

CITY COUNCIL AGENDA

Watch live, or at your convenience.

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

PUBLIC NOTICE is hereby given that the City Council of SOUTH WEBER CITY, Utah, will meet in a 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

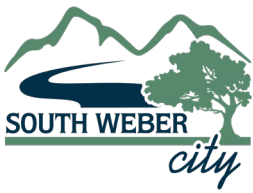
9. New Business
10. Council & Staff

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

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

DATE: 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

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GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

5 Audit
RANDEL A. HESTON, 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

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% |

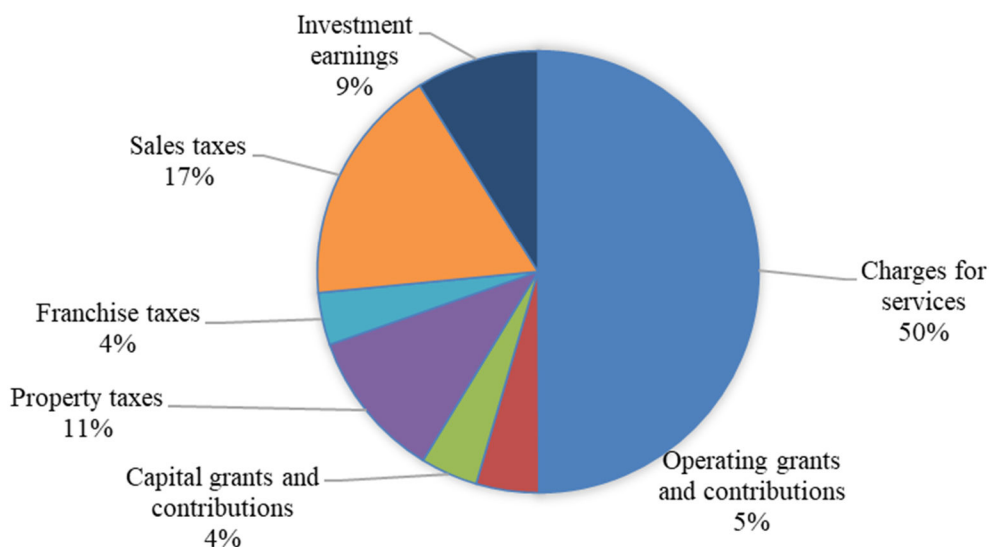
By far the largest component of South Weber City's net position, 64.2% is its investment in capital assets. This figure represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was used to acquire 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% |

