

# SOUTH WEBER CITY COUNCIL AGENDA

PUBLIC NOTICE is hereby given that the City Council of SOUTH WEBER CITY, Utah, will meet in a regular public meeting on Tuesday, 13 December 2016 at the City Council Chambers, 1600 E. South Weber Dr., commencing at 6:00 p.m.

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## WORK MEETING:

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

## COUNCIL MEETING:

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

### 1. CONSENT AGENDA:

- ◆ Approval of November 15, 2016 Meeting Minutes
- ◆ Approval of November 22, 2016 Meeting Minutes
- ◆ Approval of November 22, 2016 Work Meeting Minutes
- ◆ Approval of October 2016 Budget to Actual
- ◆ Approval of November 2016 Check Register
- ◆ 2017 Meeting Schedule
- ◆ RES 16-36: Amendments to the Procurement Policy
- ◆ RES 16-37: Appointment of Fire Chief

6:05 p.m.

### 2. ACTION ITEMS:

- a. Public Hearing on RES 16-35 FY 2016-2017 Budget Amendment
- b. ORD 16-23 Repealing Code Section 3.01.090 B.4. Inspections; Right of Entry
- c. Public Works Operations and Management Plan
- d. Bid Award for Park & Ride Snow Removal Service
- e. FY 2015-2016 Audit Report by Keddington & Christensen, LLC

7:15 p.m.

### 3. DISCUSSION ITEMS:

- a. Employee Performance Merit Increases

7:30 p.m.

### 4. CITY COUNCIL REPORT(S) ON DESIGNATED RESPONSIBILITIES

7:35 p.m.

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

7:40 p.m.

6. CLOSED MEETING - as per UCA § Section 52-4-205(1)(a): Discussion of the character, professional competence, or physical, or mental health of an individual.

8:00 p.m.

### 7. ADJOURN

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

CITY OFFICE BUILDING

EACH MEMBER OF THE GOVERNING BODY

UTAH PUBLIC NOTICE WEBSITE

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

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

THOSE LISTED ON THE AGENDA

DATE: December 8, 2016

CITY RECORDER: Elyse Greiner

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, INDIVIDUALS NEEDING SPECIAL ACCOMMODATIONS DURING THIS MEETING SHOULD NOTIFY THE CITY RECORDER, 1600 EAST SOUTH WEBER DRIVE, SOUTH WEBER, UTAH 84405 (801-479-3177) AT LEAST TWO DAYS PRIOR TO THE MEETING.

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

# **SOUTH WEBER CITY COUNCIL WORK MEETING**

**DATE OF MEETING:** 15 November 2016

**TIME COMMENCED:** 6:02 p.m.

**PRESENT: MAYOR:**

Tammy Long

**COUNCILMEMBERS:**

Scott Casas  
Kent Hyer (via electronically)  
Marlene Poore  
Merv Taylor (excused)  
Jo Sjoblom

**CITY RECORDER:**

Elyse Greiner

**CITY MANAGER:**

Tom Smith

**CITY ENGINEER:**

Brandon Jones

**Transcriber:** Minutes transcribed by Michelle Clark

**VISITORS:** Mark McRae

Council Member Sjoblom moved to amend the agenda to include an opening prayer and pledge of allegiance. Council Member Casas seconded the motion. Elyse called for the vote. Council Members Casas, Hyer, Sjoblom, and Poore voted yes. The motion carried.

**Pledge of Allegiance:** Council Member Sjoblom

**Prayer:** Council Member Casas

## **CONSENT AGENDA:**

- **Elected Official Assignments**
- **Westside Water Reservoir Project scope of work**
- **Caselle Timekeeper Module & Document Management Module**

Council Member Sjoblom said she talked to Council Member Taylor concerning the elected official assignments. She would like to table until next meeting.

Council Member Sjoblom moved to amend the consent agenda and remove elected official assignments to the next meeting. Council Member Casas seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.

**Council Member Casas moved to approve the amended consent agenda. Council Member Sjoblom seconded the motion. Elyse called for the vote. Council Member Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

**ACTION ITEMS:**

**a. Water Capital Facilities Plan – Replace lead-joint line at Canyon Dr. between 1375**

**East and 1300 East:** Brandon Jones, City Engineer, said the project has been identified in the capital facilities plan as a section of pipe that needs to be replaced. He said the estimate was approximately \$50,000. He said the Mayor asked about possible funds from the Legislature, and after researching he was told the use of those funds was for huge projects i.e. Lake Powell etc. He said this type of project could be a loan from the SRS program. South Weber City would not qualify for grant money for this particular project. Council Member Casas asked how we know it is or is not contained. Brandon said he goes off of the information given to him from the Public Works Department. Council Member Hyer asked if the pipe is big enough to scope. Brandon said that is something that can be done, but is not typically done for a pipe this size and located in a City street. Council Member Casas is aware that there have been water line breaks in the past in this road. Tom said upon approval, he would like to solicit for bids within the next couple of weeks.

Council Member Casas asked about the list of Capital Facilities Plan Projects and where the City stands on their priorities. Tom said he would like to discuss those projects at the Summit to be held in January 2017. He will provide a financial outlook and how those projects can be incorporated in a three-year plan.

**Council Member Casas moved to approve the Water Capital Facilities Plan – Replace lead-joint line at Canyon Dr. between 1375 East and 1300 East and allow the administration to bid out the project. Council Member Sjoblom seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

**b. City’s fleet vehicle lease agreement**

Mark McRae said the City staff is requesting approval for the purchase of the following 3 vehicles and a two-year extension on the lease of the fourth vehicle. The budgeted amount and the actual amount requested for approval are the same.

2014 Dodge Ram 2500 ST 3C6TR5CT0EG143708	Mileage: 22955	\$17,000
2014 Dodge Ram 2500 ST 3C6TR5CT2EG143709	Mileage: 20088	\$17,000
2013 Chev 3500 REG C&C 1GBEKZC8902289690	Mileage: 29357	\$22,250
PURCHASE TOTAL		\$56,250

2-year lease extension on 2014 Dodge Ram 2500 ST 3C6TR5HT8EG143707  
 Yearly lease cost \$ 3,846.

Council Member Casas asked about leasing a brand new truck. Mark said to lease a brand new ¾ ton truck would be \$4,872 and ½ ton truck is \$4,700. Council Member Poore is not in favor

because the intention was to stagger out the age of the trucks. She would suggest leasing a new truck. Mark suggested leasing for two years and then during those two years look at possibly purchasing one of the leased trucks and then purchase a tweener truck. He said tweener trucks are every day trucks and not a mini dump truck. He said it would be a better option for the parks department.

**Council Member Casas to direct staff to purchase three of the currently leased trucks 2014 dodge ram \$17,000, 2014 dodge ram for \$17,000, and 2013 Chev for \$22,500 for total of \$56,250. Council Member Hyer seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

- b. Snow Plow Replacement part for 2003 Dump Truck:** Tom said the Public Works Department was recently getting ready for this winter and noticed the snow plow needed some replacement parts. The cost to repair the outdated parts was \$38,000. The cost to purchase a new plow is approximately \$13,547. It was stated the old snow plow would need to be scrapped.

**Council Member Sjoblom moved to approve the snow plow purchase for the 2003 dump truck for \$13,547. Council Member Poore seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

### **DISCUSSION ITEMS:**

**a. South Weber City Procurement Policy:** Tom said he is asking to amend the South Weber City Procurement Policy to clarify the definition of the department head. He said in Section IV he is asking to amend the amount of purchase orders and to include when they are deemed necessary. He also discussed amendments to Section V concerning approvals, review, and verification. It was suggested to amend Section VIII, from \$2,500 to \$5,000 for exempt expenditures. Council Member Poore is concerned about the \$5,000 purchase level. Tom said the purpose is for flexibility and to allow for autonomy. He said this would also allow the staff to get tasks done with more haste. Council Member Poore feels because there wasn't justification for some of the budgeted line items that she isn't in agreement with some of the sections in the procurement policy. Council Member Casas is not in favor of amending the \$1,000 back to \$5,000. Discussion took place regarding the City using purchasing cards versus credit cards. This process has been taking place for one year. Council Member Poore feels the \$1,000 purchase should stay for at least another year. Council Member Hyer would like to table until next week. Council Member Casas would like to see the amendments made to the policy and then review this item at the next meeting. Mayor Long would like to incorporate staff back up reports into the procurement policy.

### **b. City Social Media Policy**

Mayor Long has asked the City Attorney to look in to creating a social media policy concerning Council and staff conduct on personal social media accounts and city accounts. It was stated that Mayor Long had Elyse include in the packet a copy of policies from Sandy City, Draper City, Layton City, and State of Utah. Council Member Sjoblom would like to know what necessitated

this. Mayor Long would like to change “disciplinary action” to “termination” when someone is in violation. Council Member Poore would like to see the redline changes made by Doug Ahlstrom, City Attorney. Tom said Mayor Long requested Doug Ahlstrom look into this. Council Member Hyer said he thought there was suppose to be a discussion prior to having Doug Ahlstrom look into something. He is concerned that the City Attorney’s monthly fees are going over budget. Council Member Casas suggested the Mayor put together a draft of what she would like changed. Council Member Sjoblom is concerned that Doug Ahlstrom has been coming to a lot of meetings and feels the Council needs to be careful about what they are using his services for because this is the first time she has heard of this. Council Member Casas is concerned as well. He said the monthly budget for him is \$600 and last month it was \$2,400. Council Member Poore would like to see the last six months invoices from Doug Ahlstrom. It was stated this item will be discussed at the December 13<sup>th</sup> meeting.

### **CITY COUNCIL ITEMS:**

#### **Council Member Casas:**

**Beautification:** He would like the Council to pick one item at the summit to do for City beautification.

#### **Council Member Sjoblom:**

**Digital Sign:** She is still working towards a digital sign for the City.

#### **Council Member Hyer:**

**Street Light:** He reported there are mixed reviews on the recently installed street light. He said it seems to be a lot safer in the morning hours.

**Summit Meeting:** He would like to see time frames for key projects.

### **MAYOR’S ITEMS:**

**Mosquito Abatement Meeting:** Mayor Long reported that there was no West Nile or Zika found in South Weber City.

### **CITY MANAGER ITEMS:**

**Cottonwood Drive:** Tom has met with Mayor Flinton of Uintah concerning Cottonwood Drive. They discussed a possible cost share agreement. He has also asked Brandon to look into the cost for a trail and no trail.

**Pepsi Check:** The City received a check from Pepsi for \$2,000 from Country Fair Days. He thanked all those involved with a successful Country Fair Days.

**City Summit:** This will be held January 14, 2017. It will be held at the Davis County Library in Farmington.

**Implement GPS devices in City vehicles:** It was decided to put this item on the next meeting agenda.

**ADJOURNED:** Council Member Hyer moved to adjourn the meeting at 7:44 p.m. Council Member Sjoblom seconded the motion. Elyse called for the vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.

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

Mayor: Tammy Long

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

Attest: \_\_\_\_\_  
City Recorder: Elyse Greiner

DRAFT

# SOUTH WEBER CITY CITY COUNCIL MEETING

**DATE OF MEETING:** 22 November 2016

**TIME COMMENCED:** 6:03 p.m.

**PRESENT: MAYOR:**

Tammy Long

**COUNCILMEMBERS:**

Scott Casas  
Kent Hyer  
Marlene Poore  
Merv Taylor (via electronically)  
Jo Sjoblom

**CITY RECORDER:**

Elyse Greiner

**CITY MANAGER:**

Tom Smith

**Transcriber:** Minutes transcribed by Michelle Clark

**VISITORS:** Mark Larsen, Mark McRae, Wes Johnson, Jackson Hadfield, Layne Kap, Jacob McReaken, Derek Tolman, and Cymbre Rowser.

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

**PLEDGE OF ALLEGIANCE:** Council Member Poore

**PRAYER:** Council Member Hyer

**AGENDA:** Council Member Poore moved to amend the agenda to remove the closed session. Council Member Hyer seconded the motion. Elyse called for the vote. Council Members Casas, Hyer, Poore, Taylor, and, Sjoblom voted yes. The motion carried.

**CONFLICT OF INTEREST:** None

**CONSENT AGENDA:**

- Approval of November 8, 2016 Meeting Minutes
- Approval of November 8, 2016 Work Meeting Minutes
- Elected Official Assignments

Council Member Hyer said there were a few things that he questioned on the elected official assignments. He would like to know what some of Tom's concerns are with the Sketch Plan Review and Employee Personnel Review. Tom said if it is employee evaluations and the Council being privy to some of the short comings of the employees, makes him very concerned. He would like the Council to respect the privacy of that. He said when it comes to employee

policy, the Council should be a part of that. Mayor Long said in 2008, 2010, 2014 a council member was assigned to employee policy and review. Tom said when you cross over in roles and responsibilities, we cloud the purpose and function of the process. He said Sketch Plan Review is an example of this. He said this invites conflict of interest. Council Member Poore is concerned about transparency. Tom said we are not trying to hide anything or shield anything and would suggest anyone can come to him and discuss items with him. Council Member Hyer said the problem is when the Council or Mayor attends meetings they have a tendency to get too involved. Tom said the conflict is that the Council or Mayor holds the weight of some of the decisions being made. Council Member Casas disagrees and feels there is no harm in attending a Sketch Plan Meeting. Council Member Hyer said it isn't appropriate for us to be involved in the personnel review. Council Member Poore doesn't want to eliminate making sure the City Manager is doing his job. Mayor Long feels this would be taking away her authority by State Code. Tom said he doesn't see that we are.

**Council Member Hyer moved to approve the consent agenda with an amendment to the elected official assignments that on the employee policy and employee review that the employee review is removed. Council Member Casas seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, Taylor, and Sjoblom voted yes. The motion carried.**

#### **ACTION ITEMS:**

##### **a. RES 16-33: Final Plat for South Weber Valley Estates – 1 st Amendment**

Tom said this is one lot that is to be subdivided. Jacob McReaken, 1453 E. 7500 S. said this will be a twin home. He said the twin home will be built north of the power lines.

Brandon's memo of 9 November 2016 is as follows:

Our office has completed a review of the Plat and Improvement Plans for the South Weber Valley Estates Subdivision – 1st Amendment, and the associated Improvement Plans received today, November 9, 2016. We recommend approval and offer the following comments as direction following approval.

1. **Plat.** No comments.
2. **Improvement Plans.** No comments.

#### **Following Approval:**

3. Before the plat can be recorded, the required improvements (water service, meter, sewer services, secondary water service and street repairs) will need to be escrowed for or actually installed. Our office will approve this escrow amount prior to the account being set up.
4. Prior to construction of the required improvements we will need to hold a preconstruction meeting with the developer's contractor to ensure that proper construction expectations and City Standards are understood and met.

**Council Member Hyer moved to approve Resolution 16-33: Final Plat for South Weber Valley Estates – 1st Amendment. Council Member Sjoblom seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, Taylor, and Sjoblom voted yes. The motion carried.**



**b. RES 16-34: Final Plat for Weaver Estates Subdivision**

Tom said this is a one lot subdivision. He then referenced Brandon's memo of 16 November 2016 which is as follows:

Our office has completed a review of the Plat and Improvement Plans for the Weaver Estates Subdivision dated, November 15, 2016. We recommend approval subject to the following item being addressed before construction can begin. We also offer the following comments as direction following approval.

1. **Plat.** No comments.

2. **Improvement Plans**

a. The plans need to clearly show and label where the culinary water service (1" copper) is located with the meter shown in the park strip. The plans also need to show where the secondary water service is coming from, including what size and material it is.

**Following Approval:**

3. Before the plat can be recorded, the required improvements (water service, meter, sewer lateral, secondary water service, sidewalk, etc.) will need to be escrowed for or actually installed. Our office will approve this escrow amount prior to the account being set up.

4. Prior to construction of the required improvements we will need to hold a preconstruction meeting with the developer's contractor to ensure that proper construction expectations and City Standards are understood and met.

Layne Kap, 8085 S. Juniper Ct., said the intention is to install sidewalk. The access will be from Lester.

**Council Member Sjoblom moved to approve Resolution 16-34: Final Plat for Weaver Estates Subdivision. Council Member Poore seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, Taylor, and Sjoblom voted yes. The motion carried.**

**c. South Weber City Procurement Policy amendments:** Tom said this item was discussed in the work meeting. He said amendments have been made in red. It was discussed changing anything purchased over \$1,000 to \$5,000; however, there were council members that were not in agreement with this. Council Member Sjoblom questioned Section V item #2. It was stated "above" should be changed to "below". Mayor Long questioned Section VIII item #1. It was stated that would remain \$2,500.

**Council Member Casas moved to South Weber City Procurement Policy as amendments directed. Council Member Hyer seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

**d. City's lease/purchase options on 2 fleet vehicles:** Mark McRae said at budget time we discussed the fleet. At that time, it was suggested to purchase the three leased trucks and lease two new 2017 RAM 2500 4x4 trucks. Council Member Hyer said in the long run, if the City keeps the trucks, it will cost approximately \$4,000. He is concerned about leasing because he likes being able to keep them with option to sale. Council Member Taylor asked who is

responsible for regular maintenance. It was stated the City is responsible. Mark said he is following the budgeted plan for vehicles.

**Council Member Casas moved to approve the City's lease/purchase options on two 2017 RAM 2500 4x4 trucks for two years. Council Member Sjoblom seconded the motion. Elyse called for a roll call vote. Council Members Casas, Poore, and Sjoblom voted yes. Council Member Hyer vote no. The motion carried 4 to 1.**

**e. Motion to approve to solicit for sale SWC owned parcels: 3.9 acres located at approx. 2071 E. South Weber Dr. (Parcel 13-033- 0077); .58 acres located at approx. 2068 E. South Weber Dr. (Parcel 13-033- 0078); and 2.5 acres located at approx. 670 E. 6650 S. (Parcel 13-018-0018):** Tom said the City recently rezoned property and accepted the appraisal conducted by Appraisal Group, LLC on October 18, 2016. This action item is to place the property up for sale. He recommended to not sale the posse grounds until it can be relocated. Council Member Hyer said there is a possible location north of the new soccer development for a posse ground. He said if the posse ground is sold in the next few years, he would suggest taking that money and putting it towards a new posse grounds. Tom said Council Member Taylor is still in the process of working with Smith & Edwards.

**Council Member Hyer moved to approve to solicit for sale SWC owned parcels: 3.9 acres located at approx. 2071 E. South Weber Dr. (Parcel 13-033- 0077) and .58 acres located at approximately 2068 E. South Weber Dr. (Parcel 13-033- 0078) and not solicit for sale the posse grounds (Parcel 13-018-0018). Council Member Sjoblom seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

**f. Contract to renew portable restroom services for CFD**

Tom has compiled the following bids. Prices are on a per year basis and the contract will be for 3 years.

**A Company \$551.05**

Restrooms \$56.65  
ADA \$56.65  
Hand wash \$66.95  
Water Tank \$77.25

**All American Waste Services \$869.92**

Restrooms \$159.98  
ADA \$199.98  
Hand wash \$159.98  
Water Tank \$349.98

**Honey Bucket - \$867.26**

5 ADA  
4 Standard  
2 Hand wash  
1 – 300 gallon tank

**Council Member Sjoblom moved to contract to renew portable restroom services for Country Fair Days with A Company for \$551.05. Council Member Hyer seconded the motion. Elyse called for a roll call vote. Council Members Casas, Hyer, Poore, and Sjoblom voted yes. The motion carried.**

### **DISCUSSION ITEMS:**

#### **a. Employee Performance**

City employees have recently had their annual evaluations. Tom said he would like to ask the Council for performance increases. The employee increases are ongoing but for 6 months remaining in the fiscal year will be \$12,285.00 at a 3% increase for most FTE's and two part-time employees. Not all employees will receive 3%. He said this would be a one time increase that stays stagnant over the years. It is a 1.5% increase for the fiscal year. He feels this will send a message to the employees that we value them and want to keep them. Council Member Hyer suggested Tom put together something on paper that details this process. Tom asked the Council to consider this item as it will be on the agenda for possible approval on December 13, 2016.

#### **b. Public Works Operations Management Plan**

Tom reviewed the Public Works Operations Management Plan. He reviewed the break down of tasks and time spent. He said they look at the parks, detention/retention ponds, cemetery, and posse grounds. He also reviewed sprinkler maintenance, horticulture (trees, flowers, weed abatement etc.). Tom said Mark Larsen is also working on who is going to be where and when things are going to be done. He said he has been working with Mark Larsen and they agree that there are operations that can be significantly improved. Tom asked the Council to look at hiring another full-time laborer. He said there are duties that are falling behind and not getting completed (i.e. inspections necessary to perform the required post storm inspections, blue staking for the days where time is not available, and street maintenance). He said starting January 1, 2017 he said the full-time Public Works Department employees will all be on salary. He estimated it will cost \$13.77 an hour with a salary of approximately \$40,000 to \$45,000. Council Member Casas would like to explore bidding out cost to maintain the City parks and would suggest doing this prior to hiring another employee. Council Member Hyer said it is worth looking into that. Council Member Casas said he had individual contractors give him professional opinions. Council Member Hyer cautioned Council Member Casas about contacting contractors on individual bids. Tom agreed.

Tom discussed taking Mark Larsen out of the field so that he can maintain his administrative duties. Council Member Hyer said it is hard to look at this plan and see who is needed for what. He said they did talk about having the Fire Department help with some of these items. Council Member Hyer said it is the perception from some of the Council and citizens that the City has enough employees. He appreciates being able to see the spreadsheet before them. Council Member Taylor asked if the money is still in the budget for those employees who left. Tom said the money is still in the general fund. Discussion took place regarding seasonal work. Tom reviewed the spreadsheets for both summer and winter. He asked the Council if this can be put on the 13 December 2016 as an action item. Council Member Hyer feels Tom needs to make a better case as to why he needs another employee. This will be on the agenda for 13 December 2016.

**c. Bid to repair fences at Central Park and Cherry Farms Park:** Tom said companies were contacted. Custom Fence bid the fence repair at \$1,030. Council Member Hyer suggested taking out the fence at Central Park completely. He thinks he can get some scouts to remove it. The fence at Cherry Farms Park is the canal company's fence. Mark Larsen said he will contact Monte Byram from the canal company.

**d. GPS tracking devices in City owned vehicles:** Mayor Long said she has contacted a company that can do a presentation. She will keep working on that. She asked if the two new RAM trucks will have a GPS. Mark McRae said he didn't know that was a consideration. Mark Larsen asked why the need for the tracking device. Mayor Long said in case it gets stolen or if damage happens to the truck.

**e. Snow removal at "S" curve on South Weber Dr. between HighMark Charter School and South Weber Storage:** Tom said the City has spoken with UDOT and they have no interest in the maintenance of the area for snow removal. Staff has not heard from the Poll family and is requesting direction on the issue as the season turns into winter. Tom said he is asking the Council's support to uphold the City ordinance if there is a violation. Council Member Casas feels the City has tried to come up with alternatives and he feels if the sidewalk is not cleared, then the owners will need to pay for work done by the City. Tom discussed the City code enforcement procedure. Council Member Hyer said the City tried to work with the property owners. He said the property owners should meet together and look at possibilities to get a common contract. He is in favor of enforcing the code as it is written. Tom said it will be difficult to correct the precedent. Council Member Hyer said the property owners have responsibility. Mark Larsen suggested directing the property owners to the City Attorney.

### **COUNCIL ITEMS:**

#### **Council Member Casas:**

**Dust Monitoring:** He contacted Davis County Environmental concerning dust monitoring and they haven't started yet. He will get together with Tom and draft a letter.

#### **Council Member Hyer:**

**Fire Department:** He asked for an update on the Fire Department Chief hiring. Tom said he has received three applications. He said it was heavily advertised.

#### **Council Member Sjoblom:**

**Digital Sign:** She said UDOT is very restrictive with signs. She is going to still try to do her best.

**Cherry Farms Park:** She thanked Jackson for his efforts on Cherry Farms Park.

#### **Council Member Taylor:**

**Storm Drain on Harper Way:** He thanked Tom and the Public Works Department for their work on getting the storm drain taken care of on Harper Way.

**CITY RECORDER ITEMS:**

**EOC Exercise Update:** She said the State is helping her put together a seminar to go over roles in the Emergency Operations Center as outlined in the Emergency Operations Plan and then the City will follow up in a couple of months with a tabletop exercise. She said it is highly important that the Council review their roles and responsibilities and come prepared on December 6, 2016 from 3:00 p.m. to 5:00 p.m. with any questions/comments.

**CITY MANAGER ITEMS:**

**West Side of South Weber Elementary:** He said citizens want to see a cross walk on 1160 West. Tom will be with Principal Conrad to see what can be done. Tom feels it should at least be striped and a cone added.

**PUBLIC COMMENTS:**

**Cymbre Rowser, 985 E. 7375 S.,** thanked Mark Larsen and the parks group for keeping the posse grounds in good condition.

**ADJOURNED:** Council Member Taylor moved to adjourn the meeting at 8:30 p.m. Council Member Hyer seconded the motion. Elyse called for the vote. Council Members Casas, Hyer, Sjoblom, and Poore voted yes. The motion carried.

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

Mayor: Tammy Long

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

Attest:

\_\_\_\_\_  
City Recorder: Elyse Greiner

# SOUTH WEBER CITY COUNCIL WORK MEETING

**DATE OF MEETING:** 22 November 2016

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

**PRESENT: MAYOR:**

Tammy Long

**COUNCILMEMBERS:**

Scott Casas  
Kent Hyer (arrived 5:05 pm)  
Marlene Poore  
Merv Taylor (via electronically)  
Jo Sjoblom

**CITY RECORDER:**

Elyse Greiner

**CITY MANAGER:**

Tom Smith

**Transcriber:** Minutes transcribed by Michelle Clark

**VISITORS:** Mark McRae, Wes Johnson, and Mark Larsen

## **CONSENT AGENDA:**

- **Approval of November 8, 2016 Meeting Minutes**
- **Approval of November 8, 2016 Work Meeting Minutes**
- **Elected Official Assignments**

Council Member Casas asked about not being able to listen to the minutes on his cell phone. Council Member Sjoblom asked about the employee policy and review and all personnel related issues. She asked what the responsibility is for that assignment. Mayor Long said anything to do with employees. Council Member Poore said she has always looked at it being an oversight duty of the Council.

## **ACTION ITEMS:**

### **a. RES 16-33: Final Plat for South Weber Valley Estates – 1 st Amendment**

Elyse said this is one lot that will be split into two lots. Tom said before the plat can be recorded, the required improvements (water service, meter, sewer services, secondary water service and street repairs) will need to be escrowed for or actually installed. Mayor Long asked about the easements. Elyse said Barry and Brandon have reviewed the plat and given approval.

**b. RES 16-34: Final Plat for Weaver Estates Subdivision:** Tom said this is a one lot subdivision which has been reviewed and approved by the Planning Commission. Tom said the plans need to clearly show and label where the culinary water service (1" copper) is located with the meter shown in the park strip. The plans also need to show where the secondary water service is coming from, including what size and material it is. He said before the plat can be recorded, the required improvements (water service, meter, sewer lateral, secondary water service, sidewalk, etc.) will need to be escrowed for or actually installed. Mayor Long asked about a

sidewalk. Elyse said the City will collect money for escrow on the sidewalk or the sidewalk will be installed. She suggested asking Brandon Jones for more detail on that.

**c. South Weber City Procurement Policy amendments:** Mayor Long asked about Section IV, V, and VIII concerning approval review and verification. Tom asked the Council to amend the \$1,000 to \$5,000. Mayor Long said she would like to keep it at \$1,000. Council Member Hyer discussed expenditures that came under scrutiny in the past. He said there are some purchases that he hasn't been comfortable with and by opening that gate a little bit further probably scares some of us. He said just because something is budgeted for, doesn't mean we have to spend it. He assumes over time, as they get comfortable with expenditures, we can elevate it higher. Council Member Casas is comfortable with \$1,000. Council Member Poore would like to see it stay at \$1,000. Tom said he feels comfortable with the decisions the current staff is making. He trusts and believes in their judgment. Tom said many of the purchases have already been made by the time he sees the purchase order. Mark Larsen said Tom does spend a lot of time with some of the simplest of purchases. Tom said he is asking to make his job and the City staff's job a little bit easier. Tom asked if the Council would be willing to increase it to \$2,500. Council Member Poore and Casas would like to see it at \$1,000. Council Member Hyer agreed.

**d. City's lease/purchase options on 2 fleet vehicles:** Mark McRae reviewed the lease quotes and said the pricing went down on the RAM. He is recommending leasing two 2017 RAM 2500 4x4, regular cab with the annual payment of \$4,324.80. He said mileage allowance is 12,000 per year. Council Member Hyer asked about purchasing versus leasing. Mark said when we went through the budget process we decided to lease. He said at the end of the two-year lease, he would suggest looking at purchasing them or look at purchasing a tweener. He said some cities buy and sell every three years. He would like to have that discussion at another time. Council Member Poore said we need to try to downsize some of these trucks. Council Member Taylor asked if there is an advantage to purchasing a 3/4 ton. Mark said if you are hauling a trailer or plowing snow you need a 3/4 ton. He said there is a better resale value on 3/4 ton as well. Mark Larsen said the reason why we went to leasing is because every time we change Councils it changes as to when to purchase or sell. Council Member Hyer would suggest looking at purchasing two 3/4 ton versus leasing. Mark said we have already bought the three leased trucks.

