



South Weber City Budget 2022 – 2023

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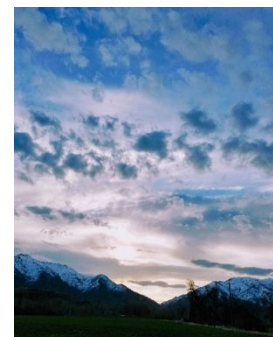
GLOSSARY134

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’s proximity to outdoor pursuits such as, fishing, mountain biking, skiing, and lakes while simultaneously being close to shopping added with the city’s ability to maintain a small-town vibe brings many to settle here. The city prides itself with the amount of parks and trails the city maintains. Recently, citizens worked together to get donated money for pickleball courts. These were installed in 2022.



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



Mission Statement

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



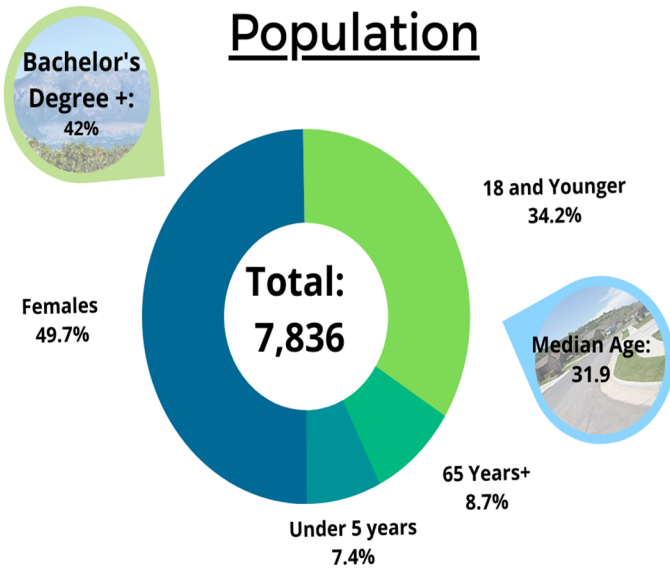
Vision Statement

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

South Weber Demographics

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



Rod Westbroek

City Council



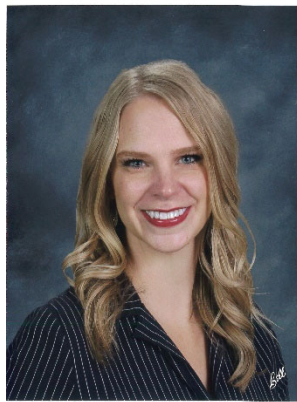
Angie Petty



Joel Dills



Quin Soderquist

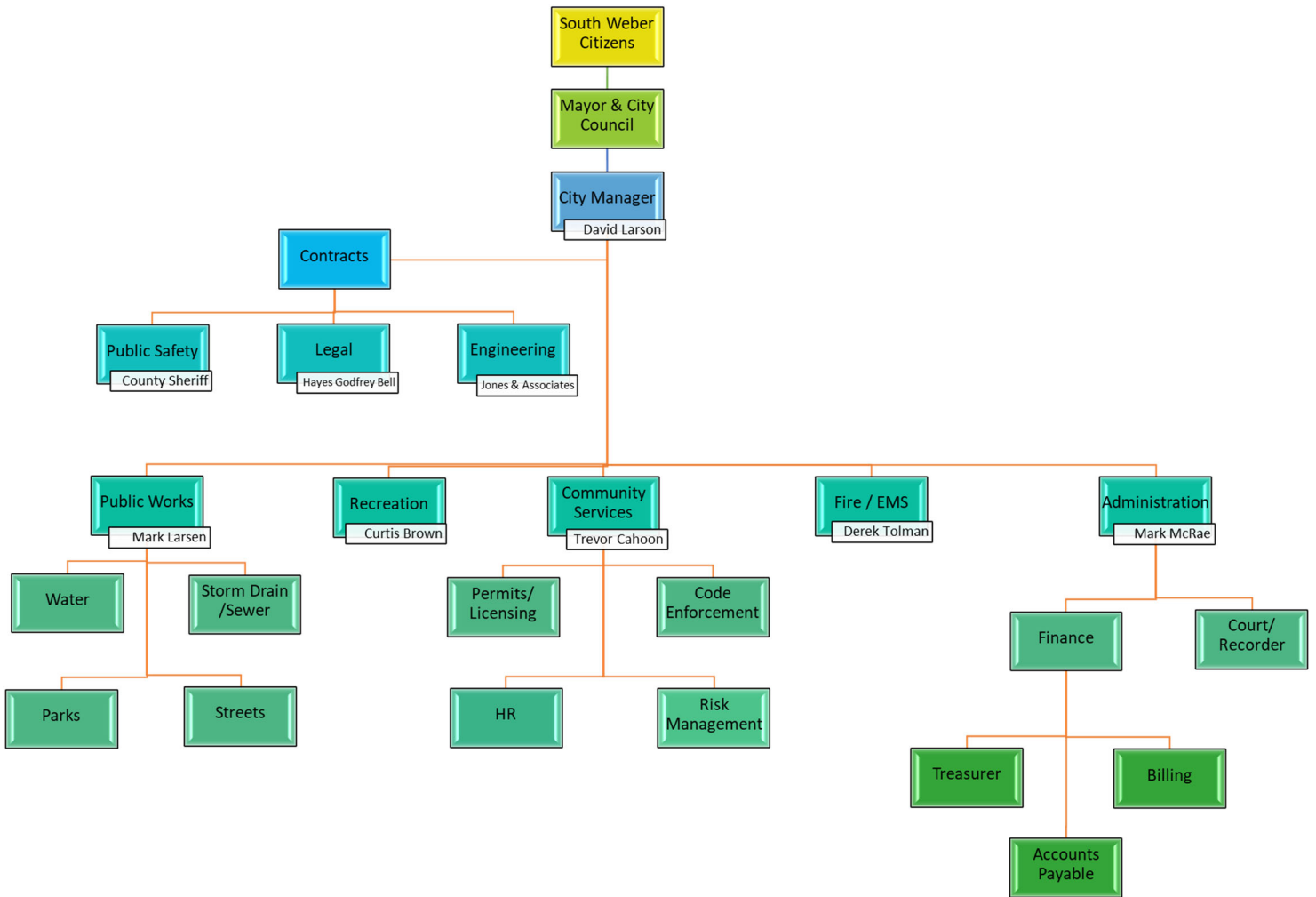


Hayley Alberts



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 in 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.



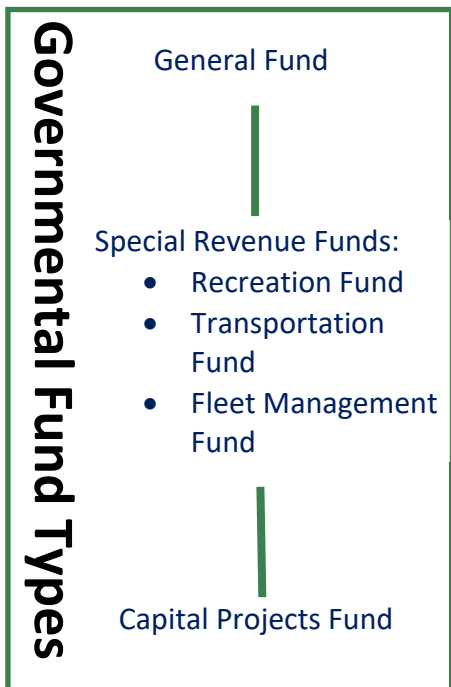
Budget Format

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.

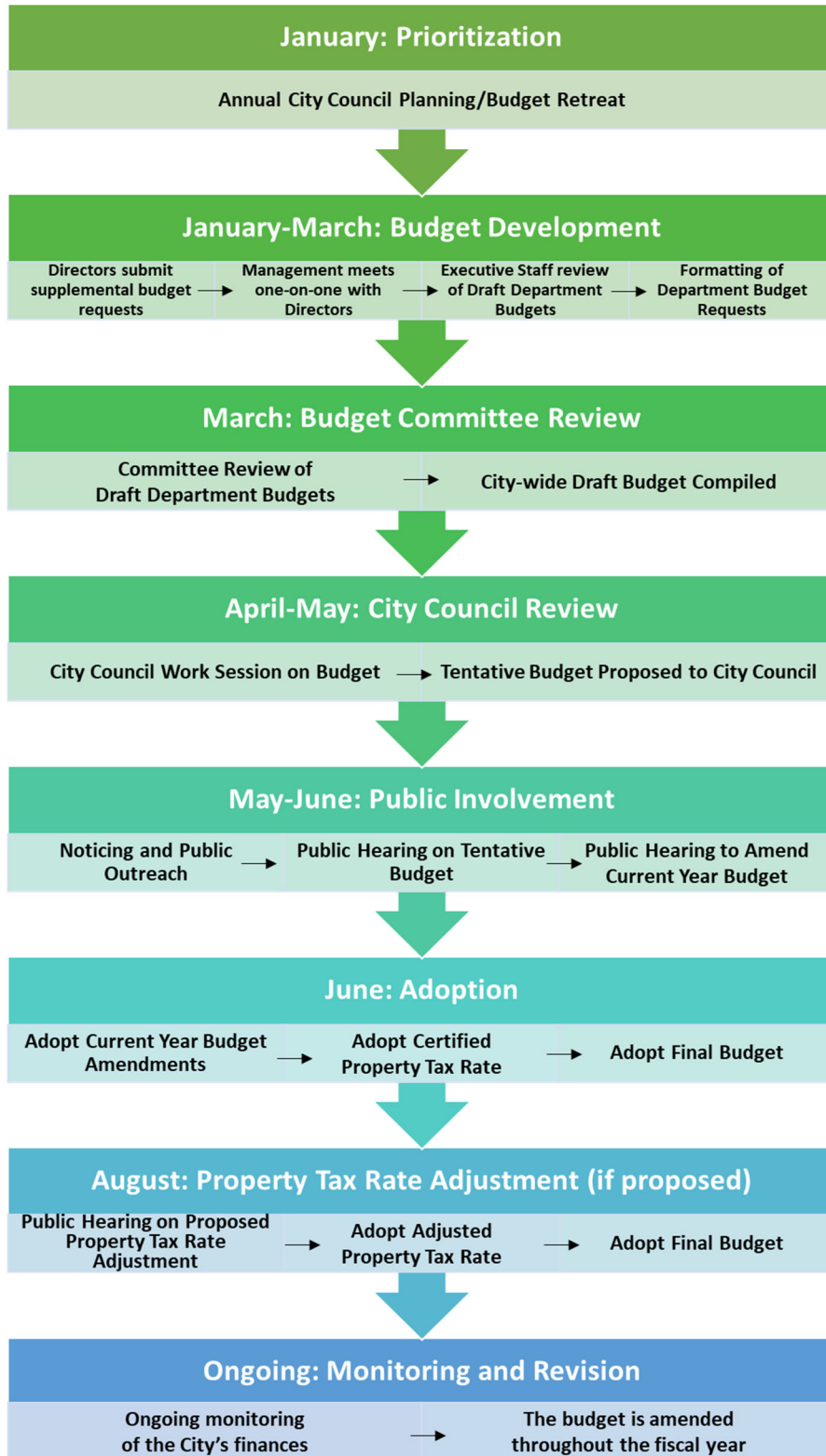
The City's budget is presented and approved as funds. Fund accounting is the methodology used as the standard for governmental entities. There are two fund types in the South Weber City budget: governmental funds, and proprietary funds. Within these two types are classification as shown below, with the name of the budgeted funds within those classifications also noted.

