

CITY COUNCIL AGENDA

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PUBLIC NOTICE is hereby given that the City Council of SOUTH WEBER CITY, Utah, will meet in a regular public meeting commencing at 6:00 p.m. on Tuesday, January 13, 2026, in the Council Chambers at 1600 E. South Weber Dr.

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

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

PRESENTATIONS

4. 2026-2029 Mayor Rod Westbroek, Council Members Angie Petty and Joel Dills Sworn In
 - a. Administered by City Recorder Lisa Smith
5. Fiscal Year 2025 Audit Report

ACTION ITEMS

6. Consent Agenda
 - a. December 9, 2025 Minutes
 - b. December Checks
 - c. November Budget to Actual
7. Resolution 26-01: Appointing Mayor Pro Tempore

DISCUSSION ITEMS

8. Noticing Requirements

REPORTS

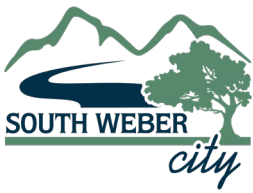
9. New Business
10. Council & Staff
11. Adjourn

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

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

DATE: 01-07-2026

CITY RECORDER: Lisa Smith



CITY COUNCIL MEETING STAFF REPORT

MEETING DATE

January 13, 2026

PREPARED BY

Lisa Smith

City Recorder

ITEM TYPE

Presentation

AGENDA ITEM

2026-2029 Mayor Rod Westbroek, Council Members Angie Petty and Joel Dills
Sworn In

PURPOSE

Swear in the re-elected Mayor and Council Members

BACKGROUND

Although an election was not held, Rod Westbroek was declared elected as Mayor by the City Council. Angie Petty and Joel Dills were declared elected as Council Members. Oaths of office are a requirement even for incumbents.

SOUTH WEBER CITY
FINANCIAL STATEMENTS
For The Year Ended June 30, 2025
Together With Independent Auditor's Report

SOUTH WEBER CITY TABLE OF CONTENTS (Continued)

	<u>Page</u>
Financial Section:	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	18
Statement of Net Position – Proprietary Funds	19
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	21
Statement of Cash Flows – Proprietary Funds	22
Notes to Financial Statements	24
Required Supplemental Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	47
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Recreation Fund	48
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Local Building Authority Fund	49
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund – Transportation Fund	50
Schedule of Proportionate Share of the Pension Liability – Utah Retirement Systems	51
Schedule of Contributions – Utah Retirement Systems	52

SOUTH WEBER CITY TABLE OF CONTENTS (Continued)

Notes to the Required Supplementary Information.....	53
Supplementary Information	
Combining Balance Sheet – Nonmajor Governmental Funds	54
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	55
Compliance Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	56
Independent Auditor’s Report on Compliance and Report on Internal Control Over Compliance as Required by the <i>State Compliance Audit Guide</i>	58
Schedule of Findings.....	61



GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

5 Audit
RANDEL A. HESTON, CPA
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JAMES A. GILBERT, CPA
BEN H. PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
South Weber, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of South Weber City, Utah (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the South Weber City, as of June 30, 2025 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of South Weber City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about South Weber City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
December 29, 2025

SOUTH WEBER CITY MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2025

The management team of South Weber City (the City) presents this narrative information on the City's financial statements. It contains an overview and analysis of the financial position and results of operations as of and for the twelve months ended June 30, 2025. 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 \$50,270,475 (net position). Of this amount, \$15,487,658 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$1,808,166 from the prior year.

The City's Governmental activities reported a combined ending net position of \$25,364,456. Of that amount, \$5,519,676 is available for spending at the discretion of the City (unrestricted fund balance).

The unassigned fund balance of the general fund at June 30, 2025, totaled \$1,458,797 and is 30.16% of the general fund total revenues for the year.

During the year, several projects were completed by the City. Capital assets were added in the water, sewer, and storm sewer funds, as well as the general fixed assets of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2025**

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

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

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

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

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

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

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

OTHER INFORMATION

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

FINANCIAL SECTION

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Comparative Summary of Net Position							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2025	2024	2025	2024	2025	2024	
Current and other assets	\$ 15,059,540	\$ 17,899,667	\$ 10,813,821	\$ 10,203,494	\$ 25,873,361	\$ 28,103,161	-7.9%
Capital assets	25,116,338	20,051,331	16,734,269	17,145,965	41,850,607	37,197,296	12.5%
Total assets	40,175,878	37,950,998	27,548,090	27,349,459	67,723,968	65,300,457	3.7%
Total deferred outflows of resources	302,293	281,057	141,774	138,074	444,067	419,131	5.9%
Long-term liabilities outstanding	11,088,949	10,626,201	2,366,184	2,461,027	13,455,133	13,087,228	2.8%
Other liabilities	2,734,138	2,386,078	416,279	479,091	3,150,417	2,865,169	10.0%
Total liabilities	13,823,087	13,012,279	2,782,463	2,940,118	16,605,550	15,952,397	4.1%
Total deferred inflows of resources	1,290,627	1,209,519	1,382	753	1,292,009	1,210,272	6.8%
Net position:							
Net investment in capital assets	17,729,218	17,945,798	14,527,388	14,681,161	32,256,606	32,626,959	-1.1%
Restricted	2,191,301	1,548,513	410,649	1,020,530	2,601,950	2,569,043	1.3%
Unrestricted	5,443,937	4,515,946	9,967,982	8,844,971	15,411,919	13,360,917	15.4%
Total net position	\$ 25,364,456	\$ 24,010,257	\$ 24,906,019	\$ 24,546,662	\$ 50,270,475	\$ 48,556,919	3.5%

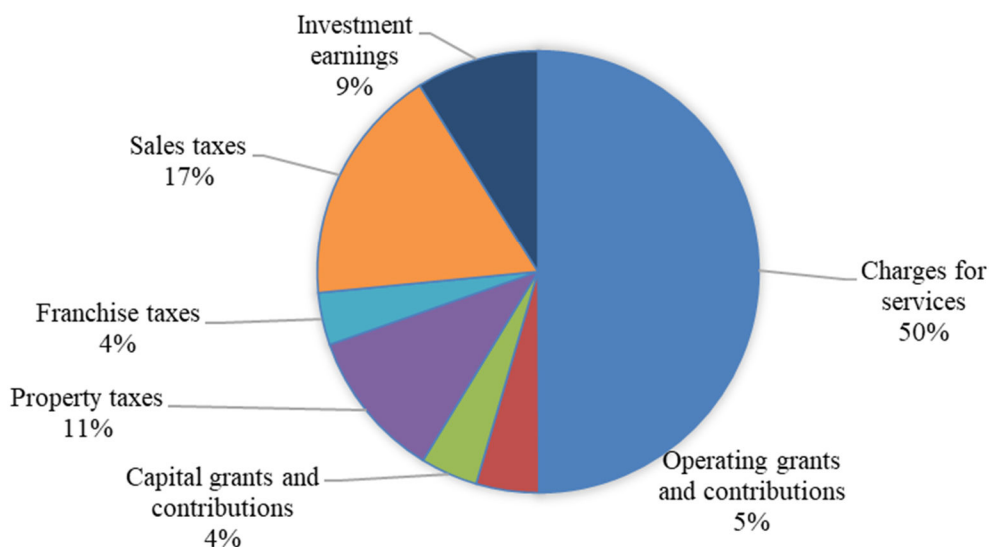
By far the largest component of South Weber City's net position, 64.2% is its investment in capital assets. This figure represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was used to acquire these assets. South Weber City uses these capital assets to provide services to citizens who live, work, pass through, or benefit in other ways from the City. By their nature, these assets are not available for future spending. Further, even though these capital assets are reported net of any related debt, resources needed to repay the debt must come from other sources, as the assets themselves cannot be used to satisfy the related obligations.

SOUTH WEBER CITY MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued) For the Year Ended June 30, 2025

An additional part of net position, 5.3%, is assets that are subject to external restrictions on how they may be expended. The remaining 30.5% of net position can be used to meet the City's ongoing obligations to its creditors and to citizens.

Comparative Changes in Net Position							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2025	2024	2025	2024	2025	2024	
Revenues:							
Program revenues:							
Charges for services	\$ 1,916,612	\$ 1,347,662	\$ 4,076,751	\$ 4,010,087	\$ 5,993,363	\$ 5,357,749	11.9%
Operating grants and contributions	550,855	539,881	-	-	550,855	539,881	2.0%
Capital grants and contributions	295,375	144,627	208,566	278,686	503,941	423,313	19.0%
General revenues:							
Property taxes	1,310,833	1,185,868	-	-	1,310,833	1,185,868	10.5%
Franchise taxes	459,789	479,365	-	-	459,789	479,365	-4.1%
Sales taxes	2,102,565	2,135,563	-	-	2,102,565	2,135,563	-1.5%
Other revenue	3,217	85,106	-	-	3,217	85,106	0.0%
Gain on sale of assets	4,933	-	-	-	4,933	-	0.0%
Investment earnings	681,990	652,919	399,506	487,496	1,081,496	1,140,415	-5.2%
Total revenues	\$ 7,326,169	\$ 6,570,991	\$ 4,684,823	\$ 4,776,269	\$ 12,010,992	\$ 11,347,260	5.8%

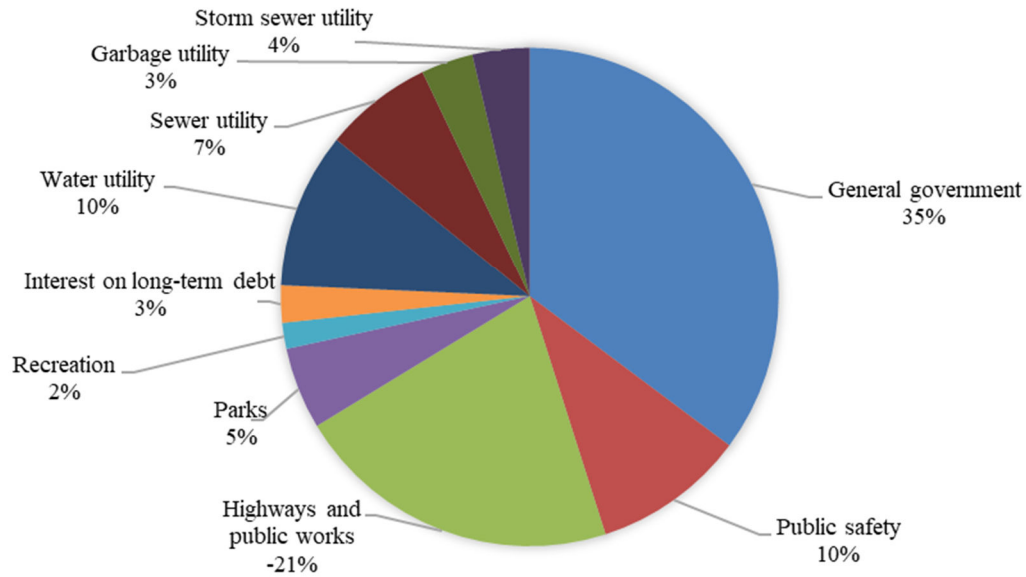
GOVERNMENT TOTAL REVENUES



Comparative Changes in Net Position (Continued)							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2025	2024	2025	2024	2025	2024	
Expenses:							
General government	\$ 805,624	\$ 654,088	\$ -	\$ -	\$ 805,624	\$ 654,088	23.2%
Public safety	1,753,185	1,494,791	-	-	1,753,185	1,494,791	17.3%
Highways and public works	1,667,706	2,926,484	-	-	1,667,706	2,926,484	-43.0%
Parks	937,863	523,430	-	-	937,863	523,430	79.2%
Recreation	297,775	308,970	-	-	297,775	308,970	-3.6%
Interest on long-term debt	429,170	293,777	-	-	429,170	293,777	46.1%
Water services	-	-	1,804,130	1,740,638	1,804,130	1,740,638	3.6%
Sewer services	-	-	1,250,337	1,092,067	1,250,337	1,092,067	14.5%
Garbage services	-	-	599,021	584,648	599,021	584,648	2.5%
Storm sewer services	-	-	658,015	567,029	658,015	567,029	16.0%
Total expenses	5,891,323	6,201,540	4,311,503	3,984,382	10,202,826	10,185,922	0.2%
Change in net position before transfers	1,434,846	369,451	373,320	791,887	1,808,166	1,161,338	-35.8%
Change in net position	1,434,846	369,451	373,320	791,887	1,808,166	1,161,338	55.7%
Net position - beginning (2025 restated)	23,929,610	23,640,806	24,532,699	23,754,775	48,462,309	47,395,581	2.3%
Net position - end of year	\$ 25,364,456	\$ 24,010,257	\$ 24,906,019	\$ 24,546,662	\$ 50,270,475	\$ 48,556,919	3.5%

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2025**

GOVERNMENT TOTAL EXPENDITURES/EXPENSES



**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2025**

GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Governmental activities net position increased by \$1,434,846 for the year ended June 30, 2025. The major reason for the increase resulted from increases in Sales tax and Property tax.

Business-type activities contributed an increase of \$373,320 in net position. The most significant reason for this increase in business-type activities is contributed assets from developers, and charges from services for water, sewer, and garbage utilities.

The City received \$1,081,496 in investment earnings during the year between governmental and business-type activities. Investment earnings were down \$58,919 compared to the prior year

FINANCIAL ANALYSIS OF SOUTH WEBER CITY'S FUNDS

South Weber City's governmental funds provide information on the short-term resource inflows and outflows and account balances at the end of the fiscal year. The total fund balance is a measure of total available resources. The unrestricted portion of this total fund balance is a measure of the available spendable resources on June 30, 2025.

For the period ended June 30, 2025, the City's governmental funds reported combined fund balances in the amount of \$10,195,644. Of the total balance at year-end, \$1,458,797 is unassigned. The governmental funds also have portions of the fund balance restricted, committed and assigned for various reasons, i.e., class "C" road and impact fee funds.

The special revenue recreation fund has a fund balance of \$311,080 a decrease of \$72,749 from the prior year mainly due to less extraction and mining from the gravel pits. The special revenue transportation fund has a fund balance of \$1,132,571, an increase of \$624,845 for the prior year for the purpose of completing high dollar value projects in fiscal year 2026. The capital projects fund has a fund balance of \$2,041,025, an increase of \$311,468 from the prior year.

The special revenue local building authority fund began operations during the year. In the prior year the authority issued a bond of \$9,000,000 to construct a public works building. At year end the local building authority building has a fund balance of \$3,155,973 a decrease of \$5,073,912 due to the construction of the public works building..

The General Fund is the main operating fund for South Weber City. On June 30, 2025, the general fund's unassigned fund balance was \$1,458,797. Total fund balance of the general fund for South Weber City increased by \$482,134. 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 31.7% of total General Fund expenditures.

The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, with exception of combining the proprietary funds portion of the internal service fund, but in more detail. Unrestricted net position of the City's major proprietary funds totaled \$9,810,410. Discussions about the finances of these funds are addressed in the City's business-type activities.

BUDGETARY HIGHLIGHTS

The general fund was amended to recognize additional Sales Tax and miscellaneous revenue received. Overall, the general fund was slightly over budget in expenditures by \$65,734, yet collected revenues exceeding budget amounts by \$563,888.

The special revenue recreation fund budget had minimal amendments during the year, and actual expenditures were less than budgeted expenditures by \$21,963.

**SOUTH WEBER CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2025**

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 \$41,850,607 (net of \$22,126,307 accumulated depreciation) at June 30, 2025. Types of assets included in this category are land, buildings, improvements, vehicles, machinery, equipment, roads (including curb and gutter), streetlights, traffic signals, water, waste water, and sewer. The City's investment in net capital assets equals 59% of total assets.

Major capital asset activities are included in the following table:

Comparative Summary of Capital Assets							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2025	2024	2025	2024	2025	2024	
Land and water rights	\$ 6,105,317	\$ 6,411,687	\$ -	\$ -	\$ 6,105,317	\$ 6,411,687	-4.8%
Buildings	3,352,789	3,352,789	298,262	298,262	3,651,051	3,651,051	0.0%
Improvements other than buildings	18,299,149	18,136,181	24,903,261	24,903,261	43,202,410	43,039,442	0.4%
Lease right-to-use	1,972,640	1,528,885	-	-	1,972,640	1,528,885	29.0%
Vehicles	1,079,323	1,273,927	-	-	1,079,323	1,273,927	-15.3%
Machinery and equipment	887,961	715,348	379,673	379,673	1,267,634	1,095,021	15.8%
Construction in process	6,336,094	949,435	362,445	38,553	6,698,539	987,988	100.0%
Less: Accumulated Depreciation	(12,916,935)	(12,316,921)	(9,209,372)	(8,473,784)	(22,126,307)	(20,790,705)	6.4%
Net Book Value	\$ 25,116,338	\$ 20,051,331	\$ 16,734,269	\$ 17,145,965	\$ 41,850,607	\$ 37,197,296	12.5%

On June 30, 2025 South Weber City's total debt amounted to \$11,166,776 of which \$2,260,776 was incurred by the City's business-type activities and the remaining \$8,906,000 was incurred by the City's governmental units. The City's debt consists of revenue bonds and is secured by specific revenue sources (i.e., lease revenues, sales taxes, and water).

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

South Weber City Comparative of Debt Outstanding							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2025	2024	2025	2024	2025	2024	
Debt Outstanding							
Revenue Bonds	\$ 8,906,000	\$ 9,304,000	\$ 2,260,776	\$ 2,388,331	\$ 11,166,776	\$ 11,692,331	-4.5%
Total debt outstanding	\$ 8,906,000	\$ 9,304,000	\$ 2,260,776	\$ 2,388,331	\$ 11,166,776	\$ 11,692,331	-4.5%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

The rates and fees for most services remained constant for fiscal year 2025 compared with fiscal year 2024. Rates for fiscal year 2026 are set to increase for the Sanitation Fund, due to the addition of the city-wide recycling program.

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, 2025

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets:			
Cash and cash equivalents	683,513	\$ 1,431,720	\$ 2,115,233
Receivables:			
Property, franchise, and excise taxes	1,776,470	-	1,776,470
Accounts receivable	73,875	362,799	436,674
Investments	4,852,169	8,178,628	13,030,797
Prepaid expenses	23,283	230,958	254,241
Internal balances	(157,572)	157,572	-
Restricted:			
Cash and cash equivalents	4,806,351	66,388	4,872,739
Investments	2,884,141	385,756	3,269,897
Receivables - Class "C" road funds	117,310	-	117,310
Capital assets not being depreciated:			
Land and water rights	6,105,317	-	6,105,317
Construction in process	6,336,094	362,445	6,698,539
Capital assets, net of accumulated depreciation:			
Buildings	1,850,783	134,214	1,984,997
Improvements other than buildings	8,148,133	16,081,291	24,229,424
Machinery and equipment	534,202	156,319	690,521
Vehicles	304,596	-	304,596
Leased right-to-use	1,837,213	-	1,837,213
Total Assets	<u>40,175,878</u>	<u>27,548,090</u>	<u>67,723,968</u>
Deferred Outflows of Resources			
Deferred loss on refunding	8,087	53,895	61,982
Deferred outflows relating to pensions	294,206	87,879	382,085
Total Deferred Outflows of Resources	<u>302,293</u>	<u>141,774</u>	<u>444,067</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 40,478,171</u>	<u>\$ 27,689,864</u>	<u>\$ 68,168,035</u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2025

	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 1,015,050	\$ 353,268	\$ 1,368,318
Accrued liabilities	139,325	13,235	152,560
Accrued interest	97,564	8,281	105,845
Unearned revenue	1,356,521	41,495	1,398,016
Restricted liabilities:			
Developer and customer deposits	125,678	-	125,678
Noncurrent liabilities:			
Due within one year	781,917	140,282	922,199
Due in more than one year	10,095,211	2,162,630	12,257,841
Net pension liability	211,821	63,272	275,093
Total Liabilities	13,823,087	2,782,463	16,605,550
Deferred Inflows of Resources			
Deferred revenue - property taxes	1,286,000	-	1,286,000
Deferred inflows relating to pensions	4,627	1,382	6,009
Total Deferred Inflows of Resources	1,290,627	1,382	1,292,009
Net Position			
Net investment in capital assets	17,729,218	14,527,388	32,256,606
Restricted for:			
Impact fees	484,268	410,649	894,917
Roads	1,562,509	-	1,562,509
Other	144,524	-	144,524
Unrestricted	5,443,937	9,967,982	15,411,919
Total Net Position	25,364,456	24,906,019	50,270,475
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 40,478,171	\$ 27,689,864	\$ 68,168,035

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, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:							
Government Activities							
General government	\$ 805,624	\$ 1,170,096	\$ 11,175	\$ 19,600	\$ 395,247	\$ -	\$ 395,247
Public safety	1,753,185	142,218	18,345	37,181	(1,555,441)	-	(1,555,441)
Highways and public works	1,667,706	475,081	432,548	127,036	(633,041)	-	(633,041)
Parks	937,863	3,829	-	79,890	(854,144)	-	(854,144)
Recreation	297,775	125,388	88,787	31,668	(51,932)	-	(51,932)
Interest on long-term debt	429,170	-	-	-	(429,170)	-	(429,170)
Total Governmental Activities	5,891,323	1,916,612	550,855	295,375	(3,128,481)	-	(3,128,481)
Business-type Activities							
Water utility	1,804,130	1,705,498	-	49,090	-	(49,542)	(49,542)
Sewer utility	1,250,337	1,188,458	-	108,522	-	46,643	46,643
Garbage utility	599,021	578,155	-	-	-	(20,866)	(20,866)
Storm sewer utility	658,015	604,640	-	50,954	-	(2,421)	(2,421)
Total Business-type Activities	4,311,503	4,076,751	-	208,566	-	(26,186)	(26,186)
Total Government	<u>\$ 10,202,826</u>	<u>\$ 5,993,363</u>	<u>\$ 550,855</u>	<u>\$ 503,941</u>	<u>(3,128,481)</u>	<u>(26,186)</u>	<u>(3,154,667)</u>
General Revenues:							
Property taxes					1,310,833	-	1,310,833
Franchise taxes					459,789	-	459,789
Sales taxes					2,102,565	-	2,102,565
Other taxes					3,217	-	3,217
Investment earnings					681,990	399,506	1,081,496
Gain on sale of capital assets					4,933	-	4,933
Total General Revenues and Transfers					4,563,327	399,506	4,962,833
Changes in Net Position					1,434,846	373,320	1,808,166
Net Position, Beginning					24,010,257	24,546,662	48,556,919
Prior Period Adjustment					(80,647)	(13,963)	(94,610)
Net Position, Ending					<u>\$ 25,364,456</u>	<u>\$ 24,906,019</u>	<u>\$ 50,270,475</u>

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

SOUTH WEBER CITY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	Special Revenue Funds					Nonmajor Governmental Funds	Totals
	General Fund	Recreation Fund	Transportation Fund	Local Building Authority Fund	Capital Projects Fund		
Assets							
Cash and cash equivalents	\$ 166,544	\$ 46,273	\$ 143,826	\$ -	\$ 290,111	\$ -	\$ 646,754
Accounts receivable	-	-	46,421	-	-	-	46,421
Due from other governmental units	1,776,470	-	-	-	-	-	1,776,470
Receivables, other	27,454	-	-	-	-	-	27,454
Investments	944,015	265,701	824,060	-	1,756,259	-	3,790,035
Prepays	23,203	80	-	-	-	-	23,283
Due from other funds	155,859	-	-	-	-	-	155,859
Restricted assets:							
Cash and cash equivalents	374,841	-	13,219	4,134,301	46,714	71,861	4,640,936
Investments	2,143,337	-	75,739	-	159,072	412,407	2,790,555
Receivables	87,962	-	29,348	-	-	-	117,310
Total Assets	\$ 5,699,685	\$ 312,054	\$ 1,132,613	\$ 4,134,301	\$ 2,252,156	\$ 484,268	\$ 14,015,077

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

SOUTH WEBER CITY
BALANCE SHEET - GOVERNMENTAL FUNDS (Continued)
June 30, 2025

	Special Revenue Funds					Nonmajor Governmental Funds	Totals
	General Fund	Recreation Fund	Transportation Fund	Local Building Authority Fund	Capital Projects Fund		
Liabilities							
Accounts payable	\$ 186,220	\$ 974	\$ 42	\$ 533,263	\$ 5,345	\$ -	\$ 725,844
Accrued liabilities	139,325	-	-	-	-	-	139,325
Due to other funds	-	-	-	155,859	-	-	155,859
Unearned revenue	891,735	-	-	-	205,786	-	1,097,521
Restricted liabilities:							
Retainage payable	-	-	-	289,206	-	-	289,206
Developer and customer deposits	125,678	-	-	-	-	-	125,678
Total Liabilities	1,342,958	974	42	978,328	211,131	-	2,533,433
Deferred Inflows of Resources							
Unavailable revenue - property taxes	1,286,000	-	-	-	-	-	1,286,000
Total Deferred Inflows of Resources	1,286,000	-	-	-	-	-	1,286,000
Fund Balances							
Nonspendable							
Prepays	23,203	80	-	-	-	-	23,283
Restricted							
Class "C" roads	1,444,203	-	118,306	-	-	-	1,562,509
Impact fees	-	-	-	-	-	484,268	484,268
RAP Tax	106,124	-	-	-	-	-	106,124
Future projects	38,400			3,155,973			3,194,373
Assigned							
Recreation	-	311,000	-	-	-	-	311,000
Transportation	-	-	1,014,265	-	-	-	1,014,265
Recreation							
Capital improvements	-	-	-	-	2,041,025	-	2,041,025
Unassigned	1,458,797	-	-	-	-	-	1,458,797
Total Fund Balances	3,070,727	311,080	1,132,571	3,155,973	2,041,025	484,268	10,195,644
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,699,685	\$ 312,054	\$ 1,132,613	\$ 4,134,301	\$ 2,252,156	\$ 484,268	\$ 14,015,077

