

## SOUTH WEBER CITY COUNCIL AGENDA

**PUBLIC NOTICE** is hereby given that the **City Council of SOUTH WEBER CITY**, Utah, will meet in a regular public meeting on **Tuesday, 12 December 2017** at the **City Council Chambers, 1600 E. South Weber Dr.**, commencing at **6:00 p.m.**

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### WORK MEETING:

**5:00 p.m.** Discussion of agenda items, correspondence, and/or future agenda items.

### COUNCIL MEETING:

**6:00 p.m.** PLEDGE OF ALLEGIANCE – Council Member Casas  
PRAYER - Council Member Winsor  
APPROVAL OF AGENDA  
DECLARATION OF CONFLICT OF INTEREST

#### **1. CONSENT AGENDA:**

- ◆ Approval of November 21, 2017 Meeting Minutes
- ◆ Approval of November 28, 2017 Work Meeting and Meeting Minutes
- ◆ Approval of October 2017 Budget to Actual
- ◆

**6:15 p.m.**

#### **2. ACTIVE AGENDA:**

- a. **ORD 17-17** Adopting Code Section 10.5QV Visual Buffer Overlay Zone (V-B)
- b. 2017 Financial Audit Report – Keddington & Christensen, LLC

**7:00 p.m.**

- 3. PUBLIC COMMENT:** Please keep public comments to 3 minutes or less per person (no action to be taken)

**7:15 p.m.**

#### **4. REPORTS:**

- a. Mayor – on designated committee responsibilities
- b. City Council – on designated committee responsibilities
- c. City Manager – on current events and future agenda items
- d. Planning Commission Liaison – meeting and current development update

**7:30 p.m.**

- 5. CLOSED MEETING - as per UCA § Section 52-4-205(1)(D): to discuss the purchase, exchange or lease of real property, including any form of a water right or water share.**

**8:00 p.m.**

#### **6. ADJOURN**

THE UNDERSIGNED DULY APPOINTED CITY RECORDER FOR THE MUNICIPALITY OF SOUTH WEBER CITY HEREBY CERTIFIES THAT A COPY OF THE FOREGOING NOTICE WAS MAILED, EMAILED, OR POSTED TO:

CITY OFFICE BUILDING

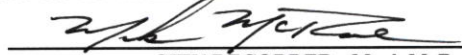
EACH MEMBER OF THE GOVERNING BODY

UTAH PUBLIC NOTICE WEBSITE

[www.pmn.utah.gov](http://www.pmn.utah.gov)

CITY WEBSITE [www.southwebercity.com](http://www.southwebercity.com)

THOSE LISTED ON THE AGENDA



CITY RECORDER: Mark McRae

DATE: December XX, 2017

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.

\*Agenda times are approximate and may be moved in order, sequence and time to meet the needs of the Council\*

# **` SOUTH WEBER CITY CITY COUNCIL MEETING**

**DATE OF MEETING:** 21 November 2017

**TIME COMMENCED:** 6:00 p.m.

**PRESENT: MAYOR:**

**Tammy Long**

**COUNCILMEMBERS:**

**Scott Casas  
Kent Hyer  
Merv Taylor  
Jo Sjoblom  
Wayne Winsor**

**CITY RECORDER:**

**Mark McRae**

**CITY MANAGER:**

**Tom Smith**

**CITY PLANNER:**

**Barry Burton**

**CITY ENGINEER:**

**Brandon Jones**

**Transcriber:** Minutes transcribed by Michelle Clark

**ATTENDEES:** Angie Petty, Natalie Dayton, Curtis Brown, Tim Grubb, and Rob Osborne.

Mayor Long called the meeting to order and welcomed those in attendance.

**NATIONAL ATHEM:** Miss Davis County

**AGENDA:** Council Member Taylor moved to approve the agenda as written. Council Member Casas seconded the motion. Mark called for the vote. Council Members Casas, Hyer, Taylor, Winsor, and Sjoblom voted yes. The motion carried.

**CONFLICT OF INTEREST:** None

**CONSENT AGENDA:**

- **Approval of October 17, 2017 Work Meeting Minutes**
- **Approval of October 24, 2017 Work Meeting Minutes**
- **Approval for the purchase of an 80 KW Kohler Industrial Diesel Engine - 4 Cylinder, 4.5 Liter Generator Set for \$31,531.00 from Johnson Electric Motor for the Church Street water Pump Station:** Tom Smith, City Manager, said the city received two bids: Granger bid is \$33,343.85 and Johnson Electric bid is \$31,531.00. This is project #3 in the Capital Facilities Projects.

Council Member Hyer moved to approve the consent agenda as amended. Council Member Sjoblom seconded the motion. Mark called for the vote. Council Members Casas, Hyer, Taylor, Winsor, and Sjoblom voted yes. Council Member Winsor abstained from approval of the 17 October 2017 minutes as he was excused from the meeting. The motion carried.

### **ACTIVE AGENDA:**

#### **ORDINANCE 17-16 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional**

**Uses:** Barry Burton, City Planner, approached the council and reviewed the amendments to the Residential Patio Zone (R-P Zone). He said City Staff has found areas for improvement in updating the South Weber City land use code. He explained the areas along Interstate 84 in which it is preferred to reserve the natural vegetation. He also explained the need to amend the landscaping requirements and remove the buffer zone from the R-P Zone. He said in the past it has been difficult to enforce with a developer. On 12 October 2017 the South Weber City Planning Commission held a public hearing regarding the proposed amendment, and on 9 November 2017 the South Weber Planning Commission made a favorable recommendation to approve the code amendment.

Amendment of R-P Code. Amendment of the South Weber Municipal Code 10.5P, Residential Patio (R-P) as follows:

#### **10.5P.2 Permitted Uses**

- A. Accessory uses and buildings
- B. Agriculture
- C. Dwellings, single-family
- D. Home occupations, except preschools and daycare
- E. Pets, the keeping of household pets

#### **10.5P.3 Conditional Uses**

- A. Conditions for approval shall be determined by the planning commission or as otherwise provided in SWMC 10.07.
- B. Church (temporary churches held in open areas, tents or in temporary structures excluded).
- C. Daycare centers and preschools, whether held within residence or in a separate facility.
- D. Excavations of over two hundred (200) cubic yards, as allowed by SWMC 10.6.2.
- E. Golf courses, public or privately owned, whether or not operated as a business.
- F. Group homes.
- G. Public buildings and public utility buildings and uses.
- H. Public parks and/or playground. Also, privately owned playgrounds and recreational grounds or parks not operated as a business in whole or in part to which no admission charge is made.
- I. Schools, public or privately owned.
- J. Temporary businesses only in public parks, church properties or other public properties as approved by the planning commission and not to exceed ninety (90) days in length.

**10.5P.4 Building Lot Requirements**

A. Density: There shall be no more than 4.0 dwelling units per acre contained within the boundaries of each phase of every development; except when previously completed phases of the same development have sufficiently low density so that the average is still no more than 4.0 dwelling units per acre.

B. Lot Area: There shall be a minimum of six thousand (6,000) square feet in each lot on which a single-family dwelling is located. Single-family dwellings shall each be located on a separate lot.

C. Lot Width: Each lot shall have a minimum width of sixty-five feet (65').

**10.5P.6 Maximum Structure Height**

Main, accessory and temporary buildings and structures are not to exceed twenty-five feet (25').

**10.5P.7 Off Street Parking and Loading**

The provisions of SWMC 10.08 shall apply and shall be in full force and effect in this zone, except in the case of a bona fide temporary use.

**10.5P.9 Special Conditions**

Due to the higher residential densities permitted by this article, the following conditions are required in order to assure a quality livable environment:

Minimum and Maximum Area: The minimum area that may be zoned RP shall be two (2) acres and the maximum area which may be zoned RP in any zone district shall be ten (10) acres.

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**10.5P.10 Landscaping Requirements**

A. General Landscaping: At least fifteen percent (15%) of the total site shall be thoroughly landscaped, including an irrigation system to maintain such landscaping. Landscaping shall meet the requirements of SWMC 10.15. For use of exceptional design and materials, as determined by the planning commission, the landscaping may be reduced to ten percent (10%) of the total site.

B. Screening Fence: A fence of at least six feet (6') in height and that provides a visual screen shall be provided between the RP zone and all lower density residential zones.

**Council Member Hyer moved to approve ORDINANCE 17-16 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional Uses. Council Member Sjoblom seconded the motion. Mark called for the vote. Council Members Casas, Hyer, Taylor, Winsor, and Sjoblom voted yes. The motion carried.**

**ORDINANCE 17-17 Adopting Code Section 10.5Qv Visual Buffer Overlay Zone (V-B):**

Barry Burton, City Planner, said the city has a desire to preserve open space and natural vegetation while reducing both the visual and noise impacts of Interstate 84. The South Weber City Staff has created a land use zone to accomplish this. Barry discussed Section 10.5Q.4 concerning the Special Provisions. Council Member Casas discussed the preservation helping with the sound nuisance of the freeway. He feels the further the residential homes are away from the freeway, the better the quality of life. Council Member Winsor asked about the possibility of a sound wall and whether or not they are effective. Barry said they are somewhat effective for an area 150' to 200' behind the wall. He said the sound from the freeway does reflect off the

wall and travels in the other direction. Council Member Hyer said he has a hard time understanding why the change for density. He is wondering if this will be a problem with intensifying the density. Council Member Winsor is concerned about the use of language such as, “may be” etc. Barry explained once we establish the alignment of Old Fort Road a developer can’t shift it. He said in some ways the road will enforce the zone. Council Member Winsor is concerned if this is benefitting the developer. Barry said we didn’t write it for a developer, but for the benefit of the community. It was stated the first developer will set the precedent. Council Member Hyer suggested tabling Ordinance 17-17. Tim Grubb, representing the Planning Commission, said part of the idea is that we know development is coming in this area, and it isn’t to try to help benefit the developer. He said when he comes to South Weber City, the trees along Interstate 84 are what he likes about entering the city. He said just past the posse grounds there is a lot of wildlife. He said this is a great area to camp. He said the idea of this buffer zone is to provide open space. He said we can always add more trees to the area. He said this will move residents away from the frontage road. He said Interstate 84 corridor is unique to Utah. He said the additional density is so minute. He said you have to incentivize. Council Member Sjoblom said if she is going to walk on a trail, it is nice to have trees for the shade.

The South Weber Municipal Code 10.5Q, Visual Buffer Overlay Zone (V-B) is as follows:

#### **10.5Q.1 Purpose**

The purpose of this overlay zone is to promote and provide for the preservation of open space and natural vegetation important to reducing the visual and noise impacts of Interstate 84 on adjacent residential development. This overlay zone provides incentives to property owners to develop in a way that will accomplish these objectives. This overlay zone establishes special provisions that apply only to those properties that receive this overlay designation and which override the applicable provisions of the underlying zone.

#### **10.5Q.2 Description of Area to Be Preserved**

The open spaces to be preserved under the provisions of this article are those areas immediately adjacent to and on the south side of the Interstate 84 Right of Way from The Rocky Mountain Power Substation to 1100 East. This area will be between the I-84 Right of Way and the right of way for Old Fort Rd. as it is proposed and primarily land that contains native vegetation.

#### **10.5Q.3 Description of Area Overlay Zone Allowed**

With the Planning Commission recommendation and City Council approval, this overlay zone may be applied to land that lies adjacent to the south side of Interstate 84 between The Rocky Mountain Power substation and 1100 East and that is at least ten (10) acres in area.

#### **10.5Q.4 Special Provisions**

Density Increase and Transference:

The density of the development that would be allowed by the underlying zone within the area being preserved may be increased by 100% and all of the density thereby generated may be transferred to that part of the same property that is not being preserved, and to no other property.

Lot Width adjustment:

The minimum lot width required by the underlying zone shall be reduced by five feet (5’).

Minimum Side Yard Adjustment:

The minimum side yard required by the underlying zone shall be reduced by two feet (2'), but in no case, shall the minimum side yard be less than five feet (5').

Land preserved by this Overlay Zone shall not count toward the total allowable area of any underlying zone that has area limits.

#### **10.5Q.5 Requirements of Underlying Zone**

All other provisions of the underlying zone not modified by this overlay zone remain in full force and effect.

**Council Member Taylor moved to table ORDINANCE 17-17 Adopting Code Section 10.5Qv Visual Buffer Overlay Zone (V-B) for further discussion. Council Member Hyer seconded the motion. Mark called for the vote. Council Members Hyer, Taylor, and Winsor voted yes. Council Member Casas and Sjoblom voted no. The motion carried 3 to 2.**

Council Member Casas recommended the council walk the area. Council Member Taylor would like to see some pictures or rendering. Council Member Hyer would like more discussion on Old Fort Road. Council Member Winsor said he would like to see the alignment of Old Fort Road. Council Member Hyer said it needs to be well defined. Council Member Casas would like to see the densities discussed on the agenda for 12 December 2017 as well as the wording for Ordinance 17-17 and the possibility of amending it to take out the "may's" and add "shall" Mayor Long directed the city staff to put this on the agenda for 12 December 2017.

**PUBLIC COMMENTS:** (None)

#### **REPORTS:**

**Mayor Long:** She attended the COG Meeting in which discussion took place concerning the Davis Corridor. Also, rate change from Central Weber Sewer. She will be attending a lunch at the elementary school to celebrate the student of the month.

**Council Member Hyer:** He said as we look at commercial buffer zones, he would suggest looking at visual aesthetics and making it more pleasant for people living around those areas. He said typically at the off-site retreat we have discussed projects. He has also been concerned that the funding information hasn't been available for those projects. He would like to see some kind of a picture that shows how the impact fees break out. He also feels Old Fort Road needs some specific plans.

**Council Member Casas:** He reported on the Dust Committee. He said Davis County Environmental set up a dust monitoring machine in October and has now sent the data to the State which will take two to three months. He is willing to report to the council in January or February if that is okay with the council. He met with Johnson Electric today. He said some of the street lights have been repaired.

**Council Member Winsor:**



**City Manager:** He said the council received an email on the water and sewer rates. He suggested they take the time to look at them and be ready to discuss. He said he will discuss how those rates affect the Capital Facilities Plan. He asked about the recreation survey and who the council would like to see it sent to. Council Member Sjoblom feels it should be comprehensive to be worth doing.

**City Recorder:** He said the audit presentation will be held at the meeting on 12 December 2017. He said on 2 January 2017 there will be a special meeting and during that meeting the Mayor elect and Council elect will be sworn in. He said the council will conduct the interviews for the council vacancy and select the replacement. He will send the questionnaire in the packet for the council to look over and give feedback.

**Planning Commission:** Tim Grubb reported that Riverside Place presented two phases and now they will combine them to one phase.

**ADJOURNED:** Council Member Winsor moved to adjourn the City Council meeting at 6:51 p.m. Council Member Taylor seconded the motion. All were in favor.

**APPROVED:** \_\_\_\_\_ Date

Mayor: Tammy Long

\_\_\_\_\_  
Transcriber: Michelle Clark

Attest: \_\_\_\_\_  
City Recorder: Mark McRae

# **SOUTH WEBER CITY COUNCIL WORK MEETING**

**DATE OF MEETING:** 28 November 2017

**TIME COMMENCED:** 5:00 p.m.

**PRESENT: MAYOR:**

**Tammy Long**

**COUNCILMEMBERS:**

**Scott Casas  
Kent Hyer (arrived 5:07 p.m.)  
Jo Sjoblom  
Merv Taylor  
Wayne Winsor**

**CITY RECORDER**

**Mark McRae**

**CITY MANAGER:**

**Tom Smith**

**CITY ENGINEER:**

**Brandon Jones**

**Transcriber:** Minutes transcribed by Michelle Clark

**ATTENDEES:** Suzie Becker (Zions Public Finance, Inc.), Marlene Poore, Angie Petty,

## **CONSENT AGENDA:**

- **Approval of November 14, 2017 Work Meeting and Meeting Minutes**
- **Approval of October 2017 Budget to Actual**

Mark McRae, City Recorder, reviewed amendments to the minutes of 14 November 2017 work meeting. He said the language of “audit” needs to be replaced with “budget to actual”. The October 2017 Budget to Actual will be moved to the next City Council meeting.

## **ACTIVE AGENDA:**

**Water Capital Improvements Plan & Water Utility Rate Study:** Suzie Becker, of Zions Public Finance, Inc., stated the base fee is \$38.43 per month. The first 6,000 gallons free for single-family residential and commercial. There are higher fees for higher tiers of usage. She said there are two scenarios one being minimal and one being proactive. There are the same ERU growth rates for both scenarios.

**Council Member Hyer arrived at 5:07 p.m.**

Brandon Jones, City Engineer, explained how the ERU’s are calculated and said it is a way to equalize all uses. Susie said there is a 4% growth in operating costs for both scenarios. There is also no new bonds issued under either scenario. She said explained the approach comparison and said the base fee for minimal is \$34.00 and \$38.43 for the proactive scenario. She explained how the additional tiers for usage under 6,000 gallons and usage for tier greater than 6,000 gallons.



### Approach Comparison

	Base Fee	Additional Tiers for Usage Under 6,000 Gallons	Usage for Tiers > 6,000 Gallons
Minimal	\$34.00	Under 2,000 - \$1.35 2,001 – 4,000 gallons - \$1.40 4,001 – 6,000 gallons - \$1.45	No annual fee Increases
Proactive	\$38.43	Under 2,000 - \$1.35 2,001 – 4,000 gallons - \$1.40 4,001 – 6,000 gallons - \$1.45	Annual fee Increases of 2%

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### Approach Comparison

	Current Rates	Minimal 2019	Proactive 2019	Minimal 2025	Proactive 2025
<b>Annual Base Fee</b>	<b>\$38.43</b>	<b>\$34.00</b>	<b>\$38.43</b>	<b>\$34.00</b>	<b>\$38.43</b>
<b>Residential</b>					
< 2000 gallons	\$0.00	\$1.35	\$1.35	\$1.35	\$1.52
2001 - 4000 gallons	\$0.00	\$1.40	\$1.40	\$1.40	\$1.58
4001-6000 gallons	\$0.00	\$1.45	\$1.45	\$1.45	\$1.63
6001 - 8000 gallons	\$1.48	\$1.48	\$1.51	\$1.48	\$1.70
8001 – 10000	\$1.83	\$1.83	\$1.87	\$1.83	\$2.10

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Suzie then explained how the rate structure impacts ratepayers and the benefits to the city from the proactive approach.

### Proactive Benefits

Project #	Description	Cost	Minimal	Proactive
1	Enter into contract with WBWCD for Impact Fee Pass-Through method of purchasing water	\$1,100	FY 17	FY 17
3	Install new generator at Church Street pump station	\$98,125	FY 18	FY 18
6	Westside Reservoir Rehabilitation	\$598,825	FY 19, 20	FY 19
4	Construct new supply line from West Bench reservoir(s) to South Weber Dr. at 475 E. for secondary feed to zone 1, including PRV; connect 925 East to S. Weber Drive	\$524,625	FY 21, 22	FY 20
13	Construct Connection #4 to WBWCD's transmission line with pump station to pump to Zone 4	\$820,000	FY 23, 24, 25	FY 21, 22
2	Upsize to 8" pipe: 1375 East, south of Lester; 7600 South, west of 1375 East; 1800 East, south of 7775 South; 1750 East, south of 7775 South; Jensen Circle; 1250 East, between South Weber Dr. and Lester Dr.; replace lead joint pipe on Canyon Dr. between 1375E and 1300 E	\$749,500		FY 23, 24
5	Relocate transmission line to East Bench Reservoir #3	\$220,000		FY 24
7	Connect Lincoln Land and 2750 East; upsize to 8" 8075 South, 2575 East, and 2350 East (south of Deer Run Dr.); upsize US89 crossing at 8075 South to 12"; abandon existing 4" PSV and replace with new 8" PSV and line on Peachwood Dr.	\$570,313		FY25

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Suzie discussed the Financial Impacts to Ratepayers chart which is as follows:

### Financial Impacts to Ratepayers

	TOTAL Annual Water Payments 2018	TOTAL Annual Water Payments 2019	TOTAL Annual Water Payments 2025
<b>Residential 10,000 gallons use</b>			
Minimal	\$467.78	\$423.02	\$423.02
Proactive	\$467.78	\$476.32	\$478.22
<b>Commercial - 80,000 gals</b>			
Minimal	\$619.98	\$575.22	\$575.22
Proactive	\$619.98	\$631.52	\$653.02

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Council Member Casas feels the commercial is way too low. He said South Weber City is 35% higher for water verses Uintah. He said out of seven towns he researched, South Weber City is the highest. He questioned why our city is so much higher. Council Member Hyer is wondering how to incentivize residents to conserve water when we all pay the same base rate. He would like to see a pie chart of the usage. Council Winsor asked what are the annual fixed costs. He said the fixed costs should maintain the assets. He would also like to know the average cost per acre foot of water. Marlene Poore is concerned about how Parsons is being billed. She said they are using 92 times the water she uses. She said Parsons also has a peak day. She said they pay no demand fee. Council Member Casas said he has been concerned as to why South Weber City's water rates are so much higher than other cities. Council Member Hyer said the median falls between 7,000 to 8,000 gallons of what everyone is using. Council Member Winsor is concerned about justifying the base rate. He also stated the city needs a policy statement of what we want in the reserve fund. Mark McRae stated the majority of the water costs are fixed and there isn't a lot of variable costs.

**Sewer Capital Improvement Plan & Sewer Utility Rates Study:** Suzie Becker reviewed the Sewer Capital Improvements Chart. Council Member Winsor said the growth rate will move some of these projects up or down.

Adjourned at 6:00 p.m.

**APPROVED:** \_\_\_\_\_ **Date**

**Mayor: Tammy Long**

**Transcriber: Michelle Clark**

**Attest:** \_\_\_\_\_ **City Recorder: Mark McRae**

# **SOUTH WEBER CITY CITY COUNCIL MEETING**

**DATE OF MEETING:** 28 November 2017

**TIME COMMENCED:** 6:05 p.m.

**PRESENT: MAYOR:**

Tammy Long

**COUNCILMEMBERS:**

Scott Casas  
Kent Hyer  
Merv Taylor  
Jo Sjoblom  
Wayne Winsor

**CITY RECORDER:**

Mark McRae

**CITY MANAGER:**

Tom Smith

**CITY ENGINEER:**

Brandon Jones

**Transcriber:** Minutes transcribed by Michelle Clark

**ATTENDEES:** Angie Petty, and Bill Petty.

Mayor Long called the meeting to order and welcomed those in attendance.

**PLEDGE OF ALLEGIANCE:** Mayor Long

**PRAYER:** Council Member Hyer

**AGENDA:** Council Member Sjoblom moved to approve the agenda as amended by moving the October 2017 Budget to Actual to the next meeting. Council Member Hyer seconded the motion. Mark called for the vote. Council Members Casas, Hyer, Taylor, Winsor, and Sjoblom voted yes. The motion carried.

**CONFLICT OF INTEREST:** None

## **CONSENT AGENDA:**

- Approval of November 14, 2017 Work Meeting and Meeting Minutes
- ~~Approval of October 2017 Budget to Actual~~

Council Member Hyer moved to approve the 14 November 2017 Meeting and Work Meeting Minutes as amended in the work meeting. Council Member Taylor seconded the motion. Mark called for the vote. Council Members Casas, Hyer, Taylor, Winsor, and Sjoblom voted yes. The motion carried.

**ACTIVE AGENDA:**

**Water Capital Improvements Plan & Water Utility Rate Study:** Tom Smith said Suzie Becker, of Zions Public Finance, Inc. has a family emergency and asked to be excused. Brandon Jones, City Engineer, reviewed the Water Capital Improvements Plan (CIP) – Minimal Scenario which is as follows:

**WATER CAPITAL IMPROVEMENTS PLAN (CIP)****Date: November 20, 2017****FY 2018 - 2025 --- Minimal Scenario ---**

Project No.	Project Description	Project Cost *	Construction Year (FY)
1	Enter into contract with WBWCD for Impact Fee Pass-Through method of purchasing water	\$ 1,100	2017
2	Install new generator at Church Street pump station	\$ 98,125	2018
3a	Westside Reservoir Rehabilitation	\$ 299,413	2019
3b	Phase 2	\$ 299,413	2020
4a	Construct new supply line from West Bench reservoir(s) to South Weber Dr. at 475 E. for secondary feed to zone 1, including PRV; connect 925 East to S. Weber Drive	\$ 262,313	2021
4b	Phase 2	\$ 262,313	2022
5a	Construct Connection #4 to WBWCD's transmission line with pump station to pump to Zone 4	\$ 273,333	2023
5b	Phase 2	\$ 273,333	2024
5c	Phase 3	\$ 273,333	2025
<b>--- End of Culinary Water Rate Study Analysis ---</b>			
6a	Upsize to 8" pipe: 1375 East, south of Lester; 7600 South, west of 1375 East; 1800 East, south of 7775 South; 1750 East, south of 7775 South; Jensen Circle; 1250 East, between South Weber Dr. and Lester Dr.; replace lead joint pipe on Canyon Dr. between 1375 E and 1300 E	\$ 374,750	2026
6b	Phase 2	\$ 374,750	2027
7	Relocate transmission line to East Bench Reservoir #3	\$ 220,000	2028

8a	Connect Lincoln Lane and 2750 East; upsize to 8" 8075 South, 2575 East, and 2350 East (south of Deer Run Dr.); upsize US 89 crossing at 8075 South to 12"; abandon existing 4" PSV and replace with new 8" PRV and line on Peachwood Dr.	\$	285,156	2029
8b	Phase 2	\$	285,156	2030
9	Automate Weber Basin well feed to Reservoirs #1 and #2 to match supply to system demand	\$	76,250	2031
10a	Upsize Cottonwood Dr. to 8" line	\$	215,875	2031
10b	Phase 2	\$	215,875	2032
11a	Replace West Bench Reservoir	\$	367,071	2033
11b	Phase 2	\$	367,071	2034
11c	Phase 3	\$	367,071	2035
11d	Phase 4	\$	367,071	2036
11e	Phase 5	\$	367,071	2037
11f	Phase 6	\$	367,071	2038
11g	Phase 7	\$	367,071	2039
12a	Upsize to 8": 7875 South; 7925 South; Peachwood Dr. between 7925 South and Peachwood Way; 8100 South between Peachwood Drive and 2300 East; 2300 East; 2175 East; 7875 South between 2100 and 2175 East; 2100 East between 7800 South and City Park	\$	355,083	2040
12b	Phase 2	\$	355,083	2041
12c	Phase 3	\$	355,083	2042
13	Rehabilitate Well #1; add new generator; modify controls	\$	298,750	2043
14**	Upsize developer-installed loop from 7150 S to about 7400 South	\$	357,500	
15a	Upsize South Weber Drive (6650 South to end) to 10" line	\$	241,313	2044
15b	Phase 2	\$	241,313	2045
16**	Upsize remaining 4" and 6" lines to 8" (30,000 lf), as funds allow	\$	5,266,250	2046+
<b>TOTAL</b>		<b>\$</b>	<b>8,506,613</b>	<b>27</b>
<b>AVERAGE ANNUAL</b>		<b>\$</b>	<b>315,060</b>	

\* Project Costs from ZPFI Nov. 2017 Utility Rate Study (which DO NOT include a Construction Cost Inflation Rate)

\*\* Projects included for reference, but NOT included in Total, Average Annual, or number of Fiscal Years to construct

He discussed the End of Culinary Water Rate Study Analysis. He said some projects are spread out through multiple streets and may be a phased project. He said the average annual is \$315,000. He pointed out project #16 is a project included for reference, but not included in the Total, Average Annual, or number of Fiscal Years to construct. He said the estimated projects begin in 2017 and are estimated for the next 27 years. He said the anticipated impact fees are included in the plan as well. He reviewed the revenues or expenses that Suzie Becker had in her presentation. He then reviewed the FY18-FY25 Water System Cash Flow for the Minimal Scenario, and the FY18-FY25 Water System End Balance for the Minimal Scenario.



