

RESOLUTION 24-14

**A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL
ADOPTING THE 2024-2025 FISCAL YEAR TENTATIVE BUDGET**

WHEREAS, Utah Code Annotated § 10-6-111, 10-6-112, and 10-6-118 require the governing body to prepare a tentative budget, provide that budget for public inspection, and approve that budget before the end of the fiscal period; and

WHEREAS, Council Committees and Department Heads have worked with Finance Direct Maryn Nelson, Treasurer Tia Jensen, and City Manager David Larson to create a fiscally responsible budget; and

WHEREAS, the Tentative Budget is a public document that will be modified and amended as needed prior to adoption of the Final Budget; and

WHEREAS, Council shall hold a public hearing for citizen input at its regularly scheduled meeting on May 28, 2024; and

WHEREAS, the Council has carefully considered the proposed budget and with full conformity with state laws, now desires to adopt the same;

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

Section 1. Adopt: The South Weber City Tentative Budget for Fiscal Year 2024-2025 is adopted as attached in **Exhibit 1** and a public hearing is set as referenced above.

Section 2: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 14th day of May 2024.

Roll call vote is as follows:

Council Member Halverson	FOR	AGAINST
Council Member Petty	FOR	AGAINST
Council Member Dills	FOR	AGAINST
Council Member Davis	FOR	AGAINST
Council Member Winsor	FOR	AGAINST


Rod Westbroek, Mayor




Attest: Lisa Smith, Recorder

EXHIBIT 1
FY 2025 TENTATIVE BUDGET



South Weber City Budget 2024 - 2025

Prepared By:

David Larson, City Manager
Maryn Nelson, Finance Director
Tia Jensen, Treasurer

Presented By:

Rod Westbroek, Mayor
David Larson, City Manager
Maryn Nelson, Finance Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**South Weber City
Utah**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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ABOUT SOUTH WEBER

South Weber is located in the northeast corner of Davis County and is bordered in the north by Interstate 84 and the Weber River, and in the east by Highway 89. Hill Air Force Base, Davis County, and Layton City define the border in the south. Land area equals a total of 4.7 square miles.



The City’s proximity to outdoor pursuits such as, fishing, mountain biking, skiing, and lakes while simultaneously being close to shopping added with the city’s ability to maintain a small-town vibe brings many to settle here. The city prides itself in its ability to maintain the numerous parks and trails in the city.



Our new bike track at Canyon Meadows Park opened on May 18, 2024. We are moving forward on our Recycling program and looking into options to bring this program into South Weber City.

General RV has started building and we are excited to have them join our community. Our New Public Works Facility is underway and broke ground early this spring. The new Weber Basin water line is under construction and estimated to be completed later this year.

Historically, South Weber is known for the Morrisite war in 1862 and a Sasquatch sighting. Presently, South Weber is known for their annual Country Fair Days, which occurs every year in August. The celebration lasts six days and is a perfect example of how the community comes together in unity.



Mission Statement

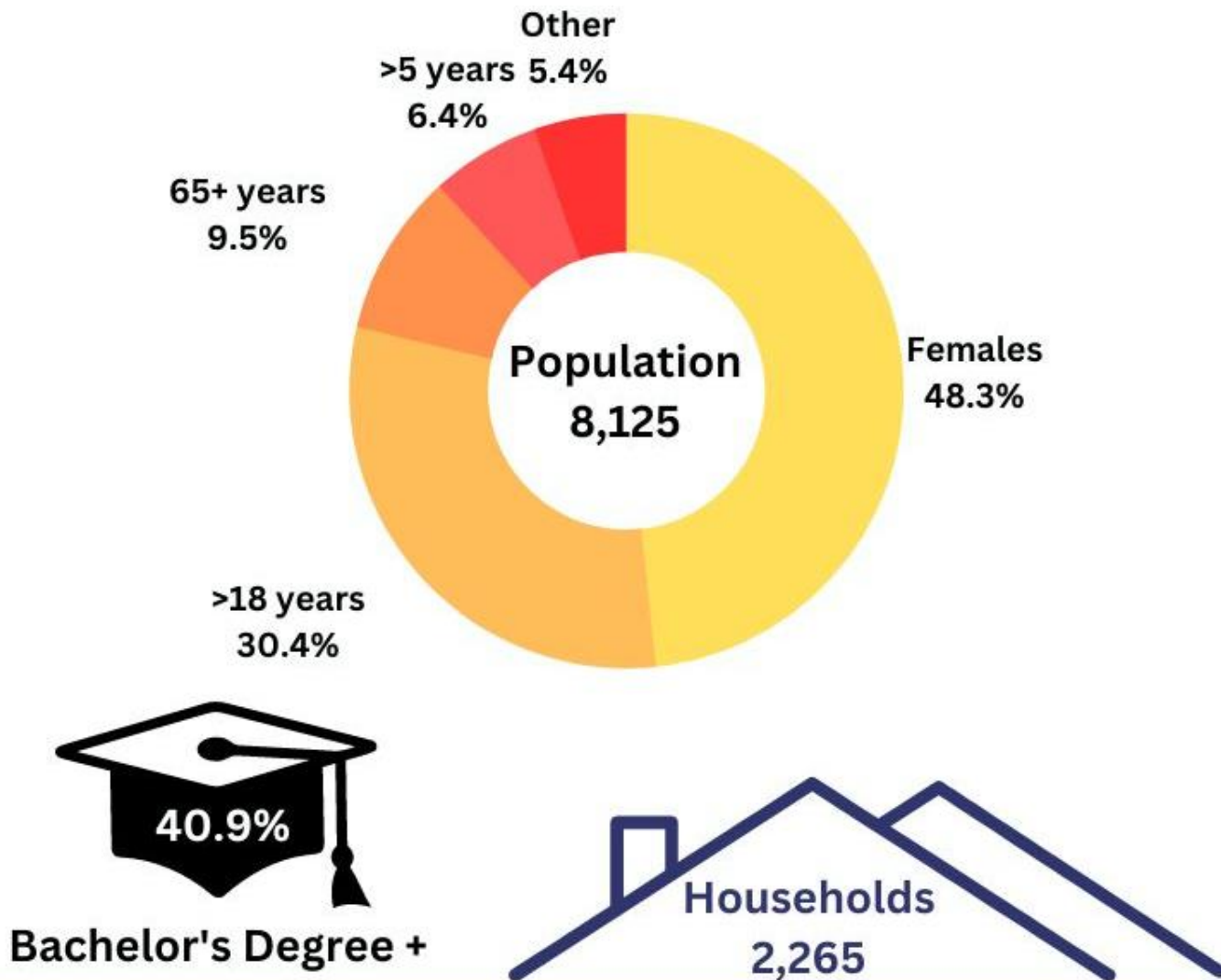
To enhance the quality of life by providing municipal services, protecting life and property with fiscal responsibility, while preserving our heritage for the citizens of South Weber City.



Vision Statement

A family-oriented community that provides sufficient amenities and infrastructure for residents.

South Weber Demographics



Median value of home
\$376,200

Persons per household
3.44

Median household income
\$120,365



Median Age 32

Information from <https://www.census.gov/quickfacts/fact/table/southwebercityutah,US/PST045222>

City Government

Mayor



Rod Westbroek

City Council



Angie Petty



Joel Dills



Jeremy Davis

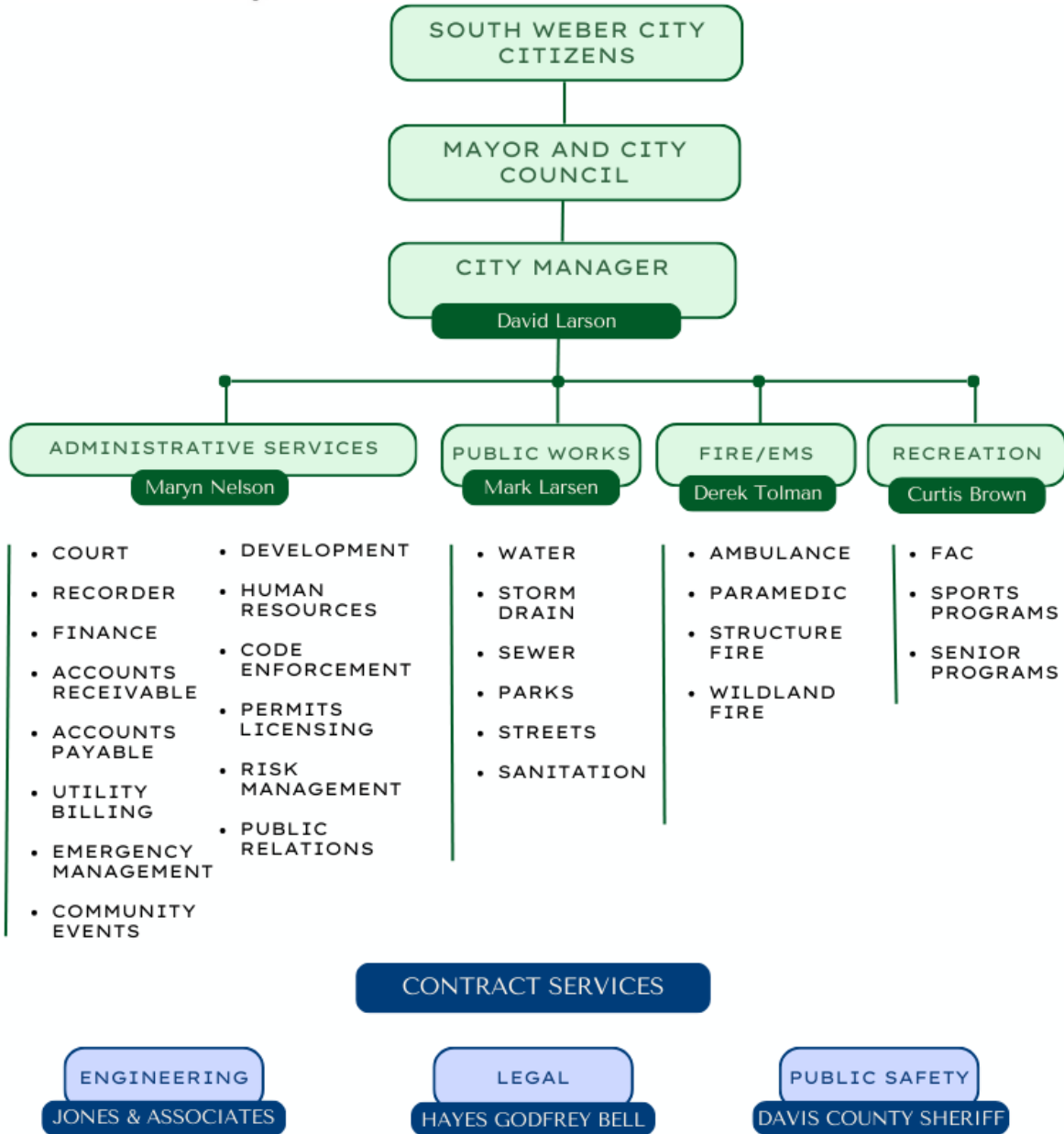
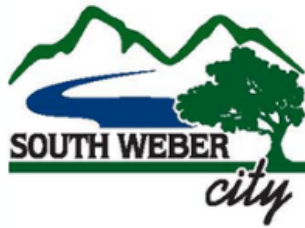


Wayne Windsor



Blair Halverson

Organizational Chart



South Weber’s Strategic Goals

A strategic plan is used to ensure that the priorities set by the City Council are conveyed in the organization’s goals, that strategies are clearly developed to meet the goals, and that overall city government is accountable to meeting community needs. Strategic goals are created in collaboration between City Council, City Manager, and department heads. Strategic goals were implemented during an initial strategic planning meeting during 2020, and an annual meeting has been held each year after to review and update these goals. The goals are guided by the Capital Facilities Plan, infrastructure plans, and needs of the community. Specific department goals, related to the strategic directives, will be discussed in that departments section of the budget.

Strategic Directives	
<p><u>Public Safety</u></p> <p>Ensure the protection of people and property from incident through increased community awareness, focused proactive administration and expanded reactive enforcement of city, state, and federal laws.</p>	<p><u>Infrastructure, Equipment & Municipal Services</u></p> <p>Invest in the upkeep and maintenance of existing city infrastructure and plan for new infrastructure development needs and opportunities to support the growth of our community. Systems and projects are categorized into these groups: culinary water, sewer, storm drain, streets, parks, and trails.</p>
<p><u>Fiscal Sustainability</u></p> <p>Ensure the ability of the City to provide quality public services through careful, long-range planning and evaluation of current decisions in the context of future fiscal impacts.</p>	<p><u>Community Engagement</u></p> <p>Develop a trusting relationship between the City and its residents through open communication, active outreach, and productive dialogue</p>
<p><u>Smart Growth and Planning</u></p> <p>Manage continual community expansion with a unified vision that is conveyed through the City’s General Plan which is centered around family, heritage, and community</p>	<p><u>Employees</u></p> <p>Recruit, develop, and retain quality employees by maintaining a positive culture, providing fair and appropriate pay, and demonstrating a commitment to the growth and development of City Staff.</p>

Basis of Budgeting

Accounting vs. Budgeting Basis

The basis of accounting or budgeting refers to the timing of when revenues and expenses are recognized in the accounts and reported on the financial documents. In South Weber City the basis for accounting is not the same as the basis for budgeting. The City contracts with an independent auditor to prepare the City's annual audit in conformance with Generally Accepted Accounting Principles (GAAP), which require an accrual basis of accounting for certain funds. The budget is not prepared using the accrual basis of accounting; therefore, the budget cannot be compared to information reported in the annual report in all cases.

The general governmental funds (General, Capital Projects, and Special Revenue) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the city audit. The Enterprise Fund types (Water, Sewer, & Solid Waste) are also budgeted on a modified accrual basis but are depicted in the audit report using an accrual basis. Therefore, these funds are not directly comparable between the two documents.

Accounting Basis

The City's Audit reports the status of the City's finances in accordance with GAAP. The accrual basis of accounting is used for all funds at the entity-wide reporting level. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types, which use the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemptions of long-term debt are considered expenditures when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis only.

Budget Format

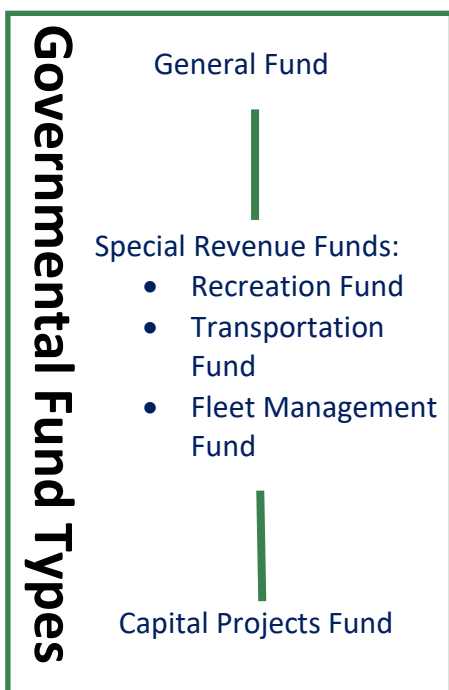
The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The City's budget is presented and approved as funds. Fund accounting is the methodology used as the standard for governmental entities. There are two fund types in the South Weber City budget:

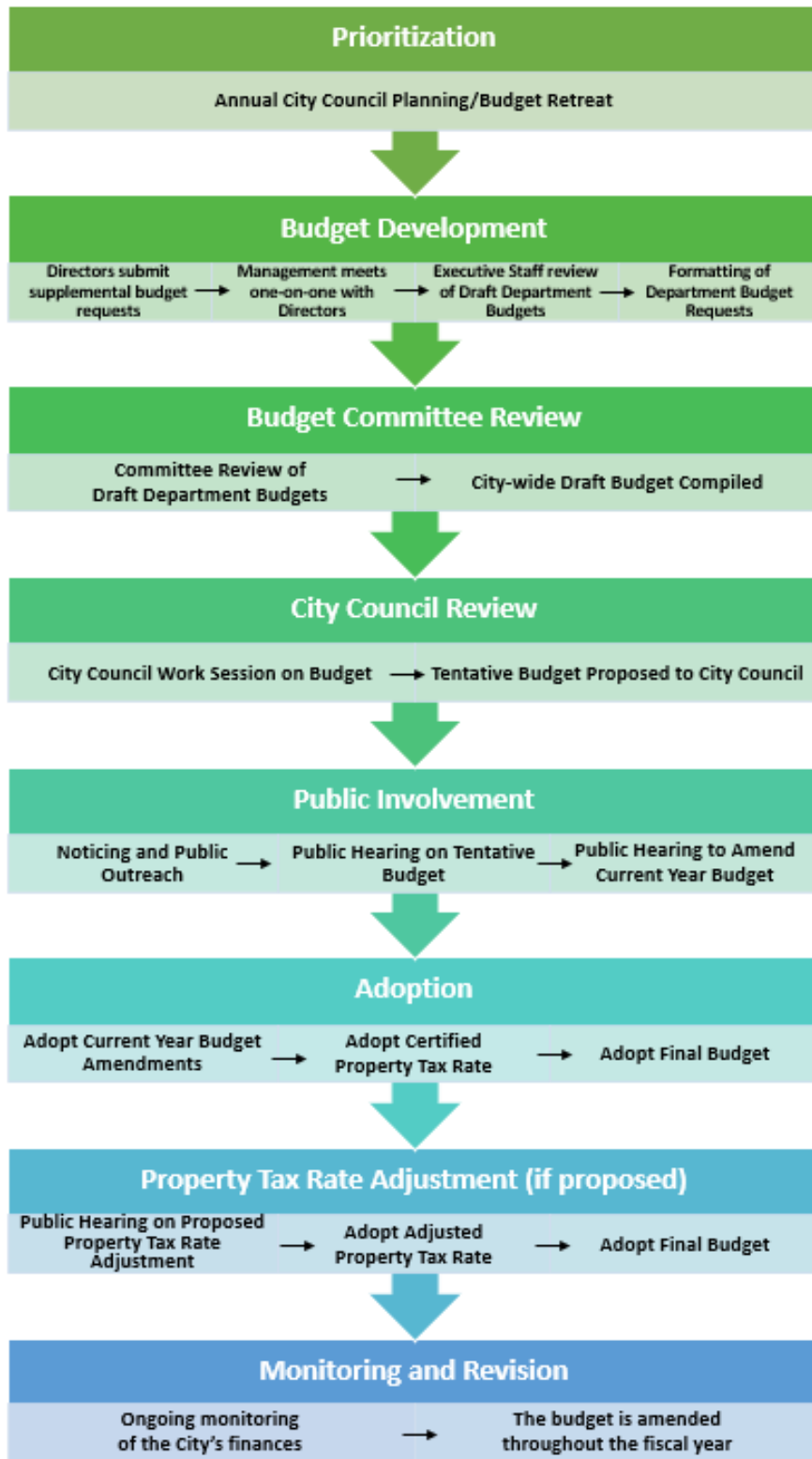
governmental funds, and proprietary funds. Within these two types are classification as shown below, with the name of the budgeted funds within those classifications also noted.

The public can get involved in budget decisions by coming to and expressing their opinion through open Council Meetings and Truth in Taxation hearings, when applicable. The public may also contact the Mayor and City Council for concerns or needs. From there the Mayor and Council Members will bring concerns to the City Council. City Council meetings are held twice a month on Tuesdays. More information can be found on the City website.

<i>Department</i>	<i>General Fund</i>	<i>Special Fund</i>	<i>Capital Projects Fund</i>
<i>Legislative</i>	X		
<i>Judicial</i>	X		
<i>Administrative</i>	X	X	X
<i>Public Safety</i>	X		
<i>Fire & EMS</i>	X		X
<i>Community Services</i>	X		
<i>Streets</i>		X	X
<i>Parks</i>	X	X	X



Budget Process



Budget Schedule

January: Prioritization		
Budget Step	Description	Utah Code
Annual Planning/Budget Retreat	The City Council meets with the City Manager and Executive Staff to review and update the City’s Strategic goals and directives. This gives staff direction on priorities in the upcoming budget. Major projects for the next budget year are discussed and prioritized.	n/a

January-March: Budget Development		
Budget Step	Description	Utah Code
Directors submit supplemental budget requests.	Department Directors take time to evaluate their department’s role in meeting the City’s strategic goals and directives and develop budget requests that best meet those needs. Significant changes from the current year’s budget are submitted in writing.	n/a
City Manager/Finance Director meet one-on-one with Directors	City Manager and Finance Director meet with Department Directors individually to better understand and scrutinize departmental requests and how the requests meet City Council and operational goals.	10-6-111 (1)(c)(i) In making estimates of revenues and expenditures... the budget officer shall estimate on the basis of demonstrated need, the expenditures for the budget period, after: hearing each department head; and reviewing the budget requests and estimates of the department heads;
Executive Staff review of Draft Department Budgets	City Manager and Finance Director meet to review,	n/a

	discuss, and prioritize department budget requests.	
Formatting of Department Budget Requests	Finance Director formats budget requests according to state format.	n/a

March: Budget Committee Review

Budget Step	Description	Utah Code
Committee Review of Draft Department Budgets	The City has created 4 budget committees covering the functional areas of Finance & Administration, Municipal Utilities, Public Safety, and Parks & Trails. Each committee comprises the Mayor, two City Councilmembers, the City Manager and staff. Committee meetings are held to discuss budget requests in each of these functional areas and recommend changes, as appropriate. Committees vote to recommend proposed budgets to full City Council.	n/a
City-wide Draft Budget Compiled	The Finance Director compiles all recommended departmental budgets with revenue projections into one city-wide balanced draft budget.	n/a

April-May: City Council Review

Budget Step	Description	Utah Code
City Council Work Session on Budget	The City-wide budget is first reviewed and discussed by the entire City Council. Direction is given to staff for any additional changes to the budget.	n/a
Tentative Budget Proposed to City Council	Proposed tentative budget is filed, presented to and	10-6-111 (1)(a)

	<p>adopted by the City Council. At this meeting the City Council sets the date for the public hearing on the tentative budget. The tentative budget becomes a public record and is available for public inspection for a period of at least 10 days prior to the adoption of a final budget.</p>	<p>On or before the first regularly scheduled meeting of the governing body in the last May of the current period, the budget officer shall prepare for the ensuing fiscal period, and file with the governing body, a tentative budget for each fund for which a budget is required.</p>
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May-June: Public Involvement		
Budget Step	Description	Utah Code
Noticing and Public Outreach	The tentative budget is noticed and the document posted on the City’s website and the State of Utah Public Notice website. Notice of the public hearing and availability to inspect the budget document is made through the City’s social media channels and monthly newsletter. A hard copy of the document is available for inspection at City Hall.	<p style="text-align: center;">10-6-113</p> <p>...the governing body... shall order that notice of the public hearing be published at least seven days prior to the hearing: in three public places within the city; on the Utah Public Notice Website; and on the home page of the website...</p>
Public Hearing on Tentative Budget	Following the adoption of the tentative budget and noticing of the public hearing, the public is invited to provide input, feedback and/or additional information the public feels should be considered in the proposed budget.	<p style="text-align: center;">10-6-114</p> <p>At the time and place advertised the governing body shall hold a public hearing on the budgets tentatively adopted. All interested persons in attendance shall be given an opportunity to be heard, for or against, the estimates of revenue and expenditures or any item thereof in the tentative budget of any fund.</p>
Public Hearing to Amend Current Year Budget	The public is invited to provide input on all budgets	<p style="text-align: center;">10-6-114 (same as above)</p>

	adopted by the City, including amendments.	
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June: Adoption

Budget Step	Description	Utah Code
Adopt Current Year Budget Amendments	The City will often amend its current year budget prior to the close of the fiscal year based upon the most recent revenue and expenditure projections to ensure the budget remains balanced.	10-6-128 The governing body may amend the budgets of the funds proposed to be increased. Final amendments in the current period to the budgets shall be adopted by the governing body on or before the last day of the fiscal period.
Adopt Certified Property Tax Rate	Each year the certificated tax rate is provided to the City by the County Auditor’s office. The rate is automatically adjusted to ensure the same dollar amount is collected as the previous year plus any new growth. If the City wishes to adopt a tax rate different than what is provided by the County, the City must follow the truth-in-taxation process.	10-6-134 The city... shall certify the ordinance or resolution setting the levy to the county auditor before the fifteenth day of June of each year.
Adopt Final Budget	If no property tax increase is proposed, the City Council adopts the final budget for the next fiscal year.	10-6-118 Before June 30 of each fiscal period, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required.

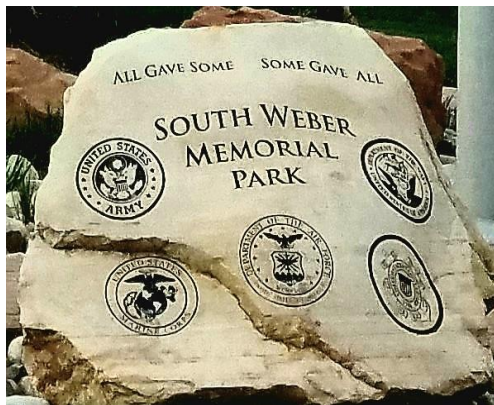
August: Property Tax Rate Adjustment (if proposed)

Budget Step	Description	Utah Code
Public Hearing on Proposed Property Tax Rate Adjustment	A public hearing, called a Truth in Taxation public hearing, is held after noticing to allow the public to provide	59-2-919 A City may levy a tax rate that exceeds the fiscal year taxing entity's certified tax

	input on the proposed property tax rate adjustment.	rate if the City conducts a public meeting and public hearing.
Adopt Adjusted Property Tax Rate	After receiving the public’s input, the City Council votes to certify a final property tax rate.	59-2-919 A City may levy a tax rate that exceeds the fiscal year taxing entity's certified tax.
Adopt Final Budget	The City Council adopts the final budget for the next fiscal year.	10-6-118 In the case of a property tax increase, before September 1 of the year for which a property tax increase is proposed, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required.

Ongoing: Monitoring and Revision		
Budget Step	Description	Utah Code
Ongoing monitoring of the City’s finances by the Finance Director, City Manager and City Council	The City’s Finance Director, City Manager and the City Council monitor the budget on a regular basis to ensure revenues are keeping up with projections and expenditures are within set budget amounts.	10-6-148 Each city shall prepare and present to the governing body monthly summary financial reports and quarterly detail financial reports.
The budget is amended throughout the fiscal year	The needs of the City may change during the fiscal year and it is important for the City’s budget to reflect those changes. If the budget is to be amended, the City follows the same noticing and public hearing process used to adopt the original budget.	10-6-119 Upon final adoption, the budgets shall be in effect for the budget period, subject to later amendment.