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, 2025

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

Total fund balance - governmental funds	\$ 10,195,644
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	22,974,529
Deferred outflows of resources relating to refunding are not financial resources and, therefore, are not reported in the funds.	8,087
Long-term liabilities, including bond payable, and compensated absences are not due and payable in the current period and therefore are not recorded in the funds.	
Bonds payable	(8,906,000)
Accrued compensated absences	(170,092)
Accrued interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(70,499)
The internal service fund is used by management to charge costs for leased vehicles . The assets and liabilities are of the internal service fund are included in the governmental activities in the Statement of Net Position	1,255,030
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.	<u>77,758</u>
Net position - governmental activities	<u><u>\$ 25,364,457</u></u>

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

SOUTH WEBER CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Special Revenue Funds				Capital Projects Fund	Nonmajor Governmental Funds	Totals
	General Fund	Recreation Fund	Transportation Fund	Local Building Authority Fund			
Revenues							
General property taxes	\$ 1,310,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,310,860
Sales, use, and excise taxes	1,747,962	-	157,820	-	200,000	-	2,105,782
Franchise taxes	459,789	-	-	-	-	-	459,789
Impact fees	-	-	-	-	-	243,268	243,268
Licenses	258,847	-	-	-	-	-	258,847
Fines	156,160	-	-	-	-	-	156,160
Charges for services	269,555	125,388	475,081	705,758	-	-	1,575,782
Interest income	123,905	12,274	31,459	368,006	83,383	29,395	648,422
Intergovernmental	462,068	7,417	-	-	113,877	-	583,362
Miscellaneous revenue	48,242	-	-	-	321,553	-	369,795
Total Revenues	4,837,388	145,079	664,360	1,073,764	718,813	272,663	7,712,067
Expenditures							
Current:							
General government	801,060	-	-	-	-	-	801,060
Public safety	1,738,872	-	-	-	-	-	1,738,872
Public works	1,069,393	-	39,515	-	-	-	1,108,908
Parks	656,182	-	-	-	-	-	656,182
Recreation	-	152,554	-	-	-	-	152,554
Capital expenditures	-	-	-	-	217,921	-	217,921
General government	42,757	-	-	-	-	-	42,757
Public works	-	-	-	5,437,370	-	-	5,437,370
Parks	44,991	-	-	-	-	-	44,991
Recreation	-	147,968	-	-	-	-	147,968
Debt service:							
Principal	28,280	72,720	-	297,000	-	-	398,000
Interest and fiscal charges	4,198	10,795	-	413,306	-	-	428,299
Total Expenditures	4,385,733	384,037	39,515	6,147,676	217,921	-	11,174,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	451,655	(238,958)	624,845	(5,073,912)	500,892	272,663	(3,462,815)
Other Financing Sources (Uses)							
Transfer in	239,762	166,209	-	-	156,576	-	562,547
Transfer out	(209,283)	-	-	-	(326,000)	(118,264)	(653,547)
Total Other Financing Sources (Uses)	30,479	166,209	-	-	(169,424)	(118,264)	(91,000)
Net Change in Fund Balances	482,134	(72,749)	624,845	(5,073,912)	331,468	154,399	(3,553,815)
Fund Balance, Beginning	2,588,593	383,829	507,726	8,229,885	1,709,557	329,869	13,749,459
Fund Balance, Ending	\$ 3,070,727	\$ 311,080	\$ 1,132,571	\$ 3,155,973	\$ 2,041,025	\$ 484,268	\$ 10,195,644

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, 2025

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

Net change in fund balances - total governmental funds	\$ (3,553,815)
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.	(850,846)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	5,732,490
Government funds have proceeds from the sale of assets as revenue. However, in the statement activities it reports the gain or loss on the sale of assets.	(316,620)
Repayment of bond principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	398,000
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.	3,173
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.	(27,267)
The internal service fund had current year gains. These funds are eliminated at the government wide level and their associated gains are reallocated to applicable functional expenses.	95,294
Changes in the pension asset and liability accounts are not recorded in the funds rather they are recorded in the statement of activities	(41,518)
Change in net position - governmental activities	<u><u>\$ 1,434,847</u></u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2025

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise	
Assets:						
Current Assets:						
Cash and cash equivalents	\$ 303,921	\$ 853,958	\$ 83,185	\$ 190,656	\$ 1,431,720	\$ 36,760
Accounts receivable	163,509	85,843	53,333	60,114	362,799	-
Investments	1,737,654	4,878,798	477,610	1,084,566	8,178,628	1,062,134
Prepaid expenses	226,210	2,374	-	2,374	230,958	-
Restricted assets:						
Cash and cash equivalents	19,787	40,397	-	6,204	66,388	165,415
Investments	115,735	234,730	-	35,291	385,756	93,585
Total Current Assets	<u>2,566,816</u>	<u>6,096,100</u>	<u>614,128</u>	<u>1,379,205</u>	<u>10,656,249</u>	<u>1,357,894</u>
Noncurrent Assets:						
Property and equipment						
Construction in process	350,347	12,098	-	-	362,445	-
Buildings	298,262	-	-	-	298,262	-
Improvements, other than buildings	11,415,128	7,245,129	-	6,243,004	24,903,261	-
Machinery and equipment	340,676	38,997	-	-	379,673	-
Vehicles	-	-	-	-	-	3,051,963
Less: Accumulated depreciation	<u>(3,822,731)</u>	<u>(2,779,482)</u>	<u>-</u>	<u>(2,607,159)</u>	<u>(9,209,372)</u>	<u>(910,154)</u>
Total property and equipment	<u>8,581,682</u>	<u>4,516,742</u>	<u>-</u>	<u>3,635,845</u>	<u>16,734,269</u>	<u>2,141,809</u>
Total Noncurrent Assets	<u>8,581,682</u>	<u>4,516,742</u>	<u>-</u>	<u>3,635,845</u>	<u>16,734,269</u>	<u>2,141,809</u>
Total Assets	<u>11,148,498</u>	<u>10,612,842</u>	<u>614,128</u>	<u>5,015,050</u>	<u>27,390,518</u>	<u>3,499,703</u>
Deferred Outflows of Resources:						
Deferred loss on refunding	53,895	-	-	-	53,895	-
Deferred outflows relating to pensions	45,850	22,925	-	19,104	87,879	-
Total Deferred Outflows of Resources	<u>99,745</u>	<u>22,925</u>	<u>-</u>	<u>19,104</u>	<u>141,774</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 11,248,243</u>	<u>\$ 10,635,767</u>	<u>\$ 614,128</u>	<u>\$ 5,034,154</u>	<u>\$ 27,532,292</u>	<u>\$ 3,499,703</u>

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

SOUTH WEBER CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2025

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise	
Liabilities:						
Current Liabilities:						
Accounts payable	\$ 144,495	\$ 137,334	\$ 63,703	\$ 7,736	\$ 353,268	\$ -
Accrued liabilities	6,918	3,303	-	3,014	13,235	-
Accrued interest	8,281	-	-	-	8,281	27,065
Unearned revenue	-	-	-	41,495	41,495	259,000
Current portion of compensated absences	11,434	7,942	-	5,906	25,282	-
Current portion of bonds payable	115,000	-	-	-	115,000	-
Current portion of lease payable	-	-	-	-	-	272,859
Total Current Liabilities	286,128	148,579	63,703	58,151	556,561	558,924
Noncurrent Liabilities:						
Compensated absences	7,623	5,294	-	3,937	16,854	-
Bonds payable	2,145,776	-	-	-	2,145,776	-
Lease payable	-	-	-	-	-	1,528,175
Net pension liability	33,011	16,506	-	13,755	63,272	-
Total Noncurrent Liabilities	2,186,410	21,800	-	17,692	2,225,902	1,528,175
Total Liabilities	2,472,538	170,379	63,703	75,843	2,782,463	2,087,099
Deferred Inflows of Resources:						
Deferred inflows relating to pensions	721	361	-	300	1,382	-
	721	361	-	300	1,382	-
Net Position:						
Net investment in capital assets	6,374,801	4,516,742	-	3,635,845	14,527,388	340,775
Restricted:						
Impact fees	135,522	275,127	-	-	410,649	-
Unrestricted	2,264,661	5,673,158	550,425	1,322,166	9,810,410	1,071,829
Total Net Position	8,774,984	10,465,027	550,425	4,958,011	24,748,447	1,412,604
Total Liabilities, Deferred Inflows, and Net Position	\$ 11,248,243	\$ 10,635,767	\$ 614,128	\$ 5,034,154	\$ 27,532,292	\$ 3,499,703
Net Position Reconciliation from Proprietary Funds to Business-type Activities on the Statement of Net Position:					\$ 24,748,447	
Adjustment for the cumulative internal balance from the net activity between internal service funds and enterprise funds					157,572	
					<u>\$ 24,906,019</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, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise
Operating Revenues:					
Sales and charges for services	\$ 1,689,237	\$ 1,188,458	\$ 578,155	\$ 604,640	\$ 4,060,490
Miscellaneous	-	-	-	-	-
Total Operating Revenues	1,689,237	1,188,458	578,155	604,640	4,060,490
Operating Expenses:					
Personnel services	334,684	189,601	38,000	165,618	727,903
Supplies	775,045	32,708	467,657	142,665	1,418,075
Purchased services	259,937	860,295	93,364	113,803	1,327,399
Depreciation and amortization	334,046	166,726	-	234,816	735,588
Total operating expenses	1,703,712	1,249,330	599,021	656,902	4,208,965
Operating income	(14,475)	(60,872)	(20,866)	(52,262)	(148,475)
Nonoperating revenue (expense):					
Interest income	102,248	221,674	24,560	51,024	399,506
Gain (loss) on disposal of assets	-	-	-	-	-
Interest expense	(87,536)	-	-	-	(87,536)
Total nonoperating revenues (expenses)	14,712	221,674	24,560	51,024	311,970
Income (loss) before capital contributions and transfers	237	160,802	3,694	(1,238)	163,495
Capital Contributions:					
Impact fee income	49,090	108,522	-	50,954	208,566
Transfers in	-	-	-	-	-
Total Capital Contributions	49,090	108,522	-	50,954	208,566
Change in net position	49,327	269,324	3,694	49,716	372,061
Net position, beginning	8,737,215	10,196,550	546,731	4,909,853	24,390,349
Prior period adjustment	(11,558)	(847)	-	(1,558)	(13,963)
Net position, ending	\$ 8,774,984	\$ 10,465,027	\$ 550,425	\$ 4,958,011	\$ 24,748,447
Reconciliation from Proprietary Funds to Business-type Activities on the Statement of Activities:					\$ 372,061
Adjustment to eliminate the current fiscal year's internal service funds net income from internal customer applicable to business-type activities					1,259
Changes in Net Position of Business-type activities					<u>\$ 373,320</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, 2025

	Business-type Activities - Enterprise Funds				Total	Governmental
	Water	Sewer	Garbage	Storm Sewer	Enterprise	Activities - Internal Service Fund
Cash Flows From Operating Activities						
Receipts from customers and users	\$ 1,686,071	\$ 1,186,470	\$ 575,594	\$ 594,633	\$ 4,042,768	\$ -
Receipts from interfund services provided	-	-	-	-	-	462,000
Payments to suppliers and service providers	(1,057,289)	(783,585)	(583,013)	(210,790)	(2,634,677)	-
Payments to employees and related benefits	(329,157)	(186,909)	(38,000)	(162,010)	(716,076)	-
Payments to other funds for services provided	(104,000)	(61,000)	-	(43,000)	(208,000)	-
Net cash flows from operating activities	195,625	154,976	(45,419)	178,833	484,015	462,000
Cash Flows From Non-Capital Financing Activities						
Purchase of investments	(1,853,389)	(5,113,528)	(477,611)	(1,119,857)	(8,564,385)	(1,155,719)
Contribution from other funds	-	-	-	-	-	259,000
Transfers in	-	-	-	-	-	91,000
Net cash flows from non-capital financing activities	(1,853,389)	(5,113,528)	(477,611)	(1,119,857)	(8,564,385)	(805,719)
Cash Flows From Capital and Related Financing Activities						
Acquisition and construction of capital assets	(323,892)	-	-	-	(323,892)	(2,089,767)
Principal paid on bonds and leases	(110,000)	-	-	-	(110,000)	(1,400,493)
Proceeds from debt issuance	-	-	-	-	-	2,088,639
Proceeds from sale of assets	-	-	-	-	-	1,208,724
Interest Paid	(102,800)	-	-	-	(102,800)	(103,273)
Impact fees received	49,090	108,522	-	50,954	208,566	-
Net cash flows from capital and related financing activities	(487,602)	108,522	-	50,954	(328,126)	(296,170)
Cash Flows From Investing Activities						
Interest income	102,248	221,674	24,560	51,024	399,506	43,628
Net cash flows from investing activities	102,248	221,674	24,560	51,024	399,506	43,628
Net Increase (Decrease) In Cash and Cash Equivalents	(2,043,118)	(4,628,356)	(498,470)	(839,046)	(8,008,990)	(596,261)
Cash and Cash Equivalents, Beginning	2,366,826	5,522,711	581,655	1,035,906	9,507,098	798,436
Cash and Cash Equivalents, Ending	\$ 323,708	\$ 894,355	\$ 83,185	\$ 196,860	\$ 1,498,108	\$ 202,175

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

SOUTH WEBER CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For the Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds					Governmental
	Water	Sewer	Garbage	Storm Sewer	Total Enterprise	Activities - Internal Service Fund
Reconciliation of operating income to net cash flows from operating activities						
Operating income (loss)	\$ (14,475)	\$ (60,872)	\$ (20,866)	\$ (52,262)	\$ (148,475)	\$ 80,940
Adjustments to reconcile operating income to net cash flows from operating activities:						
Depreciation expense	334,046	166,726	-	234,816	735,588	381,060
(Increase) Decrease in accounts receivables	(3,166)	(1,988)	(2,561)	(10,007)	(17,722)	-
(Increase) Decrease in prepaids	(31,204)	(2,374)	-	(2,374)	(35,952)	-
(Increase) Decrease in deferred outflows related to pension	(3,940)	(1,970)	-	(1,641)	(7,551)	-
Increase (Decrease) in accounts payable	(95,799)	50,449	(21,992)	4,788	(62,554)	-
Increase (Decrease) in accrued liabilities	696	343	-	264	1,303	-
Increase (Decrease) in compensated absences	(943)	(544)	-	912	(575)	-
Increase (Decrease) in net pension liability	10,082	5,041	-	4,201	19,324	-
Increase (Decrease) in deferred inflows related to pension	328	165	-	136	629	-
Net cash flows from operating activities	<u>\$ 195,625</u>	<u>\$ 154,976</u>	<u>\$ (45,419)</u>	<u>\$ 178,833</u>	<u>\$ 484,015</u>	<u>\$ 462,000</u>

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A) The Reporting Entity

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

(B) Government-Wide and Fund Financial Statements

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

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

(C) Measurement Focus and Basis of Accounting

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

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The City reports the following major governmental funds:

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

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

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

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

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

The City reports the following major enterprise funds:

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

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

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

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

In addition, the City reports the following fund type.

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

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

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) Budgets

Annual budgets are prepared and adopted before June 23 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required, prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

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

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

(E) Taxes

In connection with budget adoption, an annual tax ordinance establishing the tax rate is adopted before June 23 and the City Recorder is to certify the tax rate to the County Auditor before June 23. Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah Code Sections 10-6-109 through 10-6-135.

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

(F) Capital Assets

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(F) Capital Assets (Continued)

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

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

(G) Long-Term Obligation

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

(H) Equity Classifications

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

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

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

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

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

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(H) Equity Classifications (Continued)

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

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

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

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

(I) Cash and Cash Equivalents

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

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

(J) Use of Estimates

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

(K) Deferred outflows/inflows of resources

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

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

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(L) Pensions

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

(M) Leases

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

(N) Prepaid

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

NOTE 2 DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. The pooled cash and investment concept is used to maximize the City's investment program. 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. Investments are stated at fair value. Each fund's portion of this pool is displayed on the combined balance sheet and 'cash and cash equivalents' and 'investments' which also includes cash accounts that are separately held by several of the City's funds. Investment income from the internal pooling is allocated to the respective funds based on the sources of funds invested.

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").

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.

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, 2025, \$1,166,706 of the City's bank balances of \$908,194 (excluding PTIF) was uninsured and uncollateralized.

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – investments is the risk that in the of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. As of June 30, 2025 16,050,695 of the City's 16,300,695 in investments was exposed to custodial credit risk because it 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.

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 deposits and investment in the PTIF, qualified institutions, and varied holdings that are sufficiently diversified, as such the City has no significant concentration of credit risk..

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 adhering to the Mondy 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.

Fair value of 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.

The City's investments are carried at fair value and changes in fair value affect the amount of investment income reported even if the change is unrealized. The calculation of an investment's realized gains and losses is entirely separate from the net change in the fair value. Unrealized gains or losses reflect the variance between the investment's carrying value and its value if it were to be sold.

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

Following are the City's cash on hand, on deposit and investments at June 30, 2025:

	Carrying Value	Fair Value Factor	Fair Value	Credit Rating	Ave. Maturity (Years)
Cash on hand and on deposit:					
Cash on hand	\$ 1,450	1	\$ 1,450	NA	NA
Cash on deposit	1,106,461	1	1,106,461	NA	NA
Utah State Treasurer's investment pool accounts	5,880,061	1.00198542	5,891,735	NA	0.18
Total cash on hand and deposit	\$ 6,987,972		\$ 6,999,646		
Investments:					
Money Market	\$ 6,131,648	1	\$ 6,131,648	NA	NA
Corporate securities	4,608,549	1	4,608,549	A- to A+	1.95
U.S. Agency bonds	576,651	1	576,651	A+	1.78
U.S. Obligations	2,994,429	1	2,994,429	A+	4.35
U.S. Treasury notes & bonds	1,989,417	1	1,989,417	NA	4.34
Total investments	\$ 16,300,694		\$ 16,300,694		

NOTE 3 RESTRICTED ASSETS

Certain assets are restricted to use for the following purposes as of June 30, 2025:

Performance bonds	\$ 125,678
Class "C" road funds	1,444,203
Developer deposits	860,904
Rstricted Contribution	38,400
Unspent RAP tax	106,123
Unspent grant	537,111
Unspent bond proceeds	4,134,301
Transportation tax	118,306
Impact fees	894,920
Restricted assets	\$ 8,259,946

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, 2025, is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 6,411,687	\$ 10,250	\$ (316,620)	\$ 6,105,317
Construction in process	949,435	5,386,659	-	6,336,094
Total capital assets, not being depreciated	7,361,122	5,396,909	(316,620)	12,441,411
Capital assets, being depreciated				
Buildings	3,352,789	-	-	3,352,789
Improvements other than buildings	18,136,181	162,968	-	18,299,149
Equipment	715,348	172,613	-	887,961
Leased right-to-use assets	1,528,885	2,089,767	(1,646,012)	1,972,640
Vehicles	1,273,927	-	(194,604)	1,079,323
Total capital assets, being depreciated	25,007,130	2,425,348	(1,840,616)	25,591,862
Less accumulated depreciation for				
Buildings	(1,437,962)	(64,044)	-	(1,502,006)
Improvements other than buildings	(9,427,916)	(723,100)	-	(10,151,016)
Equipment	(290,057)	(63,702)	-	(353,759)
Leased right-to-use assets	(321,786)	(303,502)	489,861	(135,427)
Vehicles	(839,199)	(77,559)	142,031	(774,727)
Total accumulated depreciation	(12,316,920)	(1,231,907)	631,892	(12,916,935)
Total capital assets, being depreciated, net	12,690,210	1,193,441	(1,208,724)	12,674,927
Governmental activities capital assets, net	\$ 20,051,332	\$ 6,590,350	\$ (1,525,344)	\$ 25,116,338

The Business-type Activities property, plant and equipment consist of the following on June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Business-type Activities				
Capital assets, not being depreciated				
Construction in process	\$ 38,553	\$ 323,892	\$ -	\$ 362,445
Total capital assets, not being depreciated	38,553	323,892	-	362,445
Capital assets, being depreciated				
Buildings	298,262	-	-	298,262
Improvements other than buildings	24,903,261	-	-	24,903,261
Equipment	379,673	-	-	379,673
Total capital assets, being depreciated	25,581,196	-	-	25,581,196
Less accumulated depreciation for				
Buildings	(156,591)	(7,457)	-	(164,048)
Improvements other than buildings	(8,126,258)	(695,712)	-	(8,821,970)
Equipment	(190,935)	(32,419)	-	(223,354)
Total accumulated depreciation	(8,473,784)	(735,588)	-	(9,209,372)
Total capital assets, being depreciated, net	17,107,412	(735,588)	-	16,371,824
Business-type activities capital assets, net	\$ 17,145,965	\$ (411,696)	\$ -	\$ 16,734,269

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, 2025 as follows:

Governmental Activities	
General government	\$ 98,152
Public safety	80,486
Highways and public works	848,847
Parks	64,408
Recreation	<u>140,014</u>
Total depreciation expense - governmental activities	<u><u>\$ 1,231,907</u></u>
Business-type Activities	
Water services	\$ 334,046
Sewer services	166,726
Storm sewer services	<u>234,816</u>
Total depreciation expense - business-type activities	<u><u>\$ 735,588</u></u>
Combined depreciation expense	<u><u>\$ 1,967,495</u></u>

NOTE 5 LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities					
Direct Placement					
Sales Tax Revenue Bond, Series 2012	\$ 304,000	\$ -	\$ (101,000)	\$ 203,000	\$ 100,000
Local Building Authority , Series 2023	<u>9,000,000</u>	<u>-</u>	<u>(297,000)</u>	<u>8,703,000</u>	<u>307,000</u>
Total governmental bonds payable	9,304,000	-	(398,000)	8,906,000	407,000
Other					
Leases - Internal Service Fund	1,112,890	2,088,639	(1,400,493)	1,801,036	272,859
Compensated absences*	142,829	27,263		170,092	102,058
Net pension liability	<u>147,131</u>	<u>64,690</u>	<u>-</u>	<u>211,821</u>	<u>-</u>
Total governmental long-term liabilities	<u><u>\$ 9,593,960</u></u>	<u><u>\$ 2,180,592</u></u>	<u><u>\$ (1,798,493)</u></u>	<u><u>\$ 11,088,949</u></u>	<u><u>\$ 781,917</u></u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 LONG-TERM LIABILITIES (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Business-type Activities					
Direct Placement					
Water Revenue Refunding, Series 2017	\$ 2,125,000	\$ -	\$ (110,000)	2,015,000	\$ 115,000
Bond Premium, Series 2017	263,331	-	(17,555)	245,776	-
Total business-type bonds payable	2,388,331	-	(127,555)	2,260,776	115,000
Other					
Compensated absences *	42,710	-	(574)	42,136	25,282
Net pension liability	43,948	19,324	-	63,272	-
Total business-type long-term liabilities	\$ 2,474,989	\$ 19,324	\$ (128,129)	\$ 2,366,184	\$ 140,282

- Beginning balances have been restated. The change in compensated absences is net of the change.

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

The City does not have any unused lines of credit.

Sales Tax Revenue Refunding Bonds, Series 2012

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

Water Revenue Refunding Bonds, Series 2017

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

Local Building Authority Lease Revenue Bonds, Series 2023

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 LONG-TERM LIABILITIES (Continued)

The annual debt service requirements to maturity as of June 30, 2025 are as follows:

Year Ending June 30,	Sales Tax Refunding Bonds, Series 2012			Water Revenue Bonds, Series 2017			Local Building Authority Revenue Bonds, Series 2023		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 100,000	\$ 6,029	\$ 106,029	\$ 115,000	\$ 98,400	\$ 213,400	\$ 307,000	\$ 399,686	\$ 706,686
2027	103,000	3,059	106,059	120,000	93,800	213,800	318,000	388,903	706,903
2028	-	-	-	125,000	89,000	214,000	329,000	377,415	706,415
2029	-	-	-	130,000	82,750	212,750	342,000	365,167	707,167
2030	-	-	-	135,000	76,250	211,250	355,000	352,094	707,094
2031	-	-	-	140,000	69,500	209,500	369,000	338,154	707,154
2032	-	-	-	150,000	62,500	212,500	384,000	323,087	707,087
2033	-	-	-	155,000	55,000	210,000	400,000	306,814	706,814
2034	-	-	-	165,000	47,250	212,250	417,000	289,449	706,449
2035	-	-	-	175,000	39,000	214,000	436,000	270,892	706,892
2036	-	-	-	185,000	30,250	215,250	456,000	251,039	707,039
2037	-	-	-	190,000	21,000	211,000	477,000	229,689	706,689
2038	-	-	-	200,000	11,500	211,500	500,000	206,474	706,474
2039	-	-	-	30,000	1,500	31,500	525,000	181,224	706,224
2040	-	-	-	-	-	-	553,000	153,721	706,721
2041	-	-	-	-	-	-	583,000	123,894	706,894
2042	-	-	-	-	-	-	615,000	91,839	706,839
2043	-	-	-	-	-	-	650,000	57,196	707,196
2044	-	-	-	-	-	-	687,000	19,580	706,580
Total	<u>\$ 203,000</u>	<u>\$ 9,088</u>	<u>\$ 212,088</u>	<u>\$ 2,015,000</u>	<u>\$ 777,700</u>	<u>\$ 2,792,700</u>	<u>\$ 8,703,000</u>	<u>\$ 4,726,317</u>	<u>\$ 13,429,317</u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 5 LONG-TERM LIABILITIES (Continued)

Leases

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

As of June 30, 2025, the City held leased asset balances as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities				
Leases being depreciated:				
Leased vehicles	\$ 1,528,885	\$ 2,089,767	\$ (1,646,013)	\$ 1,972,639
Total leases being depreciated	<u>1,528,885</u>	<u>2,089,767</u>	<u>(1,646,013)</u>	<u>1,972,639</u>
Less accumulated depreciation for:				
Leased vehicles	<u>321,786</u>	<u>303,501</u>	<u>(489,861)</u>	<u>135,426</u>
Total accumulated depreciated	<u>321,786</u>	<u>303,501</u>	<u>(489,861)</u>	<u>135,426</u>
Total leases being depreciated, net	<u><u>\$ 1,850,671</u></u>	<u><u>\$ 2,696,769</u></u>	<u><u>\$ (2,625,735)</u></u>	<u><u>\$ 2,243,491</u></u>

Leases payable outstanding as of June 30, 2025 are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Amount</u>
Vehicles	Various	\$ 1,801,036

Leases payable debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 272,859	\$ 101,333	\$ 374,192
2027	289,336	84,856	374,192
2028	402,667	67,245	469,912
2029	465,559	41,657	507,216
2030	277,357	14,346	291,703
2031	<u>93,258</u>	<u>4,525</u>	<u>97,783</u>
Total	<u><u>\$ 1,801,036</u></u>	<u><u>\$ 313,962</u></u>	<u><u>\$ 2,114,998</u></u>

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 CONSTRUCTION COMMITMENTS

The City had the following construction commitment on June 30, 2025.