Brandon Jones, City Engineer, reviewed the Water Capital Improvements Plan (CIP) – Proactive Scenario which is as follows:

### WATER CAPITAL IMPROVEMENTS PLAN (CIP)

Date: November 20, 2017

FY 2018 - 2025 --- Proactive Scenario ---

Project No.	Project Description	Project Cost *	Construction Year (FY)
1	Enter into contract with WBWCD for Impact Fee Pass-Through method of purchasing water	\$ 1,100	2017
2	Install new generator at Church Street pump station	\$ 98,125	2018
3	Westside Reservoir Rehabilitation	\$ 598,825	2019
4	Construct new supply line from West Bench reservoir(s) to South Weber Dr. at 475 E. for secondary feed to zone 1, including PRV; connect 925 East to S. Weber Drive	\$ 524,625	2020
5a	Construct Connection #4 to WBWCD's transmission line with pump station to pump to Zone 4	\$ 410,000	2021
5b	Phase 2	\$ 410,000	2022
6a	Upsize to 8" pipe: 1375 East, south of Lester; 7600 South, west of 1375 East; 1800 East, south of 7775 South; 1750 East, south of 7775 South; Jensen Circle; 1250 East, between South Weber Dr. and Lester Dr.; replace lead joint pipe on Canyon Dr. between 1375 E and 1300 E	\$ 374,750	2023
6b	Phase 2	\$ 374,750	2024
7	Relocate transmission line to East Bench Reservoir #3	\$ 220,000	2024
8	Connect Lincoln Lane and 2750 East; upsize to 8" 8075 South, 2575 East, and 2350 East (south of Deer Run Dr.); upsize US 89 crossing at 8075 South to 12"; abandon existing 4" PSV and replace with new 8" PRV and	\$ 570,313	2025
8	Connect Lincoln Lane and 2750 East; upsize to 8" 8075 South, 2575 East, and 2350 East (south of Deer Run Dr.); upsize US 89 crossing at 8075 South to 12"; abandon existing 4" PSV and replace with new 8" PRV and line on Peachwood Dr.	\$ 570,313	2025
--- End of Culinary Water Rate Study Analysis ---			
9	Automate Weber Basin well feed to Reservoirs #1 and #2 to match supply to system demand	\$ 76,250	2026
10a	Upsize Cottonwood Dr. to 8" line	\$ 215,875	2026
10b	Phase 2	\$ 215,875	2027
11a	Replace West Bench Reservoir	\$ 513,900	2027
11b	Phase 2	\$ 513,900	2028
11c	Phase 3	\$ 513,900	2029
11d	Phase 4	\$ 513,900	2030
11e	Phase 5	\$ 513,900	2031



12a	Upsize to 8": 7875 South; 7925 South; Peachwood Dr. between 7925 South and Peachwood Way; 8100 South between Peachwood Drive and 2300 East; 2300 East; 2175 East; 7875 South between 2100 and 2175 East; 2100 East between 7800 South and City Park	\$	532,625	2032
12b	Phase 2	\$	532,625	2033
13	Rehabilitate Well #1; add new generator; modify controls	\$	298,750	2034
14**	Upsize developer-installed loop from 7150 S to about 7400 South	\$	357,500	
15	Upsize South Weber Drive (6650 South to end) to 10" line	\$	482,625	2035
16**	Upsize remaining 4" and 6" lines to 8" (30,000 lf), as funds allow	\$	5,266,250	2036+
<b>TOTAL</b>		<b>\$</b>	<b>8,506,613</b>	<b>17</b>
<b>AVERAGE ANNUAL</b>		<b>\$</b>	<b>500,389</b>	

\* Project Costs from ZPFI Nov. 2017 Utility Rate Study (which DO NOT include a Construction Cost Inflation Rate)

\*\* Projects included for reference, but NOT included in Total, Average Annual, or number of Fiscal Years to construct

Brandon reviewed the FY18-FY 25 Water System Cash Flow for the Proactive Scenario, and the FY18-25 Water System End Balance for the Proactive Scenario. Council Member Winsor asked if the minimum cash on hand can be added to the graph and if we were to have a reserve, include that amount, so that the council can see how close we need to get to the minimum.

Council Member Sjoblom would like a list of what the base rate will cover. Tom reviewed the items to be addressed and discussed at the next meeting. Council Member Winsor appreciates the efforts the city staff has made to come up with a plan. Council Member Hyer said he is thrilled that a plan is being put into place, but cautioned about putting projects off. Council Member Winsor said this plan will become a living document and will be shifted a little bit.

### **Sewer Capital Improvement Plan & Sewer Utility Rates Study:**

Brandon Jones, City Engineer, reviewed the Sewer Capital Improvements Plan (CIP) which is as follows:

#### **SEWER CAPITAL IMPROVEMENTS PLAN (CIP)**

**Date: November 20, 2017**

**FY 2018 - 2025**

Project No.	Project Description	Project Cost *	Construction Year (FY)
1	Replace trunk line along Old Fort Road and Canyon Dr, to 1475 E	\$ 991,814	2019
2	Replace trunk line along Canyon Dr, 1700 E, and South Weber Dr, from 1475 E to 1900 E	\$ 1,323,375	2021
3	Replace trunk line along 1900 E from South Weber Dr to 7550 S	\$ 242,000	2022
4	Replace trunk line along South Weber Dr from 1900 E to 2100 E	\$ 557,050	2024
5	Sewer line from South Bench, re-route Lester Drive to CWSID trunk line via 7240 S	\$ 1,247,750	2025
<b>TOTAL</b>		<b>\$ 4,361,989</b>	<b>7</b>
<b>AVERAGE ANNUAL</b>		<b>\$ 623,141</b>	

\* Project Costs from ZPFI Nov. 2017 Utility Rate Study (which include a 3% Construction Cost Inflation Rate)

Council Member Winsor would like to know how the rate increases from Central Weber Sewer Improvement District will be incorporated. Brandon said the increased fee is passed to the residents. Brandon reviewed the FY1-FY25 Sanitary Sewer System Cash Flow, and FY18-FY25 Sanitary Sewer System End Balance.

Council Member Winsor feels there needs to be a dialogue concerning the rate increases. It was suggested this might be something to discuss in a committee meeting.

**PUBLIC COMMENTS:** (None)

**REPORTS:**

**Mayor Long:** She had lunch with the students at South Weber Elementary School today. Little Caesars provided the pizza.

**Council Member Taylor:** He appreciates the increased patrolling by the Davis County Sheriff's Department in the city.

**Council Member Hyer:** The Youth Council will be doing the Breakfast with Santa coming up.

**Council Member Casas:** He asked if Tom or Brandon can enlighten him about the Ray Creek Subdivision on 1375 East at a later time.

**City Manager:** He asked who will be attending the Christmas Party.

**City Recorder:** He said the city has hired a new administrative assistant (Shelbie). He said Shaelee should be back to work in two weeks. He reported there have been only two individuals pick up applications for the council vacancy. He will send the questions for the council applicant review tomorrow.

**City Engineer:** Freedom Landing Subdivision Phase 2 is coming before the Planning Commission. Brandon reported on Ray Creek Subdivision. He said there have been delays because of the contractor's excavation license. Council Member Casas asked if the city can repair the barb wire fencing along Interstate 84. He said individuals have been entering the city through this area and conducting vandalism. Tom will look into it.

**ADJOURNED:** Council Member Winsor moved to adjourn the City Council meeting at 7:19 p.m. and go into a Closed Executive Session – Utah Code 52-4-204 & 52-4-205 for the purpose of discussion of character, professional competence, physical, or mental health of individual(s). Council Member Sjoblom seconded the motion. All were in favor.

The closed session started at 7:29 pm. Present were: Mayor Long, Council Members Taylor, Hyer, Sjoblom, Casas, Winsor, and Mark McRae, City Recorder.

Council Member Winsor moved to end the closed session at 8:05 p.m. Council Member Sjoblom seconded the motion. Council Members Casas, Hyer, Sjoblom, Taylor, and Winsor voted yes. The motion carried.

Council Members Taylor and Sjoblom were excused at 8:08 p.m.

Mayor Long reviewed with Tom Smith, City Manager, the evaluation process for the City Manager position.

Council Member Winsor moved to adjourn the meeting at 8:10 p.m. Council Member Hyer seconded the motion. Council Members Casas, Hyer, and Winsor voted yes. The motion carried.

**APPROVED:** \_\_\_\_\_ Date  
Mayor: Tammy Long

\_\_\_\_\_  
Transcriber: Michelle Clark

Attest: \_\_\_\_\_  
City Recorder: Mark McRae

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 CURRENT YEAR PROPERTY TAXES	3,158.38	4,270.42	320,000.00	315,729.58	1.3
10-31-120 PRIOR YEAR PROPERTY TAXES	516.37	2,805.59	20,000.00	17,194.41	14.0
10-31-200 FEE IN LIEU - VEHICLE REG	2,438.74	8,235.46	30,000.00	21,764.54	27.5
10-31-300 SALES AND USE TAXES	83,080.22	151,001.52	785,000.00	633,998.48	19.2
10-31-305 TRANSPORTATION - LOCAL OPTION	6,445.23	11,696.18	.00	( 11,696.18)	.0
10-31-310 FRANCHISE/OTHER	28,632.08	85,315.10	390,000.00	304,684.90	21.9
TOTAL TAXES	124,271.02	263,324.27	1,545,000.00	1,281,675.73	17.0
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSES AND PERMITS	170.00	400.00	4,000.00	3,600.00	10.0
10-32-210 BUILDING PERMITS	31,486.83	94,688.80	200,000.00	105,311.20	47.3
10-32-310 EXCAVATION PERMITS	.00	166.80	5,000.00	4,833.20	3.3
TOTAL LICENSES AND PERMITS	31,656.83	95,255.60	209,000.00	113,744.40	45.6
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-400 STATE GRANTS	.00	.00	3,500.00	3,500.00	.0
10-33-560 CLASS "C" ROAD FUND ALLOTMENT	.00	.00	90,000.00	90,000.00	.0
10-33-580 STATE LIQUOR FUND ALLOTMENT	.00	.00	4,500.00	4,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	98,000.00	98,000.00	.0
<u>CHARGES FOR SERVICES</u>					
10-34-100 ZONING & SUBDIVISION FEES	350.00	3,430.00	15,000.00	11,570.00	22.9
10-34-105 SUBDIVISION REVIEW FEE	.00	.00	50,000.00	50,000.00	.0
10-34-250 BLDG RENTAL/PARK USE (BOWERY)	30.00	426.00	.00	( 426.00)	.0
10-34-254 AUDIT ADJUSTMENT TO SERVICES	.00	.00	.00	.00	.0
10-34-270 DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
10-34-760 YOUTH CITY COUNCIL	.00	.00	.00	.00	.0
TOTAL CHARGES FOR SERVICES	380.00	3,856.00	65,000.00	61,144.00	5.9
<u>FINES AND FORFEITURES</u>					
10-35-100 FINES	6,918.66	29,655.66	85,000.00	55,344.34	34.9
TOTAL FINES AND FORFEITURES	6,918.66	29,655.66	85,000.00	55,344.34	34.9

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	9,574.15	36,222.57	10,000.00	( 26,222.57)	362.2
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	53.30	1,022.30	6,600.00	5,577.70	15.5
10-36-901 FARMERS MARKET	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	9,627.45	37,244.87	16,600.00	( 20,644.87)	224.4
<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	1,000.00	1,000.00	.0
10-39-300 TRANSFER FOR ADMINI. SERVICES	.00	.00	104,400.00	104,400.00	.0
10-39-800 TFR FROM IMPACT FEES	.00	18,276.22	10,000.00	( 8,276.22)	182.8
10-39-900 CONTRIBUTION FROM GF SURPLUS	.00	.00	.00	.00	.0
10-39-910 CONTRIB. FROM CLASS "C"	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	18,276.22	118,900.00	100,623.78	15.4
TOTAL FUND REVENUE	172,853.96	447,612.62	2,137,500.00	1,689,887.38	20.9

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-005 SALARIES - COUNCIL & COMMISSIO	2,300.00	10,145.00	28,000.00	17,855.00	36.2
10-41-131 EMPLOYEE BENEFIT-EMPLOYER FICA	175.95	776.10	2,200.00	1,423.90	35.3
10-41-133 EMPLOYEE BENEFIT - WORK. COMP.	54.28	239.42	700.00	460.58	34.2
10-41-140 UNIFORMS	.00	.00	300.00	300.00	.0
10-41-210 BOOKS, SUBS. AND MEMBERSHIPS	.00	3,370.83	4,000.00	629.17	84.3
10-41-230 TRAVEL	.00	10.68	12,600.00	12,589.32	.1
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
10-41-620 MISCELLANEOUS SERVICES	.00	1,076.32	7,000.00	5,923.68	15.4
10-41-740 EQUIPMENT PURCHASES	.00	1,999.40	2,000.00	.60	100.0
10-41-765 YOUTH CITY COUNCIL	.00	.00	4,000.00	4,000.00	.0
10-41-925 TRANSFER TO COUNTRY FAIR DAYS	.00	.00	.00	.00	.0
TOTAL LEGISLATIVE	2,530.23	17,617.75	61,000.00	43,382.25	28.9
<u>JUDICIAL</u>					
10-42-004 JUDGE SALARY	1,671.93	5,015.79	15,000.00	9,984.21	33.4
10-42-110 EMPLOYEE SALARIES	5,859.21	21,158.75	44,000.00	22,841.25	48.1
10-42-130 EMPLOYEE BENEFIT - RETIREMENT	1,463.06	4,053.24	13,000.00	8,946.76	31.2
10-42-131 EMPLOYEE BENEFIT-EMPLOYER FICA	555.93	1,955.31	4,500.00	2,544.69	43.5
10-42-133 EMPLOYEE BENEFIT - WORK. COMP.	12.16	42.23	100.00	57.77	42.2
10-42-134 EMPLOYEE BENEFIT - UI	.00	.00	700.00	700.00	.0
10-42-135 EMPLOYEE BENEFIT - HEALTH INS.	2,448.48	5,701.55	8,700.00	2,998.45	65.5
10-42-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	475.61	475.61	500.00	24.39	95.1
10-42-230 TRAVEL & TRAINING	.00	780.34	3,100.00	2,319.66	25.2
10-42-240 OFFICE SUPPLIES & EXPENSE	21.47	172.83	1,000.00	827.17	17.3
10-42-243 COURT REFUNDS	.00	.00	.00	.00	.0
10-42-313 PROFESSIONAL/TECH. - ATTORNEY	1,200.00	2,400.00	8,400.00	6,000.00	28.6
10-42-317 PROFESSIONAL/TECHNICAL-BAILIFF	300.00	900.00	4,000.00	3,100.00	22.5
10-42-350 SOFTWARE MAINTENANCE	43.45	170.40	800.00	629.60	21.3
10-42-550 BANKING CHARGES	112.27	627.30	1,000.00	372.70	62.7
10-42-610 MISCELLANEOUS	.00	.00	500.00	500.00	.0
10-42-980 ST. TREASURER SURCHARGE	.00	.00	.00	.00	.0
TOTAL JUDICIAL	14,163.57	43,453.35	105,300.00	61,846.65	41.3



SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-43-110 FULL-TIME EMPLOYEE SALARIES	25,923.64	73,976.89	293,000.00	219,023.11	25.3
10-43-120 PART-TIME EMPLOYEE SALARIES	1,189.07	4,681.18	55,000.00	50,318.82	8.5
10-43-125 EMPLOYEE INCENTIVE	.00	.00	.00	.00	.0
10-43-130 EMPLOYEE BENEFIT - RETIREMENT	4,743.76	14,369.35	69,000.00	54,630.65	20.8
10-43-131 EMPLOYEE BENEFIT-EMPLOYER FICA	2,107.08	6,125.41	26,600.00	20,474.59	23.0
10-43-133 EMPLOYEE BENEFIT - WORK. COMP.	137.63	442.86	1,200.00	757.14	36.9
10-43-134 EMPLOYEE BENEFIT - UI	.00	.00	4,500.00	4,500.00	.0
10-43-135 EMPLOYEE BENEFIT - HEALTH INS.	5,713.68	17,436.12	86,000.00	68,563.88	20.3
10-43-136 HRA REIMBURSEMENT - HEALTH INS	.00	75.00	4,000.00	3,925.00	1.9
10-43-137 EMPLOYEE TESTING	.00	163.65	.00	( 163.65)	.0
10-43-140 UNIFORMS	.00	.00	1,000.00	1,000.00	.0
10-43-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	984.00	3,400.00	2,416.00	28.9
10-43-220 PUBLIC NOTICES	564.85	1,694.85	5,500.00	3,805.15	30.8
10-43-230 TRAVEL	865.03	6,861.97	15,500.00	8,638.03	44.3
10-43-240 OFFICE SUPPLIES & EXPENSE	301.25	3,206.59	6,000.00	2,793.41	53.4
10-43-251 EQUIPMENT - SUPPLIES AND MAINT	301.63	928.68	4,000.00	3,071.32	23.2
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	32.75	500.00	467.25	6.6
10-43-262 GENERAL GOVERNMENT BUILDINGS	407.78	1,435.84	8,000.00	6,564.16	18.0
10-43-270 UTILITIES	700.21	1,581.59	5,000.00	3,418.41	31.6
10-43-280 TELEPHONE	1,486.19	5,039.10	13,000.00	7,960.90	38.8
10-43-308 PROFESSIONAL & TECH - I.T.	1,649.14	3,716.56	13,000.00	9,283.44	28.6
10-43-309 PROFESSIONAL & TECH - AUDITOR	.00	.00	10,000.00	10,000.00	.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. - ENGINEER	.00	.00	.00	.00	.0
10-43-313 PROFESSIONAL/TECH. - ATTORNEY	1,312.50	3,525.00	25,000.00	21,475.00	14.1
10-43-314 ORDINANCE CODIFICATION	.00	.00	1,800.00	1,800.00	.0
10-43-316 ELECTIONS	.00	7,744.39	8,000.00	255.61	96.8
10-43-319 PROF./TECH. -SUBD. REVIEWS	.00	.00	.00	.00	.0
10-43-329 CITY MANAGER FUND	139.04	485.99	3,000.00	2,514.01	16.2
10-43-330 FLOWER FUND	.00	.00	.00	.00	.0
10-43-350 SOFTWARE MAINTENANCE	1,444.27	4,610.04	12,000.00	7,389.96	38.4
10-43-360 EDUCATION & TRAINING	.00	.00	.00	.00	.0
10-43-510 INSURANCE & SURETY BONDS	115.00	41,762.34	45,000.00	3,237.66	92.8
10-43-550 BANKING CHARGES	158.38	898.01	2,000.00	1,101.99	44.9
10-43-610 MISCELLANEOUS	.00	.00	4,000.00	4,000.00	.0
10-43-620 MISCELLANEOUS SERVICES	.00	28.00	.00	( 28.00)	.0
10-43-621 CONTRIBUTIONS & DONATIONS	.00	.00	.00	.00	.0
10-43-625 CASH OVER AND SHORT	.00	.00	.00	.00	.0
10-43-740 EQUIPMENT PURCHASES	637.33	2,514.07	12,000.00	9,485.93	21.0
10-43-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-43-841 TRANSFER TO RECREATION FUND	.00	.00	75,000.00	75,000.00	.0
10-43-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	17,000.00	17,000.00	.0
TOTAL ADMINISTRATIVE	49,897.46	204,320.23	829,000.00	624,679.77	24.7

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-310 SHERIFF'S DEPARTMENT	.00	.00	146,000.00	146,000.00	.0
10-54-311 ANIMAL CONTROL	.00	4,288.26	19,000.00	14,711.74	22.6
10-54-320 EMERGENCY PREPAREDNESS	.00	.00	5,400.00	5,400.00	.0
10-54-321 LIQUOR LAW ENFORCEMENT	.00	.00	4,600.00	4,600.00	.0
10-54-740 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	4,288.26	175,000.00	170,711.74	2.5
<u>FIRE PROTECTION</u>					
10-57-110 FULL-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-57-120 PART-TIME EMPLOYEE SALARIES	23,885.63	59,199.76	135,000.00	75,800.24	43.9
10-57-131 EMPLOYEE BENEFIT-EMPLOYER FICA	1,827.30	4,528.91	11,000.00	6,471.09	41.2
10-57-133 EMPLOYEE BENEFIT - WORK. COMP.	876.03	2,173.07	5,000.00	2,826.93	43.5
10-57-134 EMPLOYEE BENEFIT - UI	.00	.00	1,000.00	1,000.00	.0
10-57-137 EMPLOYEE TESTING	55.95	223.80	100.00	( 123.80)	223.8
10-57-140 UNIFORMS	1,392.53	1,824.53	8,000.00	6,175.47	22.8
10-57-210 BOOKS, SUBS. AND MEMBERSHIPS	.00	.00	2,300.00	2,300.00	.0
10-57-230 TRAVEL	2,546.50	3,871.17	17,200.00	13,328.83	22.5
10-57-240 OFFICE SUPPLIES & EXPENSE	119.77	168.03	1,000.00	831.97	16.8
10-57-250 EQUIPMENT SUPPLIES & MAINT.	483.47	9,639.53	22,400.00	12,760.47	43.0
10-57-256 FUEL EXPENSE	1,035.11	1,962.64	3,100.00	1,137.36	63.3
10-57-260 BUILDINGS & GROUNDS MAINT.	1,616.20	3,494.17	12,000.00	8,505.83	29.1
10-57-270 UTILITIES	767.97	1,697.29	7,000.00	5,302.71	24.3
10-57-280 TELEPHONE	652.20	1,714.69	4,700.00	2,985.31	36.5
10-57-350 SOFTWARE MAINTENANCE	43.45	170.40	2,800.00	2,629.60	6.1
10-57-370 PROFESSIONAL & TECH. SERVICES	.00	2,004.84	18,000.00	15,995.16	11.1
10-57-450 SPECIAL PUBLIC SAFETY SUPPLIES	2,249.79	5,686.68	38,700.00	33,013.32	14.7
10-57-530 INTEREST EXPENSE- BOND	.00	3,900.20	7,800.00	3,899.80	50.0
10-57-550 BANKING CHARGES	20.06	85.74	500.00	414.26	17.2
10-57-620 HEALTH & WELLNESS EXPENSES	.00	.00	2,800.00	2,800.00	.0
10-57-740 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
10-57-745 EQUIPMENT COSTING OVER \$500	.00	.00	12,000.00	12,000.00	.0
10-57-811 SALES TAX REV BOND - PRINCIPAL	.00	.00	23,300.00	23,300.00	.0
TOTAL FIRE PROTECTION	37,571.96	102,345.45	335,700.00	233,354.55	30.5

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING &amp; ENGINEERING</u>					
10-58-105 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-58-110 FULL-TIME EMPLOYEE SALARIES	8,836.34	22,636.13	84,000.00	61,363.87	27.0
10-58-120 PART-TIME EMPLOYEE SALARIES	.00	.00	4,000.00	4,000.00	.0
10-58-130 EMPLOYEE BENEFIT - RETIREMENT	1,645.79	4,483.52	20,000.00	15,516.48	22.4
10-58-131 EMPLOYEE BENEFIT-EMPLOYER FICA	653.99	1,673.80	6,700.00	5,026.20	25.0
10-58-133 EMPLOYEE BENEFIT - WORK. COMP.	170.52	433.97	2,400.00	1,966.03	18.1
10-58-134 EMPLOYEE BENEFIT - UI	.00	.00	1,000.00	1,000.00	.0
10-58-135 EMPLOYEE BENEFIT - HEALTH INS.	1,161.68	3,254.02	12,000.00	8,745.98	27.1
10-58-137 EMPLOYEE TESTING	.00	65.00	.00	( 65.00)	.0
10-58-140 UNIFORMS	24.78	24.78	800.00	775.22	3.1
10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	1,000.00	1,000.00	.0
10-58-230 TRAVEL	.00	.00	7,500.00	7,500.00	.0
10-58-250 EQUIP. SUPPLIES & EXPENSE	507.33	2,358.88	3,500.00	1,141.12	67.4
10-58-255 VEHICLE LEASE	.00	.00	4,400.00	4,400.00	.0
10-58-256 FUEL EXPENSE	55.19	312.28	1,000.00	687.72	31.2
10-58-310 PROFESSIONAL & TCH. - PLANNER	.00	.00	9,000.00	9,000.00	.0
10-58-311 PROFESSIONAL & TECH - ECODEV	.00	.00	2,100.00	2,100.00	.0
10-58-312 PROFESSIONAL & TECH. - ENGINR	12,980.00	21,375.25	15,000.00	( 6,375.25)	142.5
10-58-319 PROF./TECH. -SUBD. REVIEWS	11,985.50	28,304.50	50,000.00	21,695.50	56.6
10-58-350 SOFTWARE MAINTENANCE	.00	1,200.00	2,500.00	1,300.00	48.0
10-58-370 PROFESSIONAL & TECH. SERVICES	.00	.00	500.00	500.00	.0
10-58-620 MISCELLANEOUS	.00	.00	600.00	600.00	.0
10-58-740 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
 TOTAL PLANNING & ENGINEERING	 38,021.12	 86,122.13	 228,000.00	 141,877.87	 37.8