Long-term Financial Polices



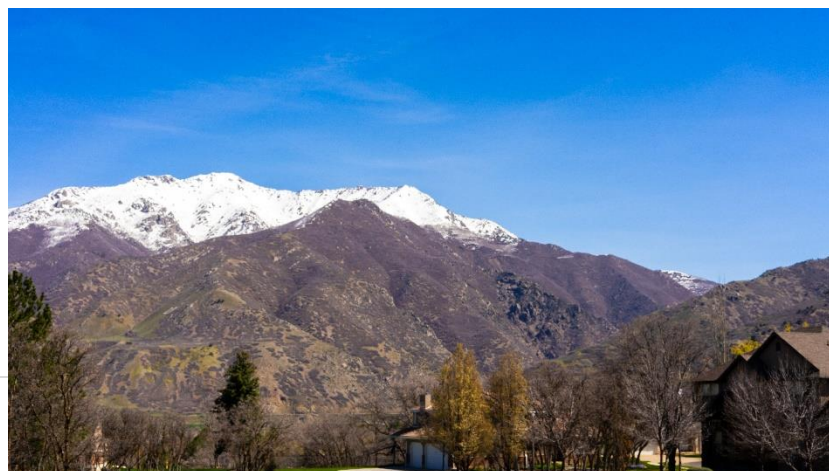
South Weber City was incorporated on August 1, 1936. The City operates under a six-member Council (one of the Council Members acts as mayor with no voting power) form of government and provides the following services as authorized by its charter: public safety, highways and streets, parks, recreation, planning and zoning, water, sewer, storm drain, and general administrative. The financial statements of South Weber City are 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) Balanced Budget:

Pursuant to §10-6-109, Utah Code Annotated, South Weber City will adopt a balanced General Fund budget by June 30. South Weber City maintains a balanced budget, which means the revenues and expenditures are equal. This budget complies with all relevant financial policies. Each governmental fund shows budgeted adjustments to the fund balance to accomplish the goal of a balanced budget. The current budget shows a balanced budget for all governmental funds. Budgeted Use of Fund Balance or Budgeted Increase in Fund Balance is used to balance budgets. These accounts are used to acknowledge that the City Council is choosing to either use fund balance or to increase fund balance by approving expenditures that are less than the budgeted revenue.

(B) 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.



(C) 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.

(D) 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.

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

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, revenues, fund balance, revenues, and expenditures or expenses as appropriate. All funds are subject to appropriation. For presentation in our financial statements, the following funds are combined: Water Impact with Water, Sewer Impact with Sewer, Storm Drain impact with Storm Drain,

The City reports the following major governmental funds:

- General Fund - The General Fund is used to account for all financial resources of the City not accounted for by a separate, specialized fund.
- Recreation Fund - Special Revenue Fund is used to account for the sports and recreation functions of the City.
- Transportation Fund –
- Fleet Management Fund -
- 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.
- Sanitation Utility Fund – is used to account for the garbage services provided.



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

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and repair services for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(E) Budgets:

Annual budgets are prepared and adopted before June 30 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 up to 35% of the total estimated revenue of the general fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year to determine an appropriate use and then the excess must be included as an available resource in the general fund budget.

(F) Taxes:

In connection with budget adoption, an annual tax ordinance establishing the tax rate is adopted before June 30 and the City Recorder is to certify the tax rate to the County Auditor before June 30. 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.



Budget Overview

May 14, 2024

To the South Weber City Mayor, City Council, and Citizens:

It is my pleasure to present the Fiscal Year (FY) 2024-2025 Tentative Budget. A public hearing was held on May 14, 2024 on this Tentative Budget. The final FY 2024-2025 Budget will be adopted in August 2024. As one of the most important policy documents the City adopts, the budget is published to provide detailed

information to the South Weber City Council, Citizens, the State of Utah, the South Weber City Administration, Business Groups, and any other interested parties or individuals with detailed information regarding the financial condition and plans of the City from July 1, 2024 to June 30, 2025. The City's Budget Officer is tasked with presenting an accurate and complete budget to the City Council for formal approval in an open and public meeting.



The budget is the City's financial plan for the 2024-2025 fiscal year. It is a representation of the financial guidance necessary for the thoughtful and considerate implementation of the goals and plans of the Mayor and City Council. The budget is constructed with a conservative forecast of underestimating revenues and overestimating expenses. All revenues and expenditures are scrutinized and monitored throughout the year by the administrative staff using systematic, aggressive internal financial controls. Safeguards have been implemented to monitor, authorize, and analyze expenditures. These procedures and controls provide staff with the ability to adjust for the impact of unanticipated changes to the economy without causing dramatic variations in service levels.



Budget Summary



Davis County is the smallest county in land area in the state, but the third most populous. Davis County has 11.00% of Utah’s population. In December 2023, the unemployment rate was 2.3%. These county statistics and the following table are taken from the Davis County Annual Report – 2023 Assessor’s Office.

Total Value–South Weber	2021 Property Values	2022 Property Values	2023 Property Values	% Change
Overall Total	1,011,047,703	1,415,120,344	1,348,543,287	-4.70%
Median Single Family	427,523	569,000	530,000	-6.85%
Median Condo/Attached PUD	260,046	328,000	326,000	-0.61%
Total Assessed Commercial	2,729,945	32,236,722	37,507,393	16.35%

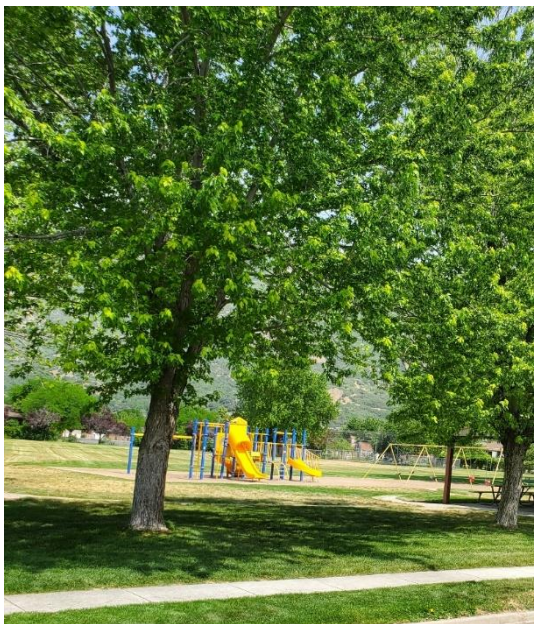
Throughout the last few years, City staff and elected officials have worked alongside with citizens, non-profit organizations, and enterprise groups to take a comprehensive look at the overall health of South Weber City; specifically, in terms of economic growth, infrastructural and facility repair, and improved fiscal management. Collectively, South Weber City officials continue to create long range plans which will, over time, promote an improved environment of health, safety, and wellness for its residents and guests. Modifications in the budget this fiscal year support the goals the City has set in support of these plans. In FY 2024-2025, total budgeted General Fund Revenue equals \$4,307,000. The major summary of fund expenditures, including contributions and transfers, are: \$4,307,000 General Fund, \$5,658,000 combined



enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$467,000 Capital Projects, \$526,000 Fleet Management, \$655,000 Transportation Utility, and \$394,000 Recreation fund.

The City Administration is continually looking for improved methods of operation and procedure in its approach to budgeting to efficiently control the expenditure of city funds. Fund balance allocations and reserves will be made as necessary to maintain a fiscally sound budget and financial policies.

Budget Priorities and Services



The FY 2024-2025 Budget is prepared to meet the priorities of South Weber City. In January of 2022, 2023, and 2024, the City Council held several meetings to discuss the economic, infrastructural, and financial future of the City. In those meetings, several priorities were identified and converted into goals to be achieved in the FY 2024 – 2025 Budget. South Weber City is committed to providing ongoing services to its residents through its utility enterprise funds, parks and recreation facilities and programs, and contracts with the Davis County Sheriff's Office for Law Enforcement, and Dispatch.

South Weber City maintains its own culinary water system (supplied with water from a City well and from the Weber Basin Water Conservancy District), sanitary sewer collection system (with treatment provided by the Central Weber Sewer Improvement

District), storm drain system (supported by membership in the Davis County Storm Water Coalition), street repair system (supported by Class C Road Funds, and by private contractors chosen by competitive bidding who complete major streets projects), Fire Department and Emergency Management services (enhanced by Mutual Aid Agreements with other jurisdictions), Justice Court (provides adjudication services and sense of community identity), and support of the traditional and longtime community celebration of Country Fair Days (which identifies the values and culture of the South Weber City residents).

To reduce costs, South Weber City also contracts for the following services: information technology services; inter-local agreements with Davis County for law enforcement, dispatch, elections; and Wasatch Integrated Waste Management District and Robinson Waste for solid waste (garbage removal) services in conjunction with City-owned garbage cans and City billing services.

South Weber City also provides other municipal services, such as notary public services, water leak detection, recreation, and parks.

Population Growth and Commercial Development

In 2024, South Weber City experienced a dramatic decline in population growth. Construction in South Weber City within the last 2.5 years has noticeably decreased. Investments have therefore been delayed to the City's infrastructural systems to provide for additional new office buildings, retail space, and residential housing. South Weber is experiencing stagnation in residential development and building permits. This has affected building-related revenues and impact fees.

The City's General Plan and the current zoning map envisions and provides for additional residential development; however, the City needs additional commercial development zones that appeal to profitable business groups. Economic development continues to be a main priority and an essential need for the City's viability as it has potential to alleviate the service cost pressures of



streets, police, fire, and parks through sales tax revenue. At present, South Weber City cannot sustain the same level of service it currently has under the existing financial business model. Currently, the City has only one consistent source of revenue - property tax.

Budget Guidelines and Principles

The Mayor and City Council have directed staff to prepare all budgets and funds under the following guidelines and principles:

- **City Council** – Staff executes the policies and directions of the Mayor and City Council.
- **Fiscal Responsibility** – Enterprise funds should be self-sustaining and “one-time” revenues are to be used for “one-time” expenses; on-going revenue sources should be used to pay for on-going expenses. Evaluate the health of the City's revenue sources on a regular basis. The General Fund should be supported by diverse revenue sources (property, franchise, and sales taxes) that do not cause instability.
- **Asset Management** – Develop capital facility plans for utilities, facilities, and other capital infrastructure that are supported by strategic financial plans. Capital facilities plans should be developed with impact fee facilities plans, and impact fee analysis every six years.
- **Compensation** – Establish and follow a market-driven compensation plan that will entice and retain high-quality employees.

- Reserves – Manage General Fund reserves in conformity with state law and establish enterprise fund reserves to sustain emergencies and infrastructure replacement.
- Planning – Plan with the big picture in mind. Seek feedback and input from the community.



Financial Highlights

General-

- The assets of South Weber City exceeded its liabilities at the end of the 2023 fiscal year by \$47,395,581 (net position). Of this amount, \$12,882,600 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$4,064,438 from the prior year.
- The City's Governmental activities reported a combined ending fund balance of \$23,640,806. Of the combined total fund balance, \$4,362,396 is available for spending at the discretion of the City (unrestricted and undesignated fund balance).
- The unassigned fund balance of the general fund on June 30, 2023, totaled \$1,317,908 and is 33% of the general fund total revenue for the year.
- Total principal balance of debt for South Weber City decreased approximately \$210,555 due to principal payments on bonds.
- Several developments were completed during the year, and the related infrastructure was contributed to the City. Capital assets were added in the Water, Sewer, and Storm Sewer Funds, as well as the general fixed assets of the City.

Expenditures-

Personnel:

South Weber City has experienced several significant challenges concerning its workforce. Many of these challenges are attributed to the large amount of growth that has taken place and the recent surges that have

occurred in the labor market. The labor market has improved significantly over the last several years making the City's competition to be against both the private and public sectors.

In addition, employment in the public-sector labor market has been dominated by neighboring area communities, both large and small. The attrition of these economic and market transformations has impeded the City's ability to be productive and cost effective.



As a result, the Mayor and Council have recognized that the ultimate benefit to South Weber City residents is the incalculable cost savings of retaining high quality employees. To address these concerns, several goals and objectives were identified:

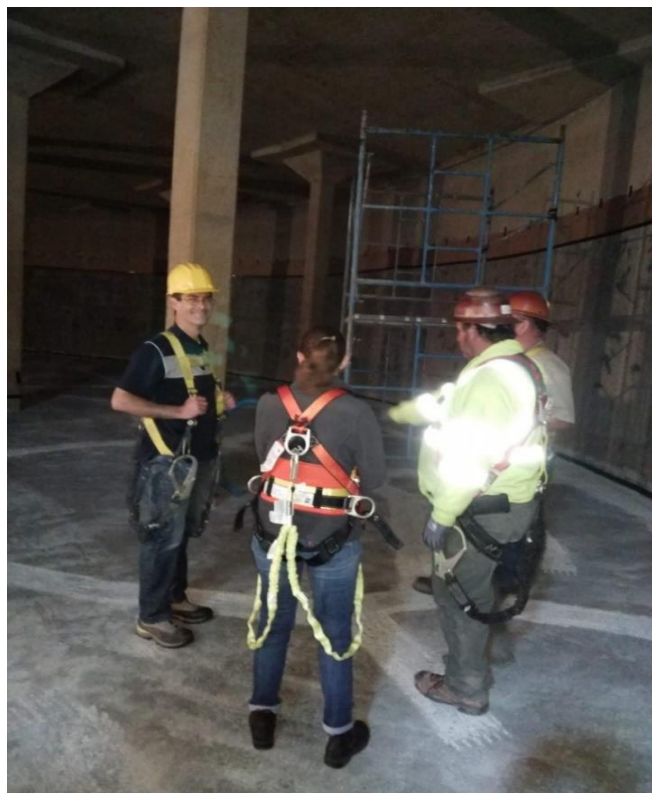
1. Create a competitive compensation plan.
2. Establish control groups whereby data can be obtained (benchmarks)¹;
3. Collect the necessary market data from the benchmarks; and
4. Remain fiscally responsible, yet can attract, retain, and motivate high performing employees.

The City Council also requested that market ranges be analyzed every two years to prevent the City from having to address this matter in the years to come. This will be completed with the FY 26 budget. Compensation is contingent on performance and the availability of funds. A significant portion of the City's workforce is non-benefited (seasonal and part-time).

This last year the city formalized its employee certification compensation program. This program establishes, recognizes, and compensates for specific job-related certifications earned by an employee. The city also established a retention bonus plan to thank employees for their years of service to the organization.

Operations:

Public Safety is a major component of the General Fund. Over the prior years, the Emergency Medical Service level of South Weber has been significantly raised to the benefit of our citizens. Medical response time has decreased from an average of 10 minutes to only 4 minutes. Staffing has changed from 11 volunteers to 35 part-time professionals, most of whom work full-time at other EMS agencies. This reduced response time and increased level of training is critical when seconds count in a medical emergency. Our EMS service level was also increased in 2018 with the addition of our own ambulance service. In 2021 the city began its own Paramedic service. This needed increase in EMS service level has not come without a cost. Funding has been accomplished by a major property tax increase in 2019 and 2021. Our Public Safety Department is focused on increased level of service for 2024-2025 by evaluating the purchase of a new fire engine or quint.



In early 2024, the city experienced turnover of two department heads which resulted in a restructuring of City All. The two positions were combined to an Administrative Services Director position, that acts as the Community Service Director, Finance Director, Human Resources manager, and oversees all day to day operations of Administration and City Hall Staff. The position of community development manager was created to oversee planning and development. This was done to streamline services and improve communication with citizens. The change is shown in the 2025 budget

Capital:

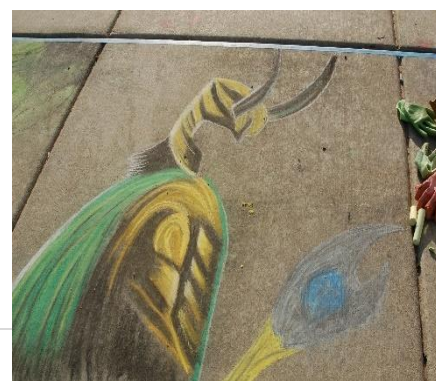
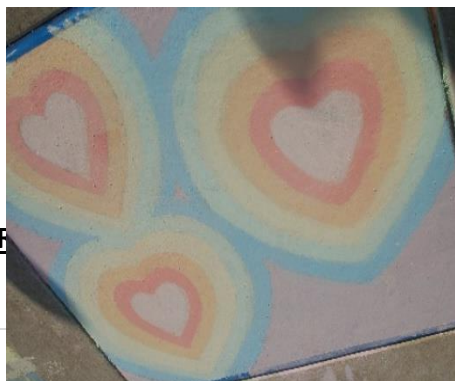
A significant component of the Mayor and Council’s “Priorities and Fundamental Focus” is the maintenance of the City’s infrastructure. The funding of Capital Projects is a fundamental financial tool that appropriates funds to maintain the assets of the City. As noted in the Operations section above, this funding has diminished significantly as resources have shifted to maintain the operational service levels of the City.



The city has created a 10 year capital projects plan to prioritize maintenance of infrastructure and plan for the funding of projects. A new public works building broke ground in early Spring of 2024, and is estimated to be completed Spring of 2025. South Weber City created a Local Building Authority to fund the project with a Lease Revenue Bonds Series 2023. For FY 25, projects include LBA bond payment, 1375 Line replacement (partially re-budgeted from FY24), Water Rate Study, TUF Rate Study, replace playground equipment at Cedar Cove, security cameras for the parks, and

Streetlight replacement. Future projects on the capital plan include replacing playground equipment at Cherry Farms, project at 7375 S 925 E (Water, Storm Drain and Street upsize/replacement) to name a few.

Equipment and vehicles are an integral part of the day-to-day operations of the city. They are also a major operational expense, especially as they age, and maintenance costs increase. The City Council has adopted a new policy which establishes a long-term funding source for this expense and addresses the several challenges all cities face with these capital expenditures. This policy is designed to create a consistent, year to year budget program with level payments that can be anticipated and planned for. A Fleet Management Internal Service Fund for the replacement of vehicles and equipment will be established. This fund will purchase/lease all vehicles and major equipment according to specific, predetermined schedules. The fund will be supported by yearly transfers from the various city departments paying their relative portion of the vehicle/equipment costs. The cash assets of the fund will be used annually for municipal leases and accumulate until there is enough to acquire the larger, longer-term replacement vehicles/equipment. You will see this new expenditure in most departments under “Vehicle Replacement Program”.



Taxes

The Certified Tax Rate for South Weber City is .001330273. This rate will be adopted by the City Council in August 2024. The Proposed Tax Rate is based on the previous year's assessed valuations across the entire city and the amount of property tax received. The Certified Tax Rate will go up or down as needed to arrive at the same amount of tax dollars the City received the prior year. The only way the City can get more property taxes than allowed by the Certified Tax Rate is to hold a Truth in Taxation hearing and make a case for a tax increase to the public. A truth-in-taxation hearing will be held in August 2024.

Fees:

Central Weber Sewer Improvement District (CWSID) approved a 2% rate increase for sewer treatment fees charged to the City in the upcoming year. This year's budget includes 2% increase due to this pass-thru fee.



Robinson Waste increased their rate 6.5% due to increase of disposal charges. This year's budget includes a 6% increase in sanitation due to this pass thru fee.

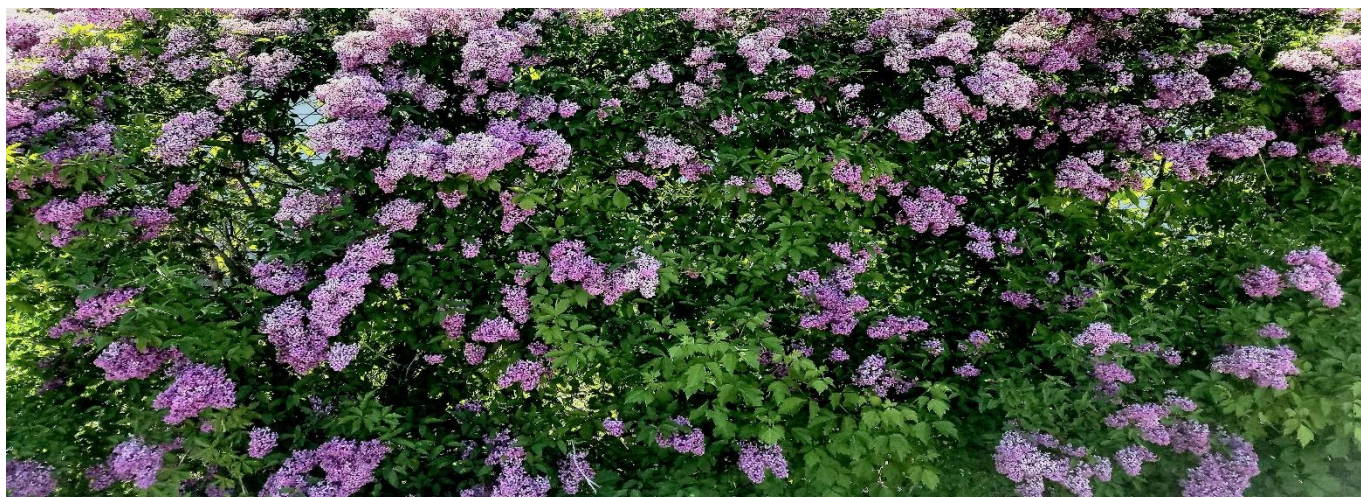
The culinary water rates and TUF fee will be analyzed in the 2025 budget year with a rate study.

The Impact Fees for culinary water, sewer, parks, and recreation have been adopted. Storm drain impact fees were studied in 2021 and adopted effective January 1, 2022. Storm Drain rates were also studied in 2022, and new rates were adopted May 10, 2022. This rate study showed a 3% increase to be approved in succeeding years and that 3% increase is effective with this budget. Now that the General plan has been updated, all Capital Facility Plans and Impact Fees will be reviewed this coming year and adjusted as necessary to be in line with the new General Plan.



In the General Fund and Capital Projects Fund, sales tax revenues are anticipated to be \$1,541,000. The City Council has established a policy that a minimum of \$200,000 of sales tax goes to the Capital Project Fund with a cap of 20%. The rest of the sales tax revenue is in the General Fund.

Building fee revenue has decreased due to the slow down of development in the city. The Consolidated Fee Schedule is continually updated to meet the costs of current operations and can be found on South Weber City's website.



Summary

The attached budget is a balanced budget. South Weber City encourages, and is hopeful to have, public involvement in the budget process as it is a great opportunity for residents, business owners, and other stakeholders to participate in the City's governmental operations. Like years past, the City will hold an open and public meeting where the tentative budget will be presented and adopted (May 14, 2024). City administration has afforded two weeks from that date for consideration of public comment, suggestions, and review. A public hearing on the South Weber City Fiscal Year 2024 – 2025 Tentative Budget was held on May 28, 2024 and adoption of the final budget by the City Council in an open and public meeting will be held in August 2024.

As a result of thorough, firm, and responsible financial practices and due to the efforts of the City's dedicated staff in many long-range planning efforts, I believe South Weber City is poised for a very prosperous future.

Respectfully Submitted,

David Larson

City Manager

South Weber City

Assisted by

Maryn Nelson

Finance Director

South Weber City

Budget Highlights

Governmental Type Funds

Revenues

- Property Tax (10-31-100). For 2024-2025, the City is proposing we hold the rate for property taxes.
- Sales and Use Tax (10-31-300). Sales tax has increased from the previous year. The City budgets 80% of anticipated sales tax in this account and 20% in account 45-31-300 for Capital Projects.
- Class "C" Road Fund Allotment (10-33-560). The allotment totals over \$300,000 per year. Only a portion is budgeted to be applied to General Fund Street department expenses.
- Subdivision Review Fee (10-34-105). Developer payments for third party reviews and inspections are recorded here. Account 10-58-319 is the corresponding expense account.
- Developer Payments for Improvements (10-34-270). Payments by developers for streetlights, street signs, and mailboxes are included in this account.
- Transfer from Impact Fees (10-39-800). Public Safety Impact fees are transferred to the General Fund to be applied to the bond payments on the fire station.
- Fund Balance. The law was changed in the 2021 legislative session raising the maximum from 25% to 35%. It is the city's intention to eventually move to the full 35%. This is the maximum of the General Fund's total revenues for a year that can be kept in the fund balance. This fund balance is for operating cash until property tax is received around November and for emergencies. The current balance at June 30, 2023 was \$1,317,908.
- Federal Grant Revenue – CARES/ ARPA: Approximately \$500,000 of ARPA funds have not been allocated by the city council. The decision must be made by December 31, 2024.
- Transfer from Recreation Impact Fees (20-39-800). Recreation Impact fees are transferred each year to the Recreation Fund to be applied to the principal and interest on the Family Activity Center's Bond.
- Developer Payments for Improvements (56-34-270). Developers pay the City to have a seal coat applied to the asphalt streets in their development a year after the development is completed. The work is included as part of the projects of the Transportation Utility Fund.



Expenditures



- Salaries and Benefits. The 2025 budget includes \$150,000 for employee increases which will be allocated according to personnel evaluations. This equates to an average 2% merit increase and a 2% Cost of Living Adjustment (COLA).
- Judicial – Travel and Training (10-42-230). Travel and training costs for the judge are split between four cities.
- Administrative - Transfer to Recreation Fund (10-43-841). The

Recreation fund sponsors many activities that are free to the public. A transfer is made yearly to cover the non-self-supported programs as needed. The transfer is in this department.

- Streets – Full Time Salaries (10-60-110). This account reflect a large change due to the reallocation of the Public Works Director salary.
- Streets – Equip. Supplies & Maint. (10-60-250). Maintenance costs have decreased as older equipment and vehicles have been replaced in the last couple of years.
- Streets – Mailboxes and Street Signs (10-60-415). A new account was created last year as city policy changed. Mailboxes and street signs are no longer installed by the developers but are purchased and installed by the City. Developers pay the City to do the work and the revenue is recorded in account 10-34-270.
- Streets – Streetlights (10-60-426). The new streetlight policy was adopted to reduce costs and provide uniformity to the city lights. Like the previous new account, developers pay for this expense.
- Parks – Salaries (10-70-110). The Parks department budget shows the addition of two full-time employee last year. As the City has added new parks, and/or new retention basins that are maintained as parks, the need for additional personnel has become necessary to keep the same level of service to the citizens.
- Capital Projects (Fund 45).
 - Admin – Christmas lights and decorations \$ 2,000
 - Fire – Vehicle replacement program \$ 194,000
 - Streets – Streetlight Replacement Program \$ 100,000
 - Parks – Security cameras and playground \$ 66,000
- TUF – Street Projects (56-76-730).
 - Transportation Utility Fee (TUF) rate study \$ 30,000



Business Type Funds

Revenues

- Sewer Sales (52-37-300). An increase of 2% is budgeted due to a 2% increase in the pass-thru fee to Central Weber Sewer Improvement District.
- Sanitation Fees (53-37-700). Wasatch Integrated Waste is the service provider who receives the waste from our citizens each week. They are also increasing their rates an additional 6% on July 1, 2024 which will be passed thru with this budget.
- Storm Drain Revenue (54-37-450). The Capital Facility Plan (CFP), Impact Fee Facility Plan (IFFP), and Impact Fee Analysis (IFA) studies have been completed. A rate study for storm drain charges followed. A significant increase in these charges was to be proposed to the council and adopted on May 10, 2022. The 3% increase each year from the study is included in this budget.

Expenditures

- Water Purchases (51-40-491). The charges from Weber Basin increase each year as new homes are built and added to the system resulting in more water being used.
- Water Meter Replacement (51-40-495). Each year the Water department normally replaces 200 meters on a ten-year rotation. This year the department will replace 400.
- Water Improvements other than Buildings (51-40-730).

○ CFP/IFFP/IFA – Re-budgeted	\$ 24,000
○ Water Rate Study Re Budgeted	\$ 10,000
○ 1375 Line Replacement Re-budgeted	\$ 550,000
- Sewer – Projects (52-40-).