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

NOTE 7 TRANSFERS

During the year transfers were made which will not be repaid. Interfund transfers for the year ended June 30, 2025 are as follows:

	Out	In
Governmental funds:		
General fund	\$ 209,283	\$ 239,762
Capital improvements fund	326,000	156,576
Recreation fund	-	166,209
Park impact fee fund	81,293	-
Recreation impact fee fund	32,209	-
Public safety impact fee fund	4,762	-
Internal service fund	-	91,000
Totals	<u>\$ 653,547</u>	<u>\$ 653,547</u>

The purpose of the interfund transfers is as follows:

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

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

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

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

Local Building Authority transferred purchase of equipment to the General Fund.

Capital projects fund transferred to Internal Service to fund future purchases.

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 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.
- Firefighters Retirement system (Firefighters System) is a multiple-employer, cost sharing, retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Safety and Firefighters Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employee retirement system.

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The System's defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee

benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

SOUTH WEBER CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

Summary of Benefits by System

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

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percent per year of service	COLA **
Noncontributory System	Highest 3 Years	30 years any age 25 years any age * 20 years age 60 * 10 years age 62 * 4 years age 65	2.0% per year all years	Up to 4%
Firefighter System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.50% per year up to 20 years 2.0% per year over 20 years	Up to 2.5% 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	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age 20 years age 60 * 10 years age 62 * 4 years age 65	1.50% per year to June 30, 2020 2.00% per year to July 1, 2020 to Present	Up to 2.5%

* with actuarial reductions

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

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System				Tier 2 - 401(k) Option			
	Employee	Employer	ER 401(k)	Fund	Employee	Employer	ER 401(k)	Fund	Employee	Employer	ER 401(k)
Noncontributory System											
15 Local Government	-	16.97	-	111	0.70	15.19	-	211	-	5.19	10.00
Firefighters Retirement System											
31 Other Div A	15.05	1.61	-	132	4.73	14.08	-	232	-	0.08	14.00

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

Contribution Summary

For fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 63,877	\$ -
Tier 2 Public Employees System	\$ 127,704	\$ 5,885
Tier 2 Public Safety and Firefighters System	\$ 16,791	\$ 5,641
Tier 2 DC Public Employees Plan	\$ 9,733	\$ -
Total Contributions	\$ 218,105	\$ 11,526

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.

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SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

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

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$275,092.

(Measurement Date): December 31, 2024					
System	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Noncontributory System	\$ -	\$ 186,035	0.0586654%	0.0576076%	0.0010578%
Tier 2 Employees System	\$ -	\$ 77,468	0.0259753%	0.0293063%	-0.0033310%
Tier 2 Public Safety and Firefighters	\$ -	\$ 11,589	0.0256229%	0.0010963%	0.0245266%
	<u>\$ -</u>	<u>\$ 275,092</u>			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 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, 2025, we recognized pension expense of \$271,847.

At June 30, 2025, 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	\$ 151,356	\$ 1,143
Change in assumptions	47,761	190
Net difference between projected and actual earnings on pension plan investments	61,739	-
Changes in proportion and differences between contributions and proportionate share of contributions	12,137	4,676
Contributions subsequent to the measurement date	109,091	-
Total	<u>\$ 382,084</u>	<u>\$ 6,009</u>

\$ 109,091 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, 2024.

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

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2025	\$ 115,230
2026	117,702
2027	(16,257)
2028	4,007
2029	19,633
Thereafter	26,671

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

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

For the year ended June 30, 2025, we recognized pension expense of \$170,724.

At June 30, 2025, 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	\$ 110,850	\$ -
Change in assumptions	15,389	-
Net difference between projected and actual earnings on pension plan investments	56,037	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,850
Contributions subsequent to the measurement date	31,633	-
Total	<u>\$ 213,909</u>	<u>\$ 1,850</u>

\$ 31,633 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, 2024.

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

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2025	\$ 105,217
2026	102,098
2027	(22,738)
2028	(4,152)
2029	-
Thereafter	-

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

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

For the year ended June 30, 2025, we recognized pension expense of \$84,589.

At June 30, 2025, 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	\$ 33,490	\$ 534
Change in assumptions	25,873	8
Net difference between projected and actual earnings on pension plan investments	4,951	-
Changes in proportion and differences between contributions and proportionate share of contributions	12,137	937
Contributions subsequent to the measurement date	69,321	-
Total	<u>\$ 145,772</u>	<u>\$ 1,479</u>

\$ 69,321 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, 2024.

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

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2025	\$ 8,910
2026	13,776
2027	5,938
2028	7,332
2029	17,361
Thereafter	21,658

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

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

For the year ended June 30, 2025, we recognized pension expense of \$16,535.

At June 30, 2025, 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	\$ 7,016	\$ 609
Change in assumptions	6,499	182
Net difference between projected and actual earnings on pension plan investments	751	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	1,889
Contributions subsequent to the measurement date	8,137	-
	<hr/>	<hr/>
Total	\$ 22,403	\$ 2,680

\$ 8,137 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, 2024.

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

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2025	\$ 1,104
2026	1,827
2027	543
2028	827
2029	2,272
Thereafter	5,014

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

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

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.30%

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

Discount Rate

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

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

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

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 786,774	\$ 186,035	\$ (317,791)
Tier 2 Public Employees System	\$ 231,380	\$ 77,468	\$ (42,259)
Tier 2 Public Safety and Firefighters	\$ 39,517	\$ 11,589	\$ (10,740)
Total	\$ 1,057,671	\$ 275,092	\$ (370,790)

SOUTH WEBER CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 RETIREMENT PLAN (Continued)

Pension Plan Fiduciary Net Position

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

Defined Contribution Savings Plans

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

South Weber City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

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

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

	2025	2024	2023
401 (k) Plan			
Employer Contributions	\$61,234	\$86,551	\$50,406
Employee Contributions	66,924	64,476	47,564
457 Plan			
Employer Contributions	1,914	-	-
Employee Contributions	14,056	11,748	2,950
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	6,375	2,475	2,950

NOTE 9 PRIOR PERIOD ADJUSTMENT

During the year the city implemented GASB 101 related to the calculation of compensated absences. The standard required the city to determine the amount of the compensated absences using this new standard as of the end of the prior year and then adjust the current year for the current year activity. The result of implementing GASB101 resulted in adjustment to the following:

<u>Fund/ Statement</u>	<u>Decrease in Fund Balance or Net Position</u>
Statement of Net Position	
Governmental Activities	\$ (80,647)
Business-type Activities	(13,963)
Proprietary funds	
Water Fund	(11,558)
Sewer Fund	(847)
Storm Sewer Fund	(1,558)

REQUIRED SUPPLEMENTAL INFORMATION

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	final budget
Revenues				
General property taxes	\$ 1,269,500	\$ 1,269,500	\$ 1,310,860	\$ 41,360
Sales, use, and excise taxes	1,697,000	1,697,000	1,747,962	50,962
Franchise taxes	468,000	468,000	459,789	(8,211)
Licenses	93,000	93,000	258,847	165,847
Fines	135,000	135,000	156,160	21,160
Charges for services	114,000	247,000	269,555	22,555
Interest income	40,000	40,000	123,905	83,905
Intergovernmental	257,500	292,000	462,068	170,068
Miscellaneous revenue	22,000	32,000	48,242	16,242
Total Revenues	4,096,000	4,273,500	4,837,388	563,888
Expenditures				
General government				
Administrative	811,000	811,000	736,966	74,034
Legislative	66,000	66,000	58,198	7,802
Judicial	54,000	54,000	48,653	5,347
Public works				
Building inspection	532,000	567,000	530,878	36,122
Streets	514,000	542,000	538,515	3,485
Public safety				
Police and animal control	373,000	373,000	359,726	13,274
Fire protection	1,129,900	1,232,900	1,379,146	(146,246)
Parks	585,000	642,500	701,173	(58,673)
Debt service:				
Principal	28,500	31,000	28,280	2,720
Interest	2,600	2,600	4,199	(1,599)
Total Expenditures	4,096,000	4,322,000	4,385,734	(63,734)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	-	(48,500)	451,654	500,154
Other Financing Sources (Uses)				
Transfer in	3,000	5,500	239,763	234,263
Transfer out	-	(134,000)	(209,283)	(75,283)
Total Other Financing Sources (Uses)	3,000	(128,500)	30,480	158,980
Net Change in Fund Balance	\$ 3,000	\$ (177,000)	482,134	\$ 659,134
Fund Balance, Beginning			2,588,593	
Fund Balance, Ending			\$ 3,070,727	

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	final budget
Revenues				
Charges for services	\$ 129,750	\$ 130,750	\$ 125,388	\$ (5,362)
Taxes	-	7,500	7,417	(83)
Interest income	2,000	2,000	12,274	10,274
Total Revenues	131,750	140,250	145,079	4,829
Expenditures				
Recreation	317,500	326,000	300,522	25,478
Debt service:				
Principal	73,000	73,000	72,720	280
Interest	7,000	7,000	10,795	(3,795)
Total Expenditures	397,500	406,000	384,037	21,963
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,750)	(265,750)	(238,958)	26,792
Other Financing Sources (Uses)				
Transfer in	144,000	144,000	166,209	22,209
Total Other Financing Sources (Uses)	144,000	144,000	166,209	22,209
Net Change in Fund Balance	\$ (121,750)	\$ (121,750)	(72,749)	\$ 49,001
Fund Balance, Beginning			383,829	
Fund Balance, Ending			\$ 311,080	

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

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – LOCAL BUIDLING AUTHOIRITY FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	final budget
Revenues				
Charges for services	\$ 707,000	\$ 707,000	\$ 705,758	\$ (1,242)
Interest income	250,000	250,000	368,006	118,006
Total Revenues	957,000	957,000	1,073,764	116,764
Expenditures				
Capital outlay	8,688,000	8,688,000	5,437,370	3,250,630
Debt service:				
Principal	297,000	297,000	297,000	-
Interest and fiscal charges	410,000	410,000	413,306	(3,306)
Total Expenditures	9,395,000	9,395,000	6,147,676	3,247,324
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,438,000)	(8,438,000)	(5,073,912)	3,364,088
Other Financing Sources (Uses)				
Transfer out	-	-	-	-
Issuance of debt	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (8,438,000)</u>	<u>\$ (8,438,000)</u>	(5,073,912)	<u>\$ 3,364,088</u>
Fund Balance, Beginning			8,229,885	
Fund Balance, Ending			<u>\$ 3,155,973</u>	

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

SOUTH WEBER CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – TRANSPORTATION SPECIAL REVENUE
FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	final budget
Revenues				
Sales tax - local option	\$ 100,000	\$ 100,000	\$ 157,820	\$ 57,820
Intergovernmental	80,000	80,000	-	(80,000)
Charges for services - road fee	460,000	460,000	475,081	15,081
Interest income	15,000	15,000	31,459	16,459
Total Revenues	655,000	655,000	664,360	9,360
Expenditures				
Public works	217,000	217,000	39,515	177,485
Total Expenditures	217,000	217,000	39,515	177,485
Excess (Deficiency) of Revenues Over (Under) Expenditures	438,000	438,000	624,845	186,845
Other Financing Sources (Uses)				
Contributions	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ 438,000</u>	<u>\$ 438,000</u>	624,845	<u>\$ 186,845</u>
Fund Balance, Beginning			507,726	
Fund Balance, Ending			<u>\$ 1,132,571</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, 2024
June 30, 2025
Last 10 Fiscal Years*

For the year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of total pension liability(asset)
Noncontributory Retirement System					
2024	0.0586654%	\$ 188,035	\$ 373,963	49.75%	96.0%
2023	0.0576076%	133,625	367,538	36.36%	96.9%
2022	0.0527693%	90,381	346,627	26.07%	97.5%
2021	0.0467049%	(267,484)	305,074	-87.68%	108.7%
2020	0.0440812%	22,611	301,378	7.50%	99.2%
2019	0.0426931%	160,905	287,168	56.03%	93.7%
2018	0.0423883%	312,136	290,780	107.34%	87.0%
2017	0.0469185%	205,564	352,474	58.32%	91.9%
2016	0.0504895%	324,204	399,151	81.22%	87.3%
2015	0.0572056%	323,697	457,570	70.74%	87.8%
Tier 2 Public Employees Retirement System					
2024	0.0259753%	\$ 77,468	\$ 769,233	10.07%	87.4%
2023	0.0293063%	57,041	757,669	7.53%	89.6%
2022	0.0278107%	30,283	604,512	5.01%	92.3%
2021	0.0235571%	(9,970)	437,090	-2.28%	103.8%
2020	0.0215236%	3,096	344,029	0.90%	98.3%
2019	0.0229183%	5,154	318,488	1.62%	96.5%
2018	0.0230247%	9,861	268,358	3.67%	90.8%
2017	0.0183092%	1,614	179,039	0.90%	97.4%
2016	0.0180146%	2,010	147,733	1.36%	95.1%
2015	0.0206238%	(45)	133,243	-0.03%	100.2%
Tier 2 Public Safety and Firefighters System					
2024	0.0025623%	\$ 11,589	\$ 116,962	9.91%	90.1%
2023	0.0010963%	413	4,154	9.94%	89.1%

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

See notes to required supplementary information

SOUTH WEBER CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
June 30, 2025
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					
2025	\$ 63,877	\$ 63,877	\$ -	\$ 376,409	16.97%
2024	69,271	69,271	-	385,481	17.97%
2023	62,858	62,858	-	349,792	17.97%
2022	59,445	59,445	-	321,848	18.47%
2021	54,368	54,368	-	294,359	18.47%
2020	56,060	56,060	-	303,520	18.47%
2019	50,305	50,305	-	272,670	18.45%
2018	62,139	62,139	-	336,430	18.47%
2017	63,880	63,880	-	345,860	18.47%
2016	85,487	85,487	-	467,173	18.30%
Tier 2 Public Safety and Firefighters System*					
2025	\$ 16,791	\$ 16,791	\$ -	\$ 59,654	14.08%
2024	8,399	8,399	-	59,654	14.08%
Tier 2 Public Employees System*					
2025	\$ 127,704	\$ 127,704	\$ -	\$ 840,713	15.19%
2024	120,017	120,017	-	749,638	16.01%
2023	116,374	116,374	-	726,884	16.01%
2022	76,653	76,653	-	479,827	15.98%
2021	60,716	60,716	-	384,278	15.80%
2020	51,614	51,614	-	330,284	15.63%
2019	46,657	46,657	-	300,889	15.51%
2018	32,651	32,651	-	216,091	15.11%
2017	22,503	22,503	-	150,925	14.91%
2016	21,380	21,380	-	143,386	14.91%
Tier 2 Public Employees DC Only System*					
2025	\$ 9,733	\$ 9,733	\$ -	\$ 187,544	5.19%
2024	12,700	12,700	-	205,166	6.19%
2023	3,517	3,517	-	56,818	6.19%
2022	2,764	2,764	-	41,318	6.69%
2021	2,583	2,583	-	38,617	6.69%
2020	2,763	2,763	-	41,294	6.69%
2019	2,817	2,817	-	42,110	6.69%
2018	2,760	2,760	-	41,251	6.69%
2017	4,040	4,040	-	60,469	6.68%
2016	949	949	-	92,255	1.03%

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

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

See notes to required supplementary information

SOUTH WEBER CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2025

URS Pension Plan - Changes in Assumptions

Tere were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

SUPPLEMENTAL INFORMATION

SOUTH WEBER CITY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Park Impact Fee Fund	Road Impact Fee Fund	Recreation Impact Fee Fund	Public Safety Impact Fee Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and cash equivalents	\$ -	71,861	\$ -	\$ -	\$ 71,861
Investments	-	412,407	-	-	412,407
Receivables	-	-	-	-	-
Other Receivable	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 484,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,268</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Assigned for capital improvements	-	484,268	-	-	484,268
Total fund balances	<u>-</u>	<u>484,268</u>	<u>-</u>	<u>-</u>	<u>484,268</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 484,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,268</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, 2025

	Park Impact Fee Fund	Road Impact Fee Fund	Recreation Impact Fee Fund	Public Safety Impact Fee Fund	Total Nonmajor Governmental Funds
Revenues:					
Impact fees	\$ 79,890	\$ 127,036	\$ 31,668	\$ 4,674	\$ 243,268
Interest income	1,403	27,363	541	88	29,395
Total Revenues	81,293	154,399	32,209	4,762	272,663
Expenditures:					
Public works	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,293	154,399	32,209	4,762	272,663
Other Sources (Uses)					
Transfers out	(81,293)	-	(32,209)	(4,762)	(118,264)
Total Other Sources (Uses)	(81,293)	-	(32,209)	(4,762)	(118,264)
Net Change in Fund Balance	-	154,399	-	-	154,399
Fund Balance, Beginning	-	329,869	-	-	329,869
Fund Balance, Ending	\$ -	\$ 484,268	\$ -	\$ -	\$ 484,268

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

COMPLIANCE REPORTS



GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

5-Audit
RANDY E. LUTHE, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H. PROBST, CPA
RONALD J. STEWART, CPA
SIDNEY S. GILBERT, CPA
JAMES E. STEWART, 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, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of South Weber City (the City), as of and for the year ended June 30, 2025, 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 29, 2025.

Internal Control over Financial Reporting

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

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

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. We consider the deficiency described in the accompanying Schedule of Findings as item 2025-1 to be a significant deficiency.

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

Compliance and Other Matters

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

Purpose of this Report

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

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
December 29, 2025



GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

5 Audit
RANDY HEATON, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

Honorable Mayor and City Council
South Weber City

REPORT ON COMPLIANCE

We have audited South Weber City's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Court
- Fraud Risk Assessment
- Restricted Taxes and Related Revenues
- Government Fees
- Utah Retirement Systems
- Crime Insurance for Public Treasurers

Opinion on Compliance

In our opinion, South Weber City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide), issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of South Weber City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of South Weber City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grant agreements applicable to South Weber City's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on South Weber City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore there is not a guarantee that an audit will be conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about South Weber City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding South Weber City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the South Weber City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide but not for the purpose of expressing an opinion on the effectiveness of South Weber City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our letter to management dated December 29, 2025 as item 25-1. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on South Weber City's response to the noncompliance finding identified in our audit described in our letter to management dated December 29, 2025 as item 25-1. South Weber City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
Provo, UT
December 29, 2025

SOUTH WEBER CITY
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

1. Monthly close and reconciliation

Condition: While performing our auditing procedures we noted that there is a lack of controls necessary to detect and prevent misstatements of the financial information during the year.

Criteria: Effective internal control requires management to establish procedures to ensure that financial records are accurate, complete, and prepared in a timely manner.

Cause: The deficiency appears to be the result of insufficient staffing resources and training, lack of formalized policies and procedures over the monthly close process, and limited supervisory review of financial reconciliations.

Effect: As a result of these deficiencies, errors or irregularities in account balances may not be detected or corrected in a timely manner. This increases the risk that the Entity's financial statements could be misstated and that financial information used by management and governing bodies may be inaccurate or incomplete. The outside accountant is required to make significant adjustments to the financial information to bring them into compliance with accounting standards.

Recommendation: We recommend that management implement formalized policies and procedures over the monthly close process, including the timely preparation and independent review of all significant account reconciliations. Management should also ensure that reconciling items are properly investigated and resolved, and that documentation is maintained to evidence review and approval. We further recommend that the outside accountant be onsite throughout the year to provide services in reviewing financial information and training rather than adjusting the financial information after year end.

Management's Response: We concur with the auditor's recommendation and plan to implement internal controls for monthly close and reconciliation. Management will also enhance outside review procedures and provide additional training for accounting staff.

**SOUTH WEBER CITY
CORRESPONDENCE WITH THOSE
CHARGED WITH GOVERNANCE**

JUNE 30, 2025



GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDELA HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H. PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

December 29, 2025

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

We have audited the financial statements of South Weber City (the City) for the year ended June 30, 2025 and have issued our report thereon dated February 7, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. We noted no transactions entered by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the entity's financial statements was:

Management's estimate of the useful lives of depreciable assets, and the applicable depreciation amounts are based on estimated usefulness of the assets in question and the related wear and tear on those assets. We evaluated the key factors and assumptions used to develop these amounts in determining that they were reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Utah State Legal Compliance Findings – Current Year

25-1 Budgetary Compliance

Finding: **State** law requires that a city's actual expenditures in any given fund do not exceed the budgeted expenditures for that fund. During our audit we noted that the City's General Fund Public Safety department was overbudget by \$132,972. The General Fund Parks department was also over budget by \$58,673. Finally, the Storm Sewer fund was over budget by \$44,902.

Recommendation: It is recommended that near year-end the City reviews year-to-date expenditures by fund and compares them against budgeted amounts to determine if an amended budget should be proposed and approved.

City's Response: The City will make the necessary changes to ensure actual expenditures by fund do not exceed budgeted amounts.

Utah State Legal Compliance Findings – Prior Year

- No findings in the prior year.

This information is intended solely for the use of the city Management and is not intended to be and should not be used by anyone other than these specified parties. If you have any questions concerning the above items, we will be happy to discuss them with you.

Sincerely,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants
December 29, 2025

SOUTH WEBER CITY CITY COUNCIL MEETING

DATE OF MEETING: 9 December 2025

TIME COMMENCED: 6:00 p.m.

LOCATION: South Weber City Office at 1600 East South Weber Drive, South Weber, UT
Meeting streamed on YouTube on 9 December 2025 at 6:00 p.m.

PRESENT: MAYOR:

Rod Westbroek

COUNCIL MEMBERS:

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

CITY RECORDER:

Lisa Smith

CITY MANAGER:

David Larson

CITY ENGINEER:

Brandon Jones

CITY ATTORNEY:

Jayme Blakesley

FINANCE DIRECTOR:

Brett Baltazar

COMMUNITY DEV MGR:

Lance Evans

COMMUNITY RELATIONS:

Shaelee King

Minutes: Michelle Clark

ATTENDEES: Paul Sturm, Paul Straze, Brad Dopp, Michael Grant, Ann Turner, and Bob Turner.

COUNCIL OPEN

1. Pledge of Allegiance: Mayor Westbroek

2. Prayer: Councilman Dills

Mayor Westbroek welcomed those in attendance at tonight's meeting.

3. Public Comment: Mayor Westbroek opened the floor for public comment and reminded those in attendance of the following guidelines:

- Each speaker must go to the podium to comment.
- State your name and city of residence.
- Please address your comments to the entire City Council.
- Each speaker will have 3 minutes or less to speak.
- Note the City Council will not be entering into a dialogue during this portion of the meeting.

- Individuals not at the podium should refrain from speaking.

Paul Straze of South Weber City expressed concern about the Fleet Fund and how development might affect city infrastructure. He encouraged budgets to be sustainable.

Ann Turner of South Weber City wondered if new developments would affect public schools and safety on South Weber Drive. She wanted the city to prioritize a city run police department.

Robert G Turner of South Weber City noted increased traffic congestion, speeding, and shared apprehension for children's safety. He echoed a need for increased police enforcement in the city.

Mayor Westbrook closed the floor for public comment.

PRESENTATIONS

4. Annual Court Review

Judge Memmott updated the City Council on the state of the Justice Court in South Weber City. He discussed court clerks and acknowledged the outstanding job Lisa Smith does as the court supervisor for South Weber City. He announced the city passed its audit. He thanked the Mayor, City Council, and City staff for the opportunity to work with them.

ACTION ITEMS

5. Consent Agenda

- a. November 18, 2025 Minutes**
- b. November Checks**
- c. October Budget to Actual**
- d. 2026 Meeting Schedule**

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

6. Resolution 25-33: Appointing Two Planning Commissioners

Mayor Westbrook announced Gary Boatright has resigned from the Planning Commission effective the end of 2025 and Chad Skola has reached the end of his first term of service, leaving two open positions on the Commission. Mayor Westbrook recommended reappointing Chad Skola to serve a consecutive term from February 1, 2026 to January 31, 2029. He also recommended Brad Dopp be appointed to serve the remainder of Mr. Boatwright's term which will end on January 31, 2028.

Councilman Winsor moved to approve Resolution 25-33: Appointing Two Planning Commissioners. Councilwoman Petty seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

Councilwoman Petty moved to open the public hearing for FY 2026 Budget Amendment. Councilman Winsor seconded the motion. Mayor Westbrook called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

----- PUBLIC HEARING -----

7. Public Hearing Regarding FY 2026 Budget Amendment

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

Councilman Winsor moved to close the public hearing for FY 2026 Budget Amendment. Councilwoman Petty seconded the motion. Mayor Westbroek called for a voice vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

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

8. Resolution 25-34: Fiscal Year 2026 Budget Amendment

Councilman Dills asked about the Fund Balance of \$152,000. Finance Director Bret Baltazar explained concerning Water Meter Replacement One-Time Budget Increase, in the previous fiscal year, the water department ordered equipment related to the Water Replacement Program. Funding was appropriated in last year's budget, the equipment was not delivered before the end of the fiscal year, and unspent funds were put into fund balance. The expenditure must now be recognized in the current budget; there will be a transfer from fund balance to cover this expenditure.

