

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, January 14, 2020 in the Council Chambers, 1600 E. South Weber Dr., commencing at 6:00 p.m.

COUNCIL MEETING (Agenda items may be moved in order or sequence to meet the needs of the Council.)

1. **Pledge of Allegiance:** Mayor Sjoblom
2. **Prayer:** Councilman Halverson
3. **Public Comment:** Please respectfully follow these guidelines
 - a. Individuals may speak once for 3 minutes or less
 - b. Do not make remark from the audience
 - c. State your name and address
 - d. Direct comments to the entire Council
 - e. Note City council will not respond during the public comment period
4. **Consent Agenda**
 - a. 26 November 2019 Minutes
 - b. 3 December 2019 Minutes
 - c. 10 December 2019 Minutes
5. **Presentation:** Fiscal Year 2019 Audit by Keddington & Christensen LLC
6. **Presentation:** Development Concept for Property at approximately 2300 E South Weber Drive by Matrix Capital
7. **Resolution 2020-01:** Appoint Mayor Pro-Tempore Blair Halverson
8. **Resolution 2020-02:** Appoint Planning Commissioner Gary Boatright Jr.
9. **Purchase:** Westside Reservoir Roof Repair
10. **Purchase:** Server Upgrade
11. **Review:** Snowplow Policy
12. **New Business**
13. **Reports:**
 - a. Mayor
 - b. Council Members
 - c. City Manager
14. **CLOSED EXECUTIVE SESSION (UTAH CODE 52-4-205(1)(c)) THE COUNCIL MAY CONSIDER A MOTION TO ENTER INTO CLOSED SESSION TO DISCUSS PENDING OR REASONABLY IMMINENT LITIGATION**
15. **Adjourn**

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

THE UNDERSIGNED 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: 1. CITY OFFICE BUILDING 2. FAMILY ACTIVITY CENTER 3. CITY WEBSITE www.southwebercity.com 4. UTAH PUBLIC NOTICE WEBSITE www.pmn.utah.gov 5. THE GOVERNING BODY MEMBERS 6. OTHERS ON THE AGENDA

January 9, 2020

DATE:

CITY RECORDER: Lisa Smith

SOUTH WEBER CITY CITY COUNCIL MEETING

DATE OF MEETING: 26 November 2019

TIME COMMENCED: 6:01 p.m.

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

PRESENT: MAYOR:

Jo Sjoblom

COUNCIL MEMBERS:

Blair Halverson
Kent Hyer (excused 7:24 p.m.)
Angie Petty
Merv Taylor
Wayne Winsor

CITY ENGINEER:

Brandon Jones

CITY RECORDER:

Lisa Smith

CITY MANAGER:

David Larson

Transcriber: Minutes transcribed by Michelle Clark

ATTENDEES: Lacey Westbroek, Lynn Poll, Ned McCracken, Kathy Devino, Linda Marvel, Paul Sturm, Sandra Layland, Natalie Layland, Quin Soderquist, Corinne Johnson, Julie Losee, Michael Grant, Jeff Judkins, Hayley Alberts, Marci Poll, Traci Wiese, Chris Tremea, Lara Wright, Tom Wright, Rob Edwards, and Brent Poll.

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

PLEDGE OF ALLEGIANCE: Councilman Hyer

PRAYER: Lacey Westbroek

CONFLICT OF INTEREST: None

PUBLIC COMMENT: Please respectfully follow these guidelines:

- a. Individuals may speak once for 3 minutes or less
- b. State your name and address for the record
- c. Speak to the entire City Council
- d. Do not comment from the audience
- e. Note City Council will not respond during the public comment period

Hayley Alberts, 7560 S. 1740 E., asked for an update from the Army Corp of Engineers concerning the wetlands at Canyon Meadows Park.

Kathy Devino, 2480 E. 8300 S., requested status on the Riverside RV Park.

Michael Grant, 2626 Deer Run Drive, voiced his concerns with Mayor Sjoblom’s comments. He remarked the citizens have demonstrated in multiple ways by open protests, emails, websites, and voting that they oppose South Bench Drive and the connection to Layton City. He expressed, “majority rules and that is democracy”.

Mayor Sjoblom asked City Manager David Larson to provide information on the Canyon Meadows Park wetlands and the Riverside RV Park during his report.

CONSENT AGENDA:

- a. September Budget to Actual**
- b. September Check register**
- c. October Check Register**

Councilman Winsor voiced his concern with the Fire Department paying \$300 month for an ice machine and suggested looking into other options with the possibility of purchasing versus leasing. David was directed to provide options for consideration.

Councilman Winsor moved to approve the consent agenda as written. Councilman Hyer seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Hyer, Petty, Taylor, and Winsor voted aye. The motion carried.

Westside Reservoir Rehabilitation Project—Change Order #1

David Larson, City Manager, explained the cost breakdown change order #1.

No.	Description	Quantity		Unit Price	Total Price
101	Furnish and install meter vault complete with fittings (no meter)	1	LS	\$ 27,561.41	\$ 27,561.41
102	Pothole existing water line	7	HRS	345.00	2,415.00
103	Furnish and install 12" butterfly valve on feed line	1	EA	4,641.07	4,641.07
					-
					-
					-
					-

Total Change in Contract Price: \$ 34,617.48

David explained there is still some question with state requirements on the vault. He recommended removing #101 (furnish and install meter vault complete with fitting (no meter)) but leave item #102 (pothole existing water line) and #103 (furnish and install 12” butterfly value on fee line).

Councilman Winsor moved to approve the Westside Reservoir Rehabilitation Project—Change Order #1 for items #102 and #103 for \$7,056.07. Councilman Halverson seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Hyer, Petty, Taylor, and Winsor voted aye. The motion carried.

Ordinance 19-16: Amending the Residential High-Density (R-H) Zoning District to Residential Multi-Family (R-7):

Mayor Sjoblom explained limiting growth was discussed at the joint meeting of Planning Commission and City Council on October 22, 2019. The Planning Commission was directed to come up with a recommended density less than the current 13 units and a name change which would more accurately reflect what is allowed. The Planning Commission met on November 14, 2019 and recommended 7 units per acre and a rename of the zone to (R-7). They also suggested a moratorium until all zoning codes are reviewed. In keeping consistency in the zone, staff recommended the name be changed to Residential Multi-Family (R-7).

Councilman Halverson wanted more information about moratoriums. David explained the Planning Commission's needs time to review all zoning codes; however, there are specific guidelines for a moratorium and when it can be done. He discussed there is currently one property in the City that is zoned R-H. If this ordinance is approved, this property owner will need to follow the Residential Multi-family (R-7) Zone.

David reviewed the aerial slides that Barry Burton, City Planner, presented to the Planning Commission concerning subdivisions with different units per acre. (Addendum #1 Planning) Councilman Hyer suggested reviewing the special conditions of the ordinance. Councilman Winsor felt there were details missing concerning special conditions. David said the packet includes only the changes and everything else was left. He pointed out the only change was the density and the name. Councilman Hyer was concerned about driveway space, garage space, and green space. Councilman Winsor thought the whole package needs to be looked at to know if 7 units is the right number. Councilman Halverson didn't have a problem with approving the name change and 7 units because the Council directed the Planning Commission to find a number and that is what they provided.

Councilman Winsor moved to approve Ordinance 19-16: Amending the Residential High-Density (R-H) Zoning District to Residential Multi-Family (R-7). Councilwoman Petty seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Hyer, and Petty voted aye. Councilman Taylor and Winsor voted no. The motion carried 3 to 2.

The City Council directed the city staff to update the Residential Multi-Family (R-7) Zone.

Ordinance 19-17: Amending City Code 10-7-2 Regarding Conditional Use Permit

Requirements: Mayor Sjoblom stated the recent concerns with a short-term rental conditional use permit (CUP) necessitated a look at the CUP revocation process. The City wanted to prevent any permittee from reapplying for the same purpose which was revoked without having adequate time to address the problems. On November 20, 2019, the Planning Commission reviewed the proposed ordinance and recommended approval. They would like the Council to consider a clause to allow discretion in the timeline if a property is sold.

Mayor Sjoblom explained Ordinance 19-17 amends City Code 10-7-2 to require 2 years following a conditional use permit revocation prior to allowing a conditional use application at the same address, for the same applicant, or for the same purpose.

Councilwoman Petty asked if two years is long enough. David explained the state law gives direction that it needs to be reasonable without defining a time. He reminded Council the ordinance applies to all conditional use permits. He related he spoke with the City Attorney, Doug Ahlstrom, and he concurred two years is reasonable. David reiterated an application for a conditional use permit would be disallowed for two years following the revocation of a conditional use permit at the same address and/or for the same applicant and/or for the same purpose.

Councilman Halverson moved to approve Ordinance 19-17: Amending City Code 10-7-2 Regarding Conditional Use Permit Requirements with the following language amendment “an application for a conditional use permit is prohibited for two years following the revocation of a conditional use permit at the same address and/or for the same applicant and/or for the same purpose”. Councilman Taylor seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Hyer, Petty, Taylor, and Winsor voted aye. The motion carried.

Consider Revocation: Conditional Use Permit #STR 19-03 at 1923 E Canyon Drive:

The Cobblestone resort is in a large single-family dwelling located at 1923 E Canyon Drive. This short-term rental is owned and operated by WonAe Mier and her son Dustin Shiozaki. The City has been heavily involved with this property due to the high volume of complaints from residents. The Code Enforcement Officer Chris Tremea made repeated efforts to educate the operators of City laws and encourage adherence. When education efforts did not work, enforcement of the code became necessary. Chris spent a disproportionate amount of time enforcing ordinances at this location. The Planning Commission held a Public Hearing on October 23, 2019 and recommended revocation of Conditional Use Permit #STR 19-03 for Cobblestone Resort. Councilman Hyer echoed there were a number of issues with this short-term rental.

Councilman Taylor moved to approve the Revocation: Conditional Use Permit #STR 19-03 at 1923 E Canyon Drive. Councilman Hyer seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Hyer, Petty, Taylor, and Winsor voted aye. The motion carried.

Chris Tremea, Code Enforcement Officer, explained the process moving forward: Written notice of the revocation of the conditional use permit would be sent to the property manager and property owner. David further clarified the City will be working with the City Prosecutor regarding criminal charges. Councilman Winsor suggested sending information certified mail. Councilman Taylor wondered about placing something on the door of the home noticing the conditional use permit has been revoked.

Discussion: Plume maps by Brent Poll: Mr. Poll stated the City’s plume maps are inaccurate. He suggested the City get a copy of the updated plume maps. He averred everything the City needs to know is in the risk assessment of 1991. He stated Hill Air Force Base has hundreds of plume maps. He inquired if the City Council and Planning Commission had read the risk assessment. He contended the Planning Commission had not read it. He related the assessment was reviewed by the EPA and Congress. He discussed public awareness and the clean-up. He portrayed the City’s primary concerns are for developers. He charged the City to get someone who can read the risk assessment study. He reviewed the 1980’s pollution coming down the

hillside and individuals could see it, smell it, and it went clear to the Weber River. He discussed the natural attenuation that took place with the cleanup procedures completed by HAFB. He explained the three factors of pollution: the contaminant, the pathway, and the human receptor. He described side effects including birth defects, skin disorder, immune system failures, blood disorders, cornea damage, hearing loss, etc. He said there are uncertainties that can't be measured well. He hoped the City Council has read the letters he has sent. He iterated everything in South Weber City is polluted. He stated there isn't much the City can do except stop approving subdivisions allowing more people to be exposed. He suggested the City be held accountable. Councilman Halverson declared he had read the risk assessment cover to cover as well as the last review. He declared responsibility lies with the landowners. He said owners have the right to leave property as open space forever. Councilman Hyer also read the items to which Mr. Poll referred. He expressed that there is nothing definitive enough to say levels are dangerous. He disclosed there are other studies that have come out since 1991. Mr. Poll questioned why our plumes haven't been removed from the national priority list. Councilman Halverson clarified each operable unit has a different date of attenuation, not all are 2040. Mr. Poll declared anytime the City approves a building permit and subdivision the City becomes responsible.

Councilman Hyer was excused at 7:24 p.m.

NEW BUSINESS: David discussed 2725 East having sections labeled "Cornia Drive" and other parts "Highway 89". There have been issues with emergency response. He inquired about renaming the street to be uniform. Councilwoman Petty voiced this item has been on her mind for about nine years. She recommended changing the road to Mountainside Drive. Brandon Jones, City Engineer, relayed individuals who live along the street will need to be contacted. Council chose Mountainside Drive for the street name and directed Brandon to make the necessary contacts.

REPORTS:

Mayor Sjoblom: reported on the TLC Grant and that the RFP is in process. The work will be scheduled for January 2020. She reviewed why the streetlights on Old Fort Road are different than what is throughout the City.

Councilman Taylor: thanked the Public Works Department for snow removal and Chris Tremea for enforcing laws against pushing snow into the street. He directed David to discover the grade for 1900 East.

Councilwoman Petty: pointed out a typo on Ordinance 19-16 which was immediately corrected.

David Larson, City Manager: reported on the wetland situation at Canyon Meadows Park. He recounted the wetland restoration plan is due the end of December. He verified there will be no work done on private property. He announced Riverside RV Park conditional use permit approval will be coming before the City Council on 10 December 2019. He communicated the work on South Bench Drive, Phase 1 has been suspended due to weather constraints. The asphalt was completed to Pebble Creek Drive. He reported progress on the waterline on Cottonwood Drive. Brandon met with Uintah City's engineer and both Councils have agreed to move forward.

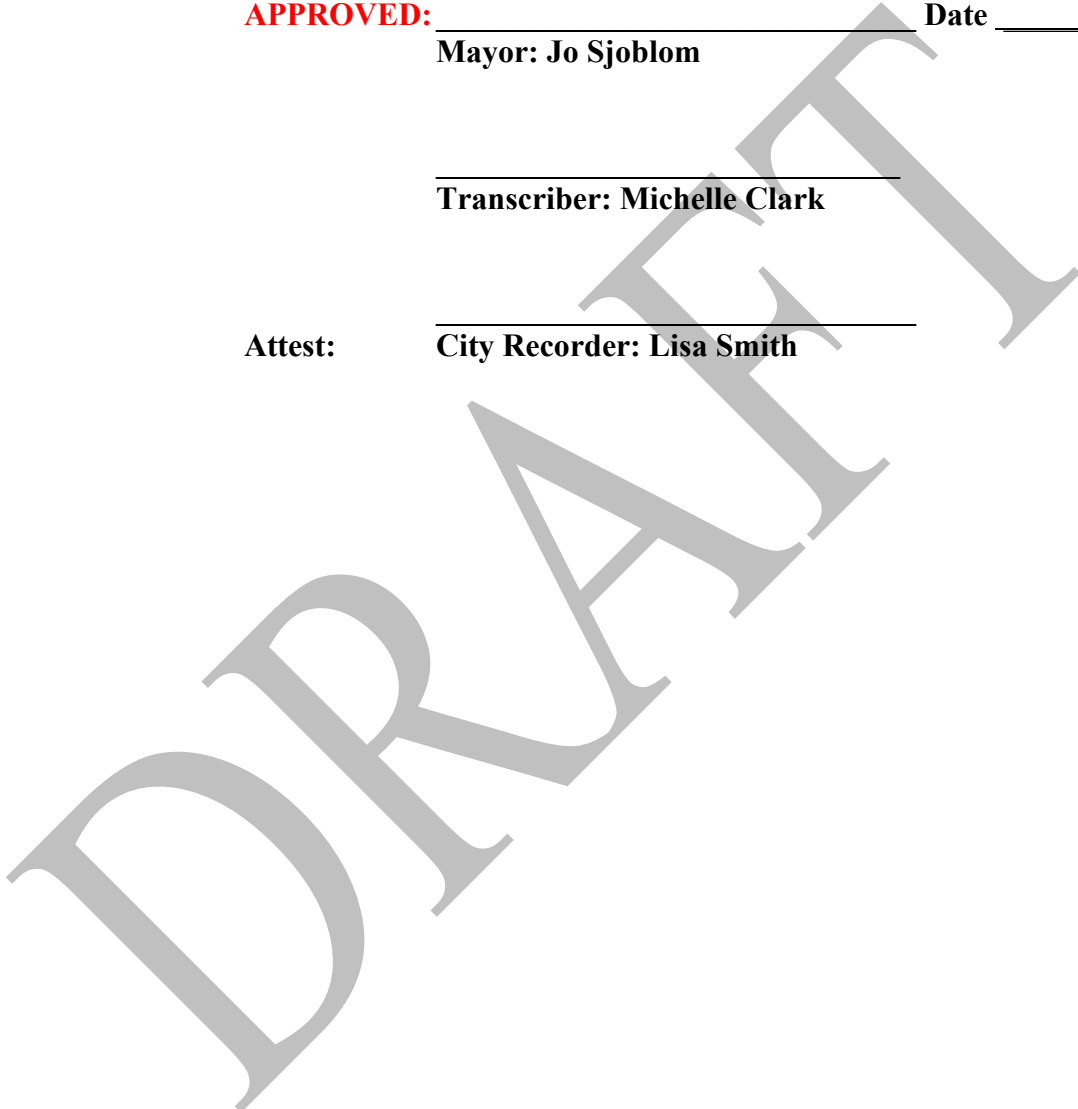
The City Council will be meeting jointly with the Planning Commission to continue General Plan review on 3 December 2019 and on 10 December 2019 for a regular business meeting.

ADJOURNED: Councilwoman Petty moved to adjourn the Council Meeting at 7:41 p.m. Councilman Winsor seconded the motion. Council Members Halverson, Petty, Taylor and Winsor voted yes. The motion carried.

APPROVED: _____ **Date** _____
Mayor: Jo Sjoblom

Transcriber: Michelle Clark

Attest: _____
City Recorder: Lisa Smith



CC 2019-11-26 Addendum #1 Planning

Dwelling Unit Densities

PRESENTED TO SOUTH WEBER CITY PLANNING COMMISSION

NOVEMBER 14, 2019

13 DU/AC

Write a description for your map.



Cambridge
Crossing
Apts
13 DU/AC

Google Earth

© 2018 Google

Briar Ridge – So. Ogden

10.9 DU/AC



Briar Ridge





Briar Ridge

Briar Ridge





Freedom Landing Townhomes 10.6 DU/AC

Freedom Landing





Freedom Landing

Seasons at the Ridge 8.7 DU/AC





Seasons at the Ridge

Seasons at the Ridge

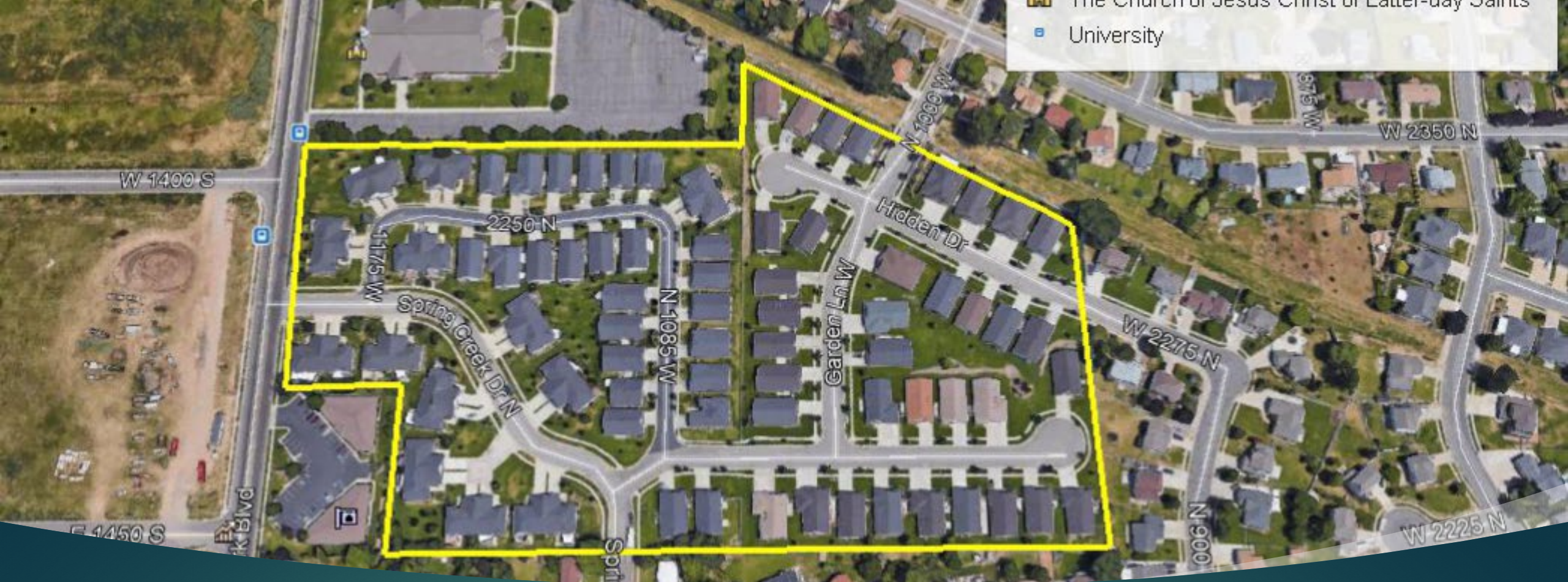


Seasons at the Ridge





Seasons at the Ridge



Layton – 5.0 DU/AC

Layton





Layton

Layton





Riverside Place Patio Homes

4.2 DU/AC

Riverside Place





Riverside Place

South Weber Coalition

Director:
Brent Poll

Technical Adviser
Dr. John Carter



27 November 2019

City Council and Planning Commission
City of South Weber
1600 E South Weber Drive
South Weber, Utah 84405

Subject: Superfund/National Priority List (NPL)
Pollution in South Weber

Dear Council and Commission,

Last evening, there was a spirited discussion concerning this subject during the regularly scheduled Council meeting. This started after I had explained my history of representing the City for many years as its representative on HAFB's Technical Review Committee (TRC), and the Restoration Advisory Board (RAB) which replaced the TRC. The City's focus then seemed to shift from its Title 10 Ordinance requirement to "preserve and promote the health and safety of present and future inhabitants" to favor potential developers at the expense of future inhabitants. This shift was first noticed by my EPA Technical-Assistance Grant (TAG) Coordinator who reminded me that our TAG Grant was predicated on representing the concerns/needs of our polluted population rather than its elected leaders. He thought, apparently from our EPA-mandatory quarterly reports, that our City officials' motives and actions seemed (at a minimum) conflicted with the health and safety needs of residents. He further volunteered that this was not unique just here.

After this introduction, I referenced my letters to the City of 2 Nov 2019 and to the RAB of 22 Oct 2019 which were part of the agenda packet for last evening's meeting. Those stressed the unfortunate condition of City residents who, through no fault of their own, happened to live in the expansive area in the western part of our City which became polluted by HAFB. All owners/operators of such properties/facilities then became Potential Responsible Parties (PRPs) according to Federal environmental law (CERCLA). This added potential strict legal jeopardy to the extreme harm that the pollution itself represented to the well-being of their families. With those facts already before the Council, I concentrated on the extensive Phase III Environmental Audit (the 1991 Risk Assessments and subsequent feasibility studies) which thoroughly documented the scope of contamination and its potential effects on threatened population and the environment. My presentation ended with long-known references to the 1998 Record of Decision. All three of its primary objectives failed to be achieved as promised, so now HAFB/EPA/UDEQ has been forced to opine that real relief from its pollution in our valley won't be realized until sometime in the 2040s. However, even this nebulous timeframe is dubious at best. This is due to the Jan 2015 Federal court decision (Waverley Investors vs. USA) which validated the Discretionary Function Exception (DFE) whereby Congress provided military polluters with the prerogative whether to even attempt remediating their pollution.

To the Council's credit, unlike with the Commission, at least some of them had read the 1991 Risk Assessment, the 1998 Record of Decision (ROD) and even some of four mandated Five-year reviews. While all seemed to agree with the fundamental indisputable fact that the pollution remains as a problem for our valley and will remain so until at least sometime in the 2040's, most seemed inexplicably content with this reality. Two went further by downplaying the significance of the 1991 and 1998 Superfund documents by implying that the passage of time had mitigated the threat from those days into something more acceptable now. One opined that he found nothing from his review of the Superfund documents to justify denying requests by those wishing to develop properties in the areas described in the 1991 Risk Assessment as being polluted. However, such evidence exists abundantly within Federal environmental law (CERCLA) as cited in the first paragraph of my 2 Nov 2019 letter to the council and commission. Those include strict liability issues, transfers to subsequent owners, the necessity to avoid compounding the existing risks inherent to the known contamination, etc. CERCLA is particularly harsh towards owners/operators of such properties who profess ignorance of their situations.