**e. Motion to approve to solicit for sale SWC owned parcels: 3.9 acres located at approx. 2071 E. South Weber Dr. (Parcel 13-033- 0077); .58 acres located at approx. 2068 E. South Weber Dr. (Parcel 13-033- 0078); and 2.5 acres located at approx. 67 E. 6650 S. (Parcel 13-018-0018):** Tom said the City recently rezoned property and accepted the appraisal conducted by Appraisal Group, LLC on October 18, 2016. This action item is to place the property up for sale. Council Member Hyer doesn't want to see parcel 13-018-0018 sold at this time. Tom said he would recommend selling parcel 13-033-0077 and parcel 13-033-0078. Wes Johnson said the local equestrians have approached the owner of the Smith & Edwards property about a possible posse ground.

**f. Contract to renew portable restroom services for CFD**

Tom has compiled the following bids. Prices are on a per year basis and the contract will be for 3 years.

**A Company \$551.05**

Restrooms \$56.65

ADA \$56.65

Hand wash \$66.95  
Water Tank \$77.25

**All American Waste Services \$869.92**

Restrooms \$159.98  
ADA \$199.98  
Hand wash \$159.98  
Water Tank \$349.98

**Honey Bucket \$867.26**

5 ADA  
4 Standard  
2 Hand wash  
1 – 300 gallon tank

Tom recommended going with A Company for \$551.05.

**DISCUSSION ITEMS:**

**a. Employee Performance**

Tom said City employees have recently had their annual evaluations. Tom said he would like to ask for performance increases. The employee increases are for 6 months (versus a year) at \$12,285.00 at a 3% increase this year for most FTE's and two part-time employees. Not all employees will receive 3%. He said there are four employees that are not eligible. He said there would be 12 FTE's and 4 part-time. He would recommend that a couple of employees receive more than 3% with some of the employees getting less than 3%. Council Member Poore would like to look at the ULCT. Council Member Casas reminded the Council that the goal for the budget was to decrease the budget, which did not happen. He said we will spend more this year than last year. Tom said money is available in the general fund. Council Member Taylor said we need to take care of our employees. It was stated the budget will be increasing with the Fire Department. Council Member Hyer would like to see them pay a little bit below and then compensate with a bonus. Council Member Casas suggested allocating some money at Christmas time for a bonus and then it is not a permanent increase in salary, but would show they are being paid for their efforts. Tom said has concerns about retention of employees. He feels the City needs to be competitive. He is concerned about a bonus.

**b. Public Works Operations Management Plan No discussion on this item**

**c. Bid to repair fences at Central Park and Cherry Farms Park No discussion on this item**

**d. GPS tracking devices in City owned vehicles No discussion on this item**

**e. Snow removal at "S" curve on South Weber Dr. between HighMark Charter School and South Weber Storage: No discussion on this item**

Adjourned at 6:00 p.m.

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



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

**Attest:**

\_\_\_\_\_  
**City Recorder: Elyse Greiner**

DRAFT

## Report Criteria:

Report type: GL detail

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name	
11/10/16	36193	A-1 KEY SERVICE, INC.	10/24/16	1 Employee Key card	1043262	9.45	A-1 KEY SERVICE, INC.	
	Total 36193:						9.45	
11/17/16	36225	ACADEMY SPORTS	11/09/16	Basketball Supplies	2071480	50.00	ACADEMY SPORTS	
	Total 36225:						50.00	
11/17/16	36226	Ace Recycling & Disposal	10/31/16	Recycle Bin Service - City Hall	1043262	90.00	Ace Recycling & Disposal	
	Total 36226:						90.00	
11/03/16	36167	Ahlstrom, Douglas J.	11/02/16	City Attorney Services - Oct 2016	1043313	2,400.00	Ahlstrom, Douglas J.	
	Total 36167:						2,400.00	
11/17/16	36227	ALLRED, CHRISTOPHER F	11/07/16	Prosecution Services - Oct. 2016	1042313	600.00	ALLRED, CHRISTOPHER F	
	Total 36227:						600.00	
11/10/16	36194	ALPHAGRAPHICS	11/07/16	Water System Door Hangers	5140240	192.50	ALPHAGRAPHICS	
	Total 36194:						192.50	
11/17/16	36228	Anthony, Erik John	11/15/16	Overpayment on court case	1035100	20.00	Anthony, Erik John	
	Total 36228:						20.00	
11/03/16	36168	Arctic Red River Construction	11/01/16	Completion Bond - SWC160822112	4521350	200.00	Arctic Red River Construction	
	Total 36168:						200.00	
11/17/16	36229	Ashton, Dawson	11/15/16	Referee - Basketball	2071340	33.75	Ashton, Dawson	
	Total 36229:						33.75	
11/23/16	36265	AT&T MOBILITY	11/16/16	FIRE - engine air card Acct#834520288	1057370	259.54	AT&T MOBILITY	

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36265:						259.54	
11/03/16	36169	Auric Solar	11/02/16	Completion Bond - SWC130930061	4521350	500.00	Auric Solar
11/03/16	36169	Auric Solar	11/01/16	Completion Bond - SWC160926133	4521350	200.00	Auric Solar
Total 36169:						700.00	
11/03/16	36170	Birt, Hudson	11/01/16	CBT (1), RBR (1), FTP (1)	2071340	56.25	Birt, Hudson
Total 36170:						56.25	
11/17/16	36230	Birt, Hudson	11/15/16	Referee - Basketball	2071340	22.50	Birt, Hudson
Total 36230:						22.50	
11/03/16	36171	Blomquist Hale Consulting Inc.	11/01/16	EAP Service - Oct. 2016	1043135	130.00	Blomquist Hale Consulting Inc.
Total 36171:						130.00	
11/10/16	36195	BLUE STAKES OF UTAH	10/31/16	Blue Stakes Locator - Oct. 2016	5140250	114.38	BLUE STAKES OF UTAH
Total 36195:						114.38	
11/03/16	36172	Bobrowski, Clint	10/31/16	Overpayment on Utility account	0111750	12.82	Bobrowski, Clint
Total 36172:						12.82	
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	1042350	5.00	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	1043350	114.15	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	1057350	38.05	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	1060350	38.05	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	1070350	38.05	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	2071350	38.05	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	5140350	114.15	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	5240350	114.15	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	5340350	114.15	CASELLE INC
11/17/16	36231	CASELLE INC	11/01/16	Casell Support/Maint. - Dec 2016	5440350	152.20	CASELLE INC

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36231:						766.00	
11/17/16	36232	CENTRAL WEBER SEWER IMPR DIST	11/09/16	Quarterly Sewer Treatment Fees 2016	5240491	103,789.00	CENTRAL WEBER SEWER IMPR DIST
Total 36232:						103,789.00	
11/10/16	36196	CINTAS CORPORATION	09/13/16	Resupply First Aid Station - Shop	1060260	12.40	CINTAS CORPORATION
11/10/16	36196	CINTAS CORPORATION	11/07/16	Resupply First Aid Station - City Hall	1043262	14.95	CINTAS CORPORATION
Total 36196:						27.35	
11/10/16	36197	CLARK, LINDA	11/07/16	Deposit Refund for Civic Center	1034250	200.00	CLARK, LINDA
Total 36197:						200.00	
11/17/16	36233	COLONIAL FLAG SPECIALTY CO INC	11/10/16	Flag Rotation - Parks	1070250	58.96	COLONIAL FLAG SPECIALTY CO INC
Total 36233:						58.96	
11/10/16	36198	CROWN TSHIRTS	11/04/16	4 Shirts & Hoody, 2 T-shirts	5140140	10.40	CROWN TSHIRTS
11/10/16	36198	CROWN TSHIRTS	11/04/16	4 Shirts & Hoody, 2 T-shirts	5240140	10.40	CROWN TSHIRTS
11/10/16	36198	CROWN TSHIRTS	11/04/16	4 Shirts & Hoody, 2 T-shirts	5440140	10.40	CROWN TSHIRTS
11/10/16	36198	CROWN TSHIRTS	11/04/16	4 Shirts & Hoody, 2 T-shirts	1060140	10.40	CROWN TSHIRTS
11/10/16	36198	CROWN TSHIRTS	11/04/16	4 Shirts & Hoody, 2 T-shirts	1070260	10.40	CROWN TSHIRTS
Total 36198:						52.00	
11/23/16	36266	DAVIS COUNTY FIRE OFFICERS	11/18/16	2017 Annual Member. Dues (100 members)	1057210	100.00	DAVIS COUNTY FIRE OFFICERS
Total 36266:						100.00	
11/23/16	36267	DAVIS COUNTY GOVERNMENT	11/04/16	Bailiff Service - Oct. 2016	1042317	300.00	DAVIS COUNTY GOVERNMENT
11/23/16	36267	DAVIS COUNTY GOVERNMENT	11/10/16	Animal Control - Oct 2016	1054311	1,131.28	DAVIS COUNTY GOVERNMENT
11/23/16	36267	DAVIS COUNTY GOVERNMENT	11/10/16	Sheriff Contract - Oct. 2016	1054310	11,047.67	DAVIS COUNTY GOVERNMENT
Total 36267:						12,478.95	
11/23/16	36268	DAVIS COUNTY SHERRIFF OFFICE	11/17/16	Court Witness - Officer J Sampson	1042610	18.50	DAVIS COUNTY SHERRIFF OFFICE

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36268:						18.50	
11/23/16	36269	Dixon, Monica	11/22/16	Overpayment on Utility Account	0111750	92.36	Dixon, Monica
Total 36269:						92.36	
11/17/16	36234	EARTHTEC TESTING AND ENGINEER	10/31/16	Heather Cove Storm Drain	2240690	1,506.00	EARTHTEC TESTING AND ENGINEER
Total 36234:						1,506.00	
11/10/16	36199	ELITECRAFT HOMES	11/07/16	Overpayment on Utility	0111750	76.86	ELITECRAFT HOMES
Total 36199:						76.86	
11/23/16	36270	Elzinga, Steven Blake	11/17/16	Cash Bail Refund	1021350	1,420.00	Elzinga, Steven Blake
Total 36270:						1,420.00	
11/17/16	36235	ENERGY SAVERS	11/14/16	Completion Bond - SWC160919123	4521350	200.00	ENERGY SAVERS
11/17/16	36235	ENERGY SAVERS	11/15/16	Completion Bond - SWC161020149	4521350	200.00	ENERGY SAVERS
Total 36235:						400.00	
11/10/16	36200	Evergreen Custom Exteriors	11/02/16	Can. Mead. & Layton Pumphouse Repair	5140490	262.50	Evergreen Custom Exteriors
11/10/16	36200	Evergreen Custom Exteriors	11/02/16	Can. Mead. & Layton Pumphouse Repair	1070260	262.50	Evergreen Custom Exteriors
11/10/16	36200	Evergreen Custom Exteriors	11/02/16	Park & Fire Station Wind Damage Repair	1070260	806.00	Evergreen Custom Exteriors
Total 36200:						1,331.00	
11/17/16	36236	Executech	11/01/16	IT Services - Oct. 2016	1043308	682.50	Executech
11/17/16	36236	Executech	11/01/16	Antivirus / Backup - Oct. 2016	1043350	596.57	Executech
Total 36236:						1,279.07	
11/03/16	36173	FREEDOM MAILING SERVICES, INC	10/28/16	Utility Bills - Oct. 2016	5140370	412.06	FREEDOM MAILING SERVICES, INC
11/03/16	36173	FREEDOM MAILING SERVICES, INC	10/28/16	Utility Bills - Oct. 2016	5240370	286.65	FREEDOM MAILING SERVICES, INC
11/03/16	36173	FREEDOM MAILING SERVICES, INC	10/28/16	Utility Bills - Oct. 2016	5340370	134.37	FREEDOM MAILING SERVICES, INC
11/03/16	36173	FREEDOM MAILING SERVICES, INC	10/28/16	Utility Bills - Oct. 2016	5440370	62.71	FREEDOM MAILING SERVICES, INC

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36173:						895.79	
11/03/16	36174	GRIFFIN FAST LUBE UTAH	10/27/16	Zach - Truck Oil Change	1060250	85.82	GRIFFIN FAST LUBE UTAH
Total 36174:						85.82	
11/17/16	36237	Hadlock, Bridgette	11/15/16	Equipment Deposit Return	2071487	150.00	Hadlock, Bridgette
Total 36237:						150.00	
11/10/16	36201	Hamer, Cameron	11/07/16	Referee - Basketball	2071340	64.00	Hamer, Cameron
Total 36201:						64.00	
11/23/16	36271	HANSEN & ASSOCIATES	11/11/16	Heather Cove Staking	2240690	471.39	HANSEN & ASSOCIATES
Total 36271:						471.39	
11/03/16	36175	HD SUPPLY WATERWORKS	10/21/16	Manhole Hooks	5240490	134.82	HD SUPPLY WATERWORKS
11/03/16	36175	HD SUPPLY WATERWORKS	10/21/16	Water Meter Supplies/ Parts	5140490	212.87	HD SUPPLY WATERWORKS
Total 36175:						347.69	
11/10/16	36202	HD SUPPLY WATERWORKS	11/03/16	Water Gate Valve & Valve Box	5140490	709.95	HD SUPPLY WATERWORKS
11/10/16	36202	HD SUPPLY WATERWORKS	10/25/16	Water Line Repair Clamps	5140490	812.44	HD SUPPLY WATERWORKS
11/10/16	36202	HD SUPPLY WATERWORKS	11/03/16	Manhole Covers	5140490	598.92	HD SUPPLY WATERWORKS
11/10/16	36202	HD SUPPLY WATERWORKS	11/03/16	Meter for Dan Murray Project	1013130	1,985.42	HD SUPPLY WATERWORKS
11/10/16	36202	HD SUPPLY WATERWORKS	11/03/16	Water Meter (6)	5140490	1,398.30	HD SUPPLY WATERWORKS
Total 36202:						5,505.03	
11/03/16	36176	Henderson, Yvette	10/31/16	Overpayment on Utility Account	0111750	21.32	HENDERSON, YVETTE
Total 36176:						21.32	
11/23/16	36272	HINCKLEASE	11/22/16	Purchased 3 Trucks	5140750	22,250.00	HINCKLEASE
11/23/16	36272	HINCKLEASE	11/22/16	Purchased 3 Trucks	4570740	34,000.00	HINCKLEASE

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36272:						56,250.00	
11/10/16	36203	Intermountain Workmed	11/01/16	Pre Employment Drug Screening	1070135	15.00	Intermountain Workmed
11/10/16	36203	Intermountain Workmed	11/01/16	DOT - PHYSICAL EXAM - M Larsen	5140135	65.00	Intermountain Workmed
Total 36203:						80.00	
11/17/16	36238	International Code Council Inc	10/17/16	Code Books (3)	1058210	309.00	International Code Council Inc
Total 36238:						309.00	
11/17/16	36239	INTERSTATE BARRICADES	11/04/16	Replacement Street Signs (3)	1060410	260.64	INTERSTATE BARRICADES
Total 36239:						260.64	
11/03/16	36177	Jackson, Jordan K.	11/01/16	RBR (2), FTP (1)	2071340	48.75	Jackson, Jordan K.
Total 36177:						48.75	
11/03/16	36178	Jeske, Colton	11/01/16	RBT (3), FTP (1)	2071340	75.00	Jeske, Colton
Total 36178:						75.00	
11/17/16	36240	Jeske, Colton	11/15/16	Referee - Basketball	2071340	67.50	Jeske, Colton
Total 36240:						67.50	
11/10/16	36204	JONES AND ASSOCIATES	11/01/16	GIS- Utility Maps	1043312	310.50	JONES AND ASSOCIATES
Total 36204:						310.50	
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Sewer Outfall (Old Fort Road to 6650 S)	5240690	3,451.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Miscellaneous	1043312	869.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	6650 S Impact Study	1060312	3,188.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	1250 E Final Design	1060312	1,538.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	UDOT TAP application 1250 E	1060312	26.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	2016 Street Maint. Projects	1060312	470.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	2016 SR-60 Sidewalk Project	4560730	170.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Cottonwood Dr. Street Improvements	1060312	396.50	JONES AND ASSOCIATES

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	2016 Cap. Facil. Plan - Culinary Water	5140312	711.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Westside Water Reservoir Project - General	5140730	451.50	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Westside Water Res. Phase 1	5140730	1,071.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Westside Water Res. Phase 1 (Sub.)	5140730	1,050.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Westside Water Res. Phase 1 (Sub.)	5140730	1,615.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Storm Water Annual Report	5440312	69.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Heather Cove Storm Drain Project	5440690	2,676.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	2016 Cap. Facil. Plan - Sanitary Sewer	5240312	247.50	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Canyon Mewadows Park - Wetland	1043312	341.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Kennywood Subdivision	1043312	78.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Bowman Old Farm Estates	1043319	826.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	South Weber Business Park	1043319	183.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Riverside Place Phases 1&2	1043319	1,924.00	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Old Maple Farms Phases 1&2	1043319	997.50	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Soccer Complex	1043319	954.75	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Weaver Estates	1043319	52.50	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Broadview Point	1043319	131.25	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	Lot 10 - Gardeners Grove - Plan check	1043319	52.50	JONES AND ASSOCIATES
11/17/16	36241	JONES AND ASSOCIATES	11/01/16	South Weber Valley Estate	1043319	288.75	JONES AND ASSOCIATES
Total 36241:						23,834.75	
11/10/16	36205	KASTLE ROCK EXCAVATING INC	11/02/16	Water Leak Repair 1250 E	5140490	4,105.00	KASTLE ROCK EXCAVATING INC
Total 36205:						4,105.00	
11/23/16	36273	Kent's Repair	09/27/16	(3) Snow Plow Blades	1070250	65.85	Kent's Repair
Total 36273:						65.85	
11/10/16	36206	Lamb, Alexander	11/07/16	Referee - Basketball	2071340	160.00	Lamb, Alexander
Total 36206:						160.00	
11/17/16	36242	Lamb, Alexander	11/15/16	Referee - Basketball	2071340	96.00	Lamb, Alexander
Total 36242:						96.00	
11/10/16	36207	Laprevote, Paul	11/03/16	Mileage - Bank Runs & City Business	1043230	81.00	Laprevote, Paul



Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36207:						81.00	
11/23/16	36274	LEGACY EQUIPMENT	11/21/16	Snow Plow For Dump Truck	1060745	13,547.00	LEGACY EQUIPMENT
Total 36274:						13,547.00	
11/10/16	36208	LES SCHWAB TIRE CENTER	10/27/16	Air Compressor Tire	1060250	72.14	LES SCHWAB TIRE CENTER
Total 36208:						72.14	
11/10/16	36209	LOWES PROX	10/25/16	Blue Stakes Batteries & Shop Tools	5140490	35.82	LOWES PROX
11/10/16	36209	LOWES PROX	10/25/16	Blue Stakes Batteries & Shop Tools	1060260	38.86	LOWES PROX
Total 36209:						74.68	
11/03/16	36179	Malan, Brigg	11/01/16	CBT (2), RBT (2), RBR (1), FTP (1)	2071340	138.75	Malan, Brigg
Total 36179:						138.75	
11/17/16	36243	Malan, Brigg	11/15/16	Referee - Basketball	2071340	78.75	Malan, Brigg
Total 36243:						78.75	
11/03/16	36180	Moon, Jacey	11/01/16	RBT (3), FTP (1)	2071340	90.00	Moon, Jacey
Total 36180:						90.00	
11/17/16	36244	MOUNT OLYMPUS	11/05/16	Water for City Hall	1043262	14.69	MOUNT OLYMPUS
Total 36244:						14.69	
11/10/16	36210	NATIONAL BATTERY SALES	10/07/16	Blue Stakes Equipment Batteries	5140490	30.72	NATIONAL BATTERY SALES
Total 36210:						30.72	
11/23/16	36275	NATIONAL BATTERY SALES	10/14/16	(2) Batteries for Eng. 1	1057250	415.60	NATIONAL BATTERY SALES
11/23/16	36275	NATIONAL BATTERY SALES	01/10/16	Batteries for Blue Stakes Wand	5140490	46.08	NATIONAL BATTERY SALES

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36275:						461.68	
11/23/16	36276	NICHOLSON, TRAVIS	11/17/16	Reimbursement - EMS Gloves	1057250	42.82	NICHOLSON, TRAVIS
Total 36276:						42.82	
11/17/16	36245	Nielson, Kalena	11/15/16	Referee - Basketball	2071340	22.50	Nielson, Kalena
Total 36245:						22.50	
11/17/16	36246	One Solar	11/10/16	Completion Bond - SWC161024157	4521350	200.00	One Solar
Total 36246:						200.00	
11/17/16	36247	OREILLY AUTOMOTIVE, INC.	11/09/16	Antifrze for Park Restrooms	1070260	32.00	OREILLY AUTOMOTIVE, INC.
Total 36247:						32.00	
11/23/16	36277	OREILLY AUTOMOTIVE, INC.	11/15/16	Windshield Cleaner for Trucks	5140250	23.26	OREILLY AUTOMOTIVE, INC.
11/23/16	36277	OREILLY AUTOMOTIVE, INC.	11/16/16	Truck Maint. - Zach	1070250	22.76	OREILLY AUTOMOTIVE, INC.
Total 36277:						46.02	
11/03/16	36181	Paradise Trucking	11/02/16	Deposit Return for Fire Hydrant Meter	5137100	400.21	Paradise Trucking
Total 36181:						400.21	
11/10/16	36211	PEHP LTD PAYMENTS	11/07/16	LTD Premium - 09/19/16 to 10/30/16	1043135	397.21	PEHP LTD PAYMENTS
Total 36211:						397.21	
11/03/16	36182	PERRY HOMES	11/01/16	Completion Bond - SWC 160531074	4521350	500.00	PERRY HOMES
Total 36182:						500.00	
11/10/16	36212	PERRY HOMES	11/09/16	Completion Bond - SWC 160630089	4521350	500.00	PERRY HOMES
Total 36212:						500.00	

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/23/16	36278	Post Asphalt & Construction	11/10/16	Road Patches (3)	1060410	3,779.75	Post Asphalt & Construction
Total 36278:						3,779.75	
11/02/16	35733	Powerblock	V 06/23/16	Completion Bond - SWC130930061	4521350	500.00	Powerblock
Total 35733:						500.00	
11/17/16	36248	Probasco, Dwight	11/10/16	Completion Bond - SWC150226012	4521350	200.00	Probasco, Dwight
Total 36248:						200.00	
11/03/16	36183	Protect Youth Sports	11/01/16	Background Check 1 employee	1043210	15.95	Protect Youth Sports
Total 36183:						15.95	
11/10/16	36213	ROBINSON WASTE SERVICES INC	11/19/16	Park & Ride Collection - Oct. 2016	1070625	42.07	ROBINSON WASTE SERVICES INC
Total 36213:						42.07	
11/17/16	36249	ROBINSON WASTE SERVICES INC	11/09/16	Garbage collection service - Oct. 2016	5340492	9,928.80	ROBINSON WASTE SERVICES INC
Total 36249:						9,928.80	
11/03/16	36184	Rosier, Zachary	11/01/16	RBT (1), RBR (2), FTP (1)	2071340	82.50	Rosier, Zachary
Total 36184:						82.50	
11/03/16	36185	SAV ON	10/20/16	6 Basketballs	2071480	131.70	SAV ON
Total 36185:						131.70	
11/03/16	36186	Schow, Brock	11/01/16	RBT (2), RBR (1), FTP (1)	2071340	82.50	Schow, Brock
Total 36186:						82.50	
11/17/16	36250	Sivulich, Sierra	11/14/16	Referee - Basketball	2071340	15.00	Sivulich, Sierra
Total 36250:						15.00	

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/10/16	36214	SMEDLEY & ASSOC. PLUMBING & HEATI	10/25/16	New Drinking Fountain @ Can. Meadows	1070260	344.95	SMEDLEY & ASSOC. PLUMBING & HEATING
Total 36214:						344.95	
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/20/16	CFD Shelving Supplies	2572517	528.00	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Boots for Jackson	5140140	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Boots for Jackson	5240140	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Boots for Jackson	5440140	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Boots for Jackson	1060140	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Boots for Jackson	1070260	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Work Clothes for Jackson	5140140	34.18	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Work Clothes for Jackson	5240140	34.18	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Work Clothes for Jackson	5440140	34.18	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Work Clothes for Jackson	1060140	34.18	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	10/31/16	Work Clothes for Jackson	1070260	34.19	SMITH AND EDWARDS COMPANY
11/10/16	36215	SMITH AND EDWARDS COMPANY	11/07/16	CFD Shelving Supplies	2572517	24.00	SMITH AND EDWARDS COMPANY
Total 36215:						893.86	
11/10/16	36216	Smith, Thomas	11/01/16	Reimb. for UCMA Conference Travel	1043230	33.00	Smith, Thomas
Total 36216:						33.00	
11/17/16	36251	Spiva, Payton	11/15/16	Referee - Basketball	2071340	78.75	Spiva, Payton
Total 36251:						78.75	
11/10/16	36217	Staker Parson Companies	10/24/16	Water Leak Repair	5140490	213.41	Staker Parson Companies
Total 36217:						213.41	
11/17/16	36252	Staker Parson Companies	11/02/16	Water Leak Road Base	5140490	76.18	Staker Parson Companies
Total 36252:						76.18	
11/10/16	36218	STANDARD EXAMINER	10/31/16	Oct. Public Hearing Notice	1043220	81.25	STANDARD EXAMINER
Total 36218:						81.25	
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - Park's 2nd Truck (60%)	1070256	171.68	STATE OF UTAH GASCARD

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - Park's 2nd Truck (40%)	1060256	42.40	STATE OF UTAH GASCARD
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - PW Dir Truck (50%)	1070256	63.60	STATE OF UTAH GASCARD
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - PW Dir Truck (50%)	5140256	84.39	STATE OF UTAH GASCARD
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - Park's Truck	1070256	84.39	STATE OF UTAH GASCARD
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - Squad	1057256	39.38	STATE OF UTAH GASCARD
11/17/16	36253	STATE OF UTAH GASCARD	11/04/16	Fuel - Park Gas Can	1070256	861.65	STATE OF UTAH GASCARD
Total 36253:						1,347.49	
11/17/16	36254	SUNRISE ENGINEERING	09/09/16	Plan Check - SWC160525069	1043319	325.00	SUNRISE ENGINEERING
Total 36254:						325.00	
11/03/16	36187	Taylor, Clayton	11/01/16	RBR (2), RBT (1), FTP (1)	2071340	82.50	Taylor, Clayton
Total 36187:						82.50	
11/03/16	36188	Tremea, Chris	10/28/16	Mileage Reimburs. Code Enforcement	1060230	43.20	Tremea, Chris
Total 36188:						43.20	
11/17/16	36255	TWIN D INC	11/02/16	Flush / Vacuuming Clean out 1900 E	5240490	400.00	TWIN D INC
Total 36255:						400.00	
11/17/16	36256	UNIFIRST CORPORATION	11/04/16	Mats and Towels Services	2071241	26.12	UNIFIRST CORPORATION
Total 36256:						26.12	
11/10/16	36219	UPPERCASE PRINTING, INK	11/01/16	Newsletter - Oct. 2016	5140370	56.67	UPPERCASE PRINTING, INK
11/10/16	36219	UPPERCASE PRINTING, INK	11/01/16	Newsletter - Oct. 2016	5240370	40.30	UPPERCASE PRINTING, INK
11/10/16	36219	UPPERCASE PRINTING, INK	11/01/16	Newsletter - Oct. 2016	5340370	12.59	UPPERCASE PRINTING, INK
11/10/16	36219	UPPERCASE PRINTING, INK	11/01/16	Newsletter - Oct. 2016	5440370	16.37	UPPERCASE PRINTING, INK
Total 36219:						125.93	
11/22/16	20161120	US Bank - Visa Payment	10/25/16	100 Football bags & lanyards	2071487	342.40	BELL PRINTING & DESIGN
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Printer ink	2071240	97.94	Walmart
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Senior lunch supplies	2071486	22.71	Dilly Dallys
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Senior Lunch Supplies	2071486	125.00	Olive Garden

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Supplies - City Promotions	2071331	36.74	Walmart
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Supplies - City Promotions	2071331	83.64	SAM'S CLUB
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Senior Lunch Supplies	2071486	80.84	SAM'S CLUB
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Senior Lunch Food Suppllies	2071486	36.53	Walmart
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Prizes	2572509	59.49	Amazon.com
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Miscellaneous	1057240	1.81	Walmart
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Fuel - Admin. Vehicle	1043256	20.46	Maverik
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Fuel - Admin. vehicle	1043256	26.78	Maverik
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Hotel UMCA Conference	1043230	285.00	Generic Travel Lodging
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Land Use Training Course	1043230	125.00	UTAH LAND USE INSTITUTE
11/22/16	20161120	US Bank - Visa Payment	10/25/16	UAPT Annual Membership	1043210	75.00	UTAH ASSOC OF PUBLIC TREASURER
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Business Card M. McRae	1043240	23.72	Vista Print
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Hotel - Caselle Conf. - M. McRae	1043230	71.68	Generic Travel Lodging
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Ipad charging cable	1043240	16.07	Best Buy
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Meal - ICMA conf.	1043230	20.73	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Meal - ICMA conf.	1043230	29.55	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Fuel - ICMA conf.	1043230	16.06	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Meal - ICMA conf.	1043230	50.95	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Fuel - ICMA conf.	1043230	18.03	Walmart
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Meal - ICMA conf.	1043230	13.56	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Meal - ICMA conf.	1043230	35.14	Generic Travel Restaurant
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Hotel - ICMA conf.	1043230	1,923.88	HOLIDAY INN EXPRESS
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Parking - ICMA conf.	1043230	70.00	Park N Jet
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Training registration	1043230	30.00	UTAH CITY MANAGEMENT ASSOC
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Gift card to Zach from Council	1041620	50.00	Sportsman's Warehouse
11/22/16	20161120	US Bank - Visa Payment	10/25/16	Utah ICC - 2 compliance manuals	1058210	100.00	UTAH CHAPTER ICC
Total 20161120:						3,888.71	
11/03/16	36189	UTAH COMMUNICATIONS AUTHORITY	08/31/16	Monthly Radio Fee - Fire Aug. 2016	1057370	627.75	UTAH COMMUNICATIONS AUTHORITY
11/03/16	36189	UTAH COMMUNICATIONS AUTHORITY	09/30/16	Monthly Radio Fee - Fire Sep. 2016	1057370	627.75	UTAH COMMUNICATIONS AUTHORITY
Total 36189:						1,255.50	
11/10/16	36220	UTAH COMMUNICATIONS AUTHORITY	08/31/16	Monthly Radio Fee: PW Aug. 2016	1060370	186.00	UTAH COMMUNICATIONS AUTHORITY
11/10/16	36220	UTAH COMMUNICATIONS AUTHORITY	09/30/16	Monthly Radio Fee: PW Sep. 2016	1060370	186.00	UTAH COMMUNICATIONS AUTHORITY
Total 36220:						372.00	
11/23/16	36279	UTAH COMMUNICATIONS AUTHORITY	10/31/16	Monthly radio fee: Fire Oct. 2016	1057370	627.75	UTAH COMMUNICATIONS AUTHORITY