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-110 FULL-TIME EMPLOYEE SALARIES	2,435.97	6,920.79	50,000.00	43,079.21	13.8
10-60-120 PART-TIME EMPLOYEE SALARIES	1,995.28	2,424.78	17,000.00	14,575.22	14.3
10-60-130 EMPLOYEE BENEFIT - RETIREMENT	503.32	1,434.63	12,500.00	11,065.37	11.5
10-60-131 EMPLOYEE BENEFIT-EMPLOYER FICA	332.87	699.35	5,100.00	4,400.65	13.7
10-60-133 EMPLOYEE BENEFIT - WORK. COMP.	112.18	253.59	2,100.00	1,846.41	12.1
10-60-134 EMPLOYEE BENEFIT - UI	.00	.00	900.00	900.00	.0
10-60-135 EMPLOYEE BENEFIT - HEALTH INS.	390.72	869.20	15,000.00	14,130.80	5.8
10-60-137 EMPLOYEE TESTING	38.00	169.95	.00	( 169.95)	.0
10-60-140 UNIFORMS	24.80	368.79	800.00	431.21	46.1
10-60-230 TRAVEL & TRAINING	.00	17.36	2,000.00	1,982.64	.9
10-60-250 EQUIPMENT SUPPLIES & MAINT.	245.51	4,282.09	17,000.00	12,717.91	25.2
10-60-255 VEHICLE LEASE	.00	.00	4,400.00	4,400.00	.0
10-60-256 FUEL EXPENSE	.00	232.48	5,000.00	4,767.52	4.7
10-60-260 BUILDINGS & GROUNDS - SHOP	850.00	845.16	9,000.00	8,154.84	9.4
10-60-271 UTILITIES - STREET LIGHTS	5,878.48	13,137.46	43,000.00	29,862.54	30.6
10-60-312 PROFESSIONAL & TECH. - ENGINR	5,525.50	5,577.25	.00	( 5,577.25)	.0
10-60-350 SOFTWARE MAINTENANCE	43.45	170.40	4,200.00	4,029.60	4.1
10-60-370 PROFESSIONAL & TECH. SERVICES	.00	531.25	5,000.00	4,468.75	10.6
10-60-410 SPECIAL HIGHWAY SUPPLIES	27.00	126.29	.00	( 126.29)	.0
10-60-411 SNOW REMOVAL SUPPLIES	.00	.00	32,600.00	32,600.00	.0
10-60-420 WEED CONTROL	.00	11.10	.00	( 11.10)	.0
10-60-421 PEDESTRIAN SAFETY	.00	.00	.00	.00	.0
10-60-422 CROSSWALK/STREET PAINTING	.00	.00	.00	.00	.0
10-60-424 CURB & GUTTER RESTORATION	.00	.00	.00	.00	.0
10-60-550 BANKING CHARGES	20.06	85.74	400.00	314.26	21.4
10-60-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
TOTAL STREETS	18,423.14	38,157.66	226,000.00	187,842.34	16.9
<u>CLASS "C" ROADS</u>					
10-61-105 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-61-110 FULL-TIME EMPLOYEE SALARIES	2,270.54	6,386.65	.00	( 6,386.65)	.0
10-61-130 EMPLOYEE BENEFIT - RETIREMENT	458.50	1,298.46	.00	( 1,298.46)	.0
10-61-131 EMPLOYEE BENEFIT-EMPLOYER FICA	167.37	470.45	.00	( 470.45)	.0
10-61-133 EMPLOYEE BENEFIT - WORK. COMP.	48.16	140.03	.00	( 140.03)	.0
10-61-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-61-135 EMPLOYEE BENEFIT - HEALTH INS.	463.69	1,300.38	.00	( 1,300.38)	.0
10-61-230 TRAVEL	.00	.00	.00	.00	.0
10-61-256 FUEL EXPENSE	64.79	240.75	.00	( 240.75)	.0
10-61-410 SPECIAL HIGHWAY SUPPLIES	.00	.00	.00	.00	.0
10-61-411 SNOW REMOVAL SUPPLIES	.00	.00	.00	.00	.0
10-61-425 SLURRY SEAL	.00	.00	.00	.00	.0
10-61-730 STREET OVERLAY	.00	.00	.00	.00	.0
TOTAL CLASS "C" ROADS	3,473.05	9,836.72	.00	( 9,836.72)	.0

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 FULL-TIME EMPLOYEE SALARIES	4,511.96	17,815.61	55,000.00	37,184.39	32.4
10-70-120 PART-TIME EMPLOYEE SALARIES	.00	4,320.75	14,000.00	9,679.25	30.9
10-70-130 EMPLOYEE BENEFIT - RETIREMENT	825.78	3,409.16	10,900.00	7,490.84	31.3
10-70-131 EMPLOYEE BENEFIT-EMPLOYER FICA	335.16	1,657.65	5,200.00	3,542.35	31.9
10-70-133 EMPLOYEE BENEFIT - WORK. COMP.	140.82	670.96	2,100.00	1,429.04	32.0
10-70-134 EMPLOYEE BENEFIT - UI	.00	.00	800.00	800.00	.0
10-70-135 EMPLOYEE BENEFIT - HEALTH INS.	1,112.43	4,105.47	21,900.00	17,794.53	18.8
10-70-137 EMPLOYEE TESTING	17.95	17.95	.00	( 17.95)	.0
10-70-140 UNIFORMS	49.57	49.57	1,600.00	1,550.43	3.1
10-70-230 TRAVEL & SEMINARS	.00	515.00	2,000.00	1,485.00	25.8
10-70-250 EQUIPMENT SUPPLIES & MAINT.	686.25	3,709.87	6,500.00	2,790.13	57.1
10-70-255 VEHICLE LEASE	.00	.00	.00	.00	.0
10-70-256 FUEL EXPENSE	1,032.45	1,988.99	4,000.00	2,011.01	49.7
10-70-260 BUILDINGS & GROUNDS	.00	.00	7,500.00	7,500.00	.0
10-70-261 GROUNDS SUPPLIES & MAINTENANCE	2,713.99	5,943.31	19,000.00	13,056.69	31.3
10-70-265 TRAILS: SUPPLIES AND MAINTENAN	.00	.00	.00	.00	.0
10-70-270 UTILITIES	943.41	2,130.38	5,000.00	2,869.62	42.6
10-70-312 PROFESSIONAL & TECH. - ENGINR	8,519.00	9,550.80	.00	( 9,550.80)	.0
10-70-350 SOFTWARE MAINTENANCE	43.45	170.40	600.00	429.60	28.4
10-70-430 TREES	5,000.00	5,284.80	5,000.00	( 284.80)	105.7
10-70-435 SAFETY INCENTIVE PROGRAM	.00	.00	.00	.00	.0
10-70-550 BANKING CHARGES	20.06	85.74	400.00	314.26	21.4
10-70-625 UTA PARK AND RIDE	85.03	258.12	16,000.00	15,741.88	1.6
10-70-730 IMPROVEMENTS OTHER THAN BUILD.	.00	.00	.00	.00	.0
10-70-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-70-901 FARMERS MARKET	.00	.00	.00	.00	.0
TOTAL PARKS	26,037.31	61,684.53	177,500.00	115,815.47	34.8
<u>TRANSFERS</u>					
10-80-800 TRANSFER TO STORM SEWER FUND	.00	.00	.00	.00	.0
10-80-841 TRANS. TO RECREATION FUND	.00	.00	.00	.00	.0
10-80-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
10-80-925 TRANSFER TO COUNTRY FAIR DAYS	.00	.00	.00	.00	.0
TOTAL TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	190,117.84	567,826.08	2,137,500.00	1,569,673.92	26.6
NET REVENUE OVER EXPENDITURES	( 17,263.88)	( 120,213.46)	.00	120,213.46	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION REVENUE</u>					
20-34-720 RENTAL - ACTIVITY CENTER	879.00	2,464.00	4,500.00	2,036.00	54.8
20-34-751 MEMBERSHIP FEES	2,192.00	5,355.38	20,000.00	14,644.62	26.8
20-34-752 COMPETITION LEAGUE FEES	6,390.00	6,090.00	18,000.00	11,910.00	33.8
20-34-753 MISC REVENUE	48.00	98.75	.00	( 98.75)	.0
20-34-754 COMPETITION BASEBALL	.00	300.00	1,000.00	700.00	30.0
20-34-755 BASKETBALL	5,059.00	7,083.00	14,000.00	6,917.00	50.6
20-34-756 BASEBALL & SOFTBALL	.00	240.00	8,500.00	8,260.00	2.8
20-34-757 SOCCER	.00	3,395.00	8,200.00	4,805.00	41.4
20-34-758 FLAG FOOTBALL	.00	2,900.00	4,400.00	1,500.00	65.9
20-34-759 VOLLEYBALL	.00	1,060.00	2,400.00	1,340.00	44.2
20-34-811 SALES TAX BOND PMT-RESTRICTED	.00	.00	.00	.00	.0
20-34-841 GRAVEL PIT FEES	16,108.39	16,108.39	55,000.00	38,891.61	29.3
TOTAL RECREATION REVENUE	30,676.39	45,094.52	136,000.00	90,905.48	33.2
<u>SOURCE 36</u>					
20-36-895 RENTAL OF UNIFORMS AND EQUIP	.00	.00	.00	.00	.0
20-36-897 KNIGHT'S FOOTBALL REGISTRATION	.00	.00	.00	.00	.0
20-36-898 KNIGHT'S FOOTBALL SALES	.00	.00	.00	.00	.0
20-36-899 BIGGEST LOSER	.00	.00	.00	.00	.0
TOTAL SOURCE 36	.00	.00	.00	.00	.0
<u>SOURCE 37</u>					
20-37-100 INTEREST EARNINGS	.00	.00	3,000.00	3,000.00	.0
TOTAL SOURCE 37	.00	.00	3,000.00	3,000.00	.0
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
20-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
20-39-470 TRANSFER FROM GENERAL FUND	.00	.00	75,000.00	75,000.00	.0
20-39-800 TRANSFER FROM IMPACT FEE FUND	.00	676.76	90,000.00	89,323.24	.8
20-39-900 CONTRIBUTION FROM FUND BALANCE	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	676.76	165,000.00	164,323.24	.4
TOTAL FUND REVENUE	30,676.39	45,771.28	304,000.00	258,228.72	15.1



SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION EXPENDITURES</u>					
20-71-110 FULL-TIME EMPLOYEE SALARIES	5,227.20	15,681.60	47,000.00	31,318.40	33.4
20-71-120 PART-TIME EMPLOYEE SALARIES	4,615.60	13,880.30	53,000.00	39,119.70	26.2
20-71-130 EMPLOYEE BENEFIT - RETIREMENT	1,029.78	3,089.34	10,000.00	6,910.66	30.9
20-71-131 EMPLOYEE BENEFIT-EMPLOYER FICA	741.72	2,227.94	7,600.00	5,372.06	29.3
20-71-133 EMPLOYEE BENEFIT - WORK. COMP.	173.16	593.82	2,400.00	1,806.18	24.7
20-71-134 EMPLOYEE BENEFIT - UI	.00	.00	1,300.00	1,300.00	.0
20-71-135 EMPLOYEE BENEFIT - HEALTH INS.	1,000.56	3,005.88	8,700.00	5,694.12	34.6
20-71-137 EMPLOYEE TESTING	17.95	111.90	.00	111.90	.0
20-71-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
20-71-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
20-71-240 OFFICE SUPPLIES AND EXPENSE	119.17	119.17	1,000.00	880.83	11.9
20-71-241 MATERIALS & SUPPLIES	61.75	217.76	2,000.00	1,782.24	10.9
20-71-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	1,000.00	1,000.00	.0
20-71-256 FUEL EXPENSE	33.56	97.03	100.00	2.97	97.0
20-71-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	4,000.00	4,000.00	.0
20-71-270 UTILITIES	37.88	5,018.71	5,500.00	481.29	91.3
20-71-280 TELEPHONE	285.93	1,142.83	3,000.00	1,857.17	38.1
20-71-331 CITY PROMOTION	200.11	200.11	1,500.00	1,299.89	13.3
20-71-340 PROGRAM OFFICIALS	.00	.00	.00	.00	.0
20-71-350 SOFTWARE MAINTENANCE	43.45	170.40	600.00	429.60	28.4
20-71-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
20-71-480 BASKETBALL	120.00	1,783.75	11,500.00	9,716.25	15.5
20-71-481 BASEBALL & SOFTBALL	.00	647.44	7,000.00	6,352.56	9.3
20-71-482 SOCCER	270.20	1,009.00	5,000.00	3,991.00	20.2
20-71-483 FLAG FOOTBALL	325.46	2,099.57	3,500.00	1,400.43	60.0
20-71-484 VOLLEYBALL	.00	535.39	2,000.00	1,464.61	26.8
20-71-485 SUMMER FUN	650.00	650.00	2,000.00	1,350.00	32.5
20-71-486 SR LUNCHEON	218.50	459.07	1,500.00	1,040.93	30.6
20-71-487 KNIGHT'S FOOTBALL	.00	.00	.00	.00	.0
20-71-488 COMPETITION BASKETBALL	1,109.89	1,109.89	9,000.00	7,890.11	12.3
20-71-489 COMPETITION BASEBALL	.00	.00	300.00	300.00	.0
20-71-490 BIGGEST LOSER	.00	.00	.00	.00	.0
20-71-494 YOUTH CITY COUNCIL	.00	.00	.00	.00	.0
20-71-510 INSURANCE & SURETY BONDS	.00	.00	.00	.00	.0
20-71-530 INTEREST EXPENSE	.00	10,029.10	20,300.00	10,270.90	49.4
20-71-550 BANKING CHARGES	20.06	85.74	400.00	314.26	21.4
20-71-610 MISCELLANEOUS	.00	175.50	1,000.00	824.50	17.6
20-71-620 MISCELLANEOUS SERVICES	.00	.00	.00	.00	.0
20-71-625 CASH OVER AND SHORT	.00	( 15.00)	.00	15.00	.0
20-71-740 EQUIPMENT PURCHASES	.00	.00	1,000.00	1,000.00	.0
20-71-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
20-71-811 SALES TAX REV BOND - PRINCIPAL	.00	.00	69,800.00	69,800.00	.0
20-71-900 BUDGETED INCREASE IN FUND BAL	.00	.00	.00	.00	.0
20-71-915 TRANSFER TO ADMIN. SERVICES	.00	.00	19,500.00	19,500.00	.0
TOTAL RECREATION EXPENDITURES	16,301.93	64,126.24	304,000.00	239,873.76	21.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	16,301.93	64,126.24	304,000.00	239,873.76	21.1
NET REVENUE OVER EXPENDITURES	14,374.46	( 18,354.96)	.00	18,354.96	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
21-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
21-37-200	SEWER IMPACT FEES	15,610.00	35,903.00	50,000.00	14,097.00	71.8
	TOTAL REVENUE	15,610.00	35,903.00	50,000.00	14,097.00	71.8
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
21-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	15,610.00	35,903.00	50,000.00	14,097.00	71.8

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
21-40-490 SEWER IMPACT FEE PROJECTS	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	.00	.00	.0
<u>DEPARTMENT 80</u>					
21-80-800 TRANSFERS	.00	.00	50,000.00	50,000.00	.0
TOTAL DEPARTMENT 80	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
NET REVENUE OVER EXPENDITURES	15,610.00	35,903.00	.00	( 35,903.00)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

STORM SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
22-37-100	INTEREST EARNINGS	.00	.00	500.00	500.00	.0
22-37-200	STORM SEWER IMPACT FEE	6,650.00	15,295.00	56,000.00	40,705.00	27.3
	TOTAL REVENUE	6,650.00	15,295.00	56,500.00	41,205.00	27.1
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
22-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	6,650.00	15,295.00	56,500.00	41,205.00	27.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

STORM SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
22-40-690 PROJECTS	.00	2,080.75	7,000.00	4,919.25	29.7
22-40-699 STORM SEWER IMPACT FEE PROJECT	.00	.00	.00	.00	.0
22-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	2,080.75	7,000.00	4,919.25	29.7
<u>DEPARTMENT 80</u>					
22-80-800 TFR TO STORM SEWER FUND	.00	.00	49,500.00	49,500.00	.0
TOTAL DEPARTMENT 80	.00	.00	49,500.00	49,500.00	.0
TOTAL FUND EXPENDITURES	.00	2,080.75	56,500.00	54,419.25	3.7
NET REVENUE OVER EXPENDITURES	6,650.00	13,214.25	.00	( 13,214.25)	.0



SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

PARK IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
23-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
23-37-200	PARK IMPACT FEE	8,170.00	18,791.00	34,000.00	15,209.00	55.3
	TOTAL REVENUE	8,170.00	18,791.00	34,000.00	15,209.00	55.3
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
23-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	8,170.00	18,791.00	34,000.00	15,209.00	55.3

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
23-40-250 EQUIPMENT	.00	.00	.00	.00	.0
23-40-760 PROJECTS	.00	165.00	.00 (	165.00)	.0
23-40-800 PARK FUND BALANCE	.00	.00	34,000.00	34,000.00	.0
TOTAL EXPENDITURES	.00	165.00	34,000.00	33,835.00	.5
TOTAL FUND EXPENDITURES	.00	165.00	34,000.00	33,835.00	.5
NET REVENUE OVER EXPENDITURES	8,170.00	18,626.00	.00 (	18,626.00)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

ROAD IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST EARNINGS	.00	.00	1,000.00	1,000.00	.0
24-37-200	ROAD IMPACT FEE	6,890.00	15,847.00	30,000.00	14,153.00	52.8
	TOTAL REVENUE	6,890.00	15,847.00	31,000.00	15,153.00	51.1
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
24-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	6,890.00	15,847.00	31,000.00	15,153.00	51.1



SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

COUNTRY FAIR DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNTRY FAIR DAYS REVENUE</u>					
25-34-800 CFD DONATIONS	.00	14,050.00	18,800.00	4,750.00	74.7
25-34-850 ENTRY FEES & REGISTRATIONS	.00	.00	.00	.00	.0
25-34-900 MONDAY NIGHT DINNER & LET'S MA	.00	6,378.97	6,500.00	121.03	98.1
25-34-901 GOLF TOURNAMENT	.00	1,940.00	4,250.00	2,310.00	45.7
25-34-902 3 ON 3 BASKETBALL	.00	800.00	1,000.00	200.00	80.0
25-34-903 BABY CONTEST & LITTLE MISS	.00	609.00	650.00	41.00	93.7
25-34-904 KID-K-FUN RUN	.00	1,953.00	2,200.00	247.00	88.8
25-34-905 RICHARD BOUCHARD MEMORIAL RUN	.00	5,685.00	6,000.00	315.00	94.8
25-34-906 RODEO	.00	812.00	1,300.00	488.00	62.5
25-34-907 PARADE	.00	.00	.00	.00	.0
25-34-908 ADULT ANYTHING GOES	.00	.00	.00	.00	.0
25-34-909 YOUTH ANYTHING GOES	.00	540.00	750.00	210.00	72.0
25-34-910 COKE WAGON & ICE	.00	3,264.95	4,650.00	1,385.05	70.2
25-34-911 BOOTHS	.00	1,165.00	800.00	( 365.00)	145.6
25-34-912 CFD - YOUTH DANCE	.00	134.00	.00	( 134.00)	.0
25-34-919 SOUTH WEBER IDOL	.00	70.00	50.00	( 20.00)	140.0
25-34-921 CAR SHOW	.00	.00	.00	.00	.0
25-34-922 DUTCH OVEN	.00	.00	.00	.00	.0
25-34-923 EATING CONTEST	.00	.00	.00	.00	.0
25-34-924 PICKLE BALL	.00	145.00	350.00	205.00	41.4
TOTAL COUNTRY FAIR DAYS REVENUE	.00	37,546.92	47,300.00	9,753.08	79.4
<u>SOURCE 37</u>					
25-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
TOTAL SOURCE 37	.00	.00	.00	.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
25-39-470 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.0
25-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	.00	37,546.92	47,300.00	9,753.08	79.4

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

COUNTRY FAIR DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNTRY FAIR DAYS EXPENDITURES</u>					
25-72-500 MONDAY DINNER & MAKE A DEAL	.00	5,530.67	6,500.00	969.33	85.1
25-72-501 GOLF TOURNAMENT	.00	2,374.95	4,250.00	1,875.05	55.9
25-72-502 3 ON 3 BASKETBALL	.00	478.82	600.00	121.18	79.8
25-72-503 BABY CONTEST & LITTLE MISS	.00	839.89	650.00	( 189.89)	129.2
25-72-504 KID-K FUN RUN	.00	2,044.71	2,200.00	155.29	92.9
25-72-505 RICHARD BOUCHARD MEMORIAL RUN	.00	5,175.73	6,000.00	824.27	86.3
25-72-506 RODEO	.00	776.14	1,000.00	223.86	77.6
25-72-507 PARADE	.00	.00	700.00	700.00	.0
25-72-508 ADULT ANYTHING GOES	.00	.00	.00	.00	.0
25-72-509 YOUTH ANYTHING GOES	.00	749.01	750.00	.99	99.9
25-72-510 FIREWORKS	.00	4,000.00	4,000.00	.00	100.0
25-72-511 ENTERTAINMENT	.00	2,175.00	4,250.00	2,075.00	51.2
25-72-512 EQUIPMENT RENTALS	1,215.73	4,747.98	4,000.00	( 747.98)	118.7
25-72-513 SHIRTS	.00	.00	300.00	300.00	.0
25-72-515 PROMO PRINTING/MAILING SUPPLIE	.00	211.60	700.00	488.40	30.2
25-72-516 FOOD WAGON	.00	2,434.55	4,000.00	1,565.45	60.9
25-72-517 MISC SUPPLIES	.00	1,418.19	1,000.00	( 418.19)	141.8
25-72-518 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
25-72-519 SOUTH WEBER IDOL	.00	.00	.00	.00	.0
25-72-520 EATING CONTEST	.00	.00	.00	.00	.0
25-72-521 CAR SHOW	.00	200.96	200.00	( .96)	100.5
25-72-522 DUTCH OVEN	.00	.00	.00	.00	.0
25-72-523 BOOTHS	.00	247.73	400.00	152.27	61.9
25-72-524 SWIM PARTY	.00	50.00	750.00	700.00	6.7
25-72-525 ICE	.00	.00	1,000.00	1,000.00	.0
25-72-526 MAKE A DEAL	.00	3,138.68	3,500.00	361.32	89.7
25-72-527 TENT RENTAL	.00	.00	.00	.00	.0
25-72-528 OL TIMERS BASEBALL GAME	.00	88.50	200.00	111.50	44.3
25-72-529 PICKLE BALL	.00	213.52	350.00	136.48	61.0
25-72-600 BUDGETED INCREASE IN FUND BAL	.00	.00	.00	.00	.0
TOTAL COUNTRY FAIR DAYS EXPENDITURES	1,215.73	36,896.63	47,300.00	10,403.37	78.0
TOTAL FUND EXPENDITURES	1,215.73	36,896.63	47,300.00	10,403.37	78.0
NET REVENUE OVER EXPENDITURES	( 1,215.73)	650.29	.00	( 650.29)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
26-37-100	INTEREST EARNINGS	.00	.00	400.00	400.00	.0
26-37-200	WATER IMPACT FEES	18,650.50	42,397.10	81,000.00	38,602.90	52.3
	TOTAL REVENUE	18,650.50	42,397.10	81,400.00	39,002.90	52.1
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
26-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	18,650.50	42,397.10	81,400.00	39,002.90	52.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 40</u>					
26-40-690	PROJECTS	.00	.00	.00	.00	.0
26-40-760	WATER IMPACT FEE 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	81,400.00	81,400.00	.0
	TOTAL TRANSFERS	.00	.00	81,400.00	81,400.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	81,400.00	81,400.00	.0
	NET REVENUE OVER EXPENDITURES	18,650.50	42,397.10	.00	( 42,397.10)	.0



SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
27-34-200	RECREATION IMPACT FEES	8,340.00	19,182.00	19,200.00	18.00	99.9
	TOTAL SOURCE 34	8,340.00	19,182.00	19,200.00	18.00	99.9
	REVENUE					
27-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
	TOTAL REVENUE	.00	.00	.00	.00	.0
	CONTRIBUTIONS & TRANSFERS					
27-39-470	TRANSFER FROM RECREATION FUND	.00	.00	.00	.00	.0
27-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	70,800.00	70,800.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	70,800.00	70,800.00	.0
	TOTAL FUND REVENUE	8,340.00	19,182.00	90,000.00	70,818.00	21.3

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
27-40-760	PROJECTS	.00	.00	.00	.00	.0
27-40-799	FACILITIES	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	.00	.00	.0
	<u>DEPARTMENT 80</u>					
27-80-800	TRANSFERS	.00	.00	90,000.00	90,000.00	.0
	TOTAL DEPARTMENT 80	.00	.00	90,000.00	90,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	90,000.00	90,000.00	.0
	NET REVENUE OVER EXPENDITURES	8,340.00	19,182.00	.00	( 19,182.00)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

PUBLIC SAFETY IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
29-34-200	PUBLIC SAFETY IMPACT FEES	1,260.00	2,898.00	10,000.00	7,102.00	29.0
	TOTAL SOURCE 34	1,260.00	2,898.00	10,000.00	7,102.00	29.0
	<u>REVENUE</u>					
29-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
	TOTAL REVENUE	.00	.00	.00	.00	.0
	<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
29-39-470	TRANS FROM CAPITAL IMPROVEMENT	.00	.00	.00	.00	.0
29-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	11,900.00	11,900.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	11,900.00	11,900.00	.0
	TOTAL FUND REVENUE	1,260.00	2,898.00	21,900.00	19,002.00	13.2

