman Winsor moved to approve amended Resolution 24-36: Riverside RV Park Development Agreement second amendment. Councilman Halverson seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

7. Resolution 25-03: Utah Division of Forestry, Fire, and State Lands Wildland Fire

Agreement: Fire Chief Tolman explained South Weber City has maintained a partnership with the Utah Division of Forestry, Fire, and State lands to provide community wildland protection for years and the current agreement expired December 31, 2024. In exchange for South Weber Fire

Department providing education, preparation, and mitigation; the State covers the suppression cost for wildland fires. This agreement has proved invaluable in past years and offers access to state and federal grants and huge fiscal savings for the city in case there is an event.

Councilman Winsor moved to approve Resolution 25-03: Utah Division of Forestry, Fire, and State Lands Wildland Fire Agreement. Councilman Davis seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

Councilman Davis moved to open the public hearing on surplus real property at approximately 2300 E. South Weber Drive. Councilman Halverson seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

----- **PUBLIC HEARING** -----
-

8. Public Hearing on Surplus Real Property at approximately 2300 E. South Weber Drive:

When South Weber Drive was reconfigured for the 2002 Winter Olympics, a small 0.02-acre piece was given to South Weber City. Now as the Gateway project is being developed, city staff find it would be to the city's advantage to declare it a surplus and incorporate it into their plat.

Mayor Westbrook asked if there was any public comment. There was none.

Councilman Halverson moved to close the public hearing on surplus real property at approximately 2300 E. South Weber Drive. Councilwoman Petty seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

----- **PUBLIC HEARING CLOSED** -----

9. Resolution 25-04: Declaring Parcel 130340055 at approximately 2300 E. South Weber Drive as Surplus Real Property:

Councilwoman Petty moved to approve Resolution 25-04: Declaring Parcel 130340055 at approximately 2300 E. South Weber Drive as Surplus Real Property. Councilman Halverson seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

10. City Recycling Program:

South Weber City contracts with Robinson Waste for garbage collection services in the city. The city currently does not have a city-wide recycling program, however, approximately 300 homes in the city have taken advantage of Ace Disposal's direct recycling. The remaining homes within the city are not currently participating. Due to a desire to divert as much waste as possible away from the landfill to extend its life and keep the cost of transporting refuse down, in November 2023, the Wasatch Integrated Waste Management District (WIWMD) adopted a resolution regarding mandating bundled recycling programs within the district. That decision kicked off discussions amongst the member cities within the district that resulted in WIWMD withdrawing the mandate but adjusting their pricing structure to benefit cities that have a recycling program effective July 1, 2025. Cities with a qualifying

recycling program (i.e., 80% + participation rate and bundled rates for new residents) will receive a “diversion discount” off the current \$7.20/can/month tipping fee that will be equal to the percentage of trash diverted away from the landfill through recycling. It is anticipated that a high participation rate would provide up to a 15% discount.

The Recycling Partnership provides grant money in the form of a \$15/can reimbursement for the purchase of recycling cans. To qualify the city must own the cans proving a commitment to maintaining a recycling program. This grant money is available if the recycling program is in place by September 2025.

The City Council will need to make decisions regarding the recycling program to direct staff’s efforts in rolling out the program:

1. Begin negotiation with one of the proposing hauling companies – Robinson Waste (RW) or Waste Management (WM).
2. City owning the cans or hauler owning the cans.
 - a. City owning could be accomplished by purchasing directly or paying the hauler over time.
3. Rollout Method
 - a. Mandatory city wide (everyone receives a recycling can and pays for the service)
 - b. Opt Out (everyone receives a recycling can and has 30 days to opt out if they desire)
 - c. Opt In (active sign up where only those who choose to participate receive a recycling can)
4. Program Start Date – currently planning for July 1, 2025

The Municipal Utilities Committee recommended beginning negotiations with Robinson Waste, purchasing cans either directly or through the hauler overtime, and beginning discussions about other aspects of the recycling program that will need to be finalized before rolling out the program such as method, exact monthly utility bill cost, etc. Councilman Halverson noted there are specific items that need to be discussed with the hauler. Councilwoman Petty added it is anticipated that a high participation rate would provide up to a 15% discount. Councilman Winsor expressed the need for more information to decide whether to go with a recycling program. He added the request for proposals (RFP) lacks information to support the city staff’s recommendation. Councilwoman Petty strongly recommended starting the Recycling Program by July 1, 2025.

Councilman Dills stated unless the program is mandated, he does not think there will be an 80% participation rate, and he did not favor requiring participation. Councilman Halverson conveyed a scenario where new move-ins would be mandatory but not existing residents. Councilman Winsor suggested city staff put together a public relations campaign. Councilman Halverson responded WIWMD will do all the education. Councilman Dills asked about what the cost difference will be and if there is a way to incentivize citizens to join. Councilman Halverson suggested discussing this item further is a work session. The council directed the committee to get more information and cost options before bringing this item back.

Councilman Winsor moved to continue negotiations with Robinson Waste. Councilman Halverson seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

DISCUSSION ITEMS

11. Annual Training

a. Open and Public Meeting Act

City Attorney Jayme Blakesley reviewed the Open and Public Meetings Act and explained that any time there is a quorum with three or more council members it must be noticed as a public meeting. A public meeting requires 24-hour notice with a posted agenda. Written minutes and recording are required of all meetings. Most ordinances and resolutions do not require a public hearing prior to their adoption but notable exceptions include salary schedules, tax levies, budgets, land use regulations, impact fees, and disposition of real property. When going into a closed meeting it must be publicly announced and the reason stated for the closed meeting. You are not able to go into a closed session to interview for vacancy of an office. Recordings are required for most closed sessions other than discussing a person's character, competence, and health. The Act does not apply for a chance meeting or a social activity via church, sports, etc. It is strongly recommended city business not be discussed in any form in social gatherings if a quorum is present.

b. Ethics

Mr. Blakesley reviewed the Municipal Officers & Employees Ethics Act which is to establish standards of conduct for municipal officers and employees and to require these persons to disclose actual or potential conflicts of interest between their public duties and their personal interests. A written disclosure is required for regulated business, doing business with city, personal interest or investment, assist/advise on city transaction (disclosure must occur 10 days before agreement with City or 10 days before receipt of compensation – whichever is earlier). An oral disclosure is required for regulated business, doing business with the city, personal interest or investment, assist/advise on city transactions, open meetings, and before discussion on topic. There is an exception to the rule against gifts which include occasional non-pecuniary gift < \$50, award presented for public service, bona fide loan (ordinary course of business), and political campaign contribution.

REPORTS

12. New Business

Noise Ordinance Signs for Highway 89: Councilwoman Petty asked if the city staff can get the noise ordinance signs ordered and installed along Highway 89.

Zoom Meetings: Councilwoman Petty discussed possibilities of simplifying Zoom meetings causing the city recorder undue stress as she is trying to screen share all the items discussed. She suggested purchasing a new computer or updating computer software to help the city recorder. The City Council agreed and requested city staff investigate options.

Recreation Program Requirements for Head Trauma: Councilman Dills reported the state requires a policy for concussions and head trauma for city recreation programs which he sent to the City Manager for review.

Public Comment Request for Enforcement Concerning Dog Waste: Councilman Dills noted there was a complaint about dog waste and asked if the Council favored raising the fine for second or third offense. City Attorney Jayme Blakesley stated the city already has an incremental fine.

13. Council & Staff

Councilman Winsor: asked about the status of the audit report. Finance Director Brett Baltazar reported he received a draft form of the financial statements which he has distributed. The plan is to have it by January 30, 2025.

Councilman Dills: thanked Chay for her hard work in the city parks. Three new trees were planted by the pickleball courts. He announced that the Code Committee met today and decided to look at issues facing the city and noted a survey would be sent to the Council.

Councilman Halverson: reported the new Public Works Facility completion date is August 18, 2025. He conveyed the Utah State Legislature has proposed House Bill 256 which modifies provisions related to the authority of municipalities and counties regarding short-term rentals. The bill clarifies that a municipality or county that regulates short-term rentals may use a listing or offering on a short-term rental website as evidence that a short-term rental took place so long as the municipality or county has additional information to support its position that a property owner violated a municipality or county ordinance.

City Manager David Larson: encouraged the City Council to watch their email concerning the daily facts going on with the Legislative Session since the next City Council meeting is not until the end of February.

14. Adjourn: Councilman Winsor moved to adjourn the meeting at 7:34 p.m. Councilwoman Petty seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

APPROVED: _____ Date 02-25-2025

Mayor: Rod Westbrook

Transcriber: Michelle Clark

Attest: City Recorder: Lisa Smith

SOUTH WEBER CITY CITY COUNCIL BUDGET RETREAT MEETING

DATE OF MEETING: 8 February 2025

TIME COMMENCED: 9:00 am

LOCATION: South Weber City Office @ 1600 East South Weber Drive, South Weber, UT

PRESENT: MAYOR:

Rod Westbroek

COUNCIL MEMBERS:

Jeremy Davis
Joel Dills
Blair Halverson (excused)
Angie Petty
Wayne Winsor

CITY MANAGER:

David Larson

FINANCE DIRECTOR:

Brett Baltazar

CITY ENGINEER:

Brandon Jones

CITY RECORDER:

Lisa Smith

COMMUNITY RELATIONS:

Shaelee King

TREASURER:

Tia Jensen

FIRE CHIEF:

Derek Tolman

PUBLIC WORKS MGR:

Mark Larsen

Minutes: Michelle Clark

ATTENDEES: Michael Grant and Paul Sturm

1. Pledge of Allegiance: Councilman Winsor

2. Prayer: Councilwoman Petty

Mayor Westbroek thanked everyone for attending the dinner and activity held at the Family Activity Center last night. He also thanked City Manager David Larson and city staff for putting together the budget retreat.

BUSINESS:

3. Mission/Vision Review

City Manager David Larson reviewed the vision for South Weber City as a family-focused community, driven by heritage, safety, and charm at its heart. South Weber City dedicates itself to honoring our heritage, fostering a haven for families, weaving tight-knit neighborhood connections, providing reliable and financially sustainable municipal services, and building a community with heart.

4. Current Fiscal Health Summary

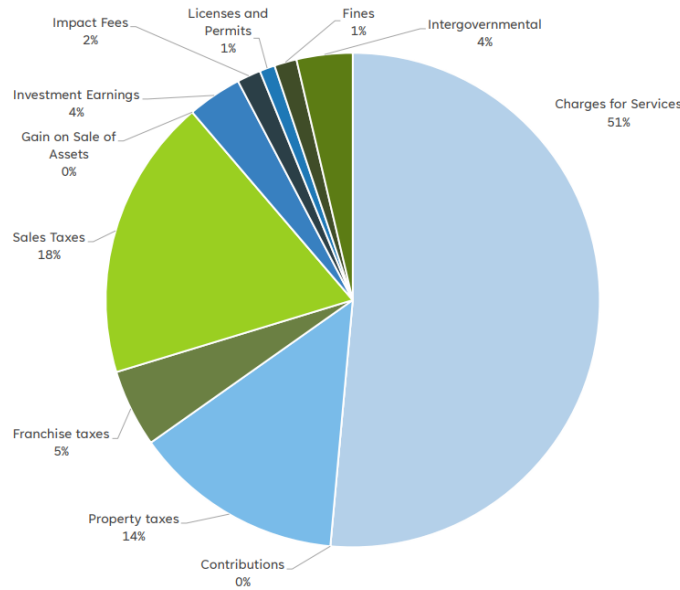
Finance Director Brett Baltazar provided a summary of the City’s financial position and announced cash on hand for all funds combined as of December 31 is approximately \$870,900 for Zions and \$15,930.488 Public Treasurer’s Investment Fund (PTIF).

City Manager David Larson explained in December the city receives property tax which increases the cash on hand for the city. He reviewed the unrestricted fund balances (6/30/24). There is a decrease in the Recreation Fund due to not being “self-sufficient” and no General Fund transfer. Discussion took place regarding the Transportation Utility Fund (TUF) in which it was stated there are times when there is a carryover. The decrease in TUF is due to FY24 street maintenance projects. The decrease in Water Fund is due to the East Bench Transmission Line and Cornia Drive Line Replacement.

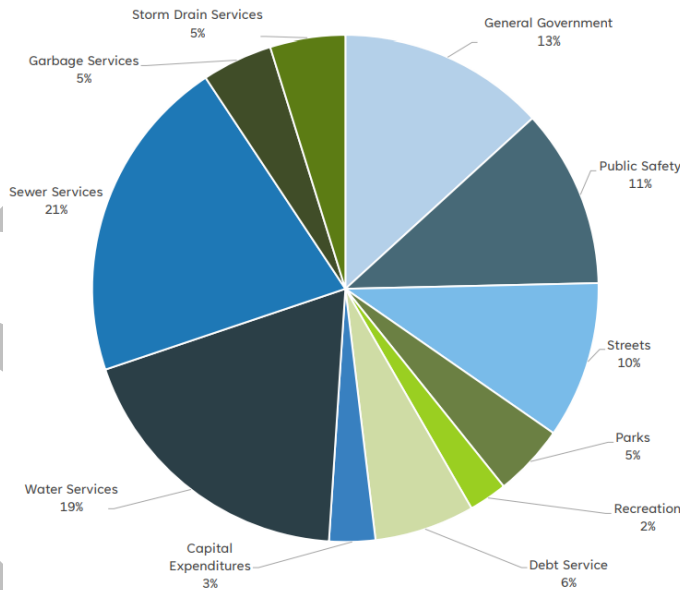
UNRESTRICTED FUND BALANCES (6/30/24)				RESTRICTED FUND BALANCES (6/30/24)			
	FY23	FY24	+/-		FY23	FY24	+/-
General	\$1,317,910	\$1,580,390	\$262,480	ARPA	\$498,460	\$498,460	-
Capital Projects	\$1,138,090	\$1,659,560	\$521,470	RAP Tax	\$93,083	\$178,190	\$85,110
Recreation	\$537,170	\$383,830	(\$153,340)	Class C Road	\$801,216	\$801,220	-
TUF	\$873,200	\$507,720	(\$365,480)	Fire Apparatus	\$296,640	\$391,670	\$95,030
Water	\$2,725,750	\$2,254,800	(\$470,950)	Road Impact Fee	\$263,258	\$329,870	\$66,610
Sewer	\$4,030,440	\$4,614,210	\$583,770	Water Impact Fee	\$120,182	\$112,030	(\$8,150)
Sanitation	\$543,360	\$546,730	\$3,370	Sewer Impact Fee	\$841,175	\$908,500	\$67,320
Storm Drain	\$718,850	\$1,035,910	\$317,060	Storm Drain Impact Fee	\$0	\$0	-
Fleet	\$868,030	\$1,016,050	\$148,020	Rec Impact Fee	\$0	\$0	-
				Parks Impact Fee	\$0	\$0	-
				Public Safety Impact Fee	\$0	\$0	-

Mr. Baltazar reviewed the restricted fund balances. The Water Impact Fee decrease was due to use for projects and receiving less in fees in FY24. The Storm Impact Fee went to the South Bench Drive project to pay back Capital Projects. Recreation and Public Safety Impact Fees paid toward the FAC/Fire Station Bond. Parks Impact Fee refunded Capital Projects for Canyon Meadows Park West.

Mr. Baltazar moved onto the FY26 draft budget and FY25 revenue summary less fund balance and transfers.



Discussion took place regarding the decrease in funds received from Staker/Parson Companies. Mr. Larson explained South Weber City fees are based on the city service level and cost. He then reviewed the expense summary pie chart.



5. Current FY 2025 Recap

Mr. Larson reviewed the Total Budget for FY 2025 - \$13.4M with the breakdown of Governmental \$7M, Business \$6.4M, General \$4.4M, Capital Project \$387,000, TUF \$805,000, Fleet \$732,000, Recreation \$397,500, Road Improvements \$45K, Park Improvements \$41K, Recreation Improvements \$10K, Public Safety Improvements \$3K, Water \$2.5M, Sewer \$2,8M, Storm Drain \$632K, and Sanitation \$594K.

Mr. Larson announced the department heads are continually reviewing and evaluating needs. Major projects/purchases completed include park cameras, Cedar Cove playground, dump truck

(ordered), and FAC scoreboard. Major projects/purchases planned or in progress include Public Works Facility; Streetlight Replacement Program; Lawnmowers; Curb/gutter & Sidewalk Repair; Studies for Water, Sewer, and Transportation Utility Fees (TUF); Forklift; 1375 E Waterline Replacement; and Storm Drain Audit.

Mr. Larson reported Cedar Cove Park playground equipment has been installed. Councilman Dills suggested using artificial intelligence (AI) to identify grants available for city parks. Chief Tolman announced he is currently applying for grants for the purchase of a side-by-side vehicle. Councilwoman Petty acknowledged she is aware of other city departments searching for grants. Mr. Larson agreed grants are a funding source the city needs to utilize. He then reviewed the debt summary and the three bonds for the FAC/Fire Station, Water, and Public Works Facility. Councilman Winsor requested city staff report in more detail on the debt service ratio and bond obligation in a future meeting. Mr. Baltazar confirmed he has been working on those numbers.

6. Draft FY2026 Budget

Budget Requests Overview – Mr. Larson explained the FY2026 Draft Budget Overview which include total revenue of \$13,770,500 and an increase of \$330,500 at 2.5%. He noted this is a budget assumption that holds the property tax rate with a projected 3% increase for new growth, revenue forecasts based on prior year actuals and current year trends, no supplemental requests included, and projects to be determined. He then reviewed the main sources of income for the city which include property tax, sales tax, and development revenue. He presented an overview of the General Fund Expenses \$4,438,000 by General Fund Departments, Special Revenue Funds, and Enterprise Funds. Councilman Dills requested breaking down the Administrative Fund.

Department	Amount	+/-	% Chg
GENERAL FUND DEPARTMENTS			
Legislative	\$66,000	-	-
Judicial	\$55,000	\$1,000	2%
Administrative	\$1,131,000	\$37,000	3%
Public Safety	\$384,000	\$11,000	4%
Fire	\$1,076,500	(\$84,500)	-7%
Com Services	\$560,000	\$28,000	5%
Streets	\$544,000	\$30,000	6%
Parks	\$611,500	\$26,500	5%
SPECIAL REVENUE FUNDS			
Recreation	\$410,500	\$8,000	2%
TUF	\$805,000	-	-
Fleet	\$473,000	-	-
ENTERPRISE FUNDS			
Water	\$2,489,000	\$25,000	1%
Sewer	\$2,017,000	\$6,000	<1%
Sanitation	\$594,000	-	-
Storm Drain	\$617,000	\$5,000	1%

Department Budgets Overview

Mr. Larson reviewed the **FY2026 Supplemental Request Amounts**:

TITLE	AMOUNT	# of REQUESTS	DESCRIPTION
OPERATIONAL	\$262,500	6	Ongoing
VEHICLES/EQUIPMENT	\$97,000	2	1 Lease and 1 Purchase
CAPITAL PROJECTS	\$327,000?	7	One-time, large purchase or save for purchase
TOTAL	\$686,500?	15	

He then reviewed the **FY2026 Operational Budget Requests.**

#	TITLE	AMOUNT	DEPT/FUND	TYPE	DESCRIPTION
1	Payment in Lieu	\$10,000	All	Ongoing Personnel	Increase PIL from \$400/mo to \$500/mo
2	Code Enf Officer	\$40,000	Com Dev/ General	Ongoing Personnel	New PT position
3	Sprinkler Clock Rotation	\$10,000	Parks/ General	Ongoing Operations	Create a clock replacement rotation schedule
4	Background Checks	\$2,500	Recreation	Ongoing Operations	Require background checks for volunteer coaches
5	Emergency Mgr	\$120,000	Pub Safety/ General	Ongoing Personnel	New FT benefitted position
6	Rec Prog Coord	\$80,000	Recreation	Ongoing Personnel	New FT benefitted position
	TOTAL	\$262,500			

Discussion took place regarding payment in lieu (PIL) for opting out of insurance coverage. An increase from \$400/mo. to \$500/mo. is recommended. Currently, there are eight out of twenty-one full-time employees who signed up for PIL.

Mayor Westbrook expressed he is asked about code enforcement from citizens on a weekly basis. He proposed creating a new position for a Code Enforcement Officer/Building Inspector in the amount of \$40,000. Councilman Davis agreed with combining the two responsibilities. Public Works Director Mark Larsen said a Code Enforcer needs to commit to being out in the field. It was stated the city currently has a company conducting building inspections. Mr. Larsen conveyed it is difficult to find a building inspector with the required certifications which can take several years to obtain.

Discussion took place regarding the Sprinkler Clock Rotation in the amount of \$10,000 and creating a clock replacement rotation schedule. The City Council agreed.

Mr. Larson proposed requiring background checks for volunteer coaches in the amount of \$2,500. The City Council agreed but voiced concern about the timeline for completing the background checks.

There is a request for a full-time benefit position for an Emergency Manager in the amount of \$120,000. There are state requirements for this position. Chief Tolman discussed legal obligations surrounding this position in which South Weber City falls short. He conveyed that right now the City Manager and Community Services Manager are assigned to manage the Emergency Operation Center (EOC). The Council voiced concern that neither of them live in the city. Councilman Dills suggested contracting someone to update the city's emergency plan. Councilwoman Petty pointed out the Public Safety Committee has discussed this item and feels it is a priority. Councilman Davis was not convinced it needs to be a full-time position. Chief Tolman offered his expertise and willingness to help. The EOC will be located at the new Public Works Facility.

Mr. Larson presented the need for a full-time Recreation Program Coordinator with a salary of \$80,000. The purpose is to alleviate the excessive workload of the Recreation Manager and allow for an option to replace the Recreation Director upon retirement. Mr. Larson believed this position will enhance the city program. Councilman Dills discussed his concerns with the Family Activity Center not making money. Councilman Davis favored this position if there is a plan to increase revenue to sustain it.

Mr. Larson reviewed the **FY2026 Budget Requests for Vehicles/Equipment.**

#	TITLE	AMOUNT	DEPT/FUND	TYPE	DESCRIPTION
7	Side by Side	\$75,000	Fire/ Cap Projects	One-time	Purchase - fire rescue vehicle
8	Chief Truck	\$20-22,000	Fire/ Fleet	Ongoing	Lease – proper vehicle for position
TOTAL		\$97,000			

Fire Chief Tolman is currently driving the Toyota which is not practical in many fire situations. A truck could be bought for \$20-22,000. Chief Tolman announced he received current information from Young who is willing to sell a side by side for approximately \$45,000. Councilman Winsor suggested purchasing a fully equipped 4x4 truck for the cost of a side-by-side. Further discussion took place regarding the need. Councilman Dills queried if Chief Tolman has investigated grants for the side by side as South Weber does have trails and limited access areas. Chief Tolman iterated he is in the process of applying for a grant, but the requirements are not a great match, so an award is unlikely. Councilman Dills suggested a South Weber Fire Department fund raiser to help with the cost. Councilman Winsor was against the purchase of a side by side. Councilman Dills favored the purchase if there is a grant. Councilwoman Petty and Councilman Davis favored the purchase. Chief Tolman suggested putting the side by side on a 20-year rotation. Councilman Dills recommended budgeting \$25,000 and continue discussion while waiting on the grant.

Chief Tolman gave an update on the emergency vehicle rotation and switching out the Dodge to Tacoma trucks. It was stated the trucks have low mileage upon which Councilman Dills queried if there is a need to have that many trucks. Chief Tolman explained the department needs two vehicles for times when one is out of commission for mechanical reasons.

FY 2026 Budget Requests for Capital Projects:

#	TITLE	AMOUNT	#	TITLE	AMOUNT
1	Payment in Lieu	\$10,000	9	Fire Station Remodel	\$100,000
2	Code Enf Officer	\$40,000	10	FAC Security Cameras	\$27,000
3	Sprinkler Clock Rotation	\$10,000	11	FAC HVAC	\$10,000?
4	Background Checks	\$2,500	12	Rec Sign	\$45,000?
5	Emergency Mgr	\$120,000	13	Speed Trailer	\$10,000
6	Rec Prog Coord	\$80,000	14	Digital Sign at 475 E	\$45,000?
7	Side by Side	\$75,000	15	Multi-Hazard Mitigation Plan (MHMP)	\$90,000
8	Chief Truck	\$20-22,000	TOTAL		\$686,500?

Chief Tolman elaborated on the \$100,000 budget request for the Fire Station remodel. He conveyed there is a need to add a bedroom, fix electrical, update the bathroom, and maintenance upkeep. Councilman Dills suggested Chief Tolman submit a detailed breakdown of costs for the remodel request. Councilman Davis discussed the need for saving for the future for these types of items.

The FAC needs were reviewed. City Manager David Larson discussed the purchase of \$27,000 for FAC security cameras to either amend this year's budget or include it in the FY 2026 Budget. Councilwoman Petty suggested discussing this item in a closed session. The council agreed. It was stated the Family Activity Center needs an updated HVAC system with an estimate of \$10,000. Councilman Winsor recommended city staff have a conversation with the Davis County School District concerning this item. Councilman Dills suggested the possibility of creating a maintenance fund for facilities. Mr. Larson stated anything that is a General Fund related government expense is in the Capital Facilities Fund. The Council was canvassed about their opinion concerning an updated recreation sign across from City Hall in the amount of \$45,000. It was decided this is not a priority.

Dialogue moved to safety requests starting with \$10,000 for flashing speed trailers around the city. Councilman Dills added the signs do remind individuals to slow down. Councilman Davis suggested installing permanent signs in "hot spot" locations for \$3,500 each. Councilman Dills questioned if this option is a substitute for Davis County Sheriff's Department. Mr. Larson recounted data shows unless there is enforcement, individuals overlook the speed signs over time. Mayor Westbroek voiced the need to update the school zone crossing on South Weber Drive. Councilman Dills discussed the need to add school crossing signs on Lester Drive as well as painting the curb red.

Mr. Larson segued into the possibility of a digital sign at the city entrance near Old Fort/475 E for \$45,000. The Mayor and Council agreed it is not a priority.

Mr. Larson explained the Multi-Hazard Mitigation Plan (MHMP) match portion of grant application project for east tank scoping at \$90,000. Councilman Winsor voiced it is likely a grant will be available for the design phase. City Engineer Brandon Jones stated this is a valuable portion of the city's water system. Mr. Larson explained there is a process to go through to potentially receive grant money, which creates additional time, process, and money. He will contact the city's grant assistant and put together more information for the City Council or have the Municipal Utilities Committee review.

Finance Director Brett Baltazar noted changes from last year. Proposed increases by department for Administrative (\$20,000 for elections and \$10,000 for audit); Judicial by \$1,000; Public Safety \$11,000; Community Service by \$28,000; streets by \$30,000 (for part-time wages, health benefits, and utilities); parks by \$500; recreation by \$8,000; water by \$25,000; sewer by \$6,000; and storm drain by \$5,000. Decreases were presented for the Fire Department and fleet management with all others remaining the same.

City Treasurer Tia Jensen reviewed Fleet Management Rotation:

FY 2024-2025 Fleet Rotations

Department	Year	Vehicle
PW 2 Storm	2022	Ford F-350
PW 4 Parks	2022	Ford F-350
PW 12 Streets	2022	Ford F-350
Fire Brush-1	2022	Ford F-550
Fire Brush-2	2022	Ford F-550
Fire Medic-1	2022	Ram 2500
Fire BC-1	2022	Ram 2500

FY 2025-2026 Fleet Rotations

Department	Year	Vehicle
PW 1 Streets	2022	Ford F-350
PW 3 Sewer	2022	Ford F-250
PW 6 Water	2022	Toyota Tundra
PW 13 Parks	2023	Ford F-550
PW 14 Water	2023	Ford F-550
Comm Serv	2023	Ford F-150

7. Major Projects

7375 S & 925 E

City Manager David Larson explained the 7375 S 925 E project will include the upgrade of two streets to meet City Standard width, drainage, new pavement, and addition of sidewalk to provide a safe route for pedestrians, especially students. The project will also include two water projects, one from the current water Capital Facilities Plan and one from the updated plan (which will soon to before the Council for adoption). There will also be a reconstruction storm drain project from the Storm Drain Capital Facilities Plan for 7375 S 925 E. This will be a total project cost of \$4,361,197.50.

Mayor Westbrook discussed upgrading the narrow section of road on 7800 South and Daniel Drive. He added it is a safety hazard for school buses dropping off students and the road is not wide enough for two vehicles to pass. City Engineer Brandon Jones verified the need for upgrade; however, the hope was a developer would pay for it.

- **Recycling Program** *(to be discussed later)*
- **Code Enforcement Program** *(to be discussed later)*

8. Adjourn: Councilwoman Petty moved to adjourn the meeting at 3:05 p.m. Councilman Davis seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

APPROVED: _____ **Date 02-25-2025**
Mayor: Rod Westbrook

Transcriber: Michelle Clark

Attest: City Recorder: Lisa Smith

Report Criteria:
Report type: GL detail

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name	
01/09/25	48029	ACE RECYCLING & DISPOSAL	12/31/24	Recycle Bin Service - City Hall Jan 2025	1043270	15.69	ACE RECYCLING & DISPOSAL	
	Total 48029:						15.69	
01/09/25	48030	AIRGAS USA LLC	12/19/24	Carbon Dioxide	5140250	12.66	AIRGAS USA LLC	
	Total 48030:						12.66	
01/30/25	48132	All Traffic Solutions	12/30/24	TraffiCloud Software Renewal 25'	1060410	1,800.00	All Traffic Solutions	
	Total 48132:						1,800.00	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	1057280	148.92	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	5140280	194.15	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	1070280	116.19	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	1060280	79.71	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	5440280	66.47	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	1058280	77.84	AT&T MOBILITY	
01/23/25	48101	AT&T MOBILITY	01/02/25	Telecom Service - Dec 2024	1043280	56.47	AT&T MOBILITY	
	Total 48101:						739.75	
01/30/25	48133	AT&T MOBILITY	01/09/25	Parks Securitiy Cameras Data Lines	1070280	286.31	AT&T MOBILITY	
	Total 48133:						286.31	
01/23/25	48102	Bell Mountain Construction	01/15/25	Refund of Completion Bond, Permit# 7865898	1021340	200.00	Bell Mountain Construction	
	Total 48102:						200.00	
01/16/25	48072	BIRT, LARRY	01/13/25	Comp Bball Ref (8) Games	2071488	224.00	BIRT, LARRY	
	Total 48072:						224.00	
01/09/25	48031	Blomquist Hale Consulting Inc.	01/01/25	EAP Coverage - Jan 2025	1043135	285.00	Blomquist Hale Consulting Inc.	