The public can get involved 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 meetings are held twice a month on Tuesdays. More information can be found on the City website.

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



Budget Process



Budget Schedule

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

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

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

March: Budget Committee Review

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

April-May: City Council Review

| Budget Step | Description | Utah Code |
|---|--|--|
| City Council Work Session on Budget | The City-wide budget is first reviewed and discussed by the entire City Council. Direction is given to staff for any additional changes to budget. | n/a |
| Tentative Budget Proposed to City Council | Proposed tentative budget is filed, presented to and adopted by the City Council. At this meeting the City | 10-6-111 (1)(a) On or before the first regularly scheduled meeting of the governing body in the |

| | | |
|--|--|---|
| | <p>Council sets the date for the public hearing on the tentative budget. The tentative budget becomes a public record and is available for public inspection for a period of at least 10 days prior to the adoption of a final budget.</p> | <p>last May of the current period, the budget officer shall prepare for the ensuing fiscal period, and file with the governing body, a tentative budget for each fund for which a budget is required.</p> |
|--|--|---|

| May-June: Public Involvement | | |
|--|---|--|
| Budget Step | Description | Utah Code |
| <p>Noticing and Public Outreach</p> | <p>The tentative budget is noticed and the document posted on the City’s website and the State of Utah Public Notice website. Notice of the public hearing and availability to inspect the budget document is made through the City’s social media channels and monthly newsletter. A hard copy of the document is available for inspection at City Hall.</p> | <p>10-6-113 ...the governing body... shall order that notice of the public hearing be published at least seven days prior to the hearing: in three public places within the city; on the Utah Public Notice Website; and on the home page of the website...</p> |
| <p>Public Hearing on Tentative Budget</p> | <p>Following the adoption of the tentative budget and noticing of the public hearing, the public is invited to provide input, feedback and/or additional information the public feels should be considered in the proposed budget.</p> | <p>10-6-114 At the time and place advertised the governing body shall hold a public hearing on the budgets tentatively adopted. All interested persons in attendance shall be given an opportunity to be heard, for or against, the estimates of revenue and expenditures or any item thereof in the tentative budget of any fund.</p> |
| <p>Public Hearing to Amend Current Year Budget</p> | <p>The public is invited to provide input on all budgets adopted by the City, including amendments.</p> | <p>10-6-114 (same as above)</p> |

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

| August: Property Tax Rate Adjustment (if proposed) | | |
|---|--|--|
| Budget Step | Description | Utah Code |
| Public Hearing on Proposed Property Tax Rate Adjustment | A public hearing, called a Truth in Taxation public hearing, is held after noticing to allow the public to provide input on the proposed property tax rate adjustment. | 59-2-919 A City may levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate if the City conducts a public meeting and public hearing. |

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

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

Long-term Financial Polices



South Weber City was incorporated on August 1, 1936. The City operates under a six-member Council (one of the Council Members acts as mayor with no voting power) form of government and provides the following services as authorized by its charter: public safety, highways and streets, parks, recreation, planning and zoning, water, sewer, storm 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 30. 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.

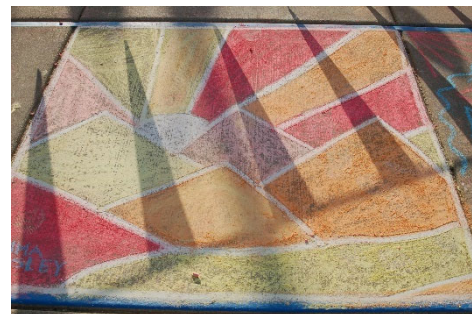
(B) The Reporting Entity:

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 government-wide financial statements are reported as a reduction of the related liability, whereas the amounts paid are reported as expenditures in the governmental fund statements.

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

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

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



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

Utah State allows for any undesignated fund balances in excess of 5% of total revenue of the general fund to be utilized for budget purposes. The law also allows for the accumulation of a fund balance in the general fund in an amount up to 35% of the total estimated revenue of the general fund. In the event that the fund balance, at the end of the fiscal year, is in excess of that allowed, the City has one year to determine an appropriate use and then the excess must be included as an available resource in the general fund budget.

(F) Taxes:

In connection with budget adoption, an annual tax ordinance establishing the tax rate is adopted before June 30 and the City Recorder is to certify the tax rate to the County Auditor before June 30. Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah Code Sections 10-6-109 through 10-6-135.

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



Budget Overview

May 10, 2022

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

It is my pleasure to present the Fiscal Year (FY) 2022-2023 Budget. A public hearing was held on May 24, 2022 on the Tentative Budget. The final FY 2022-2023 Budget will be adopted in August 2022. 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, 2022 to June 30, 2023. 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 2022-2023 fiscal year. It is a representation of the financial guidance necessary for the thoughtful and considerate implementation of the goals and plans of the Mayor and City Council. The budget is constructed with a conservative forecast of underestimating revenues and overestimating expenses. All revenues and expenditures are scrutinized and monitored throughout the year by the administrative staff using systematic, aggressive internal financial controls. Safeguards have been implemented to monitor, authorize, and analyze expenditures. These procedures and controls provide staff with the ability to adjust for the impact of unanticipated changes to the economy without causing dramatic variations in service levels.



Budget Summary



Davis County is the smallest county in land area in the state, but the third most populous. Davis County has 11.00% of Utah’s population. In April 2022, the unemployment rate was 1.7%. These county statistics and the following table are taken from the Davis County Annual Report – 2022 Assessor’s Office.

| Total Value–South Weber | 2020 Property Values | 2021 Property Values | 2022 Property Values | % Change |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
| Overall Total | 856,149,152 | 1,010,542,383 | 1,405,778,258 | 39.11% |
| Median Single Family | 373,532 | 414,000 | 569,000 | 37.44% |
| Median Condo/Attached PUD | 208,479 | 266,000 | 328,000 | 23.31% |
| Total Assessed Commercial | 20,887,272 | 21,630,945 | 32,236,722 | 49.03% |

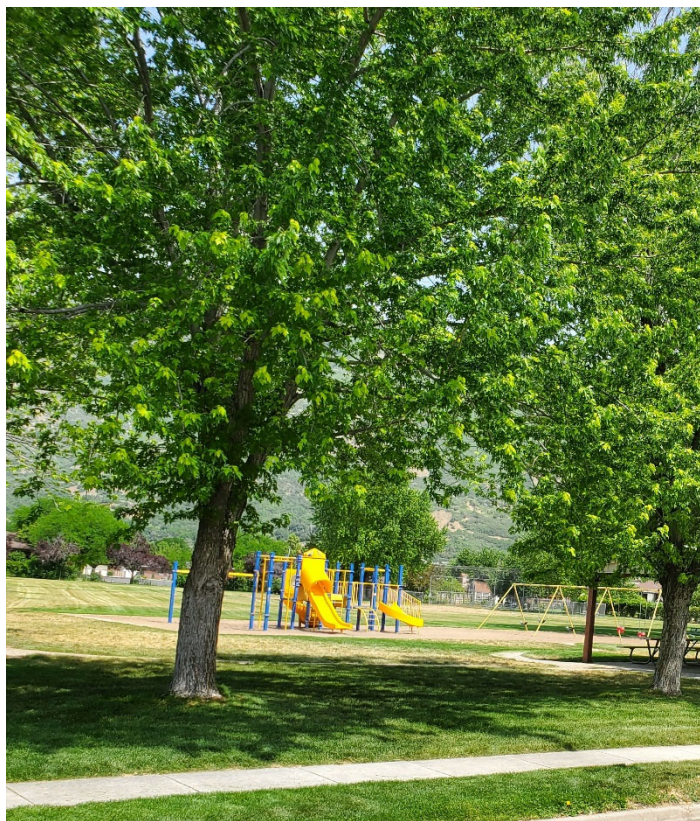
Throughout the last few years, City staff and elected officials have worked alongside with citizens, non-profit organizations, and enterprise groups to take a comprehensive look at the overall health of South Weber City; specifically, in terms of economic growth, infrastructural and facility repair, 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 2022 - 2023, total budgeted General Fund Revenue equals \$3,960,000. The major summary of fund expenditures, including contributions and transfers, are: \$3,960,000 General Fund, \$6,927,000 combined enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$894,000 Capital Projects, \$304,000 Fleet Management, \$632,000 Transportation Utility, and \$392,000 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 2022-2023 Budget is prepared to meet the priorities of South Weber City. In January of 2019, 2020, 2021, and 2022, 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 2022 – 2023 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** – Staff executes the policies and directions of the Mayor and City Council.
- **Fiscal Responsibility** – Enterprise funds should be self-sustaining and “one-time” revenues are to be used for “one-time” expenses; on-going revenue sources should be used to pay for on-going expenses. Evaluate the health of the City's revenue sources on a regular basis. The General Fund should be supported by diverse revenue sources (property, franchise, and sales taxes) that do not cause instability.
- **Asset Management** – Develop capital facility plans for utilities, facilities, and other capital infrastructure that are supported by strategic financial plans. Capital facilities plans should be developed with impact fee facilities plans, and impact fee analysis every six years.
- **Compensation** – Establish and follow a market-driven compensation plan that will entice and retain high-quality employees.

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



Financial Highlights

General-

- The assets of South Weber City exceeded its liabilities at the end of the 2021 fiscal year by \$41,307,588 (net position). Of this amount, \$10,392,798 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$4,217,588 from the prior year.
- The City's Governmental activities reported a combined ending fund balance of \$20,135,670. Of the combined total fund balance, \$3,547,139 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, 2021, totaled \$580,788 and is 18.3% of the general fund total revenue for the year.
- Total principal balance of debt for South Weber City decreased approximately \$208,555 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.

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 April 2022. Compensation is contingent on performance and the availability of funds. A significant portion of the City's workforce is non-benefited (seasonal and part-time).

This last year the city formalized its employee certification compensation program. This program establishes, recognizes, and compensates for specific job-related certifications earned by an employee.

Operations:

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

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. This was done in the 2021 budget.

