



# CITY COUNCIL AGENDA AMENDED

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**SOUTH WEBER**

*city*

**PUBLIC NOTICE is hereby given that the Redevelopment Agency (RDA) and Local Building Authority (LBA) Boards will meet during a regular public meeting of the City Council of SOUTH WEBER CITY, Utah, commencing at 6:00 p.m. on Tuesday, May 26, 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: Mayor Westbrook
2. Prayer: Councilman Halverson
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).

**ACTION ITEMS**

4. April 28, 2026 Minutes
- 5. Public Hearing for Executive Municipal Officers Salary Increases**
- 6. Public Hearing for Fiscal Year 2027 Tentative Budget with Proposed Property Tax Increase**
7. Resolution 26-17: North End Dispatch Agreement
8. Resolution 26-18: Emergency Medical Service Director Contract with Summer Grace LLC
9. Resolution 26-19: Authorizing the Issuance of Lease Revenue Bonds by the Local Building Authority of the City

**BOARD MEETINGS (suspend Council meeting to convene board meetings)**

10. Redevelopment Agency (RDA) Board Meeting
11. Local Building Authority (LBA) Board Meeting

**REPORTS**

12. New Business
13. Council & Staff
14. Adjourn

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

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

**DATE: 05-20-2026**

**CITY RECORDER:** Lisa Smith

**PROPERTY TAX IMPACT SCHEDULE**

1. South Weber is considering levying a tax rate that exceeds the certified tax rate.
2. The approximate dollar amount of additional ad valorem tax revenue generated by the tax increase is \$39,000
3. The approximate percentage increase of ad valorem tax revenue generated by the tax increase is 3%
4. The additional tax revenue generated by the tax increase will be used for Youth Council, Office Supplies, Equipment, Emergency Preparedness, Fire Travel, Abatement, Snow Supplies, and Trails.
5. South Weber will provide notice of and conduct a public hearing for the public to provide comments on the proposed tax rate increase on August 11

# SOUTH WEBER CITY CITY COUNCIL MEETING

**DATE OF MEETING:** 28 April 2026

**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 28 April 2026 at 6:00 p.m.

**PRESENT: MAYOR:**

Rod Westbroek

**COUNCIL MEMBERS:**

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

**CITY RECORDER:**

Lisa Smith

**CITY TREASURER:**

Tia Jensen

**CITY MANAGER:**

David Larson (excused)

**CITY ATTORNEY:**

Jayme Blakesley

**PARKS MANAGER:**

Chay Olson

**FINANCE DIRECTOR:**

Brett Baltazar

**Minutes:** Michelle Clark

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**ATTENDEES:** Paul Sturm, Sheryl Robbins, Peter Robbins, Kerry E Hart, Destiny Wood, Dusty Petty, Slater Petty, Marty McFadden, Parker Christensen, Sam Strongberg, Aaron Perry, Cody B., John Grubb, Ron Anderson, Karen Anderson, Terry Flitton, Susan Flitton, Lawren Hinsdale, Joseph M., Rod & Marlesse Jones, Michael Grant, Amy McDaniel, Bill McDaniel, David Becraft, Patrick Branin, Scott Phillips, Aaron Greer, Abby Greer, Mike Boyd, Brent Petersen, Greg Kiefer, Sam Workman, Ren & Brad Strong.

## OPEN

**1. Pledge of Allegiance:** Councilman Halverson

**2. Prayer:** Councilman Dills

Mayor Westbroek welcomed those in attendance and excused City Manager David Larson and Councilman Davis from tonight's meeting.

### **3. Public Comment: Mayor Westbrook 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 Sturm of South Weber City** commented on the Emergency Operations Plan. He identified an error in the evacuation route instructions. He also recommended updating outdated contact information throughout the plan.

**Aaron Perry**, introduced himself to the mayor and council as a candidate for sheriff.

**Mayor Westbrook closed the floor for public comment.**

### **PRESENTATIONS**

#### **4. Davis County Sheriff's Office Quarterly Report**

Lieutenant Mike Boyd presented the quarterly police activity statistics. He reported 1,294 total calls for service (331 dispatch-initiated calls and 963 officer-initiated contacts).

Councilman Winsor asked Lieutenant Boyd how deputies are being instructed to educate the public about the recently enacted law governing e-bikes on public streets. Lieutenant Boyd said the sheriff and local police chiefs are coordinating to ensure consistency. He noted that the law represents a major change and better defines which vehicles qualify as electric bicycles versus electric motorcycles based on factors like pedals and motor wattage. He also mentioned that the department's new social media staff member will help educate the community through announcements and informational videos.

### **ACTION ITEMS**

#### **5. Ordinance 2026-06: Fireworks Restrictions**

In accordance with Utah State Law, municipalities are required to approve and adopt an annual fireworks restriction map. Councilman Halverson questioned when the map was last changed. Chief Tolman explained that the fireworks restriction map was last updated about three years ago, primarily to revise the western boundary. Aside from that adjustment, the map has remained unchanged during his 10 years in the position. Councilman Halverson questioned whether the current rules reflected recent development in the city's west end. Chief Tolman responded that he believes there is still enough farmland in the area to justify keeping the current restrictions in place, particularly because of wind conditions affecting that part of the city, however, he indicated he would be open to revisiting the restrictions in the future. Councilman Halverson asked whether the council could make the restrictions more stringent later if forecasts predict a hotter, drier summer than usual. Chief Tolman explained that the city itself cannot later amend the restrictions once the map is approved because state law requires the map to be finalized by May 1. He said any future decision to impose stricter restrictions would need to come from the state legislature rather than the city. City Attorney Jayme Blakesley clarified that, under his reading of the statute, the city cannot make the

restrictions more restrictive but can later relax restrictions if conditions improve, such as after a wet spring, and if the fire chief agrees that easing restrictions is appropriate.

**Councilman Winsor moved to approve Ordinance 2026-06: Fireworks Restrictions. Councilman Halverson seconded the motion. Mayor Westbroek called for a roll call vote. Council Members Dills, Halverson, Petty, and Winsor voted aye. The motion carried.**

**6. Resolution 26-08: Amending the Emergency Operations Plan (EOP)**The City Council initially considered the updated EOP on March 24, 2026, and continued the item to grant time for a more comprehensive formatting and grammar review. Councilman Dills commented that the document was a solid and thorough policy and procedures manual overall. He noted that South Weber faces unique circumstances because of its small population and geographic layout, and he raised concerns about the city's limited local fire department staffing. Councilman Dills expressed concern that the emergency plan seemed based on an ideal daytime scenario when people are awake and at work, rather than emergencies occurring at night or when residents are home. He questioned whether the available on-duty personnel and the few fire department members living in the city would provide enough staffing during a major disaster. Chief Tolman acknowledged the concern and said the only real solution to the staffing issue would be to increase personnel levels.

Councilman Dills said he had researched other nearby cities and found that many have organized volunteer emergency programs and clearer emergency authority provisions written into city code. He suggested the city consider developing a more organized volunteer program for emergency response. He proposed pre-registering and background-checking volunteers so they could be assigned specific emergency roles and be ready to assist the city during major incidents, especially if outside help is unavailable. Chief Tolman responded that while volunteers could be helpful, the reality during a major emergency could be even more difficult than described. He explained that doctors, nurses, and other medical professionals would be required to report back to their own workplaces during a disaster. He also noted possible legal limitations on using unlicensed individuals in EMS roles. Additionally, many emergency personnel connected to South Weber work full-time elsewhere and would be called to their primary agencies, leaving the city reliant on the small number of local staff and residents available. He said that is simply the reality of the city's current staffing model. Chief Tolman expressed support for exploring the idea further, including reviewing legal and insurance considerations with City Attorney Jayme Blakesley, and said he would be willing to research how other cities handle similar programs. Mayor Westbroek agreed to have the safety committee review options.

**Councilman Winsor moved to approve Resolution 26-08: Amending the Emergency Operations Plan (EOP) with amendments to incorporate the revisions and suggestions submitted in the handout provided to the council. Councilwoman Petty seconded the motion. Mayor Westbroek called for a roll call vote. Council Members Dills, Halverson, Petty, and Winsor voted aye. The motion carried.**

## **7. Public Comment to Consider Termination of South Weber Model Railroad Club Agreement**

Mayor Westbroek invited public comments, asking speakers to come to the microphone, state their name and city of residence, and follow the established guidelines. He reminded

participants to keep comments under three minutes, address the entire council, and remain respectful during their remarks. City Attorney Jayme Blakesley recommended encouraging groups with similar viewpoints to combine their comments and choosing a spokesperson, who could then be given slightly more time to speak, helping reduce repetitive or redundant comments. Mayor Westbrook decided to continue with individual comments reserving that possibility if needed later.

**Mayor Westbrook then opened the floor for public comment.**

**Ron Anderson of South Weber City** acknowledged that both the city and the train club had made promises over the years that were not always kept. He urged the city to view the current issues as a temporary setback and preserve what he believes is an important family activity for the community.

**Michael Grant of South Weber City** raised concerns about financial incentive, insurance coverage, mechanical safety concerns, and landscaping and weed control. Overall, he described the problems as relatively minor and manageable, arguing that the train remains an asset for the city.

**Patrick Brandon of South Ogden** expressed the train run days are the only times he regularly sees people using the park, arguing that without the trains there would be little reason to keep the park active. He also stated that the city does not spend money maintaining the train tracks or supporting the club, and therefore he sees no reason for the train operation to be removed.

**Marlesse Jones of Davis County**, described the park and train as valuable community assets that bring families together and provide wholesome outdoor activities for children and grandparents alike. She acknowledged that there may be legitimate issues needing attention but encouraged the council to work with the train club to find solutions that improve safety and operations rather than shutting the attraction down.

**Aaron Greer of Bountiful City** noted the train rides have become something their children deeply value and look forward to. He believes the train park inspires children today. He thanked the model railroad club members for their years of volunteer work and dedication, noting that although the work may seem thankless, the community genuinely appreciates it.

**Karen Anderson of South Weber City** emphasized the volunteer commitment of the train club members, noting that they give up their personal time every third Saturday from April through October to operate the train rides for the benefit of the community and local families. She urged the council to consider the importance of providing wholesome family activities before making any decision about ending the agreement with the train club.

**Amy McDaniel of South Weber City** said the community's model railroad helped attract them to the city because it gave the impression of a safe, friendly, family-oriented community. She said she would be saddened to see the train program dismantled. She described the railroad as representative of the kindness and generosity she has experienced from her neighbors and expressed appreciation for the positive role it plays in the community.

**Marty McFadden of South Weber City** expressed he lives next to the park and strongly values the train attraction. He argued that removing the train would destroy a source of meaningful and consistent community engagement. He described the train park as a unique, voluntary activity that brings together teenagers, adults, and families without requiring people to spend money. He also said the train park gives the community a sense of identity.

**Parker Christensen, President of South Weber Train Club**, highlighted the club's long-standing commitment to safety and community service. He noted that club members hand-build and maintain the trains and infrastructure to established standards while also training members and volunteers in safe operation and construction practices. As a 501(c)(3) nonprofit organization, the club also collaborates closely with the community by hosting projects such as Eagle Scout service efforts and educational collaborations. He described a partnership with Weber State University, where engineering students studied the train system and helped design a specialized handicap-accessible train car. The car was engineered for stability and safety, allowing disabled riders and caregivers to ride comfortably together. He added that the club freely shares its designs and specifications with railroad clubs around the world, including groups in Australia and California, emphasizing the organization's desire to contribute positively both locally and beyond the community.

**Ren Strong of Bountiful City** questioned the city's reasoning and transparency regarding the potential removal of the train club. He argued that the train attraction benefits the community by bringing visitors into the city and contributing to local economic activity and tax revenue. He also noted that key details were missing from the public information, including the city's insurance costs and whether the club had formally responded to inspection concerns with a corrective plan.

**Pete Robbins of South Weber City, Treasurer for Train Club**, defended the club's safety practices, maintenance efforts, and cooperation with city requests. He emphasized that the city does not financially support the train operation or provide insurance coverage, stating that the club pays for liability insurance and all maintenance costs out of members' own pockets. Mr. Robbins concluded by saying the club had already completed many requested corrections and had documentation and photos showing its progress.

**Mayor Westbrook closed the Public Comment period.**

## **8. Resolution 26-10: Termination of South Weber Model Railroad Club Agreement**

**Park Manager Chay Olson** recommended terminating the city's agreement citing years of unmet expectations, maintenance concerns, and unresolved safety issues. The city has experienced repeated frustrations with the club's leadership, resources, and maintenance capabilities. Ms. Olson argued that the club lacks the manpower, funding, equipment, membership, and expertise necessary to properly maintain and safely operate the attraction. The ongoing upkeep problems reflect poorly on both the city and the train club. Ms. Olson also raised serious concerns about safety hazards noted in 2021 audit and remaining unresolved in the 2026 audit. She asserted the city should stop dedicating resources to overseeing the club and instead move forward by maintaining the park independently in a safer and more sustainable way.

Mayor Westbrook said the city has worked with the train club for years through meetings, inspections, and discussions about safety and maintenance issues, but many problems remained unresolved despite repeated reminders. He stressed that the City Council must prioritize public safety and cannot overlook ongoing violations, even though members value the train attraction. While the club was given about 30 days to address recent concerns, only limited progress was made, and delays due to lack of equipment were not acceptable given the seriousness of the issues. Mayor Westbrook articulated that the club's members are dedicated and passionate, but the organization may lack the funding, volunteers, and manpower needed to safely maintain and sustain the operation long term.

Councilman Halverson said he once supported keeping the train park, but past conflicts between the city and the train club changed his perspective. Drawing on his 10 years with the club, he described a recurring pattern of blame, resistance, and lack of follow-through instead of cooperation. He noted that the city helped create a new agreement for the club when no valid one existed and contributed \$35,000 to establish the park and train tracks, disputing claims that the city offered no support. While he believes the park should remain open, he said ongoing maintenance problems and poor collaboration show that significant organizational and operational changes are necessary for the club to continue successfully.

Councilwoman Petty said she carefully reviewed public input but remains concerned about the train club's long history of unresolved problems and missed deadlines. She explained that the city has repeatedly given the club extra time to make improvements, yet many promised fixes were never completed. Petty emphasized that the city must protect public safety and taxpayer funds, and she is unwilling to expose the city to financial and legal liability from ongoing safety hazards. Although she explored alternative operating and maintenance arrangements, she concluded that all realistic options would still place unaffordable responsibilities on the city. She said the current situation reflects a broader mismatch between the city's expectations and the train club's resources and capabilities. While recognizing the park's popularity, she concluded that the program is not sustainable in its current form without major structural changes.

Councilman Winsor expressed concern about long-unresolved safety issues and maintenance problems at the train park, including hazards identified in insurance reports. However, he said he believes the park should remain open and argued that preserving it would require cooperation, compromise, and greater effort from both the city and the train club. He suggested several possible solutions, including the city taking over some or all park maintenance, the club increasing volunteer participation through organized workdays, and creating agreements that clearly define responsibilities, liability, and operations. Councilman Winsor also proposed ideas such as contracted train operators and small usage fees to help fund upkeep. He concluded that while no simple solution exists, he believes a mutually beneficial arrangement may still be possible if both sides are willing to work together.

Councilman Dills reflected on the long history of conflict between the city and the train club, noting that past efforts to improve the relationship through a new contract and clearer enforcement measures did not fully resolve ongoing problems. While he said the club members are sincere and passionate hobbyists, he believes they lack the resources and expertise needed for larger maintenance and infrastructure responsibilities. Dills said the city must decide whether it truly wants to continue operating a train park, and if so, the city should take greater responsibility for maintaining the park while the club focuses on train operations.

He suggested a public-private partnership model or other structural changes, including potentially removing the train component if it cannot be maintained safely and sustainably.

Chay Olson argued against the city parks department taking over weed maintenance at the train park, saying it would “enable” the train club’s lack of follow-through on upkeep responsibilities. She conveyed that if the city steps in to manage tasks like weed control, it signals that the club does not need to meet its obligations. She also noted that if the city were to take over, it would require a larger herbicide budget and a clearly defined maintenance plan.

Councilwoman Petty voiced frustration with debris in the park for extended periods. She questioned whether city standards should be different for public versus private properties. Councilman Dills argued that the city’s role is not to “legislate behavior” of the train club, but to ensure the park is safe and functional. He noted that even if the train club were removed, the city would still be responsible for maintaining the park itself, and that the primary ongoing issues are not the tracks but maintenance concerns, especially weeds. He suggested the contract could be structured so that the train operations are paused if serious safety issues remain unresolved. Councilwoman Petty stated that while the city has received strong public support for the train club, they have received at least twice as many complaints specifically about weed maintenance issues.

Councilman Halverson emphasized that the deeper issue is ownership and expectations: the park is public property funded by taxpayers, but at times it has been treated like it belongs to the private club. He believes the relationship only works if both sides clearly recognize that reality. He expressed interest in hearing directly from the current club president to understand their response after the discussion.

President of the train club Parker Christensen responded that the train club has made concrete efforts to address concerns raised by the city, especially regarding weeds and safety issues. He explained that they increased their weed control budget and personally researched effective treatments by consulting farmers and nurseries to improve maintenance practices. He added the club has already begun addressing safety concerns identified in insurance audits, such as capping impalement hazards and working on bridge repairs, though progress has been limited by equipment constraints—specifically the lack of a tractor for major work. He emphasized that the club is trying to be a responsible partner and good neighbor, highlighting volunteer efforts, safe operating procedures, and adherence to insurance requirements. He also noted their willingness to support city events and improve coordination with the city to better integrate the train park into community activities. Mr. Christensen added that a major focus for the train club is bringing in “younger blood” to sustain and grow membership. He explained that they are working to engage younger participants through partnerships with institutions like Weber State University and by involving them in hands-on STEM-related activities such as building, welding, and designing train cars. He emphasized that these efforts are intended to attract new members, strengthen the club’s future, and encourage more local involvement and research in their operations.

Councilman Winsor questioned why the city cannot provide equipment support, such as a backhoe, to help address maintenance needs in the park. He emphasized the need to balance helping the club succeed without enabling ongoing maintenance problems, and invited

discussion from both council members and staff on how to move forward. Mayor Westbrook responded that if the city starts stepping in to provide equipment or maintenance support, it could shift expectations so that the city ends up being responsible for much more than intended. He cautioned that once that direction begins, the expectation may grow that the city will take care of all related needs. He therefore asked whether the council is truly willing to take on full responsibility if they start down that path.

Councilman Halverson expressed that providing city assistance would require a significant shift in how the city operates across departments, including parks and public works. He explained that any such support would need clear communication and careful evaluation to determine whether it is a reasonable use of taxpayer funds. He also raised concern about using public dollars for what he views as a private amenity, emphasizing his fiduciary responsibility to avoid wasteful spending.

Councilman Dills argued that the city needs to take responsibility for key aspects of the train park if it wants the amenity to function as intended, including future track expansion and park maintenance coordination. He suggested that certain work, especially tasks requiring specialized equipment or knowledge—should be overseen by the city rather than by a private club. He supported a 90-day period to renegotiate responsibilities with the train club’s leadership, with the goal of clearly defining what the city should manage versus what the club should oversee. He added that if the parties cannot reach agreement due to ongoing disputes, the council may need to reconsider the entire arrangement in a future discussion.

Mayor Westbrook responded that if the council chooses to pursue a renegotiation period, he believes it should be shorter than 90 days—no more than 60 days. He also stated that safety issues identified by the insurance company must be fully addressed before train operations resume, and that there should be no running dates allowed until all required repairs are completed. Councilman Dills asked if the city could help with the repair. Mayor Westbrook replied “No, I don’t think so.”

Parks Director Chay Olson responded by explaining that the parks department has already provided significant assistance to the train club beyond normal expectations. She noted that staff have helped cut weeds near other park areas, assisted in moving and resetting train track, and used equipment like a backhoe to move bark and gravel. She emphasized that these efforts were made intentionally to help the park look good and support the train club’s operations. She argued that the city has already shown a strong willingness to help and support the train club through staff time, equipment, and coordination. She added her main concern is finance, specifically where the funding would come from to continue or expand this level of city involvement.

Councilwoman Petty agreed the key issue is funding, and she wants clarity on where the money would come from to support the train park and its maintenance. She emphasized that the decision comes down to budgeting priorities, including whether the city maintains current tax rates or allows them to erode, which would affect available funding for services.

Councilman Winsor argued that the ongoing maintenance costs, such as weed control and supplies, are much lower than some concerns suggest, estimating they could be \$5,000 to \$10,000 annually and manageable within the existing budget without raising taxes. He recommended collecting real cost data over time rather than making immediate financial

decisions. He suggested that if the city takes on more responsibility for the park, it should consider shifting to a structured operator or lease-style contract where train users have defined responsibilities and scheduling requirements. He also noted there will be additional administrative costs, but they should be evaluated rather than assumed. Councilman Winsor supported keeping the park as a train park and believes the city's role needs to shift toward clearer oversight and cooperation with the club. He called for immediate action to resolve outstanding safety and maintenance issues within a short time frame and proposed revising or replacing the current agreement to establish a clearer, more functional partnership going forward. The council agreed there is a need to get the right people involved to break the cycle of repeated disagreements and make meaningful progress.

**Councilman Winsor moved to continue the South Weber Train Club discussion with the following conditions:**

- **No trains run until the safety issues are resolved.**
- **60 days to propose a new agreement (June 30) – Parks Committee to negotiate.**
- **If no new agreement, then the City Council will act to terminate the existing Agreement.**

**Councilman Halverson seconded. Council members Dills, Halverson, Petty, and Winsor voted aye. The motion carried.**

### **9. Resolution 26-11: 2025 Municipal Wastewater Planning Program (MWPP) Annual Report**

The Utah Department of Environmental Quality has created a Municipal Wastewater Planning Program (MWPP) and all municipalities are required to complete an annual survey to assist in evaluating and summarizing technical, operational, and financial conditions of this infrastructure. Sewer Manager Cory Wilson, with help from City Engineer Dana Shuler and Finance Director Brett Baltazar, completed the survey and is prepared to file the report after City Council approval.

**Councilman Winsor moved to approve Resolution 26-11: 2025 Municipal Wastewater Planning Program (MWPP) Annual Report. Councilman Halverson seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Dills, Halverson, Petty, and Winsor voted aye. The motion carried.**

### **10. Award Fire Station Remodel Project Phase 2**

The City Council budgeted \$100,000 in the current fiscal year 2026 budget to maintain and improve the fire station. In August 2025, the council established a project scope and awarded Phase 1, which has been completed. Phase 2 includes dividing the two bedrooms upstairs so that there will be four sleeping quarters and framing in an interior window in the downstairs hallway. The city published the project bid documents on March 24, 2026. Nine bids were received by the deadline on Friday, April 10, 2026. The following bids were received:

<b>Company</b>	<b>Bid Amount</b>
Adams Construction Services	\$32,467.55
Maddox Construction	\$34,815.00
Paul Davis	\$37,797.68
Gurr Construction	\$43,881.80
Axis Reclamation & Construction	\$49,106.00
Serenity, Inc	\$49,921.43
Iron River Construction	\$54,249.73
Gladwell Construction	\$68,180.20
DMS	\$127,500.00

**Councilwoman Petty moved to award the fire station remodel project phase 2 to Adams Construction Services in the amount of \$32,467.55. Councilman Winsor seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Dills, Halverson, Petty, and Winsor voted aye. The motion carried.**

## DISCUSSION ITEMS

### **11. Fiscal Year 2027 Budget, Version 2**

Finance Director Brett Baltazar explained that city staff and council discussed the draft budget on April 14, 2026. Highlights from the discussion were for staff to hold the current tax rate, rather than increase the rate. The difference in the rates is estimated to be about \$6,000. Staff reduced expenses in the following departments:

- Judicial- the state provided documentation on what the Judge's salary expectations are for FY 2027. Staff estimated adjusted the salary line-item by \$2,000.
- Parks- staff reduced the estimated cost for Engineering Professional Services related to park maps.

### Staffing Section

Fiscal Year 2027 budget includes a mix of full-time, part-time, paid volunteer, intern, and temporary positions to deliver city services. For this fiscal year, staff do not expect changes to FTEs, this is informational data only. 21 Full-time employees; population (2024) 8,155; FTE/Population x 1000. City FTE per 1000 = 2.57 FTE Smaller cities typically operate with more flexible roles, where employees perform multiple functions, unlike larger cities with more specialized positions. Staffing decisions are driven by service needs and available resources. Benchmarking indicates that small cities range between 2.5 and 4.0 FTEs per 1,000 residents, placing the city within the expected range for similar communities. The City utilizes third party vendors to supplement the workload. Staff regularly review this to determine best practices for the city. Turnover is commonly found within the Recreation and Fire Departments. This is due to the higher percentage of part-time employees. Average turnover for the city is about 1.5 employees each year.

### Per Capita Section

Staff had limited time to pull data to create a per capita document for council. In the future, all funds within the city will have a per capita document to help facilitate and better understand revenues and expenditures for the city. At this time, staff was able to gather and provide a per capita report for the General Fund for fiscal years 2023 – 2027 (estimates).

**Key Data Points:**

**Revenue**

- Property Tax- steady increase. This is due to growth and city going through Truth-in-Taxation.
- Sales Tax- steady increase, stable growth. FY24- transfer large balance to Capital Projects.

**Expenditure**

- Personnel costs saw a larger increase due to part-time staff becoming full-time, re-arranging of public work staff in 2024.
- Operating costs see a large increase due to use of fund balance for one-time projects/purchases. This relates to about 28% of the budget for FY 2027.

**Financial (Budget) Section**

This version of the budget incorporates Council’s prior requests from Council discussion on 4/14/26, along with further staff review and adjustments based on updated information and external influences.

Adjustments include:

- Property Tax estimated reduction, holding the current rate (0.001334).
  - Reduction in expenses: Judge Salary & Professional Engineering Services in Parks.
- Reduction in Fire Fleet expenses. This impacts the General Fund, Capital Project Fund, and Fleet Mgmt. Fund.
- Additional costs related to City Hall server- firewall upgrade is marked as important along with the server by the City’s IT.
- Increase for Sewer- CWSID pass-through charges; note that there is no change to city rate.

This chart provides a visual to council and the public about the distinction between funds. Yellow tabs are the distinct types of funds within the city. Each fund has a distinct purpose and is required (by city policy, state code, and/or federal regulations) to track revenues, expenditures, and transfers between funds appropriately. The city-wide budget contains \$8 million in transfers between various funds to pursue the major water project near 7375 S 925 E, purchase the quint for the Fire Dept, and help maintain services throughout the city.



Brett discussed three options for cutting \$60,000. The council asked the department heads to make the necessary decreases and favored holding the current rate.

**REPORTS**

**12. New Business (None)**

**13. Council & Staff (None)**

**ADJOURN:**

**Councilman Winsor moved to adjourn the meeting at 8:19 p.m. Councilwoman Petty seconded the motion. Mayor Westbrook called for a roll call vote. Council Members Halverson, Petty, and Winsor voted aye. The motion carried.**

**APPROVED:** \_\_\_\_\_ **Date 05-26-2026**

**Mayor: Rod Westbrook**

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

\_\_\_\_\_  
**Attest: City Recorder: Lisa Smith**

DRAFT

MEETING DATE

May 26, 2026

PREPARED BY

David Larson  
City Manager

ITEM TYPE

Administrative

ATTACHMENTS

None

PRIOR DISCUSSION DATES

None

AGENDA ITEM

Public Hearing for Executive Municipal Officers Salary Increases

PURPOSE

Hold a public hearing regarding proposed salary increases for executive officers.

BACKGROUND

Utah Code (UCA 10-3-818) requires a municipal governing body to hold a public hearing regarding potential compensation increases for specified positions.

South Weber has the following positions that meet the requirements specified by state law: City Manager, Administrative Services Director, Public Works Director, Public Works Assistant Director, Recreation Director, and Fire Chief.

ANALYSIS

The following maximum proposed salary increases were established based on a market study conducted in early 2026. The study data was discussed in the City’s budget committee meetings and ultimately included in the adopted Tentative Budget. The increases are anticipated to take effect on July 1, 2026.

<b>Position</b>	<b>Proposed Increase</b>
City Manager	11.5%
Administrative Services Director	3.9%
Public Works Director	4.5%
Public Works Assistant Director	3.4%
Recreation Director	5.7%
Fire Chief	5.3%

MEETING DATE

May 26, 2026

PREPARED BY

Lisa Smith  
City Recorder

ITEM TYPE

Legislative

ATTACHMENTS

City Budget

PRIOR DISCUSSION DATES

[May 12, 2026](#)

AGENDA ITEM

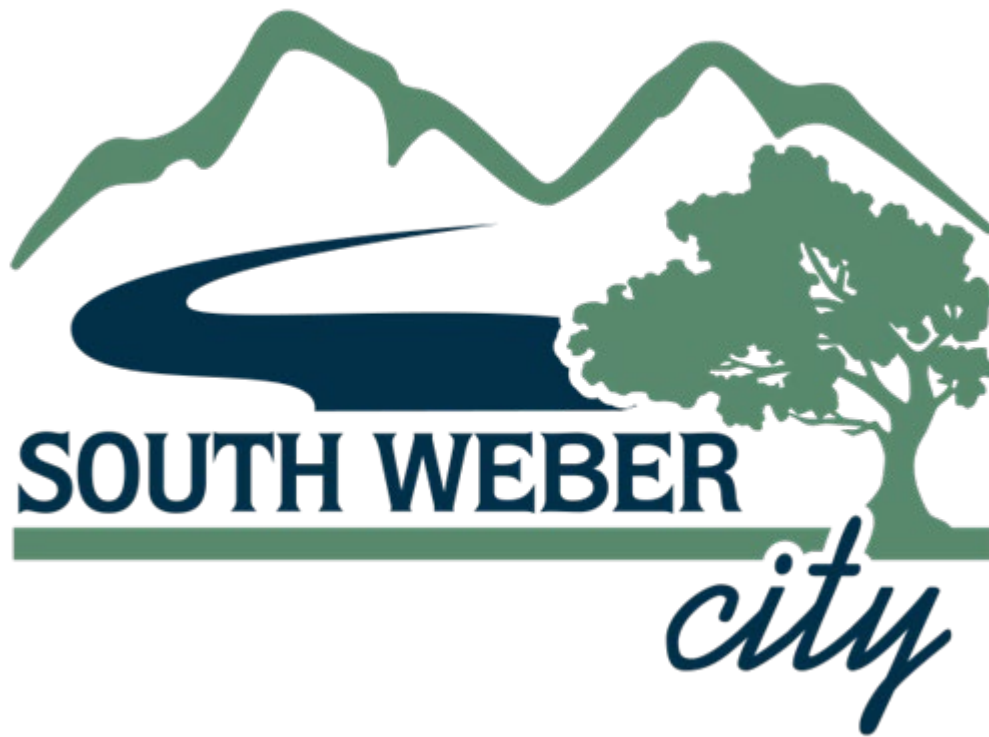
Public Hearing for Fiscal Year 2027 Tentative Budget with Proposed Property Tax Increase

PURPOSE

Providing citizens with an opportunity to comment on fiscal year 2027 budget.

BACKGROUND

On May 12, 2026 City Council passed the tentative budget for the upcoming fiscal year. At that time this hearing was set to receive public input.



Tentative Budget for  
Fiscal Year 2026-2027

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# BUDGET SUMMARY SECTION

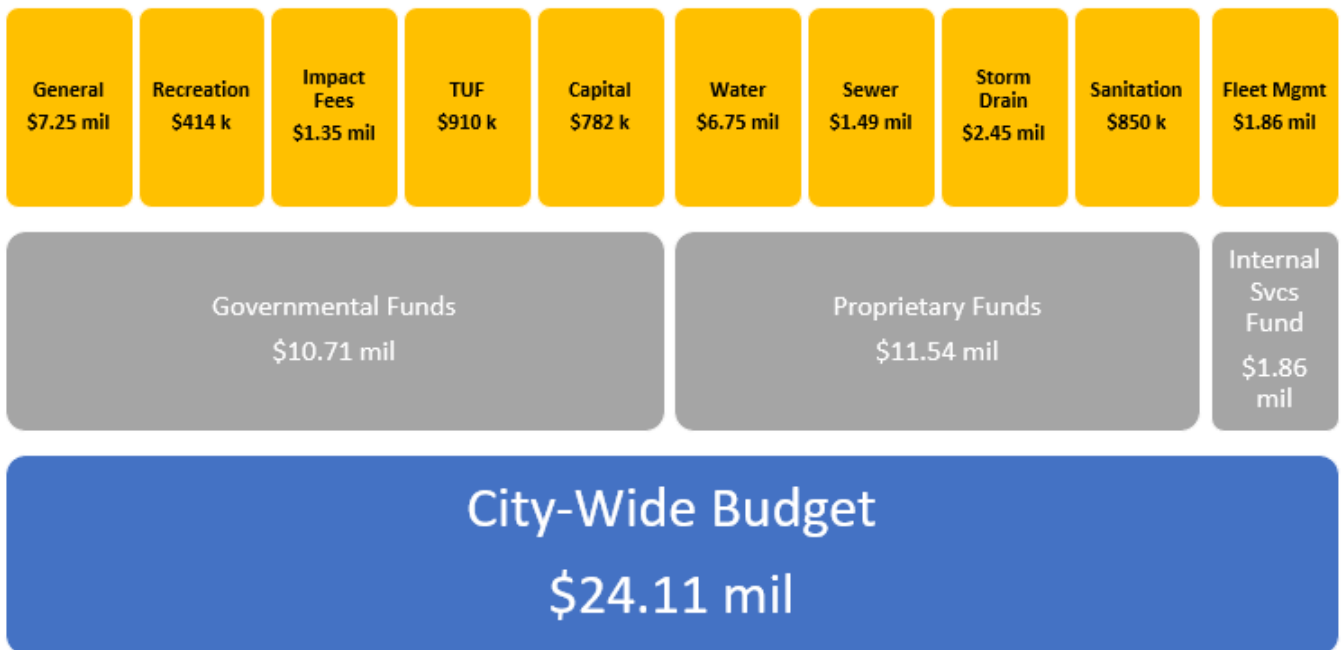
The city-wide budget for fiscal year 2026-2027 is a balanced budget. This means revenues and expenditures are equal, both city-wide and fund by fund.

The proposed budget was developed through a collaborative process that incorporated detailed staff analysis along with input from the City Council and committees. Staff carefully evaluated operational needs, financial trends, and service priorities, while also following the direction and recommendations provided by the committees throughout the process. The result is a budget that aligns with established governmental standards and reflects both policy guidance and practical considerations to support the City’s ongoing services and long-term goals.

**Major city projects/purchases for this fiscal year include:**

- Fire Department- Quint Purchase
- Parks Department- Lawn Mower Reserves
- Administrative Department- City Hall Server/Firewall Upgrade
- Water Fund- West Reservoir Repair
- Water Fund/Others- 7375 S 925 E Project
- Transportation Fund- Street Maintenance; Curb, Gutter, & Sidewalk Projects
- Sanitation Fund- Implement Green Waste Program

**High-Level Overview**



# City-Wide Budget Summary

FY2026-2027 Budget			
Fund Description	Revenue	Expenditure	Difference
10 GENERAL FUND	7,252,000	7,252,000	-
10-41 Legislative		63,000	
10-42 Judicial		56,500	
10-43 Administrative		3,342,000	
10-54 Public Safety		390,000	
10-57 Fire		1,456,500	
10-58 Community Services		619,500	
10-60 Streets		575,000	
10-70 Parks		749,500	
20 RECREATION FUND	414,000	414,000	-
21 SEWER IMPACT FEE FUND	88,000	88,000	-
22 STORM DRAIN IMPACT FEE FUND	1,050,000	1,050,000	-
23 PARK IMPACT FEE FUND	61,000	61,000	-
24 ROAD IMPACT FEE FUND	52,000	52,000	-
26 WATER IMPACT FEE FUND	89,000	89,000	-
27 RECREATION IMPACT FEE FUND	10,000	10,000	-
29 PUBLIC SAFETY IMPACT FEE FUND	3,000	3,000	-
45 CAPITAL PROJECTS FUND	782,000	782,000	-
51 WATER UTILITY FUND	6,758,000	6,758,000	-
52 SEWER UTILITY FUND	1,485,000	1,485,000	-
53 SANITATION UTILITY FUND	850,000	850,000	-
54 STORM SEWER UTILITY FUND	2,452,000	2,452,000	-
56 TRANSPORTATION UTILITY FUND	910,000	910,000	-
60 FLEET MANAGEMENT	1,868,000	1,868,000	-
<b>Total</b>	<b>24,124,000</b>	<b>24,124,000</b>	<b>-</b>
28 LOCAL BUILDING AUTHORITY	707,000	707,000	-
xx RDA Budget	96,000	96,000	-
	<b>24,927,000</b>	<b>24,927,000</b>	

# Governmental Funds Budget Summary

## GENERAL FUND REVENUES

Revenues	6/30/2027 2027 Budget
Taxes	3,496,500
Charges for Services	654,500
License & Permits	153,000
Fines	160,000
Intergovernmental	303,500
Interest Earnings	156,000
Miscellaneous	6,000
Transfers In	312,500
Use of Fund Balance	2,010,000
<b>General Fund Revenues</b>	<b>7,252,000</b>

## GENERAL FUND EXPENDITURES

Expenditures	6/30/2027 2027 Budget
Personnel Expenditures	2,898,000
Operating Expenditures	4,332,200
Capital Expenditures	21,800
<b>Total General Fund Expenditures</b>	<b>7,252,000</b>

<b>General Fund Revenues</b>	<b>5,242,000</b>
<b>Budgeted Use of Fund Balance</b>	<b>2,010,000</b>
<b>General Fund Expenditures</b>	<b>7,252,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

## RECREATION FUND REVENUES

Revenues	6/30/2027 2027 Budget
Taxes	-
Charges for Services	126,500
Interest Earnings	12,000
Transfers In	144,000
Use of Fund Balance	131,500
<b>Recreation Fund Revenues</b>	<b>414,000</b>

## RECREATION FUND EXPENDITURES

Expenditures	6/30/2027 2027 Budget
Personnel Expenditures	195,500
Operating Expenditures	210,500
Capital Expenditures	8,000
<b>Recreation Fund Expenditures</b>	<b>414,000</b>

<b>Recreation Fund Revenues</b>	<b>282,500</b>
<b>Budgeted Use of Fund Balance</b>	<b>131,500</b>
<b>Recreation Fund Expenditures</b>	<b>414,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

## IMPACT FEE FUNDS REVENUES

Revenues	6/30/2027 2027 Budget
Charges for Services	172,500
Interest Earnings	19,000
Transfers In	1,084,500
Use of Fund Balance	77,000
<b>Impact Fee Funds Revenues</b>	<b>1,353,000</b>

## IMPACT FEE FUNDS EXPENDITURES

Expenditures	6/30/2027 2027 Budget
Operating Expenditures	1,353,000
Capital Expenditures	-
<b>Impact Fee Funds Expenditures</b>	<b>1,353,000</b>

<b>Impact Fee Funds Revenues</b>	<b>1,276,000</b>
<b>Budgeted Use of Fund Balance</b>	<b>77,000</b>
<b>Impact Fee Funds Expenditures</b>	<b>1,353,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

**TRANSPORTATION FUND REVENUES**

	6/30/2027
Revenues	2027 Budget
Charges for Services	600,000
Interest Earnings	15,000
Transfers In	-
Use of Fund Balance	295,000
<b>Transportation Fund Revenues</b>	<b>910,000</b>

**TRANSPORTATION FUND EXPENDITURES**

	6/30/2027
Expenditures	2027 Budget
Capital Expenditures	454,000
Operating Expenditures	456,000
<b>Transportation Fund Expenditures</b>	<b>910,000</b>

Transportation Fund Revenues	615,000
<b>Budgeted Use of Fund Balance</b>	<b>295,000</b>
Storm Drain Fund Expenditures	910,000
Revenues over Expenditures	-

**CAPITAL PROJECTS FUND REVENUES**

	6/30/2027
Revenues	2027 Budget
Taxes	230,000
Charges for Services	-
Intergovernmental	206,000
Interest Earnings	50,000
Miscellaneous	-
Transfers In	41,000
Use of Fund Balance	255,000
<b>Capital Projects Fund Revenues</b>	<b>782,000</b>

**CAPITAL PROJECTS FUND EXPENDITURES**

	6/30/2027
Expenditures	2027 Budget
Operating Expenditures	361,000
Capital Expenditures	421,000
<b>Capital Projects Fund Expenditures</b>	<b>782,000</b>

Capital Projects Fund Revenues	527,000
<b>Budgeted Use of Fund Balance</b>	<b>255,000</b>
Capital Projects Fund Expenditures	782,000
Revenues over Expenditures	-

# Proprietary Funds Budget Summary

**WATER FUND REVENUES**

	6/30/2027
Revenues	2027 Budget
Charges for Services	1,804,500
Interest Earnings	60,000
Intergovernmental	89,000
Miscellaneous	-
Transfers In	3,630,000
Use of Fund Balance	1,174,500
<b>Water Fund Revenues</b>	<b>6,758,000</b>

**WATER FUND EXPENDITURES**

	6/30/2027
Expenditures	2027 Budget
Personnel Expenditures	259,500
Operating Expenditures	1,878,500
Capital Expenditures	4,620,000
<b>Water Fund Expenditures</b>	<b>6,758,000</b>

Water Fund Revenues	5,583,500
<b>Budgeted Use of Fund Balance</b>	<b>1,174,500</b>
Water Fund Expenditures	6,758,000
Revenues over Expenditures	-

**SEWER FUND REVENUES**

	6/30/2027
Revenues	2027 Budget
Charges for Services	1,294,000
Interest Earnings	103,000
Miscellaneous	-
Intergovernmental	88,000
Use of Fund Balance	-
<b>Sewer Fund Revenues</b>	<b>1,485,000</b>

**SEWER FUND EXPENDITURES**

	6/30/2027
Expenditures	2027 Budget
Personnel Expenditures	148,000
Operating Expenditures	1,337,000
Capital Expenditures	-
<b>Sewer Fund Expenditures</b>	<b>1,485,000</b>

Sewer Fund Revenues	1,485,000
<b>Budgeted Use of Fund Balance</b>	<b>-</b>
Sewer Fund Expenditures	1,485,000
Revenues over Expenditures	-

**SANITATION FUND REVENUES**

Revenues	6/30/2027 2027 Budget
Charges for Services	830,000
Interest Earnings	20,000
Miscellaneous	-
Use of Fund Balance	-
<b>Sanitation Fund Revenues</b>	<b>850,000</b>

**SANITATION FUND EXPENDITURES**

Expenditures	6/30/2027 2027 Budget
Operating Expenditures	850,000
<b>Sanitation Fund Expenditures</b>	<b>850,000</b>

<b>Sanitation Fund Revenues</b>	<b>850,000</b>
<b>Budgeted Use of Fund Balance</b>	<b>-</b>
<b>Sanitation Fund Expenditures</b>	<b>850,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

**STORM DRAIN FUND REVENUES**

Revenues	6/30/2027 2027 Budget
Charges for Services	674,000
Interest Earnings	21,000
Intergovernmental	-
Miscellaneous	-
Transfers In	1,050,000
Use of Fund Balance	707,000
<b>Storm Dranin Fund Revenues</b>	<b>2,452,000</b>

**STORM DRAIN FUND EXPENDITURES**

Expenditures	6/30/2027 2027 Budget
Personnel Expenditures	132,000
Operating Expenditures	2,320,000
Capital Expenditures	-
<b>Storm Dranin Fund Expenditures</b>	<b>2,452,000</b>

<b>Storm Drain Fund Revenues</b>	<b>1,745,000</b>
<b>Budgeted Use of Fund Balance</b>	<b>707,000</b>
<b>Storm Drain Fund Expenditures</b>	<b>2,452,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

# Internal Service Fund Budget Summary

**FLEET MANAGEMENT FUND REVENUES**

Revenues	6/30/2027 2027 Budget
Charges for Services	530,000
Interest Earnings	11,000
Miscellaneous	100,000
Transfers In	306,000
Use of Fund Balance	921,000
<b>Fleet Management Fund Revenues</b>	<b>1,868,000</b>

**FLEET MANAGEMENT FUND EXPENDITURES**

Expenditures	6/30/2027 2027 Budget
Operating Expenditures	511,000
Capital Expenditures	1,357,000
<b>Fleet Management Fund Expenditures</b>	<b>1,868,000</b>

<b>Fleet Management Fund Revenues</b>	<b>947,000</b>
<b>Budgeted Use of Fund Balance</b>	<b>921,000</b>
<b>Fleet Management Fund Expenditures</b>	<b>1,868,000</b>
<b>Revenues over Expenditures</b>	<b>-</b>

# **GOVERNMENTAL FUNDS**

**General Fund (10)**

**Recreation Fund (20)**

**Impact Fees (21-29)**

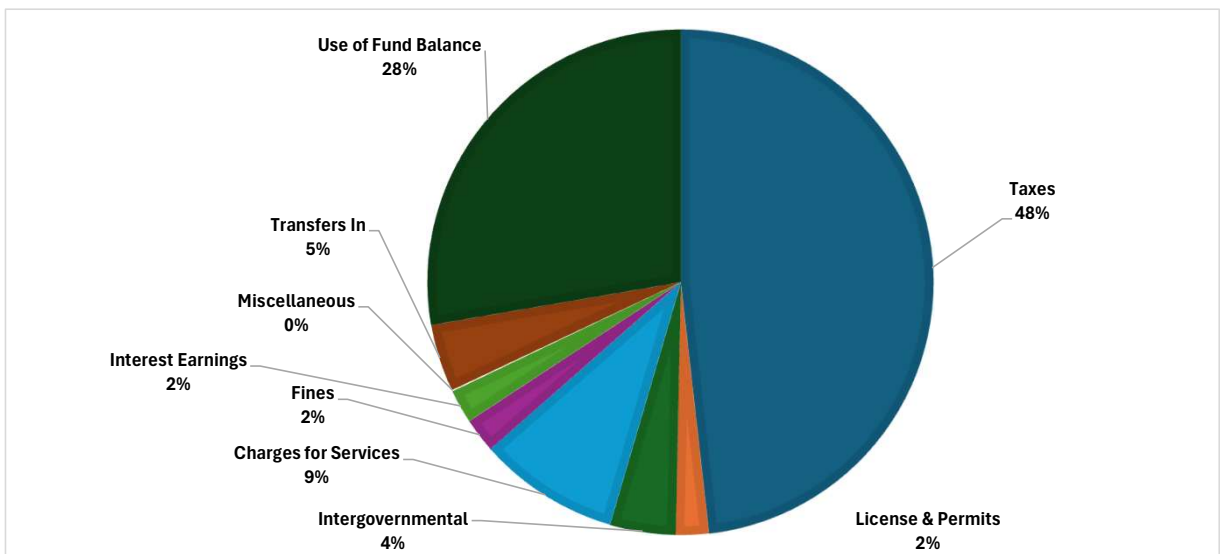
**Transportation Utility Fund (56)**

**Capital Projects Fund (45)**

10 GENERAL FUND REVENUE

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-31-100	Current Year Property Taxes	1,117,030	1,234,045	1,286,000	1,286,000	1,350,000	5%
10-31-120	Prior Year Property Taxes	14,545	9,064	7,500	7,500	7,500	0%
10-31-200	Fee In Lieu - Vehicle Reg	54,320	67,751	57,000	66,438	60,000	5%
10-31-300	Sales And Use Tax	785,530	1,571,245	1,530,000	1,530,000	1,560,000	2%
10-31-305	Transportation - Local Option	-	-	-	-	-	0%
10-31-306	Sales Tax - Sb75 Gravel Pit	347,000	173,500	150,000	75,000	40,000	-73%
10-31-309	Rap Tax	85,106	3,217	9,000	35,481	9,000	0%
10-31-310	Franchise/Other	479,365	459,789	470,000	470,000	470,000	0%
10-32-100	Business License And Permits	8,944	8,974	14,000	16,064	15,000	7%
10-32-210	Building Permits	169,171	184,509	69,000	119,799	100,000	45%
10-32-290	Plan Check And Other Fees	58,603	63,860	35,000	39,504	36,000	3%
10-32-310	Excavation Permits	470	1,504	2,000	3,200	2,000	0%
10-33-400	State Grants	-	11,175	10,000	17,040	15,000	50%
10-33-500	Federal Grants - Cares/Arpa	-	1,171	-	-	-	0%
10-33-550	Wildland Firefighting	-	-	-	-	-	0%
10-33-560	Class "C" Road Allotment	290,439	432,548	250,000	268,716	275,000	10%
10-33-580	State Liquor Fund Allotment	6,955	6,365	7,000	7,000	7,000	0%
10-34-100	Zoning & Subdivision Fees	19,528	67,669	13,000	17,804	20,000	54%
10-34-105	Subdivision Review Fee	140,651	55,839	60,000	88,027	95,000	58%
10-34-250	Bldg Rental/Park Use (Bowery)	4,857	3,829	3,000	3,930	4,000	33%
10-34-254	Audit Adjustment To Services	-	-	-	-	-	0%
10-34-270	Developer Pmts For Improv.	-	-	-	156,000	-	0%
10-34-445	Donations - Restricted	-	19,600	-	-	-	0%
10-34-560	Ambulance Service	74,103	142,218	123,500	123,500	123,500	0%
10-34-760	Youth City Council	-	-	-	-	-	0%
10-34-910	Administrative Services Charge	278,000	281,000	281,000	281,000	367,000	31%
10-35-100	Fines	147,911	156,160	140,000	180,022	160,000	14%
10-36-100	Interest Earnings	171,923	1,211	85,000	21,164	85,000	0%
10-36-105	Zion Ptif/Invest-Interest Earn	-	122,694	50,000	89,232	71,000	42%
10-36-400	Sale Of Assets	10,000	-	-	-	-	0%
10-36-900	Sundry Revenues	66,359	23,567	45,000	75,295	45,000	0%
10-36-905	Misc - Court Conv Fee	4,827	5,075	6,000	3,240	6,000	0%
10-39-091	Transfer From Capital Projects	-	235,000	244,000	244,000	263,000	8%
10-39-100	Fire Agreement/Job Corps	-	-	3,500	3,500	3,500	0%
10-39-110	Fire Agreement/County	32,458	10,809	3,000	3,000	3,000	0%
10-39-800	Tfr From Impact Fees	6,825	4,762	29,500	29,500	49,500	68%
10-39-900	Fund Balance To Be Appropriate	-	-	-	-	510,000	0%
10-39-910	Transfer From Class "C" Res.	-	-	-	-	1,500,000	0%
<b>TOTALS</b>		<b>4,374,919</b>	<b>5,358,149</b>	<b>4,983,000</b>	<b>5,260,956</b>	<b>7,252,000</b>	<b>46%</b>