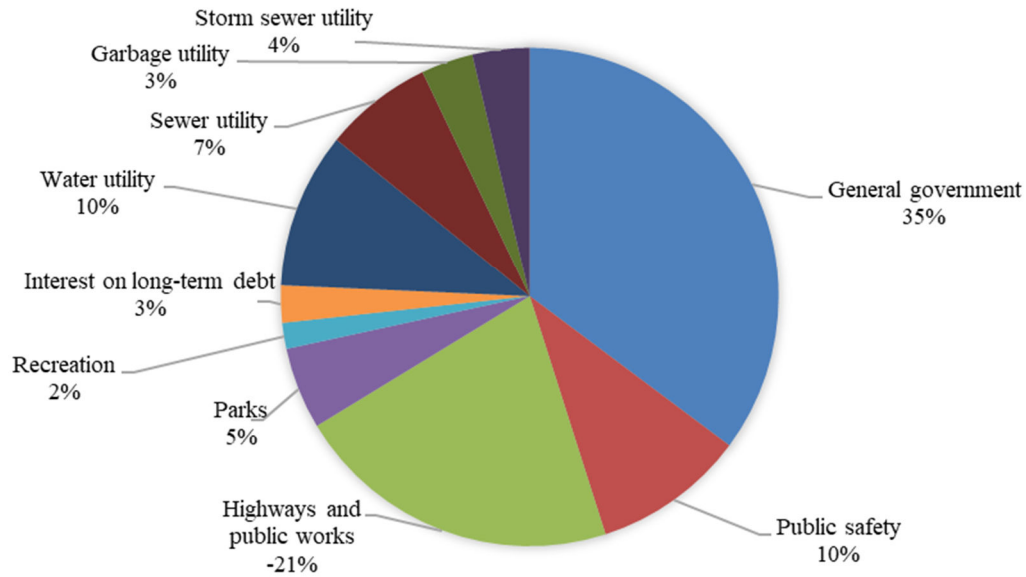
GOVERNMENT TOTAL REVENUES



| 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 | \$ 1,434,847 |

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 | | | | Governmental Activities - Internal Service Fund |
|---|--|--------------------|------------------|--------------------|--|
| | Water | Sewer | Garbage | Storm Sewer | Total Enterprise |
| 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 | - | - | - | - | - |
| 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 |
| Cash Flows From Non-Capital Financing Activities | | | | | |
| Purchase of investments | (1,853,389) | (5,113,528) | (477,611) | (1,119,857) | (8,564,385) |
| Contribution from other funds | - | - | - | - | - |
| Transfers in | - | - | - | - | - |
| Net cash flows from non-capital financing activities | (1,853,389) | (5,113,528) | (477,611) | (1,119,857) | (8,564,385) |
| Cash Flows From Capital and Related Financing Activities | | | | | |
| Acquisition and construction of capital assets | (323,892) | - | - | - | (323,892) |
| Principal paid on bonds and leases | (110,000) | - | - | - | (110,000) |
| Proceeds from debt issuance | - | - | - | - | - |
| Proceeds from sale of assets | - | - | - | - | - |
| Interest Paid | (102,800) | - | - | - | (102,800) |
| 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) |
| Cash Flows From Investing Activities | | | | | |
| Interest income | 102,248 | 221,674 | 24,560 | 51,024 | 399,506 |
| Net cash flows from investing activities | 102,248 | 221,674 | 24,560 | 51,024 | 399,506 |
| Net Increase (Decrease) In Cash and Cash Equivalents | (2,043,118) | (4,628,356) | (498,470) | (839,046) | (8,008,990) |
| Cash and Cash Equivalents, Beginning | 2,366,826 | 5,522,711 | 581,655 | 1,035,906 | 9,507,098 |
| Cash and Cash Equivalents, Ending | \$ 323,708 | \$ 894,355 | \$ 83,185 | \$ 196,860 | \$ 1,498,108 |

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>\$ 1,231,907</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>\$ 735,588</u> |
| Combined depreciation expense | <u>\$ 1,967,495</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:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due within One Year |
|---|----------------------|---------------------|-----------------------|----------------------|------------------------|
| 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>\$ 9,593,960</u> | <u>\$ 2,180,592</u> | <u>\$ (1,798,493)</u> | <u>\$ 11,088,949</u> | <u>\$ 781,917</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% or 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:

| 401 (k) Plan | 2025 | 2024 | 2023 |
|--------------------------|-------------|-------------|-------------|
| 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
LYNNA 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 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

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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 | |

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| 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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| 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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| 12/11/25 | 49431 | Cintas Corporation LOC 180 | 12/03/25 | MATS City Hall 12/3/2025 | 1043262 | 76.81 | Cintas Corporation LOC 180 |
| 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 |

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| 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 |

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| 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 | |

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| 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 |

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| 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 |

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|--------------|---------|------------------------|-----------|---|------------|-----------|------------------------|
| 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 |

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|--------------|---------|----------------------------|-----------|-----------------------------------|------------|----------|----------------------------|
| 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 |

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| 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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| 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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|--------------|---------|----------------------------------|-----------|---|------------|-----------|---------------------------------------|
| 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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|--------------|---------|-----------------------------|-----------|------------------------------------|------------|----------|-----------------------------|
| 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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| 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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| 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 |