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
11/23/16	36279	UTAH COMMUNICATIONS AUTHORITY	10/31/16	Monthly Radio Fee: PW Oct. 2016	1060370	186.00	UTAH COMMUNICATIONS AUTHORITY
Total 36279:						813.75	
11/23/16	36280	UTAH LOCAL GOVERNMENTS TRUST	11/10/16	Workers Comp Payroll Audit - Nov. 2016	1022250	.01	UTAH LOCAL GOVERNMENTS TRUST
11/23/16	36280	UTAH LOCAL GOVERNMENTS TRUST	11/10/16	Workers Comp Monthly - Nov. 2016	1022250	1,036.16	UTAH LOCAL GOVERNMENTS TRUST
11/23/16	36280	UTAH LOCAL GOVERNMENTS TRUST	11/10/16	Employee Bond	1043510	100.00	UTAH LOCAL GOVERNMENTS TRUST
Total 36280:						1,136.17	
11/03/16	36190	UTAH STATE TREASURER	11/01/16	Court Surcharge Remittance - Oct. 2016	1042980	3,157.80	UTAH STATE TREASURER
Total 36190:						3,157.80	
11/03/16	36191	Vanguard Cleaning Systems of Utah	11/01/16	Janitorial services - Oct, 2016	1043262	245.00	Vanguard Cleaning Systems of Utah
Total 36191:						245.00	
11/10/16	36221	Vanguard Cleaning Systems of Utah	11/04/16	Foam Soap for Hand Dispensers	1043262	59.80	Vanguard Cleaning Systems of Utah
Total 36221:						59.80	
11/17/16	36257	Vanguard Cleaning Systems of Utah	11/16/16	Cleaning Supplies for City Hall	1043262	95.63	Vanguard Cleaning Systems of Utah
Total 36257:						95.63	
11/17/16	36258	VERIZON WIRELESS	11/08/16	PW air card	5140280	52.20	VERIZON WIRELESS
Total 36258:						52.20	
11/03/16	36192	Vision Solar	11/01/16	Complection Bond - SWC160922131	4521350	200.00	Vision Solar
Total 36192:						200.00	
11/10/16	36222	Vision Solar	11/07/16	complection Bond - SWC160908118	4521350	200.00	Vision Solar
11/10/16	36222	Vision Solar	11/07/16	complection Bond - SWC160912121	4521350	200.00	Vision Solar
Total 36222:						400.00	
11/17/16	36259	Vision Solar	11/10/16	complection Bond - SWC160912122	4521350	200.00	Vision Solar

Chk. Date	Check #	Payee	Inv. Date	Description	GL Account	G/L Amt	Merchant Name
Total 36259:						200.00	
11/17/16	36260	Vivint Solar	11/14/16	Completion Bond - SWC160919123	4521350	200.00	Vivint Solar
Total 36260:						200.00	
11/17/16	36261	WASATCH INTEGRATED WASTE MGMT	10/31/16	Green Waste - Wind Storm	5340492	528.80	WASATCH INTEGRATED WASTE MGMT
11/17/16	36261	WASATCH INTEGRATED WASTE MGMT	10/01/16	garbage Disposal - Sept. 2016	5340492	14,378.00	WASATCH INTEGRATED WASTE MGMT
Total 36261:						14,906.80	
11/23/16	36281	WEBER BASIN WATER	11/09/16	Annual Water Charges 2017	5115100	127,229.76	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/09/16	Annual Water Charges 2017	5140481	127,229.76	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	56.13	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	236.21	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	291.13	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	109.33	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	333.17	WEBER BASIN WATER
11/23/16	36281	WEBER BASIN WATER	11/15/16	Secondary Water for Parks	1070270	104.61	WEBER BASIN WATER
Total 36281:						255,590.10	
11/10/16	36223	WILKINSON SUPPLY	10/28/16	Chainsaw Chain Loop Repair	1070250	95.45	WILKINSON SUPPLY
Total 36223:						95.45	
11/10/16	36224	WILSON LANE PARTS	10/14/16	Log Stand for Tree Trimming	1070261	159.98	WILSON LANE PARTS
Total 36224:						159.98	
11/17/16	36262	YOUNG AUTOMOTIVE GROUP	10/27/16	Chevrolet Silv35 Truck - Service	5140250	598.46	YOUNG AUTOMOTIVE GROUP
Total 36262:						598.46	
Grand Totals:						540,698.70	



Approval Date: \_\_\_\_\_

City Recorder: \_\_\_\_\_

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	2,932.52	4,907.37	311,000.00	306,092.63	1.6
10-31-120	442.25	1,195.27	3,700.00	2,504.73	32.3
10-31-200	2,854.32	8,964.95	30,000.00	21,035.05	29.9
10-31-300	79,745.83	155,272.18	778,000.00	622,727.82	20.0
10-31-310	22,823.71	77,428.87	330,000.00	252,571.13	23.5
TOTAL TAXES	108,798.63	247,768.64	1,452,700.00	1,204,931.36	17.1
<u>LICENSES AND PERMITS</u>					
10-32-100	435.00	680.00	13,600.00	12,920.00	5.0
10-32-210	2,553.33	48,697.03	170,000.00	121,302.97	28.7
TOTAL LICENSES AND PERMITS	2,988.33	49,377.03	183,600.00	134,222.97	26.9
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-400	.00	.00	.00	.00	.0
10-33-560	.00	.00	195,000.00	195,000.00	.0
10-33-580	.00	.00	4,000.00	4,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	199,000.00	199,000.00	.0
<u>CHARGES FOR SERVICES</u>					
10-34-100	1,580.00	10,830.00	10,000.00	( 830.00)	108.3
10-34-105	.00	12,217.21	30,000.00	17,782.79	40.7
10-34-250	115.00	1,345.00	1,000.00	( 345.00)	134.5
10-34-254	.00	.00	.00	.00	.0
10-34-270	.00	14,960.00	.00	( 14,960.00)	.0
10-34-760	.00	152.00	.00	( 152.00)	.0
TOTAL CHARGES FOR SERVICES	1,695.00	39,504.21	41,000.00	1,495.79	96.4
<u>FINES AND FORFEITURES</u>					
10-35-100	8,928.92	30,332.67	117,000.00	86,667.33	25.9
TOTAL FINES AND FORFEITURES	8,928.92	30,332.67	117,000.00	86,667.33	25.9

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	6,343.88	23,258.85	5,000.00	( 18,258.85)	465.2
10-36-300 NEWSLETTER SPONSORS	.00	100.00	100.00	.00	100.0
10-36-400 SALE OF ASSETS	.00	.00	.00	.00	.0
10-36-900 SUNDRY REVENUES	6,681.09	13,784.13	5,000.00	( 8,784.13)	275.7
10-36-901 FARMERS MARKET	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	13,024.97	37,142.98	10,100.00	( 27,042.98)	367.8
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
10-39-100 FIRE AGREEMENT/JOB CORPS	.00	.00	3,500.00	3,500.00	.0
10-39-110 FIRE AGREEMENT/COUNTY	.00	.00	1,000.00	1,000.00	.0
10-39-900 CONTRIBUTION FROM GF SURPLUS	.00	.00	.00	.00	.0
10-39-910 CONTRIB. FROM CLASS "C"	.00	.00	470,100.00	470,100.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	474,600.00	474,600.00	.0
TOTAL FUND REVENUE	135,435.85	404,125.53	2,478,000.00	2,073,874.47	16.3

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-005 SALARIES - COUNCIL & COMMISSIO	2,300.00	9,767.00	31,600.00	21,833.00	30.9
10-41-131 EMPLOYEE BENEFIT-EMPLOYER FICA	175.95	776.10	2,500.00	1,723.90	31.0
10-41-133 EMPLOYEE BENEFIT - WORK. COMP.	43.00	201.51	1,300.00	1,098.49	15.5
10-41-210 BOOKS, SUBS. AND MEMBERSHIPS	.00	.00	4,000.00	4,000.00	.0
10-41-230 TRAVEL	.00	1,500.00	7,000.00	5,500.00	21.4
10-41-240 OFFICE SUPPLIES AND EXPENSE	.00	.00	.00	.00	.0
10-41-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
10-41-620 MISCELLANEOUS SERVICES	3,500.00	5,267.04	500.00	( 4,767.04)	1053.4
10-41-765 YOUTH CITY COUNCIL	.00	.00	.00	.00	.0
10-41-925 TRANSFER TO COUNTRY FAIR DAYS	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL LEGISLATIVE</b>	<b>6,018.95</b>	<b>17,511.65</b>	<b>51,900.00</b>	<b>34,388.35</b>	<b>33.7</b>
<u>JUDICIAL</u>					
10-42-004 SUPERVISOR SALARIES	1,623.18	4,869.54	14,000.00	9,130.46	34.8
10-42-110 PART-TIME EMPLOYEE SALARIES	3,800.63	12,051.02	33,000.00	20,948.98	36.5
10-42-130 EMPLOYEE BENEFIT - RETIREMENT	1,116.17	3,487.93	11,000.00	7,512.07	31.7
10-42-131 EMPLOYEE BENEFIT-EMPLOYER FICA	414.92	1,294.43	4,000.00	2,705.57	32.4
10-42-133 EMPLOYEE BENEFIT - WORK. COMP.	8.71	26.26	200.00	173.74	13.1
10-42-134 EMPLOYEE BENEFIT - UI	.00	.00	700.00	700.00	.0
10-42-135 EMPLOYEE BENEFIT - HEALTH INS.	.00	.00	.00	.00	.0
10-42-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	17.66	510.27	500.00	( 10.27)	102.1
10-42-230 TRAVEL	.00	1,055.06	2,400.00	1,344.94	44.0
10-42-240 OFFICE SUPPLIES & EXPENSE	21.07	265.33	1,000.00	734.67	26.5
10-42-243 COURT REFUNDS	.00	75.00	.00	( 75.00)	.0
10-42-313 PROFESSIONAL/TECH. - ATTORNEY	.00	1,800.00	7,400.00	5,600.00	24.3
10-42-317 PROFESSIONAL/TECHNICAL-BAILIFF	300.00	900.00	4,000.00	3,100.00	22.5
10-42-350 SOFTWARE MAINTENANCE	5.00	20.00	500.00	480.00	4.0
10-42-550 BANKING CHARGES	101.99	305.83	600.00	294.17	51.0
10-42-610 MISCELLANEOUS	.00	39.80	500.00	460.20	8.0
10-42-980 ST. TREASURER SURCHARGE	2,889.95	8,803.13	50,000.00	41,196.87	17.6
<b>TOTAL JUDICIAL</b>	<b>10,299.28</b>	<b>35,503.60</b>	<b>129,800.00</b>	<b>94,296.40</b>	<b>27.4</b>

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-43-110	21,473.25	63,706.24	204,000.00	140,293.76	31.2
10-43-120	1,292.59	3,945.94	12,700.00	8,754.06	31.1
10-43-125	.00	.00	.00	.00	.0
10-43-130	4,317.93	14,284.01	47,800.00	33,515.99	29.9
10-43-131	1,745.98	5,190.87	16,500.00	11,309.13	31.5
10-43-133	70.37	168.54	3,500.00	3,331.46	4.8
10-43-134	.00	.00	3,000.00	3,000.00	.0
10-43-135	4,489.94	13,270.89	45,000.00	31,729.11	29.5
10-43-136	.00	75.00	4,000.00	3,925.00	1.9
10-43-140	.00	.00	1,000.00	1,000.00	.0
10-43-210	635.00	1,874.81	3,600.00	1,725.19	52.1
10-43-220	784.50	3,445.25	4,000.00	554.75	86.1
10-43-230	3,454.58	5,338.23	11,000.00	5,661.77	48.5
10-43-240	131.04	1,201.96	10,000.00	8,798.04	12.0
10-43-251	217.73	1,133.21	3,500.00	2,366.79	32.4
10-43-252	.00	.00	.00	.00	.0
10-43-253	.00	.00	.00	.00	.0
10-43-256	47.24	102.09	500.00	397.91	20.4
10-43-262	772.91	1,692.19	9,000.00	7,307.81	18.8
10-43-270	710.10	1,589.04	5,000.00	3,410.96	31.8
10-43-280	1,406.90	4,417.73	13,000.00	8,582.27	34.0
10-43-308	732.50	3,014.14	12,200.00	9,185.86	24.7
10-43-309	.00	.00	19,000.00	19,000.00	.0
10-43-310	.00	.00	7,000.00	7,000.00	.0
10-43-311	.00	.00	5,000.00	5,000.00	.0
10-43-312	1,390.25	4,769.84	12,000.00	7,230.16	39.8
10-43-313	1,912.50	4,650.00	30,000.00	25,350.00	15.5
10-43-314	1,500.00	1,580.05	1,500.00	( 80.05)	105.3
10-43-316	.00	.00	.00	.00	.0
10-43-319	6,856.50	19,660.21	30,000.00	10,339.79	65.5
10-43-329	.00	282.05	2,000.00	1,717.95	14.1
10-43-330	.00	.00	.00	.00	.0
10-43-350	712.42	3,772.87	8,500.00	4,727.13	44.4
10-43-360	.00	.00	.00	.00	.0
10-43-370	234.14	947.42	.00	( 947.42)	.0
10-43-510	.00	42,532.34	40,000.00	( 2,532.34)	106.3
10-43-550	142.59	745.87	2,000.00	1,254.13	37.3
10-43-610	4.00	127.92	4,000.00	3,872.08	3.2
10-43-620	.00	.00	.00	.00	.0
10-43-621	.00	.00	.00	.00	.0
10-43-625	.00	30.10	.00	( 30.10)	.0
10-43-740	( 24.99)	3,440.09	21,800.00	18,359.91	15.8
10-43-745	.00	.00	.00	.00	.0
10-43-841	.00	.00	87,400.00	87,400.00	.0
10-43-910	.00	.00	227,600.00	227,600.00	.0
TOTAL ADMINISTRATIVE	55,009.97	206,988.90	907,100.00	700,111.10	22.8

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-310 SHERIFF'S DEPARTMENT	22,095.34	44,190.68	146,000.00	101,809.32	30.3
10-54-311 ANIMAL CONTROL	1,131.28	3,393.84	15,000.00	11,606.16	22.6
10-54-320 EMERGENCY PREPAREDNESS	.00	.00	500.00	500.00	.0
10-54-321 LIQUOR LAW ENFORCEMENT	.00	.00	4,500.00	4,500.00	.0
10-54-740 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
<b>TOTAL PUBLIC SAFETY</b>	<b>23,226.62</b>	<b>47,584.52</b>	<b>166,000.00</b>	<b>118,415.48</b>	<b>28.7</b>
<u>FIRE PROTECTION</u>					
10-57-110 FULL-TIME EMPLOYEE SALARIES	200.00	2,399.51	.00	( 2,399.51)	.0
10-57-120 PART-TIME EMPLOYEE SALARIES	230.75	4,851.00	39,000.00	34,149.00	12.4
10-57-131 EMPLOYEE BENEFIT-EMPLOYER FICA	32.96	554.66	3,000.00	2,445.34	18.5
10-57-133 EMPLOYEE BENEFIT - WORK. COMP.	14.77	246.33	1,500.00	1,253.67	16.4
10-57-134 EMPLOYEE BENEFIT - UI	.00	.00	600.00	600.00	.0
10-57-210 BOOKS, SUBS. AND MEMBERSHIPS	.00	.00	1,300.00	1,300.00	.0
10-57-230 TRAVEL	.00	131.77	9,700.00	9,568.23	1.4
10-57-240 OFFICE SUPPLIES & EXPENSE	1.81	289.00	1,000.00	711.00	28.9
10-57-250 EQUIPMENT SUPPLIES & MAINT.	154.43	1,835.24	13,100.00	11,264.76	14.0
10-57-256 FUEL EXPENSE	196.15	220.45	1,100.00	879.55	20.0
10-57-270 UTILITIES	587.85	1,275.02	7,000.00	5,724.98	18.2
10-57-280 TELEPHONE	432.21	1,100.20	4,700.00	3,599.80	23.4
10-57-350 SOFTWARE MAINTENANCE	440.55	744.69	1,300.00	555.31	57.3
10-57-370 PROFESSIONAL & TECH. SERVICES	1,255.50	3,259.61	13,200.00	9,940.39	24.7
10-57-450 SPECIAL PUBLIC SAFETY SUPPLIES	.00	.00	14,100.00	14,100.00	.0
10-57-530 INTEREST EXPENSE- BOND	.00	7,500.53	9,500.00	1,999.47	79.0
10-57-550 BANKING CHARGES	20.79	153.81	500.00	346.19	30.8
10-57-620 HEALTH & WELLNESS EXPENSES	.00	.00	900.00	900.00	.0
10-57-740 EQUIPMENT PURCHASES	.00	.00	.00	.00	.0
10-57-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-57-811 SALES TAX REV BOND - PRINCIPAL	.00	.00	.00	.00	.0
<b>TOTAL FIRE PROTECTION</b>	<b>3,567.77</b>	<b>24,561.82</b>	<b>121,500.00</b>	<b>96,938.18</b>	<b>20.2</b>

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
10-58-105	.00	.00	.00	.00	.0
10-58-110	5,071.93	16,073.92	46,500.00	30,426.08	34.6
10-58-120	1,765.89	5,170.15	22,000.00	16,829.85	23.5
10-58-130	1,045.54	3,183.30	11,000.00	7,816.70	28.9
10-58-131	508.53	1,588.86	5,300.00	3,711.14	30.0
10-58-133	121.95	400.06	1,800.00	1,399.94	22.2
10-58-134	.00	.00	700.00	700.00	.0
10-58-135	528.70	1,244.67	5,300.00	4,055.33	23.5
10-58-210	100.00	100.00	2,300.00	2,200.00	4.4
10-58-230	.00	41.04	2,000.00	1,958.96	2.1
10-58-250	.00	34.52	1,000.00	965.48	3.5
10-58-255	.00	.00	.00	.00	.0
10-58-256	75.28	149.75	1,000.00	850.25	15.0
10-58-350	.00	1,200.00	1,500.00	300.00	80.0
10-58-370	.00	.00	2,000.00	2,000.00	.0
10-58-620	280.65	345.64	600.00	254.36	57.6
10-58-740	.00	.00	.00	.00	.0
<b>TOTAL BUILDING INSPECTION</b>	<b>9,498.47</b>	<b>29,531.91</b>	<b>103,000.00</b>	<b>73,468.09</b>	<b>28.7</b>
<u>STREETS</u>					
10-60-110	1,787.44	5,442.53	17,000.00	11,557.47	32.0
10-60-120	2,248.50	2,626.75	14,000.00	11,373.25	18.8
10-60-130	373.06	1,135.96	3,900.00	2,764.04	29.1
10-60-131	305.85	609.49	2,200.00	1,590.51	27.7
10-60-133	93.10	209.25	1,100.00	890.75	19.0
10-60-134	.00	.00	300.00	300.00	.0
10-60-135	24.93	66.40	600.00	533.60	11.1
10-60-140	178.63	226.44	300.00	73.56	75.5
10-60-230	43.20	313.90	1,000.00	686.10	31.4
10-60-250	623.10	2,215.72	16,900.00	14,684.28	13.1
10-60-255	.00	.00	2,500.00	2,500.00	.0
10-60-256	64.42	148.06	2,100.00	1,951.94	7.1
10-60-260	406.87	812.65	9,000.00	8,187.35	9.0
10-60-271	7,176.50	14,718.50	40,000.00	25,281.50	36.8
10-60-312	380.50	1,328.00	18,000.00	16,672.00	7.4
10-60-350	38.05	152.20	4,000.00	3,847.80	3.8
10-60-370	372.00	588.00	3,000.00	2,412.00	19.6
10-60-410	7,347.25	12,187.25	21,000.00	8,812.75	58.0
10-60-420	.00	.00	5,000.00	5,000.00	.0
10-60-421	.00	.00	.00	.00	.0
10-60-422	.00	.00	4,000.00	4,000.00	.0
10-60-424	.00	.00	15,000.00	15,000.00	.0
10-60-550	20.79	153.81	800.00	646.19	19.2
10-60-745	.00	.00	.00	.00	.0
<b>TOTAL STREETS</b>	<b>21,484.19</b>	<b>42,934.91</b>	<b>181,700.00</b>	<b>138,765.09</b>	<b>23.6</b>

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLASS "C" ROADS</u>					
10-61-105 PART-TIME EMPLOYEE SALARIES	.00	.00	.00	.00	.0
10-61-110 FULL-TIME EMPLOYEE SALARIES	1,757.36	5,806.95	16,000.00	10,193.05	36.3
10-61-130 EMPLOYEE BENEFIT - RETIREMENT	364.63	1,124.88	3,900.00	2,775.12	28.8
10-61-131 EMPLOYEE BENEFIT-EMPLOYER FICA	128.17	428.98	1,300.00	871.02	33.0
10-61-133 EMPLOYEE BENEFIT - WORK. COMP.	37.77	141.15	500.00	358.85	28.2
10-61-134 EMPLOYEE BENEFIT - UI	.00	.00	300.00	300.00	.0
10-61-135 EMPLOYEE BENEFIT - HEALTH INS.	235.90	530.01	2,100.00	1,569.99	25.2
10-61-230 TRAVEL	.00	.00	.00	.00	.0
10-61-256 FUEL EXPENSE	.00	.00	500.00	500.00	.0
10-61-410 SPECIAL HIGHWAY SUPPLIES	.00	.00	.00	.00	.0
10-61-411 SNOW REMOVAL SUPPLIES	.00	.00	29,500.00	29,500.00	.0
10-61-425 SLURRY SEAL	.00	141,967.59	155,000.00	13,032.41	91.6
10-61-730 STREET OVERLAY	.00	.00	456,000.00	456,000.00	.0
<b>TOTAL CLASS "C" ROADS</b>	<b>2,523.83</b>	<b>149,999.56</b>	<b>665,100.00</b>	<b>515,100.44</b>	<b>22.6</b>
<u>PARKS</u>					
10-70-110 FULL-TIME EMPLOYEE SALARIES	3,153.82	12,676.16	40,000.00	27,323.84	31.7
10-70-120 PART-TIME EMPLOYEE SALARIES	112.05	4,126.19	16,000.00	11,873.81	25.8
10-70-130 EMPLOYEE BENEFIT - RETIREMENT	2,270.96	4,056.48	7,900.00	3,843.52	51.4
10-70-131 EMPLOYEE BENEFIT-EMPLOYER FICA	245.35	1,248.75	4,200.00	2,951.25	29.7
10-70-133 EMPLOYEE BENEFIT - WORK. COMP.	85.36	432.67	1,600.00	1,167.33	27.0
10-70-134 EMPLOYEE BENEFIT - UI	.00	.00	800.00	800.00	.0
10-70-135 EMPLOYEE BENEFIT - HEALTH INS.	290.14	2,303.99	12,000.00	9,696.01	19.2
10-70-230 TRAVEL & SEMINARS	.00	.00	2,000.00	2,000.00	.0
10-70-250 EQUIPMENT SUPPLIES & MAINT.	769.10	2,526.92	6,000.00	3,473.08	42.1
10-70-255 VEHICLE LEASE	.00	.00	2,500.00	2,500.00	.0
10-70-256 FUEL EXPENSE	268.12	652.96	4,000.00	3,347.04	16.3
10-70-260 BUILDINGS & GROUNDS	527.24	910.87	9,000.00	8,089.13	10.1
10-70-261 GROUNDS SUPPLIES & MAINTENANCE	7,058.48	8,627.47	19,000.00	10,372.53	45.4
10-70-265 TRAILS: SUPPLIES AND MAINTENAN	.00	.00	.00	.00	.0
10-70-270 UTILITIES	.00	.00	9,000.00	9,000.00	.0
10-70-350 SOFTWARE MAINTENANCE	38.05	152.20	500.00	347.80	30.4
10-70-430 TREES	.00	.00	5,000.00	5,000.00	.0
10-70-435 SAFETY INCENTIVE PROGRAM	.00	.00	.00	.00	.0
10-70-550 BANKING CHARGES	20.79	153.81	400.00	246.19	38.5
10-70-625 UTA PARK AND RIDE	84.09	6,943.57	12,000.00	5,056.43	57.9
10-70-730 IMPROVEMENTS OTHER THAN BUILD.	.00	.00	.00	.00	.0
10-70-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
10-70-901 FARMERS MARKET	.00	.00	.00	.00	.0
<b>TOTAL PARKS</b>	<b>14,923.55</b>	<b>44,812.04</b>	<b>151,900.00</b>	<b>107,087.96</b>	<b>29.5</b>



SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
10-80-800 TRANSFER TO STORM SEWER FUND	.00	.00	.00	.00	.0
10-80-841 TRANS. TO RECREATION FUND	.00	.00	.00	.00	.0
10-80-910 TRANSFER TO CAP. PROJ. FUND	.00	.00	.00	.00	.0
10-80-925 TRANSFER TO COUNTRY FAIR DAYS	.00	.00	.00	.00	.0
TOTAL TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	146,552.63	599,428.91	2,478,000.00	1,878,571.09	24.2
NET REVENUE OVER EXPENDITURES	( 11,116.78)	( 195,303.38)	.00	195,303.38	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION REVENUE</u>					
20-34-720 RENTAL - ACTIVITY CENTER	588.00	1,582.00	4,500.00	2,918.00	35.2
20-34-750 RECREATION FEES	6,242.00	19,649.91	37,000.00	17,350.09	53.1
20-34-751 MEMBERSHIP FEES	1,298.00	4,079.00	22,000.00	17,921.00	18.5
20-34-752 COMPETITION LEAGUE FEES	5,680.00	5,680.00	13,000.00	7,320.00	43.7
20-34-753 MISC REVENUE	30.50	65.25	500.00	434.75	13.1
20-34-811 SALES TAX BOND PMT-RESTRICTED	.00	.00	.00	.00	.0
20-34-841 GRAVEL PIT FEES	1,181.69	1,181.69	60,000.00	58,818.31	2.0
<b>TOTAL RECREATION REVENUE</b>	<b>15,020.19</b>	<b>32,237.85</b>	<b>137,000.00</b>	<b>104,762.15</b>	<b>23.5</b>
<u>SOURCE 36</u>					
20-36-895 KNIGHT'S FOOTBALL DONATIONS	.00	.00	.00	.00	.0
20-36-897 KNIGHT'S FOOTBALL REGISTRATION	.00	( 60.00)	7,000.00	7,060.00	( .9)
20-36-898 KNIGHT'S FOOTBALL SALES	.00	.00	.00	.00	.0
20-36-899 BIGGEST LOSER	.00	.00	.00	.00	.0
<b>TOTAL SOURCE 36</b>	<b>.00</b>	<b>( 60.00)</b>	<b>7,000.00</b>	<b>7,060.00</b>	<b>( .9)</b>
<u>SOURCE 37</u>					
20-37-100 INTEREST EARNINGS	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL SOURCE 37</b>	<b>.00</b>	<b>.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>.0</b>
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
20-39-091 TRANSFER FROM CAPITAL PROJECTS	.00	.00	.00	.00	.0
20-39-470 TRANSFER FROM GENERAL FUND	.00	.00	87,400.00	87,400.00	.0
20-39-900 CONTRIBUTION FROM FUND BALANCE	.00	.00	.00	.00	.0
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>87,400.00</b>	<b>87,400.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>15,020.19</b>	<b>32,177.85</b>	<b>232,400.00</b>	<b>200,222.15</b>	<b>13.9</b>