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

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	21,900.00	21,900.00	.0
	TOTAL DEPARTMENT 80	.00	.00	21,900.00	21,900.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	21,900.00	21,900.00	.0
	NET REVENUE OVER EXPENDITURES	1,260.00	2,898.00	.00	( 2,898.00)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
45-33-400 STATE GRANTS	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	.00	.00	.0
<u>CHARGES FOR SERVICES</u>					
45-34-435 DONATIONS - CMP RAIL ROAD	1,000.00	1,000.00	.00	( 1,000.00)	.0
45-34-440 CONTRIBUTIONS	.00	.00	.00	.00	.0
45-34-445 CONTRIBUTIONS - RESTRICTED	.00	77.00	.00	( 77.00)	.0
TOTAL CHARGES FOR SERVICES	1,000.00	1,077.00	.00	( 1,077.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
45-36-100 INTEREST EARNINGS	.00	.00	6,400.00	6,400.00	.0
45-36-110 SALE OF PROPERTY	.00	.00	1,300,000.00	1,300,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	1,306,400.00	1,306,400.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
45-39-380 FUND SURPLUS-UNRESTRICTED	.00	.00	.00	.00	.0
45-39-385 SAFETY VEHICLE FUND - RESTRICT	.00	.00	.00	.00	.0
45-39-389 FUND BALANCE TO BE APPROPRIATE	.00	.00	849,300.00	849,300.00	.0
45-39-390 TRANS FROM GENERAL FUND - SAFE	.00	.00	17,000.00	17,000.00	.0
45-39-450 BOND FORFEITURE	.00	.00	.00	.00	.0
45-39-470 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.0
45-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
45-39-800 TRANSFER FROM IMPACT FEES	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	866,300.00	866,300.00	.0
TOTAL FUND REVENUE	1,000.00	1,077.00	2,172,700.00	2,171,623.00	.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
45-40-700 SHOP EXPENDITURES	.00	.00	.00	.00	.0
45-40-730 CHERRY FARMS RESTROOM	.00	.00	.00	.00	.0
45-40-740 GENERAL CAPITAL PROJECTS	.00	.00	.00	.00	.0
45-40-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
45-40-760 STREET OVERLAY/RESTORE CURB-G	.00	.00	.00	.00	.0
45-40-780 FIRETRUCK ANNUAL PAYMENT	.00	.00	.00	.00	.0
45-40-790 SNOW PLOW TRUCK LEASE OR PURCH	.00	.00	.00	.00	.0
45-40-830 TRNSFR- PARK PMT 8782020	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	.00	.00	.0
<u>DEPARTMENT 43</u>					
45-43-740 ADMIN - PURCHASE OF EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 43	.00	.00	.00	.00	.0
<u>DEPARTMENT 57</u>					
45-57-740 FIRE - PURCHASE OF EQUIPMENT	.00	30,229.00	160,000.00	129,771.00	18.9
TOTAL DEPARTMENT 57	.00	30,229.00	160,000.00	129,771.00	18.9
<u>DEPARTMENT 60</u>					
45-60-720 STREETS - BUILDINGS	.00	.00	92,000.00	92,000.00	.0
45-60-730 STREETS-IMP OTHER THAN BLDG	22,799.13	201,187.85	416,000.00	214,812.15	48.4
45-60-740 STREETS - PURCHASE OF EQUIP.	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 60	22,799.13	201,187.85	508,000.00	306,812.15	39.6
<u>DEPARTMENT 70</u>					
45-70-710 PARKS - LAND	.00	.00	.00	.00	.0
45-70-730 PARKS - IMPROV OTHER THAN BLDG	4,332.00	30,984.61	190,000.00	159,015.39	16.3
45-70-740 PARKS - PURCHASE OF EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 70	4,332.00	30,984.61	190,000.00	159,015.39	16.3

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 90</u>					
45-90-850 TRANSFER TO TRANS. UTIL. FUND	.00	.00	14,700.00	14,700.00	.0
45-90-900 TRANSFER TO FUND BALANCE	.00	.00	1,300,000.00	1,300,000.00	.0
TOTAL DEPARTMENT 90	.00	.00	1,314,700.00	1,314,700.00	.0
TOTAL FUND EXPENDITURES	27,131.13	262,401.46	2,172,700.00	1,910,298.54	12.1
NET REVENUE OVER EXPENDITURES	( 26,131.13)	( 261,324.46)	.00	261,324.46	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-100 INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
51-36-300 MISC UTILITY REVENUE	550.00	1,875.00	.00	( 1,875.00)	.0
TOTAL MISCELLANEOUS REVENUE	550.00	1,875.00	10,000.00	8,125.00	18.8
<u>WATER UTILITIES REVENUE</u>					
51-37-100 WATER SALES	85,445.40	356,364.96	1,056,000.00	699,635.04	33.8
51-37-105 WATER CONNECTION FEE	2,650.00	6,095.00	12,000.00	5,905.00	50.8
51-37-130 PENALTIES	4,150.00	15,640.00	45,500.00	29,860.00	34.4
TOTAL WATER UTILITIES REVENUE	92,245.40	378,099.96	1,113,500.00	735,400.04	34.0
<u>SOURCE 38</u>					
51-38-820 CONTRIBUTIONS - WTR IMPACT FD	.00	50,095.96	81,400.00	31,304.04	61.5
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 DISPOSAL OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	50,095.96	81,400.00	31,304.04	61.5
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	176,100.00	176,100.00	.0
51-39-511 TRANSFER FROM SEWER UTILITY	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	176,100.00	176,100.00	.0
TOTAL FUND REVENUE	92,795.40	430,070.92	1,381,000.00	950,929.08	31.1



SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-105 PART-TIME EMPLOYEE SALARIES	278.26	1,436.08	.00	( 1,436.08)	.0
51-40-110 FULL-TIME EMPLOYEE SALARIES	11,925.19	40,219.41	73,000.00	32,780.59	55.1
51-40-130 EMPLOYEE BENEFIT - RETIREMENT	2,374.01	8,122.39	17,000.00	8,877.61	47.8
51-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	905.76	3,103.21	6,000.00	2,896.79	51.7
51-40-133 EMPLOYEE BENEFIT - WORK. COMP.	225.16	796.59	3,000.00	2,203.41	26.6
51-40-134 EMPLOYEE BENEFIT - UI	.00	.00	1,000.00	1,000.00	.0
51-40-135 EMPLOYEE BENEFIT - HEALTH INS.	2,675.01	7,627.92	20,000.00	12,372.08	38.1
51-40-137 EMPLOYEE TESTING	.00	.00	.00	.00	.0
51-40-140 UNIFORMS	24.80	( .05)	800.00	800.05	.0
51-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	100.00	1,200.00	1,100.00	( 100.00)	109.1
51-40-230 TRAVEL	.00	.00	5,000.00	5,000.00	.0
51-40-240 OFFICE SUPPLIES & EXPENSE	86.88	769.30	1,500.00	730.70	51.3
51-40-245 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
51-40-250 EQUIPMENT SUPPLIES & MAINT.	136.99	1,510.96	25,000.00	23,489.04	6.0
51-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
51-40-256 FUEL EXPENSE	237.26	504.72	2,000.00	1,495.28	25.2
51-40-260 BUILDINGS & GROUNDS	.00	.00	9,000.00	9,000.00	.0
51-40-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	.00	.00	.0
51-40-270 WATER - POWER & PUMPING	2,281.84	4,234.08	24,000.00	19,765.92	17.6
51-40-280 TELEPHONE AND WIRELESS	328.98	764.82	2,000.00	1,235.18	38.2
51-40-311 PROFESSIONAL TECHNICAL	.00	532.00	2,500.00	1,968.00	21.3
51-40-312 PROFESSIONAL/TECHNICAL-ENGIN	2,111.00	7,758.00	20,000.00	12,242.00	38.8
51-40-315 PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
51-40-350 SOFTWARE MAINTENANCE	130.35	1,511.20	6,700.00	5,188.80	22.6
51-40-370 UTILITY BILLING	809.41	3,870.12	9,000.00	5,129.88	43.0
51-40-480 SPECIAL WATER SUPPLIES	523.65	2,078.77	5,000.00	2,921.23	41.6
51-40-481 WATER PURCHASES	.00	127,229.77	270,000.00	142,770.23	47.1
51-40-483 EMERGENCY LEAKS & REPAIRS	.00	.00	.00	.00	.0
51-40-485 FIRE HYDRANT UPDATE	.00	.00	40,000.00	40,000.00	.0
51-40-490 WATER O & M CHARGE	12,574.04	18,713.35	74,000.00	55,286.65	25.3
51-40-530 INTEREST EXPENSE	.00	.00	142,000.00	142,000.00	.0
51-40-550 BANKING CHARGES	463.13	2,495.53	4,500.00	2,004.47	55.5
51-40-650 DEPRECIATION	.00	.00	225,000.00	225,000.00	.0
51-40-720 METER REPLACEMENTS	.00	40,735.74	50,000.00	9,264.26	81.5
51-40-730 CAPITAL OUTLAY - IMPROV	.00	34,793.75	98,000.00	63,206.25	35.5
51-40-740 EQUIPMENT	.00	.00	100,000.00	100,000.00	.0
51-40-750 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
51-40-811 BOND PRINCIPAL	.00	.00	75,000.00	75,000.00	.0
51-40-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
51-40-915 TRANSFER TO ADMIN SERVICES	.00	.00	68,900.00	68,900.00	.0
TOTAL EXPENDITURES	38,191.72	310,007.66	1,381,000.00	1,070,992.34	22.5
<u>DEPARTMENT 80</u>					
51-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	38,191.72	310,007.66	1,381,000.00	1,070,992.34	22.5
NET REVENUE OVER EXPENDITURES	54,603.68	120,063.26	.00	( 120,063.26)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-36-100 INTEREST EARNINGS	.00	.00	15,000.00	15,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	15,000.00	15,000.00	.0
<u>SEWER UTILITIES REVENUE</u>					
52-37-130 PENALTIES	.00	.00	.00	.00	.0
52-37-300 SEWER SALES	73,353.39	290,669.39	867,000.00	576,330.61	33.5
52-37-360 CWDIS 5% RETAINAGE	1,166.50	2,449.65	7,000.00	4,550.35	35.0
52-37-400 CWSID SEWER CONN FEES PAYABLE	.00	.00	.00	.00	.0
52-37-500 SEWER IMPACT FEES-REST BOND	.00	.00	.00	.00	.0
TOTAL SEWER UTILITIES REVENUE	74,519.89	293,119.04	874,000.00	580,880.96	33.5
<u>SOURCE 38</u>					
52-38-820 TFR FROM SEWER IMPACT FEES	.00	.00	50,000.00	50,000.00	.0
52-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
52-38-920 GAIN LOSS SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	50,000.00	50,000.00	.0
<u>SOURCE 39</u>					
52-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	74,519.89	293,119.04	939,000.00	645,880.96	31.2

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-105 PART-TIME EMPLOYEE SALARIES	236.51	1,245.53	.00	( 1,245.53)	.0
52-40-110 FULL-TIME EMPLOYEE SALARIES	7,288.24	24,263.92	31,000.00	6,736.08	78.3
52-40-130 EMPLOYEE BENEFIT - RETIREMENT	1,447.52	4,902.14	8,000.00	3,097.86	61.3
52-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	559.28	1,899.14	3,000.00	1,100.86	63.3
52-40-133 EMPLOYEE BENEFIT - WORK. COMP.	121.48	436.18	1,000.00	563.82	43.6
52-40-134 EMPLOYEE BENEFIT - UI	.00	.00	500.00	500.00	.0
52-40-135 EMPLOYEE BENEFIT - HEALTH INS.	1,268.91	4,252.88	3,000.00	( 1,252.88)	141.8
52-40-140 UNIFORMS	12.39	( 5.36)	400.00	405.36	( 1.3)
52-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
52-40-230 TRAVEL	.00	.00	2,000.00	2,000.00	.0
52-40-240 OFFICE SUPPLIES & EXPENSE	35.78	273.86	1,200.00	926.14	22.8
52-40-250 EQUIPMENT SUPPLIES & MAINT.	4,009.10	4,094.86	4,000.00	( 94.86)	102.4
52-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
52-40-260 BUILDINGS & GROUNDS	.00	.00	.00	.00	.0
52-40-270 SEWER - POWER & PUMPING	76.73	151.69	500.00	348.31	30.3
52-40-312 PROFESSIONAL/TECHNICAL-ENGIN	4,200.50	6,141.50	5,200.00	( 941.50)	118.1
52-40-315 PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
52-40-350 SOFTWARE MAINTENANCE	130.35	511.20	2,200.00	1,688.80	23.2
52-40-370 UTILITY BILLING	564.38	2,707.54	6,500.00	3,792.46	41.7
52-40-483 EMERGENCY R & R SEWER	.00	.00	.00	.00	.0
52-40-490 SEWER O & M CHARGE	.00	1,407.32	22,000.00	20,592.68	6.4
52-40-491 SEWER TREATMENT FEE	507.33	111,104.72	440,000.00	328,895.28	25.3
52-40-492 CONNECTION FEE - CWSID	.00	.00	.00	.00	.0
52-40-530 INTEREST EXPENSE	.00	.00	.00	.00	.0
52-40-550 BANKING CHARGES	310.75	1,696.79	3,000.00	1,303.21	56.6
52-40-650 DEPRECIATION	.00	.00	99,000.00	99,000.00	.0
52-40-690 PROJECTS	.00	3,455.00	20,000.00	16,545.00	17.3
52-40-915 TRANSFER TO ADMIN SERVICES	.00	.00	32,500.00	32,500.00	.0
52-40-990 TRANSFER TO FUND BALANCE	.00	.00	254,000.00	254,000.00	.0
TOTAL EXPENDITURES	20,769.25	168,538.91	939,000.00	770,461.09	18.0
<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	20,769.25	168,538.91	939,000.00	770,461.09	18.0
NET REVENUE OVER EXPENDITURES	53,750.64	124,580.13	.00	( 124,580.13)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
53-36-100 INTEREST EARNINGS	.00	.00	3,000.00	3,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	3,000.00	3,000.00	.0
<u>SANITATION UTILITIES REVENUE</u>					
53-37-130 PENALTIES	.00	.00	.00	.00	.0
53-37-700 SANITATION FEES	29,040.26	115,837.54	340,000.00	224,162.46	34.1
TOTAL SANITATION UTILITIES REVENUE	29,040.26	115,837.54	340,000.00	224,162.46	34.1
<u>SOURCE 38</u>					
53-38-920 GAIN LOSS SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	.00	.00	.0
<u>SOURCE 39</u>					
53-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	29,040.26	115,837.54	343,000.00	227,162.46	33.8

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
53-40-105 PART-TIME EMPLOYEE SALARIES	69.56	317.63	.00 (	317.63)	.0
53-40-110 FULL-TIME EMPLOYEE SALARIES	1,957.85	6,720.58	9,000.00	2,279.42	74.7
53-40-130 EMPLOYEE BENEFIT - RETIREMENT	361.72	1,328.18	2,000.00	671.82	66.4
53-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	150.51	523.35	1,000.00	476.65	52.3
53-40-133 EMPLOYEE BENEFIT - WORK. COMP.	36.58	138.24	1,000.00	861.76	13.8
53-40-134 EMPLOYEE BENEFIT - UI	.00	.00	200.00	200.00	.0
53-40-135 EMPLOYEE BENEFIT - HEALTH INS.	330.95	1,193.06	3,000.00	1,806.94	39.8
53-40-140 UNIFORMS	.00 (	7.09)	.00	7.09	.0
53-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
53-40-250 EQUIPMENT SUPPLIES & MAINT.	.00	5,162.38	5,200.00	37.62	99.3
53-40-251 VEHICLE MAINT & SUPPLIES	.00	.00	.00	.00	.0
53-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
53-40-350 SOFTWARE MAINTENANCE	130.35	511.20	2,200.00	1,688.80	23.2
53-40-370 UTILITY BILLING	255.14	1,159.26	5,000.00	3,840.74	23.2
53-40-492 SANITATION FEE CHARGES	24,706.22	84,648.64	284,000.00	199,351.36	29.8
53-40-550 BANKING CHARGES	132.32	713.01	1,600.00	886.99	44.6
53-40-650 DEPRECIATION	.00	.00	.00	.00	.0
53-40-915 TRANSFER TO ADMIN SERVICES	.00	.00	9,800.00	9,800.00	.0
53-40-990 CONTRIBUTION TO FUND BALANCE	.00	.00	19,000.00	19,000.00	.0
TOTAL EXPENDITURES	28,131.20	102,408.44	343,000.00	240,591.56	29.9
TOTAL FUND EXPENDITURES	28,131.20	102,408.44	343,000.00	240,591.56	29.9
NET REVENUE OVER EXPENDITURES	909.06	13,429.10	.00 (	13,429.10)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

STORM SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
54-36-100	INTEREST EARNINGS	.00	.00	4,000.00	4,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	4,000.00	4,000.00	.0
	<u>STORM SEWER UTILITIES REVENUE</u>					
54-37-130	PENALTIES	.00	.00	.00	.00	.0
54-37-450	STORM SEWER REVENUE	14,457.13	57,653.62	178,500.00	120,846.38	32.3
	TOTAL STORM SEWER UTILITIES REVENUE	14,457.13	57,653.62	178,500.00	120,846.38	32.3
	<u>SOURCE 38</u>					
54-38-600	TFR FROM STORM SWR IMPACT FEE	.00	.00	49,500.00	49,500.00	.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 SALE OF ASSETS	.00	.00	.00	.00	.0
	TOTAL SOURCE 38	.00	.00	49,500.00	49,500.00	.0
	<u>SOURCE 39</u>					
54-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	50,000.00	50,000.00	.0
	TOTAL SOURCE 39	.00	.00	50,000.00	50,000.00	.0
	TOTAL FUND REVENUE	14,457.13	57,653.62	282,000.00	224,346.38	20.4

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

STORM SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
54-40-105 PART-TIME EMPLOYEE SALARIES	69.56	317.63	.00 (	317.63)	.0
54-40-110 FULL-TIME EMPLOYEE SALARIES	2,947.29	8,433.77	20,000.00	11,566.23	42.2
54-40-130 EMPLOYEE BENEFIT - RETIREMENT	593.18	1,701.47	5,000.00	3,298.53	34.0
54-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	221.41	644.98	2,000.00	1,355.02	32.3
54-40-133 EMPLOYEE BENEFIT - WORK. COMP.	67.53	193.87	1,000.00	806.13	19.4
54-40-134 EMPLOYEE BENEFIT - UI	.00	.00	300.00	300.00	.0
54-40-135 EMPLOYEE BENEFIT - HEALTH INS.	911.36	2,293.15	8,000.00	5,706.85	28.7
54-40-140 UNIFORMS	12.39	8.84	400.00	391.16	2.2
54-40-230 TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
54-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
54-40-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	1,300.00	1,300.00	.0
54-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
54-40-256 FUEL EXPENSE	23.65	133.83	400.00	266.17	33.5
54-40-270 STORM SEWER - POWER & PUMPING	.00	.00	.00	.00	.0
54-40-312 PROFESSIONAL/TECHNICAL-ENGIN	197.00	197.00	2,000.00	1,803.00	9.9
54-40-315 PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
54-40-331 PROMOTION-STORM WATER	1,155.00	1,155.00	1,200.00	45.00	96.3
54-40-350 SOFTWARE MAINTENANCE	130.35	511.20	2,200.00	1,688.80	23.2
54-40-370 UTILITY BILLING	123.46	613.54	2,100.00	1,486.46	29.2
54-40-493 STORM SEWER O & M	3,528.32	4,450.71	10,000.00	5,549.29	44.5
54-40-550 BANKING CHARGES	66.17	356.52	1,400.00	1,043.48	25.5
54-40-650 DEPRECIATION	.00	.00	108,000.00	108,000.00	.0
54-40-690 PROJECTS	132.91	101,934.25	110,000.00	8,065.75	92.7
54-40-915 TRANSFER TO ADMIN SERVICES	.00	.00	6,200.00	6,200.00	.0
TOTAL EXPENDITURES	10,179.58	122,945.76	282,000.00	159,054.24	43.6
<u>DEPARTMENT 80</u>					
54-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	10,179.58	122,945.76	282,000.00	159,054.24	43.6
NET REVENUE OVER EXPENDITURES	4,277.55 (	65,292.14)	.00	65,292.14	.0



SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

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  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

		FUND 56				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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56-31-305	TRANSPORTATION - LOCAL OPTION	.00	.00	62,000.00	62,000.00	.0
	TOTAL SOURCE 31	.00	.00	62,000.00	62,000.00	.0
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SOURCE 33						
56-33-560	CLASS "C" ROAD ALLOTMENT	.00	.00	150,000.00	150,000.00	.0
	TOTAL SOURCE 33	.00	.00	150,000.00	150,000.00	.0
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SOURCE 34						
56-34-270	DEVELOPER PMTS FOR IMPROV.	.00	.00	130,000.00	130,000.00	.0
	TOTAL SOURCE 34	.00	.00	130,000.00	130,000.00	.0
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SOURCE 37						
56-37-800	TRANSPORATION UTILITY FEE	10,409.40	41,659.53	126,000.00	84,340.47	33.1
	TOTAL SOURCE 37	10,409.40	41,659.53	126,000.00	84,340.47	33.1
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SOURCE 39						
56-39-091	TRANSFER FROM CAPITAL PROJECTS	.00	.00	14,700.00	14,700.00	.0
56-39-910	TRANSFER FROM CLASS "C" RES.	.00	.00	640,000.00	640,000.00	.0
	TOTAL SOURCE 39	.00	.00	654,700.00	654,700.00	.0
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	TOTAL FUND REVENUE	10,409.40	41,659.53	1,122,700.00	1,081,040.47	3.7
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SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

FUND 56

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
56-76-312 PROFESSIONAL & TECH. - ENGINR	1,156.50	5,609.50	18,000.00	12,390.50	31.2
56-76-410 SPEICIAL HIGHWAY SUPPLIES	.00	3,487.75	18,000.00	14,512.25	19.4
56-76-422 CROSSWALK/STREET PAINTING	.00	.00	4,000.00	4,000.00	.0
56-76-424 CURB AND GUTTER RESTORATION	.00	139.98	24,000.00	23,860.02	.6
56-76-425 STREET SEALING	.00	.00	294,500.00	294,500.00	.0
56-76-730 STREET PROJECTS	2,000.00	15,442.50	50,000.00	34,557.50	30.9
56-76-990 CONTRIBUTION TO FUND BALANCE	.00	.00	714,200.00	714,200.00	.0
TOTAL DEPARTMENT 76	3,156.50	24,679.73	1,122,700.00	1,098,020.27	2.2
TOTAL FUND EXPENDITURES	3,156.50	24,679.73	1,122,700.00	1,098,020.27	2.2
NET REVENUE OVER EXPENDITURES	7,252.90	16,979.80	.00	( 16,979.80)	.0

## **SOUTH WEBER CITY ORDINANCE 17-17**

### **AN ORDINANCE OF THE SOUTH WEBER CITY COUNCIL ADOPTING SOUTH WEBER CODE SECTION 10.5Q, VISUAL BUFFER OVERLAY ZONE (V-B)**

**Whereas**, South Weber City has a desire to preserve open space and natural vegetation while reducing both the visual and noise impacts of Interstate 84; and

**Whereas**, the South Weber City Staff has created a land use zone to accomplish the aforementioned; and

**Whereas**, on the 12th day of October, 2017 the South Weber City Planning Commission held a public hearing regarding the proposed land use code adoption; and

**Whereas**, on the 9th day of November 2017 the South Weber City Planning Commission made a favorable recommendation to approve said code adoption;

**Whereas**, the Legislative Body of South Weber City finds it in the best interest of the City to amend its city code to comply with these findings;

### **NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF SOUTH WEBER CITY, IN THE STATE OF UTAH, AS FOLLOWS:**

**SECTION 1: Adoption of new V-B Code.** Adoption of the South Weber Municipal Code 10.5Q, Visual Buffer Overlay Zone (V-B) is hereby added as follows:

#### **10.5Q.1 Purpose**

The purpose of this overlay zone is to promote and provide for the preservation of open space and natural vegetation important to reducing the visual and noise impacts of Interstate 84 on adjacent residential development. This overlay zone provides incentives to property owners to develop in a way that will accomplish these objectives. This overlay zone establishes special provisions that apply only to those properties that receive this overlay designation and which override the applicable provisions of the underlying zone.

#### **10.5Q.2 Description of Area to Be Preserved**

The open spaces to be preserved under the provisions of this article are those areas immediately adjacent to and on the south side of the Interstate 84 Right of Way from The Rocky Mountain Power Substation to 1100 East. This area will be between the I-84 Right of Way and the right of way for Old Fort Rd. as it is proposed and primarily land that contains native vegetation.

#### **10.5Q.3 Description of Area Overlay Zone Allowed**

With the Planning Commission recommendation and City Council approval, this overlay zone may be applied to land that lies adjacent to the south side of Interstate 84 between The Rocky Mountain Power substation and 1100 East and that is at least ten (10) acres in area.

#### 10.5Q.4 Special Provisions

##### Density Increase and Transference:

The density of the development that would be allowed by the underlying zone within the area being preserved may be increased by 100% and all of the density thereby generated may be transferred to that part of the same property that is not being preserved, and to no other property.

##### Lot Width adjustment:

The minimum lot width required by the underlying zone shall be reduced by five feet (5').

##### Minimum Side Yard Adjustment:

The minimum side yard required by the underlying zone shall be reduced by two feet (2'), but in no case, shall the minimum side yard be less than five feet (5').

Land preserved by this Overlay Zone shall not count toward the total allowable area of any underlying zone that has area limits.

#### 10.5Q.5 Requirements of Underlying Zone

All other provisions of the underlying zone not modified by this overlay zone remain in full force and effect.

**SECTION 2. Severability Clause.** If a court holds any part or provision of this Ordinance invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance and all provisions, clauses and words of this Ordinance shall be severable.

**SECTION 3. Effective Date.** This Ordinance shall become effective immediately upon passage.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH WEBER CITY,  
STATE OF UTAH, ON THIS 12<sup>th</sup> DAY OF DECEMBER, 2017.**

Attest

\_\_\_\_\_  
Tamara P. Long, Mayor

\_\_\_\_\_  
Mark McRae, City Recorder

Mr. Casas	Yes	No
Mr. Winsor	Yes	No
Mr. Hyer	Yes	No
Mrs. Sjoblom	Yes	No
Mr. Taylor	Yes	No

RECORDED 12/12 of, 2017

PUBLISHED OR POSTED this \_\_\_\_\_ of December, 2017.

**CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING**

In accordance with Utah Code Annotated §02-152-174 as amended, I, the Recorder of South Weber City, Utah hereby certify that Ordinance 17-17 An Ordinance of the South Weber City Council Adopting South Weber code section 10.5Q, Visual Buffer Overlay (V-B) was duly passed and published or posted at:

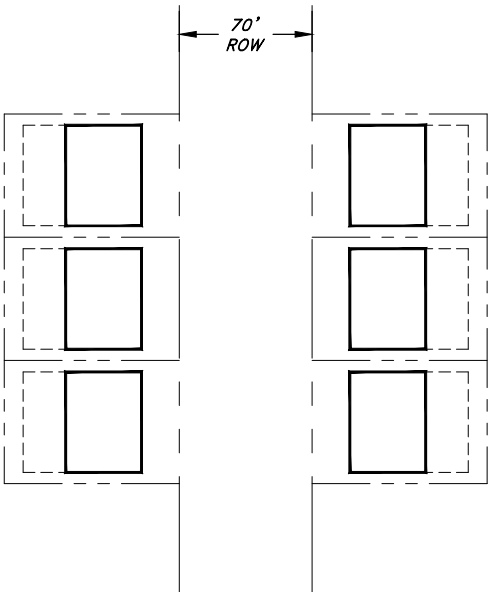
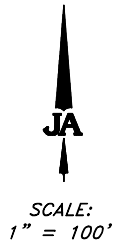
- 1) South Weber Elementary, 1285 E Lester Drive
- 2) South Weber Family Activity Center, 1181 E Lester Drive
- 3) South Weber City Building, 1600 E South Weber Drive

on the above referenced dates.

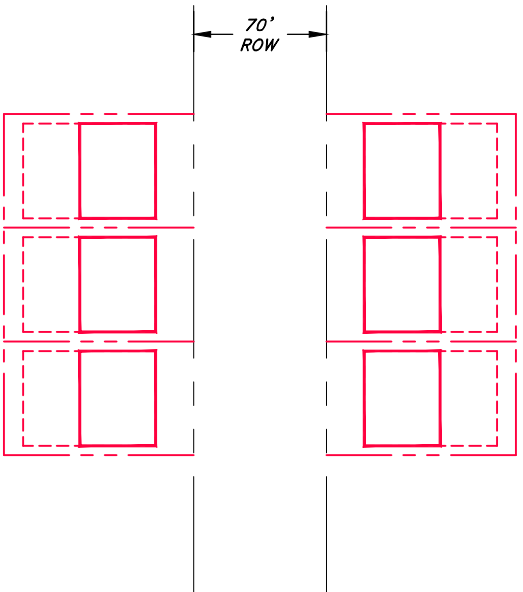
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Mark McRae, City Recorder

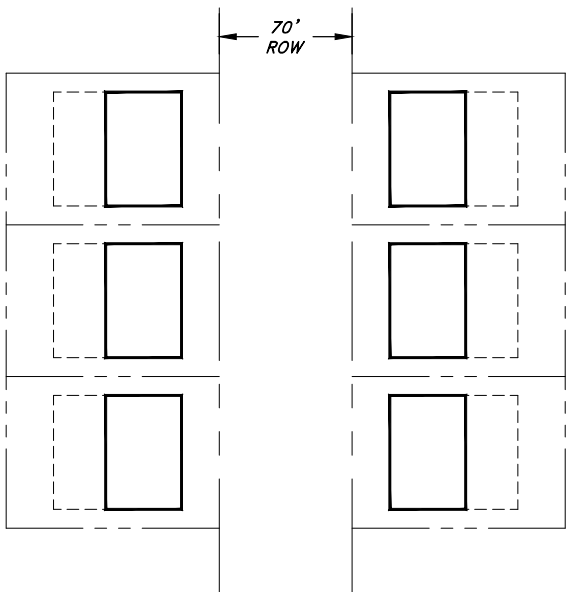
V-B (VISUAL BUFFER) OVERLAY COMPARISON  
LOT CONSTRAINTS BY ZONE



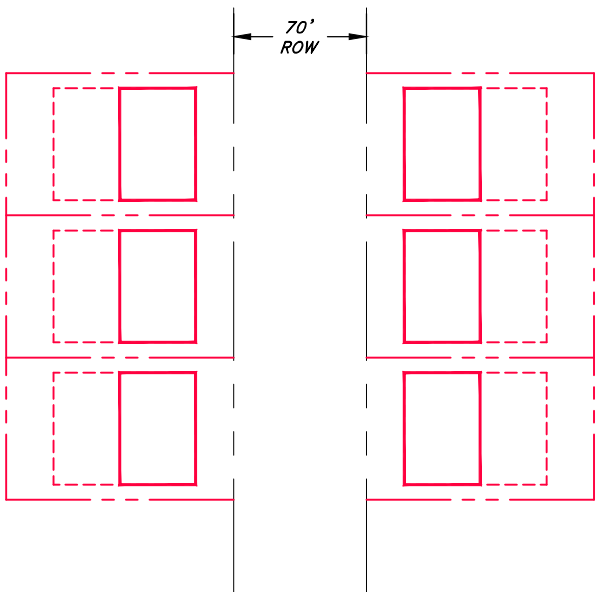
R-P (BASE)



R-P (WITH V-B)



R-M (BASE)



R-M (WITH V-B)

	R-P Zone		R-M Zone	
	Base	w/ V-B	Base	w/ V-B
Min. Lot Size	6,000	6,000	9,000	9,000
Min. Lot Width	65	60	80	75
Front Setback	20	20	20	20
Side Setback	6	5	10	8
Rear Setback	10	10	25	25

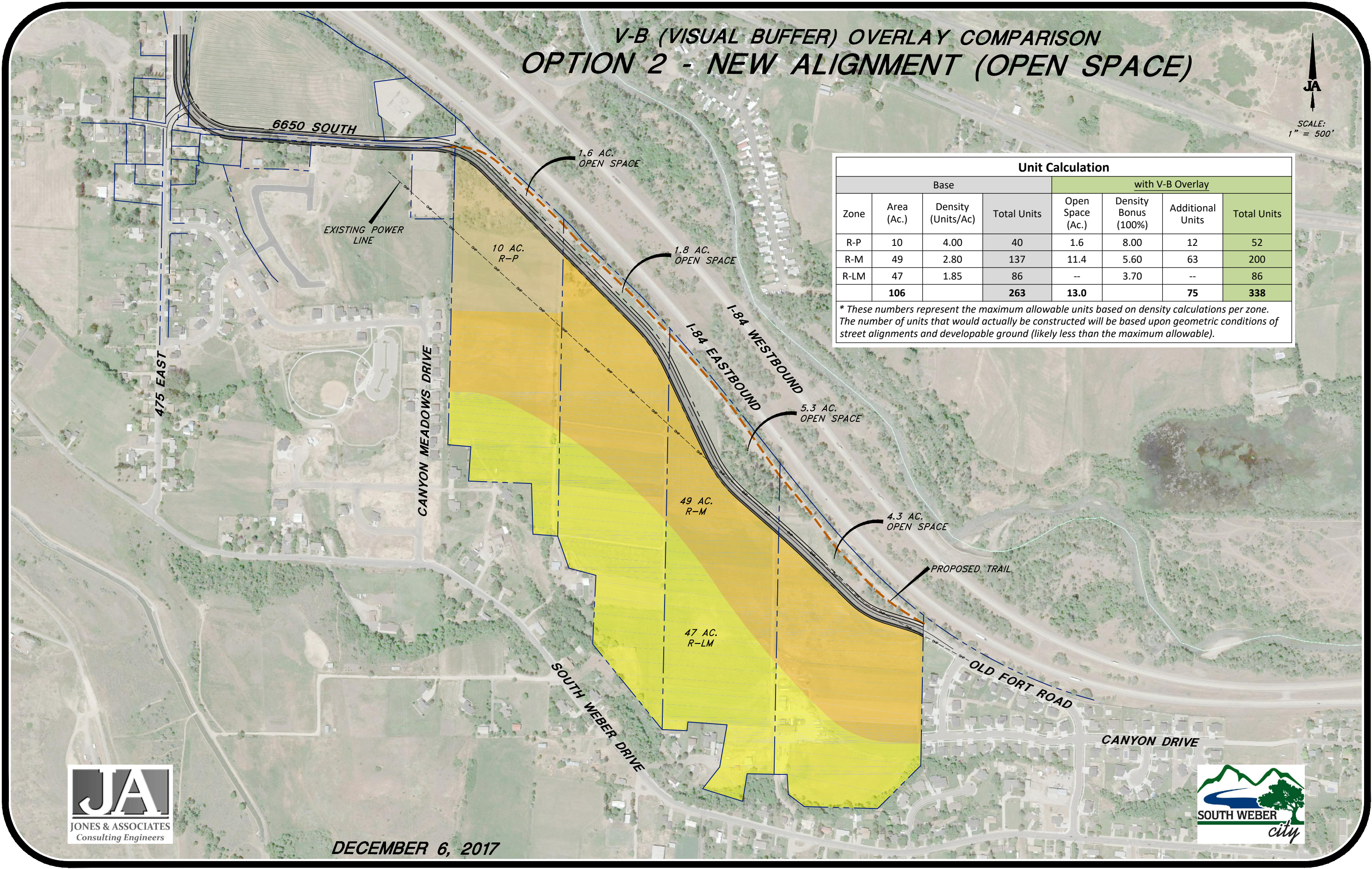


V-B (VISUAL BUFFER) OVERLAY COMPARISON  
OPTION 2 - NEW ALIGNMENT (OPEN SPACE)

JA  
SCALE:  
1" = 500'

Unit Calculation							
Base				with V-B Overlay			
Zone	Area (Ac.)	Density (Units/Ac)	Total Units	Open Space (Ac.)	Density Bonus (100%)	Additional Units	Total Units
R-P	10	4.00	40	1.6	8.00	12	52
R-M	49	2.80	137	11.4	5.60	63	200
R-LM	47	1.85	86	--	3.70	--	86
	106		263	13.0		75	338

\* These numbers represent the maximum allowable units based on density calculations per zone. The number of units that would actually be constructed will be based upon geometric conditions of street alignments and developable ground (likely less than the maximum allowable).





V-B (VISUAL BUFFER) OVERLAY COMPARISON  
OPTION 1 - CURRENT ALIGNMENT (NO OPEN SPACE)

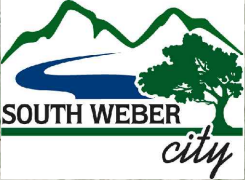
JA  
SCALE:  
1" = 500'

Unit Calculation							
Base				without V-B Overlay			
Zone	Area (Ac.)	Density (Units/Ac)	Total Units	Open Space (Ac.)	Density Bonus (100%)	Additional Units	Total Units
R-P	10	4.00	40	0.4	--	--	40
R-M	60	2.80	168	1.2	--	--	168
R-LM	47	1.85	86	--	--	--	86
	117		294	1.6			294

\* These numbers represent the maximum allowable units based on density calculations per zone. The number of units that would actually be constructed will be based upon geometric conditions of street alignments and developable ground (likely less than the maximum allowable).



DECEMBER 6, 2017





# **SOUTH WEBER CITY PLANNING COMMISSION MEETING WORK MEETING**

**DATE OF MEETING:** 6 November 2017

**TIME COMMENCED:** 5:04 p.m.

**PRESENT: COMMISSIONERS:**

Tim Grubb (excused)  
Debi Pitts  
Rob Osborne  
Wes Johnson (unexcused)  
Taylor Walton (unexcused)

**CITY ENGINEER:**

Brandon Jones

**CITY PLANNER:**

Barry Burton

**CITY MANAGER:**

Tom Smith

**CITY RECORDER:**

Mark McRae

**Transcriber:** Minutes transcribed by Michelle Clark

**ATTENDEES:** Stan Cook, James Cook, and Jason Bickley.

Commissioner Osborne excused Commissioner Grubb from tonight's meeting. Commissioner Johnson and Walton were not in attendance. Commissioner Osborne recommended changing the order of the agenda, so Mr. Bickley could leave following the discussion regarding his property.

## **Conditional Use Permit application for twin homes (parcel 13-017-0013) located at approximately 7170 S 1700 E approximately 0.6 acres, by applicant Jason Bickley:**

Commissioner Osborne asked Mr. Bickley his feelings. Mr. Bickley said if there is a way he can split the lots, he is willing to do that. He discussed this idea with Barry Burton. He said Barry said there isn't enough frontage on Lot #13. He said he is under contract with Lot #12 & #13. Barry said the process will require a subdivision amendment. Barry said it is a minimum 30' setback in R-L Zone. Brandon recommended Mr. Bickley get an Alta Survey. Mr. Bickley said he is trying to take the two lots and make three lots.

## **Amending Residential Patio (R-P) SWMC 10.5P.2 & 3**

Commissioner Osborne questioned why the Residential Patio Zone (R-P) is good for the city. Barry Burton explained that there is a very high demand for that kind of housing, but he said, if it is too much for the Planning Commission, we can take it off. Barry said one of the fastest growing populations is 65 and older. Brandon Jones discussed the combined meeting with City Council and Planning Commission, when they discussed preservation of the trail along I-84, posse grounds, etc. Barry discussed this zone bringing less impact to the city. Brandon said if it helps the city to further accomplish its goals, then he would recommend making those changes. Commissioner Osborne likes keeping it at 10 acres. Brandon said that by keeping it at 10 acres, the bonus for the developer isn't very significant. Discussion took place regarding the density

and the difference in going from 6.0 dwelling units verses the proposed amendment of 4.0 dwelling units. Barry discussed the proposed amendment to 10-5P-9 item A. He said the minimum area that may be zoned RP shall be (2) acres and the maximum area which may be zone RP in any zone district shall be ~~ten (10)~~ twenty (20) acres. Brandon discussed Old Fort Road and it being hugely beneficial for the city in the long term. Barry agreed. Brandon discussed incentives for following the master plan and how it may help the city in the future. Commissioner Osborne said he is not in favor of going with the maximum of 20 acres. Barry said he will change 10-5P-9 item a back to 10 acres.

**Adopting Visual Buffer Overlay Zone (V-B) SWMC 10.5Q**

Barry Burton said the purpose of this overlay zone is to promote and provide for the preservation of open space and natural vegetation important to reducing the visual and noise impacts of Interstate 84 on adjacent residential development. This overlay zone provides incentives to property owners to develop in a way that will accomplish these objectives. This overlay zone establishes special provisions that apply only to those properties that receive this overlay designation and which override the applicable provisions of the underlying zone.

The open spaces to be preserved under the provisions of this article are those areas immediately adjacent to and on the south side of the Interstate 84 Right of Way from The Rocky Mountain Power Substation to 1100 East. This area will be between the I-84 Right of Way and the right of way for Old Fort Rd. as it is proposed and primarily land that contains native vegetation.

Barry said he needs to get some wording in the V-B Zone so that whatever is being preserved doesn't count against the 10 acres.

**Combined Retreat with City Council and Planning Commission January 12, 2017 from 1:00 to 5:00 p.m. followed by dinner.**

**Christmas Party is December 7, 2017 at 6:00 p.m. at Golden Corral in Layton.**

**ADJOURNED: 6:11 p.m.**

**APPROVED:**

\_\_\_\_\_ Date

**Chairperson: Rob Osborne**

\_\_\_\_\_  
**Transcriber: Michelle Clark**

**Attest:**

\_\_\_\_\_  
**Planning Coordinator: Lisa Smith**

# **SOUTH WEBER CITY PLANNING COMMISSION MEETING**

**DATE OF MEETING:** 9 November 2017

**TIME COMMENCED:** 6:30 p.m.

**PRESENT: COMMISSIONERS:**

Tim Grubb (excused)  
Debi Pitts  
Rob Osborne  
Wes Johnson  
Taylor Walton

**CITY PLANNER:**

Barry Burton

**CITY ENGINEER:**

Brandon Jones

**CITY MANAGER:**

Tom Smith

**PLANNING COORDINATOR:**

Lisa Smith

**Transcriber:** Minutes transcribed by Michelle Clark

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*A PUBLIC WORK MEETING was held at 6:00 p.m. to REVIEW AGENDA ITEMS*

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**PLEDGE OF ALLEGIANCE:** Commissioner Osborne

**ATTENDEES:** Stan Cook and James Cook

## **APPROVAL OF MEETING MINUTES**

- **October 12, 2017**

Commissioner Johnson moved to approve the meeting minutes of 12 October 2017 as written. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. Commissioners Walton abstained as he was excused from the meeting. The motion carried.

**APPROVAL OF THE AGENDA:** Commissioner Walton moved to approve the agenda as written. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, Pitts, and Walton voted yes. The motion carried.

**DECLARATION OF CONFLICT OF INTEREST:** (None)

**Vote on Amending Code Ordinance: 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses**

**and Conditional Uses:** Commissioner Osborne said the only change made to this zone is the buffer yard section B on 10-5B-11 has been removed and inserted a screen fence of 6 ft. and the density of building lot requirements will be no more than 4 dwelling units per acre. He said a public hearing has been held.

**Commissioner Johnson moved to forward recommendation of approval to the City Council for the amendments to Code Ordinance: 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional Uses. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, Pitts, and Walton voted yes. The motion carried.**

**Vote on Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B):** Barry Burton, City Planner, said the Visual Buffer Overlay Zone (V-B) came about to help preserve natural vegetation along I-84. He said this ordinance allows a density transfer from the area being preserved and a density increase. He then discussed the lot width adjustment being 5ft and the side yard will be reduced by 2 ft. but no less than 5 ft. He discussed adding item E to this list which states, "Land preserved by this overlay zone shall not count toward the total allowable limit of any zone that has area limits."

**Commissioner Walton moved to forward recommendation of approval to the City Council for Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B). Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, Pitts, and Walton voted yes. The motion carried.**

**Final Subdivision: application for Riverside Place phases 3 & 4 (26 lots) located at approximately 6650 S Pebble Creek, by applicant Tim Grubb**

Commissioner Osborne said as per Barry Burton's memo it has been recommended that the Planning Commission table this item.

Barry Burton, City Planner's memo of 2 November 2017 is as follows:

*Neither Phase 3 nor Phase 4 as proposed are the same as the phasing approved as part of Preliminary Plat. That in itself is not a problem, but the way these phases are being proposed does create some issues. Both phases stay within the allowed 30 lots with one access and the lot arrangement is according to the approved preliminary plat. All lots meet requirements for area and lot width. However, in both phases, there is a corner lot where the proposal does NOT include both streets on which the lots front. This does not meet the requirements of our ordinance. Each of these phases will have to be expanded to include the entire street frontage for those two corner lots; and if they do that, it would make sense to add the lots on the other side of those street additions to one of the phases.*

Barry said due to the fact that both of the plats need to be revised, he would recommend tabling these proposals to allow developers to make the necessary alterations.

**Commissioner Pitts moved to table Final Subdivision: application for Riverside Place phases 3 & 4 (26 lots) located at approximately 6650 S Pebble Creek, by applicant Tim**

**Grubb. Commissioner Walton seconded the motion. Commissioners Johnson, Osborne, Pitts, and Walton voted yes. The motion carried.**

**PUBLIC COMMENTS:** (None)

**PLANNING COMMISSION:**

**Commissioner Johnson:** He met with Mayor-Elect Sjoblom concerning trails and trailheads for South Weber City. He discussed the reconstruction of Highway 89. He will be contacting the State parks people so that this information can be passed along to UDOT. Barry said he attended the open house for Highway 89 and reviewed the plans. Commissioner Johnson also discussed the Weber Pathway Trail and property that they are looking at for property acquisition. He discussed the fencing along Weber River that was destroyed in the fire. He also discussed the continuation Bonneville Shoreline Trail. He has been reviewing the landscape portion of the zoning ordinance. Barry said he met with Tom and discussed this item. He will begin amending the ordinance the first of the year.

**ADJOURNED:** Commissioner Walton moved to adjourn the Planning Commission meeting at 6:49 p.m. Commissioner Pitts seconded the motion. Commissioners Pitts, Johnson, Osborne, and Walton voted yes. The motion carried.

**APPROVED:** \_\_\_\_\_ Date

Chairperson: Rob Osborne

\_\_\_\_\_  
Transcriber: Michelle Clark

Attest:

\_\_\_\_\_  
Planning Coordinator: Lisa Smith

# **SOUTH WEBER CITY PLANNING COMMISSION MEETING WORK MEETING**

**DATE OF MEETING:** 9 November 2017

**TIME COMMENCED:** 6:00 p.m.

**PRESENT: COMMISSIONERS:**

Tim Grubb (excused)  
Debi Pitts  
Rob Osborne  
Wes Johnson  
Taylor Walton

**CITY ENGINEER:**

Brandon Jones

**CITY PLANNER:**

Barry Burton

**PLANNING COORDINATOR:**

Lisa Smith

**CITY MANAGER:**

Tom Smith

**Transcriber:** Minutes transcribed by Michelle Clark

**ATTENDEES:** None

**Approval of Meeting Minutes – Commissioner Osborne ▪ October 12, 2017:**

**Vote on Amending Code Ordinance: 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional Uses:** Commissioner Osborne said this item was discussed in a work meeting on 6 November 2017. He discussed a minimum of 10 acres for the Residential Patio (R-P) Zone. Commissioner Pitts discussed the density for the R-P Zone with the Visual Buffer Overlay Zone (V-B) Zone. Section 10-5P-4 states, there shall be no more than 4.0 dwelling units per acre contained within the boundaries of each phase of every development; except when previously completed phases of the same development have sufficiently low density so that the average is still no more than 4.0 dwelling units per acre.

**Vote on Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B) 6:45 P.M.**

Barry said in the V-B Zone Section 5Q.4 add item E which would read: “Land preserved by this overlay zone shall not count toward the total allowable limit of any zone that has area limits.” Tom Smith, City Manager, said it is difficult because he feels there is no incentive to get the developer to help with the construction of Old Fort Road. Barry said section 10-5P-9 item (a) reads as follows:

- A. Minimum and Maximum Area: The minimum area that may be zoned RP shall be two (2) acres and the maximum area which may be zoned RP in any zone district shall be ten (10) acres.

Barry said the City Council has the opportunity to change the 10 acres to 20 acres.

**Final Subdivision: application for Riverside Place phases 3 & 4 (26 lots) located at approximately 6650 S Pebble Creek, by applicant Tim Grubb:** Commissioner Osborne said Barry and Brandon recommended to table this item. It was stated neither Phase 3 nor Phase 4 proposed are the same as the phasing approved as part of Preliminary Plat. Both phases stay within the allowed 30 lots with one access and the lot arrangement is according to the approved preliminary plat. All lots meet requirements for area and lot width. However, in both phases, there is a corner lot where the proposal does not include both streets on which the lots front. This does not meet the requirements of the ordinance. Each of these phases will have to be expanded to include the entire street frontage for those two corner lots; and if they do that, it would make sense to add the lots on the other side of those street additions to one of the phases.

**ADJOURNED: 6:20 p.m.**

**APPROVED:**

\_\_\_\_\_  
Chairperson: Rob Osborne Date

\_\_\_\_\_  
Transcriber: Michelle Clark

Attest: \_\_\_\_\_  
Planning Coordinator: Lisa Smith



# **SOUTH WEBER CITY PLANNING COMMISSION MEETING**

**DATE OF MEETING:** 12 October 2017

**TIME COMMENCED:** 6:31 p.m.

**PRESENT: COMMISSIONERS:**

Tim Grubb (excused)  
Debi Pitts  
Rob Osborne  
Wes Johnson  
Taylor Walton

**CITY PLANNER:**

Barry Burton

**CITY ENGINEER:**

Brandon Jones

**CITY MANAGER:**

Tom Smith

**CITY RECORDER:**

Mark McRae

**Transcriber:** Minutes transcribed by Michelle Clark

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***A PUBLIC WORK MEETING was held at 6:00 p.m. to REVIEW AGENDA ITEMS***

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**PLEDGE OF ALLEGIANCE:** Commissioner Pitts

**ATTENDEES:** Bruce Nilson (Nilson Homes), Dana Shuler (Jones & Associates), Rob & Amy Nilsson, Cole Fessler, Michael & Joan Freestone, Kent Linabaugh, Janice Marriott, Jason Bickley, Tamera Donovan, Isaac Pantone, Anena Roberts, Kari Roberts, Crystal Hansen, Kasey Hansen, Brad Buchanan, Jimmy & Sarah Banks.

Commissioner Osborne excused Commissioner Walton and Grubb from tonight's meeting.

## **APPROVAL OF MEETING MINUTES**

- **September 14, 2017**

Commissioner Pitts moved to approve the meeting minutes of 14 September 2017 as written. Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

**APPROVAL OF THE AGENDA:** Commissioner Johnson moved to approve the agenda as written. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

**DECLARATION OF CONFLICT OF INTEREST:** (None)

Commissioner Johnson moved to open the public hearing for Amending Code Ordinance: 11.06 Impact Fees. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

\*\*\*\*\* PUBLIC HEARING \*\*\*\*\*

**Public Hearing on Amending Code Ordinance: 11.06 Impact Fees:** Tom Smith stated the Impact Fee Analysis (IFA) uses the information provided in South Weber City's recently completed Capital Facilities Plan (CFP) and Impact Fees Facilities Plan (IFFP) to calculate the proportionate share for impact fees that the City can charge to new development. South Weber City is projected to grow by 688 equivalent residential units (ERU's) between 2017 and 2027. The maximum gross fee that can be charged is \$2,933.85 per ERU. The existing level of service for park improvements is calculated by taking the total cost of \$1,344,333 and dividing by the existing population of 7,462, which results in a service level of \$180.16 per capita. Because of the growth anticipated to occur in the City, impact fees are a viable means of allowing new development to pay for the impacts that it places on the existing system. This IFFP is developed in accordance with legal guidelines so that an Impact Fee Analysis for Parks, Recreation, and Trails may be prepared and the City may charge impact fees for Parks, Recreation, and Trails.

Commissioner Osborne asked if there was any public comment. There was none.

Commissioner Pitts moved to close the public hearing for Amending Code Ordinances: 11.06 Impact Fees. Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

\*\*\*\*\* PUBLIC HEARING CLOSED \*\*\*\*\*

Commissioner Osborne moved to recommend approval to the City Council for Amending Code Ordinance: 11.06 Impact Fees. Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

Commissioner Johnson moved to open the public hearing for 10.5P.2 & 3 Residential Patio (R-P), Pitts seconded. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.

\*\*\*\*\* PUBLIC HEARING \*\*\*\*\*

**Public Hearing on Amending Code Ordinance: 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional Uses:** Barry Burton, City Planner, explained the density change from 6 units to 4 units. He said they will also increase the maximum area from 10 to 20 acres, and remove the requirement for a buffer yard but include a requirement for a screening fence. He said enforcing buffer yards can be extremely difficult. He said often times developers

have sold the lots to the builder. He said bonding for this type of improvement becomes problematic as well. He said it might be years before a lot is built on. He said the purpose for the buffer yard is to minimize the impact and it is his feeling that a fence accomplishes that on its own. Commissioner Osborne asked if there was any public comment.