○ Public Works facility bond payment	\$ 707,000
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- Sanitation Fee Charges (53-40-492). Reflects Wasatch Integrated Waste charge increase of 6% effective July 1, 2024.
- Storm Drain –Expenditures reflect the changes due to federal regulation compliance, CIP study and rate study.

Position Summary Schedule

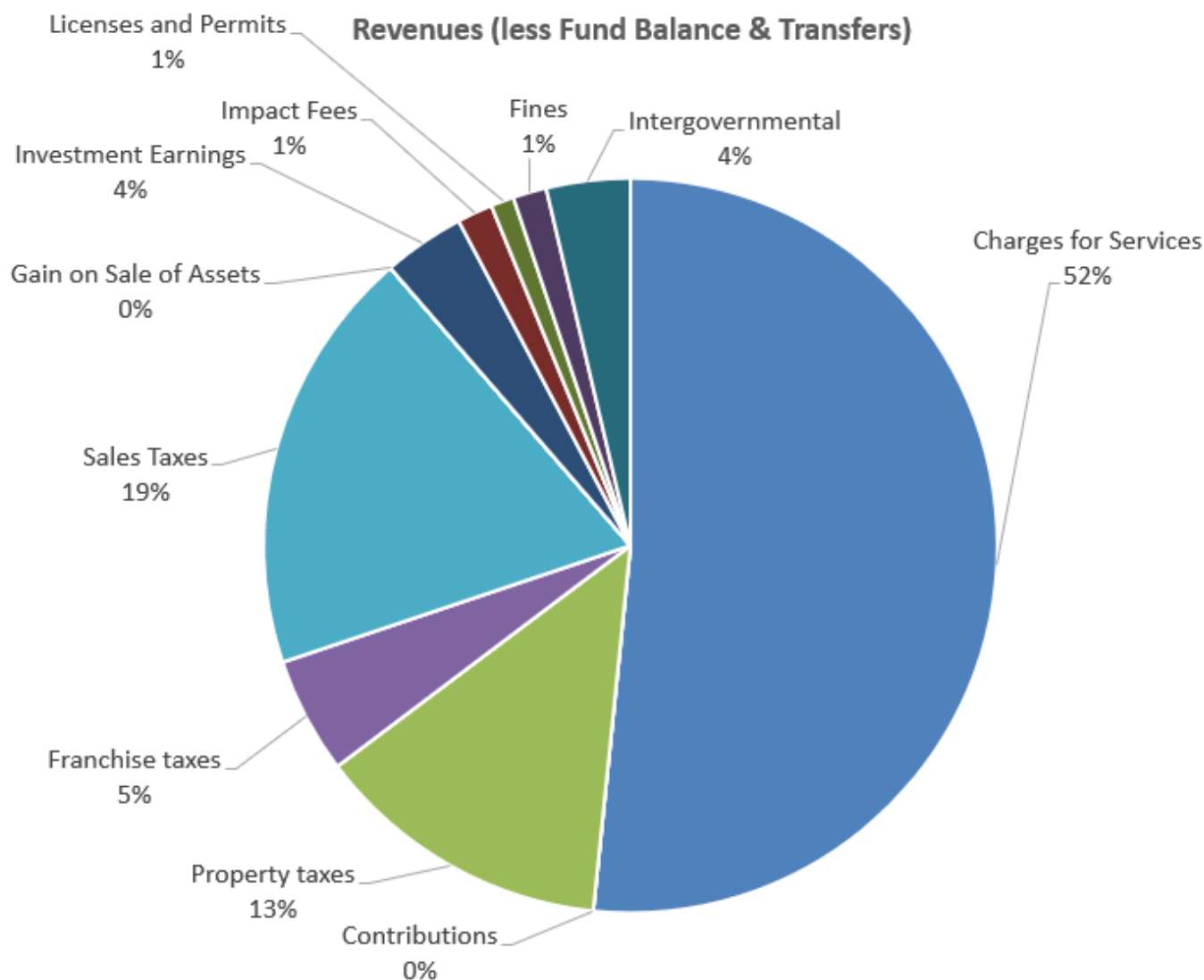
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Elected	6	6	6	6
Firefighters/EMTs	48	48	41	41
Part-time	29	30	25	29
Full-time	12	12	17	21
Seasonal	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
Total	97	98	90	98



Revenue Summary

Revenues represent the various sources of income for an organization. The total revenues for South Weber combined funds for the Fiscal Year 2024 amounts to \$12,885,000 million. Stability of the City depends on the city’s ability to ensure revenue for the next coming year. Operating revenues remain stable.

The tables below show the increase or decrease in revenues by fund. Revenue comes from a variety of sources. Each source will be discussed in the individual fund sections.



Total Revenues Summary					
Revenue sources	2023 Actual	2024 Estimated	2024 Budget	2025 Budget	%
Charges for Services	4,554,547	4,738,562	4,693,500	4,715,250	37.63%
Contributions	1,003,382	130,029	186,000	0	0.00%
Property taxes	1,186,480	1,132,948	1,128,000	1,197,500	9.56%
Franchise taxes	544,360	456,619	468,000	468,000	3.73%
Sales Taxes	1,805,601	1,648,366	1,620,000	1,716,000	13.69%
Gain on Sale of Assets	124,700	6,205	0	0	0.00%
Investment Earnings	557,645	516,173	251,000	329,000	2.63%
Impact Fees	121,166	236,499	107,000	143,000	1.14%
Licenses and Permits	77,842	94,178	80,000	93,000	0.74%
Fines	135,047	135,728	135,000	135,000	1.08%
Intergovernmental	732,196	160,062	347,500	337,500	2.69%
Transfers & Fund Balance	811,751	2,894,030	2,750,000	3,397,750	27.11%
Other					
Total	11,654,717	12,149,398	11,766,000	12,532,000	100.00%

FUND REVENUE SUMMARY

Fund	Fund Title	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
10	General	3,642,033	4,205,179	4,190,560	4,307,000	4,307,000
20	Recreation	401,982	292,452	371,302	368,000	394,000
45	Capital Projects	1,477,043	693,665	277,377	489,000	467,000
51	Water	1,717,459	2,200,200	3,258,957	3,290,000	2,463,000
52	Sewer	1,140,970	1,539,778	1,536,499	1,215,000	1,988,000
53	Sanitation	522,022	559,533	575,064	556,000	594,000
54	Storm Drain	218,731	850,671	647,131	565,000	612,000
56	Transportation Utility	659,574	634,273	790,543	834,000	655,000
21	Sewer Impact	129,855	51,625	89,215	23,000	737,000
22	Storm Drain Impact	34,596	16,222	42,986	15,000	20,000
23	Park Impact	93,962	10,838	48,748	11,000	41,000
24	Road Impact	185,607	72,032	192,443	186,000	45,000
26	Water Impact	69,510	13,500	32,640	12,000	12,000
27	Recreation Impact	35,971	4,313	15,899	10,000	10,000
29	Public Safety Impact	6,412	1,443	3,293	2,000	3,000
60	Fleet Management	272,102	508,992	423,741	392,000	537,000
		10,607,831	11,654,717	12,496,398	12,275,000	12,885,000

Revenue Forecasting:

The City has endorsed the recommended practices issued by the National Advisory Council on State and Local Budgeting addressing budgeting and financial planning, specifically the six revenue forecasting practices.

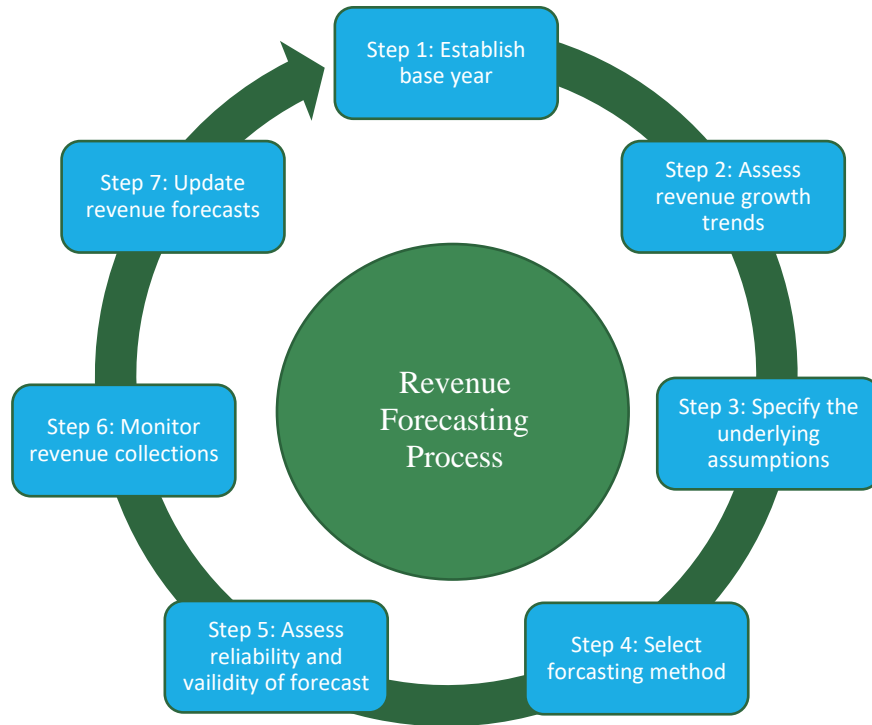
1. Multi-year revenue/resource projections
2. Maintaining an in-depth understanding of revenues/resources
3. Assessing the effects of potential changes to revenue source rates and bases
4. Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users.
5. Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for a budget.
6. Preparing and maintaining a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues

Methodology:

When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses qualitative and quantitative approaches to forecasting revenues that include but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

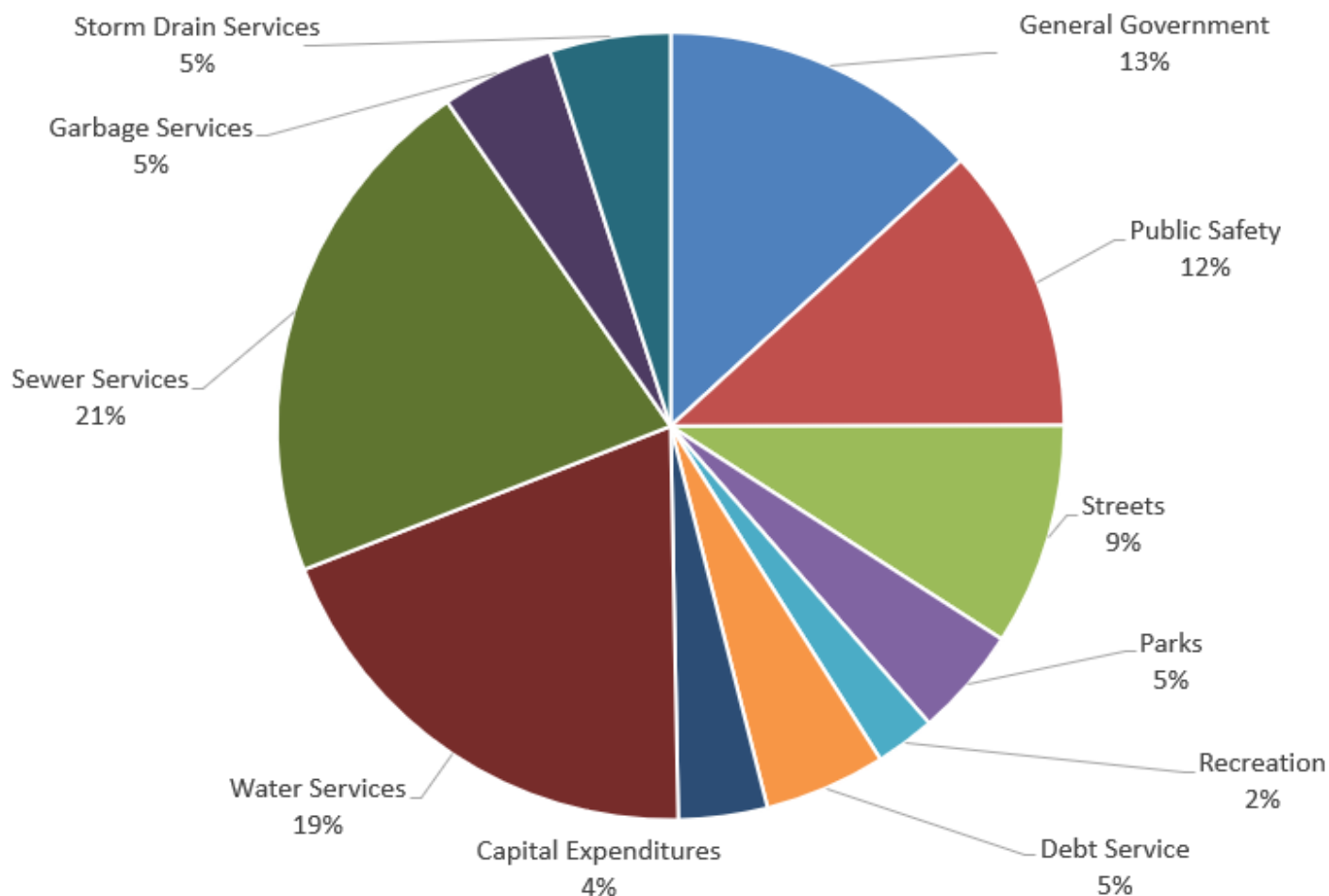
Both forecasting methods include global, national, state, and local analysis that may affect revenues and financial planning. Using data from previous years and other data noted above, the City projects the revenues. The additional revenue above the previous year is then apportioned to the various departmental requests depending on their importance, priority, and severity.



Expenditures Summary

Expenditures illustrate where the City resources are going. These resources come in from revenues. The total operating expenditures for South Weber combined funds for the Fiscal year 2025 amounts to 12.875 million, a slight decrease from the estimated 2024 projection of 12.99 million. This decrease is largely due to the completion of a one-time Water Fund capital project and addition of LBA bond payments. Below is a graph that explains the different areas with expenses and tables describing the changes over the years and projections for the upcoming year.

Expenditures (less Fund Balance & Transfers)



Total Expenditures Summary					
Expense	2023 Actual	2024 Estimated	2024 Budget	2025 Budget	%
General Government	1,645,141	1,617,746	1,637,300	1,687,000	13.10%
Public Safety	1,261,286	1,439,687	1,436,000	1,502,900	11.67%
Streets	537,684	1,803,010	1,959,200	1,166,000	9.06%
Parks	311,478	488,064	561,000	575,000	4.47%
Recreation	254,819	295,274	290,000	314,000	2.44%
Debt Service	110,619	411,575	505,000	637,100	4.95%
Capital Expenditures	897,687	822,826	614,000	467,000	3.63%
Water Services	1,513,991	3,342,373	3,302,000	2,475,000	19.22%
Sewer Services	965,213	1,301,695	1,316,000	2,725,000	21.17%
Garbage Services	493,997	588,451	577,000	594,000	4.61%
Storm Drain Services	516,602	629,014	585,000	633,000	4.92%
Transfers & Fund Balance	57,374	29,830	209,000	99,000	0.77%
Total	8,565,890	12,769,544	12,991,500	12,875,000	100.00%

FUND EXPENSE SUMMARY

Fund	Fund Title	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
10	General	3,100,085	3,621,573	4,070,254	4,158,500	4,307,000
20	Recreation	298,899	331,237	373,849	371,000	394,000
45	Capital Projects	2,232,655	897,687	822,826	614,000	467,000
51	Water	1,382,914	1,501,659	3,328,873	3,290,000	2,463,000
52	Sewer	838,779	955,849	1,297,695	1,127,000	1,988,000
53	Sanitation	528,704	493,997	588,451	577,000	594,000
54	Storm Drain	377,299	500,379	586,028	570,000	613,000
56	Transportation Utility	658,651	251,216	1,310,252	1,467,000	655,000
21	Sewer Impact	0	9,364	4,000	189,000	737,000
22	Storm Drain Impact	34,596	16,222	42,986	15,000	20,000
23	Park Impact	855,687	(10,838)	21,500	11,000	41,000
24	Road Impact	0	(14,788)	0	186,000	45,000
26	Water Impact	41,161	12,332	13,500	12,000	12,000
27	Recreation Impact	35,971	0	5,030	10,000	10,000
29	Public Safety Impact	(6,412)	0	3,300	2,000	3,000
60	Fleet Management	0	0	301,000	392,000	526,000
		10,378,990	8,565,890	12,769,544	12,991,500	12,875,000

Expenditure Project Methodology:

Expenditure estimates are developed after revenue projections have been completed. Each department is asked to report its expenditure requests for the upcoming fiscal year. These requests include all financial needs for each respective department, except personnel costs, which are calculated by the Finance Department. The Budget Committee, which consists of the Finance Department, Mayor, and City Administrator, then meets with each Fund Manager to verify if requests fall within projected revenues or if some items need to be eliminated for the particular fiscal year. Following these meetings, a draft budget is completed and distributed to the City Council for changes and approval.

The City recognizes there will be uncertainty and changes throughout the fiscal year that may alter the projected expenditures. However, because the City forecasts and budgets conservatively, the budget should remain balanced, regardless of unexpected changes.



Debt Summary

State Debt Limits:

The State of Utah has set debt limits on municipal general obligation debt. The limit is four percent (4%) for governmental funds and an additional four percent (4%) may be issued for water, sewer, and electricity. General obligation bonds are bonds that are secured by general property taxes. Currently, the structure of property taxes in the South Weber area does not provide for the City to receive sufficient revenue to maintain debt in any significant amount. South Weber City has never issued general obligation bonds. All of the city’s bonds are revenue bonds which use a specific pledged revenue source, for which there is no imposed limit. The City, however, is limited by bond covenants that require the associated revenue to be at least double the annual debt service including principal and interest. An analysis of debt coverage is completed later in this section.

Bond Ratings:

South Weber City has gone through the rating process for both governmental funds and the Water Fund. The governmental funds are un-rated because there have been no new bonds issued. The Water Fund was rated A+, which is very strong for a municipal government—especially one facing very rapid growth that puts great strain on resources. The Water Fund also includes a positive outlook increased from stable. The positive outlook means that the rating will increase if current improvement continues.



S&P Global Ratings



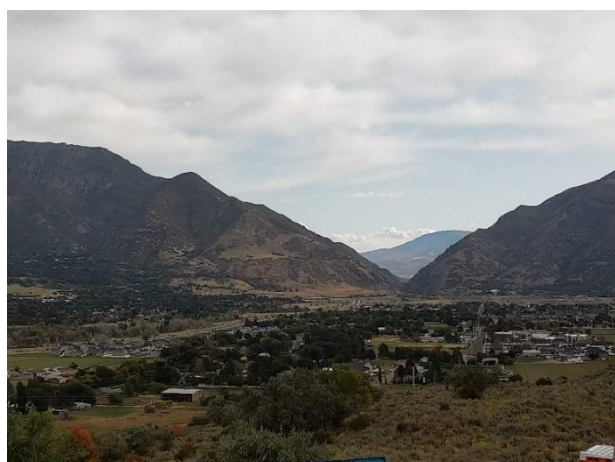
S&P Rating Scale:

- AAA** *Extremely strong capacity to meet financial commitments*
- AA** *Very strong capacity to meet financial commitments*
- A** *Strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances*
- BBB** *Adequate capacity to meet financial commitments but more subject to adverse economic conditions.*
- BB** *Less vulnerable in the near-term but faces major ongoing uncertainties to adverse business*
- CCC** *Currently vulnerable and dependent on favorable business, financial and economic conditions*
- CC** *Currently vulnerable and dependent on favorable business, financial and economic conditions*
- C** *Currently highly vulnerable to non- payment, and ultimate recovery is expected to be lower than that of higher rates obligations*

Long-Term Debt:

The following is summary of long-term debt transactions of the City for the year ended June 30, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities					
Sales Tax Revenue Bond, Series 2012	\$ 494,000	\$ -	\$ (93,000)	\$ 401,000	\$ 97,000
Total governmental bonds payable	494,000	-	(93,000)	401,000	97,000
Capital Leases	833,756	132,071	(147,617)	818,210	189,210
Compensated absences	53,872	26,357	(5,321)	74,908	44,945
Net pension liability	-	92,911	-	92,911	-
Total governmental long-term liabilities	\$ 547,872	\$ 251,339	\$ (245,938)	\$ 1,387,029	\$ 331,155



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

Sales Tax Revenue Refunding Bonds, Series 2012:

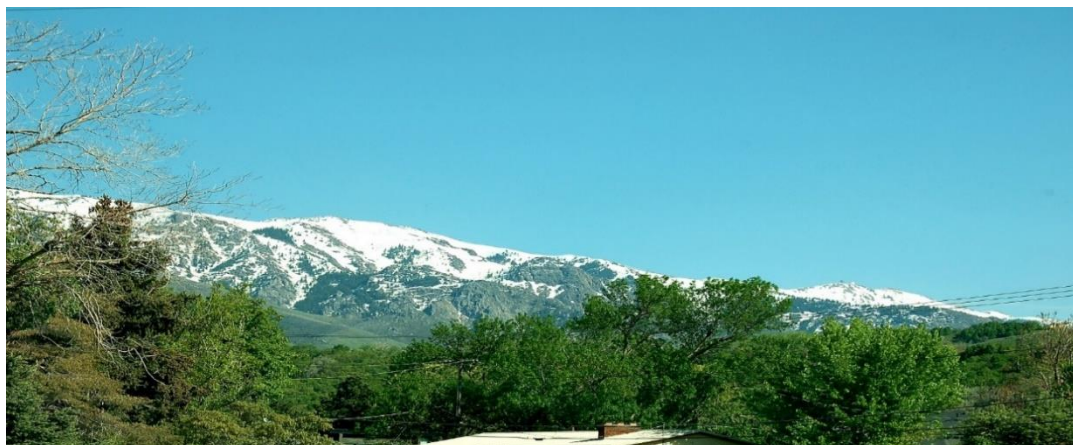
The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax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

The annual debt service requirements to maturity, including principal and interest, for the Sales Tax Revenue Refunding Bonds, Series 2012, 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>
2021	\$ 91,000	\$ 20,196	\$ 111,196
2022	95,000	17,493	112,493
2023	93,000	14,672	107,672
2024	97,000	11,910	108,910
2025	101,000	9,029	110,029
2026-2027	<u>203,000</u>	<u>9,088</u>	<u>212,088</u>
Total	\$ 680,000	\$ 82,388	\$ 762,388

Water Revenue Bonds, Series 2010:

The Water Revenue Bonds, Series 2010 were issued in August 2010. The \$3,445,000 revenue bonds carried interest ranging from 2.0% to 5.0%. Interest payments are due semi-annually in June and December, with principal payments due annually in June, and matures in June 2040. The proceeds of the bond were used to construct a culinary water storage reservoir, a pump station, and other related infrastructure. In 2017, the City refunded the Series 2010 bonds by issuing Water Revenue Refunding Bonds, Series 2017. The proceeds of the Series 2017 bond were deposited into an escrow which was used to redeem the Series 2010 bonds on June 1, 2020.



Water Revenue Refunding Bonds, Series 2017:

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

The annual debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Water Revenue Bonds, Series 2017</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	100,000	127,500	227,500
2023	100,000	123,000	223,000
2024	100,000	118,500	218,500
2025	110,000	114,700	224,700
2026-2030	625,000	502,700	1,127,700
2031-2035	785,000	345,750	1,130,750
2036-2039	<u>605,000</u>	<u>133,750</u>	<u>738,750</u>
Total	\$ 2,525,000	\$ 1,597,650	\$ 4,122,650

Lease Revenue Bonds, Series 2023:

The Lease Revenue Bonds, Series 2023, were issued in November 2023. Original issuance amount of \$9,000,000 and carry interest ranging from 3.3% to 5.7%. Interest payments are due semi-annually in May and November, with principal payments due annually in November, and mature in November 2043. The Lease Revenue Bonds, Series 2023 were issued to finance the new Public Works Facility being built with a completion date of Spring 2025.

The annual debt service requirements to maturity, including principal and interest, for Lease Revenue Bonds, Series 2023, are as follows:

Lease Revenue Bonds, Series 2023			
Year Ending June 30,	Principal	Interest	Total
2024		207,353	207,353
2025	297,000	410,000	707,000
2026	307,000	400,000	707,000
2027-2044	8,396,000	4,326,124	12,722,124
Total	9,000,000	5,343,477	14,343,477



Fund Descriptions

South Weber utilizes nine different funds to assist in tracking the allocation and use of resources based upon revenue collected within each fund. The nine funds are: General, capital projects, recreation, transportation utility, fleet management, water utility, sewer utility, sanitation utility, and storm drain. Descriptions of each fund are below, which will identify which funds are major and which funds are non-major. Major funds are those that constitute over 10% of total expenditures.

Fund balance is a crucial measure for understanding the financial health of any organization. Each fund starts the year with the previous year's ending fund balance. After revenues are added and expenditures are subtracted, the fund is left with an ending fund balance that is then used for the beginning fund balance next year. Fund balance is tracked for each individual fund and as a sum of the funds of the whole city. The general fund balance is dictated by state law that it remains between 5% and 35% of revenues. It was previously a maximum of 25% until legislation passed in 2021 allowed the increase.



General Fund

The general fund of the City is the main operating fund and is divided into seven major categories of operation, overseen by the City Manager and four directors. Inside those areas are smaller areas, headed by a manager under the supervision of the director. The directors report to the City Manager. The general fund of South Weber City is established to manage the operation and maintenance of all governmental services with the exception of public safety. Specific dollars items can be found in the respective departments.



GENERAL FUND SUMMARY							
Dept.	Department Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
"10-41	Legislative	43,492	50,736	57,428	68,000	68,000	66,000
"10-42	Judicial	86,877	76,515	38,828	48,034	48,000	54,000
"10-43	Administrative	1,293,537	901,543	985,848	1,030,427	1,038,000	1,052,000
"10-54	Public Safety	260,500	273,739	342,165	331,000	331,000	373,000
"10-57	Fire	675,048	792,641	953,322	1,140,687	1,137,000	1,161,000
"10-58	Community Services	364,835	499,190	646,038	471,284	483,300	515,000
"10-60	Streets	234,183	190,098	286,467	492,758	492,200	511,000
"10-70	Parks	302,976	315,622	311,478	488,064	561,000	575,000
		3,261,447	3,100,085	3,621,573	4,070,254	4,158,500	4,307,000

Capital Projects Fund

A capital project is a large, expensive, one-time project. Because they represent such a large cost, they are often considered “lumpy” in a budget and are therefore put in their own budget section. Separating capital projects ensures more stability when tracking other revenues and expenditures over time.

The Capital Projects Fund is a major fund and was created as a mechanism to provide for the purchase or construction of capital assets valued at \$10,000.00 or more where the asset life is more than 3 years, and the item is capitalized or depreciated. The most common types of capital projects are infrastructural: parks, streets, facilities, heavy equipment, and/or the purchase of land. Capital projects are financed by public funds, bonds, grants, loans, existing cash reserves, and impact fees as determined and directed by the South Weber City Council.

