



South Weber City Budget 2021 – 2022

Prepared By:

David Larson, City Manager
Mark McRae, Finance Director

Presented By:

Jo Sjoblom, Mayor
David Larson, City Manager
Mark McRae, Finance Director

Page Intentionally Left Blank

Table of Contents

About South Weber.....	5
Mission Statement	6
South Weber Stats.....	7
City Government	8
Organizational Chart.....	9
South Weber’s Strategic Goals	10
Basis of Budgeting	11
Budget Format	13
Budget Schedule.....	15
Long-term Financial Policies.....	16
Budget Overview	21
Budget Highlights	32
Revenue Summary	37
Expenditures Summary	39
Debt Summary.....	42
Fund Descriptions.....	45
General Fund.....	46
Capital Projects Fund.....	47
Recreation Fund	52
Transportation Utility Fund	58
Fleet Management Fund	60
Water Utility Fund	62
Sewer Utility Fund	70
Sanitation Utility Fund.....	76
Department Breakdowns	84
Legislative Department	84
Judicial Department	87
Administrative Department.....	90

Public Safety Department..... 95
Fire Department..... 98
Community Services Department 102
Streets Department..... 106
Parks Department 111
Glossary..... 115

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, east by Highway 89. Hill Air Force base defines the border in the south. Land area equals a total of 4.7 square miles.



The City 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 with the amount of parks and trails the city maintains. Recently, citizens worked together to get donated money for pickleball courts. These will be installed in the coming years.



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 Aug. 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.



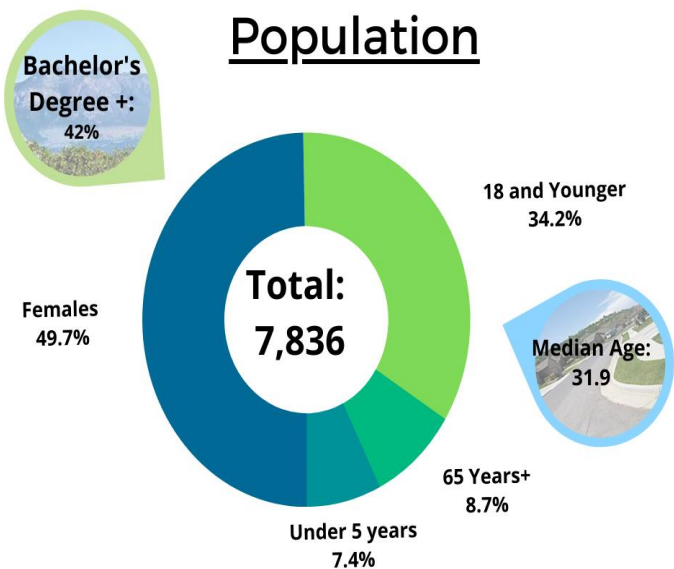
Vision Statement

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

South Weber Stats

South Weber Demographics

Population



Households

Total: 2,075

\$107,848
Median Household Income

\$337,800
Unit Median Value

Persons per unit: 3.56

Information derived from: <https://www.census.gov/quickfacts/fact/table/southwebercityutah,US/PST045219>

City Government

Mayor



Jo Sjoblom

City Council



Angie Petty



Wayne Winsor



Quin Soderquist

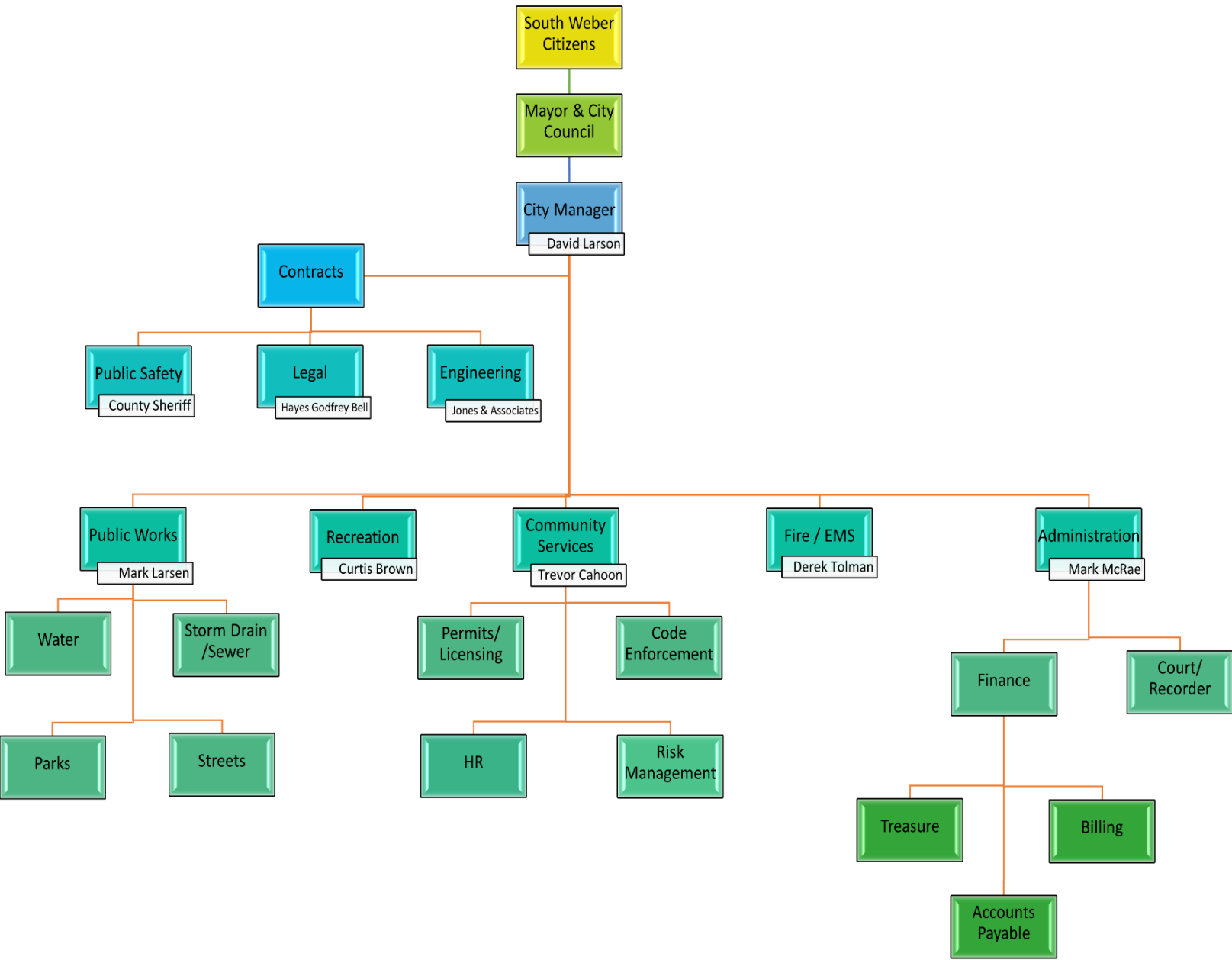


Hayley Alberts



Blair Halverson

Organizational Chart



South Weber's Strategic Goals

A strategic plan is a vital tool for South Weber 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 by collaboration between City Council and the City Manager. The goals are guided by the Capital Facilities Plan, infrastructure plans, and needs of the community.

Strategic Directives

Public Safety

To ensure a safe community environment by providing effective emergency services, protecting citizens and property, being prepared for a major emergency, and mitigating potential hazards.

Infrastructure, Equipment & Municipal Services

Create a beautiful, long- lasting community by maintaining quality, compliant, high-functioning, systems; budgeting infrastructure projects; maintaining a recreation program and justice court; and supporting community events. Systems and projects are categorized into these groups: culinary water, sewer, storm drain, streets, parks, and trails.

Fiscal Sustainability & Planning

Ensure long-term services by reviewing and updating Capital Facilities Plans, General Plan and land use code; maintaining family-friendly culture of community; maintaining sustainable tax structure, utility fees, and infrastructure; solidifying northern city boundary line; and actively participating in state legislative advocacy.

Community Engagement

Engage community in positive interactions with the city by providing excellent customer service, sharing and creating easy access to information, improving marketing of city events, increasing social media followers, and preserving community unity through city service opportunities.

Employees

Ensure effective functioning by hiring quality employees, retaining high-performing employees, creating an environment that can enhance performance, and maintaining quality policies and procedures.

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.



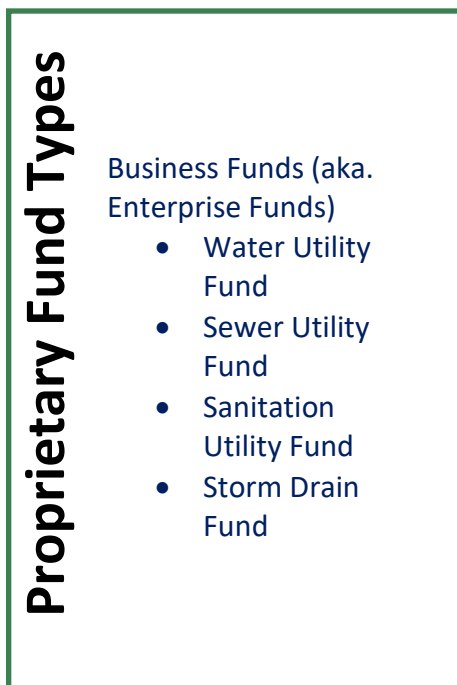
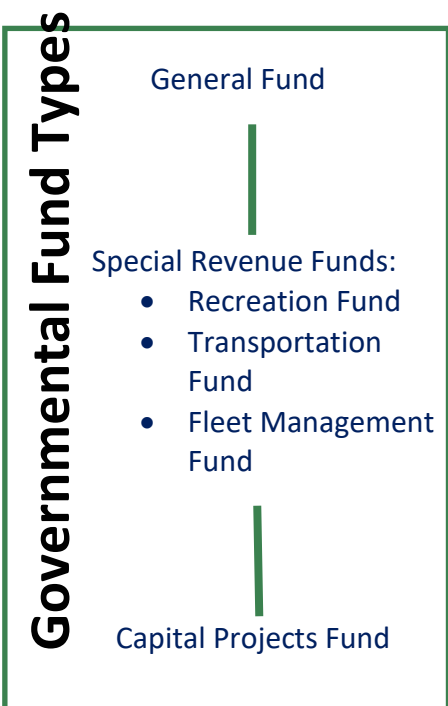
Budget Format

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 involve in budget decisions by coming to and expressing 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 meeting 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



PLAN



City Council with City manager and key administrative staff work to identify budget priorities.



PREPARE



The City Manager along with key administrative staff prepares a proposed budget and council oversees budget changes.



REVIEW



The Council receives the Manager's proposed budget and reviews major budget changes with key administrative staff.



AMENDMENTS



The budget process allows for amendments throughout the fiscal year, which requires require a public hearing and majority vote of the Council.



ADOPT



The Council adopts the final budget in June or in August if a change in the certified tax rate is proposed.



ADJUST



The Council holds public hearings and considers the public's feedback, adjusting the budget to reflect any final changes.

Budget Schedule

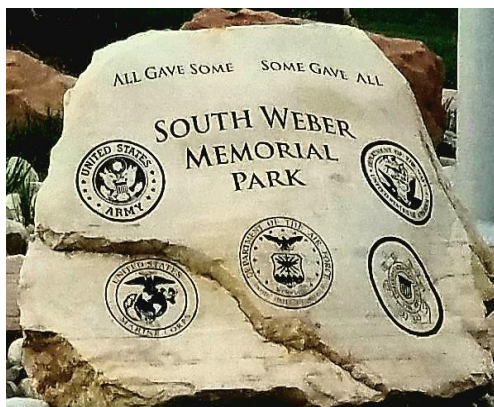
2021 Due Dates

Jan 29/30	Annual Planning/Budget Retreat
Jan 31	Directors submit supplemental budget requests.
Feb 12	City Manager/Finance Director meet one-on-one with Directors
Feb 26	Executive Staff Department Budget Drafts Review
Mar 12	Department Budget Drafts Review Committee Meetings
Mar 26	CM/FD compile department budgets into Full Draft Budget
Apr 16	Full Draft Budget Review Committee Meetings
Apr 27	City Council Work Session on FY 2022 Budget
May 11	Tentative Budget Proposed to City Council
May 25	Public Hearing on FY 2022 Tentative Budget
Jun 22	Public Hearing to Amend FY2021 Budget
	Adopt FY 2021 Budget Amendments
	Adopt Certified Property Tax Rate
	Adopt FY 2022 Final Budget

Only If Property Tax Rate Adjustment Proposed

Aug	Public Hearing on Proposed Property Tax Rate Adjustment
	Adopt Certified Property Tax Rate
	Adopt FY 2022 Final Budget

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 sewer, 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 20. South Weber City maintains a balanced budget, which means the revenues and expenditures are equal. 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 governmentwide 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.

The City reports the following major governmental funds:

- General Fund - The General Fund is used to account for all financial resources of the City not accounted for by a separate, specialized fund.
- Recreation Fund - Special Revenue Fund is used to account for the sports and recreation functions of the City.
- Capital Projects Fund- The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital improvements (other than those financed by proprietary funds).

The City reports the following major enterprise funds:

- Water Utility Fund - is used to account for the water services provided.
- Sewer Utility Fund – is used to account for the sewer services provided.
- Garbage Utility Fund – is used to account for the garbage services provided.
- Storm Sewer Utility Fund – is used to account for the storm sewer services provided.

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



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



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

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

(F) Taxes:

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

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



Budget Overview

May 11, 2021

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

It is my pleasure to present the Fiscal Year (FY) 2021-2022 Budget. A public hearing was held on June 8, 2021 on the Tentative Budget. The final FY 2021-2022 Budget will be adopted in August 2021. 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, 2021 to June 30, 2022. 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 2021-2022 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 11.09% of Utah’s population. In February 2020, the unemployment rate was 2.60%. The rate in February 2021 was 3.10%. During last year’s COVID-19 pandemic, Davis County’s unemployment rate hit a high of 9.00% in April 2020. These county statistics and the following table are taken from the Davis County Annual Report – 2020 Assessor’s Office.

Total Value–South Weber	2019 Property Values	2020 Property Values	% Change
Overall Total	780,369,026	868,160,172	8.69%
Avg. Single Family	359,765	373,547	3.83%
Avg. Condo/Attached PUD	191,521	209,819	9.55%
Total Assessed Commercial	17,929,442	21,153,272	17.98%

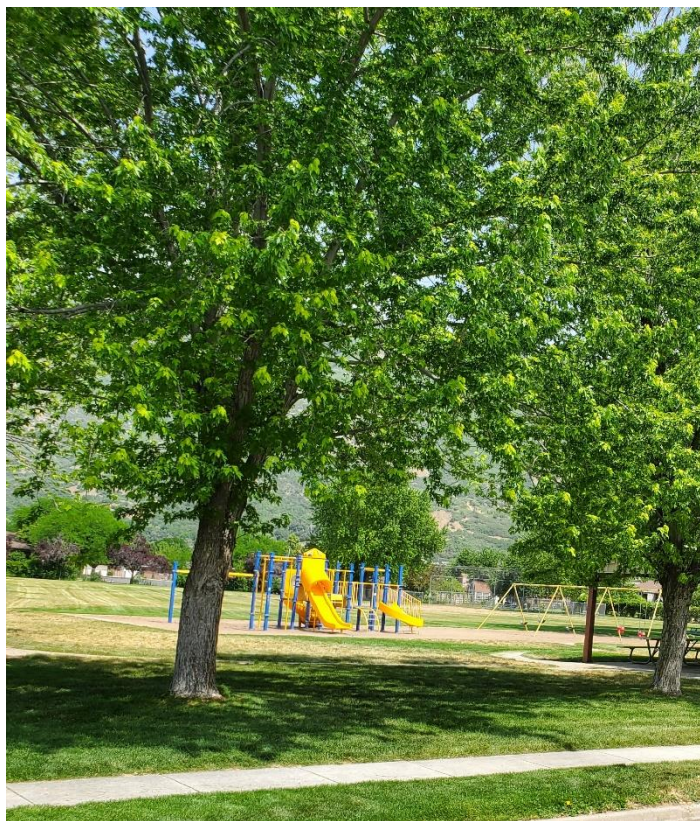
Throughout the last few years, City staff and elected officials have worked alongside with citizens, non-profit organizations, and enterprise groups to take a comprehensive look at the overall health of South Weber City; specifically, in terms of economic growth, infrastructural and facility repair, 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 2021 - 2022, total budgeted General Fund Revenue equals \$3,364,000. The major summary of fund expenditures, including contributions and transfers, are: \$3,487,000 General Fund, \$3,370,000 combined enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$1,920,000 Capital Projects, \$892,000 Transportation Utility, and \$311,000 Recreation fund.



The City Administration is continually looking for improved methods of operation and procedure in its approach to budgeting in order 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 2021-2022 Budget is prepared to meet the priorities of South Weber City. In January of 2018, 2019, 2020, and 2021, 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 2021 – 2022 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, Dispatch, and Animal Services.

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, animal control, 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

South Weber City continues to experience persistent population growth. Construction in South Weber City within the last 3 years has noticeably increased. Investments have been and continue to be made to the City's infrastructural systems to provide for additional new office buildings, retail space, and residential housing. New residential dwellings continue to be constructed and the arrival of new commercial business is surfacing. In the coming years, the City will begin to see property taxes coming in from the new residential housing growth.