**Cole Fessler, 7233 S. 1700 E.,** questioned why change it now. He isn't sure why this isn't left the same. Barry said the City Staff feels the 6 units per acre is too high. He said as far as the area goes, in talking to developers, it is financially feasible to do it.

**Commissioner Johnson moved to close the public hearing for 10.5P.2 & 3 Residential Patio (R-P), Pitts seconded. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING CLOSED \*\*\*\*\***

Commissioner Osborne suggested discussing this item further in a Planning Commission work meeting.

**Commissioner Johnson moved to open the public hearing for Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B). Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING \*\*\*\*\***

**Public Hearing on Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B)**

Barry Burton, City Planner, discussed the area along I-84 where there are existing native trees. He said a lot of people feel this area needs to be preserved. He said with addition to that there is a proposed trail. He said this ordinance is an overlay zone. He said there is a lot width that is being proposed. He said in order to allow the developer to achieve the density we allow for the underlying lot zone requirement. He said the side yard is adjusted as well. Commissioner Osborne asked if there was any public comment.

**Bruce Nilson, 5617 S. 1475 E.,** said he is the developer interested in developing the Cook property. He understands the interest is preserving the trees in that area. He feels this particular zone is fair to both parties. He then discussed patio homes. He said seniors are looking for smaller lots because of the lifestyle they lead. He invited the Planning Commission to visit some of Nilson Homes' developments.

**Cole Fessler, 7233 S. 1700 E.,** asked about the width. Barry said it would be from the posse grounds to Cottonwood Cove Subdivision. He said the width varies depending on the trees.

**Commissioner Pitts moved to close the public hearing for Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B). Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING CLOSED \*\*\*\*\***

**Commissioner Johnson moved to open the public hearing for Land Use Specifications: Public Works Standards. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING \*\*\*\*\***

**Public Hearing on Land Use Specifications: Public Works Standards:** Commissioner Johnson said he hasn't had time to review this item since he just received the email. Brandon Jones, City Engineer, said the City has currently adopted city standards and this is an update to those. He said we will adopt the 2017 APWA Specifications. He said it covers public utilities (water, sewer, storm drain, streets, etc.) He said the Legislature requires these be adopted as city code. He said the City Council will also need to adopt. He said we are proposing to amend the paving section. He said they are shooting for a design life of 15 years and seal coat of 20 years. He said the asphalt specification for itself is proposed to change as well. He said some of these changes will help lengthen the life of a road. He said they will also change sidewalk installation to 6 inch. He feels this will help to prevent sidewalks from breaking. He feels that long term there will be cost savings. He said the street light fixtures will now be different and developers will pay for them up front and the city will ask for them to be installed. Commissioner Osborne suggested adding installation of pipe under the sidewalk for sprinkling system in the park strip. Brandon said that would be one more thing on the list to check. Barry said a lot of communities are becoming concerned with light pollution. He said if you want you can put in a requirement to put in a shield to prevent that. Brandon said that is important to note and would need to be researched. He said the Public Works Department has reviewed this as well.

Commissioner Osborne asked if there was any public comment. There was none.

**Commissioner Pitts moved to close the public hearing for Land Use Specifications: Public Works Standards. Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING CLOSED \*\*\*\*\***

**Commissioner Johnson moved to table the Land Use Specifications: Public Works Standards until next Planning Commission meeting. Motion died due to lack of a second.**

**Commissioner Pitts moved to recommend approval and move forward to City Council. Commissioner Osborne seconded the motion. Commissioners Osborne, and Pitts voted yes. Commissioner Johnson voted no. The motion carried 2 to 1.**

**Commissioner Pitts moved to open the public hearing for Conditional Use Permit: Application for twin homes located at approx. 7170 S. 1700 E. (Parcel 13-017-0013) approx. 0.6 acres, by applicant Jason Bickley. Commissioner Johnson seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING \*\*\*\*\***

**Public Hearing on Conditional Use Permit: Application for twin homes located at approx. 7170 S. 1700 E. (Parcel 13-017-0013) approx. 0.6 acres, by applicant Jason Bickley**

**Jason Bickley, 2024 E. Gentile Layton City, Utah**, said he is familiar with the property. He has noticed the recent construction next to this property. He said this is a nice build similar to the twin homes in Peacefield Subdivision in Layton. He said there is a ditch easement along the back. He is proposing to bury that.

Barry Burton, City Planner, said Lot 13 is .6 acres or 26,136 square feet and sits in an R-L zone. That zone allows a twin-home as a conditional use. He said the City recently approved another twin-home on the lot adjacent to the west of this lot. Like that one, this lot has sat vacant for many years and is adjacent to I-84. He explained that the proposal is to split the lot in half, more or less, which would provide ample area in each part to meet the City ordinance requirement. If successful with this application, the applicant would need to go through a subdivision amendment to split the lot. That amendment would come back to the Planning Commission for approval too. All that would really be required in the way of improvements would be to stub an additional water and sewer line into one side of the split. Barry said there is an existing public street. He said it would be nice to get some tax base to help pay for the maintenance on that street. He feels it is a great idea.

Commissioner Osborne asked if there was any public comment.

**Rob Nilsson, 1780 S. 1750 E.**, said he purchased lot 10 in that subdivision and will be building a \$500,000 house on that lot. He said they have multiple friends and acquaintances who are interested in the purchase of these lots for single family dwellings. He has children and is concerned about increasing traffic with these units. He is opposed to this development.

**Tamera Donovan, 7275 S. 1700 E.**, said she is opposed to a multi-unit development. She said the property owners of the lots should be paying taxes to help maintain that road. She said this is a quiet area with not a lot of traffic. She said there are really two building lots. She feels the neighborhood would be better served if the lot was split. She doesn't think it is in the best of the City to take the side of the builder to reduce his cost.

**Mike Freestone, 7197 S. 1700 E.**, said that is a small cul-de-sac. He is concerned about the units going up as rentals.

**Kent Linabaugh, 3000 Connor Street Salt Lake City, Utah**, represent the owners of the lot, he said 30 years ago Mr. & Mrs. Alma Bricker took a purchase money lien with Lot 12 & Lot 13. He said the Bickers' are since deceased. He has worked with Rocky Mountain Power concerning the easement. He said the owners of the lots fully support the efforts of Mr. Bickley.

**Crystal Hansen, 7293 S. 1750 E.**, said she is concerned that this will create more traffic. She said they moved to the area because it was low impact.

**Rob Nilsson, 1780 S. 1750 E.**, said the portrait that these lots have been sitting vacant is completely false. He said these people don't even live in South Weber. He said he is asking for a little piece of his world to be taken into account.

**Cole Fessler, 7233 S. 1700 E.**, said he has been a resident of South Weber for 30 years. He bought his house because of the neighborhood, because of the cul-de-sac, etc. He said they

aren't putting two houses in there because they can't fit it. He is opposed to twin homes. He said lots in the area are ½ acre lots.

**Kent Linabaugh, 3000 Connor Street Salt Lake City, Utah**, said he does not lie and he hasn't told an untruth. He is taking a position that he supports this request. He said we have had no other offers on these two lots in 20 years.

**Jason Bickley, 2024 E. Gentile Layton City, Utah** said his parents live in South Weber and he grew up in South Weber. He said he is willing to go with the two lots and work with Barry Burton. He didn't come here thinking he would cause contention.

**Cole Fessler, 7233 S. 1700 E.**, said this is a single family neighborhood. He said the outcry is because this isn't what the community wants. He said this isn't an area that has several twin homes.

**Tamera Donovan, 7275 S. 1700 E.**, said there is nothing about this application that benefits South Weber City. She said there is nothing in the City mandate that says this is the best use for this property.

**Mike Freestone, 7197 S. 1700 E.**, said he is not happy with the recent construction of the twin home.

**Amy Nilsson, 1780 S. 1750 E.**, said since they have purchased their lot they have had several people who have tried to check into those lots for a single family home. She feels the standard should be single family dwellings. She said they have been waiting a long time to build and this is a disappointment

**Jimmy Banks, 7348 S. 1700 E.**, said he offered to purchase one of the lots. He is guessing they are trying to get as much money as they can for the lot. He asked the Planning Commission to take into consideration the citizens' concerns.

**Kent Linabaugh, 3000 Connor Street Salt Lake City, Utah**, said he has not had anyone contact him to purchase these lots.

**Anena Roberts, 7234 S. 1700 E.**, said she thought you couldn't build on the lots because of the power lines. She thinks there is some misunderstanding as to who owns the lots. She feels the people who live down there want to see bigger lots. She feels they should be single family lots.

**Bret Buchanan, 1716 E. 7250 S.**, said he is not a fan of twin homes. He would rather see single family dwellings.

**Commissioner Johnson moved to close the public hearing for Conditional Use Permit: Application for twin homes located at approx. 7170 S. 1700 E. (Parcel 13-017-0013) approx. 0.6 acres, by applicant Jason Bickley. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

**\*\*\*\*\* PUBLIC HEARING CLOSED \*\*\*\*\***

Commissioner Johnson said this is not a duplex but twin home which is individually owned by each property owner. He would prefer to see a single family home. Commissioner Pitts is leaning towards maintaining the integrity of the surrounding property owners.

Barry Burton said at some point when the zone was adopted the community said twin homes was okay and when they zoned the property the community was saying that was okay. He understands that was a long time ago. He said we have to follow State law. He said if we don't do that we are putting ourselves liable. He said twin homes was always a possibility in this subdivision. He said if they meet those conditions, the City must meet it. Commissioner Johnson said he has seen more and more over the years that the State Legislature is getting more and more restrictive on local communities and what they can do. Commissioner Osborne said he is a huge proponent of allowing people to do what they want on their property. He wouldn't want anyone telling him what to do with his property, if I am following the law. He would recommend the Planning Commission table this item and explore the possibility of splitting the lot to see if two homes can go on the lot.

Barry explained that this is a public hearing and there will not be another public hearing.

**Commissioner Osborne moved to table the Conditional Use Permit: Application for twin homes located at approx. 7170 S. 1700 E. (Parcel 13-017-0013) approx. 0.6 acres, by applicant Jason Bickley until this can be discuss in a work session to discuss other options. Commissioner Pitts seconded the motion. Commissioners Johnson, Osborne, and Pitts voted yes. The motion carried.**

#### **PUBLIC COMMENTS:**

**Tamera Donovan, 7275 S. 1700 E.,** suggested the Planning Commission to get a legal opinion concerning the conditional use permit.

**Kasey Hansen, 7293 S. 1750 E.,** appreciates Mr. Bickley and said he is one who is a proponent of being able to do with what you want with your property. He said with the recent fire, it was difficult for him to get to his home as he was on his way home. He is concerned about increasing traffic in the area.

**Amy Nilsson, 1780 S. 1700 E.,** said we are also concerned that the other lots will turn into twin homes if this is approved.

**ADJOURNED: Commissioner Pitts moved to adjourn the Planning Commission meeting at 8:35 p.m. Commissioner Johnson seconded the motion. Commissioners Pitts, Johnson, and Osborne voted yes. The motion carried.**

**APPROVED:** \_\_\_\_\_ **Date**

**Chairperson: Rob Osborne**

---

**Transcriber: Michelle Clark**

**Attest:**

\_\_\_\_\_  
**City Manager: Tom Smith**

DRAFT



# **SOUTH WEBER CITY PLANNING COMMISSION MEETING WORK MEETING**

**DATE OF MEETING:** 12 October 2017

**TIME COMMENCED:** 6:00 p.m.

**PRESENT: COMMISSIONERS:**

**Tim Grubb (excused)  
Debi Pitts  
Rob Osborne  
Wes Johnson  
Taylor Walton (excused)**

**CITY ENGINEER:**

**Brandon Jones**

**CITY PLANNER:**

**Barry Burton**

**CITY MANAGER:**

**Tom Smith**

**Transcriber: Minutes transcribed by Michelle Clark**

**ATTENDEES:** Bruce Nilson (Nilson Homes), Dana Shuler (Jones & Associates), Rob & Amy Nilsson, Cole Fessler, Michael & Joan Freestone, Kent Lybone, Janice Marriott, Jason Bickley, and Tammy Donovan.

**Approval of Meeting Minutes of 14 September 2017 – Commissioner Pitts**

**Public Hearing on Amending Code Ordinances: 11.06 Impact Fees; 10.5P.2 & 3 Residential Patio (R-P), Permitted Uses and Conditional Uses:** Commissioner Osborne has concerns with the Residential Patio Zone (R-P Zone) and doesn't feel ready to vote on this item yet. He is open to discussion and the public hearing, but not voting. He said he isn't convinced that the City needs to update it and likes the one they have now. He doesn't think there is another piece of ground in the City that is good for the zone. He feels the R-P Zone is better for slab on grade. He thinks some of the suggestions and ideas are not in the spirit of that zone. Barry Burton, City Planner, discussed the reasoning behind the changes. He met with Brandon Jones, City Engineer, to address the issue with the visual buffer. He said they met with a developer and discussed how to preserve some of that land. He said the Cook property has the biggest chunk of land that they would like to preserve. He said with lot widths and visual buffer zone that is currently required in the zone, there was a concern that they would never come close to that. Barry said this isn't high density. He said it is four units per acre, which is fairly low. He said with this type of zone there are typically fewer drivers, no children, etc. Commissioner Johnson said typically when you are trying to preserve a trail corridor, this is one of the options. Commissioner Osborne thinks the developer will preserve the open space anyway with the trail and trees that are there. Commissioner Osborne said he really only cares about the trees on the north side, where the trails are at. Commissioner Johnson feels it is another option to use. Commissioner Osborne is concerned about smaller lots. Commissioner Pitts is concerned about losing the trees to the south.

**Public Hearing on Adopting Code Ordinance: 10.5Q Visual Buffer Overlay Zone (V-B):**

Commissioner Osborne said he isn't ready to vote on this item as well. Barry Burton, City Planner, said the Visual Buffer Overlay Zone (V-B Zone) applies to any other zone that is adjacent to I-84. It gives incentives for a developer to preserve the trees along there. Commissioner Osborne asked then why are we entertaining the R-P Zone.

**Public Hearing on Land Use Specifications: Public Works Standards:** *(No discussion on this item)*

**Public Hearing on Conditional Use Permit: Application for twin homes located at approx. 7170 S. 1700 E. (Parcel 13-017-0013) approx. 0.6 acres, by applicant Jason Bickley**

Barry Burton, City Planner, stated Lot 13 is .6 acres or 26,136 square feet and sits in an R-L zone. That zone allows a twin-home as a conditional use. The City recently approved another twin-home on the lot adjacent to the west of this lot. Like that one, this lot has sat vacant for many years and is adjacent to I-84. The proposal is to split the lot in half, more or less, which would provide ample area in each part to meet our ordinance requirement. If successful with this application, the applicant would need to go through a subdivision amendment to split the lot. That amendment would be coming back to the Planning Commission for approval too. All that would really be required in the way of improvements would be to stub an additional water and sewer line into one side of the split.

**ADJOURNED: 6:30 p.m.**

**APPROVED:**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson: Rob Osborne

\_\_\_\_\_  
Transcriber: Michelle Clark

Attest:

\_\_\_\_\_  
City Manager: Tom Smith

**SOUTH WEBER CITY**

**FINANCIAL STATEMENTS**

**For The Year Ended June 30, 2017**

**Together With Independent Auditor's Report**

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# SOUTH WEBER CITY

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## **FINANCIAL SECTION**



**Keddington & Christensen, LLC**  
Certified Public Accountants

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Gary K. Keddington, CPA  
Phyl R. Warnock, CPA  
Marcus K. Arbuckle, CPA

## **INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type-activities, each major fund, and the aggregate remaining fund information of South Weber City as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated December 7, 2017, on our consideration of South Weber City's internal control over financial reporting and 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 the 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 South Weber City's internal control over financial reporting and compliance.

*Keddington & Christensen, LLC*

December 7, 2017  
Salt Lake City, Utah



# **SOUTH WEBER CITY MANAGEMENT'S DISCUSSION AND ANALYSIS For The Year Ended June 30, 2017**

South Weber City's management presents to the readers of its financial statements this narrative information. It contains an overview and analysis of the financial position and results of operations as of and for the twelve months ended June 30, 2017. 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 \$27,155,257 (net position). Of this amount, \$6,744,395 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$535,347 from the prior year.

The City's Governmental activities reported a combined ending net position of \$13,012,069. Of the combined total fund balance, \$2,588,242 is available for spending at the discretion of the City (unrestricted and undesignated fund balance).

The unassigned fund balance of the general fund at June 30, 2017, totaled \$484,382 and is 23% of the general fund total revenue for the year.

Total principal balance of debt for South Weber City decreased \$153,000. Since the City has increased the total fund balance, the financial position of the City has improved.

During the year, a development was completed and the related infrastructure was contributed to the City. These assets include sewer, and storm drain infrastructure.

## **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 entire position and liabilities 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 only the financial statements of South Weber City. The City does not have any component units.

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, 2017**

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 three major government funds, which are the general fund, special revenue recreation fund, and capital projects fund. The information on these funds is shown separately. The City has five nonmajor funds which are the park impact special revenue, road impact special revenue, Country Fair Days special revenue, recreation impact special revenue, and the public safety impact special revenue funds. The City adopts an annual appropriated budget for all its governmental funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

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, garbage, and storm sewer utility.

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, 2017**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

South Weber City Comparative Summary of Net Position							
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Activities</b>		<b>Total % Change From Prior Year</b>
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	
Current and other assets	\$ 4,211,080	\$ 3,711,661	\$ 4,645,363	\$ 4,722,756	\$ 8,856,443	\$ 8,434,417	-4.8%
Capital assets	10,461,924	10,872,879	12,898,562	12,300,110	23,360,486	23,172,989	-0.8%
<b>Total assets</b>	<b>14,673,004</b>	<b>14,584,540</b>	<b>17,543,925</b>	<b>17,022,866</b>	<b>32,216,929</b>	<b>31,607,406</b>	<b>-1.9%</b>
<b>Total deferred outflows of resources</b>	<b>166,644</b>	<b>171,743</b>	<b>67,957</b>	<b>68,525</b>	<b>234,601</b>	<b>240,268</b>	<b>2.4%</b>
Long-term liabilities outstanding	1,179,192	1,255,556	3,186,245	3,268,867	4,365,437	4,524,423	3.6%
Other liabilities	285,743	242,088	259,487	115,959	545,230	358,047	-34.3%
<b>Total liabilities</b>	<b>1,464,935</b>	<b>1,497,644</b>	<b>3,445,732</b>	<b>3,384,826</b>	<b>4,910,667</b>	<b>4,882,470</b>	<b>-0.6%</b>
<b>Total deferred inflows of resources</b>	<b>362,644</b>	<b>333,291</b>	<b>22,962</b>	<b>12,003</b>	<b>385,606</b>	<b>345,294</b>	<b>-10.5%</b>
Net position:							
Net investment in capital assets	9,564,363	9,901,362	9,843,756	9,161,801	19,408,119	19,063,163	-1.8%
Restricted	859,401	1,021,614	143,279	476,835	1,002,680	1,498,449	49.4%
Unrestricted	2,588,305	2,002,372	4,156,153	4,055,926	6,744,458	6,058,298	-10.2%
<b>Total net position</b>	<b>\$ 13,012,069</b>	<b>\$ 12,925,348</b>	<b>\$ 14,143,188</b>	<b>\$ 13,694,562</b>	<b>\$ 27,155,257</b>	<b>\$ 26,619,910</b>	<b>-2.0%</b>

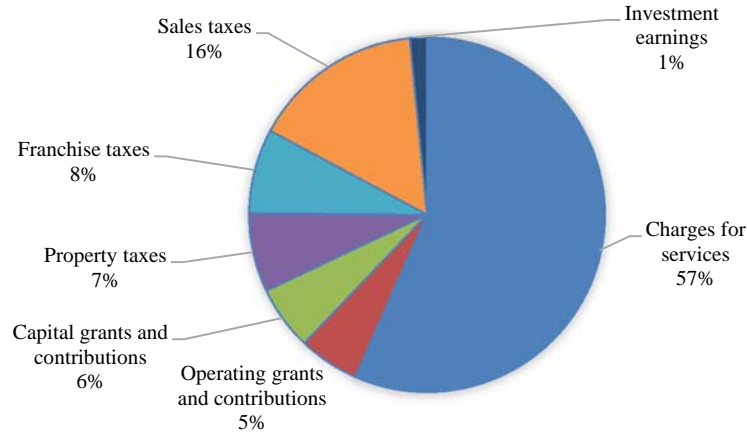
By far the largest component of South Weber City's net position is its investment in capital assets. The 71% of total net position represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was 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.

An additional part of net position, 4%, is assets that are subject to external restrictions on how they may be expended. The remaining 25% of net position can be used to meet the City's ongoing obligations to its creditors and to citizens.

South Weber City Comparative Changes in Net Position							
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Activities</b>		<b>Total % Change From Prior Year</b>
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$ 455,291	\$ 535,951	\$ 2,497,553	\$ 2,416,625	\$ 2,952,844	\$ 2,952,576	0.0%
Operating grants and contributions	287,828	243,563	-	-	287,828	243,563	-15.4%
Capital grants and contributions	86,088	1,907,226	217,321	1,053,053	303,409	2,960,279	875.7%
General revenues:							
Property taxes	376,251	353,886	-	-	376,251	353,886	-5.9%
Franchise taxes	401,384	344,521	-	-	401,384	344,521	-14.2%
Sales taxes	814,082	846,961	-	-	814,082	846,961	4.0%
Other revenue	75,543	-	-	-	75,543	-	-100.0%
Investment earnings	32,995	19,286	48,160	36,196	81,155	55,482	-31.6%
<b>Total revenues</b>	<b>\$ 2,529,462</b>	<b>\$ 4,251,394</b>	<b>\$ 2,763,034</b>	<b>\$ 3,505,874</b>	<b>\$ 5,292,496</b>	<b>\$ 7,757,268</b>	<b>46.6%</b>

**SOUTH WEBER CITY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For The Year Ended June 30, 2017**

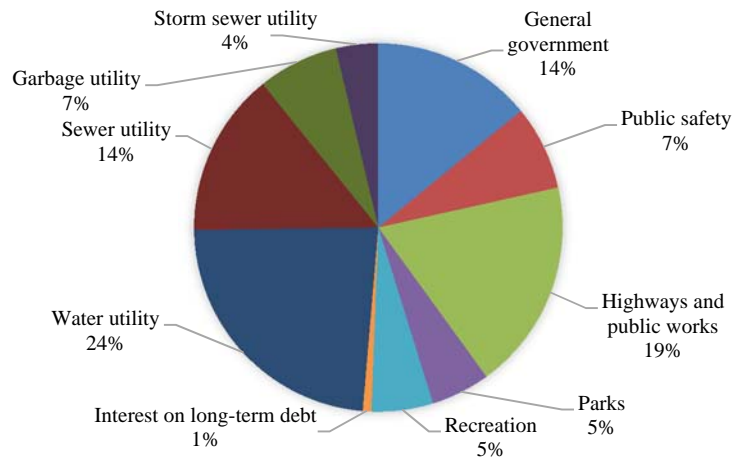
**GOVERNMENT TOTAL REVENUES**



**South Weber City**  
**Comparative Changes in Net Position (Continued)**

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2017	2016	2017	2016	2017	2016	
<b>Expenses:</b>							
General government	\$ 670,497	\$ 741,324	\$ -	\$ -	\$ 670,497	\$ 741,324	10.6%
Public safety	352,632	310,185	-	-	352,632	310,185	-12.0%
Highways and public works	880,401	1,010,804	-	-	880,401	1,010,804	14.8%
Parks	246,488	342,947	-	-	246,488	342,947	39.1%
Recreation	257,012	264,372	-	-	257,012	264,372	2.9%
Interest on long-term debt	35,711	39,923	-	-	35,711	39,923	11.8%
Water services	-	-	1,115,011	1,174,001	1,115,011	1,174,001	5.3%
Sewer services	-	-	685,708	697,482	685,708	697,482	1.7%
Garbage services	-	-	337,022	421,634	337,022	421,634	25.1%
Storm sewer services	-	-	176,667	175,347	176,667	175,347	-0.7%
<b>Total expenses</b>	<b>2,442,741</b>	<b>2,709,555</b>	<b>2,314,408</b>	<b>2,468,464</b>	<b>4,757,149</b>	<b>5,178,019</b>	<b>8.8%</b>
<b>Change in net position</b>	<b>86,721</b>	<b>1,541,839</b>	<b>448,626</b>	<b>1,037,410</b>	<b>535,347</b>	<b>2,579,249</b>	<b>381.8%</b>
Net position - beginning	12,925,348	11,383,509	13,694,562	12,657,152	26,619,910	24,040,661	-9.7%
Net position - end of year	<u><b>\$ 13,012,069</b></u>	<u><b>\$ 12,925,348</b></u>	<u><b>\$ 14,143,188</b></u>	<u><b>\$ 13,694,562</b></u>	<u><b>\$ 27,155,257</b></u>	<u><b>\$ 26,619,910</b></u>	<u><b>-2.0%</b></u>

**GOVERNMENT TOTAL EXPENSES**



**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2017**

**GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES**

Governmental activities net position increased by \$86,721 for the year ended June 30, 2017. The major reason for the increase resulted from decreases in expenses related to Highways and Public works compare to the previous year.

Business-type activities contributed an increase of \$448,626 in net position. The most significant reason for this increase in business-type activities is charges from services for water, sewer, and garbage.

The City received \$81,155 in investment earnings and \$245,409 in impact fees during the year between governmental and business-type activities.

**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 at June 30, 2017.

For the period ended June 30, 2017, the City's governmental funds reported combined fund balances in the amount of \$3,619,267. Of the total balance at year-end, \$523,313 is unassigned. The governmental funds also have portions of the fund balance restricted, committed and assigned for various reasons, including fire vehicles, class "C" road, and impact fee funds.

The special revenue recreation fund has a fund balance of \$451,586, an increase of \$99,250 from the prior year. The capital projects fund has a fund balance of \$1,784,082, an increase \$327,466 from the prior year.

The General Fund is the main operating fund for South Weber City. At June 30, 2017, the general fund's unassigned fund balance was \$484,382. Total fund balance of the general fund for South Weber City increased by \$175,234. 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 governmental funds was 24% of total expenditures.