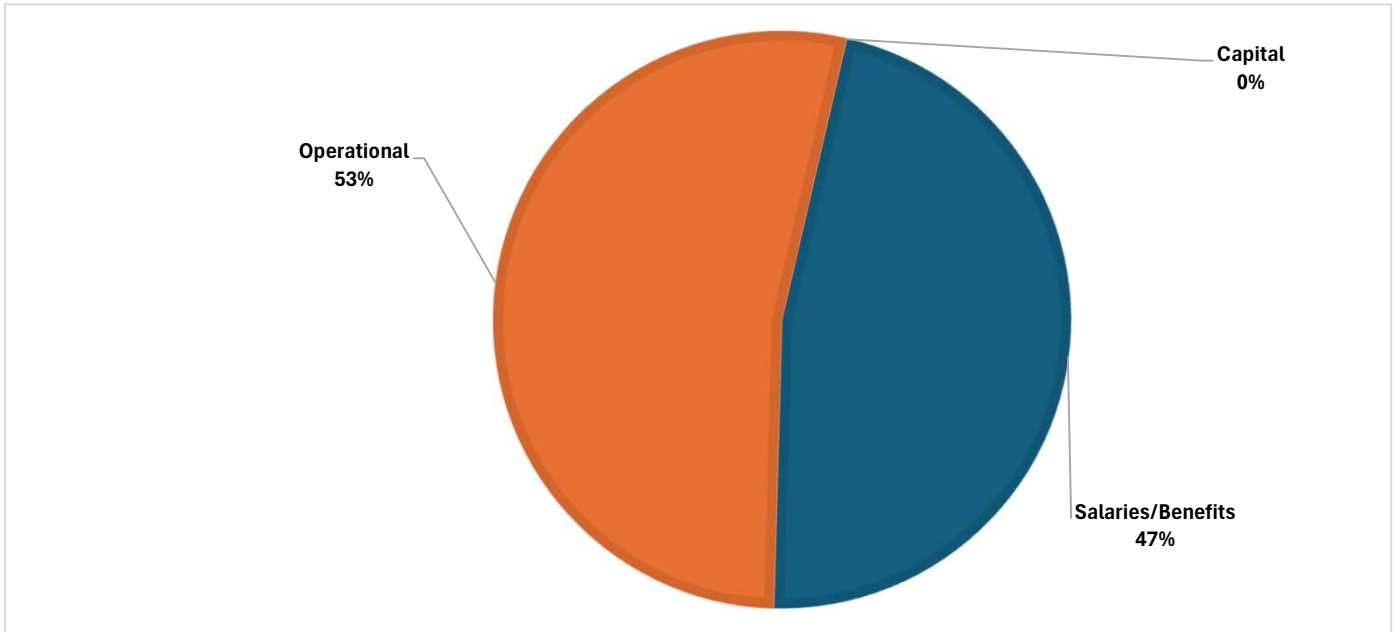


10-41 LEGISLATIVE SUMMARY

6 Tentative Budget

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Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-41-005	Salaries - Council & Commissio	24,000	24,000	28,000	21,600	27,000	-4%
10-41-131	Employee Benefit-Employer Fica	1,102	1,102	2,200	1,652	2,000	-9%
10-41-133	Employee Benefit - Work. Comp.	178	131	1,000	214	500	-50%
10-41-134	Employee Benefit - Ui	-	-	-	-	-	0%
10-41-140	Uniforms	250	-	-	-	-	0%
10-41-210	Books/Subscriptions/Membership	5,046	10,722	6,000	-	6,000	0%
10-41-230	Travel & Training	9,303	9,761	13,000	13,000	12,000	-8%
10-41-240	Office Supplies And Expense	-	133	200	-	-	-100%
10-41-370	Professional/Technical Service	-	-	-	-	-	0%
10-41-494	Youth City Council	57	-	2,500	-	2,500	0%
10-41-620	Miscellaneous	5,909	4,849	5,600	5,600	5,500	-2%
10-41-740	Equipment	-	-	-	-	-	0%
10-41-925	Donations To Country Fair Days	7,500	7,500	7,500	7,500	7,500	0%
<b>TOTALS</b>		<b>53,344</b>	<b>58,197</b>	<b>66,000</b>	<b>49,567</b>	<b>63,000</b>	<b>-5%</b>



LEGISLATIVE - NARRATIVE

6 Tentative Budget

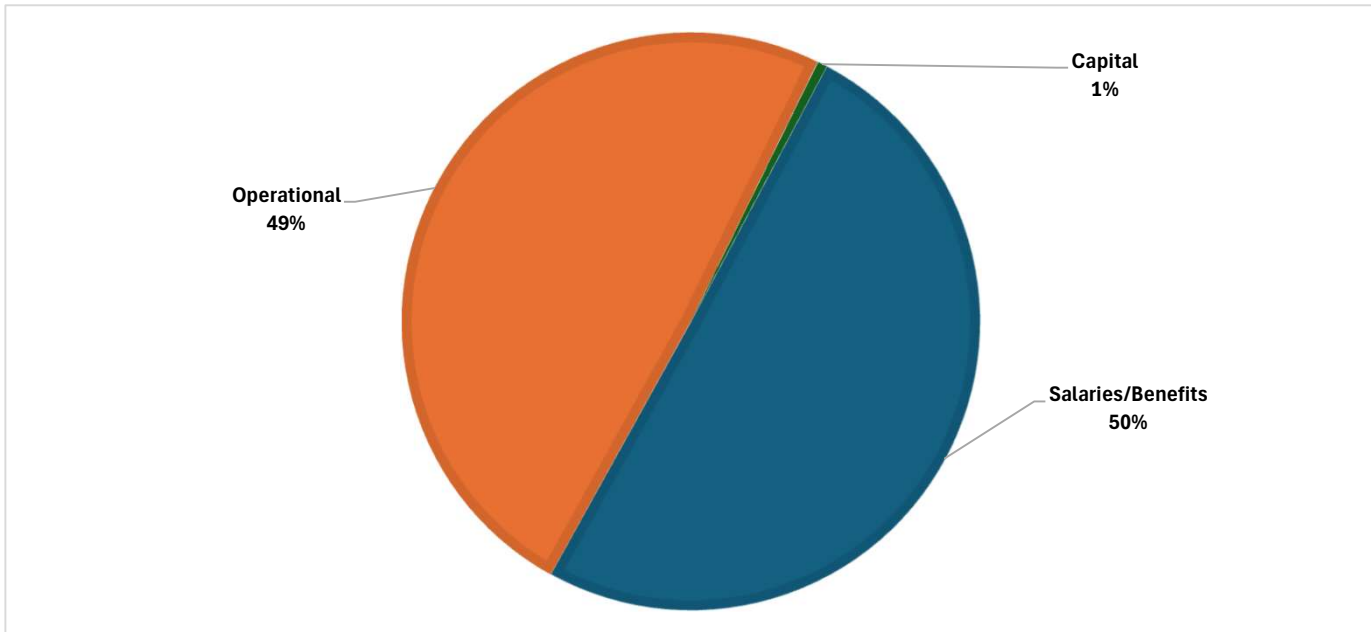
10-41-005	Salaries - Council & Commissions <i>Mayor &amp; City Council</i>		27,000
10-41-131	Employee Benefit-Employer FICA		2,000
10-41-133	Employee Benefit - Work. Comp.		500
10-41-134	Employee Benefit - UI		0
10-41-140	Uniforms Councilmember shirts		0
10-41-210	Books, Subscriptions, Memberships ULCT Annual Membership	6,000	6,000
10-41-230	Travel and Training <i>Charges for conferences, educational materials, &amp; employee travel</i>		12,000
	ULCT Fall Conference ( 6 councilmembers)	2,500	
	Newly Elected Official Training	500	
	ULCT St. George Conference (6 Council Members)	6,000	
	Spring Retreat	2,000	
	Misc.	1,000	
10-41-240	Office Supplies and Expenses		0
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council <i>11 members with Council Advisors</i>		2,500
	ULCT Legislative Day		
	Youth Council Annual Conference		
	Community Events		
10-41-620	Miscellaneous		5,500
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	4,000	
	Other unclassified	700	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

10-42 JUDICIAL SUMMARY

6 Tentative Budget

FTE = 0

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-42-004	Judge Salary	18,623	18,542	22,000	23,353	22,000	0%
10-42-120	Employee Salaries	-	-	-	-	-	0%
10-42-130	Employee Benefit - Retirement	3,001	2,703	5,000	2,978	4,000	-20%
10-42-131	Employee Benefit-Employer FICA	1,890	1,468	2,000	1,535	2,000	0%
10-42-133	Employee Benefit - Work. Comp.	247	236	400	198	400	0%
10-42-134	Employee Benefit - UI	-	-	-	-	-	0%
10-42-135	Employee Benefit - Health Ins.	-	-	-	-	-	0%
10-42-210	Books/Subscriptions/Membership	134	139	200	170	200	0%
10-42-230	Travel & Training	1,073	1,574	3,400	2,711	3,400	0%
10-42-240	Office Supplies & Expense	1,306	2,110	1,500	1,410	1,500	0%
10-42-243	Court Refunds	-	-	-	-	-	0%
10-42-280	Telephone	654	625	700	600	700	0%
10-42-313	Professional/Tech. - Attorney	8,075	9,775	10,000	9,550	10,000	0%
10-42-317	Professional/Technical-Bailiff	4,111	4,311	5,000	5,047	5,000	0%
10-42-350	Software Maintenance	897	1,024	1,500	664	1,500	0%
10-42-550	Banking Charges	3,339	4,477	3,500	4,545	4,000	14%
10-42-610	Miscellaneous	718	1,369	1,500	1,145	1,500	0%
10-42-740	Equipment	300	300	300	-	300	0%
<b>TOTALS</b>		<b>44,368</b>	<b>48,652</b>	<b>57,000</b>	<b>53,905</b>	<b>56,500</b>	<b>-1%</b>



JUDICIAL - NARRATIVE

6 Tentative Budget

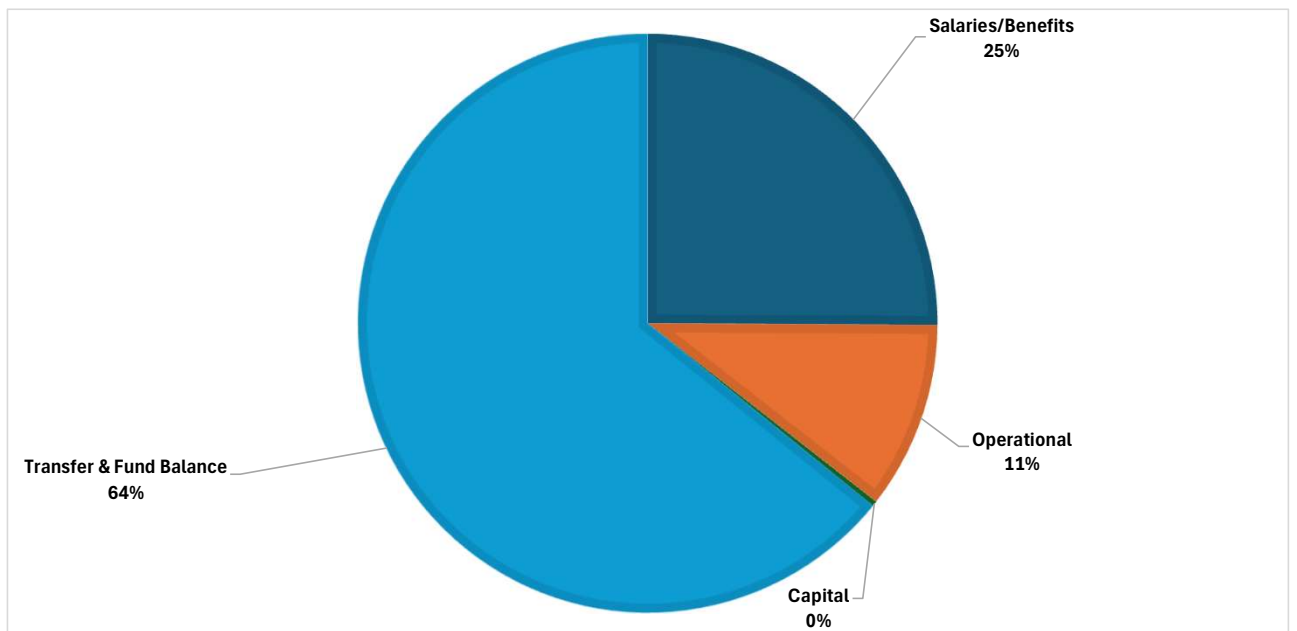
10-42-004	Judge Salary	22,000
10-42-120	Full-time Employee Salaries	0
10-42-130	Employee Benefit - Retirement	4,000
10-42-131	Employee Benefit-Employer FICA	2,000
10-42-133	Employee Benefit - Work. Comp.	400
10-42-134	Employee Benefit - UI	0
10-42-135	Employee Benefit - Health Ins.	0
10-42-210	Books/Subscriptions/Membership	200
	<i>Judge Bar Dues</i>	
10-42-230	Travel and Training	3,400
	<i>Charges for conferences, educational materials, &amp; employee travel</i>	
	Admin. Office of Courts clerk training	1,000
	BCI Conference	1,400
	Judge	500
	Local training	500
10-42-240	Office Supplies & Expense	1,500
	Normal office supplies, postage and copying	
10-42-243	Court Refunds	0
10-42-280	Telephone	700
10-42-313	Professional/Tech. - Attorney	10,000
	<i>Contracted Service for City Prosecutor &amp; Public Defenders</i>	
10-42-317	Professional/Technical-Bailiff	5,000
	<i>Contracted Service with County Sheriff's Office</i>	
10-42-350	Software Maintenance	1,500
	<i>Software maintenance contracts</i>	
10-42-550	Banking Charges	4,000
	<i>Bank charges and fees and credit card transaction fees</i>	
10-42-610	Miscellaneous	1,500
	Interpreter and other miscellaneous	
10-42-740	Equipment	

10-43 ADMINISTRATIVE SUMMARY

6 Tentative Budget

FTE = 6

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
10-43-110	Full-Time Employee Salaries	495,051	468,053	493,000	493,000	549,000	11%
10-43-120	Part-Time Employee Salaries	14,329	5,084	22,000	22,000	22,000	0%
10-43-130	Employee Benefit - Retirement	97,635	82,325	97,000	97,000	106,000	9%
10-43-131	Employee Benefit-Employer Fica	39,982	36,975	40,000	40,000	43,000	8%
10-43-133	Employee Benefit - Work. Comp.	3,161	1,898	3,000	3,000	3,000	0%
10-43-134	Employee Benefit - Ui	-	-	-	-	-	0%
10-43-135	Employee Benefit - Health Ins.	85,226	109,821	116,000	110,183	112,000	-3%
10-43-136	Hra Reimbursement - Health Ins	3,300	3,550	3,500	3,500	3,500	0%
10-43-137	Employee Testing	48	281	200	-	200	0%
10-43-140	Uniforms	16	-	-	-	-	0%
10-43-210	Books/Subscriptions/Membership	1,958	3,872	3,500	3,500	4,000	14%
10-43-220	Public Notices	100	1,292	2,000	-	2,000	0%
10-43-230	Travel & Training	21,524	22,064	29,000	25,244	29,000	0%
10-43-240	Office Supplies & Expense	14,618	11,509	11,000	21,238	13,000	18%
10-43-250	Equipment - Supplies And Maint	8,278	4,799	7,000	7,000	7,000	0%
10-43-256	Fuel Expense	-	-	-	-	-	0%
10-43-262	General Government Buildings	12,200	13,399	11,500	21,316	12,000	4%
10-43-270	Utilities	4,516	4,585	6,000	4,413	5,000	-17%
10-43-280	Telephone	21,224	18,269	20,000	20,000	20,000	0%
10-43-308	Professional & Tech - I.T.	18,424	26,278	26,000	18,328	26,000	0%
10-43-309	Professional & Tech - Auditor	15,000	35,000	30,000	30,000	35,000	17%
10-43-313	Professional/Tech. - Attorney	43,448	27,821	60,000	60,000	60,000	0%
10-43-314	Ordinance Codification	3,400	957	5,000	2,492	4,000	-20%
10-43-316	Elections	-	-	10,000	-	-	-100%
10-43-329	City Manager Fund	7,129	6,842	6,000	10,000	6,500	8%
10-43-350	Software Maintenance	34,992	37,105	35,000	30,459	36,000	3%
10-43-510	Insurance & Surety Bonds	72,599	75,054	90,000	90,000	85,000	-6%
10-43-550	Banking Charges	247	286	1,300	280	1,300	0%
10-43-610	Miscellaneous	4,019	6,188	4,000	3,410	3,500	-13%
10-43-740	Equipment	5,840	3,645	10,000	10,000	10,000	0%
10-43-841	Transfer To Recreation Fund	-	134,000	134,000	134,000	134,000	0%
10-43-900	Addition To Fund Balance	-	-	-	-	-	0%
10-43-910	Transfer To Cap. Proj. Fund	-	75,283	-	-	-	0%
10-43-xxx	Transfer To Water Fund	-	-	-	-	2,010,000	100%
<b>TOTALS</b>		<b>1,028,263</b>	<b>1,216,236</b>	<b>1,276,000</b>	<b>1,260,363</b>	<b>3,342,000</b>	<b>162%</b>



**ADMINISTRATIVE - NARRATIVE**

**6 Tentative Budget**

10-43-110	Full Time Employee Salaries		549,000
10-43-120	Part-time Employee Wages		22,000
10-43-130	Employee Benefit - Retirement		106,000
10-43-131	Employee Benefit-Employer FICA		43,000
10-43-133	Employee Benefit - Work. Comp.		3,000
10-43-134	Employee Benefit - UI		0
10-43-135	Employee Benefit- Health Ins		112,000
10-43-136	HRA Reimbursement - Health Ins		3,500
10-43-137	Employee Testing		200
10-43-140	Uniforms		0
10-43-210	Books/Subscriptions/Membership		4,000
	Memberships in Professional Organizations and Subscriptions		
	UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.		
10-43-220	Public Notices		2,000
	Notices published in the Standard Examiner		
10-43-230	Travel & Training		29,000
	Charges for conferences, educational materials, & employee travel		
	ULCT Spring and Fall Conferences	2,000	415
	UCMA Conference	2,500	1,813
	UGFOA Conference	1,500	
	GFOA Conference	2,500	
	UMCA	1,000	
	UAPT	2,500	2,446
	ICMA Conference	4,000	4,283
	Caselle Conference	2,000	1,620
	City Manager Vehicle Allowance	6,000	4,800
	Other trainings - 1-2 day local	5,000	
10-43-240	Office Supplies & Expense		13,000
	Copier Supplies, Postage, and general office supplies		
10-43-250	Equipment - Operating Supplies and Maintenance		7,000
	Upkeep or repair of equipment and operating supplies		
10-43-256	Fuel Expense		0
10-43-262	General Government Buildings		12,000
	Maintenance of City Hall		
	Janitorial Services	6,000	
	Fire Ext., flags, misc.	2,000	
	Other	2,200	
	Pest Control	1,800	
10-43-270	Utilities		5,000
	Electricity, Natural Gas and Recycling expenses for City Hall		
10-43-280	Telephone		20,000
	Comcast services and Cellphone Allowances		
10-43-308	Professional & Tech. - I.T.		26,000
	TechLegion	15,000	
	Cybersecurity	9,500	
	Website Hosting	1,500	
10-43-309	Professional & Tech. - Auditor		35,000
	Internal Audit Prep	20,000	

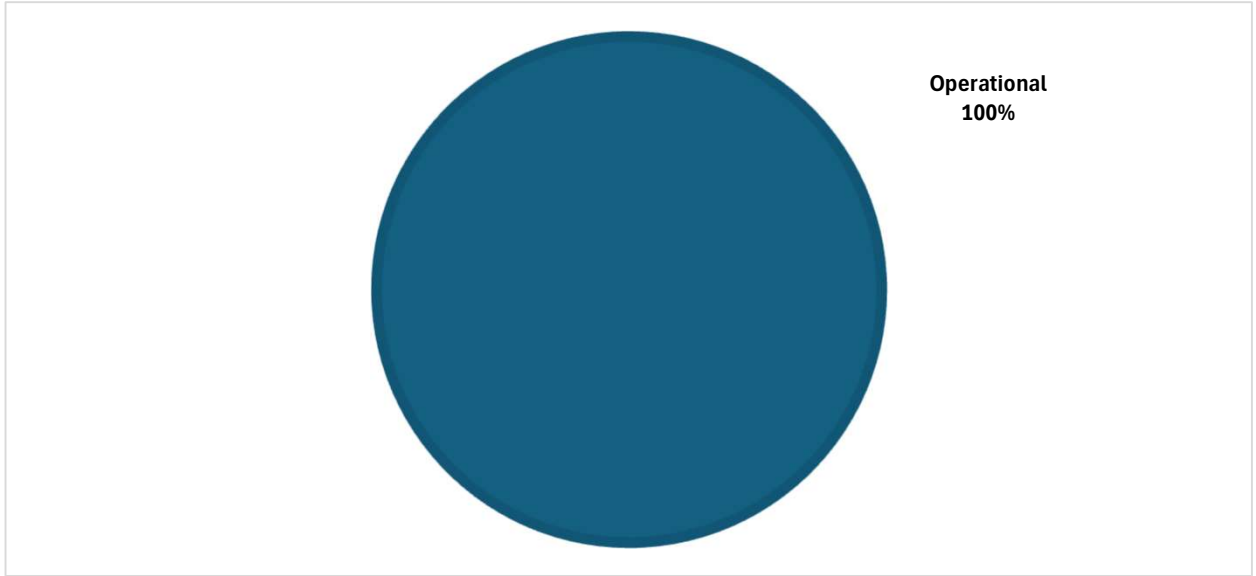
	External Audit	15,000	
			<b>6 Tentative Budget</b>
10-43-313	Professional & Tech. - Attorney		60,000
10-43-314	Ordinance Codification		4,000
10-43-316	Elections		0
	Municipal Election run by County		
10-43-329	City Manager Fund		6,500
	Special activities at City Manager's discretion		
10-43-350	Software Maintenance		36,000
	Software maintenance contracts		
	Caselle Software	6,000	
	Laserfiche	2,000	
	ArchiveSocial	5,000	
	Office 365/email/backup	19,000	
	Other	4,000	
10-43-510	Insurance & Surety Bonds		85,000
	General Liability and Property Insurance		
10-43-550	Banking Charges		1,300
	Bank charges and fees and credit card transaction fees		
10-43-610	Miscellaneous		3,500
	Unclassified unanticipated expenses		
10-43-740	Equipment Purchases		10,000
	Computer upgrades and software	10,000	
10-43-841	Transfer to Recreation Fund		134,000
10-43-910	Transfer to Capital Projects Fund		0
10-43-900	Addition to Fund Balance		0
10-43-xxx	Transfer to Water Fund		2,010,000

10-54 PUBLIC SAFETY SUMMARY

6 Tentative Budget

FTE = 0

		2024	2025	2026	2026	2027	
Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
10-54-310	Sheriff's Department	307,999	353,226	363,000	369,232	374,000	3%
10-54-311	Animal Control	-	-	-	-	-	0%
10-54-320	Emergency Preparedness	912	135	29,000	18,636	9,000	-69%
10-54-321	Liquor Law Enforcement	6,955	6,365	7,000	7,000	7,000	0%
<b>TOTALS</b>		<b>315,866</b>	<b>359,726</b>	<b>399,000</b>	<b>394,867</b>	<b>390,000</b>	<b>-2%</b>



PUBLIC SAFETY - NARRATIVE

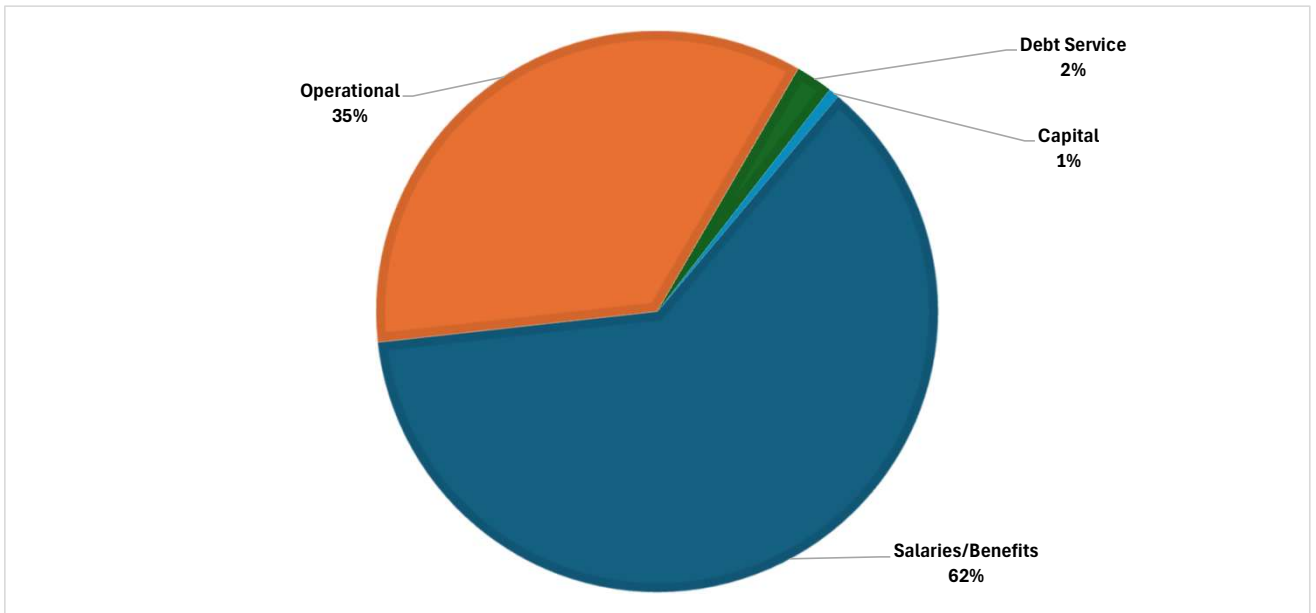
10-54-310	Sheriff's Department	374,000
	Sheriff's office & Narcotics Strike Team	
	Sheriff Contract	367,000
	Davis Metro Narcotics Strike Force	7,000
10-54-311	Animal Control	0
	Contracted Services with Davis Animal Control	
10-54-320	Emergency Preparedness	9,000
	CERT Program	3,000
	FEMA Grant Application	2,000
	Miscellaneous	4,000
10-54-321	Liquor Law (Narcotics)	7,000
	<i>Liquor Funds Transferred to County for Enforcement</i>	

10-57 FIRE SUMMARY

6 Tentative Budget

FTE = 1

Account Number	Account Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
10-57-110	Full-Time Employee Salaries	91,767	111,844	124,977	124,000	124,000	132,000	6%
10-57-120	Part-time Employee Salaries	544,713	566,210	597,524	576,000	554,050	648,000	13%
10-57-130	Employee Benefit - Retirement	17,604	22,000	25,232	25,000	25,000	28,000	12%
10-57-131	Employee Benefit-Employer FICA	49,097	51,508	55,272	54,000	54,000	60,000	11%
10-57-133	Employee Benefit - Work. Comp.	24,484	16,380	13,093	25,000	25,000	27,000	8%
10-57-134	Employee Benefit - UI	245	-	-	-	-	-	0%
10-57-135	Employee Benefit - Health Ins.	6,957	26,882	17,348	9,000	7,441	9,000	0%
10-57-137	Employee Testing	1,569	548	902	1,000	1,059	1,000	0%
10-57-140	Uniforms	11,194	12,010	23,019	12,000	5,872	12,000	0%
10-57-210	Books/Subscriptions/Membership	1,764	1,534	797	2,000	2,000	2,000	0%
10-57-230	Travel & Training	12,151	15,540	13,938	22,000	22,000	22,000	0%
10-57-240	Office Supplies & Expense	963	1,456	2,199	2,500	2,217	2,500	0%
10-57-250	Equipment Supplies & Maint.	21,047	29,014	47,519	30,000	20,000	30,000	0%
10-57-255	Vehicle Lease	-	-	235,000	244,000	244,000	263,000	8%
10-57-256	Fuel Expense	8,302	9,549	9,304	11,000	7,000	11,000	0%
10-57-260	Buildings & Grounds Maint.	27,014	23,187	43,423	33,000	24,612	33,000	0%
10-57-270	Utilities	13,958	14,766	10,658	14,000	11,379	13,000	-7%
10-57-280	Telephone	10,751	14,019	14,645	11,500	12,642	11,500	0%
10-57-350	Software Maintenance	8,346	9,219	8,910	19,000	11,640	1,500	-92%
10-57-370	Professional & Tech. Services	27,678	27,559	33,258	23,000	29,340	49,500	115%
10-57-450	Special Public Safety Supplies	39,268	51,471	83,899	45,000	45,000	45,000	0%
10-57-530	Interest Expense	8,161	4,117	4,198	2,000	-	2,000	0%
10-57-550	Banking Charges	248	247	286	500	280	500	0%
10-57-622	Health & Wellness	-	-	-	6,500	-	-	-100%
10-57-625	First Responder Mental Health	-	-	13,750	10,000	10,000	15,000	50%
10-57-740	Equipment	-	722	3,894	9,000	4,500	9,000	0%
10-57-811	Bond Principal	26,040	27,160	28,280	28,000	-	29,000	4%
<b>TOTALS</b>		<b>953,322</b>	<b>1,036,941</b>	<b>1,411,324</b>	<b>1,339,000</b>	<b>1,243,032</b>	<b>1,456,500</b>	<b>9%</b>



FIRE - NARRATIVE

6 Tentative Budget

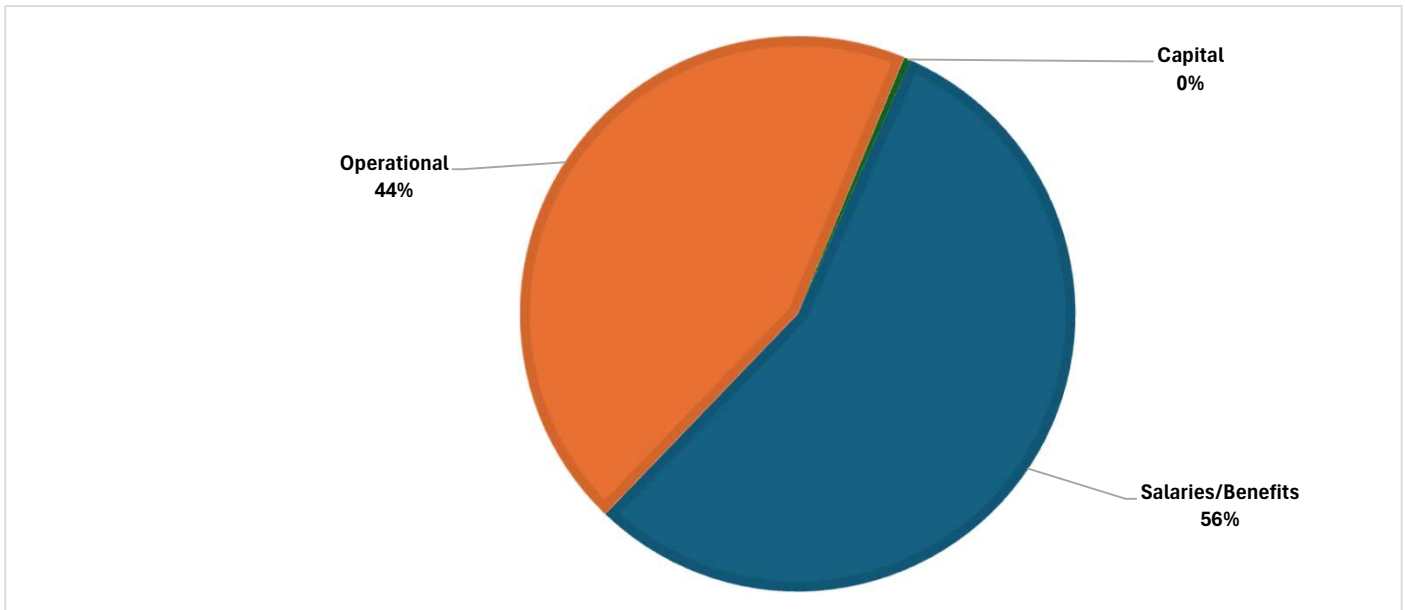
10-57-110	Full-time Employee Wages	132,000
10-57-120	Part-time Employee Wages	648,000
10-57-131	Employee Benefit-Employer FICA	60,000
10-57-130	Employee Benefit - Retirement	28,000
10-57-133	Employee Benefit - Work. Comp.	27,000
10-57-134	Employee Benefit - UI	0
10-57-135	Employee Benefit - Health Ins.	9,000
10-57-137	Employee Testing	1,000
10-57-140	Uniforms	12,000
10-57-210	Books, Subscriptions, and Memberships	2,000
	Memberships in Professional Organizations and Subscriptions	
10-57-230	Travel and Training	22,000
	Winter Fire School	11,000
	Fire Certifications & Recertifications	2,000
	Fire Prevention	2,000
	Outside Fire Training	5,000
	Miscellaneous	2,000
10-57-240	Office Supplies & Expense	2,500
	Copier Supplies, Postage, and general office supplies	
10-57-250	Equipment Supplies & Maint.	30,000
	Upkeep or repair of equip. and oper. Supplies	
10-57-255	Vehicle Lease	133,000
10-57-256	Fuel Expense	11,000
10-57-260	Building Supplies and Maint.	33,000
	Upkeep of Fire Station	
	Floors	
10-57-270	Utilities	13,000
	Electricity and Natural Gas expenses	
10-57-280	Telecom	11,500
	Cable, air cards and cellphone expenses	
10-57-350	Software Maintenance	1,500
	Software maintenance contracts	
	Caselle Software	1,500
10-57-370	Professional & Tech. Services	49,500
	Medical Director	8,000
	Dispatch Fees	26,000
	Image Trend (New NFIRS software & setup)	4,000
	Image Trend Elite	6,000
	ISPYFire	1,300
	Crewsense/ Vector	3,500
	Career Cert	700
10-57-450	Special Public Safety Supplies	45,000
	Supplies purchased which are peculiar to the Fire department.	
	Includes turnouts, hoses, EMT supplies, etc.	
10-57-530	Interest Expense - Bond	2,000
	28% Fire, 72% Recreation - (Impact Fees when available)	
10-57-550	Banking Charges	500
10-57-610	Miscellaneous	

10-57-622	Health & Wellness Expenses	6 Tentative Budget <sup>0</sup>
	Peer Support	0
	First Responder assistance program	
10-57-625	State Mental Health Grant	15,000
10-57-740	Equipment	9,000
10-57-811	Sales Tax Rev Bond - Principal	29,000
	28% Fire, 72% Recreation	

10-58 COMMUNITY SERVICES SUMMARY

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
10-58-110	Full-Time Employee Salaries	167,541	176,061	196,000	179,721	209,000	7%
10-58-120	Part-time Employee Salaries	4,320	4,718	5,000	5,271	5,000	0%
10-58-130	Employee Benefit - Retirement	31,279	29,426	37,000	33,037	40,000	8%
10-58-131	Employee Benefit-Employer FICA	13,645	14,234	15,000	14,595	17,000	13%
10-58-133	Employee Benefit - Work. Comp.	929	2,095	3,000	2,223	3,000	0%
10-58-134	Employee Benefit - UI	-	-	-	-	-	0%
10-58-135	Employee Benefit - Health Ins.	31,493	38,858	46,000	41,604	70,000	52%
10-58-137	Employee Testing	121	149	-	-	-	0%
10-58-140	Uniforms	1,919	-	1,500	-	2,500	67%
10-58-210	Books/Subscriptions/Membership	1,612	1,026	1,000	1,500	1,000	0%
10-58-230	Travel & Training	5,194	2,992	8,000	7,286	8,000	0%
10-58-240	Office Supplies	10,741	8,463	11,000	15,686	11,000	0%
10-58-250	Equipment Supplies & Maint.	989	1,470	2,500	298	1,500	-40%
10-58-255	Vehicle Lease	7,000	7,000	7,000	7,000	7,000	0%
10-58-256	Fuel Expense	258	470	500	227	500	0%
10-58-280	Telephone	2,341	1,598	3,500	1,538	2,500	-29%
10-58-312	Professional & Tech. - Enginr	108,635	66,413	55,000	55,000	55,000	0%
10-58-319	Prof./Tech. -Subd. Reviews	90,417	82,426	60,000	60,000	60,000	0%
10-58-325	Professional/Technical - Maps/G	15,252	5,152	8,000	8,000	8,000	0%
10-58-326	Prof. & Tech. - Inspections	24,543	33,113	40,000	36,020	40,000	0%
10-58-331	Community Events	11,287	8,630	14,000	14,000	15,500	11%
10-58-350	Software Maintenance	13,760	29,905	31,500	31,500	31,500	0%
10-58-380	Abatements	-	-	10,000	10,000	10,000	0%
10-58-385	Rent of Bldgs	4,147	14,115	14,000	14,000	14,000	0%
10-58-620	Miscellaneous	838	2,564	5,000	5,000	5,000	0%
10-58-740	Equipment	2,451	-	2,500	2,500	2,500	0%
<b>TOTALS</b>		<b>550,711</b>	<b>530,877</b>	<b>577,000</b>	<b>546,006</b>	<b>619,500</b>	<b>7%</b>



## Community Services - Narrative

6 Tentative Budget

10-58-110	Full-time Employee Salaries		209,000
10-58-120	Part-time Employee Salaries		5,000
	5 Planning Commission Members		
10-58-130	Employee Benefit - Retirement		40,000
10-58-131	Employee Benefit-Employer FICA		17,000
10-58-133	Employee Benefit - Work. Comp.		3,000
10-58-134	Employee Benefit - UI		0
10-58-135	Employee Benefit - Health Ins.		70,000
10-58-137	Employee Testing		0
10-58-140	Uniforms		2,500
	Dec Shirts & New Employee	2,500	
10-58-210	Books/Subscriptions/Membership		1,000
	Memberships in Professional Organizations and Subscriptions		
	Building Code books (updated every three years)		
	ICC memberships - National, State & local		
10-58-230	Travel and Training		8,000
	Charges for conferences, educational materials, & employee travel		
	Land Use Academy of Utah( LUAU)	800	
	Misc. Planning Commission & Director	2,500	
	ICC Training - Dev. Coord.	2,000	
	3CMA & PIO Training	2,500	
	IWorQ	200	
10-58-240	Office Supplies		11,000
	City Mailers & Inserts	11,000	
10-58-250	Equipment Supplies & Maint.		1,500
	Upkeep or repair of equip. and oper. Supplies		
10-58-255	Vehicle Lease		7,000
	Department share of Fleet Mgmt	7,000	
10-58-256	Fuel Expense		500
10-58-280	Telephone		2,500
10-58-312	Professional & Tech. - Engineer		55,000
10-58-319	Professional & Tech. - Subd. Review		60,000
10-58-325	GIS/ Mapping		8,000
10-58-326	Professional & Tech. - inspections		40,000
*New Code*	Contracted Code Enforcement		0
10-58-350	Software Maintenance		31,500
	Caselle	5,500	
	HR & Payroll	12,000	
	Civic Review Online	14,000	
10-58-331	Events		15,500
	Senior Luncheon	3,000	
	Daddy/Daughter & Mother/Son	3,000	
	Easter Egg Hunt	2,000	
	Concert in the Park	2,000	
	Halloween	1,000	
	Breakfast w/ Santa	1,500	
	Rec Employee Help	1,500	
	General Supplies	1,500	

10-58-380	Abatements		10,000
10-58-385	PW Bond Payment		14,000
10-58-620	Miscellaneous		5,000
	Social Media Boosts	1,000	
	Swag	2,500	
	Text Service	1,500	
10-58-740	Equipment		2,500
	Equipment	2,500	

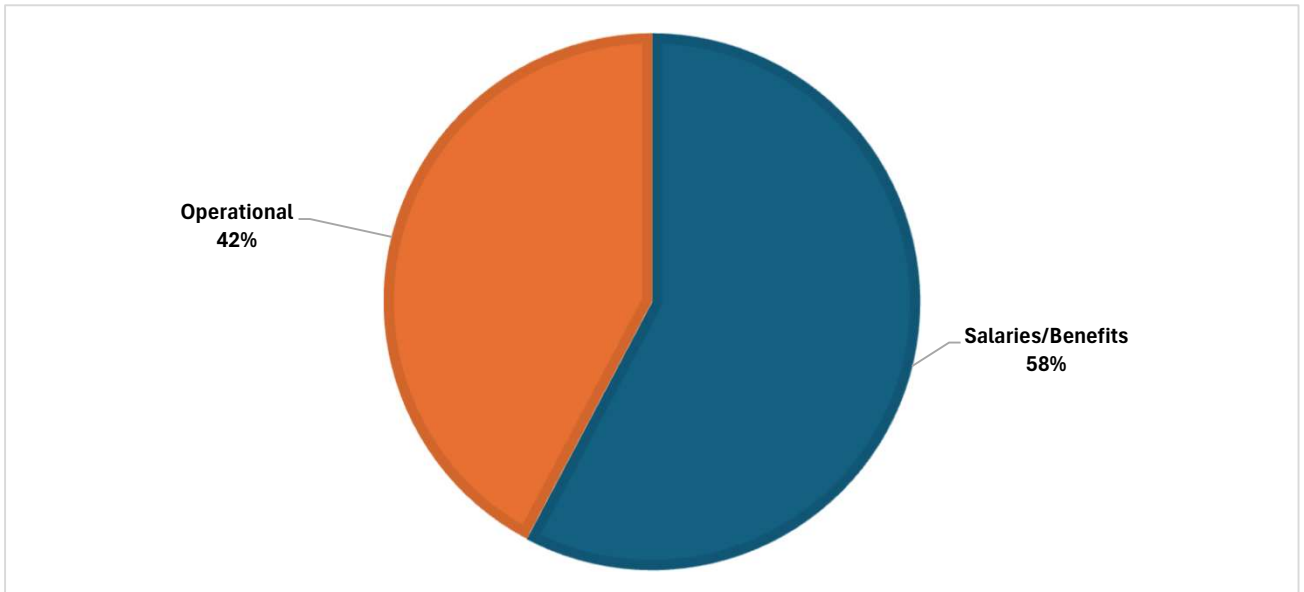
6 Tentative Budget

10-60 STREETS SUMMARY

6 Tentative Budget

FTE = 2

Account Number	Account Name	2024 2024 Actual	2025 2025 Actual	2026 2026 Budget	2026 2026 Actual Est.	2027 2027 Budget	2026 vs
10-60-110	Full-Time Employee Salaries	187,620	191,339	189,000	166,306	192,000	2%
10-60-120	Part-time Employee Salaries	18,027	9,566	38,000	38,000	41,000	8%
10-60-130	Employee Benefit - Retirement	38,032	34,617	39,000	39,000	40,000	3%
10-60-131	Employee Benefit-Employer FICA	15,397	14,950	15,000	13,356	17,000	13%
10-60-133	Employee Benefit - Work. Comp.	3,353	2,642	5,000	2,252	6,000	20%
10-60-134	Employee Benefit - UI	-	-	-	-	-	0%
10-60-135	Employee Benefit - Health Ins.	32,957	29,466	35,000	27,341	36,000	3%
10-60-137	Employee Testing	350	320	300	160	300	0%
10-60-140	Uniforms	3,630	3,153	3,000	2,284	3,000	0%
10-60-230	Travel & Training	3,915	2,633	5,000	4,352	5,000	0%
10-60-250	Equipment Supplies & Maint.	30,013	29,311	12,500	34,120	12,500	0%
10-60-255	Vehicle Lease	15,000	15,000	15,000	15,000	24,000	60%
10-60-256	Fuel Expense	7,220	5,615	8,900	3,095	8,900	0%
10-60-260	Buildings & Grounds Maint.	13,665	8,373	10,000	7,930	11,000	10%
10-60-270	Utilities - PW Shared	-	-	-	-	1,000	100%
10-60-271	Utilities - Street Lights	38,308	44,155	47,000	41,682	45,000	-4%
10-60-280	Telephone	2,998	2,828	3,000	2,889	3,000	0%
10-60-312	Professional & Tech. - Enginr	1,340	4,767	5,000	4,146	5,000	0%
10-60-325	Professional/Technical - Maps/G	7,464	672	5,000	3,213	4,000	-20%
10-60-350	Software Maintenance	993	1,024	3,000	7,714	3,000	0%
10-60-385	Rent of Bldgs	5,205	17,715	18,000	18,000	18,000	0%
10-60-410	Special Highway Supplies	16,375	22,393	25,000	25,000	25,000	0%
10-60-411	Snow Removal Supplies	38,174	46,448	45,000	45,000	45,000	0%
10-60-415	Mailboxes & Street Signs	5,156	16,840	10,000	10,000	10,000	0%
10-60-416	Street Lights	14,381	33,902	15,000	166,862	15,000	0%
10-60-420	Weed Control	30	-	1,000	1,000	1,000	0%
10-60-422	Crosswalk/Street Painting	387	-	3,000	3,000	3,000	0%
10-60-550	Banking Charges	247	286	300	280	300	0%
<b>TOTALS</b>		<b>500,236</b>	<b>538,014</b>	<b>556,000</b>	<b>681,980</b>	<b>575,000</b>	<b>3%</b>



## Streets - Narrative

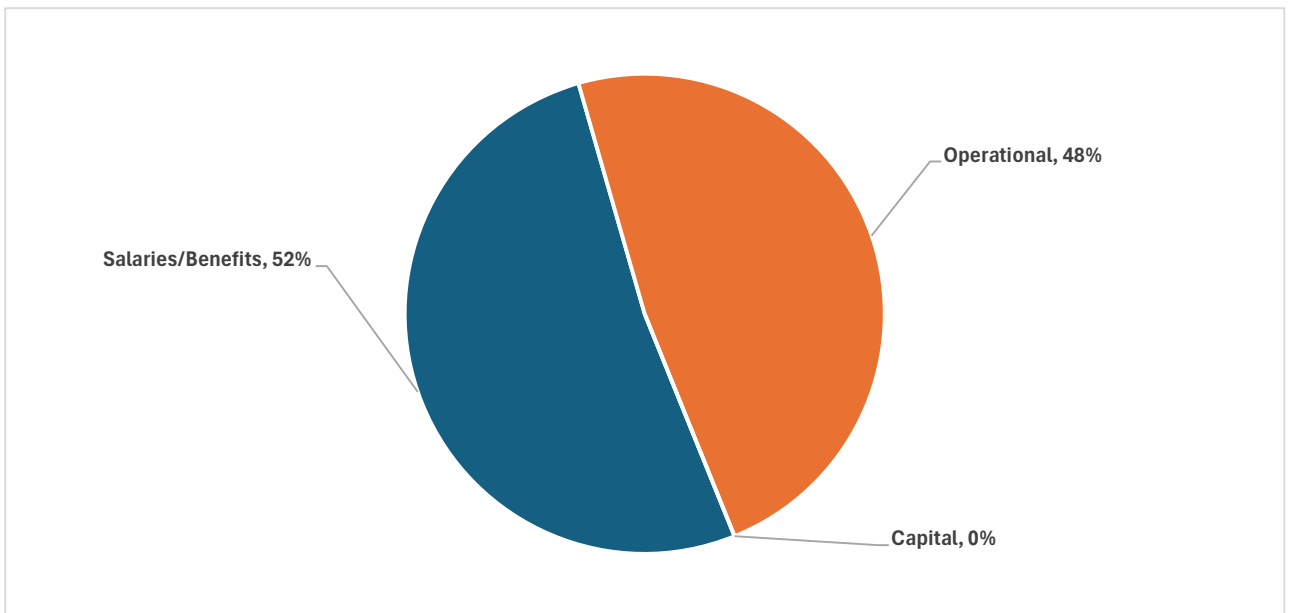
10-60-110	Full-Time Employee Salaries	192,000
10-60-120	Part-Time Employee Salaries	41,000
	5 Crossing Guards	
10-60-130	Employee Benefit - Retirement	40,000
10-60-131	Employee Benefit-Employer FICA	17,000
10-60-133	Employee Benefit - Work. Comp.	6,000
10-60-134	Employee Benefit - UI	0
10-60-135	Employee Benefit - Health Ins.	36,000
10-60-137	Employee Testing	300
10-60-140	Uniforms	3,000
10-60-230	Travel and Training	5,000
	Charges for conferences, educational materials, & employee travel	
	LTAP	1,500
	Other	1,500
	UCICC	2,000
10-60-250	Equipment Supplies & Maint.	12,500
	Upkeep or repair of equip. and oper. Supplies	
10-60-255	Vehicle Lease	24,000
	Department share of Fleet Mgmt. (2 vehicle)	24,000
10-60-256	Fuel Expense	8,900
10-60-260	Buildings & Grounds - Shop	11,000
	33% of Shop building and grounds maintenance	
10-60-270	Utilities - PW Shared	1,000
10-60-271	Utilities - Street Lights	45,000
	Power & Repair	
10-60-280	Telephone	3,000
10-60-312	Professional & Tech. - Engineer	5,000
	New Development	5,000
10-60-325	GIS/ Mapping	4,000
10-60-350	Software Maintenance	3,000
	Software maintenance contracts	
10-60-385	Rent of Bldg	18,000
10-60-410	Special Highway Supplies	25,000
	Sweeping (3 times a year)	
	Barricades	
	Repairs	
	TraffiCloud Software	
10-60-411	Snow Removal	45,000
10-60-415	Mailboxes and Street Signs	10,000
	Developer paid mailboxes and signs	
10-60-416	Streetlights	15,000
	New streetlights - both city and developer paid	
10-60-420	Weed Control	1,000
10-60-422	Crosswalk/Street Painting	3,000
10-60-550	Banking Charges	300
	Bank charges and fees and credit card transaction fees	