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



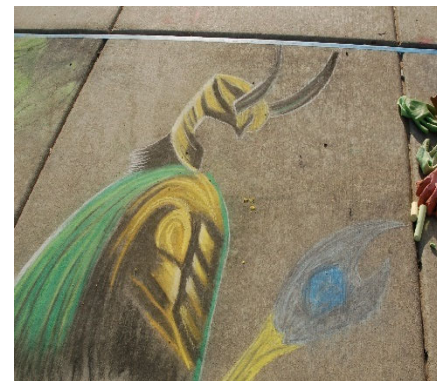
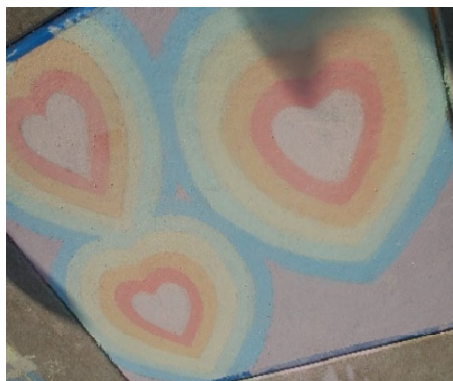
for the construction of new roads. Funds originating from the Transportation Utility Fee shall be expended in accordance with the priorities indicated in the South Weber City Streets Capital Facilities Plan, the current remaining service life of roads, and/or as directed by the South Weber City Council. 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 Certified Tax Rate for South Weber City is .001273, a decrease of approximately 16.4% from the previous year. The proposed tax rate for 2023 from Davis County was .001158 due to increased property values.. The adopted rate is a 9.9% increase over the county’s proposed rate. This 2022 rate was adopted by the City Council on August 23,2022. 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. A truth-in-taxation hearing was held on August 9, 2022. The Davis County Auditors 2022 anticipated certified tax rate revenue for South Weber City is \$1,078,000.



Two years ago, the City Council approved a major tax rate increase. In 2021 the City Council voted to again hold a Truth-in-Taxation hearing. The purpose of that year’s hearing was 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 prepared 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 increased its rate an equal amount. This meant a net zero increase to our citizens. South Weber used this increase to pay Davis County for paramedic service until 2022.



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 no 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, 2022 Robinson Waste will increase their rate an additional \$0.18 per can. This \$0.18 increase by Robinson Waste will be passed onto our customers in the 2022-2023 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. Storm drain impact fees were studied in 2021 and adopted effective January 1, 2022. Storm Drain rates were also studied this last year and new rates were adopted May 10, 2022 and are effective with this budget. Now that the General plan has been updated, all Capital Facility Plans and Impact Fees will be reviewed this coming year and adjusted as necessary to be in line with the new General Plan.



In the General Fund and Capital Projects Fund, sales tax revenues are anticipated to be \$1,300,000. The City Council has established a policy that a minimum of \$200,000 of sales tax goes to the Capital Project Fund with a cap of 20%. The rest of the sales tax revenue is in the General Fund.

Building fee revenue has 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 10, 2022). City administration has afforded two weeks from that date for consideration of public comment, suggestions, and review. A public hearing on the South Weber City Fiscal Year 2022 – 2023 Tentative Budget was held on May 24, 2022 and adoption of the final budget by the City Council in an open and public meeting will be held in August 2022.

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 2022-2023, the City is proposing a property tax increase of 10% and to hold a truth-in-taxation hearing .
- Sales and Use Tax (10-31-300). Sales tax has increased from the previous year. The City budgets 80% of anticipated sales tax in this account and 20% in account 45-31-300 for Capital Projects.
- Class "C" Road Fund Allotment (10-33-560). The allotment totals over \$300,000 per year. Only a portion is budgeted to be applied to General Fund Street department expenses.
- Subdivision Review Fee (10-34-105). Developer payments for third party reviews and inspections are recorded here. Account 10-58-319 is the corresponding expense account.
- Developer Payments for Improvements (10-34-270). Payments by developers for streetlights, street signs, and mailboxes are included in this account.
- Transfer from Impact Fees (10-39-800). Public Safety Impact fees are transferred to the General Fund to be applied to the bond payments on the fire station.
- Fund Balance. The law was changed in the 2021 legislative session raising the maximum from 25% to 35%. It is the city's intention to eventually move to the full 35%. This is the maximum of the General Fund's total revenues for a year that can be kept in the fund balance. This fund balance is for operating cash until property tax is received around November and for emergencies. The current balance at June 30, 2021 was \$580,788.
- Federal Grant Revenue – CARES/ ARPA: \$230,00 of ARPA funds for the Fire Auxiliary Building
- Transfer from Impact Fees (45-39-800). \$121,000 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 Payments for Improvements (56-34-270). Developers pay the City to have a seal coat applied to the asphalt streets in their development a year after the development is completed. The work is included as part of the projects of the Transportation Utility Fund.





Expenditures

- Salaries and Benefits. A compensation study was done in 2022 and employee wages have been adjusted accordingly. A change was made to discontinue the allocation of an employee's wages and benefits. Each employee's total wages and benefits are shown in their home department. The 2023 budget includes \$200,000 for merit increases which will be allocated according to personnel evaluations. This equates to an average 1.1% merit increase.

- Judicial – Travel and Training (10-42-230). Travel and training costs for the judge are split between four cities.
- Administrative – Elections (10-43-316). Elections are held every two years. This is not an election year, and this account has a budget of \$0.00 for 2023.
- 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 account shows a \$70,000 transfer for the 1900 E Sidewalk Project.
- 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 salary 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 retention basins that are maintained as parks, the need for additional personnel has become necessary to keep the same level of service to the citizens.
- Capital Projects (Fund 45).
 - Admin – City Hall remodel – Re-budgeted \$ 100,000
 - Admin – City Hall generator – Re-budgeted \$ 35,000
 - Fire – Auxiliary Building – Re-budgeted \$ 230,000
 - Fire – Vehicle replacement program & Wildland \$ 145,000
 - Community Services – Vehicle replacement program \$ 7,000
 - Streets – Public Works facility \$ TBD
 - Streets – Streetlight Replacement Program \$ 50,000
 - Streets – Vehicle replacement program \$ 47,000
 - Streets – 1900 E Sidewalk Project \$ 70,000
 - Parks – Cherry Farms Ballfield (re-budgeted) \$ 10,000
 - Parks – Canyon Meadows West (re-budgeted) \$ 10,000
 - Parks – Posse Grounds Wind Damage – Re-budgeted \$ 15,000
 - Parks – Mower lease (2) \$ 36,000
 - Parks – Vehicle replacement program \$ 25,000
- TUF – Street Projects (56-76-730).
 - City Projects (chip seal only in 2023) \$ 125,000
 - New Subdivision chip seal (paid by developers) \$ 10,000
 - CFP/IFFP/IFA \$ 25,000
 - Street scan software \$ 18,000

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 2023. This increase hits the city midyear. An increase in the pass-thru fee is not 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. They are also increasing their rates an additional \$0.18 per can on July 1, 2022 which will be passed thru with this budget.
- Storm Drain Revenue (54-37-450). The Capital Facility Plan (CFP), Impact Fee Facility Plan (IFFP), and Impact Fee Analysis (IFA) studies have been completed. A rate study for storm drain charges followed. A significant increase in these charges was to be proposed to the council and adopted on May 10, 2022.

Expenditures

- Salaries (nn-40-110). Salaries in the Enterprise funds also reflect the allocation changes and compensation study adjustments.
- 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).
 - East Bench Transmission Line \$1,200,000
 - CFP/IFFP/IFA \$ 74,000
 - Cornia Drive Waterline Replacement \$ 500,000
 - Water Source Meter Project \$ 120,000
- Water – Vehicles (51-40-750).
 - Vehicle replacement program \$ 58,000
- Sewer – Projects (52-40-390).
 - CFP Projects \$1,000,000
 - CFP/IFFP/IFA \$ 100,000
 - Lift station generator – Re-budgeted \$ 45,000
 - Confined space entry \$ 20,000

South Weber Budget

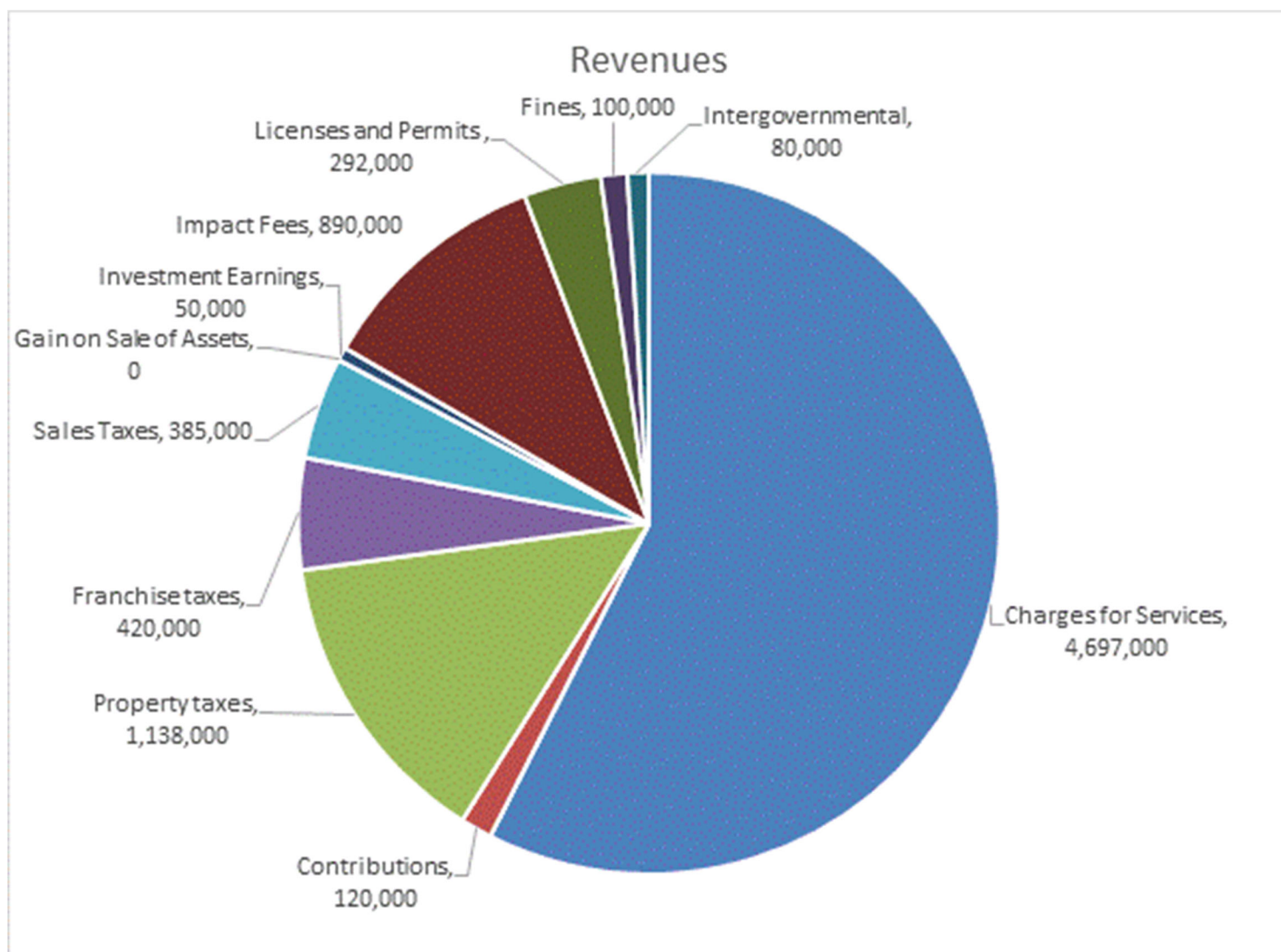
- Vehicle replacement program \$ 6,000
- Sanitation Fee Charges (53-40-492). Reflects Robinson Waste collection charge increase of \$0.18 per can increase effective July 1, 2022.
- Storm Drain –Expenditures reflect the changes due to federal regulation compliance, CIP study and rate study.