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION EXPENDITURES</u>					
20-71-110 FULL-TIME EMPLOYEE SALARIES	5,227.20	15,801.40	50,000.00	34,198.60	31.6
20-71-120 PART-TIME EMPLOYEE SALARIES	3,797.33	12,353.64	41,000.00	28,646.36	30.1
20-71-130 EMPLOYEE BENEFIT - RETIREMENT	1,029.75	3,112.86	10,000.00	6,887.14	31.1
20-71-131 EMPLOYEE BENEFIT-EMPLOYER FICA	671.69	2,104.06	7,600.00	5,495.94	27.7
20-71-133 EMPLOYEE BENEFIT - WORK. COMP.	182.08	564.18	3,000.00	2,435.82	18.8
20-71-134 EMPLOYEE BENEFIT - UI	.00	.00	1,400.00	1,400.00	.0
20-71-135 EMPLOYEE BENEFIT - HEALTH INS.	984.24	2,624.64	7,900.00	5,275.36	33.2
20-71-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
20-71-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
20-71-240 OFFICE SUPPLIES AND EXPENSE	97.94	278.38	1,000.00	721.62	27.8
20-71-241 MATERIALS & SUPPLIES	.00	203.97	2,000.00	1,796.03	10.2
20-71-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	400.00	400.00	.0
20-71-256 FUEL EXPENSE	.00	29.56	100.00	70.44	29.6
20-71-262 GENERAL GOVERNMENT BUILDINGS	.00	.00	4,000.00	4,000.00	.0
20-71-270 UTILITIES	40.97	3,919.13	5,500.00	1,580.87	71.3
20-71-280 TELEPHONE	210.38	841.50	3,000.00	2,158.50	28.1
20-71-331 CITY PROMOTION	120.38	244.81	1,500.00	1,255.19	16.3
20-71-340 PROGRAM OFFICIALS	1,855.25	3,257.75	14,000.00	10,742.25	23.3
20-71-350 SOFTWARE MAINTENANCE	38.05	152.20	600.00	447.80	25.4
20-71-370 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	.00	.00	.0
20-71-480 BASKETBALL	841.96	1,066.47	6,500.00	5,433.53	16.4
20-71-481 BASEBALL & SOFTBALL	.00	.00	5,500.00	5,500.00	.0
20-71-482 SOCCER	1,070.15	1,619.65	3,500.00	1,880.35	46.3
20-71-483 FLAG FOOTBALL	267.12	2,334.81	3,000.00	665.19	77.8
20-71-484 VOLLEYBALL	.00	881.26	1,500.00	618.74	58.8
20-71-485 SUMMER FUN	.00	143.52	2,000.00	1,856.48	7.2
20-71-486 SR LUNCHEON	265.08	445.29	1,500.00	1,054.71	29.7
20-71-487 KNIGHT'S FOOTBALL	342.40	3,132.20	9,000.00	5,867.80	34.8
20-71-489 COMPETITION LEAGUE SPORTS	.00	.00	.00	.00	.0
20-71-490 BIGGEST LOSER	.00	.00	.00	.00	.0
20-71-494 YOUTH CITY COUNCIL	.00	.00	4,000.00	4,000.00	.0
20-71-510 INSURANCE & SURETY BONDS	.00	.00	.00	.00	.0
20-71-530 INTEREST EXPENSE	.00	19,287.07	23,700.00	4,412.93	81.4
20-71-550 BANKING CHARGES	20.79	153.81	600.00	446.19	25.6
20-71-610 MISCELLANEOUS	.00	561.57	2,000.00	1,438.43	28.1
20-71-620 MISCELLANEOUS SERVICES	.00	9.62	.00	( 9.62)	.0
20-71-625 CASH OVER AND SHORT	( 1.25)	( 1.25)	.00	1.25	.0
20-71-740 EQUIPMENT PURCHASES	4,995.00	4,995.00	8,000.00	3,005.00	62.4
20-71-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
20-71-811 SALES TAX REV BOND - PRINCIPAL	.00	.00	.00	.00	.0
20-71-900 BUDGETED INCREASE IN FUND BAL	.00	.00	7,100.00	7,100.00	.0
TOTAL RECREATION EXPENDITURES	22,056.51	80,117.10	232,400.00	152,282.90	34.5
TOTAL FUND EXPENDITURES	22,056.51	80,117.10	232,400.00	152,282.90	34.5
NET REVENUE OVER EXPENDITURES	( 7,036.32)	( 47,939.25)	.00	47,939.25	.0

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
21-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
21-37-200 SEWER IMPACT FEES	.00	14,049.00	81,000.00	66,951.00	17.3
TOTAL REVENUE	.00	14,049.00	81,000.00	66,951.00	17.3
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
21-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	67,000.00	67,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	67,000.00	67,000.00	.0
TOTAL FUND REVENUE	.00	14,049.00	148,000.00	133,951.00	9.5

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SEWER IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
21-40-490 SEWER IMPACT FEE PROJECTS	.00	.00	16,000.00	16,000.00	.0
TOTAL EXPENDITURES	.00	.00	16,000.00	16,000.00	.0
<u>DEPARTMENT 80</u>					
21-80-800 TRASFERS	.00	.00	132,000.00	132,000.00	.0
TOTAL DEPARTMENT 80	.00	.00	132,000.00	132,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	148,000.00	148,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	14,049.00	.00	( 14,049.00)	.0

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

STORM SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
22-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
22-37-200 STORM SEWER IMPACT FEE	.00	11,717.04	50,000.00	38,282.96	23.4
TOTAL REVENUE	.00	11,717.04	50,000.00	38,282.96	23.4
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
22-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	89,000.00	89,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	89,000.00	89,000.00	.0
TOTAL FUND REVENUE	.00	11,717.04	139,000.00	127,282.96	8.4

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

STORM SEWER IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
22-40-690 PROJECTS	.00	.00	139,000.00	139,000.00	.0
22-40-699 STORM SEWER IMPACT FEE PROJECT	.00	.00	.00	.00	.0
22-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>139,000.00</u>	<u>139,000.00</u>	<u>.0</u>
<u>DEPARTMENT 80</u>					
22-80-800 TFR TO STORM SEWER FUND	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>139,000.00</u>	<u>139,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>11,717.04</u>	<u>.00</u>	<u>( 11,717.04)</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
23-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
23-37-200 PARK IMPACT FEE	.00	2,142.98	34,000.00	31,857.02	6.3
TOTAL REVENUE	.00	2,142.98	34,000.00	31,857.02	6.3
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
23-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	.00	2,142.98	34,000.00	31,857.02	6.3



SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
23-40-250 EQUIPMENT	.00	.00	.00	.00	.0
23-40-760 PROJECTS	.00	.00	9,000.00	9,000.00	.0
23-40-800 PARK FUND BALANCE	.00	.00	25,000.00	25,000.00	.0
TOTAL EXPENDITURES	.00	.00	34,000.00	34,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	34,000.00	34,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	2,142.98	.00	( 2,142.98)	.0

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

ROAD IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
24-37-100 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
24-37-200 ROAD IMPACT FEE	.00	8,993.00	30,000.00	21,007.00	30.0
TOTAL REVENUE	.00	8,993.00	30,500.00	21,507.00	29.5
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
24-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	36,500.00	36,500.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	36,500.00	36,500.00	.0
TOTAL FUND REVENUE	.00	8,993.00	67,000.00	58,007.00	13.4

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

ROAD IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
24-40-760 PROJECTS	.00	.00	67,000.00	67,000.00	.0
24-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>67,000.00</u>	<u>67,000.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>67,000.00</u>	<u>67,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>8,993.00</u>	<u>.00</u>	<u>( 8,993.00)</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

COUNTRY FAIR DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNTRY FAIR DAYS REVENUE</u>					
25-34-800	.00	16,636.00	13,650.00	( 2,986.00)	121.9
25-34-850	.00	.00	.00	.00	.0
25-34-900	( 543.65)	5,955.00	7,500.00	1,545.00	79.4
25-34-901	.00	1,783.00	4,250.00	2,467.00	42.0
25-34-902	.00	1,020.00	1,000.00	( 20.00)	102.0
25-34-903	.00	.00	.00	.00	.0
25-34-904	.00	1,921.36	2,200.00	278.64	87.3
25-34-905	.00	4,862.03	6,000.00	1,137.97	81.0
25-34-906	.00	860.00	1,300.00	440.00	66.2
25-34-907	.00	.00	.00	.00	.0
25-34-908	.00	.00	.00	.00	.0
25-34-909	.00	558.00	750.00	192.00	74.4
25-34-910	.00	3,443.35	4,650.00	1,206.65	74.1
25-34-911	.00	1,180.00	800.00	( 380.00)	147.5
25-34-912	.00	.00	125.00	125.00	.0
25-34-919	.00	75.00	50.00	( 25.00)	150.0
25-34-921	.00	.00	.00	.00	.0
25-34-922	.00	.00	.00	.00	.0
25-34-923	.00	.00	.00	.00	.0
TOTAL COUNTRY FAIR DAYS REVENUE	( 543.65)	38,293.74	42,275.00	3,981.26	90.6
<u>SOURCE 37</u>					
25-37-100	.00	.00	.00	.00	.0
TOTAL SOURCE 37	.00	.00	.00	.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
25-39-470	.00	.00	5,000.00	5,000.00	.0
25-39-500	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	( 543.65)	38,293.74	47,275.00	8,981.26	81.0

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

COUNTRY FAIR DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNTRY FAIR DAYS EXPENDITURES</u>					
25-72-500 MONDAY DINNER & MAKE A DEAL	3,148.91	6,441.20	7,500.00	1,058.80	85.9
25-72-501 GOLF TOURNAMENT	.00	2,234.22	4,250.00	2,015.78	52.6
25-72-502 3 ON 3 BASKETBALL	.00	818.70	600.00	( 218.70)	136.5
25-72-503 BABY CONTEST & LITTLE MISS	.00	.00	.00	.00	.0
25-72-504 KID-K FUN RUN	.00	2,114.20	2,200.00	85.80	96.1
25-72-505 RICHARD BOUCHARD MEMORIAL RUN	.00	5,182.26	6,000.00	817.74	86.4
25-72-506 RODEO	.00	1,276.86	1,000.00	( 276.86)	127.7
25-72-507 PARADE	.00	67.45	700.00	632.55	9.6
25-72-508 ADULT ANYTHING GOES	.00	.00	.00	.00	.0
25-72-509 YOUTH ANYTHING GOES	59.49	838.48	750.00	( 88.48)	111.8
25-72-510 FIREWORKS	.00	4,000.00	4,000.00	.00	100.0
25-72-511 ENTERTAINMENT	.00	2,894.50	4,250.00	1,355.50	68.1
25-72-512 EQUIPMENT RENTALS	.00	6,026.08	4,000.00	( 2,026.08)	150.7
25-72-513 SHIRTS	.00	.00	300.00	300.00	.0
25-72-515 PROMO PRINTING/MAILING SUPPLIE	.00	59.18	700.00	640.82	8.5
25-72-516 COKE WAGON	.00	2,513.21	4,000.00	1,486.79	62.8
25-72-517 MISC SUPPLIES	.00	2,331.30	1,000.00	( 1,331.30)	233.1
25-72-518 EQUIPMENT PURCHASES	.00	4,000.00	.00	( 4,000.00)	.0
25-72-519 SOUTH WEBER IDOL	.00	4.74	.00	( 4.74)	.0
25-72-520 EATING CONTEST	.00	.00	.00	.00	.0
25-72-521 CAR SHOW	.00	164.94	200.00	35.06	82.5
25-72-522 DUTCH OVEN	.00	.00	.00	.00	.0
25-72-523 BOOTHS	.00	268.07	400.00	131.93	67.0
25-72-524 SWIM PARTY	.00	.00	750.00	750.00	.0
25-72-525 ICE	.00	328.09	1,000.00	671.91	32.8
25-72-526 MAKE A DEAL	.00	2,942.68	3,500.00	557.32	84.1
25-72-527 TENT RENTAL	.00	.00	.00	.00	.0
25-72-528 OL TIMERS BASEBALL GAME	.00	100.00	175.00	75.00	57.1
25-72-600 BUDGETED INCREASE IN FUND BAL	.00	.00	.00	.00	.0
TOTAL COUNTRY FAIR DAYS EXPENDITURES	<u>3,208.40</u>	<u>44,606.16</u>	<u>47,275.00</u>	<u>2,668.84</u>	<u>94.4</u>
TOTAL FUND EXPENDITURES	<u>3,208.40</u>	<u>44,606.16</u>	<u>47,275.00</u>	<u>2,668.84</u>	<u>94.4</u>
NET REVENUE OVER EXPENDITURES	<u>( 3,752.05)</u>	<u>( 6,312.42)</u>	<u>.00</u>	<u>6,312.42</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUE</u>					
26-37-100 INTEREST EARNINGS	.00	.00	1,500.00	1,500.00	.0
26-37-200 WATER IMPACT FEES	.00	20,490.00	60,000.00	39,510.00	34.2
TOTAL REVENUE	.00	20,490.00	61,500.00	41,010.00	33.3
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
26-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	171,500.00	171,500.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	171,500.00	171,500.00	.0
TOTAL FUND REVENUE	.00	20,490.00	233,000.00	212,510.00	8.8

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 40</u>					
26-40-690 PROJECTS	.00	.00	.00	.00	.0
26-40-760 WATER IMPACT FEE PROJECTS	.00	1,633.50	233,000.00	231,366.50	.7
26-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 40	.00	1,633.50	233,000.00	231,366.50	.7
<u>TRANSFERS</u>					
26-80-800 TRANSFERS	.00	.00	.00	.00	.0
TOTAL TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	.00	1,633.50	233,000.00	231,366.50	.7
NET REVENUE OVER EXPENDITURES	.00	18,856.50	.00	( 18,856.50)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

RECREATION IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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27-34-200 RECREATION IMPACT FEES	.00	1,668.00	35,000.00	33,332.00	4.8
TOTAL SOURCE 34	.00	1,668.00	35,000.00	33,332.00	4.8
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<u>REVENUE</u>					
27-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
TOTAL REVENUE	.00	.00	.00	.00	.0
<hr/>					
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
27-39-470 TRANSFER FROM RECREATION FUND	.00	.00	.00	.00	.0
27-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	30,200.00	30,200.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	30,200.00	30,200.00	.0
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TOTAL FUND REVENUE	.00	1,668.00	65,200.00	63,532.00	2.6



SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

RECREATION IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
27-40-760 PROJECTS	.00	4,500.00	65,200.00	60,700.00	6.9
27-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	<u>.00</u>	<u>4,500.00</u>	<u>65,200.00</u>	<u>60,700.00</u>	<u>6.9</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>4,500.00</u>	<u>65,200.00</u>	<u>60,700.00</u>	<u>6.9</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>( 2,832.00)</u>	<u>.00</u>	<u>2,832.00</u>	<u>.0</u>

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

PUBLIC SAFETY IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
29-34-200 PUBLIC SAFETY IMPACT FEES	.00	2,401.49	6,000.00	3,598.51	40.0
TOTAL SOURCE 34	.00	2,401.49	6,000.00	3,598.51	40.0
 <u>REVENUE</u>					
29-37-100 INTEREST EARNINGS	.00	.00	.00	.00	.0
TOTAL REVENUE	.00	.00	.00	.00	.0
 <u>CONTRIBUTIONS &amp; TRANSFERS</u>					
29-39-470 TRANS FROM CAPITAL IMPROVEMENT	.00	.00	.00	.00	.0
29-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	17,200.00	17,200.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	17,200.00	17,200.00	.0
 TOTAL FUND REVENUE	 .00	 2,401.49	 23,200.00	 20,798.51	 10.4

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

PUBLIC SAFETY IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
29-40-760 PROJECTS	.00	1,750.00	23,200.00	21,450.00	7.5
29-40-799 FACILITIES	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	1,750.00	23,200.00	21,450.00	7.5
TOTAL FUND EXPENDITURES	.00	1,750.00	23,200.00	21,450.00	7.5
NET REVENUE OVER EXPENDITURES	.00	651.49	.00	( 651.49)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
45-33-400 STATE GRANTS	.00	.00	29,000.00	29,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	29,000.00	29,000.00	.0
<u>CHARGES FOR SERVICES</u>					
45-34-435 DONATIONS - CMP RAIL ROAD	.00	.00	.00	.00	.0
45-34-440 CONTRIBUTIONS	.00	.00	.00	.00	.0
45-34-445 CONTRIBUTIONS - RESTRICTED	162.00	260.00	1,000.00	740.00	26.0
TOTAL CHARGES FOR SERVICES	162.00	260.00	1,000.00	740.00	26.0
<u>MISCELLANEOUS REVENUE</u>					
45-36-100 INTEREST EARNINGS	.00	.00	3,000.00	3,000.00	.0
45-36-110 SALE OF PROPERTY	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	3,000.00	3,000.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
45-39-380 FUND SURPLUS-UNRESTRICTED	.00	.00	.00	.00	.0
45-39-385 SAFETY VEHICLE FUND - RESTRICT	.00	.00	.00	.00	.0
45-39-389 FUND BALANCE TO BE APPROPRIATE	.00	.00	46,400.00	46,400.00	.0
45-39-390 TRANS FROM GENERAL FUND - SAFE	.00	.00	227,600.00	227,600.00	.0
45-39-450 BOND FORFEITURE	.00	.00	.00	.00	.0
45-39-470 TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.0
45-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	274,000.00	274,000.00	.0
TOTAL FUND REVENUE	162.00	260.00	307,000.00	306,740.00	.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
45-40-700 SHOP EXPENDITURES	.00	.00	.00	.00	.0
45-40-730 CHERRY FARMS RESTROOM	.00	.00	.00	.00	.0
45-40-740 GENERAL CAPITAL PROJECTS	.00	.00	.00	.00	.0
45-40-745 EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
45-40-760 STREET OVERLAY/RESTORE CURB-G	.00	.00	.00	.00	.0
45-40-780 FIRETRUCK ANNUAL PAYMENT	.00	.00	.00	.00	.0
45-40-790 SNOW PLOW TRUCK LEASE OR PURCH	.00	.00	.00	.00	.0
45-40-830 TRNSFR- PARK PMT 8782020	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	.00	.00	.00	.00	.0
<u>DEPARTMENT 43</u>					
45-43-740 ADMIN - PURCHASE OF EQUIPMENT	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 43	.00	.00	.00	.00	.0
<u>DEPARTMENT 57</u>					
45-57-740 FIRE - PURCHASE OF EQUIPMENT	.00	.00	85,000.00	85,000.00	.0
TOTAL DEPARTMENT 57	.00	.00	85,000.00	85,000.00	.0
<u>DEPARTMENT 60</u>					
45-60-720 STREETS - BUILDINGS	762.50	1,901.75	62,000.00	60,098.25	3.1
45-60-730 STREETS-IMP OTHER THAN BLDG	636.50	4,154.50	86,000.00	81,845.50	4.8
TOTAL DEPARTMENT 60	1,399.00	6,056.25	148,000.00	141,943.75	4.1
<u>DEPARTMENT 70</u>					
45-70-710 PARKS - LAND	.00	.00	.00	.00	.0
45-70-730 PARKS - IMPROV OTHER THAN BLDG	.00	2,960.00	40,000.00	37,040.00	7.4
45-70-740 PARKS - PURCHASE OF EQUIPMENT	.00	.00	34,000.00	34,000.00	.0
TOTAL DEPARTMENT 70	.00	2,960.00	74,000.00	71,040.00	4.0
<u>DEPARTMENT 90</u>					
45-90-900 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 90	.00	.00	.00	.00	.0

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	1,399.00	9,016.25	307,000.00	297,983.75	2.9
NET REVENUE OVER EXPENDITURES	( 1,237.00)	( 8,756.25)	.00	8,756.25	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-100 INTEREST EARNINGS	.00	.00	4,000.00	4,000.00	.0
51-36-300 MISC UTILITY REVENUE	425.00	1,050.00	.00	( 1,050.00)	.0
TOTAL MISCELLANEOUS REVENUE	425.00	1,050.00	4,000.00	2,950.00	26.3
<u>WATER UTILITIES REVENUE</u>					
51-37-100 WATER SALES	.00	274,506.83	1,013,500.00	738,993.17	27.1
51-37-105 WATER CONNECTION FEE	.00	4,242.00	12,000.00	7,758.00	35.4
51-37-130 PENALTIES	.00	13,280.00	15,000.00	1,720.00	88.5
TOTAL WATER UTILITIES REVENUE	.00	292,028.83	1,040,500.00	748,471.17	28.1
<u>SOURCE 38</u>					
51-38-820 CONTRIBUTIONS - WTR IMPACT FD	.00	.00	.00	.00	.0
51-38-900 SUNDRY REVENUES	.00	.00	.00	.00	.0
51-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
51-38-920 GAIN LOSS DISPOSAL OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	.00	.00	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
51-39-511 TRANSFER FROM SEWER UTILITY	.00	.00	.00	.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	425.00	293,078.83	1,044,500.00	751,421.17	28.1

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
51-40-105	PART-TIME EMPLOYEE SALARIES	353.78	959.56	4,000.00	3,040.44	24.0
51-40-110	FULL-TIME EMPLOYEE SALARIES	13,430.10	42,453.56	126,000.00	83,546.44	33.7
51-40-130	EMPLOYEE BENEFIT - RETIREMENT	3,018.07	8,761.66	30,000.00	21,238.34	29.2
51-40-131	EMPLOYEE BENEFIT-EMPLOYER FICA	1,019.72	3,217.76	10,000.00	6,782.24	32.2
51-40-133	EMPLOYEE BENEFIT - WORK. COMP.	241.33	808.66	3,000.00	2,191.34	27.0
51-40-134	EMPLOYEE BENEFIT - UI	.00	.00	1,500.00	1,500.00	.0
51-40-135	EMPLOYEE BENEFIT - HEALTH INS.	1,673.72	4,927.58	21,000.00	16,072.42	23.5
51-40-140	UNIFORMS	250.09	324.60	300.00	( 24.60)	108.2
51-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	1,200.00	1,200.00	.0
51-40-230	TRAVEL	.00	40.41	3,000.00	2,959.59	1.4
51-40-240	OFFICE SUPPLIES & EXPENSE	35.12	442.23	1,000.00	557.77	44.2
51-40-245	EQUIPMENT COSTING OVER \$500	.00	.00	.00	.00	.0
51-40-250	EQUIPMENT SUPPLIES & MAINT.	815.49	1,660.60	14,500.00	12,839.40	11.5
51-40-255	VEHICLE LEASE	.00	.00	.00	.00	.0
51-40-256	FUEL EXPENSE	170.34	279.59	2,000.00	1,720.41	14.0
51-40-260	BUILDINGS & GROUNDS	.00	.00	9,000.00	9,000.00	.0
51-40-262	GENERAL GOVERNMENT BUILDINGS	.00	.00	.00	.00	.0
51-40-270	WATER - POWER & PUMPING	3,449.19	9,219.10	24,000.00	14,780.90	38.4
51-40-280	TELEPHONE AND WIRELESS	163.06	657.24	2,000.00	1,342.76	32.9
51-40-311	PROFESSIONAL TECHNICAL	.00	.00	2,350.00	2,350.00	.0
51-40-312	PROFESSIONAL/TECHNICAL-ENGIN	5,352.50	10,340.75	20,000.00	9,659.25	51.7
51-40-315	PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
51-40-350	SOFTWARE MAINTENANCE	114.15	2,101.60	5,100.00	2,998.40	41.2
51-40-370	UTILITY BILLING	754.25	2,809.84	6,300.00	3,490.16	44.6
51-40-480	SPECIAL WATER SUPPLIES	.00	.00	5,000.00	5,000.00	.0
51-40-481	WATER PURCHASES	.00	125,388.85	251,000.00	125,611.15	50.0
51-40-483	EMERGENCY LEAKS & REPAIRS	.00	.00	.00	.00	.0
51-40-485	FIRE HYDRANT UPDATE	28,166.05	28,371.34	40,000.00	11,628.66	70.9
51-40-490	WATER O & M CHARGE	5,118.19	15,715.54	56,000.00	40,284.46	28.1
51-40-530	INTEREST EXPENSE	.00	.00	.00	.00	.0
51-40-550	BANKING CHARGES	429.70	1,166.96	2,000.00	833.04	58.4
51-40-650	DEPRECIATION	.00	.00	200,000.00	200,000.00	.0
51-40-720	METER REPLACEMENTS	.00	44,275.00	50,000.00	5,725.00	88.6
51-40-730	CAPITAL OUTLAY - IMPROV	.00	.00	50,000.00	50,000.00	.0
51-40-740	TELEMETERING SYS/WATER TANKS	.00	.00	.00	.00	.0
51-40-750	CAPITAL OUTLAY - VEHICLES	.00	.00	22,250.00	22,250.00	.0
51-40-811	BOND PRINCIPAL	.00	.00	.00	.00	.0
51-40-900	TRANSFER TO FUND BALANCE	.00	.00	82,000.00	82,000.00	.0
TOTAL EXPENDITURES		64,554.85	303,922.43	1,044,500.00	740,577.57	29.1
<u>DEPARTMENT 80</u>						
51-80-512	CONTRIBUTIONS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 80		.00	.00	.00	.00	.0



SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	64,554.85	303,922.43	1,044,500.00	740,577.57	29.1
NET REVENUE OVER EXPENDITURES	( 64,129.85)	( 10,843.60)	.00	10,843.60	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-36-100 INTEREST EARNINGS	.00	.00	6,000.00	6,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	6,000.00	6,000.00	.0
<u>SEWER UTILITIES REVENUE</u>					
52-37-130 PENALTIES	.00	.00	.00	.00	.0
52-37-300 SEWER SALES	.00	215,885.09	800,000.00	584,114.91	27.0
52-37-360 CWDIS 5% RETAINAGE	.00	1,166.50	7,000.00	5,833.50	16.7
52-37-400 CWSID SEWER CONN FEES PAYABLE	.00	.00	.00	.00	.0
52-37-500 SEWER IMPACT FEES-REST BOND	.00	.00	.00	.00	.0
TOTAL SEWER UTILITIES REVENUE	.00	217,051.59	807,000.00	589,948.41	26.9
<u>SOURCE 38</u>					
52-38-820 TFR FROM SEWER IMPACT FEES	.00	.00	132,000.00	132,000.00	.0
52-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
52-38-920 GAIN LOSS SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	132,000.00	132,000.00	.0
<u>SOURCE 39</u>					
52-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	73,500.00	73,500.00	.0
TOTAL SOURCE 39	.00	.00	73,500.00	73,500.00	.0
TOTAL FUND REVENUE	.00	217,051.59	1,018,500.00	801,448.41	21.3

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-105 PART-TIME EMPLOYEE SALARIES	300.79	815.78	3,000.00	2,184.22	27.2
52-40-110 FULL-TIME EMPLOYEE SALARIES	7,656.33	24,227.69	72,000.00	47,772.31	33.7
52-40-130 EMPLOYEE BENEFIT - RETIREMENT	1,839.00	5,098.34	17,000.00	11,901.66	30.0
52-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	585.78	1,848.27	6,000.00	4,151.73	30.8
52-40-133 EMPLOYEE BENEFIT - WORK. COMP.	125.22	425.55	2,000.00	1,574.45	21.3
52-40-134 EMPLOYEE BENEFIT - UI	.00	.00	1,000.00	1,000.00	.0
52-40-135 EMPLOYEE BENEFIT - HEALTH INS.	1,177.94	3,391.43	13,000.00	9,608.57	26.1
52-40-140 UNIFORMS	178.63	226.44	300.00	73.56	75.5
52-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	.00	.00	.00	.00	.0
52-40-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
52-40-240 OFFICE SUPPLIES & EXPENSE	35.11	442.19	1,200.00	757.81	36.9
52-40-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	4,000.00	4,000.00	.0
52-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
52-40-260 BUILDINGS & GROUNDS	.00	.00	.00	.00	.0
52-40-270 SEWER - POWER & PUMPING	99.83	186.04	500.00	313.96	37.2
52-40-312 PROFESSIONAL/TECHNICAL-ENGIN	.00	430.50	3,000.00	2,569.50	14.4
52-40-315 PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
52-40-350 SOFTWARE MAINTENANCE	114.15	456.60	1,500.00	1,043.40	30.4
52-40-370 UTILITY BILLING	525.91	2,088.23	6,000.00	3,911.77	34.8
52-40-483 EMERGENCY R & R SEWER	.00	.00	.00	.00	.0
52-40-490 SEWER O & M CHARGE	134.82	134.82	20,000.00	19,865.18	.7
52-40-491 SEWER TREATMENT FEE	.00	106,064.00	415,000.00	308,936.00	25.6
52-40-492 CONNECTION FEE - CWSID	.00	.00	.00	.00	.0
52-40-530 INTEREST EXPENSE	.00	.00	.00	.00	.0
52-40-550 BANKING CHARGES	286.14	884.84	2,000.00	1,115.16	44.2
52-40-650 DEPRECIATION	.00	.00	90,000.00	90,000.00	.0
52-40-690 PROJECTS	6,142.25	8,191.25	360,000.00	351,808.75	2.3
52-40-990 TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.0
<b>TOTAL EXPENDITURES</b>	<b>19,201.90</b>	<b>154,911.97</b>	<b>1,018,500.00</b>	<b>863,588.03</b>	<b>15.2</b>
<u>TRANSFERS AND CONTRIBUTIONS</u>					
52-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
<b>TOTAL TRANSFERS AND CONTRIBUTIONS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>19,201.90</b>	<b>154,911.97</b>	<b>1,018,500.00</b>	<b>863,588.03</b>	<b>15.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 19,201.90)</b>	<b>62,139.62</b>	<b>.00</b>	<b>( 62,139.62)</b>	<b>.0</b>

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
53-36-100 INTEREST EARNINGS	.00	.00	1,500.00	1,500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	1,500.00	1,500.00	.0
<u>SANITATION UTILITIES REVENUE</u>					
53-37-130 PENALTIES	.00	.00	.00	.00	.0
53-37-700 SANITATION FEES	.00	85,390.50	327,500.00	242,109.50	26.1
TOTAL SANITATION UTILITIES REVENUE	.00	85,390.50	327,500.00	242,109.50	26.1
<u>SOURCE 38</u>					
53-38-920 GAIN LOSS SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	.00	.00	.0
<u>SOURCE 39</u>					
53-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.0
TOTAL SOURCE 39	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	.00	85,390.50	329,000.00	243,609.50	26.0