I strongly disagree with those City officials who contend/believe that the simple passage of time has somehow made our valley safer since 1991. There is not a single thread of evidence to prove this contention. In fact, the reverse is true. The 1998 ROD promised to contain "virtually all" all of its pollution which theretofore had been migrating off-base into our valley. It made this boastful but indefensible proclamation for a reason. This reason was that its cheap/passive remedial plan of Monitored Natural Attenuation (MNA) was only remotely feasible with the proven pre-condition that its pollution sources could be totally contained. The Base failed this prerequisite. Its sources leak. It says they leak less, without meaningful evidence, than before its containment efforts were undertaken. Leaking sources, regardless of arguments about the particulars, eliminates MNA as a remedial alternative. The Base selected this cheap, passive, and always controversial choice but it failed just like our Coalition/Advisor John Carter forecast. Without it, the mere notion that MNA will somehow still work its magic to eventually restore our valley to a pre-polluted condition, is simply a bald-faced lie. The Base knows better. The City should know better. Leaking sources promise uncontrollable pollution flowing continuously off-base until all the sources themselves dry up. Even then, contrary to the City's inferences in its proposed 2019 General Plan, many contaminants already in our valley will never evaporate and could remain just as toxic centuries from now as today. This, combined with the Base's failed efforts to contain its sources, strongly implies that our valley may well be more polluted now than it was in 1991.

If City officials have strong informed reasons to feel otherwise, they should instigate a new Phase III Environmental Audit to prove or disprove this contention. Another possibility would be to revisit the option explored during Mayor Dickamore's tenure. He asked the Base whether it would indemnify for injuries to the occupiers and/or the properties attributable to its pollution. The answer from the Base then was an empathic "No". Bob Elliot, representing the Base for decades, stressed that his office was definitely not authorized to participate in the City's land-use decisions. It will be interesting to see whether the Base will respond likewise regarding similar requests for help recently conveyed to it by our City engineer. This response is especially germane because (again, read the 1991 Risk Assessment, see page 3-16, item 3.3.0.1) it directly addresses the potential for future exposures. The 1991 risk assessment stressed that "the most probable" factors (generating new exposures) "are the

construction of additional houses or other buildings on or off-base” as defined within the OU1 Risk Assessment and ROD. Although some City officials may have flippantly expressed ‘love of new rooftops’ when making controversial land-use decisions, those and others less dismissive should have still known well since 1991 that doing so (in the west-end of our valley) would produce 3.9 new potential human receptors per-new-house according to 1987 estimates from the Wasatch Front (Regional) Council. Those critical now of the reliability of this ‘old’ 1991 Superfund document, would have served their neighbors better had they read/studied it more and dismissed its worthiness less.

Near the end of the meeting last evening, obvious inaccuracies in the City’s proposed 2019 General Plan were cited expressly relating to HAFB pollution. The most severe of those is the supposed plume upon which so much of the other elements of this portion of the plan is based. This map is totally inaccurate as presented.

If accurate, then over 90% of the Base’s migrating pollution (as measured according to Federal environmental law describing where “a hazardous substance has come to be located”) has already been remediated. If such were the case, the applicable NPL should have been altered accordingly with a massive ‘partial-NPL delisting.’ Of course, this hasn’t happened. OU1 sources still leak. HAFB//EPA/UDEQ concur that OU1 will remain a problem until at least the 2040s. Not one part of the total threatened area identified in the 1991 RI or 1998 ROD has been set aside for release from the total thus identified. Those plumes, with the possible addition of the 1980s input from the Army Corps of Engineers, still satisfy the CERCLA definition which governs this factor. A cynic might reason that City officials favoring developers over residents might well advocate for a radically reduced pollution-plume map to coincide with their pro-developer agendas. I’m not that suspicious yet.

Frankly, almost everything the City has stated in this and other pollution- related sections of the proposed plan are either inaccurate or grossly misleading. I suggest you scrap them and start over. A few of many examples include: (1) Page 8, lines 249 -251. Any real mitigation of any particular property, down-grade from the source, is impossible while the pollution sources still leak. Moreover, pollution from other nearby properties (possibly augmented by cross-media transfers – particularly upgrate) could still migrate onto subject properties. (2) Pages 10-12 lines 413-417. Terms such as “only” and “low levels” have varied and often contrasting meanings throughout the 1991 RI. The largest of those is the huge disclaimers in the “uncertainties Section.” Therein the assessment admits great uncertainty with everything relating to TOXICITY AND EXPOSURES. Otherwise, they know a great deal generally about the adverse effects of pollution threatening us, but experts remain largely ignorant about the specific standards or other means of measurement to accurately evaluate those two most important elements. For instance, a supposed high-dose might kill the recipient soon after contact but a supposed low-dose of the same contaminant might only kill or ruin an assortment of the recipient’s systems quite slowly over time. (3) line 419 “many contaminants evaporate easily” but many don’t evaporate at all plus the process of the contaminated gases coming to the surface are a primary means of exposure. (4) lines 445-446. The only way to really “minimize exposures” is to move from polluted areas. See uncertainties section above. (5) Line 451 Residents “should be accountable for their own health” How do you sell this to the most vulnerable: Infants. Youngsters. Oldsters. What happened to the City’s ordinance-required requirement to promote and safeguard the public rather than creating polluted subdivisions for them to strive protecting themselves within?

Please include this with the minutes as an addendum for my participation in last evening's meeting. Let me know if you have any questions or comments about my conclusions or observations. Thanks for giving me the time. No one likes criticism. Contrary to what you must think after all these years, I certainly don't enjoy giving it. At least overtly, you seemed to handle it well.

Brent

CITY COUNCIL & PLANNING COMMISSION Work Meeting

DATE OF MEETING: 3 December 2019

TIME COMMENCED: 6:02 p.m.

LOCATION: South Weber City Office at 1600 East South Weber Drive, South Weber

PRESENT: MAYOR:

Jo Sjoblom

COUNCIL MEMBERS:

Blair Halverson
Kent Hyer
Angie Petty
Merv Taylor (excused)
Wayne Winsor

PLANNING COMMISSION:

Tim Grubb
Taylor Walton
Wes Johnson
Debi Pitts
Rob Osborne

CITY PLANNER:

Barry Burton

FINANCE DIRECTOR:

Mark McRae

CITY RECORDER:

Lisa Smith

CITY MANAGER:

David Larson

Transcriber: Minutes transcribed by Michelle Clark

ATTENDEES: Hayley Alberts, Mike Szymanski, Quin Soderquist, Lynn Poll, Linda Marvel, Paul Sturm, Corinne Johnson, Elizabeth Rice, and Jeff Judkins.

Mayor Sjoblom called the meeting to order and welcomed those in attendance. She explained this meeting will be the same format as the previous City Council and Planning Commission meeting held to discuss the amendments to the General Plan. She requested the public listen quietly, as this is the time for the City Council and Planning Commission to have a discussion. She recommended if anyone has any questions to take notes and speak to the City Council or Planning Commission following the meeting.

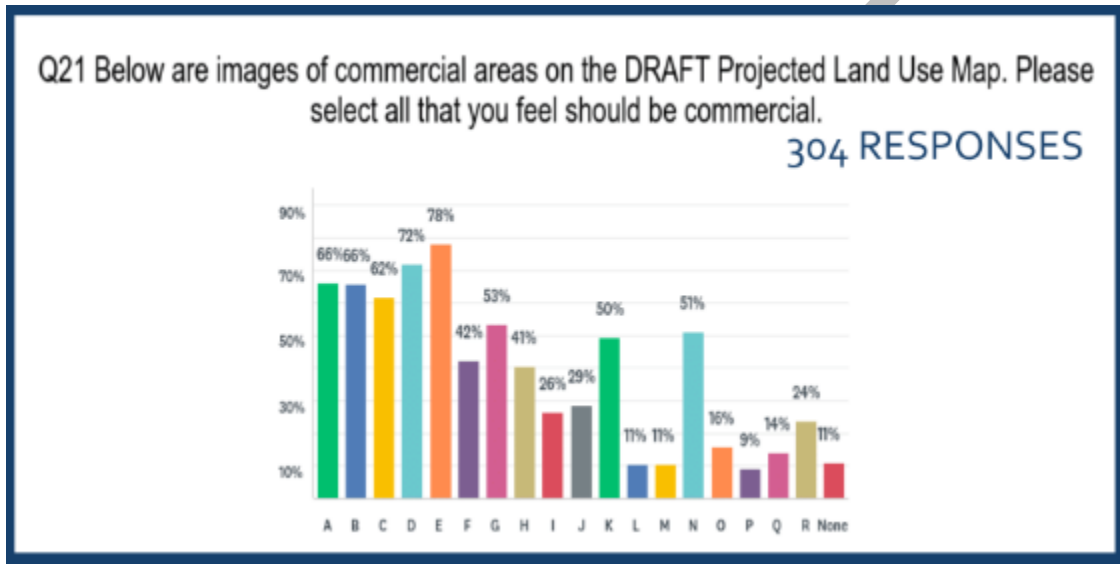
Mayor Sjoblom excused Councilman Taylor from tonight's meeting.

PLEDGE OF ALLEGIANCE: Councilman Winsor

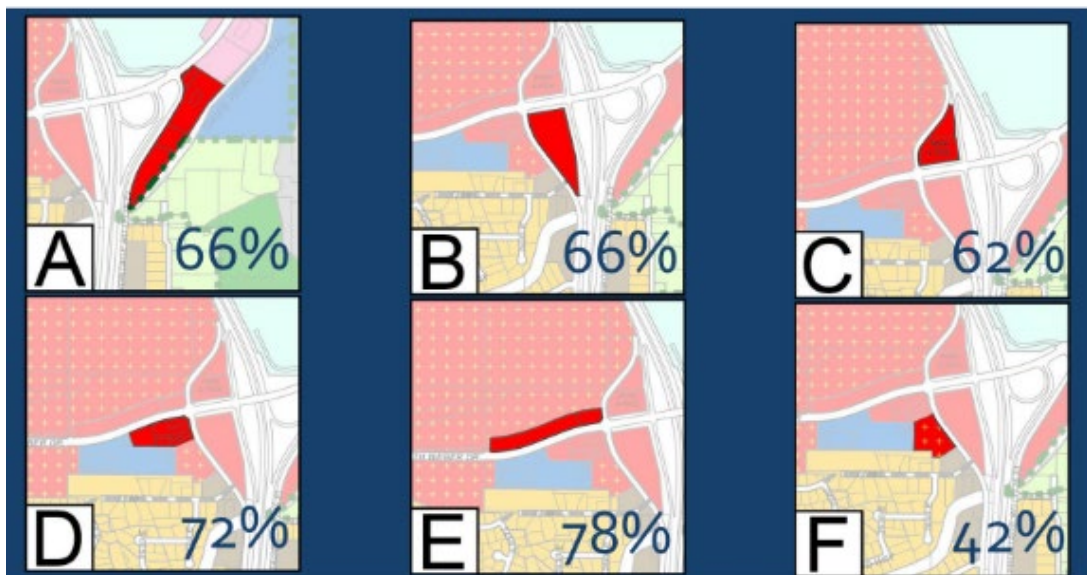
PRAYER: Councilman Hyer

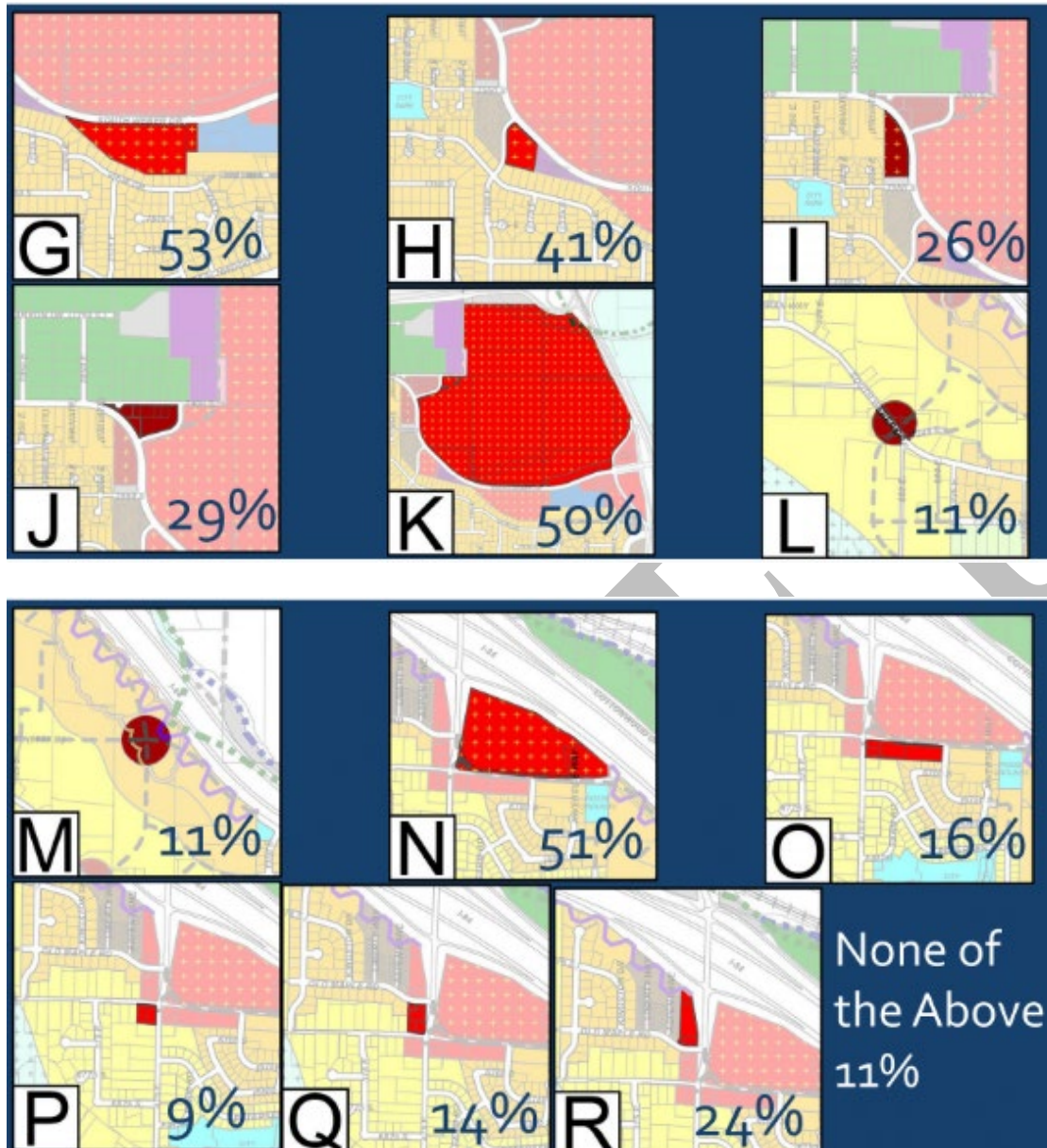
Discussion: General Plan Public Comments Review & Draft Revision: City Manager, David Larson, discussed the General Plan survey results for the land use goals and projections concerning commercial and mixed-use properties. He identified four main concepts: (1) commercial should be limited to areas near the US-89 & I-84 interchanges, (2) some commercial is important to the financial health of the City, (3) care should be given to any commercial planned near residential, and (4) a call to improve “walkability”.

David reviewed question #21 from the City’s web-site survey:



LAND USE GOALS & PROJECTIONS





The first 6 maps were reviewed. Councilman Halverson suggested leaving Maps A, B, C, D, E the same. David remarked the property owner of F had presented to the city staff a commercial use for this property that is more of a light industrial. The property south of the commercial property on Map F as well as F itself were slated as being transitional pieces of property. The consensus was to leave Maps A thru F as presented.

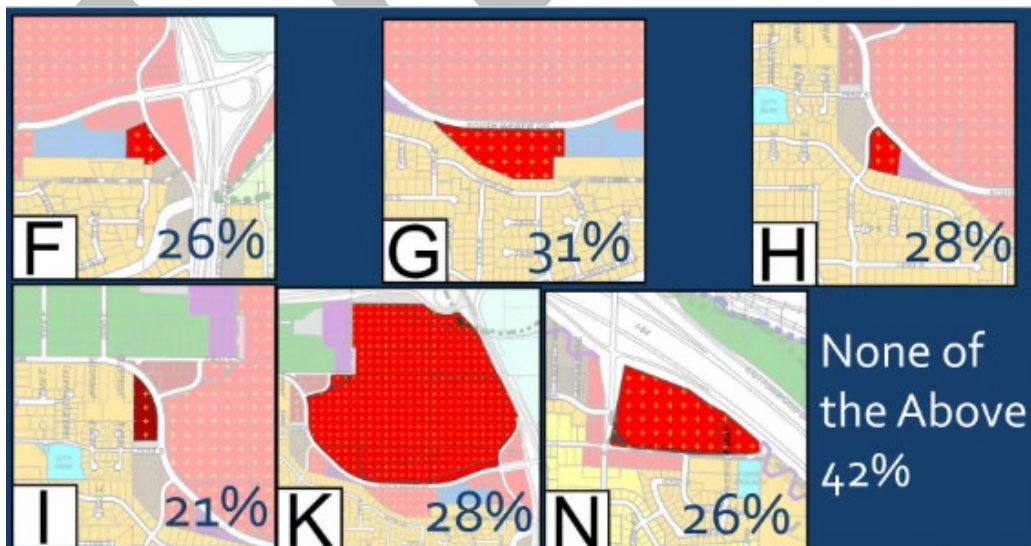
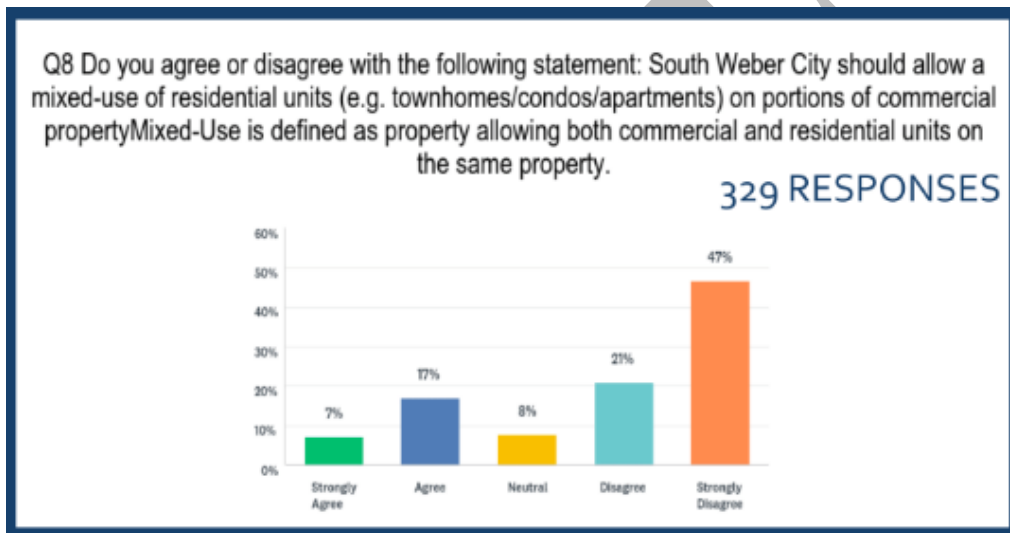
The next 6 properties were examined. Discussion took place regarding Map G and leaving it as commercial. Map H was identified as a possible location for a new city office, but access issues create difficulties. City Planner, Barry Burton proposed leaving it as commercial but placing an asterisk on this property to allow for different uses. The decision was made to leave Map I as commercial while the City maintains ownership. It was stated the use of this property is tied to the gravel pit. Map I & J will remain commercial. The suggestion was made to leave K as

commercial recreation with the possibility of some sort of smaller pond with amenities for recreation use. In the end Map K was left commercial. It was decided Map L would be removed.

The final group were considered. M would be removed, and N left as commercial. Further review of Maps O, P, Q, & R brought the idea of possibly changing to business commerce zone which was reviewed. The results were Map R was left commercial, Map P changed to low moderate, Map Q amended to moderate, and Map O also to moderate.

David described the Mixed-Use Overlay Zone as an area that allows residential development in conjunction with commercial development. The residential becomes an important component in the commercial project especially with funding. Currently, the City does not have any projects of this type. It is the desire of the community to create a mixed-use walkable area along South Weber Drive. The City should establish in code an acceptable ratio of commercial to residential square footage.

David reviewed question #8 from the City's web-site survey:



David explained the City currently doesn't have any type of mixed-use option since the Commercial Overlay zone was removed. He communicated there are property owners who have presented plans for mixed use. On a couple of these properties it makes sense, but the needs may be very different from one property to another. He related city staff has met with property owners for Map F, G, H, and N who are desirous to have some type of mixed use. He expressed if the City wants to allow mixed use than it needs to be defined. He presented the design standards (look, feel, height restrictions, stacked or adjacent) must be clear. Also, the ratio of commercial and residential (acres, square feet, and units) needs to be set. Other items that need to be discussed include shared parking considerations, residential density, allowed & conditional uses, and public benefits (i.e. open space, enhanced elements). He supposed there are places in the City where mixed use makes sense. He professed the needs for one property in one area of the City can be very different for another property. He identified three tools to regulate mixed-use: Option #1 is an overlay with an additional set of rules that may be applied to a base zone, Option #2 is a development agreement outlining the developer's responsibilities and City's allowances. Barry discussed the difficulty of keeping a development agreement from being arbitrary. David presented option #3 being a small area development plan. He acknowledged there are pros and cons to all three tools. Mayor Sjoblom felt the City should stay away from subdividing large pieces of property. She suggested placing a minimum size of property stipulation. Barry discussed a hybrid of the options David had mentioned. He preferred an overlay zone because the City can cap the number of units per acre, etc. He also remarked an overlay zone allows for negotiation and customization. David stated not having anything codified creates a difficult situation which causes additional concerns.

Commissioner Johnson proposed the ratio of commercial to residential being 50/50. He expressed parking per unit should be a minimum of two even for apartments. He voiced concerns with trails not connecting to any City parks. He advocated the commercial and residential should be developed at the same time. He was not in favor of shared parking. Commissioner Grubb suggested amending the original mixed use. Councilman Hyer was in favor of the City having something to stand behind. He suggested requiring a development agreement. It was stated if the City is going to do a mixed use then it should be defined and approved prior to approval of the General Plan. Commissioner Osborne suggested creating a committee to create a draft drawing from City Council, Planning Commission, and city staff.

Maps G, N, & K were identified for possible mixed use. Commissioner Walton suggested looking at a small area development plan versus parcel by parcel. He expressed the City has resources such as Barry or Wasatch Front Regional Council to help put together a development plan. Mayor Sjoblom was concerned about the time that process could take to complete. Commissioner Walton remarked the corridor to the City needs to be laid out. He revealed there is computer software available that can draft out height of buildings, etc. Commissioner Pitts expressed the ratio of commercial and residential needs to be discussed first. Councilman Winsor opined whatever the City sets, the developer will push back. Barry suggested looking at controlling factors such as parking, height, open space, etc. David pointed out it isn't so much the density that defines the quality of the project but there are other things that drive quality. Deliberation took place regarding economics playing a part in getting whatever it is the City desires on the property. Mayor Sjoblom suggested drafting an idea for an overlay as well as a small area development to allow for options. David submitted the city staff could put together a draft overlay using the points vocalized in the meeting.

The projected land use map was reviewed. Councilman Walton pointed out the business commerce area located above the ridgeline on the map. Councilman Winsor suggested identifying it as green and/or open space. Councilman Halverson mentioned the City must plan for infrastructure. Commissioner Johnson recommended removing the road connection to Uintah. It was decided to keep the road on the map.

ADJOURNED: Councilman Hyer moved to adjourn the Council Meeting at 8:26 p.m. Councilwoman Petty seconded the motion. Council Members Halverson, Petty, and Winsor voted aye. The motion carried.

APPROVED: _____ Date _____

Mayor: Jo Sjoblom

Transcriber: Michelle Clark

Attest:

City Recorder: Lisa Smith

DRAFT

SOUTH WEBER CITY CITY COUNCIL MEETING

DATE OF MEETING: 10 December 2019

TIME COMMENCED: 6:00 p.m.

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

PRESENT: MAYOR:

Jo Sjoblom

COUNCIL MEMBERS:

Blair Halverson
Kent Hyer
Angie Petty
Merv Taylor
Wayne Winsor

CITY RECORDER:

Lisa Smith

CITY MANAGER:

David Larson

Transcriber: Minutes transcribed by Michelle Clark

ATTENDEES: Chris Pope, Paul Sturm, Kathy Devino, Rob Guill, Scott Kessler, Chris Tremea, Wes Johnson, Pat & Dennis Stephens, McKay Winkel, Hayley Alberts, Lynn Poll, Quin Soderquist, Sommer Nelson, Brent Poll, Jennifer Nicholas, Sandra Layland, Michelle Loveland, Jeff Judkins, Michael Grant, Julie Losee, Brandyn Bodily, Tammy Long, Marci Poll, Traci Wiese, and Corinne Johnson.

Mayor Sjoblom called the meeting to order and welcomed those in attendance. She noted this will be Councilmen Taylor and Hyer's last meeting and thanked them for their service to the City for the past four years.

PLEDGE OF ALLEGIANCE: Councilman Taylor

PRAYER: Councilman Hyer

CONFLICT OF INTEREST: None

Quarterly Report Davis County Sheriff's Office: Sergeant Pope presented the Davis County Sheriff's August through November report. He reviewed work performance and staffing hours. The report included weekly contract hours for the dayshift and nightshift.