The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the City's major proprietary funds totaled \$4,156,153. Discussions about the finances of these funds are addressed in the City's business-type activities.

**BUDGETARY HIGHLIGHTS**

The general fund budget had some significant budget changes in public safety that increased from the preliminary budget for the anticipation of hiring more fire fighters. Overall, the general fund was under budgeted expenditures by approximately \$624,000.

The special revenue recreation fund budget increased to factor in debt principal payments to be made during the year, and actual expenditures were less than budgeted expenditures by \$28,621.

The capital projects fund budget was increased for additional planned projects, but ultimately the projects did not occur. This resulted in the actual expenditures in this fund to be \$422,576 less than the budgeted amounts.

The remaining special revenue funds budgeted expenditures did not see any significant increases besides transfers out to the general and capital projects funds as reimbursement of impact fee qualifying expenses in those funds.

**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2017**

**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 \$23,360,486 (net of \$11,551,458 accumulated depreciation) at June 30, 2017. Types of assets included in this category are land, buildings, improvements, vehicles, machinery, equipment, roads (including curb and gutter), street lights, traffic signals, water, waste water, and sewer. The City's investment in net capital assets equals nearly 73% of total assets.

Major capital asset activities are included in the following table:

South Weber City Comparative Summary of Capital Assets							
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Activities</u>		<u>Total % Change From Prior Year</u>
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	
Land and water rights	\$ 2,664,313	\$ 2,664,313	\$ -	\$ -	\$ 2,664,313	\$ 2,664,313	0.0%
Buildings	3,075,860	3,075,860	298,262	298,262	3,374,122	3,374,122	0.0%
Improvements other than buildings	11,166,313	11,151,984	16,908,990	15,921,884	28,075,303	27,073,868	-3.6%
Vehicles	412,454	378,455	177,473	225,589	589,927	604,044	2.4%
Machinery and equipment	119,855	136,821	88,424	116,295	208,279	253,116	21.5%
Less: Accumulated Depreciation	(6,976,871)	(6,534,554)	(4,574,587)	(4,261,920)	(11,551,458)	(10,796,474)	-6.5%
<b>Net Book Value</b>	<b>\$ 10,461,924</b>	<b>\$ 10,872,879</b>	<b>\$ 12,898,562</b>	<b>\$ 12,300,110</b>	<b>\$ 23,360,486</b>	<b>\$ 23,172,989</b>	<b>-0.8%</b>

At June 30, 2017, South Weber City's total debt amounted to \$3,992,806 of which \$3,054,806 was incurred by the City's business-type activities and the remaining \$938,000 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. 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.

South Weber City Comparative of Debt Outstanding							
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Activities</u>		<u>Total % Change From Prior Year</u>
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	
<b>Debt Outstanding</b>							
Revenue Bonds	\$ 938,000	\$ 1,016,000	\$ 3,054,806	\$ 3,138,309	\$ 3,992,806	\$ 4,154,309	4.0%
<b>Total debt outstanding</b>	<b>\$ 938,000</b>	<b>\$ 1,016,000</b>	<b>\$ 3,054,806</b>	<b>\$ 3,138,309</b>	<b>\$ 3,992,806</b>	<b>\$ 4,154,309</b>	<b>4.0%</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

As of October 2017, the state unemployment rate was 3.3%, down from 3.2% the previous year. This is consistent with the nationwide decrease in unemployment rates as the economy begins to improve. Currently, South Weber City is experiencing slow economic growth consistent with the rest of the nation. The City is expected some 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 2017 compared with fiscal year 2016. Additionally, the City is in the process of refunding the Water Revenue Bonds, Series 2010 with Series 2017 Water Revenue Refunding bonds (scheduled for December 14, 2017). This refunding is anticipated to provide cash savings on debt service payments over the life of the debt.

**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, 2017**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and cash equivalents	\$ 2,719,174	\$ 4,155,917	\$ 6,875,091
Receivables:			
Property, franchise, and excise taxes	595,321	-	595,321
Accounts receivable	-	217,849	217,849
Prepaid expenses	1,521	127,230	128,751
Restricted:			
Cash and cash equivalents	831,178	144,367	975,545
Receivables - Class "C" road funds	63,886	-	63,886
Capital assets not being depreciated:			
Land and water rights	2,664,313	-	2,664,313
Capital assets, net of accumulated depreciation:			
Buildings	2,073,374	193,870	2,267,244
Improvements other than buildings	5,534,463	12,653,347	18,187,810
Machinery and equipment	46,783	31,789	78,572
Vehicles	142,991	19,556	162,547
<u>Total Assets</u>	<u>14,673,004</u>	<u>17,543,925</u>	<u>32,216,929</u>
<b>Deferred Outflows of Resources</b>			
Deferred loss on refunding	40,439	-	40,439
Deferred outflows relating to pensions	126,205	67,957	194,162
<u>Total Deferred Outflows of Resources</u>	<u>166,644</u>	<u>67,957</u>	<u>234,601</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$ 14,839,648</u></u>	<u><u>\$ 17,611,882</u></u>	<u><u>\$ 32,451,530</u></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, 2017**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Liabilities:</b>			
Accounts payable	\$ 97,229	\$ 222,410	\$ 319,639
Accrued liabilities	15,835	-	15,835
Accrued interest	13,930	11,559	25,489
Unearned revenue	123,149	24,430	147,579
Restricted liabilities:			
Developer and customer deposits	35,600	1,088	36,688
Noncurrent liabilities:			
Due within one year	100,492	85,358	185,850
Due in more than one year	866,661	2,986,712	3,853,373
Net pension liability	212,039	114,175	326,214
	<u>1,464,935</u>	<u>3,445,732</u>	<u>4,910,667</u>
<b>Total Liabilities</b>			
	<u>1,464,935</u>	<u>3,445,732</u>	<u>4,910,667</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	320,000	-	320,000
Deferred inflows relating to pensions	42,644	22,962	65,606
	<u>362,644</u>	<u>22,962</u>	<u>385,606</u>
<b>Total Deferred Inflows of Resources</b>			
	<u>362,644</u>	<u>22,962</u>	<u>385,606</u>
<b>Net Position</b>			
Net investment in capital assets	9,564,363	9,843,756	19,408,119
Restricted for:			
Impact fees	250,036	143,279	393,315
Roads	609,428	-	609,428
Unrestricted	2,588,242	4,156,153	6,744,395
	<u>13,012,069</u>	<u>14,143,188</u>	<u>27,155,257</u>
<b>Total Net Position</b>			
	<u>13,012,069</u>	<u>14,143,188</u>	<u>27,155,257</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 14,839,648</u>	<u>\$ 17,611,882</u>	<u>\$ 32,451,530</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, 2017**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government:</b>							
Government Activities							
General government	\$ 670,497	\$ 311,423	\$ 595	\$ -	\$ (358,479)	\$ -	\$ (358,479)
Public safety	352,632	-	9,653	17,920	(325,059)	-	(325,059)
Highways and public works	880,401	-	258,944	28,321	(593,136)	-	(593,136)
Parks	246,488	1,750	-	20,117	(224,621)	-	(224,621)
Recreation	257,012	142,118	18,636	19,730	(76,528)	-	(76,528)
Interest on long-term debt	35,711	-	-	-	(35,711)	-	(35,711)
Total Governmental Activities	2,442,741	455,291	287,828	86,088	(1,613,534)	-	(1,613,534)
Business-type Activities							
Water utility	1,115,011	1,116,315	-	54,640	-	55,944	55,944
Sewer utility	685,708	866,783	-	83,074	-	264,149	264,149
Garbage utility	337,022	343,086	-	-	-	6,064	6,064
Storm sewer utility	176,667	171,369	-	79,607	-	74,309	74,309
Total Business-type Activities	2,314,408	2,497,553	-	217,321	-	400,466	400,466
Total Government	\$ 4,757,149	\$ 2,952,844	\$ 287,828	\$ 303,409	(1,613,534)	400,466	(1,213,068)
<b>General Revenues:</b>							
Property taxes					376,251	-	376,251
Franchise taxes					401,384	-	401,384
Sales taxes					814,082	-	814,082
Other taxes					75,543	-	75,543
Investment earnings					32,995	48,160	81,155
<b>Transfers</b>					-	-	-
Total General Revenues and Transfers					1,700,255	48,160	1,748,415
Changes in Net Position					86,721	448,626	535,347
Net Position, Beginning					12,925,348	13,694,562	26,619,910
Net Position, Ending					\$ 13,012,069	\$ 14,143,188	\$ 27,155,257

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

**SOUTH WEBER CITY**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2017**

	General	Special Revenue Recreation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
<b>Assets</b>					
Cash and cash equivalents	\$ 421,021	\$ 439,635	\$ 1,806,482	\$ 52,036	\$ 2,719,174
Accounts receivable	-	-	700	-	700
Property, franchise, and excise tax receivable	533,161	-	-	-	533,161
Receivables, other	46,444	15,016	-	-	61,460
Prepays	-	700	-	822	1,522
Restricted assets:					
Cash and cash equivalents	581,142	-	-	250,036	831,178
Receivables - Class "C" road monies	63,886	-	-	-	63,886
<b>Total Assets</b>	<b>\$ 1,645,654</b>	<b>\$ 455,351</b>	<b>\$ 1,807,182</b>	<b>\$ 302,894</b>	<b>\$ 4,211,081</b>
<b>Liabilities</b>					
Accounts payable	\$ 70,547	\$ 3,635	\$ 21,683	\$ 1,365	\$ 97,230
Accrued liabilities	15,835	-	-	-	15,835
Unearned revenue	109,862	130	1,417	11,740	123,149
Restricted liabilities:					
Developer and customer deposits	35,600	-	-	-	35,600
<b>Total Liabilities</b>	<b>231,844</b>	<b>3,765</b>	<b>23,100</b>	<b>13,105</b>	<b>271,814</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - property taxes	320,000	-	-	-	320,000
<b>Fund Balances</b>					
Nonspendable					
Prepays	-	700	-	822	1,522
Restricted					
Class "C" roads	609,428	-	-	-	609,428
Impact fees	-	-	-	250,036	250,036
Committed for:					
Fire fighting vehicle	-	-	181,228	-	181,228
Assigned					
Capital projects		450,886	1,602,854	-	2,053,740
Unassigned	484,382	-	-	38,931	523,313
<b>Total Fund Balances</b>	<b>1,093,810</b>	<b>451,586</b>	<b>1,784,082</b>	<b>289,789</b>	<b>3,619,267</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,645,654</b>	<b>\$ 455,351</b>	<b>\$ 1,807,182</b>	<b>\$ 302,894</b>	<b>\$ 4,211,081</b>

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, 2017**

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

<b>Total fund balance - governmental funds</b>	\$ 3,619,267
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,461,924
Deferred outflows of resources relating to refunding are not financial resources and, therefore, are not reported in the funds.	40,439
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.	(967,153)
Accrued interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(13,930)
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.	(128,478)
<b>Net position - governmental activities</b>	<hr/> <b>\$ 13,012,069</b> <hr/>

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, 2017**

	General	Special Revenue Recreation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
<b>Revenues</b>					
General property taxes	\$ 376,251	\$ -	\$ -	\$ -	\$ 376,251
Sales, use, and excise taxes	639,625	-	250,000	-	889,625
Franchise taxes	401,384	-	-	-	401,384
Impact fees	-	-	-	86,088	86,088
Licenses	214,546	-	-	-	214,546
Fines	85,303	-	-	-	85,303
Charges for services	86,554	120,174	-	40,580	247,308
Interest income	9,239	3,411	15,675	4,670	32,995
Intergovernmental	268,597	-	-	-	268,597
Contributions	-	-	595	-	595
Miscellaneous revenue	11,417	-	-	-	11,417
Total Revenues	2,092,916	123,585	266,270	131,338	2,614,109
<b>Expenditures</b>					
Current:					
General government	727,460	-	-	-	727,460
Public safety	333,918	-	-	-	333,918
Public works	471,522	-	-	-	471,522
Parks	130,427	-	-	-	130,427
Recreation	-	173,085	-	45,821	218,906
Capital expenditures	-	-	174,424	989	175,413
Debt service:					
Principal	21,840	56,160	-	-	78,000
Interest and fiscal charges	9,191	23,634	-	-	32,825
Total Expenditures	1,694,358	252,879	174,424	46,810	2,168,471
Excess (Deficiency) of Revenues Over (Under) Expenditures	398,558	(129,294)	91,846	84,528	445,638
<b>Other Financing Sources (Uses)</b>					
Transfer in	63,676	228,544	235,620	11,000	538,840
Transfer out	(287,000)	-	-	(251,840)	(538,840)
<b>Total Other Financing Sources (Uses)</b>	(223,324)	228,544	235,620	(240,840)	-
Net Change in Fund Balances	175,234	99,250	327,466	(156,312)	445,638
Fund Balance, Beginning	918,576	352,336	1,456,616	446,101	3,173,629
Fund Balance, Ending	\$ 1,093,810	\$ 451,586	\$ 1,784,082	\$ 289,789	\$ 3,619,267

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, 2017**

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

<b>Net change in fund balances - total governmental funds</b>	\$ 445,638
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.	(483,097)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	72,142
Repayment of bond principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	78,000
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.	1,158
Changes in the pension asset and liability accounts are not recorded in the funds rather they are recorded in the statement of activities	(23,076)
<b>Change in net position - governmental activities</b>	<u><u>\$ 86,721</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, 2017**

	<b>Water Utility Fund</b>	<b>Sewer Utility Fund</b>	<b>Garbage Utility Fund</b>	<b>Storm Sewer Utility Fund</b>	<b>Total Proprietary Funds</b>
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$ 1,564,357	\$ 1,712,497	\$ 375,568	\$ 503,495	\$ 4,155,917
Accounts receivable	103,289	66,220	32,284	16,056	217,849
Prepaid expenses	127,230	-	-	-	127,230
Restricted cash and cash equivalents	1,088	-	-	143,279	144,367
Total Current Assets	1,795,964	1,778,717	407,852	662,830	4,645,363
<b>Noncurrent Assets:</b>					
Property and equipment					
Buildings	298,262	-	-	-	298,262
Improvements, other than buildings	7,329,030	6,164,265	-	3,415,695	16,908,990
Machinery and equipment	88,424	-	-	-	88,424
Vehicles	177,473	-	-	-	177,473
Less: Accumulated depreciation	(1,880,009)	(1,609,665)	-	(1,084,913)	(4,574,587)
Total property and equipment	6,013,180	4,554,600	-	2,330,782	12,898,562
Total Noncurrent Assets	6,013,180	4,554,600	-	2,330,782	12,898,562
<b>Total Assets</b>	<b>7,809,144</b>	<b>6,333,317</b>	<b>407,852</b>	<b>2,993,612</b>	<b>17,543,925</b>
<b>Deferred Outflows of Resources:</b>					
Deferred outflows relating to pensions	34,949	21,358	5,825	5,825	67,957
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 7,844,093</b>	<b>\$ 6,354,675</b>	<b>\$ 413,677</b>	<b>\$ 2,999,437</b>	<b>\$ 17,611,882</b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ 62,113	\$ 104,904	\$ 39,274	\$ 16,119	\$ 222,410
Accrued interest	11,559	-	-	-	11,559
Unearned revenue	-	-	-	24,430	24,430
Restricted liabilities:					
Developer and customer deposits	1,088	-	-	-	1,088
Current portion of compensated absences	5,560	3,165	851	782	10,358
Current portion of bonds payable	75,000	-	-	-	75,000
Total Current Liabilities	155,320	108,069	40,125	41,331	344,845
<b>Noncurrent Liabilities:</b>					
Compensated absences	3,706	2,111	568	521	6,906
Bonds payable	2,979,806	-	-	-	2,979,806
Net pension liability	58,719	35,884	9,786	9,786	114,175
Total Noncurrent Liabilities	3,042,231	37,995	10,354	10,307	3,100,887
<b>Total Liabilities</b>	<b>3,197,551</b>	<b>146,064</b>	<b>50,479</b>	<b>51,638</b>	<b>3,445,732</b>
<b>Deferred Inflows of Resources:</b>					
Deferred inflows relating to pensions	11,809	7,217	1,968	1,968	22,962
<b>Net Position:</b>					
Net investment in capital assets	2,958,374	4,554,600	-	2,330,782	9,843,756
Restricted:					
Impact fees	-	-	-	143,279	143,279
Unrestricted	1,676,359	1,646,794	361,230	471,770	4,156,153
Total Net Position	4,634,733	6,201,394	361,230	2,945,831	14,143,188
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b>\$ 7,844,093</b>	<b>\$ 6,354,675</b>	<b>\$ 413,677</b>	<b>\$ 2,999,437</b>	<b>\$ 17,611,882</b>

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, 2017**

	<u>Water Utility Fund</u>	<u>Sewer Utility Fund</u>	<u>Garbage Utility Fund</u>	<u>Storm Sewer Utility Fund</u>	<u>Total Proprietary Funds</u>
<b>Operating Revenues:</b>					
Sales and charges for services	\$ 1,114,227	\$ 866,783	\$ 343,086	\$ 171,369	\$ 2,495,465
Total Operating Revenues	<u>1,114,227</u>	<u>866,783</u>	<u>343,086</u>	<u>171,369</u>	<u>2,495,465</u>
<b>Operating Expenses:</b>					
Personnel services	186,270	109,954	30,918	27,838	354,980
Supplies	461,724	13,104	301,420	19,334	795,582
Purchased services	71,005	451,186	4,684	21,495	548,370
Capital outlay	56,817	15,999	-	-	72,816
Depreciation and amortization	207,439	95,465	-	108,000	410,904
Total operating expenses	<u>983,255</u>	<u>685,708</u>	<u>337,022</u>	<u>176,667</u>	<u>2,182,652</u>
Operating income	<u>130,972</u>	<u>181,075</u>	<u>6,064</u>	<u>(5,298)</u>	<u>312,813</u>
<b>Nonoperating revenue (expense):</b>					
Interest income	15,066	20,598	3,903	8,593	48,160
Impact fee income	54,640	53,074	-	51,607	159,321
Other income	2,088	-	-	-	2,088
Interest expense	(131,756)	-	-	-	(131,756)
Total nonoperating revenues (expenses)	<u>(59,962)</u>	<u>73,672</u>	<u>3,903</u>	<u>60,200</u>	<u>77,813</u>
Income (loss) before capital contributions and transfers	<u>71,010</u>	<u>254,747</u>	<u>9,967</u>	<u>54,902</u>	<u>390,626</u>
<b>Capital Contributions:</b>					
Grants and other contributions	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>28,000</u>	<u>58,000</u>
Total Capital Contributions	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>28,000</u>	<u>58,000</u>
Change in net position	<u>71,010</u>	<u>284,747</u>	<u>9,967</u>	<u>82,902</u>	<u>448,626</u>
Net position, beginning	<u>4,563,723</u>	<u>5,916,647</u>	<u>351,263</u>	<u>2,862,929</u>	<u>13,694,562</u>
Net position, ending	<u>\$ 4,634,733</u>	<u>\$ 6,201,394</u>	<u>\$ 361,230</u>	<u>\$ 2,945,831</u>	<u>\$ 14,143,188</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, 2017**

	<b>Water Utility Fund</b>	<b>Sewer Utility Fund</b>	<b>Garbage Utility Fund</b>	<b>Storm Sewer Utility Fund</b>	<b>Total Proprietary Funds</b>
<b>Cash Flows From Operating Activities</b>					
Receipts from customers and users	\$ 1,109,392	\$ 869,056	\$ 344,237	\$ 168,804	\$ 2,491,489
Payments to suppliers and service providers	(536,014)	(404,632)	(305,282)	(28,000)	(1,273,928)
Payments to employees and related benefits	(179,880)	(106,049)	(29,855)	(26,775)	(342,559)
<b>Net cash flows from operating activities</b>	<b>393,498</b>	<b>358,375</b>	<b>9,100</b>	<b>114,029</b>	<b>875,002</b>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Acquisition and construction of capital assets	(22,250)	(610,013)	-	(319,093)	(951,356)
Principal paid on bonds and leases	(75,000)	-	-	-	(75,000)
Interest Paid	(139,323)	-	-	-	(139,323)
Impact fees received	54,640	53,074	-	51,607	159,321
<b>Net cash flows from capital and related financing activities</b>	<b>(181,933)</b>	<b>(556,939)</b>	<b>-</b>	<b>(267,486)</b>	<b>(1,006,358)</b>
<b>Cash Flows From Investing Activities</b>					
Interest on deposits	15,066	20,598	3,903	8,593	48,160
<b>Net cash flows from investing activities</b>	<b>15,066</b>	<b>20,598</b>	<b>3,903</b>	<b>8,593</b>	<b>48,160</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<b>226,631</b>	<b>(177,966)</b>	<b>13,003</b>	<b>(144,864)</b>	<b>(83,196)</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>1,338,814</b>	<b>1,890,463</b>	<b>362,565</b>	<b>791,638</b>	<b>4,383,480</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 1,565,445</b>	<b>\$ 1,712,497</b>	<b>\$ 375,568</b>	<b>\$ 646,774</b>	<b>\$ 4,300,284</b>
<b>As reported in the Statement of Net Position - Proprietary Funds</b>					
Cash and Cash Equivalents	\$ 1,564,357	\$ 1,712,497	\$ 375,568	\$ 503,495	\$ 4,155,917
Restricted Cash and Cash Equivalents	1,088	-	-	143,279	144,367
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,565,445</b>	<b>\$ 1,712,497</b>	<b>\$ 375,568</b>	<b>\$ 646,774</b>	<b>\$ 4,300,284</b>
<b>Reconciliation of operating income to net cash flows from operating activities</b>					
Operating income	\$ 130,972	\$ 181,075	\$ 6,064	\$ (5,298)	\$ 312,813
Adjustments to reconcile operating income to net cash flows from operating activities:					
Depreciation expense	207,439	95,465	-	108,000	410,904
(Increase) Decrease in accounts receivables	(4,835)	2,273	1,151	(2,565)	(3,976)
(Increase) Decrease in prepaids	(1,841)	-	-	-	(1,841)
(Increase) Decrease in net pension asset	8	5	-	-	13
(Increase) Decrease in deferred outflows related to pension	292	178	49	49	568
Increase (Decrease) in accounts payable	55,373	75,657	822	12,829	144,681
Increase (Decrease) in net pension liability	454	277	75	75	881
Increase (Decrease) in deferred inflows related to pension	5,636	3,445	939	939	10,959
<b>Net cash flows from operating activities</b>	<b>\$ 393,498</b>	<b>\$ 358,375</b>	<b>\$ 9,100</b>	<b>\$ 114,029</b>	<b>\$ 875,002</b>
Non-cash contribution of assets from developers	\$ -	\$ 30,000	\$ -	\$ 28,000	\$ 58,000

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. However, for the fiscal year ended June 30, 2016 the City elected to record as receivable and revenue the sixth payment for the class "C" road distribution even though it was not collected within the 60-day window after fiscal year-end. This is due to the allocation method being re-analyzed, and therefore holding the sixth and final payment for the fiscal year then ended. 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.

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.

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 to 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 22 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 25% 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 22 and the City Recorder is to certify the tax rate to the County Auditor before June 22. 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 include 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 restricted resources first, then unrestricted. It is the City's policy to use committed funds first then assigned funds and lastly use unassigned funds when all are available for use in satisfying the expenditure.

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.

(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.

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

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (M) 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 (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, 2017, \$432,730 of the City's bank balances of \$682,730 (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.

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, 2017, the City had cash balances of \$7,160,176 deposited in the PTIF. The fair value of the PTIF is \$7,193,967. The City has elected to report the PTIF balances at cost as it approximates fair value.

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

**NOTE 2 CASH AND INVESTMENTS (Continued)**

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, 2017:

	<u>Carrying Amount</u>
<b>Cash on hand and on deposit:</b>	
Cash on hand	\$ 1,945
Cash on deposit	688,515
Utah State Treasurer's investment pool accounts	<u>7,160,176</u>
<b>Total cash on hand and deposit</b>	<u><u>\$ 7,850,636</u></u>

**NOTE 3 RESTRICTED ASSETS**

Certain assets are restricted to use for the following purposes as of June 30, 2017:

Performance bonds	\$ 36,688
Class "C" road funds	609,428
Impact fees	<u>393,315</u>
Restricted assets	<u><u>\$ 1,039,431</u></u>



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

**NOTE 4 CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2017, is as follows:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 2,664,313	\$ -	\$ -	\$ 2,664,313
<b>Total capital assets, not being depreciated</b>	2,664,313	-	-	2,664,313
<b>Capital assets, being depreciated</b>				
Buildings	3,075,860	-	-	3,075,860
Improvements other than buildings	11,151,984	24,596	(10,267)	11,166,313
Equipment	136,821	13,547	(30,513)	119,855
Vehicles	378,455	33,999	-	412,454
<b>Total capital assets, being depreciated</b>	14,743,120	72,142	(40,780)	14,774,482
<b>Less accumulated depreciation for</b>				
Buildings	(940,965)	(61,521)	-	(1,002,486)
Improvements other than buildings	(5,263,567)	(378,550)	10,267	(5,631,850)
Equipment	(87,825)	(15,760)	30,513	(73,072)
Vehicles	(242,197)	(27,266)	-	(269,463)
<b>Total accumulated depreciation</b>	(6,534,554)	(483,097)	40,780	(6,976,871)
<b>Total capital assets, being depreciated, net</b>	8,208,566	(410,955)	-	7,797,611
<b>Governmental activities capital assets, net</b>	\$ 10,872,879	\$ (410,955)	\$ -	\$ 10,461,924

The Business-type Activities property, plant and equipment consist of the following at June 30, 2017:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
<b>Business-type Activities</b>				
<b>Capital assets, being depreciated</b>				
Buildings	298,262	-	-	298,262
Improvements other than buildings	15,921,884	987,106	-	16,908,990
Equipment	116,295	-	(27,871)	88,424
Vehicles	225,589	22,250	(70,366)	177,473
<b>Total capital assets, being depreciated</b>	16,562,030	1,009,356	(98,237)	17,473,149
<b>Less accumulated depreciation for</b>				
Buildings	(96,935)	(7,457)	-	(104,392)
Improvements other than buildings	(3,865,274)	(390,369)	-	(4,255,643)
Equipment	(79,222)	(5,284)	27,871	(56,635)
Vehicles	(220,489)	(7,794)	70,366	(157,917)
<b>Total accumulated depreciation</b>	(4,261,920)	(410,904)	98,237	(4,574,587)
<b>Total capital assets, being depreciated, net</b>	12,300,110	598,452	-	12,898,562
<b>Business-type activities capital assets, net</b>	\$ 12,300,110	\$ 598,452	\$ -	\$ 12,898,562

**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, 2017 as follows:

<b>Governmental Activities</b>	
General government	\$ 4,608
Public safety	18,714
Highways and public works	363,732
Parks	57,937
Recreation	38,106
	<u>483,097</u>
Total depreciation expense - governmental activities	<u>\$ 483,097</u>
<b>Business-type Activities</b>	
Water services	\$ 207,439
Sewer services	95,465
Storm sewer services	108,000
	<u>410,904</u>
Total depreciation expense - business-type activities	<u>\$ 410,904</u>
Combined depreciation expense	<u>\$ 894,001</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). In the governmental funds (using the modified accrual basis of accounting) only the unpaid amounts due to retired or terminated employees are recorded as liabilities. 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 \$27,850 of the compensated absences balance will be due in the next year.