SOUTH WEBER CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

SANITATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
53-40-105 PART-TIME EMPLOYEE SALARIES	88.48	239.96	1,000.00	760.04	24.0
53-40-110 FULL-TIME EMPLOYEE SALARIES	2,109.50	6,807.61	21,000.00	14,192.39	32.4
53-40-130 EMPLOYEE BENEFIT - RETIREMENT	706.05	1,622.48	4,000.00	2,377.52	40.6
53-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	161.94	520.94	1,700.00	1,179.06	30.6
53-40-133 EMPLOYEE BENEFIT - WORK. COMP.	42.16	142.64	500.00	357.36	28.5
53-40-134 EMPLOYEE BENEFIT - UI	.00	.00	300.00	300.00	.0
53-40-135 EMPLOYEE BENEFIT - HEALTH INS.	294.05	878.88	3,700.00	2,821.12	23.8
53-40-140 UNIFORMS	71.49	104.76	300.00	195.24	34.9
53-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
53-40-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	3,000.00	3,000.00	.0
53-40-251 VEHICLE MAINT & SUPPLIES	.00	.00	.00	.00	.0
53-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
53-40-350 SOFTWARE MAINTENANCE	114.15	456.60	1,600.00	1,143.40	28.5
53-40-370 UTILITY BILLING	237.74	1,122.72	6,100.00	4,977.28	18.4
53-40-492 SANITATION FEE CHARGES	15,309.20	59,227.52	284,000.00	224,772.48	20.9
53-40-550 BANKING CHARGES	122.77	570.07	1,800.00	1,229.93	31.7
53-40-650 DEPRECIATION	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	19,257.53	71,694.18	329,000.00	257,305.82	21.8
TOTAL FUND EXPENDITURES	19,257.53	71,694.18	329,000.00	257,305.82	21.8
NET REVENUE OVER EXPENDITURES	( 19,257.53)	13,696.32	.00	( 13,696.32)	.0

SOUTH WEBER CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

STORM SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
54-36-100 INTEREST EARNINGS	.00	.00	2,500.00	2,500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	2,500.00	2,500.00	.0
<u>STORM SEWER UTILITIES REVENUE</u>					
54-37-130 PENALTIES	.00	.00	.00	.00	.0
54-37-450 STORM SEWER REVENUE	.00	42,512.34	165,000.00	122,487.66	25.8
TOTAL STORM SEWER UTILITIES REVENUE	.00	42,512.34	165,000.00	122,487.66	25.8
<u>SOURCE 38</u>					
54-38-600 TFR FROM STORM SWR IMPACT FEE	.00	.00	.00	.00	.0
54-38-900 SUNDRY REVENUES	.00	.00	.00	.00	.0
54-38-910 CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.0
54-38-920 GAIN LOSS SALE OF ASSETS	.00	.00	.00	.00	.0
TOTAL SOURCE 38	.00	.00	.00	.00	.0
<u>SOURCE 39</u>					
54-39-500 CONTRIBUTION FROM FUND BAL	.00	.00	120,200.00	120,200.00	.0
TOTAL SOURCE 39	.00	.00	120,200.00	120,200.00	.0
TOTAL FUND REVENUE	.00	42,512.34	287,700.00	245,187.66	14.8

SOUTH WEBER CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

STORM SEWER UTILITY FUND

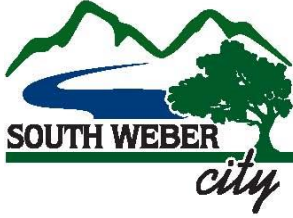
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
54-40-105 PART-TIME EMPLOYEE SALARIES	88.48	239.96	500.00	260.04	48.0
54-40-110 FULL-TIME EMPLOYEE SALARIES	1,857.45	6,071.03	19,000.00	12,928.97	32.0
54-40-130 EMPLOYEE BENEFIT - RETIREMENT	655.97	1,476.27	4,100.00	2,623.73	36.0
54-40-131 EMPLOYEE BENEFIT-EMPLOYER FICA	142.53	464.71	1,500.00	1,035.29	31.0
54-40-133 EMPLOYEE BENEFIT - WORK. COMP.	37.18	127.67	500.00	372.33	25.5
54-40-134 EMPLOYEE BENEFIT - UI	.00	.00	300.00	300.00	.0
54-40-135 EMPLOYEE BENEFIT - HEALTH INS.	268.30	809.58	3,500.00	2,690.42	23.1
54-40-140 UNIFORMS	35.71	52.37	300.00	247.63	17.5
54-40-230 TRAVEL & TRAINING	.00	300.00	500.00	200.00	60.0
54-40-240 OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.0
54-40-250 EQUIPMENT SUPPLIES & MAINT.	141.07	155.86	1,300.00	1,144.14	12.0
54-40-255 VEHICLE LEASE	.00	.00	.00	.00	.0
54-40-256 FUEL EXPENSE	32.26	64.18	500.00	435.82	12.8
54-40-270 STORM SEWER - POWER & PUMPING	23.28	46.56	200.00	153.44	23.3
54-40-312 PROFESSIONAL/TECHNICAL-ENGIN	408.25	2,709.90	2,000.00	( 709.90)	135.5
54-40-315 PROFESSIONAL & TECH. - AUDITOR	.00	.00	.00	.00	.0
54-40-331 PROMOTION-STORM WATER	1,155.00	1,155.00	1,200.00	45.00	96.3
54-40-350 SOFTWARE MAINTENANCE	152.20	608.80	1,500.00	891.20	40.6
54-40-370 UTILITY BILLING	125.59	860.23	6,000.00	5,139.77	14.3
54-40-493 STORM SEWER O & M	.00	880.00	15,000.00	14,120.00	5.9
54-40-550 BANKING CHARGES	61.37	450.76	1,800.00	1,349.24	25.0
54-40-650 DEPRECIATION	.00	.00	100,000.00	100,000.00	.0
54-40-690 PROJECTS	5,290.80	5,290.80	128,000.00	122,709.20	4.1
<b>TOTAL EXPENDITURES</b>	<b>10,475.44</b>	<b>21,763.68</b>	<b>287,700.00</b>	<b>265,936.32</b>	<b>7.6</b>
<u>DEPARTMENT 80</u>					
54-80-512 CONTRIBUTIONS	.00	.00	.00	.00	.0
<b>TOTAL DEPARTMENT 80</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>10,475.44</b>	<b>21,763.68</b>	<b>287,700.00</b>	<b>265,936.32</b>	<b>7.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 10,475.44)</b>	<b>20,748.66</b>	<b>.00</b>	<b>( 20,748.66)</b>	<b>.0</b>

SOUTH WEBER CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2016

PENALTIES UTILITY FUND

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





1600 E. South Weber Drive  
South Weber, UT 84405

www.southwebercity.com

801-479-3177  
FAX 801-479-0066

## **CITY MEETING SCHEDULE – 2017**

All City Meetings, Hearings and Court Sessions are held at  
The South Weber City Office, 1600 E. South Weber Drive, South Weber, unless otherwise posted

### **City Council**

**2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> Tuesday of every month**  
**6:00 p.m.** (5:00 work meeting)

January 10	June 27
Summit January 14	July 11
January 17	July 18
January 24	July 25
February 14	August 8
February 21	August 15
February 28	August 22
March 14	September 12
March 21	September 19
March 28	September 26
April 11	October 10
April 18	October 17
April 25	October 24
May 9	November 14
May 16	November 21
May 23	November 28
June 13	December 12 (only mtg.)
June 20	

### **Planning Commission**

**2<sup>nd</sup> Thursday of every month**  
**6:30 p.m.** (6:00 work meeting)

January 12
Summit January 14
February 9
March 9
April 13
May 11
June 8
July 13
August 10
September 14
October 12
November 9
December 14

Meeting dates are subject to change or cancellation.

### **Court Sessions**

**1<sup>st</sup> & 3<sup>rd</sup> Thursday of every month**  
**4:00 p.m. to 6:00 p.m.**

(Unless otherwise designated, dates are subject to change upon the approval of the Judge.)

January 5	July 6
January 19	July 20
February 2	August 10 (2 <sup>nd</sup> Thursday)
February 16	August 17
March 2	September 7
March 16	September 21
<del>April 6</del>	October 5
April 20	October 19
May 4	November 2
May 18	November 16
June 1	December 14 (2 <sup>nd</sup> Thursday)
June 15	December 21

# RESOLUTION 16-36

## PROCUREMENT POLICY - AMENDED

**WHEREAS**, the City of South Weber utilizes a Procurement Policy to provide procedures and guidelines for the procurement of supplies, services and construction for the City; and

**WHEREAS**, from time to time it becomes necessary to amend the Procurement Policy in order to stay current with common practices; and

**WHEREAS**, the South Weber City Council has reviewed the amendments and recommendations as prepared by the administrative staff;

**BE IT THEREFORE RESOLVED** by the South Weber City Council that the attached Procurement Policy, as amended, is hereby adopted, and shall be effective upon approval of this resolution.

**PASSED AND ADOPTED** by the City Council of South Weber this **13<sup>th</sup> day of December 2016**.

### APPROVED

---

**Tamara Long, Mayor**

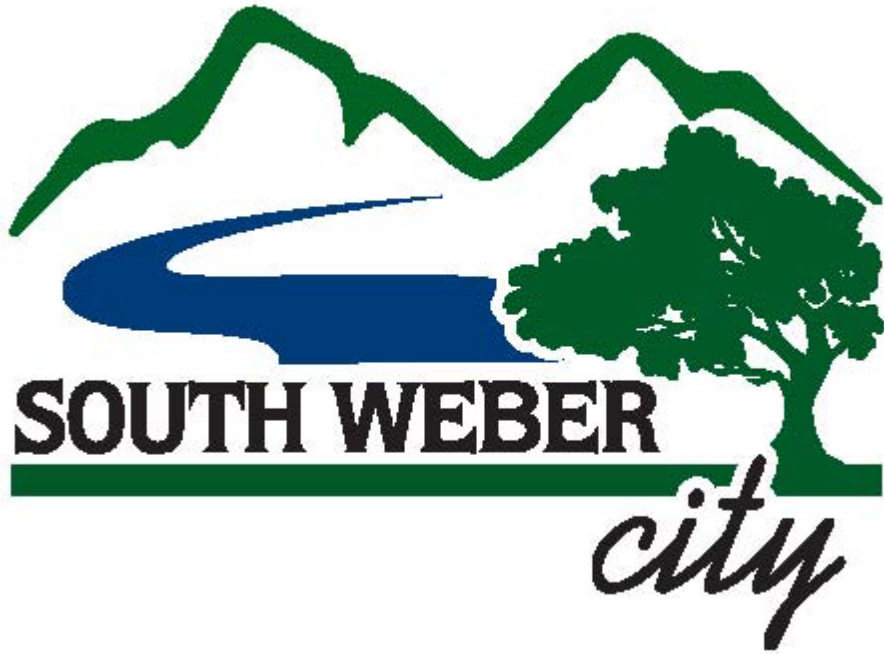
**Attest:**

---

**Elyse Greiner, City Recorder**

Roll call vote was as follows:

Mr. Taylor	yes	no
Mrs. Sjoblom	yes	no
Mr. Hyer	yes	no
Mr. Casas	yes	no
Ms. Poore	yes	no



**Procurement Policy**  
**2016**

# **SOUTH WEBER CITY**

*(As adopted by Resolution 16-11)*

## **PROCUREMENT POLICY**

- I. Purpose and Scope.**
- II. Laws and Regulations.**
- III. Definitions.**
- IV. Purchase Orders.**
- V. Approval, Review, and Verification.**
- VI. Formal Bidding Procedures.**
- VII. Informal Bidding Procedures.**
- VIII. Exempt Expenditures.**
- IX. Service Contracts and Professional Services.**
- X. Petty Cash.**
- XI. City Credit Cards.**
- XII. Disposal of Property.**
- XIII. Ethics.**

### **I. Purpose and Scope.**

The purpose of this policy is to establish procedures and guidelines for the procurement of supplies, services, and construction for the City of South Weber, and to ensure that all such purchases, or encumbrances, are of acceptable quality and are made equitably, efficiently and economically. Additional purpose of this policy is to establish procedures for the disposal of City property. Any deviations from this policy must have prior approval, in writing, from the City Council.

### **II. Laws and Regulations.**

(1) Expenditures, purchases and encumbrances for the City shall conform to the provisions of this policy and applicable provisions of State law. No purchase shall be made and no encumbrance shall be incurred unless funds sufficient to cover the purchase, or encumbrance are available and the purchase is approved by the appropriate City official(s) as defined in section (V) of this policy, except for emergencies as provided in Section 10-6-129, Utah Code Ann., 1953 and as provided in section (VIII) (4) of this policy.

(2) Notwithstanding the provisions of subsection (1) above, whenever a purchase or encumbrance is made with State or Federal funds and the applicable State or Federal law or regulation is in conflict with this policy to the extent that following the provisions of this policy would jeopardize the use of those or future State or Federal funds, such conflicting provisions of this policy shall not apply and the City shall follow the procedures required by the State or Federal law or regulation.

(3) The City shall maintain records pertaining to purchases and encumbrances made under this policy in accordance with the Utah Government Records Access and Management Act.

### **III. Definitions.**

As used in this Policy, the following words shall mean:

(1) “**City**” means the City of South Weber, Utah, and employees authorized by the City to make purchases for the City.

(2) “**Department Head**” means the executive director of a department (Public Works, Finance, Recreation, and Fire) that oversees the professional, administrative, and managerial duties pertaining to the operations and performance of their respective department.

(3) “**Construction Projects**” means the process of building, renovating, altering, improving, or repairing public buildings or public works. “Construction Projects” does not mean the routine operation, repair, or maintenance of existing structures, buildings, or real property.

(4) “**Procurement**” means buying, purchasing, renting, leasing, leasing with an option to purchase, or otherwise encumbering the City as a means of acquiring supplies, services, or construction, and all functions that pertain to the obtaining of supplies, services, or construction, including the solicitation of sources, selection, award, and all phases of contract administration.

(5) “**Professional Services**” means the furnishing of services for auditing, banking, insurance, engineering, legal, architectural, and other forms of professional consulting.

(6) “**Responsible Bidder**” means a person who submits a bid to furnish supplies, services or construction for the City pursuant to and in accordance with the terms and conditions of this policy and who furnishes, when requested, sufficient information and data to prove his or her financial resources, production or service facilities, service reputation and experience are adequate to the satisfaction of the City.

(7) “**Service Contract**” means any agreement for maintenance and services as may be required for the upkeep and repair of equipment, facilities, etc.

(8) “**Services**” means the furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end-product other than reports which are merely incidental to the required performance. “Services” does not include employment agreements.

(9) “**Supplies**” means all property, including but not limited to equipment, materials, and printing. “Supplies” does not include real property or any interest therein.

### **IV. Purchase Orders.**

For the purchase of supplies, services or construction having a unit value of \$1,000.00 or more, a Purchase Order shall be submitted to the City Manager, or designee, for approval, except in

circumstances permitted by this policy (i.e. emergency purchases). The City Manager, or designee, shall review all Purchase Orders to ensure the expenditure requested is for a City purpose, funds are available to cover the expenditure, and the purchase is being made according to the purchasing rules and regulations contained herein. A Purchase Order shall not be required for service contracts entered into between the City and the contracted party which specify the cost of service.

## **V. Approval, Review, and Verification.**

(1) Department Heads. Purchases with a value of more than \$1,000 require approval by the Department Head, or designee. A Department Head, or designee, is responsible to verify the procedures set forth herein have been accurately followed prior to giving approval. Department Heads are responsible to ensure there are sufficient funds budgeted and available within their department's budget to cover the purchase(s) or encumbrance(s) to be made.

(2) City Manager. Purchases below \$5,000 require prior approval of the Department Head, or designee, and the City Manager, or designee. The City Manager, or designee, shall verify the procedures set forth herein have been accurately followed prior to giving approval, and shall ensure there are sufficient funds budgeted and available to cover the purchase(s) or encumbrance(s) to be made. The City Manager shall ensure there are sufficient funds available within the general fund to cover the purchase or encumbrance without exceeding the budget.

(3) City Council. Purchases of \$5,000 or more for items for require the approval of the Department Head, or designee, City Manager, or designee, and the City Council. The City Manager, or designee, shall verify that the procedures set forth herein have been accurately followed prior to the City Council giving approval.

(4) Review. The City Manager, or designee, shall review all procurements or encumbrances made to ensure accuracy and compliance with this policy.

(5) Verification and Approval for Payment. The Department Head, or designee, shall verify that all goods and services have been satisfactorily received prior to payment. Should a verification and/or approval for payment not fall under this section, refer to section IX.

## **VI. Bidding Procedures.**

- (1) Determination. When the City intends to purchase capital equipment, undertake a building improvement or a construction project it shall cause:
- (a) plans and specifications to be made for the equipment, building improvement or public works project; and
  - (b) an estimate of the cost of the equipment, building improvement or public works project to be made.

If the estimated cost of the equipment, building improvement or public works project exceeds the bid limits set forth in this section and if the City determines to proceed with the project, the City shall follow the formal bidding procedures set forth in this section. If the estimated cost of the

equipment, building improvement or public works project does not exceed the bid limits set forth in this section and if the City determines to proceed with the project; the City shall refer to the informal bidding procedures set forth in section (VII) of this policy.

**Formal Bidding Procedures:**

(2) Type of Purchases and Bid Limits. The following are the types of purchases and bid limits for which formal bidding procedures apply.

- (a) Capital Equipment purchases estimated to cost \$25,000 or more.
- (b) Construction Projects estimated to cost \$25,000 or more.

(3) Plans and Specifications. The City shall cause plans and specifications to be prepared and approved prior to any advertisement for bids.

(4) Invitation for Bids. An invitation for bids shall be prepared by the City and shall, at a minimum, include the following:

- (a) a description of the goods or services to be purchased or work to be performed;
- (b) contract terms, conditions and bond requirements applicable to the purchase or work;
- (c) the criteria that will be used to evaluate the bid;
- (d) notification of the location where plans, specifications and other information may be obtained;
- (e) the time and place of the bid opening; and
- (f) the right of the City to reject any-and-all bids.

(5) Notice. At a minimum, public notice of the invitation for bids shall be published in accordance with State law. The need for additional notice shall be determined on a case-by-case basis.

(6) Amending Invitation. The City may amend, supplement, or cancel the invitation at any time prior to the opening of the bids when deemed in the best interest of the City.

(7) Sealed Bids. All bids received by the City shall be in sealed envelopes. The envelopes shall not be opened prior to the time set for opening of the bids, except as provided in Subsection (7).

(8) Correction of Bids. The City may permit correction or withdrawal of bids prior to any bid opening. After bid opening, no changes in bid prices may be permitted; however, the City, in its discretion and upon a showing of hardship by the bidder, may allow the withdrawal of a bid containing a substantial error. Any decision to permit the correction or withdrawal of bids shall be supported, in writing, by the City.

(9) Opening Bids. Bids shall be opened in public and in the presence of one or more documented witnesses at the time and place designated in the Invitation for Bids.

(10) Recording Bids. The total amount of each bid and the name of the bidder shall be read aloud as the bids are opened, and such information shall be recorded and open to public inspection.

(11) Evaluating Bids. At the time of opening, the bids shall be briefly evaluated by the City to determine the apparent lowest responsible and responsive bidder based on the criteria set forth in the Invitation for Bids (VI) (3).

(12) Determination. The City shall, within a reasonable time following the bid opening, determine the lowest responsible and responsive bidder and, when deemed necessary, may request additional information with respect to the responsibility of a bidder. The unreasonable failure of a bidder to promptly supply information or proof regarding responsibility may be grounds for a determination of non-responsibility and/or non-responsiveness of the bidder.

(13) Award. Following sufficient evaluation of the bids the City Council may later accept, reject, or modify the determination and thereupon award the contract or reject any and all bids.

(14) Cancellation and Rejection of Bids. The City reserves the right to cancel an invitation for bids or to reject any or all bids. Such cancellation or rejection shall be in writing. If, after cancellation or rejection of all bids, the City decides to make the purchase or encumbrance, it shall, when required by State law, repeat sections (3) thru (12) above. If after repeating sections (3) thru (12) above, no satisfactory bid is received, the City may proceed to negotiate or make the improvement or acquisition or enter such other agreements as it deems necessary or desirable.

(15) Tie Bids. If two or more bids received are for the same total amount or unit price, and all other criteria being equal, the City shall inform the tied bidders of the fact and invite new bids from those tied. The City shall then accept the lowest bid made by and after equal and fair opportunity to re-bid.

(16) Bonds. Prior to entering any contract hereunder, the City may require performance and payment bonds to be provided in such form and amounts as required by law and by the City as reasonably necessary to protect the best interest of the City.

(17) Exceptions. Any exceptions to the procedures set forth in this section must be in the best interest of the City and must have prior, written approval by the Mayor, or designee. Exceptions include emergency repairs and expenditures that fall below the bid limits set forth in section (VI) (1).

## **VII. Informal Bidding Procedures (Quotes).**

(1) Type of Purchase. The following are the types of purchases and amounts for which informal bidding procedures apply.

- (a) Capital Equipment purchases estimated to be between \$2,500 and \$24,999.
- (b) Construction Projects estimated to be between \$2,500 and \$24,999.

(2) Bidding Procedure.

(a) Invitation for Bids. When possible, the purchaser shall solicit a minimum of three (3) written bids. Such bids shall be recorded and kept by the City.



- (b) Evaluation. The City shall review and evaluate the bids based on such criteria as deemed appropriate.
- (c) Determination. The City shall determine the lowest responsible and responsive bidder and award the contract to such bidder.
- (d) Bid Award. Prior to awarding the bid, the purchaser shall verify proper approval has been granted in accordance with the approval procedures set forth in section (V) of this policy.
- (e) Exceptions. Exceptions to the procedures set forth in this section must be in the best interest of the City and must have prior, written, approval by the City Manager.

### **VIII. Exempt Expenditures.**

The following expenditures shall be referred to as exempt expenditures and may be made with or without the formal or informal bidding procedures but shall be made with as much competition as practicable under the circumstances and in accordance with the approval policy in (V) of this policy.

- (1) Minor. Expenditures amounting to less than \$2,500, unless otherwise deemed necessary or in the best interest of the City. It shall be unlawful to artificially divide a purchase or expenditure so as to constitute a minor expenditure under this subsection.
- (2) Single Source. Expenditures for goods or services which, by their nature, are not reasonably adapted to award by competitive bidding. These expenditures include goods or services which can be purchased only from one source; contracts for additions to and repair and maintenance of equipment already owned by the City which may be more efficiently added to, repaired or maintained by a certain person or firm; and equipment which, by reason of the training of City personnel or an inventory of replacement parts, is compatible with the existing equipment owned by the City. Prior to any expenditure under this subsection, the City shall determine, in writing, that the requirements of this subsection have been satisfied.
- (3) Professional Services. Professional services, by their nature, are not reasonably adapted to award by competitive bidding. Such services shall be obtained according to the guidelines of section (IX) of this policy.
- (4) Emergency. Expenditures made under the existence of an emergency condition when unforeseen circumstances arise which threaten the public's health, welfare or safety, as provided by State law. Following an emergency expenditure, and as soon as practicable, a purchase order shall be filled out and submitted by the department for which the emergency purchase was made. Such purchase orders shall be treated as regular purchase orders and shall require the appropriate approval signatures as defined under section (V) of this policy.
- (5) State Bidding. Expenditures for which competitive bidding or price negotiation has already occurred at the State level.
- (6) Inter-local Cooperation. Expenditures made in conjunction with an agreement approved by resolution of the City Council between the City and another city or governmental entity.

(7) Other Exemptions. Additional exemptions may be granted by the City Council.

(8) Exceptions. In the event that a project should have a change order or a price variance due to unknown or unforeseen circumstances, conditions, and/or factors affecting the outcome of the project, the City Manager shall notify the council of any condition that would exceed 20% of the original bid/quote amount.

#### **IX. Service Contracts and Professional Services.**

Service Contracts and Professional Services shall be awarded at the discretion of the City based on the City's evaluation of the professional qualifications, service ability, experience, cost of services, and other applicable criteria as may be established. Prior to entering into a service contract, the City shall determine that it is within the best interest of the City to do so, and that as many providers as practical have been considered for the service. Approval of such contracts shall be in accordance with this policy and all aspects of the service contract shall be reviewed, by the City, prior to entering into any contract for goods and services. When reasonable, more than one proposal shall be submitted from prospective service providers. Once a service contract has been issued, the periodic payments do not require additional approval, from the City Manager, provided that said contract payments have been properly budgeted.

#### **X. Petty Cash.**

The City shall maintain a petty cash fund. The total amount of cash, vouchers and receipts in the petty cash fund shall not exceed three hundred dollars (\$300). The petty cash fund shall be kept in a locked box and maintained by the City Treasurer. Any employee receiving money from the petty cash fund shall sign a Petty Cash Voucher showing the amount received and an explanation of the intended use of the money. Within a reasonable time, after making the expenditure, the employee shall return any excess money to the petty cash fund and staple the receipt for the expenditure to the Petty Cash Voucher.

#### **XI. City Purchasing Cards.**

(1) Purchases. Employees/officials who have been issued a City purchasing card may use such card for purchases and are encouraged, whenever possible, to use vendors with whom the City has an existing account. The card holder must deem that using the purchasing card is in the best interest of the City and would expedite the purchase process. Purchases made with city purchasing cards shall require a receipt for all purchases, and such receipt shall be turned in with the purchasing card statement.

(2) Review. The City Treasurer shall review all credit card statements.

(3) Ethics. Departments and employees using City credit cards must abide by the ethics policy contained herein. Anyone found in violation of this policy may be subject to disciplinary action up to and including termination and may be subject to prosecution under the law.

(4) All employees who have access to a city credit card shall sign a credit card use agreement.

## **XII. Disposal of Property.**

(1) Except as set forth in Subsection (2) below, all disposals, leases, or subleases of public property of the City shall be made, as nearly as possible, under the same conditions and limitations as required by this policy in the purchase of public property, provided the City may also authorize, at its discretion and under such terms and conditions as it may deem desirable, fair, and appropriate considering intended use, property tax value, and the interests of the City, the following:

- (a) the sale of any surplus property at public auction;
- (b) after the receipt of sealed bids,
- (c) the trade or exchange of any surplus property; and
- (d) the lease or sublease of any surplus property.

(2) Disposal, lease, sublease or exchange of public real property with an estimated value of greater than \$5,000 shall be made in compliance with the following requirements:

- (a) An appraisal shall be obtained establishing the fair market value of the property for lease, exchange or purchase;
- (b) The property shall be disposed of by the acceptance of sealed bids, at public auction, or by some other means of disposal reasonably calculated to obtain equivalent fair market value including, but not limited to, negotiated sale or exchange;
- (c) The City may consider the nature of the property to be disposed of, the interest of adjacent property owners and the proposed benefit to be derived by the bidder(s) in deciding how and to whom it will dispose of real property and such factors may be taken into account in determining the manner of disposal in the public interest;
- (d) Disposal of real property shall be in accordance with the requirements of state law.

## **XIII. Ethics.**

(1) Officers or employees of the City having a direct or indirect pecuniary interest in any contract entered into by the City shall disclose such interest and all officers and employees are required to comply with applicable provisions of State law regarding ethics, including the Utah Municipal Officers' and Employees' Ethics Act, Utah Code Ann. 10-3-1301, et seq., as amended and adopted by the City.

(2) Personal Use. Purchases of supplies, services, or equipment by the City for personal use by officers or employees of the City are prohibited.

(3) Violation. Violations of this section by officers or employees of the City may be cause for disciplinary action up to and including termination, in accordance with the disciplinary procedures as set forth in the Personnel Policies and Procedures, as set forth by the city.

# RESOLUTION 16-37

## APPOINTMENT OF DEREK TOLMAN AS SOUTH WEBER CITY FIRE CHIEF

**BE IT HEREBY RESOLVED**, by the City Council of South Weber City, State of Utah, as follows:

**WHEREAS**, an opening in the position of Fire Chief for South Weber City has occurred; and

**WHEREAS**, the Mayor and Council desire to appoint Derek Tolman to fill that position;

**NOW THEREFORE**, Derek Tolman is hereby appointed to serve as the South Weber City Fire Chief.

**PASSED AND ADOPTED** by the City Council of South Weber this **13<sup>th</sup>** day of **December 2016**.

---

**Tamara P. Long, Mayor**

**Attest:**

---

**Elyse Greiner, City Recorder**

Roll call vote is as follows:

Mr. Casas	Yes	No
Ms. Poore	Yes	No
Mr. Hyer	Yes	No
Mrs. Sjoblom	Yes	No
Mr. Taylor	Yes	No

# RESOLUTION 16-35

## ADOPTING THE BUDGET AMENDMENTS FOR THE FISCAL YEAR ENDING: JUNE 30, 2017.

**WHEREAS**, South Weber City (hereafter referred to as the “City”) is a municipal corporation duly existing under the laws of the state of Utah;

**WHEREAS**, the City adopted its Fiscal Year 2016-17 budget previously and desires to amend that budget according to the terms presented herein, with the referenced changes;

**WHEREAS**, Title 10, Chapter 6, of the *Utah Code Annotated* provides the procedure for the City to amend its budget;

**WHEREAS**, the legislative body, in accordance with state law, discussed and reviewed on December 13, 2016, the current budget for amendment and held its public hearing on the same day, to take public comment regarding the budget amendments for the above referenced fiscal year and such amendments were presented as contained herein;

**NOW THEREFORE BE IT RESOLVED**, by the City Council of South Weber City, State of Utah, to amend the budget for the 2016-2017 Fiscal Year, as follows:

### **Section 1. Budget Amendments.**

That the South Weber City Council amends the budget for FY 2016-17 with the following changes as indicated:

Increase Sales Tax Revenue in the General Fund by	\$6,000
Increase Transfer to CFD in the Admin. Dept. of the General Fund by	\$6,000
Increase the Transfer from General Fund revenue in CFD by	\$6,000
Increase the Transfer to Fund Balance expense in CFD by	\$6,000

### **Section 2. Compliance and Submission.**

That staff is authorized to make any modification to said budget to conform with the submission requirements of state law. That said budget amendments adopted herein in accordance with the requirements of the laws of the state of Utah shall be immediately forwarded by staff to the State Auditor within thirty (30) days.