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48031:						285.00	
01/09/25	48032	Blue Stakes of Utah	12/31/24	BLUE STAKES TRANSMISSIONS Dec	5140250	53.10	BLUE STAKES OF UTAH
Total 48032:						53.10	
01/16/25	48073	Burtts, Max	12/19/24	Comp Bball Referee (7) Games Dec-Jan	2071488	138.00	Burtts, Max
01/16/25	48073	Burtts, Max	12/19/24	RBR (3) Games 01/08/2025	2071480	60.00	Burtts, Max
Total 48073:						198.00	
01/16/25	48074	C-A-L Ranch Stores	01/06/25	Pants	5140140	62.50	C-A-L Ranch Stores
Total 48074:						62.50	
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	1042350	92.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	1043350	277.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	1057350	92.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	1060350	92.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	1070350	92.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	2071350	92.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	5140350	277.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	5240350	277.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	5340350	277.50	CASELLE INC
01/31/25	10803260	CASELLE INC	01/01/25	Software Support/Maint.	5440350	277.50	CASELLE INC
Total 108032608:						1,850.00	
01/16/25	48075	CASTLE CREEK HOMES	01/14/25	Ref OP Weber Basin Water Impact Fee Permit#	5121357	3,338.25	CASTLE CREEK HOMES
Total 48075:						3,338.25	
01/30/25	48134	Central Weber Sewer Impr District	01/22/25	4th Qtr 2024 Impact Fees-7 Permits Oct-Dec	5221365	50,011.00	Central Weber Sewer Impr District
Total 48134:						50,011.00	
01/23/25	48103	CenturyLink	01/10/25	SCADA Data liine - Dec 2024	5140280	84.66	CenturyLink

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48103:						84.66	
01/09/25	48033	Child, Colby	12/31/24	Speed & Agility Camp	2071493	160.00	Child, Colby
Total 48033:						160.00	
01/09/25	48034	Christensen, Anders - Attorney-at-Law	01/06/25	Public Defender - 3 cases	1042313	525.00	Christensen, Anders - Attorney-at-Law
Total 48034:						525.00	
01/16/25	48076	CHRISTOPHER F ALLRED	01/03/25	Prosecution Services - Dec 2024	1042313	600.00	CHRISTOPHER F ALLRED
Total 48076:						600.00	
01/23/25	48104	Cintas Corporation	01/13/25	First Aid - Admin 01/13/2025	1043240	101.63	Cintas Corporation
Total 48104:						101.63	
01/30/25	48135	Cintas Corporation	01/17/25	First Aid - Shops - 01/17/2025	1060260	62.58	Cintas Corporation
Total 48135:						62.58	
01/09/25	48035	Cintas Corporation LOC 180	12/26/24	First Aid, AED Check	1043262	85.96	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	MATS/TOWELS 12/31/2024	1060250	19.13	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Uniform Service 12/31/2024	5240140	6.53	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Uniform Service 12/31/2024	5140140	13.07	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Uniform Service 12/31/2024	5440140	6.53	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Uniform Service 12/31/2024	1060140	26.15	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Uniform Service 12/31/2024	1070140	26.14	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	MATS City Hall 12/31/2024	1043262	74.80	Cintas Corporation LOC 180
01/09/25	48035	Cintas Corporation LOC 180	12/31/24	Zoll Plus Auto Agreement	1043262	108.00	Cintas Corporation LOC 180
Total 48035:						366.31	
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	MATS City Hall 01/08/2025	1043262	74.80	Cintas Corporation LOC 180
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	MATS/TOWELS 01/08/2025	1060250	19.13	Cintas Corporation LOC 180
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	Uniform Service 01/08/2025	5240140	6.34	Cintas Corporation LOC 180
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	Uniform Service 01/08/2025	5140140	12.68	Cintas Corporation LOC 180
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	Uniform Service 01/08/2025	5440140	6.34	Cintas Corporation LOC 180

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	Uniform Service 01/08/2025	1060140	25.37	Cintas Corporation LOC 180
01/16/25	48077	Cintas Corporation LOC 180	01/08/25	Uniform Service 01/08/2025	1070140	25.36	Cintas Corporation LOC 180
Total 48077:						170.02	
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	MATS City Hall 01/15/2025	1043262	74.80	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	MATS/TOWELS 01/15/2025	1060250	19.13	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	Uniform Service 01/15/2025	5240140	12.13	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	Uniform Service 01/15/2025	5140140	24.28	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	Uniform Service 01/15/2025	5440140	12.13	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	Uniform Service 01/15/2025	1060140	48.57	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/15/25	Uniform Service 01/25/2025	1070140	48.56	Cintas Corporation LOC 180
01/23/25	48105	Cintas Corporation LOC 180	01/22/25	MATS City Hall 01/22/2025	1043262	74.80	Cintas Corporation LOC 180
Total 48105:						314.40	
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	MATS/TOWELS 1/22/25	1060250	19.13	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	Uniform Service 1/22/25	5240140	5.27	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	Uniform Service 1/22/25	5140140	10.55	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	Uniform Service 1/22/25	5440140	5.27	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	Uniform Service 1/22/25	1060140	21.11	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/22/25	Uniform Service 1/22/25	1070140	21.11	Cintas Corporation LOC 180
01/30/25	48136	Cintas Corporation LOC 180	01/17/25	First Aid Check, AED City Hall 01/17/2025	1043262	28.11	Cintas Corporation LOC 180
Total 48136:						110.55	
01/23/25	48106	Colonial Flag Specialty Co Inc.	01/09/25	Flag Rotation (1) Memorial Park 01/09/2025	1070261	78.40	Colonial Flag Specialty Co Inc.
01/23/25	48106	Colonial Flag Specialty Co Inc.	01/09/25	Flag Rotation (6) Memorial Park 01/09/2025	1070261	166.00	Colonial Flag Specialty Co Inc.
Total 48106:						244.40	
01/30/25	48137	Colonial Flag Specialty Co Inc.	01/21/25	Flag Rotation Memorial Park 01/21/2025	1070261	63.60	Colonial Flag Specialty Co Inc.
Total 48137:						63.60	
01/31/25	10803260	Comcast #8495440580141797	01/01/25	Monthly Charges - City Hall	1043280	451.98	Comcast #8495440580141797
01/31/25	10803260	Comcast #8495440580141797	01/01/25	Monthly Charges - Fire Station	1057280	541.81	Comcast #8495440580141797
01/31/25	10803260	Comcast #8495440580141797	01/01/25	Monthly Charges -Water	5140280	460.84	Comcast #8495440580141797
01/31/25	10803260	Comcast #8495440580141797	01/01/25	Monthly Charges - Recreation	2071280	565.91	Comcast #8495440580141797

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 108032609:						2,020.54	
01/09/25	48036	Compliance Go, LLC	01/01/25	Annual Fee Software for Stormwater 2025	5440350	2,640.00	Compliance Go, LLC
Total 48036:						2,640.00	
01/30/25	48138	Core and Main	01/03/25	Water Meter Lids (145)	5140490	4,832.85	Core and Main
01/30/25	48138	Core and Main	01/06/25	Trumbull MTR Yoke (10), MTR (10)	5140490	1,809.40	Core and Main
01/30/25	48138	Core and Main	01/06/25	Insert (20), CPLG No Lead (10), Hose Bib	5140490	541.34	Core and Main
Total 48138:						7,183.59	
01/16/25	48078	Country Fair Days	01/13/25	Pepsi Payment Pass Through Country Fair Day	1022800	2,000.00	Country Fair Days
Total 48078:						2,000.00	
01/30/25	48139	Custom Lighting Services LLC	01/15/25	Replaced Bad PC 289 E Chestnut Cir	1060416	181.38	Custom Lighting Services LLC
01/30/25	48139	Custom Lighting Services LLC	01/15/25	Replaced Lamp 7460 S 1475 E	1060416	29.21	Custom Lighting Services LLC
01/30/25	48139	Custom Lighting Services LLC	01/15/25	Replaced Lamp 7325 S 1750 E	1060416	72.81	Custom Lighting Services LLC
Total 48139:						283.40	
01/09/25	48037	Davis County Government	01/02/25	Law Enforcement Services - Jan 2025	1054310	28,858.59	Davis County Government
Total 48037:						28,858.59	
01/16/25	48079	Davis County Government	01/07/25	Baliff Services - Dec 2024	1042317	302.00	Davis County Government
Total 48079:						302.00	
01/30/25	48140	De Lage Landen Financial Services, Inc.	01/21/25	COPIER MAINT AGREEMENT - SHARP	1042240	21.57	De Lage Landen Financial Services, Inc.
01/30/25	48140	De Lage Landen Financial Services, Inc.	01/21/25	COPIER MAINT AGREEMENT - SHARP	1043240	50.32	De Lage Landen Financial Services, Inc.
01/30/25	48140	De Lage Landen Financial Services, Inc.	01/21/25	COPIER MAINT AGREEMENT - SHARP	5140240	35.95	De Lage Landen Financial Services, Inc.
01/30/25	48140	De Lage Landen Financial Services, Inc.	01/21/25	COPIER MAINT AGREEMENT - SHARP	5240240	35.94	De Lage Landen Financial Services, Inc.
Total 48140:						143.78	
01/30/25	48141	DE'S KEY SERVICE	01/22/25	Repair Lock, Cherry Farms Park	1070261	120.00	DE'S KEY SERVICE

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48141:						120.00	
01/16/25	48080	Dickamore Property, LLC	01/15/25	Property Settlement, Parcel 7345 S 1375 E So	4560710	2,553.63	Dickamore Property, LLC
Total 48080:						2,553.63	
01/23/25	48107	ENERGY SAVERS	01/15/25	Refund of Completion Bond 6043230	1021340	200.00	ENERGY SAVERS
01/23/25	48107	ENERGY SAVERS	01/15/25	Refund of Completion Bond SWC240416035	1021340	200.00	ENERGY SAVERS
01/23/25	48107	ENERGY SAVERS	01/15/25	Refund of Completion Bond SWC240920089	1021340	200.00	ENERGY SAVERS
Total 48107:						600.00	
01/23/25	48108	Executech	12/01/24	IT Services Agreement- 6 Hours Per Month Dec	1043308	768.00	EXECUTECH
01/23/25	48108	Executech	01/01/25	IT Services Agreement- 6 Hours Per Month Jan	1043308	768.00	EXECUTECH
01/23/25	48108	Executech	12/31/24	IT Labor (13.50 hrs) 12/3/24-12/26/24	1043308	1,863.00	EXECUTECH
01/23/25	48108	Executech	01/14/25	IT Labor, Standard SFF System	1043308	895.00	EXECUTECH
01/23/25	48108	Executech	12/31/24	Antivirus, Backup, Email Service Dec 2024	1043350	1,556.32	EXECUTECH
Total 48108:						5,850.32	
01/09/25	48038	Freedom Mailing Services Inc.	12/31/24	Utility Billing Dec 2024	5140370	637.50	Freedom Mailing Services Inc.
01/09/25	48038	Freedom Mailing Services Inc.	12/31/24	Utility Billing Dec 2024	5240370	443.48	Freedom Mailing Services Inc.
01/09/25	48038	Freedom Mailing Services Inc.	12/31/24	Utility Billing Dec 2024	5340370	207.88	Freedom Mailing Services Inc.
01/09/25	48038	Freedom Mailing Services Inc.	12/31/24	Utility Billing Dec 2024	5440370	97.00	Freedom Mailing Services Inc.
Total 48038:						1,385.86	
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Fire- Dec 2024	1057256	617.32	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Parks- Dec 2024	1070256	555.30	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Comm Service- Dec 2024	1058256	25.30	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Sewer-Dec 2024	5240256	113.41	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Storm Drain- Dec 2024	5440256	102.10	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Streets- Dec 2024	1060256	213.10	Fuel Network - UTAH DGO Fleet Operations
01/23/25	48109	Fuel Network - UTAH DGO Fleet Operations	01/02/25	Water- Dec 2024	5140256	581.11	Fuel Network - UTAH DGO Fleet Operations
Total 48109:						2,207.64	
01/23/25	48110	Generator Supercenter	01/15/25	Refund of Completion Bond, Permit# 6941052	1021340	50.00	Generator Supercenter

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48110:						50.00	
01/09/25	48039	GREEN CASTLE	01/05/25	Park & Ride Snow Plow 12/13/2024-12/16/2024	1070626	1,140.00	GREEN CASTLE
Total 48039:						1,140.00	
01/09/25	48040	GRIFFIN FAST LUBE/MYFLEETCENTER	01/07/25	PW 2 Oil Service	5240250	181.04	GRIFFIN FAST LUBE/MYFLEETCENTER
01/09/25	48040	GRIFFIN FAST LUBE/MYFLEETCENTER	01/03/25	PW 14 Oil Service	5140250	189.21	GRIFFIN FAST LUBE/MYFLEETCENTER
Total 48040:						370.25	
01/16/25	48081	GRIFFIN FAST LUBE/MYFLEETCENTER	01/09/25	Oil/Filter Serv 2022 F250 PW 12-Sreets	1060250	336.49	GRIFFIN FAST LUBE/MYFLEETCENTER
Total 48081:						336.49	
01/09/25	48041	Hayes Godfrey Bell, PC	12/31/24	Attorney Services - Dec 2024	1043313	1,267.50	Hayes Godfrey Bell, PC
Total 48041:						1,267.50	
01/23/25	48111	Herrick Industrial Supply	01/16/25	Adapter, Pipe Taper, WRT	5140490	137.22	Herrick Industrial Supply
Total 48111:						137.22	
01/30/25	48142	Hooked Up Plumbing	01/13/25	Broken Cartridge, Service Call	1057260	545.00	Hooked Up Plumbing
Total 48142:						545.00	
01/09/25	48042	ImageTrend, Inc.	12/19/24	Cad Dist Annual Fee, Setup, Training	1057370	5,373.24	ImageTrend, Inc.
Total 48042:						5,373.24	
01/09/25	48043	INTERMOUNTAIN FARMERS ASSOC.	12/19/24	Mouse Traps Bulk	1070261	60.68	INTERMOUNTAIN FARMERS ASSOC.
Total 48043:						60.68	
01/16/25	48082	INTERMOUNTAIN FARMERS ASSOC.	01/09/25	Tordon RTU Specialty Herbicide (2)	1070261	59.98	INTERMOUNTAIN FARMERS ASSOC.
Total 48082:						59.98	

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/23/25	48112	INTERMOUNTAIN FARMERS ASSOC.	01/09/25	Dickies Pant, Carh Pant(JR)	1070140	129.98	INTERMOUNTAIN FARMERS ASSOC.
Total 48112:						129.98	
01/23/25	48113	INTERMOUNTAIN WIND & SOLAR	01/15/25	Refund of Completion Bond 6011952	1021340	200.00	INTERMOUNTAIN WIND & SOLAR
Total 48113:						200.00	
01/23/25	48114	Intermountain Workmed	12/09/24	Workmed Office Visit	1070137	234.50	Intermountain Workmed
Total 48114:						234.50	
01/09/25	48044	Interstate Barricades, LLC	01/02/25	Post, Anchor, Corner Bolt	1060410	529.86	Interstate Barricades, LLC
01/09/25	48044	Interstate Barricades, LLC	12/30/24	Street Signs (24)	1060410	877.68	Interstate Barricades, LLC
01/21/25	48044	Interstate Barricades, LLC	V 01/02/25	Post, Anchor, Corner Bolt	1060410	529.86	Interstate Barricades, LLC
01/21/25	48044	Interstate Barricades, LLC	V 12/30/24	Street Signs (24)	1060410	877.68	Interstate Barricades, LLC
Total 48044:						2,815.08	
01/23/25	48115	Interstate Barricades, LLC	01/02/25	12' Square Tube Post, Anchor	1060415	529.86	Interstate Barricades, LLC
Total 48115:						529.86	
01/30/25	48143	iSpyFire	01/09/25	iSpyFire Subscription Level 2	1057370	650.00	iSpyFire
01/30/25	48143	iSpyFire	01/09/25	iSpyFire Alexa Link	1057370	650.00	iSpyFire
Total 48143:						1,300.00	
01/09/25	48045	Jensen, Tia	12/27/24	Tuition Reimb 9/16/2024-12/18/2024	1043610	631.01	Jensen, Tia
Total 48045:						631.01	
01/30/25	48144	Jiffy Lube - Clear Billing Solutions	01/03/25	Oil Service, PW 14 Water	5140250	189.21	Jiffy Lube - Clear Billing Solutions
Total 48144:						189.21	
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	7375 S - 925 E Reconstruction Project - Genera	1058312	81.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Accepted Subdivision Improvements Value Sum	1058312	40.50	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	General Assistance with Financial Audit	1058312	364.50	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	General Engineering Assistance	1058312	324.00	JONES AND ASSOCIATES

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	General Information related to Potential Develo	1058312	243.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	General Meetings with City Staff	1058312	648.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	New Public Works Facility - Building Design & C	2844730	1,291.25	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	New Public Works Facility - Site Construction M	2844730	2,199.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Potential Revisions to City Code	1058312	81.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Streetlights - General	1058312	81.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	2024 Concrete Repair Project	1058312	162.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	2024 Capital Facilities Plan (Update) - Water (C	5240312	818.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	2024 DWQ Stormwater Audit	5440312	1,703.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Firework Restriction Map	1058312	280.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	General Plan Maps	1058312	728.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Secondary Water Service Area Map	1058312	392.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Streets Map	1058312	672.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Subdivision Map	1058312	336.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Utility Maps - Culinary Water	5140325	700.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Utility Maps - Land Drain	1058312	56.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Utility Maps - Sewer	1058312	616.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Utility Maps - Storm Drain	1058312	336.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Zoning Map	1058312	392.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Cooper Property Development	1058319	405.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Deer Run Townhomes	1058319	711.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Kap Property Development	1058312	243.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Kastlecove Subdivision - Phase 1 (Lester Drive)	1058319	162.50	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Kastlecove Subdivision - Phase 2	1058319	610.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Pellegrini Development	1058319	81.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Riverside Place Subdivision - Phases 1 & 2	1058319	244.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	Riverwood Subdivision	1058319	2,721.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	South Bench Meadows	1058319	447.00	JONES AND ASSOCIATES
01/09/25	48046	JONES AND ASSOCIATES	11/30/24	South Weber Gateway (Stillwater)	1058319	1,171.50	JONES AND ASSOCIATES
Total 48046:						19,340.25	
01/23/25	48116	Just Right Heating and Cooling	01/15/25	Refund of Completion Bond, Permit# 5482266	1021340	50.00	Just Right Heating and Cooling
Total 48116:						50.00	
01/09/25	48047	KEYES ADMINISTRATORS	01/08/25	HRA Plan Reimbursement Funding	1043136	3,250.00	KEYES ADMINISTRATORS
Total 48047:						3,250.00	

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/09/25	48048	Kirk Mobile Repair Inc	01/02/25	PW-13 Hydraulic Repair	1060250	3,567.00	Kirk Mobile Repair Inc
Total 48048:						3,567.00	
01/23/25	48117	Kirk Mobile Repair Inc	01/13/25	PW-13 Hydraulic Leak Repair	1060411	361.38	Kirk Mobile Repair Inc
Total 48117:						361.38	
01/23/25	48118	Knapp, Emilee	01/15/25	Refund of Completion Bond SWC240904082	1021340	200.00	Knapp, Emilee
Total 48118:						200.00	
01/09/25	48049	KS Statebank	11/21/24	Dump Truck and Plow Lease PW-Water	6060960	65,000.00	KS Statebank
Total 48049:						65,000.00	
01/30/25	48145	LARSEN, MARK	01/09/25	Utah ICC Training and Per Diem 2025	1060230	902.60	LARSEN, MARK
Total 48145:						902.60	
01/23/25	48119	LES OLSON COMPANY	01/09/25	Copier Quarterly Contract	1043250	173.31	LES OLSON COMPANY
Total 48119:						173.31	
01/09/25	48050	LGG Industrial, Inc.	01/06/25	O-Ring Face Seal Plow Truck	1060250	13.41	LGG Industrial, Inc.
01/09/25	48050	LGG Industrial, Inc.	01/07/25	Plow Truck Part	1060250	16.20	LGG Industrial, Inc.
Total 48050:						29.61	
01/23/25	48120	LOWES PROX	12/31/24	Generator, Tongue Groove Pliers	5140250	1,075.04	LOWES PROX
01/23/25	48120	LOWES PROX	12/31/24	Post Fix, Gen Purpose Rec	1060250	183.18	LOWES PROX
01/23/25	48120	LOWES PROX	12/31/24	UPV Crossover, Elastic Crac, O-Rings, Brass Ke	1070250	72.15	LOWES PROX
01/23/25	48120	LOWES PROX	12/31/24	LED String Lights	5140250	28.44	LOWES PROX
01/23/25	48120	LOWES PROX	12/31/24	1/2in Hex Titanium	5140250	23.71	LOWES PROX
01/23/25	48120	LOWES PROX	12/31/24	Deburring Tool, Sandpaper	5140250	25.58	LOWES PROX
Total 48120:						1,408.10	
01/09/25	48051	MASTER METER INC	12/18/24	Annual Meter Reading Software Support 2025	5140350	2,484.00	MASTER METER INC

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48051:						2,484.00	
01/09/25	48052	Morton Salt	12/26/24	Bulk Road Salt 12/26/2024	1060411	1,455.24	Morton Salt
01/09/25	48052	Morton Salt	12/27/24	Bulk Road Salt 12/27/2024	1060411	3,013.69	Morton Salt
Total 48052:						4,468.93	
01/16/25	48083	Mortys Car Wash LLC	12/01/24	Car Wash - Dec 2024	1070250	110.00	Mortys Car Wash LLC
01/16/25	48083	Mortys Car Wash LLC	12/01/24	Car Wash - Dec 2024	5140250	55.25	Mortys Car Wash LLC
01/16/25	48083	Mortys Car Wash LLC	12/01/24	Car Wash - Dec 2024	1060250	47.25	Mortys Car Wash LLC
01/16/25	48083	Mortys Car Wash LLC	12/01/24	Car Wash - Dec 2024	5440250	13.75	Mortys Car Wash LLC
01/16/25	48083	Mortys Car Wash LLC	12/01/24	10% Loyalty Discount Dec 2024	1070250	22.62	Mortys Car Wash LLC
Total 48083:						203.63	
01/09/25	48053	NATIONAL BATTERY SALES	12/27/24	12V 75AH Battery	5140250	467.86	NATIONAL BATTERY SALES
Total 48053:						467.86	
01/30/25	48146	NATIONAL BATTERY SALES	11/01/24	Charger 6/12V 40/40/10A Boost w/Timer	1057250	428.00	NATIONAL BATTERY SALES
Total 48146:						428.00	
01/16/25	48084	Nilson Homes	01/14/25	Refund Overpayment Weber Basin Water Impa	5121357	3,338.25	Nilson Homes
01/16/25	48084	Nilson Homes	01/14/25	Refund Overpayment Weber Basin Water Impa	5121357	3,338.25	Nilson Homes
01/16/25	48084	Nilson Homes	01/14/25	Refund Overpayment Weber Basin Water Impa	5121357	3,338.25	Nilson Homes
01/16/25	48084	Nilson Homes	01/14/25	Refund Overpayment Weber Basin Water Impa	5121357	3,338.25	Nilson Homes
01/16/25	48084	Nilson Homes	01/14/25	Refund Overpayment Weber Basin Water Impa	5121357	3,338.25	Nilson Homes
Total 48084:						16,691.25	
01/23/25	48121	Northern Builders	01/15/25	Refund of Completion Bond SWC240730069	1021340	200.00	Northern Builders
Total 48121:						200.00	
01/16/25	48085	ODP Business Solutions, LLC	01/06/25	Toner, Paper	1043240	91.90	ODP Business Solutions, LLC
Total 48085:						91.90	

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/23/25	48122	ODP Business Solutions, LLC	01/15/25	Toner (2)	1043240	128.99	ODP Business Solutions, LLC
Total 48122:						128.99	
01/16/25	48086	OGDEN CITY CORPORATION	01/10/25	Girls Jr Jazz League	2071480	363.00	OGDEN CITY CORPORATION
Total 48086:						363.00	
01/09/25	48054	OREILLY AUTOMOTIVE, INC.	01/03/25	Battery Cleaner (4)	1060250	32.96	OREILLY AUTOMOTIVE, INC.
01/09/25	48054	OREILLY AUTOMOTIVE, INC.	01/06/25	Hydraulic Oil for Plow Trucks	1060411	262.95	OREILLY AUTOMOTIVE, INC.
Total 48054:						295.91	
01/30/25	48147	OREILLY AUTOMOTIVE, INC.	01/15/25	Wiper Blades (8)	5140250	207.92	OREILLY AUTOMOTIVE, INC.
Total 48147:						207.92	
01/09/25	48055	PEHP	01/03/25	FSA Contributions for 1/3/2025	1022510	795.83	PEHP
Total 48055:						795.83	
01/23/25	48123	PEHP	01/17/25	FSA Contributions for 1/17/2025	1022510	795.83	PEHP
Total 48123:						795.83	
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1043135	6,863.96	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1057135	133.86	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1058135	2,462.66	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1060135	2,594.08	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1070135	5,811.43	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	2071135	79.48	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	5140135	1,862.49	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	5240135	2,373.40	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	5440135	2,373.40	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1022500	2,501.74	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1022502	199.32	PEHP PREMIUMS
01/30/25	48148	PEHP PREMIUMS	02/01/25	PEHP Premiums - February	1022503	21.18	PEHP PREMIUMS
Total 48148:						27,277.00	

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Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/09/25	48056	PEHP LTD PAYMENTS	01/03/25	LTD Premiums - Dec 2024	1043135	890.58	PEHP LTD PAYMENTS
Total 48056:						890.58	
01/30/25	48149	PEHP LTD PAYMENTS	01/30/25	LTD Premiums - Jan 2025	1043135	568.46	PEHP LTD PAYMENTS
Total 48149:						568.46	
01/16/25	48087	Perkes, Deryck	01/09/25	Comp Bball Ref (4 games)	2071488	96.00	Perkes, Deryck
Total 48087:						96.00	
01/09/25	48057	PITNEY BOWES PURCHASE POWER	12/24/24	Postage for court	1042240	27.22	PITNEY BOWES PURCHASE POWER
01/09/25	48057	PITNEY BOWES PURCHASE POWER	12/24/24	Postage for Administration	1043240	63.52	PITNEY BOWES PURCHASE POWER
01/09/25	48057	PITNEY BOWES PURCHASE POWER	12/24/24	POSTAGE FOR UTILITIES	5140240	45.37	PITNEY BOWES PURCHASE POWER
01/09/25	48057	PITNEY BOWES PURCHASE POWER	12/24/24	POSTAGE FOR UTILITIES	5240240	45.37	PITNEY BOWES PURCHASE POWER
Total 48057:						181.48	
01/09/25	48058	Quench USA, Inc	01/02/25	Ice Machine Lease - Jan 2024	1057260	347.55	Quench USA Inc
Total 48058:						347.55	
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - Rec Shed, 1327 E	2071270	41.98	QUESTAR GAS COMPANY
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - Pump Stn., 1591 E.	5140270	68.53	QUESTAR GAS COMPANY
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - City Hall. 1600 E.	1043270	119.34	QUESTAR GAS COMPANY
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - Shop, 1721 E.	1060271	794.53	QUESTAR GAS COMPANY
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - Pump, 2701 E.	5140270	55.23	QUESTAR GAS COMPANY
01/31/25	10803261	QUESTAR GAS COMPANY	01/01/25	Gas - Fire Station, 7355 S	1057270	869.45	QUESTAR GAS COMPANY
Total 108032610:						1,949.06	
01/09/25	48059	ROBINSON WASTE SERVICES INC	12/31/24	Garbage Collection - Dec 2024	5340492	14,735.38	ROBINSON WASTE SERVICES INC
01/09/25	48059	ROBINSON WASTE SERVICES INC	12/31/24	Garbage Collection Park N Ride- Dec 2024	1070626	104.56	ROBINSON WASTE SERVICES INC
Total 48059:						14,839.94	
01/16/25	48088	ROBINSON WASTE SERVICES INC	12/31/24	Front Load Trash- Temporary Dec	1057260	93.00	ROBINSON WASTE SERVICES INC

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48088:						93.00	
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #39 Street Light	1060271	7.31	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #40 Street Light	1060271	19.38	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #41 Sprinkler	1070270	10.74	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #42 Digital Marque	1060271	145.78	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #43 Street Lights	1060271	38.31	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #44 Wtr Tank	5140270	13.67	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #45 Street Light	1060271	38.44	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #46 610 Cotton Wood Dr Water meter v	5140270	14.36	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #47 865 Cottonwood Dr water meter va	5140270	19.05	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #48 503 Firth Farm Rd Pickleball Court	1070270	49.93	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #49 Street Light	1060271	193.52	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #50 Street Light	1060271	1.49	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #1 VM Shop	1060271	288.44	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #2 City Hall	1043270	248.30	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #5 Cherry Farms Sprnklr	1070270	14.49	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #6 Cedar Loop Park	1070270	10.88	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #8 Cherry Farms Park	1070270	53.80	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #10 Hwy 89 Pump	5140270	385.01	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #11 Loock Park	1070270	11.02	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #13 Rec Shed	2071270	17.53	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #14 Street Lights	1060271	15.87	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #15 Street Lights	1060271	1,605.46	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #16 Street Lights	1060271	183.72	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #17 Street Lights	1060271	23.33	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #18 Street Lights	1060271	56.93	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #19 Street Lights	1060271	281.86	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #20 Street Lights	1060271	116.88	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #21 East End Wtr Tank	5140270	12.28	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #22 2020 E Hldng Pond	1070270	10.74	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #24 Cedar Cove Park	1070270	17.25	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - # 31 City Well	5140270	1,114.71	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #26 Fire Station	1057270	392.58	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #27 Bowery	1070270	14.76	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #28 Cedar Cove Park	1070270	60.17	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - #29 Byram Park	1070270	10.88	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	3011 N. Church Street Layton	1070270	840.06	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 667 E 6650 S (Contract 3)	1070270	27.45	ROCKY MOUNTAIN POWER