Weekly Avg. Dayshift	Weekly Avg. Nightshift	Weekly Avg. Total
70.85	74.69	145.54

Work Performance

Calls	Arrests	Traffic Stops	Citations	Violations	Radar Enforcement	DUI
1,372	79	392	48	82	63	5

Weekly Contract Hours

Week	Dayshift	Nightshift	Weekly Total
7/30/19 - 8/5/19	58	27	85
8/6/19 - 8/12/19	73	57	130
8/13/19 - 8/20/19	64	46	110
8/20/19 - 8/27/19	71	45	116
8/27/19 - 9/3/19	82	30	112
9/3/19 - 9/10/19	46	53	99
9/10/19 - 9/17/19	33	33	66
9/17/19 - 9/24/19	47	34	81
9/24/19 - 9/30/19	53	50	103
10/1/19 - 10/8/19	48	48	96
10/8/19 - 10/15/19	55	68	123
10/15/19 - 10/22/19	33	54	87
10/22/19 - 10/29/19	45	87	132
10/29/19 - 11/5/19	69	133	202
11/5/19 - 11/12/19	27	58	85
11/13/19 - 11/19/19	32	70	102
11/19/19 - 11/26/19	46	44	90
11/26/19 - 12/3/19	39	34	73
Total hours	921	971	1892

Sergeant Pope reported the total number of computer aided dispatch calls was 1,372 in South Weber City in the last four months. There was a significant increase in vehicle burglaries with most vehicles being left unlocked. He suggested citizens be reminded through the newsletter of the importance of keeping their vehicles locked.

Sergeant Pope reviewed the significant events that have happened in the last four months in the City. A range of incidents included: vehicle burglaries, domestic-suicide threat, sexual assault, residential burglary, suspicious person, juvenile shoplifting, sexual battery, noise complaints, underage drinking, and suspicious vehicle.

Sergeant Pope suggested citizens keep track of their serial numbers on their electronics to identify belongings if stolen. He was working with Chris Tremea concerning the Cobblestone Resort Short Term Rental which had turned into a civil matter. He thanked the citizens for their patience and help with this specific rental. (See addendum #1 DCSO)

Mayor Sjoblom thanked Sergeant Pope for all his work and asked him to convey her gratitude to the entire Sheriff's department.

PUBLIC COMMENT: Please respectfully follow these guidelines:

- a. Individuals may speak once for 3 minutes or less**
- b. State your name and address for the record**
- c. Speak to the entire City Council**
- d. Do not comment from the audience**
- e. Note City Council will not respond during the public comment period**

Brent Poll, 7605 S. 1375 E., stated he attended the meeting last week and failed to mention the 1995 remedial investigation for the Hill Air Force Base pollution which identified the location of the pollution. He expressed the City has created a false narrative. He pointed out pages 3-16 of the referenced report state the most probable cause of pollution is construction of new homes. Mr. Poll proclaimed the City has all kinds of homes on polluted property. He enjoined the citizens have been harmed by the City Council.

Josh Falslev, resident of Uintah City, discussed concerns about Riverside RV Park. He explained the vicinity map doesn't define the boundary lines for this specific property. He averred Parcel B is 4.6 acres and is in Weber County. He stated the county boundary lines do not follow the Weber River. He presented the Weber County tax list showing this parcel. (Addendum #2 Falslev)

Jennifer Nicholas, 1546 E. 7500 S., shared her parents live on Cottonwood Drive. She had apprehension about the RV Park and the issues that come with that type of facility. She suggested an RV Park can bring crime, theft, drugs drop off, domestic violence, trespassing, etc. She indicated it will add nothing but increased problems.

Scott Kendell, 1075 E. 6600 S., proclaimed he owns property on the south side of the Weber River. He considered a cost share agreement with Uintah City for Cottonwood waterline a win-win. He opposed the Riverside RV Park. He was uneasy with possible crime increase. He divulged the Uintah City Mobile Home Park was concerned about lighting nuisance, crime, trespassing etc. He proposed Uintah has been a good neighbor to South Weber and he would like to see the cities work together. He appreciated all the work Hayley Alberts had given to the people on Cottonwood Drive.

Hayley Alberts, 7560 S. 1740 E., stated she had several questions and suggestions to be included in the conditional use permit (CUP) for the RV Park. She requested clarification on the 4 acres of land within Weber County. She urged the Council to have written approval from both Davis and Weber Counties. She reported the geological maps from the state show this parcel is near wetlands. She wanted the developer to present a written copy of permission from the Army Corp of Engineers. She mentioned Federal Law requires a 100' setback from I-84 and most of the tent sites are within 100'. She sought confirmation the City has staff and hours available for additional code enforcement. She petitioned information on regulation for length of stays and whether the sewer is sufficient for the increased capacity. She wondered if long term rentals are approved, would tenants contribute to TUF funds. She requested specifics on the distance between the RV sites, queried the possibility of individuals renting trailers through Air B&B, suggested additional parking for visitors/extra vehicles or limiting the number of visitor vehicles, and limitations for long term rentals. She encouraged restrictions to eliminate old units, ensure the park looks clean and nice, limit lengths of stay and amount of time outside of the park. She advised a prohibition on loudspeakers, animal care policies (leash requirements, cleanup stations, and biodegradable bags located throughout the park), ATV off road vehicle usage restraints along with limitations to keep them off the Weber Pathway Trail. She conveyed the facility should mitigate dust from off road vehicles, govern propane tank storage, provide fish cleaning stations, prohibit fireworks, and be responsible for continual and consistent garbage cleanup near the Weber River and pathways. She voiced there should be clearly stated rules about the trail and no trespassing to access the river. Hayley called for explanation for upsizing the waterline on Cottonwood Drive. (See Addendum #3 Alberts)

Paul Sturm, 2527 Deer Run Drive, recommended a time limit of 120 days on any occupant and a mandatory log to monitor compliance for the RV park. He wanted the developer aware of South Weber City Code 19-17 regarding Conditional Use Permits. He inquired if a second exit is required for this development. He expressed the potential liability of this development in a flood zone. He wondered who would pay for any flood damage. (Addendum #4 Sturm)

Kathy Devino, 2480 E. 8300 S., thought the RV Park would result in crime, drugs, etc. She urged South Weber to be a good neighbor to Uintah.

Councilman Hyer excused 7:08 p.m.

Michael Grant, 2622 Deer Run Drive, didn't think the RV Park would be economically viable in the location. He conveyed the possibility this development would increase costs for the City. He requested the financials of any and all developments.

Michelle Loveland, 6750 S. 2275 E. Uintah City, communicated she was in the development industry for 13 years. She felt there would be a negative impact on both communities. She divulged the previous comments had legitimacy.

Patricia Stephens, 646 Cottonwood Drive, discussed having problems with the Weber Pathway Trail and she couldn't imagine what an RV Park would bring. The sewer pump station is located near her home and she feared this RV Park would affect the sewer system.

CONSENT AGENDA:

- **Minutes of 12 November 2019**
- **Minutes of 19 November 2019**

Councilman Halverson moved to approve the consent agenda as written. Councilman Winsor seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.

Resolution 19-47: Cost Share Agreement with Uintah City for Cottonwood Waterline

Mayor Sjoblom explained the 2016 Culinary Water Capital Facilities Plan (CFP) identifies the existing waterline in Cottonwood Drive as needing to be replaced since it is a 6" line and an 8" line is the minimum required line servicing fire hydrants. In the 2018 Capital Improvements Plan (CIP) the replacement is projected to take place in the year 2026 (not a high priority project), however, recent fire flow tests have revealed that this line struggles to provide sufficient fire flow. The City budgeted \$300,000 this year to go towards waterline replacement projects addressing fire flow deficiencies.

Mayor Sjoblom stated Jones & Associates is recommending an adjustment to the CIP; to complete the Cottonwood Drive waterline replacement in the current fiscal year. While the project location is different than some of the other locations anticipated, the purpose of the project remains the same--to address fire flow deficiencies. Jones & Associates conveyed this project should take priority for the following reasons: 1) Cottonwood Drive is an isolated service area. It is served by a connection to Weber Basin's transmission line by Adams Ave. As such, it only has one source of water and "floats" off of Weber Basin's transmission line (no reservoir); 2) Cottonwood Drive is in desperate need of resurfacing but cannot be done until the waterline is

replaced; and 3) Uintah City also has a waterline that runs the entire length of the area which is old and in need of repair. They are interested in exploring the idea of a joint-use line (rather than each city replacing parallel lines).

Mayor Sjoblom disclosed both City Councils have met and given direction to their staffs to put together a draft agreement that would address the construction, maintenance, and cost sharing of a joint-use waterline project.

While the Agreement itself spells out more of the details, essentially the agreement includes the following main elements:

1. The Project is mutually beneficial:
 - a. South Weber benefits: dramatically increased fire flow, second source of flow (Weber Basin transmission line and Uintah City system), and reservoir storage (Uintah City system). This results in significant improved service to this area of the City.
 - b. Uintah benefits: increased delivery capacity from the Weber Basin transmission line to the west end of Uintah, and it removes approximately 3,300 feet of supply waterline infrastructure from their maintenance responsibilities. This results in significant improved service to this area of their City.
2. South Weber will be responsible for the project (design, bidding, award, construction management, etc.).
3. South Weber and Uintah will share all costs equally, 50/50. This includes the costs of design, construction, and construction management.
4. South Weber will own and operate the line from the Weber Basin transmission line up to the new meter vault at the east end of Cottonwood Drive before the river bridge into Uintah (same length and service area as is currently served by the existing waterline).
5. Uintah’s ownership and maintenance responsibilities will begin at their new meter vault.
6. Uintah will allow for a temporary connection to their system that will serve the residents on Cottonwood Drive during construction. South Weber will continue to meter and bill these residents as usual, but when construction is complete South Weber will remit to Uintah the amount collected during this time to pay for the use of the water.
7. Both cities will continue to be responsible for their own water in accordance with their existing contracts with Weber Basin. The meter vaults being installed with the project will ensure that the amount used by each city is accurately measured.

SUBTOTAL =	\$510,650.00
10%± Contingency =	\$51,065.00
5%± Engineering & Construction Management =	\$25,532.50
TOTAL =	\$587,247.50
SOUTH WEBER PORTION (50%) =	\$293,623.75
UINTAH PORTION (50%) =	\$293,623.75

** Cost Estimate does not include any costs associated SCADA. Any SCADA improvements desired by each city would be coordinated with WBWCD and paid for independently.*

Mayor Sjoblom met with Uintah City to discuss this item. She said Riverside RV Park was the catalyst to look at this line, but when staff realized the fire flow was inadequate it moved up the priority list. Councilman Winsor announced the agreement, as written, begs for many answers.

What is the rationale to a 50/50 capital cost? He didn't agree that South Weber should be 100% responsible for maintenance. He specified there is no discussion on billing. He advised this agreement be tabled and a joint committee established. Councilman Halverson echoed Councilman Winsor concerning a 50/50 repair cost. He questioned why the 12" line is needed rather than a 10".

City Manager David Larson clarified as the agreement is drafted it isn't joint maintenance, but if the Council is uncomfortable with it, then staff can address that concern. He mentioned the 12" line was Uintah's request. Councilwoman Petty noted it should be totally fair for everyone and eliminate confusion. Councilman Halverson suggested Councilman Winsor meet with someone from Uintah City to discuss his concerns.

Councilman Winsor moved to table until January 2020 Resolution 19-47: Cost Share Agreement with Uintah City for Cottonwood Waterline to discuss further with Uintah City. Councilwoman Petty seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.

Resolution 19-48: Judge Pro-Tem Appointment

Mayor Sjoblom explained Justice Court administrator Jim Peters recently recommended that all justice courts have a resolution in place appointing temporary judges as allowed by law. Occasionally Judge Memmott may have to recuse himself from a case if he has had prior dealings with the defendant or he may choose to go on vacation, become ill, or go to training. In order to proceed without cancelling court, as often as possible, we will need a substitute judge. To provide the most flexibility the resolution states any sitting Second District Justice Court Judge or any from adjacent counties may preside.

Councilwoman Petty moved to approve Resolution 19-48: Judge Pro-Tem Appointment. Councilman Winsor seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.

Conditional Use Permit: Riverside RV Park

Mayor Sjoblom reviewed on May 10, 2018 Planning Commission recommended passing Ordinance 18-03 amending the City Code regarding recreational vehicles. City Council passed that ordinance on May 22, 2018. A change in zoning to Commercial Recreation was granted on August 14, 2018 with Resolution 18-42. On May 23, 2019 Planning Commission held a public hearing regarding conditional use for the Riverside RV Park and recommended approval with 11 conditions. At the time, Planning approval was thought to be the final step in the process. However, it was subsequently discovered that City Code requires non-residential conditional use permits to be approved by the City Council (CC 10-7-5G).

Councilman Halverson asked about the 4.6 acres that has been in question. David explained he met with Davis County and Weber County surveyors and they told him the county line is the middle of the Weber River. The City has email documentation portraying this finding. He said both counties agree South Weber City is the jurisdiction to approve the development. Councilman Winsor asked if there had been any annexation by Uintah City of this parcel. David stated he is not aware of that occurrence.

Mr. Winkel, representing the RV Park, revealed he met with Weber County officials and was told the boundary is the middle of the Weber River. He had never been contacted on any

annexation. He specified the RV Park will have a gate with a code to help control who has access to the park. He related the parks rules will not allow fireworks or ATVs and there will be on-site management 24/7 to enforce them. He clarified the site spacing is 8 units per acre (30 to 35 ft. between spaces). He communicated the development will grow the City's commercial tax base. He revealed the trail is a public benefit. He argued the park wants as many short-term rentals as possible to be financially viable and reviewed the limit of 23 tiny home rental units. They plan to start with five. He revealed they will preserve as many trees as possible and landscape nicely. He noted RVs can be moved to get out of the way of a flood.

Councilwoman Petty described her displeasure at the 120-day stays. She added the number of long-term rentals should be restricted. Mr. Winkel discussed screening for criminal history and assuring the RVs are newer. Councilwoman Petty reported the width of Street B is too narrow. Mr. Winkel stated it is a one-way street. She asked about guest parking. Mr. Winkel revealed each space accommodates the RV and the truck pulling it along with a separate pad for another parking space. He didn't anticipate many guests but shared there are a few common parking spaces. Councilwoman Petty considered the conditional use permit incomplete. She solicited it be reviewed and brought back. Councilman Halverson offered the 120 days should change. He wondered why sidewalk wasn't required on 6600 South. Mr. Winkel voiced they want a nice entrance. He pointed out the pathway does go along the front. Councilwoman Petty asked if there is anyway the 120 days can be reduced to 30 days. David reported the City Council can make that change, but Mr. Winkel verified without the 120 days it would be difficult for them to survive. David mentioned the transient room tax is for 30 days. He suggested looking at moving a tenant to another location for another 30 days etc. Mr. Winkel agreed to charging every 30 days for the City to receive the transient room tax. Councilwoman Petty spoke with law enforcement officials in Davis County and there are issues with an RV park. David spelled out an RV Park is a permitted use in the zone, but the City can put conditions to be met. Mr. Winkel related the property is limited in what can be developed. He proclaimed this is a great use that can be productive for this property.

Councilman Halverson relayed there is a commercial billing rate structure for water for this development. He believed the sewer capacity was addressed by Brandon Jones. The garbage would be handled completely by park management. Discussion took place regarding the construction of the trail prior to occupancy. Councilman Halverson reminded the developer agreed to this condition at the Planning Commission level. Councilman Winsor contended the utility rates need to be spelled out before breaking ground. David was tasked with getting the information. Councilman Winsor asked what the nightly rates would be. Mr. Winkel reported it is penciled in as \$55 per night for small space up to \$85 to \$100 along the river. Long term will be \$550 per month plus electricity. Councilman Halverson asked Mr. Winkel if it is a deal breaker if he can't get 120-day stays. Mr. Winkel confirmed it would be. Councilwoman Petty proposed limiting the long term stay during the summer and then increasing it during the winter. Councilman Winsor acknowledge those in attendance have valid concerns. He urged a review of the permit annually and amending conditions depending on their operations. He entreated taking a step back and allowing time to review the use. Councilman Taylor indicated most of the RV Parks he has stayed at only allow 14 days. He revealed management is crucial. Councilman Halverson suggested the developer submit their rules to the city. He favored a month to month term limit for long term rental.

Councilman Winsor moved to table the Conditional Use Permit: Riverside RV Park until 28 January 2020 and have a committee work on additional conditions. Further discussion

took place. Mr. Winkel canvassed if there is a long-term limit on RVs brought in or those owned by the park. David encouraged a meeting to be held with Mr. Winkel. **Councilwoman Petty seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.**

Councilman Halverson asked about the requirement for information from the EPA and the wetlands. Mr. Winkel has a permit for stream alteration. He wasn't aware of any wetlands on the property. A committee was formed with members as follows: City Manager, David Larson, Councilman Halverson, Councilwoman Petty, and Commissioner Johnson.

Approve 2020 Meeting Schedule

All City meetings, hearings, and court sessions are open to the public and held at SWC Hall, 1600 E South Weber Drive, South Weber.

(unless otherwise posted)

Meeting dates and times are subject to change or cancellation.

For the most current information call 801-479-3177

or check www.SouthWeberCity.com

Council <small>(2nd, 3rd, 4th Tuesdays)</small>	Court <small>(1st, 3rd Thursdays)</small>	Planning <small>(2nd Thursday)</small>
Jan: 7,14,21,28	Jan: 2,16	Jan: 9
Feb:11,18,25	Feb:6,20	Feb:13
Mar:10,17,24	Mar:5,19	Mar:12
Apr:14,28	Apr:2,16	Apr:9
May:12,19,26	May:7,21	May:14
Jun:9,16,23	Jun:4,18	Jun:11
Jul:14,21,28	Jul:2,16	Jul:9
Aug:11,18,25	Aug:6,20	Aug:13
Sep:8,15,22	Sep:3,17	Sep:10
Oct:13,20,27	Oct:1,15	Oct:8
Nov:10,17,24	Nov:5,19	Nov:12
Dec:8,15	Dec:3,17	Dec:10

David discussed the previous request for joint City Council and Planning Commission work sessions the last Tuesday of each quarter.

Councilman Halverson moved to approve 2020 Meeting Schedule. Councilwoman Petty seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.

Review Wetland Restoration Plan

Mayor Sjoblom reviewed over the past several months Jones & Associates has conducted detailed field surveys and documented existing conditions as it relates to the wetlands in Canyon Meadows Park. They have also delineated the fill or disturbed areas inside the wetlands that need to be restored. With this information, they have created fill removal plans with section views and proposed contours that establish the elevations to which the fill needs to be removed to its pre-disturbed surface elevations. These plans were given to Dennis Wenger (Frontier Corporation), to be incorporated into the Restoration Plan; a draft of which (dated November 30, 2019) was

provided to the City Council for their review and comment prior to submitting it to the US Army Corps of Engineers (USACE) for approval.

Although the Restoration Plan contains more detail, the main elements of the plan can be summarized as follows:

- Project Area 1 (Park Area) – Boundary (16.55 acres), Wetlands (2.23 acres), Filled (0.85 acres)
- Project Area 2 (Detention Basin Area) – Boundary (1.76 acres), Wetlands (0.86 acres), Filled (0.00 acres)
- The City is only responsible for restoring the filled/disturbed areas in Project Area 1 (seven different locations).
- No work can be performed until USACE approval.
- Fill removed must be placed outside the existing wetlands.
- Once fill is removed, the ground will be graded to match the pre-disturbed elevations shown in the plans, raked, prepared, and planted with approved native wetland seed mix.
- During construction activities, the entire wetland area is to be protected with temporary high visibility staking and/or orange vinyl construction fencing.
- Following construction, the areas that were restored must be protected with temporary high visibility staking and/or orange vinyl construction fencing.
- The restored wetlands must be monitored for 2 years (2 growing seasons). Assuming the restoration takes place in the spring of 2020, the first growing season would be 2021 and the second growing season would be 2022.
- Following the 2 years, the City may reevaluate and re-delineate based on how well the natural hydrology supports the wetlands.
- During the 2 years, the City is responsible for controlling invasive weed species (e.g. Phragmites, Reed Canary grass, Russian olive, and Tamarisk) in the wetlands.
- There are monitoring, reporting, documenting, and as-built requirements during construction and during the 2 years following construction.
- The USACE may conduct site visits to inspect the progress of the fill removal and wetlands restoration work.

The City is hopeful that this plan will be approved by the USACE as soon as possible. Following approval, we will then bid out the Restoration Project in accordance with the approved Restoration Plan.

Councilman Winsor moved to approve the Wetland Restoration Plan. Councilwoman Petty seconded the motion. Mayor Sjoblom called for the vote. Council Members Halverson, Petty, Taylor, and Winsor voted aye. The motion carried.

New Business:

Snowplow Policy: David discussed cul-de-sacs being the most difficult and timely to snowplow. He asked if the Council is willing to allow the city staff to look at updating the policy. The council agreed.

REPORTS:

Councilman Taylor: He pointed out this is his last Council meeting. In the last six months the vocal minority has come before the Council. He declared the Mayor quit her job to serve full-time. He reviewed there is now a full time Fire Department, new contract with Davis County

Sheriff's Department, and Public Works has been improved. He explained every time you leave the City you are driving through other cities. He believed the connection to Layton City will happen. He was sorry for the way the Mayor had been treated. He communicated the Council represents the entire city. He was thankful for the opportunity to serve and he appreciated concerns that are expressed.

Councilman Halverson: He was contacted by a citizen that was fined by the city for not having a streetlight on 7450 South and since installation it has never worked. He asked about the status of the streetlights and no U-turn sign on north bound South Weber exit. David will contact UDOT again about the sign and the line painting of South Weber Drive. Councilman Halverson discussed if the sign can't be placed on the off ramp, then put it farther down the road. Mayor Sjoblom pointed out the bridge over Highway 89 has streetlights that are out. She asked David to mention that to UDOT. Councilman Halverson stated Parsons needs to remove signs remaining on 475 East.

Councilwoman Petty: She asked if something can be done about the podium microphone as it is difficult to hear. She will not be in attendance on January 7th and thanked Councilman Taylor and Hyer for their service.

Councilman Winsor: The Administration and Finance Committee met to review the procurement policy. A draft is being put together before it comes before the council.

City Manager, David Larson: He reported the City is getting close on the streetlight contract bid.

Transcriber, Michelle Clark: She thanked Councilman Taylor and Hyer for their service over the last four years. She also thanked the Mayor and Council for their dedication to their offices and the difficult decisions they make as they represent the entire city.

ADJOURNED: Councilman Taylor moved to adjourn the Council Meeting at 8:49 p.m. Councilman Winsor seconded the motion. Council Members Halverson, Petty, Taylor and Winsor voted yes. The motion carried.

APPROVED: _____ Date _____
Mayor: Jo Sjoblom

Transcriber: Michelle Clark

Attest: _____
City Recorder: Lisa Smith

Davis County Sheriff's Office

South Weber August-December 2019

Weekly Contract Hours

Week	Dayshift	Nightshift	Weekly Total
7/30/19 - 8/5/19	58	27	85
8/6/19 - 8/12/19	73	57	130
8/13/19 - 8/20/19	64	46	110
8/20/19 - 8/27/19	71	45	116
8/27/19 - 9/3/19	82	30	112
9/3/19 - 9/10/19	46	53	99
9/10/19 - 9/17/19	33	33	66
9/17/19 - 9/24/19	47	34	81
9/24/19 - 9/30/19	53	50	103
10/1/19 - 10/8/19	48	48	96
10/8/19 - 10/15/19	55	68	123
10/15/19 - 10/22/19	33	54	87
10/22/19 - 10/29/19	45	87	132
10/29/19 - 11/5/19	69	133	202
11/5/19 - 11/12/19	27	58	85
11/13/19 - 11/19/19	32	70	102
11/19/19 - 11/26/19	46	44	90
11/26/19 - 12/3/19	39	34	73
Total hours	921	971	1892

Weekly Avg. Dayshift	Weekly Avg. Nightshift	Weekly Avg. Total
70.85	74.69	145.54

Work Performance

Calls	Arrests	Traffic Stops	Citations	Violations	Radar Enforcement	DUI
1,372	79	392	48	82	63	5

South Weber

July 30, 2019 to Dec 3, 2019

Introduction

- ▶ Sgt. Pope
- ▶ Why are we presenting?
- ▶ What are we presenting?