### **Section 3. Effective Date.**

This Resolution shall be effective immediately upon passage and adoption.

**PASSED AND ADOPTED** by the South Weber City Council on this **13th day of December, 2016.**

---

Tamara P. Long, Mayor

ATTEST:

---

Elyse Greiner, City Recorder

Roll call vote is as follows:		
Mr. Taylor	Yes	No
Mr. Hyer	Yes	No
Mrs. Sjoblom	Yes	No
Mr. Casas	Yes	No
Ms. Poore	Yes	No

# ORDINANCE 16-23

## AN ORDINANCE OF THE SOUTH WEBER CITY COUNCIL REPEALING CODE SECTION 3.01.090 B.4. INSPECTIONS; RIGHT OF ENTRY

WHEREAS, the City Council and staff have reviewed City Code Section 3.01.090 B.4. and found inspections of rental units to be unnecessary as rentals are no longer a type of regulated business;

NOW, THEREFORE, BE IT ORDAINED, by the City Council of South Weber City that Code Section 3.01.090 B.4. is repealed effective immediately upon passage of Ordinance 16-23.

**Section 1. Repeal.** Section 3.01.090 B.4. of the South Weber City Code is hereby repealed.

4. Rental units: Once every three (3) years, or if South Weber City has reasonable cause to believe that a condition in the rental dwelling is in violation of an applicable law or ordinance.

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

**PASSED AND ADOPTED** by the City Council of South Weber City, South Weber, Davis County, Utah, this 13<sup>th</sup> day of December, 2016.

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

**Attest:**

\_\_\_\_\_  
**Elyse Greiner, City Recorder**

Roll call vote is as follows:		
Mr. Casas	Yes	No
Ms. Poore	Yes	No
Mr. Hyer	Yes	No
Mrs. Sjoblom	Yes	No
Mr. Taylor	Yes	No

**CERTIFICATE OF POSTING**

I, the duly appointed recorder for the City of South Weber, hereby certify that ***Ordinance 16-23: An Ordinance of the South Weber City Council Repealing Code Section 3.01.090 B.4. Inspections; Right of Entry*** as passed and adopted the \_\_\_\_ day of \_\_\_\_\_, 2016, and certify that copies of the foregoing Ordinance 16-23 were posted in the following locations within the municipality this \_\_\_\_ day of \_\_\_\_\_, 2016.

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

---

**Elyse Greiner, City Recorder**



Bryan Wageman

# Water Systems Superintendent/Asst. PW Director

<u>Task</u>	<u>Time</u>	<u>Personnel</u>	<u>Schedule</u>
<b>Supply:</b> 1. Inspect water tanks (3); 2. Inspect pump houses (3); 3. Water Samples: (i) (3) chlorine; (ii) (8) bacteria 4. SCADA	1. 2 hrs.; 2. 2 hrs. 3. 15 min. each 30 min. each 4. 5 hrs.	1 FTE	1. 3/week; 2. 3/week; 3. 3/Weekly; 8/Bi-Monthly; 4. Each Week
<b>Distribution:</b> 1. PRV inspections; 2. Hydrant repair & maintenance  <b>3. Air Gap inspection(s);</b> <b>4. Valve Maintenance;</b>	1. 2 hrs.; 2. 1.5 hrs./each  <b>3. 30 min./each for 40 air gaps;</b> <b>4. 6 months;</b>	2 FTE's & P-T FD	1. 4/week; 2. Avg. 1/week  <b>3. Annually;</b> <b>4. Annually;</b>
<b>5. Hydrant flushing;</b>	<b>5. 30 min/each for 400 hydrants;</b>		<b>5. Annually;</b>
<b>Utility:</b> 1. Meter Reading; 2. Meter Replacement; 3. Meter install (new dvlpt.); 4. Leak detection; 5. Complaint/customer service response; 6. Turn On's/Off's;	1. 3 days/2,100 meters; 2. 30 min./each; 3. 30 min./each; 4. 30 min./each; 5. 45 min./each; 6. 10 min./each;	2 FTE'S	1. End of month; 2. Avg. 3/week; 3. Avg. 6/week; 4. Avg. 4/week; 5. Avg. 2/week; 6. Avg. 10/week;
<b>7. Delinquents</b>	<b>8. 6 hrs. (3 turn off &amp; 3 turn on)</b>		<b>9. Avg. 15/month</b>
<b>Sewer:</b> 1. Pump Maintenance	1. 1 hr.	1 FTE	M-F/once a week

	Bryan Wageman
	Laborer #2
	Fire Dept.

Monday	Tuesday	Wednesday	Thursday	Friday
6 hrs./day inspect water tank, pumps, and PRV's	4hrs.& 50 min.- Meter replacement/install, leak detection, customer service response	6 hrs./day inspect water tank, pumps, and PRV's	4hrs.& 50 min.- Meter replacement/install, leak detection, customer service response	6 hrs./day inspect water tank, pumps, and PRV's
20 min./water samples	1hr. SCADA	20 min./water samples	1hr. SCADA	20 min./water samples
1hr. SCADA	20 min. Turn on's/turn off's	1hr. SCADA	1.5 hrs. hydrant repair/maintenance	20 min. Turn on's/turn off's
20 min. Turn on's/turn off's	1hr. Sewer pump maintenance	20 min. Turn on's/turn off's	20 min. Turn on's/turn off's	1hr. SCADA

Monday	Tuesday	Wednesday	Wednesday	Thursday	Friday
1 hr. Air Gap Inspections	1 hr. Valve Maintenance	1 hr. Valve Maintenance	1 hr. Valve Maintenance	1 hr. Air Gap Inspections	1 hr. Valve Maintenance
1 hr. Valve Maintenance	1-2 hrs. Daily List	1-2 hrs. Daily List	1-2 hrs. Daily List	1 hr. Valve Maintenance	1-2 hrs. Daily List

\*This schedule does not consider:

1. the inspections necessary to perform the required post storm inspections;
2. Blue Staking for the days where time is not available; or
3. Street maintenance

\*The time to complete each task does not include drive time to location or to deliver samples to the Health Department or the state.

\*The City could look into contracting for water valve maintenance services.

# Jackson Hadfield

## Parks

Parks, Detention/Retention Ponds, Cemetary, & Posse Grounds	Task	Time	Personnel			Schedule
			1	2	3	
1. (P) Looke Memorial; 2. (DP) Silverleaf; 3. (DP) 2020; 4. (P) Cedar Loop; 5. (P) Cherry Farms; 6. (P) Cedar Cove; 7. (P) Central Park; 8. (P) Canyon Meadows; 9. (DP) Veterans Memorial; 10. Pioneer Cemetery; 11. Posse Grounds; 12. (DP) Cottonwood Cove; 13. Pump Houses – City Hall Landscaping	Mowing, Edging, and Weed Wacking	4 Days each week (92 hours for scenarios 1 & 2)  or  5 days each week (40 hours)	3 FTE	1 FTE and 2 Seasonal  *April – Oct but have only been able to get May – Aug. the last 2 yrs.	1 FTE and 3 JC kids (if we get them + training - don't get the same kids each week)	M-TH each week  or  M-F each week (1 FTE + 2 JC)  Begin at the East side of the City and move West
	Sprinkler Maintenance	16 hours/week	1FTE	1 FTE	M-F inspects watering each area beginning from the east side to the west side	
	Horticulture: Trees/Flowers Weed Abatement	4 hrs.  6 hrs.	1 FTE		TH-F: Trees/Flowers Weekly Quad inspection (1/month)	
	Bldg. Maintenance	10 hours/week	1 FTE	1 FTE	M-F (prep/stock supplies & toiletries for each facility based on special & weekend events, and the summer use)  1. Cherry Farms; 2. Central Park 3. Canyon Meadows; 4. Posse Grounds	
	Tilling/Harrowing	6 hours/week	1 FTE		TH-F: (1/week) 1. Playgrounds; 2. V-Ball Pits; 3. Posse Grounds	

	Jackson Hadfield
	Zach McFarland

Monday	Tuesday	Wednesday	Thursday	Friday
8 hrs. Mowing, Edging, and Weed Wacking of Parks, Detetnion/Retention Ponds, Cemetary, & Posse Grounds	8 hrs. Mowing, Edging, and Weed Wacking of Parks, Detetnion/Retention Ponds, Cemetary, & Posse Grounds	8 hrs. Mowing, Edging, and Weed Wacking of Parks, Detetnion/Retention Ponds, Cemetary, & Posse Grounds	8 hrs. Mowing, Edging, and Weed Wacking of Parks, Detetnion/Retention Ponds, Cemetary, & Posse Grounds	4 hrs. Sprinkler Maintenance
				4 hrs. Bldg. Maintenance

Monday	Tuesday	Wednesday	Thursday	Friday
3 hrs. Sprinkler Maintenance	3 hrs. Sprinkler Maintenance	3 hrs. Sprinkler Maintenance	3 hrs. Sprinkler Maintenance	2 hrs. Bldg. Maintenance
2 hrs. Bldg. Maintenance	2 hrs. Bldg. Maintenance	2 hrs. Bldg. Maintenance	2 hrs. Bldg. Maintenance	4 hrs. Sprinkler Maintenance
2 hrs. Weed Abatement	2 hrs. Weed Abatement	4 hrs. Horticulture 2 hrs. Weed Abatement	3 hrs. Tilling & Harrowing of Parks	3 hrs. Tilling & Harrowing of Parks

\*The time to complete each task does not include drive, loading and unloading equipment time.



	Jason Tubbs
	Laborer #2

\*The time to complete each task does not include drive, loading and unloading equipment time.

\*The City could look into contracting for blue stakes and storm drain maintenance services.

Monday	Tuesday	Wednesday	Thursday	Friday
3-4 hrs./day for inspections	3-4 hrs./day for inspections	3-4 hrs./day for inspections	3-4 hrs./day for inspections	3-4 hrs./day for inspections
1.5 hrs. Blue Stakes	1.5 hrs. Blue Stakes	1.5 hrs. Blue Stakes	1.5 hrs. Blue Stakes	1.5 hrs. Blue Stakes
2.5 hrs. Plan Checks: house/bldg. plans	2 hrs. documenting work completed according to plan	2.5 hrs. Plan Checks: house/bldg. plans	2 hrs. documenting work completed according to plan	2 hrs. Inspect Rough holding ponds (including weed eating)

Monday	Tuesday	Wednesday	Wednesday	Thursday	Friday
4 hrs. Streets & Signs	4 hrs. Streets & Signs	4 hrs. Streets & Signs	4 hrs. Streets & Signs	4 hrs. Streets & Signs	4 hrs. Streets & Signs
1 hr. Blue Stakes	1 hr. Blue Stakes	1 hr. Blue Stakes	1 hr. Blue Stakes	1 hr. Blue Stakes	1 hr. Blue Stakes

\*This schedule does not consider:

1. the inspections necessary to perform the required post storm inspections;

## 2004

Mark Larsen  
Bryan Wageman  
Riley Jones

## 2005

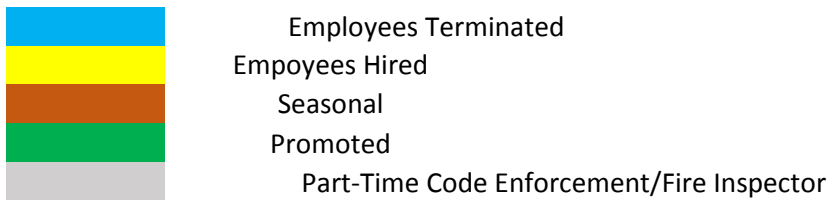
Mark Larsen  
Bryan Wageman  
Riley Jones  
Stetson Talbot

## 2006

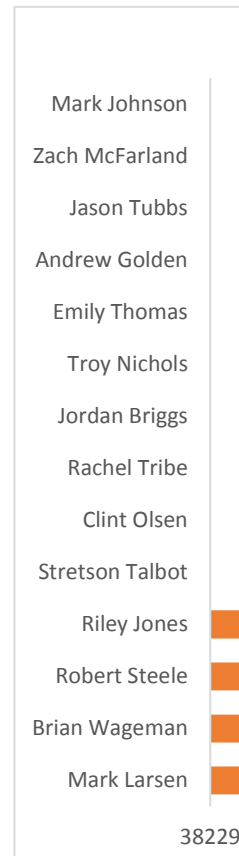
Mark Larsen  
Bryan Wageman  
Clint Olsen  
Riley Jones  
Stetson Talbot  
Jordan Briggs  
Rachel Tribe  
Troy Nichols

## 2007

Mark Larsen  
Bryan Wageman  
Clint Olsen  
Jordan Briggs  
Emily Thomas  
Rachel Tribe  
Troy Nichols



Employee	Hire Date	Days Employ	Term. Date
Mark Larsen	7/1/1990	9680.00	12/31/2016
Brian Wageman	6/10/1996	7509.00	12/31/2016
Robert Steele	8/19/2002	3825.00	2/7/2013
Riley Jones	8/30/2004	816.00	11/24/2006
Stetson Talbot	6/2/2005	218.00	1/6/2006
Clint Olsen	1/9/2006	3889.00	9/2/2016
Rachel Tribe	8/22/2006	394.00	9/20/2007
Jordan Briggs	9/12/2006	3174.00	5/22/2015
Troy Nichols	12/22/2006	182.00	6/22/2007
Emily Thomas	6/5/2007	2544.00	5/23/2014
Andrew Gold	4/28/2008	330.00	3/24/2009
Jason Tubbs	3/18/2013	1384.00	12/31/2016
Zach McFarland	5/12/2014	964.00	12/31/2016
Mark Johnson	6/23/2015	267.00	3/16/2016

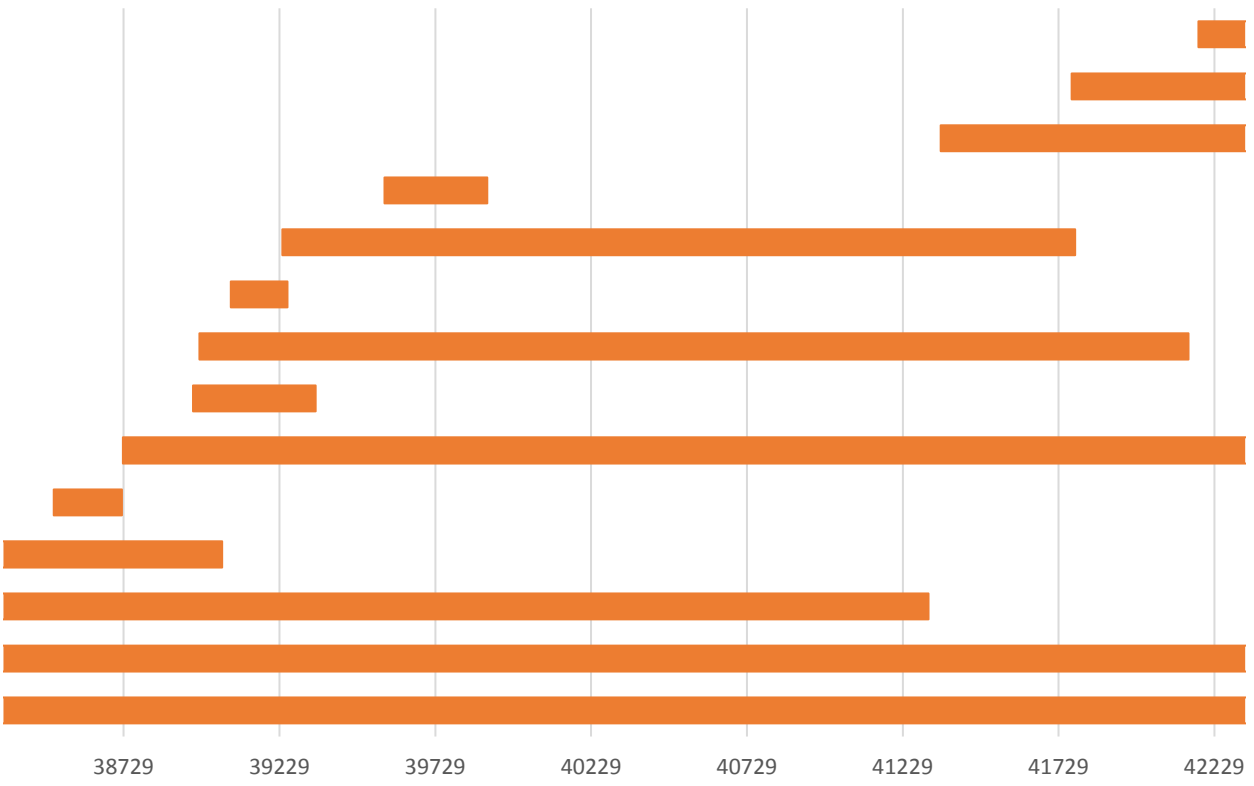


38229.00

# 2006 - 2016 Public Works Staffing Model

2008	2009	2010	2011	2012
Mark Larsen	Mark Larsen	Mark Larsen	Mark Larsen	Mark Larsen
Bryan Wageman	Bryan Wageman	Bryan Wageman	Bryan Wageman	Bryan Wageman
Clint Olsen	Clint Olsen	Clint Olsen	Clint Olsen	Clint Olsen
Andrew Golden	Andrew Golden	Jordan Briggs	Jordan Briggs	Jordan Briggs
Jordan Briggs	Jordan Briggs	Emily Thomas	Emily Thomas	Emily Thomas
Emily Thomas	Emily Thomas	Robert Steele	Robert Steele	Robert Steele
Rachel Tribe	Robert Steele			

Chart Title





12

Larsen  
Wageman  
Olsen  
Briggs  
Thomas  
Steele

2013

Mark Larsen  
Bryan Wageman  
Jason Tubbs  
Clint Olsen  
Jordan Briggs  
Emily Thomas

2014

Mark Larsen  
Bryan Wageman  
Jason Tubbs  
Clint Olsen  
Jodan Briggs  
Emily Thomas

2015

Mark Larsen  
Bryan Wageman  
Jason Tubbs  
Clint Olsen  
Zach McFarland  
Mark Johnson  
Jordan Briggs

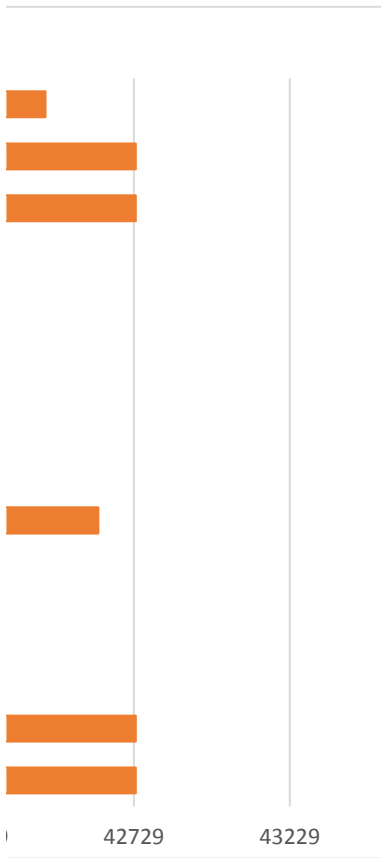
2016

Mark Larsen  
Bryan Wageman  
Jason Tubbs  
Clint Olsen  
Jackson Hadfield  
Zach McFarland

Zach McFarland

Zach McFarland

Chris Tremea



**SOUTH WEBER CITY BID SHEET**  
**RE: Snow Removal/Salting Services**  
**S.W. City's Park & Ride**  
**2016-2017 Season**

South Weber City is now accepting bids for snow removal and salting for the Park & Ride located at the junction of South Weber Drive and Hwy 89.

Services shall be available 7 days a week and within one hour after receiving notification from the city. The majority of the plowing & salting will be done between 11 (eleven) p.m. and 5 (five) a.m. Work shall be continuous until plowing and salting are complete.

Please complete the bottom of this bid sheet and return to 1) the City Office located at 1600 E South Weber Drive or 2) via email [mlarsen@southwebercity.com](mailto:mlarsen@southwebercity.com) or 3) fax to (801) 479-0066.

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The amount to pay will coincide with the amount of snow received based on the pre-set scale as follows:

4" or Less \$ 295

7" or Less \$ 380

10" or more \$ 475

Salt delivered and spread \$ 80 per ton.

Yes, I would like to remain on South Weber City's Bid List

Yes, I would like to be placed on South Weber City's Emergency Snow Plowing list

Contact: Kovey Kay

Phone: 801-725-2697

**SOUTH WEBER CITY**

**FINANCIAL STATEMENTS**

**For The Year Ended June 30, 2016**

**Together With Independent Auditor's Report**



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

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of South Weber City (the City) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type-activities, each major fund, and the aggregate remaining fund information of South Weber City as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated December 7, 2016, on our consideration of South Weber City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering South Weber City's internal control over financial reporting and compliance.

*Keddington & Christensen, LLC*

December 7, 2016  
Salt Lake City, Utah



**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended June 30, 2016**

South Weber City's management presents to the readers of its financial statements this narrative information. It contains an overview and analysis of the financial position and results of operations as of and for the twelve months ended June 30, 2016. As management of the City, we encourage readers to consider information contained in this discussion.

**FINANCIAL HIGHLIGHTS**

The assets of South Weber City exceeded its liabilities at the end of the current fiscal year by \$26,619,906 (net position). Of this amount, \$9,107,777 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$2,704,634 from the prior year.

The City's Governmental activities reported a combined ending fund balance of \$12,925,344. Of the combined total fund balance, \$5,051,851 is available for spending at the discretion of the City (unrestricted and undesignated fund balance).

The unassigned fund balance of the general fund at June 30, 2016, totaled \$341,067 and is 15% of the general fund total revenue for the year.

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

Several developments were completed during the year, and the related infrastructure was contributed to the City. These assets include streets, sewer, storm drain, and culinary water infrastructure.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

The government-wide financial statements include only the financial statements of South Weber City. The City does not have any component units.

The government-wide financial statements are found immediately following this discussion and analysis.

**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2016**

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

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

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

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

Within the proprietary funds are the enterprise funds. The enterprise funds report the same functions as the business-type activities in the government-wide financial statements. The enterprise funds maintained by South Weber City are the water, sewer, garbage, and storm sewer utility.

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

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

**OTHER INFORMATION**

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

**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2016**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

South Weber City  
Comparative Summary of Net Position

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2016	2015	2016	2015	2016	2015	
Current and other assets	\$ 3,711,661	\$ 3,309,316	\$ 4,722,756	\$ 3,876,261	\$ 8,434,417	\$ 7,185,577	-14.8%
Capital assets	10,872,879	9,708,693	12,300,110	12,052,121	23,172,989	21,760,814	-6.1%
<b>Total assets</b>	<b>14,584,540</b>	<b>13,018,009</b>	<b>17,022,866</b>	<b>15,928,382</b>	<b>31,607,406</b>	<b>28,946,391</b>	<b>-8.4%</b>
<b>Total deferred outflows of resources</b>	<b>171,743</b>	<b>84,697</b>	<b>68,525</b>	<b>19,480</b>	<b>240,268</b>	<b>104,177</b>	<b>100.0%</b>
Long-term liabilities outstanding	1,255,556	1,212,291	3,268,867	3,224,774	4,524,423	4,437,065	-1.9%
Other liabilities	242,088	168,338	115,959	181,447	358,047	349,785	-2.3%
<b>Total liabilities</b>	<b>1,497,644</b>	<b>1,380,629</b>	<b>3,384,826</b>	<b>3,406,221</b>	<b>4,882,470</b>	<b>4,786,850</b>	<b>-2.0%</b>
<b>Total deferred inflows of resources</b>	<b>333,291</b>	<b>338,568</b>	<b>12,003</b>	<b>9,878</b>	<b>345,294</b>	<b>348,446</b>	<b>0.9%</b>
Net position:							
Net investment in capital assets	9,901,362	8,614,693	9,161,801	8,828,802	19,063,163	17,443,495	-8.5%
Restricted	1,021,614	992,117	476,835	952,473	1,498,449	1,944,590	29.8%
Unrestricted	2,002,372	1,776,699	4,055,926	2,750,488	6,058,298	4,527,187	-25.3%
<b>Total net position</b>	<b>\$ 12,925,348</b>	<b>\$ 11,383,509</b>	<b>\$ 13,694,562</b>	<b>\$ 12,531,763</b>	<b>\$ 26,619,910</b>	<b>\$ 23,915,272</b>	<b>-10.2%</b>

By far the largest component of South Weber City's net position is its investment in capital assets. The 60% of total net position represents the City's investment in land and improvements, buildings, machinery and equipment, roads, streetlights, and bridges, less any related outstanding debt that was used to acquire these assets. South Weber City uses these capital assets to provide services to citizens who live, work, pass through, or benefit in other ways from the City. By their nature, these assets are not available for future spending. Further, even though these capital assets are reported net of any related debt, resources needed to repay the debt must come from other sources, as the assets themselves cannot be used to satisfy the related obligations.

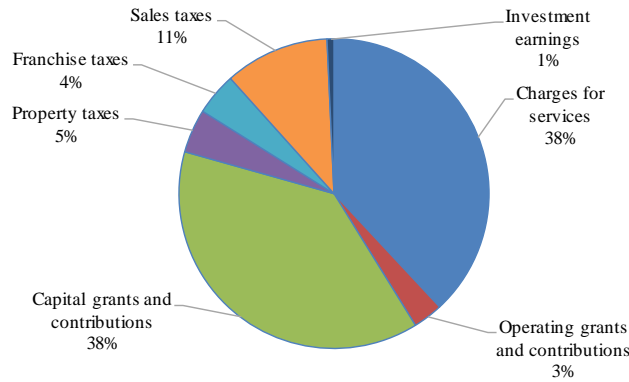
An additional part of net position, 6%, is assets that are subject to external restrictions on how they may be expended. The remaining 34% of net position can be used to meet the City's ongoing obligations to its creditors and to citizens.

South Weber City  
Comparative Changes in Net Position

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2016	2015	2016	2015	2016	2015	
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$ 535,951	\$ 524,597	\$ 2,416,625	\$ 2,312,216	\$ 2,952,576	\$ 2,836,813	-3.9%
Operating grants and contributions	243,563	199,772	-	-	243,563	199,772	-18.0%
Capital grants and contributions	1,907,226	112,338	1,053,053	163,866	2,960,279	276,204	-90.7%
General revenues:							
Property taxes	353,886	337,602	-	-	353,886	337,602	-4.6%
Franchise taxes	344,521	313,078	-	-	344,521	313,078	-9.1%
Sales taxes	846,961	776,125	-	-	846,961	776,125	-8.4%
Other revenue	-	785	-	5,206	-	5,991	-100.0%
Gain on sale of assets	-	-	-	-	-	-	0.0%
Investment earnings	19,286	11,161	36,196	15,218	55,482	26,379	-52.5%
<b>Total revenues</b>	<b>\$ 4,251,394</b>	<b>\$ 2,275,458</b>	<b>\$ 3,505,874</b>	<b>\$ 2,496,506</b>	<b>\$ 7,757,268</b>	<b>\$ 4,771,964</b>	<b>-38.5%</b>

**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2016**

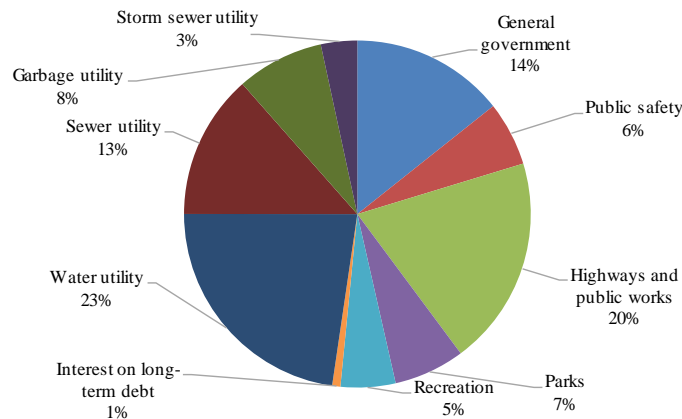
**GOVERNMENT TOTAL REVENUES**



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

	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2016	2015	2016	2015	2016	2015	
<b>Expenses:</b>							
General government	\$ 741,324	\$ 704,032	\$ -	\$ -	\$ 741,324	\$ 704,032	-5.0%
Public safety	310,185	347,998	-	-	310,185	347,998	12.2%
Highways and public works	1,010,804	640,564	-	-	1,010,804	640,564	-36.6%
Parks	342,947	185,934	-	-	342,947	185,934	-45.8%
Recreation	264,372	247,911	-	-	264,372	247,911	-6.2%
Interest on long-term debt	39,923	39,816	-	-	39,923	39,816	-0.3%
Water services	-	-	1,174,001	1,004,294	1,174,001	1,004,294	-14.5%
Sewer services	-	-	697,482	656,237	697,482	656,237	-5.9%
Garbage services	-	-	421,634	331,513	421,634	331,513	-21.4%
Storm sewer services	-	-	175,347	218,705	175,347	218,705	24.7%
<b>Total expenses</b>	<b>2,709,555</b>	<b>2,166,255</b>	<b>2,468,464</b>	<b>2,210,749</b>	<b>5,178,019</b>	<b>4,377,004</b>	<b>-15.5%</b>
Change in net position before transfers	1,541,839	109,203	1,037,410	285,757	2,579,249	394,960	-84.7%
Transfers	-	-	-	-	-	-	-
<b>Change in net position</b>	<b>1,541,839</b>	<b>109,203</b>	<b>1,037,410</b>	<b>285,757</b>	<b>2,579,249</b>	<b>394,960</b>	<b>-84.7%</b>
Net position - beginning	11,383,509	11,274,306	12,531,763	12,246,006	23,915,272	23,520,312	-1.7%
Prior Period Adjustment	-	-	125,389	-	125,389	-	100%
<b>Net position - end of year</b>	<b>\$ 12,925,348</b>	<b>\$ 11,383,509</b>	<b>\$ 13,694,562</b>	<b>\$ 12,531,763</b>	<b>\$ 26,619,910</b>	<b>\$ 23,915,272</b>	<b>-10.2%</b>

**GOVERNMENT TOTAL EXPENSES**



**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2016**

**GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES**

Governmental activities net position increased by \$1,541,835 for the year ended June 30, 2016. The major reason for the increase resulted from contributions for assets contributed from developers.