Councilman Winsor asked about Brush Trucks Lease. Finance Director Brett Baltazar explained Unified requires one annual payment when a vehicle is delivered to them, but before upfitting begins. This is a different process than under the previous fleet company. Staff recommended utilizing the future sales of the vehicles to be replaced to cover the upfront cost of the new vehicles.

The Fiscal Year 2025-2026 Budget is to be amended as follows:

Account	Description	Amount
60-60-960	Lease Payments	\$ 74,000
60-60-990	Fund Balance	\$ 16,000
60-36-400	Sale of Asset	(\$ 90,000)
51-39-900	Fund Balance	(\$152,000)
51-40-495	Meter Replace	\$152,000

Councilman Davis moved to approve Resolution 25-34: Fiscal Year 2026 Budget Amendment. Councilman Dills seconded the motion. Mayor Westbroek called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

9. Resolution 25-35: Re-appointing of Mayor Westbroek to the Central Weber Sewer Improvement District Board

Mayor Westbroek has been serving on the CWSID Board since he began serving as Mayor. Since 1993, South Weber City has only appointed the mayor to serve on the CWSID Board, save for a two-year period in 2013 when a City Council member was appointed.

Councilwoman Petty moved to approve Resolution 25-35: Re-appointing of Mayor Westbroek to the Central Weber Sewer Improvement District Board. Councilman Winsor seconded the

motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

10. Resolution 25-36: 2026 Cooperative Wildfire System Commitment

City Manager David Larson explained this item is done every year and the cost has decreased. South Weber City entered into a five-year agreement with the Utah Department of Forestry, Fire, and State Lands (FFSL) to cooperate in limiting the likelihood of wildfires. Part of that agreement is an annual Cooperative Wildfire System Commitment calculated using a risk assessment and historic cost average. South Weber Fire Department commits to educating the community to the risks of wildfires and mitigating the hazards within the city in exchange for state aid in the event a wildfire event occurs.

Councilman Winsor moved to approve Resolution 25-36: 2026 Cooperative Wildfire System Commitment. Councilman Davis seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

11. Ordinance 2025-17: Changing Zoning for Peek Subdivision at Approximately 898 E 7240 S from Agricultural (A) to Multiple Residential Zones by Applicants Korey Kap and Vern Peek

Community Development Manager Lance Evans explained this application is the first step toward subdividing 35.66 acres into three zones for a subdivision with varying residential densities consistent with the South Weber General Plan. This request is to amend the Agricultural Zone for 35.66 acres to Residential Low-Density Zone on 15.07 acres, Residential Moderate Density Zone on 11.71 acres, and Residential Patio Zone on 8.88 acres. A public hearing was held before the Planning Commission on the 13th of November 2025, and the Planning Commission recommended approval of this rezone request.

Councilman Dills objected as this plan does not follow the city's general plan. He opposed the dense population. He saw no advantage to the city such as walking trails or city amenities. He supported the residential low zone.

Mr. Evans pointed out the patio homes were brought up as a type of home for a specific age group. Councilwoman Petty did not favor the patio homes. Councilman Winsor noted the bubble area identified on the city's general plan is for a buffer from the highway and he did not appreciate the patio homes being melded into the R-M Zone. He stated if there were higher density, he would like the city to receive some type of benefit. Councilman Halverson discussed the cloud being on the general plan only to consider options. He denounced the patio homes meeting the general plan, and he would not approve it. Councilman Dills referenced the efforts of citizens who gave input on the city's master plan and its importance is making decisions.

Councilman Davis moved to deny Ordinance 2025-17: Changing Zoning for Peek Subdivision at Approximately 898 E 7240 S from Agricultural (A) to Multiple Residential Zones by Applicants Korey Kap and Vern Peek. Councilman Winsor seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

12. Ordinance 2025-18: Amending Title 10 Chapter 1 Section 10: Definitions, Chapter 5 Sections 5A9(A), 5B-9(A), 5D-9(A), and 5E-9(A) Private Rights-of-Way

City Engineer Brandon Jones explained South Weber City's Public Works Standards currently include Private Roadway Street Section C as an allowable private road design. In practice, Section C functions more like a driveway section, and developers often later need to add curb, gutter, and sidewalk—features already included in Section B. To simplify standards and ensure consistency with long-term infrastructure goals, staff recommended removing Section C as an allowable residential roadway section.

Councilman Winsor moved to approve Ordinance 2025-18: Amending Title 10 Chapter 1 Section 10: Definitions, Chapter 5 Sections 5A9(A), 5B-9(A), 5D-9(A), and 5E-9(A) Private Rights-of-Way. Councilman Davis seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

13. Ordinance 2025-19: Amending Title 10 Chapter 11 Supplementary and Qualifying Regulations and Chapters 1 through 10: Definitions

Community Development Manager Lance Evans expressed South Weber City has received inquiries regarding the use of shipping or cargo containers for storage in various zoning districts. The city's current code does not specifically address these containers, leading to uncertainty about where and how they may be used. The proposed amendment provides standards to regulate shipping and storage containers to protect neighborhood character, ensure safety, preserve property values, and maintain consistency with the city's zoning, building, and land-use objectives. This amendment also distinguishes between permanent and temporary container use, outlines allowable zoning districts, and specifies placement, screening, and duration requirements.

Councilman Davis moved to approve Ordinance 2025-19: Amending Title 10 Chapter 1 Section 10 Definitions and Chapter 11 Supplementary and Qualifying Regulations. Councilman Dills seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

REPORTS

14. New Business

Rezone Notification: Councilman Dills discussed the possibility of amending noticing requirements for developments. City Manager David Larson will put together something for the City Council to review.

15. Council & Staff

Councilman Winsor: reported meetings continue with the gravel pits. He addressed the public comments. He opined following the city's general plan will support the city's infrastructure growth. He noted the concern for response from Davis County Sheriff's Department but stated the city having its own police department would cost millions of dollars.

Councilman Davis: conveyed the Public Safety Committee met and discussed a fire break on the east hillside which is too costly. The cost does not justify the means but will keep looking for grants. The Emergency Preparedness Plan has been drafted in which city staff will review before coming to the City Council.

Councilman Dills: declared the state has a pilot program for photo cop in the school crossing zone if the city wants to pursue it. He acknowledged the parks department manager is fantastic and there are several plans in process.

Mayor Westbrook: related the walk through has taken place for the new public works facility. There are minor items that need to be completed. It is a very beautiful facility. He recently drove down South Weber Drive and applauded all the Christmas lights.

Community Relations Shaelee King: publicized Breakfast with Santa will take place this Saturday, December 13th from 9 to 11 am. The cost is \$5 per person. The City Council and Mayor will need to be there at 8 am.

City Manager David Larson: stated the Audit Committee Meeting will be held between Christmas and New Years. It will come before the City Council in January. Councilman Winsor recommended the audit take place earlier in the year so that the city can make the December 31st deadline. Finance Director Brett Baltazar said it is difficult because there are a handful of funds the city does not receive from the state until September. He has set a goal to improve the process and timeline. Mr. Larson added the city is at the auditor's mercy and staff will continue to push them.

ADJOURNED: Councilwoman Petty moved to adjourn the meeting at 7:23 p.m. Councilman Winsor seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Davis, Dills, Halverson, Petty, and Winsor voted aye. The motion carried.

APPROVED: _____

Date 01-13-2026

Mayor: Rod Westbrook

Transcriber: Michelle Clark

Attest: City Recorder: Lisa Smith

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 1
Jan 05, 2026 05:31PM

Report Criteria:

Report type: GL detail

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/19/25	49477	American Legal Publishing Corporation	12/10/25	Annual Web Hosting Fee Jan '26-Jan '27	1043350	500.00	American Legal Publishing Corporation
	Total 49477:					500.00	
12/11/25	49418	AT&T MOBILITY	11/09/25	Parks Securitiy Cameras Data Lines- Oct '25'	1070280	190.61	AT&T MOBILITY
	Total 49418:					190.61	
12/19/25	49478	Barlow Service Experts	12/11/25	Ref of Comp Bond Permit#8996223	1021340	50.00	Barlow Service Experts
12/19/25	49478	Barlow Service Experts	12/11/25	Ref of Comp Bond Permit#3087902	1021340	50.00	Barlow Service Experts
	Total 49478:					100.00	
12/11/25	49419	Beacon Code Consultants	11/01/25	Building Inspections- Nov '25	1058326	2,250.00	Beacon Code Consultants
	Total 49419:					2,250.00	
12/31/25	49518	BELL JANITORIAL SUPPLY	12/16/25	Garbage Liners, TP	1043262	101.95	BELL JANITORIAL SUPPLY
	Total 49518:					101.95	
12/11/25	49420	BELL PRINTING & DESIGN	10/14/25	Unisex CVS Tee, Screen Printing (18)	1057140	306.00	BELL PRINTING & DESIGN
	Total 49420:					306.00	
12/11/25	49421	BENNETTS GLASS & FLOORING	11/05/25	4- Mirrors, Fire Station Remodel	4557730	700.00	BENNETTS GLASS & FLOORING
	Total 49421:					700.00	
12/31/25	49519	BIRT, LARRY	12/03/25	Comp Bball Ref (1) game 12/3/25	2071488	28.00	BIRT, LARRY
	Total 49519:					28.00	
12/19/25	49479	Black Forest Paving LLC	11/30/25	Street Maint Pay Request#1	4560730	64,675.38	Black Forest Paving LLC
	Total 49479:					64,675.38	

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 2
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/11/25	49422	Blomquist Hale Consulting Inc.	12/01/25	EAP Coverage - Dec 2025	1043135	285.00	Blomquist Hale Consulting Inc.
	Total 49422:					285.00	
12/11/25	49423	Blue Stakes of Utah	11/30/25	Blue Stakes Transmissions- Nov 2025	5140490	128.75	BLUE STAKES OF UTAH
	Total 49423:					128.75	
12/11/25	49424	Bound Tree Medical LLC	11/24/25	Curaplex IV Admin Set	1057450	136.01	Bound Tree Medical LLC
12/11/25	49424	Bound Tree Medical LLC	11/24/25	Safety IV Catheter	1057450	134.10	Bound Tree Medical LLC
	Total 49424:					270.11	
12/19/25	49480	Bound Tree Medical LLC	12/04/25	Midazolam	1057450	45.44	Bound Tree Medical LLC
	Total 49480:					45.44	
12/31/25	49520	Bound Tree Medical LLC	12/04/25	Naloxone, Ondansetron	1057450	366.98	Bound Tree Medical LLC
	Total 49520:					366.98	
12/11/25	49425	Burton, Caralee	11/28/25	10 Breath Work, Mental Health Coaching	1057625	1,250.00	Burton, Caralee
	Total 49425:					1,250.00	
12/11/25	49426	Burtts, Max	11/20/25	CBR (8) Games Nov. 25'	2071488	208.00	Burtts, Max
	Total 49426:					208.00	
12/31/25	49521	Burtts, Max	12/04/25	CBR (4) Games 12/4/25	2071488	104.00	Burtts, Max
	Total 49521:					104.00	
12/11/25	49427	Cabrera-Anderson, Ericka	12/04/25	Interpreter(2 Hour) 12/04/2025	1042610	120.00	Cabrera-Anderson, Ericka
	Total 49427:					120.00	
12/19/25	49481	C-A-L Ranch Stores	12/12/25	Propane Gas-Breakfast w/Santa	1058331	63.52	C-A-L Ranch Stores

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 3

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49481:						63.52	
12/19/25	49482	CASTLE CREEK HOMES	12/11/25	Ref of Comp Bond Permit#2277655	1021340	500.00	CASTLE CREEK HOMES
Total 49482:						500.00	
12/11/25	49428	Central Weber Sewer Impr District	11/19/25	Treatment Fees- Cities Q4 2025	5240491	146,908.00	Central Weber Sewer Impr District
Total 49428:						146,908.00	
12/24/25	49507	Chemtech-Ford, LLC	12/10/25	Disinfection Byproducts Sample (2) 12/4/25	5140480	550.00	Chemtech-Ford, LLC
Total 49507:						550.00	
12/11/25	49429	CHRISTOPHER F ALLRED	12/03/25	Prosecution Services - Nov 2025	1042313	850.00	CHRISTOPHER F ALLRED
Total 49429:						850.00	
12/11/25	49430	Cintas Corporation	10/31/25	AED Auto Agreement-REC	2071240	108.00	Cintas Corporation
Total 49430:						108.00	
12/19/25	49483	Cintas Corporation	11/18/25	First Aid - Shops 11/18/25	1060260	138.03	Cintas Corporation
12/19/25	49483	Cintas Corporation	11/30/25	Zoll AED Auto Agreement (2)-Shops	2844730	221.84	Cintas Corporation
12/19/25	49483	Cintas Corporation	11/30/25	SD Eyewash Serv Auto Agreement 11/30/25	2844740	313.20	Cintas Corporation
Total 49483:						673.07	
12/31/25	49522	Cintas Corporation	12/16/25	First Aid - Shops 12/16/25	2844730	90.75	Cintas Corporation
Total 49522:						90.75	
12/11/25	49431	Cintas Corporation LOC 180	11/18/25	Uniform Service 11/18/25	1060140	26.19	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	11/18/25	Towels 11/18/25	1043262	12.96	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	11/24/25	MATS City Hall 11/24/2025	1043262	76.81	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	11/24/25	Towels 11/24/25	1043262	12.96	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	11/24/25	Uniform Service 11/24/25	1060140	26.19	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	12/03/25	Towels 12/03/25	1043262	12.96	Cintas Corporation LOC 180
12/11/25	49431	Cintas Corporation LOC 180	12/03/25	Uniform Service 12/03/25	1060140	26.19	Cintas Corporation LOC 180

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 4

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
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Total 49431:						271.07	
12/19/25	49484	Cintas Corporation LOC 180	12/10/25	MATS City Hall 12/10/2025	1043262	38.35	Cintas Corporation LOC 180
12/19/25	49484	Cintas Corporation LOC 180	11/30/25	AED Auto Agreement-City Hall 11/30/25	1043262	108.00	Cintas Corporation LOC 180
Total 49484:						146.35	
12/24/25	49508	Cintas Corporation LOC 180	12/16/25	First Aid-City Hall 12/16/2025	1043262	49.80	Cintas Corporation LOC 180
Total 49508:						49.80	
12/31/25	49523	Cintas Corporation LOC 180	12/10/25	Uniform Service 12/10/25	1060140	26.19	Cintas Corporation LOC 180
12/31/25	49523	Cintas Corporation LOC 180	12/10/25	Towels 12/10/25	1043262	12.96	Cintas Corporation LOC 180
Total 49523:						39.15	
12/11/25	49432	Colonial Flag Specialty Co Inc.	11/25/25	Flag Rotation City Hall 11/25/2025	1043262	47.00	Colonial Flag Specialty Co Inc.
12/11/25	49432	Colonial Flag Specialty Co Inc.	12/05/25	Flag Rotation Memorial Park 12/5/2025	1070261	166.00	Colonial Flag Specialty Co Inc.
Total 49432:						213.00	
12/11/25	49433	Commerical Tire Inc.	11/19/25	Tires/Balance PW 16 Vin#2810	5140250	852.44	Commerical Tire Inc.
Total 49433:						852.44	
12/31/25	49524	Core and Main	12/03/25	Hydrant Locks (5)	5140490	739.75	Core and Main
Total 49524:						739.75	
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Replaced bad Fuses SB Off-Ramp to SW DR	1060416	44.91	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Replaced Lamp 8162 S 2570 E	1060416	52.35	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Cleaned Lens 8221 S 2650 E	1060416	17.96	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Hand Hold Repair 7600 S 1650 E	1060416	44.91	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Replaced Lamp 1131 E Canyon Rd	1060416	52.35	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Cleaned Lens 1168 E Canyon Rd	1060416	44.91	Custom Lighting Services LLC
12/11/25	49434	Custom Lighting Services LLC	11/13/25	Cleaned Lens 4367 W 6075 S	1060416	44.91	Custom Lighting Services LLC

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 5

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49434:						302.30	
12/19/25	49485	Davis County Government	11/30/25	Baliff Services - Nov 2025	1042317	364.50	Davis County Government
Total 49485:						364.50	
12/31/25	49525	Davis County Government	11/30/25	Baliff Services - Nov 2025	1042317	201.00	Davis County Government
Total 49525:						201.00	
12/11/25	49435	Durk's Plumbing Supply Inc.	11/21/25	New Shop Plumbing Supplies	2844720	147.47	Durk's Plumbing Supply Inc.
12/11/25	49435	Durk's Plumbing Supply Inc.	11/21/25	New Shop Wash Bay Plumbing Supplies	2844720	149.91	Durk's Plumbing Supply Inc.
Total 49435:						297.38	
12/24/25	49509	Durk's Plumbing Supply Inc.	12/15/25	Lid	1070261	5.81	Durk's Plumbing Supply Inc.
Total 49509:						5.81	
12/11/25	49436	Durrant/Slate Plumbing Inc	10/23/25	Faucets-Fire Station Remodel FY26'	4557730	906.00	Durrant/Slate Plumbing Inc
Total 49436:						906.00	
12/19/25	49486	Evans & Associates Architecture	12/11/25	Ref of Comp Bond Permit#2732171	1021340	1,500.00	Evans & Associates Architecture
Total 49486:						1,500.00	
12/11/25	49437	Executech	10/31/25	Overage Hrs (13hr) IT Services Oct '25	1043308	1,794.00	EXECUTECH
Total 49437:						1,794.00	
12/11/25	49438	Freedom Mailing Services Inc.	11/29/25	Utility Billing - Nov '25	5140370	651.55	Freedom Mailing Services Inc.
12/11/25	49438	Freedom Mailing Services Inc.	11/29/25	Utility Billing - Nov '25	5240370	453.25	Freedom Mailing Services Inc.
12/11/25	49438	Freedom Mailing Services Inc.	11/29/25	Utility Billing - Nov '25	5340370	212.46	Freedom Mailing Services Inc.
12/11/25	49438	Freedom Mailing Services Inc.	11/29/25	Utility Billing - Nov '25	5440370	99.15	Freedom Mailing Services Inc.
Total 49438:						1,416.41	
12/11/25	49439	GRAINGER	11/18/25	Fire Hose, Nozzle, Crank Wheel	2844730	1,876.26	GRAINGER

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 6
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49439:						1,876.26	
12/11/25	49440	GREEN CASTLE	12/05/25	Park & Ride Snow Plow - 11/30/25	1070626	170.00	GREEN CASTLE
Total 49440:						170.00	
12/11/25	49441	Hayes Godfrey Bell, PC	11/30/25	Attorney Services - Nov 2025	1043313	2,753.00	Hayes Godfrey Bell, PC
Total 49441:						2,753.00	
12/11/25	49442	Herrick Industrial Supply	11/24/25	Rawl-Stud Wedge Anchor	5140490	9.50	Herrick Industrial Supply
12/11/25	49442	Herrick Industrial Supply	12/01/25	Grinder, Cleaner, Brush	1060250	231.03	Herrick Industrial Supply
12/11/25	49442	Herrick Industrial Supply	12/02/25	Paint, Canyon Meadows	1070261	19.90	Herrick Industrial Supply
12/11/25	49442	Herrick Industrial Supply	12/02/25	Paint	1070261	10.00	Herrick Industrial Supply
Total 49442:						270.43	
12/19/25	49487	Herrick Industrial Supply	12/09/25	Paint (6)	1070261	59.40	Herrick Industrial Supply
12/19/25	49487	Herrick Industrial Supply	12/09/25	Pliers	1060250	40.65	Herrick Industrial Supply
12/19/25	49487	Herrick Industrial Supply	12/09/25	Paint (8)	1070261	79.20	Herrick Industrial Supply
Total 49487:						179.25	
12/31/25	49526	ImageTrend, LLC	12/17/25	Cad Dist Annual Fee, Setup, Training	1057370	5,946.75	ImageTrend, LLC
Total 49526:						5,946.75	
12/11/25	49443	IWORQ SYSTEMS	12/01/25	Hydrant Tracker Software Support-2025	5140350	1,000.00	IWORQ SYSTEMS
Total 49443:						1,000.00	
12/11/25	49444	JACKSON SPORTS	11/14/25	Shirts for Comp Basketball Champions (20)	2071488	175.00	JACKSON SPORTS
Total 49444:						175.00	
12/24/25	49510	Jiffy Lube - Clear Billing Solutions	12/08/25	Oil, Filter Service, PW Truck #3	5140250	319.57	Jiffy Lube - Clear Billing Solutions
Total 49510:						319.57	

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 7

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	2025 Emergency Operations Plan	1054320	772.50	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Development Review Committee (DRC) Meetin	1058312	84.50	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	General Engineering Assistance	1058312	158.75	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	General Information related to Potential Develo	1058312	42.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	General Meetings with City Staff	1058312	507.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	New Public Works Facility - Building Design & C	2844730	1,014.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	New Public Works Facility - Site Construction M	2844730	3,519.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Streetlights - General	1060312	169.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	2700 East Reconstruction - Design	4560730	6,872.50	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	FY26 Street Maintenance Projects	5676730	10,375.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	1375 East Waterline Replacement Project - Con	5140730	846.75	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Lead and Copper Rule Revision	1058312	89.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Westside Reservoir Overflow/Drain Line Repair	5140730	1,300.50	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	CWSID Agreement (Outfall Line Transfer)	5240312	774.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	2025 Parks Master Plan	1070312	763.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Streets Map	1060325	1,368.50	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Utility Maps - Culinary Water	5140325	89.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Utility Maps - Storm Drain	5440325	89.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	CofO - Riverwood Phase 1A	1058312	129.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Boren Subdivision (Byram Property)	1058319	42.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Cooper's Landing Subdivision	1058319	1,732.25	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Harvest Park Subdivision - Phase 4	1058319	169.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Kap Legacy Development	1058319	338.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Peek Farm Subdivision	1058319	507.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Quick Trip (QT) Development	1058319	3,132.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Riverwood Subdivision	1058319	129.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	South Weber Gateway (Stillwater)	1058319	1,453.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	South Weber General RV - Inventory Parcel	1058319	255.75	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	South Weber Pioneer Church	1058319	169.00	JONES AND ASSOCIATES
12/11/25	49445	JONES AND ASSOCIATES	10/31/25	Weber Basin Pump Station Site Plan	1058319	642.75	JONES AND ASSOCIATES
Total 49445:						37,534.25	
12/11/25	49446	JP Electrical	11/19/25	Refund of Comp Bond Permit#5243529	1021340	50.00	JP Electrical
Total 49446:						50.00	
12/19/25	49488	KAP, LAYNE	12/11/25	Refund of Comp Bond Permit#3665944	1021340	200.00	KAP, LAYNE

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 8

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49488:						200.00	
12/19/25	49489	KASTLE ROCK EXCAVATING INC	12/11/25	Refund of Comp Bond Permit#5597693	1021340	500.00	KASTLE ROCK EXCAVATING INC
Total 49489:						500.00	
12/11/25	49447	Kennington, Kevin	12/01/25	Wrestling Camp	2071492	1,500.00	Kennington, Kevin
Total 49447:						1,500.00	
12/19/25	49490	KETTS, RONEY	12/02/25	'26 Winter Fire School Per Diem	1057230	404.00	KETTS, RONEY
Total 49490:						404.00	
12/11/25	49448	KEYES ADMINISTRATORS	12/01/25	HRA Fee - Oct-Dec 2025	1043136	75.00	KEYES ADMINISTRATORS
Total 49448:						75.00	
12/11/25	49449	Kirk Mobile Repair Inc	11/18/25	PW-11 2019 Dump Hook Lift Light Repair	1060411	913.77	Kirk Mobile Repair Inc
12/11/25	49449	Kirk Mobile Repair Inc	12/04/25	PW-1 '22 221315EX Repair	1060411	1,254.31	Kirk Mobile Repair Inc
12/11/25	49449	Kirk Mobile Repair Inc	12/03/25	PW-11 2019 Dump Hook Lift PM 4x4 Check	1060411	155.00	Kirk Mobile Repair Inc
12/11/25	49449	Kirk Mobile Repair Inc	12/03/25	PW-13, Spreader Repair	1060250	155.00	Kirk Mobile Repair Inc
Total 49449:						2,478.08	
12/19/25	49491	Kirk Mobile Repair Inc	12/11/25	PW-11 2019 Dump Hook Lift Spreader Repair	1060411	822.83	Kirk Mobile Repair Inc
12/19/25	49491	Kirk Mobile Repair Inc	12/15/25	PW-7 Bobtail- Plow, Spreader Controls	1060411	4,269.41	Kirk Mobile Repair Inc
Total 49491:						5,092.24	
12/31/25	49527	Kirk Mobile Repair Inc	12/09/25	'25 Dump Truck DOT Inspection	1060250	227.50	Kirk Mobile Repair Inc
12/31/25	49527	Kirk Mobile Repair Inc	12/09/25	PW-13, Plow Control Repair	1060250	155.00	Kirk Mobile Repair Inc
12/31/25	49527	Kirk Mobile Repair Inc	12/09/25	PW-7 Bobtail- Hydraulic Oil Service	1060411	1,200.98	Kirk Mobile Repair Inc
12/31/25	49527	Kirk Mobile Repair Inc	12/10/25	PW-7 Bobtail- Horn Repair, Service	1060411	1,312.83	Kirk Mobile Repair Inc
Total 49527:						2,896.31	
12/11/25	49450	KS Statebank	12/01/25	24' Case 580N Track Backhoe Vin#85342 Dec	6060960	1,073.27	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 F-550 Crew Cab- Brush Truck 1 Vin#55861	6060960	1,759.30	KS Statebank