Revenue Summary

Revenues represent the various sources of income for an organization. The total revenues for South Weber combined funds for the Fiscal Year 2023 amounts to about 13 million, a decrease from the 2022 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 | 2020 Actual | 2021 Actual | 2022 Estimated | 2023 Budget | % |
| Charges for Services | 3,886,057 | 4,203,002 | 4,253,339 | 4,697,000 | 37.83% |
| Contributions | 1,868,997 | 3,321,267 | 10,000 | 120,000 | 0.97% |
| Property taxes | 801,314 | 833,253 | 998,492 | 1,138,000 | 9.16% |
| Franchise taxes | 422,985 | 417,268 | 418,289 | 420,000 | 3.38% |
| Sales Taxes | 1,211,492 | 1,463,432 | 1,475,088 | 385,000 | 3.10% |
| Gain on Sale of Assets | 18,050 | -4,928 | 80,000 | 0 | 0.00% |
| Investment Earnings | 187,684 | 54,312 | 44,393 | 50,000 | 0.40% |
| Impact Fees | 1,038,647 | 810,407 | 918,887 | 890,000 | 7.17% |
| Licenses and Permits | 471,437 | 325,653 | 302,919 | 292,000 | 2.35% |
| Fines | 90,215 | 100,504 | 106,596 | 100,000 | 0.81% |
| Intergovernmental | 878,743 | 556,626 | 188,390 | 80,000 | 0.64% |
| Transfers & Fund Balance | | | | 4,245,000 | 34.19% |
| | | | | | |
| Total | 10,875,622 | 12,080,796 | 8,796,392 | 12,417,000 | 100.00% |

FUND REVENUE SUMMARY

| Fund | Fund Title | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------|------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| 10 | General | 2,788,837 | 3,359,936 | 3,448,249 | 3,364,000 | 3,960,000 |
| 20 | Recreation | 320,142 | 349,888 | 303,626 | 310,000 | 392,000 |
| 45 | Capital Projects | 2,230,325 | 89,487 | 2,861,723 | 1,920,000 | 894,000 |
| 51 | Water | 2,110,194 | 4,307,904 | 1,738,096 | 3,237,000 | 3,623,000 |
| 52 | Sewer | 1,453,910 | 1,108,995 | 1,056,760 | 1,975,000 | 2,133,000 |
| 53 | Sanitation | 477,854 | 502,501 | 520,343 | 524,000 | 527,000 |
| 54 | Storm Drain | 1,090,942 | 673,300 | 297,797 | 309,000 | 644,000 |
| 56 | Transportation Utility | 337,164 | 806,766 | 782,796 | 892,000 | 632,000 |
| 21 | Sewer Impact | 339,390 | 201,269 | 382,269 | 400,000 | 400,000 |
| 22 | Storm Drain Impact | 34,931 | 25,313 | 50,363 | 40,000 | 50,000 |
| 23 | Park Impact | 245,331 | 62,098 | 884,098 | 943,000 | 121,000 |
| 24 | Road Impact | 203,606 | 159,978 | 210,178 | 140,000 | 140,000 |
| 26 | Water Impact | 142,513 | 50,674 | 169,974 | 170,000 | 125,000 |
| 27 | Recreation Impact | 94,414 | 24,213 | 48,240 | 66,000 | 48,000 |
| 29 | Public Safety Impact | 14,996 | 10,494 | 9,705 | 12,000 | 12,000 |
| 60 | Fleet Management | 0 | 0 | 648,000 | 648,000 | 304,000 |
| | | 11,884,550 | 11,732,816 | 13,412,217 | 14,950,000 | 14,005,000 |

Revenue Forecasting:

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

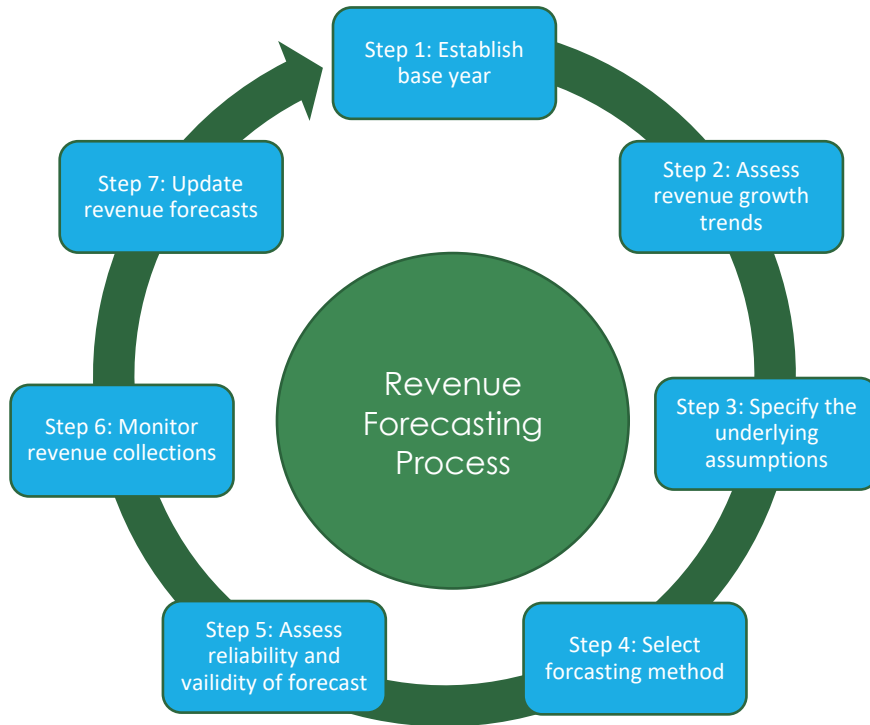
1. Multi-year revenue/resource projections
2. Maintaining an in-depth understanding of revenues/resources
3. Assessing the effects of potential changes to revenue source rates and bases
4. Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt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

Methodology:

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

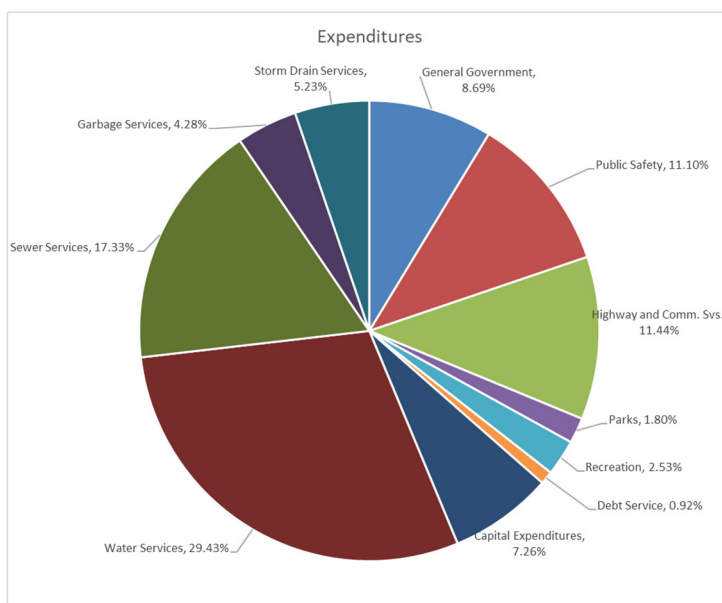
- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

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



Expenditures Summary

Expenditures illustrate where the City resources are going. These resources come in from revenues. The total operating expenditures for South Weber combined funds for the Fiscal year 2023 amounts to 14 million, a slight decrease from the estimated 2022 projection of 14.6 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 Expenditures Summary | | | | | |
|----------------------------|------------------|------------------|------------------|-------------------|----------------|
| Expense | 2020 Actual | 2021 Actual | 2022 Estimated | 2023 Budget | % |
| General Government | 818,619 | 993,905 | 917,323 | 1,070,000 | 8.69% |
| Public Safety | 818,782 | 903,649 | 1,058,226 | 1,367,000 | 11.10% |
| Highway and Comm. Svs. | 898,288 | 875,345 | 1,038,499 | 1,408,000 | 11.44% |
| Parks | 247,741 | 302,976 | 316,518 | 221,000 | 1.80% |
| Recreation | 172,507 | 194,303 | 228,706 | 311,000 | 2.53% |
| Debt Service | 112,453 | 113,923 | 112,944 | 113,000 | 0.92% |
| Capital Expenditures | 1,908,682 | 1,199,245 | 1,910,939 | 894,000 | 7.26% |
| Water Services | 1,182,952 | 3,662,395 | 1,520,546 | 3,623,000 | 29.43% |
| Sewer Services | 739,503 | 837,516 | 867,050 | 2,133,000 | 17.33% |
| Garbage Services | 461,690 | 417,448 | 528,651 | 527,000 | 4.28% |
| Storm Drain Services | 276,118 | 317,551 | 338,444 | 644,000 | 5.23% |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | 7,637,334 | 9,818,257 | 8,837,845 | 12,311,000 | 100.00% |

FUND EXPENSE SUMMARY

| Fund | Fund Title | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------|------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| 10 | General | 2,930,718 | 3,261,447 | 3,127,814 | 1,305,000 | 3,960,000 |
| 20 | Recreation | 253,473 | 276,328 | 309,701 | 326,300 | 392,000 |
| 45 | Capital Projects | 1,908,682 | 1,199,245 | 1,910,939 | 1,920,000 | 894,000 |
| 51 | Water | 1,182,952 | 3,662,395 | 1,520,546 | 3,237,000 | 3,623,000 |
| 52 | Sewer | 739,503 | 837,516 | 867,050 | 1,975,000 | 2,133,000 |
| 53 | Sanitation | 461,690 | 417,448 | 528,651 | 524,000 | 527,000 |
| 54 | Storm Drain | 276,118 | 68,444 | 338,444 | 309,000 | 644,000 |
| 56 | Transportation Utility | 629,547 | 549,077 | 779,571 | 892,000 | 632,000 |
| 21 | Sewer Impact | 170,872 | 41,497 | 0 | 237,500 | 400,000 |
| 22 | Storm Drain Impact | 70,329 | 55,726 | 50,000 | 40,000 | 50,000 |
| 23 | Park Impact | 0 | 32,954 | 884,000 | 943,000 | 121,000 |
| 24 | Road Impact | 518,058 | 234,338 | 140,000 | 140,000 | 140,000 |
| 26 | Water Impact | 391,745 | 56,432 | 95,000 | 170,000 | 125,000 |
| 27 | Recreation Impact | 93,818 | 59,869 | 48,000 | 66,000 | 48,000 |
| 29 | Public Safety Impact | 14,996 | 10,494 | 9,700 | 12,000 | 12,000 |
| 60 | Fleet Management | 0 | 0 | 648,000 | 648,000 | 304,000 |
| | | 9,642,500 | 10,763,208 | 11,257,416 | 12,744,800 | 14,005,000 |

Expenditure Project Methodology:

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

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



Debt Summary

State Debt Limits:

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

Bond Ratings:

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



Long-Term Debt:

S&P Global Ratings

Water Funds
A+

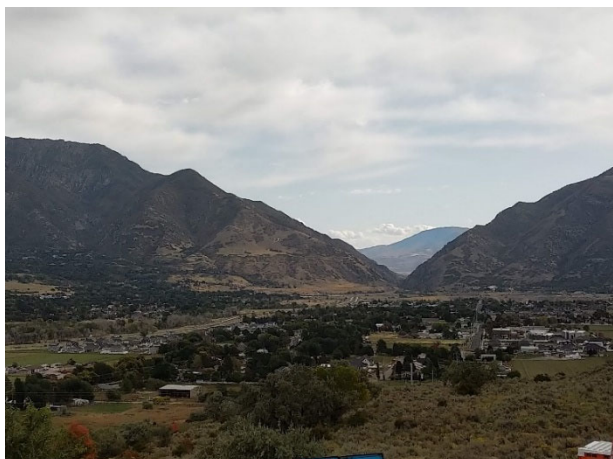
S&P Rating Scale:

- 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*

The following is summary of long-term debt transactions of the City for the year ended June 30, 2021:

Governmental Activities

| B | <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 | \$ 680,000 | \$ - | \$ (91,000) | \$ 589,000 | \$ 95,000 |
| Total governmental bonds payable | 680,000 | | | 589,000 | 95,000 |
| Compensated absences | 52,662 | 42,157 | (31,597) | 63,722 | 37,933 |
| Net pension liability | <u>124,544</u> | <u>-</u> | <u>(104,750)</u> | <u>19,794</u> | <u>-</u> |
| Total Governmental long-term liabilities | <u>\$ 857,206</u> | <u>\$ 42,157</u> | <u>\$ (104,750)</u> | <u>\$ 672,016</u> | <u>\$ 132,933</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:

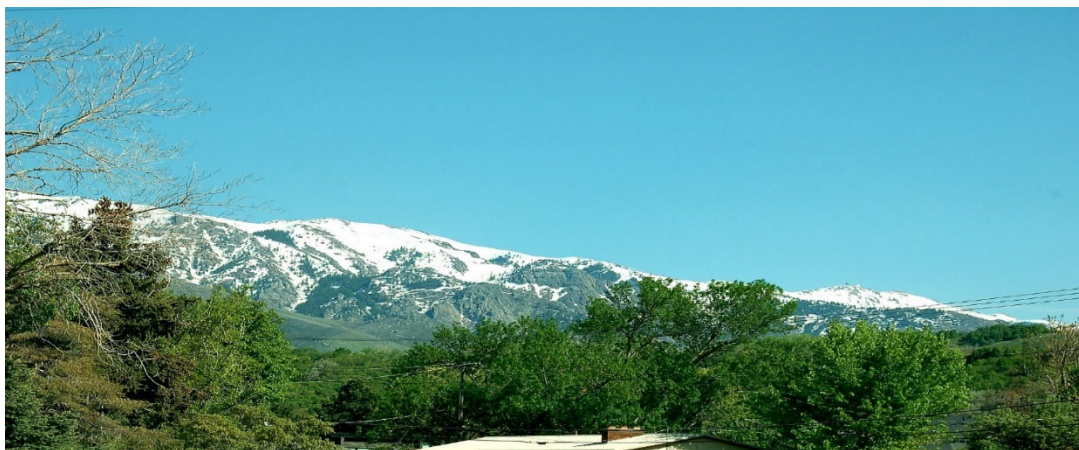
The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax 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, 2021 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, 2021 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, overseen by the City Manager and four directors. Inside those areas are smaller areas, headed by a manager under the supervision of the director. The directors report to the City Manager. The general fund of South Weber City is established to manage the operation and maintenance of all governmental services with the exception of public safety. Specific dollars items can be found in the respective departments.



South Weber Budget

GENERAL FUND SUMMARY

| Dept. | Department Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| "10-41 | Legislative | 52,408 | 40,063 | 43,492 | 49,893 | 62,000 | 66,000 |
| "10-42 | Judicial | 85,681 | 89,135 | 86,877 | 89,126 | 100,000 | 46,000 |
| "10-43 | Administrative | 1,004,964 | 1,057,952 | 1,293,537 | 853,304 | 963,000 | 1,212,000 |
| "10-54 | Public Safety | 165,820 | 247,649 | 260,500 | 283,832 | 333,000 | 355,000 |
| "10-57 | Fire | 564,994 | 603,363 | 675,048 | 806,343 | 751,000 | 1,044,000 |
| "10-58 | Community Services | 321,941 | 418,515 | 364,835 | 490,058 | 496,000 | 703,000 |
| "10-60 | Streets | 235,396 | 226,299 | 234,183 | 238,740 | 314,000 | 313,000 |
| "10-70 | Parks | 219,230 | 247,741 | 302,976 | 316,518 | 345,000 | 221,000 |
| | | 2,650,434 | 2,930,718 | 3,261,447 | 3,127,814 | 3,364,000 | 3,960,000 |

South Weber Budget

| Account No. | Account Title | 2019-20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|----------------------------------|----------------------------------|-------------------|---------------------|-----------------------|---------------------|---------------------|
| GENERAL FUND REVENUES | | | | | | |
| TAXES | | | | | | |
| 10-31-100 | Current Year Property Taxes | 747,054 | 771,140 | 900,000 | 933,000 | 1,078,000 |
| 10-31-120 | Prior Year Property Taxes | 6,668 | 10,056 | 66,900 | 10,000 | 10,000 |
| 10-31-200 | Fee in Lieu - Vehicle Reg | 47,592 | 52,057 | 31,592 | 30,000 | 50,000 |
| 10-31-300 | Sales and Use Taxes | | | 1,108,32 | | |
| | | 339,002 | 838,624 | 3 | 900,000 | 1,100,000 |
| 10-31-305 | Transportation - Local Option | 0 | 0 | 0 | 0 | 0 |
| 10-31-309 | RAP Tax | 0 | 0 | 0 | 0 | 20,000 |
| 10-31-310 | Franchise/Other | 422,985 | 417,268 | 418,289 | 412,000 | 420,000 |
| | Total Taxes: | | | 2,525,10 | | |
| | | 1,563,302 | 2,089,145 | 4 | 2,285,000 | 2,678,000 |
| LICENSES AND PERMITS | | | | | | |
| 10-32-100 | Business Licenses and Permits | 9,119 | 8,399 | 7,674 | 8,000 | 8,000 |
| 10-32-210 | Building Permits | 354,243 | 239,858 | 239,651 | 330,000 | 240,000 |
| 10-32-310 | Excavation Permits | 94 | 1,876 | 94 | 0 | 0 |
| | Total Licenses and Permits: | 363,456 | 250,133 | 247,419 | 338,000 | 248,000 |
| INTERGOVERNMENTAL REVENUE | | | | | | |
| 10-33-400 | State Grants | 1,500 | 0 | 0 | 5,000 | 0 |
| 10-33-500 | Federal Grant Revenue | 145,870 | 221,046 | 19,000 | 50,000 | 78,000 |
| 10-33-550 | Wildland Firefighting | 0 | 3,525 | 2,778 | 0 | 214000 |
| 10-33-560 | Class "C" Road Fund Allotment | 94,000 | 236,028 | 51,819 | 100,000 | 110,000 |
| 10-33-580 | State Liquor Fund Allotment | 5,922 | 7,123 | 11,713 | 7,000 | 7,000 |
| | Total Intergovernmental Revenue: | 247,292 | 467,722 | 85,310 | 162,000 | 409,000 |
| CHARGES FOR SERVICES | | | | | | |
| 10-34-100 | Zoning & Subdivision Fees | 14,787 | 25,364 | 14,267 | 10,000 | 15,000 |
| 10-34-105 | Subdivision Review Fee | 55,944 | 64,406 | 66,095 | 60,000 | 60,000 |
| 10-34-250 | Bldg. Rental/Park Use (bowery) | 1,427 | 1,370 | 1,113 | 0 | 0 |
| 10-34-270 | Developer Pmts for Improvements | 26,484 | 0 | 10,000 | 30,000 | 5,000 |
| 10-32-290 | Plan Check and Other Fees | 107,982 | 75,520 | 55,500 | 60,000 | 44,000 |
| 10-34-560 | Ambulance Service | 69,410 | 52,978 | 79,017 | 70,000 | 63,000 |
| | Total Charges for Services: | 276,034 | 219,638 | 225,991 | 230,000 | 187,000 |
| FINES AND FORFEITURES | | | | | | |
| 10-35-100 | Fines | 90,215 | 100,504 | 106,596 | 90,000 | 100,000 |
| | Total Fines and Forfeitures: | 90,215 | 100,504 | 106,596 | 90,000 | 100,000 |

South Weber Budget

MISCELLANEOUS REVENUE

| | | | | | | |
|-----------|------------------------------|--------|--------|--------|--------|--------|
| 10-36-100 | Interest Earnings | 24,263 | 5,407 | 6,299 | 10,000 | 11,000 |
| 10-36-400 | Sale of Assets | 0 | 4,500 | 0 | 0 | 0 |
| 10-36-900 | Sundry Revenues | 22,859 | 36,389 | 31,045 | 30,500 | 31,500 |
| | Total Miscellaneous Revenue: | 47,122 | 46,296 | 37,344 | 40,500 | 42,500 |

CONTRIBUTIONS AND TRANSFERS

| | | | | | | |
|-----------|--------------------------------------|-----------|-----------|----------|-----------|-----------|
| 10-39-100 | Fire Agreement/Job Corps | 17,900 | 7,160 | 3,500 | 3,500 | 3,500 |
| 10-39-110 | Fire Agreement/County | 1,422 | 1,744 | 2,985 | 1,000 | 3,000 |
| 10-34-910 | Transfer for Administrative Services | 167,100 | 167,100 | 202,000 | 202,000 | 277,000 |
| 10-39-800 | Transfer from Impact Fees | 14,996 | 10,494 | 12,000 | 12,000 | 12,000 |
| | Total Contributions and Transfers: | 201,418 | 186,498 | 220,485 | 218,500 | 295,500 |
| | | | | 3,448,24 | | |
| | | 2,788,837 | 3,359,936 | 9 | 3,364,000 | 3,960,000 |

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, other projects include updating city hall and the new public works facility.