**NOTE 6 LONG-TERM DEBT NOTE**

The following is summary of long-term debt transactions of the City for the year ended June 30, 2017:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
<b>Governmental Activities</b>					
Sales Tax Revenue Bond, Series 2012	\$ 1,016,000	\$ -	\$ (78,000)	\$ 938,000	\$ 83,000
Total governmental bonds payable	1,016,000	-	(78,000)	938,000	83,000
Compensated absences	29,153	1,920	(1,920)	29,153	17,492
Net pension liability	210,403	1,636	-	212,039	-
<b>Total governmental long-term liabilities</b>	<u>\$ 1,255,556</u>	<u>\$ 3,556</u>	<u>\$ (79,920)</u>	<u>\$ 1,179,192</u>	<u>\$ 100,492</u>
<b>Business-type Activities</b>					
Water Revenue Bond, Series 2010	\$ 3,005,000	\$ -	\$ (75,000)	\$ 2,930,000	\$ 75,000
Bond Premium, Series 2010	133,309	-	(8,503)	124,806	-
Total business-type bonds payable	3,138,309	-	(83,503)	3,054,806	75,000
Compensated absences	17,264	3,059	(3,059)	17,264	10,358
Net pension liability	113,294	881	-	114,175	-
<b>Total business-type long-term liabilities</b>	<u>\$ 3,268,867</u>	<u>\$ 3,940</u>	<u>\$ (86,562)</u>	<u>\$ 3,186,245</u>	<u>\$ 85,358</u>

The General Fund typically liquidates the liability for compensated absences.

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

**NOTE 6 LONG-TERM DEBT (Continued)**

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.

The annual debt service requirements to maturity, including principal and interest, for the Sales Tax Revenue Refunding Bonds, Series 2012, as of June 30, 2017 are as follows:

<u>Year Ending June 30,</u>	<u>Sales Tax Refunding Bonds, Series 2012</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 83,000	\$ 27,859	\$ 110,859
2019	88,000	25,394	113,394
2020	87,000	22,780	109,780
2021	91,000	20,196	111,196
2022	95,000	17,493	112,493
2023-2027	494,000	44,699	538,699
	<u>\$ 938,000</u>	<u>\$ 158,420</u>	<u>\$ 1,096,420</u>

Water Revenue Bonds, Series 2010

The Water Revenue Bonds, Series 2010 were issued in August 2010. The \$3,445,000 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 2040. The proceeds of the bond were used to construct a culinary water storage reservoir, a pump station, and other related infrastructure.

The annual debt service requirements to maturity, including principal and interest, for the Water Revenue Bonds, Series 2010, as of June 30, 2017 are as follows:

<u>Year Ending June 30,</u>	<u>Water Revenue Bonds, Series 2010</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 75,000	\$ 138,713	\$ 213,713
2019	80,000	136,650	216,650
2020	80,000	134,250	214,250
2021	85,000	131,750	216,750
2022	90,000	127,500	217,500
2023-2027	500,000	573,400	1,073,400
2028-2032	630,000	445,000	1,075,000
2033-2037	805,000	270,750	1,075,750
2038-2040	585,000	59,500	644,500
<b>Total</b>	<u>\$ 2,930,000</u>	<u>\$ 2,017,513</u>	<u>\$ 4,947,513</u>

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

**NOTE 7 CONSTRUCTION COMMITMENTS**

The City has active construction projects as of June 30, 2016.

<u>Project</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Commitment Outstanding</u>
2016 Street Maintenance Project	\$ 151,937	\$ -	\$ 151,937

**NOTE 8 TRANSFERS**

During the year transfers were made which will not be repaid. Interfund transfers for the year ended June 30, 2016 are as follows:

	<u>Out</u>	<u>In</u>
Governmental:		
General fund	\$ 609,000	\$ -
Capital improvements	-	468,000
Country Fair Days	-	1,000
Recreation fund	-	140,000
	<u>\$ 609,000</u>	<u>\$ 609,000</u>

The purpose of the interfund transfers is to meet the City's ongoing cash needs for capital projects and to provide for cash operations in the Recreation Fund and Country Fair Days funds.

**NOTE 9 RETIREMENT PLAN**

Plan 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.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees 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](http://www.urs.org).

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

**NOTE 9 RETIREMENT PLAN (Continued)**

Benefits Provided

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

**Summary of Benefits by System**

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percent per year of service	COLA **
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

\* With actuarial reductions

\*\* All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except 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 no met may be carried forward to subsequent years.

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the 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, 2017 are as follows:

Utah Retirement Systems	Employee Paid	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System			
111 - Local Governmental Div - Tier 2	N/A	14.91%	1.78%
Noncontributory System			
15 - Local Governmental Div - Tier 1	N/A	18.47%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%

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)**

For fiscal year ended June 30, 2017, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 63,880	N/A
Tier 2 Public Employees System	22,503	-
Tier 2 DC Only System	4,040	N/A
Total Contributions	<u>\$ 90,423</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.

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

At June 30, 2017, we reported a net pension asset of \$0 and a net pension liability of \$326,214.

	(Measurement Date): December 31, 2016			Proportionate Share December 31, 2015	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share		
Noncontributory System	\$ -	\$ 324,204	0.0504895%	0.0572056%	-0.0067161%
Tier 2 Public Employees System	-	2,010	0.0180146%	0.0206238%	-0.0026092%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 326,214</u>			

The net pension asset and liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2016 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, 2017, we recognized pension expense of \$125,728.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,042	\$ 10,489
Changes in assumptions	45,091	10,735
Net difference between projected and actual earnings on pension plan investments	72,811	21,601
Changes in proportion and differences between contributions and proportionate share of contributions	23,680	22,781
Contributions subsequent to the measurement date	45,538	-
Total	<u>\$ 194,162</u>	<u>\$ 65,606</u>

\$45,538 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, 2016.

# SOUTH WEBER CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 9 RETIREMENT PLAN (Continued)

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,	Net Deferred Outflows (inflows) of Resources
2017	\$ 27,103
2018	27,384
2019	30,406
2020	(2,489)
2021	48
Thereafter	566

#### Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 Percent
Salary increases	3.35 – 10.35 percent, average, including inflation
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the January 1, 2016, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2013.

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		Long-Term expected portfolio real rate of return
	Target Allocation	Real Return Arithmetic Basis	
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
		Inflation	2.65%
		Expected arithmetic nominal return	7.83%

# SOUTH WEBER CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 9 RETIREMENT PLAN (Continued)

The 7.20% assumed investment rate of return is comprised of an inflation rate of 2.60%, a real return of 4.60% that is net of investment expense.

#### Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 7.20 percent from 7.50 percent from the prior measurement period.

#### 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 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

System	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Noncontributory System	\$ 671,537	\$ 324,204	\$ 34,374
Tier 2 Public Employees System	13,678	2,010	(6,867)
Total	\$ 685,215	\$ 326,214	\$ 27,507

#### 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
- Roth IRA Plan



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

**NOTE 9 RETIREMENT PLAN (Continued)**

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
401(k) Plan			
Employer Contributions	\$ 36,735	\$ 33,313	\$ 19,778
Employee Contributions	40,752	37,992	23,829
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	4,323	3,636	1,156

**NOTE 10 IMPACT FEE FUND BALANCES**

The fund balances in the Recreation Impact Fee, and Public Safety Impact Fee special revenue funds are considered unassigned as the City has incurred impact fee qualifying expenses in excess of the impact fees collected, however, those amounts were not transferred out to reimburse the General and Capital Projects funds as of June 30, 2017.

## **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, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
General property taxes	\$ 300,123	\$ 350,123	\$ 376,251	\$ 26,128
Sales, use, and excise taxes	784,000	784,000	639,625	(144,375)
Franchise taxes	330,000	330,000	401,384	71,384
Licenses	183,600	183,600	214,546	30,946
Fines	117,000	117,000	85,303	(31,697)
Charges for services	41,000	83,000	86,554	3,554
Interest income	5,000	5,000	9,239	4,239
Intergovernmental	203,500	203,500	268,597	65,097
Miscellaneous revenue	5,100	5,100	11,417	6,317
Total Revenues	<u>1,969,323</u>	<u>2,061,323</u>	<u>2,092,916</u>	<u>31,593</u>
<b>Expenditures</b>				
General government				
Administrative	592,100	650,100	598,495	51,605
Legislative	46,900	50,900	43,355	7,545
Judicial	129,800	129,800	85,610	44,190
Public works				
Building inspection	103,000	87,000	80,068	6,932
Streets	181,700	181,700	164,431	17,269
Class "C" roads	665,100	665,100	227,023	438,077
Public safety				
Police and animal control	166,000	173,000	170,318	2,682
Fire protection	112,000	209,000	163,600	45,400
Parks	151,900	161,900	130,427	31,473
Debt service:				
Interest	-	-	21,840	(21,840)
Principal	9,500	9,500	9,191	309
Total Expenditures	<u>2,158,000</u>	<u>2,318,000</u>	<u>1,694,358</u>	<u>623,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(188,677)</u>	<u>(256,677)</u>	<u>398,558</u>	<u>655,235</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	470,100	505,100	63,676	(441,424)
Transfer out	<u>(326,000)</u>	<u>(293,000)</u>	<u>(287,000)</u>	<u>6,000</u>
Total Other Financing Sources (Uses)	<u>144,100</u>	<u>212,100</u>	<u>(223,324)</u>	<u>(435,424)</u>
Net Change in Fund Balance	<u>\$ (44,577)</u>	<u>\$ (44,577)</u>	<u>175,234</u>	<u>\$ 219,811</u>
Fund Balance, Beginning			<u>918,576</u>	
Fund Balance, Ending			<u>\$ 1,093,810</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, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
Charges for services	\$ 144,000	\$ 144,000	\$ 120,174	\$ (23,826)
Interest income	1,000	1,000	3,411	2,411
Total Revenues	145,000	145,000	123,585	(21,415)
<b>Expenditures</b>				
Recreation	201,600	201,600	173,085	28,515
Debt service:				
Principal	-	56,200	56,160	40
Interest	23,700	23,700	23,634	66
Total Expenditures	225,300	281,500	252,879	28,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,300)	(136,500)	(129,294)	7,206
<b>Other Financing Sources (Uses)</b>				
Transfer in	87,400	143,600	228,544	84,944
Total Other Financing Sources (Uses)	87,400	143,600	228,544	84,944
Net Change in Fund Balance	<u>\$ 7,100</u>	<u>\$ 7,100</u>	99,250	<u>\$ 92,150</u>
Fund Balance, Beginning			352,336	
Fund Balance, Ending			<u>\$ 451,586</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**  
**December 31, 2016**  
**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- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of its covered- employee payroll
Noncontributory Retirement System					
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	55.00%	90.2%
Tier 2 Public Employees Retirement System					
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	-0.06%	103.5%

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

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

**SOUTH WEBERS CITY**  
**SCHEDULE OF CONTRIBUTIONS**  
**UTAH RETIREMENT SYSTEMS**  
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- employee payroll	Contributions as a percentage of covered- employee payroll
<b>Noncontributory System</b>					
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%
2014	71,335	71,335	-	413,474	17.25%
<b>Tier 2 Public Employees System*</b>					
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%
2014	14,123	14,123	-	76,308	18.51%
<b>Tier 2 Public Employees DC Only System*</b>					
2017	\$ 4,040	\$ 4,040	\$ -	\$ 60,469	6.68%
2016	949	949	-	92,255	1.03%
2015	534	534	-	87,277	0.61%
2014	-	-	-	83,188	0.00%

\* 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.

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

**SOUTH WEBER CITY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For fiscal year ended June 30, 2017**

URS Pension Plan - Changes in Assumptions

The following actuarial assumption changes were adopted January 1, 2016. The assumed investment return assumption was decreased from 7.50% to 7.20% and the assumed inflation rate was decreased from 2.75% to 2.60%. With the decrease in the assumed rate of inflation, both the payroll growth and wage inflation assumptions were decreased by 0.15% from the prior year's assumption.

## **SUPPLEMENTAL INFORMATION**



**SOUTH WEBER CITY**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2017**

	<b>Park Impact Fee Fund</b>	<b>Road Impact Fee Fund</b>	<b>Country Fair Days Fund</b>	<b>Recreation Impact Fee Fund</b>	<b>Public Safety Impact Fee Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets:</b>						
Cash and cash equivalents	\$ 833	\$ -	\$ 19,250	\$ 12,677	\$ 19,276	\$ 52,036
Restricted cash and cash equivalents	49,520	200,516	-	-	-	250,036
Prepaid expenses	-	-	822	-	-	822
	<u>-</u>	<u>-</u>	<u>822</u>	<u>-</u>	<u>-</u>	<u>822</u>
Total assets	<u>\$ 50,353</u>	<u>\$ 200,516</u>	<u>\$ 20,072</u>	<u>\$ 12,677</u>	<u>\$ 19,276</u>	<u>\$ 302,894</u>
<b>Liabilities:</b>						
Accounts payable	\$ 833	\$ -	\$ 532	\$ -	\$ -	\$ 1,365
Unearned revenue	-	-	11,740	-	-	11,740
	<u>-</u>	<u>-</u>	<u>11,740</u>	<u>-</u>	<u>-</u>	<u>11,740</u>
Total liabilities	<u>833</u>	<u>-</u>	<u>12,272</u>	<u>-</u>	<u>-</u>	<u>13,105</u>
<b>Fund Balances:</b>						
Nonspendable						
Prepaid expenses	-	-	822	-	-	822
Restricted:						
Impact fees	49,520	200,516	-	-	-	250,036
Unassigned	-	-	6,978	12,677	19,276	38,931
	<u>-</u>	<u>-</u>	<u>6,978</u>	<u>12,677</u>	<u>19,276</u>	<u>38,931</u>
Total fund balances	<u>49,520</u>	<u>200,516</u>	<u>7,800</u>	<u>12,677</u>	<u>19,276</u>	<u>289,789</u>
Total liabilities and fund balances	<u>\$ 50,353</u>	<u>\$ 200,516</u>	<u>\$ 20,072</u>	<u>\$ 12,677</u>	<u>\$ 19,276</u>	<u>\$ 302,894</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, 2017**

	<b>Park Impact Fee Fund</b>	<b>Road Impact Fee Fund</b>	<b>Country Fair Days Fund</b>	<b>Recreation Impact Fee Fund</b>	<b>Public Safety Impact Fee Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>						
Impact fees	\$ 20,117	\$ 28,321	\$ -	\$ 19,730	\$ 17,920	\$ 86,088
Charges for services	-	-	40,580	-	-	40,580
Interest income	601	2,322	45	1,346	356	4,670
Total Revenues	20,718	30,643	40,625	21,076	18,276	131,338
<b>Expenditures:</b>						
Recreation	-	-	45,821	-	-	45,821
Capital outlay	989	-	-	-	-	989
Total Expenditures	989	-	45,821	-	-	46,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,729	30,643	(5,196)	21,076	18,276	84,528
<b>Other Sources (Uses)</b>						
Transfers in	-	-	11,000	-	-	11,000
Transfers out	(25,000)	(42,298)	-	(149,543)	(34,999)	(251,840)
Total Other Sources (Uses)	(25,000)	(42,298)	11,000	(149,543)	(34,999)	(240,840)
Net Change in Fund Balance	(5,271)	(11,655)	5,804	(128,467)	(16,723)	(156,312)
Fund Balance, Beginning	54,791	212,171	1,996	141,144	35,999	446,101
Fund Balance, Ending	<u>\$ 49,520</u>	<u>\$ 200,516</u>	<u>\$ 7,800</u>	<u>\$ 12,677</u>	<u>\$ 19,276</u>	<u>\$ 289,789</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**  
**BALANCE – BUDGET AND ACTUAL – CAPITAL PROJECTS FUND**  
**For The Year Ended June 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Revenues</b>				
Sales tax	\$ -	\$ -	\$ 250,000	\$ 250,000
Interest income	3,000	3,000	15,675	12,675
Contributions	1,000	1,000	595	(405)
Total Revenues	4,000	4,000	266,270	262,270
<b>Expenditures</b>				
Capital outlay	307,000	597,000	174,424	422,576
Total Expenditures	307,000	597,000	174,424	422,576
Excess (Deficiency) of Revenues Over (Under) Expenditures	(303,000)	(593,000)	91,846	684,846
<b>Other Financing Sources (Uses)</b>				
Transfer in	227,600	252,600	235,620	(16,980)
Total Other Financing Sources (Uses)	227,600	252,600	235,620	(16,980)
Net Change in Fund Balance	<u>\$ (75,400)</u>	<u>\$ (340,400)</u>	327,466	<u>\$ 667,866</u>
Fund Balance, Beginning			1,456,616	
Fund Balance, Ending			<u>\$ 1,784,082</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**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR PARK IMPACT FEE FUND**  
**For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
Impact fees	\$ 34,000	\$ 34,000	\$ 20,117	\$ (13,883)
Interest income	-	-	601	601
Total Revenues	34,000	34,000	20,718	(13,282)
<b>Expenditures</b>				
Capital outlay	9,000	9,000	989	8,011
Total Expenditures	9,000	9,000	989	8,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,000	25,000	19,729	(5,271)
<b>Other Financing Sources (Uses)</b>				
Transfer out	-	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	-	(25,000)	(25,000)	-
Net Change in Fund Balance	<u>\$ 25,000</u>	<u>\$ -</u>	(5,271)	<u>\$ (5,271)</u>
Fund Balance, Beginning			54,791	
Fund Balance, Ending			<u>\$ 49,520</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**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR ROAD IMPACT FEE FUND**  
**For The Year Ended June 30, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Revenues</b>				
Impact fees	\$ 30,000	\$ 30,000	\$ 28,321	\$ (1,679)
Interest income	500	500	2,322	1,822
Total Revenues	<u>30,500</u>	<u>30,500</u>	<u>30,643</u>	<u>143</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>30,500</u>	<u>30,500</u>	<u>30,643</u>	<u>143</u>
<b>Other Financing Sources (Uses)</b>				
Transfer out	<u>(67,000)</u>	<u>(67,000)</u>	<u>(42,298)</u>	<u>24,702</u>
Total Other Financing Sources (Uses)	<u>(67,000)</u>	<u>(67,000)</u>	<u>(42,298)</u>	<u>24,702</u>
Net Change in Fund Balance	<u>\$ (36,500)</u>	<u>\$ (36,500)</u>	<u>(11,655)</u>	<u>\$ 24,845</u>
Fund Balance, Beginning			<u>212,171</u>	
Fund Balance, Ending			<u>\$ 200,516</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**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR COUNTRY FAIR DAYS FUND**  
**For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
Charges for services	\$ 42,275	\$ 42,275	\$ 40,580	\$ (1,695)
Interest income	-	-	45	45
Total Revenues	42,275	42,275	40,625	(1,650)
<b>Expenditures</b>				
Recreation	47,275	47,275	45,821	1,454
Total Expenditures	47,275	47,275	45,821	1,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(5,196)	(196)
<b>Other Financing Sources (Uses)</b>				
Transfer in	11,000	17,000	11,000	(6,000)
Total Other Financing Sources (Uses)	11,000	17,000	11,000	(6,000)
Net Change in Fund Balance	<u>\$ 6,000</u>	<u>\$ 12,000</u>	5,804	<u>\$ (6,196)</u>
Fund Balance, Beginning			1,996	
Fund Balance, Ending			<u>\$ 7,800</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 BALANCE – BUDGET AND ACTUAL –**  
**NONMAJOR RECREATION IMPACT FEE FUND**  
**For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
Impact fees	\$ 35,000	\$ 35,000	\$ 19,730	\$ (15,270)
Interest income	-	-	1,346	1,346
Total Revenues	35,000	35,000	21,076	(13,924)
Excess (Deficiency) of Revenues Over (Under) Expenditures	35,000	35,000	21,076	(13,924)
<b>Other Financing Sources (Uses)</b>				
Transfer out	(65,200)	(150,200)	(149,543)	657
Total Other Financing Sources (Uses)	(65,200)	(150,200)	(149,543)	657
Net Change in Fund Balance	<u>\$ (30,200)</u>	<u>\$ (115,200)</u>	(128,467)	<u>\$ (13,267)</u>
Fund Balance, Beginning			141,144	
Fund Balance, Ending			<u>\$ 12,677</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 BALANCE – BUDGET AND ACTUAL –**  
**NONMAJOR PUBLIC SAFETY IMPACT FEE FUND**  
**For The Year Ended June 30, 2017**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>final budget</b>
<b>Revenues</b>				
Impact fees	\$ 6,000	\$ 6,000	\$ 17,920	\$ 11,920
Interest income	-	-	356	356
Total Revenues	6,000	6,000	18,276	12,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,000	6,000	18,276	12,276
<b>Other Financing Sources (Uses)</b>				
Transfer in	-	12,000	-	(12,000)
Transfer out	(23,200)	(35,200)	(34,999)	201
Total Other Financing Sources (Uses)	(23,200)	(23,200)	(34,999)	(11,799)
Net Change in Fund Balance	<u>\$ (17,200)</u>	<u>\$ (17,200)</u>	(16,723)	<u>\$ 477</u>
Fund Balance, Beginning			35,999	
Fund Balance, Ending			<u>\$ 19,276</u>	

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



## **SUPPLEMENTAL REPORTS**



**Keddington & Christensen, LLC**

Certified Public Accountants

Gary K. Keddington, CPA  
Phyl R. Warnock, CPA  
Marcus K. Arbuckle, CPA

**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 City, Utah

We have audited, 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, the financial statements of the governmental activities, the 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 7, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 that 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 from material misstatement, 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 instances 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.

*Keddington & Christensen, LLC*

December 7, 2017  
Salt Lake City, Utah



**Keddington & Christensen, LLC**  
Certified Public Accountants

Gary K. Keddington, CPA  
Phyl R. Warnock, CPA  
Marcus K. Arbuckle, CPA

**INDEPENDENT AUDITOR'S REPORT IN ACCORDANCE WITH  
THE STATE COMPLIANCE AUDIT GUIDE ON COMPLIANCE  
WITH GENERAL STATE COMPLIANCE REQUIREMENTS AND  
INTERNAL CONTROL OVER COMPLIANCE**

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

**Report on Compliance with General State Compliance Requirements**

We have audited South Weber City, Utah's (the City) compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City or each of its major state programs for the year ended June 30, 2017.

General state compliance requirements were tested for the year ended June 30, 2017 in the following areas:

Budgetary Compliance	Open and Public Meetings Act
Fund Balance	Treasurer's Bond
Justice Courts	Impact Fees
Utah Retirement Systems	
Restricted Taxes and Related Restricted Revenue	

**Management's Responsibility**

Management is responsible for compliance with the general 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 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 General State Compliance Requirements**

In our opinion, the South Weber City, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2017.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying *Schedule of Findings and Recommendations*. Our opinion on compliance is not modified with respect to these matters.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying *Schedule of Findings and Recommendations* as findings 2017-1, and 2017-2. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## 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 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 does not allow management or employees, in the normal course of performing their assigned functions, to prevent or 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 requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

*Keddington & Christensen, LLC*

December 7, 2017  
Salt Lake City, Utah

**SOUTH WEBER CITY**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
**For The Year Ended June 30, 2017**

**STATE COMPLIANCE**

**2017-1 – Open and Public Meetings Act - Significant Deficiency**

**Finding**

Utah State Code 54-4-203 states that within three business days after approving written minutes of an open meeting, the City shall post to the Utah Public Notice website the approved minutes. During our testing of the City's compliance we selected the February 21, 2017 city council meeting. The Council approved these minutes during the March 14, 2017 council meeting, however the minutes were not posted to the Utah Public Notice website as of the date of testing (August 22, 2017), which is not within the required three business days.

A similar finding was noted in the previous year.

**Recommendation**

We recommend the City ensure that minutes are posted to the Utah Public Notice Website within 3 days of approval.

**City's Response**

The City Recorder is responsible for posting the approved meeting minutes on the Utah Public Notice website. Since the time of the sample date of February 21, 2017, a new City Recorder has been appointed. The City Recorder will ensure all approved minutes are posted in the required 3 business day time frame. In addition, a member of the Recorder's staff has been assigned to verify the posting of minutes on the web 2 days after approval.

**2017-2 – Open and Public Meetings Act - Significant Deficiency**

**Finding**

Utah State Code 10-6-113 states that "at the meeting at which each tentative budget is adopted, the governing body shall establish the time and place of a public hearing to consider its adoption." That public notice is to be published at least seven days prior to the public hearing.

During our testing of the City's compliance we noted that no notice of public hearing was made for the FY2016-2017 budget, which was adopted August 9, 2016 following a Truth in Taxation Hearing. Additionally, there was no public hearing held for the FY2016-2017 budget adoption at that meeting. We noted several other public hearings properly noticed for other items on the agenda for the June 14, 2016 meeting, including amending the FY2015-2016 budget, therefore, the noncompliance appears to be due to an oversight in this instance.

**Recommendation**

We recommend the City ensure that proper notice is given for public hearings for all budget adoptions and amendments.

**City's Response**

The City Recorder is responsible for posting the public hearings on the Utah Public Notice Website. Since the time of the sample date of June 20, 2016, a new City Recorder has been appointed. This was the first time the City had held a Truth in Taxation Hearing in relation to the fiscal budget. There was an oversight in the posting as we followed the Truth in Taxation instructions from the county. These instructions covered the Truth in Taxation and budget adoption on August 9, 2016. The county did not mention the public hearing on the 2017 budget and whether to hold the hearing in June or in August. The City Recorder will ensure all public notices relating to the current budget and the next year's budget are properly noticed and public hearings for both are held in the month of June.