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 9
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/11/25	49450	KS Statebank	12/01/25	'22 F-550 Crew Cab-Brush Truck 2 Vin#55860	6060960	1,759.30	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Ferris 72" Ferris Mower Vin#75374 Dec '25	6060960	646.36	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Ford F-250 Streets 1-Ton Vin#16946 Dec '2	6060960	570.86	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 F-350 Parks 1-Ton Truck/Plow Vin#16955 D	6060960	646.67	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 F-350 Parks 1-Ton Truck/Plow Vin#16953 D	6060960	555.81	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 F-350 PW Director 1-Ton Vin#16954 Dec '25	6060960	646.67	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 F-350 Sewer 1-Ton Vin#16952 Dec '25	6060960	646.67	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Ram 2500 Fire Medic 2 Vin#48765 Dec '25	6060960	1,282.30	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Ram 2500 Fire Medic 1 Vin#48766 Dec '25	6060960	2,147.55	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Toyota Tundra PW 1-Ton Truck Vin#52400 D	6060960	841.44	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'23 Polaris Ranger-Rec Vin#52400 Dec '25	6060960	406.05	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	BK Radios-Fire Base Units Handheld Dec '25	6060960	714.44	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'23 F-150 Comm Serv Truck Vin#95588 Dec '25	6060960	638.49	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'23 F-550 Parks 1-Ton Truck/Plow Vin#13112 D	6060960	1,511.18	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'23 F-550 Water 1-Ton Truck Vin#13111 Dec '25	6060960	1,154.91	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'23 Toro 144" Mower Vin#WSI144 Dec '25	6060960	1,414.59	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'22 Ferris 72" Mower Vin#10296 Dec '25	6060960	628.53	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'24 Dodge Ram 3500 Vin#22810 Dec '25	6060960	1,108.87	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	'24 Dodge Ram 5500 Vin#55159 Dec '25	6060960	1,698.23	KS Statebank
12/11/25	49450	KS Statebank	12/01/25	25' International HV507 Dump Truck, Dec 25' A	6060960	65,000.00	KS Statebank
Total 49450:						86,851.49	
12/31/25	49528	L N CURTIS and Sons	12/09/25	Annual Service for Bauer Breathing Air Compre	1057450	1,592.00	L N CURTIS and Sons
12/31/25	49528	L N CURTIS and Sons	12/09/25	Annual Flow Test Serv SCBA's, Masks	1057450	1,160.00	L N CURTIS and Sons
Total 49528:						2,752.00	
12/11/25	49451	LES SCHWAB TIRE CENTER	10/29/25	Flat Repair, Mower	1070250	41.98	LES SCHWAB TIRE CENTER
Total 49451:						41.98	
12/11/25	49452	LGG Industrial, Inc.	11/25/25	Fitting	1060250	31.64	LGG Industrial, Inc.
12/11/25	49452	LGG Industrial, Inc.	11/25/25	Parts, New Shop Wash Bay	1060260	113.26	LGG Industrial, Inc.
Total 49452:						144.90	
12/19/25	49492	LOWES PROX	11/25/25	U-bolt (2)	1070261	7.94	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Cleaner Supplies, Shop	1060240	46.54	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Cooper Wire	1070261	152.00	LOWES PROX

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 10

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/19/25	49492	LOWES PROX	11/25/25	Quikrete, 2x4, Brass Key	1070261	41.58	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Drill Bits	1070250	30.32	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Work Bench Station	2844730	743.05	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Digital Multimeter	1060250	61.73	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Padlock (2)	5140260	47.46	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Deck Sprayer, Sealer	1060260	131.97	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Lock Spring Snaps	1070261	27.68	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Alum Box, Drill Bit, Tape	1060260	82.09	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	Saw Blades	1070250	32.27	LOWES PROX
12/19/25	49492	LOWES PROX	11/25/25	New Shop Fridge	2844730	1,104.63	LOWES PROX
Total 49492:						2,509.26	
12/11/25	49453	MADDOX COMPRESSOR CO INC	11/24/25	Air Compressor-New Shop	2844730	3,759.00	MADDOX COMPRESSOR CO INC
Total 49453:						3,759.00	
12/11/25	49454	Morton Salt	11/18/25	Bulk Road Salt 11/18/25	1060411	4,254.12	Morton Salt
Total 49454:						4,254.12	
12/11/25	49455	Mortys Car Wash LLC	11/01/25	Car Wash - Nov 2025	5140250	72.50	Mortys Car Wash LLC
12/11/25	49455	Mortys Car Wash LLC	11/01/25	Car Wash - Nov 2025	1060250	55.75	Mortys Car Wash LLC
12/11/25	49455	Mortys Car Wash LLC	11/01/25	Car Wash - Nov 2025	5440250	25.25	Mortys Car Wash LLC
12/11/25	49455	Mortys Car Wash LLC	11/01/25	Car Wash - Nov 2025	1070250	83.75	Mortys Car Wash LLC
12/11/25	49455	Mortys Car Wash LLC	11/01/25	10% Loyalty Discount Nov 2025	1070250	23.72	Mortys Car Wash LLC
Total 49455:						213.53	
12/31/25	49529	NAPA GUNUINE PARTS COMPANY	12/05/25	FILLER BRTHR ASSY	1060411	29.75	NAPA GUNUINE PARTS COMPANY
Total 49529:						29.75	
12/11/25	49456	NATIONAL BATTERY SALES	12/05/25	Batteries	5140240	145.20	NATIONAL BATTERY SALES
Total 49456:						145.20	
12/19/25	49493	Nilson Homes	12/11/25	Ref of Comp Bond Permit#0366576	1021340	500.00	Nilson Homes
12/19/25	49493	Nilson Homes	12/11/25	Refund of Completion Bond 2739777	1021340	500.00	Nilson Homes

M = Manual Check, V = Void Check

SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 11
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49493:						1,000.00	
12/11/25	49457	ODP Business Solutions, LLC	12/03/25	Toner, Paper, Post-It	1043240	106.57	ODP Business Solutions, LLC
Total 49457:						106.57	
12/19/25	49494	ODP Business Solutions, LLC	12/03/25	Post-It Pop Up	1043240	8.06	ODP Business Solutions, LLC
Total 49494:						8.06	
12/24/25	49511	ODP Business Solutions, LLC	12/12/25	Toner	1043240	49.56	ODP Business Solutions, LLC
12/24/25	49511	ODP Business Solutions, LLC	12/11/25	Toner	1043240	80.08	ODP Business Solutions, LLC
12/24/25	49511	ODP Business Solutions, LLC	12/12/25	Pens	1042240	3.80	ODP Business Solutions, LLC
Total 49511:						133.44	
12/24/25	49512	OGDEN CITY CORPORATION	12/19/25	Rec Basketball, Girls Jr Jazz 7-Players	2071480	336.00	OGDEN CITY CORPORATION
Total 49512:						336.00	
12/11/25	49458	OREILLY AUTOMOTIVE, INC.	11/19/25	Sealant	1060250	21.99	OREILLY AUTOMOTIVE, INC.
12/11/25	49458	OREILLY AUTOMOTIVE, INC.	12/01/25	Snow Brush, Wipes	1070250	29.48	OREILLY AUTOMOTIVE, INC.
12/11/25	49458	OREILLY AUTOMOTIVE, INC.	12/05/25	Air Filter	5140490	19.10	OREILLY AUTOMOTIVE, INC.
Total 49458:						70.57	
12/11/25	49459	P3 Cost Analysts Franchise LLC	12/08/25	Cost Analysis Savings- Nov 2025	1043350	30.23	P3 Cost Analysts Franchise LLC
Total 49459:						30.23	
12/24/25	49513	PEHP	12/19/25	FSA Contributions for DEC '25	1022510	1,591.66	PEHP
Total 49513:						1,591.66	
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1043135	7,178.53	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1057135	135.33	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1058135	2,579.72	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1060135	2,716.10	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1070135	7,697.10	PEHP PREMIUMS

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 12

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	2071135	86.30	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	5140135	1,905.71	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	5240135	2,487.58	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	5440135	1,827.44	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1022500	2,724.34	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1022502	205.78	PEHP PREMIUMS
12/24/25	49514	PEHP PREMIUMS	01/01/26	PEHP Premiums - Jan	1022503	23.40	PEHP PREMIUMS
Total 49514:						29,567.33	
12/11/25	49460	Perkes, Deryck	11/28/25	Comp Bball Ref (8 games) Nov 25'	2071488	208.00	Perkes, Deryck
Total 49460:						208.00	
12/19/25	49495	Perkins, Casey	12/11/25	Ref of Comp Bond Permit#3667614	1021340	500.00	Perkins, Casey
Total 49495:						500.00	
12/11/25	49461	PITNEY BOWES PURCHASE POWER	11/24/25	Postage for court	1042240	75.34	PITNEY BOWES PURCHASE POWER
12/11/25	49461	PITNEY BOWES PURCHASE POWER	11/24/25	Postage for Administration	1043240	175.79	PITNEY BOWES PURCHASE POWER
12/11/25	49461	PITNEY BOWES PURCHASE POWER	11/24/25	POSTAGE FOR UTILITIES	5140240	125.56	PITNEY BOWES PURCHASE POWER
12/11/25	49461	PITNEY BOWES PURCHASE POWER	11/24/25	POSTAGE FOR UTILITIES	5240240	125.56	PITNEY BOWES PURCHASE POWER
Total 49461:						502.25	
12/24/25	49515	Poll Enterprises	12/17/25	Fence Removal Compensation	5140730	7,200.00	Poll Enterprises
Total 49515:						7,200.00	
12/31/25	49530	POST ASPHALT & CONSTRUCTION	12/17/25	ASPHALT PAVING 515 E Old Fort RD	5140490	1,212.75	POST ASPHALT & CONSTRUCTION
Total 49530:						1,212.75	
12/11/25	49462	Quench USA, Inc	12/02/25	Ice Machine Lease - Dec 2025	1057260	364.93	Culligan Quench
Total 49462:						364.93	
12/11/25	49463	ROBINSON WASTE SERVICES INC	11/30/25	Residential Garbage Collection- Nov 25'	5340492	28,449.83	ROBINSON WASTE SERVICES INC
12/11/25	49463	ROBINSON WASTE SERVICES INC	11/30/25	Garbage Collection Park N Ride Nov 25'	1070626	106.24	ROBINSON WASTE SERVICES INC

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 13
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49463:						28,556.07	
12/19/25	49496	SAFETY SUPPLY & SIGN COMPANY	12/01/25	No Trespassing Sign, Anchor	1060415	467.04	SAFETY SUPPLY & SIGN COMPANY
Total 49496:						467.04	
12/31/25	49531	SavATree LLC	12/18/25	Tree Care, Dog Park	1070261	1,400.00	SavATree LLC
Total 49531:						1,400.00	
12/19/25	49497	Shock, Kenneth	12/11/25	Ref of Comp Bond Permit#9490527	1021340	50.00	Shock, Kenneth
Total 49497:						50.00	
12/31/25	49532	Smedley, George & Cathy	05/09/18	Overpayment of Utility Acc.# 9005503	0111750	43.56	Smedley, George & Cathy
Total 49532:						43.56	
12/19/25	49498	South Weber Twin Holdings, LLC	12/11/25	Ref of Comp Bond Permit#1180028	1021340	200.00	South Weber Twin Holdings, LLC
Total 49498:						200.00	
12/11/25	49464	Stake Center Locating Inc.	10/31/25	Blue Staking Normal Locate Request (18)	1060416	270.00	Stake Center Locating Inc.
Total 49464:						270.00	
12/19/25	49499	Stake Center Locating Inc.	11/30/25	Blue Staking Normal Locate Request (13)	1060416	202.50	Stake Center Locating Inc.
Total 49499:						202.50	
12/19/25	49500	STAKER PARSON MATERIALS AND CONS	12/04/25	Concrete	1060260	18.90	STAKER PARSON MATERIALS AND CONSTRUCT
Total 49500:						18.90	
12/31/25	49533	Stotz Equipment Co.	12/23/25	John Deer Tractor Window	1060250	1,182.19	Stotz Equipment Co.
Total 49533:						1,182.19	
12/11/25	49465	SWEEP N UTAH	11/20/25	STREET SWEEPING Nov 2025	1060410	9,342.50	SWEEP N UTAH

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 14

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49465:						9,342.50	
12/11/25	49466	The Tech Legion	12/01/25	IT Support Plan-2 Dec '25	1043308	1,474.00	The Tech Legion
12/11/25	49466	The Tech Legion	12/01/25	Apple iPad Air 11	1070740	708.00	The Tech Legion
12/11/25	49466	The Tech Legion	12/01/25	Laptop Lenovo E14-Admin	1043740	985.00	The Tech Legion
12/11/25	49466	The Tech Legion	12/01/25	Laptop Lenovo E16-PW	1060250	920.00	The Tech Legion
12/11/25	49466	The Tech Legion	12/01/25	Remote Management per Computer	1043308	82.50	The Tech Legion
Total 49466:						4,169.50	
12/19/25	49501	TOLMAN, DEREK	12/02/25	'26 Winter Fire School Per Diem	1057230	404.00	TOLMAN, DEREK
Total 49501:						404.00	
12/31/25	49534	TURNER, ALEX JOSHUA	08/31/23	Ref: 8/31	2071482	20.00	TURNER, ALEX JOSHUA
Total 49534:						20.00	
12/19/25	49502	UEAC Inc.	12/11/25	Ref of Compl Bond Permit#2818710	1021340	50.00	UEAC Inc.
Total 49502:						50.00	
12/11/25	49467	UniFirst Corporation	11/21/25	Mats and Towels for FAC 11/21/2025	2071241	91.88	UNIFIRST CORPORATION
12/11/25	49467	UniFirst Corporation	11/28/25	Mats and Towels for FAC 11/28/2025	2071241	29.42	UNIFIRST CORPORATION
12/11/25	49467	UniFirst Corporation	12/05/25	Mats and Towels for FAC 12/05/2025	2071241	91.88	UNIFIRST CORPORATION
Total 49467:						213.18	
12/31/25	49535	UniFirst Corporation	12/12/25	Mats and Towels for FAC 12/12/2025	2071241	38.36	UNIFIRST CORPORATION
Total 49535:						38.36	
12/11/25	49468	URPA-Utah Rec & Parks Assn.	11/24/25	URPA Membership Renewal	2071230	65.00	URPA-Utah Rec & Parks Assn.
Total 49468:						65.00	
12/19/25	49503	Utah Disaster Kleenup	12/11/25	Ref of Comp Bond Permit#1374756	1021340	200.00	Utah Disaster Kleenup

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 15

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49503:						200.00	
12/11/25	49469	UTAH HIGHWAY PATROL-DAVIS	12/04/25	Witness - Trooper Amsden	1042610	18.50	UTAH HIGHWAY PATROL-DAVIS
Total 49469:						18.50	
12/31/25	49536	UTAH LOCAL GOVERNMENTS TRUST	12/02/25	Workers Comp Monthly Premium - Dec 2025	1022250	1,373.26	UTAH LOCAL GOVERNMENTS TRUST
Total 49536:						1,373.26	
12/11/25	49470	UTAH STATE TREASURER	12/01/25	Court Surcharge Remittance - Nov 2025	1035100	7,934.11	UTAH STATE TREASURER
Total 49470:						7,934.11	
12/11/25	49471	VANGUARD CLEANING SYSTEMS OF U	12/01/25	Janitorial service - (12/1-12/31/25)	1043262	475.00	VANGUARD CLEANING SYSTEMS OF U
Total 49471:						475.00	
12/11/25	49472	WASATCH INTEGRATED WASTE MGMT	11/01/25	Garbage Collection- Oct 25'	5340492	25,754.40	WASATCH INTEGRATED WASTE MGMT
12/11/25	49472	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	12.40	WASATCH INTEGRATED WASTE MGMT
Total 49472:						25,766.80	
12/19/25	49504	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	15.30	WASATCH INTEGRATED WASTE MGMT
12/19/25	49504	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/19/25	49504	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/19/25	49504	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
Total 49504:						45.30	
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/11/25	Misc. Waste - 11/11/2025	5340492	17.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/11/25	Misc. Waste - 11/11/2025	5340492	15.20	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/11/25	Misc. Waste - 11/11/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/11/25	Misc. Waste - 11/11/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/11/25	Misc. Waste - 11/11/2025	5340492	15.20	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	67.20	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT

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SOUTH WEBER CITY

Check Register - Council Approval w/ inv date

Page: 16

Check Issue Dates: 12/1/2025 - 12/31/2025

Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	10.40	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/12/25	Misc. Waste - 11/12/2025	5340492	11.40	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	11.80	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	24.00	WASATCH INTEGRATED WASTE MGMT
12/24/25	49516	WASATCH INTEGRATED WASTE MGMT	11/14/25	Misc. Waste - 11/14/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
Total 49516:						232.20	
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	10.00	WASATCH INTEGRATED WASTE MGMT
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/13/25	Misc. Waste - 11/13/2025	5340492	11.40	WASATCH INTEGRATED WASTE MGMT
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/14/25	Misc. Waste - 11/14/2025	5340492	28.50	WASATCH INTEGRATED WASTE MGMT
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/14/25	Misc. Waste - 11/14/2025	5340492	13.40	WASATCH INTEGRATED WASTE MGMT
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/14/25	Misc. Waste - 11/14/2025	5340492	13.40	WASATCH INTEGRATED WASTE MGMT
12/31/25	49537	WASATCH INTEGRATED WASTE MGMT	11/14/25	Misc. Waste - 11/14/2025	1070261	30.00	WASATCH INTEGRATED WASTE MGMT
Total 49537:						106.70	
12/11/25	49473	WEBER BASIN WATER	11/11/25	Annual Water Charges '26-6mos 50%	5140481	229,150.77	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/11/25	Annual Water Charges '26-6mos 50%	5115100	229,150.77	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083119 Oak Holding Pond Ann Water	1070270	183.03	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083179 Cedar Bench Park Ann Water	1070270	622.53	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083214 Silver Leaf Holding Pond Ann Water	1070270	647.68	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083238 Nathan Lock Park Ann Water	1070270	343.57	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083262 Well House Ann Water	1070270	301.34	WEBER BASIN WATER
12/11/25	49473	WEBER BASIN WATER	11/17/25	0083397 Water Tank Wasatch Dr Ann Water	1070270	859.19	WEBER BASIN WATER
Total 49473:						461,258.88	
12/11/25	49474	WILKINSON SUPPLY	11/19/25	Chains, Basr Oil	1070250	117.96	WILKINSON SUPPLY
Total 49474:						117.96	
12/11/25	49475	Work Shoe HQ	12/01/25	Work Boots	1060140	312.00	Work Shoe HQ
Total 49475:						312.00	
12/24/25	49517	WORKFORCE QA	11/30/25	Drug Screen- Fire (1)	1057137	50.00	WORKFORCE QA
12/24/25	49517	WORKFORCE QA	11/30/25	Drug Screen - Rec (1)	2071137	50.00	WORKFORCE QA

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SOUTH WEBER CITY

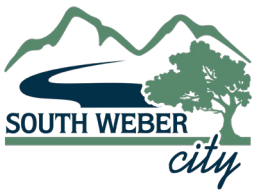
Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 17
Jan 05, 2026 05:31PM

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 49517:						100.00	
12/11/25	49476	YESCO LLC	10/24/25	Dep Monument Sign New PW Fac Proj	2844730	15,130.10	YESCO LLC
Total 49476:						15,130.10	
Grand Totals:						997,189.29	

Approval Date: _____

Mayor _____

City Recorder: _____



6c Nov Budget
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

Jan 13, 2026

PREPARED BY

Brett Baltazar
Finance Director

ITEM TYPE

Administrative

ATTACHMENTS

November 2025 Budget to Actual

PRIOR DISCUSSION DATES

NA

AGENDA ITEM

Consent Agenda: November 2025 Budget to Actual

PURPOSE

Highlights Budget to Actual for November 2025

RECOMMENDATION

Staff recommends approval

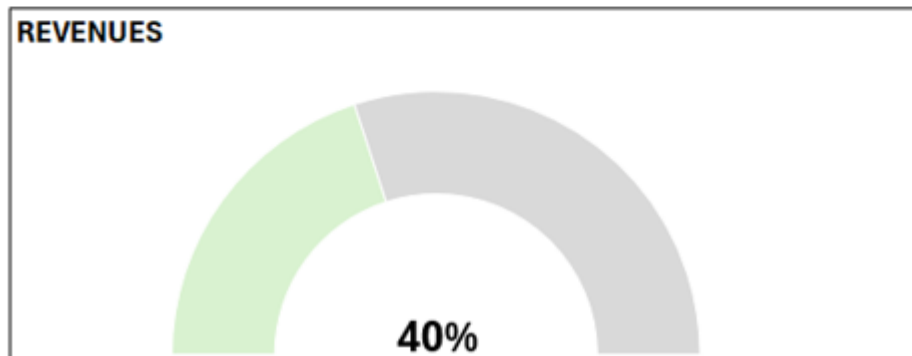
BACKGROUND

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

ANALYSIS

Fund by fund analysis of 'Budget to Actual' and General Fund expenditures by department for *July 1, 2025 through November 30, 2025* are found in the following pages.

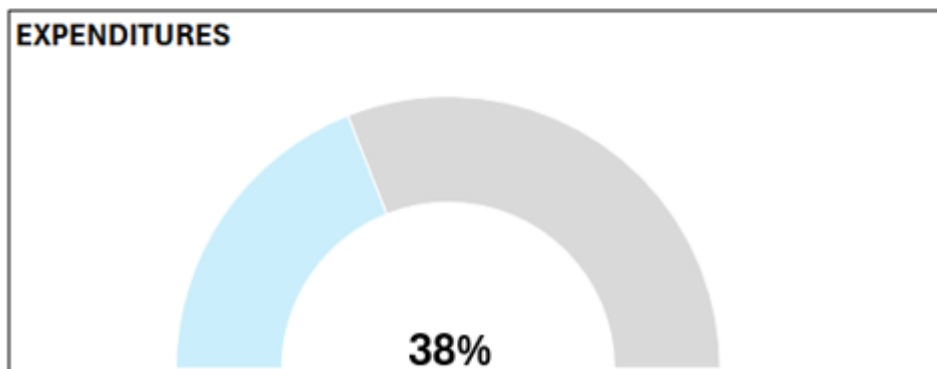
As of November 2025 - REVENUES				
Fund	Title	Budget	Actual	% Earned
10	General	4,739,000	1,715,777	36%
20	Recreation	407,000	98,967	24%
21	Sewer Impact Fee	88,000	49,861	57%
22	Storm Impact Fee	30,000	21,607	72%
23	Park Impact Fee	61,000	35,632	58%
24	Road Impact Fees	52,000	57,817	111%
26	Water Impact Fee	89,000	23,919	27%
27	Recreation Impact Fee	10,000	14,178	142%
29	Public Safety Impact Fee	3,000	2,142	71%
45	Capital Projects	504,000	73,375	15%
51	Water Utility	2,408,000	911,583	38%
52	Sewer Utility	1,426,000	642,503	45%
53	Sanitation Utility	784,000	400,777	51%
54	Storm Sewer Fee	716,000	345,316	48%
56	Transportation Utility	762,000	286,316	38%
60	Fleet	742,000	467,206	63%
Grand Total		12,821,000	5,146,976	40%



Revenue Notes:

- None

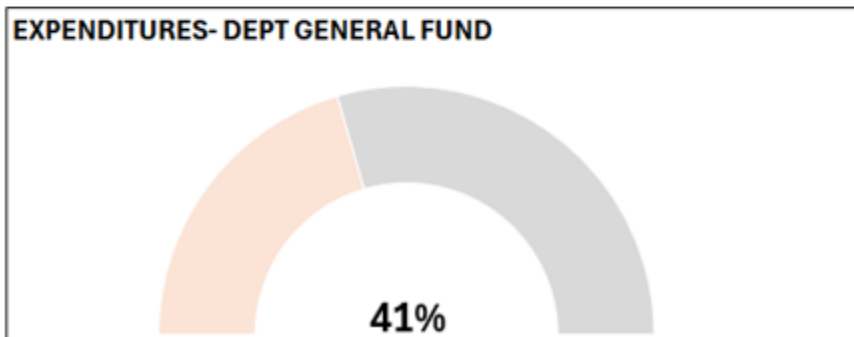
As of November 2025 - EXPENDITURES				
Fund	Title	Budget	Actual	% Spent
10	General	4,739,000	1,925,437	41%
20	Recreation	407,000	119,124	29%
21	Sewer Impact Fee	88,000	23,703	27%
22	Storm Impact Fee	30,000	13,908	46%
23	Park Impact Fee	61,000	16,489	27%
24	Road Impact Fees	52,000	2,582	5%
26	Water Impact Fee	89,000	31,948	36%
27	Recreation Impact Fee	10,000	-	0%
29	Public Safety Impact Fee	3,000	-	0%
45	Capital Projects	504,000	204,995	41%
51	Water Utility	2,408,000	1,182,853	49%
52	Sewer Utility	1,426,000	542,814	38%
53	Sanitation Utility	784,000	290,997	37%
54	Storm Sewer Fee	716,000	158,317	22%
56	Transportation Utility	762,000	17,641	2%
60	Fleet	742,000	371,257	50%
Grand Total		12,821,000	4,902,065	38%



Expenditure Notes:

- Transfers to/from funds will be done on a monthly basis to provide more accurate information. In prior years, transfers were completed once at the end of the fiscal year.