Staffing Hours and Performance

- August - December hours and work performance
- August - December List of CAD (computer aided dispatch) Calls

Significant Events

Significant Events

- ▶ August 25, 2019
- ▶ 0913 hrs/ Cedar Drive /Vehicle burglary /D19-07739
- ▶ Complainant reported her purse was taken from her vehicle overnight. She later called in and reported her credit card being used at local establishments in Layton and Riverdale. Deputy Gary responded to both business to gain video of the suspect. Video given to detectives for follow up
- ▶

Significant Events

- ▶ August 29, 2019
- ▶ 2122 Hrs/ Canyon Dr / Suspicious/ D19-07893
- ▶ Suspicious circumstance. White car pulled up curbside and dropped male off. Male was later picked up by a truck and left area. Deputy Robinson found the white car parked on 1375 E, occupied by a male and female. The female was arrested for C/S. Driver was released. Male that walked away from car was reported to be known by Metro Narcotics unit. Case forwarded to Metro

Significant Events

- ▶ September 2, 2019
- ▶ 1237 hrs/ Sandalwood Drive / Theft / D19-07990
- ▶ Complainant reported an Xbox was missing from her home when they returned from being away and found multiple charges on the associated microsoft account. An 18 y/o suspect was identified. The suspect denied having the Xbox but reported he had made the purchases found on the account. He was arrested for theft and identity fraud.

Significant Events

- ▶ September 14, 2019
- ▶ 2300 hours / Domestic-Suicide Threat / D19-08380
- ▶ Deputies responded to what was reported as a domestic in which the suspect put a handgun to his head and threatened suicide after a disagreement with his wife. He was taken into custody without incident and transported to Davis ER to be pink sheeted. No DV assault occurred and the handgun was booked for safekeep.

Significant Events

- ▶ September 18, 2019
- ▶ 1927 hours / Job Corps / Sexual Assault / D19-08492
- ▶ A 16 year old female at job corps reported to staff that she had been assaulted by a 20 year old job corps male student the day prior. The victim reported that the suspect had placed his hand under her clothing on her buttocks without her consent. She wrote a witness statement which was given to the staff and ultimately to Deputy Rael. The suspect also wrote a witness statement. Lt West was contacted and advised for Deputy Rael to interview the victim as Job Corps was unable to make contact with her parents, and it was unknown how much longer she would be in Job Corps after this event. He also advised to collect as much information about the suspect and where his location would be if he was released from Job Corps. This was all done and DCFS contacted to start a CANR report.

Significant Events

- ▶ September 23, 2019
- ▶ 1104 hours / Canyon Dr. / residential burg / D19-08610
- ▶ Victim called to report items stolen from a property he rents on Air BnB. He was unsure of suspects but supplied renters information.

Significant Events

- ▶ September 25, 2019
- ▶ 1211 hours / South Weber / Domestic / D19-08684
- ▶ Domestic that occurred between husband and wife. Mostly verbal but enough physical that charges could be filed. Male has a wound that he is going in for surgery tomorrow. Best course of action in this case was a separation and County Attorneys filing charges after surgery. Parties willingly separated.

Significant Events

- ▶ September 25, 2019
- ▶ D19-08697 / Peterson Pkwy / Suspicious
- ▶ Retired So. Ogden Police Officer lives at the mentioned address. He reports an individual named Jared Selman came to his home tonight. Jared was with an unidentified male who appeared to be in his 20's. Comp arrested Jared on homicide charges and Jared is now out of prison. Jared never spoke with comp, but spoke with his wife. No threats were made. Jared is not currently on probation or parole. Comp would like extra patrols of his residence.

Significant Events

- ▶ September 30, 2019
- ▶ 0401 Hours / Maverick, South Weber/ Shoplifting, Juvenile Problem / D19-08847
- ▶ Deputies responded to the report of 3 juvenile males who had attempted to steal a vape pen. Two of the males distracted the clerk while the third attempted to conceal the item. The juvenile attempting to conceal the item was identified and compliant remaining in the store until Deputies arrived. The other two males ran out of the store and have not been located as of 0600 hours. They were identified . Morgan County Deputies were requested to respond to the homes of the juveniles to contact parents. Contact was made with on parent and the juvenile was found to be home safely. Morgan was unable to contact anyone at the other residence and his whereabouts are still unknown as of 0700 hours.
- ▶

Significant Events

- ▶ October 3, 2019
- ▶ 1350 hours / Job Corps, South Weber / Sexual Battery, Child Abuse / D19-08935
- ▶ One female juvenile victim approached staff stating that she had been sexually assaulted the day prior. Staff had the victim fill out a witness statement which 2 other minor victims were identified. The suspect is over 18 and had been removed from Job Corps. He had a plane ticket purchased for Arizona and was waiting with his baggage for a shuttle to arrive to take him to the airport. Due to the exigency of the suspect ready to leave the state, the victims were interviewed with only open questions and very little of them. One victim reported she was punched in the breast. The second victim reported she was put in a choke hold to where she could not breath. The third victim reported being choked to where she could not breath. Upon reviewing video of one of the incidents, a fourth victim was identified that stated she had been punched in the breast. County attorney Susan Hunt advised for Child Abuse Intentional with choking, Sex Abuse of a Minor, and Sexual Battery. The suspect was taken into custody and booked for those charges.

Significant Events

- ▶ October 11, 2019
- ▶ V-Burgs South Weber
- ▶ 0529 / Deer Run Way / D19-09144
- ▶ 0747 / 7425 S / D19-09149
- ▶ 1221 / 8300 S / D19-09154
- ▶ Three v-burgs all in South Weber last night. All had the cars unlocked and items in sight taken (change, purse, ect). Deputy Saurey has video with case D19-09154 of suspects he is getting now. So far only seeing two suspects. Descriptions and other info to be updated later.

Significant Events

- ▶ October 12, 2019
- ▶ 2311 hours/ 1923 E Canyon Drive / Noise/D19-09192
- ▶ Deputies responded to the above address on a noise disturbance which was found to be a large party. Upon arriving in the area, underage drinkers were observed in the front yard. After making contact, many began to flee the residence. As additional units arrived in the area, several of the fleeing individuals were able to be stopped. The property owner arrived and allowed Deputies into the residence where several more under age drinkers were located. There were 11 total underage drinkers who were located and issued citations, as well as an adult who was cited for providing the alcohol. It is noted that the owner rents out this property as an AirBnB and it causes frequent issues in the community. South Weber City and Code Enforcement are aware and tracking the issues from their end as well.

Significant Events

- ▶ October 13, 2019
- ▶ 0054 hours / NB Highway 89 / Traffic Stop/ D19-09221
- ▶ Deputy Gall initiated a traffic stop in which a K9 was deployed and gave probable cause to search the vehicle (which was also a homemade, make-shift camper style vehicle). Marijuana, Paraphernalia and two individuals with warrants were located and booked into jail.

Significant Events

- ▶ October 14, 2019
- ▶ 0650 hours / 2225 E / Vehicle burglary-theft / D19-09225 & 9224
- ▶ Multiple reports of vehicle burglaries were taken in the area of 7600-7800 S and 2300 E in South Weber. A vehicle was stolen and later located abandoned in Ogden. All vehicles were unlocked and possibly took place in the early morning hours between 0500 and 0600. Items taken included credit cards and items that could be easily carried. Detectives were notified and responded to the scene.

Significant Events

- ▶ October 15, 2019
- ▶ 1447 hours / 7500 S / Vehicle Burg / D19-09274
- ▶ Victim reported his laptop and ipad to be stolen on Thursday October 12. He was unable to find it after that day and did not know if it had just been misplaced. With all the vehicle burglaries, he now believed it to have been stolen. After speaking to his neighbors, he found all their vehicles had been gone through. He pinged his laptop which returned to 1170 E 1150 S in Clearfield. The ipad and laptop have been listed NCIC. I have run by the address in Clearfield and I don't believe the home owners at THAT address are involved, but surrounding addresses could be. Contact was made with a neighbor who had video of the male suspect entering his vehicle. A copy of the video has been obtained

Significant Events

- ▶ October 17, 2019
- ▶ 2014 Hrs/ South Weber/ Sex Offense/ D19-09337
- ▶ Complainant called to report a sex offense committed against her when she was 17. The suspect is identified. Victim reported that when she was 17, the suspect would inject her with meth and then engage in sexual activities with her. She reported that he has recorded the activities and also posted them online. Deputy A Gossels is waiting on a witness statement from her. She has not been in contact with the suspect for a while and is not in danger.

Significant Events

- ▶ October 22, 2019
- ▶ 0201 hrs/ Cornia Dr / DV/ D19-09475
- ▶ Sgt Boucher was typing reports in High Mark Charter when he heard yelling east of the Maverick. Shortly after there was tire squealing and more yelling. Sgt Boucher located a female and her two sons, walking west on South Weber Dr. Upon contact, she did not want to speak to Sgt Boucher and said everything was ok. She was very upset. While speaking with her, a pickup sped by with driver yelling “get home.” She said to go after that vehicle, which turned out to be her girlfriend . The driver denied any physical fighting, even though she has a fresh scratch above eye and blood on ear. The driver was put through SFST’s. The victim left prior to re-contact. The driver was not found to be intoxicated

Significant Events

- ▶ October 24, 2019 (Day after AirBnB license revocation)
- ▶ 0000 hrs/ 1923 E Canyon Dr, South Weber/ Alcohol Violation/ D19-09541
- ▶ DCSO was called to the AirBnb address again for a noise complaint and complaint of underage drinking. The call came from the renters in the basement of the residence. Upon contact at the residence, occupants opened the front door and a strong odor of marijuana was observed. All occupants were called to the front entry. Under age drinkers were identified and the house was then cleared of all people. Renter signed a consent to search. 25 citations were issued, and one juvenile referred to juvenile court. 16 of the citations were for illegal consumption, 9 for contributing to delinq minor, and one possess C/S.

Significant Events

- ▶ October 28, 2019
- ▶ 2200 hours/ 1923 East Canyon Drive, South Weber/ Civil problem, Open door/D19-0644
- ▶ South Weber Code Enforcement called in to advise of a business license violation at the above address. It was advised that we would not be able to assist as the situation was a civil problem. Extra patrol was requested to ensure there was not any illegal activity given the recent history of the area. Deputies responded and found an open door. Contact was made in regards to the open door due to the recent property crimes in the area. The occupants stated that they had rented the property and the owner advised them not to speak with law or code enforcement. The Deputy provided safety/crime prevention tips and then left the area. Code enforcement was made aware of the situation.

Significant Events

- ▶ October 29, 2019
- ▶ 0344 hrs/ Peachwood Dr/ V-Burg/ D19-09675
- ▶ While patrolling in the area, the complainant flagged us down. Complainant said that his truck had property stolen out of it the night prior, on 10/29/19 between 0000 and 0300 hours. Complainant said that there were footprints in the snow from suspect, but at the time of report, prints didn't have enough detail. A flashlight, two knives, and a charging cable were stolen.

Significant Events

- ▶ October 30, 2019
- ▶ 1330 hours / 2600 E / V-burg / D19-09689
- ▶ Unlocked car, about \$100 cash, and \$200 in Maverik gas cards were taken. There are a few smaller items as well. A Vburg from earlier was her sister and her car was unlocked as well. This is another on the numerous Vburgs in this area.

Significant Events

- ▶ October 30, 2019
- ▶ 0112 hrs/ Cornia Dr, South Weber/ Suspicious/ Vehicle Pursuit/ Agency assist/ D19-09706
- ▶ Woods Cross PD Officer Labounty located a suspicious vehicle near 1740 E South Weber Dr when the vehicle ran from him. A short pursuit ensued and the chase ended on Cornia Dr near the river. Several units from multiple agencies responded to the termination point to assist in locating the suspect who escaped after being handcuffed. The temps were 14 degrees and after nearly 5 hours, the suspect was located by Det D Evan on HWY 89 after reports of a handcuffed male was attempting to stop vehicles on HWY 89. The suspect was identified. Woods Cross PD remained with suspect at hospital and until he was booked

Significant Events

- ▶ October 31, 2019
- ▶ 0436 hours / Cedar Crt / Suspicious-Vburg / D19-09707
- ▶ The complainant noticed the suspicious vehicle around 0415 this morning. The vehicle was driving in his culdesac at 8072 Cedar Court in South Weber. He said he did not have a good look at the suspicious vehicle, but described it as a lighter colored SUV. A male got out of the passenger seat and walked up into their driveway and attempted to open two of their car doors. Both vehicles were locked, so they were unable to get into either vehicle.
- ▶ 0603 hours / 2225 E South Weber / Vburg / D19-09708
- ▶ A reported vehicle burglary occurred overnight. The victims stated that sometime in the evening hours someone had entered both of their vehicles and stole some items. Shoe prints were found in the snow and photographed.
- ▶ 0734 hours / Deer Run Dr / Vburg / D19-09709
- ▶ The complainant stated that her husband's vehicle was burglarized sometime between the hours of 9PM to 7AM. She stated that the vehicle was locked however, her husband did not notice any damage to the vehicle when he left for work this morning. She also stated that the only item taken was his wallet which contained \$150.00 cash. A property loss statement was left at her residence for her to complete and instructed her to call us back once completed.
- ▶

Significant Events

- ▶ October 31, 2019
- ▶ 0917 hours / 675 E / Vburg / D19-09714
- ▶ Complainant's cameras caught an individual getting out of the passenger side of a silver Acura MDX and walk up to the complainants Subaru, open it up and rummage around not taking anything, the person then tries to get into another car, but it's locked. this happens about 0430. Because this time frame and the evading that started at 0120 on the other possible vburg suspect, it appears that there is more than one person out doing vburgs in South Weber. The video is with detectives.
- ▶ 0954 hours / Canyon Dr / Recovered Property / D19-09712
- ▶ We were contacted by a contractor that had found a commercial style concrete cutter that someone had hidden behind one of his trailers. We were able to find a South Weber City serial number and tag on it. We contacted them but they were unaware it was missing at that time. They came and picked it up

Significant Events

- ▶ November 2, 2019
- ▶ 2053 Hours/Maverick, South Weber/Traffic Stop/D19-09782
- ▶ Deputies performed a traffic stop in which the driver was found to be DUI and in possession of methamphetamine, paraphernalia and open containers. There were also tools consistent with vehicle burglaries located inside of the vehicle. A laptop, several cell phones and other miscellaneous items typically associated with vehicle burglaries were located inside. The items had not been listed as stolen by serial number, but photographs have been attached to the case. The suspect denies involvement, but has been a suspect in vehicle burglaries in the past. He drives a 2008 silver Volvo.
- ▶

Significant Events

- ▶ November 3, 2019
- ▶ 0158 hours/Maverick, South Weber/Warrant Service/D19-09806
- ▶ While on routine patrol, Deputies located an individual with an outstanding arrest warrant, inside of his vehicle at the Maverick parking lot. He was taken into custody. A positive K9 indication lead to a search of the vehicle where methamphetamine and paraphernalia were located. The suspect was allowed to leave his vehicle in the parking lot with the permission of the night clerk. The vehicle, a white Pontiac GrandAm will be temporarily left in the parking lot (east stalls) until a family member can come and pick it up later today.

Significant Events

- ▶ November 3, 2019
- ▶ 0300 hours/ South Weber/Extra Patrols/Multiple cases, see below
- ▶ Deputies collectively and systematically performed extra patrols all throughout South Weber in attempts to prevent and/or locate the persistent vehicle burglary suspects. The entire city was canvassed. There were several open doors noted. Notices were left to the owners with instructions to call if property was found to be missing. No related suspects or suspect vehicles were able to be located. The following are the associated case numbers: **D19-09808, D19-09809, D19-09810**

Significant Events

- ▶ November 8, 2019
- ▶ 1624 hours / 1900 E / Auto Ped / D19-09935
- ▶ 62 y/o male was riding his bicycle with his wife northbound on 1900 E. they both admitted to speeding down the hill near 30-35 mph. An elderly female was headed southbound on 1900 E and went to pull into her driveway by making a left turn. As she did so, she hit the 62 y/o male. Broken wrist, lacerations, and shoulder injury. Reportedly non-incapacitating injuries. Elderly female cited for failure to yield.

Significant Events

- ▶ November 13, 2019
- ▶ 2247 hours / 7875 S / Hit and Run / D19-10063
- ▶ Dispatched to report of a vehicle that drove through a fence and the male driver had run on foot. First arriving units patrolled the immediate area to attempt to locate the suspect. Second in units responded to the scene where the vehicle information was relayed to dispatch. Local files returned to a known male that has previous DUI convictions and drug abuse problems. The suspect vehicle had gone through a fence, uprooted a tree, and gone through cinder blocks. There was an open container of Malibu rum under the passenger seat. The complainant, the neighbor across the street, stated they heard the accident and upon exiting their home. They saw a male in his 20's with a thin build stumble out of the vehicle. He looked up at them and stated "I f**ked up", then ran southbound on 2100 E. The area was patrolled for a while and Syracuse PD was asked to check his residence in their city. After the vehicle had been towed from the yard, Deputy Ryerson stayed on scene to see if the suspect returned. After approximately 25 min, a white passenger car with no plate pulled up. Deputy Ryerson made contact where Lucas was located inside the vehicle, gave false information, and was intoxicated. The driver of THAT vehicle was ALSO intoxicated and was arrested for DUI. Witness statements have been given to the neighbors, and a property loss statement has been given to the home owner. The suspect was arrested for the false information, open container, leaving the scene of an accident, and DUI.

Significant Events

- ▶ November 15, 2019
- ▶ 0008 hrs /1923 E Canyon Drive, South Weber/ Noise-House Party/ D19-10125
- ▶ A neighbor called in a house party at this residence due to the plethora of vehicles parked on the roadway, approximately 30. Deputies arrived and upon making contact multiple people bailed out a basement window. Those people were detained and a noticeable odor of marijuana was smelled while standing outside of the window on the lawn. Multiple agencies responded to assist (7 DCSO, 4 UHP, 2 Roy, 2 Riverdale, 4 Weber County). About half, +/- 30, of the party attendees came out to the garage upon announcements through the open windows to exit the residence. There was a report of a potential firearm in the residence. Due to the amount of people and safety concerns of having people in the rooms with dark open windows it was determined a safety sweep was needed. Upon knocking on the basement door from the garage, the door was unlocked and a few people were in the hallway. Upon clearing the area, all bedroom doors were locked as well as bathroom doors. About half the doors were voluntarily opened after announcing to open the doors or they would be kicked in. The other doors did not fair well and forced entry into the rooms was made. Approximately 30 more people were removed. Multiple bags of THC wax and marijuana was removed. All attendees under 21 who blew positive were given youth alcohol tickets. All attendees who waited for forced entry were cited with obstruction. The two male renters were cited with contributing to a minor, poss of marijuana, poss of paraphernalia, obstruction and supplying alcohol to a minor. One attendee was taken to jail and booked on his no bail warrant for absconding from AP&P.

Significant Events

- ▶ November 19, 2019
- ▶ 1433 hours / 1923 E 7700 S, South Weber / Suspicious / D19-10214
- ▶ Several citizens called reporting that a suspicious male was walking around the neighborhood making weird noises and checking door handles of homes. The male was found and identified. He stated he had lost his cat and was looking for it in the area. He gave this same excuse last week when approached by deputies. I looked at his locals where he has a lewdness charge in September in Kaysville for exposing himself to juveniles. I took a report of him approaching children in SW, but the mother came outside before anything occurred. He USED to live in SW but is currently homeless. His behavior is erratic and is causing alarm to the citizens

Significant Events

- ▶ November 20, 2019
- ▶ 1305 hours / 1900 E SW / Assault on PO / Domestic Assault / D19-10236
- ▶ Male started acting aggressive and hostile to other occupants in this home. The family/friends tried to restrain him but were unable and a fight broke out. The suspect does smoke weed and had recently but the sudden and bizarre mood change is not normal. When confronted by a deputy, he fought and even tried to choke our deputy until he was tasered. He was arrested for domestic violence, assault on a police officer, and disorderly conduct

Significant Events

- ▶ November 21, 2019
- ▶ 2130 hrs/ Multiple areas of South Weber/ Suspicious/ 10-96/ D19-10260 and other cases
- ▶ We have been getting several complaints of a suspicious person in South Weber, walking around, checking vehicle door, walking into yards, and yelling odd things. The suspect has been identified. When the suspect is confronted, he claims he is looking for his cat. He is homeless and used to live in South Weber. On this occasion, he was stepping in front of vehicle and yelling “satanic” stuff. If he is contacted, please take a case and document encounter if not arrested for anything

Significant Events

- ▶ November 23, 2019
- ▶ 0523 hours/ South Weber / Domestic / D19-10327
- ▶ Deputies responded to the report of a physical domestic between husband and wife . Upon arrival, the female party had left the residence and was unable to be located or contacted by phone. An ATL was broadcast with no one able to locate her. In speaking with the male and observing evidence at the scene, sufficient information was gathered to refer the charges of DV assault and criminal mischief. The male was given victims information and advised to call back if she returned home or he had any further concerns for his safety. Extra patrol was provided in the area for approximately 1 hour after the incident with no signs of the female

Significant Events

- ▶ November 24, 2019
- ▶ 2026 hours/Fishermans Point, South Weber/Welfare Check/D19-10346
- ▶ This was again related to the homeless male looking for his cat. His mother called in and requested a welfare check as she was concerned that he had been staying at Fisherman's point. She stated that he is schizophrenic and currently off of medication. She advised that he has been violent with law enforcement in the past. Deputies responded to the area and checked all throughout South Weber with no sign of him. Please use caution in any future encounters with him

Significant Events

- ▶ November 30, 2019
- ▶ 1341 hours/ South Weber / ungov juvenile / D19-10486
- ▶ Deputy Real responded to South Weber on an ungovernable juvenile. A 16 year old was being disciplined by his parents for using a credit card to purchase a phone. When the phone was taken away he became uncontrollable and grabbed a kitchen knife. The parents deny that he threatened them or feeling threatened while he had the knife. The juvenile has a history of Suicide threats and aggravated threats using a knife but made none today. The parents denied wanting any charges pressed but agreed to having him taken to Archway for the night. Care should be used when responding to this residence. I placed an alert on the residence to have two deputies respond due to the aggravated ongoing threats.

Significant Events

- ▶ December 2, 2019
- ▶ 0625 hours / South Weber / Welfare check / D19-10522
- ▶ Deputy Gary responded to the above address to make contact with a female. The female's brother and her parents reported they were worried about her welfare based on a text they received from her saying if she disappeared it would be because of her boyfriend. She was not forthcoming with information about him or the situation. The boyfriend was not identified and family believes he may be an illegal immigrant.





K9 "Chopper"

End of Watch - November 20, 2019



Questions or Concerns?

Captain Taylor West

801-451-4104

Sergeant Chris Pope

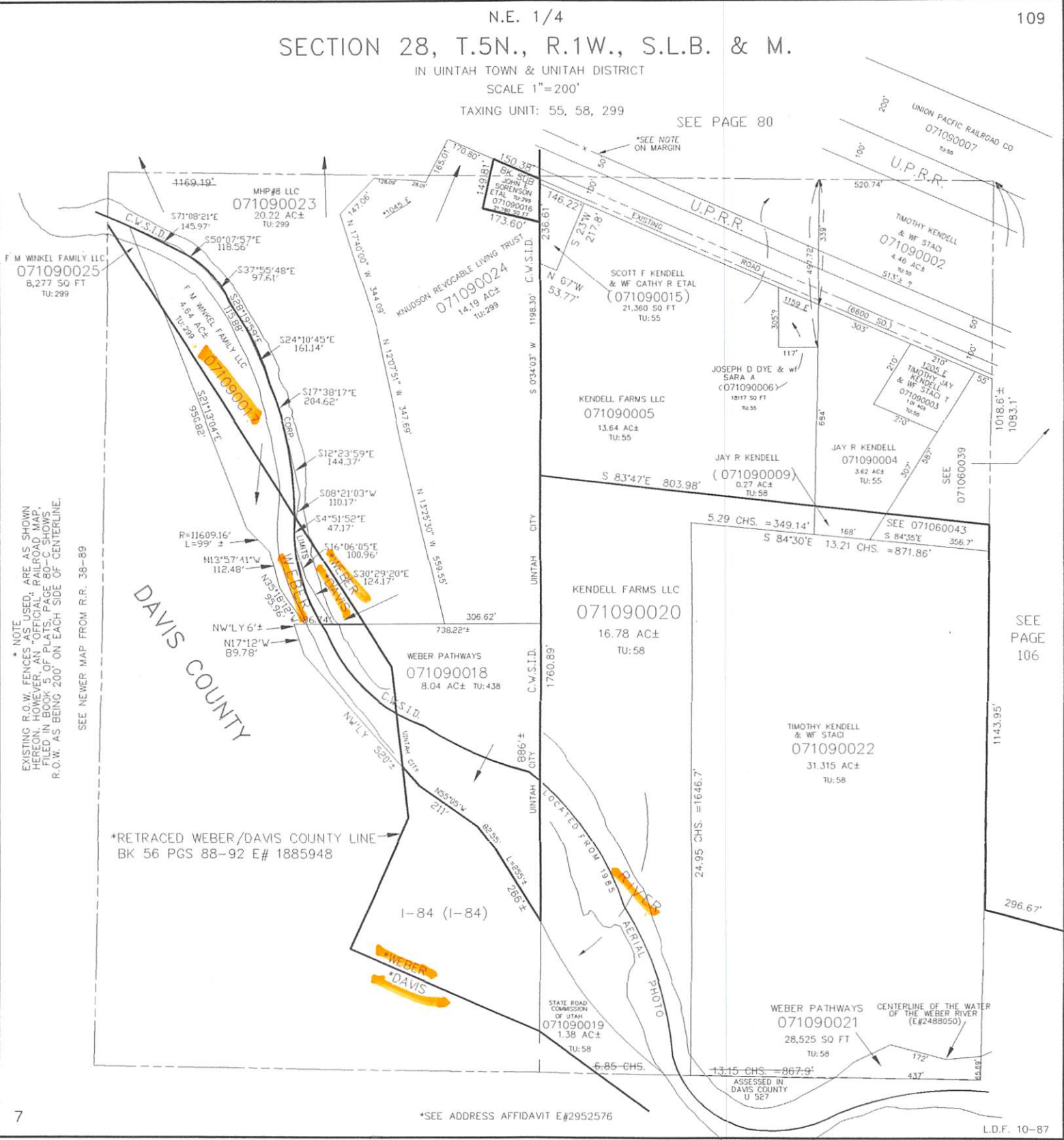
801-451-4150

N.E. 1/4
SECTION 28, T.5N., R.1W., S.L.B. & M.