10-70 PARKS SUMMARY

6 Tentative Budget

FTE = 4

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
10-70-110	Full-Time Employee Salaries	159,454	213,390	229,000	229,000	232,000	1%
10-70-120	Part-time Employee Salaries	9,275	3,842	17,000	17,000	18,000	6%
10-70-130	Employee Benefit - Retirement	29,285	35,111	47,000	47,000	47,000	0%
10-70-131	Employee Benefit-Employer FICA	12,900	16,502	19,000	19,000	19,000	0%
10-70-133	Employee Benefit - Work. Comp.	2,634	2,277	5,000	5,000	6,000	20%
10-70-134	Employee Benefit - UI	-	-	-	-	-	0%
10-70-135	Employee Benefit - Health Ins.	47,715	78,162	87,000	87,000	98,000	13%
10-70-137	Employee Testing	540	1,426	400	250	400	0%
10-70-140	Uniforms	6,441	3,844	7,500	1,932	7,500	0%
10-70-230	Travel & Training	1,499	5,679	5,000	5,000	5,000	0%
10-70-250	Equipment Supplies & Maint.	31,181	25,179	25,000	25,000	25,000	0%
10-70-255	Vehicle Lease	107,000	91,000	91,000	91,000	104,000	14%
10-70-256	Fuel Expense	7,819	10,719	10,000	9,935	10,000	0%
10-70-260	Buildings & Grounds Maint.	996	293	-	-	4,000	0%
10-70-261	Grounds Supplies & Maintenance	61,039	58,972	77,800	77,800	77,800	0%
10-70-270	Utilities	22,309	31,986	25,000	25,000	29,000	16%
10-70-280	Telephone	4,235	5,579	4,000	5,584	4,000	0%
10-70-312	Professional & Tech. - Enginr	753	11,369	1,000	13,738	6,000	500%
10-70-350	Software Maintenance	1,084	1,024	1,500	914	1,500	0%
10-70-385	Rent of Bldgs	33,177	112,921	113,500	113,500	113,500	0%
10-70-430	Trails	3,818	324	2,000	169	1,000	-50%
10-70-431	Tree Program	-	8,417	10,000	9,682	10,000	0%
10-70-435	Safety Incentive Program	-	-	-	-	-	0%
10-70-550	Banking Charges	247	286	300	280	300	0%
10-70-626	UTA Park and Ride	5,999	6,565	15,000	5,000	14,000	-7%
10-70-730	Improvements Other Than Bldgs	-	4,265	-	846	-	0%
10-70-740	Equipment	9,345	52,046	-	1,416	-	0%
10-70-960	Trrr from Storm Drain - Reimb.	(80,000)	(80,000)	(80,000)	(80,000)	(83,500)	4%
<b>TOTALS</b>		<b>478,743</b>	<b>701,177</b>	<b>713,000</b>	<b>711,047</b>	<b>749,500</b>	<b>5%</b>



PARKS - NARRATIVE

6 Tentative Budget

10-70-110	Full-Time Employee Salaries	232,000
10-70-120	Part-time Employee Salaries	18,000
	2 Seasonal	
10-70-130	Employee Benefit - Retirement	47,000
10-70-131	Employee Benefit-Employer FICA	19,000
10-70-133	Employee Benefit - Work. Comp.	6,000
10-70-134	Employee Benefit - UI	0
10-70-135	Employee Benefit - Health Ins.	98,000
10-70-137	Employee Testing	400
10-70-140	Uniforms	7,500
	Uniform and Cleaning costs	
10-70-230	Travel & Training	5,000
	Charges for conferences, educational materials, & employee travel	
	Playground Equipment Certification (URPA)	2,000
	Utah Recreation & Parks Assoc. Conference	3,000
10-70-250	Equipment Supplies & Maint.	25,000
	Upkeep or repair of equipment and operating supplies	
10-70-255	Vehicle Lease	104,000
	Department share of Fleet Mgmt. (4 vehicles & 3 Mowers)	
10-70-256	Fuel Expense	10,000
10-70-260	Buildings & Grounds - Shop	4,000
	33% of Shop building and grounds improvements	
10-70-261	Grounds Supplies & Maintenance	77,800
	Upkeep and repair of park grounds and structures	65,000
	Portapotty	2,800
	Sprinkler Clock Rotation	10,000
10-70-270	Utilities	29,000
	Electricity and Secondary Water expenses	
	Electricity	12,000
	Water	13,000
	Utilities - PW Shared	4,000
10-70-280	Telephone	4,000
10-70-312	Professional & Tech. - Engineer	6,000
	survey of trees, sprinklers, bathrooms, etc	
10-70-350	Software Maintenance	1,500
	Software maintenance contracts	1,500
	Park security	
10-70-385	Public Works Lease Payment (Parks Portion)	113,500
10-70-430	Trail Maintenance	2,000
	Service maintenance	2,000
10-70-431	Tree Program	10,000
10-70-435	Safety Incentive Program	0
10-70-550	Banking Charges	300
	Bank charges and fees and credit card transaction fees	
10-70-610	Miscellaneous	0
	Miscellaneous	
10-70-626	UTA Park and Ride	14,000
	Dumpsters and trash removal, lights, snow removal and repairs	
10-70-730	Improvements Other Than Buildings	0
	None	0
10-70-740	Equipment Purchases	0
	Mower Replacement Program (Moved to Capital Projects)	0
10-70-960	Storm Drain Detention Reimbursement	(83,500)

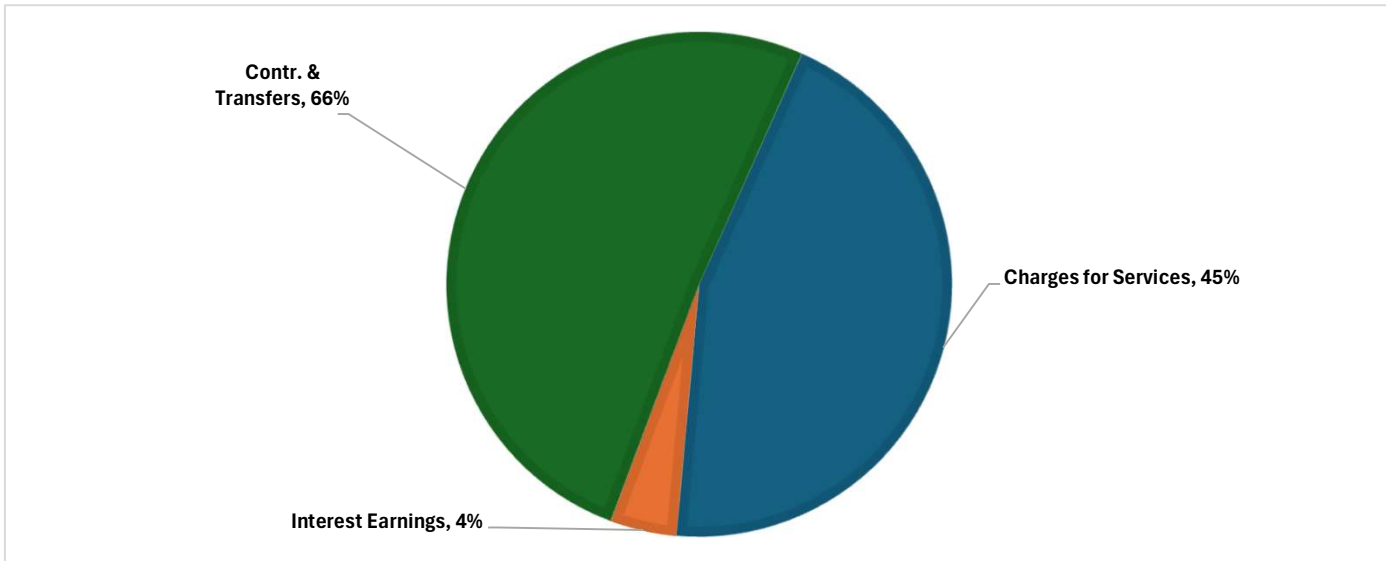
42,500

## Recreation Fund (20)

20 RECREATION REVENUE

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
20-31-309	RAP Tax Recreation	-	7,417	-	-	-	0%
20-34-720	Rental - Activity Center	16,840	15,817	13,000	11,342	14,000	8%
20-34-750	Recreation Fees	-	-	-	-	-	0%
20-34-751	Membership Fees	18,620	21,087	27,000	18,660	25,000	-7%
20-34-752	Competition Basketball	25,978	22,825	22,500	22,500	22,500	0%
20-34-753	Misc. Revenue	719	1,041	1,000	828	1,000	0%
20-34-754	Competition Baseball	-	590	1,000	1,120	1,000	0%
20-34-755	Basketball	13,694	11,558	13,500	13,121	13,500	0%
20-34-756	Baseball & Softball	10,303	12,052	11,000	11,000	11,000	0%
20-34-757	Soccer	17,431	16,162	17,000	10,948	15,000	-12%
20-34-758	Flag Football	4,883	4,727	4,000	4,800	4,500	13%
20-34-759	Volleyball	1,261	1,610	2,000	1,640	2,000	0%
20-36-897	Knight's Football Registration	-	-	-	-	-	0%
20-34-760	Wrestling	940	1,740	1,000	1,935	1,500	50%
20-34-761	Pickleball	1,675	50	1,000	1,000	1,000	0%
20-34-763	Summer Camps	3,443	3,508	3,000	1,678	3,000	0%
20-34-765	FAC Concessions	-	180	500	429	500	0%
20-34-841	Gravel Pit Fees	40,563	12,441	15,000	10,306	11,000	-27%
20-36-895	Rental of Uniforms and Equip	27	-	-	30	-	0%
20-37-100	Interest Earnings	24,354	12,274	2,000	12,000	12,000	500%
20-39-470	Transfer from General Fund	-	134,000	134,000	134,000	134,000	0%
20-39-800	Transfer from Recreation Impact Fees	22,211	32,209	10,000	17,514	10,000	0%
20-39-900	Fund Balance to be Appropriated	-	-	128,500	128,500	131,500	2%
<b>TOTALS</b>		<b>202,941</b>	<b>311,287</b>	<b>407,000</b>	<b>403,351</b>	<b>414,000</b>	<b>2%</b>

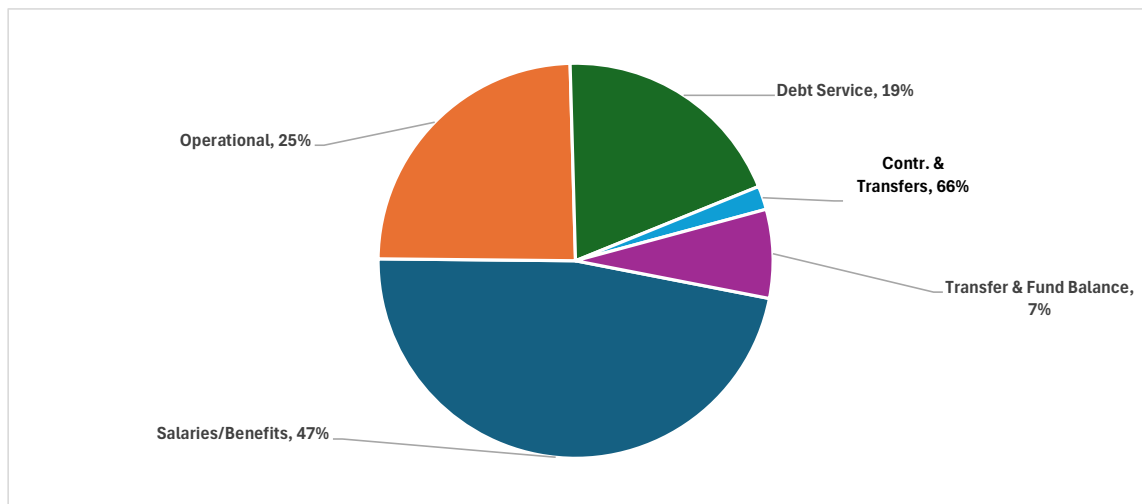


20 RECREATION EXPENDITURE SUMMARY

6 Tentative Budget

FTE = 1

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
20-71-110	Full-Time Employee Salaries	62,540	64,030	73,000	73,000	77,000	5%
20-71-120	Part-time Employee Salaries	67,431	77,072	77,000	77,000	81,000	5%
20-71-130	Employee Benefit - Retirement	12,110	10,675	15,000	15,000	16,000	7%
20-71-131	Employee Benefit-Employer FICA	11,026	11,845	12,000	12,000	12,000	0%
20-71-133	Employee Benefit - Work. Comp.	1,120	1,345	3,000	3,000	3,000	0%
20-71-134	Employee Benefit - UI	-	-	-	-	-	0%
20-71-135	Employee Benefit - Health Ins.	6,277	6,095	6,000	6,000	6,000	0%
20-71-137	Employee Testing	871	771	500	670	500	0%
20-71-210	Books/Subscriptions/Membership	-	-	-	32	-	0%
20-71-230	Travel & Training	445	1,847	2,000	2,000	2,000	0%
20-71-240	Office Supplies & Expenses	1,583	1,708	1,500	2,046	1,500	0%
20-71-241	Materials & Supplies	3,477	2,650	3,000	2,698	3,000	0%
20-71-250	Equipment Supplies & Maint.	1,596	1,566	1,000	216	1,000	0%
20-71-255	Vehicle Lease	5,000	7,000	7,000	7,000	6,000	-14%
20-71-256	Fuel Expense	441	475	500	310	500	0%
20-71-262	General Government Buildings	3,502	-	2,000	3,046	2,000	0%
20-71-270	Utilities	5,729	5,730	12,000	17,202	12,000	0%
20-71-280	Telephone	5,652	7,414	5,500	7,384	1,500	-73%
20-71-340	Program Officials	-	-	-	-	-	0%
20-71-350	Software Maintenance	897	1,024	1,500	1,000	4,000	167%
20-71-370	Professional/Technical Service	-	-	-	-	-	0%
20-71-390	Volunteer Background Checks	-	1,010	2,500	1,590	2,500	0%
20-71-480	Rec Basketball	10,492	9,146	13,000	13,000	13,500	4%
20-71-481	Baseball & Softball	5,116	9,082	8,000	8,000	8,500	6%
20-71-482	Soccer	6,183	8,506	7,000	7,660	7,500	7%
20-71-483	Flag Football	2,504	2,381	3,500	6,389	4,000	14%
20-71-484	Volleyball	1,481	748	2,000	2,225	2,500	25%
20-71-485	Summer Fun	1,415	1,186	2,000	2,000	2,000	0%
20-71-486	Sr Luncheon	1,640	1,930	-	-	-	0%
20-71-488	Competition Basketball	14,240	15,463	14,000	12,160	14,000	0%
20-71-489	Competition Baseball	233	811	2,000	3,487	2,000	0%
20-71-491	Adult Programs	-	-	500	500	500	0%
20-71-492	Pickleball/ Wrestling	2,301	1,375	3,000	3,000	3,000	0%
20-71-493	Summer Camps	1,773	1,102	3,000	2,610	3,000	0%
20-71-495	FAC Concessions	-	137	500	476	500	0%
20-71-530	Interest Expense	10,586	10,795	5,000	-	5,000	0%
20-71-550	Banking Charges	2,238	2,311	2,000	2,873	2,000	0%
20-71-610	Miscellaneous	543	655	1,500	1,000	1,500	0%
20-71-740	Equipment	1,012	8,432	8,000	8,000	8,000	0%
20-71-811	Bond Principal	69,840	72,720	72,000	-	75,000	4%
20-71-900	Transfer to Fund Balance	-	-	-	-	-	0%
20-71-915	Transfer to Admin. Services	35,000	35,000	35,000	35,000	30,000	-14%
<b>TOTALS</b>		<b>356,289</b>	<b>384,036</b>	<b>407,000</b>	<b>339,577</b>	<b>414,000</b>	<b>2%</b>



## RECREATION FUND

**RECREATION EXPENDITURES**

20-71-110	Full-time Salaries	77,000
20-71-120	Part-time Salaries	81,000
20-71-130	Employee Benefit - Retirement	16,000
20-71-131	Employee Benefit-Employer FICA	12,000
20-71-133	Employee Benefit - Work. Comp.	3,000
20-71-134	Employee Benefit - UI	0
20-71-135	Employee Benefit - Health Ins.	6,000
20-71-137	Employee Testing	500
	Background Checks- Employee Tests	500
20-71-210	Books/Subscriptions/Membership	0
20-71-230	Travel and Training	2,000
	Charges for conferences, educational materials, & employee travel	
	Utah Rec & Parks Association Conference	1,500
	ULCT Conferences	300
	Other	200
20-71-240	Office Supplies and Expense	1,500
	Copier Supplies, Postage, and general office supplies	
20-71-241	Materials & Supplies	3,000
	Towel Service	
20-71-250	Equipment Supplies & Maint.	1,000
	Upkeep or repair of equipment and operating supplies	
	Weight Equipment	
20-71-255	Vehicle Lease	6,000
20-71-256	Fuel Expense	500
20-71-262	General Government Buildings	2,000
	Upkeep of building and floor resurfacing	2,000
20-71-270	Utilities	12,000
	Electricity and Natural Gas expenses	
20-71-280	Telephone	1,500
20-71-340	Program Officials	0
	Referees, timekeepers, and others who are paid to officiate at games	
20-71-350	Software Maintenance	4,000
	Software- Caselle	1,500
	One-time New Software (Sportsman)	2,500
20-71-370	Professional and Technical	0
20-71-390	Volunteer Background Check (All Sports)	2,500
20-71-480	Basketball	13,500
	Jr. Jazz program - 300 participants	11,500
	Recreation Fee Website	2,000
20-71-481	Baseball & Softball	8,500
	T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants	7,000
	Recreation Fee Website	1,500

## 6 Tentative Budget

20-71-482	Soccer	7,500
	Pre-kindergarten to 4th grade; 300 participants	4,500
	Soccer goals	1,500
	Recreation Fee Website	1,500
20-71-483	Flag Football	4,000
	1st to 9th grade, co-educational - 110 participants	3,500
	Recreation Fee Website	500
20-71-484	Volleyball	2,500
	Girls 3rd to 9th grade - 70 participants	2,000
	Recreation Fee Website	500
20-71-485	Summer Fun	2,000
	Citizen participation end of school swim - 800 participants	
20-71-486	Sr Luncheon	0
20-71-488	Competition Basketball	14,000
20-71-489	Competition Baseball	2,000
20-71-491	Cornhole	500
20-71-492	Pickleball/ Wrestling	3,000
20-71-493	Summer Camps	3,000
20-71-495	FAC Concessions	500
20-71-530	Interest Expense - Bond	5,000
	28% Fire, 72% Recreation	
20-71-550	Banking Charges	2,000
	Bank charges and fees and credit card transaction fees	
20-71-610	Miscellaneous	1,500
20-71-740	Equipment	8,000
	Exercise Equip Upgrade	5,000
	Bleachers	3,000
20-71-811	Sales Tax Rev Bond - Principal	75,000
	28% Fire, 72% Recreation	
20-71-900	Increase in Fund Balance	0
20-71-915	Transfer to Admin Services	30,000

## Impact Fee Funds (21-29)

**21 SEWER IMPACT FEE FUND**

6 Tentative Budget

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
21-37-100	INTEREST EARNINGS	47,498	22,777	10,000	10,000	10,000	0%
21-37-200	Impact Fees	79,191	108,522	20,000	95,532	20,000	0%
21-39-500	Contribution From Fund Bal	-	-	58,000	37,000	58,000	0%
21-39-900	Fund Bal to be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>126,689</b>	<b>131,299</b>	<b>88,000</b>	<b>142,532</b>	<b>88,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
21-40-760	SEWER IMPACT FEE PROJECTS	-	-	88,000	-	-	-100%
21-40-800	SEWER FUND BALANCE	-	-	-	-	-	0%
21-80-800	Transfers	59,361	764,675	-	88,000	88,000	100%
<b>TOTALS</b>		<b>59,361</b>	<b>764,675</b>	<b>88,000</b>	<b>88,000</b>	<b>88,000</b>	<b>0%</b>

Transfer to Sewer Fund (PW Bond)  
 Transfer to Sewer Fund (Excess Capacity)

**22 STORM DRAIN IMPACT FEE FUND**

6 Tentative Budget

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
22-37-100	Interest Earnings	1,001	907	500	500	500	0%
22-37-200	Impact Fees	39,314	50,954	29,500	41,398	29,500	0%
22-39-900	Fund Bal to be appropriated	-	-	-	-	-	0%
22-39-xxx	<i>Transfer from Gen. &amp; Water</i>					1,020,000	0%
<b>TOTALS</b>		<b>40,315</b>	<b>51,862</b>	<b>30,000</b>	<b>41,898</b>	<b>1,050,000</b>	<b>3400%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
22-40-760	Projects	-	-	-	-	-	0%
22-40-799	Facilities	-	-	-	-	-	0%
22-80-800	Transfers	40,315	51,862	30,000	30,000	1,050,000	3400%
<b>TOTALS</b>		<b>40,315</b>	<b>51,862</b>	<b>30,000</b>	<b>30,000</b>	<b>1,050,000</b>	<b>3400%</b>

Transfer to Storm Drain Fund (PW Bond)  
 Transfer to Storm Drain Fund (Excess Capacity)  
 Transfer to Storm Drain (7375 Project)

**23 PARKS IMPACT FEE FUND**

**6 Tentative Budget**

**REVENUES**

		2024	2026	2026	2027	
Account Number	Account Name	2024 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
23-37-100	INTEREST EARNINGS	1,324	1,000	-	1,000	0%
23-37-200	Impact Fees	54,496	60,000	68,270	60,000	0%
23-39-900	Fund Bal to be Appropriated	-	-	-	-	0%
<b>TOTALS</b>		<b>55,820</b>	<b>61,000</b>	<b>68,270</b>	<b>61,000</b>	<b>0%</b>

**EXPENDITURES**

		2024	2026	2026	2027	2026
Account Number	Account Name	2024 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
23-40-760	Projects	55,820	61,000	-	-	-100%
23-40-900	Transfer to Fund Balance	-	-	-	-	0%
23-80-800	Transfers	-	-	61,000	61,000	100%
<b>TOTALS</b>		<b>55,820</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>0%</b>

Transfer to General Fund (PW Bond)

Transfer to Capital Projects Fund (Parks Expansion)

**24 ROAD IMPACT FEE SUMMARY**

6 Tentative Budget

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
24-37-100	INTEREST EARNINGS	15,452	27,362	5,500	18,949	5,500	0%
24-37-200	Impact Fees	56,177	127,036	40,000	134,847	40,000	0%
24-39-500	CONTRIBUTION FROM FUND BAL	-	-	6,500	-	6,500	0%
24-39-900	Fund Bal to be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>71,629</b>	<b>154,398</b>	<b>52,000</b>	<b>153,796</b>	<b>52,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>2026</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>vs</b>
24-40-760	Projects	5,018	-	52,000	-	-	-100%
24-40-799	Facilities	-	-	-	-	-	0%
24-40-900	Transfer to Fund Balance	-	-	-	-	-	0%
24-80-800	Transfers	-	-	-	52,000	52,000	100%
<b>TOTALS</b>		<b>5,018</b>	<b>-</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>0%</b>

Transfer to General Fund (PW Bond)

Transfer to Capital Projects Fund (Capital Facility Plan)

**26 WATER IMPACT FEE FUND**

6 Tentative Budget

<b>REVENUES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>%</b>
26-37-100	Interest Earnings	7,397	5,606	2,000	2,000	2,000	0%
26-37-200	Impact Fees	36,477	49,090	10,000	45,828	10,000	0%
26-39-900	Fnd Balance to be Appropriated	-	-	77,000	43,000	77,000	0%
<b>TOTALS</b>		<b>43,874</b>	<b>54,696</b>	<b>89,000</b>	<b>90,828</b>	<b>89,000</b>	<b>0%</b>

<b>EXPENDITURES</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>20</b>
<b>Account Number</b>	<b>Account Name</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budget</b>	<b>2026 Actual Est.</b>	<b>2027 Budget</b>	<b>26</b>
26-40-760	Projects	52,028	-	-	-	-	0%
26-40-799	Facilities	-	-	-	-	-	0%
26-80-800	Transfers	-	31,201	89,000	89,000	89,000	0%
26-80-900	Contribution to Fund Balance	-	-	-	-	-	0%
<b>TOTALS</b>		<b>52,028</b>	<b>31,201</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>	<b>0%</b>

Transfer to Water Fund (PW Bond)

Transfer to Water Fund (Excess Capacity)

27 RECREATION IMPACT FEE FUND

6 Tentative Budget

REVENUE		2024	2025	2026	2026	2027	2026
Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
27-37-100	Interest Earnings	527	541	-	-	-	0%
27-37-200	Impact Fees	21,684	31,668	10,000	27,165	10,000	0%
27-39-470	Transfer From Other Funds	-	-	-	-	-	0%
27-39-900	Fund Bal to be Appropriated	-	0	-	-	-	0%
<b>TOTALS</b>		<b>22,211</b>	<b>32,209</b>	<b>10,000</b>	<b>27,165</b>	<b>10,000</b>	<b>0%</b>

EXPENDITURE		2024	2025	2026	2026	2027	2026
Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
27-40-760	Projects	22,211	-	10,000	-	-	-100%
27-40-799	Facilities	-	-	-	-	-	0%
27-80-800	Transfers	-	32,209	-	10,000	10,000	100%
<b>TOTALS</b>		<b>22,211</b>	<b>32,209</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>

Transfer to Recreation Fund (Bond Pmt)

**29 PUBLIC SAFETY IMPACT FEE FUND**

6 Tentative Budget

Type	REVENUES		2024	2025	2026	2026	2027	%
	Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
Interest Earnings	29-37-100	INTEREST EARNINGS	130	88	-	-	-	0%
Charges for Services	29-37-200	Impact Fees	4,881	4,674	3,000	4,968	3,000	0%
Transfer From Other Funds	29-39-470	Transfer From Other Funds	-	-	-	-	-	0%
Use of Fund Balance	29-39-900	Fund Bal to be Appropriated	-	0	-	-	-	0%
	<b>TOTALS</b>		<b>5,011</b>	<b>4,762</b>	<b>3,000</b>	<b>4,968</b>	<b>3,000</b>	<b>0%</b>

Type	EXPENDITURES		2024	2025	2026	2026	2027	%
	Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
Capital	29-40-760	Projects	5,011	-	-	-	-	0%
Capital	29-40-799	Facilities	-	-	-	-	-	0%
Transfer & Fund Balance	29-80-800	Transfers	-	4,762	3,000	3,000	3,000	0%
	<b>TOTALS</b>		<b>5,011</b>	<b>4,762</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>

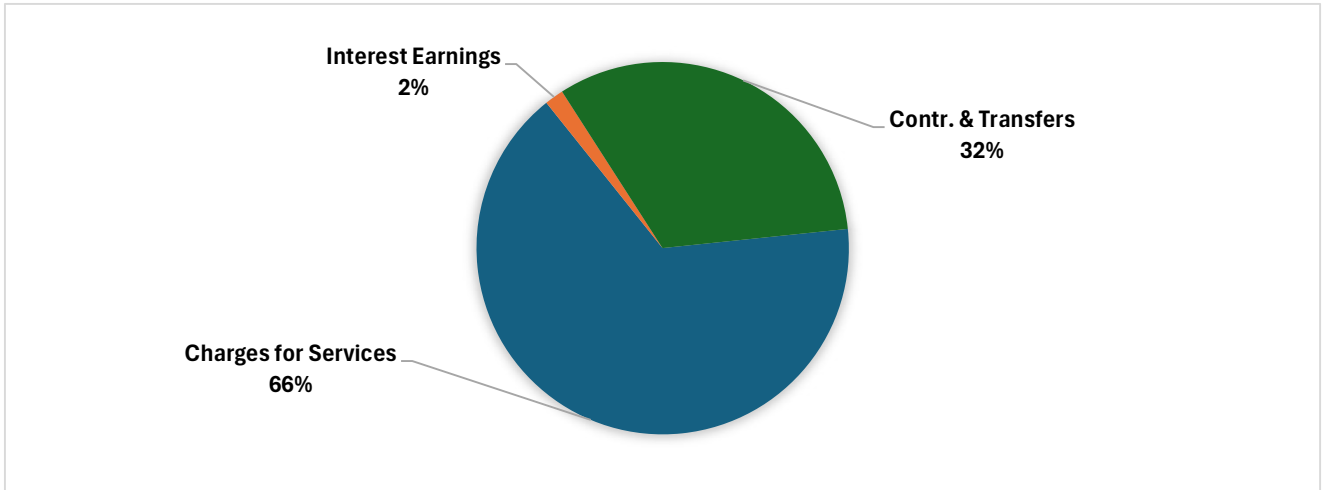
Transfer to General Fund- Fire Bond

## Transportation Utility Fund (56)

56 TRANSPORTATION FUND REVENUE

6 Tentative Budget

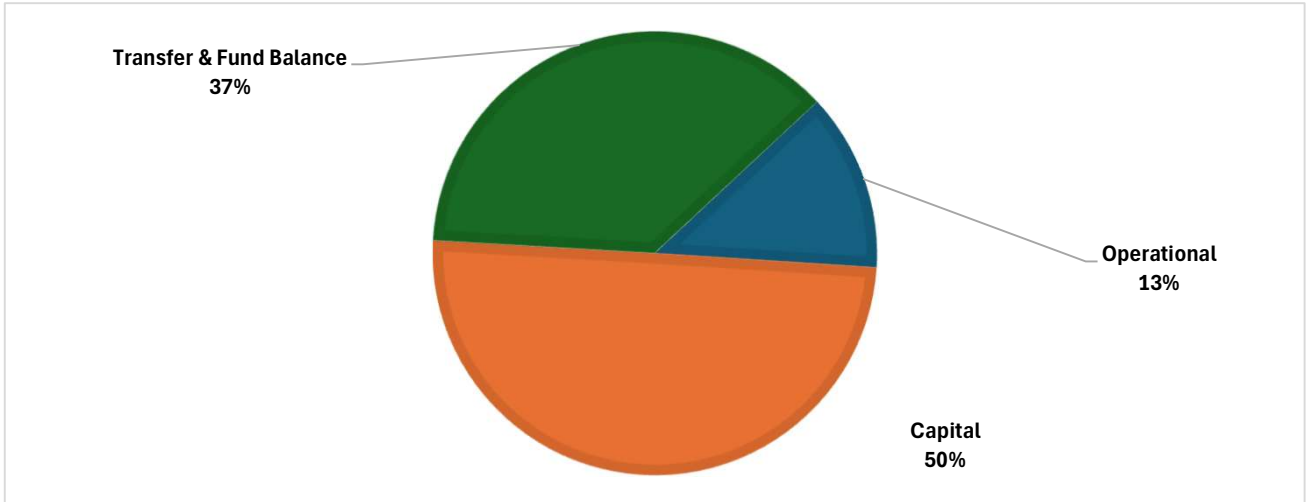
Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
56-31-305	Transportation - Local Option	153,033	157,820	100,000	107,956	110,000	10%
56-33-560	Class "C" Road Allotment	80,000	-	-	-	-	0%
56-34-270	Developer Pmts for Improv.	130,029	-	-	-	-	0%
56-36-100	Interest Earnings	23,014	31,459	15,000	15,000	15,000	0%
56-37-800	Transporation Utility Fee	465,342	475,081	478,000	488,548	490,000	3%
56-39-091	Transfer From Capital Projects	-	-	-	-	-	0%
56-39-900	Fund Bal to be Appropriated	-	-	169,000	169,000	295,000	75%
56-39-910	Transfer from Class "C" Res.	-	-	-	-	-	0%
<b>TOTALS</b>		<b>851,417</b>	<b>664,360</b>	<b>762,000</b>	<b>780,504</b>	<b>910,000</b>	<b>19%</b>



56 TRANSPORTATION UTILITY FUND SUMMARY

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
56-76-312	Professional & Tech. - Enginr	669	1,939	18,000	18,000	18,000	0%
56-76-424	Curb, Gutter & Sidewalk Repair	-	21,021	220,000	220,000	100,000	-55%
56-76-730	Street Projects	1,216,221	16,554	524,000	524,000	454,000	-13%
56-76-990	Contribution to Fund Balance	-	-	-	-	43,000	0%
56-76-xxx	Transfer to Water Fund					295,000	0%
<b>TOTALS</b>		<b>1,216,890</b>	<b>39,514</b>	<b>762,000</b>	<b>762,000</b>	<b>910,000</b>	<b>19%</b>



TRANSPORTATION UTILITY FUND - NARRATIVE

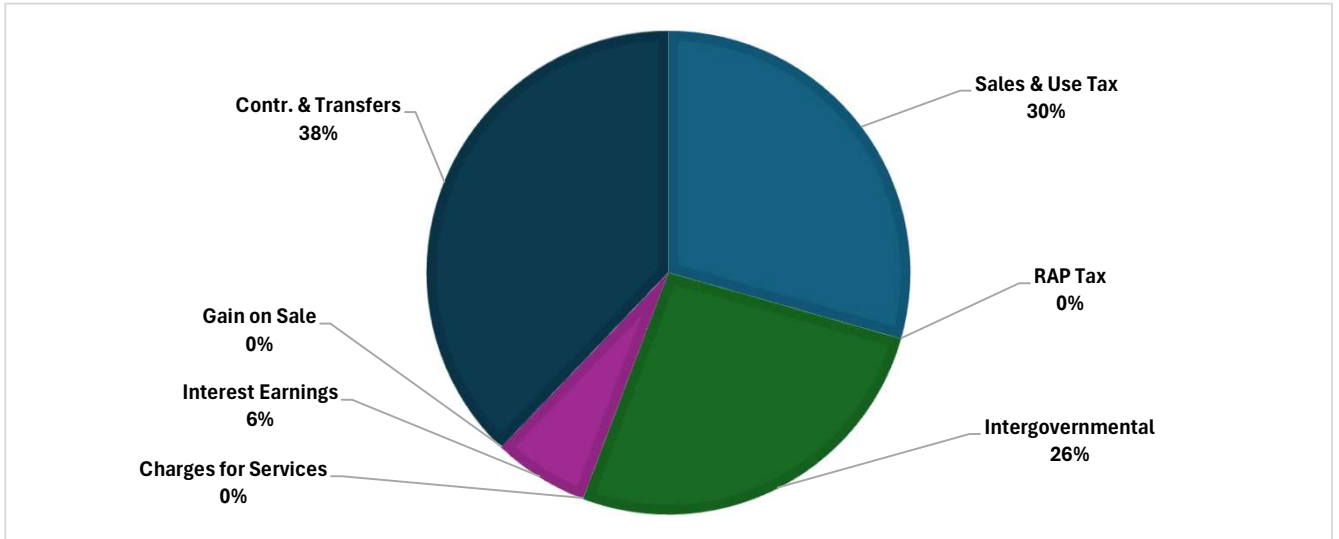
56-76-312	Professional & Tech. - Engineer	18,000
56-76-424	Curb , Gutter, & Sidewalk Repair	100,000
56-76-730	Street Projects	454,000
	Annual Street Maintenance	450,000
	Street Scan (CityLogix) - Annual Maint.	4,000
56-76-990	Contribution to Fund Balance	43,000
56-76-xxx	Transfer to Water Fund	295,000

## Capital Projects Fund (45)

45 CAPITAL PROJECTS REVENUE

6 Tentative Budget

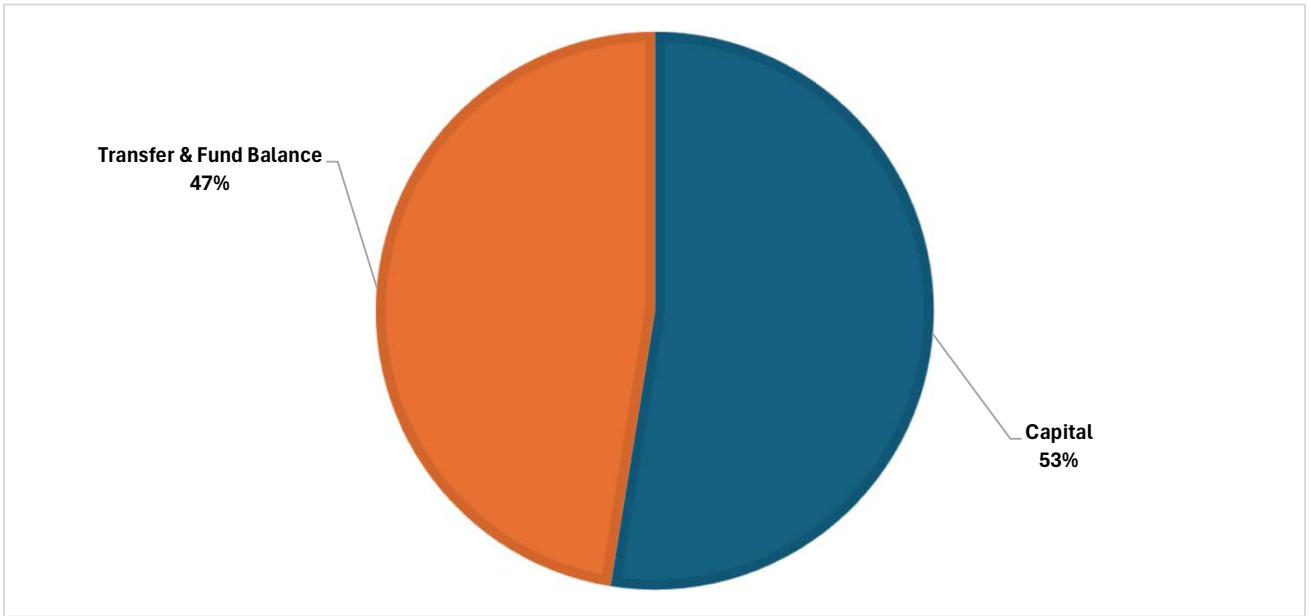
Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
45-31-300	Sales And Use Tax	850,000	200,000	217,000	217,000	230,000	6%
45-31-309	RAP Tax- Capital Projects	-	81,370	-	-	-	0%
45-33-400	State Grants	-	-	-	-	-	0%
45-33-500	Federal Grant - CARES Act/ARPA	-	32,507	-	-	206,000	0%
45-34-270	Developer Pmts For Improv.	7,389	-	-	-	-	0%
45-34-435	Donations - Cmp Rail Road	-	-	-	-	-	0%
45-34-440	Contributions	-	-	-	-	-	0%
45-34-445	Contributions - Restricted	-	-	-	-	-	0%
45-36-100	Interest Earnings	75,135	83,383	50,000	50,000	50,000	0%
45-36-110	Sale Of Property	-	321,553	-	8,275	-	0%
45-39-380	Fund Surplus-Unrestricted	-	-	-	-	-	0%
45-39-395	Trans From General Fund	-	75,283	-	-	-	0%
45-39-470	Transfer From Other Funds	-	-	-	-	-	0%
45-39-500	Fund Balance To Be Appropriate	-	-	-	-	-	0%
45-39-800	Transfer From Impact Fees	59,023	81,293	41,000	41,000	41,000	0%
45-39-810	Transfer From Class "C"	-	-	-	-	-	0%
45-39-828	Transfer From LBA	221,835	-	-	-	-	0%
45-39-900	Fund Bal To Be Appropriated	-	-	196,000	196,000	255,000	30%
<b>TOTALS</b>		<b>1,213,382</b>	<b>875,388</b>	<b>504,000</b>	<b>512,275</b>	<b>782,000</b>	<b>55%</b>



45 CAPITAL PROJECTS EXPENDITURE SUMMARY

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
45-43-730	Admin - Improv other than Bldg	62,704	725	-	-	-	0%
45-43-740	Equipment	1,317	-	-	-	30,000	0%
45-57-720	Buildings	-	-	-	-	-	0%
45-57-730	Improv. Other Than Bldgs.	2,956	-	100,000	57,702	-	-100%
45-57-740	Equipment	185,000	-	244,000	-	306,000	25%
45-57-860	Transfer Fleet	-	326,000	-	244,000	263,000	0%
45-58-740	Equipment	-	-	-	-	-	0%
45-60-710	Land	-	2,554	-	-	-	0%
45-60-730	Streets-Imp other than Bldg	203,107	9,887	150,000	-	50,000	-67%
45-60-740	Equipment	221,835	-	-	-	-	0%
45-70-710	Land	-	10,250	-	-	-	0%
45-70-730	Improvements Other Than Bldgs	15,000	161,998	-	2,844	-	0%
45-70-740	Equipment	-	-	-	-	25,000	0%
45-71-730	Rec- Improv. Other Than Bldgs.	-	32,507	-	-	-	0%
45-90-900	Transfer to Fund Balance	-	-	10,000	10,000	10,000	0%
45-51-xxx	Transfer to Water Fund	-	-	-	-	98,000	100%
<b>TOTALS</b>		<b>691,919</b>	<b>543,920</b>	<b>504,000</b>	<b>314,547</b>	<b>782,000</b>	<b>55%</b>



**CAPITAL PROJECTS - NARRATIVE****6 Tentative Budget**

45-43-730	Administration - Improvements Other than Buildings		0
45-43-740	Administration - Equipment		30,000
	City Hall Server/Firewall	30,000	
45-57-720	Fire- Building		0
45-57-730	Fire - Improvements Other than Bldgs.		0
45-57-740	Fire - Purchase of Equipment		306,000
	Quint Purchase- Capital Funds	100,000	
	Quint Purchase- ARPA Funds	206,000	
45-57-860	Transfer Fleet		263,000
	Vehicle Leases	263,000	
45-58-740	Community Services - Purchase of Equipment		0
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings		50,000
	Streetlight Replacement Program	50,000	
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-710	Land		0
45-70-730	Parks - Improvements Other than Buildings		0
45-70-740	Parks - Purchase of Equipment		25,000
	Lawn Mower Replacement	25,000	
45-71-730	Rec- Improv Other Than Bldg		0
45-90-900	Contribution to Fund Balance		10,000
	Recreation HVAC Reserves	10,000	
	Reserve Fund Balance		
45-51-xxx	Transfer to Water Fund		98,000

## **PROPRIETARY FUNDS**

**Water Utility Fund (51)**

**Sewer Utility Fund (52)**

**Sanitation Utility Fund (53)**

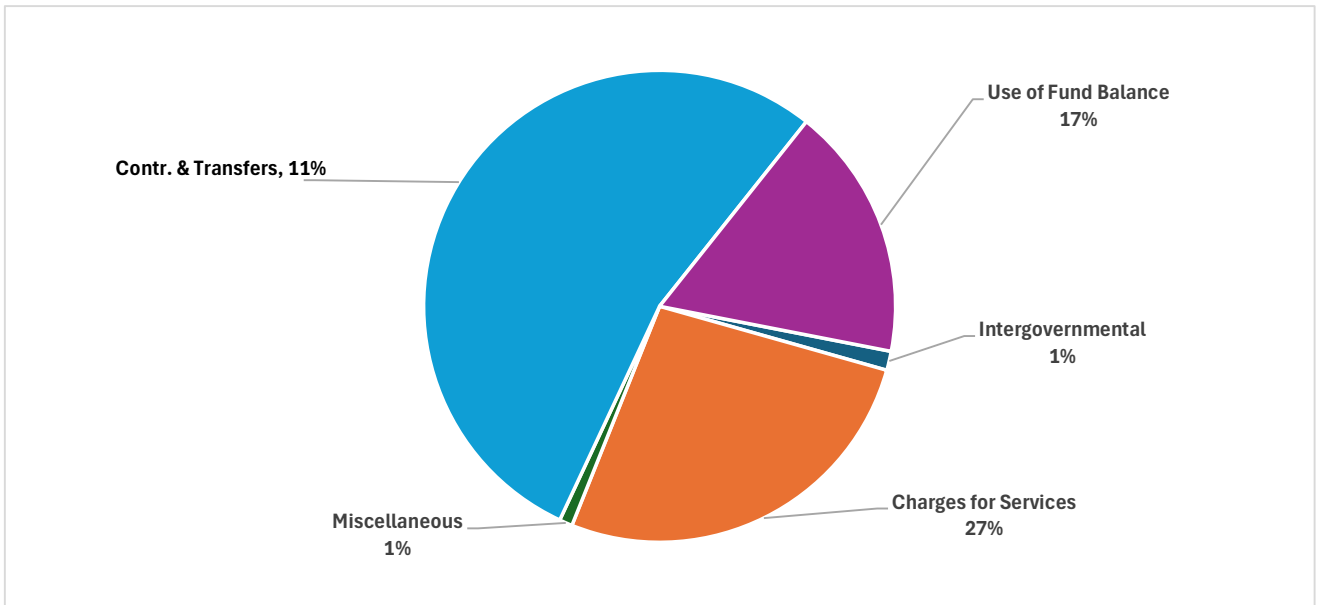
**Storm Drain Utility Fund (54)**

## Water Utility Fund (51)

**51 WATER FUND REVENUE**

**6 Tentative Budget**

Account Number	Account Name	2024	2025	2026	2026	2027	2026
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	vs
51-33-500	Federal Grant - CARES Act	-	-	-	-	-	0%
51-34-270	Developer Pmts For Improvmnts	-	-	-	-	-	0%
51-36-100	Interest Earnings	127,485	96,642	60,000	60,000	60,000	0%
51-36-300	Misc Utility Revenue	-	-	-	-	-	0%
51-37-100	Water Sales	1,604,357	1,634,980	1,700,000	1,700,000	1,750,000	3%
51-37-105	Water Connection Fee	7,155	10,069	12,500	13,300	12,500	0%
51-37-130	Penalties	42,927	44,188	42,000	57,417	42,000	0%
51-38-820	Contributions From Impact Fees	52,028	31,201	89,000	76,675	89,000	0%
51-38-900	Sundry Revenues	68,751	-	-	-	-	0%
51-38-910	Capital Contributions	48,920	-	-	-	-	0%
51-38-920	Gain/Loss On Sale Of Assets	-	-	-	-	-	0%
51-39-470	Transfer From Other Funds	-	-	-	-	3,630,000	0%
51-39-900	Fund Bal To Be Appropriated	-	-	504,500	504,500	1,174,500	133%
<b>TOTALS</b>		<b>1,951,623</b>	<b>1,817,080</b>	<b>2,408,000</b>	<b>2,411,893</b>	<b>6,758,000</b>	<b>181%</b>

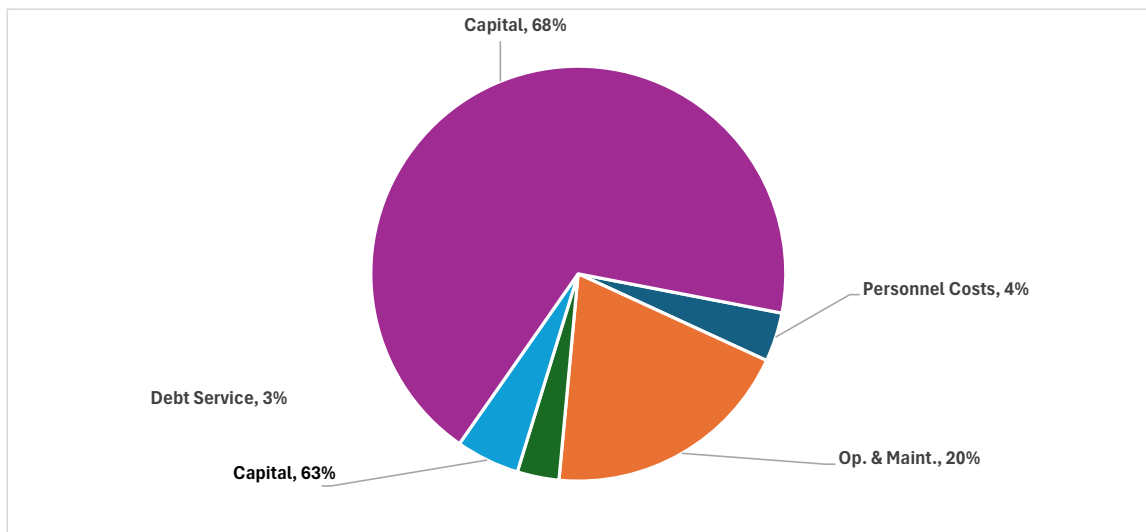


51 WATER FUND SUMMARY

6 Tentative Budget

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Account Number	Account Name	2024	2025	2026	2026	2027	2026 vs
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	2027
51-40-110	Full-Time Employee Salaries	136,279	154,603	167,000	167,000	172,000	3%
51-40-120	Part-Time Employee Salaries	-	-	-	-	-	0%
51-40-130	Employee Benefit - Retirement	23,460	34,777	35,000	35,000	36,000	3%
51-40-131	Employee Benefit-Employer Fica	11,000	12,041	13,000	13,000	14,000	8%
51-40-133	Employee Benefit - Work. Comp.	3,009	1,957	4,000	4,000	4,000	0%
51-40-134	Employee Benefit - Ui	-	-	-	-	-	0%
51-40-135	Employee Benefit - Health Ins.	20,180	27,306	30,000	28,358	31,000	3%
51-40-137	Employee Testing	243	246	500	500	500	0%
51-40-140	Uniforms	2,025	2,436	2,000	1,385	2,000	0%
51-40-210	Books/Subscriptions/Membership	1,479	3,432	3,000	5,584	3,000	0%
51-40-230	Travel & Training	4,558	4,428	7,500	7,500	8,500	13%
51-40-240	Office Supplies & Expense	1,321	2,839	2,000	2,294	2,000	0%
51-40-250	Equipment Supplies & Maint.	17,044	16,771	10,000	6,987	10,000	0%
51-40-255	Vehicle Lease	104,000	92,000	92,000	92,000	103,000	12%
51-40-256	Fuel Expense	5,471	6,675	10,000	6,827	10,000	0%
51-40-260	Buildings & Grounds Maint.	408	98	5,000	2,001	8,000	60%
51-40-270	Utilities	20,897	23,479	29,000	22,311	30,000	3%
51-40-280	Telephone	8,730	10,444	7,000	10,258	2,000	-71%
51-40-312	Professional & Tech. - Enginr	10,295	6,499	10,000	1,014	10,000	0%
51-40-318	Professional Technical	-	-	2,000	-	2,000	0%
51-40-325	Professional/Technical - Maps/G	11,027	4,692	5,000	2,631	5,000	0%
51-40-350	Software Maintenance	7,765	10,016	11,000	14,259	11,000	0%
51-40-370	Utility Billing	18,148	17,455	17,000	16,920	17,000	0%
51-40-385	Rent Of Bldgs	64,280	218,785	220,000	219,073	220,000	0%
51-40-480	Special Water Supplies	5,647	4,284	7,000	3,496	7,000	0%
51-40-481	Water Purchases	383,203	419,356	412,000	453,501	500,000	21%
51-40-485	Fire Hydrant Update	35,403	62,457	25,000	-	25,000	0%
51-40-490	O & M Charge	135,771	113,630	107,000	108,294	107,000	0%
51-40-495	Meter Replacements	194,776	-	352,000	302,519	100,000	-72%
51-40-530	Interest Expense	95,680	87,536	100,000	101,900	100,000	0%
51-40-550	Banking Charges	5,903	6,809	6,000	6,794	7,000	17%
51-40-650	Depreciation	306,796	334,046	325,000	325,000	335,000	3%
51-40-730	Improvements Other Than Bldgs	32,885	4,975	173,000	188,612	4,620,000	2571%
51-40-740	Equipment	1,809	3,175	-	-	-	0%
51-40-811	Bond Principal	-	-	115,000	115,000	120,000	4%
51-40-900	Transfer To Fund Balance	-	-	-	-	-	0%
51-40-915	Transfer To Admin Services	101,000	104,000	104,000	104,000	136,000	31%
51-80-512	Contributions	-	-	-	-	-	0%
<b>TOTALS</b>		<b>1,770,492</b>	<b>1,791,248</b>	<b>2,408,000</b>	<b>2,368,015</b>	<b>6,758,000</b>	<b>181%</b>