The Fiscal Year 2024-2025 South Weber Capital Projects include:

- Vehicle replacement program for Fire Large Apparatus to ensure safety and effective services
- Build new public works facility
- Purchase new side by side for Fire Department
- Streetlight replacement program to update outdated lights and reduce power usage
- Replace playground equipment and install security cameras at two parks to meet safety requirements

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
GENERAL FUND REVENUES							
TAXES							
10-31-100	Current Year Property Taxes	771,140	955,630	1,129,407	1,071,500	1,071,500	1,135,000
10-31-120	Prior Year Property Taxes	10,056	37,578	1,009	6,448	1,500	7,500
10-31-200	Fee in Lieu - Vehicle Reg	52,057	51,594	56,064	55,000	55,000	55,000
10-31-300	Sales and Use Taxes	838,624	1,171,212	1,306,819	1,324,687	1,300,000	1,341,000
10-31-309	RAP Tax	0	17,760	75,323	26,138	10,000	9,000
10-31-310	Franchise/Other	417,268	418,073	544,360	456,619	468,000	468,000
10-31-306	SB75 Gravel Pit	0	0	0	347,000	347,000	347,000
	Total Taxes:	2,089,145	2,651,846	3,112,981	3,287,392	3,253,000	3,362,500
LICENSES AND PERMITS							
10-32-100	Business Licenses and Permits	8,399	8,804	8,324	7,715	8,000	8,000
10-32-210	Building Permits	239,858	147,093	47,958	60,454	50,000	60,000
10-32-310	Excavation Permits	1,876	470	564	94	0	0
	Total Licenses and Permits:	250,133	156,367	56,846	68,263	58,000	68,000
INTERGOVERNMENTAL REVENUE							
10-33-400	State Grants	0	0	50,407	0	0	0
10-33-500	Federal Grant Revenue	221,046	0	0	30,000	30,000	30,000
10-33-550	Wildland Firefighting	3,525	2,778	0	0	214,000	214,000
10-33-560	Class "C" Road Fund Allotment	236,028	257,596	360,563	26,607	0	0
10-33-580	State Liquor Fund Allotment	7,123	5,213	6,526	6,955	7,000	7,000
	Total Intergovernmental Revenue:	467,722	265,587	417,495	63,562	251,000	251,000
CHARGES FOR SERVICES							
10-34-100	Zoning & Subdivision Fees	25,364	16,645	7,587	9,819	10,000	10,000
10-34-105	Subdivision Review Fee	64,406	75,352	17,656	112,534	20,000	40,000
10-34-250	Bldg. Rental/Park Use (bowery)	1,370	2,253	3,035	2,080	0	1,000
10-34-270	Developer Pmts for Improvements	0	0	0	0	0	0
10-32-290	Plan Check and Other Fees	75,520	48,870	20,996	25,915	22,000	25,000
10-34-560	Ambulance Service	52,978	59,019	68,083	52,006	63,000	63,000
	Total Charges for Services:	219,638	202,138	117,356	202,354	115,000	139,000
FINES AND FORFEITURES							
10-35-100	Fines	100,504	117,016	135,047	135,728	135,000	135,000
	Total Fines and Forfeitures:	100,504	117,016	135,047	135,728	135,000	135,000
MISCELLANEOUS REVENUE							
10-36-100	Interest Earnings	5,407	10,363	73,834	116,640	40,000	40,000
10-36-400	Sale of Assets	4,500	0	0	0	0	0
10-36-900	Sundry Revenues	36,389	27,318	19,301	29,122	4,500	16,000
10-36-905	Misc - Court Convenience Fee	0	0	4,473	4,402	5,000	6,000
	Total Miscellaneous Revenue:	46,296	37,682	93,134	145,761	44,500	62,000
CONTRIBUTIONS AND TRANSFERS							
10-39-100	Fire Agreement/Job Corps	7,160	0	0	3,500	3,500	3,500
10-39-110	Fire Agreement/County	1,744	2,985	(7,124)	3,000	3,000	3,000
10-34-910	Transfer for Administrative Services	167,100	202,000	278,000	279,000	280,000	280,000
10-39-800	Transfer from Impact Fees	10,494	6,412	1,443	2,000	2,000	3,000
	Transfer from Fund Balance						0
	Total Contributions and Transfers:	186,498	211,397	272,319	287,500	288,500	289,500
		3,359,936	3,642,033	4,205,179	4,190,560	4,145,000	4,307,000



Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
CAPITAL PROJECTS							
45-43-730	Admin. - Improv. Other than Bldgs.	115,159	530	163,804	73,927	57,000	2,000
45-43-740	Admin. - Purchase of Equipment	48,282	2,000	32,146	1,317	0	0
45-57-720	Fire - Buildings	936	0	5,333	0	5,000	0
45-57-730	Fire - Improvements Other than Bldgs.	0	166,031	281,626	0	0	0
45-57-740	Fire - Purchase of Equipment	112,937	222,107	197,709	185,000	185,000	299,000
45-58-740	Community Svs - Purchase of Equipment	0	5,000	7,000	0	0	0
45-60-710	Streets - Land	601,683	6,685	0	0	0	0
45-60-720	Streets - Buildings	0	0	0	0	0	0
45-60-730	Streets - Improv. Other than Bldgs.	212,256	201,770	75,660	322,792	320,000	100,000
45-70-710	Parks - Land	0	0	0	0	0	0
45-60-740	Streets - Purchase of Equipment	59,298	66,238	47,000	221,835	0	0
45-70-730	Parks - Improv. Other than Bldgs.	48,694	1,537,295	26,409	17,956	25,000	66,000
45-70-740	Parks - Purchase of Equipment	0	25,000	61,000	0	0	0
45-90-900	Contribution to Fund Balance	0	0	0	0	22,000	0
		1,199,245	2,232,655	897,687	822,826	614,000	467,000

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
CAPITAL PROJECTS							
REVENUES							
45-31-300	Sales Tax	500,001	300,000	275,000	200,000	200,000	200,000
45-31-309	RAP Tax						66,000
45-33-400	State Grants	0	0	0	0	0	0
45-33-500	Federal Grant Revenue - CARES/ ARPA	276,378	107,107	321,825	10,000	10,000	0
45-34-270	Developer Pmts for Improvements	489,151	137,213	0	0	0	0
45-34-440	Contributions	0	0	0	0	0	0
45-34-445	Contributions - Restricted	0	70,570	644	0	0	0
45-36-100	Interest Income	6,907	6,466	70,570	45,877	48,000	48,000
45-36-110	Gain on Sale of Assets	0	0	0	0	0	0
45-39-900	Fund Balance to be Appropriated	0	0	0	0	0	112,000
	Transfer from RAP Tax Fund Balance						0
45-39-470	Transfer from General Fund	360,000	0	0	0	0	0
45-39-800	Transfer from Impact Fees	267,291	855,687	25,626	21,500	231,000 *	41,000
45-39-810	Transfer from Class "C"	0	0	0	0	0	0
		1,899,728	1,477,043	693,665	277,377	489,000	467,000
* Park Impact \$41,000							
* Road Impact \$0							

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings						2,000
	Christmas lights and decorations					2,000	
45-43-740	Administration - Equipment					0	0
45-57-730	Fire - Improvements Other than Bldgs.					0	0
45-57-740	Fire - Purchase of Equipment						299,000
	Vehicle Leases				105,000		
	Large Apparatus				130,000		
	Side by side				64,000		
45-58-740	Community Services - Purchase of Equipment					0	0
45-60-710	Streets - Land						0

South Weber City Budget

45-60-730	Streets - Improvements Other than Buildings		100,000
	Streetlight Replacement Program	50,000	
	<i>Re-budgeted from FY 24</i>	50,000	
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-730	Parks - Improvements Other than Buildings		66,000
	Security Cameras for parks	10,000	
	Playground Equipment Cherry Farms replacement	0	
	Playground Equipment Cedar Cove replacement	56,000	
45-70-740	Parks - Purchase of Equipment		0

Name	South Weber	Fiscal Year Ended		6/30/2025
Part V	Capital Projects Fund			
Nature of the Fund:				
		Prior Year	Current Year	Ensuing Year
		Actual	Estimate	Approved Budget
	Description	(b)	(c)	(d)
	(a)			
	Revenues			
	Transfers from General Fund	0	0	0
	Interest Income	6,466	45,877	48,000
	Other Additions			
	State Grants	0	0	0
	Sales & Use Tax	300,000	200,000	200,000
	Transfers from impact fees	855,687	21,500	41,000
	Transfers from Class C	0	0	0
	Fund Balance Appropriated	0	0	112,000
	Gain on Sales of Assets	0	0	0
	Contributions	70,570	0	0
	Developer Permit for Improvements	137,213	0	0
	Federal Grants Revenue	137,213	0	0
	TOTAL REVENUE	1,507,149	267,377	401,000
	Beginning Fund Balance	2,231,595	1,901,286	1,345,837
	TOTAL AVAILABLE FOR APPROPRIATION	3,738,745	2,168,662	1,746,837
	Expenditures			
	Admin - Improvements Other than Buildings	530	73,927	2,000
	Admin - Purchase of Equipment	2,000	1,317	0
	Fire - Buildings	0	0	0
	Fire - Improvements Other than Buildings	166,031	0	0
	Fire - Purchase of Equipment	222,107	185,000	299,000
	Streets - Land	6,685	0	0
	Streets - Buildings	0	0	0
	Streets - Improvement Other than Buildings	201,770	322,792	100,000
	Streets - Purchase of Equipment	66,238	221,835	0
	Parks - Land	0	0	0
	Parks - Improvement Other than Buildings	1,537,295	17,956	66,000
	Parks - Purchase of Equipment	25,000	0	0
	Planning - Purchase of Equipment	5,000	0	0
	TOTAL EXPENDITURES	2,232,655	822,826	467,000
	Ending Fund Balance	1,901,286	1,345,837	1,279,837

Recreation Fund

The recreation fund is considered a major fund. Its mission is to enrich the lives of the residents of South Weber City by promoting, developing, and maintaining recreational activities that afford children and adults with opportunities for growth, health, happiness, and personal development. The Recreation Department offers welcoming facilities, exercise equipment, and a variety of indoor and outdoor athletic programs for all ages. The South Weber City Recreation Department values citizen involvement and continues to establish a strong sense of community through the development of the social, cultural, and physical well-being of the city's residents and their visitors.



A youth Flag Football team

The Recreation Department maintains eight athletic fields that are used for soccer, flag football, lacrosse, t-ball, softball, and six baseball diamonds. The Family Activity Center offers an indoor track, weight room, full size basketball court, and auxiliary programs of yoga, jump rope, tumbling, karate, hula dancing, and Zumba classes to meet the interests and desires of the citizens of the community and their visitors. These programs offer a wide range of activities for all ages.

Strategic Recreation Goals

- Achieve high quality sports programs for all ages for our residents
- Track community participation through registration sign-up sheets
- Train all employees on each sport offered

Performance Measures				
	2022 Actual	2023 Actual	2024 Projected	2025 Target
Total Attendance	36,728	37,728	37,728	37,730
Total Memberships	18,000	18,000	18,000	18,000
Total Recreation Revenue	\$83,081	\$96,000	\$96,000	107,000
Total Participants: Basketball	307	310	310	300
Total Participants: Baseball/softball	322	325	325	250
Total Participants: Soccer	509	525	525	300
Total Participants: Flag football	89	100	100	110
Total Participants: Volleyball	58	60	60	70

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
RECREATION							
20-71-110	Full-Time Employee Salaries	54,171	54,943	61,236	61,000	61,000	65,000
20-71-120	Part-time Employees Salaries	46,068	43,546	61,409	64,000	64,000	73,000
20-71-130	Employee Benefit - Retirement	10,589	10,506	11,806	12,000	12,000	13,000
20-71-131	Employee Benefit-Employer FICA	8,138	8,258	9,857	9,000	9,000	11,000
20-71-133	Employee Benefit - Work. Comp.	1,551	1,792	1,793	3,000	3,000	3,000
20-71-134	Employee Benefit - Unemployment Ins.	0	25	63	0	0	0
20-71-135	Employee Benefit - Health Ins.	6,680	6,710	5,949	11,000	11,000	7,000
20-71-137	Employee Testing	356	20	258	500	500	500
20-71-230	Travel & training	128	0	0	1,500	1,500	1,500
20-71-240	Office Supplies and Expense	1,009	959	994	1,000	1,000	1,000
20-71-241	Materials & Supplies	2,511	4,100	2,889	3,000	3,000	3,000
20-71-250	Equipment Supplies & Maint.	802	2,834	892	1,000	1,000	1,000
20-71-255	Vehicle Lease					0	7,000
20-71-256	Fuel Expense	419	10	217	500	500	500
20-71-262	General Government Buildings	0	857	650	12,041	12,000	2,000
20-71-270	Utilities	5,336	5,320	6,469	10,398	7,000	11,000
20-71-280	Telephone	3,301	4,497	4,653	4,800	4,000	5,000
20-71-350	Software Maintenance	763	802	887	1,000	1,000	1,500
20-71-480	Basketball	8,205	7,544	11,051	11,502	12,000	13,000
20-71-481	Baseball & Softball	6,627	8,414	6,651	8,000	8,000	8,000
20-71-482	Soccer	4,815	5,202	5,707	3,736	5,000	7,000
20-71-483	Flag Football	2,449	1,996	1,925	2,204	3,000	3,000
20-71-484	Volleyball	674	1,688	1,157	1,481	2,000	2,000
20-71-485	Summer Fun	150	1,073	1,000	2,000	2,000	2,000
20-71-486	Sr Luncheon	0	755	616	2,000	2,000	3,000
20-71-488	Competition Basketball	10,126	9,995	8,347	15,374	12,000	14,000
20-71-489	Competition Baseball	0	0	0	1,000	500	3,000
20-71-491	Cornhole	0	0	1,068	500	500	500
20-71-492	Pickleball/ Wrestling	0	0	1,436	3,000	3,000	3,000
20-71-493	Summer Camps						3,000
20-71-530	Interest Expense	16,505	14,575	9,458	8,575	16,000	7,000
20-71-550	Banking Charges	1,094	1,923	2,081	2,240	2,000	2,000
20-71-610	Miscellaneous	815	608	573	1,500	1,500	1,000
20-71-625	Cash Over and Short	0	(0)	(2)	0	0	0
20-71-740	Equipment	1,336	6,158	5,405	10,000	10,000	8,500
20-71-811	Bond Principal	65,520	68,400	66,960	70,000	65,000	73,000
20-71-915	Transfer to Admin Svs	16,000	25,000	35,000	35,000	35,000	35,000
		276,328	298,899	331,237	373,849	371,000	394,000

South Weber City Budget

Account No.	Account Title	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
RECREATION							
RECREATION REVENUE							
20-34-720	Rental - Activity Center	12,830	14,700	15,078	12,960	11,000	13,000
20-34-750	Recreation Fees	0	0	0	0	0	0
20-34-751	Membership Fees	17,160	18,714	21,793	20,054	21,000	25,000
20-34-752	Competition Basketball	21,610	21,004	22,040	21,698	20,000	22,000
20-34-753	Misc. Revenue	621	1,599	1,204	749	1,000	750
20-34-754	Competition Baseball	140	0	0	1,000	500	500
20-34-755	Basketball	11,944	13,839	13,981	13,438	14,000	13,000
20-34-756	Baseball & Softball	9,003	11,800	12,734	8,000	8,000	10,000
20-34-757	Soccer	14,217	16,075	19,728	16,136	16,000	16,000
20-34-758	Flag Football	3,587	3,826	4,800	3,203	4,000	4,000
20-34-759	Volleyball	1,455	2,040	1,317	1,061	1,500	1,500
20-34-760	Wrestling	0	0	0	940	0	500
20-34-841	Gravel Pit Fees	125,365	185,431	70,992	32,459	100,000	20,000
Total Recreation Fee Revenue:		217,932	289,028	183,667	131,725	197,000	126,250
20-37-100	Interest Earnings	2,088	1,984	21,472	1,547	2,000	2,000
Contributions & Transfers							
20-39-470	Transfer from General Fund	70,000	75,000	83,000	0	0	134,000
20-39-800	Transfer from Recreation Impact Fees	59,869	35,971	4,313	5,030	10,000 *	10,000
20-39-900	Fund Balance to be Appropriated		0	0	233,000	159,000	121,750
Total Contributions & Transfers:		129,869	110,971	87,313	238,030	169,000	265,750
Total Fund Revenues		349,888	401,982	292,452	371,302	368,000	394,000
* Shortfall in impact fees (\$71,000)							

RECREATION FUND

RECREATION EXPENDITURES

20-71-110	Full-time Salaries	65,000
20-71-120	Part-time Salaries	73,000
20-71-130	Employee Benefit - Retirement	13,000
20-71-131	Employee Benefit-Employer FICA	11,000
20-71-133	Employee Benefit - Work. Comp.	3,000
20-71-134	Employee Benefit - UI	0
20-71-135	Employee Benefit - Health Ins.	7,000
20-71-137	Employee Testing	500
20-71-230	Travel and Training	1,500
	<i>Charges for conferences, educational materials, & employee travel</i>	
	Utah Rec & Parks Association Conference	1,000
	ULCT Conferences	300
	Other	200
20-71-240	Office Supplies and Expense	1,000
	<i>Copier Supplies, Postage, and general office supplies</i>	
20-71-241	Materials & Supplies	3,000
	<i>Towel Service</i>	
20-71-250	Equipment Supplies & Maint.	1,000
	<i>Upkeep or repair of equipment and operating supplies</i>	
	Weight Equipment	
20-71-255	Vehicle Lease	7,000
20-71-256	Fuel Expense	500
20-71-262	General Government Buildings	2,000
	<i>Upkeep of building and floor resurfacing</i>	2,000

South Weber City Budget

20-71-270	Utilities <i>Electricity and Natural Gas expenses</i>	11,000
20-71-280	Telephone	5,000
20-71-350	Software Maintenance <i>Software maintenance contracts</i>	1,500
20-71-480	Basketball <i>Jr. Jazz program - 300 participants</i>	13,000
20-71-481	Baseball & Softball <i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i>	8,000
20-71-482	Soccer <i>Pre-kindergarten to 4th grade; 300 participants</i>	7,000
	Soccer goals	5,000 2,000
20-71-483	Flag Football <i>1st to 9th grade, co-educational - 110 participants</i>	3,000
20-71-484	Volleyball <i>Girls 3rd to 9th grade - 70 participants</i>	2,000
20-71-485	Summer Fun <i>Citizen participation end of school swim - 800 participants</i>	2,000
20-71-486	Sr Luncheon	3,000
20-71-488	Competition Basketball	14,000
20-71-489	Competition Baseball	3,000
20-71-491	Cornhole	500
20-71-492	Pickleball/ Wrestling	3,000
20-71-493	Summer Camps	3,000
20-71-530	Interest Expense - Bond <i>28% Fire, 72% Recreation</i>	7,000
20-71-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	2,000
20-71-610	Miscellaneous	1,000
20-71-625	Cash Over and Short	0

South Weber City Budget

20-71-740	Equipment	8,500
	Rental of Exercise Equipment	5,000
	Bleachers	3,000
	Mini Fridge	500
20-71-811	Sales Tax Rev Bond - Principal	73,000
	28% Fire, 72% Recreation	
20-71-900	Increase in Fund Balance	0
20-71-915	Transfer to Admin Services	35,000

Name	South Weber	Fiscal Year Ended		6/30/2025
Part III	Special Revenue Fund			
	Nature of the Fund: Recreation			
				Ensuing Year
		Prior Year	Current Year	Approved Budget
	Description	Actual	Estimate	Appropriation
	(a)	(b)	(c)	(d)
	Revenues			
	Rental - Activity Center	14,700	12,960	13,000
	Fees	87,298	85,530	92,500
	Interest	1,984	1,547	2,000
	Sundry Rev.	1,599	749	750
	Gravel Pit	185,431	32,459	20,000
	Other Sources			
	Usage of Beginning Fund Balance	0	233,000	121,750
	Transfer From: General Fund	75,000	0	134,000
	Transfer From: Impact Fees	35,971	5,030	10,000
	TOTAL REV AND OTHER SOURCES	401,982	371,275	394,000
	Expenditures			
	Personnel	125,800	160,500	172,500
	Contractual	3,116	3,240	3,500
	Materials and Supplies	18,577	34,239	32,000
	Recreation Programs	36,666	50,796	58,500
	Other Equipment	6,158	10,000	8,500
	Other Misc.	608	1,500	1,000
	Bond principal	68,400	70,000	73,000
	Interest	14,575	8,575	7,000
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To: admin Services	25,000	35,000	35,000
	TOTAL EXP AND OTHER USES	298,899	373,849	391,000

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
RECREATION IMPACT FEE FUND							
Revenue							
27-37-200	Recreation Impact Fees	59,214	35,862	4,170	15,842	10,000	10,000
	Total Source: 34:	59,214	35,862	4,170	15,842	10,000	10,000
27-37-100	Interest Earnings	59	109	143	57	0	0
	Total Revenue	59,273	35,971	4,313	15,899	10,000	10,000
Contributions and Transfers							
27-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
27-80-800	Transfers	59,869	35,971	0	5,030	10,000	10,000
	Total Expenditures	59,869	35,971	0	5,030	10,000	10,000
	Recreation Impact Fee Fun Revenue Tot	59,273	35,971	4,313	15,899	10,000	10,000
	Recreation Impact Fee Fund Expenditure	59,869	35,971	0	5,030	10,000	10,000
	Net Total Rec Impact Fee Fund	-596	0	4,313	10,869	0	0

Name	South Weber	Fiscal Year Ended		6/30/2025
Part III	Special Revenue Fund			
	Nature of the Fund: Recreation Impac			
				Ensuing Year
		Prior Year	Current Year	Approved Budget
	Description	Actual	Estimate	Appropriation
	(a)	(b)	(c)	(d)
	Revenues			
	Impact Fees	35,862	15,842	10,000
	Interest Earning	109	57	0
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	35,971	15899.05	10000
	Expenditures			
	Projects	35,971	5,030	10,000
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To:			
	TOTAL EXP AND OTHER USES	35,971	5,030	10,000

Transportation Utility Fund

In 1937, The Utah State Legislature established a funding program called Class “B” (counties) & “C” (municipalities) as a means of assisting counties and municipalities for the improvement of roads and streets throughout the state. These Funds differ from ordinary local revenues because they are subject to administrative direction by the State in accordance with legislative provision. The Utah Department of Transportation (UDOT) B & C Regulations Document designates the regulations which are acceptable to the Utah Department of Transportation (UDOT) in the administration of funds for counties, cities, and towns provided for by the Utah Legislature.



In 2016, the State Legislature passed House Bill 362 that provided an increase to the Class “B” & “C” funds called the Proposition 1 Local Option Sales [Gas] Tax. This additional funding authorized counties to enact a 0.25% general sales tax from the sales of fuel. Roads and streets that are eligible for Class “B” and “C”, including Proposition 1 funding, must be under the jurisdiction and control of a county or municipality. In order to qualify for Class “B” & “C”, including Proposition 1 road money, maintenance eligible roads and streets must be maintained to a minimum standard or higher.



Recognizing the current condition of the City’s roads and the need for continual maintenance and preservation, on June 20, 2017, the Mayor and City Council adopted a Transportation Utility Fee. The City Council also created this Transportation Utility Fund, which is a major fund. The Transportation Utility Fee funds are restricted monies to be used for the sole purpose of the preservation, maintenance, and operations of South Weber City owned public roads. Funds originating from the Transportation Utility Fee shall be expended in accordance with the priorities indicated in the South Weber City Streets Capital Facilities Plan, the current remaining service life of roads, and/or as directed by the South Weber City Council. There will be a TUF rate study completed in FY 25 to determine the accuracy of our fee.