IN UTAH TOWN & UNITAH DISTRICT
SCALE 1"=200'

TAXING UNIT: 55, 58, 299

SEE PAGE 80



* NOTE
EXISTING R.O.W. FENCES AS USED, ARE AS SHOWN
HEREON. HOWEVER, AN "OFFICIAL" RAILROAD MAP,
FILED IN BOOK 5 OF PLATS, PAGE 80-C SHOWS
R.O.W. AS BEING 200' ON EACH SIDE OF CENTERLINE.

SEE NEWER MAP FROM R.R. 38-89

*RETRACTED WEBER/DAVIS COUNTY LINE
BK 56 PGS 88-92 E# 1885948

*SEE ADDRESS AFFIDAVIT E#2952576

SEE
PAGE
106



Weber County Parcel Search

2380 Washington Blvd Ogden, Utah

Weber County Home - Parcel Search - Interactive Maps

[Print this page](#)

Current Taxes	Ownership Info	Tax History	Property Characteristics	Delinquent Taxes
----------------------	-----------------------	--------------------	---------------------------------	-------------------------

[<--Back to Search](#)
[<--Back to Search Results](#)

Make a Payment Online!



Parcel # 07-109-0017

Note! Each of the four areas below expand to provide you (up to 20 years of) back history. For example: Go to item #3 "Taxing Unit Areas" and click on "View All Years", then click on one of the year's listed. You can then click on one of the entity names listed, for example 'Library', and see what you have paid to that entity for the prior years.

Tax History

1. Property Charges

- Click year below to see more detail on charges
[\[View All Years\]](#) [\[Collapse Section\]](#)

Year	Asmnt	Charge	Direct Charge	Penalty	Total
2019		\$15.41	-	-	\$15.41
2018		\$16.12	-	-	\$16.12
2017		\$16.93	-	-	\$16.93
2016		\$17.16	-	-	\$17.16
2015		\$17.55	-	-	\$17.55
2014		\$17.74	-	-	\$17.74
2013		\$18.38	-	-	\$18.38
2012		\$19.02	-	-	\$19.02
2011		\$18.04	-	-	\$18.04
2010		\$17.43	-	-	\$17.43
2009		\$15.76	-	-	\$15.76
2008		\$15.09	-	-	\$15.09
2007		\$15.37	-	-	\$15.37
2006		\$17.04	-	-	\$17.04
2005		\$17.68	-	-	\$17.68
2004		\$16.57	-	-	\$16.57
2003		\$16.21	-	-	\$16.21

2. Property Values

[\[View All Years\]](#) [\[Collapse Section\]](#)

Year	Tax Year Owner	Market Total	Taxable Value
2019	F M Winkel Family Llc 3651 N 100 E Ste 125 Provo Ut 846044537	\$1,392.00	\$1,392.00
2018	F M Winkel Family Llc 3651 N 100 E Ste 125 Provo Ut 846044537	\$1,392.00	\$1,392.00

3. Taxing Unit Areas

- Click year below to see where your tax goes
 - Click on the Entity name for taxing history
[\[View All Years\]](#) [\[Collapse Section\]](#)

Tax Year	Unit	Rate
2019	299	.011067
2018	299	.011578

4. Payments

cc 2019-12-10 Addendum #3 Alberts

Hello City Council Members,

After reviewing the latest information contained in the packet about the RV park, I had some questions I was hoping either staff, the council or the developer could answer tonight. If approved, I have additional suggestions I think we need to consider included in our conditional use permit. While I hope that the developer will do his best to ensure this is a quality park, we need to make sure we have taken the proper steps to ensure we have some manner of recourse should problems arise by addressing them in the CUP. We have seen other areas with CUP's where problems happen, but without the proper restrictions there is little manner of recourse for us if complaints arise.

1. First and foremost I'm hoping for some clarification on the 4 acres of land within Weber County. We are getting conflicting information from different entities and there is reasonable documentation that raises concerns about whose jurisdiction this property falls. I would urge the council to not go forward with this until we have in writing approval and/or an agreement about this parcel from Davis/Weber Counties to avoid any future problems.
2. Wetlands - this area is showing it is very near wetlands according to the geological maps from the state. I would encourage ensuring the developer gets a written copy of permission from the Army Corp before proceeding, especially if he needs to bring any fill dirt to increase elevation to ensure we don't have problems arise later.
3. As I understand it, the 100' setback from the I-84 is federal law. Most if not all the tent sites are within that 100' setback. I feel that this is a great cause for concern with regards to safety and again worry if we are putting the city in a place where it could cause for problems down the road.
4. If I understand correctly, it will fall to SWC code enforcement to ensure any long-term stay limit is being executed. We need to consider if we have the staff/hours available since currently our code enforcement is part time. There is no specification on how many of these sites will be long term or how it will be regulated and enforced. I hope that will be something discussed this evening and will be added to the CUP to ensure we are able to enforce it.
5. Is the sewer able to take in the increased capacity of the 110 full hook up sites, especially when considering the amount of long-term stay sites? If long term sites are approved, and tenants stay year-round, the impact on the roads/sewer/utilities would be equivalent to adding that many residential homes to the area.
6. Should long term residents be approved, is it possible or already in place for those units to contribute to the TUF fund as they will be utilizing roads as would any other long term renter in the city?
7. Camping is something my family has always enjoyed. We have stayed at many RV sites throughout the state. While I do feel that this RV park as proposed is a nice facility, I think there are some things that can be addressed to make it more desirable. I was not able to clearly decipher how far apart the sites are from each other. Space between RV's is something that is always appreciated. It is nice to be able to be outside your trailer and around your picnic table without tripping over the sewer line of the unit next to you. It looks to me that many of these sites are quite close together. I think it would enhance the RV park to lower the number of sites to be able to add more space between units. *Air brab rentals needs to be addressed.*

Here are a few things I think should be addressed in the conditional use permit:

1. Additional parking for visitors/extra cars - where will they park? Limit on number of visitor vehicles. Again- can we lower the number of sites to ensure proper parking lots/space between units and parking for ATV/UTV/trailers and limit number of additional parking vehicles?

- Airbnb rental
2. Long term stay units should have restrictions on model's year and lengths to eliminate very old units becoming permanent. Limitations on types of insulation needs to be addressed (the 21st street park has had numerous problems with rodents due to people using straw and Styrofoam to insulate throughout the winter). Any other restrictions to ensure park looks clean and nice. Limitations on lengths of stay and amount of time outside of the park needs to be added as well. Again, we need to have some kind of ability for our code enforcement to be able to have the ability to follow through and enforce this.
 3. A prohibition on loudspeakers throughout the park that will be heard outside of the park.
 4. Animals- are they allowed? Leash requirements. Pet cleanup stations and biodegradable bags throughout the park.
 5. ATV off road vehicle usage: Will this park accept ATV/boats/UTV's on trailers with the rental of the site? Where will they park and are they able to be driven within the park? Limitations to keep them off the weber trail/dust mitigation from off road vehicles within the park.
 6. According to the site plans, the developer will be adding in 102 trees as well as shrubs. I think it would be a good idea to ensure the vegetation at this park is put in before opening and is maintained to ensure the enhancement of the area as well as provide a potential buffer to the noise.
 7. Propane tanks - storage (another complaint at 21st street park that owners are struggling with – 40+ gallon propane tank storage)
 8. Fish cleaning stations located within the park?
 9. RV park responsible for continual and consistent Garbage cleanup near the river and pathways, as well as garbage cans within park (I have stayed at many RV parks. Some of the much nicer ones have staff that consistently ensure garbage is not overflowing and is being cleaned up throughout the park daily). Rules clearly stated about staying on Weber trail/don't cut into people's back yards to access river.
 10. No fireworks

I also just had one question on the pipeline. Initially this was slated to be a 10" line when it came before council last time. If I understand correctly, this line is 12". Can you clarify the reason for the increase in size?

Thanks for all you do!

Hayley Alberts
7560 S 1740 E

PRESENTATION TO SOUTH WEBER CITY COUNCIL

By
Paul Sturm

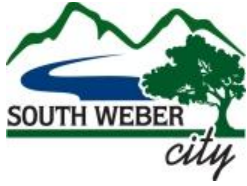
CITY COUNCIL MEETING DATE: 10DEC19

QUESTIONS AND CONCERNS REGARDING THE RIVERSIDE RV PARK CONDITIONAL USE PERMIT

- 1) There had been some discussion on limiting the length of time that someone could occupy a site in the proposed RV Park. I was unable to find such a restriction in the Conditional Use Permit (CUP) documentation on the South Weber city website for this meeting. Of concern is that, without a time limit, an occupant could potentially "Live" at the RV for an extended/permanent period of time. This is especially true with the "tiny homes" proposed for this RV Park. Also, since the "tiny homes" are on wheels, will the owners be permitted to remove the wheels and set the structure on the ground?

I recommend that a time limit be placed on any occupant so that the time does not exceed 120 days in any 180 day period. Also, as a means of enforcement, I recommend that an occupancy/license plate log be mandated for the RV Park Manager/Owner so that compliance with this requirement can be monitored, and that fines for an infraction be established prior to the CUP being approved so that the developer knows what is expected. *DEVELOPER SHOULD ALSO BE INFORMED OF SWC ORDINANCE 19-17 THAT AMENDED CITY CODE 10-7-2 REGARDING COWD USE PERMITS PASSED 26 NOV 19*

- 2) With the length of the proposed roads in this RV Park, is a second exit required?
- 3) I am concerned about any potential liability to which South Weber City (SWC) might be subjected for approving this CUP and this development in a known flood zone. There is the potential for flooding and property damage for this site. This is especially true with I-84 on one side and the river leading to the Cottonwood drive bridge and the adjacent breakwater. This could restrict water flow, making flooding more likely and more damaging.
- 4) Another question is, who would pay for any damage associated with flooding in the RV Park? Also, In the case of a sudden flood in the RV Park (in a known flood area) and since the property is within SWC, SWC will incur the costs associated with emergency services. Why are we letting a developer propose to build in a known hazard area?



Council Meeting Date: January 14, 2020

Name: Mark McRae, Finance Director

Agenda Item: 5

Objective: Presentation and acceptance of South Weber City Financial Statements for 2019 and Independent Auditors' Report

Background: At the end of each fiscal year, management is responsible for the preparation and fair presentation of the city's financial statements in accordance with accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements.

The South Weber City Council has contracted the services of Keddington & Christensen, LLC to perform an independent audit of the statements and report their findings to the City Council. This 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.

Summary: Keddington & Christensen have completed their auditing procedures and are here to present the report of their findings along with the financial statements for acceptance by the City Council.

Committee Recommendation: NA

Planning Commission Recommendation: NA

Staff Recommendation: Acceptance of audit report and financial statements

Attachments: South Weber City Financial Report for Fiscal Year 2019

Budget Amendment: NA

SOUTH WEBER CITY

FINANCIAL STATEMENTS

For The Year Ended June 30, 2019

Together With Independent Auditor's Report

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FINANCIAL SECTION



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, Utah (the City) as of and for the year ended June 30, 2019, 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, Utah as of June 30, 2019, 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 inquires 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 30, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Keddington & Christensen, LLC

December 30, 2019
Salt Lake City, Utah

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2019**

South Weber City's (the City) 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, 2019. 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 \$31,708,814 (net position). Of this amount, \$7,243,578 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$1,810,584 from the prior year.

The City's Governmental activities reported a combined ending net position of \$14,974,682. Of that amount, \$1,965,924 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, 2019, totaled \$568,950 and is 24% of the general fund total revenues for the year.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

The government-wide financial statements include 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, 2019

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 six nonmajor funds which are the park impact special revenue, road impact special revenue, Country Fair Days special revenue, recreation impact special revenue, public safety impact special revenue, and transportation fee 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, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative Summary of Net Position

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2019	2018	2019	2018	2019	2018	
Current and other assets	\$ 5,203,828	\$ 4,707,878	\$ 6,197,144	\$ 5,126,435	\$ 11,400,972	\$ 9,834,313	15.9%
Capital assets	12,495,528	11,779,821	13,911,990	13,667,529	26,407,518	25,447,350	3.8%
Total assets	17,699,356	16,487,699	20,109,134	18,793,964	37,808,490	35,281,663	7.2%
Total deferred outflows of resources	145,827	158,938	138,097	146,830	283,924	305,768	-7.1%
Long-term liabilities outstanding	1,017,444	1,021,620	3,094,195	3,177,886	4,111,639	4,199,506	-2.1%
Other liabilities	1,124,802	697,910	404,229	292,525	1,529,031	990,435	54.4%
Total liabilities	2,142,246	1,719,530	3,498,424	3,470,411	5,640,670	5,189,941	8.7%
Total deferred inflows of resources	728,255	440,714	14,675	58,546	742,930	499,260	48.8%
Net position:							
Net investment in capital assets	11,760,879	10,961,216	10,940,883	10,583,867	22,701,762	21,545,083	5.4%
Restricted	1,247,879	1,153,244	515,595	480,036	1,763,474	1,633,280	8.0%
Unrestricted	1,965,924	2,371,933	5,277,654	4,347,934	7,243,578	6,719,867	7.8%
Total net position	\$ 14,974,682	\$ 14,486,393	\$ 16,734,132	\$ 15,411,837	\$ 31,708,814	\$ 29,898,230	6.1%

By far the largest component of South Weber City's net position (72%) is its investment in capital assets. This figure represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was used to acquire these assets. South Weber City uses these capital assets to provide services to citizens who live, work, pass through, or benefit in other ways from the City. By their nature, these assets are not available for future spending. Further, even though these capital assets are reported net of any related debt, resources needed to repay the debt must come from other sources, as the assets themselves cannot be used to satisfy the related obligations.

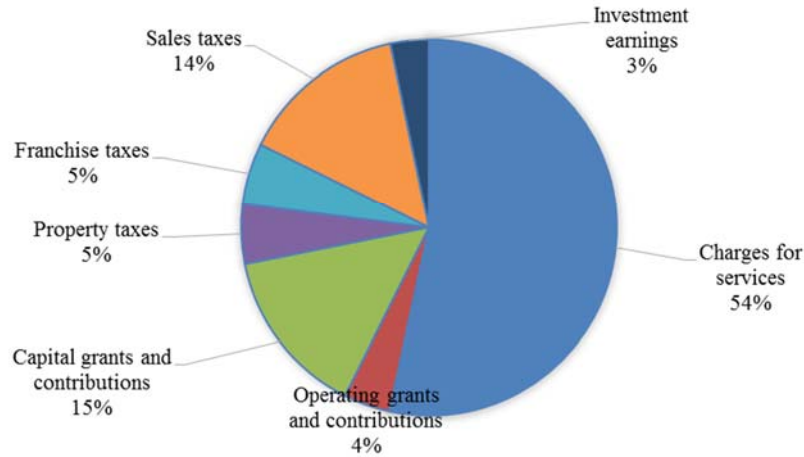
An additional part of net position, 5%, is assets that are subject to external restrictions on how they may be expended. The remaining 23% of net position can be used to meet the City's ongoing obligations to its creditors and to citizens.

Comparative Changes in Net Position

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2019	2018	2019	2018	2019	2018	
Revenues:							
Program revenues:							
Charges for services	\$ 924,889	\$ 732,390	\$ 2,962,881	\$ 2,560,713	\$ 3,887,770	\$ 3,293,103	18.1%
Operating grants and contributions	290,911	322,431	-	-	290,911	322,431	-9.8%
Capital grants and contributions	521,464	1,174,737	531,838	1,050,569	1,053,302	2,225,306	-52.7%
General revenues:							
Property taxes	375,506	351,895	-	-	375,506	351,895	6.7%
Franchise taxes	386,795	410,902	-	-	386,795	410,902	-5.9%
Sales taxes	1,047,072	986,346	-	-	1,047,072	986,346	6.2%
Other revenue	-	13,612	-	-	-	13,612	-100.0%
Gain on sale of assets	1,890	-	24,000	-	25,890	-	100.0%
Investment earnings	103,560	59,645	137,048	78,488	240,608	138,133	74.2%
Total revenues	\$ 3,652,087	\$ 4,051,958	\$ 3,655,767	\$ 3,689,770	\$ 7,307,854	\$ 7,741,728	-5.6%

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019**

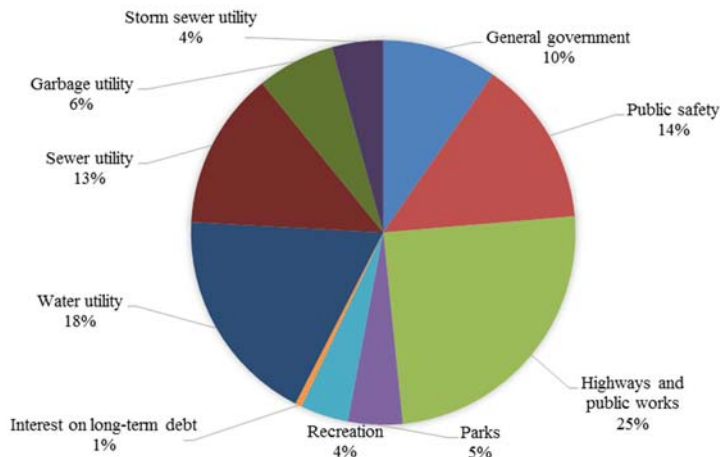
GOVERNMENT TOTAL REVENUES



Comparative Changes in Net Position (Continued)

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2019	2018	2019	2018	2019	2018	
Expenses:							
General government	\$ 530,723	\$ 527,100	\$ -	\$ -	\$ 530,723	\$ 527,100	0.7%
Public safety	769,084	575,260	-	-	769,084	575,260	33.7%
Highways and public works	1,359,146	977,892	-	-	1,359,146	977,892	39.0%
Parks	252,354	192,371	-	-	252,354	192,371	31.2%
Recreation	221,649	271,692	-	-	221,649	271,692	-18.4%
Interest on long-term debt	30,842	33,319	-	-	30,842	33,319	-7.4%
Water services	-	-	1,006,664	1,154,353	1,006,664	1,154,353	-12.8%
Sewer services	-	-	730,395	725,901	730,395	725,901	0.6%
Garbage services	-	-	359,736	344,831	359,736	344,831	4.3%
Storm sewer services	-	-	236,677	196,036	236,677	196,036	20.7%
Total expenses	3,163,798	2,577,634	2,333,472	2,421,121	5,497,270	4,998,755	10.0%
Change in net position before transfers	488,289	1,474,324	1,322,295	1,268,649	1,810,584	2,742,973	51.5%
Change in net position	488,289	1,474,324	1,322,295	1,268,649	1,810,584	2,742,973	-34.0%
Net position - beginning	14,486,393	13,012,069	15,411,837	14,143,188	29,898,230	27,155,257	10.1%
Net position - end of year	\$ 14,974,682	\$ 14,486,393	\$ 16,734,132	\$ 15,411,837	\$ 31,708,814	\$ 29,898,230	6.1%

GOVERNMENT TOTAL EXPENDITURES/EXPENSES



**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019**

GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Governmental activities net position increased by \$488,289 for the year ended June 30, 2019. The major reason for the increase resulted from assets contributed to the City from developers, and increases in charges for services.

Business-type activities contributed an increase of \$1,322,295 in net position. The most significant reason for this increase in business-type activities is contributed assets from developers, and charges from services for water, sewer, and garbage utilities.

The City received \$240,607 in investment earnings and \$831,151 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, 2019.

For the period ended June 30, 2019, the City's governmental funds reported combined fund balances in the amount of \$3,389,416. Of the total balance at year-end, \$568,950 is unassigned. The governmental funds also have portions of the fund balance restricted, committed and assigned for various reasons, class "C" road, and impact fee funds.

The special revenue recreation fund has a fund balance of \$335,382, a decrease of \$3,658 from the prior year due to projects undertaken during the fiscal year. The capital projects fund has a fund balance of \$1,125,602, a decrease of \$421,987 from the prior year, due to projects exceeding the current year revenues.

The General Fund is the main operating fund for South Weber City. At June 30, 2019, the general fund's unassigned fund balance was \$568,950. Total fund balance of the general fund for South Weber City decreased by \$138,624. A useful measure of liquidity is to compare the unrestricted fund balance and the total fund balance to expenditures (including operating transfers out) for the year. Unassigned fund balance for general fund was 27% 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 \$5,277,655. 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. First was a renegotiated contract with the Davis County Sheriff's Office for law enforcement services in the city. Second was a change in EMS service levels in the Fire department. Over the last 4 years, the fire department has changed from an all-volunteer, on-call department to a fully staffed, 24/7/365 fire department. For fiscal year 2019 this department added its own ambulance service and added additional employees to allow 24/7 staffing using part-time employees who are full-time Fire/EMS personnel with other government agencies. Overall, the general fund was under budgeted expenditures by approximately \$196,297.

The capital projects fund budget was increased for additional planned projects. Ultimately several of these projects were not completed by fiscal year end and are re-budgeted for the 2020 fiscal year. This resulted in the actual expenditures in this fund to be \$1,479,634 less than the budgeted amounts.

The rates in the Water fund budget were restructured and increased. The new rates were effective for the 2019 fiscal year.

Most of the city's impact fees saw an increase as new Impact Fee Analyses were completed.

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019**

The special revenue recreation fund budget was not amended during the year, and actual expenditures were less than budgeted expenditures by \$39,806.

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.

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 \$26,407,518 (net of \$13,504,678 accumulated depreciation) at June 30, 2019. 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 72% of total assets.

Major capital asset activities are included in the following table:

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2019	2018	2019	2018	2019	2018	
Land and water rights	\$ 3,374,977	\$ 3,279,377	\$ -	\$ -	\$ 3,374,977	\$ 3,279,377	2.9%
Buildings	3,075,860	3,075,860	298,262	298,262	3,374,122	3,374,122	0.0%
Improvements other than buildings	12,212,628	12,102,460	18,296,220	17,856,727	30,508,848	29,959,187	1.8%
Vehicles	1,206,744	412,454	109,473	177,473	1,316,217	589,927	123.1%
Machinery and equipment	217,408	150,084	218,705	123,955	436,113	274,039	59.1%
Construction in process	469,721	234,619	432,198	231,976	901,919	466,595	100.0%
Less: Accumulated Depreciation	(8,061,810)	(7,475,033)	(5,442,868)	(5,020,862)	(13,504,678)	(12,495,895)	8.1%
Net Book Value	\$ 12,495,528	\$ 11,779,821	\$ 13,911,990	\$ 13,667,531	\$ 26,407,518	\$ 25,447,352	3.8%

At June 30, 2019, South Weber City's total debt amounted to \$3,738,107 of which \$2,971,107 was incurred by the City's business-type activities and the remaining \$767,000 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.

Debt Outstanding	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2019	2018	2019	2018	2019	2018	
Revenue Bonds	\$ 767,000	\$ 855,000	\$ 2,971,107	\$ 3,083,662	\$ 3,738,107	\$ 3,938,662	-5.1%
Total debt outstanding	\$ 767,000	\$ 855,000	\$ 2,971,107	\$ 3,083,662	\$ 3,738,107	\$ 3,938,662	-5.1%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

As of October 2019, the state unemployment rate was 2.6%, an improvement from 3.2% the previous year. This is consistent with the nationwide decrease in unemployment rates as the economy continues to improve. Currently, South Weber City is experiencing moderate economic growth consistent with the rest of the nation. The City is expecting 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 2019 compared with fiscal year 2018. A major change to the water rate structure and increase in fees went into effect July 1, 2018.

In August 2019, the city raised its property tax rate by 99.8% to fund the increased public safety costs and provide additional resources for capital projects. The previous increase in the city property tax rate was in 1971. The increase brought the city's property tax rate back to a similar level as it was in 1994

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019**

The Sanitation fees have been increased for fiscal year 2020 due to an increase in disposal costs. The Transportation Utility fees for 2020 reflect the final increase as part of a three-year tiered rate plan.