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 1/1/2025 - 1/31/2025Page: 15
Feb 11, 2025 03:41PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 610 Cottonwood (Contract 4)	5240270	24.21	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 865 E Cottonwood (Contract 5)	1070270	30.92	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 651 E Peterson Pkwy (Easton Pond)lte	1070270	89.28	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	1141 E Lester Dr	5140270	10.88	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 310 S Kingston	5440270	14.21	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power - 677 E Old Fort Rd	1070270	11.16	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	Power- 1087 Old Fort	1070270	10.61	ROCKY MOUNTAIN POWER
01/31/25	10803261	ROCKY MOUNTAIN POWER	01/01/25	8240 Deer Run Way Sprinkler	1070270	10.02	ROCKY MOUNTAIN POWER
Total 108032611:						6,567.67	
01/09/25	48060	Rural Water Association of Utah	01/03/25	Membership Dues 2025	5140210	1,371.00	RURAL WATER ASSN OF UTAH
Total 48060:						1,371.00	
01/16/25	48089	RUSH TRUCK CENTER	01/09/25	Coolant, Engine Oil	1060250	182.56	RUSH TRUCK CENTER
Total 48089:						182.56	
01/09/25	48061	SAFETY SUPPLY & SIGN COMPANY	12/16/24	Street Signs 38X8 (25)	1060415	1,028.25	SAFETY SUPPLY & SIGN COMPANY
01/09/25	48061	SAFETY SUPPLY & SIGN COMPANY	12/30/24	Street Signs (24)	1060415	887.68	SAFETY SUPPLY & SIGN COMPANY
Total 48061:						1,915.93	
01/23/25	48124	Shums Coda Associates	01/15/25	Building Inspector Provided by SCA - Dec 2024	1058326	1,820.00	Shums Coda Associates
Total 48124:						1,820.00	
01/23/25	48125	Smart Wave Solar	01/15/25	Refund of Completion Bond SWC240923088	1021340	200.00	Smart Wave Solar
Total 48125:						200.00	
01/09/25	48062	SMITH AND EDWARDS COMPANY	12/23/24	Uniform Pants	1070140	150.88	SMITH AND EDWARDS COMPANY
01/09/25	48062	SMITH AND EDWARDS COMPANY	01/06/25	Flex Rigby Knit	5140140	47.49	SMITH AND EDWARDS COMPANY
Total 48062:						198.37	
01/23/25	48126	SMITH AND EDWARDS COMPANY	12/31/24	Uniform Clothing Items	1070140	137.68	SMITH AND EDWARDS COMPANY
01/23/25	48126	SMITH AND EDWARDS COMPANY	01/09/25	Uniform Clothing	1070140	180.34	SMITH AND EDWARDS COMPANY

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48126:						318.02	
01/09/25	48063	STAKER PARSON MATERIALS AND CONS	11/22/24	Screened Floor Sand Water Leak	5140490	467.13	STAKER PARSON MATERIALS AND CONSTRUCT
Total 48063:						467.13	
01/16/25	48090	STATE OF UTAH-D.O.P.L.	01/10/25	4th Quarter 2024 State Surcharge Fees	1022950	287.10	STATE OF UTAH-D.O.P.L.
Total 48090:						287.10	
01/09/25	48064	SYMBOL ARTS	11/07/24	Badges for Uniforms (20)	1057140	1,072.50	SYMBOL ARTS
Total 48064:						1,072.50	
01/16/25	48091	T J TRAILERS	01/10/25	Trailer Service	1070250	1,219.60	T J TRAILERS
Total 48091:						1,219.60	
01/23/25	48127	T J TRAILERS	01/10/25	7 Way OEM Plug	1060250	49.01	T J TRAILERS
Total 48127:						49.01	
01/30/25	48150	T J TRAILERS	01/17/25	Trailer Service, Parts	1070261	1,919.31	T J TRAILERS
01/30/25	48150	T J TRAILERS	01/22/25	2.5" Receiver for Trailer	1070261	278.10	T J TRAILERS
Total 48150:						2,197.41	
01/07/25	47969	The Bancorp Bank	V 11/27/24	2022 Toyota Tundra PW#6 Lease Rental	6060960	6,356.90	The Bancorp Bank
01/07/25	47969	The Bancorp Bank	V 11/27/24	2024 Case 580N Track Backhoe PW #10	6060960	7,000.02	The Bancorp Bank
Total 47969:						13,356.92	
01/30/25	48151	TURNER, TRACIE	01/27/25	Restitution for Paint Ball Damage, case# 23140	1021350	50.00	TURNER, TRACIE
Total 48151:						50.00	
01/09/25	48065	UniFirst Corporation	12/20/24	Mats and Towels for FAC 12/20/2024	2071241	26.97	UNIFIRST CORPORATION
01/09/25	48065	UniFirst Corporation	12/27/24	Mats and Towels for FAC 12/27/2024	2071241	17.96	UNIFIRST CORPORATION

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48065:						44.93	
01/16/25	48092	UniFirst Corporation	01/03/25	Mats and Towels for FAC 01/03/2025	2071241	70.66	UNIFIRST CORPORATION
Total 48092:						70.66	
01/23/25	48128	UniFirst Corporation	01/10/25	Mats and Towels for FAC 01/10/2025	2071241	17.96	UNIFIRST CORPORATION
Total 48128:						17.96	
01/30/25	48152	UPPERCASE PRINTING INK	01/07/25	UTILITY BILLS & ENVELOPES - Jan 2025	5440370	1,931.54	UPPERCASE PRINTING INK
Total 48152:						1,931.54	
01/16/25	48093	US BANK	12/24/24	Admin Fee- LBA Bond	2844530	1,750.00	US BANK
Total 48093:						1,750.00	
01/16/25	48094	Utah Dept of Health	01/08/25	Ambulance Assessment SFY 2025 Qtr 2	1057250	1,382.08	Utah Dept of Health
Total 48094:						1,382.08	
01/09/25	48066	UTAH LOCAL GOVERNMENTS TRUST	12/03/24	Auto Physical Damage & Liabilty Endorsement	1043510	937.94	UTAH LOCAL GOVERNMENTS TRUST
01/09/25	48066	UTAH LOCAL GOVERNMENTS TRUST	12/03/24	Workers Comp Monthly Premium - Dec 2024	1022250	1,322.97	UTAH LOCAL GOVERNMENTS TRUST
Total 48066:						2,260.91	
01/16/25	48095	UTAH MUNICIPAL CLERKS ASSN.	01/14/25	2025 UMCA Membership Recorder, Dep Recor	1043210	180.00	UTAH MUNICIPAL CLERKS ASSN.
Total 48095:						180.00	
01/09/25	48067	UTAH STATE TREASURER	01/02/25	Court Surcharge Remittance - Dec 2024	1035100	9,097.92	UTAH STATE TREASURER
Total 48067:						9,097.92	
01/16/25	48096	Valley Design & Construction, Inc.	12/05/24	Public Works Shop Est #5	2844730	673,561.84	Valley Design & Construction, Inc.
Total 48096:						673,561.84	

M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
01/09/25	48068	VANGUARD CLEANING SYSTEMS OF U	01/01/25	Janitorial service - (01/01/2025-01/31/2025)	1043262	475.00	VANGUARD CLEANING SYSTEMS OF U
Total 48068:						475.00	
01/23/25	48129	VERIZON WIRELESS	01/08/25	Public Works Air Card - Dec 2024	5140280	40.01	VERIZON WIRELESS
Total 48129:						40.01	
01/09/25	48069	WASATCH INTEGRATED WASTE MGMT	12/31/24	Garbage Collection - November 2024	5340492	24,048.00	WASATCH INTEGRATED WASTE MGMT
01/09/25	48069	WASATCH INTEGRATED WASTE MGMT	12/04/24	Clean Fill Waste- Parks	1070261	10.00	WASATCH INTEGRATED WASTE MGMT
Total 48069:						24,058.00	
01/16/25	48097	WASATCH INTEGRATED WASTE MGMT	11/01/24	Garbage Collection - OCT 2024	5340492	24,033.60	WASATCH INTEGRATED WASTE MGMT
Total 48097:						24,033.60	
01/30/25	48153	WASATCH INTEGRATED WASTE MGMT	01/01/25	Garbage Collection - Dec 2024	5340492	24,069.60	WASATCH INTEGRATED WASTE MGMT
Total 48153:						24,069.60	
01/16/25	48098	WEBER BASIN WATER	01/14/25	4th Qtr2024 Impact Fees - 6 permits	5121357	50,478.75	WEBER BASIN WATER
Total 48098:						50,478.75	
01/23/25	48130	West Coast Code Consultants Inc.	01/06/25	General RV Center- Paint Booth (Full Plan Rev)	1058312	178.07	West Coast Code Consultants Inc.
01/23/25	48130	West Coast Code Consultants Inc.	01/06/25	South Weber 3- FAS REV (Fire Plan Rev)- 1rd	1058312	230.00	West Coast Code Consultants Inc.
01/23/25	48130	West Coast Code Consultants Inc.	01/06/25	General RV Center- FLS REV (Fire Plan Rev)-	1058312	230.00	West Coast Code Consultants Inc.
Total 48130:						638.07	
01/16/25	48099	WILKINSON SUPPLY	01/08/25	Mower, Full Service	1070250	193.40	WILKINSON SUPPLY
01/16/25	48099	WILKINSON SUPPLY	01/08/25	Mower, Full Service	1070250	193.40	WILKINSON SUPPLY
Total 48099:						386.80	
01/23/25	48131	WILKINSON SUPPLY	01/13/25	Service on Mower	1070261	1,497.56	WILKINSON SUPPLY
01/23/25	48131	WILKINSON SUPPLY	01/13/25	Filter, Spark Plug, Oil	1070261	138.36	WILKINSON SUPPLY

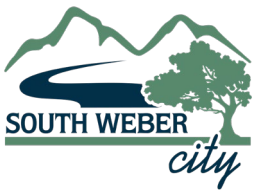
M = Manual Check, V = Void Check

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 48131:						1,635.92	
01/30/25	48154	WILKINSON SUPPLY	01/22/25	Large Tiller Full Service	1070250	276.78	WILKINSON SUPPLY
Total 48154:						276.78	
01/16/25	48100	Wind River Masonry	12/20/24	Repair Claim, Mailbox Damaged by Snow Plow	1060411	1,367.91	Wind River Masonry
Total 48100:						1,367.91	
01/09/25	48070	Work Shoe HQ	01/04/25	Work Boots	1070140	185.00	Work Shoe HQ
Total 48070:						185.00	
01/31/25	10803261	XPRESS BILL PAY	01/01/25	Online Payment Charges	5140370	671.30	XPRESS BILL PAY
01/31/25	10803261	XPRESS BILL PAY	01/01/25	Online Payment Charges	5240370	466.99	XPRESS BILL PAY
01/31/25	10803261	XPRESS BILL PAY	01/01/25	Online Payment Charges	5340370	218.90	XPRESS BILL PAY
01/31/25	10803261	XPRESS BILL PAY	01/01/25	Online Payment Charges	5440370	102.15	XPRESS BILL PAY
Total 108032612:						1,459.34	
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	1042550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	1043550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	1057550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	1060550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	1070550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	2071550	23.79	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	5140550	166.51	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	5240550	95.15	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	5340550	47.60	ZIONS BANK-SVS&TRANSACTION FEE
01/31/25	10803261	ZIONS BANK-SVS&TRANSACTION FEE	01/01/25	Banking Fees	5440550	23.73	ZIONS BANK-SVS&TRANSACTION FEE
Total 108032613:						475.73	
Grand Totals:						1,152,698.70	

Approval Date: _____

Mayor _____

City Recorder: _____



6e Dec Budget
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

2/25/2025

PREPARED BY

Brett Baltazar
Finance Director

ITEM TYPE

Administrative

ATTACHMENTS

December 2024 Budget to Actual

PRIOR DISCUSSION DATES

NA

AGENDA ITEM

December 2024 Budget to Actual

PURPOSE

Highlights Budget to Actual for December 2024

RECOMMENDATION

Staff recommends approval

BACKGROUND

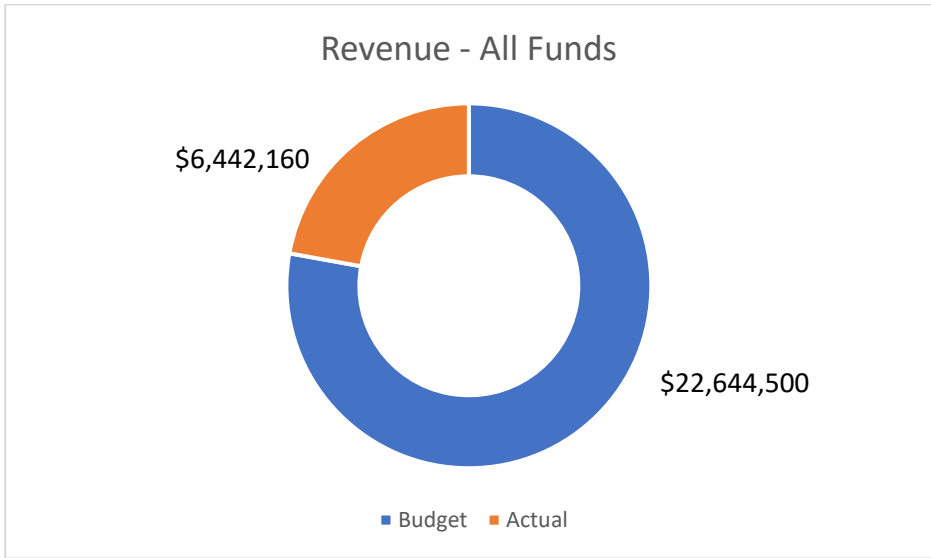
The budget to actual report compares the city's approved budget revenues and expenditures to actual amounts incurred over a specific period. This helps the council assess financial performance and ensure compliance with the approved budget.

ANALYSIS

Fund by fund analysis of Budget to Actual for July 1 through December 31, 2024 is provided below.

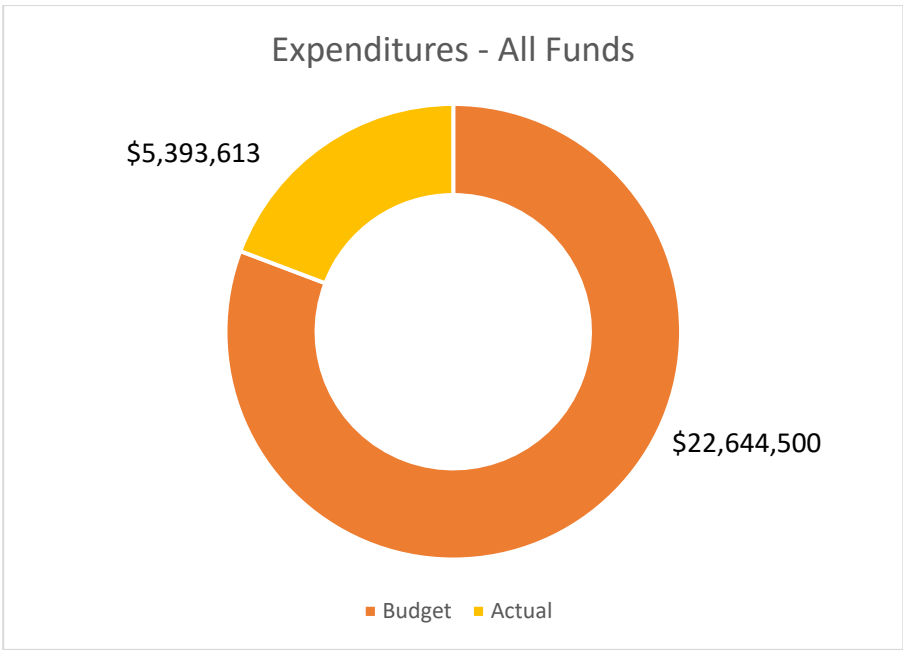


As of December 31, 2024 - REVENUE ALL FUNDS				
Fund	Title	Budget	Actual	% Earned
10	General	(4,379,000)	(2,087,667)	48%
20	Recreation	(397,500)	(48,521)	12%
21	Sewer Impact Fee	(737,000)	(530,750)	72%
22	Storm Impact Fee	(20,000)	(12,839)	64%
23	Park Impact Fee	(41,000)	(18,864)	46%
24	Road Impact Fees	(45,000)	(28,809)	64%
26	Water Impact Fee	(12,000)	(12,592)	105%
27	Recreation Impact Fee	(10,000)	(7,506)	75%
28	Local Building Authority	(9,395,000)	(694,223)	7%
29	Public Safety Impact Fee	(3,000)	(1,314)	44%
45	Capital Projects	(387,000)	(321,553)	83%
51	Water Utility	(2,464,000)	(718,542)	29%
52	Sewer Utility	(2,011,000)	(994,939)	49%
53	Sanitation Utility	(594,000)	(239,517)	40%
54	Storm Sewer Fee	(612,000)	(240,682)	39%
56	Transportation Utility	(805,000)	(258,409)	32%
60	Fleet	(732,000)	(225,432)	31%
Grand Total		(22,644,500)	(6,442,160)	28%



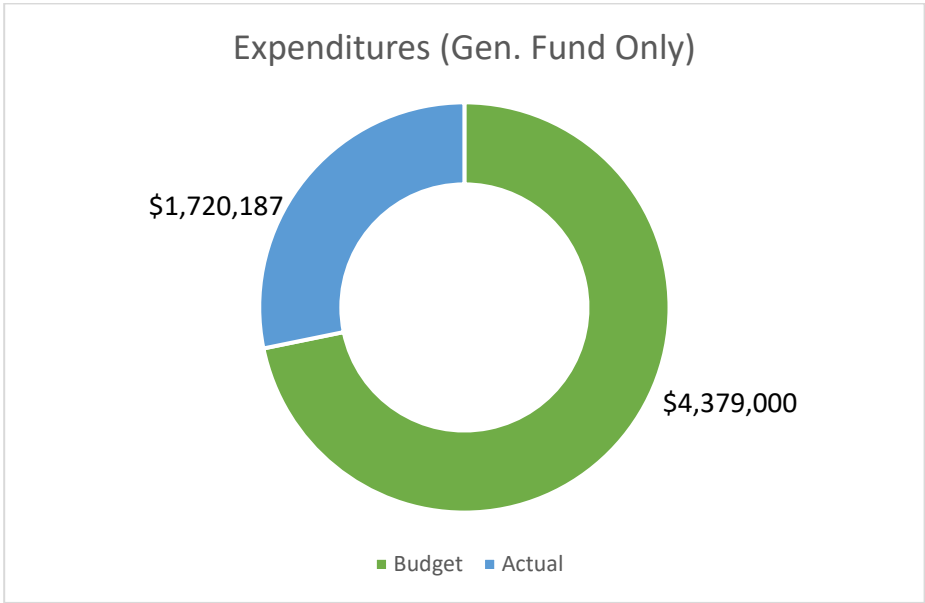


As of December 31, 2024 - EXPENDITURES ALL FUNDS				
Fund	Title	Budget	Actual	% Spent
10	General	4,379,000	1,720,187	39%
20	Recreation	397,500	106,651	27%
21	Sewer Impact Fee	737,000	504,353	68%
22	Storm Impact Fee	20,000	-	0%
23	Park Impact Fee	41,000	-	0%
24	Road Impact Fees	45,000	-	0%
26	Water Impact Fee	12,000	-	0%
27	Recreation Impact Fee	10,000	682	7%
28	Local Building Authority	9,395,000	1,048,175	11%
29	Public Safety Impact Fee	3,000	-	0%
45	Capital Projects	387,000	53,300	14%
51	Water Utility	2,464,000	607,565	25%
52	Sewer Utility	2,011,000	904,221	45%
53	Sanitation Utility	594,000	188,795	32%
54	Storm Sewer Fee	612,000	80,647	13%
56	Transportation Utility	805,000	16,606	2%
60	Fleet	732,000	162,432	22%
Grand Total		22,644,500	5,393,613	24%





As of December 31, 2024 - EXPENDITURES BY DEPT. (GEN. FUND)				
Fund	Department	Budget	Actual	% Spent
10-41	Legislative	66,000	20,078	30%
10-42	Judicial	54,000	18,558	34%
10-43	Administrative	1,094,000	421,962	39%
10-54	Public Safety	373,000	151,216	41%
10-57	Fire	1,161,000	419,519	36%
10-58	Community Services	532,000	213,905	40%
10-60	Streets	514,000	200,259	39%
10-70	Park	585,000	274,690	47%
Grand Total		4,379,000	1,720,187	39%



SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
10-31-100	CURRENT YEAR PROPERTY TAXES	863,643.98	863,643.98	1,207,000.00	343,356.02	71.6
10-31-120	PRIOR YEAR PROPERTY TAXES	7,158.23	7,158.23	7,500.00	341.77	95.4
10-31-200	FEE IN LIEU - VEHICLE REG	33,546.96	33,546.96	55,000.00	21,453.04	61.0
10-31-300	SALES AND USE TAX	831,339.26	831,339.26	1,341,000.00	509,660.74	62.0
10-31-305	TRANSPORTATION - LOCAL OPTION	.00	.00	.00	.00	.0
10-31-306	SALES TAX - SB75 GRAVEL PIT	173,500.00	173,500.00	347,000.00	173,500.00	50.0
10-31-309	RAP TAX	8,382.46	8,382.46	9,000.00	617.54	93.1
10-31-310	FRANCHISE/OTHER	206,127.91	206,127.91	468,000.00	261,872.09	44.0
	TOTAL TAXES	2,123,698.80	2,123,698.80	3,434,500.00	1,310,801.20	61.8
<u>LICENSES AND PERMITS</u>						
10-32-100	BUSINESS LICENSE AND PERMITS	4,747.00	4,747.00	8,000.00	3,253.00	59.3
10-32-210	BUILDING PERMITS	63,054.69	63,054.69	60,000.00	(3,054.69)	105.1
10-32-290	PLAN CHECK AND OTHER FEES	22,545.31	22,545.31	25,000.00	2,454.69	90.2
10-32-310	EXCAVATION PERMITS	1,034.00	1,034.00	.00	(1,034.00)	.0
	TOTAL LICENSES AND PERMITS	91,381.00	91,381.00	93,000.00	1,619.00	98.3
<u>INTERGOVERNMENTAL REVENUE</u>						
10-33-400	STATE GRANTS	.00	.00	.00	.00	.0
10-33-500	FEDERAL GRANTS - CARES/ARPA	.00	.00	30,000.00	30,000.00	.0
10-33-550	WILDLAND FIREFIGHTING	.00	.00	214,000.00	214,000.00	.0
10-33-560	CLASS "C" ROAD ALLOTMENT	199,319.13	199,319.13	.00	(199,319.13)	.0
10-33-580	STATE LIQUOR FUND ALLOTMENT	6,364.98	6,364.98	7,000.00	635.02	90.9
	TOTAL INTERGOVERNMENTAL REVENUE	205,684.11	205,684.11	251,000.00	45,315.89	82.0
<u>CHARGES FOR SERVICES</u>						
10-34-100	ZONING & SUBDIVISION FEES	51,935.83	51,935.83	10,000.00	(41,935.83)	519.4
10-34-105	SUBDIVISION REVIEW FEE	114,017.92	114,017.92	40,000.00	(74,017.92)	285.0
10-34-250	BLDG RENTAL/PARK USE (BOWERY)	1,864.00	1,864.00	1,000.00	(864.00)	186.4
10-34-254	AUDIT ADJUSTMENT TO SERVICES	.00	.00	.00	.00	.0
10-34-270	DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
10-34-445	DONATIONS - RESTRICTED	10,000.00	10,000.00	.00	(10,000.00)	.0
10-34-560	AMBULANCE SERVICE	55,795.43	55,795.43	63,000.00	7,204.57	88.6
10-34-760	YOUTH CITY COUNCIL	.00	.00	.00	.00	.0
10-34-910	ADMINISTRATIVE SERVICES CHARGE	140,580.00	140,580.00	280,000.00	139,420.00	50.2
	TOTAL CHARGES FOR SERVICES	374,193.18	374,193.18	394,000.00	19,806.82	95.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-35-100 FINES	76,284.47	76,284.47	135,000.00	58,715.53	56.5
TOTAL FINES AND FORFEITURES	76,284.47	76,284.47	135,000.00	58,715.53	56.5
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	148,856.18	148,856.18	40,000.00	(108,856.18)	372.1
10-36-105 INTEREST EARNINGS- ZION PTIF	.00	.00	.00	.00	.0
10-36-300 NEWSLETTER SPONSORS	.00	.00	.00	.00	.0
10-36-400 SALE OF ASSETS	.00	.00	.00	.00	.0
10-36-900 SUNDRY REVENUES	21,529.34	21,529.34	16,000.00	(5,529.34)	134.6
10-36-901 FARMERS MARKET	.00	.00	.00	.00	.0
10-36-905 MISC - COURT CONV FEE	3,031.53	3,031.53	6,000.00	2,968.47	50.5
TOTAL MISCELLANEOUS REVENUE	173,417.05	173,417.05	62,000.00	(111,417.05)	279.7
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
10-39-100 FIRE AGREEMENT/JOB CORPS	.00	.00	3,500.00	3,500.00	.0
10-39-110 FIRE AGREEMENT/COUNTY	.00	.00	3,000.00	3,000.00	.0
10-39-800 TFR FROM IMPACT FEES	.00	.00	3,000.00	3,000.00	.0
10-39-900 FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	.00	.0
10-39-910 TRANSFER FROM CLASS "C" RES.	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	9,500.00	9,500.00	.0
TOTAL FUND REVENUE	3,044,658.61	3,044,658.61	4,379,000.00	1,334,341.39	69.5

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-005 SALARIES - COUNCIL & COMMISSIO	7,200.00	7,200.00	28,000.00	20,800.00	25.7
10-41-131 EMPLOYEE BENEFIT-EMPLOYER FICA	550.80	550.80	2,200.00	1,649.20	25.0
10-41-133 EMPLOYEE BENEFIT - WORK. COMP.	71.55	71.55	1,000.00	928.45	7.2
10-41-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-41-140 UNIFORMS	.00	.00	.00	.00	.0
10-41-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	5,205.12	5,205.12	6,000.00	794.88	86.8
10-41-230 TRAVEL & TRAINING	69.68	69.68	13,000.00	12,930.32	.5
10-41-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	200.00	200.00	.0
10-41-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
10-41-494 YOUTH CITY COUNCIL	.00	.00	2,500.00	2,500.00	.0
10-41-620 MISCELLANEOUS	4,458.19	4,458.19	5,600.00	1,141.81	79.6
10-41-740 EQUIPMENT	.00	.00	.00	.00	.0
10-41-925 TRANSFER TO COUNTRY FAIR DAYS	7,500.00	7,500.00	7,500.00	.00	100.0
TOTAL LEGISLATIVE	25,055.34	25,055.34	66,000.00	40,944.66	38.0
<u>JUDICIAL</u>					
10-42-004 JUDGE SALARY	8,560.80	8,560.80	21,000.00	12,439.20	40.8
10-42-110 EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-42-130 EMPLOYEE BENEFIT - RETIREMENT	1,294.61	1,294.61	5,000.00	3,705.39	25.9
10-42-131 EMPLOYEE BENEFIT-EMPLOYER FICA	677.40	677.40	2,000.00	1,322.60	33.9
10-42-133 EMPLOYEE BENEFIT - WORK. COMP.	132.35	132.35	400.00	267.65	33.1
10-42-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-42-135 EMPLOYEE BENEFIT - HEALTH INS.	.00	.00	.00	.00	.0
10-42-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	138.73	138.73	200.00	61.27	69.4
10-42-230 TRAVEL & TRAINING	908.60	908.60	2,900.00	1,991.40	31.3
10-42-240 OFFICE SUPPLIES & EXPENSE	802.31	802.31	500.00	(302.31)	160.5
10-42-243 COURT REFUNDS	.00	.00	.00	.00	.0
10-42-280 TELEPHONE	275.00	275.00	700.00	425.00	39.3
10-42-313 PROFESSIONAL/TECH. - ATTORNEY	3,525.00	3,525.00	10,000.00	6,475.00	35.3
10-42-317 PROFESSIONAL/TECHNICAL-BAILIFF	1,746.50	1,746.50	5,000.00	3,253.50	34.9
10-42-350 SOFTWARE MAINTENANCE	480.00	480.00	1,500.00	1,020.00	32.0
10-42-550 BANKING CHARGES	2,296.55	2,296.55	3,500.00	1,203.45	65.6
10-42-610 MISCELLANEOUS	847.00	847.00	1,000.00	153.00	84.7
10-42-740 EQUIPMENT	299.99	299.99	300.00	.01	100.0
TOTAL JUDICIAL	21,984.84	21,984.84	54,000.00	32,015.16	40.7