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** – Execute 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 2020 fiscal year by \$37,090,000 (net position). Of this amount, \$8,546,994 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$5,381,186 from the prior year.
- The City's Governmental activities reported a combined ending fund balance of \$17,638,932. Of the combined total fund balance, \$2,627,775 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, 2020, totaled \$638,856 and is 24.4% of the general fund total revenue for the year.
- Total principal balance of debt for South Weber City decreased approximately \$199,555 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 Drain 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. In an effort 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 have the ability to attract, retain, and motivate high performing employees.

On May 16th, 2017, the City Council adopted a compensation plan that would take the average of the selected benchmarked cities and adjust the [City's] position ranges (min/mid/max) -15% below the average of the selected benchmarked cities. Below the average means that South Weber City would pay -15% below the average wage that an area, similar, and next step community would pay for any given position; allowing South Weber City to stay competitive, retain employees, yet not be subject to the higher compensated salaries of area, similar, and next step communities.

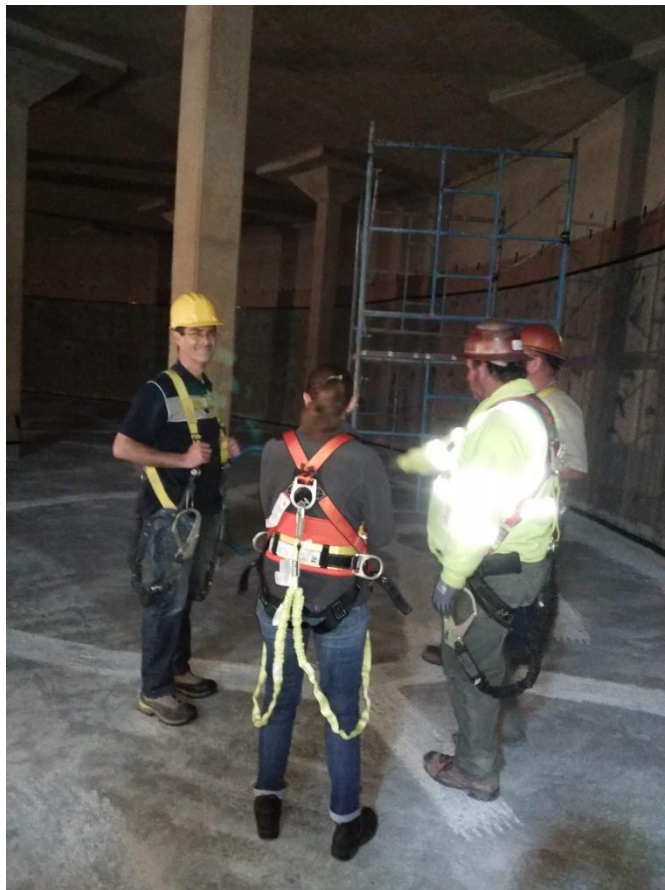
The City Council also adopted, in its policy, that range adjustments are to be conducted every two years to prevent the City from having to address this matter in the years to come. This was last completed and reviewed in June 2020. Compensation is contingent on performance and the availability of funds. 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 employee

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. 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.

The Planning and Zoning department has been renamed Community Services to reflect the functions and duties of the department more accurately. In addition to the name change, the position of Community Services Director has been created, code enforcement has been moved from the Administrative department, and the contracted Planner position has been eliminated.



Capital:



A significant component of the Mayor and Council's "Priorities and Fundamental Focus" is the maintenance of the City's infrastructure, particularly the roads. 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. In June of 2017, the Mayor and Council adopted a Transportation Utility Fee (T.U.F.) and created the Transportation Utility Fund, for the preservation, maintenance, and operations of the South

Weber City owned public roads. In doing this, restricted funds for roads have been implemented without a property tax increase. 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. TUF fees

cannot be used for the construction of new 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. Other sources of revenue in this fund are Proposition 1 Local Option Sales [Gas] Tax and a portion of Class ‘C’ Road funds. These last two revenues are collected and allocated by the State of Utah.

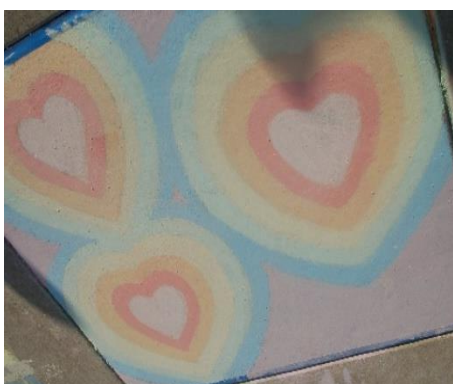
South Bench Drive Phase 1 was started in 2019 and was completed in the 2020 budget. The original street name has been changed to Old Fort Road. Future Impact Fees will eventually reimburse the Capital Projects fund for the Class ‘C’ portion of the project



The rehabilitation of the Westside Water tank has been studied for the last three years. Various options including total replacement or major rehabilitation have been carefully studied. The rehabilitation of the tank was started in 2018 and completed in the 2020 budget year.

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’.



The FY 2020-21 Budget's largest capital expenditure was a joint project between the Water Department and the U.S. Department of Labor on the East Bench Transmission Line Project. This joint project is financially beneficial to South Weber City as well as to the Job Corps facility to the east of the City. The Cost was \$ 2,415,000 of which \$1,865,000 is being paid by the federal government. A second joint project was the Cottonwood Drive water line upgrade. This project involved several parties for a cost of \$ 700,000. Other parties paid \$435,000 of that cost, resulting in a cost savings to both South Weber City and Uintah City.

Revenue Highlights – Taxes and Fees

Taxes

The Davis County Auditor's 2020 Certified Tax Rate for South Weber City is .001403, a decrease of approximately 2.6% from the previous year. This 2020 rate was adopted by the City Council on June 16, 2020. The Certified Tax Rate is based on the previous years 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. The Davis County Auditors 2020 certified tax rate revenue for South Weber City is \$754,002.



Two years ago, the City Council approved a major tax rate increase. This year the City Council has voted to again hold a Truth-in-Taxation hearing. The purpose of this year's hearing is to increase the rate equal to the paramedic rate previously assessed by the county. In 2023 Davis County will cease to provide paramedic services to the county. South Weber is preparing to take over providing paramedic services to its citizens through our Fire Department beginning October 2021. The county is dropping its special paramedic levy and South Weber is increasing its rate an equal amount. This will mean a net zero increase to our citizens. South Weber will use this increase to pay Davis County for paramedic service until 2023. South Weber's proposed Certified Tax Rate is 0.001522 with a certified tax rate revenue of \$933,000.



Fees:

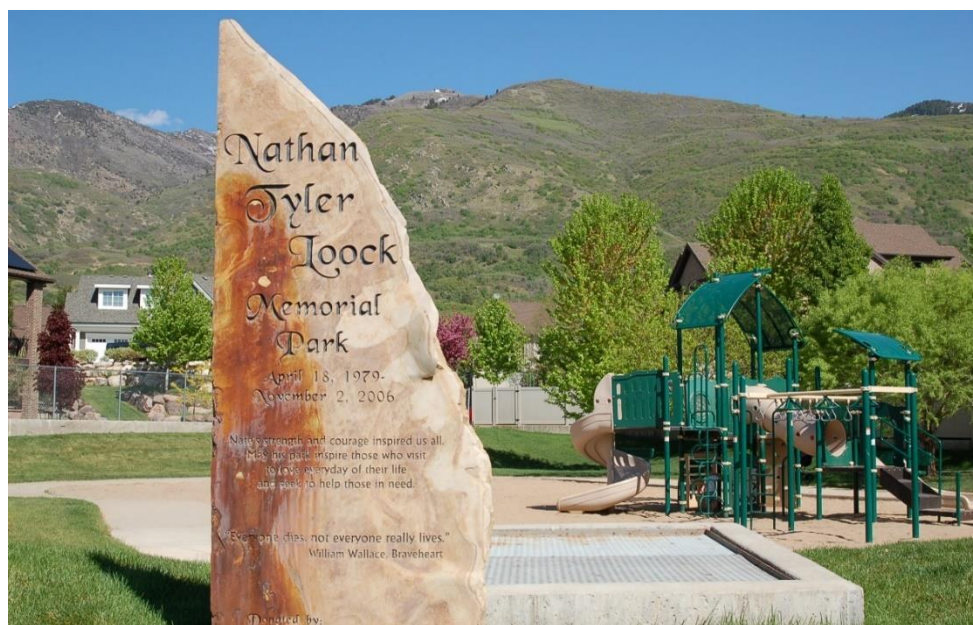
Central Weber Sewer Improvement District (CWSID) approved a 10% rate increase for sewer treatment fees charged to the City in the upcoming year. This year's budget includes a 6% increase in this pass-thru fee.



Sanitation rates were last increased on July 1, 2019 to reflect a \$0.25/ can increase from Wasatch Integrated Waste Management. In January of 2020, our contracted garbage hauler, Robinson Waste Increased their rate by \$0.25/ can and due to COVID-19 the City Council did not pass through this increase. On July 1, 2021 Robinson Waste will increase their rate an additional \$0.12 per can. This \$0.12 increase by Robinson Waste will be passed onto our customers in the 2021-2022 budget.

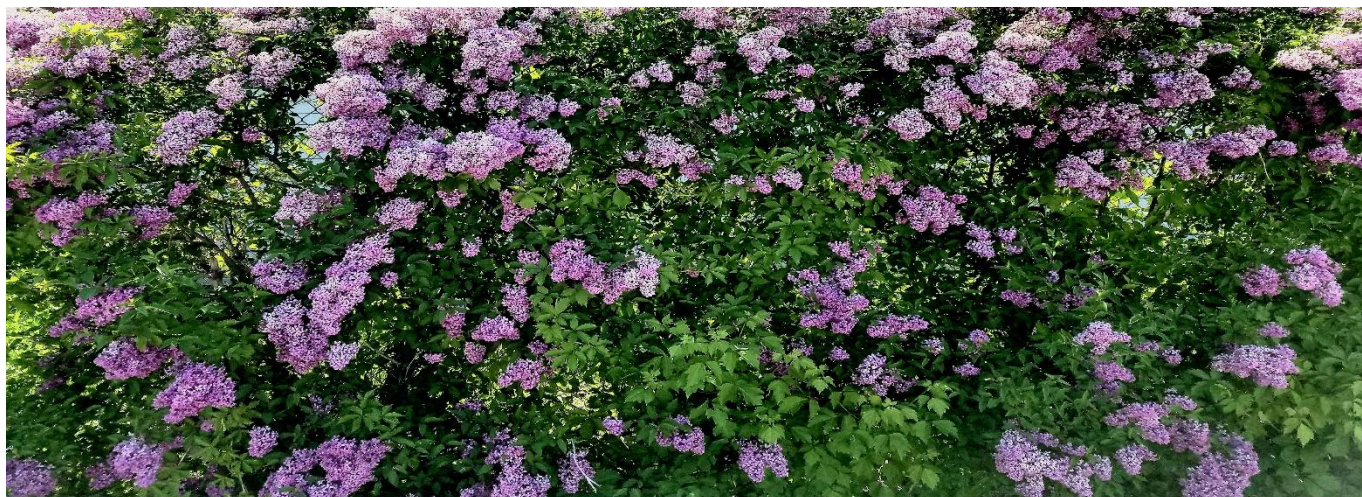
The culinary water rates were restructured and increased in 2018 to meet the infrastructure needs of the water system through 2025. The breakdown of these infrastructure expenditures is found in the Culinary Water Capital Facilities Plan. A public hearing on the new rates was held on May 15, 2018 and the new rates were adopted on May 22, 2018.

The Impact Fees for culinary water, sewer, parks, and recreation have been adopted. The public safety, and storm drain impact fees are in the process for completion and will be adopted this fiscal year. 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 \$1,100,000. The City Council has established a policy that \$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 increased in the past three years. The Consolidated Fee Schedule is continually updated to meet the costs of current operations and can be found at the end of this document.



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 11, 2021). City administration has afforded four weeks from that date for consideration of public comment, suggestions, and review. A public hearing on the South Weber City Fiscal Year 2021 – 2022 Tentative Budget will be held on June 8, 2021 and adoption of the final budget by the City Council in an open and public meeting will be held on June 22, 2021.

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
Mark McRae
Finance Director
South Weber City

Budget Highlights

Governmental Type Funds

Revenues

- Property Tax (10-31-100). For 2021-2022, the City is proposing a property tax increase and to hold a truth-in-taxation hearing as we include the paramedic tax levy previously assessed by Davis County.
- 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 Pmts 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. It is the city's intention to eventually move to the full 35%. This fund balance is for operating cash until property tax is received around November and for emergencies. The current balance is \$638,856.
- Transfer from Impact Fees (45-39-800). \$166,000 from Park Impact fees is budgeted to be transferred to Capital Projects for reimbursement of 2020-2021 Canyon Meadows West projects. \$140,000 in new Road Impact Fees will be transferred to the Capital Projects Fund as reimbursement on South Bench Drive Phase 1.
- 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 Pmts 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. A time analysis was done of employee hours to see where they were actually spending their time. The allocation of employee hours to the various departments was changed to reflect their actual workload. Some departments' salary and benefits were increased, and some decreased accordingly. The 2022 budget includes \$34,342 for merit increases which will be allocated according to personnel evaluations. This equates to an average

3% increase. The budget does not include a cost-of-living adjustment (COLA).

- Judicial – Travel and Training (10-42-230). Previously the travel and training costs for the judge were split between three cities. Beginning last year, the entire cost will rotate among four cities. This year all training is electronic on the web and there is no cost.
- Administrative – Elections (10-43-316). Elections are held every two years. This is an election year, and this account has a budget of \$17,500 for 2022.
- 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.
- Administrative - Transfer to Cap. Projects Fund (10-43-910). This expenditure was replaced by the 80/20 split of Sales Tax revenue.
- Community Services – Salaries (10-58-110). This account reflects the largest change due to the reallocation of salaries for the Public Works Director, and the addition of the Community Services Director position.
- Community Services – Part Time Salaries (10-58-120). This account reflects the largest change due to the reallocation of Code Enforcement officer from the Admin. Dept.
- Community Services – GIS/Mapping (10-58-325). This account was new to this department two year ago, as well as several other departments. The expense was previously included in the Engineering account (10-58-312).
- 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 one full-time employee last year. As the City has added new parks, and/or new retentions 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 – City Hall carpet and paint \$ 50,000
 - Admin – City Hall generator \$ 26,000
 - Fire – Civic Bldg. removal, driveway & storage shed \$ 125,000
 - Fire – Vehicle replacement program \$ 115,000
 - Community Services – Vehicle replacement program \$ 5,000
 - Streets – Public Works facility design and fencing \$ 190,000
 - Streets – Streetlight replacement program \$ 50,000
 - Streets – Speed limit signs, trailer & school crossing \$ 30,000
 - Streets – Vehicle replacement program \$ 47,000
 - Parks – Cherry Farms Ballfield (rebudgeted) \$ 190,000
 - Parks – Canyon Meadows West (re-budgeted) \$1,000,000
 - Parks – Trail Upgrades \$ 34,000
 - Parks – Posse grounds \$ 20,000
 - Parks – Riding lawnmower \$ 13,000
 - Parks – Vehicle replacement program \$ 25,000
- TUF – Street Projects (56-76-730).
 - City Projects \$ 685,000
 - New Subdivision chip seal (paid by developers) \$ 10,000
 - CFP/IFFP/IFA \$ 50,000
 - Street scan software \$ 44,000

2021 Street Maintenance Projects

Treatment	Location	Cost	RSL (Initial)	RSL Added	RSL* (New)
Mill & Overlay	475 E (Old Fort Road to South Weber Drive)	\$ 143,127.00	6	9 Years	15
Mill & Overlay	View Drive (1900 E to 2100 E, Including Culs-de-sac)	\$ 140,562.00	6	9 Years	15
Mill & Overlay	Heather Cove (Raymond Drive, Kingston, Harper Way)	\$ 227,259.00	6	9 Years	15
Chip Seal	Old Fort Road (New Construction Area)	\$ 62,424.00	15	5 Years	20
Chip Seal	8150 S and 2475 E (Deer Run Dr to 2700 E, Including Culs-de-sac)	\$ 40,494.00	15	5 Years	20
Chip Seal	Old Fort Rd./Canyon Dr. to 1300 E. (Cottonwood Cove)	\$ 32,538.00	15	5 Years	20
Chip Seal (Paid by Developer)	Ray Creek Estates	\$ 8,058.00	15	5 Years	20
Crack Fill	Various Locations (see Map)	\$ 36,043.00		2 Years	2
		Total	\$ 690,505.00		
		Developer Paid	\$ 8,058.00		
		City Total	\$ 682,447.00		

*Rebuild, or Mill & Overlay, or New Road will result in a 15 year RSL maximum. After new pavement (Rebuild, or Mill & Overlay, or New Road), Chip & Seal or Crack Fill treatments will increase the RSL accordingly, but not beyond 20 years.

Business Type Funds

Revenues

- Sewer Sales (52-37-300). Beginning on January 1, 2021, the Sewer department received a 3.42% increase in charges from the Central Weber Sewer Improvement District for treatment of sewage. This increase has been around 2% the last couple of years and is expected to be about the same in 2022. This increase hits the city midyear. An increase in the pass-thru fee is budgeted for this year.



- Sewer Impact Fees and Sewer fund Balance (52-38-910 and 58-39-500). Various projects from the Capital Facilities Plan are budgeted at \$1,000,000. Impact Fees and fund balance will be used to fund the project. Impact Fees collected in future years will reimburse the fund balance portion of the expenditure.