M = Manual Check, V = Void Check

SOUTH WEBER CITY

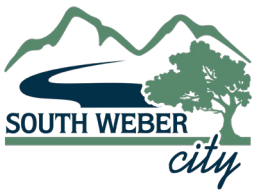
Check Register - Council Approval w/ inv date
Check Issue Dates: 12/1/2025 - 12/31/2025Page: 17
Jan 05, 2026 05:31PM

| 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

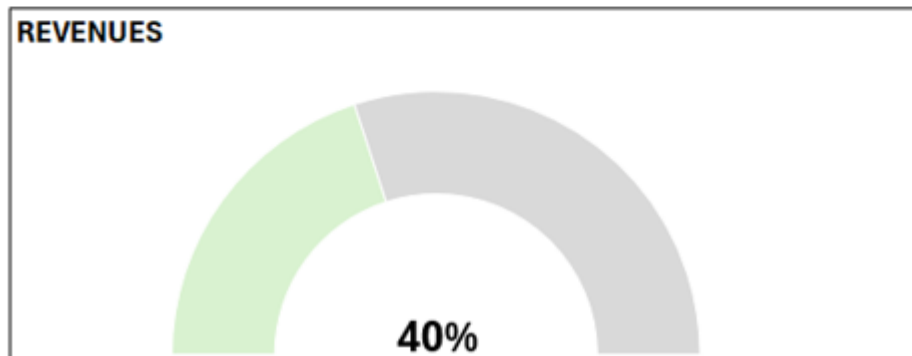
BACKGROUND

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.

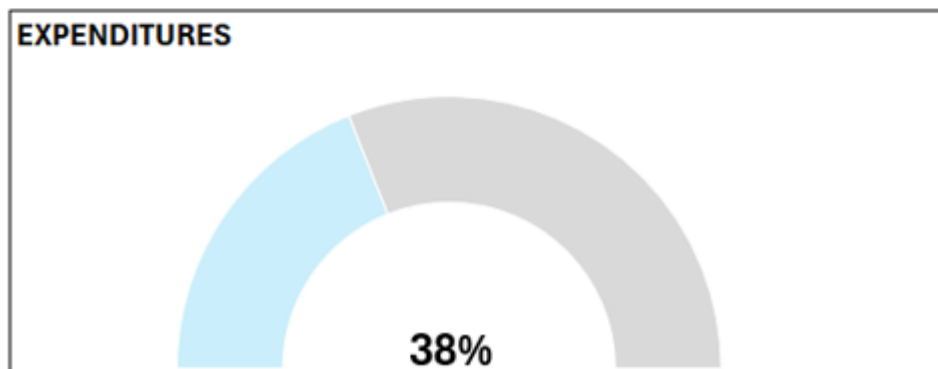
| As of November 2025 - REVENUES | | | | |
|--------------------------------|--------------------------|-------------------|------------------|------------|
| Fund | Title | Budget | Actual | % Earned |
| 10 | General | 4,739,000 | 1,715,777 | 36% |
| 20 | Recreation | 407,000 | 98,967 | 24% |
| 21 | 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

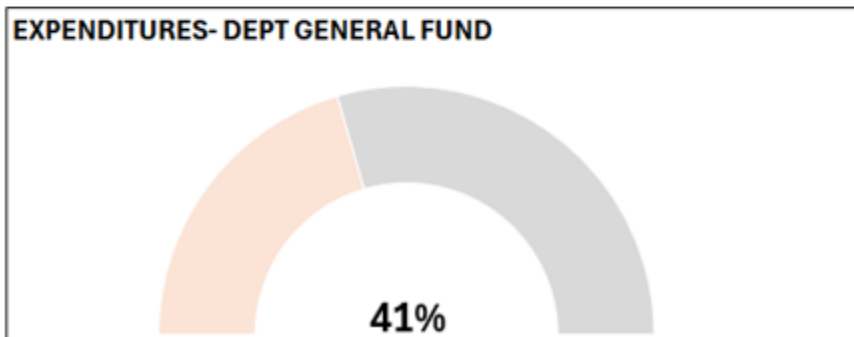
| As of November 2025 - EXPENDITURES | | | | |
|------------------------------------|--------------------------|-------------------|------------------|------------|
| Fund | Title | Budget | Actual | % Spent |
| 10 | General | 4,739,000 | 1,925,437 | 41% |
| 20 | Recreation | 407,000 | 119,124 | 29% |
| 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 |
|-----------|--|------------------|------------------|------------------|--------------------|--------------|
| | <u>REVENUE</u> | | | | | |
| 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 |
| | <u>CONTRIBUTIONS & TRANSFERS</u> | | | | | |
| 27-39-470 | TRANSFER FROM OTHER FUNDS | .00 | .00 | .00 | .00 | .0 |
| 27-39-900 | FUND BAL TO BE APPROPRIATED | .00 | .00 | .00 | .00 | .0 |
| | TOTAL CONTRIBUTIONS & TRANSFERS | .00 | .00 | .00 | .00 | .0 |
| | TOTAL FUND REVENUE | 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 |
| | TOTAL EXPENDITURES | .00 | .00 | .00 | .00 | .0 |
| | <u>DEPARTMENT 80</u> | | | | | |
| 29-80-800 | TRANSFERS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | TOTAL DEPARTMENT 80 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | 2,142.00 | 2,142.00 | .00 | (2,142.00) | .0 |