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-43-110 FULL-TIME EMPLOYEE SALARIES	210,261.24	210,261.24	471,000.00	260,738.76	44.6
10-43-120 PART-TIME EMPLOYEE SALARIES	3,254.74	3,254.74	22,000.00	18,745.26	14.8
10-43-125 EMPLOYEE INCENTIVE	.00	.00	.00	.00	.0
10-43-130 EMPLOYEE BENEFIT - RETIREMENT	39,476.57	39,476.57	92,000.00	52,523.43	42.9
10-43-131 EMPLOYEE BENEFIT-EMPLOYER FICA	16,770.15	16,770.15	38,000.00	21,229.85	44.1
10-43-133 EMPLOYEE BENEFIT - WORK. COMP.	1,137.58	1,137.58	3,000.00	1,862.42	37.9
10-43-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-43-135 EMPLOYEE BENEFIT - HEALTH INS.	53,693.83	53,693.83	116,000.00	62,306.17	46.3
10-43-136 HRA REIMBURSEMENT - HEALTH INS	150.00	150.00	3,500.00	3,350.00	4.3
10-43-137 EMPLOYEE TESTING	180.85	180.85	200.00	19.15	90.4
10-43-140 UNIFORMS	.00	.00	.00	.00	.0
10-43-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,760.00	1,760.00	3,500.00	1,740.00	50.3
10-43-220 PUBLIC NOTICES	1,292.00	1,292.00	2,000.00	708.00	64.6
10-43-230 TRAVEL & TRAINING	9,453.71	9,453.71	29,000.00	19,546.29	32.6
10-43-240 OFFICE SUPPLIES & EXPENSE	5,006.35	5,006.35	11,000.00	5,993.65	45.5
10-43-250 EQUIPMENT - SUPPLIES AND MAINT	2,087.97	2,087.97	7,000.00	4,912.03	29.8
10-43-252 EQUIPMENT MAINT. - CASELLE	.00	.00	.00	.00	.0
10-43-253 EQUIPMENT MAINT. - SOFTWARE	.00	.00	.00	.00	.0
10-43-256 FUEL EXPENSE	.00	.00	.00	.00	.0
10-43-262 GENERAL GOVERNMENT BUILDINGS	6,120.91	6,120.91	10,500.00	4,379.09	58.3
10-43-270 UTILITIES	2,393.31	2,393.31	6,000.00	3,606.69	39.9
10-43-280 TELEPHONE	9,514.62	9,514.62	20,000.00	10,485.38	47.6
10-43-308 PROFESSIONAL & TECH - I.T.	13,923.00	13,923.00	33,000.00	19,077.00	42.2
10-43-309 PROFESSIONAL & TECH - AUDITOR	.00	.00	30,000.00	30,000.00	.0
10-43-310 PROFESSIONAL/TECH. - PLANNER	.00	.00	.00	.00	.0
10-43-311 PRO & TECH - ECO DEVELOPMENT	.00	.00	.00	.00	.0
10-43-312 PROFESSIONAL & TECH. - ENGINR	.00	.00	.00	.00	.0
10-43-313 PROFESSIONAL/TECH. - ATTORNEY	13,994.50	13,994.50	60,000.00	46,005.50	23.3
10-43-314 ORDINANCE CODIFICATION	956.87	956.87	5,000.00	4,043.13	19.1
10-43-316 ELECTIONS	.00	.00	.00	.00	.0
10-43-319 PROF./TECH. -SUBD. REVIEWS	.00	.00	.00	.00	.0
10-43-329 CITY MANAGER FUND	4,507.46	4,507.46	6,000.00	1,492.54	75.1
10-43-350 SOFTWARE MAINTENANCE	17,543.07	17,543.07	32,000.00	14,456.93	54.8
10-43-510 INSURANCE & SURETY BONDS	74,474.29	74,474.29	75,000.00	525.71	99.3
10-43-550 BANKING CHARGES	139.42	139.42	1,300.00	1,160.58	10.7
10-43-610 MISCELLANEOUS	4,546.00	4,546.00	4,000.00	(546.00)	113.7
10-43-620 MISCELLANEOUS	.00	.00	.00	.00	.0
10-43-621 CONTRIBUTIONS & DONATIONS	.00	.00	.00	.00	.0
10-43-625 CASH OVER AND SHORT	.00	.00	.00	.00	.0
10-43-720 BUILDINGS	.00	.00	.00	.00	.0
10-43-740 EQUIPMENT	900.43	900.43	10,000.00	9,099.57	9.0
10-43-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-43-841 TRANSFER TO RECREATION FUND	.00	.00	.00	.00	.0
10-43-900 ADDITION TO FUND BALANCE	.00	.00	3,000.00	3,000.00	.0
10-43-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
TOTAL ADMINISTRATIVE	493,538.87	493,538.87	1,094,000.00	600,461.13	45.1

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-310 SHERIFF'S DEPARTMENT	180,074.50	180,074.50	354,000.00	173,925.50	50.9
10-54-311 ANIMAL CONTROL	.00	.00	.00	.00	.0
10-54-320 EMERGENCY PREPAREDNESS	134.55	134.55	12,000.00	11,865.45	1.1
10-54-321 LIQUOR LAW ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
TOTAL PUBLIC SAFETY	180,209.05	180,209.05	373,000.00	192,790.95	48.3
<u>FIRE PROTECTION</u>					
10-57-110 FULL-TIME EMPLOYEE SALARIES	57,700.00	57,700.00	113,000.00	55,300.00	51.1
10-57-120 PART-TIME EMPLOYEE SALARIES	270,109.97	270,109.97	632,000.00	361,890.03	42.7
10-57-130 EMPLOYEE BENEFIT - RETIREMENT	12,477.14	12,477.14	23,000.00	10,522.86	54.3
10-57-131 EMPLOYEE BENEFIT-EMPLOYER FICA	24,973.79	24,973.79	58,000.00	33,026.21	43.1
10-57-133 EMPLOYEE BENEFIT - WORK. COMP.	5,700.38	5,700.38	26,000.00	20,299.62	21.9
10-57-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-57-135 EMPLOYEE BENEFIT - HEALTH INS.	13,741.28	13,741.28	30,000.00	16,258.72	45.8
10-57-137 EMPLOYEE TESTING	219.33	219.33	1,000.00	780.67	21.9
10-57-140 UNIFORMS	5,711.97	5,711.97	12,000.00	6,288.03	47.6
10-57-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	125.00	125.00	2,000.00	1,875.00	6.3
10-57-230 TRAVEL & TRAINING	7,269.37	7,269.37	44,000.00	36,730.63	16.5
10-57-240 OFFICE SUPPLIES & EXPENSE	734.19	734.19	2,500.00	1,765.81	29.4
10-57-250 EQUIPMENT SUPPLIES & MAINT.	23,280.24	23,280.24	24,000.00	719.76	97.0
10-57-256 FUEL EXPENSE	3,746.09	3,746.09	11,000.00	7,253.91	34.1
10-57-260 BUILDINGS & GROUNDS MAINT.	31,480.46	31,480.46	22,000.00	(9,480.46)	143.1
10-57-270 UTILITIES	4,124.51	4,124.51	14,000.00	9,875.49	29.5
10-57-280 TELEPHONE	7,566.74	7,566.74	11,500.00	3,933.26	65.8
10-57-350 SOFTWARE MAINTENANCE	8,365.25	8,365.25	18,900.00	10,534.75	44.3
10-57-370 PROFESSIONAL & TECH. SERVICES	7,373.24	7,373.24	23,000.00	15,626.76	32.1
10-57-375 PARAMEDIC SERVICES	13,057.00	13,057.00	.00	(13,057.00)	.0
10-57-450 SPECIAL PUBLIC SAFETY SUPPLIES	23,360.94	23,360.94	45,000.00	21,639.06	51.9
10-57-530 INTEREST EXPENSE	1,210.40	1,210.40	2,600.00	1,389.60	46.6
10-57-550 BANKING CHARGES	139.42	139.42	500.00	360.58	27.9
10-57-622 HEALTH & WELLNESS EXPENSES	.00	.00	6,500.00	6,500.00	.0
10-57-625 FIRST RESPONDER MENTAL HEALTH	.00	.00	.00	.00	.0
10-57-740 EQUIPMENT	1,367.00	1,367.00	10,000.00	8,633.00	13.7
10-57-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-57-811 BOND PRINCIPAL	.00	.00	28,500.00	28,500.00	.0
TOTAL FIRE PROTECTION	523,833.71	523,833.71	1,161,000.00	637,166.29	45.1

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICES</u>					
10-58-004 SUPERVISOR SALARIES	.00	.00	.00	.00	.0
10-58-110 FULL-TIME EMPLOYEE SALARIES	81,024.44	81,024.44	187,000.00	105,975.56	43.3
10-58-120 PART-TIME EMPLOYEE SALARIES	2,496.56	2,496.56	5,000.00	2,503.44	49.9
10-58-130 EMPLOYEE BENEFIT - RETIREMENT	13,575.36	13,575.36	36,000.00	22,424.64	37.7
10-58-131 EMPLOYEE BENEFIT-EMPLOYER FICA	6,633.82	6,633.82	15,000.00	8,366.18	44.2
10-58-132 EMPLOYEE BENEFIT - 401K PLAN	.00	.00	.00	.00	.0
10-58-133 EMPLOYEE BENEFIT - WORK. COMP.	802.38	802.38	2,000.00	1,197.62	40.1
10-58-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-58-135 EMPLOYEE BENEFIT - HEALTH INS.	18,114.22	18,114.22	45,000.00	26,885.78	40.3
10-58-137 EMPLOYEE TESTING	133.72	133.72	.00	(133.72)	.0
10-58-140 UNIFORMS	.00	.00	2,500.00	2,500.00	.0
10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	867.47	867.47	1,000.00	132.53	86.8
10-58-230 TRAVEL & TRAINING	1,553.89	1,553.89	8,000.00	6,446.11	19.4
10-58-240 OFFICE SUPPLIES	2,804.96	2,804.96	11,000.00	8,195.04	25.5
10-58-250 EQUIPMENT SUPPLIES & MAINT.	214.37	214.37	2,500.00	2,285.63	8.6
10-58-255 VEHICLE LEASE	6,695.01	6,695.01	7,000.00	304.99	95.6
10-58-256 FUEL EXPENSE	169.16	169.16	500.00	330.84	33.8
10-58-280 TELEPHONE	780.70	780.70	3,500.00	2,719.30	22.3
10-58-310 PROFESSIONAL & TCH. - PLANNER	.00	.00	.00	.00	.0
10-58-311 PROFESSIONAL & TECH - ECODEV	.00	.00	.00	.00	.0
10-58-312 PROFESSIONAL & TECH. - ENGINR	33,681.25	33,681.25	55,000.00	21,318.75	61.2
10-58-319 PROF./TECH. -SUBD. REVIEWS	39,638.50	39,638.50	40,000.00	361.50	99.1
10-58-325 PROFESSIONAL/TECHICAL - MAPS/G	2,220.00	2,220.00	8,000.00	5,780.00	27.8
10-58-326 PROF. & TECH. - INSPECTIONS	13,197.50	13,197.50	40,000.00	26,802.50	33.0
10-58-331 COMMUNITY EVENTS	4,190.66	4,190.66	14,000.00	9,809.34	29.9
10-58-350 SOFTWARE MAINTENANCE	22,995.00	22,995.00	31,500.00	8,505.00	73.0
10-58-370 PROFESSIONAL & TECH. SERVICES	.00	.00	.00	.00	.0
10-58-380 ABATEMENTS	.00	.00	10,000.00	10,000.00	.0
10-58-385 RENT OF BLDGS	.00	.00	.00	.00	.0
10-58-620 MISCELLANEOUS	757.62	757.62	5,000.00	4,242.38	15.2
10-58-740 EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
TOTAL COMMUNITY SERVICES	252,546.59	252,546.59	532,000.00	279,453.41	47.5

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-110 FULL-TIME EMPLOYEE SALARIES	87,249.80	87,249.80	186,000.00	98,750.20	46.9
10-60-120 PART-TIME EMPLOYEE SALARIES	7,061.10	7,061.10	31,000.00	23,938.90	22.8
10-60-130 EMPLOYEE BENEFIT - RETIREMENT	16,339.32	16,339.32	38,000.00	21,660.68	43.0
10-60-131 EMPLOYEE BENEFIT-EMPLOYER FICA	7,077.99	7,077.99	14,000.00	6,922.01	50.6
10-60-133 EMPLOYEE BENEFIT - WORK. COMP.	1,187.03	1,187.03	5,000.00	3,812.97	23.7
10-60-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-60-135 EMPLOYEE BENEFIT - HEALTH INS.	12,000.27	12,000.27	26,000.00	13,999.73	46.2
10-60-137 EMPLOYEE TESTING	269.94	269.94	300.00	30.06	90.0
10-60-140 UNIFORMS	766.03	766.03	3,000.00	2,233.97	25.5
10-60-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	212.06	212.06	.00	(212.06)	.0
10-60-230 TRAVEL & TRAINING	824.92	824.92	4,000.00	3,175.08	20.6
10-60-240 OFFICE SUPPLIES	216.10	216.10	.00	(216.10)	.0
10-60-250 EQUIPMENT SUPPLIES & MAINT.	10,264.39	10,264.39	12,500.00	2,235.61	82.1
10-60-255 VEHICLE LEASE	.00	.00	15,000.00	15,000.00	.0
10-60-256 FUEL EXPENSE	2,070.64	2,070.64	8,900.00	6,829.36	23.3
10-60-260 BUILDINGS & GROUNDS MAINT.	5,494.50	5,494.50	10,000.00	4,505.50	55.0
10-60-271 UTILITIES - STREET LIGHTS	21,510.72	21,510.72	45,000.00	23,489.28	47.8
10-60-280 TELEPHONE	1,222.57	1,222.57	3,000.00	1,777.43	40.8
10-60-312 PROFESSIONAL & TECH. - ENGINR	3,473.00	3,473.00	5,000.00	1,527.00	69.5
10-60-325 PROFESSIONAL/TECHICAL - MAPS/G	672.00	672.00	5,000.00	4,328.00	13.4
10-60-350 SOFTWARE MAINTENANCE	3,880.00	3,880.00	3,000.00	(880.00)	129.3
10-60-370 PROFESSIONAL & TECH. SERVICES	.00	.00	.00	.00	.0
10-60-385 RENT OF BLDGS	.00	.00	.00	.00	.0
10-60-410 SPECIAL HIGHWAY SUPPLIES	17,757.86	17,757.86	25,000.00	7,242.14	71.0
10-60-411 SNOW REMOVAL SUPPLIES	11,232.27	11,232.27	45,000.00	33,767.73	25.0
10-60-415 MAILBOXES & STREET SIGNS	15,151.13	15,151.13	10,000.00	(5,151.13)	151.5
10-60-416 STREET LIGHTS	29,578.43	29,578.43	15,000.00	(14,578.43)	197.2
10-60-420 WEED CONTROL	.00	.00	1,000.00	1,000.00	.0
10-60-422 CROSSWALK/STREET PAINTING	.00	.00	3,000.00	3,000.00	.0
10-60-424 CURB & GUTTER RESTORATION	.00	.00	.00	.00	.0
10-60-550 BANKING CHARGES	139.42	139.42	300.00	160.58	46.5
TOTAL STREETS	255,651.49	255,651.49	514,000.00	258,348.51	49.7

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 FULL-TIME EMPLOYEE SALARIES	95,355.39	95,355.39	223,000.00	127,644.61	42.8
10-70-120 PART-TIME EMPLOYEE SALARIES	3,842.34	3,842.34	18,000.00	14,157.66	21.4
10-70-130 EMPLOYEE BENEFIT - RETIREMENT	16,248.37	16,248.37	45,000.00	28,751.63	36.1
10-70-131 EMPLOYEE BENEFIT-EMPLOYER FICA	7,603.57	7,603.57	19,000.00	11,396.43	40.0
10-70-133 EMPLOYEE BENEFIT - WORK. COMP.	1,091.20	1,091.20	5,000.00	3,908.80	21.8
10-70-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-70-135 EMPLOYEE BENEFIT - HEALTH INS.	35,101.12	35,101.12	84,000.00	48,898.88	41.8
10-70-137 EMPLOYEE TESTING	980.91	980.91	400.00	(580.91)	245.2
10-70-140 UNIFORMS	1,713.86	1,713.86	7,500.00	5,786.14	22.9
10-70-230 TRAVEL & TRAINING	33.00	33.00	5,000.00	4,967.00	.7
10-70-250 EQUIPMENT SUPPLIES & MAINT.	15,723.07	15,723.07	25,000.00	9,276.93	62.9
10-70-255 VEHICLE LEASE	64,577.87	64,577.87	91,000.00	26,422.13	71.0
10-70-256 FUEL EXPENSE	4,188.61	4,188.61	10,000.00	5,811.39	41.9
10-70-260 BUILDINGS & GROUNDS MAINT.	1,233.44	1,233.44	.00	(1,233.44)	.0
10-70-261 GROUNDS SUPPLIES & MAINTENANCE	22,506.22	22,506.22	67,800.00	45,293.78	33.2
10-70-270 UTILITIES	18,174.45	18,174.45	23,000.00	4,825.55	79.0
10-70-280 TELEPHONE	2,096.33	2,096.33	4,000.00	1,903.67	52.4
10-70-312 PROFESSIONAL & TECH. - ENGINR	3,220.00	3,220.00	1,000.00	(2,220.00)	322.0
10-70-350 SOFTWARE MAINTENANCE	480.00	480.00	1,500.00	1,020.00	32.0
10-70-385 RENT OF BLDGS	.00	.00	.00	.00	.0
10-70-430 TRAILS	324.00	324.00	2,000.00	1,676.00	16.2
10-70-431 TREE PROGRAM	5,566.80	5,566.80	10,000.00	4,433.20	55.7
10-70-435 SAFETY INCENTIVE PROGRAM	.00	.00	.00	.00	.0
10-70-550 BANKING CHARGES	139.42	139.42	300.00	160.58	46.5
10-70-626 UTA PARK AND RIDE	633.39	633.39	15,000.00	14,366.61	4.2
10-70-730 IMPROVEMENTS OTHER THAN BLDGS	.00	.00	.00	.00	.0
10-70-735 ENHANCEMENTS - RAP	1,170.98	1,170.98	.00	(1,170.98)	.0
10-70-740 EQUIPMENT	7,055.00	7,055.00	7,500.00	445.00	94.1
10-70-960 TRRR FROM STORM DRAIN - REIMB.	(40,000.00)	(40,000.00)	(80,000.00)	(40,000.00)	(50.0)
TOTAL PARKS	269,059.34	269,059.34	585,000.00	315,940.66	46.0
TOTAL FUND EXPENDITURES	2,021,879.23	2,021,879.23	4,379,000.00	2,357,120.77	46.2
NET REVENUE OVER EXPENDITURES	1,022,779.38	1,022,779.38	.00	(1,022,779.38)	.0

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RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
20-31-309 RAP TAX RECREATION	.00	.00	.00	.00	.0
TOTAL SOURCE 31	.00	.00	.00	.00	.0
<u>RECREATION REVENUE</u>					
20-34-720 RENTAL - ACTIVITY CENTER	6,516.50	6,516.50	13,000.00	6,483.50	50.1
20-34-751 MEMBERSHIP FEES	9,144.00	9,144.00	25,000.00	15,856.00	36.6
20-34-752 COMPETITION LEAGUE FEES	7,885.00	7,885.00	22,000.00	14,115.00	35.8
20-34-753 MISC REVENUE	713.00	713.00	750.00	37.00	95.1
20-34-754 COMPETITION BASEBALL	470.00	470.00	500.00	30.00	94.0
20-34-755 BASKETBALL	11,558.00	11,558.00	13,000.00	1,442.00	88.9
20-34-756 BASEBALL & SOFTBALL	.00	.00	10,000.00	10,000.00	.0
20-34-757 SOCCER	4,954.50	4,954.50	16,000.00	11,045.50	31.0
20-34-758 FLAG FOOTBALL	2,242.00	2,242.00	4,000.00	1,758.00	56.1
20-34-759 VOLLEYBALL	1,045.00	1,045.00	1,500.00	455.00	69.7
20-34-760 WRESTLING	1,740.00	1,740.00	500.00	(1,240.00)	348.0
20-34-761 PICKLEBALL	50.00	50.00	.00	(50.00)	.0
20-34-763 SUMMER CAMPS	515.00	515.00	3,000.00	2,485.00	17.2
20-34-765 FAC CONCESSIONS	54.00	54.00	500.00	446.00	10.8
20-34-811 SALES TAX BOND PMT-RESTRICTED	.00	.00	.00	.00	.0
20-34-841 GRAVEL PIT FEES	5,440.96	5,440.96	20,000.00	14,559.04	27.2
TOTAL RECREATION REVENUE	52,327.96	52,327.96	129,750.00	77,422.04	40.3
<u>SOURCE 36</u>					
20-36-895 RENTAL OF UNIFORMS AND EQUIP	.00	.00	.00	.00	.0
TOTAL SOURCE 36	.00	.00	.00	.00	.0
<u>SOURCE 37</u>					
20-37-100 INTEREST EARNINGS	5,800.37	5,800.37	2,000.00	(3,800.37)	290.0
TOTAL SOURCE 37	5,800.37	5,800.37	2,000.00	(3,800.37)	290.0
<u>CONTRIBUTIONS & TRANSFERS</u>					
20-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
20-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	134,000.00	134,000.00	.0
20-39-800 TRANSFER FROM IMPACT FEE FUND	.00	.00	10,000.00	10,000.00	.0
20-39-900 FUND BALANCE TO BE APPROPRIATE	.00	.00	121,750.00	121,750.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	265,750.00	265,750.00	.0

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RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND REVENUE	58,128.33	58,128.33	397,500.00	339,371.67	14.6

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION EXPENDITURES</u>					
20-71-110 FULL-TIME EMPLOYEE SALARIES	31,891.84	31,891.84	65,000.00	33,108.16	49.1
20-71-120 PART-TIME EMPLOYEE SALARIES	31,499.42	31,499.42	76,000.00	44,500.58	41.5
20-71-130 EMPLOYEE BENEFIT - RETIREMENT	5,174.12	5,174.12	13,000.00	7,825.88	39.8
20-71-131 EMPLOYEE BENEFIT-EMPLOYER FICA	5,313.57	5,313.57	11,000.00	5,686.43	48.3
20-71-133 EMPLOYEE BENEFIT - WORK. COMP.	601.65	601.65	3,000.00	2,398.35	20.1
20-71-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
20-71-135 EMPLOYEE BENEFIT - HEALTH INS.	2,837.17	2,837.17	7,000.00	4,162.83	40.5
20-71-137 EMPLOYEE TESTING	440.54	440.54	500.00	59.46	88.1
20-71-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
20-71-230 TRAVEL & TRAINING	.00	.00	1,500.00	1,500.00	.0
20-71-240 OFFICE SUPPLIES AND EXPENSE	971.33	971.33	1,000.00	28.67	97.1
20-71-241 MATERIALS & SUPPLIES	809.60	809.60	3,000.00	2,190.40	27.0
20-71-250 EQUIPMENT SUPPLIES & MAINT.	690.65	690.65	1,000.00	309.35	69.1
20-71-255 VEHICLE LEASE	.00	.00	7,000.00	7,000.00	.0
20-71-256 FUEL EXPENSE	209.97	209.97	500.00	290.03	42.0
20-71-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	2,000.00	2,000.00	.0
20-71-270 UTILITIES	5,368.59	5,368.59	11,000.00	5,631.41	48.8
20-71-280 TELEPHONE	3,671.52	3,671.52	5,000.00	1,328.48	73.4
20-71-331 PROMOTIONS	.00	.00	.00	.00	.0
20-71-340 PROGRAM OFFICIALS	.00	.00	.00	.00	.0
20-71-350 SOFTWARE MAINTENANCE	480.00	480.00	1,500.00	1,020.00	32.0
20-71-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
20-71-480 REC BASKETBALL	2,761.20	2,761.20	13,000.00	10,238.80	21.2
20-71-481 BASEBALL & SOFTBALL	257.60	257.60	8,000.00	7,742.40	3.2
20-71-482 SOCCER	4,333.36	4,333.36	7,000.00	2,666.64	61.9
20-71-483 FLAG FOOTBALL	2,381.22	2,381.22	3,000.00	618.78	79.4
20-71-484 VOLLEYBALL	747.96	747.96	2,000.00	1,252.04	37.4
20-71-485 SUMMER FUN	(377.76)	(377.76)	2,000.00	2,377.76	(18.9)
20-71-486 SR LUNCHEON	1,022.93	1,022.93	3,000.00	1,977.07	34.1
20-71-488 COMPETITION BASKETBALL	5,956.58	5,956.58	14,000.00	8,043.42	42.6
20-71-489 COMPETITION BASEBALL	580.66	580.66	3,000.00	2,419.34	19.4
20-71-491 ADULT PROGRAMS	.00	.00	500.00	500.00	.0
20-71-492 PICKLEBALL/ WRESTLING	1,374.97	1,374.97	3,000.00	1,625.03	45.8
20-71-493 SUMMER CAMPS	576.00	576.00	3,000.00	2,424.00	19.2
20-71-495 FAC CONCESSIONS	76.07	76.07	500.00	423.93	15.2
20-71-510 INSURANCE & SURETY BONDS	.00	.00	.00	.00	.0
20-71-530 INTEREST EXPENSE	3,112.45	3,112.45	7,000.00	3,887.55	44.5
20-71-550 BANKING CHARGES	1,166.03	1,166.03	2,000.00	833.97	58.3
20-71-610 MISCELLANEOUS	353.34	353.34	1,000.00	646.66	35.3
20-71-625 CASH OVER AND SHORT	.00	.00	.00	.00	.0
20-71-740 EQUIPMENT	.00	.00	8,500.00	8,500.00	.0
20-71-811 BOND PRINCIPAL	.00	.00	73,000.00	73,000.00	.0
20-71-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
20-71-915 TRANSFER TO ADMIN. SERVICES	17,520.00	17,520.00	35,000.00	17,480.00	50.1
TOTAL RECREATION EXPENDITURES	131,802.58	131,802.58	397,500.00	265,697.42	33.2

SOUTH WEBER CITY CORPORATION
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RECREATION FUND

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TOTAL FUND EXPENDITURES	131,802.58	131,802.58	397,500.00	265,697.42	33.2
NET REVENUE OVER EXPENDITURES	(73,674.25)	(73,674.25)	.00	73,674.25	.0

SOUTH WEBER CITY CORPORATION
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SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
21-37-100 INTEREST EARNINGS	12,721.10	12,721.10	10,000.00	(2,721.10)	127.2
21-37-200 IMPACT FEES	35,196.00	35,196.00	20,000.00	(15,196.00)	176.0
TOTAL REVENUE	47,917.10	47,917.10	30,000.00	(17,917.10)	159.7
<u>CONTRIBUTIONS & TRANSFERS</u>					
21-39-500 CONTRIBUTION FROM FUND BAL	504,353.25	504,353.25	707,000.00	202,646.75	71.3
21-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	504,353.25	504,353.25	707,000.00	202,646.75	71.3
TOTAL FUND REVENUE	552,270.35	552,270.35	737,000.00	184,729.65	74.9

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SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
21-40-760 SEWER IMPACT FEE PROJECTS	504,353.25	504,353.25	737,000.00	232,646.75	68.4
21-40-800 SEWER FUND BALANCE	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	504,353.25	504,353.25	737,000.00	232,646.75	68.4
<u>DEPARTMENT 71</u>					
21-71-255 VEHICLE LEASE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 71	.00	.00	.00	.00	.0
<u>DEPARTMENT 80</u>					
21-80-800 TRANSFERS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	504,353.25	504,353.25	737,000.00	232,646.75	68.4
NET REVENUE OVER EXPENDITURES	47,917.10	47,917.10	.00	(47,917.10)	.0

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STORM SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
22-37-100 INTEREST EARNINGS	97.08	97.08	.00	(97.08)	.0
22-37-200 IMPACT FEES	16,637.37	16,637.37	20,000.00	3,362.63	83.2
TOTAL REVENUE	16,734.45	16,734.45	20,000.00	3,265.55	83.7
<u>CONTRIBUTIONS & TRANSFERS</u>					
22-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	16,734.45	16,734.45	20,000.00	3,265.55	83.7

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STORM SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
22-40-760 PROJECTS	.00	.00	.00	.00	.0
22-40-799 FACILITIES	.00	.00	.00	.00	.0
22-40-800 STORM SEWER FUND BALANCE	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	.00	.00	.0
<u>DEPARTMENT 80</u>					
22-80-800 TRANSFERS	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 80	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
NET REVENUE OVER EXPENDITURES	16,734.45	16,734.45	.00	(16,734.45)	.0

SOUTH WEBER CITY CORPORATION
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PARK IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>						
23-37-100	INTEREST EARNINGS	141.76	141.76	1,000.00	858.24	14.2
23-37-200	IMPACT FEES	25,152.00	25,152.00	40,000.00	14,848.00	62.9
	TOTAL REVENUE	25,293.76	25,293.76	41,000.00	15,706.24	61.7
<u>CONTRIBUTIONS & TRANSFERS</u>						
23-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	25,293.76	25,293.76	41,000.00	15,706.24	61.7

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

6e Dec Budget

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
23-40-760 PROJECTS	.00	.00	41,000.00	41,000.00	.0
23-40-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	41,000.00	41,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	41,000.00	41,000.00	.0
NET REVENUE OVER EXPENDITURES	25,293.76	25,293.76	.00	(25,293.76)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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ROAD IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
24-37-100 INTEREST EARNINGS	16,513.36	16,513.36	5,000.00	(11,513.36)	330.3
24-37-200 IMPACT FEES	38,925.21	38,925.21	40,000.00	1,074.79	97.3
TOTAL REVENUE	55,438.57	55,438.57	45,000.00	(10,438.57)	123.2
<u>CONTRIBUTIONS & TRANSFERS</u>					
24-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
24-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	55,438.57	55,438.57	45,000.00	(10,438.57)	123.2