As of November 2025 - EXPENDITURES- BY DEPT.- GEN. FUND				
Fund	Department	Budget	Actual	% Spent
10-41	Legislative	66,000	14,744	22%
10-42	Judicial	57,000	20,883	37%
10-43	Administrative	1,276,000	500,719	39%
10-54	Public Safety	399,000	189,260	47%
10-57	Fire	1,095,000	478,842	44%
10-58	Community Services	577,000	216,492	38%
10-60	Streets	556,000	225,418	41%
10-70	Park	713,000	279,079	39%
Grand Total		4,739,000	1,925,437	41%



Department Notes:

- Transfers to/from funds and departments will be done on a monthly basis to provide more accurate information. In prior years, transfers were completed once at the end of the fiscal year.

As of November 2025 - LOCAL BLDG AUTHORITY				
Fund	Type	Budget	Actual	% Spent
28	Revenue	4,912,000	2,129,871	43%
28	Expenditure	4,912,000	1,807,808	37%

LBA Notes:

- LBA information is monitored as its' own entity (separate from the other city governmental funds).
- Transfers to/from funds will be done on a monthly basis to provide more accurate information. In prior years, transfers were completed once at the end of the fiscal year.

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 CURRENT YEAR PROPERTY TAXES	50,059.11	50,059.11	1,286,000.00	1,235,940.89	3.9
10-31-120 PRIOR YEAR PROPERTY TAXES	3,023.97	3,023.97	7,500.00	4,476.03	40.3
10-31-200 FEE IN LIEU - VEHICLE REG	30,534.34	30,534.34	57,000.00	26,465.66	53.6
10-31-300 SALES AND USE TAX	386,417.51	386,417.51	1,530,000.00	1,143,582.49	25.3
10-31-305 TRANSPORTATION - LOCAL OPTION	.00	.00	.00	.00	.0
10-31-306 SALES TAX - SB75 GRAVEL PIT	.00	.00	150,000.00	150,000.00	.0
10-31-309 RAP TAX	29,384.78	29,384.78	9,000.00	(20,384.78)	326.5
10-31-310 FRANCHISE/OTHER	102,801.18	102,801.18	470,000.00	367,198.82	21.9
TOTAL TAXES	602,220.89	602,220.89	3,509,500.00	2,907,279.11	17.2
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSE AND PERMITS	3,622.00	3,622.00	14,000.00	10,378.00	25.9
10-32-210 BUILDING PERMITS	109,283.34	109,283.34	69,000.00	(40,283.34)	158.4
10-32-290 PLAN CHECK AND OTHER FEES	35,223.87	35,223.87	35,000.00	(223.87)	100.6
10-32-310 EXCAVATION PERMITS	1,000.00	1,000.00	2,000.00	1,000.00	50.0
TOTAL LICENSES AND PERMITS	149,129.21	149,129.21	120,000.00	(29,129.21)	124.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-400 STATE GRANTS	5,820.00	5,820.00	10,000.00	4,180.00	58.2
10-33-500 FEDERAL GRANTS - CARES/ARPA	.00	.00	.00	.00	.0
10-33-550 WILDLAND FIREFIGHTING	.00	.00	.00	.00	.0
10-33-560 CLASS "C" ROAD ALLOTMENT	134,357.99	134,357.99	250,000.00	115,642.01	53.7
10-33-580 STATE LIQUOR FUND ALLOTMENT	.00	.00	7,000.00	7,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	140,177.99	140,177.99	267,000.00	126,822.01	52.5
<u>CHARGES FOR SERVICES</u>					
10-34-100 ZONING & SUBDIVISION FEES	18,030.00	18,030.00	13,000.00	(5,030.00)	138.7
10-34-105 SUBDIVISION REVIEW FEE	91,158.50	91,158.50	60,000.00	(31,158.50)	151.9
10-34-250 BLDG RENTAL/PARK USE (BOWERY)	1,965.00	1,965.00	3,000.00	1,035.00	65.5
10-34-254 AUDIT ADJUSTMENT TO SERVICES	.00	.00	.00	.00	.0
10-34-270 DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
10-34-445 DONATIONS - RESTRICTED	.00	.00	.00	.00	.0
10-34-560 AMBULANCE SERVICE	26,397.58	26,397.58	123,500.00	97,102.42	21.4
10-34-760 YOUTH CITY COUNCIL	.00	.00	.00	.00	.0
10-34-910 ADMINISTRATIVE SERVICES CHARGE	117,150.00	117,150.00	281,000.00	163,850.00	41.7
TOTAL CHARGES FOR SERVICES	254,701.08	254,701.08	480,500.00	225,798.92	53.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-35-100 FINES	78,920.91	78,920.91	140,000.00	61,079.09	56.4
TOTAL FINES AND FORFEITURES	78,920.91	78,920.91	140,000.00	61,079.09	56.4
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	35,339.47	35,339.47	85,000.00	49,660.53	41.6
10-36-105 ZION PTIF/INVEST-INTEREST EARN	300,686.59	300,686.59	50,000.00	(250,686.59)	601.4
10-36-300 NEWSLETTER SPONSORS	.00	.00	.00	.00	.0
10-36-400 SALE OF ASSETS	.00	.00	.00	.00	.0
10-36-900 SUNDRY REVENUES	32,480.29	32,480.29	45,000.00	12,519.71	72.2
10-36-901 FARMERS MARKET	.00	.00	.00	.00	.0
10-36-905 MISC - COURT CONV FEE	1,383.00	1,383.00	6,000.00	4,617.00	23.1
TOTAL MISCELLANEOUS REVENUE	369,889.35	369,889.35	186,000.00	(183,889.35)	198.9
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-091 TRANSFER FROM CAPITAL PROJECTS	101,666.65	101,666.65	.00	(101,666.65)	.0
10-39-100 FIRE AGREEMENT/JOB CORPS	.00	.00	3,500.00	3,500.00	.0
10-39-110 FIRE AGREEMENT/COUNTY	.00	.00	3,000.00	3,000.00	.0
10-39-800 TFR FROM IMPACT FEES	19,070.95	19,070.95	29,500.00	10,429.05	64.7
10-39-900 FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	.00	.0
10-39-910 TRANSFER FROM CLASS "C" RES.	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	120,737.60	120,737.60	36,000.00	(84,737.60)	335.4
TOTAL FUND REVENUE	1,715,777.03	1,715,777.03	4,739,000.00	3,023,222.97	36.2

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-005 SALARIES - COUNCIL & COMMISSIO	6,000.00	6,000.00	28,000.00	22,000.00	21.4
10-41-131 EMPLOYEE BENEFIT-EMPLOYER FICA	459.00	459.00	2,200.00	1,741.00	20.9
10-41-133 EMPLOYEE BENEFIT - WORK. COMP.	59.53	59.53	1,000.00	940.47	6.0
10-41-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-41-140 UNIFORMS	.00	.00	.00	.00	.0
10-41-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	6,000.00	6,000.00	.0
10-41-230 TRAVEL & TRAINING	98.70	98.70	13,000.00	12,901.30	.8
10-41-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	200.00	200.00	.0
10-41-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
10-41-494 YOUTH CITY COUNCIL	.00	.00	2,500.00	2,500.00	.0
10-41-620 MISCELLANEOUS	626.56	626.56	5,600.00	4,973.44	11.2
10-41-740 EQUIPMENT	.00	.00	.00	.00	.0
10-41-925 DONATIONS TO COUNTRY FAIR DAYS	7,500.00	7,500.00	7,500.00	.00	100.0
TOTAL LEGISLATIVE	14,743.79	14,743.79	66,000.00	51,256.21	22.3
<u>JUDICIAL</u>					
10-42-004 JUDGE SALARY	8,108.60	8,108.60	22,000.00	13,891.40	36.9
10-42-110 EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-42-130 EMPLOYEE BENEFIT - RETIREMENT	1,258.90	1,258.90	5,000.00	3,741.10	25.2
10-42-131 EMPLOYEE BENEFIT-EMPLOYER FICA	639.40	639.40	2,000.00	1,360.60	32.0
10-42-133 EMPLOYEE BENEFIT - WORK. COMP.	82.27	82.27	400.00	317.73	20.6
10-42-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-42-135 EMPLOYEE BENEFIT - HEALTH INS.	.00	.00	.00	.00	.0
10-42-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	85.00	85.00	200.00	115.00	42.5
10-42-230 TRAVEL & TRAINING	1,355.57	1,355.57	3,400.00	2,044.43	39.9
10-42-240 OFFICE SUPPLIES & EXPENSE	592.18	592.18	1,500.00	907.82	39.5
10-42-243 COURT REFUNDS	.00	.00	.00	.00	.0
10-42-280 TELEPHONE	250.00	250.00	700.00	450.00	35.7
10-42-313 PROFESSIONAL/TECH. - ATTORNEY	3,575.00	3,575.00	10,000.00	6,425.00	35.8
10-42-317 PROFESSIONAL/TECHNICAL-BAILIFF	2,297.50	2,297.50	5,000.00	2,702.50	46.0
10-42-350 SOFTWARE MAINTENANCE	400.50	400.50	1,500.00	1,099.50	26.7
10-42-550 BANKING CHARGES	1,804.34	1,804.34	3,500.00	1,695.66	51.6
10-42-610 MISCELLANEOUS	434.00	434.00	1,500.00	1,066.00	28.9
10-42-740 EQUIPMENT	.00	.00	300.00	300.00	.0
TOTAL JUDICIAL	20,883.26	20,883.26	57,000.00	36,116.74	36.6

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-43-110 FULL-TIME EMPLOYEE SALARIES	192,325.98	192,325.98	493,000.00	300,674.02	39.0
10-43-120 PART-TIME EMPLOYEE SALARIES	887.05	887.05	22,000.00	21,112.95	4.0
10-43-125 EMPLOYEE INCENTIVE	.00	.00	.00	.00	.0
10-43-130 EMPLOYEE BENEFIT - RETIREMENT	35,882.36	35,882.36	97,000.00	61,117.64	37.0
10-43-131 EMPLOYEE BENEFIT-EMPLOYER FICA	15,150.74	15,150.74	40,000.00	24,849.26	37.9
10-43-133 EMPLOYEE BENEFIT - WORK. COMP.	522.14	522.14	3,000.00	2,477.86	17.4
10-43-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-43-135 EMPLOYEE BENEFIT - HEALTH INS.	46,256.80	46,256.80	116,000.00	69,743.20	39.9
10-43-136 HRA REIMBURSEMENT - HEALTH INS	3,675.00	3,675.00	3,500.00	(175.00)	105.0
10-43-137 EMPLOYEE TESTING	.00	.00	200.00	200.00	.0
10-43-140 UNIFORMS	.00	.00	.00	.00	.0
10-43-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	993.00	993.00	3,500.00	2,507.00	28.4
10-43-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
10-43-230 TRAVEL & TRAINING	10,916.04	10,916.04	29,000.00	18,083.96	37.6
10-43-240 OFFICE SUPPLIES & EXPENSE	7,720.69	7,720.69	11,000.00	3,279.31	70.2
10-43-250 EQUIPMENT - SUPPLIES AND MAINT	838.56	838.56	7,000.00	6,161.44	12.0
10-43-252 EQUIPMENT MAINT. - CASELLE	.00	.00	.00	.00	.0
10-43-253 EQUIPMENT MAINT. - SOFTWARE	.00	.00	.00	.00	.0
10-43-256 FUEL EXPENSE	.00	.00	.00	.00	.0
10-43-262 GENERAL GOVERNMENT BUILDINGS	6,814.80	6,814.80	11,500.00	4,685.20	59.3
10-43-270 UTILITIES	1,657.22	1,657.22	6,000.00	4,342.78	27.6
10-43-280 TELEPHONE	5,115.80	5,115.80	20,000.00	14,884.20	25.6
10-43-308 PROFESSIONAL & TECH - I.T.	7,607.50	7,607.50	26,000.00	18,392.50	29.3
10-43-309 PROFESSIONAL & TECH - AUDITOR	.00	.00	30,000.00	30,000.00	.0
10-43-310 PROFESSIONAL/TECH. - PLANNER	.00	.00	.00	.00	.0
10-43-311 PRO & TECH - ECO DEVELOPMENT	.00	.00	.00	.00	.0
10-43-312 PROFESSIONAL & TECH. - ENGINR	.00	.00	.00	.00	.0
10-43-313 PROFESSIONAL/TECH. - ATTORNEY	8,797.00	8,797.00	60,000.00	51,203.00	14.7
10-43-314 ORDINANCE CODIFICATION	1,246.00	1,246.00	5,000.00	3,754.00	24.9
10-43-316 ELECTIONS	.00	.00	10,000.00	10,000.00	.0
10-43-319 PROF./TECH. -SUBD. REVIEWS	.00	.00	.00	.00	.0
10-43-329 CITY MANAGER FUND	3,119.81	3,119.81	6,000.00	2,880.19	52.0
10-43-350 SOFTWARE MAINTENANCE	13,755.48	13,755.48	35,000.00	21,244.52	39.3
10-43-510 INSURANCE & SURETY BONDS	77,462.40	77,462.40	90,000.00	12,537.60	86.1
10-43-550 BANKING CHARGES	117.28	117.28	1,300.00	1,182.72	9.0
10-43-610 MISCELLANEOUS	1,580.64	1,580.64	4,000.00	2,419.36	39.5
10-43-620 MISCELLANEOUS	.00	.00	.00	.00	.0
10-43-621 CONTRIBUTIONS & DONATIONS	.00	.00	.00	.00	.0
10-43-625 CASH OVER AND SHORT	.00	.00	.00	.00	.0
10-43-720 BUILDINGS	.00	.00	.00	.00	.0
10-43-740 EQUIPMENT	2,443.26	2,443.26	10,000.00	7,556.74	24.4
10-43-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-43-841 TRANSFER TO RECREATION FUND	55,833.35	55,833.35	134,000.00	78,166.65	41.7
10-43-900 ADDITION TO FUND BALANCE	.00	.00	.00	.00	.0
10-43-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
TOTAL ADMINISTRATIVE	500,718.90	500,718.90	1,276,000.00	775,281.10	39.2

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PUBLIC SAFETY</u>					
10-54-310	SHERIFF'S DEPARTMENT	184,615.96	184,615.96	363,000.00	178,384.04	50.9
10-54-311	ANIMAL CONTROL	.00	.00	.00	.00	.0
10-54-320	EMERGENCY PREPAREDNESS	4,644.00	4,644.00	29,000.00	24,356.00	16.0
10-54-321	LIQUOR LAW ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
	<u>TOTAL PUBLIC SAFETY</u>	<u>189,259.96</u>	<u>189,259.96</u>	<u>399,000.00</u>	<u>209,740.04</u>	<u>47.4</u>
	<u>FIRE PROTECTION</u>					
10-57-110	FULL-TIME EMPLOYEE SALARIES	47,961.60	47,961.60	124,000.00	76,038.40	38.7
10-57-120	PART-TIME EMPLOYEE SALARIES	228,249.11	228,249.11	576,000.00	347,750.89	39.6
10-57-130	EMPLOYEE BENEFIT - RETIREMENT	11,520.58	11,520.58	25,000.00	13,479.42	46.1
10-57-131	EMPLOYEE BENEFIT-EMPLOYER FICA	21,244.15	21,244.15	54,000.00	32,755.85	39.3
10-57-133	EMPLOYEE BENEFIT - WORK. COMP.	5,164.18	5,164.18	25,000.00	19,835.82	20.7
10-57-134	EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-57-135	EMPLOYEE BENEFIT - HEALTH INS.	3,052.65	3,052.65	9,000.00	5,947.35	33.9
10-57-137	EMPLOYEE TESTING	529.44	529.44	1,000.00	470.56	52.9
10-57-140	UNIFORMS	2,936.14	2,936.14	12,000.00	9,063.86	24.5
10-57-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	2,000.00	2,000.00	.0
10-57-230	TRAVEL & TRAINING	8,957.92	8,957.92	22,000.00	13,042.08	40.7
10-57-240	OFFICE SUPPLIES & EXPENSE	933.68	933.68	2,500.00	1,566.32	37.4
10-57-250	EQUIPMENT SUPPLIES & MAINT.	5,369.98	5,369.98	30,000.00	24,630.02	17.9
10-57-255	VEHICLE LEASE	101,666.65	101,666.65	.00	(101,666.65)	.0
10-57-256	FUEL EXPENSE	1,957.36	1,957.36	11,000.00	9,042.64	17.8
10-57-260	BUILDINGS & GROUNDS MAINT.	7,290.01	7,290.01	33,000.00	25,709.99	22.1
10-57-270	UTILITIES	2,630.71	2,630.71	14,000.00	11,369.29	18.8
10-57-280	TELEPHONE	4,846.95	4,846.95	11,500.00	6,653.05	42.2
10-57-350	SOFTWARE MAINTENANCE	3,823.65	3,823.65	19,000.00	15,176.35	20.1
10-57-370	PROFESSIONAL & TECH. SERVICES	8,723.07	8,723.07	23,000.00	14,276.93	37.9
10-57-375	PARAMEDIC SERVICES	.00	.00	.00	.00	.0
10-57-450	SPECIAL PUBLIC SAFETY SUPPLIES	4,796.82	4,796.82	45,000.00	40,203.18	10.7
10-57-530	INTEREST EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-57-550	BANKING CHARGES	117.28	117.28	500.00	382.72	23.5
10-57-622	HEALTH & WELLNESS EXPENSES	.00	.00	6,500.00	6,500.00	.0
10-57-625	FIRST RESPONDER MENTAL HEALTH	7,070.00	7,070.00	10,000.00	2,930.00	70.7
10-57-740	EQUIPMENT	.00	.00	9,000.00	9,000.00	.0
10-57-745	EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-57-811	BOND PRINCIPAL	.00	.00	28,000.00	28,000.00	.0
	<u>TOTAL FIRE PROTECTION</u>	<u>478,841.93</u>	<u>478,841.93</u>	<u>1,095,000.00</u>	<u>616,158.07</u>	<u>43.7</u>

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICES</u>					
10-58-004 SUPERVISOR SALARIES	.00	.00	.00	.00	.0
10-58-110 FULL-TIME EMPLOYEE SALARIES	73,657.10	73,657.10	196,000.00	122,342.90	37.6
10-58-120 PART-TIME EMPLOYEE SALARIES	2,285.40	2,285.40	5,000.00	2,714.60	45.7
10-58-130 EMPLOYEE BENEFIT - RETIREMENT	13,780.43	13,780.43	37,000.00	23,219.57	37.2
10-58-131 EMPLOYEE BENEFIT-EMPLOYER FICA	5,985.38	5,985.38	15,000.00	9,014.62	39.9
10-58-132 EMPLOYEE BENEFIT - 401K PLAN	.00	.00	.00	.00	.0
10-58-133 EMPLOYEE BENEFIT - WORK. COMP.	903.42	903.42	3,000.00	2,096.58	30.1
10-58-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-58-135 EMPLOYEE BENEFIT - HEALTH INS.	17,251.87	17,251.87	46,000.00	28,748.13	37.5
10-58-137 EMPLOYEE TESTING	.00	.00	.00	.00	.0
10-58-140 UNIFORMS	.00	.00	1,500.00	1,500.00	.0
10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,064.29	1,064.29	1,000.00	(64.29)	106.4
10-58-230 TRAVEL & TRAINING	3,642.93	3,642.93	8,000.00	4,357.07	45.5
10-58-240 OFFICE SUPPLIES	5,772.08	5,772.08	11,000.00	5,227.92	52.5
10-58-250 EQUIPMENT SUPPLIES & MAINT.	148.99	148.99	2,500.00	2,351.01	6.0
10-58-255 VEHICLE LEASE	2,916.65	2,916.65	7,000.00	4,083.35	41.7
10-58-256 FUEL EXPENSE	36.56	36.56	500.00	463.44	7.3
10-58-280 TELEPHONE	639.40	639.40	3,500.00	2,860.60	18.3
10-58-310 PROFESSIONAL & TCH. - PLANNER	.00	.00	.00	.00	.0
10-58-311 PROFESSIONAL & TECH - ECODEV	.00	.00	.00	.00	.0
10-58-312 PROFESSIONAL & TECH. - ENGINR	11,268.00	11,268.00	55,000.00	43,732.00	20.5
10-58-319 PROF./TECH. -SUBD. REVIEWS	31,766.00	31,766.00	60,000.00	28,234.00	52.9
10-58-325 PROFESSIONAL/TECHICAL - MAPS/G	846.25	846.25	8,000.00	7,153.75	10.6
10-58-326 PROF. & TECH. - INSPECTIONS	18,010.00	18,010.00	40,000.00	21,990.00	45.0
10-58-331 COMMUNITY EVENTS	1,464.96	1,464.96	14,000.00	12,535.04	10.5
10-58-350 SOFTWARE MAINTENANCE	18,734.80	18,734.80	31,500.00	12,765.20	59.5
10-58-370 PROFESSIONAL & TECH. SERVICES	.00	.00	.00	.00	.0
10-58-380 ABATEMENTS	.00	.00	10,000.00	10,000.00	.0
10-58-385 RENT OF BLDGS	5,889.05	5,889.05	14,000.00	8,110.95	42.1
10-58-620 MISCELLANEOUS	46.76	46.76	5,000.00	4,953.24	.9
10-58-740 EQUIPMENT	381.25	381.25	2,500.00	2,118.75	15.3
TOTAL COMMUNITY SERVICES	216,491.57	216,491.57	577,000.00	360,508.43	37.5

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-110 FULL-TIME EMPLOYEE SALARIES	80,448.76	80,448.76	189,000.00	108,551.24	42.6
10-60-120 PART-TIME EMPLOYEE SALARIES	5,692.27	5,692.27	38,000.00	32,307.73	15.0
10-60-130 EMPLOYEE BENEFIT - RETIREMENT	15,169.49	15,169.49	39,000.00	23,830.51	38.9
10-60-131 EMPLOYEE BENEFIT-EMPLOYER FICA	6,439.96	6,439.96	15,000.00	8,560.04	42.9
10-60-133 EMPLOYEE BENEFIT - WORK. COMP.	1,081.18	1,081.18	5,000.00	3,918.82	21.6
10-60-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-60-135 EMPLOYEE BENEFIT - HEALTH INS.	13,290.53	13,290.53	35,000.00	21,709.47	38.0
10-60-137 EMPLOYEE TESTING	79.99	79.99	300.00	220.01	26.7
10-60-140 UNIFORMS	698.92	698.92	3,000.00	2,301.08	23.3
10-60-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	100.00	100.00	.00	(100.00)	.0
10-60-230 TRAVEL & TRAINING	440.16	440.16	5,000.00	4,559.84	8.8
10-60-240 OFFICE SUPPLIES	46.54	46.54	.00	(46.54)	.0
10-60-250 EQUIPMENT SUPPLIES & MAINT.	12,754.21	12,754.21	12,500.00	(254.21)	102.0
10-60-255 VEHICLE LEASE	6,250.00	6,250.00	15,000.00	8,750.00	41.7
10-60-256 FUEL EXPENSE	1,141.46	1,141.46	8,900.00	7,758.54	12.8
10-60-260 BUILDINGS & GROUNDS MAINT.	4,023.86	4,023.86	10,000.00	5,976.14	40.2
10-60-271 UTILITIES - STREET LIGHTS	12,558.12	12,558.12	47,000.00	34,441.88	26.7
10-60-280 TELEPHONE	1,203.55	1,203.55	3,000.00	1,796.45	40.1
10-60-312 PROFESSIONAL & TECH. - ENGINR	1,504.75	1,504.75	5,000.00	3,495.25	30.1
10-60-325 PROFESSIONAL/TECHICAL - MAPS/G	1,368.50	1,368.50	5,000.00	3,631.50	27.4
10-60-350 SOFTWARE MAINTENANCE	3,800.50	3,800.50	3,000.00	(800.50)	126.7
10-60-370 PROFESSIONAL & TECH. SERVICES	.00	.00	.00	.00	.0
10-60-385 RENT OF BLDGS	7,376.05	7,376.05	18,000.00	10,623.95	41.0
10-60-410 SPECIAL HIGHWAY SUPPLIES	19,887.50	19,887.50	25,000.00	5,112.50	79.6
10-60-411 SNOW REMOVAL SUPPLIES	19,678.85	19,678.85	45,000.00	25,321.15	43.7
10-60-415 MAILBOXES & STREET SIGNS	1,427.96	1,427.96	10,000.00	8,572.04	14.3
10-60-416 STREET LIGHTS	8,837.46	8,837.46	15,000.00	6,162.54	58.9
10-60-420 WEED CONTROL	.00	.00	1,000.00	1,000.00	.0
10-60-422 CROSSWALK/STREET PAINTING	.00	.00	3,000.00	3,000.00	.0
10-60-424 CURB & GUTTER RESTORATION	.00	.00	.00	.00	.0
10-60-550 BANKING CHARGES	117.28	117.28	300.00	182.72	39.1
TOTAL STREETS	225,417.85	225,417.85	556,000.00	330,582.15	40.5