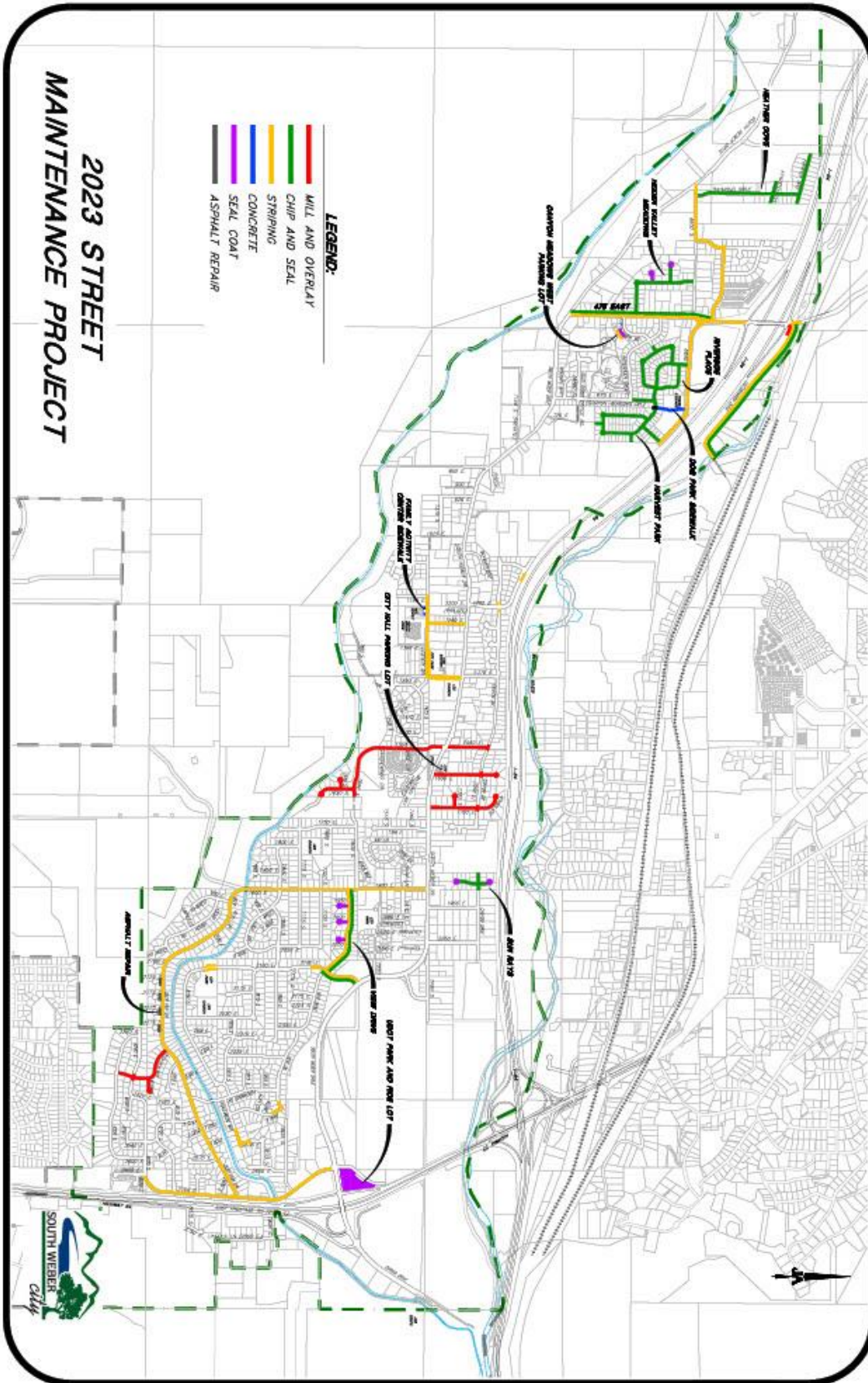
South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
TRANSPORTATION UTILITY							
MISCELLANEOUS REVENUE							
56-36-100	Interest Earnings	1,738	1,237	25,629	17,918	8,000	15,000
Total Miscellaneous Revenue:		1,738	1,237	25,629	17,918	8,000	15,000
TRANSPORTATION UTILITY REVENUE							
56-31-305	Transportation - Local Option	124,807	137,630	148,459	97,541	110,000	100,000
56-33-560	Class "C" Road Fund Allotment	80,000	80,000	0	80,000	80,000	80,000
56-34-270	Developer Pmts for Improv	76,228	0	0	130,029	186,000	0
56-37-800	Transportation Utility Fee	430,315	440,707	460,185	465,055	450,000 *	460,000
Total Transportation Utility Revenue:		711,350	658,336	608,644	772,625	826,000	640,000
CONTRIBUTIONS AND TRANSFERS							
	Contribution From Fund Balance	0	0	0	0	0	0
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0	0
Total Contributions and Transfers		0	0	0	0	0	0
		713,088	659,574	634,273	790,543	834,000	655,000

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
TRANSPORTATION UTILITY							
56-76-312	Professional & Tech. - Enginr	27,158	13,409	5,310	17,224	18,000	18,000
56-76-410	Special Highway Supplies	0	0	0	0	0	0
56-76-424	Curb , Gutter, & Sidewalk Repair	14,000	11,761	40	250,000	250,000	15,000
56-76-730	Street Projects	507,919	633,481	245,866	1,043,029	1,199,000	34,000
56-76-990	Contribution to Fund Balance	0	0	0	0	0	588,000
		549,077	658,651	251,216	1,310,252	1,467,000	655,000

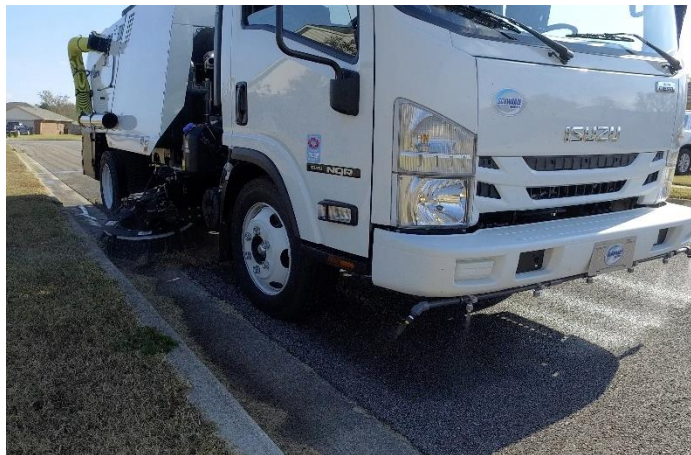
Transportation Utility Fund

56-76-312	Professional & Tech. - Engineer	18,000
56-76-424	Curb , Gutter, & Sidewalk Repair	15,000
56-76-730	Street Projects	34,000
	Street Scan software for streets and sidewalks - yearly maint	4,000



Name	South Weber	Fiscal Year Ended		6/30/2025
Part III	Special Revenue Fund			
Nature of the Fund: Transportation Utility				
		Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	Description (a)	(b)	(c)	(d)
	Revenues			
	Interest Earned	1,237	17,918	15,000
	Charge for Services	440,707	595,084	460,000
	Class "C" Road	80,000	80,000	80,000
	Transportation - Local Option	137,630	97,541	100,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	659,574	790,543	655,000
4	Expenditures			
	Contractual Services	13,409	17,224	18,000
	Material and Supplies	645,242	1,293,029	49,000
	Other Uses			
	Budgeted Increase in fund Balance	0	0	588,000
	Transfer To:			
	TOTAL EXP AND OTHER USES	658,651	1,310,252	655,000

Fleet Management Fund



Our new Fleet Management Fund has been in place for two years now. It is an Internal Service Fund and is a non-major fund. Equipment and vehicles are an integral part of the day-to-day operations of the City. They are also a major operational expense, especially as they age, and maintenance costs increase. The City Council has adopted a new policy which establishes a long-term funding source for this expense and addresses the several challenges all cities face with these capital expenditures. This policy is designed to create a consistent, year to year budget program with level payments that can be anticipated and planned for.

This fund will purchase/lease all vehicles and major equipment according to specific, predetermined schedules. We have a 3-year rotation schedule for most of our trucks and the remaining vehicles/equipment will either be on a 5-year or 1-year rotation, depending on their need. The fund will be supported by yearly transfers from the various city departments paying their relative portion of the vehicle/equipment costs. The cash assets of the fund will be used annually for municipal leases and accumulate until there is enough to acquire the larger, longer-term replacement vehicles/equipment. This new expenditure can be seen in most departments under “Fleet Management Program”.



South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
FLEET MANAGEMENT							
FLEET MANAGEMENT REVENUE							
60-34-981	Interfund Charge - Admin	0	2,000	0	0	0	0
60-34-982	Interfund Charge - Fire	0	115,000	185,000	185,000	185,000	299,000
60-34-983	Interfund Charge - Comm. Svs.	0	5,000	7,000	15,000	15,000	7,000
60-34-984	Interfund Charge - Streets	0	47,000	47,000	7,000	7,000	15,000
60-34-985	Interfund Charge - Parks	0	25,000	61,000	71,000	71,000	91,000
60-34-986	Interfund Charge - Recreation	0	3,000	3,000	5,000	5,000	7,000
60-34-987	Interfund Charge - Water	0	58,000	58,000	104,000	84,000	92,000
60-34-988	Interfund Charge - Sewer	0	6,000	6,000	8,000	8,000	7,000
60-34-989	Interfund Charge - Storm Drain	0	6,000	6,000	10,000	10,000	8,000
Total Transportation Utility Revenue:		0	267,000	373,000	# 405,000	# 385,000	526,000
CONTRIBUTIONS AND TRANSFERS							
	Contribution From Fund Balance	0	0	0	0	0	0
Total Contributions and Transfers		0	0	0	# 0	0	0
MISCELLANEOUS REVENUE							
60-36-400	Sale of Assets	0	4,500	124,700	6,205	0	0
60-36-100	Interest Earnings	0	602	11,292	12,536	7,000	11,000
Total Miscellaneous Revenue:		0	5,102	135,992	18,741	7,000	11,000
		0	272,102	508,992	423,741	392,000	537,000

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
FLEET MANAGEMENT							
60-60-740	Machinery & Equipment	0	0	0	0	0	0
60-60-960	Capital Leases - Equipment	0	0	0	301,000	301,000	396,000
	Increase to Large Apparatus Reserve					91,000	130,000
60-60-990	Contribution to Fund Balance	0	0	0	0	0	0
		0	0	0	301,000	392,000	526,000

FLEET MANAGEMENT NARRATIVE

60-60-740	Machinery & Equipment		0
		0	
60-60-960	Capital Leases - Equipment		396,000
	<u>Existing</u>		
	2022 Ford F-350 PW Director - 1-ton Truck (PW-1)	8,000	
	2022 Ford F-350 Storm - 1-ton Truck (PW-2)	8,000	
	2022 Ford F-350 Sewer - 1-ton Truck and plow (PW-3)	7,000	
	2022 Ford F-350 Parks - 1-ton Truck and plow (PW-4)	8,000	
	2022 Toyota Tundra Water - 1-ton Truck (PW-6)	7,000	
	2022 Ford F-250 Streets - 1-ton Truck (PW-12)	7,000	
	2023 Ford F-550 Parks - 1-ton Truck (PW-13)	17,000	
	2023 Ford F-550 Water - 1-ton Truck (PW-14)	13,000	
	2022 Ferris 72" Mower (Parks-3)	9,000	
	2022 Ferris 72" Mower (Parks-4)	9,000	
	2023 TORO 144" Mower (Parks-5)	18,000	
	2022 Ram 2500 4X4 -Fire (BC-1)	17,000	
	2022 Ram 2500 4X4- Fire (Medic-1)	29,000	
	2022 Ford F-550 Crew Cab 4x4 - (FD-3 Brush-1)	22,000	
	2022 Ford F-550 Crew Cab 4x4 - (FD-4 Brush-2)	22,000	
	BK Radios-Fire Base units and handheld - (FD)	11,000	
	2023 Ford F-150 Supercrew - Community Services (CS-1)	7,000	
	2023 Polaris Ranger - Recreation (Rec-1)	7,000	
	Water - Dump Truck and plow	65,000	
	Water - Backhoe	7,000	
	Fire - Ambulance (Reserve for next)	4,000	

Rotations for FY 2024-2025

Parks Truck	14,000
Parks Truck	16,000
PW Truck Storm Drain	
PW Truck Sewer	
PW Truck Parks (Parks Manager)	
PW Truck Streets	
Fire Brush Truck	
Fire Brush Truck	
Fire Medic Truck	
Fire Medic Truck	

New for FY 2024-2025

	Large Apparatus	
	Side by Side	64,000
60-60-990	Contribution to Fund Balance	0
	Increase to Large Apparatus Reserve	130,000

Name	South Weber	Fiscal Year Ended		6/30/2025
Part VII	Internal Service Fund: Fleet Management			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services			
	Interest Earned			
	Other: Interfund Charges	267,000	405,000	526,000
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	267,000	405,000	526,000
	Operating Expense			
	Depreciation			
	Other: Capital Leases	0	301,000	396,000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	-	301,000	396,000
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	602	12,536	11,000
	Capital Contributions From Outside Sources			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	-	116,536	141,000
	Cash Operating Needs			
	Net Income (Loss)	-	116,536	141,000
	Plus: Depreciation			
	Less: Major Improvements and Capital Outlay	0	0	0
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-	116,536	141,000
	Source of Cash Required			
	Cash Balance at Beginning of Year	0	17,665	134,201
	Sale of Investment and Other Current Assets	4,500	6,205	0
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	4,500	23,870	134,201

Water Utility Fund

The South Weber City Water Utility Fund is a major fund that is comprised of three fundamental areas of service: 1) Supply: administer water samples for safe consumption, manage reserves, and facility storage; 2) Distribution: maintain the appropriate quality, quantity, and pressure of the water system, including pipes and valves; and 3) Utility: meter reading, billing, and leak detection. The planning and engineering personnel oversee the long-range planning, design, and construction management of the water system improvements and extensions.

The City currently maintains 43.5 miles of pipe, 2,200 existing residential connections (ERC's), 4 water reservoirs, over 700 water valves, over 350 fire hydrants and conducts an average of 30 water samples per month to ensure the quality of safe drinking water. South Weber City progressively and continuously researches and implements the most efficient and effective methods for constructing and maintaining the City's culinary water system to meet the requirements of the Utah Clean Water Act (UCWA) and the Federal Safe Drinking Water Act (FSDWA).



Secondary water is provided by four third-party agencies based on the geographical location of a residence or commercial development. Secondary water is not provided by the City and is not considered a part of South Weber City's water infrastructure.



Strategic Water Goals

- Employ preventative maintenance practices to preserve and maintain water system to offer a high level of uninterrupted service to our customers. This is accomplished with annual hydrant inspections, routine maintenance service to generators of pump houses, clay valves, and booster pumps.
- Continue training and developing employees to keep staff up to date with current rules and regulations. Keep water system in compliance with all required regulations. This is accomplished through Annual trainings for employees, both in house and outside sources, to stay in compliance with OSHA, local, state, federal, and EPA regulations.
- Employ safe work practices to ensure employee and public safety. We strive for zero on-the-job injuries each year. We require all employees to wear proper protective clothing, including steel toed boots, hearing protection, and hard hats. We require two persons when working in confined spaces, operating large equipment, and heavy lifting is required.

WATER PERFORMANCE MEASURES

Measure	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Percent of Water Samples in compliance with safety standards	100%	100%	100%	100%	↔
Total Water Connections					
Percent of employees trained on current water and safety regulations	100%	100%	100%	100%	↔
On-The-Job Work Incidents	0	0	0	0	↔

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
WATER							
51-40-110	Full-Time Employee Salaries	97,266	78,372	131,021	116,986	129,000	162,000
51-40-120	Part-time Employee Salaries	0	0	0	0	0	0
51-40-130	Employee Benefit - Retirement	4,883	1,711	11,711	23,752	27,000	34,000
51-40-131	Employee Benefit-Employer FICA	7,189	6,569	10,773	9,286	10,000	13,000
51-40-133	Employee Benefit - Work. Comp.	2,458	1,953	3,798	4,064	5,000	4,000
51-40-134	Employee Benefit - UI	0	9	39	0	0	0
51-40-135	Employee Benefit - Health Ins.	10,437	5,709	11,476	18,669 *	13,000	29,000
51-40-137	Employee Testing	103	134	300	220	0	300
51-40-140	Uniforms	1,020	1,482	2,386	2,000	2,000	2,000
51-40-210	Books/Subscriptions/Membership	1,195	1,381	1,268	3,000	3,000	3,000
51-40-230	Travel & Training	3,419	2,424	3,830	4,000	4,000	4,700
51-40-240	Office Supplies & Expense	1,097	1,426	690	1,000	1,000	1,000
51-40-250	Equipment Supplies & Maint.	19,669	9,351	3,431	10,000	10,000	10,000
51-40-255	Vehicle Lease	0	0	0	104,000	84,000	92,000
51-40-256	Fuel Expense	4,913	6,355	9,335	7,453	9,000	10,000
51-40-260	Buildings & Grounds	0	0	819	0	5,000	5,000
51-40-270	Utilities	19,416	20,916	20,639	20,728	20,000	20,000
51-40-280	Telephone	2,915	5,840	7,202	7,326	4,000	7,000
51-40-312	Professional/Technical-Engineering	7,643	17,458	19,960	60,000	60,000	10,000
51-40-318	Professional/Technical	0	0	0	0	2,000	2,000
51-40-325	GIS/ Mapping	8,765	10,885	6,793	5,000	5,000	5,000
51-40-350	Software Maintenance	5,548	7,407	9,269	9,500	9,500	11,000
51-40-370	Utility Billing Services	14,030	15,900	14,597	16,829	14,000	17,000
51-40-480	Special Water Supplies	5,228	4,239	4,272	6,500	6,500	7,000
51-40-481	Water Purchases	333,392	358,143	370,766	383,203	390,000	412,000
51-40-485	Fire Hydrant/ Cla-valve Update	0	19,513	10,931	65,000	65,000	65,000
51-40-490	O & M Charge	64,359	71,474	90,063	100,000	100,000	100,000
51-40-495	Meter Replacements	90,650	103,237	195,509	200,000	200,000	200,000
51-40-530	Interest Expense	106,270	101,494	98,129	108,858	121,000	118,000
51-40-550	Banking Charges	7,055	5,570	5,892	6,000	6,000	6,000
51-40-650	Depreciation	271,838	284,699	291,359	325,000	325,000	325,000
51-40-811	Bond - Principal	95,000	95,000	0	95,000	95,000	100,000
51-40-730	Improv. Other than Buildings	2,411,016	14,260	6,401	1,404,000	1,404,000	584,000
51-40-740	Equipment	4,621	0	0	60,000	60,000	0
51-40-750	Capital Outlay - Vehicles	0	58,000	58,000	0	0	0
51-40-915	Transfer to Admin Svs	61,000	72,000	101,000	151,500	101,000	104,000
	Transfer to Reserve for Replacement						
		3,662,395	1,382,914	1,501,659	3,328,873	3,290,000	2,463,000

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
WATER UTILITY FUND							
WATER UTILITIES REVENUE							
51-37-100	Water Sales	1,562,224	1,575,799	1,612,835	1,611,866	1,650,000	1,650,000
51-37-105	Water Connection Fee	21,225	11,395	3,765	5,710	5,000	5,000
51-37-130	Penalties	41,065	33,710	42,116	42,137	42,000	42,000
Total Water Utilities Revenue:		1,624,513	1,620,904	1,658,716	1,659,713	1,697,000	1,697,000
MISCELLANEOUS							
51-34-270	Developer Payments for Improvements	2,512,451	0	0	0	0	0
51-36-100	Interest Earnings	11,915	10,341	120,366	64,743	60,000	60,000
51-36-300	Misc. Utility	25	134	0	0	0	0
51-38-900	Sundry Revenue	328	(50)	0	0	0	0
51-38-920	Gain Loss Sale of Assets	-9,428	0	0	0	0	0
Total Miscellaneous		2,515,291	10,425	120,366	64,743	60,000	60,000
CONTRIBUTIONS AND TRANSFERS							
51-38-820	Transfer from Water Impact Fd	56,432	41,161	12,332	13,500	12,000	12,000
51-38-910	Capital Contributions	111,668	44,970	408,786	0	0	0
51-39-900	Contribution from Fund Balance	0	0	0	1,521,000	1,521,000	694,000
Total Contributions and Transfers:		168,100	86,131	421,118	1,534,500	1,533,000	706,000
		4,307,904	1,717,459	2,200,200	3,258,957	3,290,000	2,463,000

WATER UTILITY

51-40-110	Full-Time Employee Salaries		162,000
51-40-120	Part-time Employee Salaries		0
51-40-130	Employee Benefit - Retirement		34,000
51-40-131	Employee Benefit-Employer FICA		13,000
51-40-133	Employee Benefit - Work. Comp.		4,000
51-40-134	Employee Benefit - UI		0
51-40-135	Employee Benefit - Health Ins.		29,000
51-40-137	Employee Testing		300
51-40-140	Uniforms		2,000
51-40-210	Books/Subscriptions/Membership		3,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Rural Water Users of Utah	1,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	250	
51-40-230	Travel		4,700
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Rural Water Conference	3,000	
	Backflow Technician Certification	0	
	Other local classes	1,700	
51-40-240	Office Supplies & Expense		1,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
51-40-250	Equipment Supplies & Maint.		10,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
51-40-255	Vehicle Lease		92,000
	1 Pickup (On going)	7,000	
	1 Pickup (On going)	13,000	
	Backhoe (Scheduled Replacement)	7,000	

South Weber City Budget

	Dump Truck (Scheduled Replacement)	65,000	
51-40-256	Fuel Expense		10,000
51-40-260	Buildings & Grounds <i>33% of Shop building and grounds maintenance</i>		5,000
51-40-270	Water - Power & Pumping		20,000
51-40-280	Telephone and wireless		7,000
51-40-312	Professional/Technical-Engineering <i>Engineering Services including lead/copper survey General</i>		10,000
51-40-315	Professional/Technical - Auditor		0
51-40-318	Professional/Technical <i>Bond disclosure preparation and submission</i>		2,000
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance <i>Software maintenance contracts</i>		11,000
	Master Meter	2,500	
	IWorQ	4,500	
	Caselle	3,500	
	Win-911	500	
	LogMeIn	0	
51-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>		17,000
51-40-480	Special Water Supplies <i>Testing supplies and costs to ensure water quality</i>		7,000
	Chemtech-Ford	5,500	
	Davis County Health	1,500	
51-40-481	Water Purchases <i>Culinary water purchased from Weber Basin</i>		412,000

South Weber City Budget

51-40-485	Fire Hydrant/ Cla-valve Update <i>Annual replacement program - Cla-valves added this year to program</i>		65,000
51-40-490	Water O & M Charge <i>Water system supplies and maintenance.</i>		100,000
51-40-530	Interest Expense <i>Interest payment on Bond</i>		118,000
51-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		6,000
51-40-650	Depreciation		325,000
51-40-720	Meter Replacements <i>Replace 400 meters</i>		200,000
51-40-811	Bond - Principal <i>Principal payment on bond</i>		100,000
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings		584,000
	1375 Line Replacement (Re-budgeted)	550,000	
	Water Rate Study (Re-budgeted)	10,000	
	CFP/IFFP/IFA Study	24,000	
51-40-740	Equipment		0
51-40-750	Vehicles		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		104,000
 WATER IMPACT FEE FUND			
	Bond Payment		12,000

South Weber City Budget

Name	South Weber	Fiscal year Ended		6/30/2025
Part VII	Enterprise Fund: Water			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	1,575,799	1,611,866	1,650,000
	Connection Fees	11,395	5,710	5,000
	Other: Fees	33,710	42,137	42,000
	Other: Misc. Utility Fees	134	0	0
	Other: Charges for Construction Services - DOL	0	0	0
	Other: Federal Grants	0	0	0
	TOTAL OPERATING REVENUE	1,621,037	1,659,713	1,697,000
	Operating Expense			
	Personnel Services	95,940	174,976	244,300
	Contractual Services	57,220	97,329	51,000
	Material and Supplies	246,158	589,007	524,700
	Depreciation	284,699	325,000	325,000
	Purchase of Water	358,143	383,203	412,000
	Administrative Services	72,000	151,500	104,000
	Other: Construction Services - DOL	2,411,016	0	0
	TOTAL OPERATING EXPENSE	3,525,176	1,721,015	1,661,000
	Non-Operating Revenue (Expense) and Transfers			
	Interest Expense	(101,494)	(108,858)	(118,000)
	Other: Developer Payments For Impov.	0	0	0
	Other: Gain Loss Sale of Assets	0	0	0
	Interest Income	10,341	64,743	60,000
	Sundry Revenue	(50)	0	0
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	(1,995,342)	(105,416)	(22,000)
	Cash Operating Needs			
	Net Income (Loss)	(1,995,342)	(105,416)	(22,000)
	Plus: Depreciation	284,699	325,000	325,000
	Plus: Capital Transfers From Water Impact Fee fund	93,302	13,500	12,000
	Capital Contributions From Outside Sources	44,970	0	0
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay	72,260	1,404,000	584,000
	Less: Bond Principal Payments	95,000	95,000	100,000
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	(1,739,631)	(1,265,916)	(369,000)
	Source of Cash Required			
	Cash Balance at Beginning of year	2,459,517	2,938,788	1,672,872
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2,459,517	2,938,788	1,672,872

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
WATER IMPACT FEE FUND							
Revenue							
26-37-100	Interest Earnings	522	648	4,907	3,077	2,000	2,000
26-37-200	Water Impact Fees	93,302	68,862	8,593	29,563	10,000	10,000
	Total Revenue	93,824	69,510	13,500	32,640	12,000	12,000
Contributions and Transfers							
26-39-500	Contribution From Fund Balance	0	0	0	0	0	0
Expenditures							
26-40-760	Projects	56,432	0	8,025	0	0	0
26-80-800	Transfers	0	41,161	4,307	13,500	12,000 *	12,000
	Contribution to Fund Balance	0	0	0	0	0	0
	Water Impact Fee Fund Revenue Total	93,824	69,510	13,500	32,640	12,000	12,000
	Water Impact Fee Fund Expenditure Total	56,432	41,161	12,332	13,500	12,000	12,000
	Net Total Water Impact Fee Fund	37,392	28,349	1,168	19,140	0	0
	* Bond Payment						

Name	South Weber	Fiscal Year Ended	6/30/2025
Part III	Special Revenue Fund		
Nature of the Fund: Water Impact Fee			
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Interest Earnings	648	3,077	2,000
Water Impact Fee	68,862	29,563	10,000
Other Sources			
Usage of Beginning Fund Balance	0	0	0
Transfer From:			
TOTAL REV AND OTHER SOURCES	69,510	32,640	12,000
Expenditures			
Projects	0	0	0
Other Uses			
Budgeted Increase in fund Balance	0	0	0
Transfer To:	41,161	13,500	12,000
TOTAL EXP AND OTHER USES	41,161	13,500	12,000

Sewer Utility Fund



The South Weber City Sewer Utility Fund is a major fund and supports the maintenance, operations, and infrastructure needs of the sewer system. The planning and engineering personnel oversee the long-range planning, design, and construction management of the sewer system improvements and extensions. South Weber City is contracted with the Central Weber Sewer Improvement District for the treatment of wastewater.

South Weber City maintains 2,295 sewer laterals, 924 manholes, and 36.81 miles of sewer main lines. The City is progressively and continuously researching and implementing the most efficient and effective methods for constructing and maintaining the City’s sanitary sewer system in accordance with the Utah Sewer Management Program (USMP).