- Sanitation Fees (53-37-700). Robinson Waste is the service provider who picks up the garbage containers from our citizens each week. After almost 10 years, they increased the per can charge by \$0.25 on January 1, 2020. Because of savings in other areas, a pass thru increase of \$0.25 per can is NOT proposed for that fiscal year. They are also increasing their rates an additional \$0.12 per can on July 1, 2021 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 are currently underway. A rate study for storm drain charges will follow. A significant increase in these charges is anticipated to be

proposed to the council as soon as the study is completed.

Expenditures

- Salaries (nn-40-110). Salaries in the Enterprise funds also reflect the allocation changes from the employee hour time analysis.
- 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).

- Upsizing 8” pipes (Capital Facilities Plan Item 2), \$ 750,000
- CFP/IFFP/IFA. \$ 50,000
- East Bench Transmission Line (Re-budgeted) \$1,000,000

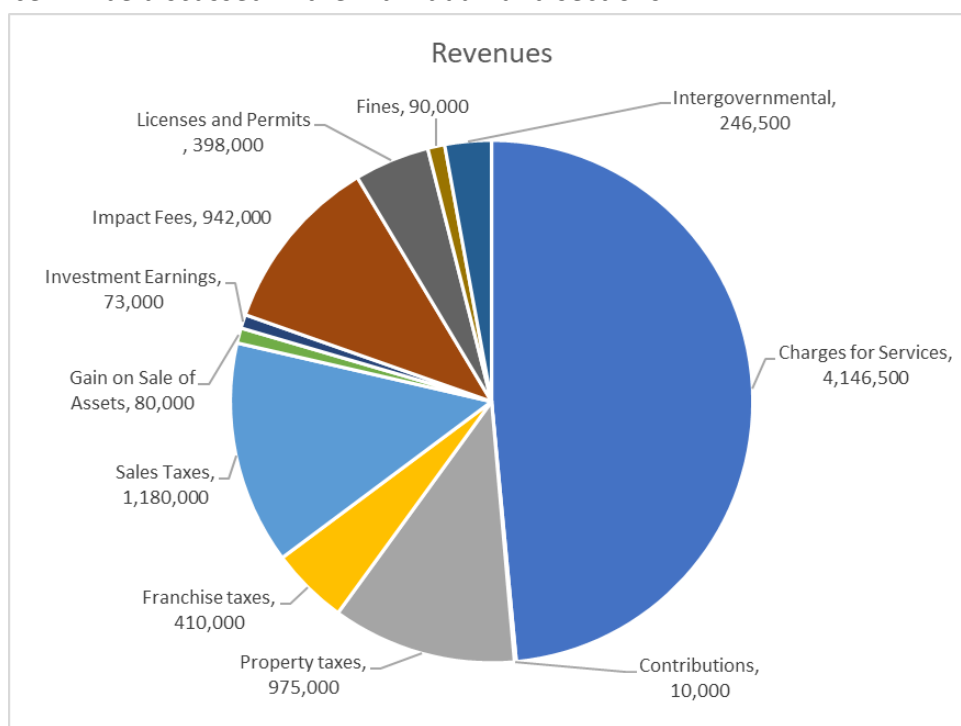
- Water – Vehicles (51-40-750).
 - Vehicle replacement program \$ 58,000
- Sewer Treatment Fees 52-40-491). Central Weber Sewer Improvement District raised their yearly charges 3.42% effective January 1, 2021.
- Sewer – Projects (52-40-390).
 - CFP Projects \$1,000,000
 - CFP/IFFP/IFA \$ 50,000
 - Lift station generator \$ 34,000
 - Vehicle replacement program \$ 6,000
- Sanitation – Equipment Supplies and Maint. (53-40-250). Increased yearly purchases of new garbage cans from 200 to 300.
- Sanitation Fee Charges (53-40-492). Reflects Robinson Waste collection charge increase of \$0.25 per can which was effective January 1, 2020 and a \$0.12 per can increase effective July 1, 2021.
- Storm Drain – GIS/Mapping (54-40-325). Most of the GIS work done next year will be on the Storm Drain infrastructure.



Revenue Summary

Revenues represent the various sources of income for an organization. The total revenues for South Weber combined funds for the Fiscal Year 2021, it amounts to about 14 million a decrease from the 2020 Fiscal Year. The decrease occurred primarily because of a decrease in one-time capital projects revenue from outside agencies and the end of CARES Act funding. Stability of the City depends on the city 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	2019 Actual	2020 Actual	2021 Estimated	2022 Budget	%
Charges for Services	3,487,385	3,866,277	4,155,376	4,146,500	29.35%
Contributions	69,999	1,868,997	2,428,000	10,000	0.07%
Property taxes	375,506	801,314	793,255	975,000	6.90%
Franchise taxes	386,795	422,985	397,103	410,000	2.90%
Sales Taxes	1,047,071	1,211,492	1,286,850	1,180,000	8.35%
Gain on Sale of Assets	28,347	18,050	0	80,000	0.57%
Investment Earnings	250,467	192,725	131,994	73,000	0.52%
Impact Fees	1,034,319	1,038,647	1,035,890	942,000	6.67%
Licenses and Permits	391,268	471,437	349,663	398,000	2.82%
Fines	90,779	90,215	101,868	90,000	0.64%
Intergovernmental	290,911	878,743	385,675	246,500	1.74%
Transfers & Fund Balance				5,577,000	39.47%
Total	7,452,847	10,860,883	11,065,675	14,128,000	100.00%

FUND REVENUE SUMMARY

Fund	Fund Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
10	General	2,246,868	2,511,810	2,788,837	3,397,162	2,973,000	3,364,000
20	Recreation	158,211	261,535	320,142	301,369	308,000	310,000
45	Capital Projects	650,334	734,378	2,230,325	2,861,723	3,059,000	1,920,000
51	Water	1,436,695	1,621,845	2,024,873	4,588,494	4,740,000	3,237,000
52	Sewer	1,246,566	1,059,523	1,453,910	1,249,416	1,806,000	1,975,000
53	Sanitation	358,022	368,441	477,854	494,562	456,000	524,000
54	Storm Drain	517,426	189,852	1,090,942	293,989	353,000	309,000
56	Transportation Utility	0	192,091	337,164	619,641	736,000	892,000
21	Sewer Impact	283,298	308,637	339,390	299,963	400,000	400,000
22	Storm Drain Impact	49,526	31,441	34,931	45,913	40,000	40,000
23	Park Impact	132,450	217,930	245,331	884,693	800,000	943,000
24	Road Impact	64,668	76,931	203,606	143,931	327,000	140,000
26	Water Impact	106,942	128,538	142,513	170,128	170,000	125,000
27	Recreation Impact	74,973	77,292	94,414	66,479	71,000	66,000
29	Public Safety Impact	30,692	13,447.77	14,280	10,121	12,000	12,000
60	Fleet Management	0	0	0	0	0	648,000
		7,356,672	7,793,692	11,798,512	15,427,584	16,251,000	14,905,000

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.

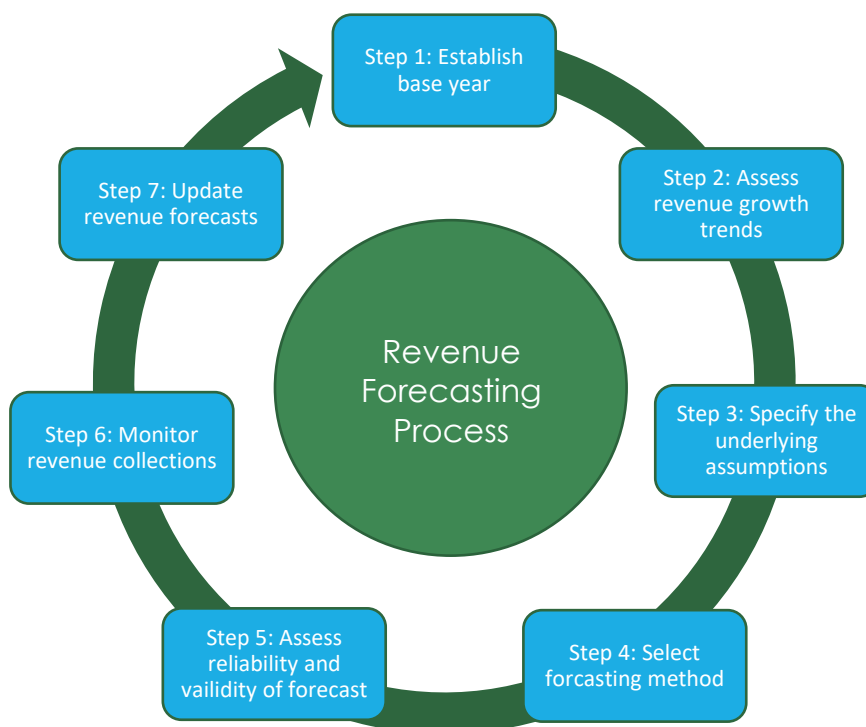
- Multi-year revenue/resource projections
- Maintaining an in-depth understanding of revenues/resources
- Assessing the effects of potential changes to revenue source rates and bases
- Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users.
- Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for a budget.
- 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:

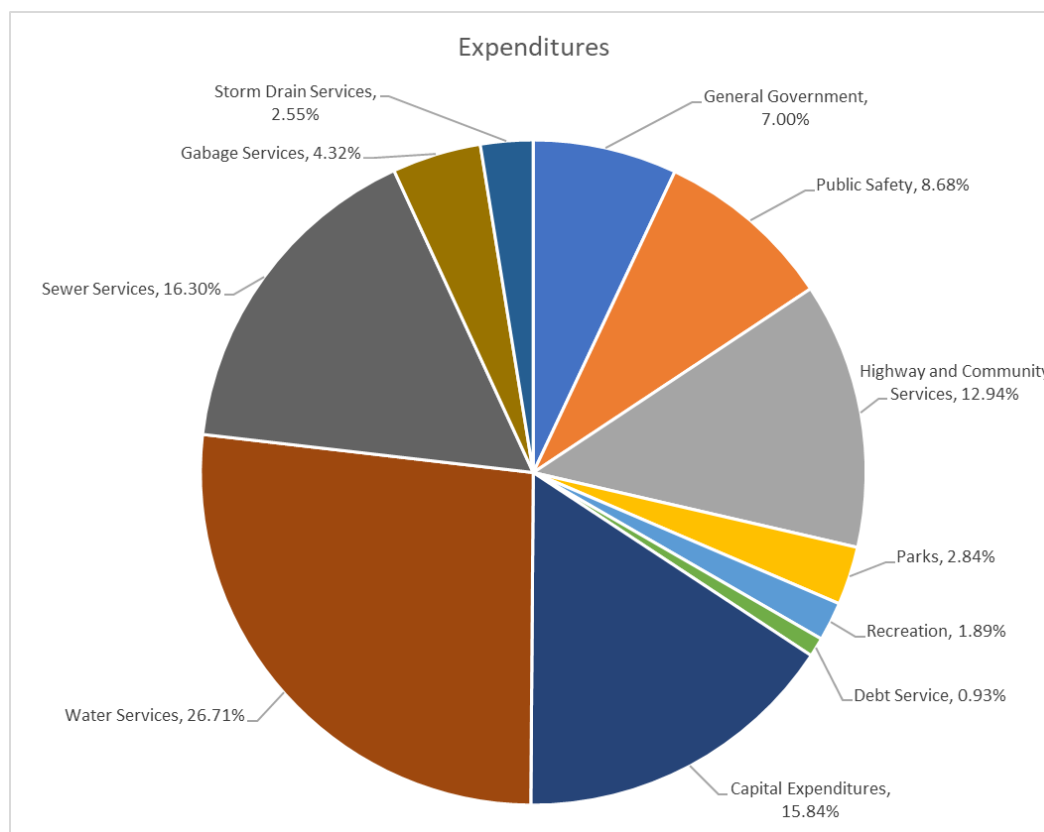
- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

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 2021 amounts to 14 million, an slight decrease from the estimated 2020 projection of 14 million. This decrease is largely due to the completion of a one-time Water Fund capital project. Below is a graph that explains the different areas that use revenues and tables describing the changes over the years and projections for the upcoming year.



Total Expendures Summary					
Expense	2019 Actual	2020 Actual	2021 Estimated	2022 Budget	%
General Government	603,719	651,519	889,000	848,000	7.00%
Public Safety	698,304	819,525	573,935	1,052,000	8.68%
Highway and Community Services	822,531	1,274,361	1,100,947	1,568,000	12.94%
Parks	219,230	247,741	150,204	344,000	2.84%
Recreation	181,598	172,507	188,775	229,000	1.89%
Debt Service	116,106	112,453	111,173	113,000	0.93%
Capital Expenditures	1,156,365	1,908,682	2,598,756	1,920,000	15.84%
Water Services	1,416,364	1,087,952	4,640,000	3,237,000	26.71%
Sewer Services	860,612	739,503	1,806,000	1,975,000	16.30%
Gabage Services	359,734	461,690	456,000	524,000	4.32%
Storm Drain Services	456,226	276,118	353,000	309,000	2.55%
Total	6,890,789	7,752,050	12,867,791	12,119,000	100.00%

FUND EXPENSE SUMMARY

Fund	Fund Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
10	General	2,098,641	2,650,434	2,930,718	2,958,148	3,420,000	3,364,000
20	Recreation	270,757	265,194	253,473	268,819	308,000	310,000
45	Capital Projects	886,827	1,156,365	1,908,682	2,598,756	3,059,000	1,920,000
51	Water	1,364,769	1,416,364	1,087,952	4,580,865	4,740,000	3,237,000
52	Sewer	743,122	860,612	739,503	836,429	1,806,000	1,975,000
53	Sanitation	344,831	359,734	461,690	457,289	456,000	524,000
54	Storm Drain	571,863	456,226	276,118	293,824	353,000	309,000
56	Transportation Utility	64,993	352,659	629,547	537,430	736,000	892,000
21	Sewer Impact	0	55,410	0	237,500	237,500	400,000
22	Storm Drain Impact	189,265	0	0	40,000	40,000	40,000
23	Park Impact	2,996	0	0	884,000	800,000	943,000
24	Road Impact	24,011	0	0	500,000	327,000	140,000
26	Water Impact	107,338	71,579	0	125,000	170,000	125,000
27	Recreation Impact	69,800	94,465	0	66,000	71,000	66,000
29	Public Safety Impact	30,692	12,636	0	10,000	12,000	12,000
60	Fleet Management	0	0	0	0	0	648,000
		6,769,905	7,751,678	8,287,682	14,394,062	16,535,500	14,905,000

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 its bonds are revenue bonds which use a specific revenue source are pledged 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 unrated 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, 2020:

Governmental Activities

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Sales Tax Revenue Bond, Series 2012	\$ 767,000	\$ -	\$ (87,000)	\$ 680,000	\$ 91,000
Total governmental bonds payable	767,000			680,000	91,000
Compensated absences	41,146	36,204	(24,688)	52,662	31,597
Net pension liability	209,298	-	(84,754)	124,544	-
Total governmental long-term liabilities	<u>\$ 1,017,444</u>	<u>\$ 36,204</u>	<u>\$ (109,442)</u>	<u>\$ 857,206</u>	<u>\$ 122,597</u>



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:

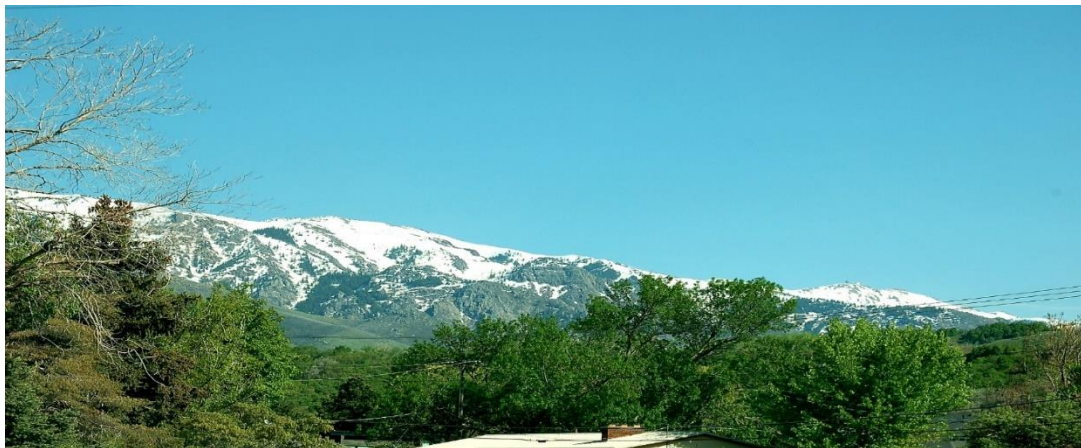
The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax 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, as of June 30, 2020 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	<u>\$ 680,000</u>	<u>\$ 82,388</u>	<u>\$ 762,388</u>

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 as of June 30, 2020 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>
2021	\$ 100,000	\$ 131,750	\$ 231,750
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	<u>\$ 2,525,000</u>	<u>\$ 1,597,650</u>	<u>\$ 4,122,650</u>

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, each managed by a director. 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	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2020 - 21 Amended	2021 - 22 Budget
"10-41	Legislative	53,812	52,408	40,063	46,016	60,000	60,000	62,000
"10-42	Judicial	113,943	85,681	89,135	89,388	102,000	102,000	100,000
"10-43	Administrative	642,575	1,004,964	1,057,952	1,242,971	964,000	1,337,000	963,000
"10-54	Public Safety	158,289	165,820	247,649	260,988	260,000	260,000	333,000
"10-57	Fire	415,576	564,994	603,363	605,064	612,000	661,000	751,000
"10-58	Community Services	305,459	321,941	418,515	346,478	380,000	380,000	496,000
"10-60	Streets	238,825	235,396	226,299	217,039	296,000	296,000	314,000
"10-70	Parks	170,162	219,230	247,741	150,204	299,000	324,000	345,000
		2,098,641	2,650,434	2,930,718	2,958,148	2,973,000	3,420,000	3,364,000

Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020 - 21 Estimate	Amended Budget	2021 - 22 Budget
-------------	---------------	-------------------	-------------------	-------------------	-----------------------	-------------------	---------------------

GENERAL FUND REVENUES

TAXES

10-31-100	Current Year Property Taxes	295,754	321,861	747,054	751,813	754,000	933,000
10-31-120	Prior Year Property Taxes	26,052	20,866	6,668	6,934	10,000	10,000
10-31-200	Fee in Lieu - Vehicle Reg	30,089	32,779	47,592	34,508	30,000	30,000
10-31-300	Sales and Use Taxes	328,549	641,287	339,002	966,007	942,000	900,000
10-31-305	Transportation - Local Option	13,612	0	0	0	0	0
10-31-310	Franchise/Other	410,902	386,795	422,985	397,103	444,000	412,000
	Total Taxes:	1,104,959	1,403,587	1,563,302	2,156,366	2,180,000	2,285,000

LICENSES AND PERMITS

10-32-100	Business Licenses and Permits	8,783	8,949	9,119	8,074	8,000	8,000
10-32-210	Building Permits	358,031	353,882	354,243	277,969	330,000	330,000
10-32-310	Excavation Permits	915	2,219	94	282	0	0
	Total Licenses and Permits:	367,729	365,050	363,456	286,325	338,000	338,000

INTERGOVERNMENTAL REVENUE

10-33-400	State Grants	0	0	1,500	0	0	5,000
10-33-500	Federal Grant Revenue	0	0	145,870	267,009	190,000	50,000
10-33-550	Wildland Firefighting	39,353	0	0	3,525	4,000	0
10-33-560	Class "C" Road Fund Allotment	262,218	283,851	94,000	100,938	150,000	100,000
10-33-580	State Liquor Fund Allotment	4,804	5,579	5,922	7,123	7,000	7,000

Total Intergovernmental Revenue:		306,374	289,430	247,292	378,595	351,000	162,000
CHARGES FOR SERVICES							
10-34-100	Zoning & Subdivision Fees	16,310	17,679	14,787	10,926	15,000	10,000
10-34-105	Subdivision Review Fee	88,328	66,443	55,944	63,735	80,000	60,000
10-34-250	Bldg. Rental/Park Use (bowery)	2,666	1,640	1,427	850	0	0
10-34-270	Developer Pmts for Improvements		0	0	26,484	30,000	30,000
10-32-290	Plan Check and Other Fees	0	26,218	107,982	63,338	55,000	60,000
10-34-560	Ambulance Service	0	0	69,410	61,183	70,000	70,000
Total Charges for Services:		107,304	111,979	276,034	230,031	250,000	230,000
FINES AND FORFEITURES							
10-35-100	Fines	90,577	90,779	90,215	101,868	85,000	90,000
Total Fines and Forfeitures:		90,577	90,779	90,215	101,868	85,000	90,000
MISCELLANEOUS REVENUE							
10-36-100	Interest Earnings	18,842	50,497	24,263	8,538	35,000	10,000
10-36-400	Sale of Assets	0	2,457	0	0	0	0
10-36-900	Sundry Revenues	8,547	21,913	22,859	49,260	5,500	30,500
Total Miscellaneous Revenue:		27,389	74,867	47,122	57,797	40,500	40,500
CONTRIBUTIONS AND TRANSFERS							
10-39-100	Fire Agreement/Job Corps	0	0	17,900	3,500	3,500	3,500
10-39-110	Fire Agreement/County	927	1,481	1,422	3,580	1,000	1,000
10-34-910	Transfer for Administrative Services	136,900	162,000	167,100	167,100	167,000	202,000
10-39-800	Transfer from Impact Fees	104,711	12,636	14,996	12,000	12,000	12,000
10-39-900	Fund Balance to be Appropriated	0	0	0	0	51,000	0
Total Contributions and Transfers:		242,537	176,117	201,418	186,180	234,500	218,500
		2,246,868	2,511,810	2,788,837	3,397,162	3,479,000	3,364,000

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 next coming year South Weber Capital Projects include Vehicle replacement to ensure safety and effective services, changes to park equipment for kids to engage in safe play, additions to canyon meadows park based on the master plan, phase two of the park. This include pickleball, basketball courts along with more parking. Other projects include trails, updating city hall and improving the fire station and public work buildings.



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended Budget	2021- 22 Budget
CAPITAL PROJECTS								
45-43-730	Admin. - Improv. Other than Bldgs.	0	0	0	171,222	35,000	171,000	50,000
45-43-740	Admin. - Purchase of Equipment	0	10,950	0	0	0	0	26,000
45-57-720	Fire - Buildings	0	0	22,825	0	0	0	0
45-57-730	Fire - Improvements Other than Bldgs.	0	0	0	0	0	0	125,000
45-57-740	Fire - Purchase of Equipment	274,094	270,009	15,000	215,301	120,000	216,000	115,000
45-58-740	Planning - Purchase of Equipment	0	0	0	0	0	0	5,000
45-60-710	Streets - Land	0	0	63	799,125	800,000	800,000	0
45-60-720	Streets - Buildings	5,050	5,150	1,887	0	0	0	0
45-60-730	Streets - Improv. Other than Bldgs.	571,469	501,868	1,664,979	202,551	210,000	210,000	240,000
45-70-710	Parks - Land	0	0	0	0	0	0	0
45-60-740	Streets - Purchase of Equipment	0	261,372	32,778	0	125,000	125,000	77,000
45-70-730	Parks - Improv. Other than Bldgs.	36,215	11,772	72,919	1,210,558	390,000	1,210,000	1,244,000
45-70-740	Parks - Purchase of Equipment	0	95,245	98,231	0	0	0	38,000
45-90-900	Contribution to Fund Balance				0	327,000	327,000	0
		886,827	1,156,365	1,908,682	2,598,756	2,007,000	3,059,000	1,920,000

CAPITAL PROJECTS**REVENUES**

45-31-300	Sales Tax	600,000	330,000	770,000	244,001	171,000	171,000	200,000
45-33-400	State Grants	0	0	366,852	0	0	0	0
45-33-500	Federal Grant Revenue - CARES	0	0	0	241,250	0	267,000	0
45-34-270	Developer Pmts for Improvements	0	0	307,300	110,000	110,000	110,000	0
45-34-440	Contributions	0	0	25,000	0	0	0	0
45-34-445	Contributions - Restricted	1,079	0	0	0	0	0	0
45-36-100	Interest Income	18,132	25,154	8,776	8,472	10,000	10,000	5,000
45-36-110	Gain on Sale of Assets	0	1,890	0	0	0	0	0
45-39-900	Fund Balance to be Appropriated	0	0	0	1,014,000	999,000	1,014,000	632,000
45-39-470	Transfer from General Fund	8,500	0	0	360,000	0	360,000	0
45-39-800	Transfer from Impact Fees	22,623	0	518,058	884,000	717,000	1,127,000 *	1,083,000
45-39-810	Transfer from Class "C"	0	377,334	234,338	0	0	0	0
		650,334	734,378	2,230,325	2,861,723	2,007,000	3,059,000	1,920,000

* Park Impact \$943,000

* Road Impact \$140,000

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings City Hall Carpet and Paint	50,000	50,000
45-43-730	Administration - Equipment City Hall Generator Vehicle Replacement	24,000 2,000	26,000
45-57-730	Fire - Improvements Other than Bldgs. Civic Building removal, driveway, storage shed	125,000	125,000
45-57-740	Fire - Purchase of Equipment Vehicle Replacement	115,000	115,000
45-58-740	Planning - Purchase of Equipment Vehicle Replacement	5,000	5,000
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings Streetlight Replacement Program Public Works Facility Design Fencing at Public Works Property - Carryover from 2021	50,000 100,000 90,000	240,000
45-60-740	Streets - Purchase of Equipment Flashing Speed Limit Signs (4) Speed Trailer School Crossing Sign Vehicle Replacement	10,000 10,000 10,000 47,000	77,000
45-70-730	Parks - Improvements Other than Buildings Cherry Farms Ballfield (rebudgeted) Canyon Meadows West (re-budgeted) Posse Grounds - Rebudgeted from 2021 Seal Coat - Cottonwood Cove Trail Seal Coat - Old Maple Farms/Freedom Landing Trail	190,000 1,000,000 20,000 12,000 22,000	1,244,000
45-70-740	Parks - Purchase of Equipment Ferris Riding Mower Vehicle Replacement	13,000 25,000	38,000

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.

The Recreation Department maintains eight athletic fields that are used for Soccer, Flag Football, Lacrosse, T-Ball, and 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.



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
RECREATION							
20-71-110	Full-Time Employee Salaries	47,974	50,837	56,618	54,153	56,000	55,000
20-71-120	Part-time Employees Salaries	37,695	33,601	32,152	44,631	43,000	45,000
20-71-130	Employee Benefit - Retirement	9,098	9,273	9,722	10,761	12,000	11,000
20-71-131	Employee Benefit-Employer FICA	6,461	6,497	6,849	7,855	7,500	7,600
20-71-133	Employee Benefit - Work. Comp.	1,696	2,232	935	1,262	2,000	2,000
20-71-134	Employee Benefit - Unemployment Ins.	1,300	0	0	0	1,000	0
20-71-135	Employee Benefit - Health Ins.	8,399	8,594	5,696	4,069	11,000	11,000
20-71-137	Employee Testing	356	410	242	448	200	500
20-71-230	Travel & training	720	1,183	1,211	78	1,500	1,500
20-71-240	Office Supplies and Expense	623	751	566	1,150	1,000	1,100
20-71-241	Materials & Supplies	1,128	1,583	1,710	2,645	2,000	2,000
20-71-250	Equipment Supplies & Maint.	472	1,459	1,642	994	1,000	1,000
20-71-256	Fuel Expense	308	295	416	0	200	200
20-71-262	General Government Buildings	1,907	330	231	231	2,000	2,000
20-71-270	Utilities	8,416	4,002	6,049	6,068	6,000	6,000
20-71-280	Telephone	3,316	3,571	3,081	3,829	4,000	4,000
20-71-331	Community Events	1,442	1,106	966	370	3,500	3,500
20-71-350	Software Maintenance	1,008	641	738	749	800	800
20-71-480	Basketball	10,686	10,804	11,092	8,660	11,000	11,000
20-71-481	Baseball & Softball	6,225	6,781	508	6,690	7,000	7,000
20-71-482	Soccer	3,419	5,035	1,753	3,510	4,000	4,500
20-71-483	Flag Football	2,221	2,817	1,402	2,449	2,500	2,500
20-71-484	Volleyball	1,185	935	949	674	1,500	1,500
20-71-485	Summer Fun	700	1,792	2,388	0	2,000	2,000
20-71-486	Sr Luncheon	1,434	1,280	1,028	0	1,500	1,500
20-71-488	Competition Basketball	8,192	7,883	5,574	10,522	9,000	9,000
20-71-489	Competition Baseball	197	167	0	300	300	300
20-71-491	Fly Fishing	0	0	0	0	1,000	0
20-71-492	Wrestling	0	0	901	0	2,000	2,000
20-71-530	Interest Expense	21,966	20,236	18,326	14,525	17,000	12,600
20-71-550	Banking Charges	898	1,236	1,232	421	800	800
20-71-610	Miscellaneous	1,106	503	858	254	700	700
20-71-625	Cash Over and Short	(15)	0	0	0	0	0
20-71-740	Equipment	962	501	0	0	5,000	7,000
20-71-811	Bond Principal	59,760	63,360	62,640	65,520	72,000	68,400
20-71-915	Transfer to Admin Svcs	19,500	15,500	16,000	16,000	16,000	25,000
		270,757	265,194	253,473	268,819	308,000	310,000

South Weber Budget

RECREATION**RECREATION REVENUE**

20-34-720	Rental - Activity Center	9,322	9,905	8,519	12,166	9,000	9,000
20-34-750	Recreation Fees	0	0	0	0	0	0
20-34-751	Membership Fees	20,873	21,249	16,709	12,752	19,000	19,000
20-34-752	Competition Basketball	17,244	16,685	12,070	24,000	17,000	21,000
20-34-753	Misc. Revenue	2,179	4,026	2,106	128	1,000	1,000
20-34-754	Competition Baseball	580	300	280	140	500	500
20-34-755	Basketball	13,381	14,250	13,871	11,495	13,000	13,000
20-34-756	Baseball & Softball	10,363	8,024	1,012	6,967	7,500	7,500
20-34-757	Soccer	10,891	11,990	6,838	9,434	8,000	8,000
20-34-758	Flag Football	3,940	5,001	3,450	3,147	3,500	3,500
20-34-759	Volleyball	1,660	1,065	1,365	1,455	1,500	1,500
20-34-760	Wrestling	0	0	1,010	0	2,000	2,000
20-34-841	Gravel Pit Fees	23,417	66,246	55,397	81,539	60,000	70,000
20-36-895	Rental of Uniforms and Equip	0	0	0	0	0	0
Total Recreation Fee Revenue:		113,850	158,741	122,627	163,222	142,000	156,000
20-37-100	Interest Earnings	6,185	8,330	6,197	2,147	6,000	4,000
Contributions & Transfers							
20-39-470	Transfer from General Fund	37,500	0	97,500	70,000	70,000	75,000
20-39-800	Transfer from Recreation Impact Fees	677	94,465	93,818	66,000	90,000	66,000
	Contribution from Fund Balance				0	0	9,000
Total Contributions & Transfers:		38,177	94,465	191,318	136,000	160,000	150,000
Total Fund Revenues		158,211	261,535	320,142	301,369	308,000	310,000

RECREATION FUND**RECREATION EXPENDITURES**

20-71-110	Full-time Salaries <i>Recreation Director</i>						55,000
20-71-120	Part-time Salaries - 1.6 FTE <i>5 Employees</i>						45,000
20-71-130	Employee Benefit - Retirement						11,000
20-71-131	Employee Benefit-Employer FICA						7,600
20-71-133	Employee Benefit - Work. Comp.						2,000

20-71-134	Employee Benefit - UI	0
20-71-135	Employee Benefit - Health Ins.	11,000
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	1,100
	<i>Copier Supplies, Postage, and general office supplies</i>	
20-71-241	Materials & Supplies	2,000
	<i>Towel Service</i>	
20-71-250	Equipment Supplies & Maint.	1,000
	<i>Upkeep or repair of equipment and operating supplies</i>	
	Weight Equipment	
20-71-256	Fuel Expense	200
20-71-262	General Government Buildings	2,000
	<i>Upkeep of building and floor resurfacing</i>	
20-71-270	Utilities	6,000
	<i>Electricity and Natural Gas expenses</i>	
20-71-280	Telephone	4,000
20-71-331	Community Events	3,500
	Daddy/Daughter	
	Halloween	
20-71-350	Software Maintenance	800
	<i>Software maintenance contracts</i>	
20-71-480	Basketball	11,000
	<i>Jr. Jazz program - 300 participants</i>	
20-71-481	Baseball & Softball	7,000
	<i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i>	
20-71-482	Soccer	4,500

	<i>Pre-kindergarten to 4th grade; 300 participants</i>	
20-71-483	Flag Football <i>1st to 9th grade, co-educational - 110 participants</i>	2,500
20-71-484	Volleyball <i>Girls 3rd to 9th grade - 70 participants</i>	1,500
20-71-485	Summer Fun <i>Citizen participation at Roy City Aquatics Center - 1200 participants</i>	2,000
20-71-486	Sr Luncheon <i>Held 6 times a year - 21 Participant per luncheon</i>	1,500
20-71-488	Competition Basketball	9,000
20-71-489	Competition Baseball	300
20-71-491	Fly Fishing	0
20-71-492	Wrestling	2,000
20-71-530	Interest Expense - Bond <i>28% Fire, 72% Recreation</i>	12,600
20-71-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	800
20-71-610	Miscellaneous	700
20-71-625	Cash Over and Short	0
20-71-740	Equipment Rental of Exercise Equipment Fleet Management Program Charge	8,000 5,000 3,000
20-71-811	Sales Tax Rev Bond - Principal <i>28% Fire, 72% Recreation</i>	68,400
20-71-900	Increase in Fund Balance	0
20-71-915	Transfer to Admin Services	25,000

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
RECREATION IMPACT FEE FUND							
Revenue							
27-37-200	Recreation Impact Fees	73,392	76,442	93,408	66,360	70,000	65,000
	Total Source: 34:	73,392	76,442	93,408	66,360	70,000	65,000
27-37-100	Interest Earnings	1,581	850	1,006	119	1,000	1,000
	Total Revenue	74,973	77,292	94,414	66,479	71,000	66,000
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	69,800	94,465	0	66,000	71,000	66,000
	Total Expenditures	69,800	94,465	0	66,000	71,000	66,000
	Recreation Impact Fee Fun Revenue Tot	74,973	77,292	94,414	66,479	71,000	66,000
	Recreation Impact Fee Fund Expenditure	69,800	94,465	0	66,000	71,000	66,000
	Net Total Park Impact Fee Fund	5,173	-17,173	94,414	479	0	0

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 inasmuch as 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.