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, 2019

	Governmental Activities	Business-type Activities	Total
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 2,901,619	\$ 5,288,478	\$ 8,190,097
Receivables:			
Property, franchise, and excise taxes	965,494	-	965,494
Accounts receivable	23,306	249,225	272,531
Prepaid expenses	700	142,758	143,458
Restricted:			
Cash and cash equivalents	1,253,452	516,683	1,770,135
Receivables - Class "C" road funds	59,257	-	59,257
Capital assets not being depreciated:			
Land and water rights	3,374,977	-	3,374,977
Construction in process	469,721	432,198	901,919
Capital assets, net of accumulated depreciation:			
Buildings	1,950,330	178,956	2,129,286
Improvements other than buildings	5,754,971	13,147,461	18,902,432
Machinery and equipment	97,480	142,719	240,199
Vehicles	848,049	10,656	858,705
Total Assets	17,699,356	20,109,134	37,808,490
Deferred Outflows of Resources			
Deferred loss on refunding	32,351	76,995	109,346
Deferred outflows relating to pensions	113,476	61,102	174,578
Total Deferred Outflows of Resources	145,827	138,097	283,924
Total Assets and Deferred Outflows of Resources	\$ 17,845,183	\$ 20,247,231	\$ 38,092,414

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Liabilities:			
Accounts payable	\$ 404,932	\$ 268,686	\$ 673,618
Accrued liabilities	81,588	5,676	87,264
Accrued interest	11,390	9,892	21,282
Unearned revenue	562,062	118,887	680,949
Restricted liabilities:			
Developer and customer deposits	64,830	1,088	65,918
Noncurrent liabilities:			
Due within one year	111,688	101,234	212,922
Due in more than one year	696,458	2,880,262	3,576,720
Net pension liability	209,298	112,699	321,997
Total Liabilities	<u>2,142,246</u>	<u>3,498,424</u>	<u>5,640,670</u>
Deferred Inflows of Resources			
Deferred revenue - property taxes	701,000	-	701,000
Deferred inflows relating to pensions	27,255	14,675	41,930
Total Deferred Inflows of Resources	<u>728,255</u>	<u>14,675</u>	<u>742,930</u>
Net Position			
Net investment in capital assets	11,760,879	10,940,883	22,701,762
Restricted for:			
Impact fees	715,819	515,595	1,231,414
Roads	532,060	-	532,060
Unrestricted	1,965,924	5,277,654	7,243,578
Total Net Position	<u>14,974,682</u>	<u>16,734,132</u>	<u>31,708,814</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 17,845,183</u>	<u>\$ 20,247,231</u>	<u>\$ 38,092,414</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, 2019**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:							
Government Activities							
General government	\$ 530,723	\$ 506,417	\$ -	\$ -	\$ (24,306)	\$ -	\$ (24,306)
Public safety	769,084	-	7,060	12,636	(749,388)	-	(749,388)
Highways and public works	1,359,146	258,091	283,851	222,017	(595,187)	-	(595,187)
Parks	252,354	1,640	-	210,369	(40,345)	-	(40,345)
Recreation	221,649	158,741	-	76,442	13,534	-	13,534
Interest on long-term debt	30,842	-	-	-	(30,842)	-	(30,842)
Total Governmental Activities	3,163,798	924,889	290,911	521,464	(1,426,534)	-	(1,426,534)
Business-type Activities							
Water utility	1,006,664	1,503,672	-	170,723	-	667,731	667,731
Sewer utility	730,395	921,003	-	327,392	-	518,000	518,000
Garbage utility	359,736	359,363	-	-	-	(373)	(373)
Storm sewer utility	236,677	178,843	-	33,723	-	(24,111)	(24,111)
Total Business-type Activities	2,333,472	2,962,881	-	531,838	-	1,161,247	1,161,247
Total Government	\$ 5,497,270	\$ 3,887,770	\$ 290,911	\$ 1,053,302	(1,426,534)	1,161,247	(265,287)
General Revenues:							
Property taxes					375,506	-	375,506
Franchise taxes					386,795	-	386,795
Sales taxes					1,047,072	-	1,047,072
Investment earnings					103,560	137,048	240,608
Gain on sale of capital assets					1,890	24,000	25,890
Transfers					-	-	-
Total General Revenues and Transfers					1,914,823	161,048	2,075,871
Changes in Net Position					488,289	1,322,295	1,810,584
Net Position, Beginning					14,486,393	15,411,837	29,898,230
Net Position, Ending					\$ 14,974,682	\$ 16,734,132	\$ 31,708,814

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

SOUTH WEBER CITY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General	Special Revenue Recreation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
Assets					
Cash and cash equivalents	\$ 1,039,761	\$ 341,729	\$ 1,441,480	\$ 78,649	\$ 2,901,619
Accounts receivable	-	-	-	23,306	23,306
Property, franchise, and excise tax receivable	924,972	-	-	-	924,972
Receivables, other	26,172	-	-	14,350	40,522
Prepays	-	700	-	-	700
Restricted assets:					
Cash and cash equivalents	537,633	-	-	715,819	1,253,452
Receivables - Class "C" road monies	59,257	-	-	-	59,257
Total Assets	\$ 2,587,795	\$ 342,429	\$ 1,441,480	\$ 832,124	\$ 5,203,828
Liabilities					
Accounts payable	\$ 83,730	\$ 4,878	\$ 311,622	\$ 4,702	\$ 404,932
Accrued liabilities	79,419	2,169	-	-	81,588
Unearned revenue	557,806	-	4,256	-	562,062
Restricted liabilities:					
Developer and customer deposits	64,830	-	-	-	64,830
Total Liabilities	785,785	7,047	315,878	4,702	1,113,412
Deferred Inflows of Resources					
Unavailable revenue - property taxes	701,000	-	-	-	701,000
Fund Balances					
Nonspendable					
Prepays	-	700	-	-	700
Restricted					
Class "C" roads	532,060	-	-	-	532,060
Impact fees	-	-	-	715,819	715,819
Assigned					
Capital projects	-	334,682	1,125,602	111,603	1,571,887
Unassigned	568,950	-	-	-	568,950
Total Fund Balances	1,101,010	335,382	1,125,602	827,422	3,389,416
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,587,795	\$ 342,429	\$ 1,441,480	\$ 832,124	\$ 5,203,828

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, 2019

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

Total fund balance - governmental funds	\$ 3,389,416
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,495,528
Deferred outflows of resources relating to refunding are not financial resources and, therefore, are not reported in the funds.	32,351
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.	(808,146)
Accrued interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(11,390)
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.	(123,077)
 Net position - governmental activities	 <u>\$ 14,974,682</u>

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

SOUTH WEBER CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
For The Year Ended June 30, 2019

	General	Special Revenue Recreation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
Revenues					
General property taxes	\$ 375,506	\$ -	\$ -	\$ -	\$ 375,506
Sales, use, and excise taxes	641,287	-	330,000	75,785	1,047,072
Franchise taxes	386,795	-	-	-	386,795
Impact fees	-	-	-	369,312	369,312
Licenses	391,268	-	-	-	391,268
Fines	90,779	-	-	-	90,779
Charges for services	85,762	158,741	-	258,091	502,594
Interest income	50,497	8,330	25,155	19,578	103,560
Intergovernmental	290,911	-	-	-	290,911
Miscellaneous revenue	24,370	-	1,890	-	26,260
Total Revenues	<u>2,337,175</u>	<u>167,071</u>	<u>357,045</u>	<u>722,766</u>	<u>3,584,057</u>
Expenditures					
Current:					
General government	603,716	-	-	-	603,716
Public safety	698,306	-	-	-	698,306
Public works	557,338	-	-	352,660	909,998
Parks	219,231	-	-	-	219,231
Recreation	-	181,599	-	-	181,599
Capital expenditures	-	-	1,156,366	-	1,156,366
Debt service:					
Principal	24,640	63,360	-	-	88,000
Interest and fiscal charges	7,870	20,235	-	-	28,105
Total Expenditures	<u>2,111,101</u>	<u>265,194</u>	<u>1,156,366</u>	<u>352,660</u>	<u>3,885,321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>226,074</u>	<u>(98,123)</u>	<u>(799,321)</u>	<u>370,106</u>	<u>(301,264)</u>
Other Financing Sources (Uses)					
Transfer in	12,636	94,465	377,334	-	484,435
Transfer out	(377,334)	-	-	(107,101)	(484,435)
Total Other Financing Sources (Uses)	<u>(364,698)</u>	<u>94,465</u>	<u>377,334</u>	<u>(107,101)</u>	<u>-</u>
Net Change in Fund Balances	(138,624)	(3,658)	(421,987)	263,005	(301,264)
Fund Balance, Beginning	1,239,634	339,040	1,547,589	564,417	3,690,680
Fund Balance, Ending	<u>\$ 1,101,010</u>	<u>\$ 335,382</u>	<u>\$ 1,125,602</u>	<u>\$ 827,422</u>	<u>\$ 3,389,416</u>

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, 2019

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

Net change in fund balances - total governmental funds	\$ (301,264)
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.	(606,777)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	1,322,484
Repayment of bond principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	88,000
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.	1,307
The accumulation of accrued leave does not require the use of current financial resources and therefore is not recorded as an expenditure in the Governmental Funds.	(9,192)
Changes in the pension asset and liability accounts are not recorded in the funds rather they recorded in the statement of activities	(2,225)
Change in net position - governmental activities	<hr style="border: 0.5px solid black;"/> \$ 488,289 <hr style="border: 0.5px solid black;"/>

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, 2019

	<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>
Assets:					
Current Assets:					
Cash and cash equivalents	\$ 2,144,212	\$ 2,365,452	\$ 397,177	\$ 381,637	\$ 5,288,478
Accounts receivable	128,038	71,753	32,902	16,532	249,225
Prepaid expenses	142,758	-	-	-	142,758
Restricted cash and cash equivalents	107,719	373,168	-	35,796	516,683
Total Current Assets	<u>2,522,727</u>	<u>2,810,373</u>	<u>430,079</u>	<u>433,965</u>	<u>6,197,144</u>
Noncurrent Assets:					
Property and equipment					
Construction in process	7,729	130,216	-	294,253	432,198
Buildings	298,262	-	-	-	298,262
Improvements, other than buildings	7,840,781	6,401,328	-	4,054,111	18,296,220
Machinery and equipment	218,705	-	-	-	218,705
Vehicles	109,473	-	-	-	109,473
Less: Accumulated depreciation	<u>(2,233,414)</u>	<u>(1,860,090)</u>	<u>-</u>	<u>(1,349,364)</u>	<u>(5,442,868)</u>
Total property and equipment	<u>6,241,536</u>	<u>4,671,454</u>	<u>-</u>	<u>2,999,000</u>	<u>13,911,990</u>
Total Assets	<u>8,764,263</u>	<u>7,481,827</u>	<u>430,079</u>	<u>3,432,965</u>	<u>20,109,134</u>
Deferred Outflows of Resources:					
Deferred loss on refunding	76,995	-	-	-	76,995
Deferred outflows relating to pensions	31,424	19,204	5,237	5,237	61,102
Total Deferred Outflows of Resources	<u>108,419</u>	<u>19,204</u>	<u>5,237</u>	<u>5,237</u>	<u>138,097</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 8,872,682</u>	<u>\$ 7,501,031</u>	<u>\$ 435,316</u>	<u>\$ 3,438,202</u>	<u>\$ 20,247,231</u>
Liabilities:					
Current Liabilities:					
Accounts payable	\$ 156,395	\$ 69,995	\$ 40,199	\$ 2,097	\$ 268,686
Accrued liabilities	3,303	1,165	330	878	5,676
Accrued interest	9,892	-	-	-	9,892
Unearned revenue	-	-	-	118,887	118,887
Restricted liabilities:					
Developer and customer deposits	1,088	-	-	-	1,088
Current portion of compensated absences	3,011	2,082	445	696	6,234
Current portion of bonds payable	95,000	-	-	-	95,000
Total Current Liabilities	<u>268,689</u>	<u>73,242</u>	<u>40,974</u>	<u>122,558</u>	<u>505,463</u>
Noncurrent Liabilities:					
Compensated absences	2,007	1,388	296	464	4,155
Bonds payable	2,876,107	-	-	-	2,876,107
Net pension liability	57,959	35,420	9,660	9,660	112,699
Total Noncurrent Liabilities	<u>2,936,073</u>	<u>36,808</u>	<u>9,956</u>	<u>10,124</u>	<u>2,992,961</u>
Total Liabilities	<u>3,204,762</u>	<u>110,050</u>	<u>50,930</u>	<u>132,682</u>	<u>3,498,424</u>
Deferred Inflows of Resources:					
Deferred inflows relating to pensions	7,547	4,612	1,258	1,258	14,675
Net Position:					
Net investment in capital assets	3,270,429	4,671,454	-	2,999,000	10,940,883
Restricted:					
Impact fees	106,631	373,168	-	35,796	515,595
Unrestricted	2,283,313	2,341,747	383,128	269,466	5,277,654
Total Net Position	<u>5,660,373</u>	<u>7,386,369</u>	<u>383,128</u>	<u>3,304,262</u>	<u>16,734,132</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 8,872,682</u>	<u>\$ 7,501,031</u>	<u>\$ 435,316</u>	<u>\$ 3,438,202</u>	<u>\$ 20,247,231</u>

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, 2019

	<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>
Operating Revenues:					
Sales and charges for services	\$ 1,503,672	\$ 921,003	\$ 359,363	\$ 178,843	\$ 2,962,881
Total Operating Revenues	<u>1,503,672</u>	<u>921,003</u>	<u>359,363</u>	<u>178,843</u>	<u>2,962,881</u>
Operating Expenses:					
Personnel services	195,228	101,312	41,202	61,476	399,218
Supplies	420,418	16,948	313,066	8,963	759,395
Purchased services	41,444	479,597	5,468	23,510	550,019
Capital outlay	26,469	3,143	-	-	29,612
Depreciation and amortization	217,883	129,395	-	142,728	490,006
Total operating expenses	<u>901,442</u>	<u>730,395</u>	<u>359,736</u>	<u>236,677</u>	<u>2,228,250</u>
Operating income	<u>602,230</u>	<u>190,608</u>	<u>(373)</u>	<u>(57,834)</u>	<u>734,631</u>
Nonoperating revenue (expense):					
Interest income	51,989	64,355	9,080	11,624	137,048
Impact fee income	126,604	301,512	-	33,723	461,839
Gain (loss) on disposal of assets	24,000	-	-	-	24,000
Interest expense	(105,222)	-	-	-	(105,222)
Total nonoperating revenues (expenses)	<u>97,371</u>	<u>365,867</u>	<u>9,080</u>	<u>45,347</u>	<u>517,665</u>
Income (loss) before capital contributions and transfers	<u>699,601</u>	<u>556,475</u>	<u>8,707</u>	<u>(12,487)</u>	<u>1,252,296</u>
Capital Contributions:					
Grants and other contributions	44,119	25,880	-	-	69,999
Total Capital Contributions	<u>44,119</u>	<u>25,880</u>	<u>-</u>	<u>-</u>	<u>69,999</u>
Change in net position	743,720	582,355	8,707	(12,487)	1,322,295
Net position, beginning	<u>4,916,653</u>	<u>6,804,014</u>	<u>374,421</u>	<u>3,316,749</u>	<u>15,411,837</u>
Net position, ending	<u>\$ 5,660,373</u>	<u>\$ 7,386,369</u>	<u>\$ 383,128</u>	<u>\$ 3,304,262</u>	<u>\$ 16,734,132</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, 2019

	Water Utility Fund	Sewer Utility Fund	Garbage Utility Fund	Storm Sewer Utility Fund	Total Proprietary Funds
Cash Flows From Operating Activities					
Receipts from customers and users	\$ 1,477,040	\$ 923,868	\$ 357,857	\$ 177,916	\$ 2,936,681
Payments to suppliers and service providers	(378,788)	(509,803)	(317,714)	(29,699)	(1,236,004)
Payments to employees and related benefits	(201,531)	(103,818)	(42,069)	(61,924)	(409,342)
Net cash flows from operating activities	896,721	310,247	(1,926)	86,293	1,291,335
Cash Flows From Capital and Related Financing Activities					
Acquisition and construction of capital assets	(314,702)	(130,216)	-	(219,550)	(664,468)
Principal paid on bonds and leases	(95,000)	-	-	-	(95,000)
Proceeds from sale of assets	24,000	-	-	-	24,000
Interest Paid	(119,085)	-	-	-	(119,085)
Impact fees received	126,604	301,512	-	33,723	461,839
Net cash flows from capital and related financing activities	(378,183)	171,296	-	(185,827)	(392,714)
Cash Flows From Investing Activities					
Interest on deposits	51,989	64,355	9,080	11,624	137,048
Net cash flows from investing activities	51,989	64,355	9,080	11,624	137,048
Net Increase (Decrease) In Cash and Cash Equivalents	570,527	545,898	7,154	(87,910)	1,035,669
Cash and Cash Equivalents, Beginning	1,681,404	2,192,722	390,023	505,343	4,769,492
Cash and Cash Equivalents, Ending	\$ 2,251,931	\$ 2,738,620	\$ 397,177	\$ 417,433	\$ 5,805,161
Reconciliation of operating income to net cash flows from operating activities					
Operating income (loss)	\$ 602,230	\$ 190,608	\$ (373)	\$ (57,834)	\$ 734,631
Adjustments to reconcile operating income to net cash flows from operating activities:					
Depreciation expense	217,883	129,395	-	142,728	490,006
(Increase) Decrease in accounts receivables	(26,632)	2,865	(1,506)	(927)	(26,200)
(Increase) Decrease in prepaids	(8,841)	-	-	-	(8,841)
(Increase) Decrease in deferred outflows related to pension	2,511	1,534	419	419	4,883
Increase (Decrease) in accounts payable	115,081	(11,280)	490	1,896	106,187
Increase (Decrease) in accrued liabilities	3,303	1,165	330	878	5,676
Increase (Decrease) in compensated absences	(6,918)	(2,882)	(971)	(552)	(11,323)
Increase (Decrease) in net pension liability	20,667	12,630	3,445	3,445	40,187
Increase (Decrease) in deferred inflows related to pension	(22,563)	(13,788)	(3,760)	(3,760)	(43,871)
Net cash flows from operating activities	\$ 896,721	\$ 310,247	\$ (1,926)	\$ 86,293	\$ 1,291,335
Non-cash contribution of assets from developers	\$ 44,119	\$ 25,880	\$ -	\$ -	\$ 69,999

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A) The Reporting Entity

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

(B) Government-Wide and Fund Financial Statements

The Statement of Net Positions presents the City's assets and liabilities, with the difference reported as net position. Net positions are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

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

(C) Measurement Focus and Basis of Accounting

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

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The City reports the following major governmental funds:

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

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

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 of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) Budgets

Annual budgets are prepared and adopted before June 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 includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governments highest level of decision making authority, the City Council. Fund balance commitments can only be removed or changed by the same type of action (for example, resolution) of the City Council.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(H) Equity Classifications (Continued)

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

Unassigned fund balance classification is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

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

(I) Cash and Cash Equivalents

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

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

(J) Use of Estimates

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

(K) Deferred outflows/inflows of resources

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

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(L) Pensions

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

(M) 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, 2019, \$695,569 of the City's bank balances of \$945,569 (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.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS

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, 2019, the City had cash balances of \$9,210,655 deposited in the PTIF. The fair value of the PTIF is \$9,248,675. The City has elected to report the PTIF balances at cost as it approximates fair value.

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

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

Following are the City's cash on hand and on deposit at June 30, 2019:

	Carrying Amount
Cash on hand and on deposit:	
Cash on hand	\$ 1,651
Cash on deposit	747,926
Utah State Treasurer's investment pool accounts	9,210,655
Total cash on hand and deposit	\$ 9,960,232

NOTE 3 RESTRICTED ASSETS

Certain assets are restricted to use for the following purposes as of June 30, 2019:

Performance bonds	\$ 65,918
Class "C" road funds	532,060
Impact fees	1,231,414
Restricted assets	\$ 1,829,392

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, 2019, is as follows:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 3,279,377	\$ 95,600	\$ -	\$ 3,374,977
Construction in process	234,619	692,776	(457,674)	469,721
Total capital assets, not being depreciated	<u>3,513,996</u>	<u>788,376</u>	<u>(457,674)</u>	<u>3,844,698</u>
Capital assets, being depreciated				
Buildings	3,075,860	-	-	3,075,860
Improvements other than buildings	12,102,460	110,168	-	12,212,628
Equipment	150,084	67,324	-	217,408
Vehicles	412,454	814,290	(20,000)	1,206,744
Total capital assets, being depreciated	<u>15,740,858</u>	<u>991,782</u>	<u>(20,000)</u>	<u>16,712,640</u>
Less accumulated depreciation for				
Buildings	(1,064,008)	(61,522)	-	(1,125,530)
Improvements other than buildings	(6,016,704)	(440,953)	-	(6,457,657)
Equipment	(94,898)	(25,030)	-	(119,928)
Vehicles	(299,423)	(79,272)	20,000	(358,695)
Total accumulated depreciation	<u>(7,475,033)</u>	<u>(606,777)</u>	<u>20,000</u>	<u>(8,061,810)</u>
Total capital assets, being depreciated, net	<u>8,265,825</u>	<u>385,005</u>	<u>-</u>	<u>8,650,830</u>
Governmental activities capital assets, net	<u>\$11,779,821</u>	<u>\$ 1,173,381</u>	<u>\$ (457,674)</u>	<u>\$12,495,528</u>

The Business-type Activities property, plant and equipment consist of the following at June 30, 2019:

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
Business-type Activities				
Capital assets, not being depreciated				
Construction in process	\$ 231,976	\$ 200,222	\$ -	\$ 432,198
Total capital assets, not being depreciated	<u>231,976</u>	<u>200,222</u>	<u>-</u>	<u>432,198</u>
Capital assets, being depreciated				
Buildings	298,262	-	-	298,262
Improvements other than buildings	17,856,727	439,493	-	18,296,220
Equipment	123,955	94,750	-	218,705
Vehicles	177,473	-	(68,000)	109,473
Total capital assets, being depreciated	<u>18,456,417</u>	<u>534,243</u>	<u>(68,000)</u>	<u>18,922,660</u>
Less accumulated depreciation for				
Buildings	(111,849)	(7,457)	-	(119,306)
Improvements other than buildings	(4,684,666)	(464,093)	-	(5,148,759)
Equipment	(61,980)	(14,006)	-	(75,986)
Vehicles	(162,367)	(4,450)	68,000	(98,817)
Total accumulated depreciation	<u>(5,020,862)</u>	<u>(490,006)</u>	<u>68,000</u>	<u>(5,442,868)</u>
Total capital assets, being depreciated, net	<u>13,435,555</u>	<u>44,237</u>	<u>-</u>	<u>13,479,792</u>
Business-type activities capital assets, net	<u>\$13,667,531</u>	<u>\$ 244,459</u>	<u>\$ -</u>	<u>\$13,911,990</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs for the year ended June 30, 2019 as follows:

Governmental Activities	
General government	\$ 5,154
Public safety	57,644
Highways and public works	420,116
Parks	85,757
Recreation	<u>38,106</u>
Total depreciation expense - governmental activities	<u>\$ 606,777</u>
Business-type Activities	
Water services	\$ 217,883
Sewer services	129,395
Storm sewer services	<u>142,728</u>
Total depreciation expense - business-type activities	<u>\$ 490,006</u>
Combined depreciation expense	<u>\$ 1,096,783</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 \$30,922 of the compensated absences balance will be due in the next year. The General fund typically liquidates the liability for compensated absences.

NOTE 6 LONG-TERM DEBT NOTE

The following is summary of long-term debt transactions of the City for the year ended June 30, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities					
Sales Tax Revenue Bond, Series 2012	\$ 855,000	\$ -	\$ (88,000)	\$ 767,000	\$ 87,000
Total governmental bonds payable	855,000			767,000	87,000
Compensated absences	31,954	28,364	(19,172)	41,146	24,688
Net pension liability	<u>134,666</u>	<u>-</u>	<u>74,632</u>	<u>209,298</u>	<u>-</u>
Total governmental long-term liabilities	<u>\$ 166,620</u>	<u>\$ 28,364</u>	<u>\$ 55,460</u>	<u>\$ 1,017,444</u>	<u>\$ 111,688</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM DEBT (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Business-type Activities					
Water Revenue Refunding, Series 2017	\$ 2,715,000	\$ -	\$ (95,000)	2,620,000	\$ 95,000
Bond Premium, Series 2017	368,662	-	(17,555)	351,107	-
Total business-type bonds payable	3,083,662			2,971,107	95,000
Compensated absences	21,712	1,704	(13,027)	10,389	6,234
Net pension liability	72,512	-	40,187	112,699	-
Total business-type long-term liabilities	<u>\$ 3,177,886</u>	<u>\$ 1,704</u>	<u>\$ 27,160</u>	<u>\$ 3,094,195</u>	<u>\$ 101,234</u>

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

Sales Tax Revenue Refunding Bonds, Series 2012

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

The annual debt service requirements to maturity, including principal and interest, for the Sales Tax Revenue Refunding Bonds, Series 2012, as of June 30, 2019 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>
2020	87,000	22,780	109,780
2021	91,000	20,196	111,196
2022	95,000	17,493	112,493
2023	93,000	14,672	107,672
2024	97,000	11,910	108,910
2025-2027	304,000	18,117	322,117
Total	<u>\$ 767,000</u>	<u>\$ 105,168</u>	<u>\$ 872,168</u>

Water Revenue Bonds, Series 2010

The Water Revenue Bonds, Series 2010 were issued in August 2010. The \$3,445,000 revenue bonds carried 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. During the year, the City refunded the Series 2010 bonds by issuing Water Revenue Refunding Bonds, Series 2017. The proceeds of the Series 2017 bond were deposited into an escrow which shall be used to redeem the Series 2010 bonds on June 1, 2020.