WATER FUND - NARRATIVE

6 Tentative Budget

51-40-110	Full-Time Employee Salaries		172,000
51-40-120	Part-time Employee Salaries		0
51-40-130	Employee Benefit - Retirement		36,000
51-40-131	Employee Benefit-Employer FICA		14,000
51-40-133	Employee Benefit - Work. Comp.		4,000
51-40-134	Employee Benefit - UI		0
51-40-135	Employee Benefit - Health Ins.		31,000
51-40-137	Employee Testing		500
51-40-140	Uniforms		2,000
51-40-210	Books/Subscriptions/Membership		3,000
	Memberships in Professional Organizations and Subscriptions		
	Rural Water Users of Utah	2,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	300	
51-40-230	Travel		8,500
	Charges for conferences, educational materials, & employee travel		
	Rural Water Conference	3,000	
	Backflow Technician Certification	1,000	
	Other local classes	4,500	
51-40-240	Office Supplies & Expense		2,000
	Copier Supplies, Postage, and general office supplies		
51-40-250	Equipment Supplies & Maint.		10,000
	Upkeep or repair of equip. and oper. Supplies		
51-40-255	Vehicle Lease		103,000
	Leased Vehicles	103,000	
51-40-256	Fuel Expense		10,000
51-40-260	Buildings & Grounds		8,000
	PW Shared Maint of Ground		
51-40-270	Water - Power & Pumping		30,000
51-40-280	Telephone and wireless		2,000
51-40-312	Professional/Technical-Engineering		10,000
	Engineering Services including lead/copper survey		
	General	10,000	
51-40-315	Professional/Technical - Auditor		0
51-40-318	Professional/Technical		2,000
	Bond disclosure preparation and submission		
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance		11,000
	Software maintenance contracts		
	Master Meter	2,500	
	IWorQ	4,500	
	Caselle	3,500	
	Win-911	500	
	LogMeIn	0	
51-40-370	Utility Billing Services		17,000
	% of services associated with the billing and collection of utility accounts		
51-40-385	Public Works Lease Payment (Water Portion)		220,000

51-40-480	Special Water Supplies		7,000
	Testing supplies and costs to ensure water quality		
	Chemtech-Ford	5,500	
	Davis County Health	1,500	
51-40-481	Water Purchases		500,000
	Culinary water purchased from Weber Basin		
51-40-485	Fire Hydrant/ Cla-valve Update		25,000
	Annual replacement program - Cla-valves added this year to program		
51-40-490	Water O & M Charge		107,000
	Water system supplies and maintenance.		
51-40-495	Meter Replacements		100,000
51-40-530	Interest Expense		100,000
	Interest payment on Bond	94,000	
	Other Interest	6,000	
51-40-550	Banking Charges		7,000
	Bank charges and fees and credit card transaction fees		
51-40-650	Depreciation		335,000
51-40-811	Bond - Principal		120,000
	Principal payment on bond		
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings		4,620,000
	West Reservoir (Repair)	50,000	
	7375 Project	4,570,000	
51-40-740	Equipment		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		136,000

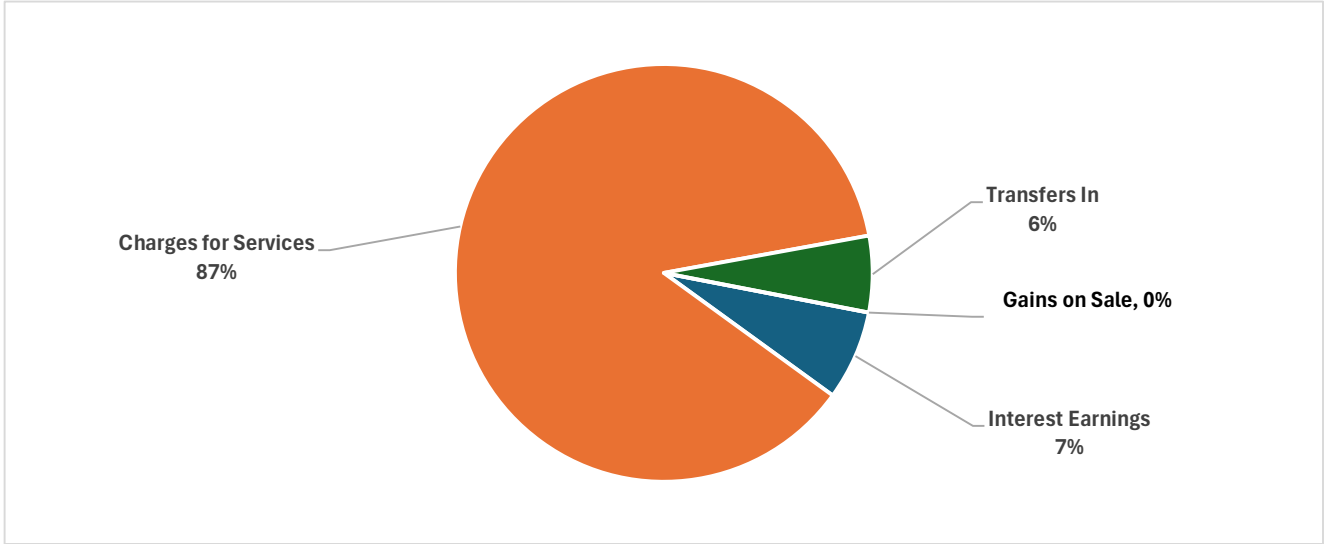
6 Tentative Budget

## Sewer Utility Fund (52)

**52 SEWER REVENUE**

6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
52-36-100	Interest Earnings	225,989	198,897	100,000	100,000	103,000	3%
52-37-300	Sewer Sales	1,156,795	1,181,916	1,235,000	1,235,000	1,291,000	5%
52-37-360	CWSID 5% Retainage	5,910	6,542	3,000	8,234	3,000	0%
52-37-400	CWSID Sewer Conn Fees Payable	-	-	-	-	-	0%
52-38-820	Contribution from Impact Fees	59,361	764,675	88,000	88,000	88,000	0%
52-38-910	Capital Contributions	50,944	-	-	-	-	0%
52-38-920	Gain/Loss on Sale of Assets	-	-	-	-	-	0%
52-39-900	Fund Bal to be Appropriated	-	-	-	-	-	0%
<b>TOTALS</b>		<b>1,498,999</b>	<b>2,152,030</b>	<b>1,426,000</b>	<b>1,431,234</b>	<b>1,485,000</b>	<b>4%</b>

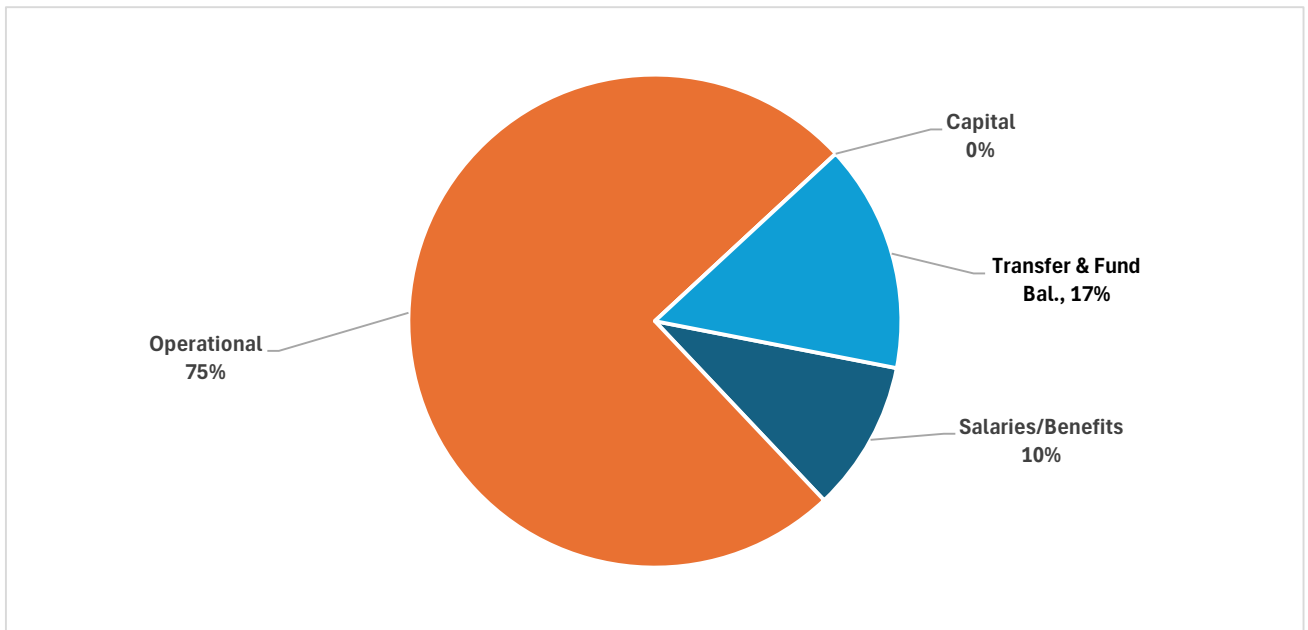


52 SEWER FUND SUMMARY

6 Tentative Budget

FTE = 1

Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
52-40-110	Full-Time Employee Salaries	78,314	75,955	81,000	72,100	87,000	7%
52-40-120	Part-time Employee Salaries	-	-	-	-	-	0%
52-40-130	Employee Benefit - Retirement	13,716	17,848	17,000	14,925	19,000	12%
52-40-131	Employee Benefit-Employer FICA	5,682	5,589	7,000	5,300	7,000	0%
52-40-133	Employee Benefit - Work. Comp.	1,318	917	2,000	890	2,000	0%
52-40-134	Employee Benefit - UI	-	-	-	-	-	0%
52-40-135	Employee Benefit - Health Ins.	26,765	28,292	31,000	29,247	32,000	3%
52-40-140	Uniforms	689	265	1,000	237	1,000	0%
52-40-230	Travel & Training	351	961	6,000	6,000	3,000	-50%
52-40-240	Office Supplies & Expense	1,069	1,510	1,000	1,475	1,000	0%
52-40-250	Equipment Supplies & Maint.	891	2,617	4,000	4,000	3,000	-25%
52-40-255	Vehicle Lease	8,000	7,000	8,000	8,000	7,000	-13%
52-40-256	Fuel Expense	2,468	1,599	3,000	3,000	3,000	0%
52-40-260	PW Shared Bldg Maint.	-	-	-	1,095	6,000	0%
52-40-270	Utilities	47	289	1,000	99	6,000	500%
52-40-280	Telephone	654	625	1,000	600	1,000	0%
52-40-312	Professional & Tech. - Enginr	20,326	29,786	6,000	6,000	15,000	150%
52-40-325	Professional/Technical - Maps/G	3,969	14,371	3,000	442	3,000	0%
52-40-350	Software Maintenance	2,691	3,073	3,000	2,741	3,000	0%
52-40-370	Utility Billing	12,667	12,157	15,000	11,770	15,000	0%
52-40-385	Rent of Bldgs	47,691	162,324	163,000	162,538	163,000	0%
52-40-490	O & M Charge	34,480	70,373	50,000	47,782	50,000	0%
52-40-491	Sewer Treatment Fee	592,119	581,566	605,000	605,000	656,000	8%
52-40-550	Banking Charges	3,892	4,488	4,000	4,482	5,000	25%
52-40-650	Depreciation	166,319	166,726	175,000	175,000	175,000	0%
52-40-690	Projects	9,306	-	-	-	-	0%
52-40-900	Transfer to Fund Balance	-	-	178,000	178,000	126,000	-29%
52-40-915	Transfer to Admin Services	61,000	61,000	61,000	61,000	96,000	57%
<b>TOTALS</b>		<b>1,094,424</b>	<b>1,249,330</b>	<b>1,426,000</b>	<b>1,401,723</b>	<b>1,485,000</b>	<b>4%</b>



**EXPENDITURES**

52-40-110	Full-Time Employee Salaries - 1 FTE	87,000
52-40-120	Part-time Employee Salaries	0
52-40-130	Employee Benefit - Retirement	19,000
52-40-131	Employee Benefit-Employer FICA	7,000
52-40-133	Employee Benefit - Work. Comp.	2,000
52-40-134	Employee Benefit - UI	0
52-40-135	Employee Benefit - Health Ins.	32,000
52-40-140	Uniforms	1,000
52-40-230	Travel and Training	3,000
	Certifications	
52-40-240	Office Supplies & Expense	1,000
	Copier Supplies, Postage, and general office supplies	
52-40-250	Equipment Supplies & Maint.	3,000
	Upkeep or repair of equip. and oper. supplies, including pump repair	
52-40-255	Vehicle Lease	7,000
	Truck & Plow (On going)	
52-40-256	Fuel Expense	3,000
52-40-260	PW Shared Bldg Maint.	6,000
52-40-270	Utilities	6,000
52-40-280	Telephone	1,000
52-40-312	Professional/Technical-Engineering	15,000
	Engineering	15,000
52-40-315	Professional/Technical - Auditor	0
52-40-325	GIS/ Mapping	3,000
52-40-350	Software Maintenance	3,000
	Software maintenance contracts	
	Caselle	3,000
52-40-370	Utility Billing Services	15,000
	% of services associated with the billing and collection of utility accounts	
52-40-385	Public Works Lease Payment (Sewer Portion)	163,000
52-40-490	Sewer O & M Charge	50,000
	Sewer system supplies and maintenance.	
52-40-491	Sewer Treatment Fee	656,000
	CWSD	
52-40-550	Banking Charges	5,000
	Bank charges and fees and credit card transaction fees	
52-40-650	Depreciation	175,000
52-40-690	Projects	0
52-40-915	Transfer to Admin Services	96,000
52-40-900	Increase in Fund Balance	126,000

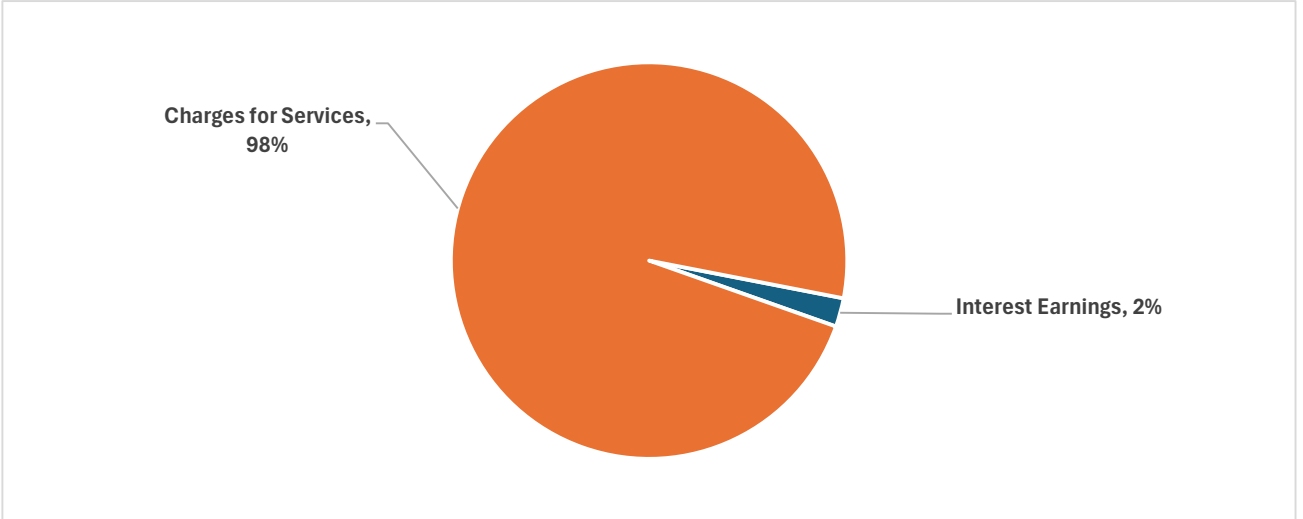
## Sanitation Utility Fund (53)

53 SANITATION REVENUE

6 Tentative Budget

FTE = 0

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
53-36-100	Interest Earnings	29,934	24,559	16,000	26,590	20,000	25%
53-37-700	Sanitation Fees	558,087	578,155	735,000	750,000	830,000	13%
53-38-920	Gain/Loss on Sale of Assets	-	-	-	-	-	0%
53-39-900	Fund Bal to be Appropriated	-	-	33,000	33,000	-	-100%
<b>TOTALS</b>		<b>588,021</b>	<b>602,714</b>	<b>784,000</b>	<b>809,590</b>	<b>850,000</b>	<b>8%</b>

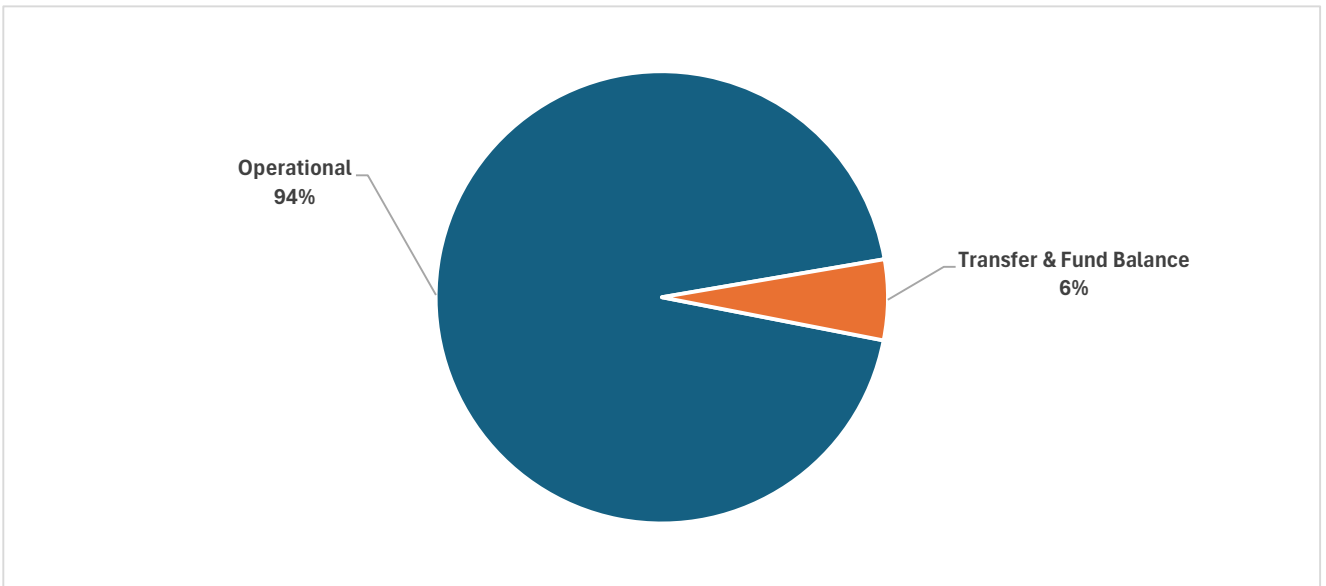


53 SANITATION FUND SUMMARY

6 Tentative Budget

FTE = 0

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
53-40-240	Office Supplies & Expense	-	-	-	-	-	0%
53-40-250	Equipment Supplies & Maint.	42,534	-	78,000	54,096	44,000	-44%
53-40-255	Vehicle Lease	-	-	-	-	-	0%
53-40-260	PW Bldg Maint.	-	-	-	583	3,000	0%
53-40-270	Utilities- PW Shared	-	-	-	-	3,000	0%
53-40-350	Software Maintenance	2,691	3,073	3,000	2,741	3,000	0%
53-40-370	Utility Billing	5,631	5,600	4,000	5,517	4,000	0%
53-40-385	Rent of Bldgs	24,882	84,691	85,000	84,802	85,000	0%
53-40-492	Sanitation Fee Charges	469,054	465,517	574,000	524,617	656,000	14%
53-40-550	Banking Charges	1,855	2,140	2,000	2,136	3,000	50%
53-40-650	Depreciation	-	-	-	-	-	0%
53-40-900	Contribution to Fund Balance	-	-	-	-	-	0%
53-40-915	Transfer to Admin Services	38,000	38,000	38,000	38,000	49,000	29%
<b>TOTALS</b>		<b>584,647</b>	<b>599,020</b>	<b>784,000</b>	<b>712,492</b>	<b>850,000</b>	<b>8%</b>



**SANITATION FUND - NARRATIVE****6 Tentative Budget**

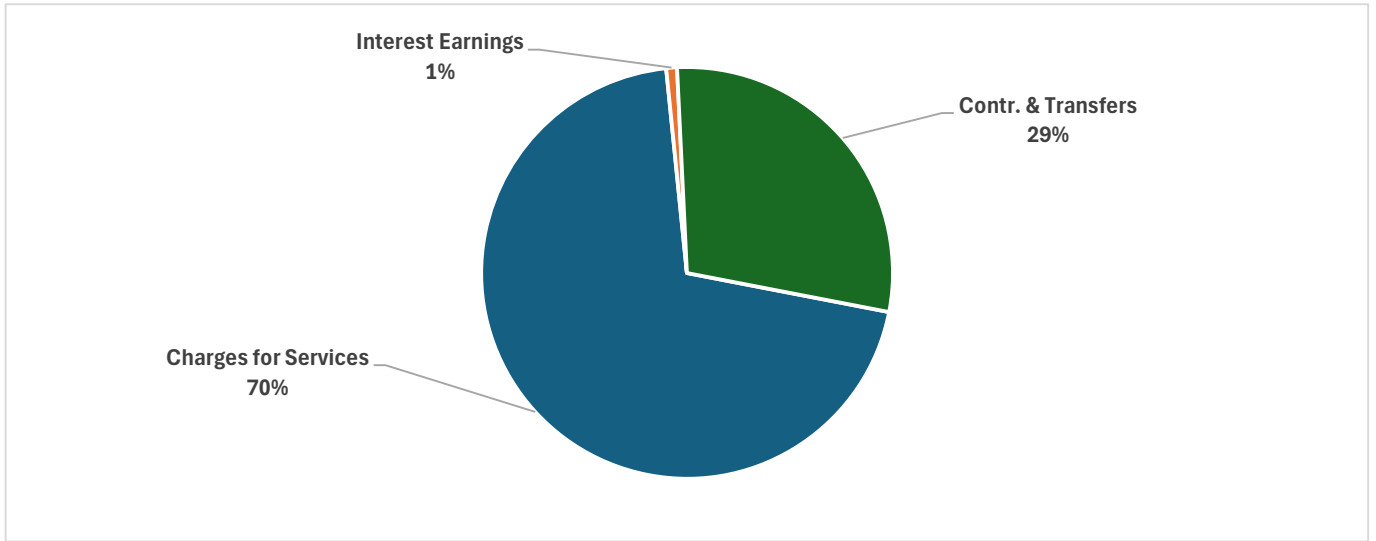
53-40-240	Office Supplies & Expense		0
53-40-250	Equipment Supplies & Maint.	23,000	44,000
	Purchase of 300 garbage cans	3,000	
	Recycling Cans	3,000	
	Green Waste Cans	15,000	
53-40-255	Vehicle Lease		0
53-40-260	PW Bldg Maint.		3,000
53-40-270	Utilities- PW Shared		3,000
53-40-350	Software Maintenance		3,000
	Software maintenance contracts		
53-40-370	Utility Billing Services		4,000
53-40-385	Public Works Lease Payment (Sanitation Portion)		85,000
53-40-492	Sanitation Fee Charges		656,000
	Collection and disposal fees	656,000	
53-40-550	Banking Charges		3,000
	Bank charges and fees and credit card transaction fees		
53-40-650	Depreciation		0
53-40-915	Transfer to Admin Services		49,000
53-40-900	Contribution to Fund Balance		0

## Storm Drain Utility Fund (54)

54 STORM DRAIN REVENUE

6 Tentative Budget

Account N	Account Name	2024	2025	2026	2026	2027	
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
54-33-400	State Grant	-	-	-	-	-	0%
54-34-270	Developer Pmts for Improvement	-	-	-	-	-	0%
54-36-100	Interest Earnings	48,192	50,116	21,000	21,000	21,000	0%
54-37-450	Storm Sewer Revenue	561,952	604,640	665,000	662,953	674,000	1%
54-38-820	Tfr from Storm Swr Impact Fee	40,315	51,862	30,000	33,379	1,050,000	3400%
54-38-900	Sundry Revenues	-	-	-	-	-	0%
54-38-910	Capital Contributions	23,840	-	-	-	-	0%
54-38-920	Gain/Loss on Sale of Assets	-	-	-	-	-	0%
54-39-900	Fund Bal to be Appropriated	-	-	-	-	707,000	0%
<b>TOTALS</b>		<b>674,299</b>	<b>706,618</b>	<b>716,000</b>	<b>717,332</b>	<b>2,452,000</b>	<b>242%</b>

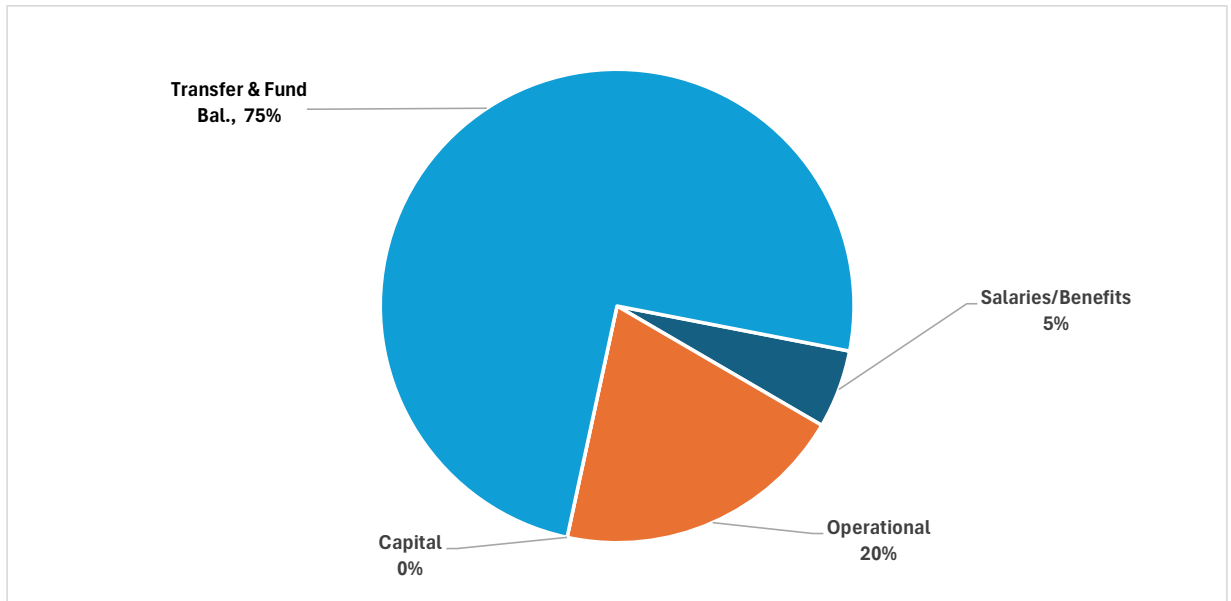


54 STORM DRAIN SUMMARY

6 Tentative Budget

FTE = 1

Account Number	Account Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	%
54-40-110	Full-Time Employee Salaries	67,144	72,044	76,000	76,000	81,000	7%
54-40-120	Part-time Employee Salaries	-	-	-	-	-	0%
54-40-130	Employee Benefit - Retirement	11,717	16,334	16,000	13,823	17,000	6%
54-40-131	Employee Benefit-Employer FICA	4,795	5,235	6,000	4,976	7,000	17%
54-40-133	Employee Benefit - Work. Comp.	1,047	887	2,000	826	2,000	0%
54-40-134	Employee Benefit - UI	-	-	-	-	-	0%
54-40-135	Employee Benefit - Health Ins.	26,758	28,118	31,000	23,838	24,000	-23%
54-40-140	Uniforms	639	389	1,000	-	1,000	0%
54-40-210	Books/Subscriptions/Membership	-	-	-	3,688	-	0%
54-40-230	Travel & Training	100	296	2,000	-	2,000	0%
54-40-240	Office Supplies & Expense	-	16	-	-	-	0%
54-40-250	Equipment Supplies & Maint.	157	333	1,200	828	1,200	0%
54-40-255	Vehicle Lease	10,000	8,000	8,000	8,000	16,000	100%
54-40-256	Fuel Expense	3,005	2,771	1,600	2,302	1,600	0%
54-40-260	Buildings & Grounds Maint.	80,017	80,254	80,000	80,000	86,500	8%
54-40-270	Utilities	83	207	300	424	3,300	1000%
54-40-280	Telephone	1,610	1,396	2,000	1,398	2,000	0%
54-40-312	Professional & Tech. - Enginr	48	3,585	1,000	3,989	1,000	0%
54-40-325	Professional/Technical - Maps/G	5,920	2,893	4,900	179	4,900	0%
54-40-331	Promotions	1,257	1,257	1,200	-	1,200	0%
54-40-350	Software Maintenance	5,091	5,713	4,800	2,741	4,800	0%
54-40-370	Utility Billing	2,771	4,591	3,000	2,575	3,000	0%
54-40-385	Rent of Bldgs	27,972	95,207	95,500	95,367	95,500	0%
54-40-493	Storm Sewer O & M	29,213	12,118	30,000	11,820	30,000	0%
54-40-550	Banking Charges	882	1,017	1,000	1,015	1,000	0%
54-40-650	Depreciation	234,626	234,816	225,000	-	235,000	4%
54-40-690	Projects	12,098	36,426	50,000	2,870	-	-100%
54-40-900	Contribution to Fund Balance	-	-	29,500	-	48,000	63%
54-40-915	Transfer to Admin Services	43,000	43,000	43,000	43,000	56,000	30%
54-40-xxx	Transfer to Water Fund					1,727,000	100%
<b>TOTALS</b>		<b>569,949</b>	<b>656,902</b>	<b>716,000</b>	<b>379,658</b>	<b>2,452,000</b>	<b>242%</b>



**STORM DRAIN - NARRATIVE**

**6 Tentative Budget**

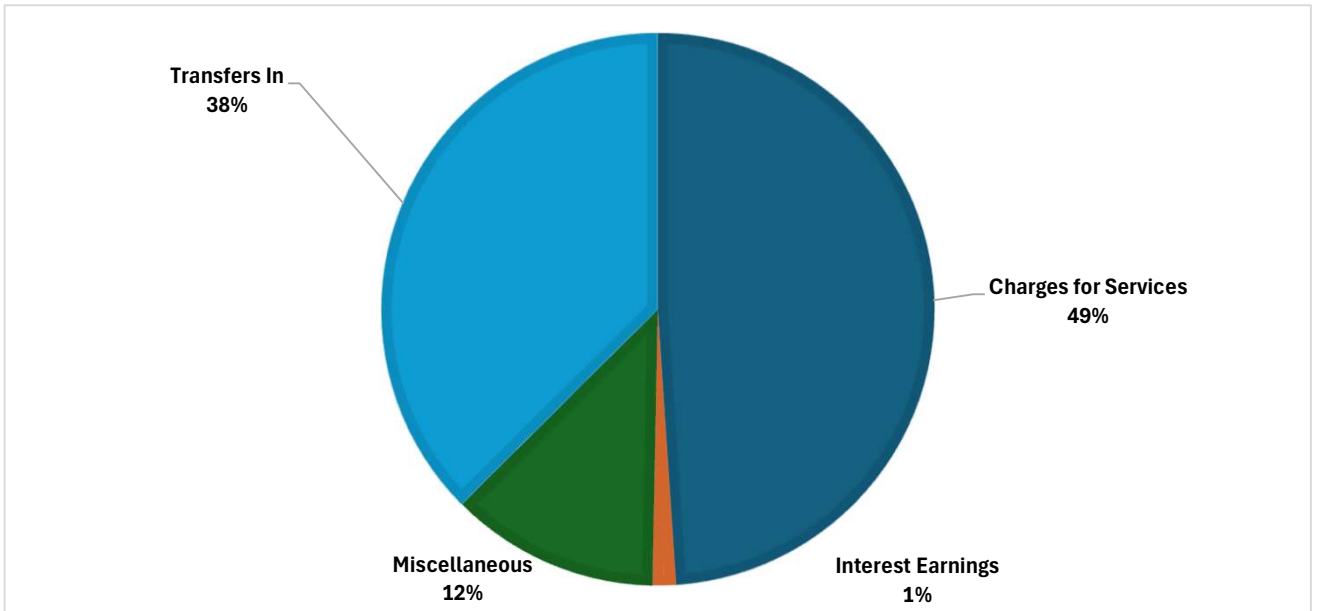
54-40-110	Full-time Employee Salaries	81,000
54-40-120	Part-time Employee Salaries	0
54-40-130	Employee Benefit - Retirement	17,000
54-40-131	Employee Benefit-Employer FICA	7,000
54-40-133	Employee Benefit - Work. Comp.	2,000
54-40-134	Employee Benefit - UI	0
54-40-135	Employee Benefit - Health Ins.	24,000
54-40-140	Uniforms	1,000
54-40-210	Books/Subscriptions/Membership	
54-40-230	Travel and Training	2,000
	Charges for conferences, educational materials, & employee travel	
	State Certifications	1,000
	Training on new regulations	1,000
54-40-240	Office Supplies & Expense	0
54-40-250	Equipment Supplies & Maint.	1,200
	Upkeep or repair of equip. and oper. Supplies	
54-40-255	Vehicle Lease	16,000
	Truck & Plow HD (Scheduled Replacement)	
54-40-256	Fuel Expense	1,600
54-40-260	Grounds Maintenance	86,500
	Maintenance of Detention Basins by Parks Dept.	83,500
	PW Shared Maintenance	3,000
54-40-270	Storm Drain - Power & Pumping	3,300
54-40-280	Telephone	2,000
54-40-312	Professional/Technical-Engineering	1,000
	Engineering Services	
54-40-315	Professional/Technical - Auditor	0
54-40-325	GIS/ Mapping	4,900
54-40-331	Promotion - Storm Drain	1,200
	Payment to Davis County Storm Drain for education of communication	
54-40-350	Software Maintenance	4,800
	Software maintenance contracts	
54-40-370	Utility Billing Services	3,000
	% of services associated with the billing and collection of utility accounts	
54-40-385	Public Works Lease Payment (SD Portion)	95,500
54-40-493	Storm Drain O & M	30,000
	Cleaning of drains, ponds, and boxes	
54-40-550	Banking Charges	1,000
	Bank charges and fees and credit card transaction fees	
54-40-650	Depreciation	235,000
54-40-690	Projects	0
54-40-915	Transfer to Admin Services	56,000
54-40-900	Addition to Fund Balance	48,000
54-40-xxx	Transfer to Water Fund	1,727,000

**INTERNAL SERVICE FUND**  
**Fleet Management Fund (60)**

60 FLEET MANAGEMENT FUND REVENUE

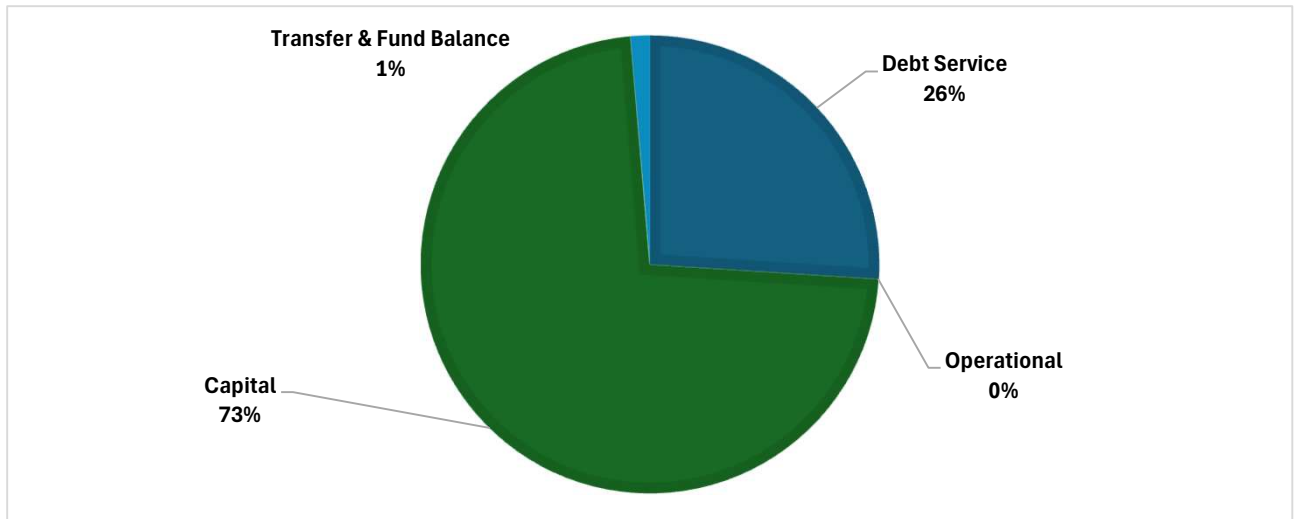
6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
60-34-981	Interfund Charge - Admin	-	-	-	-	-	0%
60-34-982	Interfund Charge - Fire	185,000	235,000	244,000	244,000	133,000	-45%
60-34-983	Interfund Charge - Comm Svs	7,000	7,000	7,000	7,000	7,000	0%
60-34-984	Interfund Charge - Streets	15,000	15,000	15,000	15,000	24,000	60%
60-34-985	Interfund Charge - Parks	107,000	91,000	91,000	91,000	104,000	14%
60-34-986	Interfund Charge - Recreation	5,000	7,000	7,000	7,000	6,000	-14%
60-34-987	Interfund Charge - Water	104,000	92,000	92,000	92,000	103,000	12%
60-34-988	Interfund Charge - Sewer	8,000	7,000	8,000	8,000	7,000	-13%
60-34-989	Interfund Charge - Storm Drain	10,000	8,000	8,000	8,000	16,000	100%
60-36-100	Interest Earnings	22,131	43,628	11,000	27,408	11,000	0%
60-36-400	Sale of Assets	(3,262)	-	90,000	90,000	100,000	11%
60-38-210	Contribution - Gen. Govt.	-	91,000	259,000	259,000	306,000	18%
60-38-920	Gain/Loss on Sale of Assets	-	26,705	-	11,539	-	0%
60-38-900	Fund Bal to be Appropriated	-	-	-	-	1,051,000	0%
<b>TOTALS</b>		<b>459,869</b>	<b>623,333</b>	<b>832,000</b>	<b>859,947</b>	<b>1,868,000</b>	<b>125%</b>



**60 FLEET MANAGEMENT FUND EXPENDITURE SUMMARY** 6 Tentative Budget

Account Number	Account Name	2024	2025	2026	2026	2027	%
		2024 Actual	2025 Actual	2026 Budget	2026 Actual Est.	2027 Budget	
60-60-530	Interest Expense	26,569	145,719	-	58,156	90,000	0%
60-60-650	Depreciation	285,275	381,060	-	-	-	0%
60-60-740	Machinery & Equipment	-	-	-	-	1,357,000	0%
60-60-960	Capital Leases - Equipment	-	-	671,000	671,000	396,000	-41%
60-60-990	Contrib. to Fund Balance	-	-	161,000	-	25,000	-84%
60-60-995	Contr. to Lg. Appar. Rsvr	91,000	130,000	130,000	130,000	-	-100%
<b>TOTALS</b>		<b>402,844</b>	<b>656,779</b>	<b>962,000</b>	<b>859,156</b>	<b>1,868,000</b>	<b>94%</b>



**FLEET MANAGEMENT NARRATIVE**

60-60-530	Interest Expense		90,000
60-60-650	Depreciation		0
60-60-740	Machinery & Equipment		1,357,000
	Quint- Restricted (Fleet)	1,051,000	
	Quint- ARPA	206,000	
	Quint- Capital Projects	100,000	
60-60-960	Capital Leases - Equipment		396,000
	<u>Existing</u>		
	Streets	24,000	
	Storm Drain	16,000	
	Sewer	7,000	
	Parks	104,000	
	Water	103,000	
	Fire	129,000	
	Comm. Services	7,000	
	Recreation	6,000	
60-60-990	Contribution to Fund Balance		25,000
	Ambulance Reserves	4,000	
	Fund Balance Contribution	21,000	
60-60-995	Contr. to Lg. Appar. Rsvr		0
	Quint Reserve	0	

END OF BUDGET FOR FY 2026-2027

MEETING DATE

May 26, 2026

PREPARED BY

David Larson  
City Manager

ITEM TYPE

Administrative

ATTACHMENTS

RES 26-17  
Agreement

PRIOR DISCUSSION DATES

None

AGENDA ITEM

RES 26-17: North End Dispatch Agreement

PURPOSE

Complete the county-wide dispatch services consolidation

RECOMMENDATION

Staff recommends approval

BACKGROUND

Davis County had four separate dispatch centers (Bountiful City, Davis County, Clearfield City, and Layton City). Over the last few years, county and city officials have been working to consolidate dispatch services into only two centers, one in the north portion of the county and in the south. Bountiful and Layton were ultimately selected.

South Weber contracted with Davis Dispatch until July 2024, when the city began contracting directly with Layton.

ANALYSIS

The new agreement brings additional entities into Layton dispatch to complete the consolidation, but more importantly, it creates a governance structure where all cities have input into operating decisions. It also defines the methodology for calculating fees for participating entities.

**RESOLUTION 26-17**

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL  
APPROVING AN INTERLOCAL COOPERATION AGREEMENT WITH  
LAYTON CITY FOR REGIONAL DISPATCH SERVICES**

**WHEREAS**, Layton operates an Emergency Communications Center (ECC) receiving emergency and non-emergency calls and dispatching public safety resources; and

**WHEREAS**, a centralized ECC promotes efficiency, fiscal responsibility, and improved safety outcomes for both citizens and responders; and

**WHEREAS**, an agreement outlines all parties responsibilities and standardizes practices;

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

**Section 1. Approval:** The Interlocal Cooperation Master Agreement Regarding Regional Dispatch Services as attached in **Exhibit 1** is hereby approved.

**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 26<sup>th</sup> day of May 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**

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**Attest:** Lisa Smith, Recorder

# RES 26-17 Exhibit 1

## INTERLOCAL COOPERATION MASTER AGREEMENT REGARDING REGIONAL DISPATCH SERVICES

This Interlocal Cooperation Master Agreement Regarding Regional Dispatch Services (this “Master Agreement”) is entered into pursuant to the Utah Interlocal Cooperation Act, Utah Code Ann. § 11-13-101 et seq. (the “Act”), by and between Layton City, a municipal corporation of the State of Utah (“Layton”), and those municipal corporations, counties, state agencies, and special service districts that execute a joinder or addendum to this Master Agreement (each an “Agency”, collectively the “Agencies”).

Layton and each Agency may be referred to individually as a “Party” and collectively as the “Parties.”

### RECITALS

**WHEREAS**, Layton operates an Emergency Communications Center (“ECC”) capable of receiving 9-1-1 and non-emergency calls and dispatching public safety resources;

**WHEREAS**, certain municipal, county, and special service district agencies desire to obtain dispatch services through a consolidated, regional emergency communications system;

**WHEREAS**, the Parties agree that a centralized ECC promotes efficiency, interoperability, fiscal responsibility, and improved public safety outcomes for residents and first responders;

**WHEREAS**, the Parties desire to establish a master interlocal framework under which participating agencies may become bound through execution of agency-specific addenda, without requiring separate execution of this Master Agreement by each participating agency;

**WHEREAS**, the Parties, pursuant to Utah's Interlocal Cooperation Act, which is codified at Title 11, Chapter 13, Utah Code Annotated (the "Act"), are authorized to enter into this Master Agreement;

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, the Parties agree as follows:

### PURPOSES

The purposes of this Master Agreement include the following:

- 1.1 Provide efficient, high-quality, and cost-effective public safety dispatch services on a regional basis.
- 1.2 Standardize, to the extent practicable, dispatch related policies, procedures, and operational practices within the agencies served, as they apply to dispatch services.

- 1.3 Establish an advisory governance structure to provide input and recommendations on service delivery, dispatch policies and procedures, budgets, and capital planning.
- 1.4 Create a fair, equitable, transparent, and scalable fee structure for dispatch services.
- 1.5 Allow for the orderly addition and removal of participating agencies without impairing ECC operations.

## **DEFINITIONS**

- 2.1 “Member Agency” means an Agency that participates in the governance structure established by this Master Agreement.
- 2.2 “Contract Agency” means an Agency that receives dispatch services pursuant to an agency-specific addendum but does not participate in governance.
- 2.3 “Addendum” means an agency specific agreement incorporating this Master Agreement by reference.
- 2.4 “Consensus” means eighty percent (80%) of participating Member Agencies.
- 2.5 “Chief Administrative Officer” means the individual designated by a Member Agency as its principal executive or administrative representative. Such individual may include a city manager, district director, sheriff, or other appointed administrator. If a Member Agency operates under a form of government in which executive authority is vested in an elected official, the governing body may designate either such elected official or an appointed administrative representative to serve in this capacity for purposes of this Agreement.
- 2.6 “Weighted Vote” means a vote based on the proportional dispatch services assessment to each Member Agency for the current year.

## **GOVERNANCE STRUCTURE**

### 3.1 Operational Authority

- 3.1.1 Whenever possible, operational decisions shall be made by operational leaders, in the best interests of the ECC, the Member Agencies, Contract Agencies, and the residents. Layton retains sole authority over the management, staffing, supervision, training, and day-to-day operation of the ECC. This Master Agreement does not create, and shall not be construed to create, a separate legal entity, joint venture, partnership, or other joint organization under the Utah Interlocal Cooperation Act or otherwise. Layton shall serve as the sole administering agency for the

Emergency Communications Center, and all authority, responsibility, and control not expressly delegated in this Master Agreement shall remain with Layton.

### 3.2 User Advisory Groups

3.2.1 Composition: Two User Advisory Groups are established.

- (1) Law Enforcement User Advisory Group
- (2) Fire User Advisory Group

3.2.2 Each Member Agency and Contract Agency may appoint one operational level representative to the applicable group. The User Advisory Groups shall:

- (1) Provide input and recommendations regarding dispatch protocols, procedures, policies, service levels, and systems.
- (2) Strive for Consensus.
- (3) Where Consensus cannot be achieved, matters may be referred to the Member Advisory Group.
- (4) Meetings shall occur at least quarterly and be facilitated by ECC personnel in an ex officio capacity.

### 3.3 Member Advisory Group

3.3.1 Composition: One chief-level law enforcement or fire official from each Member Agency.

3.3.2 The Member Advisory Group will meet at least quarterly. If there are action items from the User Advisory Group Meeting, then the Member Advisory Group shall meet within thirty (30) days of the last User Advisory Group Meeting. The Member Advisory Group may select a Chair and Vice Chair, if necessary, and adopt procedures.

3.3.3 Duties include:

- (1) Reviewing matters and providing input and recommendations (regarding policies and procedures) for service delivery changes affecting user groups.
- (2) Resolving disputes (regarding service delivery) referred by User Advisory Groups.
- (3) Reviewing and providing input on the annual budget, fee structure, and capital plans.
- (4) The Member Advisory Group will strive for Consensus. Unresolved matters may be referred to the Budget Advisory Group.

### 3.4 Budget Advisory Group

- 3.4.1 Composition: One Chief Administrative Officer representative from each Member Agency.
- 3.4.2 Meetings: The Budget Advisory Group will meet at least annually.
- 3.4.3 Duties include:
  - (1) Reviewing the annual ECC budget and five-year capital improvement plan.
  - (2) Making recommendations to the Layton City Manager and Layton City Council.
  - (3) Acting on matters referred by the Member Advisory Group.
- 3.4.4 Voting: The Budget Advisory Group will strive for unanimity. In the event unanimity is not achieved, the Budget Advisory Group will strive for Consensus. If Consensus is not reached, decisions shall be made by a simple majority Weighted Vote.
- 3.4.5 Quorum: A quorum is defined as a majority of the members of the Budget Advisory Group but must include representation from all three Member Agencies with lengthy experience in ECC operation so long as they remain Member Agencies: Layton, Clearfield, and Davis County.

## **FEES AND FUNDING**

- 4.1 General Principles: Member Agencies share the common goal or desire to provide high quality dispatch services. To achieve this goal the ECC requires adequate funds for personnel, equipment, and training. Member Agencies shall contribute equitably to the cost of ECC operations sufficient to maintain appropriate staffing, equipment, and training. These funds may only be used for services reasonably related to public safety dispatch.
- 4.2 9-1-1 Revenue: Upon execution of this Master Agreement, Member Agencies operating a Public Safety Answering Point (PSAP) or ECC shall request redirection of applicable 9-1-1 fee revenue to Layton's 9-1-1 Restricted Accounts.
- 4.3 Fee Methodology: The fee methodology for Member Agencies is broken into two parts.
  - 4.3.1 A law enforcement fee and a fire usage fee, applied to the amount not covered by 9-1-1 revenue.
  - 4.3.2 The law enforcement fee represents seventy five percent (75%) of the total amount not covered by 9-1-1 revenue, multiplied by the proportional number of budget-approved full-time, certified sworn officer positions as of September 1 of the preceding year..