South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
TRANSPORTATION UTILITY							
56-76-312	Professional & Tech. - Enginr	28,948	35,348	25,125	26,647	18,000	18,000
56-76-410	Special Highway Supplies	3,488		0	0	0	0
56-76-424	Curb & Gutter Restoration	140	4,073	0	0	50,000	85,000
56-76-425	Street Sealing	0	106,949	0	0	0	0
56-76-730	Street Projects	32,418	206,290	604,422	510,783	668,000	789,000
56-76-990	Contribution to Fund Balance	0	0	0	0	0	0
		64,993	352,659	629,547	537,430	736,000	892,000
TRANSPORTATION UTILITY							
MISCELLANEOUS REVENUE							
56-36-100	Interest Earnings	8,770	3,289	5,040	1,605	3,000	2,000
	Total Miscellaneous Revenue:	8,770	3,289	5,040	1,605	3,000	2,000
TRANSPORTATION UTILITY REVENUE							
56-31-305	Transportation - Local Option	57,797	75,784	102,489	76,842	85,000	80,000
56-33-560	Class "C" Road Fund Allotment	0	0	245,277	0	80,000	80,000
56-34-270	Developer Pmts for Improv	0	0	46,666	118,000	118,000	10,000
56-37-800	Transportation Utility Fee	125,524	258,091	407,293	423,194	400,000 *	420,000
	Total Transportation Utility Revenue:	183,321	333,875	801,726	618,036	683,000	590,000
CONTRIBUTIONS AND TRANSFERS							
	Contribution From Fund Balance	0	0	0	0	50,000	300,000
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	50,000	300,000
		192,091	337,164	806,766	619,641	736,000	892,000

Transportation Utility Fund

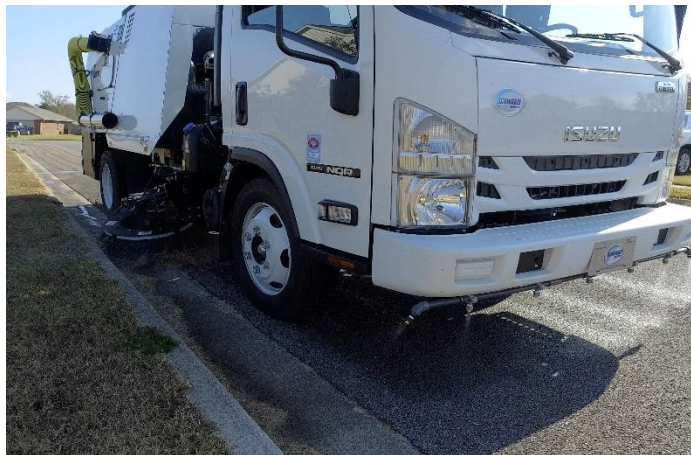
56-76-312	Professional & Tech. - Engineer		18,000
56-76-424	Curb & Gutter Restoration		85,000
56-76-425	Street Maintenance		0
56-76-730	Street Projects		789,000
	City Projects	685,000	
	New Subdivision chip seal (paid by developers)	10,000	
	CFP/IFFP/IFA	50,000	
	Street Scan software for streets and sidewalks	44,000	

2021 Street Maintenance Projects

Treatment	Location	Cost	RSL (Initial)	RSL Added	RSL* (New)
Mill & Overlay	475 E (Old Fort Road to South Weber Drive)	\$ 143,127.00	6	9 Years	15
Mill & Overlay	View Drive (1900 E to 2100 E, Including Culs-de-sac)	\$ 140,562.00	6	9 Years	15
Mill & Overlay	Heather Cove (Raymond Drive, Kingston, Harper Way)	\$ 227,259.00	6	9 Years	15
Chip Seal	Old Fort Road (New Construction Area)	\$ 62,424.00	15	5 Years	20
Chip Seal	8150 S and 2475 E (Deer Run Dr to 2700 E, Including Culs-de-sac)	\$ 40,494.00	15	5 Years	20
Chip Seal	Old Fort Rd./Canyon Dr. to 1300 E. (Cottonwood Cove)	\$ 32,538.00	15	5 Years	20
Chip Seal (Paid by Developer)	Ray Creek Estates	\$ 8,058.00	15	5 Years	20
Crack Fill	Various Locations (see Map)	\$ 36,043.00		2 Years	2
	Total	\$ 690,505.00			
	Developer Paid	\$ 8,058.00			
	City Total	\$ 682,447.00			

**Rebuild, or Mill & Overlay, or New Road will result in a 15 year RSL maximum. After new pavement (Rebuild, or Mill & Overlay, or New Road), Chip & Seal or Crack Fill treatments will increase the RSL accordingly, but not beyond 20 years.*

Fleet Management Fund



New this year is the Fleet Management Fund. 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. 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".



Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
FLEET MANAGEMENT							
FLEET MANAGEMENT REVENUE							
60-34-981	Interfund Charge - Admin	0	0	0	0	0	2,000
60-34-982	Interfund Charge - Fire	0	0	0	0	0	115,000
60-34-983	Interfund Charge - Comm. Svs.	0	0	0	0	0	5,000
60-34-984	Interfund Charge - Streets	0	0	0	0	0	47,000
60-34-985	Interfund Charge - Parks	0	0	0	0	0	25,000
60-34-986	Interfund Charge - Recreation	0	0	0	0	0	3,000
60-34-987	Interfund Charge - Water	0	0	0	0	0	58,000
60-34-988	Interfund Charge - Sewer	0	0	0	0	0	6,000
60-34-989	Interfund Charge - Storm Drain	0	0	0	0	0	6,000
Total Transportation Utility Revenue:		0	0	0	0	0	267,000
CONTRIBUTIONS AND TRANSFERS							
60-37-450	Transfer from Captial Projects - Fire	0	0	0	0	0	255,000
60-37-510	Transfer from Water - Vehicles	0	0	0	0	0	25,000
60-37-520	Transfer from Sewer - Vehicles	0	0	0	0	0	10,000
60-37-540	Transfer from Storm Drain - Vehicles	0	0	0	0	0	10,000
	Contribution From Fund Balance	0	0	0	0	0	0
Total Contributions and Transfers		0	0	0	0	0	300,000
MISCELLANEOUS REVENUE							
60-36-400	Sale of Assets	0	0	0	0	0	80,000
60-36-100	Interest Earnings	0	0	0	0	0	1,000
Total Miscellaneous Revenue:		0	0	0	0	0	81,000
		0	0	0	0	0	648,000

FLEET MANAGEMENT NARRATIVE

60-60-740	Machinery & Equipment		150,000
	Fire Brush Truck	150,000	
60-60-960	Capital Leases - Equipment		101,000
	Recreation Vehicle	3,000	
	City Hall Vehicle	2,000	
	Public Works Director - Truck	4,000	
	Streets - 3/4-ton Truck and plow	7,000	
	Parks - 3/4-ton Truck and plow	7,000	
	Parks - 3/4-ton Truck and plow	7,000	
	Parks - 1.5-ton Truck and plow	15,000	
	Water 1 ton Truck w/ utility bed	8,000	
	Sewer - 1.5-ton Truck and plow	15,000	
	Public Works - Dump Truck and plow	33,000	
60-60-990	Contribution to Fund Balance		397,000

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
FLEET MANAGEMENT							
60-60-740	Machinery & Equipment	0	0	0	0	0	150,000
60-60-960	Capital Leases - Equipemnt	0		0	0	0	101,000
60-60-990	Contribution to Fund Balance	0	0	0	0	0	397,000
		0	0	0	0	0	648,000

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, 2,100 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.



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended	2021- 22 Budget
WATER								
51-40-110	Full-Time Employee Salaries	88,699	85,241	108,789	99,635	107,000	107,000	97,000
51-40-120	Part-time Employee Salaries	0	0	0	0	0	0	0
51-40-130	Employee Benefit - Retirement	18,804	17,859	8,924	18,160	25,000	25,000	23,000
51-40-131	Employee Benefit-Employer FICA	8,201	6,686	9,306	7,966	9,000	9,000	8,000
51-40-133	Employee Benefit - Work. Comp.	2,298	2,527	1,499	1,860	4,000	4,000	3,000
51-40-134	Employee Benefit - UI	1,000	0	0	0	900	900	0
51-40-135	Employee Benefit - Health Ins.	20,867	23,915	27,792	17,493 *	31,000	31,000	19,000
51-40-137	Employee Testing	0	291	115	130	0	0	0
51-40-140	Uniforms	674	1,084	1,169	853	2,000	2,000	2,000
51-40-210	Books/Subscriptions/Membership	2,360	1,760	1,295	1,000	3,000	3,000	3,000
51-40-230	Travel & Training	2,077	3,146	654	2,655	1,500	1,500	4,000
51-40-240	Office Supplies & Expense	1,789	958	859	2,568	1,600	1,600	1,000
51-40-250	Equipment Supplies & Maint.	8,725	11,501	3,302	17,520	10,000	10,000	10,000
51-40-256	Fuel Expense	2,050	2,892	4,000	3,986	5,000	5,000	5,000
51-40-260	Buildings & Grounds	0	0	130	0	5,000	5,000	5,000
51-40-270	Utilities	17,289	11,404	16,246	17,637	14,000	14,000	14,000
51-40-280	Telephone	2,352	2,060	2,778	2,324	2,000	2,000	3,000
51-40-312	Professional/Technical-Engineering	25,015	19,069	3,170	9,676	10,000	10,000	10,000
51-40-318	Professional/Technical	86,298	576	576	0	2,000	2,000	2,000
51-40-325	GIS/ Mapping	0	0	6,297	10,559	5,000	5,000	5,000
51-40-350	Software Maintenance	4,924	16,593	6,144	6,248	8,000	8,000	8,000
51-40-370	Utility Billing Services	10,766	11,490	12,998	12,579	14,000	14,000	14,000
51-40-480	Special Water Supplies	10,449	4,520	3,451	14,880	3,000	3,000	3,000
51-40-481	Water Purchases	262,416	277,632	302,865	334,734	350,000	350,000	363,000
51-40-485	Fire Hydrant Update	51,539	0	0	0	50,000	50,000	50,000
51-40-490	O & M Charge	91,741	51,963	113,411	66,857	1,000	100,000	100,000
51-40-495	Meter Replacements	40,736	39,848	41,749	181,300	100,000	100,000	100,000
51-40-540	Customer Assistance Program	0	0	0	0	0	1,000	0
51-40-530	Interest Expense	110,875	105,222	102,757	121,000	121,000	121,000	121,000
51-40-550	Banking Charges	4,868	5,075	4,978	6,278	4,000	4,000	4,000
51-40-650	Depreciation	203,522	217,883	229,913	235,000	235,000	235,000	235,000
51-40-811	Bond - Principal	85,000	95,000	0	95,000	95,000	95,000	95,000
51-40-730	Improv. Other than Buildings	39,910	246,420	2,220	3,080,706	3,115,000	3,115,000	1,800,000
51-40-740	Equipment	90,623	94,750	9,564	151,260	200,000	200,000	0
51-40-750	Capital Outlay - Vehicles	0	0	0	0	45,000	45,000	58,000
51-40-915	Transfer to Admin Svs	68,900	59,000	61,000	61,000	61,000	61,000	72,000
	Transfer to Reserve for Replacement							
		1,364,769	1,416,364	1,087,952	4,580,865	4,640,000	4,740,000	3,237,000

Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended	2021 - 22 Budget
WATER UTILITY FUND								
WATER UTILITIES REVENUE								
51-37-100	Water Sales	1,068,384	1,434,772	1,454,649	1,582,923	1,400,000	1,400,000	1,515,000
51-37-105	Water Connection Fee	23,296	24,910	29,680	39,345	20,000	20,000	20,000
51-37-130	Penalties	44,505	40,940	34,205	42,085	40,000	40,000	40,000
Total Water Utilities Revenue:		1,136,184	1,500,622	1,518,534	1,664,353	1,460,000	1,460,000	1,575,000
MISCELLANEOUS								
51-33-500	Federal Grants	0	0	0	1,000		1,000	0
51-34-270	Developer Payments for Improvements	0	0	85,321	2,200,000	2,200,000	2,200,000	0
51-36-100	Interest Earnings	24,148	50,055	43,257	56,591	17,000	17,000	25,000
51-36-300	Sundry Revenues	3,475	3,050	3,079	2,550	0	0	0
51-38-920	Gain Loss Sale of Assets	0	24,000	18,050	0	0	0	0
Total Miscellaneous		27,623	77,105	64,386	2,259,141	2,217,000	2,218,000	25,000
CONTRIBUTIONS AND TRANSFERS								
51-38-820	Transfer from Water Impact Fd	107,365	0	195,872	125,000	125,000	125,000	95,000
51-38-910	Capital Contributions	165,523	44,119	246,080	0	0	0	0
51-39-900	Contribution from Fund Balance	0	0	0	540,000	838,000	937,000	1,542,000
Total Contributions and Transfers:		272,888	44,119	441,952	665,000	963,000	1,062,000	1,637,000
		1,436,695	1,621,845	2,024,873	4,588,494	4,640,000	4,740,000	3,237,000

WATER UTILITY

51-40-110	Full-Time Employee Salaries - 2.0 FTE	97,000
51-40-120	Part-time Employee Salaries	0
51-40-130	Employee Benefit - Retirement	23,000
51-40-131	Employee Benefit-Employer FICA	8,000
51-40-133	Employee Benefit - Work. Comp.	3,000
51-40-134	Employee Benefit - UI	0
51-40-135	Employee Benefit - Health Ins.	19,000
51-40-140	Uniforms 2.0FTE Public Works Uniform and Cleaning costs	2,000
51-40-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions</i> Rural Water Users of Utah APWA AWWA Cross-Control Certification	3,000
51-40-230	Travel <i>Charges for conferences, educational materials, & employee travel</i> Rural Water Conference Backflow Technician Certification Other local classes	4,000 1,500 1,000 1,500
51-40-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>	1,000
51-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>	10,000
51-40-255	Vehicle Lease Department share based on FTE on Pickup	0 6,500
51-40-256	Fuel Expense	5,000
51-40-260	Buildings & Grounds	5,000

33% of Shop building and grounds maintenance

51-40-270	Water - Power & Pumping		14,000
51-40-280	Telephone and wireless		3,000
51-40-311	Professional/Technical		2,000
	<i>Bond disclosure preparation and submission</i>		
51-40-312	Professional/Technical-Engineering		10,000
	<i>Engineering Services including GIS</i>		
	<i>General</i>		
51-40-315	Professional/Technical - Auditor		0
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance		8,000
	<i>Software maintenance contracts</i>		
	Master Meter	1,500	
	IWorQ	2,000	
	Caselle	2,500	
	Win-911	500	
	LogMeIn	500	
51-40-370	Utility Billing Services		14,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
51-40-480	Special Water Supplies		3,000
	<i>Testing supplies and costs to ensure water quality</i>		
	Chemtech-Ford	4,000	
	Davis County Health	1,000	
51-40-481	Water Purchases		363,000
	<i>Culinary water purchased from Weber Basin</i>		
51-40-485	Fire Hydrant Update		50,000
	<i>Replace 6 per year for the next 3 years.</i>		
51-40-490	Water O & M Charge		100,000
	<i>Water system supplies and maintenance.</i>		
51-40-530	Interest Expense		121,000

Interest payment on Bond

51-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		4,000
51-40-650	Depreciation		235,000
51-40-720	Meter Replacements <i>Replace 400 meters</i>		100,000
51-40-811	Bond - Principal <i>Principal payment on bond</i>		95,000
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings East Bench Transmission Line (Re-budgeted from 2021) CIP #2 - Upsize 8" Pipes CFP/IFFP/IFA	1,000,000 750,000 50,000	1,800,000
51-40-740	Equipment	0	0
51-40-750	Vehicles	58,000	58,000
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		72,000

WATER IMPACT FEE FUND

	Bond Payment		75,000
--	--------------	--	--------

Account No.	Account Title	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
WATER IMPACT FEE FUND							
Revenue							
26-37-100	Interest Earnings	2,816	1,934	3,653	528	1,000	1,000
26-37-200	Water Impact Fees	104,126	126,604	138,860	100,600	120,000	120,000
	Total Revenue	106,942	128,538	142,513	101,128	121,000	121,000
Contributions and Transfers							
26-39-500	Contribution From Fund Balance	0	0	0	69,000	4,000	4,000
Expenditures							
26-40-760	Projects	0	0	195,872	0	0	0
26-80-800	Transfers	107,338	71,579	0	125,000	125,000	95,000
	Contribution to Fund Balance	0	0	0	0	0	30,000
	Water Impact Fee Fund Revenue Total	106,942	128,538	142,513	170,128	170,000	125,000
	Water Impact Fee Fund Expenditure Total	107,338	71,579	195,872	125,000	170,000	125,000
	Net Total Water Impact Fee Fund	-396	56,959	-53,359	45,128	0	0
	Bond Payment						

Sewer Utility Fund



The South Weber City Sewer Utility Fund is a major fund and supports the maintenance, operations, and infrastructural 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).



Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
SEWER UTILITY							
52-40-110	Full-Time Employee Salaries	46,272	41,205	51,276	61,433	61,000	47,000
52-40-120	Part-time Employee Salaries	0	0	0	0	0	0
52-40-130	Employee Benefit - Retirement	11,302	8,857	(1,941)	13,530	15,000	12,000
52-40-131	Employee Benefit-Employer FICA	5,069	3,224	4,836	5,654	5,000	4,000
52-40-133	Employee Benefit - Work. Comp.	1,266	1,018	556	1,623	2,000	2,000
52-40-134	Employee Benefit - UI	500	0	0	0	1,000	0
52-40-135	Employee Benefit - Health Ins.	9,903	6,508	5,901	11,756	15,000	12,000
52-40-140	Uniforms	233	357	513	427	900	900
52-40-230	Travel & Training	260	2,488	1,893	1,432	4,000	4,000
52-40-240	Office Supplies & Expense	1,112	819	859	1,536	1,000	1,000
52-40-250	Equipment Supplies & Maint.	4,401	2,790	1,313	2,119	5,000	5,000
52-40-256	Fuel Expense	0	0	255	643	0	1,000
52-40-270	Utilities	476	317	477	915	600	600
52-40-312	Professional/Technical-Engin	9,630	6,987	2,559	12,352	41,000	21,000
52-40-325	GIS/ Mapping	0	0	0	1,523	1,000	1,000
52-40-350	Software Maintenance	1,569	1,924	2,885	2,248	4,000	4,000
52-40-370	Utility Billing Services	7,524	8,023	9,080	8,788	9,000	9,000
52-40-490	O & M Charge	21,962	16,620	21,501	31,382	35,000	35,000
52-40-491	Sewer Treatment Fees	443,321	453,185	462,340	474,004	480,000	536,000
52-40-550	Banking Charges	4,041	3,035	3,226	3,464	3,500	3,500
52-40-650	Depreciation	121,029	129,395	130,374	130,000	130,000	143,000
52-40-690	Projects	20,752	133,358	0	30,000	950,000	1,090,000
52-40-915	Transfer to Admin Svs	32,500	40,500	41,600	41,600	42,000	43,000
	Transfer to Reserve for Replacement						
		743,122	860,612	739,503	836,429	1,806,000	1,975,000

Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
52-36-100	Interest Earnings	32,051	57,231	52,169	16,010	50,000	20,000
	Total Miscellaneous Revenue:	32,051	57,231	52,169	16,010	50,000	20,000
SEWER UTILITIES REVENUE							
52-37-300	Sewer Sales	885,324	909,221	951,848	986,515	940,000	1,050,000
52-37-360	CWDIS 5% Retainage	10,265	11,782	13,406	9,391	10,000	10,000
	Total Sewer Utilities Revenue:	895,589	921,002	965,254	995,906	950,000	1,060,000
CONTRIBUTIONS & TRANSFERS							
52-38-820	Transfer from Sewer Impact	124,967	55,410	170,872	237,500	237,500	400,000
52-38-910	Capital Contributions	193,960	25,880	265,616	0	0	0
52-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0
52-39-500	Contribution from Fund Balance	0	0	0	0	568,500	495,000
	Total Contributions:	318,927	81,290	436,488	237,500	806,000	895,000
		1,246,566	1,059,523	1,453,910	1,249,416	1,806,000	1,975,000

SEWER UTILITY

EXPENDITURES

52-40-110	Full-Time Employee Salaries - .85 FTE	47,000
52-40-120	Part-time Employee Salaries	0
52-40-130	Employee Benefit - Retirement	12,000
52-40-131	Employee Benefit-Employer FICA	4,000
52-40-133	Employee Benefit - Work. Comp.	2,000
52-40-134	Employee Benefit - UI	0
52-40-135	Employee Benefit - Health Ins.	12,000
52-40-140	Uniforms .85 FTE Public Works Uniform and Cleaning costs	900
52-40-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>	4,000
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>	5,000
52-40-255	Vehicle Lease	0
52-40-256	Fuel Expense	1,000
52-40-270	Utilities	600
52-40-312	Professional/Technical-Engineering	21,000
	Engineering	6,000
	DWQ Exception	10,000
	SSMP Update	5,000
52-40-325	GIS/ Mapping	1,000
52-40-350	Software Maintenance <i>Software maintenance contracts</i>	4,000

South Weber Budget

	<i>Caselle</i>	4,000
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>	35,000
52-40-491	Sewer Treatment Fee <i>Central Weber Sewer Improvement District charges - 4% increase</i>	536,000
52-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	3,500
52-40-650	Depreciation	130,000
52-40-690	Projects	1,090,000
	CIP Projects (Rebudgeted from FY 2021)	1,000,000
	CFP/IFFP/ISP	50,000
	Generator	34,000
	Vehicles	6,000
52-40-915	Transfer to Admin Services	43,000

South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
SEWER IMPACT FEE FUND							
Revenue							
21-37-100	Interest Earnings	2,317	7,125	10,894	2,643	0	0
21-37-200	Sewer Impact Fees	280,981	301,512	328,496	297,320	400,000	400,000
	Total Revenue	283,298	308,637	339,390	299,963	400,000	400,000
Contributions and Transfers							
21-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
21-40-490	Sewer Impact Fee Projects	0	0	0	0	0	0
21-40-760	Transfer to Sewer Fund	0	55,410	170,872	237,500	237,500 *	400,000
	Total Expenditures	0	55,410	170,872	237,500	237,500	400,000
	Sewer Impact Fee Fund Revenue Total	283,298	308,637	339,390	299,963	400,000	400,000
	Sewer Impact Fee Fund Expenditure Tot	0	55,410	170,872	237,500	237,500	400,000
	Net Total Sewer Impact Fee Fund	283,298	253,227	168,519	62,463	162,500	0
	* CIP Projects				400,000		

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 Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
SANITATION UTILITY							
53-40-110	Full-Time Employee Salaries	13,136	9,373	11,123	5,790	4,000	16,000
53-40-120	Part-time Employee Salaries	0	0	0	0	0	0
53-40-130	Employee Benefit - Retirement	2,971	2,040	(1,719)	1,223	1,000	4,000
53-40-131	Employee Benefit-Employer FICA	1,321	751	859	498	300	1,200
53-40-133	Employee Benefit - Work. Comp.	390	290	155	113	100	500
53-40-134	Employee Benefit - UI	200	0	0	0	100	0
53-40-135	Employee Benefit - Health Ins.	2,621	2,247	2,666	1,533	3,000	6,000
53-40-140	Uniforms	(7)	0	0	0	100	100
53-40-250	Equipment Supplies & Maint.	10,659	12,247	32,917	15,566	16,000	42,000
53-40-350	Software Maintenance	1,569	1,924	2,215	2,248	2,400	2,400
53-40-370	Utility Billing Services	3,277	3,544	3,985	3,850	4,500	4,300
53-40-492	Sanitation Fee Charges	297,173	299,500	380,441	398,071	396,000	410,000
53-40-550	Banking Charges	1,723	1,318	1,546	897	1,000	1,000
53-40-915	Transfer to Admin Services	9,800	26,500	27,500	27,500	27,500	36,500
53-40-900	Contribution to Fund Balance	0	0	0	0	0	0
		344,831	359,734	461,690	457,289	456,000	524,000

Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
SANITATION UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	Interest Earnings	6,513	9,079	8,405	2,162	6,000	2,000
	Total Miscellaneous Revenue:	6,513	9,079	8,405	2,162	6,000	2,000
SANITATION UTILITIES REVENUE							
53-37-700	Sanitation Fees	351,509	359,362	469,449	492,400	450,000	496,000
	Total Sanitation Utilities Revenue:	351,509	359,362	469,449	492,400	450,000	496,000
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	26,000
	Total Miscellaneous:	0	0	0	0	0	26,000
		358,022	368,441	477,854	494,562	456,000	524,000
	Resid - Replace damaged can	65.00			70.00	75.00	

SANITATION UTILITY

53-40-110	Full-Time Employee Salaries - .10 FTE	16,000
53-40-120	Part-time Employee Salaries	0
53-40-130	Employee Benefit - Retirement	4,000
53-40-131	Employee Benefit-Employer FICA	1,200
53-40-133	Employee Benefit - Work. Comp.	500
53-40-134	Employee Benefit - UI	0
53-40-135	Employee Benefit - Health Ins.	6,000
53-40-140	Uniforms	100
53-40-240	Office Supplies & Expense	0
53-40-250	Equipment Supplies & Maint. <i>Purchase of 650 garbage cans</i>	42,000
53-40-255	Vehicle Lease	0
53-40-350	Software Maintenance <i>Software maintenance contracts</i>	2,400
53-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>	4,300
53-40-492	Sanitation Fee Charges <i>Collection and disposal fees</i>	410,000
53-40-550	Banking Charges Bank charges and fees and credit card transaction fees	1,000
53-40-650	Depreciation	0
53-40-915	Transfer to Admin Services	36,500

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 as we research and implement the most efficient and effective methods for constructing and maintaining the city's storm drain system.

South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
STORM DRAIN							
54-40-110	Full-Time Employee Salaries	22,864	25,567	28,431	19,796	25,000	21,000
54-40-120	Part-time Employee Salaries	0	0	0	0	0	0
54-40-130	Employee Benefit - Retirement	4,857	5,068	8,300	4,995	7,000	5,000
54-40-131	Employee Benefit-Employer FICA	2,019	1,881	2,012	1,897	2,000	2,000
54-40-133	Employee Benefit - Work. Comp.	638	669	340	735	1,000	1,000
54-40-134	Employee Benefit - UI	300	0	0	0	200	0
54-40-135	Employee Benefit - Health Ins.	7,029	7,790	7,031	8,895	13,000	11,000
54-40-140	Uniforms	247	357	513	463	500	500
54-40-230	Travel and Training	1,430	42	250	1,750	2,000	2,000
54-40-250	Equipment Supplies & Maintenance	135	100	391	1,010	1,200	1,200
54-40-256	Fuel Expense	310	613	140	484	400	500
54-40-270	Utilities	0	0	922	150	200	300
54-40-312	Professional/Technical-Engin	13,953	8,296	22,758	12,688	8,000	8,000
54-40-325	GIS/ Mapping	0	0	26,275	8,001	15,000	15,000
54-40-331	Promotions	1,155	1,155	1,155	1,200	1,200	1,200
54-40-350	Software Maintenance	1,569	1,924	2,215	2,324	2,300	5,300
54-40-370	Utility Billing Services	1,667	1,755	1,986	1,961	2,000	2,000
54-40-493	Storm Drain O & M	4,932	15,214	3,864	1,006	30,000	30,000
54-40-550	Banking Charges	862	665	740	468	1,000	1,000
54-40-650	Depreciation	121,724	142,728	147,794	150,000	150,000	150,000
54-40-690	Projects	379,973	221,902	0	55,000	70,000	26,000
54-40-915	Transfer to Admin Services	6,200	20,500	21,000	21,000	21,000	26,000
		571,863	456,226	276,118	293,824	353,000	309,000
STORM DRAIN							
MISCELLANEOUS REVENUE							
54-33-400	State Grants	0	0	0	0	0	0
54-36-100	Interest Earnings	8,330	11,010	8,799	1,191	10,000	1,000
	Total Miscellaneous Revenue:	8,330	11,010	8,799	1,191	10,000	1,000
STORM DRAIN UTILITIES REVENUE							
54-37-450	Storm Drain Revenue	173,955	178,843	189,131	197,798	279,000	239,000
	Total Storm Drain Utilities Revenue:	173,955	178,843	189,131	197,798	279,000	239,000
54-34-270	Developer Pmts for Improvements		0	275,198	0	0	0
54-38-910	Capital Contributions	335,141	0	617,814	0	0	0
	Total Contributions:	335,141	0	893,013	0	0	0
CONTRIBUTIONS AND TRANSFERS							
54-38-600	Transfer from Impact Fees	0	0	0	40,000	40,000	40,000
54-39-500	Contribution From Fund Bal	0	0	0	55,000	24,000	29,000
	Total Contributions and Transfers	0	0	0	95,000	64,000	69,000
		517,426	189,852	1,090,942	293,989	353,000	309,000

STORM Drain**EXPENDITURE**

S		
54-40-110	Full-time Employee Salaries - .5 FTE	21,000
54-40-120	Part-time Employee Salaries	0
54-40-130	Employee Benefit - Retirement	5,000
54-40-131	Employee Benefit-Employer FICA	2,000
54-40-133	Employee Benefit - Work. Comp.	1,000
54-40-134	Employee Benefit - UI	0
54-40-135	Employee Benefit - Health Ins.	11,000
54-40-140	Uniforms .5 FTE Public Works Uniform and Cleaning costs	500
54-40-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>	2,000
	State Certifications	500
	Training on new regulations	1,500
54-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>	1,200
54-40-255	Vehicle Lease	0
54-40-256	Fuel Expense	500
54-40-270	Storm Drain - Power & Pumping	300
54-40-312	Professional/Technical-Engineering <i>Engineering Services</i>	8,000
54-40-315	Professional/Technical - Auditor	0
54-40-325	GIS/ Mapping	15,000
54-40-331	Promotion - Storm Drain	1,200

Payment to Davis County Storm Drain for education of communication

54-40-350	Software Maintenance <i>Software maintenance contracts</i>	5,300
54-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>	2,000
54-40-493	Storm Drain O & M <i>Cleaning of drains, ponds, and boxes</i>	30,000
54-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	1,000
54-40-650	Depreciation	150,000
54-40-690	Projects	26,000
	CFP/IFFP/IFA	10,000
	Rate Study	10,000
	Vehicles	6,000
54-40-915	Transfer to Admin Services	26,000

Account No.	Account Title	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
STORM DRAIN IMPACT FEE							
Revenue							
22-37-100	Interest Earnings	2,311	378	1,016	643	0	0
22-37-200	Storm Drain Impact Fees	47,215	31,063	33,915	45,270	40,000	40,000
	Total Revenue	49,526	31,441	34,931	45,913	40,000	40,000
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	189,265	0	0	40,000	40,000 *	40,000
	Total Expenditures	189,265	0	0	40,000	40,000	40,000
	Storm Drain Impact Fee Fund Revenue T	49,526	31,441	34,931	45,913	40,000	40,000
	Storm Drain Impact Fee Fund Expenditu	189,265	0	0	40,000	40,000	40,000
	Net Total Storm Drain Impact Fee Fund	(139,739)	31,441	34,931	5,913	0	0

* Existing Capacity Repay

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 and make 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. Specifically, one strategic goal is promoting water conservation through code by May 2022.



Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
LEGISLATIVE							
10-41-005	Salaries - Council & Commissions	27,600	26,400	22,756	24,378	28,000	28,000
10-41-131	Employee Benefit-Employer FICA	2,328	2,020	1,741	1,865	2,200	2,200
10-41-133	Employee Benefit - Work. Comp.	694	657	263	401	700	700
10-41-140	Uniforms	0	43	0	0	300	300
10-41-210	Books, Subscriptions, Memberships	3,946	4,157	4,423	3,848	4,000	4,000
10-41-230	Travel & Training	6,712	7,206	2,038	5,000	12,600	12,600
10-41-240	Office Supplies and Expenses	103	178	49	107	200	200
10-41-494	Youth City Council	1,111	2,788	1,222	3,060	3,000	5,000
10-41-620	Miscellaneous	3,978	8,961	2,571	2,358	4,000	4,000
10-41-740	Equipment	4,247	0	0	0	0	0
10-41-925	Country Fair Days Donation	3,093	0	5,000	5,000	5,000	5,000
		53,812	52,408	40,063	46,016	60,000	62,000

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.		700
10-41-140	Uniforms Councilmember shirts		300
10-41-210	Books, Subscriptions, Memberships		4,000
	ULCT Annual Membership	3,500	
	Davis County Chamber of Commerce Membership	500	
10-41-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		12,600
	ULCT Fall Conference (6 councilmembers)	2,400	
	ULCT St. George Conference (6 Council Members)	6,000	
	Spring Retreat	2,000	
	Misc.	2,000	
10-41-240	Office Supplies and Expenses		200
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council <i>11 members with Council Advisors</i>		5,000
	ULCT Legislative Day		
	Youth Council Annual Conference		
	Community Events		
10-41-620	Miscellaneous		4,000
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	3,000	
	Other unclassified	200	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		5,000

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 \$11,000 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, defenders. This occurs every four years. The latest re-certification took effect in 2020 and will continue till 2024. 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.

To provide consistent services the courts goal is to hold court twice a month. Due to COVID19, the court had to go from in person to video. The court still maintains twice a month court. The new added goal is to return to in person court by August 19th. Review for the actuality of this goal will be reviewed in August and will be based on COVID numbers, and CDC guidelines.



Account NO.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
JUDICIAL							
10-42-004	Judge Salary	14,736	13,735	9,648	14,354	15,000	15,000
10-42-110	Employee Salaries	51,252	30,216	32,812	33,483	36,000	35,000
10-42-130	Employee Benefit - Retirement	11,526	8,446	7,928	8,771	11,000	11,000
10-42-131	Employee Benefit-Employer FICA	4,923	3,327	3,138	3,701	4,000	4,000
10-42-133	Employee Benefit - Work. Comp.	107	82	182	254	500	500
10-42-134	Employee Benefit - UI	700	0	0	0	300	0
10-42-135	Employee Benefit - Health Ins.	15,306	11,067	11,726	11,051	13,000	13,000
10-42-210	Books/Subscriptions/Membership	514	493	644	600	600	600
10-42-230	Travel & Training	990	142	982	1,500	3,100	3,100
10-42-240	Office Supplies & Expense	676	560	858	861	600	600
10-42-243	Court Refunds	0	0	0	0	0	0
10-42-280	Telephone	0	898	720	480	500	500
10-42-313	Professional/Tech. - Attorney	7,200	8,319	12,219	9,175	10,000	10,000
10-42-317	Professional/Technical-Bailiff	3,325	3,482	3,241	1,200	4,700	4,000
10-42-350	Software Maintenance	523	641	738	975	800	800
10-42-550	Banking charges	1,975	1,677	1,302	1,884	600	600
10-42-610	Miscellaneous	191	77	313	598	1,300	1,300
10-42-740	Equipment	0	0	2,684	501	0	0
10-42-980	State Treasurer Surcharge	0	2,519	0	0	0	0
		113,943	85,681	89,135	89,388	102,000	100,000

JUDICIAL

10-42-004	Judge Salary .1 FTE					15,000	
10-42-120	Full-time Employee Salaries .5 FTE					35,000	
10-42-130	Employee Benefit - Retirement					11,000	
10-42-131	Employee Benefit-Employer FICA					4,000	

South Weber Budget

10-42-133	Employee Benefit - Work. Comp.	500
10-42-134	Employee Benefit - UI	0
10-42-135	Employee Benefit - Health Ins.	13,000
10-42-210	Books/Subscriptions/Membership <i>Utah State Code books</i>	600
10-42-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>	3,100
	Admin. Office of Courts - Fall	1,400
	Admin. Office of Courts - Spring	400
	BCI Conference	700
	Judge	400
	Local training	200
10-42-240	Office Supplies & Expense Normal office supplies, postage and copying	600
10-42-243	Court Refunds	0
10-42-280	Telephone	500
10-42-313	Professional/Tech. - Attorney <i>Contracted Service for City Prosecutor & Public Defenders</i>	10,000
10-42-317	Professional/Technical-Bailiff <i>Contracted Service with County Sheriff's Office</i>	4,000
10-42-350	Software Maintenance <i>Software maintenance contracts</i>	800
10-42-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	600
10-42-610	Miscellaneous Interpreter and other miscellaneous	1,300
10-42-740	Equipment	0

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, carrying out directives of the City Manager through employee and contract relationships, and provide 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. The administrative department created a new section of the city called Community Services. This department will be up and running by July 2021. The department also wants to be able to have a new website functioning by January of 2022.