Business-type activities contributed an increase of \$1,162,799 in net position. The most significant reason for this increase in business-type activities is charges from services for water, sewer, and garbage. The City received \$55,482 in invested earnings and \$341,444 in impact fees during the year between governmental and business-type activities.

**FINANCIAL ANALYSIS OF SOUTH WEBER CITY'S FUNDS**

South Weber City's governmental funds provide information on the short-term resource inflows and outflows and account balances at the end of the fiscal year. The total fund balance is a measure of total available resources. The unrestricted portion of this total fund balance is a measure of the available spendable resources at June 30, 2016.

For the period ended June 30, 2016, the City's governmental funds reported combined fund balances in the amount of \$3,173,628. Of the total balance at year-end, \$338,391 is unassigned. The governmental funds also have portions of the fund balance restricted, committed and assigned for various reasons, including fire vehicles, class "C" road, impact fee funds, and others. The special revenue recreation fund has a fund balance of \$352,336, an increase of \$26,569 from the prior year. The capital projects fund has a fund balance of \$1,456,615, an increase \$157,883 from the prior year.

The General Fund is the main operating fund for South Weber City. At June 30, 2016, the general fund's unassigned fund balance was \$341,067. Total fund balance of the general fund for South Weber City increased by \$82,157. A useful measure of liquidity is to compare the unrestricted fund balance and the total fund balance to expenditures (including operating transfers out) for the year. Unassigned fund balance for governmental funds was 15% of total expenditures.

The City's proprietary funds statements provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the City's major proprietary funds totaled \$4,055,926. Discussions about the finances of these funds are addressed in the City's business-type activities.

**BUDGETARY HIGHLIGHTS**

The general fund budget had some major budget changes in public safety that decreased from the preliminary budget. Overall, the general fund was under budgeted expenditures by approximately \$447,000.

The special revenue recreation fund budget did not change during the year, and actual expenditures were less than budgeted expenditures by \$26,569.

The capital projects fund budget was increased for additional planned projects, but ultimately the projects did not occur. This resulted in the actual expenditures in this fund to be \$236,883 less than the budgeted amounts.

The remaining special revenue funds budgeted expenditures were increased for capital outlay. The park impact fee fund, and road impact fee fund, and the public safety impact funds had the expenditures increased from additional projects anticipated during the year.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

South Weber City's investment in capital assets for its governmental and business type activities has a combined total of \$23,172,989 (net of \$10,796,475 accumulated depreciation) at June 30, 2016. Types of assets included in this category are land, buildings, improvements, vehicles, machinery, equipment, roads (including curb and gutter), street lights, traffic signals, water, waste water, and sewer. The City's investment in net capital assets equals nearly 73% of total assets.

**SOUTH WEBER CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
For The Year Ended June 30, 2016**

Major capital asset activities are included in the following table:

South Weber City Comparative Summary of Capital Assets							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2016	2015	2016	2015	2016	2015	
Land and water rights	\$ 2,664,313	\$ 1,822,089	\$ -	\$ 8,925	\$ 2,664,313	\$ 1,831,014	-31.3%
Office equipment	-	34,086	-	-	-	34,086	-100.0%
Buildings	3,075,860	3,123,210	298,262	304,114	3,374,122	3,427,324	1.6%
Improvements other than buildings	11,151,984	10,625,734	15,921,885	15,291,218	27,073,869	25,916,952	-4.3%
Vehicles	378,455	245,916	225,589	228,620	604,044	474,536	-21.4%
Machinery and equipment	136,821	742,388	116,295	334,523	253,116	1,076,911	325.5%
Less: Accumulated Depreciation	(6,534,554)	(6,884,730)	(4,261,921)	(4,115,279)	(10,796,475)	(11,000,009)	1.9%
<b>Net Book Value</b>	<b>\$ 10,872,879</b>	<b>\$ 9,708,693</b>	<b>\$ 12,300,110</b>	<b>\$ 12,052,121</b>	<b>\$ 23,172,989</b>	<b>\$ 21,760,814</b>	<b>-6.1%</b>

At June 30, 2016, South Weber City's total debt amounted to \$4,154,309 of which \$3,138,309 was incurred by the City's business-type activities and the remaining \$1,016,000 was incurred by the City's governmental units. Most of the City's debt consists of revenue bonds and is secured by specific revenue sources (i.e. sales taxes and water).

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

South Weber City Comparative of Debt Outstanding							
	Governmental Activities		Business-type Activities		Total Activities		Total % Change From Prior Year
	2016	2015	2016	2015	2016	2015	
<b>Debt Outstanding</b>							
Revenue Bonds	\$ 1,016,000	\$ 1,094,000	\$ 3,138,309	\$ 3,223,319	\$ 4,154,309	\$ 4,317,319	3.9%
<b>Total debt outstanding</b>	<b>\$ 1,016,000</b>	<b>\$ 1,094,000</b>	<b>\$ 3,138,309</b>	<b>\$ 3,223,319</b>	<b>\$ 4,154,309</b>	<b>\$ 4,317,319</b>	<b>3.9%</b>

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

As of October 2016, the state unemployment rate was 3.2%, down from 3.4% the previous year. This is consistent with the nationwide decrease in unemployment rates as the economy begins to improve. Currently, South Weber City is experiencing slow economic growth consistent with the rest of the nation. The City has some subdivisions that could bring more property taxes into the City in future years since the land was previously farm property subject to the greenbelt provisions. The rates and fees for most services remained constant for fiscal year 2016 compared with fiscal year 2015.

**REQUEST FOR INFORMATION**

This financial report is designed to give its readers a general overview of the South Weber City's finances. Questions regarding any information contained in this report or requests for additional financial information should be addressed to South Weber City, 1600 East South Weber Drive, South Weber City, Utah 84405.

## **BASIC FINANCIAL STATEMENTS**

**SOUTH WEBER CITY**  
**STATEMENT OF NET POSITION**  
**June 30, 2016**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and cash equivalents	\$ 2,111,283	\$ 3,904,546	\$ 6,015,829
Receivables:			
Property, franchise, and excise taxes	539,960	-	539,960
Accounts receivable	-	213,874	213,874
Prepaid expenses	4,672	125,389	130,061
Restricted:			
Cash and cash equivalents	1,000,587	478,934	1,479,521
Receivables - Class "C" road funds	55,127	-	55,127
Capital assets not being depreciated:			
Land and water rights	2,664,313	-	2,664,313
Capital assets, net of accumulated depreciation:			
Buildings	2,134,895	201,327	2,336,222
Improvements other than buildings	5,888,417	12,056,610	17,945,027
Machinery and equipment	48,996	37,073	86,069
Vehicles	136,258	5,100	141,358
Net pension asset	32	13	45
<b>Total Assets</b>	<u>14,584,540</u>	<u>17,022,866</u>	<u>31,607,406</u>
<b>Deferred Outflows of Resources</b>			
Deferred loss on refunding	44,483	-	44,483
Deferred outflows relating to pensions	127,260	68,525	195,785
<b>Total Deferred Outflows of Resources</b>	<u>171,743</u>	<u>68,525</u>	<u>240,268</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 14,756,283</u>	<u>\$ 17,091,391</u>	<u>\$ 31,847,674</u>

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



**SOUTH WEBER CITY**  
**STATEMENT OF NET POSITION (Continued)**  
**June 30, 2016**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>Liabilities:</b>			
Accounts payable	\$ 69,953	\$ 77,730	\$ 147,683
Accrued liabilities	20,921	-	20,921
Accrued interest	15,088	11,700	26,788
Unearned revenue	102,026	24,430	126,456
Restricted liabilities:			
Developer and customer deposits	34,100	2,099	36,199
Noncurrent liabilities:			
Due within one year	95,492	85,358	180,850
Due in more than one year	949,661	3,070,215	4,019,876
Net pension liability	210,403	113,294	323,697
	<u>1,497,644</u>	<u>3,384,826</u>	<u>4,882,470</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	311,000	-	311,000
Deferred inflows relating to pensions	22,291	12,003	34,294
	<u>333,291</u>	<u>12,003</u>	<u>345,294</u>
<b>Net Position</b>			
Net investment in capital assets	9,901,362	9,161,801	19,063,163
Restricted for:			
Impact fees	444,105	476,835	920,940
Roads	577,509	-	577,509
Unrestricted	2,002,372	4,055,926	6,058,298
	<u>12,925,348</u>	<u>13,694,562</u>	<u>26,619,910</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 14,756,283</u>	<u>\$ 17,091,391</u>	<u>\$ 31,847,674</u>

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

**SOUTH WEBER CITY  
STATEMENT OF ACTIVITIES  
For The Year Ended June 30, 2016**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government:</b>							
Government Activities							
General government	\$ 741,324	\$ 370,857	\$ 4,728	\$ -	\$ (365,739)	\$ -	\$ (365,739)
Public safety	310,185	-	6,389	7,056	(296,740)	-	(296,740)
Highways and public works	1,010,804	-	215,354	1,831,722	1,036,272	-	1,036,272
Parks	342,947	1,862	-	35,088	(305,997)	-	(305,997)
Recreation	264,372	163,232	17,092	33,360	(50,688)	-	(50,688)
Interest on long-term debt	39,923	-	-	-	(39,923)	-	(39,923)
Total Governmental Activities	<u>2,709,555</u>	<u>535,951</u>	<u>243,563</u>	<u>1,907,226</u>	<u>(22,815)</u>	<u>-</u>	<u>(22,815)</u>
Business-type Activities							
Water utility	1,174,001	1,071,551	-	449,647	-	347,197	347,197
Sewer utility	697,482	845,099	-	315,972	-	463,589	463,589
Garbage utility	421,634	357,150	-	-	-	(64,484)	(64,484)
Storm sewer utility	175,347	142,825	-	287,434	-	254,912	254,912
Total Business-type Activities	<u>2,468,464</u>	<u>2,416,625</u>	<u>-</u>	<u>1,053,053</u>	<u>-</u>	<u>1,001,214</u>	<u>1,001,214</u>
Total Government	<u>\$ 5,178,019</u>	<u>\$ 2,952,576</u>	<u>\$ 243,563</u>	<u>\$ 2,960,279</u>	<u>(22,815)</u>	<u>1,001,214</u>	<u>978,399</u>
<b>General Revenues:</b>							
					353,886	-	353,886
					344,521	-	344,521
					846,961	-	846,961
					19,286	36,196	55,482
				Total General Revenues and Transfers	<u>1,564,654</u>	<u>36,196</u>	<u>1,600,850</u>
				Changes in Net Position	1,541,839	1,037,410	2,579,249
				Net Position, Beginning, Restated	<u>11,383,509</u>	<u>12,657,152</u>	<u>24,040,661</u>
				Net Position, Ending	<u>\$ 12,925,348</u>	<u>\$ 13,694,562</u>	<u>\$ 26,619,910</u>

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

**SOUTH WEBER CITY**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2016**

	<u>General</u>	<u>Special Revenue Recreation Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 293,367	\$ 338,995	\$ 1,469,346	\$ 9,575	\$ 2,111,283
Accounts receivable	-	-	700	-	700
Property, franchise, and excise tax receivable	502,695	-	-	-	502,695
Receivables, other	21,765	14,800	-	-	36,565
Prepays	-	-	-	4,672	4,672
Restricted assets:					
Cash and cash equivalents	556,482	-	-	444,105	1,000,587
Receivables - Class "C" road monies	55,127	-	-	-	55,127
<b>Total Assets</b>	<u>\$ 1,429,436</u>	<u>\$ 353,795</u>	<u>\$ 1,470,046</u>	<u>\$ 458,352</u>	<u>\$ 3,711,629</u>
<b>Liabilities</b>					
Accounts payable	\$ 56,361	\$ 1,459	\$ 12,013	\$ 120	\$ 69,953
Accrued liabilities	20,921	-	-	-	20,921
Unearned revenue	88,478	-	1,417	12,131	102,026
Restricted liabilities:					
Developer and customer deposits	34,100	-	-	-	34,100
<b>Total Liabilities</b>	<u>199,860</u>	<u>1,459</u>	<u>13,430</u>	<u>12,251</u>	<u>227,000</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - property taxes	311,000	-	-	-	311,000
<b>Fund Balances</b>					
Nonspendable					
Prepays	-	-	-	4,672	4,672
Restricted					
Class "C" roads	577,509	-	-	-	577,509
Impact fees	-	-	-	444,105	444,105
Committed for:					
Fire fighting vehicle	-	-	197,495	-	197,495
Assigned					
Capital projects		352,336	1,259,121	-	1,611,457
Unassigned	341,067	-	-	(2,676)	338,391
<b>Total Fund Balances</b>	<u>918,576</u>	<u>352,336</u>	<u>1,456,616</u>	<u>446,101</u>	<u>3,173,629</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 1,429,436</u>	<u>\$ 353,795</u>	<u>\$ 1,470,046</u>	<u>\$ 458,352</u>	<u>\$ 3,711,629</u>

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

**SOUTH WEBER CITY**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2016**

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

<b>Total fund balance - governmental funds</b>	\$ 3,173,629
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,872,879
Deferred outflows of resources relating to refunding are not financial resources and, therefore, are not reported in the funds.	44,483
Long-term liabilities, including bond payable, and compensated absences are not due and payable in the current period and therefore are not recorded in the funds.	(1,045,153)
Accrued interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(15,088)
Pension assets and liabilities along with the corresponding deferred inflows and outflows are not collectable or payable in the current period and therefore are not recorded in the funds.	(105,402)
<b>Net position - governmental activities</b>	<b>\$ 12,925,348</b>

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

**SOUTH WEBER CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2016**

	General	Special Revenue Recreation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Totals
<b>Revenues</b>					
General property taxes	\$ 353,886	\$ -	\$ -	\$ -	\$ 353,886
Sales, use, and excise taxes	846,961	-	-	-	846,961
Franchise taxes	344,521	-	-	-	344,521
Impact fees	-	-	-	116,191	116,191
Licenses	234,237	-	-	-	234,237
Fines	121,390	-	-	-	121,390
Charges for services	80,845	136,417	-	43,907	261,169
Interest income	6,542	1,963	7,764	3,017	19,286
Intergovernmental	225,243	-	-	-	225,243
Contributions	-	-	1,228	-	1,228
Miscellaneous revenue	15,230	-	-	-	15,230
Total Revenues	<u>2,228,855</u>	<u>138,380</u>	<u>8,992</u>	<u>163,115</u>	<u>2,539,342</u>
<b>Expenditures</b>					
Current:					
General government	782,105	-	-	-	782,105
Public safety	252,021	-	-	-	252,021
Public works	330,093	-	-	-	330,093
Parks	142,381	-	-	-	142,381
Recreation	-	169,767	-	50,029	219,796
Capital expenditures	-	-	319,108	89,288	408,396
Debt service:					
Principal	22,000	56,000	-	-	78,000
Interest and fiscal charges	9,098	26,044	-	-	35,142
Total Expenditures	<u>1,537,698</u>	<u>251,811</u>	<u>319,108</u>	<u>139,317</u>	<u>2,247,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>691,157</u>	<u>(113,431)</u>	<u>(310,116)</u>	<u>23,798</u>	<u>291,408</u>
<b>Other Financing Sources (Uses)</b>					
Transfer in	-	140,000	468,000	1,000	609,000
Transfer out	<u>(609,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(609,000)</u>
Total Other Financing Sources (Uses)	<u>(609,000)</u>	<u>140,000</u>	<u>468,000</u>	<u>1,000</u>	<u>-</u>
Net Change in Fund Balances	82,157	26,569	157,884	24,798	291,408
Fund Balance, Beginning	<u>836,419</u>	<u>325,767</u>	<u>1,298,732</u>	<u>421,303</u>	<u>2,882,221</u>
Fund Balance, Ending	<u>\$ 918,576</u>	<u>\$ 352,336</u>	<u>\$ 1,456,616</u>	<u>\$ 446,101</u>	<u>\$ 3,173,629</u>

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

**SOUTH WEBER CITY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2016**

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

<b>Net change in fund balances - total governmental funds</b>	\$ 291,408
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(484,399)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	2,036,389
Government funds have proceeds from the sale of assets as revenue. However, in the statement activities it reports the gain or loss on the sale of assets.	(387,804)
Repayment of bond principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the statement of net position.	78,000
The amortization of deferred outflows relating to bond refunding loss is not recorded in the governmental funds.	(4,044)
In the statement of activities, accrued interest on debt is recorded.	(737)
The long term portion of accrued leave does not require the use of current financial resources and therefore is not recorded as an expenditure in the Governmental Funds.	(669)
Changes in the pension asset and liability accounts are not recorded in the funds rather they are recorded in the statement of activities	<u>13,695</u>
<b>Change in net position - governmental activities</b>	<u><u>\$ 1,541,839</u></u>

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

**SOUTH WEBER CITY**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS**  
**June 30, 2016**

	<u>Water Utility Fund</u>	<u>Sewer Utility Fund</u>	<u>Garbage Utility Fund</u>	<u>Storm Sewer Utility Fund</u>	<u>Total Proprietary Funds</u>
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$ 1,031,600	\$ 1,813,172	\$ 362,565	\$ 697,209	\$ 3,904,546
Accounts receivable	98,454	68,493	33,436	13,491	213,874
Prepaid expenses	125,389	-	-	-	125,389
Restricted cash and cash equivalents	307,214	77,291	-	94,429	478,934
Total Current Assets	<u>1,562,657</u>	<u>1,958,956</u>	<u>396,001</u>	<u>805,129</u>	<u>4,722,743</u>
<b>Noncurrent Assets:</b>					
Property and equipment					
Buildings	298,262	-	-	-	298,262
Improvements, other than buildings	7,329,030	5,524,253	-	3,068,602	15,921,885
Machinery and equipment	116,295	-	-	-	116,295
Vehicles	225,589	-	-	-	225,589
Less: Accumulated depreciation	<u>(1,770,807)</u>	<u>(1,514,201)</u>	<u>-</u>	<u>(976,913)</u>	<u>(4,261,921)</u>
Total property and equipment	<u>6,198,369</u>	<u>4,010,052</u>	<u>-</u>	<u>2,091,689</u>	<u>12,300,110</u>
Net pension asset	<u>8</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>13</u>
Total Noncurrent Assets	<u>6,198,377</u>	<u>4,010,057</u>	<u>-</u>	<u>2,091,689</u>	<u>12,300,123</u>
<b>Total Assets</b>	<u>7,761,034</u>	<u>5,969,013</u>	<u>396,001</u>	<u>2,896,818</u>	<u>17,022,866</u>
<b>Deferred Outflows of Resources:</b>					
Deferred outflows relating to pensions	<u>35,241</u>	<u>21,536</u>	<u>5,874</u>	<u>5,874</u>	<u>68,525</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 7,796,275</u>	<u>\$ 5,990,549</u>	<u>\$ 401,875</u>	<u>\$ 2,902,692</u>	<u>\$ 17,091,391</u>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ 6,740	\$ 29,247	\$ 38,453	\$ 3,290	\$ 77,730
Accrued interest	11,700	-	-	-	11,700
Unearned revenue	-	-	-	24,430	24,430
Restricted liabilities:					
Developer and customer deposits	2,099	-	-	-	2,099
Current portion of compensated absences	5,560	3,165	851	782	10,358
Current portion of bonds payable	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total Current Liabilities	<u>101,099</u>	<u>32,412</u>	<u>39,304</u>	<u>28,502</u>	<u>201,317</u>
<b>Noncurrent Liabilities:</b>					
Compensated absences	3,706	2,111	568	521	6,906
Bonds payable	3,063,309	-	-	-	3,063,309
Net pension liability	<u>58,265</u>	<u>35,607</u>	<u>9,711</u>	<u>9,711</u>	<u>113,294</u>
Total Noncurrent Liabilities	<u>3,125,280</u>	<u>37,718</u>	<u>10,279</u>	<u>10,232</u>	<u>3,183,509</u>
<b>Total Liabilities</b>	<u>3,226,379</u>	<u>70,130</u>	<u>49,583</u>	<u>38,734</u>	<u>3,384,826</u>
<b>Deferred Inflows of Resources:</b>					
Deferred inflows relating to pensions	<u>6,173</u>	<u>3,772</u>	<u>1,029</u>	<u>1,029</u>	<u>12,003</u>
<b>Net Position:</b>					
Net investment in capital assets	3,060,060	4,010,052	-	2,091,689	9,161,801
Restricted:					
Impact fees	305,115	77,291	-	94,429	476,835
Unrestricted	<u>1,198,548</u>	<u>1,829,304</u>	<u>351,263</u>	<u>676,811</u>	<u>4,055,926</u>
Total Net Position	<u>4,563,723</u>	<u>5,916,647</u>	<u>351,263</u>	<u>2,862,929</u>	<u>13,694,562</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u>\$ 7,796,275</u>	<u>\$ 5,990,549</u>	<u>\$ 401,875</u>	<u>\$ 2,902,692</u>	<u>\$ 17,091,391</u>

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

**SOUTH WEBER CITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND NET POSITION – PROPRIETARY FUNDS**  
**For The Year Ended June 30, 2016**

	<u>Water Utility Fund</u>	<u>Sewer Utility Fund</u>	<u>Garbage Utility Fund</u>	<u>Storm Sewer Utility Fund</u>	<u>Total Proprietary Funds</u>
<b>Operating Revenues:</b>					
Sales and charges for services	\$ 1,071,551	\$ 845,099	\$ 357,150	\$ 142,825	\$ 2,416,625
Total Operating Revenues	<u>1,071,551</u>	<u>845,099</u>	<u>357,150</u>	<u>142,825</u>	<u>2,416,625</u>
<b>Operating Expenses:</b>					
Personnel services	213,438	129,736	30,217	24,830	398,221
Supplies	499,408	20,479	306,277	6,074	832,238
Purchased services	43,172	436,068	4,803	16,294	500,337
Capital outlay	-	15,910	-	-	15,910
Depreciation and amortization	203,666	91,119	-	103,960	398,745
Total operating expenses	<u>959,684</u>	<u>693,312</u>	<u>341,297</u>	<u>151,158</u>	<u>2,145,451</u>
Operating income	<u>111,867</u>	<u>151,787</u>	<u>15,853</u>	<u>(8,333)</u>	<u>271,174</u>
<b>Nonoperating revenue (expense):</b>					
Interest income	18,108	11,264	2,274	4,550	36,196
Impact fee income	85,147	85,972	-	54,134	225,253
Gain (loss) on disposal of assets	(72,370)	(4,170)	(80,337)	(24,189)	(181,066)
Interest expense	(141,947)	-	-	-	(141,947)
Total nonoperating revenues (expenses)	<u>(111,062)</u>	<u>93,066</u>	<u>(78,063)</u>	<u>34,495</u>	<u>(61,564)</u>
Income (loss) before capital contributions and transfers	<u>805</u>	<u>244,853</u>	<u>(62,210)</u>	<u>26,162</u>	<u>209,610</u>
<b>Capital Contributions:</b>					
Grants and other contributions	364,500	230,000	-	233,300	827,800
Total Capital Contributions	<u>364,500</u>	<u>230,000</u>	<u>-</u>	<u>233,300</u>	<u>827,800</u>
Change in net position	365,305	474,853	(62,210)	259,462	1,037,410
Net position, beginning	4,073,029	5,441,794	413,473	2,603,467	12,531,763
Prior period adjustment	125,389	-	-	-	125,389
Net position, ending	<u>\$ 4,563,723</u>	<u>\$ 5,916,647</u>	<u>\$ 351,263</u>	<u>\$ 2,862,929</u>	<u>\$ 13,694,562</u>

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



**SOUTH WEBER CITY**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS**  
**For The Year Ended June 30, 2016**

	Water Utility Fund	Sewer Utility Fund	Garbage Utility Fund	Storm Sewer Utility Fund	Total Proprietary Funds
<b>Cash Flows From Operating Activities</b>					
Receipts from customers and users	\$ 1,061,885	\$ 849,382	\$ 356,813	\$ 167,126	\$ 2,435,206
Payments to suppliers and service providers	(545,694)	(475,644)	(306,781)	(27,874)	(1,355,993)
Payments to employees and related benefits	(213,581)	(129,817)	(30,310)	(27,294)	(401,002)
<b>Net cash flows from operating activities</b>	<u>302,610</u>	<u>243,921</u>	<u>19,722</u>	<u>111,958</u>	<u>678,211</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Principal paid on bonds and leases	(75,000)	-	-	-	(75,000)
Interest Paid	(149,144)	-	-	-	(149,144)
Impact fees received	85,147	85,972	-	54,134	225,253
<b>Net cash flows from capital and related financing activities</b>	<u>(138,997)</u>	<u>85,972</u>	<u>-</u>	<u>54,134</u>	<u>1,109</u>
<b>Cash Flows From Investing Activities</b>					
Interest on deposits	18,108	11,265	2,274	4,549	36,196
<b>Net cash flows from investing activities</b>	<u>18,108</u>	<u>11,265</u>	<u>2,274</u>	<u>4,549</u>	<u>36,196</u>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	181,721	341,158	21,996	170,641	715,516
<b>Cash and Cash Equivalents, Beginning</b>	<u>1,157,093</u>	<u>1,549,305</u>	<u>340,569</u>	<u>620,997</u>	<u>3,667,964</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 1,338,814</u>	<u>\$ 1,890,463</u>	<u>\$ 362,565</u>	<u>\$ 791,638</u>	<u>\$ 4,383,480</u>
<b>Reconciliation of operating income to net cash flows from operating activities</b>					
Operating income	\$ 111,867	\$ 151,787	\$ 15,853	\$ (8,333)	\$ 271,174
Adjustments to reconcile operating income to net cash flows from operating activities:					
Depreciation expense	203,666	91,119	-	103,960	398,745
(Increase) Decrease in accounts receivables	(9,666)	4,283	(337)	(129)	(5,849)
(Increase) Decrease in net pension asset	133	81	23	24	261
(Increase) Decrease in deferred outflows related to pension	(25,225)	(15,413)	(4,205)	(4,202)	(49,045)
Increase (Decrease) in accounts payable	(3,114)	(3,187)	4,299	(5,506)	(7,508)
Increase (Decrease) in unearned revenues	-	-	-	24,430	24,430
Increase (Decrease) in compensated absences	3,649	2,234	539	(1,836)	4,586
Increase (Decrease) in net pension liability	20,208	12,350	3,368	3,366	39,292
Increase (Decrease) in deferred inflows related to pension	1,092	667	182	184	2,125
<b>Net cash flows from operating activities</b>	<u>\$ 302,610</u>	<u>\$ 243,921</u>	<u>\$ 19,722</u>	<u>\$ 111,958</u>	<u>\$ 678,211</u>
Non-cash contribution of assets from developers	\$ 364,500	\$ 230,000	\$ -	\$ 233,300	\$ 827,800

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

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

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

(A) The Reporting Entity

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

(B) Government-Wide and Fund Financial Statements

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

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

(C) Measurement Focus and Basis of Accounting

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (generally within sixty days) to pay liabilities of the current period. However, for the fiscal year ended June 30, 2016 the City elected to record as receivable and revenue the sixth payment for the class "C" road distribution even though it was not collected within the 60-day window after fiscal year-end. This is due to the allocation method being re-analyzed, and therefore holding the sixth and final payment for the fiscal year then ended. Expenditures are generally recorded when a liability is incurred, as under the accrual method of accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded when payment is due.

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

The City reports the following major governmental funds:

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

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

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

The City reports the following major enterprise funds:

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

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

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

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

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

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

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

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

(D) Budgets

Annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required, prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

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

Utah State allows for any undesignated fund balances in excess of 5% of total revenue of the general fund to be utilized for budget purposes. The law also allows for the accumulation of a fund balance in the general fund in an amount equal to 25% of the total estimated revenue of the general fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year to determine an appropriate use and then the excess must be included as an available resource in the general fund budget.

(E) Taxes

In connection with budget adoption, an annual tax ordinance establishing the tax rate is adopted before June 22 and the City Recorder is to certify the tax rate to the County Auditor before June 22. Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah Code Sections 10-6-109 through 10-6-135.

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

(F) Capital Assets

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

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

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

(F) Capital Assets (Continued)

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

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

(G) Long-Term Obligation

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

(H) Equity Classifications

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

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

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

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

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

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

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

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

(H) Equity Classifications (Continued)

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

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted. It is the City's policy to use committed funds first then assigned funds and lastly use unassigned funds when all are available for use in satisfying the expenditure.

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

(I) Cash and Cash Equivalents

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

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

(J) Use of Estimates

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

(K) Deferred outflows/inflows of resources

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

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

(L) Pensions

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

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

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

(M) Prepaid

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

**NOTE 2 CASH AND INVESTMENTS**

The City maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits, a municipal money market account, and the Utah State Treasurer's investment pool (PTIF) which are considered demand deposits. All cash, demand deposits, money market accounts, and PTIF funds, are considered cash and cash equivalents.

Deposits and investments for the City are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council ("the Council"). Following are discussions of the City's exposure to various risks related to its cash management activities.