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 FULL-TIME EMPLOYEE SALARIES	88,299.69	88,299.69	229,000.00	140,700.31	38.6
10-70-120 PART-TIME EMPLOYEE SALARIES	8,231.42	8,231.42	17,000.00	8,768.58	48.4
10-70-130 EMPLOYEE BENEFIT - RETIREMENT	15,686.31	15,686.31	47,000.00	31,313.69	33.4
10-70-131 EMPLOYEE BENEFIT-EMPLOYER FICA	7,090.75	7,090.75	19,000.00	11,909.25	37.3
10-70-133 EMPLOYEE BENEFIT - WORK. COMP.	938.95	938.95	5,000.00	4,061.05	18.8
10-70-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
10-70-135 EMPLOYEE BENEFIT - HEALTH INS.	34,070.73	34,070.73	87,000.00	52,929.27	39.2
10-70-137 EMPLOYEE TESTING	109.98	109.98	400.00	290.02	27.5
10-70-140 UNIFORMS	966.13	966.13	7,500.00	6,533.87	12.9
10-70-230 TRAVEL & TRAINING	487.59	487.59	5,000.00	4,512.41	9.8
10-70-250 EQUIPMENT SUPPLIES & MAINT.	12,789.22	12,789.22	25,000.00	12,210.78	51.2
10-70-255 VEHICLE LEASE	37,916.65	37,916.65	91,000.00	53,083.35	41.7
10-70-256 FUEL EXPENSE	4,220.80	4,220.80	10,000.00	5,779.20	42.2
10-70-260 BUILDINGS & GROUNDS MAINT.	4,206.30	4,206.30	.00	(4,206.30)	.0
10-70-261 GROUNDS SUPPLIES & MAINTENANCE	25,974.28	25,974.28	77,800.00	51,825.72	33.4
10-70-270 UTILITIES	14,227.49	14,227.49	25,000.00	10,772.51	56.9
10-70-280 TELEPHONE	2,314.06	2,314.06	4,000.00	1,685.94	57.9
10-70-312 PROFESSIONAL & TECH. - ENGINR	1,457.00	1,457.00	1,000.00	(457.00)	145.7
10-70-350 SOFTWARE MAINTENANCE	400.50	400.50	1,500.00	1,099.50	26.7
10-70-385 RENT OF BLDGS	47,112.45	47,112.45	113,500.00	66,387.55	41.5
10-70-430 TRAILS	.00	.00	2,000.00	2,000.00	.0
10-70-431 TREE PROGRAM	4,841.24	4,841.24	10,000.00	5,158.76	48.4
10-70-435 SAFETY INCENTIVE PROGRAM	.00	.00	.00	.00	.0
10-70-550 BANKING CHARGES	117.28	117.28	300.00	182.72	39.1
10-70-626 UTA PARK AND RIDE	530.80	530.80	15,000.00	14,469.20	3.5
10-70-730 IMPROVEMENTS OTHER THAN BLDGS	423.03	423.03	.00	(423.03)	.0
10-70-735 ENHANCEMENTS - RAP	.00	.00	.00	.00	.0
10-70-740 EQUIPMENT	.00	.00	.00	.00	.0
10-70-960 TRRR FROM STORM DRAIN - REIMB.	(33,333.35)	(33,333.35)	(80,000.00)	(46,666.65)	(41.7)
TOTAL PARKS	279,079.30	279,079.30	713,000.00	433,920.70	39.1
TOTAL FUND EXPENDITURES	1,925,436.56	1,925,436.56	4,739,000.00	2,813,563.44	40.6
NET REVENUE OVER EXPENDITURES	(209,659.53)	(209,659.53)	.00	209,659.53	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
20-31-309 RAP TAX RECREATION	.00	.00	.00	.00	.0
TOTAL SOURCE 31	.00	.00	.00	.00	.0
<u>RECREATION REVENUE</u>					
20-34-720 RENTAL - ACTIVITY CENTER	6,451.00	6,451.00	13,000.00	6,549.00	49.6
20-34-751 MEMBERSHIP FEES	6,975.00	6,975.00	27,000.00	20,025.00	25.8
20-34-752 COMPETITION LEAGUE FEES	.00	.00	22,500.00	22,500.00	.0
20-34-753 MISC REVENUE	172.00	172.00	1,000.00	828.00	17.2
20-34-754 COMPETITION BASEBALL	560.00	560.00	1,000.00	440.00	56.0
20-34-755 BASKETBALL	11,958.00	11,958.00	13,500.00	1,542.00	88.6
20-34-756 BASEBALL & SOFTBALL	175.00	175.00	11,000.00	10,825.00	1.6
20-34-757 SOCCER	5,474.00	5,474.00	17,000.00	11,526.00	32.2
20-34-758 FLAG FOOTBALL	2,400.00	2,400.00	4,000.00	1,600.00	60.0
20-34-759 VOLLEYBALL	820.00	820.00	2,000.00	1,180.00	41.0
20-34-760 WRESTLING	1,935.00	1,935.00	1,000.00	(935.00)	193.5
20-34-761 PICKLEBALL	.00	.00	1,000.00	1,000.00	.0
20-34-763 SUMMER CAMPS	839.00	839.00	3,000.00	2,161.00	28.0
20-34-765 FAC CONCESSIONS	191.25	191.25	500.00	308.75	38.3
20-34-811 SALES TAX BOND PMT-RESTRICTED	.00	.00	.00	.00	.0
20-34-841 GRAVEL PIT FEES	5,153.20	5,153.20	15,000.00	9,846.80	34.4
TOTAL RECREATION REVENUE	43,103.45	43,103.45	132,500.00	89,396.55	32.5
<u>SOURCE 36</u>					
20-36-895 RENTAL OF UNIFORMS AND EQUIP	30.00	30.00	.00	(30.00)	.0
TOTAL SOURCE 36	30.00	30.00	.00	(30.00)	.0
<u>SOURCE 37</u>					
20-37-100 INTEREST EARNINGS	.00	.00	2,000.00	2,000.00	.0
TOTAL SOURCE 37	.00	.00	2,000.00	2,000.00	.0
<u>CONTRIBUTIONS & TRANSFERS</u>					
20-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
20-39-470 TRANSFER FROM OTHER FUNDS	55,833.35	55,833.35	134,000.00	78,166.65	41.7
20-39-800 TRANSFER FROM IMPACT FEE FUND	.00	.00	10,000.00	10,000.00	.0
20-39-900 FUND BALANCE TO BE APPROPRIATE	.00	.00	128,500.00	128,500.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	55,833.35	55,833.35	272,500.00	216,666.65	20.5

SOUTH WEBER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND REVENUE	98,966.80	98,966.80	407,000.00	308,033.20	24.3

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION EXPENDITURES</u>					
20-71-110 FULL-TIME EMPLOYEE SALARIES	28,978.32	28,978.32	73,000.00	44,021.68	39.7
20-71-120 PART-TIME EMPLOYEE SALARIES	26,134.81	26,134.81	77,000.00	50,865.19	33.9
20-71-130 EMPLOYEE BENEFIT - RETIREMENT	5,122.69	5,122.69	15,000.00	9,877.31	34.2
20-71-131 EMPLOYEE BENEFIT-EMPLOYER FICA	4,665.93	4,665.93	12,000.00	7,334.07	38.9
20-71-133 EMPLOYEE BENEFIT - WORK. COMP.	554.74	554.74	3,000.00	2,445.26	18.5
20-71-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
20-71-135 EMPLOYEE BENEFIT - HEALTH INS.	2,799.05	2,799.05	6,000.00	3,200.95	46.7
20-71-137 EMPLOYEE TESTING	239.97	239.97	500.00	260.03	48.0
20-71-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	16.08	16.08	.00	(16.08)	.0
20-71-230 TRAVEL & TRAINING	65.00	65.00	2,000.00	1,935.00	3.3
20-71-240 OFFICE SUPPLIES AND EXPENSE	699.54	699.54	1,500.00	800.46	46.6
20-71-241 MATERIALS & SUPPLIES	1,079.69	1,079.69	3,000.00	1,920.31	36.0
20-71-250 EQUIPMENT SUPPLIES & MAINT.	108.00	108.00	1,000.00	892.00	10.8
20-71-255 VEHICLE LEASE	2,916.65	2,916.65	7,000.00	4,083.35	41.7
20-71-256 FUEL EXPENSE	142.06	142.06	500.00	357.94	28.4
20-71-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	2,000.00	2,000.00	.0
20-71-270 UTILITIES	8,554.29	8,554.29	12,000.00	3,445.71	71.3
20-71-280 TELEPHONE	3,076.61	3,076.61	5,500.00	2,423.39	55.9
20-71-331 PROMOTIONS	.00	.00	.00	.00	.0
20-71-340 PROGRAM OFFICIALS	.00	.00	.00	.00	.0
20-71-350 SOFTWARE MAINTENANCE	400.50	400.50	1,500.00	1,099.50	26.7
20-71-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
20-71-390 VOLUNTEER BACKGROUND CHECKS	615.21	615.21	2,500.00	1,884.79	24.6
20-71-480 REC BASKETBALL	1,180.29	1,180.29	13,000.00	11,819.71	9.1
20-71-481 BASEBALL & SOFTBALL	257.60	257.60	8,000.00	7,742.40	3.2
20-71-482 SOCCER	3,829.95	3,829.95	7,000.00	3,170.05	54.7
20-71-483 FLAG FOOTBALL	3,194.53	3,194.53	3,500.00	305.47	91.3
20-71-484 VOLLEYBALL	1,112.72	1,112.72	2,000.00	887.28	55.6
20-71-485 SUMMER FUN	220.39	220.39	2,000.00	1,779.61	11.0
20-71-486 SR LUNCHEON	.00	.00	.00	.00	.0
20-71-488 COMPETITION BASKETBALL	3,733.57	3,733.57	14,000.00	10,266.43	26.7
20-71-489 COMPETITION BASEBALL	1,743.71	1,743.71	2,000.00	256.29	87.2
20-71-491 ADULT PROGRAMS	.00	.00	500.00	500.00	.0
20-71-492 PICKLEBALL/ WRESTLING	.00	.00	3,000.00	3,000.00	.0
20-71-493 SUMMER CAMPS	1,305.24	1,305.24	3,000.00	1,694.76	43.5
20-71-495 FAC CONCESSIONS	199.83	199.83	500.00	300.17	40.0
20-71-510 INSURANCE & SURETY BONDS	.00	.00	.00	.00	.0
20-71-530 INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.0
20-71-550 BANKING CHARGES	1,309.01	1,309.01	2,000.00	690.99	65.5
20-71-610 MISCELLANEOUS	18.46	18.46	1,500.00	1,481.54	1.2
20-71-625 CASH OVER AND SHORT	.00	.00	.00	.00	.0
20-71-740 EQUIPMENT	249.98	249.98	8,000.00	7,750.02	3.1
20-71-811 BOND PRINCIPAL	.00	.00	72,000.00	72,000.00	.0
20-71-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
20-71-915 TRANSFER TO ADMIN. SERVICES	14,600.00	14,600.00	35,000.00	20,400.00	41.7
TOTAL RECREATION EXPENDITURES	119,124.42	119,124.42	407,000.00	287,875.58	29.3

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	119,124.42	119,124.42	407,000.00	287,875.58	29.3
NET REVENUE OVER EXPENDITURES	(20,157.62)	(20,157.62)	.00	20,157.62	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
21-37-100	INTEREST EARNINGS	.00	.00	10,000.00	10,000.00	.0
21-37-200	IMPACT FEES	49,861.00	49,861.00	20,000.00	(29,861.00)	249.3
	TOTAL REVENUE	49,861.00	49,861.00	30,000.00	(19,861.00)	166.2
	<u>CONTRIBUTIONS & TRANSFERS</u>					
21-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	58,000.00	58,000.00	.0
21-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	58,000.00	58,000.00	.0
	TOTAL FUND REVENUE	49,861.00	49,861.00	88,000.00	38,139.00	56.7

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
21-40-760	SEWER IMPACT FEE PROJECTS	.00	.00	88,000.00	88,000.00	.0
21-40-800	SEWER FUND BALANCE	.00	.00	.00	.00	.0
	<u>TOTAL EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>88,000.00</u>	<u>88,000.00</u>	<u>.0</u>
	 <u>DEPARTMENT 71</u>					
21-71-255	VEHICLE LEASE	.00	.00	.00	.00	.0
	<u>TOTAL DEPARTMENT 71</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
	 <u>DEPARTMENT 80</u>					
21-80-800	TRANSFERS	23,703.45	23,703.45	.00	(23,703.45)	.0
	<u>TOTAL DEPARTMENT 80</u>	<u>23,703.45</u>	<u>23,703.45</u>	<u>.00</u>	<u>(23,703.45)</u>	<u>.0</u>
	 <u>TOTAL FUND EXPENDITURES</u>	<u>23,703.45</u>	<u>23,703.45</u>	<u>88,000.00</u>	<u>64,296.55</u>	<u>26.9</u>
	 <u>NET REVENUE OVER EXPENDITURES</u>	<u>26,157.55</u>	<u>26,157.55</u>	<u>.00</u>	<u>(26,157.55)</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

STORM SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
22-37-100	INTEREST EARNINGS	.00	.00	500.00	500.00	.0
22-37-200	IMPACT FEES	21,607.00	21,607.00	29,500.00	7,893.00	73.2
	TOTAL REVENUE	21,607.00	21,607.00	30,000.00	8,393.00	72.0
	<u>CONTRIBUTIONS & TRANSFERS</u>					
22-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	21,607.00	21,607.00	30,000.00	8,393.00	72.0

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

STORM SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
22-40-760	PROJECTS	.00	.00	.00	.00	.0
22-40-799	FACILITIES	.00	.00	.00	.00	.0
22-40-800	STORM SEWER FUND BALANCE	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	.00	.00	.0
	<u>DEPARTMENT 80</u>					
22-80-800	TRANSFERS	13,907.75	13,907.75	30,000.00	16,092.25	46.4
	TOTAL DEPARTMENT 80	13,907.75	13,907.75	30,000.00	16,092.25	46.4
	TOTAL FUND EXPENDITURES	13,907.75	13,907.75	30,000.00	16,092.25	46.4
	NET REVENUE OVER EXPENDITURES	7,699.25	7,699.25	.00	(7,699.25)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

PARK IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
23-37-100	INTEREST EARNINGS	.00	.00	1,000.00	1,000.00	.0
23-37-200	IMPACT FEES	35,632.00	35,632.00	60,000.00	24,368.00	59.4
	TOTAL REVENUE	35,632.00	35,632.00	61,000.00	25,368.00	58.4
	<u>CONTRIBUTIONS & TRANSFERS</u>					
23-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	35,632.00	35,632.00	61,000.00	25,368.00	58.4

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

PARK IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
23-40-760	PROJECTS	.00	.00	61,000.00	61,000.00	.0
23-40-900	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	61,000.00	61,000.00	.0
	<u>DEPARTMENT 80</u>					
23-80-800	TRANSFERS	16,489.35	16,489.35	.00	(16,489.35)	.0
	TOTAL DEPARTMENT 80	16,489.35	16,489.35	.00	(16,489.35)	.0
	TOTAL FUND EXPENDITURES	16,489.35	16,489.35	61,000.00	44,510.65	27.0
	NET REVENUE OVER EXPENDITURES	19,142.65	19,142.65	.00	(19,142.65)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

ROAD IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST EARNINGS	.00	.00	5,500.00	5,500.00	.0
24-37-200	IMPACT FEES	57,817.00	57,817.00	40,000.00	(17,817.00)	144.5
	TOTAL REVENUE	57,817.00	57,817.00	45,500.00	(12,317.00)	127.1
	<u>CONTRIBUTIONS & TRANSFERS</u>					
24-39-500	CONTRIBUTION FROM FUND BAL	.00	.00	6,500.00	6,500.00	.0
24-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	6,500.00	6,500.00	.0
	TOTAL FUND REVENUE	57,817.00	57,817.00	52,000.00	(5,817.00)	111.2

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

ROAD IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
24-40-760	PROJECTS	.00	.00	52,000.00	52,000.00	.0
24-40-799	FACILITIES	.00	.00	.00	.00	.0
24-40-900	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	52,000.00	52,000.00	.0
	<u>DEPARTMENT 80</u>					
24-80-800	TRANSFERS	2,581.60	2,581.60	.00	(2,581.60)	.0
	TOTAL DEPARTMENT 80	2,581.60	2,581.60	.00	(2,581.60)	.0
	TOTAL FUND EXPENDITURES	2,581.60	2,581.60	52,000.00	49,418.40	5.0
	NET REVENUE OVER EXPENDITURES	55,235.40	55,235.40	.00	(55,235.40)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

COUNTRY FAIR DAYS FUND

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

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

WATER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
26-37-100	INTEREST EARNINGS	.00	.00	2,000.00	2,000.00	.0
26-37-200	IMPACT FEES	23,919.00	23,919.00	10,000.00	(13,919.00)	239.2
	TOTAL REVENUE	23,919.00	23,919.00	12,000.00	(11,919.00)	199.3
	<u>CONTRIBUTIONS & TRANSFERS</u>					
26-39-900	FND BALANCE TO BE APPROPRIATED	.00	.00	77,000.00	77,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	77,000.00	77,000.00	.0
	TOTAL FUND REVENUE	23,919.00	23,919.00	89,000.00	65,081.00	26.9

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

WATER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEPARTMENT 40</u>					
26-40-760	PROJECTS	.00	.00	.00	.00	.0
26-40-799	FACILITIES	.00	.00	.00	.00	.0
	<u>TOTAL DEPARTMENT 40</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
	<u>TRANSFERS</u>					
26-80-800	TRANSFERS	31,948.10	31,948.10	89,000.00	57,051.90	35.9
26-80-900	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.0
	<u>TOTAL TRANSFERS</u>	<u>31,948.10</u>	<u>31,948.10</u>	<u>89,000.00</u>	<u>57,051.90</u>	<u>35.9</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>31,948.10</u>	<u>31,948.10</u>	<u>89,000.00</u>	<u>57,051.90</u>	<u>35.9</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>(8,029.10)</u>	<u>(8,029.10)</u>	<u>.00</u>	<u>8,029.10</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUE					
27-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
27-37-200	IMPACT FEES	14,178.00	14,178.00	10,000.00	(4,178.00)	141.8
	TOTAL REVENUE	14,178.00	14,178.00	10,000.00	(4,178.00)	141.8
	CONTRIBUTIONS & TRANSFERS					
27-39-470	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
27-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	14,178.00	14,178.00	10,000.00	(4,178.00)	141.8

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

RECREATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
27-40-760	PROJECTS	.00	.00	10,000.00	10,000.00	.0
27-40-799	FACILITIES	.00	.00	.00	.00	.0
	TOTAL EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
	<u>DEPARTMENT 80</u>					
27-80-800	TRANSFERS	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
	NET REVENUE OVER EXPENDITURES	14,178.00	14,178.00	.00	(14,178.00)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

LOCAL BUILDING AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
28-36-100	INTEREST EARNINGS	64,167.94	64,167.94	250,000.00	185,832.06	25.7
28-36-250	LEASES	294,452.75	294,452.75	707,000.00	412,547.25	41.7
28-36-700	SALE OF BONDS	.00	.00	.00	.00	.0
28-36-900	FUND BAL TO BE APPROPRIATED	1,771,250.72	1,771,250.72	3,955,000.00	2,183,749.28	44.8
	TOTAL SOURCE 36	2,129,871.41	2,129,871.41	4,912,000.00	2,782,128.59	43.4
	TOTAL FUND REVENUE	2,129,871.41	2,129,871.41	4,912,000.00	2,782,128.59	43.4

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

LOCAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LBA - PUBLIC WORKS</u>					
28-44-530 INTEREST EXPENSE	202,452.75	202,452.75	410,000.00	207,547.25	49.4
28-44-650 DEPRECIATION	.00	.00	.00	.00	.0
28-44-710 LAND	.00	.00	.00	.00	.0
28-44-720 BUILDINGS	297.38	297.38	1,605,000.00	1,604,702.62	.0
28-44-730 IMPROV. OTHER THAN BLDGS.	1,241,234.92	1,241,234.92	2,000,000.00	758,765.08	62.1
28-44-740 MACHINERY AND EQUIPMENT	56,823.00	56,823.00	600,000.00	543,177.00	9.5
28-44-811 BOND PRINCIPAL	307,000.00	307,000.00	297,000.00	(10,000.00)	103.4
28-44-828 TRANSFER TO SWC	.00	.00	.00	.00	.0
28-44-840 COST OF ISSUANCE	.00	.00	.00	.00	.0
28-44-900 ADDITION TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL LBA - PUBLIC WORKS	1,807,808.05	1,807,808.05	4,912,000.00	3,104,191.95	36.8
TOTAL FUND EXPENDITURES	1,807,808.05	1,807,808.05	4,912,000.00	3,104,191.95	36.8
NET REVENUE OVER EXPENDITURES	322,063.36	322,063.36	.00	(322,063.36)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

PUBLIC SAFETY IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUE</u>					
29-37-100	INTEREST EARNINGS	.00	.00	.00	.00	.0
29-37-200	IMPACT FEES	2,142.00	2,142.00	3,000.00	858.00	71.4
	TOTAL REVENUE	2,142.00	2,142.00	3,000.00	858.00	71.4
	<u>CONTRIBUTIONS & TRANSFERS</u>					
29-39-470	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
29-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	2,142.00	2,142.00	3,000.00	858.00	71.4

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

PUBLIC SAFETY IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
29-40-760	PROJECTS	.00	.00	.00	.00	.0
29-40-799	FACILITIES	.00	.00	.00	.00	.0
	<u>TOTAL EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
	<u>DEPARTMENT 80</u>					
29-80-800	TRANSFERS	.00	.00	3,000.00	3,000.00	.0
	<u>TOTAL DEPARTMENT 80</u>	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>2,142.00</u>	<u>2,142.00</u>	<u>.00</u>	<u>(2,142.00)</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
45-31-300 SALES AND USE TAX	65,100.00	65,100.00	217,000.00	151,900.00	30.0
45-31-309 RAP TAX- CAPITAL PROJECTS	.00	.00	.00	.00	.0
TOTAL SOURCE 31	65,100.00	65,100.00	217,000.00	151,900.00	30.0
<u>INTERGOVERNMENTAL REVENUE</u>					
45-33-400 STATE GRANTS	.00	.00	.00	.00	.0
45-33-500 FEDERAL GRANT - CARES ACT/ARPA	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	.00	.00	.0
<u>CHARGES FOR SERVICES</u>					
45-34-270 DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
45-34-435 DONATIONS - CMP RAIL ROAD	.00	.00	.00	.00	.0
45-34-440 CONTRIBUTIONS	.00	.00	.00	.00	.0
45-34-445 CONTRIBUTIONS - RESTRICTED	.00	.00	.00	.00	.0
TOTAL CHARGES FOR SERVICES	.00	.00	.00	.00	.0
<u>MISCELLANEOUS REVENUE</u>					
45-36-100 INTEREST EARNINGS	.00	.00	50,000.00	50,000.00	.0
45-36-110 SALE OF PROPERTY	8,275.00	8,275.00	.00	(8,275.00)	.0
TOTAL MISCELLANEOUS REVENUE	8,275.00	8,275.00	50,000.00	41,725.00	16.6
<u>CONTRIBUTIONS AND TRANSFERS</u>					
45-39-380 FUND SURPLUS-UNRESTRICTED	.00	.00	.00	.00	.0
45-39-395 TRANS FROM GENERAL FUND	.00	.00	.00	.00	.0
45-39-470 TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
45-39-500 FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	.00	.0
45-39-800 TRANSFER FROM IMPACT FEES	.00	.00	41,000.00	41,000.00	.0
45-39-810 TRANSFER FROM CLASS "C"	.00	.00	.00	.00	.0
45-39-828 TRANSFER FROM LBA	.00	.00	.00	.00	.0
45-39-900 FUND BAL TO BE APPROPRIATED	.00	.00	196,000.00	196,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	237,000.00	237,000.00	.0
TOTAL FUND REVENUE	73,375.00	73,375.00	504,000.00	430,625.00	14.6

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
45-43-730	ADMIN - IMPROV OTHER THAN BLDG	.00	.00	.00	.00	.0
45-43-740	EQUIPMENT	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 43	.00	.00	.00	.00	.0
	<u>DEPARTMENT 57</u>					
45-57-720	BUILDINGS	.00	.00	.00	.00	.0
45-57-730	IMPROV. OTHER THAN BLDGS.	28,851.14	28,851.14	100,000.00	71,148.86	28.9
45-57-740	EQUIPMENT	.00	.00	244,000.00	244,000.00	.0
45-57-860	TRANSFER FLEET	101,666.65	101,666.65	.00	(101,666.65)	.0
	TOTAL DEPARTMENT 57	130,517.79	130,517.79	344,000.00	213,482.21	37.9
	<u>DEPARTMENT 58</u>					
45-58-740	EQUIPMENT	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 58	.00	.00	.00	.00	.0
	<u>DEPARTMENT 60</u>					
45-60-710	LAND	.00	.00	.00	.00	.0
45-60-720	1040BUILDINGS	.00	.00	.00	.00	.0
45-60-730	STREETS-IMP OTHER THAN BLDG	71,632.38	71,632.38	150,000.00	78,367.62	47.8
45-60-740	EQUIPMENT	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 60	71,632.38	71,632.38	150,000.00	78,367.62	47.8
	<u>DEPARTMENT 70</u>					
45-70-710	LAND	.00	.00	.00	.00	.0
45-70-730	IMPROVEMENTS OTHER THAN BLDGS	2,844.44	2,844.44	.00	(2,844.44)	.0
45-70-740	EQUIPMENT	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 70	2,844.44	2,844.44	.00	(2,844.44)	.0
	<u>DEPARTMENT 71</u>					
45-71-730	REC- IMPROV. OTHER THAN BLDGS.	.00	.00	.00	.00	.0
	TOTAL DEPARTMENT 71	.00	.00	.00	.00	.0