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended Budget	2021 - 22 Budget
ADMINISTRATIVE								
10-43-110	Full Time Employee Salaries	265,759	276,483	302,304	317,461	313,000	313,000	325,000
10-43-120	Part-time Employee Wages	34,765	36,551	35,720	53,066	87,000	87,000	73,000
10-43-130	Employee Benefit - Retirement	42,652	49,506	58,120	60,453	81,000	81,000	84,000
10-43-131	Employee Benefit-Employer FICA	19,337	23,374	25,206	28,401	31,000	31,000	31,000
10-43-133	Employee Benefit - Work. Comp.	1,623	2,535	1,524	2,159	4,000	4,000	3,200
10-43-134	Employee Benefit - UI	4,550	0	31	0	2,900	2,900	0
10-43-135	Employee Benefit - Health Ins.	45,795	67,864	68,910	61,271	64,800	64,800	68,000
10-43-136	HRA Reimbursement - Health Ins	3,300	3,300	3,300	3,650	6,000	6,000	3,500
10-43-137	Employee Testing	238	94	178	0	0	0	0
10-43-140	Uniforms	685	591	460	1,063	1,000	1,000	1,000
10-43-210	Books/Subscriptions/Membership	2,005	5,550	2,288	3,424	3,500	3,500	3,500
10-43-220	Public Notices	4,023	3,658	5,595	1,572	5,000	5,000	5,000
10-43-230	Travel and Training	14,407	9,637	6,473	10,942	20,000	20,000	20,000
10-43-240	Office Supplies & Expense	9,297	6,707	8,113	6,623	8,000	8,000	8,000
10-43-250	Equipment - Oper. Supplies and Maint.	3,773	2,876	4,933	4,741	5,500	5,500	5,500
10-43-256	Fuel Expense	149	87	39	114	300	300	300
10-43-262	General Government Buildings	9,241	9,012	6,897	6,291	7,500	7,500	7,500
10-43-270	Utilities	7,651	4,252	5,431	3,833	6,000	6,000	6,000
10-43-280	Telephone	13,850	10,055	13,377	16,293	18,000	18,000	18,000
10-43-308	Professional & Tech. - I.T.	15,209	11,299	12,643	13,397	14,000	14,000	13,000
10-43-309	Professional & Tech. - Auditor	10,000	10,000	10,000	1,200	10,000	10,000	12,000
10-43-312	Professional & Tech. - Engineer	0	149	89	0	0	0	0
10-43-313	Professional & Tech. - Attorney	10,425	16,238	29,205	108,499	100,000	100,000	100,000
10-43-314	Ordinance Codification	1,200	4,940	3,227	2,787	3,000	3,000	3,000
10-43-316	Elections	14,311	0	7,155	0	0	0	17,500
10-43-329	City Manager Fund	575	1,985	1,488	3,417	3,000	3,000	3,000
10-43-350	Software Maintenance	11,360	16,702	22,861	25,371	24,000	24,000	26,000
10-43-510	Insurance & Surety Bonds	42,063	41,331	40,993	43,396	45,000	45,000	44,000
10-43-550	Banking Charges	2,812	920	283	871	1,500	1,500	1,000
10-43-610	Miscellaneous	672	842	966	14,251	2,000	15,000	1,000
10-43-625	Cash over and short	69	3,661	-66	0	0	0	0
10-43-740	Equipment	4,779	7,433	11,678	18,425	27,000	27,000	5,000
10-43-841	Transfer to Recreation Fund	37,500	0	97,500	70,000	70,000	70,000	75,000
10-43-910	Transfer to Cap. Proj. Fund	8,500	377,334	271,032	360,000	0	360,000	0
		642,575	1,004,964	1,057,952	1,242,971	964,000	1,337,000	963,000

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries <i>City Mgr., Finance Dir., Treasurer, and Recorder -3.5 FTE</i>	325,000
10-43-120	Part-time Employee Wages <i>Front Office, Code Enforcement, Recording Sec. - 2.5 FTE</i>	73,000
10-43-130	Employee Benefit - Retirement	84,000
10-43-131	Employee Benefit-Employer FICA	31,000
10-43-133	Employee Benefit - Work. Comp.	3,200
10-43-134	Employee Benefit - UI	0
10-43-135	Employee Benefit- Health Ins	68,000
10-43-136	HRA Reimbursement - Health Ins	3,500
10-43-137	Employee Testing	0
10-43-140	Uniforms <i>Once a year all employees receive an article of clothing with city logo</i>	1,000
10-43-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.</i>	3,500
10-43-220	Public Notices <i>Notices published in the Standard Examiner</i>	5,000
10-43-230	Travel & Training <i>Charges for conferences, educational materials, & employee travel</i>	20,000
	ULCT Spring and Fall Conferences	2,000
	UCMA Conference	1,000
	UGFOA Conference	2,400
	GFOA Conference	1,500
	UMCA	1,000
	UAPT	700
	ICMA Conference	3,000
	Caselle Conference	1,700
	City Manager Vehicle Allowance	5,000
	Other trainings - 1-2 day local	1,700

South Weber Budget

10-43-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>	8,000
10-43-250	Equipment - Operating Supplies and Maintenance <i>Upkeep or repair of equipment and operating supplies</i>	5,500
10-43-256	Fuel Expense	300
10-43-262	General Government Buildings <i>Maintenance of City Hall</i>	7,500
	Janitorial Services	3,000
	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>	18,000
10-43-308	Professional & Tech. - I.T.	13,000
	Executech	9,000
	WordSecured	3,000
	Other	1,000
10-43-309	Professional & Tech. - Auditor	12,000
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	100,000
10-43-314	Ordinance Codification	3,000
10-43-316	Elections <i>Municipal Election run by County</i>	17,500
10-43-319	Professional & Tech. - Subd. Reviews (Moved to Community Services Dept.)	0
10-43-329	City Manager Fund <i>Special activities at City Manager's discretion</i>	3,000

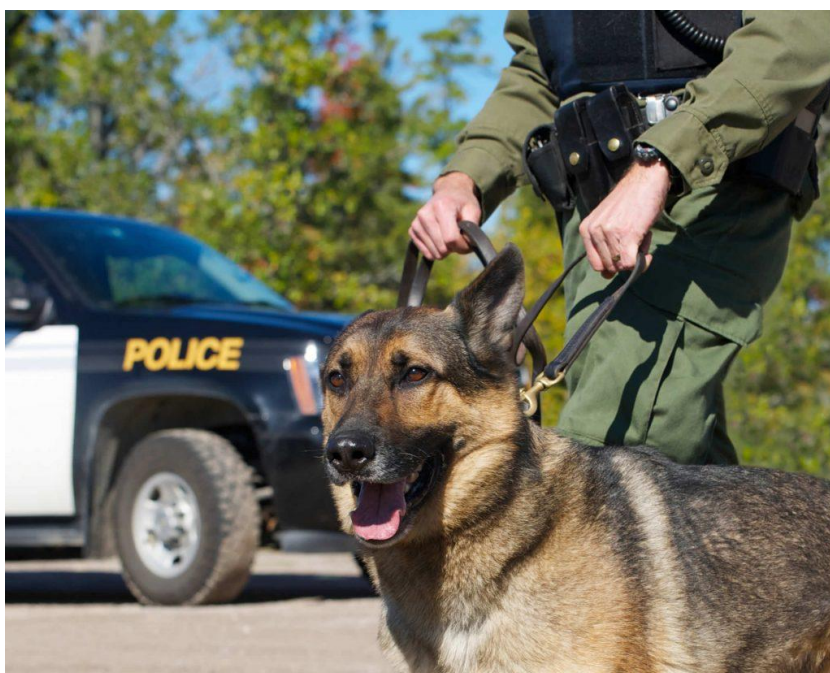
South Weber Budget

10-43-350	Software Maintenance		26,000
	<i>Software maintenance contracts</i>		
	Caselle Software	3,000	
	Laserfiche	1,600	
	Focus & Execute	3,000	
	ArchiveSocial	2,400	
	Office 365/email/backup	15,000	
	Domain Name/ Misc.	1,000	
10-43-510	Insurance & Surety Bonds		44,000
	<i>General Liability and Property Insurance</i>		
10-43-550	Banking Charges		1,000
	<i>Bank charges and fees and credit card transaction fees</i>		
10-43-610	Miscellaneous		1,000
	<i>Unclassified unanticipated expenses</i>		
10-43-625	Cash over and short		0
10-43-740	Equipment Purchases		5,000
	<i>Computer upgrades and software</i>	5,000	
10-43-841	Transfer to Recreation Fund		75,000
10-43-910	Transfer to Capital Projects Fund		0
	<i>No longer used. Replaced with allocation of sales tax directly to Capital Projects Fund</i>		

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, Animal Control, 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.



Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
PUBLIC SAFETY							
10-54-310	Sheriff's Department	140,114	140,714	227,622	227,682	230,000	230,000
10-54-311	Animal Control	18,175	19,289	20,027	20,837	22,000	22,000
10-54-320	Emergency Preparedness	0	238	0	5,469	2,000	74,000
10-54-321	Liquor Law (Narcotics)	0	5,579	0	7,000	6,000	7,000
		158,289	165,820	247,649	260,988	260,000	333,000

PUBLIC SAFETY

10-54-310	Sheriff's Department					230,000	
	Sheriff's office & Narcotics Strike Team						
	Sheriff Contract				224,000		
	Davis Metro Narcotics Strike Force				6,000		
10-54-311	Animal Control					22,000	
	Contracted Services with Davis Animal Control						
10-54-320	Emergency Preparedness					74,000	
	CERT Program				5,000		
	BRIC Grant Hazard Mitigation Plan				67,000		
	Miscellaneous				2,000		
10-54-321	Liquor Law (Narcotics)					7,000	
	<i>Liquor Funds Transferred to County for Enforcement</i>						

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
PUBLIC SAFETY IMPACT FEE FUND							
Revenue							
29-37-200	Public Safety Impact Fees	11,088	12,636	14,112	10,040	12,000	12,000
	Total Source: 34:	11,088	12,636	14,112	10,040	12,000	12,000
Revenue							
29-39-500	Contribution From Fund Balance	19,276	0	0	0	0	0
29-37-100	Interest Earnings	328	811	168	81	0	0
	Total Revenue	30,692	13,448	14,280	10,121	12,000	12,000
Contributions and Transfers							
29-80-800	Transfer to General Fund	30,692	12,636	0	10,000	12,000 *	12,000
	Total Contributions and Transfers	30,692	12,636	0	10,000	12,000	12,000
	Revenue Total	30,692	13,448	14,280	10,121	12,000	12,000
	Expenditure Total	30,692	12,636	0	10,000	12,000	12,000
	Net Total	(0)	812	14,280	121	0	0

* Fire Station Bond Payment \$12,000

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.

Past years paramedic service has been contracted through Davis County. This year we are pleased to announce that the Fire department will be bringing on paramedic service. Our goal is to have it fully implemented by October 1st. This will result in faster response time and will increase the service and safety of the community.

South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended Budget	2021 - 22 Budget
FIRE								
10-57-120	Part-time Employee Salaries	174,139	356,881	408,365	423,767	405,000	439,000	510,000
10-57-131	Employee Benefit-Employer FICA	13,322	26,702	30,904	34,733	31,000	31,000	39,000
10-57-133	Employee Benefit - Work. Comp.	5,860	12,437	7,635	9,052	16,000	16,000	20,000
10-57-134	Employee Benefit - UI	1,000	0	0	0	3,000	3,000	0
10-57-137	Employee Testing	862	336	450	300	1,000	1,000	1,000
10-57-140	Uniforms	7,798	3,493	8,634	1,848	8,500	8,500	8,500
10-57-210	Books/Subscriptions/Membership	822	572	400	500	1,000	1,000	1,000
10-57-230	Travel and Training	12,704	10,217	5,296	2,945	8,500	8,500	8,500
10-57-240	Office Supplies & Expense	1,415	523	1,042	1,329	2,000	2,000	2,500
10-57-250	Equipment Supplies & Maint.	41,559	18,673	24,107	22,393	12,000	22,000	24,000
10-57-256	Fuel Expense	4,534	4,733	3,078	2,691	4,000	4,000	4,000
10-57-260	Building Supplies and Maint.	20,573	8,997	11,582	11,207	12,000	12,000	16,000
10-57-270	Utilities	10,911	8,066	8,917	5,572	5,000	5,000	7,000
10-57-280	Telephone	5,691	7,018	7,645	8,003	5,000	5,000	9,000
10-57-350	Software Maintenance	1,008	641	1,823	8,149	8,000	8,000	8,500
10-57-370	Professional & Tech. Services	13,078	19,141	21,911	17,024	18,000	18,000	18,000
10-57-450	Special Public Safety Supplies	56,454	53,608	24,722	24,160	25,000	30,000	30,000
10-57-530	Interest Expense - Bond	8,542	7,870	7,127	5,649	7,000	7,000	5,000
10-57-550	Banking Charges	267	317	273	263	500	500	500
10-57-622	Health & Wellness Expenses	555	131	0	0	1,500	1,500	1,500
10-57-740	Equipment Costing over \$500	11,243	0	5,092	0	10,000	10,000	10,000
10-57-811	Sales Tax Rev Bond - Principal	23,240	24,640	24,360	25,480	28,000	28,000	27,000
		415,576	564,994	603,363	605,064	612,000	661,000	751,000

FIRE

10-57-120	Part-time Employee Wages Chief, 6 Captains, EMTs & Firefighters - 11 FTE	510,000
10-57-131	Employee Benefit-Employer FICA	39,000
10-57-133	Employee Benefit - Work. Comp.	20,000
10-57-134	Employee Benefit - UI	0
10-57-137	Employee Testing	1,000
10-57-140	Uniforms	8,500
10-57-210	Books, Subscriptions, and Memberships <i>Memberships in Professional Organizations and Subscriptions</i>	1,000
10-57-230	Travel and Training	8,500
	EMT School	0
	Fire Certifications & Recertifications	1,500
	Fire Prevention	1,000
	Outside Fire Training	5,000
	Miscellaneous	1,000
10-57-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>	2,500
10-57-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. supplies, including fuel and oil</i>	24,000
10-57-256	Fuel Expense	4,000
10-57-260	Building Supplies and Maint. <i>Upkeep of Fire Station</i>	16,000
10-57-270	Utilities <i>Electricity and Natural Gas expenses</i>	7,000
10-57-280	Telecom Cable, air cards and cellphone expenses	9,000
10-57-350	Software Maintenance <i>Software maintenance contracts</i>	8,500

	Caselle Software	1,000	
	Image Trend (New NFIRS software & setup)	4,900	
	ISPYFire	500	
	Crewsense	2,100	
10-57-370	Professional & Tech. Services		18,000
	Medical Director	8,000	
	Dispatch Fees	10,000	
	County Paramedic Services	0	
10-57-450	Special Public Safety Supplies		30,000
	Supplies purchased which are peculiar to the Fire department. <i>Includes turnouts, hoses, EMT supplies, etc.</i>		
10-57-530	Interest Expense - Bond		4,900
	28% Fire, 72% Recreation - (Impact Fees when available)		
10-57-550	Banking Charges		500
10-57-622	Health & Wellness Expenses		1,500
	Peer Support		
10-57-740	Equipment Costing Over \$500		10,000
10-57-811	Sales Tax Rev Bond - Principal		26,600
	28% Fire, 72% Recreation		

Community Services Department

(formerly Planning & Zoning)

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 creation of the Community Services Director position, the removal of the contracted planner position, and the transition of code enforcement, human resources, emergency management, crossing guard program, and risk management from the Administrative department. The department includes two full time and one part time employee. Zoning services are comprised of both full-time and contracted personnel. The South Weber City Building Official Officer 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. This year goal is to streamline human resources by January 2022 and update building permit applications by June of 2022.



Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
Community Services							
10-58-110	Full-time Employee Salaries	81,077	98,465	89,769	112,828	122,000	160,000
10-58-120	Part-time Employee Salaries	3,591	14,567	48,317	1,945	4,000	35,000
10-58-130	Employee Benefit - Retirement	15,406	19,608	24,362	19,980	30,000	40,000
10-58-131	Employee Benefit-Employer FICA	6,063	8,308	11,733	8,862	10,000	15,000
10-58-133	Employee Benefit - Work. Comp.	1,624	2,031	1,132	1,137	3,000	3,000
10-58-134	Employee Benefit - U.I.	1,000	0	0	0	1,100	0
10-58-135	Employee Benefit - Health Ins.	12,394	15,147	8,384	8,294	23,000	35,000
10-58-137	Employee Testing	65	228	230	0	0	0
10-58-140	Uniforms	502	1,522	1,026	853	1,200	1,200
10-58-210	Books/Subscriptions/Membership	600	40	3,338	328	500	500
10-58-230	Travel & Training	1,213	1,325	1,824	1,362	6,000	11,500
10-58-250	Equipment Supplies & Maint.	5,691	6,730	4,564	3,549	4,000	4,000
10-58-255	Vehicle Lease	8,799	0	0	0	0	0
10-58-256	Fuel Expense	724	1,173	128	467	1,000	1,000
10-58-280	Telephone	0	1,085	2,230	1,466	1,700	1,800
10-58-310	Professional & Tech. - Planner	13,954	11,560	17,553	12,110	12,500	0
10-58-312	Professional & Tech. - Engineer	59,285	66,589	90,478	59,211	60,000	60,000
10-58-319	Professional & Tech. - Subd. Reviews	89,584	69,359	58,358	63,617	80,000	60,000
10-58-326	Professional & Tech. - Inspections	0	0	41,250	39,705	0	40,000
10-58-325	GIS/ Mapping	0	0	9,072	7,128	15,000	15,000
10-58-350	Software Maintenance	2,459	3,259	2,183	3,618	3,000	13,000
10-58-370	Professional & Tech. Services	1,228	946	12	18	0	0
10-58-620	Miscellaneous	202	0	2,572	0	2,000	0
		305,459	321,941	418,515	346,478	380,000	496,000

Community Services

10-58-110	Full-time Employee Salaries - 2.15 FTE Community Services Director, Public Works Director, Development Coordinator	160,000
10-58-120	Part-time Employee Salaries 5 Planning Commission Members and Code Enforcement Officer	35,000
10-58-130	Employee Benefit - Retirement	40,000
10-58-131	Employee Benefit-Employer FICA	15,000
10-58-133	Employee Benefit - Work. Comp.	3,000
10-58-134	Employee Benefit - UI	0
10-58-135	Employee Benefit - Health Ins.	35,000
10-58-137	Employee Testing	0
10-58-140	Uniforms 1.15 FTE Public Works Uniform and Cleaning costs	1,200
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	500
10-58-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> ULCT fall conf - Planning commission Land Use Academy of Utah(LUAU) Utah Land Use Institute UCICC (2) Misc. Planning Commission & Director IWorQ	11,500 1,500 800 2,000 2,000 5,000 200
10-58-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>	4,000
10-58-255	Vehicle Lease <i>Department share based on FTE</i>	0

South Weber Budget

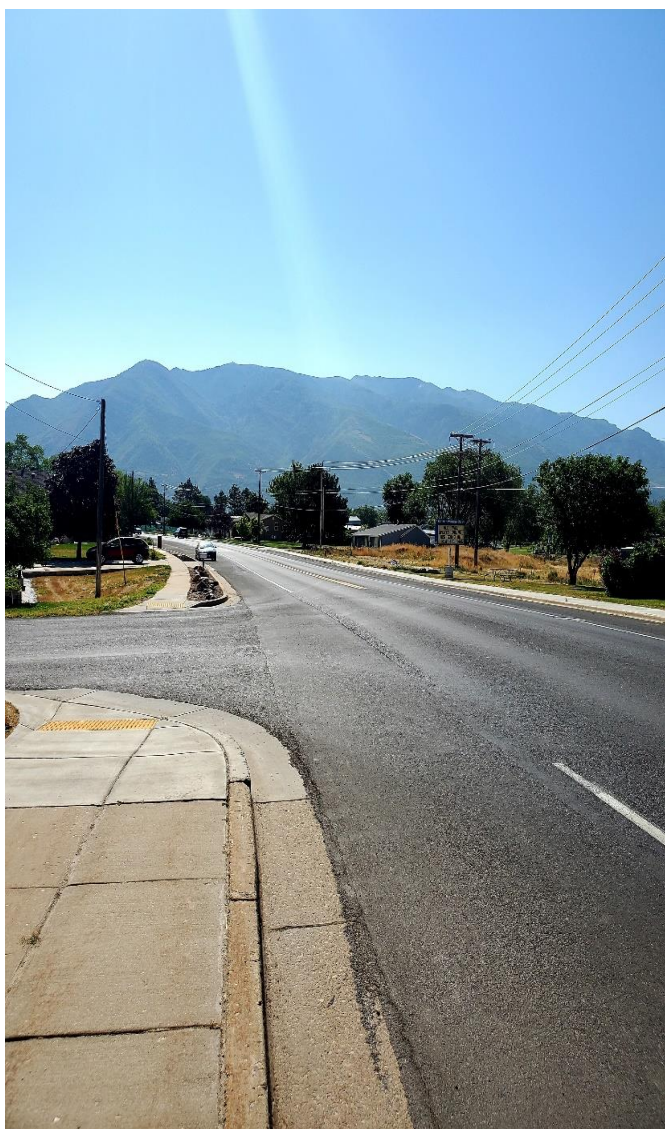
10-58-256	Fuel Expense		1,000
10-58-280	Telephone		1,800
10-58-310	Professional & Tech. - Planner (Moved from Administrative Dept.)		0
10-58-311	Professional & Tech. - Eco Dev/ Comm Fundraising (Moved from Administrative Dept.)		0
10-58-312	Professional & Tech. - Engineer (Moved from Administrative Dept.)		60,000
10-58-319	Professional & Tech. - Subd. Review (Moved from Administrative Dept.)		60,000
10-58-325	GIS/ Mapping		15,000
10-58-326	Professional & Tech. - inspections		40,000
10-58-350	Software Maintenance		13,000
	<i>Caselle</i>	3,000	
	<i>HR (New item)</i>	10,000	
10-58-370	Professional & Tech.		0
10-58-620	Miscellaneous General Plan Update		0

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 we track streets through a program called iWorkQ. This program calculates how long the streets will last and when they will need to be replaced. The program also helps us 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. These roads are projected to get done by the end of the fiscal year.

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



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
STREETS							
10-60-110	Full-Time Employee Salaries	43,228	41,640	40,889	41,050	48,000	59,000
10-60-120	Part-Time Employee Salaries	11,356	16,082	14,868	10,517	20,000	24,000
10-60-130	Employee Benefit - Retirement	8,624	7,854	7,649	7,554	12,000	13,000
10-60-131	Employee Benefit-Employer FICA	4,076	4,255	4,171	3,971	5,200	6,400
10-60-133	Employee Benefit - Work. Comp.	1,351	1,426	708	869	2,000	2,400
10-60-134	Employee Benefit - UI	900	0	0	0	600	0
10-60-135	Employee Benefit - Health Ins.	6,834	7,805	6,623	3,590	8,000	10,000
10-60-137	Employee Testing	385	225	457	0	500	400
10-60-140	Uniforms	1,159	928	1,026	853	800	800
10-60-230	Travel & Training	881	598	465	500	2,000	2,000
10-60-250	Equipment Supplies & Maint.	18,535	12,270	9,484	5,436	6,000	6,000
10-60-255	Vehicle Lease	8,799	0	0	0	0	0
10-60-256	Fuel Expense	2,728	2,346	3,831	1,501	5,000	4,600
10-60-260	Buildings & Grounds - Shop	7,416	3,376	2,184	4,794	5,000	5,000
10-60-271	Utilities - Streetlights	51,430	36,066	48,659	34,381	60,000	60,000
10-60-312	Professional & Tech. - Engineer	32,235	35,405	16,006	15,641	20,000	20,000
10-60-325	GIS/ Mapping	0	0	6,530	5,157	10,000	10,000
10-60-350	Software Maintenance	891	641	738	1,375	3,000	3,000
10-60-370	Professional & Tech. Services	531	150	0	0	900	500
10-60-410	Special Highway Supplies	9,893	27,113	17,328	14,865	15,000	15,000
10-60-411	Snow Removal Supplies	23,012	36,677	31,394	33,358	35,000	35,000
10-60-415	Mailboxes and Street Signs	0	0	8,835	5,109	10,000	10,000
10-60-416	Streetlights	0	0	3,842	20,771	20,000	20,000
10-60-420	Weed Control	11	341	338	0	1,500	1,500
10-60-422	Crosswalk/Street Painting	4,645	0	0	5,483	5,000	5,000
10-60-550	Banking Charges	86	198	273	263	500	400
10-60-740	Equipment	0	0	0	0	0	0
		238,825	235,396	226,299	217,039	296,000	314,000

STREETS

10-60-110	Full-Time Employee Salaries - .75 FTE		59,000
10-60-120	Part-Time Employee Salaries - .77 FTE		24,000
10-60-130	Employee Benefit - Retirement		13,000
10-60-131	Employee Benefit-Employer FICA		6,400
10-60-133	Employee Benefit - Work. Comp.		2,400
10-60-134	Employee Benefit - UI		0
10-60-135	Employee Benefit - Health Ins.		10,000
10-60-137	Employee Testing		400
10-60-140	Uniforms .75 FTE Public Works Uniform and Cleaning costs		800
10-60-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		2,000
	Road School	1,500	
	Misc.	500	
10-60-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>		6,000
10-60-255	Vehicle Lease <i>Department share based on FTE</i>		0
10-60-256	Fuel Expense		4,600
10-60-260	Buildings & Grounds - Shop <i>33% of Shop building and grounds maintenance</i>		5,000
10-60-271	Utilities - Street Lights <i>Power & Repair</i>		60,000
10-60-312	Professional & Tech. - Engineer New Development	20,000	20,000
10-60-325	GIS/ Mapping		10,000

10-60-350	Software Maintenance <i>Software maintenance contracts</i>	3,000
10-60-370	Professional & Tech. Services Other	500
10-60-410	Special Highway Supplies Sweeping (3 times a year) Barricades Repairs	15,000
10-60-411	Snow Removal	35,000
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>	20,000
10-60-420	Weed Control	1,500
10-60-422	Crosswalk/Street Painting	5,000
10-60-424	Curb, Gutter and Sidewalk Restoration	0
10-60-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	400
10-60-745	Equipment	0

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
ROAD IMPACT FEE FUND							
Revenue							
24-37-100	Interest Earnings	4,036	7,066	8,501	282	0	0
24-37-200	Road Impact Fees	60,632	69,865	195,104	143,648	250,000	140,000
	Total Revenue	64,668	76,931	203,606	143,931	250,000	140,000
Contributions and Transfers							
24-39-500	Contribution From Fund Balance	0	0	0	0	77,000	0
	Total Contributions and Transfers	0	0	0	0	77,000	0
Expenditures							
24-40-760	Transfers	24,011	0	(518,058)	500,000	327,000 *	140,000
	Total Expenditures	24,011	0	(518,058)	500,000	327,000	140,000
	Road Impact Fee Fund Revenue Total	64,668	76,931	203,606	143,931	327,000	140,000
	Road Impact Fee Fund Expenditure Total	24,011	0	(518,058)	500,000	327,000	140,000
	Net Road Impact Fee Fund	40,657	76,931	721,664	(356,069)	0	0

* Transfer to Reimburse Old Fort Road project Class 'C'

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 beautifying 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 updated and changed.

Currently, the City is working with the community to install eight pickleball courts, a BMX track, and a basketball court. The City is projected to get these projects done in November 2021.



South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended Budget	2021 - 22 Budget
PARKS								
10-70-110	Full-Time Employee Salaries	54,270	53,177	74,815	49,898	100,000	100,000	108,000
10-70-120	Part-time Employee Salaries	6,684	3,040	3,828	11,462	14,000	14,000	14,000
10-70-130	Employee Benefit - Retirement	10,367	9,521	13,286	9,616	21,000	21,000	22,000
10-70-131	Employee Benefit-Employer FICA	4,568	4,089	5,803	4,948	9,000	9,000	10,000
10-70-133	Employee Benefit - Work. Comp.	1,683	1,380	885	1,057	4,000	4,000	4,000
10-70-134	Employee Benefit - UI	800	0	0	0	1,000	1,000	0
10-70-135	Employee Benefit - Health Ins.	10,786	17,201	17,668	7,584	31,000	31,000	60,000
10-70-137	Employee Testing	146	501	188	511	400	400	400
10-70-140	Uniforms	1,232	2,240	2,263	1,093	2,700	2,700	2,700
10-70-230	Travel & Training	560	52	1,585	182	4,000	4,000	4,000
10-70-250	Equipment Supplies & Maint.	10,324	11,978	15,774	7,995	15,000	15,000	15,000
10-70-255	Vehicle Lease	0	0	0	0	0	0	0
10-70-256	Fuel Expense	6,445	3,991	3,850	1,635	5,000	5,000	5,000
10-70-260	Buildings & Grounds - Shop	217	194	1,689	1,402	5,000	5,000	5,000
10-70-261	Grounds Supplies & Maintenance	16,978	34,148	37,530	23,623	39,000	64,000	39,000
10-70-270	Utilities	12,821	5,534	11,401	7,284	8,000	8,000	8,000
10-70-280	Telephone	0	308	1,008	264	1,600	1,600	1,600
10-70-312	Professional & Tech. - Engineer	13,085	19,835	38,910	19,498	20,000	20,000	20,000
10-70-350	Software Maintenance	523	641	738	375	1,000	1,000	1,000
10-70-430	Trail Maintenance	7,516	0	3,500	1,393	0	0	0
10-70-550	Banking Charges	267	198	273	131	300	300	300
10-70-626	UTA Park and Ride	10,891	17,639	11,109	254	15,000	15,000	15,000
10-70-740	Equipment	0	33,564	1,639	0	2,000	2,000	10,000
		170,162	219,230	247,741	150,204	299,000	324,000	345,000

PARKS

10-70-110	Full-Time Employee Salaries - 2.65 FTE	108,000
10-70-120	Part-time Employee Salaries - .3 FTE	14,000
10-70-130	Employee Benefit - Retirement	22,000
10-70-131	Employee Benefit-Employer FICA	10,000
10-70-133	Employee Benefit - Work. Comp.	4,000
10-70-134	Employee Benefit - UI	0
10-70-135	Employee Benefit - Health Ins.	60,000
10-70-137	Employee Testing	400
10-70-140	Uniforms Uniform and Cleaning costs	2,700
10-70-230	Travel & Training <i>Charges for conferences, educational materials, & employee travel</i>	4,000
	Playground Equipment Certification (URPA)	500
	Utah Recreation & Parks Assoc. Conference (2)	3,000
	Sod Classes	500
10-70-250	Equipment Supplies & Maint. <i>Upkeep or repair of equipment and operating supplies</i>	15,000
10-70-255	Vehicle Lease <i>Department share based on FTE</i>	0
10-70-256	Fuel Expense	5,000
10-70-260	Buildings & Grounds - Shop <i>33% of Shop building and grounds improvements</i>	5,000
10-70-261	Grounds Supplies & Maintenance <i>Upkeep and repair of park grounds and structures</i>	39,000
10-70-270	Utilities <i>Electricity and Secondary Water expenses</i>	8,000

	Electricity	5,500
	Water	2,500
10-70-280	Telephone	1,600
10-70-312	Professional & Tech. - Engineer	20,000
10-70-350	Software Maintenance <i>Software maintenance contracts</i>	1,000
10-70-430	Trail Maintenance	0
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
10-70-740	Equipment Purchases	10,000
	Rear tine tiller	2,500
	Aerator	7,500

Account No.	Account Title	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	2021 - 22 Budget
PARK IMPACT FEE FUND							
Revenue							
23-37-100	Interest Earnings	1,744	7,561	10,579	3,853	1,000	1,000
23-37-200	Park Impact Fees	130,707	210,368	234,752	163,840	225,000	165,000
	Total Revenue	132,450	217,930	245,331	167,693	226,000	166,000
Contributions and Transfers							
23-39-900	Contribution From Fund Balance	0	0	0	717,000	574,000	777,000
	Total Contributions and Transfers	0	0	0	717,000	574,000	777,000
Expenditures							
23-40-760	Transfers	2,996	0	0	884,000	800,000	943,000
	Total Expenditures	2,996	0	0	884,000	800,000	943,000
	Park Impact Fee Fund Revenue Total	132,450	217,930	245,331	884,693	800,000	943,000
	Park Impact Fee Fund Expenditure Total	2,996	0	0	884,000	800,000	943,000
	Net Total Park Impact Fee Fund	129,455	217,930	245,331	693	0	0

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. Bonds: Governments issue bonds primarily to finance long term assets, such as buildings, roads, highways, and utility systems.
<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 insure 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.
<u>Range:</u>	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.
<u>Reserve:</u>	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.

<u>Revenue:</u>	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.
<u>Risk Management:</u>	An organized attempt to protect a government's assets against accidental loss in the most economical method.
<u>Salaries:</u>	Payments made to employees for services rendered.
<u>Source of Revenue:</u>	Revenues are classified according to their source of point of origin.
<u>Step:</u>	Within a salary range, the level of pay earned by an employee.
<u>Structurally Balanced Budget:</u>	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.
<u>Transfers to Other Funds:</u>	To move money to another fund in order to assist that fund in meeting operational or special project costs.
<u>Travel and Education:</u>	Expenditures incurred for equipment and vehicle operating costs such as repairs and maintenance as well as costs associated with educational conferences and seminars.
<u>URMMA:</u>	Utah Risk Management Mutual Association
<u>Unencumbered Balance:</u>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.