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

6e Dec Budget

ROAD IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
24-40-760 PROJECTS	.00	.00	45,000.00	45,000.00	.0
24-40-799 FACILITIES	.00	.00	.00	.00	.0
24-40-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	45,000.00	45,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	45,000.00	45,000.00	.0
NET REVENUE OVER EXPENDITURES	55,438.57	55,438.57	.00	(55,438.57)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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COUNTRY FAIR DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
25-37-100 INTEREST EARNINGS	1,884.25	1,884.25	.00	(1,884.25)	.0
TOTAL SOURCE 37	1,884.25	1,884.25	.00	(1,884.25)	.0
TOTAL FUND REVENUE	1,884.25	1,884.25	.00	(1,884.25)	.0
NET REVENUE OVER EXPENDITURES	1,884.25	1,884.25	.00	(1,884.25)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
26-37-100 INTEREST EARNINGS	48.45	48.45	2,000.00	1,951.55	2.4
26-37-200 IMPACT FEES	16,729.00	16,729.00	10,000.00	(6,729.00)	167.3
TOTAL REVENUE	<u>16,777.45</u>	<u>16,777.45</u>	<u>12,000.00</u>	<u>(4,777.45)</u>	<u>139.8</u>
<u>CONTRIBUTIONS & TRANSFERS</u>					
26-39-900 FND BALANCE TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>16,777.45</u>	<u>16,777.45</u>	<u>12,000.00</u>	<u>(4,777.45)</u>	<u>139.8</u>

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 40</u>					
26-40-760 PROJECTS	.00	.00	.00	.00	.0
26-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 40	.00	.00	.00	.00	.0
<u>TRANSFERS</u>					
26-80-800 TRANSFERS	.00	.00	12,000.00	12,000.00	.0
26-80-900 CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL TRANSFERS	.00	.00	12,000.00	12,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	12,000.00	12,000.00	.0
NET REVENUE OVER EXPENDITURES	16,777.45	16,777.45	.00	(16,777.45)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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RECREATION IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
27-37-100 INTEREST EARNINGS	9.97	9.97	.00	(9.97)	.0
27-37-200 IMPACT FEES	10,008.00	10,008.00	10,000.00	(8.00)	100.1
TOTAL REVENUE	10,017.97	10,017.97	10,000.00	(17.97)	100.2
<u>CONTRIBUTIONS & TRANSFERS</u>					
27-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
27-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	10,017.97	10,017.97	10,000.00	(17.97)	100.2

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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RECREATION IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
27-40-760 PROJECTS	.00	.00	10,000.00	10,000.00	.0
27-40-799 FACILITIES	682.00	682.00	.00	(682.00)	.0
TOTAL EXPENDITURES	682.00	682.00	10,000.00	9,318.00	6.8
<u>DEPARTMENT 80</u>					
27-80-800 TRANSFERS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	682.00	682.00	10,000.00	9,318.00	6.8
NET REVENUE OVER EXPENDITURES	9,335.97	9,335.97	.00	(9,335.97)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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LOCAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
28-36-100 INTEREST EARNINGS	223,700.60	223,700.60	.00	(223,700.60)	.0
28-36-250 LEASES	504,353.25	504,353.25	.00	(504,353.25)	.0
28-36-700 SALE OF BONDS	.00	.00	.00	.00	.0
28-36-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL SOURCE 36	728,053.85	728,053.85	.00	(728,053.85)	.0
TOTAL FUND REVENUE	728,053.85	728,053.85	.00	(728,053.85)	.0

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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LOCAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LBA - PUBLIC WORKS</u>					
28-44-530 INTEREST EXPENSE	210,853.25	210,853.25	.00	(210,853.25)	.0
28-44-710 LAND	.00	.00	.00	.00	.0
28-44-720 BUILDINGS	.00	.00	.00	.00	.0
28-44-730 IMPROV. OTHER THAN BLDGS.	1,218,440.91	1,218,440.91	.00	(1,218,440.91)	.0
28-44-740 MACHINERY AND EQUIPMENT	.00	.00	.00	.00	.0
28-44-811 BOND PRINCIPAL	297,000.00	297,000.00	.00	(297,000.00)	.0
28-44-828 TRANSFER TO SWC	.00	.00	.00	.00	.0
28-44-840 COST OF ISSUANCE	.00	.00	.00	.00	.0
28-44-900 ADDITION TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL LBA - PUBLIC WORKS	1,726,294.16	1,726,294.16	.00	(1,726,294.16)	.0
TOTAL FUND EXPENDITURES	1,726,294.16	1,726,294.16	.00	(1,726,294.16)	.0
NET REVENUE OVER EXPENDITURES	(998,240.31)	(998,240.31)	.00	998,240.31	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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PUBLIC SAFETY IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
29-37-100 INTEREST EARNINGS	35,305.45	35,305.45	.00	(35,305.45)	.0
29-37-200 IMPACT FEES	1,692.00	1,692.00	3,000.00	1,308.00	56.4
TOTAL REVENUE	36,997.45	36,997.45	3,000.00	(33,997.45)	1233.3
<u>CONTRIBUTIONS & TRANSFERS</u>					
29-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
29-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	36,997.45	36,997.45	3,000.00	(33,997.45)	1233.3

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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PUBLIC SAFETY IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
29-40-760	PROJECTS	.00	.00	.00	.00	.0
29-40-799	FACILITIES	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	.00	.00	.0
<u>DEPARTMENT 80</u>						
29-80-800	TRANSFERS	.00	.00	3,000.00	3,000.00	.0
	TOTAL DEPARTMENT 80	.00	.00	3,000.00	3,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
	NET REVENUE OVER EXPENDITURES	36,997.45	36,997.45	.00	(36,997.45)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

6e Dec Budget

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
45-31-300 SALES AND USE TAX	.00	.00	200,000.00	200,000.00	.0
45-31-309 RAP TAX- CAPITAL PROJECTS	35,269.34	35,269.34	50,000.00	14,730.66	70.5
TOTAL SOURCE 31	35,269.34	35,269.34	250,000.00	214,730.66	14.1
<u>INTERGOVERNMENTAL REVENUE</u>					
45-33-400 STATE GRANTS	.00	.00	.00	.00	.0
45-33-500 FEDERAL GRANT - CARES ACT/ARPA	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	.00	.00	.0
<u>CHARGES FOR SERVICES</u>					
45-34-270 DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
45-34-435 DONATIONS - CMP RAIL ROAD	.00	.00	.00	.00	.0
45-34-440 CONTRIBUTIONS	.00	.00	.00	.00	.0
45-34-445 CONTRIBUTIONS - RESTRICTED	.00	.00	.00	.00	.0
TOTAL CHARGES FOR SERVICES	.00	.00	.00	.00	.0
<u>MISCELLANEOUS REVENUE</u>					
45-36-100 INTEREST EARNINGS	112,796.39	112,796.39	48,000.00	(64,796.39)	235.0
45-36-110 SALE OF PROPERTY	321,553.12	321,553.12	.00	(321,553.12)	.0
TOTAL MISCELLANEOUS REVENUE	434,349.51	434,349.51	48,000.00	(386,349.51)	904.9
<u>CONTRIBUTIONS AND TRANSFERS</u>					
45-39-380 FUND SURPLUS-UNRESTRICTED	.00	.00	.00	.00	.0
45-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
45-39-500 FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	.00	.0
45-39-800 TRANSFER FROM IMPACT FEES	.00	.00	41,000.00	41,000.00	.0
45-39-810 TRANSFER FROM CLASS "C"	.00	.00	.00	.00	.0
45-39-828 TRANSFER FROM LBA	.00	.00	.00	.00	.0
45-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	48,000.00	48,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	89,000.00	89,000.00	.0
TOTAL FUND REVENUE	469,618.85	469,618.85	387,000.00	(82,618.85)	121.4

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
45-43-730 ADMIN - IMPROV OTHER THAN BLDG	600.00	600.00	2,000.00	1,400.00	30.0
45-43-740 EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 43	600.00	600.00	2,000.00	1,400.00	30.0
<u>DEPARTMENT 57</u>					
45-57-720 BUILDINGS	.00	.00	.00	.00	.0
45-57-730 IMPROV. OTHER THAN BLDGS.	.00	.00	.00	.00	.0
45-57-740 EQUIPMENT	.00	.00	235,000.00	235,000.00	.0
TOTAL DEPARTMENT 57	.00	.00	235,000.00	235,000.00	.0
<u>DEPARTMENT 58</u>					
45-58-740 EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 58	.00	.00	.00	.00	.0
<u>DEPARTMENT 60</u>					
45-60-710 LAND	.00	.00	.00	.00	.0
45-60-720 1040BUILDINGS	.00	.00	.00	.00	.0
45-60-730 STREETS-IMP OTHER THAN BLDG	8,745.00	8,745.00	100,000.00	91,255.00	8.8
45-60-740 EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 60	8,745.00	8,745.00	100,000.00	91,255.00	8.8
<u>DEPARTMENT 70</u>					
45-70-710 LAND	.00	.00	.00	.00	.0
45-70-730 IMPROVEMENTS OTHER THAN BLDGS	43,954.52	43,954.52	50,000.00	6,045.48	87.9
45-70-740 EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 70	43,954.52	43,954.52	50,000.00	6,045.48	87.9
<u>DEPARTMENT 90</u>					
45-90-850 TRANSFER TO TRANS. UTIL. FUND	.00	.00	.00	.00	.0
45-90-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 90	.00	.00	.00	.00	.0

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	53,299.52	53,299.52	387,000.00	333,700.48	13.8
NET REVENUE OVER EXPENDITURES	416,319.33	416,319.33	.00	(416,319.33)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
51-33-500 FEDERAL GRANT - CARES ACT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	.00	.00	.0
<u>SOURCE 34</u>					
51-34-270 DEVELOPER PMTS FOR IMPROVMNTS	.00	.00	.00	.00	.0
TOTAL SOURCE 34	.00	.00	.00	.00	.0
<u>MISCELLANEOUS REVENUE</u>					
51-36-100 INTEREST EARNINGS	9,431.19	9,431.19	60,000.00	50,568.81	15.7
51-36-300 MISC UTILITY REVENUE	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	9,431.19	9,431.19	60,000.00	50,568.81	15.7
<u>WATER UTILITIES REVENUE</u>					
51-37-100 WATER SALES	825,886.61	825,886.61	1,650,000.00	824,113.39	50.1
51-37-105 WATER CONNECTION FEE	2,915.00	2,915.00	5,000.00	2,085.00	58.3
51-37-130 PENALTIES	22,340.02	22,340.02	42,000.00	19,659.98	53.2
TOTAL WATER UTILITIES REVENUE	851,141.63	851,141.63	1,697,000.00	845,858.37	50.2
<u>SOURCE 38</u>					
51-38-820 CONTRIBUTIONS FROM IMPACT FEES	.00	.00	12,000.00	12,000.00	.0
51-38-900 SUNDRY REVENUES	.00	.00	.00	.00	.0
51-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
51-38-920 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	12,000.00	12,000.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
51-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	695,000.00	695,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	695,000.00	695,000.00	.0
TOTAL FUND REVENUE	860,572.82	860,572.82	2,464,000.00	1,603,427.18	34.9

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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WATER UTILITY FUND

EXPENDITURES	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-40-110 FULL-TIME EMPLOYEE SALARIES	74,042.11	74,042.11	162,000.00	87,957.89	45.7
51-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
51-40-130 EMPLOYEE BENEFIT - RETIREMENT	13,899.17	13,899.17	34,000.00	20,100.83	40.9
51-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	5,722.85	5,722.85	13,000.00	7,277.15	44.0
51-40-133 EMPLOYEE BENEFIT - WORK. COMP.	903.21	903.21	4,000.00	3,096.79	22.6
51-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
51-40-135 EMPLOYEE BENEFIT - HEALTH INS.	13,145.39	13,145.39	29,000.00	15,854.61	45.3
51-40-137 EMPLOYEE TESTING	196.49	196.49	300.00	103.51	65.5
51-40-140 UNIFORMS	823.14	823.14	2,000.00	1,176.86	41.2
51-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	3,000.00	3,000.00	.0
51-40-230 TRAVEL & TRAINING	577.40	577.40	4,700.00	4,122.60	12.3
51-40-240 OFFICE SUPPLIES & EXPENSE	1,360.18	1,360.18	2,000.00	639.82	68.0
51-40-250 EQUIPMENT SUPPLIES & MAINT.	6,362.07	6,362.07	10,000.00	3,637.93	63.6
51-40-255 VEHICLE LEASE	91,158.95	91,158.95	92,000.00	841.05	99.1
51-40-256 FUEL EXPENSE	2,378.95	2,378.95	10,000.00	7,621.05	23.8
51-40-260 BUILDINGS & GROUNDS MAINT.	32.24	32.24	5,000.00	4,967.76	.6
51-40-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	.00	.00	.0
51-40-270 UTILITIES	13,134.38	13,134.38	20,000.00	6,865.62	65.7
51-40-280 TELEPHONE	4,895.92	4,895.92	7,000.00	2,104.08	69.9
51-40-312 PROFESSIONAL & TECH. - ENGINR	56.00	56.00	10,000.00	9,944.00	.6
51-40-318 PROFESSIONAL TECHNICAL	.00	.00	2,000.00	2,000.00	.0
51-40-325 PROFESSIONAL/TECHICAL - MAPS/G	2,156.00	2,156.00	5,000.00	2,844.00	43.1
51-40-350 SOFTWARE MAINTENANCE	7,124.00	7,124.00	11,000.00	3,876.00	64.8
51-40-370 UTILITY BILLING	7,948.39	7,948.39	17,000.00	9,051.61	46.8
51-40-385 RENT OF BLDGS	.00	.00	.00	.00	.0
51-40-480 SPECIAL WATER SUPPLIES	3,159.14	3,159.14	7,000.00	3,840.86	45.1
51-40-481 WATER PURCHASES	224,350.00	224,350.00	412,000.00	187,650.00	54.5
51-40-483 EMERGENCY LEAKS & REPAIRS	.00	.00	.00	.00	.0
51-40-485 FIRE HYDRANT UPDATE	15,740.00	15,740.00	65,000.00	49,260.00	24.2
51-40-490 O & M CHARGE	47,314.36	47,314.36	100,000.00	52,685.64	47.3
51-40-495 METER REPLACEMENTS	.00	.00	200,000.00	200,000.00	.0
51-40-530 INTEREST EXPENSE	51,115.08	51,115.08	118,000.00	66,884.92	43.3
51-40-540 CUSTOMER ASSISTANCE PROGRAM	.00	.00	.00	.00	.0
51-40-550 BANKING CHARGES	3,395.66	3,395.66	6,000.00	2,604.34	56.6
51-40-650 DEPRECIATION	.00	.00	325,000.00	325,000.00	.0
51-40-730 IMPROVEMENTS OTHER THAN BLDGS	4,085.25	4,085.25	584,000.00	579,914.75	.7
51-40-740 EQUIPMENT	.00	.00	.00	.00	.0
51-40-750 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
51-40-811 BOND PRINCIPAL	.00	.00	100,000.00	100,000.00	.0
51-40-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
51-40-915 TRANSFER TO ADMIN SERVICES	52,020.00	52,020.00	104,000.00	51,980.00	50.0
51-40-950 CONTRI. TO FUND BALANCE - RSRV	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	647,096.33	647,096.33	2,464,000.00	1,816,903.67	26.3

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 80</u>					
51-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	647,096.33	647,096.33	2,464,000.00	1,816,903.67	26.3
NET REVENUE OVER EXPENDITURES	213,476.49	213,476.49	.00	(213,476.49)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
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SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-36-100 INTEREST EARNINGS	17,855.91	17,855.91	100,000.00	82,144.09	17.9
TOTAL MISCELLANEOUS REVENUE	17,855.91	17,855.91	100,000.00	82,144.09	17.9
<u>SEWER UTILITIES REVENUE</u>					
52-37-300 SEWER SALES	587,071.26	587,071.26	1,171,000.00	583,928.74	50.1
52-37-360 CWDIS 5% RETAINAGE	1,940.00	1,940.00	3,000.00	1,060.00	64.7
52-37-400 CWSID SEWER CONN FEES PAYABLE	.00	.00	.00	.00	.0
TOTAL SEWER UTILITIES REVENUE	589,011.26	589,011.26	1,174,000.00	584,988.74	50.2
<u>SOURCE 38</u>					
52-38-820 CONTRIBUTION FROM IMPACT FEES	504,353.25	504,353.25	737,000.00	232,646.75	68.4
52-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
52-38-920 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	504,353.25	504,353.25	737,000.00	232,646.75	68.4
<u>SOURCE 39</u>					
52-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	1,111,220.42	1,111,220.42	2,011,000.00	899,779.58	55.3

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 FULL-TIME EMPLOYEE SALARIES	35,559.20	35,559.20	79,000.00	43,440.80	45.0
52-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
52-40-130 EMPLOYEE BENEFIT - RETIREMENT	7,094.14	7,094.14	17,000.00	9,905.86	41.7
52-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	2,596.89	2,596.89	7,000.00	4,403.11	37.1
52-40-133 EMPLOYEE BENEFIT - WORK. COMP.	404.02	404.02	2,000.00	1,595.98	20.2
52-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
52-40-135 EMPLOYEE BENEFIT - HEALTH INS.	13,696.17	13,696.17	30,000.00	16,303.83	45.7
52-40-140 UNIFORMS	186.30	186.30	1,000.00	813.70	18.6
52-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
52-40-230 TRAVEL & TRAINING	.00	.00	3,000.00	3,000.00	.0
52-40-240 OFFICE SUPPLIES & EXPENSE	767.53	767.53	1,000.00	232.47	76.8
52-40-250 EQUIPMENT SUPPLIES & MAINT.	890.42	890.42	4,000.00	3,109.58	22.3
52-40-255 VEHICLE LEASE	.00	.00	7,000.00	7,000.00	.0
52-40-256 FUEL EXPENSE	598.21	598.21	3,000.00	2,401.79	19.9
52-40-260 BUILDINGS & GROUNDS MAINT.	.00	.00	.00	.00	.0
52-40-270 UTILITIES	143.01	143.01	1,000.00	856.99	14.3
52-40-280 TELEPHONE	275.00	275.00	1,000.00	725.00	27.5
52-40-312 PROFESSIONAL & TECH. - ENGINR	4,698.50	4,698.50	6,000.00	1,301.50	78.3
52-40-325 PROFESSIONAL/TECHICAL - MAPS/G	11,723.00	11,723.00	3,000.00	(8,723.00)	390.8
52-40-350 SOFTWARE MAINTENANCE	1,440.00	1,440.00	3,000.00	1,560.00	48.0
52-40-370 UTILITY BILLING	5,529.31	5,529.31	13,000.00	7,470.69	42.5
52-40-385 RENT OF BLDGS	.00	.00	.00	.00	.0
52-40-490 O & M CHARGE	4,677.92	4,677.92	50,000.00	45,322.08	9.4
52-40-491 SEWER TREATMENT FEE	294,282.00	294,282.00	605,000.00	310,718.00	48.6
52-40-496 CONNECTION FEE - CWSID	.00	.00	.00	.00	.0
52-40-530 INTEREST EXPENSE	.00	.00	.00	.00	.0
52-40-550 BANKING CHARGES	2,240.97	2,240.97	4,000.00	1,759.03	56.0
52-40-650 DEPRECIATION	.00	.00	175,000.00	175,000.00	.0
52-40-690 PROJECTS	504,353.25	504,353.25	707,000.00	202,646.75	71.3
52-40-900 TRANSFER TO FUND BALANCE	.00	.00	228,000.00	228,000.00	.0
52-40-915 TRANSFER TO ADMIN SERVICES	30,510.00	30,510.00	61,000.00	30,490.00	50.0
52-40-950 CONTRI. TO FUND BALANCE - RSRV	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	921,665.84	921,665.84	2,011,000.00	1,089,334.16	45.8
<u>TRANSFERS AND CONTRIBUTIONS</u>					
52-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	921,665.84	921,665.84	2,011,000.00	1,089,334.16	45.8
NET REVENUE OVER EXPENDITURES	189,554.58	189,554.58	.00	(189,554.58)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
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SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
53-36-100 INTEREST EARNINGS	8,931.71	8,931.71	15,000.00	6,068.29	59.5
TOTAL MISCELLANEOUS REVENUE	8,931.71	8,931.71	15,000.00	6,068.29	59.5
<u>SANITATION UTILITIES REVENUE</u>					
53-37-700 SANITATION FEES	287,754.73	287,754.73	579,000.00	291,245.27	49.7
TOTAL SANITATION UTILITIES REVENUE	287,754.73	287,754.73	579,000.00	291,245.27	49.7
<u>SOURCE 38</u>					
53-38-920 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	.00	.00	.0
<u>SOURCE 39</u>					
53-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	296,686.44	296,686.44	594,000.00	297,313.56	50.0

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
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SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
53-40-110 FULL-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
53-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
53-40-130 EMPLOYEE BENEFIT - RETIREMENT	.00	.00	.00	.00	.0
53-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	.00	.00	.00	.00	.0
53-40-133 EMPLOYEE BENEFIT - WORK. COMP.	.00	.00	.00	.00	.0
53-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
53-40-135 EMPLOYEE BENEFIT - HEALTH INS.	.00	.00	.00	.00	.0
53-40-140 UNIFORMS	.00	.00	.00	.00	.0
53-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
53-40-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	23,000.00	23,000.00	.0
53-40-251 VEHICLE MAINT & SUPPLIES	.00	.00	.00	.00	.0
53-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
53-40-256 FUEL EXPENSE	.00	.00	.00	.00	.0
53-40-280 TELEPHONE	.00	.00	.00	.00	.0
53-40-350 SOFTWARE MAINTENANCE	1,440.00	1,440.00	3,000.00	1,560.00	48.0
53-40-370 UTILITY BILLING	2,591.88	2,591.88	4,000.00	1,408.12	64.8
53-40-385 RENT OF BLDGS	.00	.00	.00	.00	.0
53-40-492 SANITATION FEE CHARGES	207,529.78	207,529.78	506,000.00	298,470.22	41.0
53-40-550 BANKING CHARGES	1,067.96	1,067.96	2,000.00	932.04	53.4
53-40-650 DEPRECIATION	.00	.00	.00	.00	.0
53-40-900 CONTRIBUTION TO FUND BALANCE	.00	.00	18,000.00	18,000.00	.0
53-40-915 TRANSFER TO ADMIN SERVICES	19,020.00	19,020.00	38,000.00	18,980.00	50.1
TOTAL EXPENDITURES	231,649.62	231,649.62	594,000.00	362,350.38	39.0
TOTAL FUND EXPENDITURES	231,649.62	231,649.62	594,000.00	362,350.38	39.0
NET REVENUE OVER EXPENDITURES	65,036.82	65,036.82	.00	(65,036.82)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
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STORM SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<hr/>					
54-33-400 STATE GRANT	.00	.00	.00	.00	.0
TOTAL SOURCE 33	.00	.00	.00	.00	.0
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SOURCE 34					
54-34-270 DEVELOPER PMTS FOR IMPROVEMENT	.00	.00	.00	.00	.0
TOTAL SOURCE 34	.00	.00	.00	.00	.0
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MISCELLANEOUS REVENUE					
54-36-100 INTEREST EARNINGS	7,918.78	7,918.78	20,000.00	12,081.22	39.6
TOTAL MISCELLANEOUS REVENUE	7,918.78	7,918.78	20,000.00	12,081.22	39.6
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STORM SEWER UTILITIES REVENUE					
54-37-450 STORM SEWER REVENUE	288,981.39	288,981.39	572,000.00	283,018.61	50.5
TOTAL STORM SEWER UTILITIES REVENUE	288,981.39	288,981.39	572,000.00	283,018.61	50.5
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SOURCE 38					
54-38-820 TFR FROM STORM SWR IMPACT FEE	.00	.00	20,000.00	20,000.00	.0
54-38-900 SUNDRY REVENUES	.00	.00	.00	.00	.0
54-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
54-38-920 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	20,000.00	20,000.00	.0
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SOURCE 39					
54-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
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TOTAL FUND REVENUE	296,900.17	296,900.17	612,000.00	315,099.83	48.5

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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STORM SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
54-40-110	FULL-TIME EMPLOYEE SALARIES	32,827.52	32,827.52	73,000.00	40,172.48 45.0
54-40-120	PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00 .0
54-40-130	EMPLOYEE BENEFIT - RETIREMENT	6,527.24	6,527.24	16,000.00	9,472.76 40.8
54-40-131	EMPLOYEE BENEFIT-EMPLOYER FICA	2,408.61	2,408.61	6,000.00	3,591.39 40.1
54-40-133	EMPLOYEE BENEFIT - WORK. COMP.	406.25	406.25	2,000.00	1,593.75 20.3
54-40-134	EMPLOYEE BENEFIT - UI	.00	.00	.00	.00 .0
54-40-135	EMPLOYEE BENEFIT - HEALTH INS.	13,666.06	13,666.06	30,000.00	16,333.94 45.6
54-40-140	UNIFORMS	186.30	186.30	1,000.00	813.70 18.6
54-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00 .0
54-40-230	TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00 .0
54-40-240	OFFICE SUPPLIES & EXPENSE	15.98	15.98	.00	(15.98) .0
54-40-250	EQUIPMENT SUPPLIES & MAINT.	190.44	190.44	1,200.00	1,009.56 15.9
54-40-255	VEHICLE LEASE	.00	.00	8,000.00	8,000.00 .0
54-40-256	FUEL EXPENSE	1,067.29	1,067.29	1,600.00	532.71 66.7
54-40-260	BUILDINGS & GROUNDS MAINT.5240	40,186.06	40,186.06	80,000.00	39,813.94 50.2
54-40-270	UTILITIES	83.15	83.15	300.00	216.85 27.7
54-40-280	TELEPHONE	647.07	647.07	2,000.00	1,352.93 32.4
54-40-312	PROFESSIONAL & TECH. - ENGINR	5,823.50	5,823.50	1,000.00	(4,823.50) 582.4
54-40-325	PROFESSIONAL/TECHICAL - MAPS/G	1,792.00	1,792.00	4,900.00	3,108.00 36.6
54-40-331	PROMOTIONS	.00	.00	1,200.00	1,200.00 .0
54-40-350	SOFTWARE MAINTENANCE	1,440.00	1,440.00	4,800.00	3,360.00 30.0
54-40-370	UTILITY BILLING	1,209.50	1,209.50	3,000.00	1,790.50 40.3
54-40-385	RENT OF BLDGS	.00	.00	.00	.00 .0
54-40-493	STORM SEWER O & M	5,307.50	5,307.50	30,000.00	24,692.50 17.7
54-40-550	BANKING CHARGES	507.62	507.62	1,000.00	492.38 50.8
54-40-650	DEPRECIATION	.00	.00	225,000.00	225,000.00 .0
54-40-690	PROJECTS	.00	.00	50,000.00	50,000.00 .0
54-40-900	CONTRIBUTION TO FUND BALANCE	.00	.00	26,000.00	26,000.00 .0
54-40-915	TRANSFER TO ADMIN SERVICES	21,510.00	21,510.00	43,000.00	21,490.00 50.0
	TOTAL EXPENDITURES	135,802.09	135,802.09	612,000.00	476,197.91 22.2
<u>DEPARTMENT 80</u>					
54-80-512	CONTRIBUTIONS	.00	.00	.00	.00 .0
	TOTAL DEPARTMENT 80	.00	.00	.00	.00 .0
	TOTAL FUND EXPENDITURES	135,802.09	135,802.09	612,000.00	476,197.91 22.2
	NET REVENUE OVER EXPENDITURES	161,098.08	161,098.08	.00	(161,098.08) .0

SOUTH WEBER CITY CORPORATION
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PENALTIES UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
55-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	.00	.00	.0
<u>SOURCE 37</u>						
55-37-130	PENALTIES	.00	.00	.00	.00	.0
	TOTAL SOURCE 37	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	.00	.00	.00	.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

SOUTH WEBER CITY CORPORATION
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TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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56-31-305	TRANSPORTATION - LOCAL OPTION	77,613.39	77,613.39	100,000.00	22,386.61 77.6
	TOTAL SOURCE 31	77,613.39	77,613.39	100,000.00	22,386.61 77.6
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	SOURCE 33				
56-33-560	CLASS "C" ROAD ALLOTMENT	.00	.00	80,000.00	80,000.00 .0
	TOTAL SOURCE 33	.00	.00	80,000.00	80,000.00 .0
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	SOURCE 34				
56-34-270	DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00 .0
	TOTAL SOURCE 34	.00	.00	.00	.00 .0
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	SOURCE 36				
56-36-100	INTEREST EARNINGS	4,809.46	4,809.46	15,000.00	10,190.54 32.1
	TOTAL SOURCE 36	4,809.46	4,809.46	15,000.00	10,190.54 32.1
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	SOURCE 37				
56-37-800	TRANSPORATION UTILITY FEE	233,347.15	233,347.15	460,000.00	226,652.85 50.7
	TOTAL SOURCE 37	233,347.15	233,347.15	460,000.00	226,652.85 50.7
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	CONTRIBUTIONS AND TRANSFERS				
56-39-091	TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00 .0
56-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	150,000.00	150,000.00 .0
56-39-910	TRANSFER FROM CLASS "C" RES.	.00	.00	.00	.00 .0
	TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	150,000.00	150,000.00 .0
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	TOTAL FUND REVENUE	315,770.00	315,770.00	805,000.00	489,230.00 39.2

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

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TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
56-76-312 PROFESSIONAL & TECH. - ENGINR	1,093.50	1,093.50	18,000.00	16,906.50	6.1
56-76-424 CURB, GUTTER & SIDEWALK REPAIR	5,321.45	5,321.45	165,000.00	159,678.55	3.2
56-76-425 STREET SEALING	.00	.00	.00	.00	.0
56-76-730 STREET PROJECTS	10,190.75	10,190.75	34,000.00	23,809.25	30.0
56-76-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
56-76-990 CONTRIBUTION TO FUND BALANCE	.00	.00	588,000.00	588,000.00	.0
TOTAL EXPENDITURES	16,605.70	16,605.70	805,000.00	788,394.30	2.1
TOTAL FUND EXPENDITURES	16,605.70	16,605.70	805,000.00	788,394.30	2.1
NET REVENUE OVER EXPENDITURES	299,164.30	299,164.30	.00	(299,164.30)	.0

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
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FLEET MANAGEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-34-981 INTERFUND CHARGE - ADMIN	.00	.00	.00	.00	.0
60-34-982 INTERFUND CHARGE - FIRE	.00	.00	235,000.00	235,000.00	.0
60-34-983 INTERFUND CHARGE - COMM SVS	6,695.01	6,695.01	7,000.00	304.99	95.6
60-34-984 INTERFUND CHARGE - STREETS	.00	.00	15,000.00	15,000.00	.0
60-34-985 INTERFUND CHARGE - PARKS	64,577.87	64,577.87	91,000.00	26,422.13	71.0
60-34-986 INTERFUND CHARGE - RECREATION	.00	.00	7,000.00	7,000.00	.0
60-34-987 INTERFUND CHARGE - WATER	91,158.95	91,158.95	92,000.00	841.05	99.1
60-34-988 INTERFUND CHARGE - SEWER	.00	.00	7,000.00	7,000.00	.0
60-34-989 INTERFUND CHARGE - STORM DRAIN	.00	.00	8,000.00	8,000.00	.0
TOTAL SOURCE 34	162,431.83	162,431.83	462,000.00	299,568.17	35.2
SOURCE 36					
60-36-100 INTEREST EARNINGS	.00	.00	11,000.00	11,000.00	.0
60-36-400 SALE OF ASSETS	63,000.00	63,000.00	.00	(63,000.00)	.0
TOTAL SOURCE 36	63,000.00	63,000.00	11,000.00	(52,000.00)	572.7
SOURCE 37					
60-37-450 TRANSFER FROM CAP .PRJ. - FIRE	.00	.00	.00	.00	.0
60-37-510 TRANSFER FROM WATER	.00	.00	.00	.00	.0
60-37-520 TRANSFER FROM SEWER	.00	.00	.00	.00	.0
60-37-540 TRANSFER FROM STORM DRAIN	.00	.00	.00	.00	.0
TOTAL SOURCE 37	.00	.00	.00	.00	.0
SOURCE 38					
60-38-210 CONTRIBUTION - GEN. GOV'T.	.00	.00	259,000.00	259,000.00	.0
TOTAL SOURCE 38	.00	.00	259,000.00	259,000.00	.0
TOTAL FUND REVENUE	225,431.83	225,431.83	732,000.00	506,568.17	30.8

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

6e Dec Budget

FLEET MANAGEMENT

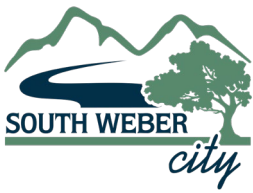
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-60-530 INTEREST EXPENSE	.00	.00	.00	.00	.0
60-60-650 DEPRECIATION	.00	.00	.00	.00	.0
60-60-740 MACHINERY & EQUIPMENT	.00	.00	.00	.00	.0
60-60-960 CAPITAL LEASES - EQUIPMENT	162,431.83	162,431.83	332,000.00	169,568.17	48.9
60-60-990 CONTRIB. TO FUND BALANCE	.00	.00	400,000.00	400,000.00	.0
60-60-995 CONTR. TO LG. APPAR. RSVR	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 60	162,431.83	162,431.83	732,000.00	569,568.17	22.2
TOTAL FUND EXPENDITURES	162,431.83	162,431.83	732,000.00	569,568.17	22.2
NET REVENUE OVER EXPENDITURES	63,000.00	63,000.00	.00	(63,000.00)	.0

SOUTH WEBER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2024

6e Dec Budget

GENERAL LONG-TERM DEBT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
95-43-139 PENSION EXPENSE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 43	.00	.00	.00	.00	.0
<u>DEPARTMENT 57</u>					
95-57-139 PENSION EXPENSE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 57	.00	.00	.00	.00	.0
<u>DEPARTMENT 58</u>					
95-58-139 PENSION EXPENSE - COMM SVS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 58	.00	.00	.00	.00	.0
<u>DEPARTMENT 60</u>					
95-60-139 PUBLIC WORKS PENSION EXP.	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 60	.00	.00	.00	.00	.0
<u>DEPARTMENT 70</u>					
95-70-139 PARKS PENSION EXP.	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 70	.00	.00	.00	.00	.0
<u>DEPARTMENT 71</u>					
95-71-139 RECREATION PENSION EXP.	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 71	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0



7 Strata
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

David Larson
City Manager

ITEM TYPE

Legislative

ATTACHMENTS

RES 25-05

PRIOR DISCUSSION DATES

NA

AGENDA ITEM

RES 25-05: Franchise Agreement with Strata Networks

PURPOSE

Consider entering into a franchise agreement with Strata Networks for Fiber to the Premises (FTTP)

RECOMMENDATION

Staff recommends approval

BACKGROUND

Strata Networks, a broadband network provider, works with Nilson Homes, the development company that is building the Riverwood Subdivision. They approached the City about entering into a franchise agreement that would allow them entrance into the City so they could provide services for the homes in the new subdivision.