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 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL DEPARTMENT 90 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUND EXPENDITURES | 204,994.61 | 204,994.61 | 504,000.00 | 299,005.39 | 40.7 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| NET REVENUE OVER EXPENDITURES | (131,619.61) | (131,619.61) | .00 | 131,619.61 | .0 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

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 |
|-----------|-------------------------------------|---------------|------------|------------|------------|------|
| <hr/> | | | | | | |
| 54-33-400 | STATE GRANT | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SOURCE 33 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | | |
| | SOURCE 34 | | | | | |
| 54-34-270 | DEVELOPER PMTS FOR IMPROVEMENT | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SOURCE 34 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | SOURCE 39 | | | | | |
| 54-39-900 | FUND BAL TO BE APPROPRIATED | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SOURCE 39 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | | |
| | 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 |
|-----------|-----------------------------------|---------------|------------|------------|------------|------|
| <hr/> | | | | | | |
| 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 |
| <hr/> | | | | | | |
| | SOURCE 33 | | | | | |
| 56-33-560 | CLASS "C" ROAD ALLOTMENT | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SOURCE 33 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | | |
| | SOURCE 34 | | | | | |
| 56-34-270 | DEVELOPER PMTS FOR IMPROV. | .00 | .00 | .00 | .00 | .0 |
| | TOTAL SOURCE 34 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | 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 |
| <hr/> | | | | | | |
| | 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 |
|--|---------------|------------|------------|--------------|-------|
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL SOURCE 34 | 196,666.65 | 196,666.65 | 472,000.00 | 275,333.35 | 41.7 |
| <hr/> | | | | | |
| SOURCE 36 | | | | | |
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL SOURCE 36 | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| <hr/> | | | | | |
| SOURCE 37 | | | | | |
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL SOURCE 37 | .00 | .00 | .00 | .00 | .0 |
| <hr/> | | | | | |
| SOURCE 38 | | | | | |
| <hr/> | | | | | |
| 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 |
| <hr/> | | | | | |
| TOTAL SOURCE 38 | 270,539.33 | 270,539.33 | 259,000.00 | (11,539.33) | 104.5 |
| <hr/> | | | | | |
| TOTAL FUND REVENUE | 467,205.98 | 467,205.98 | 742,000.00 | 274,794.02 | 63.0 |
| <hr/> | | | | | |

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

6c Nov Budget

FLEET MANAGEMENT

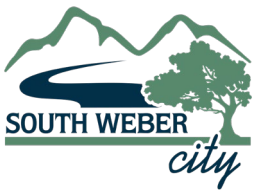
| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------------|---------------|------------|------------|---------------|------|
| 60-60-530 INTEREST EXPENSE | 18,857.70 | 18,857.70 | .00 | (18,857.70) | .0 |
| 60-60-650 DEPRECIATION | .00 | .00 | .00 | .00 | .0 |
| 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.

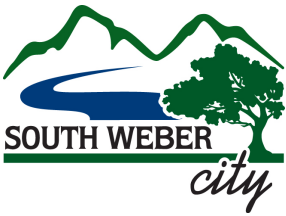
Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

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.