The current balance of the Series 2010 Water Revenue Bonds defeased bonds outstanding is \$80,000 See next paragraph for additional information on the Series 2017 Water Revenue Refunding Bonds.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM DEBT (Continued)

Water Revenue Refunding Bonds, Series 2017

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

The annual debt service requirements to maturity as of June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Water Revenue Bonds, Series 2017</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	95,000	134,250	229,250
2021	100,000	131,750	231,750
2022	100,000	127,500	227,500
2023	100,000	123,000	223,000
2024	100,000	118,500	218,500
2025-2029	600,000	528,150	1,128,150
2030-2034	745,000	380,500	1,125,500
2035-2039	780,000	188,250	968,250
Total	\$ 2,620,000	\$ 1,731,900	\$ 4,351,900

NOTE 7 CONSTRUCTION COMMITMENTS

The City has active construction projects as of June 30, 2019.

<u>Project</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Commitment Outstanding</u>
2019 Street Maintenance Project Section A	\$ 300,074	\$ -	\$ 300,074
2019 Street Maintenance Project Section B	79,379	-	79,379
	\$ 379,453	\$ -	\$ 379,453

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 TRANSFERS

During the year transfers were made which will not be repaid. Interfund transfers for the year ended June 30, 2019 are as follows:

	Out	In
Governmental funds:		
General fund	\$ 377,334	\$ 12,636
Capital improvements fund	-	377,334
Recreation fund	-	94,465
Recreation impact fee fund	94,465	-
Public safety impact fee fund	12,636	-
Totals	\$ 484,435	\$ 484,435

The purpose of the interfund transfers is to make payments on the City's bonds.

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.

**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:

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.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019 are as follows:

	<u>Employee Paid</u>	<u>Employer Contribution Rates</u>	<u>Employer Rate for 401(k) Plan</u>
Contributory System			
111 - Local Government Div - Tier 2	N/A	15.54%	1.15%
Noncontributory System			
15 - Local Government 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, 2019, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 50,305	N/A
Tier 2 Public Employees System	46,657	-
Tier 2 DC Only System	2,817	N/A
Total Contributions	<u>\$ 99,779</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.

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

At June 30, 2019, we reported a net pension asset of \$0 and a net pension liability of \$321,997.

	(Measurement Date): December 31, 2018				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2016	Change (Decrease)
Noncontributory System	\$ -	\$ 312,136	0.0423883%	0.0469185%	-0.0045302%
Tier 2 Public Employees System	-	9,861	0.0230247%	0.0183092%	0.0047155%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 321,997</u>			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 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, 2019, we recognized pension expense of \$103,156.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,084	\$ 7,860
Changes in assumptions	44,286	177
Net difference between projected and actual earnings on pension plan investments	68,163	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,415	33,892
Contributions subsequent to the measurement date	<u>49,631</u>	<u>-</u>
Total	<u>\$ 174,579</u>	<u>\$ 41,929</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

\$ 49,631 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, 2018.

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
2019	\$ 35,707
2020	7,511
2021	5,147
2022	32,349
2023	298
Thereafter	2,006

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25 – 9.75 percent, average, including inflation
Investment Rate of Return	6.95 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.90%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
		Inflation	2.50%
		Expected arithmetic nominal return	7.25%

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 RETIREMENT PLAN (Continued)

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

Discount Rate

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

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

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

<u>System</u>	<u>1% Decrease (5.95%)</u>	<u>Discount Rate (6.95%)</u>	<u>1% Increase (7.95%)</u>
Noncontributory System	\$ 639,710	\$ 312,136	\$ 39,353
Tier 2 Public Employees System	39,505	9,861	(13,017)
Total	<u>\$ 679,215</u>	<u>\$ 321,997</u>	<u>\$ 26,336</u>

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>2019</u>	<u>2018</u>	<u>2017</u>
401(k) Plan			
Employer Contributions	\$ 43,366	\$ 39,838	\$ 36,735
Employee Contributions	43,507	39,908	40,752
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	-	1,313	4,323

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
General property taxes	\$ 377,000	\$ 377,000	\$ 375,506	\$ (1,494)
Sales, use, and excise taxes	848,000	924,000	641,287	(282,713)
Franchise taxes	350,000	350,000	386,795	36,795
Licenses	308,000	308,000	391,268	83,268
Fines	90,000	90,000	90,779	779
Charges for services	60,000	75,000	85,762	10,762
Interest income	10,000	10,000	50,497	40,497
Intergovernmental	123,000	123,000	290,911	167,911
Miscellaneous revenue	3,000	3,000	24,370	21,370
Total Revenues	<u>2,169,000</u>	<u>2,260,000</u>	<u>2,337,175</u>	<u>77,175</u>
Expenditures				
General government				
Administrative	560,000	560,000	465,628	94,372
Legislative	58,000	64,000	52,409	11,591
Judicial	94,000	94,000	85,679	8,321
Public works				
Building inspection	294,000	329,000	321,942	7,058
Streets	249,000	249,000	235,396	13,604
Public safety				
Police and animal control	173,000	173,000	165,820	7,180
Fire protection	545,500	553,500	532,486	21,014
Parks	223,000	253,000	219,231	33,769
Debt service:				
Interest	24,700	24,700	24,640	60
Principal	7,200	7,200	7,870	(670)
Total Expenditures	<u>2,228,400</u>	<u>2,307,400</u>	<u>2,111,101</u>	<u>196,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(59,400)</u>	<u>(47,400)</u>	<u>226,074</u>	<u>273,474</u>
Other Financing Sources (Uses)				
Transfer in	40,000	40,000	12,636	(27,364)
Transfer out	(74,000)	(74,000)	(377,334)	(303,334)
Total Other Financing Sources (Uses)	<u>(34,000)</u>	<u>(34,000)</u>	<u>(364,698)</u>	<u>(330,698)</u>
Net Change in Fund Balance	<u>\$ (93,400)</u>	<u>\$ (81,400)</u>	<u>(138,624)</u>	<u>\$ (57,224)</u>
Fund Balance, Beginning			<u>1,239,634</u>	
Fund Balance, Ending			<u>\$ 1,101,010</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 130,000	\$ 130,000	\$ 158,741	\$ 28,741
Interest income	2,000	2,000	8,330	6,330
Total Revenues	<u>132,000</u>	<u>132,000</u>	<u>167,071</u>	<u>35,071</u>
Expenditures				
Recreation	215,400	215,400	181,599	33,801
Debt service:				
Principal	64,900	64,900	63,360	1,540
Interest	24,700	24,700	20,235	4,465
Total Expenditures	<u>305,000</u>	<u>305,000</u>	<u>265,194</u>	<u>39,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(173,000)</u>	<u>(173,000)</u>	<u>(98,123)</u>	<u>74,877</u>
Other Financing Sources (Uses)				
Transfer in	<u>106,000</u>	<u>106,000</u>	<u>94,465</u>	<u>(11,535)</u>
Total Other Financing Sources (Uses)	<u>106,000</u>	<u>106,000</u>	<u>94,465</u>	<u>(11,535)</u>
Net Change in Fund Balance	<u>\$ (67,000)</u>	<u>\$ (67,000)</u>	<u>(3,658)</u>	<u>\$ 63,342</u>
Fund Balance, Beginning			<u>339,040</u>	
Fund Balance, Ending			<u>\$ 335,382</u>	

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

SOUTH WEBER CITY
SCHEDULE OF PROPORTIONATE SHARE OF
THE PENSION LIABILITY
UTAH RETIREMENT SYSTEMS
Measurement Date of December 31, 2018
June 30, 2019
Last 10 Fiscal Years*

<u>For the year ended December 31,</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of total pension liability(asset)</u>
Noncontributory Retirement System					
2018	0.0423883%	\$ 312,136	\$ 290,780	107.34%	87.0%
2017	0.0469185%	205,564	352,474	58.32%	91.9%
2016	0.0504895%	324,204	399,151	81.22%	87.3%
2015	0.0572056%	323,697	457,570	70.74%	87.8%
2014	0.0486916%	211,430	384,233	55.03%	90.2%
Tier 2 Public Employees Retirement System					
2018	0.0230247%	\$ 9,861	\$ 268,358	3.67%	90.8%
2017	0.0183092%	1,614	179,039	0.90%	97.4%
2016	0.0180146%	2,010	147,733	1.36%	95.1%
2015	0.0206238%	(45)	133,243	-0.03%	100.2%
2014	0.2582740%	(783)	126,524	-0.62%	103.5%

* 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 WEBER CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
June 30, 2019
Last 10 Fiscal Years*

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2019	\$ 50,305	\$ 50,305	\$ -	\$ 272,670	18.45%
2018	62,139	62,139	-	336,430	18.47%
2017	63,880	63,880	-	345,860	18.47%
2016	85,487	85,487	-	467,173	18.30%
2015	76,280	76,280	-	429,160	17.77%
2014	71,335	71,335	-	413,474	17.25%
Tier 2 Public Employees System*					
2019	\$ 46,657	\$ 46,657	\$ -	\$ 300,889	15.51%
2018	32,651	32,651	-	216,091	15.11%
2017	22,503	22,503	-	150,925	14.91%
2016	21,380	21,380	-	143,386	14.91%
2015	17,885	17,885	-	103,673	17.25%
2014	14,123	14,123	-	76,308	18.51%
Tier 2 Public Employees DC Only System*					
2019	\$ 2,817	\$ 2,817	\$ -	\$ 42,110	6.69%
2018	2,760	2,760	-	41,251	6.69%
2017	4,040	4,040	-	60,469	6.68%
2016	949	949	-	92,255	1.03%
2015	534	534	-	87,277	0.61%
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, 2019

URS Pension Plan - Changes in Assumptions

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

SUPPLEMENTAL INFORMATION

SOUTH WEBER CITY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2019

	Park Impact Fee Fund	Road Impact Fee Fund	Country Fair Days Fund	Recreation Impact Fee Fund	Public Safety Impact Fee Fund	Transportation Fund	Total Nonmajor Governmental Funds
Assets:							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,649	\$ 78,649
Restricted cash and cash equivalents	396,904	318,103	-	-	812	-	715,819
Receivables	-	-	-	-	-	23,306	23,306
Other Receivable	-	-	-	-	-	14,350	14,350
Total assets	<u>\$ 396,904</u>	<u>\$ 318,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812</u>	<u>\$ 116,305</u>	<u>\$ 832,124</u>
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,702	\$ 4,702
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,702</u>	<u>4,702</u>
Fund Balances:							
Restricted:							
Impact fees	396,904	318,103	-	-	812	-	715,819
Assigned for capital improvements	-	-	-	-	-	111,603	111,603
Total fund balances	<u>396,904</u>	<u>318,103</u>	<u>-</u>	<u>-</u>	<u>812</u>	<u>111,603</u>	<u>827,422</u>
Total liabilities and fund balances	<u>\$ 396,904</u>	<u>\$ 318,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812</u>	<u>\$ 116,305</u>	<u>\$ 832,124</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, 2019

	Park Impact Fee Fund	Road Impact Fee Fund	Country Fair Days Fund	Recreation Impact Fee Fund	Public Safety Impact Fee Fund	Transportation Fund	Total Nonmajor Governmental Funds
Revenues:							
Sales tax - local option	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,785	\$ 75,785
Impact fees	210,369	69,865	-	76,442	12,636	-	369,312
Charges for services	-	-	-	-	-	258,091	258,091
Interest income	7,561	7,066	-	850	812	3,289	19,578
Total Revenues	<u>217,930</u>	<u>76,931</u>	<u>-</u>	<u>77,292</u>	<u>13,448</u>	<u>337,165</u>	<u>722,766</u>
Expenditures:							
Public works	-	-	-	-	-	352,660	352,660
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>352,660</u>	<u>352,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>217,930</u>	<u>76,931</u>	<u>-</u>	<u>77,292</u>	<u>13,448</u>	<u>(15,495)</u>	<u>370,106</u>
Other Sources (Uses)							
Transfers out	-	-	-	(94,465)	(12,636)	-	(107,101)
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,465)</u>	<u>(12,636)</u>	<u>-</u>	<u>(107,101)</u>
Net Change in Fund Balance	217,930	76,931	-	(17,173)	812	(15,495)	263,005
Fund Balance, Beginning	178,974	241,172	-	17,173	-	127,098	564,417
Fund Balance, Ending	<u>\$ 396,904</u>	<u>\$ 318,103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 812</u>	<u>\$ 111,603</u>	<u>\$ 827,422</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales tax	\$ 21,000	\$ 21,000	\$ 330,000	\$ 309,000
Interest income	6,000	6,000	25,155	19,155
Intergovernmental	42,000	445,250	-	(445,250)
Other revenue	-	-	1,890	1,890
Total Revenues	<u>69,000</u>	<u>472,250</u>	<u>357,045</u>	<u>(115,205)</u>
Expenditures				
Capital outlay	<u>2,100,000</u>	<u>2,636,000</u>	<u>1,156,366</u>	<u>1,479,634</u>
Total Expenditures	<u>2,100,000</u>	<u>2,636,000</u>	<u>1,156,366</u>	<u>1,479,634</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,031,000)</u>	<u>(2,163,750)</u>	<u>(799,321)</u>	<u>1,364,429</u>
Other Financing Sources (Uses)				
Transfer in	<u>710,000</u>	<u>710,000</u>	<u>377,334</u>	<u>(332,666)</u>
Total Other Financing Sources (Uses)	<u>710,000</u>	<u>710,000</u>	<u>377,334</u>	<u>(332,666)</u>
Net Change in Fund Balance	<u>\$ (1,321,000)</u>	<u>\$ (1,453,750)</u>	<u>(421,987)</u>	<u>\$ 1,031,763</u>
Fund Balance, Beginning			<u>1,547,589</u>	
Fund Balance, Ending			<u>\$ 1,125,602</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Impact fees	\$ 80,000	\$ 80,000	\$ 210,369	\$ 130,369
Interest income	1,000	1,000	7,561	6,561
Total Revenues	<u>81,000</u>	<u>81,000</u>	<u>217,930</u>	<u>136,930</u>
Expenditures				
Capital outlay	<u>160,000</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Total Expenditures	<u>160,000</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(79,000)</u>	<u>(79,000)</u>	<u>217,930</u>	<u>296,930</u>
Net Change in Fund Balance	<u>\$ (79,000)</u>	<u>\$ (79,000)</u>	217,930	<u>\$ 296,930</u>
Fund Balance, Beginning			<u>178,974</u>	
Fund Balance, Ending			<u>\$ 396,904</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Impact fees	\$ 40,000	\$ 40,000	\$ 69,865	\$ 29,865
Interest income	-	-	7,066	7,066
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>76,931</u>	<u>36,931</u>
Expenditures				
Capital outlay	<u>250,000</u>	<u>250,000</u>	-	<u>250,000</u>
Total Expenditures	<u>250,000</u>	<u>250,000</u>	-	<u>250,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(210,000)</u>	<u>(210,000)</u>	<u>76,931</u>	<u>286,931</u>
Other Financing Sources (Uses)				
Transfer out	<u>(31,000)</u>	<u>(31,000)</u>	-	<u>31,000</u>
Total Other Financing Sources (Uses)	<u>(31,000)</u>	<u>(31,000)</u>	-	<u>31,000</u>
Net Change in Fund Balance	<u>\$ (241,000)</u>	<u>\$ (241,000)</u>	76,931	<u>\$ 317,931</u>
Fund Balance, Beginning			<u>241,172</u>	
Fund Balance, Ending			<u>\$ 318,103</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Impact fees	\$ 65,000	\$ 65,000	\$ 76,442	\$ 11,442
Interest income	1,000	1,000	850	(150)
Total Revenues	<u>66,000</u>	<u>66,000</u>	<u>77,292</u>	<u>11,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>66,000</u>	<u>66,000</u>	<u>77,292</u>	<u>11,292</u>
Other Financing Sources (Uses)				
Transfer out	<u>(66,000)</u>	<u>(66,000)</u>	<u>(94,465)</u>	<u>(28,465)</u>
Total Other Financing Sources (Uses)	<u>(66,000)</u>	<u>(66,000)</u>	<u>(94,465)</u>	<u>(28,465)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(17,173)</u>	<u>\$ (17,173)</u>
Fund Balance, Beginning			<u>17,173</u>	
Fund Balance, Ending			<u>\$ -</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Impact fees	\$ 10,000	\$ 10,000	\$ 12,636	\$ 2,636
Interest income	-	-	812	812
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>13,448</u>	<u>3,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>10,000</u>	<u>10,000</u>	<u>13,448</u>	<u>3,448</u>
Other Financing Sources (Uses)				
Transfer out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(12,636)</u>	<u>(2,636)</u>
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(12,636)</u>	<u>(2,636)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	812	<u>\$ 812</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 812</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 TRANSPORTATION FUND
For The Year Ended June 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales tax - local option	\$ 62,000	\$ 62,000	\$ 75,785	\$ 13,785
Intergovernmental	150,000	150,000	-	(150,000)
Charges for services - road fee	252,000	252,000	258,091	6,091
Interest income	1,000	1,000.00	3,289	2,289
Total Revenues	<u>465,000</u>	<u>465,000</u>	<u>337,165</u>	<u>(127,835)</u>
Expenditures				
Public safety	813,000	813,000	352,660	460,340
Total Expenditures	<u>813,000</u>	<u>813,000</u>	<u>352,660</u>	<u>460,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(348,000)</u>	<u>(348,000)</u>	<u>(15,495)</u>	<u>332,505</u>
Other Financing Sources (Uses)				
Contributions	150,000	150,000	-	(150,000)
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Net Change in Fund Balance	<u>\$ (198,000)</u>	<u>\$ (198,000)</u>	<u>(15,495)</u>	<u>\$ 182,505</u>
Fund Balance, Beginning			<u>127,098</u>	
Fund Balance, Ending			<u>\$ 111,603</u>	

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

SUPPLEMENTAL REPORTS



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, 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, 2019, 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 30, 2019.

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 30, 2019
Salt Lake City, Utah



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

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

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

Report on Compliance

We have audited South Weber City, Utah's (the City) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019 in the following areas:

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Compliance

In our opinion, South Weber City, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which is required to be reported in accordance with the State Compliance Audit Guide and which is described in the accompanying schedule of findings and recommendations as items 2019-001 and 2019-002. Our opinion on compliance is not modified with respect to this matter.

South Weber City's response to the noncompliance findings identified in our audit is described in the same accompanying schedule of findings and recommendations as mentioned above. South Weber City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified deficiencies in internal control over compliance, as described in the accompanying schedule of findings and recommendations as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

South Weber City's response to the internal control over compliance findings identified in our audit is described in the same accompanying schedule of findings and recommendations mentioned above. South Weber City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 30, 2019
Salt Lake City, Utah

**SOUTH WEBER CITY
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
For The Year Ended June 30, 2019**

STATE COMPLIANCE

2019-001: Open and Public Meetings Act (Significant Deficiency)

Finding:

Utah Code Annotated (UCA) 52-4-203(4)(e)(ii)(A) states that a “state public body shall within three business days after approving written minutes of an open meeting, post to the [Utah Public Notice Website] a copy of the approved minutes and any public materials distributed at the meeting.” During our test work we noted that the March 12, 2019 City Council Meeting’s Minutes were approved on March 26, 2019 and was not posted to the Utah Public Notice Website until May 20, 2019 (55 days after approval). The April 16, 2019 city council meeting minutes were approved on May 14, 2019 and not posted to the Utah Public Notice website until May 20, 2019 (6 days after approval).

Recommendations:

We recommend that the City provide the necessary training to those responsible for posting the approved City Council minutes and, if necessary, put procedures in place to ensure compliance with the requirement to upload to the Utah Public Notice Website the written minutes within three business days of approval by the City Council.

City Response:

During the 2019 fiscal year, several duties with the office were re-assigned. The deputy city recorder was responsible to upload the minutes. The staff member assigned to verify the upload of the minutes was also assigned different responsibilities and the verification was not done. The deputy recorder assigned to upload the minutes terminated employment with the city after the date of the last finding. The current city recorder is trained and has been uploading the minutes since the time of the last finding. A new deputy recorder will be trained. The recorder and deputy recorder will verify each other’s uploading of the minutes to the web within 2 days after approval.

2019-002: Cash Management (Significant Deficiency)

Finding

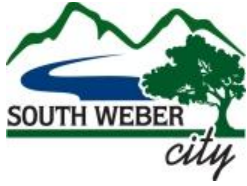
Utah Code 51-7-15(3) states that “(a) A public treasurer shall file a written report with the council on or before January 31 and July 31 of each year. (b) The report shall contain: (i) the information about the deposits and investments of that public treasurer during the preceding six months ending December 31 and June 30, respectively, that the council requires by rule; and (ii) information detailing the nature and extent of interest rate contracts permitted by Subsection 51-7-17(3).” During our audit procedures, we noted that the information about the deposits and investments of the city’s public treasurer is not correct.

Recommendation

We recommend the City complies with Utah Code 51-7-15(3).

City Response

In using the State of Utah’s new process for uploading the June 2019 report, a mistake was made that caused the previously loaded report to also show as the current report. Several other cities in the state made the same mistake. After the deadline, the mistake was found, and the city contacted the State Treasurer’s office to correct the report. The incorrect 6-30-19 report has been purged and the correct data has been entered.



Council Meeting Date: 01-14-20

Name: Lisa Smith

Agenda Item: 6

Objective: Review proposed developer concept for 2300 E South Weber Drive.

Background: Developer Chris Clifford provided a concept for the Poll property next to Highmark back in 2018 and it continued along the development process until this spring when he pulled out. He is now interested in this property once again. He met with Mayor Sjoblom and David Larson and they felt it would be appropriate for him to make a presentation to the Council for consideration.

Summary: A representative from Matrix Capital will express some development ideas.

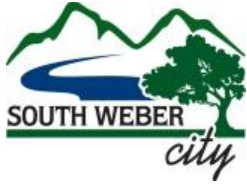
Committee Recommendation: n/a

Planning Commission Recommendation: n/a

Staff Recommendation: n/a

Attachments: none

Budget Amendment: n/a



Council Meeting Date: 01-14-20

Name: Lisa Smith

Agenda Item: 6

Objective: Appoint a Council Member to take the place of the Mayor in an official capacity when she is not available.

Background: Wayne Winsor was appointed Mayor Pro-Tem on Jan 18, 2019 for a one-year term which has now lapsed. Mayor Sjoblom has considered the options and chosen to appoint Blair Halverson.

Summary: Appoint Blair Halverson as Mayor Pro-Tempore for the upcoming year.

Committee Recommendation: n/a

Planning Commission Recommendation: n/a

Staff Recommendation: n/a

Attachments: Resolution 2020-01

Budget Amendment: n/a

RESOLUTION 2020-01

A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL APPOINTING MAYOR PRE-TEMPORE

WHEREAS, Mayor Sjoblom may occasionally find herself unable to attend a City Council Meeting or City function; and

WHEREAS, the City would like to appoint a Mayor Pro-Tempore to act in the official capacity as Mayor when necessary; and

WHEREAS, Mayor Sjoblom has considered all pertinent factors and submits Blair Halverson to the Council for approval to serve in the described capacity;

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

Section 1. Appointment: Council Member Blair Halverson is hereby appointed to serve as Mayor Pro-Tempore for a one-year period from January 2020 through December 2020.

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

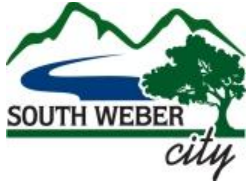
PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 14th day of January 2020.

Roll call vote is as follows:

Council Member Alberts	FOR	AGAINST
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Soderquist	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Jo Sjoblom, Mayor

Attest: Lisa Smith, Recorder



Council Meeting Date: 01-14-20

Name: Lisa Smith

Agenda Item: 7

Objective: Appoint a member to serve on the Planning Commission

Background: Debbi Pitts five-year term will be completed January 31, 2020. Advertisement for the open position were made on available platforms with a deadline of December 12, 2019. Mayor Sjoblom, Planning Chair Rob Osborne and Planner Barry Burton conducted interviews for all six candidates. After careful consideration, they have chosen to present Gary Boatright Jr. for consideration.

Summary: Appoint Gary Boatright, Jr. to serve as Planning Commissioner from February 1, 2020 through January 31, 2025.