Strategic Sewer Goals

- Complete all OSHA and ULGT Risk Maintenance projection document
- Document weekly safety training

SEWER PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Sewer backups per year	1	0	0	0	↔
Percent of Sewer lines cleaned annually	20%	20%	20%	20%	↔
Percent of employees trained on current safety regulations	100%	100%	100%	100%	↔
On-The-Job Work Incidents	0	0	0	0	↔

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022- 23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
SEWER UTILITY							
52-40-110	Full-Time Employee Salaries	74,090	78,966	63,054	75,072	62,000	79,000
52-40-120	Part-time Employee Salaries	0	0	0	0	0	0
52-40-130	Employee Benefit - Retirement	11,743	3,811	8,637	15,620	14,000	17,000
52-40-131	Employee Benefit-Employer FICA	5,727	5,691	4,261	5,517	5,000	7,000
52-40-133	Employee Benefit - Work. Comp.	1,999	1,835	1,610	1,714	3,000	2,000
52-40-134	Employee Benefit - UI	0	5	6	0	0	0
52-40-135	Employee Benefit - Health Ins.	12,171	16,496	25,689	26,164	28,000	30,000
52-40-140	Uniforms	510	579	756	895	1,000	1,000
52-40-230	Travel & Training	1,118	1,764	2,018	3,000	3,000	3,000
52-40-240	Office Supplies & Expense	1,104	1,426	635	818	1,500	1,000
52-40-250	Equipment Supplies & Maint.	1,652	3,721	924	2,362	4,000	4,000
52-40-255	Vehicle Lease	0	0	0	8,000	8,000	7,000
52-40-256	Fuel Expense	1,282	2,270	2,422	2,533	2,500	3,000
52-40-270	Utilities	612	305	228	600	1,000	1,000
52-40-312	Professional/Technical-Engin	6,801	848	370	1,712	6,000	6,000
52-40-325	GIS/ Mapping	2,351	1,798	8,213	3,338	3,000	3,000
52-40-350	Software Maintenance	2,289	3,407	2,660	2,841	3,000	3,000
52-40-370	Utility Billing Services	9,800	11,104	10,180	11,171	9,000	9,000
52-40-490	O & M Charge	18,942	16,802	44,469	49,438	50,000	50,000
52-40-491	Sewer Treatment Fees	478,308	486,699	523,761	549,645	593,000	605,000
52-40-550	Banking Charges	3,615	3,649	3,883	3,440	4,000	4,000
52-40-650	Depreciation	146,802	148,357	160,814	175,000	175,000	175,000
52-40-690	Projects	15,000	6,246	30,260	297,817	90,000	707,000
52-40-915	Transfer to Admin Svs	41,600	43,000	61,000	61,000	61,000	61,000
	Increase in Fund Balance				0	0	210,000
		837,516	838,779	955,849	1,297,695	1,127,000	1,988,000

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
52-36-100	Interest Earnings	15,409	16,249	143,947	153,899	60,000	100,000
Total Miscellaneous Revenue:		15,409	16,249	143,947	153,899	60,000	100,000
SEWER UTILITIES REVENUE							
52-37-300	Sewer Sales	1,001,420	1,036,254	1,072,478	1,154,766	1,148,000 *	1,148,000
52-37-360	CWDIS 5% Retainage	12,271	8,803	1,365	2,835	3,000	3,000
Total Sewer Utilities Revenue:		1,013,691	1,045,057	1,073,843	1,157,601	1,151,000	1,151,000
CONTRIBUTIONS & TRANSFERS							
52-38-820	Transfer from Sewer Impact	41,497	23,863	34,037	225,000	4,000	737,000
52-38-910	Capital Contributions	38,398	55,800	287,951	0	0	0
52-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0
52-39-900	Contribution from Fund Balance	0	0	0	0	0	0
Total Contributions:		79,895	79,663	321,988	225,000	4,000	737,000
		1,108,995	1,140,970	1,539,778	1,536,499	1,215,000	1,988,000

SEWER UTILITY

EXPENDITURES

52-40-110	Full-Time Employee Salaries - 1 FTE						79,000
52-40-120	Part-time Employee Salaries						0
52-40-130	Employee Benefit - Retirement						17,000
52-40-131	Employee Benefit-Employer FICA						7,000
52-40-133	Employee Benefit - Work. Comp.						2,000
52-40-134	Employee Benefit - UI						0
52-40-135	Employee Benefit - Health Ins.						30,000

South Weber City Budget

52-40-140	Uniforms .85 FTE Public Works Uniform and Cleaning costs		1,000
52-40-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		3,000
52-40-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>		1,000
52-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. supplies, including pump repair</i>		4,000
52-40-255	Vehicle Lease Truck & Plow (On going)		7,000
52-40-256	Fuel Expense		3,000
52-40-270	Utilities		1,000
52-40-312	Professional/Technical-Engineering		6,000
	Engineering	6,000	
	DWQ Exception	0	
	SSMP Update	0	
52-40-325	GIS/ Mapping		3,000
52-40-350	Software Maintenance <i>Software maintenance contracts</i> <i>Caselle</i>		3,000
		3,000	
52-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>		9,000
52-40-490	Sewer O & M Charge <i>Sewer system supplies and maintenance.</i> <i>increase cleaning</i>		50,000
52-40-491	Sewer Treatment Fee <i>Central Weber Sewer Improvement District charges - 12.5% increase</i>		605,000
52-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		4,000

South Weber City Budget

52-40-650	Depreciation					175,000	
						0	
52-40-690	Projects					707,000	
	LBA Bond Payment					0	
						707,000	
						0	
52-40-915	Transfer to Admin Services						61,000

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
SEWER IMPACT FEE FUND							
Revenue							
21-37-100	Interest Earnings	3,296	3,736	32,560	31,086	3,000	10,000
21-37-200	Sewer Impact Fees	214,110	126,119	19,065	58,129	20,000	20,000
	Total Revenue	217,406	129,855	51,625	89,215	23,000	30,000
Contributions and Transfers							
21-39-500	Contribution From Fund Balance	0	0	0	0	0	707,000
	Total Contributions and Transfers	0	0	0	0	0	707,000
Expenditures							
21-40-490	Sewer Impact Fee Projects	0	0	0	0	0	0
21-40-760	Transfer to Sewer Fund	41,497	0	9,364	4,000	4,000 *	737,000
	Contribution to Fund Balance				0	185,000	0
	Total Expenditures	41,497	0	9,364	4,000	189,000	737,000
	Sewer Impact Fee Fund Revenue Total	217,406	129,855	51,625	89,215	23,000	737,000
	Sewer Impact Fee Fund Expenditure Tot	41,497	0	9,364	4,000	189,000	737,000
	Net Total Sewer Impact Fee Fund	175,909	129,855	42,260	85,215	(166,000)	0
	* Sewer Fund Ex. Cap. Reimbursement				737,000		

Name	South Weber	Fiscal Year Ended		6/30/2025
Part VII	Enterprise Fund: Sewer			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	1,045,057	1,157,601	1,151,000
	Other:			
	TOTAL OPERATING REVENUE	1,045,057	1,157,601	1,151,000
	Operating Expense			
	Personnel Services	107,383	124,982	136,000
	Contractual Services	20,805	22,501	25,000
	Material and Supplies	32,534	364,567	69,000
	Depreciation	148,357	175,000	175,000
	Other: Sewer Treatment Fees	486,699	549,645	605,000
	Other: Administrative Services	43,000	61,000	61,000
	Other:			
	TOTAL OPERATING EXPENSE	838,779	1,297,695	1,071,000
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Earned	16,249	153,899	100,000
	Capital Contributions From Outside Sources	0	225,000	0
	Impact Fee Collected			
	Other:			
	NET INCOME (LOSS)	222,528	238,804	180,000
	Cash Operating Needs			
	Net Income (Loss)	222,528	238,804	180,000
	Plus: Depreciation	148,357	175,000	175,000
	Plus: Capital Transfers From Sewer Impact Fee Fund	23,863	225,000	737,000
	Plus:			
	Less: Major Improvements and Capital Outlay	6,246	297,817	707,000
	Less: Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	388,501	340,987	385,000
	Source of Cash Required			
	Cash Balance at Beginning of Year	3,345,572	3,631,951	3,972,938
	Sale of Investment and Other Current Assets			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	3,345,572	3,631,951	3,972,938

Name	South Weber	Fiscal Year Ended		6/30/2025
Part III	Special Revenue Fund			
	Nature of the Fund: Sewer Impact Fee			
				Ensuing Year
	Description	Prior Year	Current Year	Approved Budget
	(a)	Actual	Estimate	Appropriation
		(b)	(c)	(d)
	Revenues			
	Interest Earnings	3,736	31,086	10,000
	Sewer Impact Fees	126,119	58,129	20,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	707,000
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	129,855	89,215	737,000
	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	0	4,000	737,000
	TOTAL EXP AND OTHER USES	-	4,000	737,000

Sanitation Utility Fund

The Sanitation Utility Fund is a major fund. It has been created to aid in improving and confirming the service delivery of solid waste sanitation. The City is progressively and continuously researching and implementing the most efficient and effective methods for constructing and maintaining the City's solid waste sanitation system; to include: (1) the prevention and spread of disease; (2) the deterrence of nuisances and damage to property; and (3) the minimizing of environmental pollution. South Weber City has contracted with Robinson Waste Services, Inc. for its solid waste sanitation removal service. However, the City's personnel manage and maintain the supply and distribution of all solid waste receptacles in the city.



South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
SANITATION UTILITY							
53-40-110	Full-Time Employee Salaries	3,895	1,622	0	0	0	0
53-40-120	Part-time Employee Salaries	0	0	0	0	0	0
53-40-130	Employee Benefit - Retirement	(985)	295	0	0	0	0
53-40-131	Employee Benefit-Employer FICA	323	128	0	0	0	0
53-40-133	Employee Benefit - Work. Comp.	88	39	0	0	0	0
53-40-134	Employee Benefit - UI	0	0	0	0	0	0
53-40-135	Employee Benefit - Health Ins.	887	378	0	0	0	0
53-40-140	Uniforms	0	0	0	0	0	0
53-40-250	Equipment Supplies & Maint.	106	38,365	0	42,534	44,000	23,000
53-40-280	Telephone	53	40	0	0	0	0
53-40-350	Software Maintenance	2,289	2,334	2,587	2,541	3,000	3,000
53-40-370	Utility Billing Services	4,306	4,898	4,587	5,186	4,000	4,000
53-40-492	Sanitation Fee Charges	377,257	442,864	446,973	489,266	477,000	506,000
53-40-550	Banking Charges	1,728	1,743	1,851	1,925	2,000	2,000
53-40-915	Transfer to Admin Services	27,500	36,000	38,000	38,000	38,000	38,000
53-40-900	Contribution to Fund Balance	0	0	0	9,000	9,000	18,000
		417,448	528,704	493,997	588,451	577,000	594,000

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
SANITATION UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	Interest Earnings	2,244	2,217	19,506	17,532	10,000	15,000
	Total Miscellaneous Revenue:	2,244	2,217	19,506	17,532	10,000	15,000
SANITATION UTILITIES REVENUE							
53-37-700	Sanitation Fees	500,257	519,805	540,026	557,532	546,000 *	579,000
	Total Sanitation Utilities Revenue:	500,257	519,805	540,026	557,532	546,000	579,000
MISCELLANEOUS							
53-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0
53-39-500	Contribution from Fund Balance	0	0	0	0	0	0
	Total Miscellaneous:	0	0	0	0	0	0
		502,501	522,022	559,533	575,064	556,000	594,000
	* 2% increase						

SANITATION UTILITY

53-40-110	Full-Time Employee Salaries - 0 FTE	0
53-40-120	Part-time Employee Salaries	0
53-40-130	Employee Benefit - Retirement	0
53-40-131	Employee Benefit-Employer FICA	0
53-40-133	Employee Benefit - Work. Comp.	0
53-40-134	Employee Benefit - UI	0
53-40-135	Employee Benefit - Health Ins.	0
53-40-140	Uniforms	0
53-40-240	Office Supplies & Expense	0
53-40-250	Equipment Supplies & Maint. <i>Purchase of 300 garbage cans</i> <i>Recycling cans???</i>	23,000
53-40-255	Vehicle Lease	0
53-40-350	Software Maintenance <i>Software maintenance contracts</i>	3,000
53-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>	4,000
53-40-492	Sanitation Fee Charges <i>Collection and disposal fees (6% increase)</i>	506,000
53-40-550	Banking Charges Bank charges and fees and credit card transaction fees	2,000
53-40-650	Depreciation	0
53-40-915	Transfer to Admin Services	38,000
53-40-900	Contribution to Fund Balance	18,000

Name	South Weber	Fiscal Year Ended		6/30/2025
Part VII	Enterprise Fund: Sanitation			
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Operating Revenue				
Charge for Services	519,805	557,532	579,000	
Other:				
TOTAL OPERATING REVENUE	519,805	557,532	579,000	
Operating Expense				
Personnel Services	2,461	0	0	
Contractual Services	8,974	9,651	9,000	
Material and Supplies	38,405	42,534	23,000	
Depreciation				
Other: Sanitation Disposal Fees	442,864	489,266	506,000	
Other: Administrative Services	36,000	38,000	38,000	
Other:				
TOTAL OPERATING EXPENSE	528,704	579,451	576,000	
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Earned	2,217	17,532	15,000	
Capital Contributions From Outside Sources				
Other:				
NET INCOME (LOSS)	(6,682)	(4,387)	18,000	
Cash Operating Needs				
Net Income (Loss)	(6,682)	(4,387)	18,000	
Plus: Depreciation				
Less:				
TOTAL CASH PROVIDED (REQUIRED)	(6,682)	(4,387)	18,000	
Source of Cash Required				
Cash Balance at Beginning of Year	471,503	467,102	462,715	
Sale of Investment and Other Current Assets				
Other:				
TOTAL CASH PROVIDED (REQUIRED)	471,503	467,102	462,715	

Storm Drain Utility Fund



Picture created by Racheal Stahlman and Sabra Morin in Vancouver

The Storm Drain Utility Fund is a major fund and certifies that the discharge of storm water pollutants is eliminated. The City is progressively and continuously researching and implementing the most efficient and effective methods for constructing and maintaining the City's storm water system in accordance with Utah Pollutant Discharge Elimination System (UPDES), National Pollutant Discharge Elimination System (NPDES), and the execution of the City's Municipal Storm Water System (MS4) permit.

The planning and engineering personnel oversee the long-range planning, design, and construction management of the storm water system improvements and extensions. South Weber City maintains 10 detention basins, 621 manhole covers, 530 storm drain grates, and 22.30 miles of storm drain pipe in the ground. Many of the city's detention basins have a joint use where they are also utilized for recreation and athletic programs.

The Public Works Department's mission is to aid in improving the quality of life for the residents of South Weber by working proactively as a team. This is also accomplished through research and implementation of the most efficient and effective methods for constructing and maintaining the storm drain system.

Strategic Storm Drain Goals

- Analyze 10-year maintenance plan for needed projects
- Complete all OSHA and ULGT risk Management items
- Document weekly safety trainings

STORM DRAIN PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Percent of Storm Drains Cleaned Annually	-	-	25%	25%	↔
Percent of employees trained on current safety regulations	100%	100%	100%	100%	↔
On-The-Job Work Incidents	0	0	0	0	↔

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
STORM DRAIN							
54-40-110	Full-Time Employee Salaries	27,831	34,264	57,029	57,858	59,000	73,000
54-40-120	Part-time Employee Salaries	0	0	0	0	0	0
54-40-130	Employee Benefit - Retirement	737	1,718	11,464	12,013	13,000	16,000
54-40-131	Employee Benefit-Employer FICA	1,957	2,516	4,020	4,237	5,000	6,000
54-40-133	Employee Benefit - Work. Comp.	846	930	1,514	1,249	2,000	2,000
54-40-134	Employee Benefit - UI	0	5	6	0	0	0
54-40-135	Employee Benefit - Health Ins.	10,312	15,628	25,685	26,157	28,000	30,000
54-40-140	Uniforms	510	579	756	1,000	1,000	1,000
54-40-230	Travel and Training	1,250	0	(40)	1,000	1,000	1,000
54-40-250	Equipment Supplies & Maintenance	510	0	1,123	1,200	1,200	1,200
54-40-255	Vehicle Lease	0	0	0	10,000	10,000	8,000
54-40-256	Fuel Expense	935	1,562	1,366	1,500	1,500	1,600
54-40-260	Grounds Maintenance	0	0	80,000	80,000	80,000	80,000
54-40-270	Utilities	0	0	0	300	300	300
54-40-312	Professional/Technical-Enginr	28,046	6,944	393	1,000	1,000	1,000
54-40-325	GIS/ Mapping	6,121	2,763	1,793	5,276	4,000	4,900
54-40-331	Promotions	0	0	1,126	1,257	1,200	1,200
54-40-350	Software Maintenance	4,689	4,807	5,060	2,841	4,800	4,800
54-40-370	Utility Billing Services	2,144	2,429	2,227	2,700	2,000	3,000
54-40-493	Storm Drain O & M	506	23,535	26,244	30,000	30,000	30,000
54-40-550	Banking Charges	824	831	880	939	1,000	1,000
54-40-650	Depreciation	188,991	221,126	230,442	225,000	225,000	225,000
54-40-690	Projects	20,343	31,664	6,293	40,000	40,000	0
54-40-915	Transfer to Admin Services	21,000	26,000	43,000	64,500	43,000	43,000
54-40-900	Addition to Fund Balance	0	0	0	16,000	16,000	79,000
		317,551	377,299	500,379	586,028	570,000	613,000

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
STORM DRAIN							
MISCELLANEOUS REVENUE							
54-33-400	State Grants	0	0	0	0	0	0
54-36-100	Interest Earnings	1,379	1,995	22,221	42,756	10,000	20,000
Total Miscellaneous Revenue:		1,379	1,995	22,221	42,756	10,000	20,000
STORM DRAIN UTILITIES REVENUE							
54-37-450	Storm Drain Revenue	199,398	204,208	522,449	561,375	555,000 *	572,000
Total Storm Drain Utilities Revenue:		199,398	204,208	522,449	561,375	555,000	572,000
54-34-270	Developer Pmts for Improvements	506	0	0	0	0	0
54-38-910	Capital Contributions	472,016	12,528	306,001	0	0	0
Total Contributions:		472,522	12,528	306,001	0	0	0
CONTRIBUTIONS AND TRANSFERS							
54-38-600	Transfer from Impact Fees	0	0	0	43,000	0	20,000
54-39-500	Contribution From Fund Bal	0	0	0	0	0	0
	ARPA						0
Total Contributions and Transfers		0	0	0	43,000	0	20,000
		673,300	218,731	850,671	647,131	565,000	612,000
3% Rate increase as per adopted rate study							

STORM Drain

EXPENDITURE

S		
54-40-110	Full-time Employee Salaries	73,000
54-40-120	Part-time Employee Salaries	0
54-40-130	Employee Benefit - Retirement	16,000
54-40-131	Employee Benefit-Employer FICA	6,000

South Weber City Budget

54-40-133	Employee Benefit - Work. Comp.		2,000
54-40-134	Employee Benefit - UI		0
54-40-135	Employee Benefit - Health Ins.		30,000
54-40-140	Uniforms .5 FTE Public Works Uniform and Cleaning costs		1,000
54-40-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		1,000
	State Certifications	500	
	Training on new regulations	500	
54-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>		1,200
54-40-255	Vehicle Lease Truck & Plow HD (Scheduled Replacement)		8,000
54-40-256	Fuel Expense		1,600
54-40-260	Grounds Maintenance <i>Maintenance of Detention Basins by Parks Dept.</i>		80,000
54-40-270	Storm Drain - Power & Pumping		300
54-40-312	Professional/Technical-Engineering <i>Engineering Services</i>		1,000
54-40-315	Professional/Technical - Auditor		0
54-40-325	GIS/ Mapping		4,900
54-40-331	Promotion - Storm Drain <i>Payment to Davis County Storm Drain for education of communication</i>		1,200
54-40-350	Software Maintenance <i>Software maintenance contracts</i>		4,800
54-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>		3,000
54-40-493	Storm Drain O & M <i>Cleaning of drains, ponds, and boxes</i>		30,000

South Weber City Budget

54-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	1,000
54-40-650	Depreciation	225,000
54-40-690	Projects	0
54-40-915	Transfer to Admin Services	43,000
54-40-900	Addition to Fund Balance	0

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
STORM DRAIN IMPACT FEE							
Revenue							
22-37-100	Interest Earnings	1,016	91	548	0	0	0
22-37-200	Storm Drain Impact Fees	33,915	34,505	15,674	42,986	15,000	20,000
	Total Revenue	34,931	34,596	16,222	42,986	15,000	20,000
Contributions and Transfers							
22-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
22-40-690	Projects	0	0	0	0	0	0
22-80-800	Transfers	55,726	34,596	16,222	42,986	5,000 *	20,000
	Contribution to Fund Balance					10,000	0
	Total Expenditures	55,726	34,596	16,222	42,986	15,000	20,000
	Storm Drain Impact Fee Fund Revenue T	34,931	34,596	16,222	42,986	15,000	20,000
	Storm Drain Impact Fee Fund Expenditu	55,726	34,596	16,222	42,986	15,000	20,000
	Net Total Storm Drain Impact Fee Fund	(20,795)	0	0	0	0	0
	* Existing Capacity Repay						

Name	South Weber	Fiscal Year Ended		6/30/2025
Part VII	Enterprise Fund: Storm Water			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	204,208	561,375	572,000
	Other:			
	TOTAL OPERATING REVENUE	204,208	561,375	572,000
	Operating Expense			
	Personnel Services	55,640	102,514	128,000
	Contractual Services	17,774	14,014	15,900
	Material and Supplies	56,760	40,000	0
	Depreciation	221,126	225,000	225,000
	Other: Administrative Services	26,000	64,500	43,000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	377,299	446,028	411,900
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Earned	1,995	42,756	20,000
	Capital Contributions From Outside Sources	0	0	0
	Other:			
	NET INCOME (LOSS)	(171,096)	158,103	180,100
	Cash Operating Needs			
	Net Income (Loss)	(171,096)	158,103	180,100
	Plus: Depreciation	221,126	225,000	225,000
	Plus: Capital Transfers From Impact Fee Fund	0	43,000	20,000
	Less: Major Improvements and Capital Outlay	31,664	40,000	0
	Less: Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	18,366	386,103	425,100
	Source of Cash Required			
	Cash Balance at Beginning of Year	383,580	465,267	851,370
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	383,580	465,267	851,370

Name	South Weber	Fiscal Year Ended		6/30/2025
Part III	Special Revenue Fund			
	Nature of the Fund: Storm Drain Impact			
				Ensuing Year
		Prior Year	Current Year	Approved Budget
	Description	Actual	Estimate	Appropriation
	(a)	(b)	(c)	(d)
	Revenues			
	Interest Earnings	91	0	0
	Storm Drain Impact Fee	34,505	42,986	20,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	34,596	42,986	20,000
	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	34,596	42,986	20,000
	TOTAL EXP AND OTHER USES	34,596	42,986	20,000

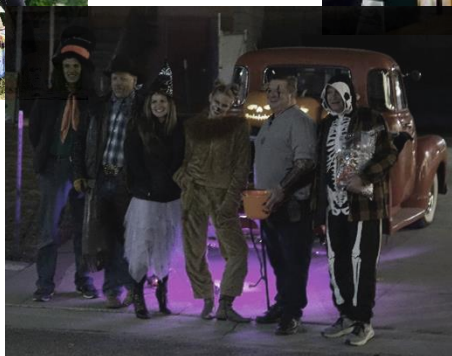
Department Breakdowns

Legislative Department

The legislative authority of the City is held within a six-member Council, with one Council Member serving as Mayor, with no legislative voting power. The mission of the Legislative Services Department is to enact ordinances and resolutions, approve an annual budget along with making other financial policy decisions, direct and supervise the City Manager, ensure that services are provided in a cost-effective manner, provide nominal compensation, as well as training and education for elected officials and Planning Commission members, and provide policy direction for the benefit of the City, its residents, and businesses. To accomplish these important objectives, it is acknowledged that ongoing preparation and planning is realized, relationship development with neighboring public officials is attained, and that private individuals and groups are encouraged to participate in the future growth of the City.

Furthermore, the Mayor and City Council are committed to providing for a Youth City Council in order to provide leadership training and service opportunities for the youth who reside in the City, as well as to the Planning Commission which provides recommendations and decisions regarding all land use ordinances and applications. The Youth City Council is comprised of up to 11 youth. The Planning Commission is made up of five Commissioners appointed by the Mayor with advice and consent of the City Council.

Annually, the City Council establishes strategic priorities which are outlined in the City's strategic plan. The City's goals and action plans are established within the five strategic objectives of public safety; infrastructure, equipment, and municipal services; fiscal sustainability and planning; community engagement; and employees. Regular evaluation and reporting take place among City staff and elected officials on the progress made within each strategic objective, including an annual report to the full City Council at the annual planning and budget retreat held each January.



South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
LEGISLATIVE							
10-41-005	Salaries - Council & Commissions	24,189	20,300	24,000	28,000	28,000	28,000
10-41-131	Employee Benefit-Employer FICA	1,850	1,553	1,102	2,200	2,200	2,200
10-41-133	Employee Benefit - Work. Comp.	599	450	293	1,000	1,000	1,000
10-41-140	Uniforms	0	0	0	0	0	0
10-41-210	Books, Subscriptions, Memberships	3,848	50	9,261	6,000	6,000	6,000
10-41-230	Travel & Training	6,224	7,226	8,587	13,000	13,000	13,000
10-41-240	Office Supplies and Expenses	7	45	0	200	200	200
10-41-494	Youth City Council	617	4,488	2,133	5,000	5,000	2,500
10-41-620	Miscellaneous	1,158	6,569	4,548	5,100	5,100	5,600
10-41-740	Equipment	0	5,055	0	0	0	0
10-41-925	Country Fair Days Donation	5,000	5,000	7,500	7,500	7,500	7,500
		43,492	50,736	57,428	68,000	68,000	66,000

LEGISLATIVE

10-41-005	Salaries - Council & Commissions <i>Mayor & City Council</i>	28,000
10-41-131	Employee Benefit-Employer FICA	2,200
10-41-133	Employee Benefit - Work. Comp.	1,000
10-41-140	Uniforms Councilmember shirts	0
10-41-210	Books, Subscriptions, Memberships ULCT Annual Membership	6,000 6,000
10-41-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> ULCT Fall Conference (6 councilmembers) Newly Elected Official Training ULCT St. George Conference (6 Council Members) Spring Retreat Misc.	13,000 2,500 500 6,000 2,000 2,000
10-41-240	Office Supplies and Expenses	200
10-41-370	Professional/Technical Service	0

South Weber City Budget

10-41-494	Youth Council <i>11 members with Council Advisors</i> ULCT Legislative Day Youth Council Annual Conference Community Events		2,500
10-41-620	Miscellaneous		5,600
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	4,000	
	Other unclassified	800	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

Judicial Department



The South Weber Justice Court was established in 1971 when the town changed into a City. Its mission is to improve the quality of life for the residents and non-residents who frequent the city. The Court has jurisdiction to adjudicate infractions and misdemeanors (Class B & C) when the violation occurred within city boundaries. Several law enforcement agencies issue citations into the South Weber Justice Court including Utah Highway Patrol, Davis County Sheriff's Office, and the Division of Wildlife Resources. Small claims cases which either occurred in the city or where the defendant resides in the city may also be heard if the suit is \$15,000 or under.

The South Weber Justice Court is dedicated to serving the public with respect and professionalism. The Judge is assisted in his duties by one court clerk and one assistant clerk. In order to ensure that the court is in compliance the State evaluates the Judge and staff by surveying the public, lawyers, and defendants. This occurs every four years. The latest re-certification took effect in 2024 and will continue till 2028. The Administrative Office of the Courts oversees Utah judicial matters and has found this court to be in full compliance with all standards, regulations, and guidelines. The court is a Class III Justice Court based on the volume of citations processed.

Strategic Judicial Goals

- Ensure all Court Clerks are fully certified through the Administrative Office of the Courts (AOC). This will be completed by completing the annual training and completing modules within the court learning management system.
- Ensure all Court Clerks continue monthly requirements through AOC and Terminal Agency Coordinator (TAC) to prevent certifications from expiring. This will be completed with monthly tracking documentation.
- Hold 20 court sessions each fiscal year.

JUDICIAL PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Percent of employees hold AOC Certifications	100%	100%	100%	100%	↔
Percent of employees completed monthly AOC/TAC requirements	100%	100%	100%	100%	↔
Number of court sessions held	23	21	20	20	↔

South Weber City Budget

Account NO.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
JUDICIAL							
10-42-004	Judge Salary	14,923	14,690	15,728	18,000	18,000	21,000
10-42-110	Employee Salaries	33,524	26,173	58	0	0	0
10-42-130	Employee Benefit - Retirement	8,757	7,876	2,634	4,000	4,000	5,000
10-42-131	Employee Benefit-Employer FICA	3,600	3,221	1,257	2,000	2,000	2,000
10-42-133	Employee Benefit - Work. Comp.	378	354	325	500	500	500
10-42-134	Employee Benefit - UI	0	3	2	0	0	0
10-42-135	Employee Benefit - Health Ins.	11,147	10,242	0	0	0	0
10-42-210	Books/Subscriptions/Membership	20	150	146	134	100	200
10-42-230	Travel & Training	508	678	1,379	3,000	3,000	2,900
10-42-240	Office Supplies & Expense	1,013	969	521	500	500	500
10-42-280	Telephone	500	390	646	600	600	600
10-42-313	Professional/Tech. - Attorney	9,225	8,175	8,600	10,000	10,000	10,000
10-42-317	Professional/Technical-Bailiff	0	0	3,005	5,000	5,000	5,000
10-42-350	Software Maintenance	763	802	1,462	1,000	1,000	1,500
10-42-550	Banking charges	2,064	2,192	2,348	2,000	2,000	3,500
10-42-610	Miscellaneous	464	601	718	1,000	1,000	1,000
10-42-740	Equipment	0	0	0	300	300	300
10-42-980	State Treasurer Surcharge	0	0	0	0	0	0
		86,877	76,515	38,828	48,034	48,000	54,000

JUDICIAL

10-42-004	Judge Salary	21,000
10-42-120	Full-time Employee Salaries	0
10-42-130	Employee Benefit - Retirement	5,000
10-42-131	Employee Benefit-Employer FICA	2,000
10-42-133	Employee Benefit - Work. Comp.	500
10-42-134	Employee Benefit - UI	0
10-42-135	Employee Benefit - Health Ins.	0
10-42-210	Books/Subscriptions/Membership <i>Judge Bar Dues</i>	200
10-42-230	Travel and Training	2,900

South Weber City Budget

	<i>Charges for conferences, educational materials, & employee travel</i>	
	Admin. Office of Courts clerk training	500
	BCI Conference	1,400
	Judge	500
	Local training	500
10-42-240	Office Supplies & Expense	500
	Normal office supplies, postage and copying	
10-42-243	Court Refunds	0
10-42-280	Telephone	600
10-42-313	Professional/Tech. - Attorney	10,000
	<i>Contracted Service for City Prosecutor & Public Defenders</i>	
10-42-317	Professional/Technical-Bailiff	5,000
	<i>Contracted Service with County Sheriff's Office</i>	
10-42-350	Software Maintenance	1,500
	<i>Software maintenance contracts</i>	
10-42-550	Banking Charges	3,500
	<i>Bank charges and fees and credit card transaction fees</i>	
10-42-610	Miscellaneous	1,000
	Interpreter and other miscellaneous	
10-42-740	Equipment	300
	<i>scanner</i>	300

Administrative Department



The Administrative Department’s mission is to serve as the focal point of the City’s day-to-day operations, provide support to all other City departments, and administer the programs and services of the City while implementing and enacting the policies of the Mayor and Council. This department also carries out directives of the City Manager through employee and contract relationships and provides quality services to its residents and the businesses in South Weber City. The Administrative Department is comprised of four full time and two part time employees and with assistance from other departments, the Administrative Department assures City services are provided efficiently within the budget adopted by the City Council.