- 4.3.3 In the event a participating law enforcement agency experiences a material change in sworn staffing after the September 1 date used for the fee calculation, the affected agency, Layton, or the Budget Advisory Group may request review of the allocation. A “material change” means an increase or decrease of more than ten percent (10%) of the agency’s full-time sworn officer positions used for the calculation under Section 4.3.2. Upon review, the Budget Advisory Group may recommend an adjustment to the allocation methodology or fee for the affected fiscal year, subject to approval consistent with this Agreement.
- 4.3.4 The fire usage fee represents twenty five percent (25%) of the total amount not covered by the 9-1-1 revenue, multiplied by the proportional number of a rolling 3-year average of case numbers, as reported in the Davis Area Public Safety System (DAPSS).
- 4.3.5 Layton may rely on the official adopted budget of each agency as documentation of the number of full-time sworn officer positions used in the calculation.

#### 4.4 Budget Adoption and Invoicing

- 4.4.1 The ECC will provide good faith preliminary estimates of the anticipated fee by December 31. Agencies operating on an alternative budget cycle may submit a written request to the ECC for an adjusted delivery date.
- 4.4.2 Final approval of annual dispatch fees will be upon adoption of the budget by the Layton City Council in June (or in August in the case of Truth in Taxation).
- 4.4.3 In the event the final approved annual dispatch fee differs by more than  $\pm 5\%$  from the preliminary good-faith estimate provided under Section 4.4.1, Layton shall provide a written explanation to the Member Agencies detailing the reasons for the difference.
- 4.4.4 Invoicing by Layton to Member and Contract Agencies shall occur quarterly with the annual dispatch fee divided into four (4) equal installments during the applicable fiscal year (for cities and special districts) or calendar year (for Davis County). Should a Member or Contract Agency finalize its budget prior to the finalization of Layton’s budget, and the Layton budget includes an increase of more than 5% above the good faith estimate, the Member or Contract Agency shall only pay a 5% increase for that current year and shall pay the remaining percentage the following year in addition to the regularly assessed fee.

- 4.4.5 Layton City will provide an accounting of the budget and expenditures at least annually, or upon the request of the Budget Advisory Group.
- 4.4.6 Payment of each invoice shall be due within thirty (30) days of receipt. Any amount not paid within thirty (30) days shall accrue interest at a rate of two percent (2%) per annum until paid.
- 4.5 Excess Funds. In the event budget expenditures are less than budget assessments in a given year, the excess operational funds shall be retained in a special revenue fund and may include up to two months of operating expenses, with remaining balances credited toward future assessments.
- 4.6 Annual Report. Layton shall provide the annual report to the Member Advisory Group and Budget Advisory Group.

#### **CAPITAL REPLACEMENT AND SPECIAL IMPROVEMENT FUND**

- 5.1 The ECC has certain infrastructure that will need to be replaced over time, and/or new services or equipment to enhance the services delivered to the public and Member Agencies may become necessary. ECC personnel will establish a Capital Replacement and Special Improvement Schedule for major cost centers. The Member Advisory Group and Budget Advisory Group will review the Capital Replacement and Improvement Plan and assess a percentage fee for each Member Agency to set aside for future needs. These funds will be held separately from operational funds. Any interest or investment earnings generated from these funds shall be retained within the Capital Replacement and Special Improvement Fund and shall not be used for operational expenses.

#### **OWNERSHIP OF PROPERTY**

- 6.1 Except as otherwise expressly provided in writing:
  - 6.1.1 Each Member and Contract Agency shall retain sole ownership of all vehicles, apparatus, radios, mobile data terminals, equipment, and other tangible or intangible property owned or acquired by that agency for its own public safety operations.
  - 6.1.2 All real and personal property, infrastructure, systems, equipment, software, licenses, and other assets acquired, leased, licensed, maintained, or replaced using funds budgeted or expended by Layton for the ECC, including assets funded in whole or in part by dispatch service fees, shall remain the sole and exclusive property of Layton.

- 6.1.3 Nothing in this Master Agreement shall be construed to create joint ownership of any property or asset, or to confer upon any Member or Contract Agency any ownership interest in the ECC or its assets.

### **ADDITION OF NEW AGENCIES**

- 7.1 Agencies seeking dispatch services shall submit a letter of intent to the ECC Director.
- 7.2 Layton shall prepare an impact assessment and recommendation to the Budget Advisory Group. The Budget Advisory Group shall review and make recommendations to the Layton City Council regarding the addition of a new agency. Final approval shall be given by the Layton City Council.
- 7.3 All onboarding costs shall be borne by the requesting agency.
- 7.4 New agencies shall begin participation by adopting this Master Agreement by executing an agency specific Addendum.

### **TERM, TERMINATION, AND WITHDRAWAL**

- 8.1 This Master Agreement shall become effective upon execution by Layton and adoption by its governing body. The initial term of this Master Agreement shall be three (3) years. Thereafter, the Master Agreement shall automatically renew on an annual basis unless terminated as described herein. Additional Agencies may become Parties to this Master Agreement by executing an agency-specific Addendum.
- 8.2 A Member or Contract Agency may terminate its participation in this Master Agreement and withdraw effective as of June 30 of any year upon providing not less than eighteen (18) months prior written notice. Termination and withdrawal shall not release the Member or Contract Agency from any duties, liabilities, or financial obligations accrued or incurred prior to and through the effective date of termination.
- 8.3 Upon termination of this Master Agreement with respect to any Member or Contract Agency, or upon termination of this Master Agreement in its entirety, no jointly owned property shall exist. All real and personal property, infrastructure, equipment, software, systems, and capital assets used in connection with the Emergency Communications Center shall remain the sole property of Layton City, unless otherwise expressly agreed to in writing. Any prepaid fees or assessments shall be addressed in accordance with the fee provisions of this Master Agreement.

### **AMENDMENTS**

- 9.1 This Master Agreement may be amended upon:
- (1) Approval by two-thirds Weighted Vote of the Budget Advisory Group; and

- (2) Ratification by the governing bodies of Member Agencies representing at least two-thirds of the total weighted allocation. For purposes of this ratification, each Member Agency's governing body shall vote as a single unit, and the internal vote breakdown of that governing body shall not affect the weighted allocation.

## **LIABILITY, INDEMNIFICATION, AND GOVERNMENTAL IMMUNITY**

- 10.1 No Waiver of Governmental Immunity. Nothing in this Master Agreement shall be deemed or construed to waive, modify, or limit any immunity, defense, or limitation of liability available to any Party under the Utah Governmental Immunity Act, Utah Code Ann. § 63G-7-101 et seq. ("UGIA"), or other applicable law. All such rights, defenses, and immunities are expressly reserved.
- 10.2 Separate Responsibility. Each Party shall be solely responsible for its own acts or omissions, and the acts or omissions of its officers, employees, agents, and volunteers, arising out of or related to the performance of this Master Agreement. No Party assumes responsibility for the acts or omissions of any other Party.
- 10.3 Indemnification to the Extent Permitted by Law. To the extent permitted by Utah law, each Party agrees to indemnify and hold harmless the other Parties, and their respective officers, employees, and agents, from and against claims, demands, damages, losses, or expenses arising out of the indemnifying Party's negligent acts or omissions in the performance of this Master Agreement.
- 10.4 No Joint Employment or Agency. Nothing in this Master Agreement shall be construed to create an agency, partnership, joint venture, or joint employment relationship between Layton and any Member or Contract Agency, nor shall it be construed to create a joint powers entity, joint employer relationship, or shared liability arrangement among the Parties.. Employees of Layton providing dispatch services shall always remain solely employees of Layton.

## **CJIS COMPLIANCE AND DATA BREACH RESPONSIBILITY**

- 11.1 CJIS Compliance. Each Party acknowledges that the ECC accesses and processes Criminal Justice Information ("CJI") and agrees to comply with all applicable federal and state laws and the FBI Criminal Justice Information Services ("CJIS") Security Policy, as amended from time to time, to the extent applicable to that Party's personnel, systems, and operations.
- 11.2 Access Control and Training. Each Party is responsible for ensuring that its personnel who access CJI satisfy all applicable CJIS background check, security awareness training, and access requirements, and that access to CJI is limited to authorized personnel only.

- 11.3 CJIS Data Breach Notification. In the event of any suspected or confirmed unauthorized access, disclosure, or breach of CJIS (“CJIS Data Breach”), the Party discovering the CJIS Data Breach shall notify Layton and any affected Parties without unreasonable delay and shall cooperate in good faith in any investigation, mitigation, remediation, or notification efforts required by applicable law or CJIS policy.
- 11.4 Responsibility for CJIS Data Breaches. Each Party shall be responsible for CJIS Data Breaches caused by the acts or omissions of its officers, employees, agents, contractors, or systems. No Party shall be responsible for a CJIS Data Breach caused solely by the acts or omissions of another Party.
- 11.5 Limitation of Liability. Nothing in this Section 11 shall be construed to create liability, require indemnification, or impose financial responsibility beyond that permitted by the Utah Governmental Immunity Act or other applicable law.
- 11.6 No Waiver of Immunity. Nothing in this Section shall be deemed to waive or limit any immunity, defense, or protection available to any Party under the Utah Governmental Immunity Act.

#### **GOVERNMENT RECORDS ACCESS AND MANAGEMENT ACT**

- 12.1 This Master Agreement and the Parties are subject to the Government Records Access and Management Act “GRAMA”. The Parties acknowledge and accept the following procedures for processing requests under GRAMA.
- 12.2 Layton shall have ownership of all call records. A call record consists of the phone call received by the dispatch operator and the associated CAD notes.
- 12.3 The Party who responds to the dispatch call shall own all other corresponding case records.
- 12.4 The Parties shall create, maintain, classify, retain, and dispose of its own records in compliance with GRAMA. No Party shall be responsible for another Party’s compliance with GRAMA.

#### **LEGAL REVIEW**

- 13.1 This Master Agreement has been reviewed by legal counsel for each Party as to form and legality pursuant to the Utah Code.

## **GOVERNING LAW**

- 14.1 This Master Agreement shall be governed by and construed in accordance with the laws of the State of Utah.

## **VENUE AND JURISDICTION**

- 15.1 Any legal action arising out of or relating to this Master Agreement shall be brought in a court of competent jurisdiction located within the State of Utah, with venue lying in Davis County, Utah.

## **CONFLICTS AND ORDER OF PRECEDENCE**

- 16.1 In the event of a conflict between this Master Agreement and any agency-specific addendum or contract entered into pursuant to this Master Agreement, this Master Agreement shall control unless the addendum or contract expressly states an intent to supersede a specific provision of this Master Agreement.

## **DISPUTE RESOLUTION AND ATTORNEYS' FEES**

- 17.1 The Parties agree to make good-faith efforts to resolve disputes arising under this Master Agreement through informal discussions between executive-level representatives before initiating litigation. The parties may, but are not required to, participate in mediation to resolve any issues arising out of this Master Agreement.
- 17.2 Except as otherwise expressly required by law, each Party shall bear its own attorneys' fees, costs, and expenses incurred in connection with any dispute arising out of or relating to this Master Agreement.

## **INTERLOCAL AGREEMENT**

- 18.1 Each of the Parties hereby certifies that, pursuant to the requirements of Section 11-13-202.5, Utah Code (1953 as amended), it has submitted this Master Agreement to an attorney authorized to represent it for review as to proper form and compliance with applicable law.
- 18.2 Each individual signing this Master Agreement on behalf of a Party hereby represents and warrants through his or her signature, that the execution of this Master Agreement has been approved by a resolution duly adopted by the governing authority of such Party, and that signed copy of this Master Agreement will be filed with the keeper of public records of such Party pursuant to Section 11-13-209 of the Cooperation Act. For Agencies participating pursuant to an agency-specific Addendum, approval of such Addendum by the Agency's governing body shall constitute approval for purposes of the Interlocal Cooperation Act.

18.3 For any Agency participating in this Master Agreement pursuant to an agency-specific Addendum, approval and execution of such Addendum by the Agency's governing body shall constitute approval of this Master Agreement for purposes of the Utah Interlocal Cooperation Act, including Sections 11-13-202.5 and 11-13-209, Utah Code Annotated. Such Addendum, together with this Master Agreement as incorporated by reference, shall be deemed the interlocal Master Agreement of that Agency.

**SOUTH WEBER CITY ACCEPTANCE:**

\_\_\_\_\_  
**DAVID LARSON, City Manger**

**ATTEST:**

\_\_\_\_\_  
**LISA SMITH, City Recorder**

**Approved as to Form:**

\_\_\_\_\_  
JAYME BLAKESLEY, Attorney

STATE OF UTAH  
  §  
COUNTY OF DAVIS

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me David Larson, who duly acknowledged to me that he is the South Weber City Mayor, and that the document was signed by him in behalf of the City, and David Larson acknowledged to me the City executed the same.

\_\_\_\_\_  
NOTARY PUBLIC

MEETING DATE

05/26/2026

PREPARED BY

Derek Tolman

Fire Chief

ITEM TYPE

Legislative

ATTACHMENTS

Contract

PRIOR DISCUSSION DATES

[list date as a link]

AGENDA ITEM

Dr. Grace Medical Director Contract

PURPOSE

Staff strongly recommends renewing the three-year contract with Dr. Summer Grace, DO, as the EMS Medical Director for the South Weber City Fire Department. Dr. Grace has served in this role for approximately 10 years with exceptional performance, providing consistent, high-quality medical oversight that has enhanced patient care, ensured regulatory compliance, and supported department operations. Her continued leadership is essential for maintaining our high standards in emergency medical services.

RECOMMENDATION

Approve a new three-year contract with Summer Grace, LLC, at mutually agreeable terms. This renewal will sustain the excellent medical direction that has served South Weber City well.

BACKGROUND

South Weber City contracts with a licensed physician to serve as Medical Director for its Fire Department/EMS operations, as required by Utah state regulations for EMS agencies. The current contract with Summer Grace, LLC, was most recently awarded/renewed via Resolution 23-34 for a three-year term.

Dr. Grace is a board-certified Emergency Medicine physician practicing in the Ogden area (affiliated with facilities such as Ogden Regional Medical Center). She brings unique, relevant expertise: prior experience as a paramedic, including training through Utah Valley University’s programs, which directly informs her understanding of prehospital care.

**Key Accomplishments and Performance Over 10 Years**

Dr. Grace has delivered outstanding service in her role, including:

- **Protocol Development and Oversight:** Regular review and updating of EMS protocols to align with current standards of care, Utah Department of Health requirements, and best practices in emergency medicine.
- **Quality Assurance and Call Review:** Collaborative monthly reviews with the Fire Chief and EMS Captains to evaluate patient care, response quality, and outcomes. This process has driven continuous improvement in our EMS delivery.

- **Training and Education Support:** Guidance for paramedics, EMTs, and firefighters on medical procedures, new equipment, and emerging treatments. Her paramedic background enhances practical, field-relevant training.
- **Regulatory Compliance and Licensing:** Instrumental support in maintaining the department's state EMS licensing and ensuring full compliance with oversight requirements.
- **Incident Response and Availability:** Reliable on-call support for complex cases, mass casualty planning, and mutual aid scenarios with neighboring agencies (e.g., Davis County, Weber entities, and Hill AFB).
- **Community and Department Impact:** Positive contributions to response times, patient outcomes, and overall public safety in South Weber City, supporting our mission to protect lives and stabilize emergencies.

Feedback from department personnel consistently highlights her professionalism, accessibility, and dedication. No performance issues have been noted over her tenure.

#### **Benefits of Renewal**

- **Continuity of Care:** Retaining Dr. Grace avoids disruption in protocols, training, and quality processes built over a decade.
- **Cost-Effectiveness:** Her contract terms have been reasonable. \$10,000 is a steal.
- **Expertise Alignment:** Her emergency medicine specialty and prehospital experience make her an ideal fit for a small-to-medium municipal fire/EMS agency like ours. She is Layton and Weber States Medical Director as well.
- **Risk Mitigation:** Ensures ongoing compliance with state EMS rules, reducing liability and supporting accreditation or funding opportunities.
- **Future Readiness:** Positions the department well for expanding paramedic services, evolving threats (e.g., increased calls on I-84/Highway 89), and community growth.

#### ANALYSIS

It is a small ask for big rewards. We have already greatly benefited from this program.

**RESOLUTION 26-18**

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL AWARDING  
EMS PHYSICIAN MEDICAL DIRECTOR CONTRACT**

**WHEREAS**, Summer Grace LLC has served as the EMS Medical Director for South Weber Fire Department since March of 2017 and Fire Chief Derek Tolman contacted Ms. Grace requesting a renewed contract; and

**WHEREAS**, Ms. Grace is willing and able to continue operating in this supervisory position;

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

**Section 1. Award:** The contract for Emergency Medical Services Physician Medical Director is hereby awarded to Summer Grace LLC as attached in **Exhibit 1**.

**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 26<sup>th</sup> day of May 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

# RES 26-18 EXHIBIT

## EMERGENCY MEDICAL SERVICES PHYSICIAN MEDICAL DIRECTOR AGREEMENT

**THIS EMERGENCY MEDICAL SERVICES PHYSICIAN MEDICAL DIRECTOR AGREEMENT** (“Agreement”) is made and entered effective as of March 1, 2026 (“Effective Date”), by and between South Weber City, Utah, a Utah municipal corporation (“City”), and Summer Grace LLC, a Utah limited liability company (“Contractor”). City and Contractor may be referred to individually as a “Party” and collectively as the “Parties.”

### RECITALS

- A. City operates or supports emergency medical services for the protection of the public.
- B. Applicable Utah law requires licensed emergency medical service providers to operate under physician medical oversight as required by state law and rule.
- C. Contractor represents that it is qualified to provide physician medical director services through a physician duly licensed in the State of Utah.
- D. City desires to retain Contractor to provide such services, and Contractor desires to provide them, on the terms set forth below.

**NOW, THEREFORE**, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **Appointment and Engagement.** City appoints Contractor to provide physician medical director services for the South Weber City Fire Department and related emergency medical services operations (“EMS Program”), and Contractor accepts that appointment, subject to the terms of this Agreement.

Contractor shall designate Dr. Summer Grace (“Designated Physician”) to perform the professional services required under this Agreement. Contractor shall not substitute another physician without City’s prior written consent.

2. **Term.** The initial term of this Agreement begins on the Effective Date and continues for one (1) year, unless sooner terminated under this Agreement.

Thereafter, this Agreement shall renew automatically for successive one-year terms unless either Party gives written notice of nonrenewal at least sixty (60) days before the end of the then-current term.

3. **Compensation.** City shall pay Contractor Ten Thousand Dollars (\$10,000.00) per year for services under this Agreement.

Payment shall be made in four equal quarterly installments of \$2,500.00, payable within thirty (30) days after receipt of an invoice.

The compensation stated in this section includes ordinary travel, telephone, routine consultation, and administrative time. Any extraordinary services outside the scope of this Agreement shall require prior written authorization by City and shall be separately compensated only if approved in writing.

4. **Independent Contractor.** Contractor is an independent contractor and not an employee, officer, or agent of City. Neither Contractor nor the Designated Physician shall be entitled to City wages, retirement benefits, insurance benefits, workers compensation coverage, unemployment benefits, or other employee benefits.

Contractor is solely responsible for taxes, withholdings, insurance, and all obligations arising from compensation paid under this Agreement.

5. **Qualifications and Compliance.** Contractor represents and warrants that the Designated Physician shall, throughout the term of this Agreement:

- A. Maintain an active and unrestricted license to practice medicine in Utah;
- B. Maintain all credentials reasonably necessary to perform services under this Agreement;
- C. Remain qualified under applicable Utah EMS laws and rules to serve as physician medical director;
- D. Maintain good standing with applicable licensing authorities; and
- E. Comply with applicable federal, state, and local laws, regulations, and professional standards.

Contractor shall notify City in writing within two (2) business days after any suspension, restriction, investigation, discipline, lapse, or material adverse change affecting the Designated Physician's qualifications.

6. **Scope of Services.** Contractor shall provide reasonable and customary physician medical director services for the EMS Program, including the following:

- A. Review existing EMS protocols at least annually and recommend revisions as appropriate;
- B. Assist City in developing protocols, standing orders, and clinical guidance consistent with applicable law and accepted standards of care;
- C. Provide medical oversight and consultation regarding EMS clinical operations;
- D. Participate in quality assurance and quality improvement activities, including reasonable review of run reports and patient care documentation;
- E. Provide or assist with continuing education and training for EMS personnel, as reasonably requested;
- F. Meet with City EMS leadership or staff at least quarterly, in person or remotely, and more often as reasonably needed;
- G. Provide reasonable consultation regarding EMS equipment, medications, and related clinical matters;
- H. Assist City in maintaining regulatory compliance related to physician medical oversight; and
- I. Perform other mutually agreed services reasonably related to physician medical direction.

Contractor's services are advisory and clinical in nature. City retains authority over budgeting, staffing, discipline, employment matters, operations, and policy decisions not requiring physician oversight.

- 7. **Personnel Matters.** If Contractor identifies protocol noncompliance, training deficiencies, or patient care concerns, Contractor may recommend corrective action, retraining, or operational improvements.

All employment and disciplinary decisions remain solely with City.

- 8. **Records; Confidentiality; HIPAA.** To the extent Contractor receives patient information or protected health information, Contractor shall safeguard such information and comply with applicable privacy laws.

Contractor shall keep confidential nonpublic City information obtained through performance of this Agreement, except as disclosure is required by law.

Records prepared for City under this Agreement relating to City business shall be provided to City upon request. Public records requests shall be handled by City in accordance with applicable law.

9. **Insurance.** Throughout the term of this Agreement, Contractor shall maintain malpractice insurance as required by law. Upon request, Contractor shall provide certificates of insurance evidencing required coverage.
10. **Indemnification.** To the extent permitted by law, Contractor shall indemnify, defend, and hold harmless City and its officers, employees, and agents from claims, damages, losses, liabilities, and expenses arising from Contractor's negligent acts, omissions, malpractice, or breach of this Agreement.

City's obligations, if any, are limited by the Utah Governmental Immunity Act and other applicable law. Nothing in this Agreement waives any defense or immunity available to City.

11. **Ownership of Work Product.** Protocols, reports, training materials, recommendations, and other work product prepared specifically for City under this Agreement shall be owned by City, subject to Contractor's ownership of preexisting materials, templates, know-how, and intellectual property.
12. **Conflict of Interest.** Contractor may provide services to other clients. Contractor shall disclose any actual conflict of interest that materially interferes with performance under this Agreement.
13. **Termination.** Either Party may terminate this Agreement without cause upon ninety (90) days' written notice.

City may terminate this Agreement immediately upon written notice if:

- A. Contractor or the Designated Physician loses required licensure or qualifications;
- B. Contractor fails to maintain required insurance;
- C. Contractor materially breaches this Agreement and fails to cure within ten (10) days after written notice, if curable; or
- D. City reasonably determines continued service would create material risk to patient safety or legal compliance.

Termination shall not affect payment for services properly performed before the effective termination date.

- 14. **Notices.** All notices under this Agreement shall be in writing and delivered personally, by certified mail, or by recognized overnight carrier to the addresses below, or to another address designated in writing.

City:  
 South Weber City  
 Attn: City Manager  
 1600 E South Weber Drive  
 South Weber, Utah 84405  
 801-479-3177

Contractor:  
 Summer Grace LLC  
 Attn: Summer Grace  
 summer.gracedo@gmail.com

Notice is effective upon receipt.

- 15. **Governing Law; Venue.** This Agreement shall be governed by Utah law. Venue for any action arising from this Agreement shall lie in a court of competent jurisdiction in Davis County, Utah.
- 16. **Entire Agreement; Amendment.** This Agreement is the entire agreement between the Parties concerning its subject matter and supersedes prior discussions or understandings.  
  
This Agreement may be amended only by a written instrument signed by both Parties.
- 17. **Severability.** If any provision of this Agreement is held invalid or unenforceable, the remaining provisions shall remain in effect.
- 18. **Counterparts; Electronic Signatures.** This Agreement may be executed in counterparts. Electronic signatures shall be treated as originals.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective

“City”  
**SOUTH WEBER CITY**

By: \_\_\_\_\_  
 City Manager David Larson  
 Date:

Attest by City Recorder Lisa Smith

“Contractor”  
 SUMMER GRACE LLC

By: Summer Grace  
 Name: Summer Grace  
 Title: DO

MEETING DATE

May 26, 2026

PREPARED BY

David Larson  
City Manager

ITEM TYPE

Administrative

ATTACHMENTS

RES 26-19

Preliminary Official  
Statement

PRIOR DISCUSSION DATES

[June 27, 2023](#)

[February 24, 2026](#)

AGENDA ITEM

RES 26-19: Authorizing the Issuance of Lease Revenue Refunding Bonds by the Local Building Authority of The City

PURPOSE

Consider refunding the Public Works facility bonds to save money

RECOMMENDATION

Admin/Finance Committee recommends refunding the current bonds using remaining unspent bond proceeds and accrued interest to reduce the amount of the bonds and keeping a similar annual payment amount to reduce the life of the bond by 4 years.

BACKGROUND

In 2023, South Weber City adopted a parameters resolution effectively choosing to bond specifically for the construction of a new public works facility and establishing a maximum amount, term, interest rate, and discount at which the bonds could be sold. On the same night, acting as the Local Building Authority Board of Directors, the LBA approved the issuance of bonds.

In November 2023, the city bonded for \$9,000,000. The bonds have a 20-year term with a true interest cost (TIC) of 4.90%. Annual payments are approximately \$706,000 per year. The Council ensured that the bonds were allowed to be refunded or “called” in bond terms so the city could refund them if/when interest went down and the city could save money.

In February 2026, the City Council reviewed options presented by the city’s financial advisor, Mark Anderson, with Zions Public Finance (ZPF). The Council tasked the Admin/Finance Committee to work with Mark to watch the market and recommend the right time to refund the bonds.

ANALYSIS

The Admin/Finance Committee met on Tuesday, May 12 to review options provided by ZPF. The options were similar to those provided in February simply with updated market numbers.

Based on the general feeling of Councilmembers expressed in the February meeting that keeping the annual payment similar to reduce the length and gain the greatest savings was preferred to a reduced annual payment and similar length, the committee is recommending the highest cost savings option, which would pay off the bond in 2040 (4 years faster than the current repayment schedule).

The Preliminary Official Statement is an example of the format of information that will be used to market the bonds. The numbers will adjust and are not finalized, but the City Council must approve the preliminary official statement as part of the refunding process.

## RESOLUTION 26-19

### A RESOLUTION OF THE CITY COUNCIL OF THE SOUTH WEBER CITY, UTAH, APPROVING THE ISSUANCE OF THE LOCAL BUILDING AUTHORITY OF THE SOUTH WEBER CITY, UTAH, LEASE REVENUE REFUNDING BONDS, SERIES 2026.

**WHEREAS**, the Local Building Authority of the South Weber City, Utah (the “*Issuer*”) has been duly organized as a Utah nonprofit corporation by the South Weber City, Utah (the “*City*”) solely for the purpose of (a) accomplishing the public purposes for which the City exist by acquiring, improving or extending any improvements, facilities or properties (whether real or personal) and appurtenances to them which the City is authorized or permitted by law to acquire, including, but not limited to, public buildings or other structures of every nature or any joint or partial interest in the same, and (b) financing the costs of such projects on behalf of the City in accordance with the procedures and subject to the limitations of the Local Building Authority Act, Title 17D, Chapter 2 of the Utah Code Annotated 1953, as amended (the “*Act*”) and other applicable Utah law; and

**WHEREAS**, the Utah Local Government Bonding Act (the “*Bond Act*”), Title 11, Chapter 27, Utah Code Annotated 1953, as amended (the “*Utah Code*”), and the Utah Refunding Bond Act, Title 11, Chapter 27, Utah Code (the “*Refunding Bond Act*” and, together with the Building Authority Act and the Bond Act, the “*Act*”), provide that the Issuer may issue and sell its bonds for the purpose of paying the costs of acquiring, improving or extending a project (as such term is defined in the Act), and such bonds shall be secured by a pledge and assignment of the revenues received by the Issuer under the leasing contract (as such term is defined in the Act) with respect to the project financed or refinanced with the proceeds of the sale of such bonds and may be secured by (a) a mortgage (as such term is defined in the Act) covering all or any part of such project, (b) a pledge and assignment of the leasing contract for that project, (c) amounts held in reserve funds or (d) such other security devices with respect to the project as may be deemed most advantageous by the Issuer; and

**WHEREAS**, the City Council of the City (the “*Council*”) desires the Issuer, on behalf of the City, to (a) refund, if economically beneficial, all or a portion of the Issuer’s outstanding Lease Revenue Bonds, Series 2023 (the “*Refunded Bonds*”), which were issued by the Issuer to undertake the construction of a certain project pursuant to the Act consisting of the acquisition, construction and improvement of a public works facility (the “*Project*”) on property located in the City (the “*Property*”), and (b) pay costs relating to the issuance and sale of the Bonds and the refunding of the Refunded Bonds; and

**WHEREAS**, the Issuer and the City will enter into that certain Master Lease Agreement (the “*Lease*”), the form of which is attached hereto as ***Exhibit B***, pursuant to which the Issuer has agreed to lease the Property to the City, all on the terms and conditions set forth in the Lease; and

**WHEREAS**, pursuant to and in accordance with the provisions of the Act and the Indenture, the Issuer has determined that it is in the best interest of the Issuer and the City (a) to issue its Local Building Authority of the South Weber City, Utah Lease Revenue Refunding Bonds, Series

2026 (the “*Series 2026 Bonds*”) pursuant to this Resolution and an Indenture of Trust (the “*Indenture*”), the form of which is attached hereto as *Exhibit C*, to provide funds for the purpose of (i) refunding the Refunded Bonds, and (ii) paying costs of issuance relating to the issuance, sale and delivery of the Series 2026 Bonds, (b) to lease the Leased Property (as defined in the Lease) to the City in consideration of certain Base Rentals (as defined in the Lease) and Additional Rentals (as defined in the Lease) to be paid as provided in the Lease, which will be sufficient (so long as the City extends the term of the Lease for each successive one-year renewal term) to pay the principal of, and premium, if any, and interest on, the Series 2026 Bonds and certain other costs and expenses as provided in the Lease; and

**WHEREAS**, the Issuer desires to secure its payment obligations under the Indenture by executing and delivering one or more Leasehold Deed of Trust, Assignment of Rents and Security Agreement (the “*Deed of Trust*”), attached hereto as *Exhibit D*, for the benefit of the holders of the Series 2026 Bonds; and

**WHEREAS**, in the opinion of the Council, it is in the best interest of the City and the Issuer that the Designated Officer be authorized to (i) determine whether to pursue a competitive sale, negotiated sale or private placement for the sale of the Bonds, (ii) if a competitive sale is pursued, accept or reject the bids received for the Bonds pursuant to the PARITY<sup>®</sup> electronic bid submission system and determine the best bid received that conforms to the parameters, deadlines and procedures set forth in the notice of sale prepared in connection with the advertisement for sale of the Bonds, (iii) if a negotiated sale is pursued, select an underwriter for the Bonds, (iv) if a private placement is pursued, select a purchaser for the Bonds and (v) approve the final principal amount, maturity amounts, interest rates, dates of maturity and other terms and provisions relating to the Bonds and to execute the Indenture containing such terms and provisions;

**WHEREAS**, there has presented to the Council at this meeting the proposed form of each of the following agreements: (a) the Indenture; (b) the Lease, (c) the Deed of Trust, (d) the Official Statement, (e) the Continuing Disclosure Undertaking, and (f) the Bond Purchase Agreement (defined below) (collectively, the “*Operative Agreements*”), in connection with the issuance of the Series 2026 Bonds and the financing of the Project; and

**WHEREAS**, the Issuer proposes to adopt a Bond Resolution dated as of the date of this Resolution for the Issuance of its Series 2026 Bonds (the “*Bond Resolution*”), attached hereto as *Exhibit F*.

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the City Council of the South Weber City, Utah, as follows:

**Section 1. Approval of Issuance of Series 2026 Bonds.** For the purposes enumerated in the preamble to this Resolution and paying the costs and expenses incidental thereto and to the issuance of the Series 2026 Bonds hereinafter described, the Council hereby approves the issuance of the Series 2026 Bonds by the Issuer pursuant to the Act and in accordance with and subject to the terms, conditions and limitations established in the Indenture and in the Bond Resolution and in accordance with and subject to the terms, conditions and limitations established in the Indenture.

**Section 2. Terms of the Series 2026 Bonds.** (a) The Series 2026 Bonds shall be dated as of their date of original issuance and delivery (the “*Dated Date*”), shall mature on the dates and in the principal amounts, and shall bear interest from the Dated Date, payable at the interest rates provided in the Indenture (as defined in the Bond Resolution). The Series 2026 Bonds shall be issued in authorized denominations and shall be executed and payable as provided in the Indenture.

(b) There is hereby delegated to the Designated Officer of the Issuer (as defined in the Bond Resolution), subject to the limitations contained in this Resolution, the power to determine and effectuate the following with respect to the Series 2026 Bonds and the Designated Officer is hereby authorized to make such determinations and effectuations:

(i) the aggregate principal amount of the Series 2026 Bonds; *provided* that the aggregate principal amount of the Series 2026 Bonds shall not exceed \$8,000,000;

(ii) the maturity date or dates and principal amount of each maturity of the Series 2026 Bonds to be issued; *provided, however*, that the final maturity of all Bonds shall not be later than 17 years from their date or dates;

(iii) the interest rate or rates of the Series 2026 Bonds, *provided, however*, that the average interest rate to be borne by any Bond shall not exceed 6.00% per annum;

(iv) the sale of the Series 2026 Bonds to the purchaser of the bonds (the “*Purchaser*”) of the Series 2026 Bonds and the purchase price to be paid by the Purchaser for the Series 2026 Bonds; *provided, however*, that the discount from par of the Series 2026 Bonds shall not exceed two percent (2.00%) (expressed as a percentage of the principal amount);

(v) the Series 2026 Bonds, if any, to be retired from mandatory sinking fund redemption payments and the dates and the amounts thereof;

(vi) the optional redemption date of the Series 2026 Bonds, if any;

(vii) the maturity dates and amounts, if any, of the Refunded Bonds to be refunded;

(viii) the amount, use and deposit of any funds of the Issuer legally available to provide for the refunding of the Refunded Bonds (including monies held by the Issuer for payment of debt service on the Refunded Bonds); and

(ix) any other provisions deemed advisable by the Designated Officer not materially in conflict with the provisions of this Resolution.

The Designated Officer shall make such determinations as provided above and shall execute the Indenture containing such terms and provisions of the Series 2026 Bonds, which execution shall be conclusive evidence of the actions or determinations of the Designated Officer as to the matters stated therein.

(c) The Series 2026 Bonds shall be subject to redemption prior to maturity as provided in the Indenture.

(d) The Series 2026 Bonds shall be in substantially the forms set forth in the Indenture, which forms are hereby incorporated herein by this reference, and the provisions for the signatures, authentication, payment, places of payment, medium of payment, transfer, exchange, registration, number and other provisions thereof, to the extent not provided herein, shall be as set forth in the Indenture as finally executed and are hereby approved and hereby incorporated herein by this reference. The form of the Series 2026 Bonds, submitted to this meeting as part of the recitals to the Indenture be, and the same hereby is, approved, and when the same shall be executed on behalf of the Issuer in the manner contemplated by the Indenture and this Resolution in the aggregate principal amount herein provided, they shall represent the approved form of the Series 2026 Bonds of the Issuer.

(e) Upon the occurrence of an Event of Nonappropriation (as such term is defined in the Lease) or an Event of Default under the Lease or the Indenture, the trustee for the Series 2026 Bonds (the “Trustee”) shall be entitled to exercise such rights and remedies (including but not limited to the appointment of a receiver) as are provided in the Indenture or as are otherwise provided to the Issuer under the Act or other applicable law; *provided, however*, that no deficiency judgment upon foreclosure of the lien of the Indenture may be entered against the Issuer, the City, the State of Utah or any political subdivision of the State of Utah, except as otherwise expressly provided in the Indenture and as permitted by the Act.

**Section 3. Limited Obligations.** The Series 2026 Bonds, together with the interest and premium, if any, thereon, are not general obligations of the Issuer but are limited obligations and, except for the security provided by the Indenture, pursuant to Section 17D-2-505 of the Act, are payable solely out of Base Rentals received by the Trustee under the Lease and certain other amounts received under the Indenture. Nothing in this Resolution, the Indenture or the Series 2026 Bonds shall be construed as requiring the State of Utah or any political subdivision of the State of Utah to pay any of the Series 2026 Bonds or to pay any of the premium (if any) or interest thereon or to appropriate any money to pay the same. Pursuant to Section 17D-2-505 of the Act and the Indenture, the Series 2026 Bonds shall be secured by the Trust Estate, which is specifically pledged, mortgaged, hypothecated, assigned and otherwise secured in the Indenture, subject to Permitted Encumbrances, for the equal and ratable payment of the Series 2026 Bonds and any bonds hereafter issued on a parity with the Series 2026 Bonds under the Indenture and shall be used for no other purpose than to pay the principal of, and premium, if any, and interest on, the Series 2026 Bonds and such additional parity bonds, except as may be otherwise expressly authorized in the Indenture. Neither the full faith and credit nor the taxing powers of the State of Utah or any political subdivision of such State is pledged to the payment of the principal of, or premium, if any, or interest on, the Series 2026 Bonds or other costs appertaining thereto. The Series 2026 Bonds and the interest and premium, if any, thereon do not now and shall never constitute an indebtedness of the Issuer, the City, the State of Utah or any political subdivision of such State within the meaning of any State constitutional provision or limitation nor give rise to or be a general obligation or liability of nor a charge against the general credit or taxing powers of the State of Utah or any political subdivision of the State of Utah. No breach of any covenant or agreement in the Indenture or the Lease shall impose any general obligation or liability upon, nor

a charge against, the City or the general credit or taxing power of the State of Utah or any of its political subdivisions. THE OBLIGATION OF THE CITY TO PAY BASE RENTALS AND OTHER AMOUNTS UNDER THE LEASE IS ANNUALLY RENEWABLE AS PROVIDED THEREIN. THE OBLIGATION OF THE CITY TO MAKE SUCH PAYMENTS WILL NOT CONSTITUTE A DEBT OF THE CITY, THE STATE OF UTAH OR ANY POLITICAL SUBDIVISION THEREOF. NEITHER THE ISSUANCE OF THE SERIES 2026 BONDS NOR THE EXECUTION AND DELIVERY OF THE LEASE DIRECTLY OR CONTINGENTLY OBLIGATE THE CITY TO APPROPRIATE ANY MONEY TO PAY ANY RENTALS UNDER THE LEASE OR TO PAY ANY RENTALS BEYOND THOSE APPROPRIATED FOR THE CITY'S THEN CURRENT FISCAL YEAR OR OBLIGATE THE STATE OF UTAH OR ANY POLITICAL SUBDIVISION THEREOF (OTHER THAN THE CITY TO THE EXTENT PROVIDED IN THE LEASE) TO PAY ANY RENTALS DUE TO THE ISSUER UNDER THE TERMS OF THE LEASE. NO PERSON EXECUTING THE SERIES 2026 BONDS OR THE LEASE SHALL BE SUBJECT TO PERSONAL LIABILITY OR ACCOUNTABILITY BY REASON OF THE ISSUANCE OF THE SERIES 2026 BONDS OR THE EXECUTION OF THE LEASE.

**Section 4. Authorization to Execute and Deliver Operative Agreements.** The forms, terms and provisions of each of the Operative Agreements are each hereby approved in substantially the forms presented at this meeting and attached hereto, with such insertions, omissions and changes as shall be approved by the Issuer as provided in the Bond Resolution and, to the extent that the City is a party to any such document, the Mayor of the City (the "*Mayor*"), the execution of such documents by the Issuer and Mayor being conclusive evidence of such approval. The appropriate officers of the Issuer are hereby authorized and directed to execute, attest and countersign, the Indenture and each of the other Operative Agreements to which the Issuer is a party and to affix or imprint the seal of the Issuer thereon. The Mayor is hereby authorized and directed to execute and the City Recorder of the City (the "*City Recorder*") to attest and countersign the Lease and each of the other Operative Agreements to which the City is a party.

**Section 5. Approval of Bond Purchase Agreement and Sale of the Bonds.** (a) The Bonds are hereby authorized to be sold to the Purchaser, on the terms and conditions set forth in the Indenture and, if necessary, a Bond Purchase Agreement (the "*Bond Purchase Agreement*"), a form of which is attached hereto as **Exhibit E**, and upon the basis of the representations therein set forth; *provided* that such terms shall not exceed the limitations set forth in Section 2 herein. The Bond Purchase Agreement is hereby authorized and approved. To evidence the acceptance of the Bond Purchase Agreement, the Mayor is hereby authorized to execute and deliver, in substantially the form attached hereto as **Exhibit E**, with such insertions, deletions, changes, omissions and variations as the Mayor may deem appropriate (such approval of the Mayor of any such changes shall be conclusively established by the execution of the Bond Purchase Agreement).

(b) The Bonds shall be delivered to the Purchaser and the proceeds of sale thereof applied as provided in the Indenture.

(c) The Mayor is hereby authorized to do or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to provide for the issuance, sale and delivery of the Bonds, and the City Recorder is hereby authorized, empowered and directed to attest such execution and to countersign.

**Section 6. Other Actions with Respect to the Series 2026 Bonds and the Indenture and Lease.** The officers and employees of the City shall take all action necessary in conformity with the Act to carry out the issuance of the Series 2026 Bonds and the execution and delivery of the Operative Agreements, including, without limitation, the execution and delivery of any closing and other documents required to be delivered in connection with the sale and delivery of the Series 2026 Bonds and the execution and delivery of the Indenture. If the Mayor or the City Recorder shall be unavailable to execute, countersign or attest (as applicable), any of the Operative Agreements and/or the other documents that they are hereby authorized to execute, countersign and attest, the same may be executed, countersigned and attested (as applicable) by the Mayor Pro Tem or by the Deputy City Recorder, respectively.

**Section 7. Continuing Disclosure Undertaking.** The Mayor is hereby authorized, empowered and directed to execute and deliver, and the City Recorder to countersign and attest, the Continuing Disclosure Undertaking, in substantially the same form as now before the Issuer and attached hereto as **Exhibit G**, or with such changes therein as the Mayor shall approve, his or her execution thereof to constitute conclusive evidence of his or her approval of such changes. When the Continuing Disclosure Undertaking is executed and delivered on behalf of the Issuer as herein provided, the Continuing Disclosure Undertaking will be binding on the Issuer and the officers, employees and agents of the Issuer, and the officers, employees and agents of the Issuer are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Resolution, the sole remedies for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under the Continuing Disclosure Undertaking.

**Section 8. Final Official Statement.** The Official Statement of the Issuer is hereby authorized in substantially the form presented at this meeting and in the form attached hereto as **Exhibit A**, with such changes, omissions, insertions and revisions as the Mayor shall deem advisable, including the completion thereof with the information established at the time of the sale of the Bonds by the Designated Officer and set forth in the Indenture. The Mayor shall sign and deliver the Official Statement to the Purchaser for distribution to prospective purchasers of the Bonds and other interested persons. The approval of the Mayor of any such changes, omissions, insertions and revisions shall be conclusively established by the Mayor's execution of the Official Statement.

**Section 9. Preliminary Official Statement Deemed Final.** The use and distribution of the Official Statement in preliminary form (the "*Preliminary Official Statement*"), in substantially the form presented at this meeting and in the form attached hereto as **Exhibit A**, is hereby authorized and approved, with such changes, omissions, insertions and revisions as the Mayor shall deem advisable. The Mayor and the City Recorder are, and each of them is, hereby authorized to do or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to deem final the Preliminary Official Statement within the meaning and for purposes of paragraph (b)(1) of Rule 15c2-12 of the Securities and Exchange Commission, subject to completion thereof with the information established at the time of the sale of the Bonds. The Mayor and the City Recorder are, and each of them is, hereby authorized to do

or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to provide for the issuance, sale and delivery of the Bonds, and any actions taken thereby for purposes of deeming the Official Statement to be final for purposes of Rule 15c2-12 of the Securities and Exchange Commission are hereby authorized, ratified and confirmed.

**Section 10. Filing of Resolution.** The City Recorder, as Secretary of the Issuer, is hereby authorized and directed to file a certified copy of this Resolution in the records of the Issuer promptly following the adoption hereof.

**Section 11. Resolution Irrepealable.** After any of the Series 2026 Bonds are delivered by the Trustee to the Purchaser upon receipt of payment therefor, this Resolution shall be and remain irrepealable until the Series 2026 Bonds and interest thereon shall have been fully paid, canceled and discharged.

**Section 12. Severability.** If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution; *provided, however*, that nothing in this Section shall be construed to amend or modify the limitations provided in Section 4 hereof.

**Section 13. Conflicting Resolutions.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

**Section 14. Effective Date.** This Resolution shall be effective immediately upon its approval and adoption.

**PASSED AND ADOPTED** by the City Council of South Weber, Davis County, on the 26<sup>th</sup> day of May 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

**RES 26-19 EXHIBIT A**  
**PRELIMINARY OFFICIAL STATEMENT**

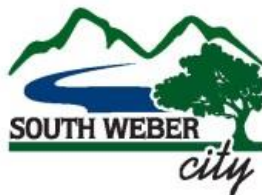
# PRELIMINARY OFFICIAL STATEMENT

## Local Building Authority of South Weber City, Utah

### \$7,125,000\* Lease Revenue Refunding Bonds, Series 2026

payable from lease payments to be made, subject to annual appropriation by

## South Weber City, Utah



On \_\_\_\_\_, \_\_\_\_\_, 2026 (up to 9:30:00 A.M., M.S.T.), electronic bids will be received by means of the **PARITY**<sup>®</sup> electronic bid submission system. See the “OFFICIAL NOTICE OF BOND SALE—Procedures Regarding Electronic Bidding.”

The 2026 Bonds, as defined herein, will be awarded to the successful bidder(s) and issued pursuant to a resolution of the Local Building Authority of South Weber City, Utah (the “Authority”), previously adopted on May 26, 2026.

*The Authority and South Weber City, Utah (the “City”) have deemed this PRELIMINARY OFFICIAL STATEMENT final as of the date hereof, for purposes of paragraph (b)(1) of Rule 15c2–12 of the Securities and Exchange Commission, subject to completion with certain information to be established at the time of sale of the 2026 Bonds as permitted by the Rule.*

For copies of the OFFICIAL NOTICE OF BOND SALE, the PRELIMINARY OFFICIAL STATEMENT, and other related information with respect to the 2026 Bonds, contact the Municipal Advisor:



ZIONS PUBLIC FINANCE, INC.

One S Main St 18<sup>th</sup> Fl  
Salt Lake City UT 84133–1109  
801.844.7377

[mark.anderson@zionsbancorp.com](mailto:mark.anderson@zionsbancorp.com)

This PRELIMINARY OFFICIAL STATEMENT is dated \_\_\_\_\_, 2026, and the information contained herein speaks only as of that date.

\* Preliminary; subject to change.

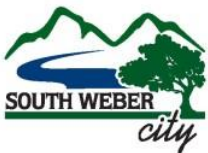
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NEW ISSUE  
BOOK-ENTRY ONLY  
BANK-QUALIFIED

Ratings: Moody's "\_\_\_"  
See "MISCELLANEOUS—Bond Ratings" herein.

In the opinion of Farnsworth Johnson PLLC, Bond Counsel, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the 2026 Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 and is exempt from taxes imposed by the Utah Individual Income Tax Act. In the further opinion of Bond Counsel, interest on the 2026 Bonds is not a specific preference item for purposes of the federal individual alternative minimum tax. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the accrual or receipt of interest on, the 2026 Bonds.

The 2026 Bonds are "qualified tax-exempt obligations" within the meaning of Section 265 (b)(3) of the Code. See "TAX MATTERS" herein.



Local Building Authority of South Weber City, Utah

\$7,125,000\* Lease Revenue Refunding Bonds, Series 2026

payable from lease payments to be made, subject to annual appropriation by

South Weber City, Utah

The \$7,125,000\* Lease Revenue Refunding Bonds, Series 2026, are issued by the Authority as fully-registered bonds and, when initially issued, will be in book-entry form, registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, which will act as securities depository for the 2026 Bonds.

Principal of and interest on the 2026 Bonds (interest payable May 1 and November 1 of each year, commencing November 1, 2026) are payable by U.S. Bank Trust Company, National Association, Salt Lake City, Utah, as Paying Agent, to the registered owners thereof, initially DTC. See "THE 2026 BONDS—Book-Entry System" herein.

The 2026 Bonds are subject to optional redemption, may be subject to mandatory sinking fund redemption at the option of the successful bidder(s), and are subject to extraordinary optional redemption (in the event of damage to, or destruction, seizure, or condemnation of the 2023 Project), prior to maturity. See "THE 2023 PROJECT—The 2023 Project As Security For The 2026 Bonds" and "THE 2026 BONDS—Redemption Provisions For The 2026 Bonds" herein.

The proceeds of the 2026 Bonds will be used to refund certain maturities of the previously issued bonds of the Authority and pay costs associated with the issuance of the 2026 Bonds. The 2026 Bonds and any future parity bonds are part of an ongoing master lease and building program whereby all Bonds issued thereunder are equally and ratably secured under the Indenture. See "THE 2026 BONDS—Sources And Uses Of Funds" and "THE 2023 PROJECT" herein.

Pursuant the Master Lease, the City has agreed to pay Base Rentals which are sufficient to pay principal of and interest on the 2026 Bonds coming due in each year, but only if and to the extent that the City annually appropriates funds sufficient to pay such Base Rentals plus such Additional Rentals as are necessary to operate and maintain the 2023 Project. The Master Lease specifically provides that nothing therein shall be construed to require the Authority to appropriate moneys to pay the Base Rentals or Additional Rentals and the Authority shall not be obligated to pay such Rentals except to the extent appropriated. Neither the obligation of the City to pay such Rentals nor the obligation of the Authority to pay the principal of and interest on the 2026 Bonds will constitute or give rise to a debt, general obligation, or liability of, or a charge against the general credit or taxing power of the City. The issuance of the 2026 Bonds does not directly or contingently obligate the City to pay any Rentals beyond those appropriated for the City's then current Fiscal Year. The Authority has no taxing power.