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 90</u>					
45-90-850 TRANSFER TO TRANS. UTIL. FUND	.00	.00	.00	.00	.0
45-90-900 TRANSFER TO FUND BALANCE	.00	.00	10,000.00	10,000.00	.0
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TOTAL DEPARTMENT 90	.00	.00	10,000.00	10,000.00	.0
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TOTAL FUND EXPENDITURES	204,994.61	204,994.61	504,000.00	299,005.39	40.7
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET REVENUE OVER EXPENDITURES	(131,619.61)	(131,619.61)	.00	131,619.61	.0
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SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
51-33-500	FEDERAL GRANT - CARES ACT	.00	.00	.00	.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	.00	.00	.0
	<u>SOURCE 34</u>					
51-34-270	DEVELOPER PMTS FOR IMPROVMNTS	.00	.00	.00	.00	.0
	TOTAL SOURCE 34	.00	.00	.00	.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
51-36-100	INTEREST EARNINGS	.00	.00	60,000.00	60,000.00	.0
51-36-300	MISC UTILITY REVENUE	.00	.00	.00	.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	60,000.00	60,000.00	.0
	<u>WATER UTILITIES REVENUE</u>					
51-37-100	WATER SALES	842,806.44	842,806.44	1,700,000.00	857,193.56	49.6
51-37-105	WATER CONNECTION FEE	11,900.00	11,900.00	12,500.00	600.00	95.2
51-37-130	PENALTIES	24,928.64	24,928.64	42,000.00	17,071.36	59.4
	TOTAL WATER UTILITIES REVENUE	879,635.08	879,635.08	1,754,500.00	874,864.92	50.1
	<u>SOURCE 38</u>					
51-38-820	CONTRIBUTIONS FROM IMPACT FEES	31,948.10	31,948.10	89,000.00	57,051.90	35.9
51-38-900	SUNDRY REVENUES	.00	.00	.00	.00	.0
51-38-910	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
51-38-920	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
	TOTAL SOURCE 38	31,948.10	31,948.10	89,000.00	57,051.90	35.9
	<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-470	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.0
51-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	352,500.00	352,500.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	352,500.00	352,500.00	.0
	TOTAL FUND REVENUE	911,583.18	911,583.18	2,256,000.00	1,344,416.82	40.4

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 FULL-TIME EMPLOYEE SALARIES	59,588.25	59,588.25	167,000.00	107,411.75	35.7
51-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
51-40-130 EMPLOYEE BENEFIT - RETIREMENT	12,225.38	12,225.38	35,000.00	22,774.62	34.9
51-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	4,650.02	4,650.02	13,000.00	8,349.98	35.8
51-40-133 EMPLOYEE BENEFIT - WORK. COMP.	761.43	761.43	4,000.00	3,238.57	19.0
51-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
51-40-135 EMPLOYEE BENEFIT - HEALTH INS.	11,794.28	11,794.28	30,000.00	18,205.72	39.3
51-40-137 EMPLOYEE TESTING	.00	.00	500.00	500.00	.0
51-40-140 UNIFORMS	692.42	692.42	2,000.00	1,307.58	34.6
51-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,380.00	1,380.00	3,000.00	1,620.00	46.0
51-40-230 TRAVEL & TRAINING	1,319.17	1,319.17	7,500.00	6,180.83	17.6
51-40-240 OFFICE SUPPLIES & EXPENSE	826.21	826.21	2,000.00	1,173.79	41.3
51-40-250 EQUIPMENT SUPPLIES & MAINT.	3,155.82	3,155.82	10,000.00	6,844.18	31.6
51-40-255 VEHICLE LEASE	38,333.35	38,333.35	92,000.00	53,666.65	41.7
51-40-256 FUEL EXPENSE	2,545.62	2,545.62	10,000.00	7,454.38	25.5
51-40-260 BUILDINGS & GROUNDS MAINT.	266.63	266.63	5,000.00	4,733.37	5.3
51-40-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	.00	.00	.0
51-40-270 UTILITIES	7,751.89	7,751.89	29,000.00	21,248.11	26.7
51-40-280 TELEPHONE	4,242.99	4,242.99	7,000.00	2,757.01	60.6
51-40-312 PROFESSIONAL & TECH. - ENGINR	380.25	380.25	10,000.00	9,619.75	3.8
51-40-318 PROFESSIONAL TECHNICAL	.00	.00	2,000.00	2,000.00	.0
51-40-325 PROFESSIONAL/TECHICAL - MAPS/G	1,196.25	1,196.25	5,000.00	3,803.75	23.9
51-40-350 SOFTWARE MAINTENANCE	3,401.50	3,401.50	11,000.00	7,598.50	30.9
51-40-370 UTILITY BILLING	7,621.99	7,621.99	17,000.00	9,378.01	44.8
51-40-385 RENT OF BLDGS	91,280.35	91,280.35	220,000.00	128,719.65	41.5
51-40-480 SPECIAL WATER SUPPLIES	1,198.00	1,198.00	7,000.00	5,802.00	17.1
51-40-481 WATER PURCHASES	453,500.77	453,500.77	412,000.00	(41,500.77)	110.1
51-40-483 EMERGENCY LEAKS & REPAIRS	.00	.00	.00	.00	.0
51-40-485 FIRE HYDRANT UPDATE	.00	.00	25,000.00	25,000.00	.0
51-40-490 O & M CHARGE	48,273.36	48,273.36	107,000.00	58,726.64	45.1
51-40-495 METER REPLACEMENTS	151,259.72	151,259.72	200,000.00	48,740.28	75.6
51-40-530 INTEREST EXPENSE	49,200.00	49,200.00	100,000.00	50,800.00	49.2
51-40-540 CUSTOMER ASSISTANCE PROGRAM	.00	.00	.00	.00	.0
51-40-550 BANKING CHARGES	2,836.23	2,836.23	6,000.00	3,163.77	47.3
51-40-650 DEPRECIATION	.00	.00	325,000.00	325,000.00	.0
51-40-730 IMPROVEMENTS OTHER THAN BLDGS	179,821.21	179,821.21	173,000.00	(6,821.21)	103.9
51-40-740 EQUIPMENT	.00	.00	.00	.00	.0
51-40-750 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
51-40-811 BOND PRINCIPAL	.00	.00	115,000.00	115,000.00	.0
51-40-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
51-40-915 TRANSFER TO ADMIN SERVICES	43,350.00	43,350.00	104,000.00	60,650.00	41.7
51-40-950 CONTRI. TO FUND BALANCE - RSRV	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	1,182,853.09	1,182,853.09	2,256,000.00	1,073,146.91	52.4

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 80</u>					
51-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	1,182,853.09	1,182,853.09	2,256,000.00	1,073,146.91	52.4
NET REVENUE OVER EXPENDITURES	(271,269.91)	(271,269.91)	.00	271,269.91	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-36-100	INTEREST EARNINGS	.00	.00	100,000.00	100,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	100,000.00	100,000.00	.0
	<u>SEWER UTILITIES REVENUE</u>					
52-37-300	SEWER SALES	615,756.60	615,756.60	1,235,000.00	619,243.40	49.9
52-37-360	CWDIS 5% RETAINAGE	3,043.00	3,043.00	3,000.00	(43.00)	101.4
52-37-400	CWSID SEWER CONN FEES PAYABLE	.00	.00	.00	.00	.0
	TOTAL SEWER UTILITIES REVENUE	618,799.60	618,799.60	1,238,000.00	619,200.40	50.0
	<u>SOURCE 38</u>					
52-38-820	CONTRIBUTION FROM IMPACT FEES	23,703.45	23,703.45	88,000.00	64,296.55	26.9
52-38-910	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
52-38-920	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
	TOTAL SOURCE 38	23,703.45	23,703.45	88,000.00	64,296.55	26.9
	<u>SOURCE 39</u>					
52-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL SOURCE 39	.00	.00	.00	.00	.0
	TOTAL FUND REVENUE	642,503.05	642,503.05	1,426,000.00	783,496.95	45.1

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 FULL-TIME EMPLOYEE SALARIES	29,754.55	29,754.55	81,000.00	51,245.45	36.7
52-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
52-40-130 EMPLOYEE BENEFIT - RETIREMENT	6,266.13	6,266.13	17,000.00	10,733.87	36.9
52-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	2,189.64	2,189.64	7,000.00	4,810.36	31.3
52-40-133 EMPLOYEE BENEFIT - WORK. COMP.	366.47	366.47	2,000.00	1,633.53	18.3
52-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
52-40-135 EMPLOYEE BENEFIT - HEALTH INS.	12,186.28	12,186.28	31,000.00	18,813.72	39.3
52-40-140 UNIFORMS	118.57	118.57	1,000.00	881.43	11.9
52-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
52-40-230 TRAVEL & TRAINING	85.39	85.39	6,000.00	5,914.61	1.4
52-40-240 OFFICE SUPPLIES & EXPENSE	562.16	562.16	1,000.00	437.84	56.2
52-40-250 EQUIPMENT SUPPLIES & MAINT.	(301.72)	(301.72)	4,000.00	4,301.72	(7.5)
52-40-255 VEHICLE LEASE	3,333.35	3,333.35	8,000.00	4,666.65	41.7
52-40-256 FUEL EXPENSE	280.76	280.76	3,000.00	2,719.24	9.4
52-40-260 BUILDINGS & GROUNDS MAINT.	.00	.00	.00	.00	.0
52-40-270 UTILITIES	25.61	25.61	1,000.00	974.39	2.6
52-40-280 TELEPHONE	250.00	250.00	1,000.00	750.00	25.0
52-40-312 PROFESSIONAL & TECH. - ENGINR	15,293.50	15,293.50	6,000.00	(9,293.50)	254.9
52-40-325 PROFESSIONAL/TECHICAL - MAPS/G	220.75	220.75	3,000.00	2,779.25	7.4
52-40-350 SOFTWARE MAINTENANCE	1,201.50	1,201.50	3,000.00	1,798.50	40.1
52-40-370 UTILITY BILLING	5,302.26	5,302.26	15,000.00	9,697.74	35.4
52-40-385 RENT OF BLDGS	67,724.10	67,724.10	163,000.00	95,275.90	41.6
52-40-490 O & M CHARGE	23,890.95	23,890.95	50,000.00	26,109.05	47.8
52-40-491 SEWER TREATMENT FEE	346,768.00	346,768.00	605,000.00	258,232.00	57.3
52-40-496 CONNECTION FEE - CWSID	.00	.00	.00	.00	.0
52-40-530 INTEREST EXPENSE	.00	.00	.00	.00	.0
52-40-550 BANKING CHARGES	1,871.04	1,871.04	4,000.00	2,128.96	46.8
52-40-650 DEPRECIATION	.00	.00	175,000.00	175,000.00	.0
52-40-690 PROJECTS	.00	.00	.00	.00	.0
52-40-900 TRANSFER TO FUND BALANCE	.00	.00	178,000.00	178,000.00	.0
52-40-915 TRANSFER TO ADMIN SERVICES	25,425.00	25,425.00	61,000.00	35,575.00	41.7
52-40-950 CONTRI. TO FUND BALANCE - RSRV	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	542,814.29	542,814.29	1,426,000.00	883,185.71	38.1
<u>TRANSFERS AND CONTRIBUTIONS</u>					
52-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	542,814.29	542,814.29	1,426,000.00	883,185.71	38.1
NET REVENUE OVER EXPENDITURES	99,688.76	99,688.76	.00	(99,688.76)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SANITATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
53-36-100	INTEREST EARNINGS	.00	.00	16,000.00	16,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	16,000.00	16,000.00	.0
	<u>SANITATION UTILITIES REVENUE</u>					
53-37-700	SANITATION FEES	400,777.31	400,777.31	735,000.00	334,222.69	54.5
	TOTAL SANITATION UTILITIES REVENUE	400,777.31	400,777.31	735,000.00	334,222.69	54.5
	<u>SOURCE 38</u>					
53-38-920	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
	TOTAL SOURCE 38	.00	.00	.00	.00	.0
	<u>SOURCE 39</u>					
53-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	33,000.00	33,000.00	.0
	TOTAL SOURCE 39	.00	.00	33,000.00	33,000.00	.0
	TOTAL FUND REVENUE	400,777.31	400,777.31	784,000.00	383,222.69	51.1

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
53-40-110 FULL-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
53-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
53-40-130 EMPLOYEE BENEFIT - RETIREMENT	.00	.00	.00	.00	.0
53-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	.00	.00	.00	.00	.0
53-40-133 EMPLOYEE BENEFIT - WORK. COMP.	.00	.00	.00	.00	.0
53-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
53-40-135 EMPLOYEE BENEFIT - HEALTH INS.	.00	.00	.00	.00	.0
53-40-140 UNIFORMS	.00	.00	.00	.00	.0
53-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
53-40-250 EQUIPMENT SUPPLIES & MAINT.	27,048.15	27,048.15	78,000.00	50,951.85	34.7
53-40-251 VEHICLE MAINT & SUPPLIES	.00	.00	.00	.00	.0
53-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
53-40-256 FUEL EXPENSE	.00	.00	.00	.00	.0
53-40-280 TELEPHONE	.00	.00	.00	.00	.0
53-40-350 SOFTWARE MAINTENANCE	1,201.50	1,201.50	3,000.00	1,798.50	40.1
53-40-370 UTILITY BILLING	2,485.43	2,485.43	4,000.00	1,514.57	62.1
53-40-385 RENT OF BLDGS	35,334.35	35,334.35	85,000.00	49,665.65	41.6
53-40-492 SANITATION FEE CHARGES	208,185.71	208,185.71	574,000.00	365,814.29	36.3
53-40-550 BANKING CHARGES	891.71	891.71	2,000.00	1,108.29	44.6
53-40-650 DEPRECIATION	.00	.00	.00	.00	.0
53-40-900 CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.0
53-40-915 TRANSFER TO ADMIN SERVICES	15,850.00	15,850.00	38,000.00	22,150.00	41.7
TOTAL EXPENDITURES	290,996.85	290,996.85	784,000.00	493,003.15	37.1
TOTAL FUND EXPENDITURES	290,996.85	290,996.85	784,000.00	493,003.15	37.1
NET REVENUE OVER EXPENDITURES	109,780.46	109,780.46	.00	(109,780.46)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

STORM SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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54-33-400	STATE GRANT	.00	.00	.00	.00	.0
	TOTAL SOURCE 33	.00	.00	.00	.00	.0
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	SOURCE 34					
54-34-270	DEVELOPER PMTS FOR IMPROVEMENT	.00	.00	.00	.00	.0
	TOTAL SOURCE 34	.00	.00	.00	.00	.0
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	MISCELLANEOUS REVENUE					
54-36-100	INTEREST EARNINGS	.00	.00	21,000.00	21,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	21,000.00	21,000.00	.0
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	STORM SEWER UTILITIES REVENUE					
54-37-450	STORM SEWER REVENUE	331,407.83	331,407.83	665,000.00	333,592.17	49.8
	TOTAL STORM SEWER UTILITIES REVENUE	331,407.83	331,407.83	665,000.00	333,592.17	49.8
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	SOURCE 38					
54-38-820	TFR FROM STORM SWR IMPACT FEE	13,907.75	13,907.75	30,000.00	16,092.25	46.4
54-38-900	SUNDRY REVENUES	.00	.00	.00	.00	.0
54-38-910	CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
54-38-920	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.0
	TOTAL SOURCE 38	13,907.75	13,907.75	30,000.00	16,092.25	46.4
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	SOURCE 39					
54-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.0
	TOTAL SOURCE 39	.00	.00	.00	.00	.0
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	TOTAL FUND REVENUE	345,315.58	345,315.58	716,000.00	370,684.42	48.2

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

STORM SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
54-40-110 FULL-TIME EMPLOYEE SALARIES	27,587.99	27,587.99	76,000.00	48,412.01	36.3
54-40-120 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
54-40-130 EMPLOYEE BENEFIT - RETIREMENT	5,792.67	5,792.67	16,000.00	10,207.33	36.2
54-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	2,048.51	2,048.51	6,000.00	3,951.49	34.1
54-40-133 EMPLOYEE BENEFIT - WORK. COMP.	339.96	339.96	2,000.00	1,660.04	17.0
54-40-134 EMPLOYEE BENEFIT - UI	.00	.00	.00	.00	.0
54-40-135 EMPLOYEE BENEFIT - HEALTH INS.	12,102.36	12,102.36	31,000.00	18,897.64	39.0
54-40-140 UNIFORMS	.00	.00	1,000.00	1,000.00	.0
54-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,844.00	1,844.00	.00	(1,844.00)	.0
54-40-230 TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
54-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
54-40-250 EQUIPMENT SUPPLIES & MAINT.	386.06	386.06	1,200.00	813.94	32.2
54-40-255 VEHICLE LEASE	3,333.35	3,333.35	8,000.00	4,666.65	41.7
54-40-256 FUEL EXPENSE	1,002.37	1,002.37	1,600.00	597.63	62.7
54-40-260 BUILDINGS & GROUNDS MAINT.5240	33,333.35	33,333.35	80,000.00	46,666.65	41.7
54-40-270 UTILITIES	88.91	88.91	300.00	211.09	29.6
54-40-280 TELEPHONE	582.35	582.35	2,000.00	1,417.65	29.1
54-40-312 PROFESSIONAL & TECH. - ENGINR	1,994.25	1,994.25	1,000.00	(994.25)	199.4
54-40-325 PROFESSIONAL/TECHICAL - MAPS/G	89.25	89.25	4,900.00	4,810.75	1.8
54-40-331 PROMOTIONS	.00	.00	1,200.00	1,200.00	.0
54-40-350 SOFTWARE MAINTENANCE	1,201.50	1,201.50	4,800.00	3,598.50	25.0
54-40-370 UTILITY BILLING	1,159.86	1,159.86	3,000.00	1,840.14	38.7
54-40-385 RENT OF BLDGS	39,736.40	39,736.40	95,500.00	55,763.60	41.6
54-40-493 STORM SEWER O & M	5,910.00	5,910.00	30,000.00	24,090.00	19.7
54-40-550 BANKING CHARGES	423.94	423.94	1,000.00	576.06	42.4
54-40-650 DEPRECIATION	.00	.00	225,000.00	225,000.00	.0
54-40-690 PROJECTS	1,435.00	1,435.00	50,000.00	48,565.00	2.9
54-40-900 CONTRIBUTION TO FUND BALANCE	.00	.00	29,500.00	29,500.00	.0
54-40-915 TRANSFER TO ADMIN SERVICES	17,925.00	17,925.00	43,000.00	25,075.00	41.7
TOTAL EXPENDITURES	158,317.08	158,317.08	716,000.00	557,682.92	22.1
<u>DEPARTMENT 80</u>					
54-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	158,317.08	158,317.08	716,000.00	557,682.92	22.1
NET REVENUE OVER EXPENDITURES	186,998.50	186,998.50	.00	(186,998.50)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

PENALTIES UTILITY FUND

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

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

TRANSPORTATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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56-31-305	TRANSPORTATION - LOCAL OPTION	42,111.71	42,111.71	100,000.00	57,888.29	42.1
	TOTAL SOURCE 31	42,111.71	42,111.71	100,000.00	57,888.29	42.1
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	SOURCE 33					
56-33-560	CLASS "C" ROAD ALLOTMENT	.00	.00	.00	.00	.0
	TOTAL SOURCE 33	.00	.00	.00	.00	.0
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	SOURCE 34					
56-34-270	DEVELOPER PMTS FOR IMPROV.	.00	.00	.00	.00	.0
	TOTAL SOURCE 34	.00	.00	.00	.00	.0
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	SOURCE 36					
56-36-100	INTEREST EARNINGS	.00	.00	15,000.00	15,000.00	.0
	TOTAL SOURCE 36	.00	.00	15,000.00	15,000.00	.0
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	SOURCE 37					
56-37-800	TRANSPORATION UTILITY FEE	244,204.34	244,204.34	478,000.00	233,795.66	51.1
	TOTAL SOURCE 37	244,204.34	244,204.34	478,000.00	233,795.66	51.1
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	CONTRIBUTIONS AND TRANSFERS					
56-39-091	TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
56-39-900	FUND BAL TO BE APPROPRIATED	.00	.00	169,000.00	169,000.00	.0
56-39-910	TRANSFER FROM CLASS "C" RES.	.00	.00	.00	.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	169,000.00	169,000.00	.0
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	TOTAL FUND REVENUE	286,316.05	286,316.05	762,000.00	475,683.95	37.6

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
56-76-312 PROFESSIONAL & TECH. - ENGINR	.00	.00	18,000.00	18,000.00	.0
56-76-424 CURB, GUTTER & SIDEWALK REPAIR	.00	.00	220,000.00	220,000.00	.0
56-76-425 STREET SEALING	.00	.00	.00	.00	.0
56-76-730 STREET PROJECTS	17,640.50	17,640.50	524,000.00	506,359.50	3.4
56-76-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
56-76-990 CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	17,640.50	17,640.50	762,000.00	744,359.50	2.3
TOTAL FUND EXPENDITURES	17,640.50	17,640.50	762,000.00	744,359.50	2.3
NET REVENUE OVER EXPENDITURES	268,675.55	268,675.55	.00	(268,675.55)	.0

SOUTH WEBER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

FLEET MANAGEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-34-981 INTERFUND CHARGE - ADMIN	.00	.00	.00	.00	.0
60-34-982 INTERFUND CHARGE - FIRE	101,666.65	101,666.65	244,000.00	142,333.35	41.7
60-34-983 INTERFUND CHARGE - COMM SVS	2,916.65	2,916.65	7,000.00	4,083.35	41.7
60-34-984 INTERFUND CHARGE - STREETS	6,250.00	6,250.00	15,000.00	8,750.00	41.7
60-34-985 INTERFUND CHARGE - PARKS	37,916.65	37,916.65	91,000.00	53,083.35	41.7
60-34-986 INTERFUND CHARGE - RECREATION	2,916.65	2,916.65	7,000.00	4,083.35	41.7
60-34-987 INTERFUND CHARGE - WATER	38,333.35	38,333.35	92,000.00	53,666.65	41.7
60-34-988 INTERFUND CHARGE - SEWER	3,333.35	3,333.35	8,000.00	4,666.65	41.7
60-34-989 INTERFUND CHARGE - STORM DRAIN	3,333.35	3,333.35	8,000.00	4,666.65	41.7
TOTAL SOURCE 34	196,666.65	196,666.65	472,000.00	275,333.35	41.7
SOURCE 36					
60-36-100 INTEREST EARNINGS	.00	.00	11,000.00	11,000.00	.0
60-36-400 SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 36	.00	.00	11,000.00	11,000.00	.0
SOURCE 37					
60-37-450 TRANSFER FROM CAP .PRJ. - FIRE	.00	.00	.00	.00	.0
60-37-510 TRANSFER FROM WATER	.00	.00	.00	.00	.0
60-37-520 TRANSFER FROM SEWER	.00	.00	.00	.00	.0
60-37-540 TRANSFER FROM STORM DRAIN	.00	.00	.00	.00	.0
TOTAL SOURCE 37	.00	.00	.00	.00	.0
SOURCE 38					
60-38-210 CONTRIBUTION - GEN. GOVT.	259,000.00	259,000.00	259,000.00	.00	100.0
60-38-920 GAIN/LOSS ON SALE OF ASSETS	11,539.33	11,539.33	.00	(11,539.33)	.0
TOTAL SOURCE 38	270,539.33	270,539.33	259,000.00	(11,539.33)	104.5
TOTAL FUND REVENUE	467,205.98	467,205.98	742,000.00	274,794.02	63.0

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

FLEET MANAGEMENT

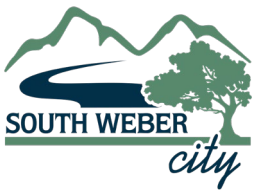
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-60-530 INTEREST EXPENSE	18,857.70	18,857.70	.00	(18,857.70)	.0
60-60-650 DEPRECIATION	.00	.00	.00	.00	.0
60-60-740 MACHINERY & EQUIPMENT	262,000.00	262,000.00	.00	(262,000.00)	.0
60-60-960 CAPITAL LEASES - EQUIPMENT	90,399.75	90,399.75	597,000.00	506,600.25	15.1
60-60-990 CONTRIB. TO FUND BALANCE	.00	.00	145,000.00	145,000.00	.0
60-60-995 CONTR. TO LG. APPAR. RSVR	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 60	371,257.45	371,257.45	742,000.00	370,742.55	50.0
TOTAL FUND EXPENDITURES	371,257.45	371,257.45	742,000.00	370,742.55	50.0
NET REVENUE OVER EXPENDITURES	95,948.53	95,948.53	.00	(95,948.53)	.0

SOUTH WEBER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2025

6c Nov Budget

GENERAL LONG-TERM DEBT

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



7 Mayor Pro Tem
CITY COUNCIL MEETING
STAFF REPORT

MEETING DATE

January 13, 2026

PREPARED BY

Lisa Smith

City Recorder

ITEM TYPE

Legislative

ATTACHMENTS

Resolution 2026-01

PRIOR DISCUSSION DATES

N/A

AGENDA ITEM

Resolution 26-01: Appointing Mayor Pro Tempore

PURPOSE

Appoint a Council Member to officiate when Mayor Westbrook is unavailable.

RECOMMENDATION

NA

BACKGROUND

Each year the Council has the option of selecting a sitting Council Member to act as Mayor Pro Tempore (SWCC 1-2-2 (C)) for one calendar year. There are no restrictions but for informational purposes Blair Halverson, Angie Petty, and Wayne Winsor have each served in this position in prior years.

ANALYSIS

NA

RESOLUTION 26-01

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL
APPOINTING A MAYOR PRO TEMPORE FOR 2026**

WHEREAS, City Code allows the Council to elect a Mayor Pro Tempore to perform the duties and functions of the Mayor during the Mayor’s absence, disability, or refusal to act; and

WHEREAS, the Council wishes to appoint a Council Member to fill this position in a proactive effort be prepared prior to any need for such;

WHEREAS, the Council deliberated and chose Council Member _____;

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

Section 1. Appointment: Council Member _____ is hereby appointed to serve as Mayor Pro Tempore for the 2026 calendar year.

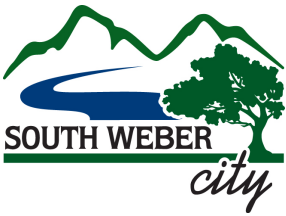
Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 13th day of January 2026.

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

Rod Westbroek, Mayor

Attest: Lisa Smith, Recorder



MEETING DATE

January 13, 2026

PREPARED BY

Lance Evans, AICP
Community Development
Manager

ITEM TYPE

Legislative discussion

AGENDA ITEM

Noticing Requirements

BACKGROUND

There are some concerns in the community that the public meeting and public hearing notice requirements are insufficient to provide the community with the opportunity to provide feedback on land use applications. Council asked for a review of current regulations and processes and any recommendations.