South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021- 22 Estimate | 2021- 22 Budget | 2022- 23 Budget |
|-------------------------|---------------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------|--------------------|
| CAPITAL PROJECTS | | | | | | | |
| 45-43-730 | Admin. - Improv. Other than Bldgs. | 0 | 0 | 115,159 | 49,530 | 50,000 | 100,000 |
| 45-43-740 | Admin. - Purchase of Equipment | 10,950 | 0 | 48,282 | 28,791 | 26,000 | 35,000 |
| 45-57-720 | Fire - Buildings | 0 | 22,825 | 936 | 11,971 | 0 | 0 |
| 45-57-730 | Fire - Improvements Other than Bldgs. | 0 | 0 | 0 | 110,964 | 125,000 | 230,000 |
| 45-57-740 | Fire - Purchase of Equipment | 270,009 | 15,000 | 112,937 | 115,000 | 115,000 | 145,000 |
| 45-58-740 | Community Svs - Purchase of Equipment | 0 | 0 | 0 | 5,000 | 5,000 | 7,000 |
| 45-60-710 | Streets - Land | 0 | 63 | 601,683 | 6,685 | 0 | 0 |
| 45-60-720 | Streets - Buildings | 5,150 | 1,887 | 0 | 0 | 0 | 0 |
| 45-60-730 | Streets - Improv. Other than Bldgs. | 501,868 | 1,664,979 | 212,256 | 234,119 | 240,000 | 120,000 |
| 45-70-710 | Parks - Land | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-60-740 | Streets - Purchase of Equipment | 261,372 | 32,778 | 59,298 | 66,238 | 77,000 | 47,000 |
| 45-70-730 | Parks - Improv. Other than Bldgs. | 11,772 | 72,919 | 48,694 | 1,244,641 | 1,244,000 | 28,000 |
| 45-70-740 | Parks - Purchase of Equipment | 95,245 | 98,231 | 0 | 38,000 | 38,000 | 61,000 |
| 45-90-900 | Contribution to Fund Balance | | | 0 | 0 | 0 | 121,000 |
| | | 1,156,365 | 1,908,682 | 1,199,245 | 1,910,939 | 1,920,000 | 894,000 |

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-------------------------|-------------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| CAPITAL PROJECTS | | | | | | | |
| REVENUES | | | | | | | |
| 45-31-300 | Sales Tax | 330,000 | 770,000 | 500,001 | 244,001 | 171,000 | 275,000 |
| 45-33-400 | State Grants | 0 | 366,852 | 0 | 0 | 0 | 0 |
| 45-33-500 | Federal Grant Revenue - CARES/ ARPA | 0 | 0 | 276,378 | 241,250 | 0 | 230,000 |
| 45-34-270 | Developer Pmts for Improvements | 0 | 307,300 | 489,151 | 110,000 | 110,000 | 0 |
| 45-34-440 | Contributions | 0 | 25,000 | 0 | 0 | 0 | 0 |
| 45-34-445 | Contributions - Restricted | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-36-100 | Interest Income | 25,154 | 8,776 | 6,907 | 8,472 | 10,000 | 5,000 |
| 45-36-110 | Gain on Sale of Assets | 1,890 | 0 | 0 | 0 | 0 | 0 |
| 45-39-900 | Fund Balance to be Appropriated | 0 | 0 | 0 | 1,014,000 | 999,000 | 193,000 |
| 45-39-470 | Transfer from General Fund | 0 | 0 | 360,000 | 360,000 | 0 | 70,000 |
| 45-39-800 | Transfer from Impact Fees | 0 | 518,058 | 267,291 | 884,000 | 717,000 | 121,000 |
| 45-39-810 | Transfer from Class "C" | 377,334 | 234,338 | 0 | 0 | 0 | 0 |
| | | 734,378 | 2,230,325 | 1,899,728 | 2,861,723 | 2,007,000 | 894,000 |

* Park Impact

CAPITAL PROJECTS

| | | | |
|-----------|--|---------------------------|---------|
| 45-43-730 | Administration - Improvements Other than Buildings City Hall Carpet and Paint (\$50,000 Re-budgeted) | 100,000 | 100,000 |
| 45-43-740 | Administration - Equipment City Hall Generator (Re-budgeted) | 35,000 | 35,000 |
| 45-57-730 | Fire - Improvements Other than Bldgs. Auxiliary Building –(Re-budgeted) | 230,000 | 230,000 |
| 45-57-740 | Fire - Purchase of Equipment Vehicle Replacement Wildland | 115,000 30,000 | 145,000 |
| 45-58-740 | Community Services - Purchase of Equipment Vehicle Replacement | 7,000 | 7,000 |
| 45-60-710 | Streets - Land | | 0 |
| 45-60-730 | Streets - Improvements Other than Buildings Streetlight Replacement Program 1900 E Sidewalk Project Public Works Facility | 50,000 70,000 ? | 120,000 |
| 45-60-740 | Streets - Purchase of Equipment Vehicle Replacement | 47,000 | 47,000 |
| 45-70-730 | Parks - Improvements Other than Buildings Cherry Farms Ballfield (Re-budgeted) Canyon Meadows West - (Re-budgeted) Pose Grounds - Wind Damage (Re-budgeted) | 10,000 3,000 15,000 | 28,000 |
| 45-70-740 | Parks - Purchase of Equipment Mower lease (2) Vehicle Replacement | 36,000 25,000 | 61,000 |

| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
|----------------------------|-----------------------------------|--------------------------------------|--|---|
| Part V | Capital Projects Fund | | | |
| Nature of the Fund: | | | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| | Transfers from General Fund | 360,000 | 360,000 | 70,000 |
| | Interest Income | 6,907 | 8,472 | 5,000 |
| | Other Additions | | | |
| | State Grants | 0 | 0 | 0 |
| | Sales & Use Tax | 500,001 | 244,001 | 275,000 |
| | Transfers from impact fees | 267,291 | 884,000 | 121,000 |
| | Transfers from Class C | 0 | 0 | 0 |
| | Fund Balance Appropriated | 0 | 1,014,000 | 193,000 |
| | Gain on Sales of Assets | 0 | 0 | 0 |
| | Contributions | 0 | 0 | 0 |
| | Developer Permit for Improvements | 489,151 | 110,000 | 0 |
| | Federal Grants Revenue | 489,151 | 110,000 | 0 |
| | TOTAL REVENUE | 2112501.79 | 2730473 | 664000 |

| | | | | |
|--|-------------------------------|---------|-----------|-----------|
| | Beginning Fund Balance | 1447245 | 2,147,728 | 2,084,512 |
|--|-------------------------------|---------|-----------|-----------|

| | | | | |
|--|--|------------|---------|---------|
| | TOTAL AVAILABLE FOR APPROPRIATION | 3559746.79 | 4878201 | 2748512 |
|--|--|------------|---------|---------|

| | | | | |
|--|--|---------|-----------|---------|
| | Expenditures | | | |
| | Admin - Improvements Other than Buildings | 115,159 | 49,530 | 100,000 |
| | Admin - Purchase of Equipment | 48,282 | 28,791 | 35,000 |
| | Fire - Buildings | 936 | 11,971 | 0 |
| | Fire - Improvements Other than Buildings | 0 | 110,964 | 230,000 |
| | Fire - Purchase of Equipment | 112,937 | 115,000 | 145,000 |
| | Streets - Land | 601,683 | 6,685 | 0 |
| | Streets - Buildings | 0 | 0 | 0 |
| | Streets - Improvement Other than Buildings | 212,256 | 234,119 | 120,000 |
| | Streets - Purchase of Equipment | 59,298 | 66,238 | 47,000 |
| | Parks - Land | 0 | 0 | 0 |
| | Parks - Improvement Other than Buildings | 48,694 | 1,244,641 | 28,000 |
| | Parks - Purchase of Equipment | 0 | 38,000 | 61,000 |
| | Planning - Purchase of Equipment | 0 | 5,000 | 7,000 |

South Weber Budget

| | | | | |
|--|----------------------------|-----------|-----------|---------|
| | | | | |
| | TOTAL EXPENDITURES | 1,199,245 | 1,910,939 | 773,000 |
| | Ending Fund Balance | 2,147,728 | 2,084,512 | 893,000 |

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.

| Performance Measures | | | | |
|---------------------------------------|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Total Attendance | 630 | 29,902 | 36,728 | 37,000 |
| Total Memberships | 746 | 17,155 | 18,000 | 18,000 |
| Total Recreation Revenue | \$67,230 | \$79,737 | \$83,081 | \$96,000 |
| Total Participants: Basketball | 308 | 299 | 307 | 310 |
| Total Participants: Baseball/softball | 31 | 233 | 322 | 325 |
| Total Participants: Soccer | 203 | 459 | 509 | 525 |
| Total Participants: Flag football | 99 | 90 | 89 | 100 |
| Total Participants: Volleyball | 34 | 41 | 58 | 60 |

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-------------------|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| RECREATION | | | | | | | |
| 20-71-110 | Full-Time Employee Salaries | 50,837 | 56,618 | 54,171 | 52,871 | 56,000 | 56,000 |
| 20-71-120 | Part-time Employees Salaries | 33,601 | 32,152 | 46,068 | 40,480 | 47,000 | 60,000 |
| 20-71-130 | Employee Benefit - Retirement | 9,273 | 9,722 | 10,589 | 10,337 | 12,000 | 11,000 |
| 20-71-131 | Employee Benefit-Employer FICA | 6,497 | 6,849 | 8,138 | 8,207 | 7,900 | 8,000 |
| 20-71-133 | Employee Benefit - Work. Comp. | 2,232 | 935 | 1,551 | 3,435 | 3,000 | 3,000 |
| 20-71-134 | Employee Benefit - Unemployment Ins. | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-71-135 | Employee Benefit - Health Ins. | 8,594 | 5,696 | 6,680 | 6,096 | 12,000 | 11,000 |
| 20-71-137 | Employee Testing | 410 | 242 | 356 | 40 | 500 | 500 |
| 20-71-230 | Travel & training | 1,183 | 1,211 | 128 | 750 | 1,500 | 1,500 |
| 20-71-240 | Office Supplies and Expense | 751 | 566 | 1,009 | 823 | 1,100 | 1,000 |
| 20-71-241 | Materials & Supplies | 1,583 | 1,710 | 2,511 | 3,086 | 2,000 | 3,000 |
| 20-71-250 | Equipment Supplies & Maint. | 1,459 | 1,642 | 802 | 5,111 | 1,000 | 1,000 |
| 20-71-256 | Fuel Expense | 295 | 416 | 419 | 100 | 200 | 200 |
| 20-71-262 | General Government Buildings | 330 | 231 | 0 | 11,500 | 12,000 | 12,000 |
| 20-71-270 | Utilities | 4,002 | 6,049 | 5,336 | 9,901 | 6,000 | 10,000 |
| 20-71-280 | Telephone | 3,571 | 3,081 | 3,301 | 3,926 | 4,000 | 4,000 |
| 20-71-331 | Community Events | 1,106 | 966 | 190 | 2,390 | 3,500 | 3,500 |
| 20-71-340 | Program Officials | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-71-350 | Software Maintenance | 641 | 738 | 763 | 790 | 800 | 1,000 |
| 20-71-480 | Basketball | 10,804 | 11,092 | 8,205 | 10,580 | 11,000 | 11,500 |
| 20-71-481 | Baseball & Softball | 6,781 | 508 | 6,627 | 6,564 | 7,000 | 7,500 |
| 20-71-482 | Soccer | 5,035 | 1,753 | 4,815 | 4,124 | 4,500 | 4,500 |
| 20-71-483 | Flag Football | 2,817 | 1,402 | 2,449 | 2,767 | 2,500 | 3,000 |
| 20-71-484 | Volleyball | 935 | 949 | 674 | 1,688 | 1,500 | 2,000 |
| 20-71-485 | Summer Fun | 1,792 | 2,388 | 150 | 1,926 | 2,000 | 2,000 |
| 20-71-486 | Sr Luncheon | 1,280 | 1,028 | 0 | 500 | 1,500 | 2,000 |
| 20-71-488 | Competition Basketball | 7,883 | 5,574 | 10,126 | 7,122 | 9,000 | 12,000 |
| 20-71-489 | Competition Baseball | 167 | 0 | 0 | 0 | 300 | 300 |
| 20-71-491 | Fly Fishing | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-71-492 | Wrestling | 0 | 901 | 0 | 0 | 2,000 | 2,000 |
| 20-71-530 | Interest Expense | 20,236 | 18,326 | 16,505 | 12,595 | 12,600 | 16,000 |
| 20-71-550 | Banking Charges | 1,236 | 1,232 | 1,094 | 2,176 | 800 | 1,500 |
| 20-71-610 | Miscellaneous | 503 | 858 | 815 | 417 | 700 | 1,000 |
| 20-71-625 | Cash Over and Short | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-71-740 | Equipment | 501 | 0 | 1,336 | 6,000 | 7,000 | 40,000 |
| 20-71-811 | Bond Principal | 63,360 | 62,640 | 65,520 | 68,400 | 68,400 | 65,000 |
| 20-71-915 | Transfer to Admin Svs | 15,500 | 16,000 | 16,000 | 25,000 | 25,000 | 35,000 |
| | | 265,194 | 253,473 | 276,328 | 309,701 | 326,300 | 392,000 |