*Custodial credit risk – deposits* is the risk that in the event of bank failure, the City's deposits may not be recovered. The City's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the City to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Money Management Council. As of June 30, 2016, \$719,743 of the City's bank balances of \$969,743 (excluding PTIF) was uninsured and uncollateralized.

*Credit risk* is the risk that the counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; banker acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations as defined in the Act.

The City is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF) which is a voluntary external pooled investment fund managed by the Utah State Treasurer's Office and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, is not rated, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances.

For the year ended June 30, 2016, the City had cash balances of \$6,567,989 deposited in the PTIF. The fair value of the PTIF is \$6,597,920. The City has elected to report the PTIF balances at cost as it approximates fair value.

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

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

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

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

Following are the City's cash on hand and on deposit at June 30, 2016:

	<b>Carrying Amount</b>
<b>Cash on hand and on deposit:</b>	
Cash on hand	\$ 1,500
Cash on deposit	925,861
Utah State Treasurer's investment pool accounts	6,567,989
<b>Total cash on hand and deposit</b>	<b>\$ 7,495,350</b>

**NOTE 3 RESTRICTED ASSETS**

Certain assets are restricted to use for the following purposes as of June 30, 2016:

Performance bonds	\$ 36,199
Class "C" road funds	577,508
Impact fees	920,941
Restricted assets	<b>\$ 1,534,648</b>



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

**NOTE 4 CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2016, is as follows:

	<b>Balance</b> <b>June 30, 2015</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance</b> <b>June 30, 2016</b>
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 1,822,089	\$ 867,671	\$ (25,447)	\$ 2,664,313
<b>Total capital assets, not being depreciated</b>	<b>1,822,089</b>	<b>867,671</b>	<b>(25,447)</b>	<b>2,664,313</b>
<b>Capital assets, being depreciated</b>				
Buildings	3,123,210	-	(47,350)	3,075,860
Improvements other than buildings	10,625,734	1,012,600	(486,350)	11,151,984
Equipment	742,388	-	(605,567)	136,821
Office equipment	34,086	-	(34,086)	-
Vehicles	245,916	156,118	(23,579)	378,455
<b>Total capital assets, being depreciated</b>	<b>14,771,334</b>	<b>1,168,718</b>	<b>(1,196,932)</b>	<b>14,743,120</b>
<b>Less accumulated depreciation for</b>				
Buildings	(917,179)	(61,711)	37,925	(940,965)
Improvements other than buildings	(5,096,169)	(373,040)	205,642	(5,263,567)
Equipment	(598,021)	(29,623)	539,819	(87,825)
Office equipment	(27,610)	-	27,610	-
Vehicles	(245,751)	(20,025)	23,579	(242,197)
<b>Total accumulated depreciation</b>	<b>(6,884,730)</b>	<b>(484,399)</b>	<b>834,575</b>	<b>(6,534,554)</b>
<b>Total capital assets, being depreciated, net</b>	<b>7,886,604</b>	<b>684,319</b>	<b>(362,357)</b>	<b>8,208,566</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 9,708,693</b>	<b>\$ 1,551,990</b>	<b>\$ (387,804)</b>	<b>\$ 10,872,879</b>

The Business-type Activities property, plant and equipment consist of the following at June 30, 2016:

	<b>Balance</b> <b>June 30, 2015</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance</b> <b>June 30, 2016</b>
<b>Business-type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 8,925	\$ -	\$ (8,925)	\$ -
<b>Total capital assets, not being depreciated</b>	<b>8,925</b>	<b>-</b>	<b>(8,925)</b>	<b>-</b>
<b>Capital assets, being depreciated</b>				
Buildings	304,114	-	(5,852)	298,262
Improvements other than buildings	15,291,218	827,800	(197,133)	15,921,885
Equipment	334,523	-	(218,228)	116,295
Vehicles	228,620	-	(3,031)	225,589
<b>Total capital assets, being depreciated</b>	<b>16,158,475</b>	<b>827,800</b>	<b>(424,244)</b>	<b>16,562,031</b>
<b>Less accumulated depreciation for</b>				
Buildings	(94,330)	(7,457)	4,852	(96,935)
Improvements other than buildings	(3,598,655)	(376,643)	110,023	(3,865,275)
Equipment	(205,574)	(7,845)	134,197	(79,222)
Vehicles	(216,720)	(6,800)	3,031	(220,489)
<b>Total accumulated depreciation</b>	<b>(4,115,279)</b>	<b>(398,745)</b>	<b>252,103</b>	<b>(4,261,921)</b>
<b>Total capital assets, being depreciated, net</b>	<b>12,043,196</b>	<b>429,055</b>	<b>(172,141)</b>	<b>12,300,110</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 12,052,121</b>	<b>\$ 429,055</b>	<b>\$ (181,066)</b>	<b>\$ 12,300,110</b>

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

**NOTE 4 CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs as follows:

<b>Governmental Activities</b>	
General government	\$ 26,324
Public safety	18,881
Highways and public works	347,416
Parks	53,672
Recreation	38,106
Total depreciation expense - governmental activities	\$ 484,399
<b>Business-type Activities</b>	
Water services	\$ 203,666
Sewer services	91,119
Storm sewer services	103,960
Total depreciation expense - business-type activities	\$ 398,745
Combined depreciation expense	\$ 883,144

**NOTE 5 COMPENSATED ABSENCES**

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). In the governmental funds (using the modified accrual basis of accounting) only the unpaid amounts due to retired or terminated employees are recorded as liabilities. The total compensated absences liability is reported in the government wide financial statements as long-term debt in accordance with the Governmental Accounting Standards. Based on historical estimates, the City estimates that \$27,850 of the compensated absences balance will be due in the next year.

**NOTE 6 LONG-TERM DEBT NOTE**

The following is summary of long-term debt transactions of the City for the year ended June 30, 2016:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
<b>Governmental Activities</b>					
Sales Tax Revenue Bond, Series 2012	\$ 1,094,000	\$ -	\$ (78,000)	\$ 1,016,000	\$ 78,000
Total governmental bonds payable	1,094,000	-	(78,000)	1,016,000	78,000
Compensated absences	28,484	1,920	(1,251)	29,153	17,492
Net pension liability	137,429	72,974	-	210,403	-
<b>Total governmental long-term liabilities</b>	\$ 1,259,913	\$ 74,894	\$ (79,251)	\$ 1,255,556	\$ 95,492
<b>Business-type Activities</b>					
Water Revenue Bond, Series 2010	\$ 3,080,000	\$ -	\$ (75,000)	\$ 3,005,000	\$ 75,000
Bond Premium, Series 2010	143,319	-	(10,010)	133,309	-
Total business-type bonds payable	3,223,319	-	(85,010)	3,138,309	75,000
Compensated absences	14,824	3,059	(620)	17,263	10,358
Net pension liability	74,002	39,293	-	113,295	-
<b>Total business-type long-term liabilities</b>	\$ 3,312,145	\$ 42,352	\$ (85,630)	\$ 3,268,867	\$ 85,358

The General Fund typically liquidates the liability for compensated absences.

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

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

Sales Tax Revenue Refunding Bonds, Series 2012

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

The annual debt service requirements to maturity, including principal and interest, for the Sales Tax Revenue Refunding Bonds, Series 2012, as of June 30, 2016 are as follows:

<u>Year Ending June 30,</u>	<u>Sales Tax Refunding Bonds, Series 2012</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 78,000	\$ 30,175	\$ 108,175
2018	83,000	27,859	110,859
2019	88,000	25,394	113,394
2020	87,000	22,780	109,780
2021	91,000	20,196	111,196
2022-2026	486,000	59,133	545,133
2027	103,000	3,059	106,059
	<u>\$ 1,016,000</u>	<u>\$ 188,595</u>	<u>\$ 1,204,595</u>

Water Revenue Bonds, Series 2010

The Water Revenue Bonds, Series 2010 were issued in August 2010. The \$3,445,000 revenue bonds carry interest ranging from 2.0% to 5.0%. Interest payments are due semi-annually in June and December, with principal payments due annually in June, and matures in June 2040. The proceeds of the bond were used to construct a culinary water storage reservoir, a pump station, and other related infrastructure.

The annual debt service requirements to maturity, including principal and interest, for the Water Revenue Bonds, Series 2010, as of June 30, 2016 are as follows:

<u>Year Ending June 30,</u>	<u>Water Revenue Bonds, Series 2010</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 75,000	\$ 140,400	\$ 215,400
2018	75,000	138,713	213,713
2019	80,000	136,650	216,650
2020	80,000	134,250	214,250
2021	85,000	131,750	216,750
2022-2026	480,000	594,400	1,074,400
2027-2031	600,000	475,000	1,075,000
2032-2036	770,000	309,250	1,079,250
2037-2040	760,000	97,500	857,500
<b>Total</b>	<u>\$ 3,005,000</u>	<u>\$ 2,157,913</u>	<u>\$ 5,162,913</u>

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

**NOTE 7 CONSTRUCTION COMMITMENTS**

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

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

**NOTE 8 TRANSFERS**

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

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

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

**NOTE 9 RETIREMENT PLAN**

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer, cost sharing, public employee retirement system.

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

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

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

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

**NOTE 9 RETIREMENT PLAN (Continued)**

Benefits Provided

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

**Summary of Benefits by System**

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

\* With actuarial reductions

\*\* All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases no met may be carried forward to subsequent years.

Contributions

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

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

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

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

**NOTE 9 RETIREMENT PLAN (Continued)**

For fiscal year ended June 30, 2016, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 85,487	N/A
Tier 2 Public Employees System	21,380	-
Tier 2 DC Only System	949	N/A
Total Contributions	<u>\$ 107,816</u>	<u>\$ -</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

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

At June 30, 2016, we reported a net pension asset of \$45 and a net pension liability of \$323,697.

	Proportionate Share	Net Pension Asset	Net Pension Liability
Noncontributory System	0.0572056%	\$ -	\$ 323,697
Tier 2 Public Employees System	0.0206238%	45	-
Total Net Pension Asset / Liability		<u>\$ 45</u>	<u>\$ 323,697</u>

The net pension asset and liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2015 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2016, we recognized pension expense of \$87,118.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 16,003
Changes in assumptions	-	18,291
Net difference between projected and actual earnings on pension plan	110,479	-
Changes in proportion and differences between contributions and	31,542	-
Contributions subsequent to the measurement date	53,764	-
Total	<u>\$ 195,785</u>	<u>\$ 34,294</u>

\$53,765 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2015.

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

**NOTE 9 RETIREMENT PLAN (Continued)**

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2016	\$ 25,992
2017	25,992
2018	26,310
2019	30,173
2020	(134)
Thereafter	(605)

Actuarial Assumptions

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 – 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the January 1, 2015, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2013.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
	Inflation		2.75%
	Expected arithmetic nominal retur		7.98%

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

**NOTE 9 RETIREMENT PLAN (Continued)**

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. There was no change in the discount rate from the prior measurement date.

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

<u>System</u>	<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Noncontributory System	\$ 683,940	\$ 323,697	\$ 22,967
Tier 2 Public Employees System	8,256	(45)	(6,337)
Total	\$ 692,196	\$ 323,652	\$ 16,630

Pension Plan Fiduciary Net Position

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

Defined Contribution Savings Plans

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

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

- 401(k) Plan
- Roth IRA Plan



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

**NOTE 9 RETIREMENT PLAN (Continued)**

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
401(k) Plan			
Employer Contributions	\$ 33,313	\$ 19,778	\$ 16,027
Employee Contributions	37,992	23,829	22,000
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	3,636	1,156	567

**NOTE 10 RESTATEMENT OF NET POSITION/FUND BALANCE**

During the most recent fiscal year ended June 30, 2016, it was noted expenses incurred related to the future fiscal year, as well as a similar situation was present in the prior year as well. The net effect of the adjustments was as follows:

<u>Water Fund</u>	<u>Adjustment</u>
Net position, begining	\$ (125,389)
Prepaid expenses	125,389

The effect of this adjustment is reflected in the June 30, 2016 year-end amounts reported in the Water fund, and consequently in the Business-type activities in the Statement of Net Position.

**REQUIRED SUPPLEMENTAL INFORMATION**

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
General property taxes	\$ 343,300	\$ 343,300	\$ 353,886	\$ 10,586
Sales, use, and excise taxes	680,000	850,000	846,961	(3,039)
Franchise taxes	332,000	332,000	344,521	12,521
Licenses	173,000	173,000	234,237	61,237
Fines	120,000	120,000	121,390	1,390
Charges for services	11,700	11,700	80,845	69,145
Interest income	5,000	5,000	6,542	1,542
Intergovernmental	187,000	187,000	225,243	38,243
Miscellaneous revenue	5,500	5,500	15,230	9,730
<b>Total Revenues</b>	<u>1,857,500</u>	<u>2,027,500</u>	<u>2,228,855</u>	<u>201,355</u>
<b>Expenditures</b>				
General government				
Administrative	608,000	608,000	598,659	9,341
Legislative	56,000	56,000	47,696	8,304
Judicial	120,000	160,000	135,750	24,250
Public works				
Building inspection	72,500	77,500	71,224	6,276
Streets	211,000	211,000	184,320	26,680
Class "C" roads	501,500	171,500	74,549	96,951
Public safety				
Police and animal control	152,000	157,000	153,946	3,054
Fire protection	133,900	133,900	98,075	35,825
Parks	177,500	177,500	142,381	35,119
Debt service:				
Interest	22,000	22,000	22,000	-
Principal	9,100	9,100	9,098	2
<b>Total Expenditures</b>	<u>2,063,500</u>	<u>1,783,500</u>	<u>1,537,698</u>	<u>245,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(206,000)</u>	<u>244,000</u>	<u>691,157</u>	<u>447,157</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	-	-	-	-
Transfer out	(208,000)	(658,000)	(609,000)	49,000
<b>Total Other Financing Sources (Uses)</b>	<u>(208,000)</u>	<u>(658,000)</u>	<u>(609,000)</u>	<u>49,000</u>
Net Change in Fund Balance	<u>\$ (414,000)</u>	<u>\$ (414,000)</u>	82,157	<u>\$ 496,157</u>
Fund Balance, Beginning			<u>836,419</u>	
Fund Balance, Ending			<u>\$ 918,576</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – RECREATION SPECIAL REVENUE FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 146,500	\$ 146,500	\$ 136,417	\$ (10,083)
Interest income	-	-	1,963	1,963
Total Revenues	<u>146,500</u>	<u>146,500</u>	<u>138,380</u>	<u>(8,120)</u>
<b>Expenditures</b>				
Recreation	206,900	206,900	169,767	37,133
Debt service:				
Principal	56,200	56,200	56,000	200
Interest	23,400	23,400	26,044	(2,644)
Total Expenditures	<u>286,500</u>	<u>286,500</u>	<u>251,811</u>	<u>34,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(140,000)</u>	<u>(140,000)</u>	<u>(113,431)</u>	<u>26,569</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	140,000	140,000	140,000	-
Transfer out	-	-	-	-
Total Other Financing Sources (Uses)	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	26,569	<u>\$ 26,569</u>
Fund Balance, Beginning			<u>325,767</u>	
Fund Balance, Ending			<u>\$ 352,336</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF PROPORTIONATE SHARE OF**  
**THE PENSION LIABILITY**  
**UTAH RETIREMENT SYSTEMS**  
**December 31, 2015**  
**Last 10 Fiscal Years\***

For the year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of its covered- employee payroll
<b>Noncontributory Retirement System</b>					
2015	0.0572056%	\$ 323,697	\$ 457,570	70.74%	87.8%
2014	0.0486916%	211,430	384,233	55.00%	90.2%
<b>Tier 2 Public Employees Retirement System</b>					
2015	0.0206238%	\$ (45)	\$ 133,243	-0.03%	100.2%
2014	0.2582740%	(783)	126,524	-0.06%	103.5%

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

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

**SOUTH WEBERS CITY  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
December 31, 2015  
Last 10 Fiscal Years\***

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
<b>Noncontributory System</b>					
2016	\$ 85,487	\$ 85,487	\$ -	\$ 467,173	18.30%
2015	76,280	76,280	-	429,160	17.77%
2014	71,335	71,335	-	413,474	17.25%
<b>Tier 2 Public Employees System*</b>					
2016	\$ 21,380	\$ 21,380	\$ -	\$ 143,386	14.91%
2015	17,885	17,885	-	103,673	17.25%
2014	14,123	14,123	-	76,308	18.51%
<b>Tier 2 Public Employees DC Only System*</b>					
2016	\$ 949	\$ 949	\$ -	\$ 92,255	1.03%
2015	534	534	-	87,277	0.61%
2014	-	-	-	83,188	0.00%

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

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

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

**SOUTH WEBER CITY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For fiscal year ended June 30, 2016**

Changes in Assumptions

The following assumption changes were adopted from the most recent actuarial experience study. There was a decrease in the wage inflation assumption for all employee groups from 3.75% to 3.50%. Also there was a modification to the rate of salary increases for most groups. The payroll growth assumption was decreased from 3.5% to 3.25%. There was an improvement in the post-retirement mortality assumption for female educators and minor adjustments to the pre-retirement mortality assumption.

There were additional changes to certain demographic assumptions that generally resulted in: (1) more members are anticipated to terminate employment prior to retirement, (2) slightly fewer members are expected to become disabled, and (3) members are expected to retire at a slightly later age.

## **SUPPLEMENTAL INFORMATION**



**SOUTH WEBER CITY**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2016**

	<u>Park Impact Fee Fund</u>	<u>Road Impact Fee Fund</u>	<u>Country Fair Days Fund</u>	<u>Recreation Impact Fee Fund</u>	<u>Public Safety Impact Fee Fund</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Assets:</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 9,575	\$ -	\$ -	\$ 9,575
Restricted cash and cash equivalents	54,791	212,171	-	141,144	35,999	444,105
Prepaid expenses	-	-	4,672	-	-	4,672
Total assets	<u>\$ 54,791</u>	<u>\$ 212,171</u>	<u>\$ 14,247</u>	<u>\$ 141,144</u>	<u>\$ 35,999</u>	<u>\$ 458,352</u>
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 120
Unearned revenue	-	-	12,131	-	-	12,131
Total liabilities	<u>-</u>	<u>-</u>	<u>12,251</u>	<u>-</u>	<u>-</u>	<u>12,251</u>
<b>Fund Balances:</b>						
Nonspendable						
Prepaid expenses	-	-	4,672	-	-	4,672
Restricted:						
Impact fees	54,791	212,171	-	141,144	35,999	444,105
Unassigned			(2,676)			(2,676)
Total fund balances	<u>54,791</u>	<u>212,171</u>	<u>1,996</u>	<u>141,144</u>	<u>35,999</u>	<u>446,101</u>
Total liabilities and fund balances	<u>\$ 54,791</u>	<u>\$ 212,171</u>	<u>\$ 14,247</u>	<u>\$ 141,144</u>	<u>\$ 35,999</u>	<u>\$ 458,352</u>

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

**SOUTH WEBER CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2016**

	<b>Park Impact Fee Fund</b>	<b>Road Impact Fee Fund</b>	<b>Country Fair Days Fund</b>	<b>Recreation Impact Fee Fund</b>	<b>Public Safety Impact Fee Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues:</b>						
Impact fees	\$ 35,088	\$ 40,687	\$ -	\$ 33,360	\$ 7,056	\$ 116,191
Charges for services	-	-	43,907	-	-	43,907
Interest income	685	1,249	45	824	214	3,017
Total Revenues	<u>35,773</u>	<u>41,936</u>	<u>43,952</u>	<u>34,184</u>	<u>7,270</u>	<u>163,115</u>
<b>Expenditures:</b>						
Recreation	-	-	50,029	-	-	50,029
Capital outlay	89,288	-	-	-	-	89,288
Total Expenditures	<u>89,288</u>	<u>-</u>	<u>50,029</u>	<u>-</u>	<u>-</u>	<u>139,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(53,515)</u>	<u>41,936</u>	<u>(6,077)</u>	<u>34,184</u>	<u>7,270</u>	<u>23,798</u>
<b>Other Sources (Uses)</b>						
Transfers in	-	-	1,000	-	-	1,000
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Net Change in Fund Balance	(53,515)	41,936	(5,077)	34,184	7,270	24,798
Fund Balance, Beginning	<u>108,306</u>	<u>170,235</u>	<u>7,073</u>	<u>106,960</u>	<u>28,729</u>	<u>421,303</u>
Fund Balance, Ending	<u>\$ 54,791</u>	<u>\$ 212,171</u>	<u>\$ 1,996</u>	<u>\$ 141,144</u>	<u>\$ 35,999</u>	<u>\$ 446,101</u>

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE – BUDGET AND ACTUAL – CAPITAL PROJECTS FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest income	\$ 2,000	\$ 2,000	\$ 7,764	\$ 5,764
Contributions	-	-	1,228	1,228
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>8,992</u>	<u>6,992</u>
<b>Expenditures</b>				
Capital outlay	<u>407,000</u>	<u>549,000</u>	<u>319,108</u>	<u>229,892</u>
Total Expenditures	<u>407,000</u>	<u>549,000</u>	<u>319,108</u>	<u>229,892</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(405,000)</u>	<u>(547,000)</u>	<u>(310,116)</u>	<u>236,884</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	<u>410,000</u>	<u>552,000</u>	<u>468,000</u>	<u>(84,000)</u>
Total Other Financing Sources (Uses)	<u>410,000</u>	<u>552,000</u>	<u>468,000</u>	<u>(84,000)</u>
Net Change in Fund Balance	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>157,884</u>	<u>\$ 152,884</u>
Fund Balance, Beginning			<u>1,298,732</u>	
Fund Balance, Ending			<u>\$ 1,456,616</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR PARK IMPACT FEE FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Impact fees	\$ 34,000	\$ 34,000	\$ 35,088	\$ 1,088
Interest income	-	-	685	685
Total Revenues	<u>34,000</u>	<u>34,000</u>	<u>35,773</u>	<u>1,773</u>
<b>Expenditures</b>				
Capital outlay	<u>91,000</u>	<u>96,000</u>	<u>89,288</u>	<u>6,712</u>
Total Expenditures	<u>91,000</u>	<u>96,000</u>	<u>89,288</u>	<u>6,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,000)</u>	<u>(62,000)</u>	<u>(53,515)</u>	<u>8,485</u>
Net Change in Fund Balance	<u>\$ (57,000)</u>	<u>\$ (62,000)</u>	<u>(53,515)</u>	<u>\$ 8,485</u>
Fund Balance, Beginning			<u>108,306</u>	
Fund Balance, Ending			<u>\$ 54,791</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR ROAD IMPACT FEE FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Impact fees	\$ 20,000	\$ 25,000	\$ 40,687	\$ 15,687
Interest income	500	500	1,249	749
Total Revenues	<u>20,500</u>	<u>25,500</u>	<u>41,936</u>	<u>16,436</u>
<b>Expenditures</b>				
Capital outlay	-	5,000	-	5,000
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,500</u>	<u>20,500</u>	<u>41,936</u>	<u>21,436</u>
Net Change in Fund Balance	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>41,936</u>	<u>\$ 21,436</u>
Fund Balance, Beginning			<u>170,235</u>	
Fund Balance, Ending			<u>\$ 212,171</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE – BUDGET AND ACTUAL – NONMAJOR COUNTRY FAIR DAYS FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 46,850	\$ 46,850	\$ 43,907	\$ (2,943)
Interest income	-	-	45	45
Total Revenues	<u>46,850</u>	<u>46,850</u>	<u>43,952</u>	<u>(2,898)</u>
<b>Expenditures</b>				
Recreation	<u>48,950</u>	<u>50,950</u>	<u>50,029</u>	<u>921</u>
Total Expenditures	<u>48,950</u>	<u>50,950</u>	<u>50,029</u>	<u>921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,100)</u>	<u>(4,100)</u>	<u>(6,077)</u>	<u>(1,977)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (2,100)</u>	<u>\$ (3,100)</u>	<u>(5,077)</u>	<u>\$ (1,977)</u>
Fund Balance, Beginning			<u>7,073</u>	
Fund Balance, Ending			<u>\$ 1,996</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE – BUDGET AND ACTUAL –**  
**NONMAJOR RECREATION IMPACT FEE FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Impact fees	\$ 30,000	\$ 30,000	\$ 33,360	\$ 3,360
Interest income	-	-	824	824
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>34,184</u>	<u>4,184</u>
<b>Expenditures</b>				
Capital outlay	72,000.00	72,000.00	-	72,000
Total Expenditures	<u>72,000</u>	<u>72,000</u>	<u>-</u>	<u>72,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(42,000)</u>	<u>(42,000)</u>	<u>34,184</u>	<u>76,184</u>
Net Change in Fund Balance	<u>\$ (42,000)</u>	<u>\$ (42,000)</u>	<u>34,184</u>	<u>\$ 76,184</u>
Fund Balance, Beginning			<u>106,960</u>	
Fund Balance, Ending			<u>\$ 141,144</u>	

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

**SOUTH WEBER CITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE – BUDGET AND ACTUAL –**  
**NONMAJOR RECREATION IMPACT FEE FUND**  
**For The Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with final budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Impact fees	\$ 5,000	\$ 5,000	\$ 7,056	\$ 2,056
Interest income	-	-	214	214
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>7,270</u>	<u>2,270</u>
<b>Expenditures</b>				
Public safety	-	-	-	-
Capital outlay	22,800	22,800	-	22,800
Total Expenditures	<u>22,800</u>	<u>22,800</u>	<u>-</u>	<u>22,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,800)</u>	<u>(17,800)</u>	<u>7,270</u>	<u>25,070</u>
Net Change in Fund Balance	<u>\$ (17,800)</u>	<u>\$ (17,800)</u>	<u>7,270</u>	<u>\$ 25,070</u>
Fund Balance, Beginning			<u>28,729</u>	
Fund Balance, Ending			<u>\$ 35,999</u>	

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



**SOUTH WEBER CITY**  
**SUPPLEMENTARY REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2016**



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

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**SOUTH WEBER CITY  
SUPPLEMENTARY REPORTS  
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For The Fiscal Year Ended June 30, 2016**

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

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

**INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the South Weber City, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the South Weber City's (the City) basic financial statements, and have issued our report thereon dated December 7, 2016.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Recommendations as Finding 2016-1 that we consider to be a significant deficiency.

**Compliance and Other Matters**

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

**South Weber City's Response to Findings**

South Weber City's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Recommendations. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

*Keddington & Christensen, LLC*

December 7, 2016  
Salt Lake City, Utah



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

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

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

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

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

We have audited the South Weber City's compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City or each of its major state programs for the year ended June 30, 2016.

General state compliance requirements were tested for the year ended June 30, 2016 in the following areas:

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

The City did not have any state funding classified as a major program during the year ended June 30, 2016.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on General State Compliance Requirements**

In our opinion, the South Weber City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2016.

### **Other Matters**

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

The City's responses to the noncompliance findings identified in our audit are described in the accompanying *Schedule of Findings and Recommendations* as finding 2016-2. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

*Keddington & Christensen, LLC*

December 7, 2016  
Salt Lake City, Utah

SOUTH WEBER CITY  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For The Year Ended June 30, 2016

**INTERNAL CONTROLS**

**2016-1 - Utility Billing Adjustments – Significant Deficiency**

**Finding**

During our audit, we noted that the Finance Director performs the Utility Billing function. During our procedures over this area we also noted that billing adjustments are not reviewed by any other person (no control procedure). Without a review of these adjustments, errors may occur without notice and inappropriate billings may occur.

**Recommendation**

We recommend that billing adjustments be reviewed and approved by the Treasurer to ensure only appropriate adjustments are made to the utility billings.

**City's Response**

The City Treasurer will run a report quarterly of all utility billing adjustments. The Finance Director will verify all transactions entered by his staff. Then the City Treasurer will review and verify all adjustments on the report. The City Treasurer will sign and scan the report as an official document. Any questionable findings by the Treasurer will be brought to the attention of the City Manager.

**STATE COMPLIANCE**

**2016-2 – Open and Public Meetings Act - Significant Deficiency**

**Finding**

Utah State Code 54-4-203 states that within three business days after approving written minutes of an open meeting, the City shall post to the Utah Public Notice website the approved minutes. During our testing of the City's compliance we selected the December 8, 2015 work meeting. The Council approved these minutes on January 5, 2016 but did not post these minutes to the Utah Public Notice website until January 13, 2016, which is not within the required three business days.

**Recommendation**

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

**City's Response**

The City Recorder is responsible for posting the approved meeting minutes on the Utah Public Notice website. Since the time of the sample date of December 8, 2015, a new City Recorder has been appointed. The City Recorder will ensure all approved minutes are posted in the required 3 business day time frame. In the City Recorder's absence, the City Manager will be responsible for posting the approved minutes.

December 7, 2016

Keddington & Christensen, LLC.  
1455 West 2200 South, Suite 201  
Salt Lake City, Utah 84119

This representation letter is provided in connection with your audit of the financial statements of the City of South Weber, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 7, 2016, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 15, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.



Keddington & Christensen, LLC

December 7, 2016

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- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

Keddington & Christensen, LLC

December 7, 2016

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- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 29) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 30) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and

Keddington & Christensen, LLC

December 7, 2016

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unrestricted net position is available and have determined that net position is properly recognized under the policy.

44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

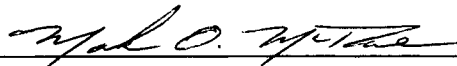
46) The governing board and employees have complied with standards of conduct as found in section 67-16 of the Utah Code as it relates to conflict of interest.

47) Management has complied with the Nepotism Act as found in section 52-3 of the Utah Code.

Signature: 

Title: City Manager

Date: 12-7-16

Signature: 

Title: Finance Director

Date: 12/07/2016