The purchase of the 2026 Bonds involves certain investment risks which are discussed throughout this OFFICIAL STATEMENT. Certain of such risks are described under "INVESTMENT CONSIDERATIONS" herein.

Dated: Date of Delivery<sup>1</sup>

Due: November 1, as shown on inside cover

See the inside front cover for the maturity schedule of the 2026 Bonds

The 2026 Bonds will be awarded pursuant to competitive bidding received by means of the PARITY<sup>®</sup> electronic bid submission system on \_\_\_\_\_, \_\_\_\_\_, 2026, as set forth in the OFFICIAL NOTICE OF BOND SALE the date of this PRELIMINARY OFFICIAL STATEMENT.  
Zions Public Finance, Inc., Salt Lake City, Utah, is acting as Municipal Advisor.

This cover page contains certain information for quick reference only. It is not a summary of this issue. Investors must read the entire OFFICIAL STATEMENT to obtain information essential to the making of an informed investment decision.

This OFFICIAL STATEMENT is dated \_\_\_\_\_, 2026, and the information contained herein speaks only as of that date.

\* Preliminary; subject to change.

<sup>1</sup> The anticipated date of delivery is Wednesday, July 1, 2026.

This PRELIMINARY OFFICIAL STATEMENT and the information contained herein are subject to completion, amendment or other change without any notice. Under no circumstances shall this PRELIMINARY OFFICIAL STATEMENT constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

# Local Building Authority of South Weber City, Utah

## \$7,125,000\*

### Lease Revenue Refunding Bonds, Series 2026

**Dated: Date of Delivery<sup>1</sup>**

**Due: November 1, as shown below**

<u>Due November 1</u>	<u>CUSIP®</u>	<u>Principal Amount*</u>	<u>Interest Rate</u>	<u>Yield/ Price</u>
2026.....		\$420,000		
2027.....		380,000		
2028.....		400,000		
2029.....		420,000		
2030.....		440,000		
2031.....		465,000		
2032.....		485,000		
2033.....		510,000		
2034.....		535,000		
2035.....		565,000		
2036.....		595,000		
2037.....		625,000		
2038.....		655,000		
2039.....		630,000		

\$ \_\_\_\_\_ % Term Bond due November 1, 20\_\_—Price of \_\_\_\_\_ %  
(CUSIP® \_\_\_\_\_)

\* Preliminary; subject to change.

<sup>1</sup> The anticipated date of delivery is Wednesday, July 1, 2026.

® CUSIP is a registered trademark of the American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, managed by FactSet Research Systems Inc. on behalf of The American Bankers Association.

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(This page has been intentionally left blank.)

This OFFICIAL STATEMENT does not constitute an offer to sell, or the solicitation of an offer to buy, nor shall there be any sale of, the 2026 Bonds (as defined herein), by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. No dealer, broker, salesman or other person has been authorized to give any information or to make any representations other than those contained herein, and if given or made, such other information or representations must not be relied upon as having been authorized by either the Local Building Authority of South Weber City, Utah (the “Authority”); the South Weber City, Utah; U.S. Bank Trust Company, National Association, Salt Lake City, Utah, (as Trustee, Bond Register and Paying Agent); Zions Public Finance Inc., Salt Lake City, Utah (as Municipal Advisor); the successful bidder(s); or any other entity. All information contained herein has been obtained from the Authority, The Depository Trust Company, and from other sources which are believed to be reliable. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this OFFICIAL STATEMENT nor the issuance, sale, delivery, or exchange of the 2026 Bonds, shall under any circumstance create any implication that there has been no change in the affairs of the Authority or the City, since the date hereof.

The 2026 Bonds have not been registered under the Securities Act of 1933, as amended, or any state securities laws in reliance upon exemptions contained in such act and laws. Any registration or qualification of the 2026 Bonds in accordance with applicable provisions of the securities laws of the states in which the 2026 Bonds have been registered or qualified and the exemption from registration or qualification in other states cannot be regarded as a recommendation thereof. Neither the Securities and Exchange Commission nor any state securities commission has passed upon the accuracy or adequacy of this OFFICIAL STATEMENT. Any representation to the contrary is unlawful.

***The yields/prices at which the 2026 Bonds are offered to the public may vary from the initial reoffering yields/prices on the inside cover page of this OFFICIAL STATEMENT. In addition, the successful bidder(s) may allow concessions or discounts from the initial offering prices of the 2026 Bonds to dealers and others. In connection with the offering of the 2026 Bonds, the successful bidder(s) may engage in transactions that stabilize, maintain, or otherwise affect the price of the 2026 Bonds. Such transactions may include overallocments in connection with the purchase of 2026 Bonds, the purchase of 2026 Bonds to stabilize their market price and the purchase of 2026 Bonds to cover the successful bidder’s short positions. Such transactions, if commenced, may be discontinued at any time.***

***Forward-Looking Statements.*** Certain statements included or incorporated by reference in this OFFICIAL STATEMENT constitute “forward-looking statements” within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used, such as “plan,” “project,” “forecast,” “expect,” “estimate,” “budget” or other similar words. ***The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Neither the Authority nor the City plan to issue any updates or revisions to those forward-looking statements if or when its expectations, or events, conditions or circumstances on which such statements are based occur.***

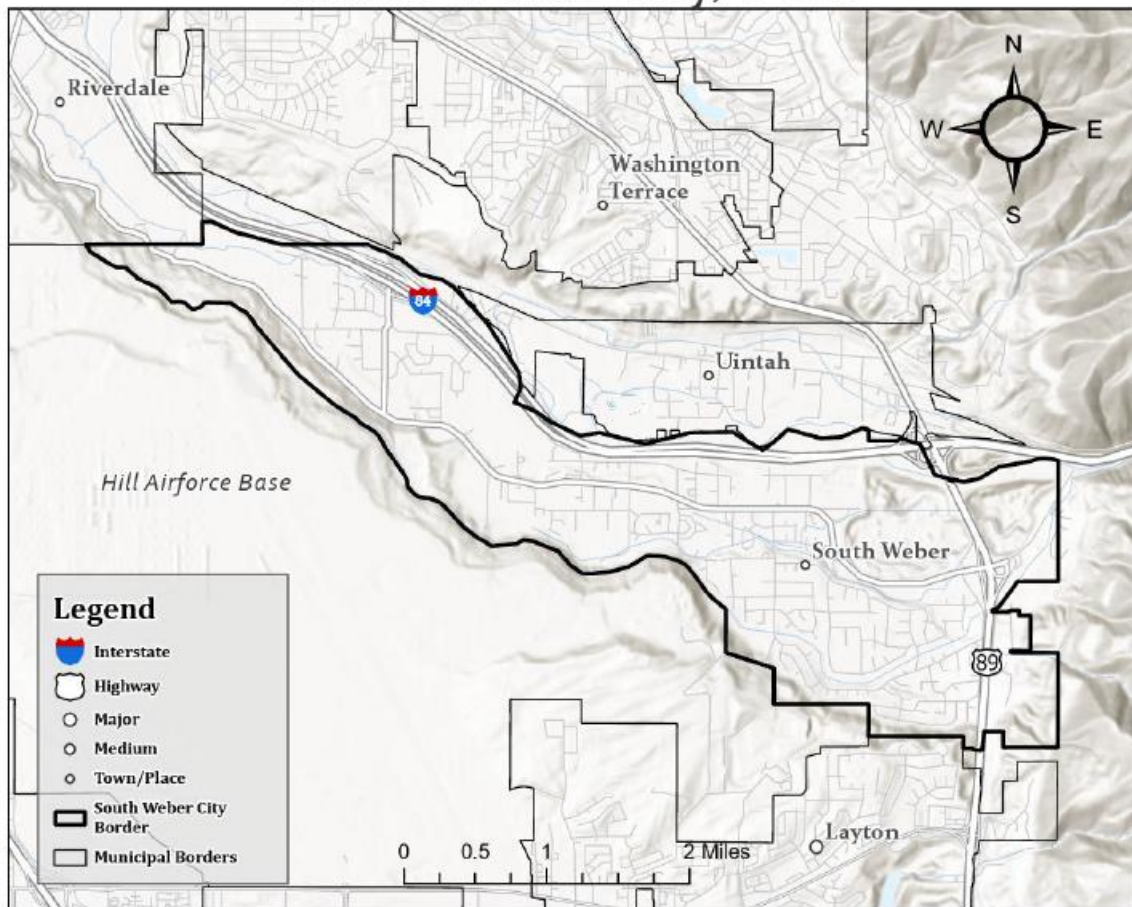
The CUSIP® (the Committee on Uniform Securities Identification Procedures) identification numbers are provided on the inside cover pages of this OFFICIAL STATEMENT and are being provided solely for the convenience of bondholders. Neither the Authority, the City, the Trustee, the successful bidder(s), or the Municipal Advisor make any representation with respect to such numbers or undertake any responsibility for their accuracy. The CUSIP® number for a specific maturity is subject to being changed after the issuance of the 2026 Bonds as a result of various subsequent actions, including but not limited to a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the 2026 Bonds.

***The information contained on any website referenced in this OFFICIAL STATEMENT is not incorporated by reference herein, and no representation or warranty is made as to the accuracy or completeness of such information. Such information is provided for convenience only and does not constitute a part of this OFFICIAL STATEMENT.***

### Location Map Of The City



## South Weber City, Utah



# OFFICIAL STATEMENT RELATED TO THE

## Local Building Authority of South Weber City, Utah

### \$7,125,000\* Lease Revenue Refunding Bonds, Series 2026

payable from lease payments to be made, subject to annual appropriation by

### South Weber City, Utah pursuant to a Master Lease

#### INTRODUCTION

This introduction is only a brief description of the 2026 Bonds, as hereinafter defined, and the security and source of payment for the 2026 Bonds. The information contained herein is expressly qualified by reference to the entire OFFICIAL STATEMENT. Investors are urged to make a full review of the entire OFFICIAL STATEMENT, as well as of the documents summarized or described herein.

See the following appendices that are attached hereto and incorporated herein by reference: “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE;” “APPENDIX B—FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCAL YEAR 2025;” “APPENDIX C—FORM OF OPINION OF BOND COUNSEL;” “APPENDIX D—FORM OF CONTINUING DISCLOSURE UNDERTAKING;” and “APPENDIX E—BOOK-ENTRY SYSTEM.”

This OFFICIAL STATEMENT also includes summaries of the terms of the 2026 Bonds, the Indenture, the Master Lease and the Security Documents (all as more fully defined hereinafter). All references herein to the Indenture and the Master Lease, are qualified in their entirety by reference to such documents and references herein to the 2026 Bonds are qualified in their entirety by reference to the forms thereof and the information with respect thereto included in the Indenture, copies of which are available upon request from the contact persons as indicated under “INTRODUCTION—Contact Persons” below. Descriptions of the Indenture, the Master Lease, the Security Documents, and the 2026 Bonds are qualified by reference to bankruptcy laws affecting the remedies for the enforcement of the rights and security provided therein and the effect of the exercise of the police power by any entity having jurisdiction. The summaries of and references to all documents, statutes, reports, and other instruments referred to herein do not purport to be complete, comprehensive, or definitive, and each such summary and reference is qualified in its entirety by reference to each such document, statute, report, or instrument.

When used herein the terms “Fiscal Year[s] 20YY” or “Fiscal Year[s] End[ed][ing] June 30, 20YY” shall refer to the year ended or ending on June 30 of the year indicated and beginning on July 1 of the preceding calendar year. The terms “Calendar Year[s] 20YY” or “Tax Year[s] 20YY” shall refer to the year beginning on January 1 and ending on December 31 of the year indicated. Unless otherwise indicated, capitalized terms used in this OFFICIAL STATEMENT shall have the meaning established in the Master Lease and Indenture (as hereinafter defined). See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE –DEFINITIONS.”

#### Public Bid/Electronic Bid

The 2026 Bonds will be awarded pursuant to competitive bidding received by means of the **PARITY**<sup>®</sup> electronic bid submission system on \_\_\_\_\_, \_\_\_\_\_, 2026 as set forth in the OFFICIAL NOTICE OF BOND SALE (dated as of the date of this PRELIMINARY OFFICIAL STATEMENT).

See the “OFFICIAL NOTICE OF BOND SALE” above.

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\* Preliminary; subject to change.

## The 2026 Bonds

*The 2026 Bonds.* This OFFICIAL STATEMENT, including the cover page, introduction, and Appendices (the “OFFICIAL STATEMENT”), provides information in connection with the issuance and sale of \$7,125,000\* aggregate principal amount of Lease Revenue Refunding Bonds, Series 2026 (the “2026 Bonds” or “2026 Bond”), by the Local Building Authority of South Weber City, Utah (the “Authority”).

### The Local Building Authority Of South Weber City, Utah

*The Local Building Authority Of South Weber City, Utah.* The Authority is a nonprofit corporation created by the City Council of South Weber City, Utah (the “City”) pursuant to the Local Building Authority Act, Title 17D, Chapter 2, Utah Code Annotated 1953, as amended (the “Building Authority Act”). The Authority was created by the City for the purpose of financing projects on behalf of the City as provided in the Building Authority Act. For additional information, see “LOCAL BUILDING AUTHORITY OF SOUTH WEBER CITY, UTAH” below.

### South Weber City, Utah

The City was incorporated on August 27, 1938. The City covers an area of approximately 4.6 square miles and has an estimated 2025 population of approximately 8,218. The City is located in Davis County approximately 35 miles north of Salt Lake City, Utah, and approximately five miles south of Ogden, Utah. The City is adjacent to Hill Air Force Base. For additional information regarding the City, see “SOUTH WEBER CITY,” herein.

### Authorization For And Purpose Of The 2026 Bonds; The Indenture; Master Lease

*Authorization for and Purpose of the 2026 Bonds. The Indenture.* The 2026 Bonds are being issued pursuant to (i) the Local Building Authority Acts; the Utah Refunding Bond Act, Title 11, Chapter 27, of the Utah Code Annotated, 1953, as amended (the “Refunding Bond Act”) and other applicable State laws (collectively with the Building Authority Act and the Refunding Bond Act, the “Acts”); (ii) an authorizing resolution adopted by the Authority and the City on May 26, 2026 (the “Resolution”); and (iii) an Indenture of Trust, dated as of November 1, 2023, as previously amended and supplemented (the “Indenture of Trust”) and as further amended and supplemented by a First Supplemental Indenture of Trust, dated as of \_\_\_\_\_ 1, 2026 (the “[First Supplemental] Indenture” and together with the Indenture of Trust, the “Indenture”), each between the Authority and U.S. Bank Trust Company, National Association, Salt Lake City, Utah, as trustee (the “Trustee”).

The 2026 Bonds are being issued to refund the 2023 Bonds (as defined herein), previously issued by the Authority, and to pay the costs associated with the issuance of the 2020 Bonds. See “THE 2020 BONDS—Plan Of Refunding;” “THE 2026 BONDS—Sources And Uses Of Funds” and “THE 2023 PROJECT” below.

*Prior Parity Bonds.* The Authority has previously issued the following Bonds under the Indenture:

(i) \$9,000,000, Lease Revenue Bonds, Series 2023, dated November 1, 2023, currently outstanding in the aggregate principal amount of \$8,396,000 (the “2023 Bonds” or the “Prior Parity Bonds”) (*it is anticipated that the proceeds of 2026 Bonds will be used to redeem and retire the 2023 Bonds in their entirety on July 1, 2026, as described herein*).

The 2026 Bonds will be issued on a parity basis and will be equally and ratably secured under the Indenture with the Prior Parity Bonds. Bond proceeds from the Prior Parity Bonds were used for the acquisition, construction, and equipping of various building projects and related improvements (the “2023 Project”). See “THE 2023 PROJECT—The 2023 Project As Security For The 2026 Bonds” below.

*Master Lease.* The Authority has leased and intends to lease the 2023 Project to the District, pursuant to a Master Lease Agreement dated as of November 1, 2023, as previously amended and supplemented, and as further supplemented by a First Amendment to Master Lease Agreement, dated as of \_\_\_\_\_ 1, 2026 (the “First Amendment,” and collectively with the amended and supplemented Master Lease Agreement, the “Master Lease”).

### Security For The Bonds

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\* Preliminary; subject to change.

The 2026 Bonds are limited obligations of the Authority, solely from the revenues and other amounts received pursuant to the Master Lease and other funds or amounts held by the Trustee pursuant to the Indenture as security for the 2026 Bonds, subject to certain limitations.

The City has agreed to make payments pursuant to the Master Lease in stated amounts which are sufficient to pay the principal of and interest on the 2026 Bonds when due (the “Base Rentals”), but only if and to the extent the City has appropriated funds sufficient to pay the Base Rentals coming due during each succeeding Renewal Term (as described herein) of the Master Lease plus such additional amounts as are necessary to operate and maintain the 2023 Project during such period (the “Additional Rentals” and collectively, with the Base Rentals, the “Rentals”). The Master Lease specifically provides that nothing therein shall be construed to require the City to appropriate any money to pay any Rentals thereunder and that neither the City nor any political subdivision thereof is obligated to pay such Rentals except to the extent of funds appropriated for that purpose. *Neither the obligation of the City to pay Rentals nor the obligation of the Authority to pay the principal of and interest on the 2026 Bonds will constitute or give rise to a debt, a general obligation or liability of, or a charge against the general credit or taxing power of, the City. The issuance of the 2026 Bonds does not directly or contingently obligate the Board to pay any Rentals beyond those appropriated for the City’s then current Fiscal Year. The Authority has no taxing power.* See “INVESTMENT CONSIDERATIONS” and “SECURITY AND SOURCES OF PAYMENT FOR THE 2026 BONDS” herein.

In addition, the Board owns the site on which the 2023 Project which was constructed and refurbished (the “Project Site”) and leases the Project Site to the Authority pursuant to a Ground Lease, dated as of November 1, 2023, as heretofore amended and further supplemented and further amended and supplemented by a First Amendment to the Ground Lease, dated \_\_\_\_\_ 1, 2026 (the “Ground Lease”). The Authority assigned all its rights and interest in the Ground Lease to the Trustee and created a lien on the 2023 Project pursuant to the Leasehold Deed of Trust, Assignment of Rents, Security Agreement and Financing Statements dated as of November 1, 2023, as heretofore amended and supplemented and as further amended and supplemented by a First Amendment to the Ground Lease, dated as of \_\_\_\_\_ 1, 2026 (the “Security Document”).

The Indenture and the Security Document create a lien on and a security interest in the 2023 Project and any Additional Projects for the benefit of the Registered Owners (as defined herein) of Outstanding Parity Bonds, the 2026 Bonds and any Additional Bonds, and any Refunding Bonds.

#### **Additional Parity Bonds And Additional Projects**

The Authority may issue additional bonds to refund outstanding bonds of the Authority (“Refunding Bonds”) or to finance additional Projects for lease to the City (“Additional Bonds”) ranking on a parity basis with the 2026 Bonds under the Indenture on the terms and conditions specified in the Indenture and the Master Lease. Any such Refunding Bonds and Additional Bonds hereafter issued are sometimes collectively referred to herein as the “Additional Parity Bonds.” *The 2026 Bonds and any Additional Parity Bonds issued under the Indenture are sometimes collectively referred to herein as the “Bonds.”* See “SECURITY AND SOURCES OF PAYMENT FOR THE 2026 BONDS—Additional Parity Bonds And Refunding Bonds” below and “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE INDENTURE—Additional Bonds.”

If the Authority determines to issue Additional Bonds to finance additional projects (the “Additional Projects”), they will be leased to the City pursuant to the Indenture and the Master Lease. *The Authority does not currently anticipate issuing Additional Parity Bonds for Additional Projects.* However, the Authority may determine to issue additional lease revenue bonds under documents other than the Indenture and the Master Lease.

#### **No Debt Service Reserve Fund For The 2026 Bonds**

The Debt Service Reserve Requirement with respect to the 2026 Bonds is \$0 and therefore no account in the Debt Service Reserve Fund has been established for the 2026 Bonds. See “SECURITY AND SOURCES OF PAYMENT FOR THE 2026 BONDS—No Debt Service Reserve Requirement For The 2026 Bonds” below.

## Redemption For The 2026 Bonds

The 2026 Bonds are subject to optional redemption and are subject to extraordinary redemption (in the event of the damage to, or destruction, or condemnation of the Projects) prior to maturity. See “THE 2026 BONDS—Redemption Provisions” herein.

## Registration, Denominations, Manner Of Payment

The 2026 Bonds are issuable only as fully-registered bonds and, when initially issued, will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, (“DTC”). DTC will act as securities depository of the 2026 Bonds. Purchases of 2026 Bonds will be made in book-entry form only, in the principal amount of \$5,000 or any whole multiple thereof, through brokers and dealers who are, or who act through, DTC’s Participants (as defined herein). Beneficial Owners (as defined herein) of the 2026 Bonds will not be entitled to receive physical delivery of bond certificates so long as DTC or a successor securities depository acts as the securities depository with respect to the 2026 Bonds. “Direct Participants,” “Indirect Participants” and “Beneficial Owners” are defined under “APPENDIX E—BOOK-ENTRY SYSTEM.”

Principal of and interest on the 2026 Bonds (interest payable May 1 and November 1 of each year, commencing November 1, 2026) are payable by U.S. Bank as Paying Agent (the “Paying Agent”) for the 2026 Bonds, to the registered owners of the 2026 Bonds. So long as Cede & Co. is the sole registered owner, it will, in turn, remit such principal and interest to its Direct Participants, for subsequent disbursements to the Beneficial Owners of the 2026 Bonds, as described under “APPENDIX E—BOOK-ENTRY SYSTEM.”

So long as DTC or its nominee is the sole registered owner of the 2026 Bonds, neither the City, the Authority, nor the Paying Agent will have any responsibility or obligation to any Direct or Indirect Participants of DTC, or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the Direct Participants, Indirect Participants or the Beneficial Owners of the 2026 Bonds. Under these same circumstances, references herein and in the Indenture to the “Bondowners” or “Registered Owners” of the 2026 Bonds shall mean Cede & Co. and shall not mean the Beneficial Owners of the 2026 Bonds.

## Tax Matters Regarding The 2026 Bonds; Deductibility Of Interest

In the opinion of Farnsworth Johnson PLLC, Bond Counsel, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the 2026 Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 and is exempt from taxes imposed by the Utah Individual Income Tax Act. In the further opinion of Bond Counsel, interest on the 2026 Bonds is not a specific preference item for purposes of the federal individual alternative minimum tax. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the accrual or receipt of interest on, the 2026 Bonds.

The 2026 Bonds are “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code. See “TAX MATTERS—Opinion Of Bond Counsel” herein.

## Professional Services

In connection with the issuance of the 2026 Bonds, the following have served the Authority in the capacity indicated:

*Trustee, Bond Registrar, and Paying Agent*  
 U.S. Bank Trust Company, National Association  
 170 S Main St Ste 200  
 Salt Lake City UT 84101  
 801.534.6083 | f 801.534.6013  
[brandon.elzinga@usbank.com](mailto:brandon.elzinga@usbank.com)

*Bond Counsel and Disclosure Counsel*  
 Farnsworth Johnson PLLC  
 180 N University Ave Ste 260  
 Provo UT 84601  
 801.510.6303  
[brandon@farnsworthjohnson.com](mailto:brandon@farnsworthjohnson.com)

*Authority's and City's Attorney*

Hayes Godfrey Bell, P.C.  
 2118 E 3900 S Ste 300  
 Holladay UT 84124  
 801.272.8998  
[jblakesley@hgblaw.net](mailto:jblakesley@hgblaw.net)

*Municipal Advisor*

Zions Public Finance Inc  
 One S Main St 18th Fl  
 Salt Lake City UT 84133-1109  
 801.844.7377  
[mark.anderson@zionsbancorp.com](mailto:mark.anderson@zionsbancorp.com)

**Conditions Of Delivery, Anticipated Date, Manner And Place Of Delivery For The 2026 Bonds**

The 2026 Bonds are offered, subject to prior sale, when, as and if issued and received by the successful bidder(s), subject to the approval of legality by Farnsworth Johnson, PLLC, Bond Counsel to the Authority, and certain other conditions. Certain matters regarding this OFFICIAL STATEMENT will be passed on for the Authority by Farnsworth Johnson, PLLC, Disclosure Counsel. Certain legal matters will be passed on for the Authority and the City by James Blakesley of Hayes Godfrey Bell, P.C., Holladay, Utah. It is expected that the 2026 Bonds, in book-entry form, will be available for delivery to DTC or its agent on or about Wednesday, July 1, 2026.

**Risks Inherent In The Ownership Of The 2026 Bonds**

The purchase of the 2026 Bonds involves certain investment risks which are discussed throughout this OFFICIAL STATEMENT. Accordingly, each prospective purchaser of the 2026 Bonds should make an independent evaluation of all of the information presented in this OFFICIAL STATEMENT in order to make an informed investment decision. Certain investment risks are described under "INVESTMENT CONSIDERATIONS" below.

**Continuing Disclosure Undertaking**

The Authority will enter into a continuing disclosure undertaking for the benefit of the Owners of the 2026 Bonds. For a detailed discussion of this disclosure undertaking and timing of submissions see "CONTINUING DISCLOSURE UNDERTAKING" below and "APPENDIX D—FORM OF CONTINUING DISCLOSURE UNDERTAKING."

**Basic Documentation**

This OFFICIAL STATEMENT speaks only as of its date, and the information contained herein is subject to change. Brief descriptions of the Authority, the City, the 2026 Bonds, the Indenture and the Master Lease are included in this OFFICIAL STATEMENT. Such descriptions do not purport to be comprehensive or definitive. All references herein to the Indenture, the Master Lease, and the Security Documents are qualified in their entirety by reference to such documents and references herein to the 2026 Bonds are qualified in their entirety by reference to the form thereof included in the Indenture. The "basic documentation" which includes the Resolutions, the closing documents for the 2026 Bonds, the Indenture, the Master Lease and other documentation, authorizing the issuance of the 2026 Bonds and establishing the rights and responsibilities of the Authority, the City and other parties to the transaction, may be obtained from the "contact persons" as indicated below.

**Contact Persons**

As of the date of this OFFICIAL STATEMENT, additional requests for information may be directed to Zions Public Finance, Inc., Salt Lake City, Utah (the "Municipal Advisor") the Municipal Advisor to the Authority and the City:

Mark Anderson, Vice President, [mark.anderson@zionsbancorp.com](mailto:mark.anderson@zionsbancorp.com)  
 Cara Bertot, Vice President, [cara.bertot@zionsbancorp.com](mailto:cara.bertot@zionsbancorp.com)

Zions Public Finance Inc  
 One S Main St 18<sup>th</sup> Fl  
 Salt Lake City UT 84133-1109  
 801.844.7377

As of the date of this OFFICIAL STATEMENT, the chief contact person for the Authority and the City concerning the 2026 Bonds is:

David Larson, City Manager, [dlarson@southwebercity.com](mailto:dlarson@southwebercity.com)

South Weber City  
1600 E South Weber Drive  
South Weber City UT 84405  
801.479.3177

## CONTINUING DISCLOSURE UNDERTAKING

The City (as an “obligated person” under the below defined Rule) will execute a Continuing Disclosure Undertaking (the “Disclosure Undertaking”) for the benefit of the Beneficial Owners of the 2026 Bonds to send certain information annually and to provide certain material events to the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the requirements of paragraph (b)(5) of Rule 15c2-12 (the “Rule”) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. The information to be provided on an annual basis, the events which will be noticed on an occurrence basis and other terms of the Disclosure Undertaking, including termination, amendment and remedies, are set forth in the proposed form of Disclosure Undertaking in “APPENDIX D—FORM OF CONTINUING DISCLOSURE UNDERTAKING.”

Under the Continuing Disclosure Undertaking the City will file its annual financial statement for Fiscal Year Ending June 30 (the “Financial Statement”) and other operating and financial information on or before January 31. The City will submit the financial statements for Fiscal Year 2026 on or before January 31, 2027, and annually thereafter on or before each January 31.

A failure by the City to comply with the Disclosure Undertaking will not constitute a default under the Master Lease or Indenture and the Beneficial Owners of the 2026 Bonds are limited to the remedies described in the Disclosure Undertaking. A failure by the City to comply with the Disclosure Undertaking must be reported in accordance with the Rule and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the 2026 Bonds in the secondary market. Consequently, such a failure may adversely affect the transferability and liquidity of the 2026 Bonds and their market price.

***During the five years prior to the date of this OFFICIAL STATEMENT, the City has not failed to comply in all material respects with prior undertakings pursuant to the Rule.***

## INVESTMENT CONSIDERATIONS

This section contains a general overview of certain risk factors which should be considered, in addition to the other matters set forth in this OFFICIAL STATEMENT, in evaluating an investment in the 2026 Bonds. This section is not meant to be a comprehensive or definitive discussion of the risks associated with an investment in the 2026 Bonds, and the order in which this information is presented does not necessarily reflect the relative importance of various risks. Potential investors in the 2026 Bonds are advised to consider the following factors, among others, and to review this entire OFFICIAL STATEMENT to obtain information essential to making of an informed investment decision. Any one or more of the investment considerations discussed below, among others, could adversely affect the financial condition of the City or its ability to make scheduled payments on the 2026 Bonds. There can be no assurance that other risks not discussed herein will not become material in the future.

### Limited Obligations

The 2026 Bonds are payable from amounts due under the Master Lease on a parity basis with all other Bonds that may be outstanding under the Indenture. The City’s obligation under the Master Lease does not constitute a general obligation or other indebtedness of the City or the Authority within the meaning of any constitutional or statutory debt limitation. The Authority has no taxing power.

The Initial Term of the Master Lease expired on June 30, 2024, and the current term expires on June 30, 2026. The City has the option to extend the term of the Master Lease for consecutive one-year Renewal Terms (as defined below), which it has done since June 30, 2024 through June 30, 2025.

The City expects to extend the term of the Master Lease for July 1, 2026 through June 30, 2027 at the time of the City's budget adoptions in June 2026.

Unless terminated sooner, this annual renewal option will continue through June 30, 2039, with a final renewal term commencing July 1, 2039, and ending November 1, 2039 (each renewal term, and all existing renewals are referred to herein as the "Renewal Terms"). Any such extension must be made with respect to all, and not less than all, of the 2023 Project with respect to which Bonds are then outstanding.

### **Non-Appropriation**

There is no assurance the City, in its sole discretion, will exercise its option to extend the term of the Master Lease for any future Renewal Term. Accordingly, the likelihood the City will extend the term of the Master Lease for any Renewal Term and that there will be sufficient funds to pay the principal of, premium, if any, and interest on the 2026 Bonds as the same become due depends upon a number of factors, including, but not limited to:

- (a) the completion of design and construction of any future uncompleted Projects to the City's satisfaction;
- (b) the ability of the City to generate sufficient funds from property taxes, and other taxes and other sources of revenue to pay obligations associated with the Master Lease and other obligations of the City (whether now existing or hereafter created);
- (c) the willingness of the City Council of the City in any future year to appropriate moneys to pay the Rentals, which decision of the City Council of the City could be affected by many factors, including the continuing need of the Authority for the 2023 Project; and
- (d) the value of the 2023 Project if relet or sold (to the extent authorized in the Indenture) in a foreclosure or other liquidation proceeding instituted by the Trustee in the event of the termination of the term of the Master Lease if the City Council of the City does not appropriate sufficient funds to extend the term of the Master Lease as provided therein.

Neither the Indenture nor the Master Lease limits the ability of the City to incur additional obligations against its revenues.

### **General Economic Conditions**

The City relies on ad valorem property taxes and other fees as the primary source of funds to operate its governance and to pay its obligations. Regional and national economic conditions, such as weather-related economic effects, business cycles, unemployment, and consumer confidence, are outside of the control of the Authority and the City and can have material adverse effects on the City's revenues, and its ability to pay Base Rentals on the 2023 Project.

### **No Debt Service Reserve Fund For The 2026 Bonds**

*No debt service reserve fund will be funded to secure the 2026 Bonds issued under the Indenture.* See "SECURITY AND SOURCE OF PAYMENTS FOR THE 2026 BONDS—No Debt Service Reserve Fund For The 2026 Bonds" below.

### **Expiration Or Termination Of The Master Lease**

If the City Council of the City does not renew the term of the Master Lease in any year by appropriating sufficient funds to pay Rentals due thereunder for the succeeding Fiscal Year, the City's obligation to pay Rentals under the Master Lease will terminate on the 30<sup>th</sup> of June occurring at the end of the then-current Renewal Term. Upon (a) the expiration of any Renewal Term of the Master Lease during which an Event of Nonappropriation occurs or (b) an Event of Default under the Master Lease and an election by the Trustee to terminate the possessory interest of the City under the Lease, the City's right of possession of the 2023 Project under the Master Lease will expire or be terminated, as appropriate.

A Bondowner should not anticipate that it will be possible to foreclose on the 2023 Project and liquidate, relet, or sell the 2023 Project (subject to the Ground Lease) after the occurrence of an Event of Nonappropriation or an Event of Default for an amount equal to the aggregate principal amount of the Bonds then Outstanding plus accrued interest thereon.

### **Possible Difficulties In Selling Or Re-letting The 2023 Project**

In the event that the City’s right of possession of the 2023 Project under the Master Lease expires or is terminated for any of the reasons described in the Indenture, the obligation of the City to pay Rentals under the Master Lease will continue through the then-current Renewal Term, but not thereafter, and the 2026 Bonds will be payable from, among other sources, such moneys as may be available by way of recovery from the City of the Rentals which are due through the then-current Renewal Term. As set forth in the Building Authority Act, the Indenture and the Master Lease, if the City fails to pay any Rentals due to the Authority under the terms of the Master Lease, the City shall immediately surrender, and vacate the 2023 Project, and the rental or lease obligation under the Master Lease shall then cease. Should the Master Lease expire at the end of a Renewal Term without any extension for the next succeeding Renewal Term, or if an event occurs pursuant to which the Trustee terminates the City’s right of possession of the 2023 Project under the Master Lease, the Trustee may repossess, complete construction (if applicable), and relet or sell the 2023 Project as provided in the Indenture.

No assurance can be given that the Trustee could relet or sell the 2023 Project for the amount necessary to pay the principal of and the interest due on the 2026 Bonds. The 2023 Project constitutes facilities to be used in connection with the operation of the City and may not be readily usable by other types of tenants. See “THE 2023 PROJECT” below. The net proceeds of any reletting or sale of the 2023 Project, together with certain other moneys then held by the Trustee under the Indenture, if any, are required to be used to pay the 2026 Bonds to the extent of such moneys. No assurance can be given as to the amount of funds available from any such source for the payment of the aggregate principal amount of the 2026 Bonds then outstanding plus accrued interest thereon. Furthermore, no assurance can be given that any amount realized upon any liquidation of the 2023 Project will be available to provide for the payment of the 2026 Bonds on a timely basis.

### **Delays In Exercising Remedies; Limitations On Enforceability**

The enforceability of the Master Lease and the Indenture is subject to applicable bankruptcy laws, equitable principles affecting the enforcement of creditors’ rights generally and liens securing such rights, the police powers of the State, the exercise of judicial authority by State or federal courts and the exercise by the United States of America of the powers delegated to it by the federal constitution. Because of the unique uses to which the 2023 Project may be suited and the delays inherent in obtaining foreclosure upon real property and judicial remedies, no assurance can be given that these remedies could be accomplished rapidly. Any delays in or failure on the part of the Trustee to obtain possession of or to foreclose the lien on the 2023 Project, if necessary, will likely result in delays in any payment of principal of or interest on the 2026 Bonds.

### **Destruction Of A Project**

The Master Lease requires a Project to be insured by policies of insurance (including casualty and property damage insurance) as described in “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Insurance Provisions.” In the event of damage to or destruction of all or any part of the 2023 Project, the Authority is nevertheless required to continue to make payments under the Master Lease during the period for which the City Council of the City has appropriated moneys to do so. In such event, the City will decide whether the proceeds from available insurance (and any other legally available source) are sufficient to repair and rebuild the 2023 Project or whether to apply the available proceeds to redemption or payment of the 2026 Bonds. If the net proceeds from insurance or certain other sources are insufficient to repair or replace the 2023 Project, the City may terminate its obligations under the Master Lease with respect to the 2023 Project and cause such proceeds to be distributed for the redemption of the 2026 Bonds in whole or in part as provided in the Indenture. See “THE 2026 BONDS—Redemption Provisions For The 2026 Bonds—Extraordinary Optional Redemption in the Event of Damage, Destruction or Condemnation Of The 2023 Project” below.

There can be no assurance as to the adequacy of a timely payment under property damage insurance in effect at that time. Furthermore, there can be no assurance that such insurance proceeds will be sufficient to redeem the 2026 Bonds in whole or that the Trustee will be able to realize any additional funds from the 2023 Project at that time.

See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Damage, Destruction And Condemnation.”

### **Release Of A Project Upon Payment Of Related Series Of Bonds**

Pursuant to the Master Lease, the City may, by depositing with the Trustee amounts sufficient to pay or provide for the payment of the Series of Bonds issued to finance or refinance such portion of a Project, purchase the related Project, which may result in the release of the purchased Project as security for the Bonds which remain outstanding. The release of one or more Projects may diminish the amount which could be realized by the Trustee upon the occurrence of an Event of Default or an Event of Nonappropriation or the likelihood that the City will renew the Master Lease for any Renewal Term.

### **Depreciation And Lack Of Residual Value**

Certain components of the 2023 Project may become obsolete, may depreciate in value or may wear out during the time that the 2026 Bonds are outstanding. In addition, components of the 2023 Project may be difficult or impossible to remove from their points of service or use. Consequently, following an Event of Nonappropriation, an Event of Default under the Master Lease or the termination of the Master Lease for any reason, it is possible that any revenues realized by the Trustee from a reletting or sale, as appropriate, of the Authority’s interest in the 2023 Project may not be sufficient to repay all 2026 Bonds in full.

### **Tax Status; Continuing Compliance With Certain Covenants**

Failure by the Authority or the City with respect to any of the 2026 Bonds to comply with certain covenants in the Indenture, the Master Lease and the 2026 Bonds, on a continuing basis, so long as any of the 2026 Bonds are outstanding under the Indenture and thereafter as required by such document provisions and applicable law, could result in interest on the 2026 Bonds becoming includible in gross income for federal income tax purposes, retroactive to the date of their original issuance. See “TAX MATTERS” below. The Indenture and the 2026 Bonds do not provide for the payment of any additional interest or penalty in the event that interest on the 2026 Bonds becomes includible in gross income for federal income tax purposes.

### **Changes In City Governance**

The obligation of the City to pay rentals under the Master Lease is subject to annual appropriation by the City Council of the City, based upon a budget annually presented to the City Council of the City by the City Manager. The decision to renew or not to renew the term of the Master Lease is to be made solely by the City Council of the City at the time it considers for adoption the final budget relating to each Renewal Term and not by any official of the City, acting in his or her individual capacity.

The six-member City Council of the City are appointed officials and serve four-year terms. Although the present City Council of the City favors the continued leasing of the 2023 Project, there can be no assurance that a future City Council of the City will support the 2023 Project or continue to make appropriations of Rentals under the Master Lease.

### **Other Factors Regarding The 2023 Project**

*Potential Environmental Risks.* The continued and future ownership or operation of the 2023 Project creates a potential for environmental liability on the part of both the owner and operator of the 2023 Project as well as any party secured by mortgages, deeds of trust or other encumbrances. If future hazardous substances are discovered at the property or discovered to be emanating from the Property, the City and the Authority may be held strictly liable for all costs and liabilities relating to the disposing of or dealing with such hazardous substances. This liability could be for an amount far in excess of the value of the 2023 Project. The existence of such hazardous substances could hinder the Trustee in exercising certain of its remedies or rights under the Master Lease and the Indenture upon the occurrence of an Event of Default thereunder.

[The Authority obtained an environmental report from a qualified environmental engineer which concludes that there are no known conditions with respect to the 2023 Project which would create environmental liability on the owner thereof.] -verify

The Authority has agreed and represented in the Master Lease that it has carried on, and will carry on, the business and operations at the 2023 Project in a manner that complies in all respects, and will remain in compliance with all applicable federal, state, regional, county, or local laws, statutes, rules, regulations or ordinances concerning public health, safety or the environment.

*Cybersecurity.* Cybersecurity incidents could result from unintentional events, or from deliberate attacks by unauthorized entities or individuals attempting to gain access to the City’s systems technology for the purposes of misappropriating assets or information or causing operational disruption and damage. To mitigate the risk of business operations impact and/or damage by cybersecurity incidents or cyber-attacks, the City invests in multiple forms of cybersecurity and operational safeguards, including cybersecurity insurance coverage.

### **Climate Change Risk**

There are potential risks to the City and its financial operation that are associated with changes to the climate over time and with increases in the frequency, timing, and severity of extreme weather events or droughts. The City cannot predict how or when various climate changes risks may occur, nor can it quantify the impact on the City or its operations.

### **Natural Disasters And Global Health Emergencies**

Natural disasters (such as earthquakes, mudslides, heat waves, floods, windstorms, and droughts) and continued or future global health emergencies could affect the City’s operations.

The State, including the geographic area in which the Issuer is located, is a seismically active region prone to earthquakes, and is also susceptible to other natural disasters such as wildfires, droughts, and floods. Such events cannot be predicted or controlled by the City. However, newer building codes throughout the State and City include seismic strengthening of buildings. See “SOUTH WEBER CITY, UTAH—Risk Management And Insurance” below.

Certain areas of the State have experienced drought conditions for at last part of the year in each of the last five years. The State has experienced large wildfire/forest fire seasons in which air quality across the State has been negatively impacted (including diminished air quality from wildfires/forest fires located outside the State from drifting air currents). Wildfires/forest fires can impact the State’s, the County’s, and the City’s economy, cause repository health problems, loss of infrastructure, homes and property and destroying forestland, wildlife habitat and its resources.

## **SECURITY AND SOURCES OF PAYMENT FOR THE 2026 BONDS**

### **The Master Lease And The Indenture**

The 2026 Bonds are payable from the Base Rentals due under the Master Lease and certain other revenues as provided in the Indenture and are secured under the Indenture. The term of the Master Lease may be extended, solely at the option of the City, beyond the termination of the Initial Term (defined above) for an additional year and for consecutive Renewal Terms thereafter, each of one year in duration (except that the final Renewal Term commences on July 1, 2039 and ends on November 2, 2039). For circumstances under which the Master Lease will be terminated, see “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—Expiration or Termination of the Term of the Lease” (page A-7). The continuation of the term of the Master Lease and the obligation of the City to pay Base Rentals after each current Renewal Term are subject to the appropriation by the City of sufficient funds to extend the term of the Master Lease for the next Renewal Term and for each succeeding Renewal Term thereafter. Neither the Master Lease nor the 2026 Bonds constitute a general obligation or indebtedness of the City within the meaning of any constitutional or statutory debt limitation. The City has not pledged its full faith and credit to the payment of the Master Lease or the 2026 Bonds, and the Board is not directly or contingently obligated to apply money from, or to levy or pledge, any form of taxation to the payment of the Master Lease or the 2026 Bonds. The Authority has no taxing power.

The Authority, as lessor under the Master Lease and pursuant to the Indenture, has assigned to the Trustee its rights to receive Base Rentals under the Master Lease, for the benefit of the Bondowners. In addition, the Authority has, for the benefit of the Bondowners, granted to the Trustee, pursuant to the Indenture, a lien on and a security

interest in all of its right, title and interest in and to the 2023 Project and any additional Projects to be acquired under the Master Lease.

The continuation of the term of the Master Lease and the obligation of the City to pay Base Rentals after June 30, 2026, are subject to the appropriation by the City Council of the City of sufficient funds to extend the term of the Master Lease for each succeeding Renewal Term. Neither the Master Lease nor the 2026 Bonds constitute a general obligation or indebtedness of the City or the Authority, within the meaning of any constitutional or statutory debt limitation. Neither the City nor the Authority has pledged its credit to the payment of the Base Rentals or the 2026 Bonds, and neither the City nor the Authority is directly or contingently obligated to apply money from, or to levy or pledge, any form of taxation to the payment of the Master Lease or the 2026 Bonds. The Authority does not have any taxing power.

So long as the Master Lease remains in effect and the City Council of the City appropriates sufficient funds to extend the term of the Master Lease for each successive Renewal Term, the City is required by the provisions of the Master Lease to pay semiannually to the Trustee specified Base Rentals for the 2023 Project which are sufficient, in both time and amount, to pay, when due, the principal of and interest on the Bonds.

The City has covenanted in the Master Lease to cause to be included in its annual tentative budget submitted to the City Council of the City a request for appropriation, in accordance with applicable law, of an amount necessary (after taking into account any moneys then legally available for such purpose) to pay the Base Rentals and any reasonably anticipated Additional Rentals under the Master Lease for the 2023 Project during the next succeeding Renewal Term. See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Request for Appropriation.”

In the event the City Council of the City does not appropriate sufficient funds to extend the term of the Master Lease, and the Master Lease thereby expires by its terms at the end of any Renewal Term, the City will have no further payment obligation under the Master Lease, except for the Base Rentals which are payable prior to the termination of the Master Lease. Upon such expiration, the Trustee may exercise one or more of the rights provided in the Master Lease, the Indenture or the Security Documents, including an option to dispose of the Authority’s interest in the 2023 Project, and apply the proceeds of such disposition, if any, together with the moneys in the Bond Fund and other amounts available under the Indenture, to the payment of principal of all then outstanding Bonds and accrued interest thereon. However, due to the nature of the 2023 Project, it is unlikely that revenues from such sources would be sufficient to pay in full all then outstanding Bonds if payment were then due by acceleration or otherwise. Should a shortfall occur, the Bonds would be paid on a pro rata basis as provided in the Indenture. See “INVESTMENT CONSIDERATIONS” above.

Pursuant to the provisions of the Master Lease, the City may, in its sole discretion, purchase all or a portion of the 2023 Project by payment of the applicable Option Price as defined in the Master Lease. Neither the City nor the City Council of the City may be compelled to exercise the purchase option provided in the Master Lease. See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Conveyance on Purchase of 2023 Project.”

### **The Ground Lease And The Security Documents**

The City owns, or holds a leasehold interest in, parcels of land on which the 2023 Project is located (collectively, the “Project Site”). Pursuant to certain ground lease the City, as lessor, has leased to the Authority, as lessee, the Project Site (the “Ground Leases”). See “THE 2023 PROJECTS—The 2023 Project As Security For The 2026 Bonds” below.

The Authority under the Security Documents has irrevocably warranted, granted, transferred, conveyed and assigned to the Trustee, in trust with power of sale, all of its right, title and interest in the 2023 Project, including, but not limited to real property, rents, issues, profits, royalties, income, interest in the leases or subleases, options to purchase, easements, rights of way, proceeds of insurance or condemnation and tangible personal property in order to provide additional security for the Authority’s payment obligations under the Bonds and the Indenture. The Security Documents generally provide for the procedure by which the Trustee can foreclose the lien on the Authority’s interest (which may be a leasehold interest) in the 2023 Project to pay the Authority’s payment obligations under the Bonds and the Indenture. If an Event of Default occurs under the Indenture, and if the Trustee accelerates the payment of the Bonds pursuant thereto, the Trustee shall also direct the trustee under the Security Documents to foreclose the lien

created under the Security Documents, either by public sale or by proceedings in equity. The Trustee shall receive any proceeds from such sale and apply them in accordance with the Indenture. Subject to the limitation on remedies and acceleration during acquisition and construction of portions of the 2023 Project, any proceeds shall be applied to the payment of principal and interest then due and unpaid on all the 2026 Bonds, ratably, according to the amounts due respectively for principal and interest, to the Bondowners.

No deficiency judgment upon foreclosure of the lien of the Indenture or Security Documents may be entered against the City or the Authority, and no judgment requiring a payment of money may be entered against the City thereunder or under the Master Lease.

### **Insurance On The 2023 Project**

The 2023 Project is required to be insured by policies of insurance or by self-insurance to the extent described in “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Insurance Provisions.” All Net Proceeds of performance bonds, proceeds (including any moneys derived from any self-insurance program) from policies of insurance (except the policy of public liability and property damage insurance) required by the Master Lease or condemnation awards which are received by the Trustee will be deposited into a separate trust fund under the Indenture. Such Net Proceeds will be used either to repair, restore, modify, or improve the applicable Projects or to redeem or defease the related Bonds, as more fully described in “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Insurance Provisions” “—Damage, Destruction And Condemnation” “—Maintenance and Repair” “—Representations, Covenants and Warranties of the Lessee.” Also see, “SOUTH WEBER CITY, UTAH—Risk Management And Insurance; Cybersecurity; Recent Earthquake” below.

### **No Debt Service Reserve Requirement For The 2026 Bonds**

The Indenture provides that a separate account in the Debt Service Reserve Fund may be established for each Series of Bonds issued under the Indenture which is to be funded in an amount equal to the Debt Service Reserve Requirement, if any. There is no Debt Service Reserve Requirement for the 2026 Bonds and no account in the Debt Service Reserve Fund will be funded with respect to the 2026 Bonds. See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—Definitions—Debt Service Reserve Requirement.”

### **Additional Parity Bonds And Refunding Bonds**

Under the Indenture, the Authority may issue Additional Parity Bonds, consisting of Additional Bonds, Refunding Bonds or a combination of both, ranking on a parity with the 2026 Bonds. All Additional Parity Bonds will be secured by the lien of the Indenture and the Security Documents and will rank on a parity with the 2026 Bonds. Such Additional Parity Bonds shall be payable solely from the Base Rentals and, if paid by the City, the Purchase Option Price and other amounts derived from the leasing of the 2023 Project or other Projects financed under the Indenture.

So long as the Master Lease is in effect and no Event of Default under the Indenture or the Master Lease has occurred and is continuing and so long as no Event of Nonappropriation has occurred and is continuing and certain requirements of the Indenture are satisfied, one or more series of Additional Bonds may be issued for the purpose of financing Costs of Acquisition and Construction of a Project or Projects for the use and benefit of the City and/or one or more Series of Refunding Bonds may be issued for the purpose of refunding Bonds or other obligations of the Authority.

See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE INDENTURE—Additional Parity Bonds.”

### **NO DEFAULTED AUTHORITY BONDS OR FAILURES BY THE CITY TO RENEW LEASE**

As of the date of this OFFICIAL STATEMENT and since the execution of the Indenture and the Master Lease (as of November 1, 2023), the Authority has never failed to pay when due the principal of and interest on its bonded indebtedness and other payment obligations related thereto.