Strategic Administrative Goals

- Earn the Distinguished Budget Presentation Award through GFOA
- Earn Certificate of Achievement for Excellence in Financial Reporting Award
- Maintain Low Fraud Risk Assessment Score
- Complete Bank Reconciliations by the end of the following month

ADMINISTRATION PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Earn Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	↔
Earn Certificate of Achievement for Excellence in Financial Reporting Award	-	-	Yes	Yes	↔
Maintain Low Fraud Risk Assessment Score (>355)	335	375	355	355	↔
Bank Reconciliations completed by end of following month	-	-	12	12	↔

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
ADMINISTRATIVE							
10-43-110	Full Time Employee Salaries	326,820	326,250	377,237	453,972	395,000	471,000
10-43-120	Part-time Employee Wages	59,703	53,036	45,195	23,335	81,000	22,000
10-43-130	Employee Benefit - Retirement	61,105	64,128	93,888	91,000	91,000	92,000
10-43-131	Employee Benefit-Employer FICA	28,678	30,428	32,540	37,000	37,000	38,000
10-43-133	Employee Benefit - Work. Comp.	3,539	3,260	5,385	8,000	8,000	3,000
10-43-134	Employee Benefit - UI	0	45	830	0	0	0
10-43-135	Employee Benefit - Health Ins.	65,324	72,426	81,104	90,000	90,000	94,000
10-43-136	HRA Reimbursement - Health Ins	3,300	225	3,300	3,500	3,500	3,500
10-43-137	Employee Testing	112	207	380	93	0	200
10-43-140	Uniforms	683	0	402	0	0	0
10-43-210	Books/Subscriptions/Membership	4,285	3,366	3,036	3,500	3,500	3,500
10-43-220	Public Notices	6,069	3,908	1,577	1,100	6,000	2,000
10-43-230	Travel and Training	3,725	20,014	20,680	25,000	25,000	29,000
10-43-240	Office Supplies & Expense	6,403	9,759	9,913	10,000	10,000	11,000
10-43-250	Equipment - Oper. Supplies and Maint.	3,629	3,368	3,866	6,500	6,500	7,000
10-43-256	Fuel Expense	189	113	580	0	0	0
10-43-262	General Government Buildings	7,093	13,676	8,222	10,500	10,500	10,500
10-43-270	Utilities	4,403	5,318	5,263	6,000	6,000	6,000
10-43-280	Telephone	16,673	18,861	19,505	20,179	19,000	20,000
10-43-308	Professional & Tech. - I.T.	13,079	11,147	16,425	33,000	33,000	33,000
10-43-309	Professional & Tech. - Auditor	12,500	12,000	13,000	15,000	15,000	15,000
10-43-312	Professional & Tech. - Engineer	0	258	0	0	0	0
10-43-313	Professional & Tech. - Attorney	129,640	51,999	52,028	60,000	60,000	60,000
10-43-314	Ordinance Codification	1,287	7,083	3,359	5,000	5,000	5,000
10-43-316	Elections	0	25,188	0	0	20,000	0
10-43-329	City Manager Fund	3,241	4,066	5,997	5,000	5,000	6,000
10-43-350	Software Maintenance	20,357	27,243	28,451	30,000	30,000	30,000
10-43-510	Insurance & Surety Bonds	43,495	47,992	54,681	75,132	63,000	75,000
10-43-550	Banking Charges	398	362	1,911	1,000	1,000	1,300
10-43-610	Miscellaneous	7,265	4,558	741	6,617	4,000	4,000
10-43-625	Cash over and short	-98	1	4	0	0	0
10-43-740	Equipment	30,639	4,247	13,345	10,000	10,000	10,000
10-43-841	Transfer to Recreation Fund	70,000	75,000	83,000	0	0	0
10-43-910	Transfer to Cap. Proj. Fund	360,000	0	0	0	0	0
10-43-900	Addition to Fund Balance	0	0	0	0	0	0
		1,293,537	901,543	985,848	1,030,427	1,038,000	1,052,000

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries	466,000
10-43-120	Part-time Employee Wages	22,000
10-43-130	Employee Benefit - Retirement	91,000
10-43-131	Employee Benefit-Employer FICA	38,000
10-43-133	Employee Benefit - Work. Comp.	3,000
10-43-134	Employee Benefit - UI	0
10-43-135	Employee Benefit- Health Ins	94,000
10-43-136	HRA Reimbursement - Health Ins	3,500
10-43-137	Employee Testing	200
10-43-140	Uniforms	0
10-43-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions</i> UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.	3,500
10-43-220	Public Notices <i>Notices published in the Standard Examiner</i>	2,000
10-43-230	Travel & Training <i>Charges for conferences, educational materials, & employee travel</i>	29,000
	ULCT Spring and Fall Conferences	2,000
	UCMA Conference	2,500
	UGFOA Conference	1,500
	GFOA Conference	2,500
	UMCA	1,000
	UAPT	2,500
	ICMA Conference	3,000
	Caselle Conference	2,000
	Caselle - new employee training	2,000
	City Manager Vehicle Allowance	6,000
	Other trainings - 1-2 day local	4,000
10-43-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>	11,000

South Weber City Budget

10-43-250	Equipment - Operating Supplies and Maintenance <i>Upkeep or repair of equipment and operating supplies</i>		7,000
10-43-256	Fuel Expense		0
10-43-262	General Government Buildings <i>Maintenance of City Hall</i>		10,500
	Janitorial Services	6,000	
	Fire Ext., flags, misc.	2,000	
	Other	2,500	
10-43-270	Utilities <i>Electricity, Natural Gas and Recycling expenses for City Hall</i>		6,000
10-43-280	Telephone <i>Comcast services and Cellphone Allowances</i>		20,000
10-43-308	Professional & Tech. - I.T.		33,000
	Executech	11,000	
	Cybersecurity	20,000	
	Website Hosting	2,000	
10-43-309	Professional & Tech. - Auditor		15,000
10-43-310	Professional & Tech. - Planner (Moved to Community Services Dept.)		0
10-43-311	Professional & Tech. - Eco Dev/ Comm Fundraising (Moved to Community Services Dept.)		0
10-43-312	Professional & Tech. - Engineer (Moved to Community Services Dept.)		0
10-43-313	Professional & Tech. - Attorney		60,000
10-43-314	Ordinance Codification		5,000
10-43-316	Elections <i>Municipal Election run by County</i>		0
10-43-329	City Manager Fund <i>Special activities at City Manager's discretion</i>		6,000
10-43-350	Software Maintenance <i>Software maintenance contracts</i>		30,000
	Caselle Software	5,900	
	Laserfiche	2,000	
	ArchiveSocial	3,000	

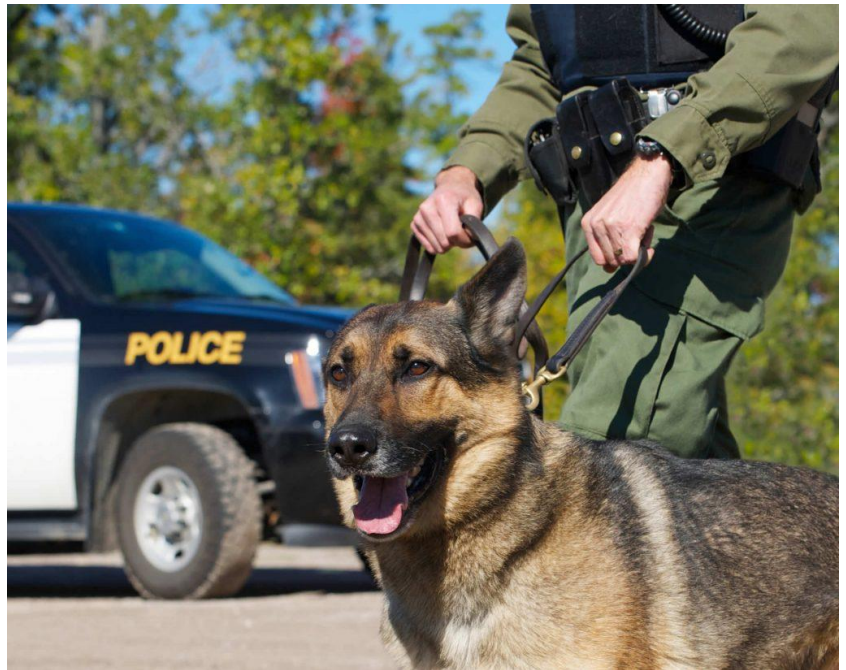
South Weber City Budget

	Office 365/email/backup	17,000	
	Other	2,100	
10-43-510	Insurance & Surety Bonds <i>General Liability and Property Insurance</i>		75,000
10-43-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		1,300
10-43-610	Miscellaneous <i>Unclassified unanticipated expenses</i>		4,000
10-43-625	Cash over and short		0
10-43-740	Equipment Purchases <i>Computer upgrades and software</i>	10,000	10,000
10-43-841	Transfer to Recreation Fund		0
10-43-910	Transfer to Capital Projects Fund		0
10-43-900	Addition to Fund Balance		0

Public Safety Department



South Weber City contracts for public safety services through an interlocal agreement with the Davis County Sheriff's Office (DCSO) for Law & Alcohol Enforcement and other related public safety services. The DCSO also provides the City with emergency planning and management services. South Weber City and DCSO are continually seeking new methods of ingenuity and resourcefulness to maintain a level of service that will ensure a gratifying quality of life, safety, and security for our community.



South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
PUBLIC SAFETY							
10-54-310	Sheriff's Department	227,622	227,622	271,080	312,000	312,000	354,000
10-54-311	Animal Control	20,787	20,503	12,064	0	0	0
10-54-320	Emergency Preparedness	4,969	20,402	52,495	12,000	12,000	12,000
10-54-321	Liquor Law (Narcotics)	7,123	5,213	6,526	7,000	7,000	7,000
		260,500	273,739	342,165	331,000	331,000	373,000

PUBLIC SAFETY

10-54-310	Sheriff's Department	354,000
	Sheriff's office & Narcotics Strike Team	
	Sheriff Contract	347,000
	Davis Metro Narcotics Strike Force	7,000
10-54-311	Animal Control	0
	Contracted Services with Davis Animal Control	
10-54-320	Emergency Preparedness	12,000
	CERT Program	3,000
	EOP Update	3,000
	FEMA Grant Application	2,000
	Miscellaneous	4,000
10-54-321	Liquor Law (Narcotics)	7,000
	<i>Liquor Funds Transferred to County for Enforcement</i>	

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
PUBLIC SAFETY IMPACT FEE FUND							
Revenue							
29-37-200	Public Safety Impact Fees	10,288	6,391	1,394	3,243	2,000	3,000
	Total Source: 34:	10,288	6,391	1,394	3,243	2,000	3,000
Revenue							
29-39-500	Contribution From Fund Balance	96	0	0	0	0	0
29-37-100	Interest Earnings	109	21	49	50	0	0
	Total Revenue	10,494	6,412	1,443	3,293	2,000	3,000
Contributions and Transfers							
29-80-800	Transfer to General Fund	10,494	(6,412)	0	3,300	2,000 *	3,000
	Total Contributions and Transfers	10,494	(6,412)	0	3,300	2,000	3,000
	Revenue Total	10,494	6,412	1,443	3,293	2,000	3,000
	Expenditure Total	10,494	(6,412)	0	3,300	2,000	3,000
	Net Total	(0)	12,824	1,443	(7)	0	0
	* Fire Station Bond Payment \$2,000						

Fire Department

The Mission of the South Weber City Fire Department is to protect lives, preserve property, and stabilize incidents involving fire, medical emergencies, and other dangerous conditions. The South Weber City Fire Department is dedicated to sustaining the health, safety, and wellness of the residents of South Weber City.

The Fire Departments Core Values are:

To **Prepare** effectively for Fire and Emergency Medical Response (EMS).

To **Engage** in bettering the community we serve.

To **Affect** the lives of those we serve in a positive manner.

To **Respond** professionally always.

To **Live** and uphold the oath of which we are sworn.

The South Weber City Fire Department is a full-time department operated by a part-time staff with a geographic response area of the city, that includes Highway 89, Interstate 84, and the Weber Basin Job Corps. The South Weber City Fire Department is committed to the assistance of neighboring cities, counties, and Hill Air Force Base through mutual aid agreements.







To ensure effective staffing, we measure performance. This is done in two main ways. The first is our response time requirements. Every month response times are reviewed to ensure the standards are being met. Second, the fire chief meets with the Medical Control Doctor and EMS Captains to review calls for the quality of care that is being received. We pull up records, evaluate them and make sure our staff is providing the best care possible.

Strategic Fire Goals

- Achieve a response time of [4.5] minutes to emergency calls 90% of the time. Measured by recording response time from call receipt to arrival on scene.
- Ensure all personnel maintain current certifications and receive ongoing training. Measured by tracking the percentage of staff with up-to-date certifications and participation in training programs.
- Maintain all equipment in operational condition to ensure readiness. Measured by regular equipment inspections, repairs, and replacements.
- Foster a positive work environment and support the professional development of staff. Conduct regular performance evaluations, assess employee satisfaction, and implement initiatives for improvement.
- Enhance preparedness for large-scale emergencies or disasters. Evaluate readiness through drills, simulations, and participation in multi-agency exercises.
- Provide high-quality medical care and patient outcomes. Measured by tracking patient outcomes, survival rates, and adherence to clinical guidelines.
- Optimize resource allocation and fiscal responsibility. Measured by monitoring expenditures, budget variances, and cost-effectiveness of operations.

FIRE PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Response time at State Standards of 4.5 min for 90% of calls	100%	100%	100%	100%	
Equipment maintenance and inspections within State Standards	100%	100%	100%	100%	
Percent of employees trained on current safety regulations	100%	100%	100%	100%	
On-The-Job Work Incidents	1	0	1	0	

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
FIRE							
10-57-110	Full-time Employee Wages	0	0	91,767	110,000	110,000	113,000
10-57-120	Part-time Employee Salaries	458,056	531,777	544,713	634,000	634,000	633,000
10-57-130	Employee Benefit - Retirement	0	0	17,604	22,000	22,000	23,000
10-57-131	Employee Benefit-Employer FICA	34,645	41,626	49,097	57,000	57,000	58,000
10-57-133	Employee Benefit - Work. Comp.	19,959	19,774	24,484	34,000	34,000	26,000
10-57-134	Employee Benefit - UI	0	139	245	0	0	0
10-57-135	Employee Benefit - Health Ins.	0	0	6,957	28,000	28,000	30,000
10-57-137	Employee Testing	451	596	1,569	1,000	1,000	1,000
10-57-140	Uniforms	2,969	9,074	11,194	12,000	12,000	12,000
10-57-210	Books/Subscriptions/Membership	472	55	1,764	1,100	1,000	1,000
10-57-230	Travel and Training	4,100	10,816	12,151	44,000	44,000	44,000
10-57-240	Office Supplies & Expense	837	2,451	963	2,500	2,500	2,500
10-57-250	Equipment Supplies & Maint.	28,041	28,612	21,047	24,000	24,000	24,000
10-57-256	Fuel Expense	3,158	5,557	8,302	10,000	10,000	11,000
10-57-260	Building Supplies and Maint.	16,586	17,206	27,014	22,000	22,000	22,000
10-57-270	Utilities	9,069	11,531	13,958	9,018	7,000	14,000
10-57-280	Telephone	8,448	11,348	10,751	10,000	10,000	11,500
10-57-350	Software Maintenance	8,123	6,794	8,346	10,069	8,500	18,900
10-57-370	Professional & Tech. Services	17,829	20,364	27,678	23,000	23,000	23,000
10-57-450	Special Public Safety Supplies	27,117	36,805	39,268	38,000	38,000	45,000
10-57-530	Interest Expense - Bond	6,419	5,668	8,161	5,000	5,000	2,600
10-57-550	Banking Charges	270	260	248	500	500	500
10-57-622	Health & Wellness Expenses	0	45	0	1,500	1,500	6,500
10-57-740	Equipment Costing over \$500	3,018	5,540	0	15,000	15,000	10,000
10-57-811	Sales Tax Rev Bond - Principal	25,480	26,600	26,040	27,000	27,000	28,500
		675,048	792,641	953,322	1,140,687	1,137,000	1,161,000

FIRE

10-57-110	Full-time Employee Wages	113,000
10-57-120	Part-time Employee Wages	633,000
10-57-131	Employee Benefit-Employer FICA	58,000
10-57-130	Employee Benefit - Retirement	23,000
10-57-133	Employee Benefit - Work. Comp.	26,000
10-57-134	Employee Benefit - UI	0

South Weber City Budget

10-57-135	Employee Benefit - Health Ins.		30,000
10-57-137	Employee Testing		1,000
10-57-140	Uniforms		12,000
10-57-210	Books, Subscriptions, and Memberships		1,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
10-57-230	Travel and Training		44,000
	Winter Fire School	10,500	
	Fire Certifications & Recertifications	1,500	
	Fire Prevention	1,000	
	Outside Fire Training	5,000	
	Miscellaneous	1,000	
	Wildlands - Reimbursable	25,000	
10-57-240	Office Supplies & Expense		2,500
	<i>Copier Supplies, Postage, and general office supplies</i>		
10-57-250	Equipment Supplies & Maint.		24,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-57-256	Fuel Expense		11,000
10-57-260	Building Supplies and Maint.		22,000
	<i>Upkeep of Fire Station</i>		
	<i>Floors</i>		
10-57-270	Utilities		14,000
	<i>Electricity and Natural Gas expenses</i>		
10-57-280	Telecom		11,500
	Cable, air cards and cellphone expenses		
10-57-350	Software Maintenance		18,900
	<i>Software maintenance contracts</i>		
	Caselle Software	1,500	
	Image Trend (New NFIRS software & setup)	4,900	
	Image Trend Elite	8,000	
	ISPYFire	500	
	Crewsense/ Vector	3,500	
	Career Cert	500	

South Weber City Budget

10-57-370	Professional & Tech. Services		23,000
	Medical Director	8,000	
	Dispatch Fees	15,000	
10-57-450	Special Public Safety Supplies		45,000
	Supplies purchased which are peculiar to the Fire department. <i>Includes turnouts, hoses, EMT supplies, etc.</i>		
10-57-530	Interest Expense - Bond		2,600
	28% Fire, 72% Recreation - (Impact Fees when available)		
10-57-550	Banking Charges		500
10-57-622	Health & Wellness Expenses		6,500
	Peer Support	1,500	
	First Responder assistance program	5,000	
10-57-740	Equipment Costing Over \$500		10,000
10-57-811	Sales Tax Rev Bond - Principal		28,500
	28% Fire, 72% Recreation		

Community Services Department

South Weber City Community Services provides for the short and long-range planning of South Weber City. This department in prior years was called Planning and Zoning. This budget includes the community services manager, planning technician, community services assistant, and the planning commission. This budget also includes costs for code enforcement, emergency management, crossing guard program, and risk management. The department includes three full time employees. Zoning services are comprised of both full-time and contracted personnel. The South Weber City Community Services manager is charged with assisting citizens and business groups with compliance to the City's code, standards, ordinances, and permitting process for the regulation of building construction; and working with developers and contractors through the development process for the successful achievement of their project goals. South Weber City has contracted with Jones & Associates Consulting Engineers for engineering services.



Strategic Community Services Goals

- Develop a Multi-Hazard Mitigation Plan
- Develop a model to demonstrate cost to citizens at build out based off all residential vs commercial in undeveloped areas
- Add detail to General Plan for undeveloped areas
- Update land use development process in City Code
- Implement an employee recognition program
- Organize staff and employee activities with families to increase friendships

Account No.	Account Title	2020 - 21	2021-2022	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
Community Services							
10-58-110	Full-time Employee Salaries	100,490	162,929	252,499	170,622	183,000	187,000
10-58-120	Part-time Employee Salaries	2,898	38,779	47,777	4,200	5,000	5,000
10-58-130	Employee Benefit - Retirement	18,901	38,200	57,239	31,755	35,000	36,000
10-58-131	Employee Benefit-Employer FICA	8,051	15,228	23,353	13,924	14,000	15,000
10-58-133	Employee Benefit - Work. Comp.	1,435	3,628	5,451	1,553	7,000	2,000
10-58-134	Employee Benefit - U.I.	0	25	40	0	0	0
10-58-135	Employee Benefit - Health Ins.	8,055	40,797	51,586	37,253	39,000	42,000
10-58-137	Employee Testing	142	157	160	121	0	0
10-58-140	Uniforms	1,019	1,488	1,995	2,000	2,000	2,500
10-58-210	Books/Subscriptions/Membership	205	741	462	1,392	0	1,000
10-58-230	Travel & Training	1,224	6,399	9,912	10,500	10,500	8,000
10-58-240	Office Supplies	0	0	13,283	9,500	9,500	11,000
10-58-250	Equipment Supplies & Maint.	8,415	4,320	4,884	2,500	2,500	2,500
10-58-255	Vehicle Lease	0	0	0	7,000	7,000	7,000
10-58-256	Fuel Expense	1,112	3,008	5,068	500	500	500
10-58-280	Telephone	1,440	1,777	5,037	2,498	1,800	3,500
10-58-310	Professional & Tech. - Planner	25,050	0	0	0	0	0
10-58-312	Professional & Tech. - Engineer	59,795	47,349	49,026	55,000	55,000	55,000
10-58-319	Professional & Tech. - Subd. Reviews	72,742	78,893	61,471	39,466	20,000	40,000
10-58-326	Professional & Tech. - Inspections	38,955	27,230	26,460	40,000	40,000	40,000
10-58-325	GIS/ Mapping	10,229	7,017	4,371	8,000	8,000	8,000
10-58-350	Software Maintenance	2,180	16,232	15,094	17,000	17,000	17,500
10-58-370	Professional & Tech. Services	50	0	0	0	0	0
10-58-331	Events						14,000
10-58-380	Abatements	0	0	0	0	10,000	10,000
10-58-620	Miscellaneous	79	38	7,687	14,000	14,000	5,000
10-58-740	Equipment	202	4,954	3,182	2,500	2,500	2,500
		364,835	499,190	646,038	471,284	483,300	515,000

Community Services

10-58-110	Full-time Employee Salaries		187,000
10-58-120	Part-time Employee Salaries 5 Planning Commission Members		5,000
10-58-130	Employee Benefit - Retirement		36,000
10-58-131	Employee Benefit-Employer FICA		15,000
10-58-133	Employee Benefit - Work. Comp.		2,000
10-58-134	Employee Benefit - UI		0
10-58-135	Employee Benefit - Health Ins.		42,000
10-58-137	Employee Testing		0
10-58-140	Uniforms Dec Shirts & New Employee	2,500	2,500
10-58-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions</i> Building Code books (updated every three years) ICC memberships - National, State & local		1,000
10-58-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> Land Use Academy of Utah(LUAU) Utah Land Use Institute Misc. Planning Commission & Director ICC Training - Dev. Coord. 3CMA & PIO Training IWorQ	800 0 2,500 2,000 2,500 200	8,000
10-58-240	Office Supplies City Mailers & Inserts		11,000
10-58-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>		2,500
10-58-255	Vehicle Lease		7,000

South Weber City Budget

	<i>Department share of Fleet Mgmt</i>	7,000
10-58-256	Fuel Expense	500
10-58-280	Telephone	3,500
10-58-310	Professional & Tech. - Planning BRIC	0
10-58-311	Professional & Tech. - Eco Dev/ Comm Fundraising	0
10-58-312	Professional & Tech. - Engineer	55,000
10-58-319	Professional & Tech. - Subd. Review	40,000
10-58-325	GIS/ Mapping	8,000
10-58-326	Professional & Tech. - inspections	40,000
10-58-350	Software Maintenance	17,500
	<i>Caselle</i>	5,500
	<i>HR & Payroll</i>	12,000
10-58-370	Professional & Tech.	0
10-58-331	Events	14,000
10-58-380	Abatements	10,000
10-58-620	Miscellaneous	5,000
	Social Media Boosts	1,000
	Swag	2,500
	Text Service	1,500
10-58-740	Equipment	2,500
	Equipment	2,500

Streets Department

The South Weber City Streets Department oversees the maintenance of city streets, public rights of way, and safeguards the streets to be free from hazards. The Streets Department is accountable for maintaining the specific street and roadway certification levels of city employees to ensure that contemporary best practices are implemented and observed for the delivery of safe transportation. The Streets Department provides motorists travelling in South Weber City with safe roadways by means of snow removal and hazard free rights of way. In the FY 2018–2019 Budget, the Transportation Utility Fund (TUF) was created for maintaining street infrastructure. Many of the previous costs associated with the Street Department and Class “C” budgets are now in the Transportation Utility Fund (TUF).

To ensure goals are being met, the City tracks streets through a program called iWorQ. This program calculates how long the streets will last and when they will need to be replaced. This program also helps determine what needs to be maintained in order to push the replacement date back. This helps to decrease cost while keeping streets smooth. Currently, the City is working on a few road replacements.

Public Works oversees the streets department. They have one employee that monitors streets, fills potholes, puts up street signs and organizes snowplows. When needed, staff from other departments assist.