South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-----------------------|---------------------|---------------------|
| RECREATION | | | | | | | |
| RECREATION REVENUE | | | | | | | |
| 20-34-720 | Rental - Activity Center | 9,905 | 8,519 | 12,830 | 9,340 | 9,000 | 11000 |
| 20-34-750 | Recreation Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| 20-34-751 | Membership Fees | 21,249 | 16,709 | 17,160 | 17,380 | 19,000 | 21000 |
| 20-34-752 | Competition Basketball | 16,685 | 12,070 | 21,610 | 20,840 | 21,000 | 22500 |
| 20-34-753 | Misc. Revenue | 4,026 | 2,106 | 621 | 1,402 | 1,000 | 2000 |
| 20-34-754 | Competition Baseball | 300 | 280 | 140 | 400 | 500 | 500 |
| 20-34-755 | Basketball | 14,250 | 13,871 | 11,944 | 13,014 | 13,000 | 14000 |
| 20-34-756 | Baseball & Softball | 8,024 | 1,012 | 9,003 | 7,500 | 7,500 | 8000 |
| 20-34-757 | Soccer | 11,990 | 6,838 | 14,217 | 8,595 | 8,000 | 9000 |
| 20-34-758 | Flag Football | 5,001 | 3,450 | 3,587 | 2,920 | 3,500 | 4000 |
| 20-34-759 | Volleyball | 1,065 | 1,365 | 1,455 | 1,690 | 1,500 | 2000 |
| 20-34-760 | Wrestling | 0 | 1,010 | 0 | 0 | 2,000 | 2000 |
| 20-34-841 | Gravel Pit Fees | 66,246 | 55,397 | 125,365 | 96,048 | 70,000 | 95000 |
| 20-36-895 | Rental of Uniforms and Equip | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Recreation Fee Revenue: | 158,741 | 122,627 | 217,932 | 179,129 | 156,000 | 191,000 |
| 20-37-100 | Interest Earnings | 8,330 | 6,197 | 2,088 | 1,497 | 4,000 | 4,000 |
| Contributions & Transfers | | | | | | | |
| 20-39-470 | Transfer from General Fund | 0 | 97,500 | 70,000 | 75,000 | 75,000 | 83,000 |
| 20-39-800 | Transfer from Recreation Impact Fees | 94,465 | 93,818 | 59,869 | 48,000 | 66,000 * | 48,000 |
| | Contribution from Fund Balance | | | | 0 | 9,000 | 66,000 |
| | Total Contributions & Transfers: | 94,465 | 191,318 | 129,869 | 123,000 | 150,000 | 197,000 |
| | Total Fund Revenues | 261,535 | 320,142 | 349,888 | 303,626 | 310,000 | 392,000 |

* Shortfall in impact fees (\$34,000)

RECREATION FUND

RECREATION EXPENDITURES

| | | |
|-----------|---|--------|
| 20-71-110 | Full-time Salaries <i>Recreation Director</i> | 56,000 |
| 20-71-120 | Part-time Salaries - 1.6 FTE <i>5 Employees</i> | 60,000 |
| 20-71-130 | Employee Benefit - Retirement | 11,000 |
| 20-71-131 | Employee Benefit-Employer FICA | 8,000 |
| 20-71-133 | Employee Benefit - Work. Comp. | 3,000 |
| 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 <i>Charges for conferences, educational materials, & employee travel</i> | 1,500 |
| | Utah Rec & Parks Association Conference | 1,000 |
| | ULCT Conferences | 300 |
| | Other | 200 |
| 20-71-240 | Office Supplies and Expense <i>Copier Supplies, Postage, and general office supplies</i> | 1,000 |
| 20-71-241 | Materials & Supplies <i>Towel Service</i> | 3,000 |
| 20-71-250 | Equipment Supplies & Maint. <i>Upkeep or repair of equipment and operating supplies</i> | 1,000 |
| | Weight Equipment | |
| 20-71-256 | Fuel Expense | 200 |
| 20-71-262 | General Government Buildings <i>Upkeep of building and floor resurfacing</i> | 12,000 |
| | <i>Painting</i> | 2,000 |
| | | 10,000 |
| 20-71-270 | Utilities <i>Electricity and Natural Gas expenses</i> | 7,000 |

South Weber Budget

| | | |
|-----------|--|--------|
| 20-71-280 | Telephone | 4,000 |
| 20-71-331 | Community Events Daddy/Daughter Halloween Breakfast with Santa | 3,500 |
| 20-71-350 | Software Maintenance <i>Software maintenance contracts</i> | 1,000 |
| 20-71-480 | Basketball <i>Jr. Jazz program - 300 participants</i> | 11,500 |
| 20-71-481 | Baseball & Softball <i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i> | 7,500 |
| 20-71-482 | Soccer <i>Pre-kindergarten to 4th grade; 300 participants</i> | 4,500 |
| 20-71-483 | Flag Football <i>1st to 9th grade, co-educational - 110 participants</i> | 3,000 |
| 20-71-484 | Volleyball <i>Girls 3rd to 9th grade - 70 participants</i> | 2,000 |
| 20-71-485 | Summer Fun <i>Citizen participation 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> | 2,000 |
| 20-71-488 | Competition Basketball | 12,000 |
| 20-71-489 | Competition Baseball | 300 |
| 20-71-491 | Fly Fishing | 0 |
| 20-71-492 | Wrestling | 2,000 |
| 20-71-530 | Interest Expense - Bond 28% Fire, 72% Recreation | 16,000 |
| 20-71-550 | Banking Charges <i>Bank charges and fees and credit card transaction fees</i> | 1,500 |
| 20-71-610 | Miscellaneous | 1,000 |
| 20-71-625 | Cash Over and Short | 0 |
| 20-71-740 | Equipment | 40,000 |

South Weber Budget

| | |
|---------------------------------|--------|
| Rental of Exercise Equipment | 5,000 |
| Fleet Management Program Charge | 3,000 |
| 8 Pear Fans | 32,000 |

| | | |
|-----------|--|--------|
| 20-71-811 | Sales Tax Rev Bond - Principal 28% Fire, 72% Recreation | 65,000 |
| 20-71-900 | Increase in Fund Balance | 0 |
| 20-71-915 | Transfer to Admin Services | 35,000 |

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| RECREATION IMPACT FEE FUND | | | | | | | |
| Revenue | | | | | | | |
| 27-37-200 | Recreation Impact Fees | 76,442 | 93,408 | 59,214 | 48,186 | 65,000 | 48,000 |
| | Total Source: 34: | 76,442 | 93,408 | 59,214 | 48,186 | 65,000 | 48,000 |
| 27-37-100 | Interest Earnings | 850 | 1,006 | 59 | 54 | 1,000 | 0 |
| | Total Revenue | 77,292 | 94,414 | 59,273 | 48,240 | 66,000 | 48,000 |
| 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 | 94,465 | 93,818 | 59,869 | 48,000 | 66,000 | 48,000 |
| | Total Expenditures | 94,465 | 93,818 | 59,869 | 48,000 | 66,000 | 48,000 |
| | Recreation Impact Fee Fun Revenue Tot | 77,292 | 94,414 | 59,273 | 48,240 | 66,000 | 48,000 |
| | Recreation Impact Fee Fund Expenditur | 94,465 | 93,818 | 59,869 | 48,000 | 66,000 | 48,000 |
| | Net Total Park Impact Fee Fund | -17,173 | 596 | -596 | 240 | 0 | 0 |

| Name | | South Weber | | Fiscal Year Ended | 6/30/2023 |
|---------------------------------------|---------------------------------|-----------------------------|---------------------------------|--|-----------|
| Part III | | Special Revenue Fund | | | |
| Nature of the Fund: Recreation | | | | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) | |
| Revenues | | | | | |
| | Rental - Activity Center | 12,830 | 9,340 | 11,000 | |
| | Fees | 79,116 | 72,339 | 83,000 | |
| | Interest | 2,088 | 1,497 | 4,000 | |
| | Sundry Rev. | 621 | 1,402 | 2,000 | |
| | Gravel Pit | 125,365 | 96,048 | 95,000 | |
| Other Sources | | | | | |
| | Usage of Beginning Fund Balance | 0.00 | 0.00 | 66,000.00 | |
| | Transfer From: General Fund | 70,000 | 75,000 | 83,000 | |
| | Transfer From: Impact Fees | 59,869 | 48,000 | 48,000 | |
| TOTAL REV AND OTHER SOURCES | | 349888.49 | 303626.15 | 392000 | |

| Expenditures | | | | |
|---------------------------------|-----------------------------------|----------|-----------|---------|
| | Personnel | 127,553 | 121,466 | 149,500 |
| | Contractual | 2,046 | 5,356 | 6,000 |
| | Materials and Supplies | 13,506 | 35,196 | 32,700 |
| | Recreation Programs | 33,046 | 35,271 | 46,800 |
| | Other Equipment | 1,336 | 6,000 | 40,000 |
| | Other Misc. | 815 | 417 | 1,000 |
| | Bond principal | 65,520 | 68,400 | 65,000 |
| | Interest | 16,505 | 12,595 | 16,000 |
| Other Uses | | | | |
| | Budgeted Increase in fund Balance | | | |
| | Transfer To: admin Services | 16,000 | 25,000 | 35,000 |
| TOTAL EXP AND OTHER USES | | 276327.8 | 309700.59 | 392000 |

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 Council adopted a Transportation Utility Fee. The City Council also created 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.