Committee Recommendation: n/a

Planning Commission Recommendation: n/a

Staff Recommendation: n/a

Attachments: Resolution 2020-02

Budget Amendment: n/a

RESOLUTION 2020-02

A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL APPOINTING A PLANNING COMMISSIONER

WHEREAS, Debbie Pitts' term as Planning Commission member expires January 31, 2020; and

WHEREAS, the open position was advertised to the community and applications were accepted through December 12, 2019; and

WHEREAS, six candidates were screened and interviewed by Mayor Sjoblom, Commission Chair Rob Osborne and Planner Barry Burton; and

WHEREAS, after careful consideration Mayor Sjoblom presented Gary Boatright Jr. to the City Council for approval to serve on the Planning Commission;

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

Section 1. Appointment: The City Council hereby appoints Gary Boatright, Jr. to serve on the Planning Commission from February 1, 2020 to January 31, 2025.

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

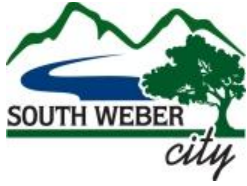
PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 14th day of May 2020.

Roll call vote is as follows:

Council Member Alberts	FOR	AGAINST
Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Soderquist	FOR	AGAINST
Council Member Winsor	FOR	AGAINST

Jo Sjoblom, Mayor

Attest: Lisa Smith, Recorder



Council Meeting Date: January 14, 2020

Name: David Larson

Agenda Item: 8

Objective: Approve Purchase – Westside Reservoir Roof Repair

Background: For the past few months the City has been working to rehabilitate the old water tank on the west side of town. The project initially included work within and around the tank to repair leaks on the bottom of the tank and other repairs that would hopefully provide another 15-20 years of useful life.

During the weekend of December 7 & 8, after the inside work had been completed and the sealant was curing, it was discovered that there were leaks in the roof as well. Some quick action by Dana Shuler, project engineer with Jones & Associates, determined that repairs needed to take place immediately prior to the tank being refilled and put back in service.

Approval was given through the emergency procurement procedures established by City policy to make the emergency repairs, knowing that the purchase would need to follow standard procurement procedures after the repairs were complete. Estimates at the time put the price of the roof repairs around \$15,000.

Summary: The repairs have been made and the final cost came in at \$9,210. According to City Procurement Policy, after an emergency purchase is made, standard procedures must still be followed. In this case, due to the purchase amount being over \$5,000 and not originally planned as part of the water tank project (even though the budget may be able to handle the additional amount), staff felt approval from the Council was the appropriate procedure.

Committee Recommendation: na

Planning Commission Recommendation: na

Staff Recommendation: na

Attachments: invoice from Burton Contractors for repairs

Budget Amendment: na



BURTON CONTRACTORS

Invoice# 1502

902 e 6600 s Uintah UT 84405 (801)605-3120

12/23/19

South weber city – West side reservoir – Emergency roof repair

1. Remove fill from crack location – 140 LF	Unit price \$ 15.00	Total \$2100.00
2. Chip out cracks – 1.5 in deep 1 in wide 91 feet	Unit price \$20.00	Total \$ 1,820.00
3. Install Xypex patch n plug in cracks 91 ft	Unit price \$ 20.00	Total \$ 1,820.00
4. Apply Xypex concentrate 6" wide center on crack 91 ft	Unit 20.00	Total \$ 1820.00
5. Protect from element for 48 hours	Lump sum	Total \$250.00
6. Replace earth and fill/backfill		Total \$1,400.00

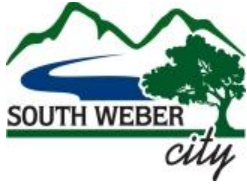
GRAND TOTAL: \$ 9,210.00

Burton Contractors appreciates the opportunity to work with you.

If you have any questions, please don't hesitate to contact me at the above number.

Jack R. Burton

President



Council Meeting Date: January 14, 2020

Name: Mark McRae, Finance Director

Agenda Item: 10

Objective: Approve Upgrade and Migration of Microsoft Server

Background: This year's budget includes the upgrade of our main computer server to the latest version of Microsoft Server. Microsoft support for our current version ends this month. Included is the migration of all remaining software and services to the new server hardware put in place 2 years ago. The migration is the main cost of this upgrade and is labor intensive.

We have received a quote from our IT vendor, Executech, to perform this upgrade. The cost of the migration is estimated to be between \$9,644.50 to \$11,764.50.

Summary: It is critical to our day to day operations to keep our software current and supported. We have known this upgrade was coming and request approval to make this final migration and upgrade to the latest version of Microsoft Server.

Committee Recommendation: NA

Planning Commission Recommendation: NA

Staff Recommendation: Approval of migration to new server version.

Attachments: Quote from Executech.

Budget Amendment: NA



South Weber City - Server Migration Proposal Summary

**This is an initial estimate based on what we currently know about the project. This estimate is subject to change after an in-depth assessment has been completed. A change order quote will be provided if any additional items are identified during the assessment.
This project estimate will expire 02/17/2020**

Despite our extensive experience in implementing and installing hundreds of networks, provisioning tens of thousands of computers and setting up email, VoIP phones, etc., for tens of thousands of users, there are always variables or unforeseeable obstacles when installing new servers, computers, switches, domains, email systems, email users, etc., that make it impossible to give an exact estimate on the time and cost of these projects. We do, however, offer these guidelines:

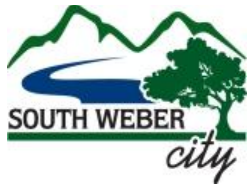
A close estimate for the project time is based on the following:

			Units	Low Range	High Range
Project Management					
6.00	to	8.00	Up to 8 hours for Project Management, solution architecture and research, and preparation work applicable to the project	1	6.00 8.00
Backup					
0.50	to	1.00	Up to 1 hours per server to install and configure server backup solution	2	1.00 2.00
Automate					
0.25	to	0.25	Basic Automate Setup (per monitored endpoint)	3	0.75 0.75
Server Migration					
2.50	to	3.00	Up to 3 hours for server install and basic configuration	1	2.50 3.00
3.50	to	4.00	Per server program installation (Domain Services/DNS, SQL, Caselle)	3	10.50 12.00
0.50	to	1.00	Time to work with Caselle to migrate SQL database over to new server	1	0.50 1.00
3.50	to	4.00	Up to 4 hours to configure print server and test with domain computers	1	3.50 4.00
3.50	to	4.00	Up to 4 hours to re-create shared folders and permissions on new file server	1	3.50 4.00
4.50	to	5.00	Time for 1.5TB-2TB data migration (setup, monitor, issue resolution)	1	4.50 5.00
Domain Migration					
4.50	to	5.00	Up to 5 hours for new domain configuration, domain policy creation and testing	1	4.50 5.00
0.75	to	1.00	Time per computer to join to domain, validate domain policies and migrate profiles	20	15.00 20.00
1.50	to	2.00	Up to 2 hours to reconfigure network routing, DNS and DHCP for new domain	1	1.50 2.00
Active Directory					
1.50	to	2.00	Up to 2 hours to audit the current Active Directory environment	1	1.50 2.00
1.00	to	1.50	Up to 1.5 hours to remediate issues with the Active Directory environment	1	1.00 1.50
Anti-Virus Software Setup					
0.25	to	0.50	Time per server to install new anti-virus	3	0.75 1.50
Misc.					
3.50	to	4.00	Up to 4 hours for issue resolution first business day after the project	1	3.50 4.00
2.75	to	3.50	Up to 3.5 hours for Quality Assurance after project work is completed	1	2.75 3.50
Implementation Hours Subtotal				63.25	79.25
Estimated Ranges for Implementation Hours				\$ 8,342.50	\$ 10,462.50
Windows Server CSP Licensing + 20 User CALs (3-year Subscription)					\$1,302.00
TOTAL ESTIMATED ONE TIME COSTS (Labor, Equipment, etc.)				\$ 9,644.50	\$ 11,764.50
MONTHLY RECURRING CHARGES (breakdown will be provided if requested)					
Antivirus	3 Sophos Server Advanced Licenses @ \$10.00 / server				\$30.00
Executech Automate	3 Automate Licenses @ \$4.00 / server				\$12.00
TOTAL OF ALL MONTHLY RECURRING CHARGES				\$42.00	\$42.00

Applicable sales tax not included

- As the formulas indicate, this estimate is quantity based. Changes in quantities automatically result in changes in the estimate.
- We will notify you immediately if circumstances other than quantity changes require additional time.
- Our Project Management Labor Rate is \$150 per hour.
- Our Project Labor Rate is \$130 per hour.
- One variable that is impossible to predict or estimate is any customer provided unique software.

-Billing will be based on actual time



Council Meeting Date: January 14, 2020

Name: David Larson

Agenda Item: 10

Objective: Review and Update Snowplow Policy

Background: The City established a “snow removal” policy and service level in January 2011 to answer questions by residents and formalize standard procedures and priorities. Staff feels it is time to revisit, review, and update the policy, especially the priority map and cul-de-sac procedures.

Summary: Most adjustments to the policy are found in the updated Snow Removal Map, which identifies the priority level of city-plowed roads. Some minor editing for clarification is also included, as well as a clearer explanation of the handling of cul-de-sacs moving forward.

Committee Recommendation: na

Planning Commission Recommendation: na

Staff Recommendation: Approve the policy updates

Attachments: Updated Snowplow Policy
Updated Snowplow Policy (redline version showing changes)
Updated Priority Streets Map

Budget Amendment: na

South Weber City Snow & Ice Removal Policy

1. Policy

The City of South Weber annually budgets funds for and assumes basic responsibility for control of snow and ice on City streets. The City will provide snow and ice control for routine travel and emergency services to serve the greatest number of vehicles possible, given safety, budget, personnel and environmental constraints. The City will use City employees and equipment to provide this service. The City's critical mission of access to emergency fire, police and medical services will be maintained during a major snow or ice storm event. In emergency situations, private contractors may be employed to assist in providing this service. The Park & Ride is to be contracted out each year following the city soliciting sealed bids from local contractors.

2. Commencement of Operations

Snow plowing and/or ice control operations shall commence under the direction of the on-call Public Works employee. Notice of plowing need is typically provided from the Davis County Sheriff's Deputy on duty during late nighttime hours. The snow removal operations will begin in accordance with the following criteria:

- A. Snow accumulations of one inch (1") or less – all hills shall be salted if needed.
- B. Snow accumulations greater than one inch but less than three inches (1"–3") – all hills shall be plowed and salted.
- C. Snow accumulations greater than three inches (3" +) – all streets shall be plowed and salted from curb to curb in accordance with the priority list in #4 Snow Plowing Procedures.

3. Personnel

In the event of a storm, the on-call employee shall respond within thirty (30) minutes of being dispatched or called. Upon arriving in South Weber, the employee will immediately assess the situation and determine if additional assistance is needed. If it is determined that assistance is required, the employee shall immediately contact other department employees. Unless approved by the Public Works Director, there should be no more than two employees out later than 10:00 p.m. This is to ensure that each employee is provided adequate time to rest during heavy snowstorms, as well as to ensure availability of drivers during long-lasting storms. It is the Public Works Director's responsibility to ensure that department employees are rotated throughout the day/night to prevent fatigue and unnecessary overtime.

4. Snow Plowing Procedures

Streets will be plowed and salted according to the following established priority (see snow removal priority map). Priorities are set based upon traffic volume, public safety, access to emergency response facilities, and schools.

- A. Major Streets
- B. Minor Streets - all other city owned streets.
- C. Cul-de-sacs
- D. Sidewalks traversing all city owned properties
- E. The Park & Ride is to be contracted out each year following the city soliciting sealed bids from local contractors.

Priority A routes are plowed first. City crews will then proceed to streets identified as Priority B and then lastly, Priority C streets. The City will address Priority C streets as time and equipment availability permits. Severe weather conditions may delay or impact Priority C street cleaning operations. Sidewalks will be plowed last.

Snow will be plowed in a manner to provide access as soon as possible and to minimize any traffic obstructions. The center of the roadway will be plowed first. The snow shall then be pushed from left to right to the side of the roadways. It is the Public Works Department goal to have the street system cleaned after a "typical" snowfall in approximately 7-10 hours. Depending on snowfall conditions and duration of the storm, streets will not always immediately be able to be completely cleared of snow and may require multiple passes of equipment. During more severe storms, removal may take up to 48-72 hours to complete.

In storms of this severity, the City has established an objective to keep the main streets open as "passable".

5. Suspension of Operations

Generally, operations will continue until all roads are passable. Widening and cleanup operations may continue immediately or on the following workday depending upon conditions and circumstances. Safety of the plow operators and the public is important. Therefore, snowplowing/removal operations may be terminated after 12 to 14 hours to allow City personnel adequate time for rest. Operations may also be suspended during time periods of limited visibility, significant winds or drifting snow to not jeopardize the safety of city employees and equipment. Any decision to suspend operations shall be made by the Public Works Director based on the conditions of the storm.

6. Use of Salt or Other De-icing Material

The City will utilize salt at locations where there are hazardous or slippery conditions. This provides for traction but is not intended to provide a "bare pavement" roadway service level throughout the City during winter season timeframes or winter conditions. The City will not be responsible for damage to grass or motor vehicles caused by salt or other de-icing materials and therefore will not make repairs or compensate residents for salt damage to turf areas or damage to motor vehicles.

7. Property Damage

Snow plowing and ice control operations can cause property damage even under the best of circumstances and care on the part of the operators. The major types of damage are to improvements in the City right-of-way. The intent of the right-of-way is to provide room for snow storage, utilities, sidewalks and other City uses. However, certain private improvements such as mailboxes, landscaping and other private installations are located and allowed by the City within this area.

A. Mailboxes - Mailboxes should be constructed sturdily enough to withstand snow rolling or pushing off a plow. While the installation of mailboxes on the city right-of-way is permitted, the mailbox owner assumes all risk of damage except when a mailbox is damaged through direct contact by a plow blade, or other piece of equipment. If a mailbox is damaged due to direct contact by snow plowing equipment, the City, at its option, will repair or replace the mailbox. Damage resulting from snow rolling off a plow is the responsibility of the resident or mailbox owner.

B. Landscaping - Property owners assume all risk of damage for landscaping, including nursery and inanimate materials that are installed or encroach on City right-of-way. The City assumes no responsibility for damage incurred to these elements as a result of snow plowing and ice control activities.

C. Other Private Installations - The City will assume no responsibility for underground lawn sprinkling systems, exterior lighting systems, underground electronic dog fences or any features privately installed within the City right-of-way.

8. Snow Storage

Ongoing snow and ice control efforts require the use of the entire City right-of-way and easement areas for storage of plowed snow. Depending on the volume of snow, available storage within the right-of-way can become limited and/or create sight obstructions or block the delivery of US postal mail.

9. Residential Driveways and Sidewalks

One of the most frequent problems in removal of snow from the public streets is the snow deposited in driveway approaches during plowing operations. Snow that accumulates on the plow blade has no place to go but into the driveway. Snowplow operators make every reasonable attempt to minimize the amount of snow deposited in driveways, but the amount can still be significant. City personnel do not provide driveway cleaning. Possible exceptions are at the discretion of the Public Works Director for emergency response situations.

City residents are required by ordinance to clear the sidewalks fronting their homes and businesses within 24 hours after a storm. When clearing snow from walks and private driveways it is unlawful to place or cast any substance into a City street as per City ordinance. Furthermore, it is unlawful to place snow removed from a sidewalk or other public place in manner to cause a hazard to vehicular or pedestrian traffic.

10. City Sidewalks

The City will maintain sidewalks on City Owned property throughout the City. After completion of the road cleanup, the public works staff will remove snow and ice from city-owned sidewalks, in the following established priority:

- A. City Office
- B. Fire Station
- C. Parks

Snow and ice removal of these sidewalks will be completed within 24 hours of completed road cleanup. Scheduling of work is dependent upon the release of personnel from their street maintenance duties. As there are a limited number of personnel available, the City will only maintain these sidewalks after the streets have been plowed.

11. Mail Delivery

Snowplow operators make every reasonable effort to remove snow as close to the curb line as practical in order to provide mail delivery access to mailboxes. Significant amounts of snow will reduce storage capacity of such snow along the roadway and impact the ability of the City to remove excessive amounts of snow and ice. Therefore, the final cleaning of snow adjacent to mailbox(s) is the responsibility of each resident; or group of residents if a community postal box is in service but denied mail delivery due to excessive snow stockpiling parallel to the City right of way.

12. Vehicle Parking

City Code specifies that it shall be unlawful to park any vehicle or farm equipment on any street in the city between the hours of 12:00 midnight and 12:00 noon from November 1 to March 31. Vehicles parked on the street or abandoned during snowstorm events will be cited and may be towed at the owner's expense.

13. Complaints

Complaints regarding snow and ice control or damage will be taken during normal working hours and handled in accordance with the City's complaint procedures. Complaints requiring immediate attention will be handled on a priority basis. Response time should not exceed twenty-four (24) hours for any complaint. It should be understood, complaint responses are to ensure that the provisions of this policy have been fulfilled and that all residents of the City have been treated uniformly.

14. Utility Structures

Except as otherwise provided in any license or franchise agreement, the City will only be responsible for damage to utility pedestals and transformers within the right-of-way resulting

from direct contact by City snow and ice removal equipment. City liability shall be limited to actual cost to repair the damages as documented by invoices submitted to the City by the utility.

15. Cul-de-sacs

Cul-de-sacs shall typically be cleared with one pass in and one pass out. It is not the city's intent to clear all snow in the cul-de-sac bubble.

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4. Snow Plowing Procedures

Streets will be plowed and salted according to the following established priority ([see snow removal priority map](#)). Priorities are set based upon traffic volume, public safety, access to emergency response facilities, and schools.

- A. Major ~~Collector~~ Streets:
 - i. ~~475 East~~
 - ii. ~~1900 East~~
 - iii. ~~2100 East~~
 - iv. ~~Deer Run Drive~~
 - v. ~~Highway 89 Frontage Roads~~
- B. Minor ~~Collector~~ Streets - all other city owned streets.
- C. Cul-de-sacs
- D. Sidewalks traversing all city owned properties
- E. The Park & Ride is to be contracted out each year following the city soliciting sealed bids from local contractors.

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Priority A routes are plowed first. City crews will then proceed to streets identified as Priority B and then lastly, Priority C streets. The City will address Priority C streets as time and equipment availability permits. Severe weather conditions may delay or impact Priority C street cleaning operations. Sidewalks will be plowed last.

Snow will be plowed in a manner so as to provide access as soon as possible and to minimize any traffic obstructions. The center of the roadway will be plowed first. The snow shall then be pushed from left to right to the side of the roadways. It is the Public Works Department goal to have the street system cleaned after a "typical" snowfall in approximately 7-10 hours. Depending on snowfall conditions and duration of the storm, streets will not always immediately be able to be completely cleared of snow and may require multiple passes of equipment. During more severe storms (~~snowfall in excess of 8" inches~~) removal may take up to 48-72 hours to complete. In storms of this severity, the City has established an objective to keep the main streets open as "passable".

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responsible for damage to grass or motor vehicles caused by salt or other de-icing materials and therefore will not make repairs or compensate residents for salt damage to turf areas ~~in the street right-of-way~~ or damage to motor vehicles.

7. Property Damage

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B. Landscaping - Property owners assume all risk of damage for landscaping, including nursery and inanimate materials that are installed or encroach on City right-of-way. The City assumes no responsibility for damage incurred to these elements as a result of snow plowing and ice control activities.

C. Other Private Installations - The City will assume no responsibility for underground lawn sprinkling systems, exterior lighting systems, underground electronic dog fences or any features privately installed within the City right-of-way.

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- A. City Office
- B. Fire Station
- ~~C. Family Activity Center~~
- ~~D.C. Parks~~

Snow and ice removal of these sidewalks will be completed within 24 hours of completed road cleanup. Scheduling of work is dependent upon the release of personnel from their street maintenance duties. As there are a limited number of personnel available, the City will only maintain these sidewalks after the streets have been plowed.

11. Mail Delivery

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13. Complaints

Complaints regarding snow and ice control or damage will be taken during normal working hours and handled in accordance with the City's complaint procedures. Complaints ~~involving access to property or problems~~ involving requiring immediate attention will be handled on a priority basis. Response time should not exceed twenty-four (24) hours for any complaint. It should be

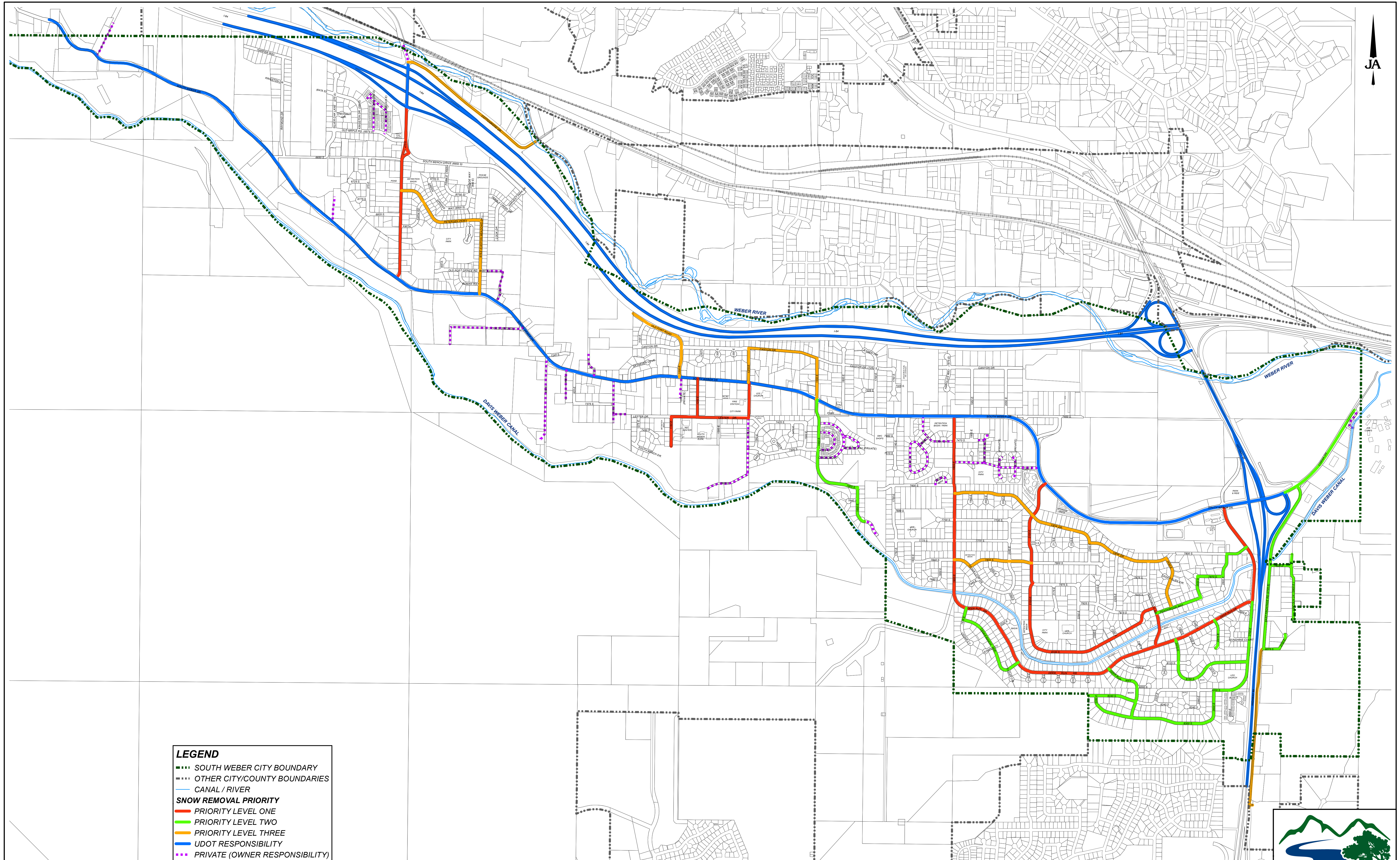
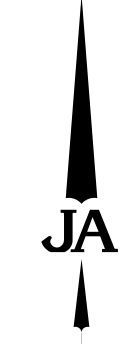
understood that complaint responses are to ensure that the provisions of this policy have been fulfilled and that all residents of the City have been treated uniformly.

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LEGEND

- SOUTH WEBER CITY BOUNDARY
- OTHER CITY/COUNTY BOUNDARIES
- CANAL / RIVER
- SNOW REMOVAL PRIORITY**
- PRIORITY LEVEL ONE
- PRIORITY LEVEL TWO
- PRIORITY LEVEL THREE
- UDOT RESPONSIBILITY
- PRIVATE (OWNER RESPONSIBILITY)

NOTES:
 Priority Level One routes are plowed first. City crews will then proceed to streets identified as Priority Level Two and then to Priority Level Three streets. The City will address all remaining streets and cul-de-sacs, not identified on this map, as time and equipment availability permits. Severe weather conditions may delay or impact lower priority street cleaning operations.

SCALE:
 1 in = 800 ft
 MMDD/YYYY
 12/30/2019

DESIGNED: BEB
 DRAWN: BEB
 CHECKED: BKJ



SOUTH WEBER CITY CORPORATION
 STREET MAPS
SNOW REMOVAL PRIORITY MAP

SHEET:
1
 OF 1 SHEETS