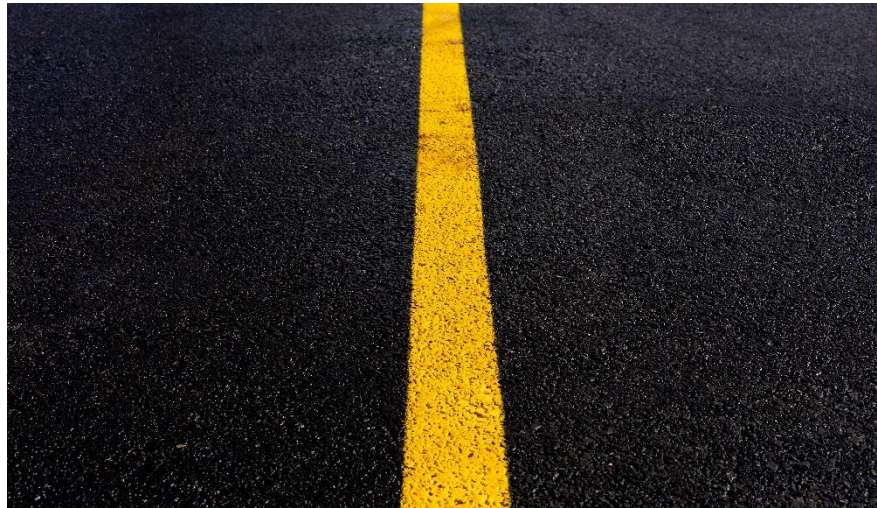
Strategic Streets Goals



- Continue to integrate technological advances such as smart traffic signals, speed signs where needed, digital mapping of utilities.
- Complete more sidewalk repair and street sign replacement
- Continue weekly safety trainings (OSHA, Utah government trust, Itap) and safety practices (PPE, traffic cones, hazard lights)
- Manage budget resources efficiently, seek alternative resources such as grants and partnerships and prioritize projects on cost effectiveness and long term sustainability
- Adopt environmentally friendly practices promoting green infrastructure and implementing transportation initiatives like bike lines and public transit improvements
- Foster open communication with residents, businesses, and community to involve them in decision making processes for street improvements and development
- Develop contingency plans and response protocols to address emergencies like natural disasters, severe weather, etc.
- Promote equitable access to transportation infrastructure and services for all residents
- Forge partnerships with other departments, community, and other government agencies to leverage resources, share expertise, and coordinate goals
- Track progress toward strategic objectives, conduct regular evaluations, and utilize feedback for improvement

STREETS PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Percent of Sidewalks inspected annually	100%	100%	100%	100%	↔
Number of times streets swept	3	3	3	3	↔
Percent of employees trained on current safety regulations	100%	100%	100%	100%	↔
On-The-Job Work Incidents	0	0	1	0	↑



South Weber City Budget

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
STREETS							
10-60-110	Full-Time Employee Salaries	41,925	41,562	46,568	177,313	161,000	180,000
10-60-120	Part-Time Employee Salaries	11,820	16,685	17,175	17,527	30,000	31,000
10-60-130	Employee Benefit - Retirement	8,081	8,178	8,797	36,065	34,000	38,000
10-60-131	Employee Benefit-Employer FICA	4,025	4,507	4,893	14,628	15,000	14,000
10-60-133	Employee Benefit - Work. Comp.	1,378	1,819	1,822	4,191	3,000	5,000
10-60-134	Employee Benefit - UI	0	0	36	0	0	0
10-60-135	Employee Benefit - Health Ins.	2,640	4,952	9,490	29,129	31,000	32,000
10-60-137	Employee Testing	150	38	292	200	300	300
10-60-140	Uniforms	870	1,634	1,516	3,019	3,000	3,000
10-60-230	Travel & Training	160	802	0	4,000	4,000	4,000
10-60-250	Equipment Supplies & Maint.	9,616	4,941	24,286	12,500	12,500	12,500
10-60-255	Vehicle Lease	0	0	0	15,000	15,000	15,000
10-60-256	Fuel Expense	1,678	1,273	3,277	8,100	8,100	8,900
10-60-260	Buildings & Grounds - Shop	2,764	6,643	4,413	12,730	0	10,000
10-60-271	Utilities - Streetlights	40,446	30,804	41,869	45,000	45,000	45,000
10-60-312	Professional & Tech. - Engineer	8,965	6,513	4,660	5,000	5,000	5,000
10-60-325	GIS/ Mapping	8,965	376	551	5,000	5,000	5,000
10-60-350	Software Maintenance	763	659	3,512	3,000	3,000	3,000
10-60-370	Professional & Tech. Services	0	0	0	0	0	0
10-60-410	Special Highway Supplies	15,105	21,871	23,928	25,000	25,000	25,000
10-60-411	Snow Removal Supplies	25,489	19,466	69,048	45,000	45,000	45,000
10-60-415	Mailboxes and Street Signs	6,932	3,287	829	10,000	10,000	10,000
10-60-416	Streetlights	39,400	13,688	18,216	15,667	30,000	15,000
10-60-420	Weed Control	0	180	1,040	1,000	2,000	1,000
10-60-422	Crosswalk/Street Painting	2,742	0	0	3,387	5,000	3,000
10-60-550	Banking Charges	270	222	248	300	300	300
10-60-745	Equipment	0	0	0	0	0	0
		234,183	190,098	286,467	492,758	492,200	511,000

STREETS

10-60-110	Full-Time Employee Salaries	180,000
10-60-120	Part-Time Employee Salaries	31,000
10-60-130	Employee Benefit - Retirement	38,000
10-60-131	Employee Benefit-Employer FICA	14,000
10-60-133	Employee Benefit - Work. Comp.	5,000

South Weber City Budget

10-60-134	Employee Benefit - UI		0
10-60-135	Employee Benefit - Health Ins.		32,000
10-60-137	Employee Testing		300
10-60-140	Uniforms		3,000
10-60-230	Travel and Training		4,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	LTAP	1,500	
	Misc.	500	
	UCICC	2,000	
10-60-250	Equipment Supplies & Maint.		12,500
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-60-255	Vehicle Lease		15,000
	<i>Department share of Fleet Mgmt. (2 vehicle)</i>	15,000	
10-60-256	Fuel Expense		8,900
10-60-260	Buildings & Grounds - Shop		10,000
	<i>33% of Shop building and grounds maintenance</i>		
10-60-271	Utilities - Street Lights		45,000
	<i>Power & Repair</i>		
10-60-312	Professional & Tech. - Engineer		5,000
	New Development	5,000	
10-60-325	GIS/ Mapping		5,000
10-60-350	Software Maintenance		3,000
	<i>Software maintenance contracts</i>		
10-60-370	Professional & Tech. Services		0
	Other	0	
10-60-410	Special Highway Supplies		25,000
	Sweeping (3 times a year)		
	Barricades		
	Repairs		

South Weber City Budget

10-60-411	Snow Removal	45,000
10-60-415	Mailboxes and Street Signs <i>Developer paid mailboxes and signs</i>	10,000
10-60-416	Streetlights <i>New streetlights - both city and developer paid</i>	15,000
10-60-420	Weed Control	1,000
10-60-422	Crosswalk/Street Painting	3,000
10-60-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	300
10-60-745	Equipment	0

Account No.	Account Title	2020 - 21	2021-22	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
ROAD IMPACT FEE FUND							
Revenue							
24-37-100	Interest Earnings	332	791	10,242	6,955	0	5,000
24-37-200	Road Impact Fees	250,762	184,817	61,790	39,488	40,000	40,000
	Total Revenue	251,094	185,607	72,032	46,443	40,000	45,000
Contributions and Transfers							
24-39-500	Contribution From Fund Balance	0	0	0	146,000	146,000	0
	Total Contributions and Transfers	0	0	0	146,000	146,000	0
Expenditures							
24-40-760	Transfers	234,338	0	(14,788)	0	186,000	0
	Total Expenditures	234,338	0	(14,788)	0	186,000	0
	Contribution to Fund Balance						45,000
	Road Impact Fee Fund Revenue Total	251,094	185,607	72,032	192,443	186,000	45,000
	Road Impact Fee Fund Expenditure Total	234,338	0	(14,788)	0	186,000	45,000
	Net Road Impact Fee Fund	16,756	185,607	86,819	192,443	0	0

Parks Department



The South Weber City Parks department sustains the operations and maintenance of approximately 50 acres of parks throughout the city. The Parks Department is commissioned to beautify park land by providing the citizens with quality parks, trails, and green open spaces. It is the goal of the Parks Department to enhance each park facility with amenities that are complimentary to the enjoyment of the community; and to enhance the personal, societal, recreational, and economical benefits that affect citizens and visitors in their pursuit of peaceful, enjoyable leisure. South Weber City continues to invest in safe trails, park play equipment, and improved recreational fields that will provide enriched recreational activities for people of all ages and abilities.

The measurement of success is done through state safety inspections, community feedback, and maintenance checks. To ensure these measurements public works teams up with recreation. Public works staffs for the maintenance with two full employees and two part time employees. Recreation provides the sports and activities as well as the feedback for what needs to be updated and changed.

Strategic Parks Goals

- Public works staffs maintenance with 3 full time employees, 2 seasonal employees and parks manager.
- Complete priority parks projects in parks master plan
- Reduce and conserve water in irrigation, technology upgrades and landscaping
- Establish and integrate weed management program
- Document weekly safety training
- Encourage employee training, and professional development opportunities to enhance technical expertise.

PARKS PERFORMANCE MEASURES

Measure	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Projected	FY 2024-2025 Target	Trend
Number of Parks maintained yearly	7	7	7	7	
Completed priority parks projects from master plan	3	3	3	3	↔
Percent of employees trained on current safety regulations	100%	100%	100%	100%	↔
On-The-Job Work Incidents	0	0	1	0	↑

South Weber City Budget

Account No.	Account Title	2020 - 21	2021-2022	2022-23	2023-2024	2023-2024	2024-2025
		Actual	Actual	Actual	Estimate	Budget	Budget
PARKS							
10-70-110	Full-Time Employee Salaries	116,560	129,775	80,166	164,712	204,000	223,000
10-70-120	Part-time Employee Salaries	16,548	2,893	12,091	18,414	10,000	18,000
10-70-130	Employee Benefit - Retirement	21,431	25,359	14,968	35,068	41,000	45,000
10-70-131	Employee Benefit-Employer FICA	10,311	10,632	7,204	18,134	17,000	19,000
10-70-133	Employee Benefit - Work. Comp.	3,355	3,258	2,675	5,081	3,000	5,000
10-70-134	Employee Benefit - UI	0	31	67	0	0	0
10-70-135	Employee Benefit - Health Ins.	22,060	47,499	29,405	42,380	90,000	83,000
10-70-137	Employee Testing	800	186	484	390	400	400
10-70-140	Uniforms	2,374	2,425	4,159	7,076	6,000	7,500
10-70-230	Travel & Training	757	955	0	7,000	7,000	5,000
10-70-250	Equipment Supplies & Maint.	12,276	20,791	22,720	27,000	27,000	25,000
10-70-255	Vehicle Lease	0	0	0	87,000	87,000	91,000
10-70-256	Fuel Expense	4,956	4,137	5,831	9,000	9,000	10,000
10-70-261	Grounds Supplies & Maintenance	46,439	39,365	60,366	77,500	77,500	67,800
10-70-270	Utilities	11,786	12,611	18,016	18,446	10,000	14,000
10-70-280	Telephone	801	1,705	3,974	2,722	3,800	4,000
10-70-312	Professional & Tech. - Engineer	23,156	3,018	12,697	53	0	1,000
10-70-350	Software Maintenance	763	1,255	887	1,258	1,000	1,500
10-70-430	Trail Maintenance	1,393	43	1,449	0	0	2,000
10-70-431	Tree Program	0	0	0	10,000	10,000	10,000
10-70-550	Banking Charges	270	260	248	300	300	300
10-70-626	UTA Park and Ride	4,128	7,259	32,496	15,970	15,000	15,000
10-70-735	Enhancements - RAP	0	0	0	10,000	10,000	0
10-70-740	Equipment	0	1,400	0	10,345	12,000	7,500
	Storm Drain Detention Reimbursement				(80,000)	(80,000)	(80,000)
		302,976	315,622	311,478	488,064	561,000	575,000

PARKS

10-70-110	Full-Time Employee Salaries	223,000
10-70-120	Part-time Employee Salaries	18,000
10-70-130	Employee Benefit - Retirement	45,000
10-70-131	Employee Benefit-Employer FICA	19,000
10-70-133	Employee Benefit - Work. Comp.	5,000
10-70-134	Employee Benefit - UI	0

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10-70-135	Employee Benefit - Health Ins.		83,000
10-70-137	Employee Testing		400
10-70-140	Uniforms		7,500
	Uniform and Cleaning costs		
10-70-230	Travel & Training		5,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Playground Equipment Certification (URPA)	2,000	
	Utah Recreation & Parks Assoc. Conference	3,000	
10-70-250	Equipment Supplies & Maint.		25,000
	<i>Upkeep or repair of equipment and operating supplies</i>		
10-70-255	Vehicle Lease		91,000
	<i>Department share of Fleet Mgmt. (4 vehicles & 3 Mowers)</i>		
10-70-256	Fuel Expense		10,000
10-70-260	Buildings & Grounds - Shop		0
	<i>33% of Shop building and grounds improvements</i>		
10-70-261	Grounds Supplies & Maintenance		67,800
	<i>Upkeep and repair of park grounds and structures</i>	65,000	
	<i>Portapotty</i>	2,800	
10-70-270	Utilities		14,000
	<i>Electricity and Secondary Water expenses</i>		
	Electricity	7,000	
	Water	7,000	
10-70-280	Telephone		4,000
10-70-312	Professional & Tech. - Engineer		1,000
	survey of trees, sprinklers, bathrooms, etc		
10-70-350	Software Maintenance		1,500
	<i>Software maintenance contracts</i>	1,500	
	<i>Park security</i>	?	
10-70-430	Trail Maintenance		2,000
	Service maintenance	2,000	

South Weber City Budget

10-70-431	Tree Program	10,000
10-70-435	Safety Incentive Program	0
10-70-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	300
10-70-626	UTA Park and Ride Dumpsters and trash removal, lights, snow removal and repairs	15,000
10-70-735	Enhancements - RAP Park Enhancements, See Capital Projects	0
10-70-740	Equipment Purchases Trailer replacement	7,500
	Storm Drain Detention Reimbursement	(80,000)

Account No.	Account Title	2020 - 21 Actual	2021-22 Actual	2022-23 Actual	2023-2024 Estimate	2023-2024 Budget	2024-2025 Budget
PARK IMPACT FEE FUND							
Revenue							
23-37-100	Interest Earnings	3,628	3,834	358	1,500	1,000	1,000
23-37-200	Park Impact Fees	148,816	90,128	10,480	47,248	10,000	40,000
	Total Revenue	152,444	93,962	10,838	48,748	11,000	41,000
Contributions and Transfers							
23-39-900	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
23-40-760	Transfers	32,954	855,687	(10,838)	21,500	11,000	41,000
	Total Expenditures	32,954	855,687	(10,838)	21,500	11,000	41,000
	Park Impact Fee Fund Revenue Total	152,444	93,962	10,838	48,748	11,000	41,000
	Park Impact Fee Fund Expenditure Total	32,954	855,687	(10,838)	21,500	11,000	41,000
	Net Total Park Impact Fee Fund	119,490	(761,726)	21,677	27,248	0	0

Adopted Budget Form for:		Name	South Weber	
Cities, Towns & Counties		Fiscal Year Ended	6/30/2025	
Part I General Fund Revenues				
Source of Revenue		Prior Year Actual Revenue	Current Year Estimate	Ensuing Year Approved Budget Appropriation
(a)		(b)	(c)	(d)
Taxes				
General Property Taxes - Current		955,630	1,071,500	1,135,000
Prior Years' Taxes - Delinquent		37,578	6,448	7,500
General Sales and Use Taxes		1,171,212	1,324,687	1,341,000
Franchise Taxes		418,073	456,619	468,000
Transient Room Tax				
Re-appraisals				
Assessing and Collecting - State-wide Levy				
Assessing and Collecting - County Levy				
Fee-in-Lieu of Property Taxes		51,594	55,000	55,000
Penalties and Interest on Delinquent Taxes				
Other (specify): RAP Tax		17,760	26,138	9,000
Licenses and Permits				
Business Licenses and Permits		8,804	7,715	8,000
Non-business Licenses and Permits				
Building, Structures, and Equipment		147,093	60,454	60,000
Marriage Licenses				
Motor Vehicle Operation				
Cemetery - Burial Permits				
Animal Licenses				
Other (specify): Excavation		470	94	0
CONTINUE PART I ON PAGE 2				

Name	South Weber	Fiscal Year Ended		6/30/2025
Part I General Fund Revenue - Continued				
Source of Revenue		Prior Year	Current Year	Ensuing Year
(a)		Actual Revenue	Estimate	Approved Budget
		(b)	(c)	(d)
Charges for Services				
General Government				
Court Costs, Fees, and Charges (Clerk)				
Recording of Legal Documents (Recorder)				
Zoning and Subdivision Fees		140,867	148,268	75,000
Parks and Public Property		2,253	2,080	1,000
Cemeteries				
Miscellaneous Services				
Other (specify): Developer Permits				
Other (specify): Admin. Svs.		202,000	279,000	280,000
Ambulance Services		59,019	52,006	63,000
Fines and Forfeitures				
Fines		117,016	135,728	135,000
Forfeitures				
Other (specify):				
CONTINUE PART I ON PAGE 3				

Name	South Weber	Fiscal Year Ended		6/30/2025
Part I General Fund Revenue - Continued				
Source of Revenue		Prior Year	Current Year	Ensuing Year
(a)		Actual Revenue	Estimate	Approved Budget
		(b)	(c)	Appropriation
		(b)	(c)	(d)
Intergovernmental Revenue				
Federal Grants		0	30,000	30,000
General Government				
Public Safety				
Highways and Streets				
Health				
Cultural - Recreation				
Federal Payments in Lieu of Taxes				
State Grants		0	0	0
State Shared Revenue				
Class "C" Road Fund Allotment		257,596	26,607	0
Liquor Fund Allotment		5,213	6,955	7,000
Grants from Local Units				
Other (specify): Wildland Firefighting		2,778	0	214,000
Miscellaneous Revenue				
Interest Earnings		10,363	116,640	40,000
Rents and Concessions				
Sale of Fixed Assets - Compensation for Loss		0	0	0
Sale of Materials and Supplies				
Sales of Bonds				
Other Financing - Capital Lease Obligations				
Other (specify): Sundry		27,318	29,122	16,000
Contributions and Transfers				
Transfer From: Fire Agreement / Job Corps		0	3,500	3,500
Transfer From: Fire Agreement / County		2,985	3,000	3,000
Transfer From:				
Transfer From: Impact Fees		6,412	2,000	3,000
Transfer From:				
Loan From:				
Beginning Fund Balance to be Appropriated				0
Contribution from Private Sources				
Beg. Class "C" Road Fund Bal. to be Appropr.				
Beg. General Fund Bal. to be Appropriated				
TOTAL REVENUES		3,642,033	3,843,560	3,954,000

CONTINUE ON PAGE 4 WITH PART II

Name		South Weber		Fiscal Year Ended		6/30/2025
Part II		General Fund Expenditures				
Expenditure		Prior Year	Current Year	Ensuing Year		Approved Budget
(a)		Actual Exp.	Estimate	Appropriation		
		(b)	(c)			(d)
General Government						
Administrative/Legislative						
Commission or Council		50,736	68,000			66,000
Legislative Committees and Special Bodies						
Ordinances and Proceedings						
Judicial						
City and Precinct Courts						
Juvenile Court						
District and Circuit Courts		76,515	48,034			54,000
Law Library						
Executive and Central Staff Agencies						
Executive		1,293,537	1,030,427			1,052,000
Other Professional Services						
Other (specify):						
CONTINUE PART II ON PAGE 5						

Name		Fiscal Year Ended		6/30/2025
Part II General Fund Expenditures - Continued				
Expenditure		Prior Year	Current Year	Ensuing Year
(a)		Actual Exp.	Estimate	Approved Budget
		(b)	(c)	Appropriation
		(b)	(c)	(d)
Public Safety				
	Police Department	273,739	331,000	373,000
	Fire Department	792,641	1,140,687	1,161,000
	Emergency Services (Civil Defense)			
	Other (specify):			
Public Health				
	Health Services			
	Infirmaries			
	Other (specify):			
Highway and Public Improvements				
	Highways	190,098	492,758	511,000
	Class "C" Road Program			
	Construction			
	Repair and Maintenance			
	Other (specify):			
Parks, Rec., and Public Property				
	Park and Park Areas	315,622	488,064	575,000
	Other (specify):			
CONTINUE PART II ON PAGE 6				

Name	South Weber	Fiscal Year Ended		6/30/2025
Part II General Fund Expenditures - Continued				
Expenditure		Prior Year Actual Exp.	Current Year Estimate	Ensuing Year Approved Budget Appropriation
(a)		(b)	(c)	(d)
Community and Economic Development				
Community Planning		499,190	471,284	515,000
Community Development				
Other (specify):				
Debt Service				
Principal and Interest				
Other (specify):				
Transfers and Other Uses				
Transfer To:				
Loan To:				
Use of Restricted/Reserved Fund Balance				
Class "C" Road Funds				
Miscellaneous				
Judgments and Losses				
FEMA Reimbursement of Flood Costs				
Other Flood Costs				
Other (specify):				
Budgeted Increase in Fund Balance				
TOTAL EXPENDITURES		3,492,079	4,070,254	4,307,000
CONTINUE ON PAGE 7 FOR PART III				

Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

<u>Accrual Basis:</u>	A method of accounting that recognizes revenues when earned and expenses when incurred, regardless of when cash is received or paid.
<u>Appropriation:</u>	An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.
<u>Audit:</u>	A review of financial reports to determine compliance with applicable laws, regulations, and/or statements performed by an independent accounting firm.
<u>Balanced Budget:</u>	A financial plan of operation in which revenues (sources) equals expenditures (uses) for the fiscal year. All individual funds must have a balanced budget. Some funds may be balanced by using fund balance as a source of revenue. A balanced budget is required of municipalities by State Law (municipal code 10-6-110). 317
<u>Baseline Budget:</u>	Maintenance level budget adjusted for revenue constraints. Some service levels are adjusted.
<u>Benefits:</u>	Payments made on behalf of employees for such items as retirement and health insurance.
<u>Bonds:</u>	Governments issue bonds primarily to finance long term assets, such as buildings, roads, highways, and utility systems.
<u>Budget:</u>	Financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for various municipal services.
<u>Budget Adjustment:</u>	A legal procedure utilized by the City staff and City Council to revise a budget appropriation.

<u>Budget Calendar:</u>	The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.
<u>Budget Message:</u>	The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor and Council.
<u>Capital Expenditures:</u>	Expenditures to acquire fixed assets or to fund major capital improvements.
<u>Capital Improvement Program:</u>	A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.
<u>Capital Improvement Program Budget:</u>	A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large-scale remodeling.
<u>Capital Outlay:</u>	Expenditures to acquire fixed assets or to fund major capital improvements.
<u>Certified Tax Rate:</u>	The rate of tax to be levied and collected upon the assessed valuation of all property.
<u>Charges and Services:</u>	Expenditures for such items as utility costs and contractual agreements.
<u>CIP:</u>	Abbreviation for Capital Improvement Project.
<u>Contingent:</u>	Funds budgeted for unknown or unexpected expenditures during the budget year.
<u>Current Service Level:</u>	See Maintenance Level Budget.
<u>Data Processing:</u>	Expenditures for computer services or computer-oriented purchases such as hardware and software.

<u>Debt Service:</u>	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
<u>Department:</u>	A major administrative division of the City which indicates overall management responsibility for an operation or group of related operations within a functional area.
<u>Depreciation:</u>	The cost of a fixed asset that is allocated over several years depending on the estimated useful life of the asset.
<u>Disbursement:</u>	Payment for goods and services in cash or by check.
<u>Encumbrance:</u>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
<u>Enterprise Fund:</u>	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.
<u>Estimated Revenue:</u>	The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.
<u>Expenditure:</u>	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
<u>Expenses:</u>	Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.
<u>Fiduciary Fund Type:</u>	This type of fund is used for activities performed by a governmental unit that are of a trustee nature. The functions can be either governmental or proprietary in nature and are accounted for on the basis of either activity.
<u>Fiscal Year:</u>	The twelve-month period designated by the State Code signifying the beginning and ending period for recording financial transactions.

<u>Fixed Assets:</u>	Assets of long-term character which are intended to continue to be held or used such as land, buildings, machinery, furniture, and other equipment.
<u>Full-Time Equivalent:</u>	One Full-Time Equivalent (FTE) is equal to one employee working full-time.
<u>Fund:</u>	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.
<u>Fund Balance:</u>	Fund balance is the excess of assets over liabilities.
<u>General Fund:</u>	The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges such as fire and police protection, finance, parks and recreation, public works, and general administration.
<u>Governmental Fund Type:</u>	This type of fund is used to account for activities usually associated with a typical state or local government's operations. The measurement of activity is on current financial resources for sources and uses of funds.
<u>Grant:</u>	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
<u>Interfund Transfers:</u>	Amounts transferred from one fund to another.
<u>Intergovernmental Revenue:</u>	Revenue received from another government for a specified purpose.
<u>Internal Service Fund:</u>	Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.
<u>Levy:</u>	To impose taxes, special assessments, or service charges for the support of City activities.
<u>Line-Item Budget:</u>	A budget that lists each expenditure category (salary, materials, services, travel, etc.) separately along with the dollar amount budgeted for each specified category.

<u>Major Fund:</u>	The general fund and any other governmental or enterprise fund whose revenue, expenditures/expenses, assets, or liabilities are at least 10% of the total for all governmental or enterprise funds in the appropriated budget.
<u>Maintenance Level Budget:</u>	Funds budgeted to maintain services and programs at present levels.
<u>Non-Departmental:</u>	Expenditure items in the General Fund that are not related to a specific department. The major items budgeted in this category include general obligation bond payments and transfers to other funds.
<u>Operating and Maintenance Supplies:</u>	Expenditures for goods and services used in day-to-day operations such as office supplies.
<u>Operating Budget:</u>	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.
<u>Operating Expense:</u>	Expenditures incurred in day-to-day operations including operating and maintenance supplies, travel and education, charges and services, data processing, and other operating expense.
<u>Other:</u>	Miscellaneous expenditures not included in other categories of expense.
<u>Other Operating Expense:</u>	Other miscellaneous daily operating expenditures.
<u>Personnel Services:</u>	Salary and payroll benefits paid to employees.
<u>Program Budget:</u>	A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.
<u>Property Tax:</u>	Taxes levied on real and personal property according to the property's assessed value.
<u>Proprietary Fund Type:</u>	This type of fund is used to account for activities that emulate the private sector. The measurement of activity is on an economic

basis which allows the reporting of all assets and liabilities associated with an activity.

Range:

The lower and upper limits of salary for each authorized employment position ranked according to difficulty of services performed. Advancement within a range occurs at periodic intervals (usually annual) based on merit.

Reserve:

An account used to indicate that portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue:

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management:

An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries:

Payments made to employees for services rendered.

Source of Revenue:

Revenues are classified according to their source of point of origin.

Step:

Within a salary range, the level of pay earned by an employee.

Structurally Balanced Budget:

For a budget to be structurally balanced, recurring revenues equal or exceed recurring expenditures rather than using non-recurring revenues to cover ongoing, recurring expenditures. A structurally balanced budget supports financial sustainability.

Transfers to Other Funds:

To move money to another fund in order to assist that fund in meeting operational or special project costs.

Travel and Education:

Expenditures incurred for training opportunities of elected officials and staff to improve their knowledge and skills for the betterment of the City.

Unencumbered Balance:

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.