## THE 2026 BONDS

### General

The 2026 Bonds will be dated the date of delivery<sup>1</sup> thereof (the “Dated Date”) and will mature on November 1 of the years and in the amounts and pay interest on the dates and at the rates shown on the inside cover page, commencing November 1, 2026.

Interest on the 2026 Bonds shall be computed on the basis of a 360–day year of 12, 30–day months. U.S. Bank is the initial Registrar (the “Registrar”), Paying Agent, and Trustee with respect to the 2026 Bonds.

The 2026 Bonds will be issued as fully–registered bonds, initially in book–entry form, in the denomination of \$5,000 or any whole multiple thereof, not exceeding the amount of each maturity.

### Plan Of Refunding

The Authority previously issued its \$9,000,000 (original principal amount), Lease Revenue Bonds, Series 2023; currently outstanding in the aggregate principal amount of \$8,396,000. The 2023 Bonds were sold through a private placement. The original proceeds were used for financing the costs of a constructing and fully-equipping a public works building (described herein). It is anticipated the 2026 Bonds, together with other legally available moneys, will refund all of the outstanding 2023 Bonds on July 1, 2026 (the “Redemption Date”), as described herein.

A portion of the proceeds of the 2026 Bonds, together with other legally available moneys, in the amount of \$7,846,825.85,\* will be used to refund the 2023 Bonds on the Redemption Date.

The following table sets forth the scheduled maturity dates, principal amounts, redemption price, and other information relating to the 2023 Bonds:

Scheduled Maturity November 1	Redemption Date	Principal Amount	Interest Rate	Redemption Price
2026.....	July 1, 2026	\$ 841,000	3.50%	100%
2027.....	July 1, 2026	329,000	3.60	100
2028.....	July 1, 2026	342,000	3.70	100
2029.....	July 1, 2026	355,000	3.80	100
2030.....	July 1, 2026	369,000	3.90	100
2031.....	July 1, 2026	384,000	4.10	100
2032.....	July 1, 2026	400,000	4.20	100
2033.....	July 1, 2026	417,000	4.30	100
2034.....	July 1, 2026	436,000	4.40	100
2035.....	July 1, 2026	456,000	4.50	100
2036.....	July 1, 2026	477,000	4.65	100
2037.....	July 1, 2026	500,000	4.85	100
2038.....	July 1, 2026	525,000	5.00	100
2039.....	July 1, 2026	553,000	5.20	100
2040.....	July 1, 2026	583,000	5.30	100
2041.....	July 1, 2026	615,000	5.40	100
2042.....	July 1, 2026	650,000	5.55	100
2043.....	July 1, 2026	<u>687,000</u>	5.70	100
Total		<u>\$8,396,000</u>		

(Source: the Municipal Advisor.)

<sup>1</sup> The anticipated date of delivery is Wednesday, July 1, 2026.

\* Preliminary; subject to change.

### **Registration, Denominations, Manner Of Payment**

The 2026 Bonds are issuable only as fully registered bonds and, when initially issued, will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York (“DTC”). DTC will act as securities depository of the 2026 Bonds. Purchases of 2026 Bonds will be made in book-entry form only, in the principal amount of \$5,000 or any whole multiple thereof, through brokers and dealers who are, or who act through, DTC Participants (as defined herein). Beneficial Owners (as defined herein) of the 2026 Bonds will not be entitled to receive physical delivery of bond certificates so long as DTC or a successor securities depository acts as the securities depository with respect to the 2026 Bonds. “Direct Participants,” “Indirect Participants” and “Beneficial Owners” are defined in “APPENDIX E—BOOK-ENTRY SYSTEM” below.

Principal of and interest on the 2026 Bonds (interest payable May 1 and November 1 of each year, commencing November 1, 2026) are payable by the Paying Agent, to the Registered Owners of the 2026 Bonds. So long as Cede & Co. is the registered owner of the 2026 Bonds, DTC will, in turn, remit such principal and interest to its Direct Participants, for subsequent disbursements to the Beneficial Owners of the 2026 Bonds, as described in “APPENDIX E—BOOK-ENTRY SYSTEM” below.

So long as DTC or its nominee is the sole registered owner of the 2026 Bonds, neither the Authority, the City, the successful bidder(s), nor the Trustee will have any responsibility or obligation to any Direct or Indirect Participants of DTC, or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the Direct Participants, Indirect Participants or the Beneficial Owners of the 2026 Bonds. *Under these same circumstances, references herein and in the Indenture to the “Bondowners” or “Registered Owners” of the 2026 Bonds shall mean Cede & Co. and shall not mean the Beneficial Owners of the 2026 Bonds.*

### **Transfer Or Exchange Of The 2026 Bonds; Regular Record Date**

The Authority shall cause books for the registration and for the transfer of the 2026 Bonds to be kept by the Trustee which is also the Bond Registrar of the Authority.

In the event the book-entry-only system is discontinued, any 2026 Bond may, in accordance with its terms, be transferred only upon the registration books kept by the Bond Registrar, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such 2026 Bond for cancellation, accompanied by delivery of a written instrument of transfer in a form approved by the Bond Registrar, duly executed. No transfer shall be effective until entered on the registration books kept by the Bond Registrar. Upon surrender for transfer of any 2026 Bond at the principal office of the Trustee, duly endorsed for transfer or accompanied by an assignment duly executed by the Bondholder or his attorney duly authorized in writing, the Authority shall execute and the Trustee shall authenticate and deliver in the name of the transferee or transferees a new, fully registered 2026 Bond or 2026 Bonds of the same maturity for a like aggregate principal amount as the 2026 Bond surrendered for transfer. In the event the book-entry system is discontinued, 2026 Bonds may be exchanged at the designated office of the Trustee for a like aggregate principal amount of 2026 Bonds of other authorized denominations of the same maturity. The Authority and the Trustee shall not be required to transfer or exchange any 2026 Bond (i) during the period from and including any Regular Record Date, to and including the next succeeding Interest Payment Date; (ii) during the period from and including the day fifteen days prior to any Special Record Date, to and including the date of the proposed payment pertaining thereto; (iii) during the period from and including the day fifteen days prior to the mailing of notice calling any 2026 Bonds for redemption, to and including the date of such mailing; or (iv) at any time following the mailing of notice calling such 2026 Bond for redemption.

The Authority, the Bond Registrar and the Paying Agent may treat and consider the person in whose name each 2026 Bond is registered on the registration books kept by the Bond Registrar as the holder and absolute owner thereof for the purpose of receiving payment of, or on account of, the principal or redemption price thereof and interest due thereon and for all other purposes whatsoever, and neither the Authority, nor the Bond Registrar nor the Paying Agent shall be affected by any notice to the contrary. Payment of or on account of either principal of or interest on any 2026 Bond shall be made only to or upon order of the Registered Owner thereof or such person’s legal representative, but such registration may be changed as provided in the Indenture. All such payments shall be valid and effectual to satisfy and discharge the liability upon such 2026 Bond to the extent of the sum or sums so paid.

The Trustee shall require the payment by the Bondholder requesting exchange or transfer of 2026 Bonds of any tax or other governmental charges which are required to be paid with respect to such exchange or transfer and such charges shall be paid before such new 2026 Bond shall be delivered.

Regular Record Date means the fifteenth day (whether or not a Business Day) next preceding each Interest Payment Date. The Authority and the Trustee shall not be required to transfer or exchange any Bond: (i) during the period from and including any Regular Record Date, to and including the next succeeding Interest Payment Date; (ii) during the period from and including the day 15 days prior to any Special Record Date (as herein defined), to and including the date of the proposed payment pertaining thereto, (iii) during the period from and including the day 15 days prior to the mailing of notice calling any Bonds for redemption, to and including the date of such mailing, or (iv) at any time following the mailing of notice calling such Bond for redemption. "Special Record Date" means such date as may be fixed for the payment of defaulted interest on 2026 Bonds in accordance with the Indenture.

**Sources And Uses Of Funds**

The proceeds from the sale of the 2026 Bonds are estimated to be applied as set forth below:

Sources:

Par Amount of 2026 Bonds.....	\$
Transfer from debt service payment fund.....	
[Net] Original Issue Premium.....	_____
Total.....	\$ _____

Uses:

Deposit to Refunding Account.....	\$
Costs of Issuance <sup>(1)</sup> .....	
Underwriter's Discount.....	_____
Total.....	\$ _____

(1) Includes legal fees, Municipal Advisor fees, rating agency fees, Trustee, Registrar and Paying Agent fees, rounding amounts, and other miscellaneous costs of issuance.

(Source: the Municipal Advisor.)

**Redemption Provisions For The 2026 Bonds**

*Optional Redemption.* The 2026 Bonds maturing on and after November 1, 2036 are subject to redemption prior to maturity, in whole or in part, at the option of the Authority on May 1, 2036, or on any date thereafter, from such maturities or parts thereof as shall be selected by the Authority, at the redemption price of 100% of the principal amount of the 2026 Bonds to be redeemed plus accrued interest (if any) thereon to the redemption date.

*Mandatory Sinking Fund Redemption.* The 2026 Bonds may be subject to mandatory sinking fund redemption at the option of the successful bidder(s).

*Extraordinary Optional Redemption In The Event Of Damage, Destruction Or Condemnation Of The 2023 Project.* The 2026 Bonds are subject to redemption prior to maturity in whole or in a prorated portion from time to time at a redemption price equal to 100% of the principal amount of 2026 Bonds to be redeemed, together with accrued interest thereon to the redemption date, but without premium, in the event that (i) the 2023 Project is damaged or destroyed, in whole or in part, or the 2023 Project or any portion thereof is taken in a condemnation proceeding, or certain events occur with respect to the title to the 2023 Project or construction defects in the 2023 Project as described in the Lease, (ii) the Net Proceeds of any insurance policy, performance bond or condemnation award made available by reason of one or more such occurrences are insufficient to pay in full the cost of rebuilding, replacing or repairing the 2023 Project and the failure to repair, rebuild or replace shall not materially detract from the value of the 2023 Project and (iii) the City elects to waive its obligation to rebuild, repair or replace the affected portion of the 2023 Project in accordance with the Lease. If so called for redemption, the 2026 Bonds will be subject to redemption on the next Bond Interest Payment Date for which timely notice can be given as provided in the Indenture. Upon the deposit of such Net Proceeds in the Bond Fund, the payment obligations of the City with respect to the 2023 Project under the Master Lease will terminate and the City will have no further obligation for the payment of Base Rentals and Additional Rentals under the Indenture, and possession of the 2023 Project shall be surrendered to the Authority and all right, title and interest of the City and the Authority in any funds or accounts created under the Indenture (except for

amounts held in the Rebate Fund or for the payment of Bonds not then deemed Outstanding), shall be surrendered to the Trustee, as trustee for the Bondholders. Thereafter, the Indenture and the Security Documents may, subject to the limitations of the Indenture, be foreclosed and the Authority's interest in the 2023 Project liquidated and the proceeds of such liquidation and the Net Proceeds of any insurance policy, performance bond or condemnation award so deposited in the Bond Fund, as well as all other moneys on deposit in any fund created under the Indenture (except moneys held in the Rebate Fund or for the payment of Bonds not then deemed outstanding), shall be proportionally applied to the redemption of the Bonds at the earliest date practicable, as specified in a written notice from the Authority to the Trustee. Such redemption of the 2026 Bonds shall be made upon payment of the principal amount of the 2026 Bonds then Outstanding, plus accrued interest thereon, all in accordance with the Indenture. In the event there are moneys remaining in the Bond Fund after payment in full of all Bonds of said Series issued under the Indenture, the Trustee is authorized and directed to transfer said moneys to the City. *In the event that the 2026 Bonds are redeemed subsequent to the occurrence of an event described in this paragraph by payment of an amount less than the outstanding principal amount thereof and accrued interest to the redemption date, no further claim for payment may be had by the holders of the 2026 Bonds against the Authority, the City or the Trustee.*

*Partial Redemption of 2026 Bonds.* In the case of a partial redemption of 2026 Bonds when 2026 Bonds of denominations greater than \$5,000 are then outstanding, then for all purposes in connection with such partial redemption, each \$5,000 of face value shall be treated as though it were a separate 2026 Bond of the denomination of \$5,000. If it is determined that one or more, but not all, of the \$5,000 units of face value represented by any 2026 Bond is to be called for redemption, then upon notice of intention to redeem such \$5,000 unit or units (given by the Trustee), the Owner of such 2026 Bond shall forthwith surrender such 2026 Bond to the Trustee (a) for payment of the redemption price (including the premium, if any, and interest to the date fixed for redemption) of the \$5,000 unit or units of face value called for redemption and (b) for exchange, without charge to the Owner thereof, for a new 2026 Bond or 2026 Bonds of the same Series, designation, maturity and interest rate and in any of the authorized denominations, at the option of the Owner thereof, of the aggregate principal amount of the unpaid balance of the principal amount of the 2026 Bond to be so redeemed. If the Owner of any such 2026 Bond of a denomination greater than \$5,000 shall fail to present such 2026 Bond to the Trustee for redemption and exchange as aforesaid, the principal amount of such 2026 Bond to be redeemed shall, nevertheless, become due and payable on the redemption date to the extent of the \$5,000 unit or units of face value called for redemption (and to that extent only); interest shall cease to accrue on the portion of the principal amount of such 2026 Bond to be redeemed represented by such \$5,000 unit or units of face value on and after the redemption date and (funds sufficient for the payment of the redemption price having been deposited with the Trustee and being available for the redemption of said unit or units on the redemption date) such 2026 Bond shall not be entitled to the benefit or security of the Indenture to the extent of the portion of its principal amount (and accrued interest thereon after the redemption date) represented by such \$5,000 unit or units of face value nor shall new 2026 Bonds be thereafter issued corresponding to said unit or units. 2026 Bonds shall be redeemed only in the principal amount of \$5,000 each or any whole multiple thereof.

With respect to any partial redemption of 2026 Bonds of less than all of a particular maturity of 2026 Bonds, the particular 2026 Bonds to be redeemed shall be selected by the Trustee by lot in such manner as the Trustee shall determine to be fair and equitable.

*Selection for Redemption.* If less than all 2026 Bonds of any maturity are to be redeemed, the particular 2026 Bonds or portion of 2026 Bonds of such maturity to be redeemed will be selected at random by the Bond Registrar in such manner as the Bond Registrar in its discretion may deem fair and appropriate. The portion of any registered 2026 Bond of a denomination of more than \$5,000 to be redeemed will be in the principal amount of \$5,000 or a whole multiple thereof, and in selecting portions of such 2026 Bonds for redemption, the Bond Registrar will treat each such 2026 Bond as representing that number of 2026 Bonds of \$5,000 denomination that is obtained by dividing the principal amount of such 2026 Bond by \$5,000.

*Notice of Redemption.* Notice of redemption will be given by the Bond Registrar by first class mail, not less than 30 nor more than 60 days prior to the redemption date, to the Registered Owner of each 2026 Bond that is subject to redemption, at the address of such owner as it appears on the registration books of the Bond Registrar. Each notice of redemption will state descriptive information needed to accurately identify the 2026 Bonds being redeemed, the redemption date, the place of redemption, the redemption price and, if less than all of the 2026 Bonds are to be redeemed, the respective principal amounts thereof to be redeemed, and will also state that the interest on the 2026 Bonds in such notice designated for redemption will cease to accrue from and after such redemption date and that on the redemption date there will become due and payable on each of the 2026 Bonds to be redeemed the principal thereof and interest accrued thereon to the redemption date.

If at the time of mailing of any notice of redemption there shall not be on deposit with the Trustee moneys sufficient to redeem all the 2026 Bonds called for redemption, such notice shall state that such redemption is subject to the deposit of redemption moneys with the Trustee not later than the opening of business on the redemption date and that such notice will be of no effect unless such moneys are so deposited. Any notice mailed will be conclusively presumed to have been duly given, whether or not the Bondowner receives such notice. Failure to give such notice or any defect therein with respect to any 2026 Bond will not affect the validity of the proceedings for redemption with respect to any other 2026 Bond.

In addition to the foregoing notice, further notice of such redemption will be given by the Bond Registrar to at least one national information services as provided in the Indenture, but no defect in such further notice nor any failure to give all or any portion of such notice will in any manner affect the validity of a call for redemption if notice thereof is given as prescribed above and in the Indenture.

*For so long as a book-entry system is in effect with respect to the 2026 Bonds, the Bond Registrar will mail notices of redemption to DTC or its successor. Any failure of DTC to convey such notice to any Direct Participants or any failure of the Direct Participants or Indirect Participants to convey such notice to any Beneficial Owner will not affect the sufficiency of the notice or the validity of the redemption of 2026 Bonds.*

### **Book-Entry System**

DTC will act as securities depository for the 2026 Bonds. The 2026 Bonds will be issued as fully registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully registered 2026 Bond certificate will be issued for each maturity of the 2026 Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC or a "fast agent" of DTC. See "APPENDIX E—BOOK-ENTRY SYSTEM" for a more detailed discussion of the book-entry system and DTC.

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**Debt Service On The 2026 Bonds**

*Debt Service on the 2026 Bonds Based on Base Rental Payment Schedule.* The Master Lease requires semi-annual Base Rental payments to be made by the City to the Authority (on April 15 and October 15 of each year), which Base Rentals have been assigned to the Trustee pursuant to the Indenture. The 2026 Bond principal and/or interest payments are then paid by the Trustee on May 1 and November 1. The following table shows scheduled debt service on the 2026 Bonds based on Base Rental payment dates.

Due Date (Base Rental Payment)	The 2026 Bonds			
	Principal	Interest	Period Total	Fiscal Total
October 15, 2026.....	\$ 420,000.00			
April 15, 2027.....	0.00			
October 15, 2027.....	380,000.00			
April 15, 2028.....	0.00			
October 15, 2028.....	400,000.00			
April 15, 2029.....	0.00			
October 15, 2029.....	420,000.00			
April 15, 2030.....	0.00			
October 15, 2030.....	440,000.00			
April 15, 2031.....	0.00			
October 15, 2031.....	465,000.00			
April 15, 2032.....	0.00			
October 15, 2032.....	485,000.00			
April 15, 2033.....	0.00			
October 15, 2033.....	510,000.00			
April 15, 2034.....	0.00			
October 15, 2034.....	535,000.00			
April 15, 2035.....	0.00			
October 15, 2035.....	565,000.00			
April 15, 2036.....	0.00			
October 15, 2036.....	595,000.00			
April 15, 2037.....	0.00			
October 15, 2037.....	625,000.00			
April 15, 2038.....	0.00			
October 15, 2038.....	655,000.00			
April 15, 2039.....	0.00			
October 15, 2039.....	<u>630,000.00</u>			
Totals.....	<u>\$7,125,000.00</u>			

\* Preliminary; subject to change.

(Source: the Municipal Advisor.)

**LOCAL BUILDING AUTHORITY OF SOUTH WEBER CITY, UTAH**

**Establishment And Statutory Powers**

On June 13, 2023, the City Council of the City created the Authority as a nonprofit corporation in accordance with the provisions of the predecessor to the Building Authority Act. The Authority is to be of perpetual duration as set forth in its Articles of Incorporation. The Authority at the present time has no full-time employees or other personnel other than its governing board as described below. The Authority has no property, money or other assets, except for the 2023 Project as described in this OFFICIAL STATEMENT. The principal place of business of the Authority is in the City offices at the address shown under “INTRODUCTION—Contact Persons” above.

The Authority has been incorporated for the purpose of acquiring, improving or extending one or more projects and financing and/or refinancing their costs on behalf of the City in accordance with the procedures and subject to the limitations of the Building Authority Act, in order to accomplish the public purposes for which the City exists.

The Authority has all of the powers provided for in the Building Authority Act and in the Constitution and other laws of the State. The Authority may not, however, undertake any of the activities provided for in its Articles of

Incorporation without prior authorization therefor by the governing body of the City. The Authority has been organized as a nonprofit corporation and its Articles of Incorporation expressly require that it remain a nonprofit corporation.

The Authority may not be dissolved unless all of its outstanding bonds and other obligations are paid in full as to principal, interest and redemption premiums, if any, or unless provision for the payment of the same when due has been made. Whenever bonds, notes or other evidences of indebtedness issued by the Authority are satisfied, discharged and retired, title to all real and personal property financed with the proceeds of such bonds, notes or other evidences of indebtedness is required to be transferred to the City.

Under the Building Authority Act, the Authority has the power to: (i) acquire one or more projects, which, by definition, means that it may obtain or gain property of every kind or nature which a public body is authorized or permitted by law to own, and it may otherwise improve or extend such a project or projects and finance their costs on behalf of the public body which created the Authority in order to accomplish the public purposes for which the public body exists; (ii) enter into leasing contracts with the City with respect to projects which the Authority has acquired, improved or extended or will acquire, improve or extend on behalf of the City; (iii) issue and sell its bonds for the purpose of financing and refinancing the cost of acquiring, improving or extending a project; and (iv) exercise other powers as enumerated in the Building Authority Act, all in accordance with and subject to the specific requirements of the Building Authority Act with respect to such powers.

**Organization**

According to the By-Laws of the Authority, the affairs of the Authority are managed by a Board of Trustees (the “Board of Trustees”). The Board of Trustees consists of the members of the City Council as may from time to time serve. Each Trustee serves on the Board of Trustees until death, incapacity, or removal from the City Council. Whenever a Trustee shall cease to be a member of the City Council, his successor, upon his election and qualifying for office, thereupon becomes a Trustee of the Authority.

The By-Laws further provide for election of officers by the Board of Trustees in accordance with the provisions of the By-Laws. Set forth below are the current members of the Board of Trustees, officers of the Authority, and the Authority’s Secretary:

Title/Position	Person	Years of Service	Expiration of Current Term
President/Chair.....	Rod Westbroek	5	January 1, 2029
Trustee.....	Angie Petty	9	January 1, 2029
Trustee.....	Blair Halverson	9	January 1, 2027
Trustee.....	Jeremy Davis	2	January 1, 2027
Trustee.....	Joel Dills	5	January 1, 2029
Trustee.....	Wayne Windsor	2	January 1, 2027
Secretary.....	Lisa Smith	6	Appointed

(Source: the Authority.)

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**Debt Issuance Of The Authority**

*The Authority’s debt does not constitute debt within the meaning of any constitutional provision or statutory limitation which is applicable to the City.*

The issuance of the 2026 Bonds is the Authority’s first bond issuance under the Indenture. The 2026 Bonds and all other Additional Parity Bonds issued on a parity basis will be cross-collateralized, in that the Authority has granted to the Trustee, for the benefit of the Owners of all of the Bonds, a security interest in all of the Authority’s right, title and interest in the Projects financed or refinanced by the issuance of Bonds. As of the date of this OFFICIAL STATEMENT, the Authority has outstanding the following lease revenue bonds:

Series	Purpose	Original Principal Amount	Final Maturity Date	Current Principal Outstanding
2026 <sup>(1)</sup>	Refunding	\$7,125,000*	November 1, 2039	\$7,125,000*
2023 <sup>(2)</sup>	Public works building	9,000,000	July 1, 2026 <sup>(3)</sup>	<u>0</u>
Total lease revenue bonds outstanding.....				<u>\$7,125,000</u>

\* Preliminary; subject to change.

- (1) For purposes of this OFFICIAL STATEMENT the 2026 Bonds will be considered issued and outstanding. Rated “\_\_\_” by Moody’s Investors Service Inc. (“Moody’s”), as of the date of this OFFICIAL STATEMENT.
- (2) Not rated; no rating applied for. Issued as a direct placement. These bonds to be called and retired by the 2026 Bonds.
- (3) Final maturity date after bonds are called and retired by the 2026 Bonds.

(Source: the Municipal Advisor.)

**Debt Service Schedule Of Outstanding Lease Revenue Bonds Of The Local Building Authority Of South Weber City, Utah By Fiscal Year**

Fiscal Year Ending June 30 <sup>(1)</sup>	Series 2026 \$7,125,000*		Series 2023 \$9,000,000		Totals*		Total Debt Service
	Principal*	Interest <sup>(1)</sup>	Principal	Interest	Total Principal	Total Interest	
2027.....	\$420,000	\$118,750	\$0	\$0 <sup>(2)</sup>	\$420,000	\$118,750	\$538,750
2028.....	380,000	335,250	0	0 <sup>(2)</sup>	380,000	335,250	715,250
2029.....	400,000	316,250	0	0 <sup>(2)</sup>	400,000	316,250	716,250
2030.....	420,000	296,250	0	0 <sup>(2)</sup>	420,000	296,250	716,250
2031.....	440,000	275,250	0	0 <sup>(2)</sup>	440,000	275,250	715,250
2032.....	465,000	253,250	0	0 <sup>(2)</sup>	465,000	253,250	718,250
2033.....	485,000	230,000	0	0 <sup>(2)</sup>	485,000	230,000	715,000
2034.....	510,000	205,750	0	0 <sup>(2)</sup>	510,000	205,750	715,750
2035.....	535,000	180,250	0	0 <sup>(2)</sup>	535,000	180,250	715,250
2036.....	565,000	153,500	0	0 <sup>(2)</sup>	565,000	153,500	718,500
2037.....	595,000	125,250	0	0 <sup>(2)</sup>	595,000	125,250	720,250
2038.....	625,000	95,500	0	0 <sup>(2)</sup>	625,000	95,500	720,500
2039.....	655,000	64,250	0	0 <sup>(2)</sup>	655,000	64,250	719,250
2040.....	<u>630,000</u>	<u>31,500</u>	<u>0</u>	<u>0 <sup>(2)</sup></u>	<u>630,000</u>	<u>31,500</u>	<u>661,500</u>
Totals.....	<u>\$7,125,000</u>	<u>\$2,681,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,125,000</u>	<u>\$2,681,000</u>	<u>\$9,806,000</u>

\* Preliminary; subject to change.

- (1) Preliminary; subject to change. Interest has been calculated at 5.00% per annum.
- (2) Principal and interest to be refunded by the 2026 Bonds.

(Source: the Municipal Advisor.)

**Future Issuance Of Debt**

The Authority does not anticipate the issuance of additional lease revenue bonds for the 2023 Project or any additional future Projects but reserves the right to issue Additional Parity Bonds as specified in the Indenture.

Additionally, the City currently has no plans to issue other bonds but reserves the right to do so as capital needs require.

## THE 2023 PROJECT

### The 2023 Project

Set forth below is a brief description of the 2023 Project, consisting of the Public Works Building which was financed with the proceeds of the 2023 Bonds and will be refinanced with proceeds of the 2026 Bonds.

The 2023 Bonds were issued to finance the completion of a fully-equipped Public Works Building in the City (the “2023 Project”). The 2023 Project consists of the construction of three maintenance structures on approximately six acres of land: (i) a main office building with vehicle storage bays, (ii) a covered parking building to be used to house maintenance equipment, and (iii) a building to be used for material storage. The 2023 Project was constructed on approximately 12 acres of City-owned property. The cost of the 2023 Project was \$9 million which included \$6 million for the construction of the buildings and \$3 million for the equipping in buildings.

The construction of the 2023 Project was completed in the [month] 2024.

### The 2023 Project As Security For The 2026 Bonds

The 2026 Bonds secured by the lien of the Indenture, the Security Documents and the Master Lease, subject to the terms, conditions, limitations, and exceptions set forth therein. Upon the occurrence of an Event of Default under the Indenture or the occurrence of an Event of Nonappropriation under the Lease, the City shall be required to surrender and vacate the 2023 Project, the Trustee shall have all rights and remedies to take possession of the 2023 Project as trustee for the benefit of the Beneficial Owners of the 2026 Bonds, and the Trustee may exercise various remedies against or with respect to the 2023 Project under the Indenture and the Master Lease for the proportionate benefit of the Beneficial Owners of the 2026 Bonds. See “INVESTMENT CONSIDERATIONS—Destruction Of A Project” and “SECURITY AND SOURCES OF PAYMENT FOR THE 2026 BONDS—The Master Lease and The Indenture” above. Under the Master Lease, an Event of Nonappropriation will occur if the Board of Trustees of the City fails or refuses to specifically appropriate moneys sufficient to pay the Rentals with respect to all or any portion of the 2023 Project coming due in any Fiscal Year under the Master Lease.

### Cross-Collateralization Of Future Projects

Subject to the following section, if applicable, “Release Of The 2023 Project Upon Payment Of Bonds,” and to the provisions described above under “THE 2026 BONDS—Redemption Provisions For The 2026 Bonds—Extraordinary Optional Redemption In The Event of Damage, Destruction or Condemnation” pursuant to the Indenture and the Master Lease, all Bonds issued under the Indenture are cross-collateralized in that the Authority has granted to the Trustee, for the benefit of the Owners of all of the Bonds, a security interest in all of the Authority’s right, title and interest in the 2023 Project. The occurrence of an Event of Default under the Indenture or an Event of Nonappropriation under the Master Lease will entitle the Trustee to take possession of the 2023 Project and to exercise its rights and remedies to the extent provided in the Indenture against the 2023 Project in such manner and order as the Trustee determines to be in the best interests of the Owners of the Bonds then outstanding.

### Release Of The 2023 Project Upon Payment Of Bonds

Pursuant to the Master Lease, the City has the option of purchasing the 2023 Project in advance of the final maturity of Bonds issued to finance the 2023 Project. So long as no Event of Default shall have occurred and be continuing under the Indenture and so long as no Event of Default or Event of Nonappropriation shall have occurred and be continuing under the Master Lease, the 2023 Project may be released as security for Bonds and may be transferred to the City if (i) the City shall deposit with the Trustee the Purchase Option Price for the 2023 Project; and (ii) there shall have been delivered to the Trustee an opinion of nationally-recognized bond counsel to the effect that the release of the 2023 Project will not adversely affect the excludability of interest on the Bonds from the federal gross income of the owners thereof. Pursuant to the Indenture and the Master Lease, the City may exercise this option with respect to the 2023 Project.

### Maintenance On The 2023 Project

The City has agreed in the Master Lease, at its own expense, to maintain, manage and operate the 2023 Project and all improvements thereon in good working order, condition and repair, and to pay all costs associated therewith.

As provided in the Master Lease, the Authority, the Trustee and the Bondowners have no obligation to incur any expense of any kind or character for the management, operation or maintenance of the 2023 Project during the term of the Master Lease. See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE—THE MASTER LEASE—Maintenance of the Projects by the City.”

**SOUTH WEBER CITY, UTAH**

**General**

South Weber City was incorporated in 1938. The City covers an area of approximately 4.6 square miles. The City had an estimated 2025 population of 8,218 according to the U.S. Census Bureau estimate. The City is located in Davis County approximately 35 miles north of Salt Lake City, Utah, and approximately five miles south of Ogden, Utah. The City is adjacent to Hill Air Force Base.

**Form Of Government**

The City is currently governed by a six-member Council consisting of a Mayor and five City Councilmembers, elected at large by the voters in the City. A measure of continuity is provided in the City Council by the election of the councilmembers to four-year overlapping terms. Duties of the councilmembers include the responsibility for all City affairs in general. The City Council must approve and may revise the budget of any City department or elected official. The City Council serves as the legislative body of the City and appropriates funds for the various City functions. The City Council is the tax levying body, determining the necessary City property tax levy each year. The City Council also licenses and regulates businesses, exhibitions, and recreation with the City area. Other appointed officials include the City Manager, Finance Director, Treasurer and City Recorder/Clerk.

Title/Position	Person	Years of Service	Expiration of Current Term
Mayor.....	Rod Westbroek	5	January 1, 2029
Trustee.....	Angie Petty	9	January 1, 2029
Trustee.....	Blair Halverson	9	January 1, 2027
Trustee.....	Jeremy Davis	2	January 1, 2027
Trustee.....	Joel Dills	5	January 1, 2029
Trustee.....	Wayne Windsor	2	January 1, 2027
City Manager.....	David Larson	8	Appointed
Administrative Services Director.....	Brett Baltazar	<input type="checkbox"/>	Appointed
City Treasurer.....	Tia Jensen	<input type="checkbox"/>	Appointed
City Attorney.....	Jayme Blakesley	5	Appointed
City Recorder/Court Clerk.....	Lisa Smith	9	Appointed

(Source: the City.)

The principal powers and duties of State municipalities are to maintain law and order, abate nuisances, guard public health and sanitation, promote recreation, provide fire protection, and construct and maintain streets, sidewalks, waterworks, and sewers. Municipalities also regulate commercial and residential development within their boundaries by means of zoning ordinances, building codes and licensing procedures.

**Employee Workforce And Retirement System; No Post–Employment Benefits**

*Employee Workforce and Retirement System.* [The City currently employs approximately \_\_ full-time employees, \_\_ part-time employees, and \_\_ seasonal employees for a total employment of approximately \_\_ employees.] The City participates in cost-sharing multiple employer defined benefit pension plans covering public employees of the State and employees of participating local government entities administered by the Utah State Retirement Systems (“URS”). The retirement system provides retirement benefits, a deferred compensation plan, annual cost of living adjustment and death benefits to plan members and beneficiaries in accordance with retirement statutes.

For a detailed discussion regarding retirement benefits and contributions See “APPENDIX B— FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCAL YEAR 2025–Notes to the Financial Statements–Note 8. Retirement Plan” (audit page–38).

*No Post–Employment Benefits.* As of the date of this OFFICIAL STATEMENT, the City does not offer any other post–employment benefits.

### **Risk Management And Insurance**

*Risk Management And Insurance.* The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters. The City has earthquake coverage as part of its insurance policies. The City manages its risks through the Utah Local Government Trust (a public entity risk pool) for liabilities up to \$15 million.

As of the date of this OFFICIAL STATEMENT, all policies are current and in force. *The City believes its risk management policies and coverages are normal and within acceptable coverage limits for the type of services the City provides.*

### **Investment Of Funds**

*The State Money Management Act.* The State Money Management Act, Title 51, Chapter 7 of the Utah Code (the “Money Management Act”), governs and establishes criteria for the investment of all public funds held by public treasurers in the State. The Money Management Act provides a limited list of approved investments, including qualified in–state and permitted out–of–state financial institutions, obligations of the State and political subdivisions of the State, U.S. Treasury and approved federal government agency and instrumentality securities, certain investment agreements and repurchase agreements and investments in corporate securities meeting certain ratings requirements. The Money Management Act establishes the State Money Management Council (the “Money Management Council”) to exercise oversight of public deposits and investments. The Money Management Council is comprised of five members appointed by the Governor of the State for terms of four years, after consultation with the State Treasurer and with the advice and consent of the State Senate.

The City is currently complying with all the provisions of the Money Management Act for all City operating funds.

*The Utah Public Treasurers’ Investment Fund.* A sizable portion of City funds may be invested in the Utah Public Treasurers Investment Fund (“PTIF”). The PTIF is a local government investment fund, established in 1981, and managed by the State Treasurer. All investments in the PTIF must comply with the Money Management Act and rules of the Money Management Council. The PTIF invests primarily in money market securities. Securities in the PTIF include certificates of deposit, commercial paper, short–term corporate notes, and obligations of the U.S. Treasury and securities of certain agencies of the federal government. By policy, the maximum weighted average adjusted life of the portfolio is not to exceed 90 days and the maximum final maturity of any security purchased by the PTIF is limited to five years. Safekeeping and audit controls for all investments owned by the PTIF must comply with the Money Management Act.

All securities purchased are delivered versus payment to the custody of the State Treasurer or the State Treasurer’s safekeeping bank, assuring a perfected interest in the securities. Securities owned by the PTIF are completely segregated from securities owned by the State. The State has no claim on assets owned by the PTIF except for any investment of State moneys in the PTIF. Deposits are not insured or otherwise guaranteed by the State.

Investment activity of the State Treasurer in the management of the PTIF is reviewed monthly by the Money Management Council and is audited by the State Auditor. The PTIF is not rated.

See “APPENDIX B— FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCAL YEAR 2025–Notes to the Financial Statements–Note 2. Deposits and Investments” (audit page 29).

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**Population**

The following population information is provided for the City, the County, and the State.

	City	% Change From Prior Year	County	% Change From Prior Year	State of Utah	% Change From Prior Year
2025 Estimate <sup>(1)</sup> .....	8,218	0.8	381,227	0.7	3,538,904	1.0
2024 Estimate <sup>(2)</sup> .....	8,155	3.6	378,470	4.4	3,503,613	7.1
2020 Census.....	7,872	30.1	362,679	18.3	3,271,616	18.4
2010 Census.....	6,051	42.0	306,479	28.2	2,763,885	23.8
2000 Census.....	4,260	48.8	238,994	27.2	2,233,169	29.6
1990 Census.....	2,863	81.8	187,941	28.3	1,722,850	17.9
1980 Census <sup>(3)</sup> .....	1,575	46.8	146,540	48.0	1,461,037	37.9

(1) U.S. Bureau of the Census estimates for July 1, 2025; percentage change is calculated from the July 1, 2024 Census estimate.

(2) Percent change is calculated from the 2020 Census.

(3) Percentage change for 1980 Census is calculated from the 1970 Census.

(Source: U.S. Department of Commerce, Bureau of the Census. Compiled by the Municipal Advisor.)

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## Labor Force, Nonfarm Jobs, And Wages Within Davis County

	Calendar Year					% change from prior year				
	2025 <sup>(1)</sup>	2024	2023	2022	2021	2024-25	2023-24	2022-23	2021-22	2020-21
Civilian labor force <sup>(2)</sup>	197,492	197,492	194,295	187,602	183,024	0.0	1.6	3.6	2.5	1.5
Employed persons	191,170	191,929	189,616	183,535	178,554	(0.4)	1.2	3.3	2.8	3.3
Unemployed persons	6,322	5,747	4,679	4,067	4,470	10.0	22.8	15.0	(9.0)	(40.0)
Total Industry (annual avg.)	144,964	145,573	144,964	139,624	136,206	(0.4)	0.4	3.8	2.5	1.7
Agriculture, forestry, fishing and hunting	669	477	665	405	443	44.5	(28.3)	64.2	(8.6)	0.9
Mining	94	103	93	87	146	(12.1)	10.8	6.9	(40.4)	n/a
Utilities	710	343	345	340	352	102.3	(0.6)	1.5	(3.4)	(0.3)
Construction	12,188	12,166	11,977	11,618	10,995	(1.2)	1.6	3.1	5.7	1.2
Manufacturing	13,178	13,822	13,471	13,065	13,148	(4.6)	2.6	3.1	(0.6)	(1.4)
Wholesale trade	2,517	2,727	2,769	2,394	2,347	(8.8)	(1.5)	15.7	2.0	(2.6)
Retail trade	16,547	17,216	17,449	17,452	16,636	(2.6)	(1.3)	(0.0)	4.9	6.8
Transportation and warehousing	6,507	6,283	6,419	6,238	5,581	3.3	(2.1)	2.9	11.8	(7.2)
Information	1,416	1,406	1,533	1,410	1,411	2.4	(8.3)	8.7	(0.1)	19.1
Finance and insurance	2,856	3,021	3,083	2,904	3,009	(4.7)	(2.0)	6.2	(3.5)	0.4
Real estate, rental and leasing	1,910	1,806	1,704	1,647	1,639	4.8	6.0	3.5	0.5	4.1
Professional, scientific, and technical services	8,715	8,627	9,079	9,236	9,158	2.0	(5.0)	(1.7)	0.9	(11.1)
Management of companies and enterprises	1,005	1,041	818	736	1,150	(6.8)	27.3	11.1	(36.0)	8.4
Admin., support, waste mgmt., remediation	6,565	6,515	6,872	6,867	6,553	(2.5)	(5.2)	0.1	4.8	6.1
Education services	12,986	14,298	13,794	13,057	12,785	(3.3)	3.7	5.6	2.1	2.9
Health care and social assistance	18,894	18,379	17,946	17,206	16,514	2.3	2.4	4.3	4.2	3.4
Arts, entertainment, and recreation	6,315	5,084	4,689	4,152	3,963	3.4	8.4	12.9	4.8	13.6
Accommodation and food ser.	11,229	11,178	11,241	10,684	10,092	(1.1)	(0.6)	5.2	5.9	6.4
Other services	4,209	4,140	4,428	4,048	3,911	(0.1)	(6.5)	9.4	3.5	4.8
Public admin.	16,453	16,940	16,588	n/a	n/a	(3.5)	2.1	n/a	n/a	n/a
Unclassified	n/a	2	2	3	5	n/a	0.0	(33.3)	(40.0)	400.0
Total private sector (average)	114,309	113,785	114,109	109,785	106,314	(0.5)	(0.3)	3.9	3.3	1.5
Total public sector (average)	30,654	31,788	30,855	29,838	29,892	(2.3)	3.0	3.4	(0.2)	2.4
Federal	14,089	14,689	14,396	13,800	14,307	(4.8)	2.0	4.3	(3.5)	6.4
State	2,151	2,097	2,023	1,786	1,818	1.2	3.7	13.3	(1.8)	5.8
Local	14,414	15,003	14,437	13,655	13,767	(0.3)	3.9	5.7	(0.8)	4.8
Total payroll (in millions) <sup>(3)</sup>	\$8,518	\$8,908	\$8,193	\$7,602	\$7,066	(4.4)	8.7	7.8	7.6	3.2
Average monthly wage	\$4,978	\$5,100	\$4,710	\$4,537	\$4,323	(2.6)	8.3	3.8	5.0	1.5
Establishments	10,632	10,570	10,351	10,187	10,638	(0.1)	2.1	1.6	(4.2)	4.5

(1) Unless otherwise cited, Calendar Year information is as of the third quarter only. Information has been compared to the same period from the prior year.

(2) Civilian Labor Force information for Calendar Year 2025 is as of December 2025.

(3) Total Payroll for Calendar Year 2025 is annualized and is preliminary; subject to change.

(Source: Utah Department of Workforce Services; information as of May 2026.)

**Personal Income; Per Capita Personal Income; Median Household Income Within Davis County And The State Of Utah**

	Calendar Year				
	2024	2023	2022	2021	2020
<i>Total Personal Income (in \$1,000's):</i>					
Davis County.....	\$24,689,293	\$23,389,582	\$21,906,921	\$20,863,838	\$18,408,773
% change from prior year.....	5.6	6.8	5.0	13.3	8.6
State of Utah.....	235,907,386	222,237,811	206,055,695	194,799,076	169,991,561
% change from prior year.....	9.1	9.1	8.1	9.1	9.1
<i>Total Per Capita Personal Income:</i>					
Davis County.....	65,234	62,467	59,140	56,768	50,606
% change from prior year.....	4.4	5.6	4.2	12.2	7.2
State of Utah.....	67,333	64,544	60,765	58,328	51,762
% change from prior year.....	4.3	6.2	4.2	12.7	7.5
<i>Median Household Income:</i>					
Davis County.....	106,486	111,081	103,143	93,260	81,804
% change from prior year.....	14.5	(1.4)	9.0	14.5	(1.4)
State of Utah.....	96,658	93,030	88,531	79,449	77,785
% change from prior year.....	3.9	5.1	11.4	2.1	(11.2)

(Source: U.S. Department of Commerce; Bureau of Economic Analysis and U.S. Census Bureau.)

**Construction Within The City**

Calendar Year	New			Additions, Alterations and Repairs		Total Construction Value	
	New Dwelling Units	Residential Value (\$000)	New Non-residential Value (\$000)	Residential Value (\$000)	New Non-residential Value (\$000)	Value (\$000)	% change from prior period
2026 <sup>(1)</sup> .....	7	\$ 2,195.4	\$470.1	\$ 100.0	\$ 0.0	\$ 2,765.6	42.9
2025.....	34	18,173.1	621.0	1,081.7	12,910.9	32,786.7	389.3
2024.....	19	6,114.4	500.0	28.0	57.9	6,700.3	32.5
2023.....	14	4,945.0	106.4	5.0	0.0	5,056.4	(21.9)
2022.....	19	5,798.8	676.2	0.0	0.0	6,475.0	(66.5)

(1) Information as of the first quarter. Percent change compared to the first quarter 2025.

(Source: University of Utah Kem C. Gardner Policy Institute, Ivory-Boyer Utah Report and Database.)

**Sales Taxes Within South Weber City, Davis County And The State Of Utah**

	Calendar Year				
	2025	2024	2023	2022	2021
<i>Taxable Sales (in \$1,000's):</i>					
South Weber City.....	\$110,726	\$90,103	\$82,902	\$76,445	\$70,552
% change from prior year.....	22.9	8.7	8.4	8.4	3.4
Davis County.....	9,117,477	8,834,426	8,689,470	8,560,795	7,905,447
% change from prior year.....	3.2	1.7	1.5	8.3	18.6
State of Utah.....	108,820,537	104,306,959	102,657,374	100,893,345	90,105,222
% change from prior year.....	4.3	1.6	1.7	12.0	20.6
<i>Fiscal Year</i>					
<i>Local Sales and Use Tax Distribution:</i>					
South Weber City.....	\$1,830,340	\$1,989,554	\$1,588,433	\$1,463,866	\$1,293,178
% change from prior year.....	(8.0)	25.3	8.5	13.2	19.9
Davis County (and all cities).....	98,159,336	98,657,787	94,784,688	91,673,717	78,120,474
% change from prior year.....	(0.5)	4.1	3.4	17.3	14.7

(Source: Utah State Tax Commission.)

**Largest Employers Of The County**

The County is the business and financial center for many of the major businesses and industries in the State. Major employers (over 500 employees) in the County area include:

Firm	Business	Employees
Hill Air Force Base .....	National security	10,000–15,000
Davis School District.....	Educational services	7,000–10,000
Northrup Grumman.....	Engineering services	3,000–4,000
Kroger Group Cooperative.....	Warehouse clubs and supercenters	2,000–3,000
Lifetime Products .....	Manufacturing	2,000–3,000
Davis County Government.....	Public administration	1,000–2,000
Intermountain Health Center .....	Health care and social assistance	1,000–2,000
Lagoon Corporation Inc. ....	Arts, entertainment, and recreation	1,000–2,000
Wal-Mart .....	Warehouse clubs and supercenters	1,000–2,000
Davis Hospital and Medical Center .....	Health care and social assistance	500–1,000
Farmington Health Center.....	Health care and social assistance	500–1,000
FedEx Ground.....	Transportation and warehousing	500–1,000
G&A Outsourcing.....	Construction	500–1,000
May Trucking Co. ....	Transportation and warehousing	500–1,000
John Health & Michael Jones.....	Offices of Lawyers	500–1,000
Parallon Employer.....	Corporate Managing Offices	500–1,000
Syracuse Arts Academy.....	Elementary and Secondary Schools	500–1,000
Tanner Memorial Clinic.....	Health care and social assistance	500–1,000
Utility Trailer and Manufacturing .....	Manufacturing	500–1,000

(Source: Utah Department of Workforce Services. Updated April 2023; reflecting 2022 major employers.)

**Rate Of Unemployment—Annual Average**

Year	Davis County	State of Utah	United States
2026 <sup>(1)</sup> .....	3.6%	3.8%	4.3%
2025.....	3.2	3.5	4.3
2024.....	2.9	3.2	4.0
2023.....	2.4	2.6	3.6
2022.....	2.2	2.4	3.6
2021.....	2.4	2.7	5.4

(1) Preliminary, subject to change. As of March 2026, seasonally adjusted.

(Source: Utah Department of Workforce Services.)

**DEBT STRUCTURE OF SOUTH WEBER CITY, UTAH**

**Outstanding Municipal Indebtedness Of The City**

The tables below represent the outstanding municipal indebtedness of the City as of the date of this OFFICIAL STATEMENT.

Water Revenue Bonds				
Series	Purpose	Original Amount	Final Maturity Date	Principal Amount Outstanding
2017 <sup>(1)</sup> .....	Refunding	\$2,800,000	June 1, 2039	<u>\$2,015,000</u>

(1) Rated “AA” Build America Mutual (“BAM”) Insured; “A+” underlying by S&P Global Ratings.

<b>Sales Tax Revenue Bonds</b>				
Series	Purpose	Original Amount	Final Maturity Date	Principal Amount Outstanding
2012 <sup>(1)</sup>	Refunding	\$1,312,000	January 15, 2027	<u>\$103,000</u>

(1) Not rated; no rating applied for. These bonds were issued through a direct purchase.

### No Debt Obligations

Other than the lease payments to the Authority, the City has no debt obligations outstanding, as of the date of this OFFICIAL STATEMENT.

### Overlapping And Underlying General Obligation Debt Of The City

Although the City has no outstanding general obligation debt, it does levy an ad valorem property tax to support its ongoing financial operations. The following are those overlapping entities who levy ad valorem property taxes to pay for voter authorized general obligation bonds.

Taxing Entity	2025 Taxable Value <sup>(1)</sup>	City's Portion of Taxable Value	City's Percent-age	Entity's General Obligation Debt	City's Portion of General Obligation Debt
<i>Overlapping:</i>					
State of Utah.....	\$721,982,543,652	\$969,675,272	0.1%	\$661,590,000	\$ 661,590
WBWCD <sup>(2)</sup> .....	139,681,981,230	969,675,272	0.7	7,135,000	49,945
Davis School District.....	46,324,121,538	969,675,272	2.1	643,935,000	13,522,635
Total Overlapping.....					<u>\$14,234,170</u>
<i>Underlying:</i>					
Total Underlying.....					0
Total overlapping and underlying general obligation debt.....					<u>\$14,234,170</u>
Total overlapping general obligation debt (excluding the State) <sup>(3)</sup> .....					13,572,580
Total direct general obligation bonded indebtedness.....					0
Total direct and overlapping general obligation debt (excluding the State) .....					<u>\$13,572,580</u>

This table excludes any additional principal amounts attributable to unamortized original issue bond premium.

- (1) Taxable value is preliminary; subject to change. Taxable value used in this table excludes the taxable value used to determine uniform fees on tangible personal property and valuation on semiconductor manufacturing equipment. See "FINANCIAL INFORMATION REGARDING SOUTH WEBER CITY, UTAH—Certain Property Tax Matters—Taxable, Fair Market And Market Value Of Property" below.
- (2) The Weber Basin Water Conservancy District ("WBWCD") covers all of Morgan County, most of the County and Weber Counties, and portions of Box Elder and Summit Counties. Principal and interest on WBWCD general obligation bonds are paid from sales of water. WBWCD's outstanding general obligation bonds are limited ad valorem tax bonds. By law, WBWCD may levy a tax rate of up to .000200 to pay, first, for any outstanding general obligation indebtedness, then for operation and maintenance expenses, and then for any other lawful purpose.
- (3) The State's general obligation debt is not included in overlapping debt because the State currently levies no property tax for payment of its general obligation bonds.