ANALYSIS

The non-exclusive franchise agreement with Connex in 2022 was the framework for this current agreement. It allows Strata to provide telecommunication services within city rights of way.

The agreement term is 10 years, with potential for an additional 5 years. Franchise fees would be paid as per the State Municipal Telecommunication License Tax (UCA 10-1-401 to 10-4-410).

Although Strata is simply requesting to serve the Riverwood Subdivision, entering into this agreement would allow Strata to serve other parts of the community as well if desired. Staff views the agreement with a second FTTP company as providing additional service options for residents.

RESOLUTION 25-05

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL APPROVING
A FRANCHISE AGREEMENT WITH STRATA NETWORK**

WHEREAS, Strata Networks is a broadband network provider who works with land developer Nilson Homes; and

WHEREAS, Strata approached the city requesting a franchise agreement so they could service the Riverwood Subdivision currently being built by Nilson Homes; and

WHEREAS, having a second fiber to the premises (FTTP) provider offers choice to the residents;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Approval: The Strata Network Franchise Agreement is hereby approved as attached in **Exhibit 1** herein.

Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 25th day of February 2025.

Roll call vote is as follows:		
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder

FRANCHISE AGREEMENT

THIS FRANCHISE AGREEMENT (hereinafter “Agreement”) is entered into by and between the South Weber City, Utah (hereinafter “CITY”), a municipal corporation and political subdivision of the State of Utah, and Uintah Basin Electronic Telecommunications, L.L.C. dba STRATA NETWORKS. (hereinafter “FRANCHISEE”), a Limited Liability Company in the State of Utah with its principal offices at 211 E. 200 N. Roosevelt, Utah 84066.

WITNESSETH:

WHEREAS, the FRANCHISEE desires to provide telecommunications services (hereinafter “System”) within the CITY and in connection therewith to establish a telecommunications network within the present and future rights-of-way of the CITY; and,

WHEREAS, the CITY has enacted Title 7, Chapter 6 of the City Code (hereinafter “ROW Ordinance”) which governs the application and review process for telecommunication franchises in the CITY; and,

WHEREAS, the CITY, in exercise of its management of public Rights-of-Way, believes that it is in the best interest of the public to allow the FRANCHISEE a nonexclusive franchise to operate a telecommunications network in the CITY.

NOW, THEREFORE, in consideration of the mutual covenants and agreements of the parties contained herein, and for other good and valuable consideration, the CITY and the FRANCHISEE agree as follows:

ARTICLE 1. FRANCHISE AGREEMENT AND ROW ORDINANCE.

1.1 Agreement. Upon execution by the parties, this Agreement shall be deemed to constitute a contract by and between CITY and FRANCHISEE.

1.2 Ordinance. The CITY has adopted the Telecommunications Rights of Way (ROW) Ordinance which is attached to this Agreement as Exhibit “A” and incorporated herein by reference. The FRANCHISEE acknowledges that it has had an opportunity to read and become familiar with the ROW Ordinance. The parties agree that the provisions and requirements of the ROW Ordinance are material terms of this Agreement, and that each party hereby agrees to comply with the terms of the ROW Ordinance. The definitions in the ROW Ordinance shall apply herein unless a different meaning is indicated.

1.3 Ordinance Amendments. The CITY reserves the right to amend the ROW Ordinance at any time. The CITY shall give the FRANCHISEE notice and an opportunity to be heard concerning any proposed amendment. If there is any inconsistency between the FRANCHISEE's rights and obligations under the ROW Ordinance as amended and this Agreement, the provisions of this Agreement shall govern during its term. Otherwise, the FRANCHISEE agrees to comply with any such amendments.

1.4 Franchise Description. The Agreement provided hereby shall confer upon the FRANCHISEE a nonexclusive right, privilege, and franchise to construct and maintain a telecommunications network in, under, above and across the present and future public municipal Rights-of-Way in the City. The Agreement does not grant to the FRANCHISEE the right, privilege or authority to engage in community antenna (or cable) television business; although, nothing contained herein shall preclude the FRANCHISEE from: (1) permitting those with a cable franchise who are lawfully engaged in such business to utilize the FRANCHISEE's System within the CITY for such purposes; or (2) from providing such service in the future if an appropriate franchise is obtained and all other legal requirements have been satisfied.

1.5 Licenses. The FRANCHISEE acknowledges that it has obtained the necessary approvals, licenses or permits required by federal and state law to provide telecommunication services consistent with the provisions of this Agreement and with the ROW Ordinance.

1.6 Relationship. Nothing herein shall be deemed to create a joint venture or principal-agent relationship between the parties and neither party is authorized to, nor shall either party act toward third persons or the public in any manner that would indicate any such relationship with each other.

ARTICLE 2. FRANCHISE FEE.

2.1 Franchise Fee. For the Franchise granted herein, the FRANCHISEE shall pay to the CITY a tax in accordance with the Municipal Telecommunication License Tax Act (Utah Code Ann. 10-1-401 to 10-1-410). All payments shall be made to the Utah State Tax Commission, and sent as follows:

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

2.2 Equal Treatment. CITY agrees, within the guidelines of then-existing Utah law, to impose and collect from any third-party competitor of FRANCHISEE a fee similar to that stated in this Agreement or will otherwise contract in such a way so as not to provide any unfair benefit to such future competitor.

ARTICLE 3. TERM AND RENEWAL.

3.1 **Term and Renewal.** The franchise granted to FRANCHISEE shall be for a period of ten (10) years commencing on the first day of the month following this Agreement, unless this Franchise be sooner terminated as herein provided. At the end of the initial ten (10) year term of this Agreement, the franchise granted herein may be renewed by the FRANCHISEE upon the same terms and conditions as contained in this Agreement (plus any amendments to the ROW Ordinance, to this Agreement and/or any other applicable law) for an additional five (5) year term, by providing to the CITY's representative designated herein written notice of the FRANCHISEE's intent to renew not less than ninety (90) calendar days before the expiration of the then existing franchise term.

3.2 **Rights Upon Expiration or Revocation.** Upon expiration of the franchise granted herein, whether by lapse or time, by agreement between the FRANCHISEE and the CITY, or by revocation or forfeiture, and barring any sale by the FRANCHISEE to a third party (which requires assumption of this Agreement by such third party as well as CITY approval, which approval shall not be unreasonably withheld) the FRANCHISEE shall abandon its System within the CITY and at the CITY's request, unless some other arrangement is made with the CITY, remove from the Rights-of-Way any and all of FRANCHISEE'S System which exists above ground. In such event, it shall be the duty of the FRANCHISEE, immediately upon such removal, to restore the Rights-of-Way from which such System is removed to as good condition as the same was before the removal was effected. Notwithstanding anything to the contrary set forth in this Agreement, FRANCHISEE may abandon any underground system in place so long as it does not materially interfere with the use of the rights-of-way.

ARTICLE 4. POLICE POWERS.

The CITY expressly reserves, and the FRANCHISEE expressly recognizes, the CITY's right and duty to adopt, from time to time, in addition to provisions herein contained, such ordinances and rules and regulations as the CITY may deem necessary in the exercise of its police power for the protection of the health, safety and welfare of its citizens and their properties.

ARTICLE 5. CHANGING CONDITIONS AND SEVERABILITY.

5.1 **Meet to Confer.** The FRANCHISEE and the CITY recognize that many aspects of the telecommunication business are currently the subject of discussion, examination and inquiry by different segments of the industry and affected regulatory authorities and that these activities may ultimately result in fundamental changes in the way the FRANCHISEE conducts its business and the way the CITY regulates the business. In recognition of the present state of uncertainty respecting these matters, the FRANCHISEE and the CITY each agree, upon request of the other during the term of this Agreement, to meet with the other and discuss in good faith whether it would be appropriate, in view of developments of the kind referred to above during the term of this Agreement, to amend this Agreement or enter into separate, mutually satisfactory arrangements to effect a proper accommodation of any such developments.

5.2 **Severability.** If any section, sentence, paragraph, term or provision of this Agreement or the ROW Ordinance is for any reason determined to be or rendered illegal, invalid,

or superseded by other lawful authority, including any state or federal, legislative, regulatory or administrative authority having jurisdiction thereof, or is determined to be unconstitutional, illegal or invalid by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such determination shall have no effect on the validity of any other section, sentence, paragraph, term or provision, all of which shall remain in full force and effect for the term of this Agreement or any renewal or renewals thereof. Provided, that if the invalidated portion is considered a material consideration for entering into this Agreement, the parties will negotiate, in good faith, an amendment to this Agreement. As used herein, “material consideration” for the CITY is its ability to collect the Franchise Fee during the term of this Agreement and its ability to manage the Rights-of-Way in a manner similar to that provided in this Agreement, the ROW Ordinance, and the City’s Excavation Permit Ordinance. For the FRANCHISEE, “material consideration” is its ability to use the Rights-of-Way for telecommunication purposes in a manner similar to that provided in this Agreement, the ROW Ordinance, and the CITY’s Excavation Permit Ordinance.

ARTICLE 6. EARLY TERMINATION, REVOCATION OF FRANCHISE AND OTHER REMEDIES.

6.1 Grounds for Termination. The CITY may terminate or revoke this Agreement and all rights and privileges herein provided for any of the following reasons:

(a) The FRANCHISEE fails to make timely payments of the franchise fee as required under Article 2 of this Agreement and does not correct such failure within sixty (60) calendar days after written notice by the CITY of such failure; or,

(b) The FRANCHISEE, by act or omission, violates a material duty herein set forth in any particular within the FRANCHISEE’s control, and with respect to which full redress is not otherwise herein provided. In such event, the CITY, acting by or through its CITY Council, may determine, after hearing, that such failure is of a material nature, and thereupon, after written notice giving the FRANCHISEE notice of such determination, the FRANCHISEE, within sixty (60) calendar days of such notice, shall commence efforts to remedy the conditions identified in the notice and shall have ninety (90) calendar days from the date it receives notice to remedy the conditions. After the expiration of such ninety (90) day period and failure to correct such conditions, the CITY may declare the franchise forfeited and this Agreement terminated, and thereupon, the FRANCHISEE shall have no further rights or authority hereunder; provided, however, that any such declaration of forfeiture and termination shall be subject to judicial review as provided by law, and provided further, that in the event such failure is of such nature that it cannot be reasonably corrected within the ninety (90) day time period provided above, the CITY shall provide additional time for the reasonable correction of such alleged failure if the reason for the noncompliance was not the intentional or negligent act or omission of the FRANCHISEE; or,

(c) The FRANCHISEE becomes insolvent, unable or unwilling to pay its debts, is adjudged bankrupt, or all or part of its facilities should be sold under an instrument to secure a debt and is not redeemed by the FRANCHISEE within sixty (60) days.

6.2 **Reserved Rights.** Nothing contained herein shall be deemed to preclude the FRANCHISEE from pursuing any legal or equitable rights or remedies it may have to challenge the action of the CITY.

6.3 **Remedies at Law.** In the event the FRANCHISEE or the CITY fails to fulfill any of its respective obligations under this Agreement, the CITY or the FRANCHISEE, whichever the case may be, shall have a breach of contract claim and remedy against the other, in addition to any other remedy provided herein or by law; provided, however, that no remedy that would have the effect of amending the specific provisions of this agreement shall become effective without such action that would be necessary to formally amend the Agreement.

6.4 **Third Party Beneficiaries.** The benefits and protection provided by this Agreement shall inure solely to the benefit of the CITY and the FRANCHISEE. This Agreement shall not be deemed to create any right in any person who is not a party and shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party (other than the permitted successors and assigns of a party hereto).

ARTICLE 7. PARTIES' DESIGNEES.

7.1 **CITY designee and Address.** The City Manager or his or her designee(s) shall serve as the CITY's representative regarding administration of this Agreement. Unless otherwise specified herein or in the ROW Ordinance, all notices from the FRANCHISEE to the CITY pursuant to or concerning this Agreement, shall be delivered to the CITY's representative at 1600 East South Weber Drive, South Weber, Utah 84405, or such other officer and address as the CITY may designate by written notice to the FRANCHISEE.

7.2 **FRANCHISEE Designee and Address.** The FRANCHISEE's designated agent, officer or representative or designee(s) shall serve as the FRANCHISEE's representative regarding administration of this Agreement. Unless otherwise specified herein or in the ROW Ordinance, all notices from the CITY to the FRANCHISEE pursuant to or concerning this Agreement, shall be delivered to FRANCHISEE's headquarter offices at 2655 G Avenue, Ogden, Utah 84401, and such other office as the FRANCHISEE may designate by written notice to the CITY.

7.3 **Failure of Designee.** The failure or omission of the CITY's or FRANCHISEE's representative to act shall not constitute any waiver or estoppels by the CITY or FRANCHISEE.

ARTICLE 8. INSURANCE AND INDEMNIFICATION

8.1 **Insurance.** Prior to commencing operations in the CITY pursuant to this Agreement, the FRANCHISEE shall furnish to the CITY evidence that it has adequate general liability and property damage insurance. The evidence may consist of a statement that the FRANCHISEE is effectively self-insured if the FRANCHISEE has substantial financial resources, as evidenced by its current certified financial statements and established credit rating, or substantial assets located in the State of Utah. Any and all insurance, whether purchased by the FRANCHISEE from a commercial carrier, whether provided through a self-insured program,

or whether provided in some other form or other program, shall be in a form, in an amount and of a scope of coverage acceptable to the CITY.

8.2 Indemnification. The FRANCHISEE agrees to indemnify, defend and hold the CITY harmless from and against any and all claims, demands, liens, and all liability or damage of whatsoever kind on account of or arising from the FRANCHISEE's acts or omissions pursuant to or related to this Agreement, and to pay any and all costs, including reasonable attorneys' fees, incurred by the CITY in defense of such claims. The CITY shall promptly give written notice to the FRANCHISEE of any claim, demand, lien, liability, or damage, with respect to which the CITY seeks indemnification and, unless in the CITY's judgment a conflict of interest may exist between the parties with respect to the claim, demand, lien, liability, or damage, the CITY shall permit the FRANCHISEE to assume the defense of such with counsel of the FRANCHISEE's choosing, unless the CITY reasonably objects to such counsel. Notwithstanding any provision of this Section to the contrary, the FRANCHISEE shall not be obligated to indemnify, defend or hold the CITY harmless to the extent any claim, demand, lien, damage, or liability arises out of or in connection with negligent acts or omissions of the CITY.

ARTICLE 9. INSTALLATION

9.1 Coordinated Installation. In order to prevent and/or minimize the number of cuts to and excavations within the CITY Rights-of-Way, FRANCHISEE shall coordinate with the CITY and other FRANCHISEEs or users of the CITY Rights-of-Way, when such cuts and excavations will be made. Unless otherwise permitted, installation, repairs, or maintenance of lines and facilities within the CITY Rights-of-Way shall be made in the same trench and at the time other installations, repairs or maintenance of facilities are conducted within the CITY Rights-of-Way. The CITY is under no obligation to postpone these other installations, repairs or maintenance of facilities if the FRANCHISEE is not able to meet the CITY's schedule.

9.2 Underground Installation. Notwithstanding the provisions of Article 1.3 and 1.4 of this Agreement, FRANCHISEE expressly agrees to install and maintain all of its facilities in accordance with CITY Ordinances including the undergrounding of utility lines, in effect at the time this Agreement is entered into and as subsequently amended during the term of this Agreement. Nothing herein shall require FRANCHISEE to convert existing overhead facilities to underground facilities until and unless other similarly situated FRANCHISEEs in the same location are required to do so.

ARTICLE 10. CONSTRUCTION AND TECHNICAL REQUIREMENTS

10.1 Acknowledgement of Franchisee Obligations under ROW Ordinance. The Franchisee acknowledges and agrees to follow the construction and technical requirements

contained at section 7-6-6 of the City's ROW Ordinance, as amended, which section requires, among other things, that Franchisee move or relocate its system at its sole expense according to the circumstances and notice provisions outlined therein.

ARTICLE 11. GENERAL PROVISIONS

11.1 **Binding Agreement.** The parties represent that: (a) when executed by their respective parties, this Agreement shall constitute legal and binding obligations of the parties; and (b) each party has complied with all relevant statutes, ordinances, resolutions, by-laws and other legal requirements applicable to their operation in entering into this Agreement.

11.2 **Utah Law.** This Agreement shall be interpreted pursuant to Utah law.

11.3 **Time of Essence.** Time shall be of the essence of this Agreement.

11.4 **Interpretation of Agreement.** The invalidity of any portion of this Agreement shall not prevent the remainder from being carried into effect. Whenever the context of any provision shall require it, the singular number shall be held to include the plural number and vice versa, and the use of any gender shall include any other and all genders. The paragraphs and section headings in this Agreement are for convenience only and do not constitute a part of the provisions hereof.

11.5 **No Presumption.** All parties have participated in preparing this Agreement. Therefore, the parties stipulate that any court interpreting or construing the Agreement shall not apply the rule of construction that the Agreement should be more strictly construed against the drafting party.

11.6 **Amendments.** This Agreement may be modified or amended by written agreement only. No oral modifications or amendments shall be effective.

11.7 **Additional Agreements.** All parties are not precluded from entering into other legal agreements pertaining to the telecommunications systems noted within this agreement.

11.8 **Binding Agreement.** This Agreement shall be binding upon the heirs, successors, administrators and assigns of each of the parties.

SIGNED AND ENTERED INTO this _____ day of _____, 2022

“CITY”
SOUTH WEBER CITY

By: _____
David Larson, City Manager

ATTEST:

Lisa Smith, City Recorder

APPROVED AS TO FORM:

Jayme Blakesley, City Attorney

“FRANCHISEE”

Uintah Basin Electronic Telecommunications, L.L.C. dba Strata Networks a Limited Liability Company

By: _____
Bruce Todd, General Manager / CEO

CORPORATE ACKNOWLEDGMENT

STATE OF _____)
 :ss.
COUNTY OF _____)

On the ____ day of _____, 2025 personally appeared before me Bruce Todd, who being by me duly sworn did say that he is the General Manager/CEO of Uintah Basin Electronic Telecommunications, L.L.C dba STRATA NETWORKS and that the foregoing instrument was signed on behalf of said company by authority of its board of directors and/or its company documents; and he acknowledged to me that said company executed the same.

Notary Public
Residing at: _____
My Commission Expires: _____

-ATTACHMENT "A"-

TITLE 7, CHAPTER 6 – TELECOMMUNICATIONS RIGHTS-OF-WAY – OF SOUTH WEBER CITY CODECHAPTER 6
TELECOMMUNICATIONS RIGHTS-OF-WAY
SECTION:

- 7-6-1: Declaration Of Intent; Scope
- 7-6-2: Definitions
- 7-6-3: Franchise Required
- 7-6-4: Compensation And Other Payments
- 7-6-5: Franchise Applications
- 7-6-6: Construction And Technical Requirements
- 7-6-7: Franchise And License Nontransferable
- 7-6-8: Oversight And Regulation
- 7-6-9: Rights Of City
- 7-6-10: Obligation To Notify
- 7-6-11: General Provisions
- 7-6-12: Federal, State And City Jurisdiction

7-6-1: DECLARATION OF INTENT; SCOPE:

A. Power To Manage Rights-Of-Way: The City adopts this Chapter pursuant to its power to manage the rights-of-way, pursuant to common law, the Utah constitution and statutory authority, and receive fair and reasonable compensation for the use of rights-of-way by providers as expressly set forth by section 253 of the Act 1 .

B. Scope Of Ordinance: This Chapter shall provide the basic local scheme for providers of telecommunications services and systems that require the use of the rights-of-way, including providers of both the system and service, those providers of the system only, and those providers who do not build the system but who only provide services. This Chapter shall apply to all future providers and to all providers in the City prior to the effective date of this Chapter, whether operating with or without a franchise as set forth in subsection 7-6-12B of this Chapter.

C. Excluded Activity:

1. Wireless Services: This Chapter shall not apply to personal wireless service facilities.
2. Provisions Applicable To Excluded Providers: Providers excused by other law that prohibits the City from requiring a franchise shall not be required to obtain a franchise, but all of the requirements imposed by this Chapter through the exercise of the City's police power and not preempted by other law shall be applicable. (Ord. 98-3, 2-10-1998)

Notes

- 1 1. Telecommunications Act of 1996, P.L. No. 104-104.

7-6-2: DEFINITIONS:

For purposes of this Chapter, the following terms, phrases, words, and their derivatives shall have the meanings set forth in this Section, unless the context clearly indicates that another meaning is intended. Words used in the present tense include the future tense, words in the single number include the plural number, words in the plural number include the singular. The word "shall" and "will" are mandatory, and "may" is permissive. Words not defined shall be given their common and ordinary meaning.

APPLICATION: The process by which a provider submits a request and indicates a desire to be granted a franchise to utilize the rights-of-way of all, or a part, of the City. An application includes all written documentation, verbal statements and representations, in whatever form or forum, made by a provider to the City concerning: the construction of a telecommunications system over, under, on or through the rights-of-way; the telecommunications services proposed to be provided in the City by a provider; and any other matter pertaining to a proposed system or service.

CITY: South Weber City, Utah.

COMPLETION DATE: The date that a provider begins providing services to customers in the City.

CONSTRUCTION COSTS: All costs of constructing a system, including make ready costs, other than engineering fees, attorney or accountant fees, or other consulting fees.

CONTROL OR CONTROLLING INTEREST: Actual working control in whatever manner exercised, including, without limitation, working control through ownership, management, debt instruments or negative control, as the case may be, of the system or of a provider. A rebuttable presumption of the existence of control or a controlling interest shall arise from the beneficial ownership, directly or indirectly, by any person, or group of persons acting in concert, of more than twenty five percent (25%) of any provider (which person or group of persons is hereinafter referred to as "controlling person"). "Control" or "controlling interest" as used herein may be held simultaneously by more than one person or group of persons.

FCC: The Federal Communications Commission, or any successor thereto.

FRANCHISE: The rights and obligation extended by the City to a provider to own, lease, construct, maintain, use or operate a system in the rights-of-way within the boundaries of the City. Any such authorization, in whatever form granted, shall not mean or include: a) any other permit or authorization required for the privilege of transacting and carrying on a business within the City required by the ordinances and laws of the City; b) any other permit, agreement or authorization required in connection with operations on rights-of-way or public property including, without limitation, permits and agreements for placing devices on or in poles, conduits or other structures, whether owned by the City or a private entity, or for excavating or performing other work in or along the rights-of-way.

FRANCHISE AGREEMENT: A contract entered into in accordance with the provisions of this Chapter between the City and a franchisee that sets forth, subject to this Chapter, the terms and conditions under which a franchise will be exercised.

GROSS REVENUE: Includes all revenues of a provider that may be included as gross revenue within the meaning of title 11, chapter 26, Utah Code Annotated, 1953, as amended.

INFRASTRUCTURE PROVIDER: A person providing to another, for the purpose of providing telecommunication services to customers, all or part of the necessary system which uses the rights-of-way.

OPEN VIDEO SERVICE: Any video programming services provided to any person through the use of rights-of-way, by a provider that is certified by the FCC to operate an open video system pursuant to sections 651 et seq., of the Telecommunications Act (to be codified at 47 USC title VI, part V), regardless of the system used.

OPEN VIDEO SYSTEM: The system of cables, wires, lines, towers, wave guides, optic fiber, microwave, laser beams, and any associated converters, equipment, or facilities designed and constructed for the purpose of producing, receiving, amplifying or distributing open video services to or from subscribers or locations within the City.

OPERATOR: Any person who provides service over a telecommunications system and directly or through one or more persons owns a controlling interest in such system, or who otherwise controls or is responsible for the operation of such a system.

ORDINANCE OR TELECOMMUNICATIONS ORDINANCE: This Telecommunications Chapter concerning the granting of franchises in and by the City for the construction, ownership, operation, use or maintenance of a telecommunications system.

PSC: The Public Service Commission, or any successor thereto.

PERSON: Includes any individual, corporation, partnership, association, joint stock company, trust, or any other legal entity, but not the City.

PERSONAL WIRELESS SERVICES FACILITIES: Has the same meaning as provided in section 704 of the Act (47 USC 332(c)(7)(c)), which includes what is commonly known as cellular and PCS services that do not install any system or portion of a system in the rights-of-way.

PROVIDER: An operator, infrastructure provider, resaler, or system lessee.

RESALER: Refers to any person that provides local exchange service over a system for which a separate charge is made, where that person does not own or lease the underlying system used for the transmission.

RIGHTS-OF-WAY: The surface of and the space above and below any public street, sidewalk, alley, or other public way of any type whatsoever, now or hereafter existing as such within the City.

SIGNAL: Any transmission or reception of electronic, electrical, light or laser or radio frequency energy or optical information in either analog or digital format.

SYSTEM LESSEE: Refers to any person that leases a system or a specific portion of a system to provide services.

TELECOMMUNICATIONS: The transmission, between or among points specified by the user, of information of the user's choosing (e.g., data, video, and voice), without change in the form or content of the information sent and received.

TELECOMMUNICATIONS SERVICE(S) OR SERVICES: Any telecommunications services provided by a provider within the City that the provider is authorized to provide under Federal, State and local law, and any equipment and/or facilities required for and integrated with the services provided within the City, except that these terms do not include cable service as defined in the Cable Communications Policy Act of 1984, as amended by the Cable Television Consumer Protection and Competition Act of 1992 (47 USC section 521, et seq.), and the Telecommunications Act of 1996.

TELECOMMUNICATIONS SYSTEM OR SYSTEM: All conduits, manholes, poles, antennas, transceivers, amplifiers and all other electronic devices, equipment, wire and appurtenances owned, leased, or used by a provider, located in the rights-of-way and utilized in the provision of services, including fully digital or analog, voice, data and video imaging and other enhanced telecommunications services. Telecommunications system or systems also includes an open video system.

WIRE: Fiber optic telecommunications cable, wire, coaxial cable, or other transmission medium that may be used in lieu thereof for similar purposes. (Ord. 98-3, 2-10-1998)

7-6-3: FRANCHISE REQUIRED:

A. **Nonexclusive Franchise:** The City is empowered and authorized to issue nonexclusive franchises governing the installation, construction, and maintenance of systems in the City's rights-of-way, in accordance with the provisions of this Chapter. The franchise is granted through a franchise agreement entered into between the City and provider.

B. **Every Provider Must Obtain:** Except to the extent preempted by Federal or State law, as ultimately interpreted by a court of competent jurisdiction, including any appeals, every provider must obtain a franchise prior to constructing a telecommunications system or providing telecommunications services using the rights-of-way, and every provider must obtain a franchise before constructing an open video system or providing open video services via an open video system. Any open video system or service shall be subject to the customer service and consumer protection provisions applicable to the cable TV companies to the extent the City is not preempted or permitted as ultimately interpreted by a court of competent jurisdiction, including any appeals. The fact that particular telecommunications systems may be used for multiple purposes does not obviate the need to obtain a franchise for other purposes. By way of illustration and not limitation, a cable operator of a cable system must obtain a cable franchise, and, should it intend to provide telecommunications services over the same system, must also obtain a telecommunications franchise.

C. **Nature Of Grant:** A franchise shall not convey title, equitable or legal, in the rights-of-way. A franchise is only the right to occupy rights-of-way on a nonexclusive basis for the limited purposes and for the limited period stated in the franchise; the right may not be subdivided, assigned, or subleased. A franchise does not excuse a provider from obtaining appropriate access or pole attachment agreements before collocating its system on the property of others, including the City's property. This Section shall not be construed to prohibit a provider from leasing conduit to another provider, so long as the lessee has obtained a franchise.

D. **Current Providers:** Except to the extent exempted by Federal or State law, any provider acting without a franchise on the effective date of this Chapter shall request issuance of a franchise from the City within ninety (90) days of the effective date of this Chapter. If such request is made, the provider may continue providing service during the course of negotiations. If a timely request is not made, or if negotiations cease and a franchise is not granted, the provider shall comply with the provisions of subsection 7-6-9D of this Chapter.

E. **Nature Of Franchise:** The franchise granted by the City under the provisions of this Chapter shall be a nonexclusive franchise providing the right and consent to install, repair, maintain, remove and replace its system on, over and under the rights-of-way in order to provide services.

F. Regulatory Approval Needed: Before offering or providing any services pursuant to the franchise, a provider shall obtain any and all regulatory approvals, permits, authorizations or licenses for the offering or provision of such services from the appropriate Federal, State and local authorities, if required, and shall submit to the City upon the written request of the City evidence of all such approvals, permits, authorizations or licenses.

G. Term: No franchise issued pursuant to this Chapter shall have a term of less than five (5) years, or greater than fifteen (15) years. Each franchise shall be granted in a nondiscriminatory manner. (Ord. 98-3, 2-10-1998)

7-6-4: COMPENSATION AND OTHER PAYMENTS:

A. Compensation: As fair and reasonable compensation for any franchise granted pursuant to this Chapter, a provider shall have the following obligations:

1. Application Fee: In order to offset the cost to the City to review an application for a franchise and in addition to all other fees, permits or charges, a provider shall pay to the City, at the time of application, five hundred dollars (\$500.00) as a nonrefundable application fee.

2. Franchise Fees: The franchise fee, if any, shall be set forth in the franchise agreement. The obligation to pay a franchise fee shall commence on the completion date. The franchise fee is offset by any business license fee or business license tax enacted by the City.

3. Excavation Permits: The provider shall also pay fees required for an excavation permit as provided in Section 7-3-1 of this Title.

B. Timing: Unless otherwise agreed to in the franchise agreement, all franchise fees shall be paid on a monthly basis within forty five (45) days of the close of each calendar month.

C. Fee Statement And Certification: Unless a franchise agreement provides otherwise, each fee payment shall be accompanied by a statement showing the manner in which the fee was calculated and shall be certified as to its accuracy.

D. Future Costs: A provider shall pay to the City or to third parties, at the direction of the City, an amount equal to the reasonable costs and reasonable expenses that the City incurs for the services of third parties (including, but not limited to, attorneys and other consultants) in connection with any renewal or provider-initiated renegotiation, or amendment of this Chapter or a franchise; provided, however, that the parties shall agree upon a reasonable financial cap at the outset of negotiations. In the event the parties are unable to agree, either party may submit the issue to binding arbitration in accordance with the rules and procedures of the American Arbitration Association.

E. Taxes And Assessments: To the extent taxes or other assessments are imposed by taxing authorities, other than the City on the use of the City property as a result of a provider's use or occupation of the rights-of-way, the provider shall be responsible for payment of its pro rata share of such taxes, payable annually unless otherwise required by the taxing authority. Such payments shall be in addition to any other fees payable pursuant to this Chapter.

F. Interest On Late Payments: In the event that any payment is not actually received by the City on or before the applicable date fixed in the franchise, interest thereon shall accrue from such date until received at the rate charged for delinquent State taxes.

G. No Accord And Satisfaction: No acceptance by the City of any fee shall be construed as an accord that the amount paid is in fact the correct amount, nor shall such acceptance of such fee payment be construed as a release of any claim the City may have for additional sums payable.

H. Not In Lieu Of Other Taxes Or Fees: The fee payment is not a payment in lieu of any tax, fee or other assessment except as specifically provided in this Chapter, or as required by applicable law. By way of example, and not limitation, excavation permit fees and fees to obtain space on the City- owned poles are not waived and remain applicable.

I. Continuing Obligation And Holdover: In the event a provider continues to operate all or any part of the system after the term of the franchise, such operator shall continue to comply with all applicable provisions of this Chapter and the franchise, including, without limitation, all compensation and other payment provisions throughout the period of such continued operation, provided that any such continued operation shall in no way be construed as a renewal or other extension of the franchise, nor as a limitation on the remedies, if any, available to the City as a result of such continued operation after the term, including, but not limited to, damages and restitution.

J. Costs Of Publication: A provider shall assume any publication costs associated with its franchise that may be required by law. (Ord. 98-3, 2-10-1998)

7-6-5: FRANCHISE APPLICATIONS:

A. Franchise Application: To obtain a franchise to construct, own, maintain or provide services through any system within the City, to obtain a renewal of a franchise granted pursuant to this Chapter, or to obtain the City approval of a transfer of a franchise, as provided in subsection 7-6-7A2 of this Chapter, granted pursuant to this Chapter, an application must be filed with City on the form attached to Ordinance 98-3 as Exhibit A, which is hereby incorporated by reference. The application form may be changed by the Mayor, so long as such changes request information that is consistent with this Chapter. Such application form, as amended, is incorporated by reference.

B. Application Criteria: In making a determination as to an application filed pursuant to this Chapter, the City may, but shall not be limited to, request the following from the provider:

1. A copy of the order from the PSC granting a certificate of convenience and necessity;
2. Certification of the provider's financial ability to compensate the City for provider's intrusion, maintenance and use of the rights-of-way during the franchise term proposed by the provider;
3. Provider's agreement to comply with the requirements of Section 7-6-6 of this Chapter.

C. Franchise Determination: The City, in its discretion, shall determine the award of any franchise on the basis of these and other considerations relevant to the use of the rights-of-way, without competitive bidding. (Ord. 98-3, 2-10-1998)

7-6-6: CONSTRUCTION AND TECHNICAL REQUIREMENTS:

A. General Requirement: No provider shall receive a franchise unless it agrees to comply with each of the terms set forth in this Section governing construction and technical requirements for its system, in addition to any other reasonable requirements or procedures specified by the City or the franchise, including requirements regarding locating and sharing in the cost of locating portions of the system with other systems or with City utilities. A provider shall obtain an excavation permit, pursuant to the Excavation Ordinance, before commencing any work in the rights-of-way.

B. Quality: All work involved in the construction, maintenance, repair, upgrade and removal of the system shall be performed in a safe, thorough and reliable manner using materials of good

and durable quality. If, at any time, it is determined by the FCC or any other agency granted authority by Federal law, or the FCC to make such determination, that any part of the system, including, without limitation, any means used to distribute signals over or within the system, is harmful to the public health, safety or welfare, or quality of service or reliability, then a provider shall, at its own cost and expense, promptly correct all such conditions.

C. Licenses And Permits: A provider shall have the sole responsibility for diligently obtaining, at its own cost and expense, all permits, licenses or other forms of approval or authorization necessary to construct, maintain, upgrade or repair the system, including, but not limited to, any necessary approvals from persons and/or the City to use private property, easements, poles and conduits. A provider shall obtain any required permit, license, approval or authorization, including, but not limited to, excavation permits, pole attachment agreements, etc., prior to the commencement of the activity for which the permit, license, approval or authorization is required.

D. Relocation Of The System:

1. New Grades Or Lines: If the grades or lines of any rights- of-way are changed at any time in a manner affecting the system, then a provider shall comply with the requirements of the Excavation Ordinance.

2. The City Authority To Move System In Case Of An Emergency: The City may, at any time, in case of fire, disaster or other emergency, as determined by the City in its reasonable discretion, cut or move any parts of the system and appurtenances on, over or under the rights-of-way of the City, in which event the City shall not be liable therefor to a provider. The City shall notify a provider in writing prior to, if practicable, but in any event as soon as possible and in no case later than the next business day following any action taken under this Section. Notice shall be given as provided in subsection 7-6-11D of this Chapter.

3. A Provider Required To Temporarily Move System For Third Party: A provider shall, upon prior reasonable written notice by the City or any person holding a permit to move any structure, and within the time that is reasonable under the circumstances, temporarily move any part of its system to permit the moving of said structure. A provider may impose a reasonable charge on any person other than the City for any such movement of its systems.

4. Rights-Of-Way Change; Obligation To Move System: When the City is changing a rights-of-way and makes a written request, a provider is required to move or remove its system from the rights-of-way, without cost to the City, to the extent provided in the Excavation Ordinance. This obligation does not apply to systems originally located on private property pursuant to a private easement, which property was later incorporated into the rights-of-way, if that private easement grants a superior vested right. This obligation exists whether or not the provider has obtained an excavation permit.

E. Protect Structures: In connection with the construction, maintenance, repair, upgrade or removal of the system, a provider shall, at its own cost and expense, protect any and all existing structures belonging to the City. A provider shall obtain the prior written consent of the City to alter any water main, power facility, sewerage or drainage system, or any other Municipal structure on, over or under the rights- of-way of the City required because of the presence of the system. Any such alteration shall be made by the City or its designee on a reimbursable basis. A provider agrees that it shall be liable for the costs incurred by the City to replace or repair and restore to its prior condition in a manner as may be reasonably specified by the City, any Municipal structure or any other rights-of-way of the City involved in the construction,

maintenance, repair, upgrade or removal of the system that may become disturbed or damaged as a result of any work thereon by or on behalf of a provider pursuant to the franchise.

F. No Obstruction: In connection with the construction, maintenance, upgrade, repair or removal of the system, a provider shall not unreasonably obstruct the rights-of-way of fixed guide way systems, railways, passenger travel, or other traffic to, from or within the City without the prior consent of the appropriate authorities.

G. Safety Precautions: A provider shall, at its own cost and expense, undertake all necessary and appropriate efforts to prevent accidents at its work sites, including the placing and maintenance of proper guards, fences, barricades, security personnel and suitable and sufficient lighting, and such other requirements prescribed by OSHA and Utah OSHA. A provider shall comply with all applicable Federal, State and local requirements including, but not limited to, the National Electrical Safety Code.

H. Repair: After written reasonable notice to the provider, unless, in the sole determination of the City, an imminent danger exists, any rights-of-way within the City which are disturbed or damaged during the construction, maintenance or reconstruction by a provider of its system may be repaired by the City at the provider's expense, to a condition as good as that prevailing before such work was commenced. Upon doing so, the City shall submit to such a provider an itemized statement of the cost for repairing and restoring the rights-of-way intruded upon. The provider shall, within thirty (30) days after receipt of the statement, pay to the City the entire amount thereof.

I. System Maintenance: A provider shall:

1. Install and maintain all parts of its system in a nondangerous condition throughout the entire period of its franchise.

2. Install and maintain its system in accordance with standard prudent engineering practices and shall conform, when applicable, with the National Electrical Safety Code and all other applicable Federal, State and local laws or regulations.

3. At all reasonable times, permit examination by any duly authorized representative of the City of the system and its effect on the rights-of-way.

J. Trimming Of Trees: A provider shall have the authority to trim trees, in accordance with all applicable utility restrictions, ordinance and easement restrictions, upon and hanging over rights-of-way so as to prevent the branches of such trees from coming in contact with its system. (Ord. 98-3, 2-10-1998)

7-6-7: FRANCHISE AND LICENSE NONTRANSFERABLE:

A. Notification Of Sale:

1. Notification And Election: When a provider is the subject of a sale, transfer, lease, assignment, sublease or disposed of, in whole or in part, either by forced or involuntary sale, or by ordinary sale, consolidation or otherwise, such that it or its successor entity is obligated to inform or seek the approval of the PSC, the provider or its successor entity shall promptly notify the City of the nature of the transaction. The notification shall include either:

- a. The successor entity's certification that the successor entity unequivocally agrees to all of the terms of the original provider's franchise agreement; or

- b. The successor entity's application in compliance with Section 7-6-5 of this Chapter.

2. Transfer Of Franchise: Upon receipt of a notification and certification in accordance with subsection A1a of this Section, the City designee, as provided in subsection 7-6-9A1 of this

Chapter, shall send notice affirming the transfer of the franchise to the successor entity. If the City has good cause to believe that the successor entity may not comply with this Chapter or the franchise agreement, it may require an application for the transfer. The application shall comply with Section 7-6-5 of this Chapter.

3. If PSC Approval No Longer Required: If the PSC no longer exists, or if its regulations or State law no longer require approval of transactions described in this subsection A, and the City has good cause to believe that the successor entity may not comply with this Chapter or the franchise agreement, it may require an application. The application shall comply with Section 7-6-5 of this Chapter.

B. Events Of Sale: The following events shall be deemed to be a sale, assignment or other transfer of the franchise requiring compliance with subsection A of this Section: 1) the sale, assignment or other transfer of all or a majority of a provider's assets to another person; 2) the sale, assignment or other transfer of capital stock or partnership, membership or other equity interests in a provider by one or more of its existing shareholders, partners, members or other equity owners so as to create a new controlling interest in a provider; 3) the issuance of additional capital stock or partnership, membership or other equity interest by a provider so as to create a new controlling interest in such a provider; or 4) the entry by a provider into an agreement with respect to the management or operation of such provider or its system. (Ord. 98-3, 2-10-1998)

7-6-8: OVERSIGHT AND REGULATION:

A. Insurance, Indemnity, And Security: Prior to the execution of a franchise, a provider will deposit with the City an irrevocable, unconditional letter of credit or surety bond as required by the terms of the franchise, and shall obtain and provide proof of the insurance coverage required by the franchise. A provider shall also indemnify the City as set forth in the franchise.

B. Oversight: The City shall have the right to oversee, regulate and inspect periodically the construction, maintenance, and upgrade of the system, and any part thereof, in accordance with the provisions of the franchise and applicable law. A provider shall establish and maintain managerial and operational records, standards, procedures and controls to enable a provider to prove, in reasonable detail, to the satisfaction of the City at all times throughout the term, that a provider is in compliance with the franchise. A provider shall retain such records for not less than the applicable statute of limitations.

C. Maintain Records: A provider shall at all times maintain:

1. On file with the City, a full and complete set of plans, records and "as-built" hard copy maps and, to the extent the maps are placed in an electronic format, they shall be made in electronic format compatible with the City's existing GIS system, of all existing and proposed installations and the types of equipment and systems installed or constructed in the rights-of-way, properly identified and described as to the types of equipment and facility by appropriate symbols and marks which shall include annotations of all rights-of-way where work will be undertaken. As used herein, "as-built" maps includes "file construction prints". Maps shall be drawn to scale. "As-built" maps, including the compatible electronic format, as provided above, shall be submitted within thirty (30) days of completion of work or within thirty (30) days after completion of modification and repairs. "As-built" maps are not required of the provider who is the incumbent local exchange carrier for the existing system to the extent they do not exist.

2. Throughout the term of the franchise, a provider shall maintain complete and accurate books of account and records of the business, ownership, and operations of a provider with respect to the system in a manner that allows the City at all times to determine whether a provider is in compliance with the franchise. Should the City reasonably determine that the records are not being maintained in such a manner, a provider shall alter the manner in which the books and/or records are maintained so that a provider comes into compliance with this Section. All financial books and records which are maintained in accordance with the regulations of the FCC and any governmental entity that regulates utilities in the State, and generally accepted accounting principles shall be deemed to be acceptable under this Section.

D. Confidentiality: If the information required to be submitted is proprietary in nature or must be kept confidential by Federal, State or local law, upon proper request by a provider, such information shall be classified as a protected record within the meaning of the Utah Government Records Access and Management Act ("GRAMA"), making it available only to those who must have access to perform their duties on behalf of the City, provided that a provider notifies the City of, and clearly labels the information which a provider deems to be confidential, proprietary information. Such notification and labeling shall be the sole responsibility of the provider.

E. Provider's Expense: All reports and records required under this Chapter shall be furnished at the sole expense of a provider, except as otherwise provided in this Chapter or a franchise.

F. Right Of Inspection: For the purpose of verifying the correct amount of the franchise fee, the books and records of the provider pertaining thereto shall be open to inspection or audit by duly authorized representatives of the City at all reasonable times, upon giving reasonable notice of the intention to inspect or audit the books and records, provided that the City shall not audit the books and records of the provider more often than annually. The provider agrees to reimburse the City the reasonable costs of an audit if the audit discloses that the provider has paid ninety five percent (95%) or less of the compensation due the City for the period of such audit. In the event the accounting rendered to the City by the provider herein is found to be incorrect, then payment shall be made on the corrected amount within thirty (30) calendar days of written notice, it being agreed that the City may accept any amount offered by the provider, but the acceptance thereof by the City shall not be deemed a settlement of such item if the amount is in dispute or is later found to be incorrect. (Ord. 98-3, 2-10-1998)

7-6-9: RIGHTS OF CITY:

A. Enforcement And Remedies:

1. Enforcement; City Designee: The City is responsible for enforcing and administering this Chapter, and the City or its designee, as appointed by the Mayor, is authorized to give any notice required by law or under any franchise agreement.

2. Enforcement Provision: Any franchise granted pursuant to this Chapter shall contain appropriate provisions for enforcement, compensation, and protection of the public, consistent with the other provisions of this Chapter, including, but not limited to, defining events of default, procedures for accessing the Bond/Security Fund, and rights of termination or revocation.

B. Force Majeure: In the event a provider's performance of any of the terms, conditions or obligations required by this Chapter or a franchise is prevented by a cause or event not within a provider's control, such inability to perform shall be deemed excused and no penalties or sanctions shall be imposed as a result thereof. For the purpose of this Section, causes or events not within the control of a provider shall include, without limitation: acts of God; strikes;

sabotage; riots or civil disturbances; failure or loss of utilities; explosions; acts of public enemies; and natural disasters such as floods, earthquakes, landslides, and fires.

C. Extended Operation And Continuity Of Services:

1. Continuation After Expiration: Upon either expiration or revocation of a franchise granted pursuant to this Chapter, the City shall have discretion to permit a provider to continue to operate its system or provide services for an extended period of time not to exceed six (6) months from the date of such expiration or revocation. A provider shall continue to operate its system under the terms and conditions of this Chapter and the franchise granted pursuant to this Chapter.

2. Continuation By Incumbent Local Exchange Carrier: If the provider is the incumbent local exchange carrier, it shall be permitted to continue to operate its system and provide services without regard to revocation or expiration, but shall be obligated to negotiate a renewal in good faith.

D. Removal Or Abandonment Of Franchise Property:

1. Abandoned System: In the event that: a) the use of any portion of the system is discontinued for a continuous period of twelve (12) months, and thirty (30) days after no response to written notice from the City to the last known address of provider; b) any system has been installed in the rights-of-way without complying with the requirements of this Chapter or franchise; or c) the provisions of subsection 7-6-3E of this Chapter are applicable and no franchise is granted, a provider, except the provider who is an incumbent local exchange carrier, shall be deemed to have abandoned such system.

2. Removal Of Abandoned System: The City, upon such terms as it may impose, may give a provider written permission to abandon, without removing, any system, or portion thereof, directly constructed, operated or maintained under a franchise. Unless such permission is granted or unless otherwise provided in this Chapter, a provider shall remove within a reasonable time the abandoned system and shall restore, using prudent construction standards, any affected rights-of-way to their former state at the time such system was installed, so as not to impair their usefulness. In removing its plant, structures and equipment, a provider shall refill, at its own expense, any excavation necessarily made by it and shall leave all rights-of-way in as good condition as that prevailing prior to such removal without materially interfering with any electrical or telephone cable or other utility wires, poles or attachments. The City shall have the right to inspect and approve the condition of the rights-of-way cables, wires, attachments and poles prior to and after removal. The liability, indemnity and insurance provisions of this Chapter and any security fund provided in a franchise shall continue in full force and effect during the period of removal and until full compliance by a provider with the terms and conditions of this Section.

3. Transfer Of Abandoned System To City: Upon abandonment of any system in place, a provider, if required by the City, shall submit to the City a written instrument, satisfactory in form to the City, transferring to the City the ownership of the abandoned system.

4. Removal Of Aboveground System: At the expiration of the term for which a franchise is granted, or upon its revocation or earlier expiration, as provided for by this Chapter, in any such case without renewal, extension or transfer, the City shall have the right to require a provider to remove, at its expense, all aboveground portions of a system from the rights-of-way within a reasonable period of time, which shall not be less than one hundred eighty (180) days. If the

provider is the incumbent local exchange carrier, it shall not be required to remove its system, but shall negotiate a renewal in good faith.

5. Leaving Underground System: Notwithstanding anything to the contrary set forth in this Chapter, a provider may abandon any underground system in place so long as it does not materially interfere with the use of the rights-of-way or with the use thereof by any public utility, cable operator or other person. (Ord. 98-3, 2-10-1998)

7-6-10: OBLIGATION TO NOTIFY:

A. Publicizing Work: Before entering onto any private property, a provider shall make a good faith attempt to contact the property owners in advance, and describe the work to be performed. (Ord. 98-3, 2-10-1998)

7-6-11: GENERAL PROVISIONS:

A. Conflicts: In the event of a conflict between any provision of this chapter and a franchise entered pursuant to it, the provisions of this chapter in effect at the time the franchise is entered into shall control.

B. Severability: If any provision of this chapter is held by any federal, state or local court of competent jurisdiction, to be invalid as conflicting with any federal or state statute, or is ordered by a court to be modified in any way in order to conform to the requirements of any such law and all appellate remedies with regard to the validity of the chapter provisions in question are exhausted, such provision shall be considered a separate, distinct, and independent part of this chapter, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law is subsequently repealed, rescinded, amended or otherwise changed, so that the provision which had been held invalid or modified is no longer in conflict with such law the provision in question shall return to full force and effect and shall again be binding on the city and the provider, provided that the city shall give the provider thirty (30) days, or a longer period of time as may be reasonably required for a provider to comply with such a rejuvenated provision, written notice of the change before requiring compliance with such provision.

C. New Developments: It shall be the policy of the city to liberally amend this chapter, upon application of a provider, when necessary to enable the provider to take advantage of any developments in the field of telecommunications which will afford the provider an opportunity to more effectively, efficiently, or economically serve itself or the public.

D. Notices: All notices from a provider to the city required under this chapter or pursuant to a franchise granted pursuant to this chapter shall be directed to the officer as designated by the mayor. A provider shall provide in any application for a franchise the identity, address and phone number to receive notices from the city. A provider shall immediately notify the city of any change in its name, address, or telephone number.

E. Exercise Of Police Power: To the full extent permitted by applicable law either now or in the future, the city reserves the right to adopt or issue such rules, regulations, orders, or other directives that it finds necessary or appropriate in the lawful exercise of its police powers. (Ord. 98-3, 2-10-1998)

7-6-12: FEDERAL, STATE AND CITY JURISDICTION:

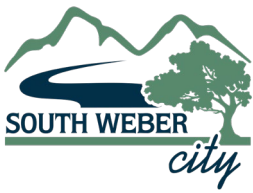
A. Construction: This chapter shall be construed in a manner consistent with all applicable federal and state statutes.

B. Ordinance Applicability: This chapter shall apply to all franchises granted or renewed after the effective date of this chapter. This chapter shall further apply, to the extent permitted by applicable federal or state law to all existing franchises granted prior to the effective date of this chapter and to a provider providing services, without a franchise, prior to the effective date of this chapter. (Ord. 98-3, 2-10-1998)

C. Other Applicable Ordinances: A provider's rights are subject to the police powers of the city to adopt and enforce ordinances necessary to the health, safety and welfare of the public. A provider shall comply with all applicable general laws and ordinances enacted by the city pursuant to its police powers. In particular, all providers shall comply with the city land use requirements. (Ord. 2006-01, 2-14-2006)

D. City Failure To Enforce: A provider shall not be relieved of its obligation to comply with any of the provisions of this chapter or any franchise granted pursuant to this chapter by reason of any failure of the city to enforce prompt compliance.

E. Construed According To Utah Law: This chapter and any franchise granted pursuant to this chapter shall be construed and enforced in accordance with the substantive laws of the state. (Ord. 98-3, 2-10-1998)



9 Budget Amd
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

2/25/2025

PREPARED BY

Brett Baltazar
Finance Director

ITEM TYPE

Legislative

ATTACHMENTS

Resolution 25-06: Fiscal
Year 2025 Budget
Amendment

RAP Tax Current Balance

Fire Vehicle Current
Balance

PRIOR DISCUSSION DATES

June 13, 2023- FY 2024
adopted Budget

February 8, 2024- Cherry
Farms Playground Equip.

November 12, 2024-
Scoreboard

Dec. 10, 2024- Mower
Purchase

AGENDA ITEM

Resolution 25-06: Fiscal Year 2025 Budget Amendment

PURPOSE

Amend Fiscal Year 2025 Budget

RECOMMENDATION

Staff recommends approval

BACKGROUND

Fiscal Year 2025 Budget was adopted on August 27, 2024. Since the adoption of the budget, additional items have been brought before staff and the council and require amendments to the budget.

ANALYSIS

(Please see analysis of amendments on the following page.)



Proposed Amendments

Account	Account Name	Amount	Description	Transfers
20-31-309	RAP Tax Recreation	(7,500)	Purchase of Scoreboard & Install	Transfer from Gen. Fund RAP Tax Revenues
20-71-740	Equipment	7,500	Purchase of Scoreboard & Install	
45-39-470	Fund Bal. to be Approp.	(120,000)	Cherry Farms playground equipment	Transfer from Gen. Fund RAP Tax balance
45-70-730	Parks- Improv other than bldgs	120,000	Cherry Farms playground equipment	
10-39-900	Transfer from Gen Fund	(46,000)	Purchase 2 mowers	Transfer from Gen. Fund Balance
10-70-740	Parks Equipment	46,000	Purchase 2 mowers	
60-38-210	Fund Bal. to be Approp.	(91,000)	Prior Year Contribution for Large Apparatus	Transfer from Capital Projects Fund Balance
60-60-990	Contribution to Fund Balance	91,000	Prior Year Contribution for Large Apparatus	

RAP Tax Fund Balance (FY 24)	178,190
Current Revenues	50,673
Less: Cedar Cove Park	(35,269)
Available Funds	193,594
Less: Scoreboard	(7,500)
Less: Cherry Farms	(125,000)
Estimated Available Funds	61,094

Restricted- Fire Balance (FY 24)	300,670
Current Year Additions	
ARPA	259,000
Capital Project	130,000
FY 2024 Correction	91,000
Estimated Available Balance	780,670

RESOLUTION 25-06

A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL ADOPTING BUDGET AMENDMENTS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, Utah Code regulates the budgeting process for municipalities; and

WHEREAS, the city adopted its budget for fiscal year 2024-2025 on August 27, 2024; and

WHEREAS, the city desires to amend that budget with the referenced changes presented herein; and

WHEREAS, this legislative body held a public hearing on February 20, 2025 to accept comments regarding the proposed amendments; and

WHEREAS, the City Council reviewed comments and discussed the presented changes in an open public meeting and is in favor of amending this budget;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Amendment: The Fiscal Year 2024-2025 Budget shall be amended as follows:

Account	Account Name	Amount	Description	Transfers
20-31-309	RAP Tax Recreation	(7,500)	Purchase of Scoreboard & Install	Transfer from Gen. Fund RAP Tax Revenues
20-71-740	Equipment	7,500	Purchase of Scoreboard & Install	
45-39-470	Fund Bal. to be Approp.	(120,000)	Cherry Farms playground equipment	Transfer from Gen. Fund RAP Tax balance
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60-60-990	Contribution to Fund Balance	91,000	Prior Year Contribution for Large Apparatus	

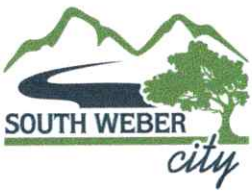
Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 20th day of February 2025.

Roll call vote is as follows:		
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder



CITY COUNCIL MEETING STAFF REPORT

MEETING DATE .

2/25/2025

PREPARED BY

Bryan wageman
Assistant public works
director

ITEM TYPE

Purchase

ATTACHMENTS

[list any bids, resolutions,
ordinances etc.]

PRIOR DISCUSSION DATES

[list date as [a link](#)]

AGENDA ITEM

Purchase of Fork lift and Manual pallet jack

PURPOSE

Purchase fork lift for new shop to put things on the mezzanine, and to unload trucks

RECOMMENDATION

To purchase the fork lift and pallet jack

BACKGROUND

It was already approved In the bond for the new shop. The budget number was \$45,000. The purchase price with both will be \$35,711.34

ANALYSIS

It will give us the proper and safe equipment we need around our shop



ARNOLD MACHINERY
 1486 STONE FIELD WAY
 PLEASANT VIEW, Utah 84404
 Phone: 801-823-8004



MODEL: H50UT

All trucks shown with optional equipment. Please refer to quotation specifications.