(Source: the Municipal Advisor.)

See "FINANCIAL INFORMATION REGARDING SOUTH WEBER CITY, UTAH—Certain Property Tax Matters—Historical Property Tax Rates of the City" below.

**Debt Ratios Regarding General Obligation Debt Of The City**

The following table sets forth the ratios of general obligation debt (excluding any additional principal amounts attributable to unamortized original issue bond premium) that is expected to be paid from taxes levied specifically for such debt and not from other revenues over the taxable value of property within the City, the estimated market value of such property and the population of the City. *The State's general obligation debt is not included in the debt ratios because the State currently levies no property tax for payment of general obligation debt.*

	To 2025 Taxable Value <sup>(1)</sup>	To 2025 Market Value <sup>(2)</sup>	To 2025 Population Estimate Per Capita <sup>(3)</sup>
Direct general obligation debt.....	0.00%	0.00%	\$ 0
Direct and overlapping general obligation debt.....	1.40	0.84	1,652

- (1) Based on the 2025 Taxable Value of \$969,675,272, which value *excludes* the taxable value used to determine uniform fees on tangible personal property.
- (2) Based on the 2025 Market Value of \$1,610,129,139, which value *excludes* the taxable value used to determine uniform fees on tangible personal property.
- (3) Based on 2025 estimate of 8,218 from information from the U.S. Census Bureau.

(Source: the Municipal Advisor.)

See “FINANCIAL INFORMATION REGARDING SOUTH WEBER CITY, UTAH—Certain Property Tax Matters—Property Tax Matters—Uniform Fees” and “—Taxable and Fair Market/Market Value Of Property in the City” below.

**General Obligation Legal Debt Limit And Additional Debt Incurring Capacity Of The City**

The City has does not have general obligation bonds outstanding, but if general obligation bonds were issued, the general obligation indebtedness of the City is limited by State law to 12% of the fair market value of taxable property in the City. The debt limit and additional debt incurring capacity of the City shown below are based on the fair market value for 2025 and the calculated valuation from 2025 uniform fees, and are calculated as follows:

2025 “Fair Market Value”.....			\$1,610,129,139
2025 valuation from Uniform Fees <sup>(1)</sup> .....			4,500,058
2025 “Fair Market Value for Debt Incurring Capacity” .....			<u>\$1,614,629,197</u>
	8% Sewer, Water, and Electric	4% Other Purposes	12% Total
“Fair Market Value” x .08.....	\$129,170,336	\$ 0	\$129,170,336
“Fair Market Value” x .04.....	0	64,585,168	64,585,168
Total debt incurring capacity.....	129,170,336	64,585,168	193,755,504
Less: current outstanding general obligation debt.....	(0)	(0)	(0)
Additional debt incurring capacity.....	<u>\$129,170,336</u>	<u>\$64,585,168</u>	<u>\$193,755,504</u>

- (1) For debt incurring capacity only, in computing the fair market value of taxable property in the City, the value of all motor vehicles and state-assessed commercial vehicles (which value is determined by dividing the uniform fee revenue by 1.5%) will be included as a part of the fair market value of the taxable property in the City.

(Source: the Municipal Advisor.)

**No Defaulted Obligations**

The City has never failed to pay principal of and interest on any of its financial obligations when due.

## FINANCIAL INFORMATION REGARDING SOUTH WEBER CITY, UTAH

### **Fund Structure; Accounting Basis**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties for goods or services.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The remaining governmental and enterprise funds are combined into a single column and reported as other (nonmajor) funds. Internal service funds are aggregated and reported in a single column on the proprietary fund financial statements.

Revenues and expenditures are recognized using the modified accrual basis of accounting in the governmental fund statements. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues on cost-reimbursement grants are accrued when the related expenditures are incurred.

In the proprietary fund statements and the government-wide statements, revenues and expenses are recognized using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred.

### **Budget And Appropriation Process**

The budget and appropriation process of the City is governed by the Uniform Fiscal Procedures Act for Utah Cities (the “Fiscal Procedures Act”). Pursuant to the Fiscal Procedures Act, the budget officer of the City is required to prepare budgets for the general fund, special revenue funds, debt service funds and capital improvement funds. These budgets are to provide a complete financial plan for the budget (ensuing fiscal) year. Each budget is required to specify, in tabular form, estimates of anticipated revenues and appropriations for expenditures. Under the Fiscal Procedures Act, the total of anticipated revenues must equal the total of appropriated expenditures.

On or before the first regular meeting of the City Council of the City in May of each year, the budget officer is required to submit to the City Council tentative budgets for all funds for fiscal year commencing July 1. Various actual and estimated budget data are required to be set forth in the tentative budgets. The budget officer and mayor may revise the budget requests submitted by the heads of City departments, these submissions with the City Council together with the tentative budget. The budget officer is required to estimate in the tentative budget the revenue from non-property tax sources available for each fund and the revenue from general property taxes required by each fund. The tentative budget is then tentatively adopted by the City Council, with any amendments or revisions that the City Council deems advisable prior to the public hearing on the tentative budget. After public notice and hearing, the tentative budget is adopted by the City Council, subject to further amendment or revisions by the City Council prior to adoption of the final budget.

Prior to June 22 of each year, the final budgets for all funds are adopted by the City Council. The Fiscal Procedures Act prohibits the City Council from making any appropriation in the final budget of any fund in excess of the estimated expendable revenue of such fund. The adopted final budget is subject to amendment by the City Council during the fiscal year. However, in order to increase the budget total of any fund, public notice and hearing must be provided. Intra- and inter-department transfers of appropriation balances are permitted upon compliance with the Fiscal Procedures Act. The amount set forth in the final budget as the total amount of estimated revenue from property taxes constitutes the basis for determining the property tax levy to be set by the City Council for the succeeding tax year.

## Financial Controls

The City utilizes a computerized financial accounting system which includes a system of budgetary controls. State law req The City utilizes a computerized financial accounting system which includes a system of budgetary controls. State law requires budgets to be controlled by individual departments, but the City has also empowered the Finance Director to maintain control of major categories within departments. These controls are such that a requisition will not be entered into the purchasing system unless the appropriated funds are available. The Finance Director checks for sufficient funds again prior to the purchase order being issued and again before the payment check is issued.

## Five-Year Financial Summaries

The summaries contained herein were extracted from the City's annual financial statements for Fiscal Years 2025 through 2021. The summaries themselves have not been audited.

### Statement of Net Position

*(This summary has not been audited.)*

	<b>As of June 30</b>				
	2025	2024	2023	2022	2021
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$2,115,233	\$12,971,490	\$2,343,611	\$11,177,151	\$9,250,188
<b>Receivables:</b>					
Property, franchise, and excise taxes	1,766,470	1,726,941	1,560,204	1,609,646	1,508,431
Accounts receivable	436,674	387,114	361,123	322,799	339,878
Other	-	-	-	-	998,288
Investments	13,030,797	-	-	-	-
Prepaid expenses	254,241	195,006	188,197	243,531	178,197
<b>Restricted:</b>					
Cash and cash equivalents	4,872,739	12,729,998	3,235,197	2,644,619	2,683,791
Investments	3,269,897	-	-	-	-
Receivables - Class "C" road funds	117,310	92,612	84,368	100,585	72,801
<b>Capital assets not being depreciated:</b>					
Land and water rights	6,105,317	6,411,687	6,229,087	5,464,211	5,248,567
Construction in process	6,698,539	987,988	779,568	368,345	-
<b>Capital assets, net of accumulated depreciation:</b>					
Buildings	1,984,997	2,056,499	2,127,999	1,922,352	1,991,331
Improvements other than buildings	24,229,424	25,485,268	25,116,212	24,333,576	23,751,374
Machinery and equipment	690,521	614,028	475,512	1,751,359	1,024,849
Vehicles	304,596	370,379	1,431,883	217,642	144,152
Leased right-to-use	1,837,213	1,271,447	-	-	-
Net pension asset	-	-	-	277,454	-
<b>Total Assets</b>	<b>67,713,968</b>	<b>65,300,457</b>	<b>53,932,961</b>	<b>50,433,270</b>	<b>47,191,847</b>
<b>Deferred Outflows of Resources:</b>					
Deferred loss on refunding	61,982	69,877	77,770	85,664	93,558
Deferred outflows relating to pensions	382,085	349,254	239,761	152,035	106,302
<b>Total Deferred Outflows of Resources</b>	<b>444,067</b>	<b>419,131</b>	<b>317,531</b>	<b>237,699</b>	<b>199,860</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>68,158,035</b>	<b>65,719,588</b>	<b>54,250,492</b>	<b>\$50,670,969</b>	<b>\$47,391,707</b>
<b>Liabilities:</b>					
Accounts payable	1,368,318	1,360,807	452,085	708,896	599,628
Accrued liabilities	152,560	158,512	118,222	106,660	79,189
Accrued interest	105,845	94,835	29,988	16,569	18,230
Unearned revenue	1,398,016	1,110,817	1,084,231	931,492	628,873
<b>Restricted liabilities:</b>					
Developer and customer deposits	125,678	140,198	97,220	85,106	67,468
<b>Noncurrent Liabilities:</b>					
Due within one year	922,199	746,712	449,018	421,777	244,265
Due in more than one year	12,257,841	12,149,437	3,380,760	3,603,453	3,167,839
Net pension liability	275,093	191,079	120,664	-	25,707
<b>Total Liabilities</b>	<b>16,605,550</b>	<b>15,952,397</b>	<b>5,732,188</b>	<b>5,873,953</b>	<b>4,831,199</b>

**Statement of Net Position—continued***(This summary has not been audited.)*

	<b>As of June 30</b>				
	2025	2024	2023	2022	2021
Deferred Inflows of Resources					
Deferred revenue - property taxes	\$1,286,000	\$1,207,000	\$1,119,933	\$1,078,000	\$933,000
Deferred revenue - construction receivables	—	—	—	—	137,213
Deferred inflows related to pensions	6,009	3,272	2,790	387,873	182,707
Total Deferred Inflows of Resources	1,292,009	1,210,272	1,122,723	1,465,873	1,252,920
Net Position					
Net investment in capital assets	32,256,606	32,626,959	32,374,867	31,018,636	28,854,539
Restricted for:					
Impact fees	894,917	1,350,399	1,224,615	1,149,648	1,590,394
Roads	1,562,509	1,011,655	801,216	578,958	469,857
Other	144,524	206,989	112,283		
Unrestricted	15,411,919	13,360,917	12,882,600	10,583,901	10,392,798
Total Net Position	50,270,476	48,556,919	47,395,581	43,331,143	41,307,588
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$68,168,035	\$65,719,588	\$54,250,492	\$50,670,969	\$47,391,707

(Source: Information extracted from the City's basic financial statements, which information has been audited.)

**Statement of Activities***(This summary has not been audited.)*

	<b>Net (Expense) Revenue and Changes in Net Position <sup>(1)</sup></b>				
	<b>For The Year Ended June 30</b>				
	2025	2024	2023	2022	2021
Primary Government					
Government Activities					
General government	\$ 395,247	\$ 284	\$ (667,515)	\$ (84,869)	\$ 257,043
Public safety	(1,555,441)	(1,376,394)	(803,636)	(868,104)	(422,835)
Highways and public works	(633,041)	(1,904,497)	324,256	(690,231)	157,285
Parks	(854,144)	(464,077)	(298,655)	(314,189)	(252,101)
Recreation	(51,932)	(130,909)	(96,600)	78,944	48,745
Interest on long-term debt	(429,170)	(293,777)	(20,282)	(22,876)	(25,617)
Total Governmental Activities	(3,128,481)	(4,169,370)	(1,562,432)	(1,901,325)	(237,480)
Business-type Activities					
Water utility	(49,542)	72,102	592,190	504,974	765,464
Sewer utility	46,643	200,773	426,133	393,781	428,632
Garbage utility	(20,866)	(26,561)	46,182	(8,899)	82,810
Storm sewer utility	(2,421)	58,077	343,274	(119,638)	409,563
Total Business-type Activities	(26,186)	304,391	1,407,779	770,218	1,686,469
Total Government	(3,154,667)	(3,864,979)	(154,653)	(1,131,107)	1,448,989
General Revenues:					
Property taxes	1,310,833	1,185,868	1,186,453	1,044,803	833,253
Franchise taxes	459,789	479,365	544,359	418,073	417,267
Sales taxes	2,102,565	2,135,563	1,729,969	1,608,842	1,463,432
Other taxes	3,217	85,106	75,323	17,760	—
Investment earnings	1,081,496	1,140,415	558,287	60,684	54,647
Gain on sale of capital assets	4,933	—	124,700	4,500	—
Total General Revenues and Transfers	4,962,833	5,026,317	4,219,091	3,154,662	2,768,599
Change in Net Position	1,808,166	1,161,338	4,064,438	2,023,555	4,217,588
Net Position, Beginning	48,556,919	47,395,581	43,331,143	41,307,588	37,090,000
Prior period adjustment	(94,610)	—	—	—	—
Net Position, Ending	\$50,270,475	\$48,556,919	\$47,395,581	\$43,331,143	\$41,307,588

(1) This report is presented in summary format concerning the single item of "Net (Expense) Revenue and Changes in net Assets" and is not intended to be complete. For a detailed itemized report see "APPENDIX B--FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCALY YEAR 2025" below.

(Source: Information extracted from the City's basic financial statements, which information has been audited.)

**Balance Sheet—Governmental Funds  
General Fund**

*(This summary has not been audited.)*

	For The Year Ended June 30				
	2025	2024	2023	2022	2021
<b>Assets</b>					
Cash and cash equivalents	\$ 166,544	\$1,042,327	1,125,583	\$ 581,852	\$ 321,277
Due from other governmental units	1,776,470				
Property, franchise, and excise tax receivable	—	1,595,146	1,457,507	1,543,416	1,298,676
Receivables, other	27,454	124,536	59,049	66,230	48,838
Investments	944,015	—	—	—	—
Prepays	23,203	—	—	60,962	4,079
Due from other funds	155,859	69,341	—	—	—
Restricted assets:					
Cash and cash equivalents	374,841	1,863,176	1,470,623	1,096,369	983,212
Investments	2,143,337	—	—	—	—
Receivables - Class "C" road monies	87,962	66,525	84,368	76,279	72,801
<b>Total Assets</b>	<b>5,699,685</b>	<b>4,761,051</b>	<b>4,197,130</b>	<b>\$3,425,108</b>	<b>\$2,728,883</b>
<b>Liabilities</b>					
Accounts payable	186,220	115,391	86,076	66,487	87,020
Accrued liabilities	139,325	139,009	118,222	106,660	67,983
Unearned revenue	891,735	570,859	544,272	533,406	519,408
Restricted liabilities:					
Developer and customer deposits	125,678	140,198	97,220	84,590	66,748
<b>Total Liabilities</b>	<b>1,342,958</b>	<b>965,457</b>	<b>845,790</b>	<b>791,143</b>	<b>741,159</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue – construction receivables	—	—	48,433	—	—
Unavailable revenue - property taxes	1,286,000	1,207,000	1,071,500	1,078,000	933,000
<b>Total Deferred Inflows of Resources</b>	<b>1,286,000</b>	<b>1,207,000</b>	<b>1,119,933</b>	<b>1,078,000</b>	<b>933,000</b>
<b>Fund Balance</b>					
<b>Nonspendable</b>					
Prepays	23,203	—	—	60,962	4,079
<b>Restricted</b>					
Class "C"	1,444,203	1,011,655	801,216	554,652	469,857
RAP tax	106,124	178,189	93,083	—	—
Future projects	38,400	28,800	19,200	—	—
Unassigned	1,458,797	1,369,950	1,317,908	940,351	580,788
<b>Total Fund Balances</b>	<b>3,070,727</b>	<b>2,588,594</b>	<b>2,231,407</b>	<b>1,555,965</b>	<b>1,054,724</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$5,699,685</b>	<b>\$4,761,051</b>	<b>\$4,197,130</b>	<b>\$3,425,108</b>	<b>\$2,728,883</b>

(Source: Information extracted from the City's basic financial statements, which information has been audited.)

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**Statement of Revenues, Expenditures, and Changes in Fund Balance  
General Fund**

*(This summary has not been audited.)*

	For The Year Ended June 30				
	2025	2024	2023	2022	2021
Revenues					
General property taxes	\$1,310,860	\$1,185,895	\$1,186,480	\$1,044,802	\$833,253
Sales, use, and excise taxes	1,747,962	1,217,636	1,382,142	1,188,972	838,624
Franchise taxes	459,789	479,365	544,359	418,073	417,267
Licenses	258,847	237,188	77,842	205,237	325,653
Fines	156,160	147,911	135,047	117,016	100,504
Charges for services	269,555	239,139	96,361	153,269	144,118
Interest income	123,905	171,923	73,834	10,363	5,406
Intergovernmental	462,068	329,852	410,373	268,572	476,626
Miscellaneous revenue	48,242	81,186	33,374	27,318	40,889
Total Revenues	4,837,388	4,090,095	3,939,812	3,433,622	3,182,340
Expenditures					
Current:					
General government	801,060	854,406	721,124	751,806	826,766
Public safety	1,738,872	1,322,196	1,261,286	1,034,110	906,311
Public works	1,069,393	831,276	934,720	729,983	599,207
Parks	656,182	478,742	231,481	315,626	302,975
Capital expenditures	–	221,835	–	–	–
General government	42,757	–	–	–	–
Parks	44,991	–	–	–	–
Debt service:					
Principal	28,280	27,160	26,040	26,600	25,480
Interest and fiscal charges	4,198	4,117	8,161	5,668	6,420
Total Expenditures	4,385,733	3,739,732	3,182,812	2,863,793	2,667,159
Excess (Deficiency) of Revenues Over (Under) Expenditures	451,655	350,363	757,000	569,829	515,181
Other Financing Sources (Uses)					
Transfers in	239,762	6,825	1,443	6,412	10,495
Transfers out	(209,283)	0	(83,000)	(75,000)	(430,000)
Total Other Financing Sources (Uses)	30,479	6,825	(81,557)	(68,588)	(419,505)
Net Change in Fund Balance	482,134	357,188	675,443	501,241	95,676
Fund Balance, Beginning	2,588,593	2,231,406	1,555,964	1,054,724	959,048
Fund Balance, Ending	\$3,070,727	\$2,588,594	\$2,231,407	\$1,555,965	\$1,054,724

(Source: Information extracted from the City's basic financial statements, which information has been audited.)

### Certain Property Tax Matters

*The following information with respect to certain property tax matters is included in this OFFICIAL STATEMENT to provide background information relating to a major source of general fund revenues of the City. As described herein, the 2026 Bonds are not secured by any pledge of property tax revenues and do not constitute a debt or indebtedness of the City or the Authority. Also, see "INVESTMENT CONSIDERATIONS" above.*

#### Ad Valorem Tax Levy And Collection

The Utah State Tax Commission (the "State Tax Commission") must assess all centrally assessed property (as defined under "Property Tax Matters" below) by May 1 of each year. County assessors must assess all locally assessed property (as defined under "Property Tax Matters" below) before May 22 of each year. The State Tax Commission apportions the value of centrally assessed property to the various taxing entities within each county and reports such values to county auditors before June 8. The governing body of each taxing entity must adopt a proposed tax rate or, if the tax rate is not more than the certified tax rate, a final tax rate before June 22; provided if the governing body has not received the taxing entity's certified tax rate at least seven days prior to June 22, the governing body of the taxing entity must, no later than 14 days after receiving the certified tax rate from the county auditor, adopt a proposed tax rate or, if the tax rate is not more than the certified tax rate, a final tax rate. County auditors must forward to the State Tax Commission a statement prepared by the legislative body of each taxing entity showing the amount and purpose of each levy. Upon determination by the State Tax Commission that the tax levies comply with applicable law and do not exceed maximum permitted rates, the State Tax Commission notifies county auditors to implement the levies. If

the State Tax Commission determines that a tax levy established by a taxing entity exceeds the maximum levy permitted by law, the State Tax Commission must lower the levy to the maximum levy permitted by law, notify the taxing entity that the rate has been lowered and notify the county auditor (of the county in which the taxing entity is located) to implement the rate established by the State Tax Commission.

On or before July 22 of each year, the county auditors must mail to all owners of real estate shown on their assessment rolls notice of, among other things, the value of the property, itemized tax information for all taxing entities and the date their respective county boards of equalization will meet to hear complaints. Taxpayers owning property assessed by a county assessor may file an application within statutorily defined time limits based on the nature of the contest with the appropriate county board of equalization for contesting the assessed valuation of their property. The county board of equalization must render a decision on each appeal in the time frame prescribed by the Property Tax Act. Under certain circumstances, the county board of equalization must hold a hearing regarding the application, at which the taxpayer has the burden of proving that the property sustained a decrease in fair market value. Decisions of the county board of equalization may be appealed to the State Tax Commission, which must decide all appeals relating to real property by March 1 of the following year. Owners of centrally-assessed property or any county showing reasonable cause, may, on or before the later of August 1 or a day within 90 days of the date the notice of assessment is mailed by the State Tax Commission, apply to the State Tax Commission for a hearing to contest the assessment of centrally-assessed property. The State Tax Commission must render a written decision within 120 days after the hearing is completed and all post-hearing briefs are submitted. The county auditor makes a record of all changes, corrections and orders, and delivers before November 1 the corrected assessment rolls to the county treasurers. On or before November 1, each county treasurer furnishes each taxpayer a notice containing, among other things, the kind and value of the property assessed to the taxpayer, the street address of the property, where applicable, the amount of the tax levied on the property and that the property may be subject to a detailed review in the next year.

Without an extension by a county legislative body, taxes are due November 30 (and if a Saturday, Sunday or holiday, the next business day). Each county treasurer is responsible for collecting all taxes levied on real property within that county. There are no prior claims to such taxes. As taxes are collected, each county treasurer must pay to the State and each taxing entity within the county its proportionate share of the taxes, on or before the tenth day of each month. Delinquent taxes are subject to a penalty of 2.5% of the amount of the taxes or \$10 whichever is greater (delinquent taxes paid on or before January 31 immediately following the delinquency date the penalty is 1% of the amount of the delinquent tax or \$10 whichever is greater). Unless the delinquent taxes and penalty are paid before January 31 of the following year, the amount of delinquent taxes and penalty bears interest at the federal funds rate target established by the Federal Open Market Committee plus 6% from the January 1 following the delinquency date until paid (said interest may not be less than 7% nor more than 10%). If delinquent taxes have not been paid by March 15 following the lapse of four years from the delinquency date, the affected county advertises and sells the property at a final tax sale held in May or June of the fifth year after assessment.

The process described above changes if a county or other taxing entity proposes a tax rate in excess of the certified tax rate (as described under “Public Hearing On Certain Tax Increases” below). If such an increase is proposed, the taxing entity must adopt a proposed tax rate before June 22. In addition, the county auditor must include certain information in the notices to be mailed by July 22, as described above, including information concerning the tax impact of the proposed increase on the property and the time and place of the public hearing described in “Public Hearing On Certain Tax Increases” below. In most cases, notice of the public hearing must also be advertised by publication and on certain websites. After the public hearing is held, the taxing entity may adopt a resolution levying a tax more than the certified tax rate. The final tax notice is then mailed by November 1.

#### **Public Hearing on Certain Tax Increases**

Each taxing entity that proposes to levy a tax rate that exceeds the “certified tax rate” may do so (by resolution) only after holding a properly noticed public hearing. Generally, the certified tax rate is the rate necessary to generate the same property tax revenue that the taxing entity budgeted for the prior year, with certain exclusions. For purposes of calculating the certified tax rate, county auditors are to use the taxable value of property on the assessment rolls, exclusive of eligible new growth. With certain exceptions, the certified tax rate for the minimum school levy, debt service voted on by the public and certain state and county assessing and collecting levies are the actual levies imposed for such purposes and no hearing is required for these levies.

Among other requirements, on or before July 22 of the year in which such an increase is proposed, the county auditor must mail to all property owners a notice of the public hearing. In most cases, the taxing entity must advertise

the notice of public hearing as required by statute. Such notices must state, among other things, the value of the property, the time and place of the public hearing, and the tax impact of the proposed increase.

**Property Tax Matters**

The Property Tax Act provides that all taxable property is required to be assessed and taxed at a uniform and equal rate based on its “fair market value” as of January 1 of each year, unless otherwise provided by law. “Fair market value” is defined in the Property Tax Act as “the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.” Pursuant to an exemption for residential property provided for under the Property Tax Act and Article XIII of the State Constitution, the “fair market value” of residential property is reduced by 45%. The residential exemption is limited to one acre of land per residential unit and to one primary residence per household, except that an owner of multiple residential properties may exempt his or her primary residence and each residential property that is the primary residence of a tenant.

The Property Tax Act provides that the State Tax Commission shall assess certain types of property (“centrally assessed property”), including (i) properties that operate as a unit across county lines that must be apportioned among more than one county or state, (ii) public utility (including railroad, but excluding a telecommunications service provider) properties, (iii) airline operating properties, (iv) geothermal resources and (v) mines, mining claims and appurtenant machinery, facilities, and improvements. All other taxable property (“locally-assessed property”) is required to be assessed by the county assessor of the county in which such locally-assessed property is located. Each county assessor must update property values annually based upon a systematic review of current market data by using a State mandated mass appraisal system and must also complete a detailed review of property characteristics for each parcel of property at least once every five years. The Property Tax Act requires that the State Tax Commission conduct an annual investigation in each county to determine whether all property subject to taxation is on the assessment rolls and whether the property is being assessed at its “fair market value.”

The State Tax Commission and the county assessors utilize various valuation methods, as determined by statute, administrative regulation or accepted practice, to determine the “fair market value” of taxable property.

*Uniform Fees.* An annual statewide uniform fee is levied on certain tangible personal property in lieu of the ad valorem tax; provided, that certain fees may be paid for a 24-month period, in which case the fees are doubled. Subject to certain exemptions, the current uniform fee on motor vehicles that weigh 14,001 pounds or more and certain watercraft is equal up to 1.5% of the market value. Motor vehicles weighing 14,000 pounds or less are subject to an “age based” fee that is due each time the vehicle is registered. Such fees range from \$7.75 to \$150. Various uniform fees are also levied against other types of tangible personal property required to be registered with the State, including recreational vehicles, in lieu of the ad valorem property tax. The revenues collected from the various uniform fees are distributed by the county of each taxing entity in which the property is located, in the same proportion in which revenue collected from ad valorem real property tax is distributed.

**Historical Property Tax Rates of the City**

The maximum rate of levy applicable to the City for general fund operations authorized by Utah law is 0.007000 per dollar of taxable value of taxable property within the City *The City may levy an unlimited tax levy to pay the principal of and interest on legally issued general obligation bonds.*

	Maximum Limit	Tax Rate (Calendar Year)				
		2025	2024	2023	2022	2021
General operations.....	0.007000	<u>0.001434</u>	<u>0.001441</u>	<u>0.001330</u>	<u>0.001273</u>	<u>0.001522</u>

(Source: Information taken from reports of the Utah State Tax Commission. Compiled by the Municipal Advisor.)

**Comparative Ad Valorem Total Property Tax Rates**

This table reflects property tax rates within the County. Municipal entities included in the City are highlighted in italics.

Tax Levying Entity <sup>(1)</sup>	Total Tax Rate Withing Taxing Area (Calendar Year)				
	2025	2024	2023	2022	2021
Davis School District:					
Bountiful City	0.010222	0.010066	0.010061	0.010158	0.011987
Centerville City	0.010513	0.010339	0.010453	0.010391	0.012189
Clearfield City	0.011229	0.011078	0.010974	0.011159	0.013429
Clinton City	0.010737	0.010542	0.010366	0.010304	0.012634
Farmington City	0.010124	0.010002	0.009980	0.096650	0.011804
Fruit Heights City	0.010181	0.010098	0.010150	0.010083	0.012402
Kaysville City	0.010381	0.009821	0.010096	0.009898	0.012115
Layton City	0.009527	0.009457	0.009755	0.009880	0.012045
North Salt Lake City	0.010229	0.010064	0.010126	0.010142	0.012161
<i>The City</i>	<i>0.010088</i>	<i>0.009851</i>	<i>0.009911</i>	<i>0.009904</i>	<i>0.011795</i>
Sunset City	0.010963	0.010961	0.010931	0.011107	0.012850
Syracuse City	0.010365	0.010295	0.010273	0.010306	0.012105
West Bountiful City	0.010681	0.010487	0.010472	0.010343	0.012240
West Point City	0.010865	0.010820	0.010700	0.010425	0.013069
Woods Cross City	0.010889	0.010642	0.010421	0.010425	0.011909
Unincorporated areas <sup>(2)</sup>	0.010558	0.010466	0.010150	0.010142	0.012402

(1) These tax rates represent a taxing district within the city or town with the highest combined total tax rates of all overlapping taxing districts.

(2) These tax rates represent a taxing district within the unincorporated areas within the County with the highest combined total tax rates of all overlapping taxing districts.

(Source: Reports from the Utah State Tax Commission, compiled by the Municipal Advisor.)

**Taxable and Fair Market/Market Value Of Property in the City**

Calendar Year	Taxable Value	% Change over Prior Year	Fair Market/Market Value <sup>(1)</sup>	% Change over Prior Year
2025.....	\$969,675,272	7.6	\$1,610,129,139	7.0
2024.....	900,812,846	3.9	1,504,697,575	3.6
2023.....	866,735,823	(4.8)	1,452,578,801	(4.7)
2022.....	910,811,453	38.6	1,524,255,519	39.3
2021.....	657,377,039	14.3	1,094,485,373	16.3

(1) Estimated fair market values were calculated by dividing the taxable value of primary residential property by 55%, which eliminates the 45% exemption on primary residential property granted under the Property Tax Act. Does not include market valuation for SCME.

(Source: Information taken from reports of the State Tax Commission. Compiled by the Municipal Advisor.)

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## Historical Summaries Of Taxable Value of Property in the City

	Calendar Year								
	2025		2024		2023		2022		2021
	Taxable Value	% of T.V.	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value	Taxable Value
Set by State Tax Commission (centrally assessed)									
Total centrally assessed	\$77,639,522	8.0	\$86,236,515	\$87,048,133	\$99,367,229	\$75,553,119			
Set by County Assessor (locally assessed)									
Real property (land and buildings)									
Primary residential	782,776,948	80.7	738,081,336	716,030,307	749,764,969	534,243,519			
Secondary residential	9,468,691	1.0	4,394,330	4,644,991	8,382,051	6,643,178			
Commercial and industrial	42,176,766	44.3	24,733,057	23,775,009	27,672,759	17,870,511			
FAA (greenbelt)	5,717,094	0.6	6,442,838	5,170,178	214,160	208,192			
Unimproved non-FAA (vacant)	32,080,298	3.3	22,117,772	16,000,983	14,837,893	14,037,528			
Agricultural	148,448	0.0	151,611	159,258	267,763	270,237			
Total real property	872,368,245	90.0	795,920,944	765,780,726	801,139,595	573,273,165			
Personal property									
Primary mobile homes	0	0.0	0	0	0	0			
Secondary mobile homes	0	0.0	0	0	0	0			
Other business	19,667,505	2.0	18,655,387	13,906,964	10,304,629	8,550,755			
SCME	0	0.0	0	0	0	0			
Total personal property	19,667,505	2.0	18,655,387	13,906,964	10,304,629	8,550,755			
Total locally assessed	892,035,750	92.0	814,576,331	779,687,690	811,444,224	581,823,920			
Total taxable value	\$969,675,272	100.0	\$900,812,846	\$866,735,823	\$910,811,453	\$657,377,039			

\* Preliminary; subject to change.

(Source: Information taken from reports of the State Tax Commission. Compiled by the Municipal Advisor.)

## Tax Collection Record of the City

Ad valorem property taxes are due on November 30 of each year. For Calendar Year 2026, ad valorem property tax payments are due November 30, 2026 and paid to the City in mid-December 2026. Final tax payments for Fiscal Year 2026 are not available.

Tax Year End 12/31 <sup>(1)</sup>	Total Taxes Levied <sup>(2)</sup>	Treasurer's Relief <sup>(3)</sup>	Net Taxes Assessed	Current Collections	Delinquent, Personal Property, and Miscellaneous Collections <sup>(4)</sup>	Total Collections	% of Current Collections to Net Taxes Assessed	% of Total Collections to Net Taxes Assessed
2025	\$1,390,652	\$84,994	\$1,305,658	\$1,251,647	\$42,569	\$1,294,215	95.9%	99.1%
2024	1,296,039	74,169	1,221,870	1,182,103	46,211	1,228,314	96.7	100.5
2023	1,151,966	63,056	1,088,910	1,065,620	32,909	1,098,529	97.9	100.9
2022	1,162,029	43,055	1,118,974	1,090,979	54,718	1,145,696	97.5	102.4
2021	999,512	42,341	957,171	931,574	27,442	959,017	97.3	100.2

(1) In addition to the Total Collections indicated above, the City also collected Uniform Fees (fees-in-lieu payments) for tax year 2025 of \$67,500.87; for tax year 2024 of \$69,142.09; for tax year 2023 of \$67,284.63; for tax year 2022 of \$64,683; and for tax year of 2021 of \$67,585; from tax equivalent property associated with motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the State.

(2) Excludes redevelopment agencies valuation.

(3) Treasurer's Relief includes abatements established by statute to low-income, elderly and for hardship situations. These Treasurer's Relief items are levied against the property but are never collected and paid to the entity.

(4) Delinquent Collections include interest; sales of real and personal property; and miscellaneous delinquent collections.

(Source: Information taken from Utah State Tax Commission reports and compiled by the Municipal Advisor.)

## Some of the Largest Property Tax Taxpayers within the City

Taxpayer	Type of Business	2025 Taxable Value <sup>(1)</sup>	% of the City's 2025 Taxable Value
Staker & Parson Companies & Jack B Parson Companies	General construction	\$ 41,574,005	4.3
South Weber LLC	Lessors of nonresidential buildings	22,523,898	2.3
Questar Gas / Questar Pipeline Company	Natural gas distribution	8,012,270	0.8
Jack B Parson Companies	General construction	6,736,806	0.7
PacifiCorp	Gas utility	6,655,423	0.7
Riverside RV Park LLC	Parks and campgrounds	6,043,422	0.6
SLC Pipeline LLC	Oil and gas pipeline	5,830,894	0.6
Cambridge Crossing Apartments LLC	Lessors of residential buildings	5,795,902	0.6
Premier Sportsplex LLC	Fitness and recreational sports center	4,998,275	0.5
Geneva Rock Products	General construction	4,423,016	0.5
Total Top 10 Taxpayers		\$112,593,911	11.6
All other Taxpayers		857,081,361	88.4
The City's 2025 Taxable Value		\$696,675,272	100.0

(1) Taxable Value used in this table excludes the taxable value used to determine Uniform Fees on tangible personal property. See "Taxable and Fair Market/Market Value Of Property in the City" above.

(Source: the Office of the Davis County Controller, compiled by the Municipal Advisor.)

## LEGAL MATTERS

### Absence Of Litigation Concerning The 2026 Bonds

There is no litigation pending or threatened against the 2026 Bonds questioning or in any manner relating to or affecting the validity of the 2026 Bonds.

On the date of the execution and delivery of the 2026 Bonds, certificates will be delivered by the Authority and the City to the effect that to the knowledge of the Authority and the City, there is no action, suit, proceeding or litigation pending or threatened against the Authority or the City, which in any way materially questions or affects the validity or enforceability of the 2026 Bonds or any proceedings or transactions relating to their authorization, execution, authentication, marketing, sale or delivery or which materially adversely affects the existence or powers of the Authority or the City.

A non-litigation opinion issued by James Blakesley of Hayes Godfrey Bell, P.C., Holladay, Utah, dated the date of closing, will be provided stating, among other things, that there is not now pending, or to their knowledge threatened, any action, suit, proceeding, inquiry, or any other litigation or investigation, at law or in equity, before or by any court, public board or body, challenging the creation, organization or existence of the Authority or the City, or the titles of their respective officers to their respective offices, or the ability of the Authority, the City or their respective officers to authenticate, execute or deliver the 2026 Bonds or such other documents as may be required in connection with the issuance and sale of the 2026 Bonds, or to comply with or perform their respective obligations thereunder, or seeking to restrain or enjoin the issuance, sale or delivery of the 2026 Bonds, or directly or indirectly contesting or affecting the proceedings or the authority by which the 2026 Bonds are issued, the legality of the purpose for which the 2026 Bonds are issued, or the validity of the 2026 Bonds or the issuance and sale thereof.

### General

All legal matters incident to the authorization and issuance of the 2026 Bonds are subject to the approval of Farnsworth Johnson, PLLC, Bond Counsel to the Authority. Certain legal matters regarding this OFFICIAL STATEMENT will be passed on for the Authority by Farnsworth Johnson, PLLC, Disclosure Counsel. Certain legal matters will be passed upon for the Authority and the City by James Blakesley of Hayes Godfrey Bell, P.C., Holladay, Utah. The approving opinion of Bond Counsel will be delivered with the 2026 Bonds. A copy of the opinion of Bond

Counsel in substantially the form set forth in “APPENDIX C—FORM OF OPINION OF BOND COUNSEL” of this OFFICIAL STATEMENT will be made available upon request from the contact persons as indicated under “INTRODUCTION—Contact Persons” above.

## TAX MATTERS

### Federal Income Taxation Of 2026 Bonds

In the opinion of Farnsworth Johnson PLLC (“Bond Counsel”), based upon an analysis of existing laws, regulations, rulings, and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the 2026 Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 (the “Code”). *In the further opinion of Bond Counsel, interest on the 2026 Bonds is not a specific preference item for purposes of the federal individual alternative minimum tax.* Bond Counsel expects to deliver an opinion at the time of issuance of the 2026 Bonds substantially in the form set forth in “APPENDIX B—PROPOSED FORM OF OPINION OF BOND COUNSEL”.

To the extent the issue price of any maturity of the 2026 Bonds is less than the amount to be paid at maturity of such 2026 Bonds (excluding amounts stated to be interest and payable at least annually over the term of such 2026 Bonds), the difference constitutes “original issue discount,” the accrual of which, to the extent properly allocable to each Beneficial Owner thereof, is treated as interest on the 2026 Bonds which is excluded from gross income for federal income tax purposes. For this purpose, the issue price of a particular maturity of the 2026 Bonds is the first price at which a substantial amount of such maturity of the 2026 Bonds is sold to the public (excluding bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers). The original issue discount with respect to any maturity of the 2026 Bonds accrues daily over the term to maturity of such 2026 Bonds on the basis of a constant interest rate compounded semiannually (with straight-line interpolations between compounding dates). The accruing original issue discount is added to the adjusted basis of such 2026 Bonds to determine taxable gain or loss upon disposition (including sale, redemption, or payment on maturity) of such 2026 Bonds. Beneficial Owners of the 2026 Bonds should consult their own tax advisors with respect to the tax consequences of ownership of 2026 Bonds with original issue discount, including the treatment of Beneficial Owners who do not purchase such 2026 Bonds in the original offering to the public at the first price at which a substantial amount of such 2026 Bonds is sold to the public.

2026 Bonds purchased, whether at original issuance or otherwise, for an amount higher than their principal amount payable at maturity (or, in some cases, at their earlier call date) (“Premium Bonds”) will be treated as having amortizable bond premium. No deduction is allowable for the amortizable bond premium in the case of bonds, like the Premium Bonds, the interest on which is excluded from gross income for federal income tax purposes. However, the amount of tax-exempt interest received, and a Beneficial Owner’s basis in a Premium Bond, will be reduced by the amount of amortizable bond premium properly allocable to such Beneficial Owner. Beneficial Owners of Premium Bonds should consult their own tax advisors with respect to the proper treatment of amortizable bond premium in their particular circumstances.

The Code imposes various restrictions, conditions, and requirements relating to the exclusion from gross income for federal income tax purposes of interest on obligations such as the 2026 Bonds. The Board has made certain representations and covenanted to comply with certain restrictions, conditions, and requirements designed to ensure that interest on the 2026 Bonds will not be included in federal gross income. Inaccuracy of these representations or failure to comply with these covenants may result in interest on the 2026 Bonds being included in gross income for federal income tax purposes, possibly from the date of original issuance of the 2026 Bonds. The opinion of Bond Counsel assumes the accuracy of these representations and compliance with these covenants. Bond Counsel has not undertaken to determine (or to inform any person) whether any actions taken (or not taken), or events occurring (or not occurring), or any other matters coming to Bond Counsel’s attention after the date of issuance of the 2026 Bonds may adversely affect the value of, or the tax status of interest on, the 2026 Bonds.

Although Bond Counsel is of the opinion that interest on the 2026 Bonds is excluded from gross income for federal income tax purposes, the ownership or disposition of, or the accrual or receipt of interest on, the 2026 Bonds may otherwise affect a Beneficial Owner’s federal, state, or local tax liability. The nature and extent of these other tax consequences depends upon the particular tax status of the Beneficial Owner or the Beneficial Owner’s other items of income or deduction. Bond Counsel expresses no opinion regarding any such other tax consequences.

Current and future legislative proposals, if enacted into law, clarification of the Code, or court decisions may cause interest on the 2026 Bonds to be subject, directly or indirectly, to federal income taxation or to be subject to or exempted from state income taxation or otherwise prevent Beneficial Owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such future legislative proposals, clarification of the Code, or court decisions may also affect the market price for, or marketability of, the 2026 Bonds. Prospective purchasers of the 2026 Bonds should consult their own tax advisors regarding any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel expresses no opinion.

The opinion of Bond Counsel is based on current legal authority, covers certain matters not directly addressed by such authorities, and represents Bond Counsel's judgment as to the proper treatment of the 2026 Bonds for federal income tax purposes. It is not binding on the Internal Revenue Service ("IRS") or the courts. Furthermore, Bond Counsel cannot give and has not given any opinion or assurance about the future activities of the Board or about the effect of future changes in the Code, the applicable regulations, the interpretation thereof or the enforcement thereof by the IRS. The Board has covenanted, however, to comply with the requirements of the Code.

Bond Counsel's engagement with respect to the 2026 Bonds ends with the issuance of the 2026 Bonds, and, unless separately engaged, Bond Counsel is not obligated to defend the Board or the Beneficial Owners regarding the tax-exempt status of the 2026 Bonds in the event of an audit examination by the IRS. Under current procedures, parties (such as the Beneficial Owners) other than the Board and its appointed counsel would have little, if any, right to participate in the audit examination process. Moreover, because achieving judicial review in connection with an audit examination of tax-exempt bonds is difficult, obtaining an independent review of IRS positions with which the Board legitimately disagrees may not be practicable. Any action of the IRS, including but not limited to selection of the 2026 Bonds for audit, or the course or result of such audit, or an audit of bonds presenting similar tax issues may affect the market price for, or the marketability of, the 2026 Bonds, and may cause the Board or the Beneficial Owners to incur significant expense.

### **Utah Income Taxation**

In the opinion of Bond Counsel, under the existing laws of the State of Utah, as presently enacted and construed, interest on the Bonds is exempt from taxes imposed by the Utah Individual Income Tax Act. Bond Counsel expresses no opinion with respect to any other taxes imposed by the State of Utah or any other political subdivision thereof. Ownership of the Bonds may result in other state and local tax consequences to certain taxpayers. Bond Counsel expresses no opinion regarding any such collateral consequences arising with respect to the Bonds. Prospective purchasers of the Bonds should consult their tax advisors regarding the applicability of any such state or local taxes.

### **Qualified Tax-Exempt Obligations**

The Authority intends to designate the 2026 Bonds as "qualified tax-exempt obligations" pursuant to the small issuer exception provided by Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, which affords banks and thrift institutions purchasing the 2026 Bonds more favorable treatment of their deduction for interest expense than would otherwise be allowed under Section 265(b)(2) of the Code for taxable years of such financial institutions ending after December 31, 1986.

## **MISCELLANEOUS**

### **Bond Ratings**

As of the date of this OFFICIAL STATEMENT, the 2026 Bonds have been rated "\_\_\_" by Moody's. An explanation of this rating may be obtained from Moody's. The Authority did not apply for a rating from Fitch Ratings or S&P Global Ratings.

Such rating does not constitute a recommendation by the rating agency to buy, sell or hold the 2026 Bonds. Such rating reflects only the views of Moody's and any desired explanation of the significance of such rating should be obtained from the rating agency. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own.

There is no assurance that the rating given the 2026 Bonds will continue for any given period of time or that the rating will not be revised downward or withdrawn entirely by the rating agency if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the 2026 Bonds.

### **Trustee**

The obligations and duties of the Trustee are described in the Indenture and the Trustee has undertaken only those obligations and duties that are expressly set out in the Indenture. The Trustee has not independently passed upon the validity of the 2026 Bonds, the security therefor, the adequacy of the provisions for payment thereof or the exclusion from gross income for federal tax purposes of the interest on the 2026 Bonds. The Trustee may resign or be removed or replaced as provided in the Indenture. See “APPENDIX A—FORMS OF THE INDENTURE AND THE MASTER LEASE.”

### **Municipal Advisor**

The Authority has requested, and the Authority has entered into an agreement with the Municipal Advisor whereunder the Municipal Advisor provides financial recommendations and guidance to the Authority with respect to preparation for sale of the 2026 Bonds, timing of sale, tax-exempt bond market conditions, costs of issuance and other factors related to the sale of the 2026 Bonds. The Municipal Advisor has read and participated in the drafting of certain portions of this OFFICIAL STATEMENT and has supervised the completion and editing thereof. The Municipal Advisor has not audited, authenticated or otherwise verified the information set forth in the OFFICIAL STATEMENT, or any other related information available to the Authority, with respect to accuracy and completeness of disclosure of such information, and the Municipal Advisor makes no guaranty or warranty respecting the accuracy and completeness of the OFFICIAL STATEMENT or any other matter related to the OFFICIAL STATEMENT.

### **Independent Auditors**

The financial statements of the City as of June 30, 2025 and for the year then ended, included in this OFFICIAL STATEMENT, have been audited by Gilbert & Stewart, Certified Public Accountants, Provo City, Utah (“Gilbert & Stewart”), as stated in their report in “APPENDIX B— FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCAL YEAR 2025.” Gilbert & Stewart has not been engaged to perform and has not performed, since the date of their report included in the financial statements, any procedures on the financial statements.

Gilbert & Stewart has not participated in the preparation or review of this OFFICIAL STATEMENT. Based upon their non-participation, they have not consented to the use of their name in this OFFICIAL STATEMENT.

### **Additional Information**

All quotations contained herein from and summaries and explanations of the State Constitution, statutes, programs, laws of the State, court decisions, the Indenture and the Master Lease do not purport to be complete, and reference is made to said State Constitution, statutes, programs, laws, court decisions, Indenture and the Master Lease for full and complete statements of their respective provisions.

Any statements in this OFFICIAL STATEMENT involving matters of opinion, whether or not expressly so stated, are intended as such and not as a representation of fact.

The appendices attached hereto are an integral part of this OFFICIAL STATEMENT and should be read in conjunction with the foregoing material.

***This PRELIMINARY OFFICIAL STATEMENT is in a form deemed final by the Authority and the City for purposes of paragraph (b)(1) of Rule 15c2-12 of the Securities and Exchange Commission.***

This OFFICIAL STATEMENT and its distribution and use have been duly authorized by the Authority and the City.

**Local Building Authority of South Weber City, Utah  
South Weber City, Utah**

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**APPENDIX A**

**FORMS OF THE INDENTURE AND THE MASTER LEASE**

The following are forms of the Indenture and the Master Lease. Reference is hereby made to the actual Indenture and the Master Lease for a complete recital of their terms.



**APPENDIX B**

**FINANCIAL STATEMENTS OF SOUTH WEBER CITY, UTAH FOR FISCAL YEAR 2022**

The financial statements for Fiscal Year 2022 are contained herein. Copies of current and prior financial statements are available upon request from the City’s contact person as indicated under “INTRODUCTION—Contact Persons” above.

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**APPENDIX C**

**FORM OF OPINION OF BOND COUNSEL**

Upon the delivery of the 2026 Bonds, Farnsworth Johnson PLLC, Bond Counsel to the Authority, proposes to issue its final approving opinion in substantially the following form:

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**APPENDIX D**

**FORM OF CONTINUING DISCLOSURE UNDERTAKING**

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## APPENDIX E

## BOOK-ENTRY SYSTEM

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.6 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has an S&P rating of "AA+." The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at <http://www.dtcc.com>.

Purchases of 2026 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the 2026 Bonds on DTC's records. The ownership interest of each actual purchaser of each 2026 Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the 2026 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in 2026 Bonds, except in the event that use of the book-entry system for the 2026 Bonds is discontinued.

To facilitate subsequent transfers, all 2026 Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of 2026 Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the 2026 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such 2026 Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of 2026 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the 2026 Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of 2026 Bonds may wish to ascertain that the nominee holding the 2026 Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the 2026 Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to 2026 Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the Authority as soon as possible after the record date. The Omnibus Proxy assigns

Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the 2026 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions, and dividend payments on the 2026 Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detailed information from the Authority or the Trustee, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Trustee, or the Authority, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the Authority or the Trustee, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

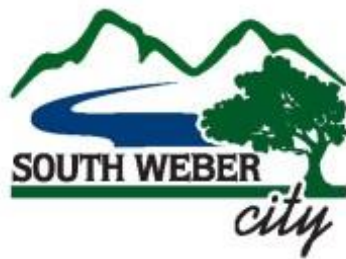
DTC may discontinue providing its services as depository with respect to the 2026 Bonds at any time by giving reasonable notice to the Authority or the Trustee. Under such circumstances, in the event that a successor depository is not obtained, 2026 Bond certificates are required to be printed and delivered.

The Authority may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, 2026 Bond certificates will be printed and delivered to DTC.

*The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Authority believes to be reliable, but the Authority takes no responsibility for the accuracy thereof.*

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**RES 26-19 EXHIBIT B**  
**MASTER LEASE AGREEMENT**

**RES 26-19 EXHIBIT C**  
**INDENTURE OF TRUST**

**RES 26-19 EXHIBIT D**

**DEED OF TRUST**

**RES 26-19 EXHIBIT E**  
**BOND PURCHASE AGREEMENT**

**RES 26-19 EXHIBIT F**  
**BOND RESOLUTION OF THE ISSUER**

**RES 26-19 EXHIBIT G**

**CONTINUING DISCLOSURE UNDERTAKING**