CUSTOMER DETAILS

CUSTOMER South Weber City – Parks Dept.
 ADDRESS 1600 W South Weber Dr South Weber City, Utah 84405
 SHIP-TO ADDRESS 1727 E South Weber Dr South Weber City, Utah 84405
 CONTACT NAME Bryan Wageman
 PHONE 801-791-5765

PROPOSED BY	Dennis Nelson	TITLE	Territory Sales Manager
PHONE	(801) 823-8004	EMAIL	dnelson@arnoldmachinery.com

DATE 2025-01-15 Quote Expiration 2025-05-31



ARNOLD MACHINERY
1486 STONE FIELD WAY
PLEASANT VIEW, Utah 84404
Phone: 801-823-8004



Quoted Model: H50UT Available Features

Hyster® H50UT Lift Truck - 5,000 lb Nominal Capacity, Class V

Proposal Summary

Included Items	Description	Quantity
Model	Hyster® H50UT Lift Truck - 5,000 lb Nominal Capacity, Class V	1
Construction	Keyswitch Start	
Powertrain	Engine - PSI 2.4L LPG Brakes - Self Energizing Drum Powershift 1 Speed Transmission	
Powertrain Options	High Air Intake Counterweight Rear Exhaust Swing out and rotating LPG Tank Bracket with Twin Metal Strap Counterweight Net	
Powertrain Accessories	Operator Presence System	
Mast	3 Stage Full Free Lift Mast 189" Maximum Lift Height, 85" Lowered Height Mast Tilt - 6° Forward / 6° Back	
Carriages & Attachments	41" Hook Type Integral Sideshift Carriage 37" High Load Backrest	
Forks	42" Hook Type (1.6" x 4.8") Standard Tapered Forks	
Hydraulics	3 Function (1 Auxiliary) Hydraulic Control Valve Mechanical Lever Hydraulic Controls - Cowl Mounted	
Hoses	1 Auxiliary Function Hose Group - 2 Hoses Internally Mounted	
Wheels & Tires	Drive Tires - 7.00 x 12-12 PR - Pneumatic Shaped Solid (PSS) - Standard Tread Width Steer Tires - 6.00 x 9-10 PR - Pneumatic Shaped Solid	
Operator Compartment	86" High Overhead Guard Rear Drive Handle with Horn Button	
Directional Control	Directional Control Lever - Mounted on Left Side of Steering Column Steering Wheel with Spinner Knob	
Seat	Full Suspension Vinyl Seat (SC29) with Switch for OPS Seat Belt - Black - No-Cinch with ELR (Emergency Locking Retractor)	
Lights & Alarms	Two Front / One Rear LED Work Light Package with Brake / Tail / Back-Up Lights with Turn Signals	

Quote Number: 2025-1191389

2 of 4



ARNOLD MACHINERY
1486 STONE FIELD WAY
PLEASANT VIEW, Utah 84404
Phone: 801-823-8004



Audible Alarm - Reverse Direction Activated

Parking Alarm

Amber Strobe Light - Ignition and Switch Activated

Warranty

12 Months / 2,000 Hours Manufacturer's Warranty, 36 Months / 6,000 Hours Powertrain
Warranty; please see full Warranty Statement for additional details.

Literature & Nameplate

English Literature Pack and Labels



ARNOLD MACHINERY
1486 STONE FIELD WAY
PLEASANT VIEW, Utah 84404
Phone: 801-823-8004



Total Investment

Price H50UT	\$35,295.45	Qty: 1	
Quoted Quantity	1	TOTAL:	\$35,295.45
		<i>pallet Jack</i>	<i>415.89</i>
Stock unit 2-62480 currently available	Subject to prior sale		<u>35,711.34</u>

Arnold Machinery holds the Utah State Contract and the price above reflects the contract price.

OPTIONS:

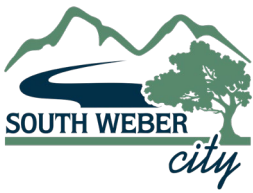
Hyster 5,500 lb Capacity Manual Pallet Jack \$ 415.89 discounted only if bought with above forklift
Hyster 5,500 lb Capacity Manual Pallet Jack \$ 575.98 sold only Parts counter price

Proposal By:	Dennis Nelson	Accepted By:	_____

Signature:	_____	Signature:	_____

Date Signed:	_____	Date Accepted:	_____

		PO Number:	_____



Park Surplus
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

Chay Olson
Parks Manager

ITEM TYPE

Administrative

ATTACHMENTS

Playground quote

PRIOR DISCUSSION DATES

2/8/2025

AGENDA ITEM

Surplus and replace old Cherry Farms playground equipment

PURPOSE

Surplus existing playground equipment

RECOMMENDATION

Surplus old playground equipment Purchase new equipment

BACKGROUND

Trust representative, Jason Watterson and park manager Chay Olson did a risk assessment of all the parks in December 2023. Several high-risk problems were found at Cherry Farms.

Chay took the findings to the parks committee, and it was assessed to be a high priority. Parks staff will remove the equipment to save on costs.

ANALYSIS

The safety needs far outweigh the benefit of recreation. This equipment is over 20 years old and to keep everyone safe and having fun the playground equipment and swings needs to be removed and replaced.

The city currently uses Game Time playground pieces and has found them to be a good fit and want to continue using them. Clearfield City and Utah Recreation and Park Association both recommended using Great Western Recreation for installation and as they are on state contract, staff asked for a bid.

Playground Quote:

Original quote	\$144,698
Discounts	(\$18,778)
Freight	(\$2,324)
Wood fiber	(\$9,222) (keeping sand)
Total	\$114,374



UTAH LOCAL GOVERNMENTS TRUST

55 South Highway 89, North Salt Lake, UT 84054
o 801.936.6400 t 800.748.4440 f 801.936.0300 www.utahtrust.gov



South Weber City

December 5, 2023

Dear Trust Member,

Thank you for your participation in the recent risk assessment of your facilities. The risk assessment report identifies potential risks identified during the visit, associated standards, and recommendations to help mitigate exposures. This assessment does not replace your responsibility to maintain a safety program to identify and correct hazards.

Trust Risk Management requests that you review the items identified in this report and responded to within 30 days. While the recommendation(s) do not have to be corrected within 30 days, we do need to know what efforts will be taken to address each concern. Please note our reinsurers require that our members respond to the Trust on how they will address findings from risk assessments.

Please email a brief summary of the corrective action taken or proposed for each of the items identified in this report directly to me.

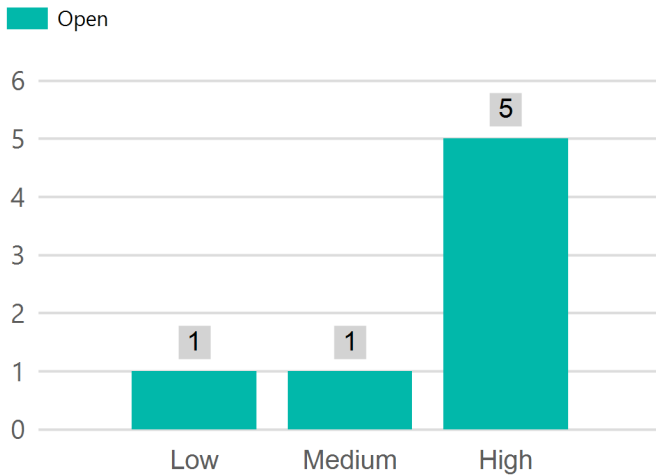
Please do not hesitate to contact me if you have any questions or if I can be of any additional assistance.

Regards, Risk Management Consultant

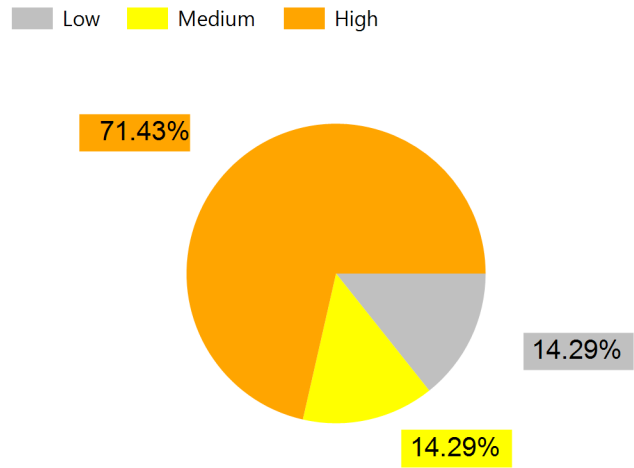
P.S. The Trust has a diverse and innovated training program for Trust members of our Workers' Compensation or Property & Liability insurance program. This program provides online (Kantola, Streamery, live webinars, YouTube) and live training on hundreds of subjects. Some of these courses provide the continuing education credits needed by Water/Wastewater and other employees to maintain their annual certification renewal. The online software system provides the training, administers an exam at the end of each module, maintains employee-training records, and prints out certificates of training for employees completing the class.

Report Summary

Findings By Severity



Findings By Severity



Date	Facility	Finding	Severity
December 5, 2023	Cherry Farms Park	Entanglement hazard existed inside the slide non-entanglement zone.	High
December 5, 2023	Cherry Farms Park	Horizontal bolts had more than two threads exposed.	High
December 5, 2023	Cherry Farms Park	Opening in the "S" hook was greater than 1mm. S hooks were badly worn.	Low
December 5, 2023	Cedar Cove Park	Damaged equipment had exposed sharp edges, creating a laceration hazard.	Medium
December 5, 2023	Cedar Cove Park	Entanglement hazard existed between the ladder and upper deck.	High
December 5, 2023	Cedar Cove Park	Guard rail above slide was missing. Children could fall from upper deck.	High
December 5, 2023	Cedar Cove Park	Opening allowed passage of the 3.5 inch torso probe but wasn't large enough for the 9 inch head probe. Open was a head entrapment hazard that could result in hanging by the head and neck.	High



Finding	Entanglement Hazard
Date	December 5, 2023
Severity	High
Facility	Cherry Farms Park
Completed Date	

Condition

Horizontal bolts had more than two threads exposed.

Best Practice

Entanglement Hazard - Projections on playground equipment should not be able to entangle children's clothing nor should they be large enough to impale. To avoid this risk: The diameter of a projection should not increase in the direction away from the surrounding surface toward the exposed end; Bolts should not expose more than two threads beyond the end of the nut; All hooks, such as S-hooks and C-hooks, should be closed . A hook is considered closed if there is no gap or space greater than 0.04 inches.

Recommendation

Cover bolt end or cut off excess length. Make sure edges are smooth.



Finding	Entanglement Hazard
Date	December 5, 2023
Severity	High
Facility	Cherry Farms Park
Completed Date	

Condition

Entanglement hazard existed inside the slide non-entanglement zone.

Best Practice

Slide Non-Entanglement zone extends from the slide entrance to the slide exit and extends out 21 inches from both sides

Recommendation

Repair or remove entanglement hazard



Finding	A Hooks
Date	December 5, 2023
Severity	Low
Facility	Cherry Farms Park
Completed Date	

Condition

Opening in the "S" hook was greater than 1mm. S hooks were badly worn.

Best Practice

Maximum "S" hook opening is 0.04 inches or 1mm (thickness of a dime is 0.053 inches)

Recommendation

Replace worn S hooks. Close "S" hook openings to no more than 1mm.

RESOLUTION 25-07

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL DECLARING
CHERRY FARMS PLAYGROUND EQUIPMENT AS SURPLUS**

WHEREAS, parks manager Chay Olson had a playground risk assessment performed by the Utah Local Government Trust in December 2023 and Cherry Farms Playground was found to be a safety hazard; and

WHEREAS, safety is a top priority for the South Weber City Council and it directed staff to get bid prices for a replacement unit; and

WHEREAS, the Recreation and Parks tax is able to cover the cost of the new equipment so the current structure no longer has use;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Declaration: The playground equipment currently installed at Cherry Farms Park is hereby declared to be surplus and will be disposed of according to the procurement code.

Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 25th day of February 2025.

Roll call vote is as follows:		
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder



BRANCH LOCATION

SL2

801-364-4408

AFTER HR#:(801) 232-0597

PLEASE REMIT TO:
P.O. BOX 208439
Dallas, TX 75320-8439

CONTRACT TYPE: QUOTE
INVOICE # 22708308
PO # QUOTE
JOB #
JOB NAME: THIER YARD
ORDERED BY: CHAY/JOEFRA/07:00
DATE/TIME OUT: 2/17/25 6:30 AM
DATE/TIME IN: 2/18/25

CUSTOMER # 66424 PHONE# 801-479-3177
SOUTH WEBER CITY/CITY HALL
1600 EAST SOUTH WEBER DRIVE
OGDEN, UT 84405



CONTACT: TERRITORY: 231 PROCESSED BY: JOEFRA
DRIVER LICENSE: LICENSE PLATE: RETURN LOC:
JOB ADDRESS: 1600 E SOUTH WEBER DR SOUTH WEBER UT 84405, MP:1229
DEL. INSTRUCTIONS: JARED HAS HIS OWN TRAILER

RENTAL RATES ARE FOR EACH ITEM AND DO NOT INCLUDE FUEL OR DELIVERY

PAGE: 1

Table with columns: ITEM QTY, EQUIPMENT DESCRIPTION, DAY, RATES WEEK, 4 WEEK, EXTENDED PRICE. Includes items like FORKLIFT-54' and TELEHANDLER-8' FORKS. Includes a large 'QUOTE' watermark.

This contract has custom rates applied.

SUB TOTAL: 1325.00
DAMAGE WAIVER: 129.00
TAX:
TOTAL AMOUNT DUE: 1454.00

* GOOD FOR 30 DAYS *
* ESTIMATE PURPOSES ONLY *

RENT CONTINUES UNTIL YOU CALL 801-364-4408 TO HAVE EQUIPMENT PICKED UP.

Table with 4 columns: CUSTOMER SIGNATURE, PRINT CUSTOMER'S FULL NAME, DELIVERED BY, DATE

PAYMENT TERMS: NET 30 UPON ISSUANCE OF INVOICE (INVOICE DATE). SERVICE CHARGES AT THE LESSER RATE OF 1.5% PER MONTH OR THE MAXIMUM RATE PERMITTED BY LAW ON PAST DUE ACCOUNTS.
SUNSTATE EQUIPMENT WILL IMPOSE A SURCHARGE OF 2.0% FOR CREDIT CARD PAYMENTS, WHERE PERMITTED BY LAW. THIS FEE DOES NOT EXCEED THOSE INCURRED BY SUNSTATE EQUIPMENT.
A SERVICE/CLEANING CHARGE MAY RESULT DUE TO EQUIPMENT BEING RETURNED DAMAGED OR IN NEED OF EXCESSIVE CLEANING.
THE ENVIRONMENTAL FEE IS NOT REGULATED NOR COLLECTED BY OR FOR ANY GOVERNMENTAL AGENCY.
UNLAWFUL FAILURE TO RETURN RENTED PROPERTY MAY BE A FELONY, FINES, CRIMINAL PROSECUTION, AND/OR IMPRISONMENT COULD RESULT.
CUSTOMER AGREES TO RECEIVE ELECTRONIC COMMUNICATIONS FROM SUNSTATE, INCLUDING PHONE CALLS, EMAILS AND TEXT MESSAGES. TO READ MORE ABOUT THE TERMS OF USE REGARDING THESE COMMUNICATIONS, PLEASE VISIT: WWW.SUNSTATEEQUIP.COM/LEGAL/TERMS-OF-USE.
PRIOR TO ACCEPTING THE EQUIPMENT, CUSTOMER IS ADVISED TO REVIEW THE TERMS AND CONDITIONS ("TERMS AND CONDITIONS") ON THE RENTAL CONTRACT LOCATED AT WWW.SUNSTATEEQUIP.COM/LEGAL/TERMS-OF-RENTAL. BY ACCEPTING THE EQUIPMENT, THE CUSTOMER AGREES TO BE BOUND BY THESE TERMS AND CONDITIONS IN THEIR ENTIRETY. BY SIGNING ABOVE, CUSTOMER ACKNOWLEDGES AND AGREES THAT CUSTOMER HAS BEEN ADVISED TO REVIEW THE TERMS AND CONDITIONS, 2) CUSTOMER ACKNOWLEDGES AND AGREES THAT PRIOR TO ACCEPTING EQUIPMENT, CUSTOMER HAS REVIEWED, UNDERSTANDS, AND ACCEPTS THE TERMS AND CONDITIONS, 3) CUSTOMER IS OF LEGAL AGE AND HAS THE AUTHORITY AND POWER TO SIGN THIS AGREEMENT FOR AS THE CUSTOMER. A PHYSICAL COPY OF THE TERMS AND CONDITIONS IS AVAILABLE UPON REQUEST.

Proposal for
South Weber City

Prepared by



02-05-2025
Job # 111122-01

Cherry Farms Playground Option 1B



714-331-8895 | www.gwpark.com

Cherry Farms Park Playground-Project 111122-01-Opt 1
South Weber, UT



A STRONG FOUNDATION IN PLAY FOR OVER 50 YEARS P: (435) 245-5055 / F: 435 245-5057 Taggart@gwpark.com



Cherry Farms Park Playground-Project 111122-01-Opt 1
South Weber, UT



A STRONG FOUNDATION IN PLAY FOR OVER 50 YEARS P: (435) 245-5055 / F: 435 245-5057 Taggart@gwpark.com



**Cherry Farms Park Playground-Project 111122-01-Opt 1
South Weber, UT**



A STRONG FOUNDATION IN PLAY FOR OVER 50 YEARS P: (435) 245-5055 / F: 435 245-5057 Taggart@gwpark.com



**Cherry Farms Park Playground-Project 111122-01-Opt 1
South Weber, UT**



A STRONG FOUNDATION IN PLAY FOR OVER 50 YEARS P: (435) 245-5055 / F: 435 245-5057 Taggart@gwpark.com





GameTime C/O Great Western Recreation
 P.O. Box 680121
 Fort Payne, AL 35967
 Office: 435-245-5055 Fax: 435-245-5057
 www.gwpark.com

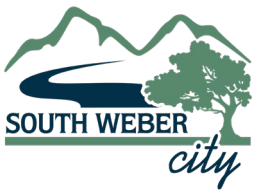
02/05/2025
 Quote #
 111122-01-05

Cherry Farms Park Playground Option 1B

South Weber City
 Attn: Chay Olson
 1600 East S Weber Drive
 South Weber, UT 84405
 United States
 Phone: 8012321228
 colson@southwebercity.com

Ship to Zip 84405

Qty	Part #	Description	List \$	Selling \$	Ext. Selling \$
1	RDU	GameTime - Custom 5-12 Playground- <ul style="list-style-type: none"> Reference Drawing 111122-01-Opt 1 	\$87,293.00	\$68,515.10	\$68,515.10
1	5179	GameTime - Welcome Sign (5-12)	\$774.00	\$727.56	\$727.56
1	RDU	GameTime - Swings- <ul style="list-style-type: none"> Reference Drawing 111122-01-Opt 1 	\$4,946.00	\$4,565.44	\$4,565.44
182	EWF	Pioneer Wholesale Supply - 182 CY of Engineered Wood Fiber- Dumped	\$50.67	\$50.67	\$9,221.94
1	INSTALL	Install - Removal & Disposal of Existing Equipment- Regular Wages	\$8,500.00	\$8,500.00	\$8,500.00
1	INSTALL	Install - Installation of New Playground Equipment- Regular Wages	\$22,500.00	\$22,500.00	\$22,500.00
1	INSTALL	Install - CPSI Inspection- Regular Wages	\$1,250.00	\$1,250.00	\$1,250.00
1	INSTALL	Install - Installation of EWF- Regular Wages	\$2,500.00	\$2,500.00	\$2,500.00
Contract: OMNIA #2017001134				Sub Total	\$117,780.04
				Freight	\$5,815.26
				Total	\$123,595.30



MEETING DATE

February 25, 2025

PREPARED BY

Chay Olson
Parks Manager

ITEM TYPE

Administrative

ATTACHMENTS

Wilkinson Bid
Mountainland Bid

PRIOR DISCUSSION DATES

[December 10, 2024](#)

AGENDA ITEM

Purchase Two Public Works Lawnmowers

PURPOSE

Replace two surplus mowers

RECOMMENDATION

Purchase mowers

BACKGROUND

In the December 10th meeting two mowers were declared surplus and the Council approved purchasing two replacement mowers.

ANALYSIS

These will provide fundamental functioning tools for the parks department to keep the lawns in good order.

Parks department will have enough safe and reliable equipment to quickly and efficiently take care of parks.

Mower #1:

Hustler Super 104"

- Original Price: \$27,416.61
- Trade-in Allowance: **(\$7,500.00)**
- **Purchase Price: \$19,916.61**

Mower #2:

Grasshopper 61"

- Original Price: \$31,096.45 (Trade-in of \$3,500 included already)
- Accessories Removed: **(\$6,022.25)**
- **Purchase Price: \$25,074.20**

Total \$44,990.81

Q U O T A T I O N

Wilkinson Supply
 3021 Grant Avenue
 Ogden, UT 84401 USA
 Phone #: (801)621-0360
 Fax #: (801)393-5821

PHONE #: (801)791-5765 Ext: zach DATE: 2/6/2025
 CELL #: (801)232-1228 ORDER #: 1283416
 ALT. #: (801)479-3177 Ext: Offi CUSTOMER #: 3357
 P.O.#: CP: Matt
 TERMS: Net 10th EOM LOCATION: 1
 SALES TYPE: Quote STATUS: Active

BILL TO 3357

South Weber City
 1600 East South Weber Dr.
 South Weber, UT 84405

SHIP TO

South Weber City
 1600 East South Weber Dr.
 South Weber, UT 84405

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
GH	532127	GRASSHOPPER 725DT TRACTOR - 725DT6 19	1	\$23,250.00	\$23,250.00	\$23,250.00
		61" POWERFOLD PREMIER SUSPENSION SEAT				
****	SHIPPING	Shipping	1	\$250.00	\$250.00	\$250.00
****	MISC	TRACTOR AND DECK SET-UP	1	\$200.00	\$200.00	\$200.00
GH	533442	AERA-VATOR - 440 -96 TINES	1	\$5,875.00	\$4,993.75	\$4,993.75
GH	503346	LIFT KIT 440 ELEC ACT 700/900	1	\$860.00	\$731.00	\$731.00
GH	504800	UNIVERSAL JOYSTICK HARNESS	1	\$350.00	\$297.50	\$297.50
GH	503190	COLLECTOR ASSY 15B - W/OUT MT	1	\$2,400.00	\$2,040.00	\$2,040.00
GH	503174	VAC ASSY - 372 W/BLADES	1	\$1,765.00	\$1,500.25	\$1,500.25
GH	503555	HOPPER MT KIT-15B HILIFT 7/900	1	\$4,080.00	\$3,468.00	\$3,468.00
****	MISC	HIGH DUMP SET-UP	1	\$895.95	\$895.95	\$895.95
****	TRADE-IN	Trade-In Allowance	-1	\$3,500.00	\$3,500.00	(\$3,500.00)
****	MISC	STATE CONTRACT MA4726	-1	\$3,030.00	\$3,030.00	(\$3,030.00)

All quotes are valid for 10 days if product is in stock. If product is not in stock, prices are subject to change upon delivery pricing.

SUBTOTAL: **\$31,096.45**
 TAX: **\$0.00**
ORDER TOTAL: \$31,096.45

Authorized By: _____

Q U O T A T I O N

Mountainland Power Equipment
 2808 S. Main Street
 Salt Lake City, UT 84115 USA
 Phone #: (801)485-5770
 Fax #: (801)485-5774

PHONE #: (801)232-1228
 CELL #: (801)232-1228
 ALT. #:
 P.O.#:
 TERMS: **Cash**
 SALES TYPE: **Quote**

DATE: **2/5/2025**
 ORDER #: **98452**
 CUSTOMER #: **120699**
 CP: **Chase**
 LOCATION: **3**
 STATUS: **Active**

BILL TO 120699

SOUTH WEBER CITY
 1600 E.SOUTH WEBER DR
 OGDEN, UT 84405 US

SHIP TO

SOUTH WEBER CITY
 1600 E.SOUTH WEBER DR
 OGDEN, UT 84405 US

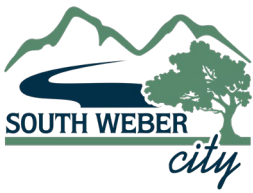
MFR	PRODUCT NUMBER	DESCRIPTION	QTY	NET	TOTAL
EXC	944058	HUSTLER SUPER 104 Kawi FX1000 EFI (38.5hp) 104"	1	\$27,416.61	\$27,416.61
****	TRADE-IN	TRADE-IN ALLOWANCE	1	-\$7,500.00	(\$7,500.00)

STATE CONTRACT PRICING #MA4730

Prices reflected on this quote are valid for 30 days and while current supplies last. However, prices are subject to change if the program or promotion the prices were quoted under is no longer in effect.

SUBTOTAL: **\$19,916.61**
 TAX: **\$0.00**
ORDER TOTAL: \$19,916.61

Authorized By: _____



CITY COUNCIL MEETING STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

Tia Jensen
Treasurer

ITEM TYPE

Administrative

ATTACHMENTS

RES 25-08

PRIOR DISCUSSION DATES

June 25, 2024

AGENDA ITEM

Resolution 25-08: Declaring Seven Vehicles as Surplus

PURPOSE

Vehicles need to be declared surplus to start ordering replacement vehicles per rotation schedule previously put in place.

RECOMMENDATION

Staff recommends approval

BACKGROUND

These 7 vehicles were on the rotation schedule for FY 2025 but due to the delay in trying to remove our leases from The Bancorp, we had to wait until our transfer was complete to Unified Fleet Services. Now that we have moved the leases over, we are able to start the rotations as originally planned.

Current FY2025 vehicles to rotate:

- 2022 Ford F-350 (PW-2 Storm) 1FT8W3BT5NED16952
- 2022 Ford F-350 (PW-4 Parks) 1FT8W3BT0NED16955
- 2022 Ford F250 (PW-12 Streets) 1FT7W2BT2NED16946
- 2022 Ford F-550 (Fire Brush-1) 1FD0W5HT5NED55861
- 2022 Ford F-550 (Fire Brush-2) 1FD0W5HT3NED55860
- 2022 Ram 2500 (Fire Medic-1) 3C6UR5HJ1NG148766
- 2022 Ram 2500 (Fire BC-1) 3C6UR5HJXNG148765

ANALYSIS

Under the direction of Unified Fleet Services, we have established a 3-year rotation schedule for most of our fleet vehicles. For the fiscal year 2025, the following vehicles will be replaced with new vehicles. The proceeds received will be put back into the fleet management fund.

The 3-year rotation schedule will help employees continue to maintain a high level of service to residents while earning a higher re-sale value.



2022 Ford F-350 (PW-2 Storm)



2022 Ford F-350 (PW-4 Parks)



2022 Ford F250 (PW-12 Streets)



2022 Ford F-550 (Fire Brush-1)



2022 Ford F-550 (Fire Brush-2)



2022 Ram 2500 (Fire Medic-1)



2022 Ram 2500 (Fire BC-1)

RESOLUTION 25-08

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL
DECLARING MULTIPLE CITY VEHICLES AS SURPLUS**

WHEREAS, South Weber city started a fleet rotation program so vehicles are regularly replaced while the values are highest and replacement costs are lowest; and

WHEREAS, the change in financing providers from Bankcorp to Unified Fleet Services is now complete; and

WHEREAS, these seven vehicles are scheduled for replacement in the current fiscal year;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Declaration: The following vehicles from the Public Works and Fire Departments are hereby declared as surplus to be disposed of per policy once the replacement vehicles are received.

2022	Ford F350	Public Works Storm Sewer	1FT8W3BT5NED16952
2022	Ford F350	Public Works Parks	1FT8W3BT0NED16955
2022	Ford F250	Public Works Streets	1FT7W2BT2NED16946
2022	Ford F550	Fire Brush Truck 1	1FD0W5HT5NED55861
2022	Ford F550	Fire Brush Truck 2	1FD0W5HT3NED55860
2022	Ram 2500	Fire Medic	3C6UR5HJ1NG148766
2022	Ram 2500	Fire Battalion Chief	3C6UR5HJXNG148765

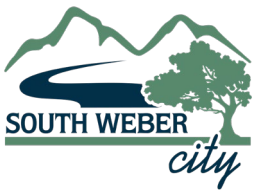
Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 25th day of February 2025.

Roll call vote is as follows:		
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder



18 PW Update
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

February 25, 2025

PREPARED BY

David Larson
City Manager

ITEM TYPE

Report

ATTACHMENTS

None

PRIOR DISCUSSION DATES

NA

AGENDA ITEM

Public Works Facility Update

PURPOSE

Provide the Council and community with a construction update on the progress of the new Public Works Facility

RECOMMENDATION

NA

BACKGROUND

South Weber City is currently constructing a new Public Works Facility at 104 East South Weber Drive that will include a main building, vehicle storage building, and material storage building. The facility is being constructed by Valley Design and Construction, Inc. (VDC).

ANALYSIS

The information below comes from the on-site construction update meeting held on February 12, 2025.

Recent Project Activities

- Insulation for the vehicle storage building is 100% completed
- The metal section of the material storage is currently under construction
- The following items are scheduled within the next 3 weeks:
 - o Floor drain in the vehicle storage
 - o Next 4 feet of masonry on the main building
 - o Rain gutter storage system

Weather

Weather has been favorable overall. Some freeze/thaw of the ground has created sinking at times for vehicles and equipment.

Timeline

Project is on schedule to be completed in August 2025

Finances

Bond amount paid to date – \$2,113,969.54 of \$9,000,000 (23%)

Images

Vehicle Storage Building



Material Storage



Main Building