City
this

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-------------------------------|-------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| TRANSPORTATION UTILITY | | | | | | | |
| 56-76-312 | Professional & Tech. - Enginr | 35,348 | 25,125 | 27,158 | 10,513 | 18,000 | 18,000 |
| 56-76-410 | Special Highway Supplies | | 0 | 0 | 0 | 0 | 0 |
| 56-76-424 | Curb & Gutter Restoration | 4,073 | 0 | 14,000 | 0 | 85,000 | 100,000 |
| 56-76-425 | Street Sealing | 106,949 | 0 | 0 | 0 | 0 | 0 |
| 56-76-730 | Street Projects | 206,290 | 604,422 | 507,919 | 769,058 | 789,000 | 178,000 |
| 56-76-990 | Contribution to Fund Balance | 0 | 0 | 0 | 0 | 0 | 336,000 |
| | | 352,659 | 629,547 | 549,077 | 779,571 | 892,000 | 632,000 |

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|---------------------------------------|---------------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| TRANSPORTATION UTILITY | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 56-36-100 | Interest Earnings | 3,289 | 5,040 | 1,738 | 975 | 2,000 | 2,000 |
| | Total Miscellaneous Revenue: | 3,289 | 5,040 | 1,738 | 975 | 2,000 | 2,000 |
| TRANSPORTATION UTILITY REVENUE | | | | | | | |
| 56-31-305 | Transportation - Local Option | 75,784 | 102,489 | 124,807 | 122,763 | 80,000 | 110,000 |
| 56-33-560 | Class "C" Road Fund Allotment | 0 | 245,277 | 80,000 | 80,000 | 80,000 | 80,000 |
| 56-34-270 | Developer Pmts for Improv | 0 | 46,666 | 76,228 | 10,000 | 10,000 | 10,000 |
| 56-37-800 | Transportation Utility Fee | 258,091 | 407,293 | 430,315 | 439,059 | 420,000 * | 430,000 |
| | Total Transportation Utility Revenue: | 333,875 | 801,726 | 711,350 | 651,822 | 590,000 | 630,000 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| | Contribution From Fund Balance | 0 | 0 | 0 | 130,000 | 300,000 | 0 |
| 56-39-500 | Contribution From Fund Bal - Class C | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Contributions and Transfers | 0 | 0 | 0 | 130,000 | 300,000 | 0 |
| | | 337,164 | 806,766 | 713,088 | 782,796 | 892,000 | 632,000 |

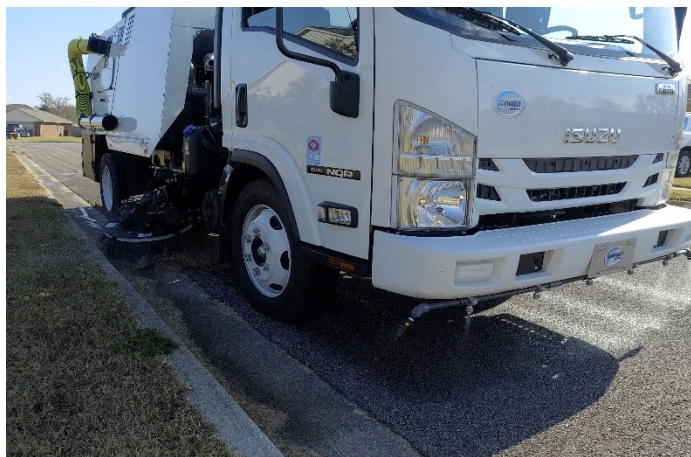
Transportation Utility Fund

| | | | |
|-----------|---|---------|---------|
| 56-76-312 | Professional & Tech. - Engineer | | 18,000 |
| 56-76-424 | Curb & Gutter Restoration | | 100,000 |
| 56-76-425 | Street Maintenance | | 0 |
| 56-76-730 | Street Projects | | 178,000 |
| | City Projects (Crack Fill only in 2023) | 125,000 | |
| | New Subdivision chip seal (paid by developers) | 10,000 | |
| | CFP/IFFP/IFA | 25,000 | |
| | Street Scan software for streets and sidewalks - yearly maint | 18,000 | |

| Name | South Weber | Fiscal Year Ended | 6/30/2023 | |
|---|------------------------------------|---------------------------------|-------------------------------------|--|
| Part III | Special Revenue Fund | | | |
| Nature of the Fund: Transportation Utility | | | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| | Interest Earned | 1,738 | 975 | 2,000 |
| | Charge for Services | 506,543 | 449,059 | 440,000 |
| | Class "C" Road | 80,000 | 80,000 | 80,000 |
| | Transportation - Local Option | 124,807 | 122,763 | 110,000 |
| | | | | |
| | Other Sources | | | |
| | Usage of Beginning Fund Balance | 0 | 130,000 | 0 |
| | Transfer From: | | | |
| | | | | |
| | TOTAL REV AND OTHER SOURCES | 713087.67 | 782796.43 | 632000 |

| | | | | |
|---|-----------------------------------|----------|-----------|---------|
| 4 | Expenditures | | | |
| | Contractual Services | 27,158 | 10,513 | 18,000 |
| | Material and Supplies | 521,919 | 769,058 | 278,000 |
| | | | | |
| | Other Uses | | | |
| | Budgeted Increase in fund Balance | 0 | 0 | 336,000 |
| | Transfer To: | | | |
| | | | | |
| | TOTAL EXP AND OTHER USES | 549076.9 | 779571.29 | 632000 |

Fleet Management Fund



New last 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".



South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|---------------------------------------|--|-------------------|------------------------|------------------------|--------------------------|------------------------|---------------------|
| FLEET MANAGEMENT | | | | | | | |
| FLEET MANAGEMENT REVENUE | | | | | | | |
| 60-34-981 | Interfund Charge - Admin | 0 | 0 | 0 | 0 | 0 | 0 |
| 60-34-982 | Interfund Charge - Fire | 0 | 0 | 0 | 115,000 | 115,000 | 115,000 |
| 60-34-983 | Interfund Charge - Comm. Svs. | 0 | 0 | 0 | 7,000 | 7,000 | 7,000 |
| 60-34-984 | Interfund Charge - Streets | 0 | 0 | 0 | 47,000 | 47,000 | 47,000 |
| 60-34-985 | Interfund Charge - Parks | 0 | 0 | 0 | 25,000 | 25,000 | 61,000 |
| 60-34-986 | Interfund Charge - Recreation | 0 | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 60-34-987 | Interfund Charge - Water | 0 | 0 | 0 | 58,000 | 58,000 | 58,000 |
| 60-34-988 | Interfund Charge - Sewer | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 |
| 60-34-989 | Interfund Charge - Storm Drain | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 |
| Total Transportation Utility Revenue: | | 0 | 0 | 0 | 267,000 | 267,000 | 303,000 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| 60-37-450 | Transfer from Captial Projects - Fire | 0 | 0 | 0 | 255,000 | 255,000 | 0 |
| 60-37-510 | Transfer from Water - Vehicles | 0 | 0 | 0 | 25,000 | 25,000 | 0 |
| 60-37-520 | Transfer from Sewer - Vehicles | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| 60-37-540 | Transfer from Storm Drain - Vehicles | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| | Contribution From Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Contributions and Transfers | | 0 | 0 | 0 | 300,000 | 300,000 | 0 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 60-36-400 | Sale of Assets | 0 | 0 | 0 | 80,000 | 80,000 | 0 |
| 60-36-100 | Interest Earnings | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| Total Miscellaneous Revenue: | | 0 | 0 | 0 | 81,000 | 81,000 | 1,000 |
| | | 0 | 0 | 0 | 648,000 | 648,000 | 304,000 |

FLEET MANAGEMENT NARRATIVE

| | | | |
|-----------|------------------------------------|--------|---------|
| 60-60-740 | Machinery & Equipment | | 0 |
| | Fire Brush Truck | 0 | |
| 60-60-960 | Capital Leases - Equipment | | 158,000 |
| | Recreation Vehicle | 3,000 | |
| | City Hall Vehicle | 2,000 | |
| | Fire - Brush Trucks | 60,000 | |
| | Public Works Director - Truck | 4,000 | |
| | Public Works Director - Truck | 4,000 | |
| | 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 | | 146,000 |

| Account No. | Account Title | 2018 - 19 | 2019 - 20 | 2020 - 21 | 2021 - 22 | 2021 - 22 | 2022 - 23 |
|-------------------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | Actual | Actual | Actual | Estimate | Budget | Budget |
| FLEET MANAGEMENT | | | | | | | |
| 60-60-740 | Machinery & Equipment | 0 | 0 | 0 | 150,000 | 150,000 | 0 |
| 60-60-960 | Capital Leases - Equipemnt | | 0 | 0 | 101,000 | 101,000 | 158,000 |
| 60-60-990 | Contribution to Fund Balance | 0 | 0 | 0 | 397,000 | 397,000 | 146,000 |
| | | 0 | 0 | 0 | 648,000 | 648,000 | 304,000 |

| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
|-----------------|--|------------------------------|----------------------------------|---|
| Part VII | Internal Service Fund: Fleet Management | | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| | Charge for Services | | | |
| | Interest Earned | | | |
| | Other: Interfund Charges | 0 | 267,000 | 303,000 |
| | TOTAL OPERATING REVENUE | 0 | 267000 | 303000 |
| | Operating Expense | | | |
| | Personnel Services | | | |
| | Contractual Services | | | |
| | Material and Supplies | | | |
| | Depreciation | | | |
| | Other: Capital Leases | 0 | 101,000 | 158,000 |
| | TOTAL OPERATING EXPENSE | 0 | 101,000 | 158,000 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| | Connection Fees | | | |
| | Interest Expense | 0 | 1,000 | 1,000 |
| | Capital Contributions From Outside Sources | | | |
| | Impact Fee Collected | | | |
| | Operating Transfers From: Capital Projects Fund | 0 | 255,000 | 0 |
| | Operating Transfers From: Water Fund | 0 | 25,000 | 0 |
| | Operating Transfers From: Sewer Fund | 0 | 10,000 | 0 |
| | Operating Transfers From: Storm Drain Fund\ | 0 | 10,000 | 0 |
| | NET INCOME (LOSS) | 0 | 467000 | 146,000 |
| | Cash Operating Needs | | | |
| | Net Income (Loss) | 0 | 467000 | 146000 |
| | Plus: Depreciation | | | |
| | Less: Major Improvements and Capital Outlay | 0 | 150,000 | 0 |
| | Less: Bond Principal Payments | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 317000 | 146000 |
| | Source of Cash Required | | | |
| | Cash Balance at Beginning of Year | 0 | 0 | 397000 |
| | Sale of Investment and Other Current Assets | 0 | 80,000 | 0 |
| | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 80000 | 397000 |

Water Utility Fund

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



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

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

| Performance Measures | | | | |
|---|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Total Water Connections | | | | |
| Percent of water samples complying with ' | 100% | 100% | 100% | 100% |

Water Goals 2023

- Create 10-year operations and maintenance projection document
- Complete all OSHA and ULGT risk management items identified
- Document weekly safety training
- Train and certify Backflow Manager



South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021- 22 Estimate | 2021- 22 Budget | 2022- 23 Budget |
|--------------|-------------------------------------|---------------------|---------------------|---------------------|----------------------|--------------------|--------------------|
| WATER | | | | | | | |
| 51-40-110 | Full-Time Employee Salaries | 85,241 | 108,789 | 97,266 | 88,858 | 97,000 | 122,000 |
| 51-40-120 | Part-time Employee Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-130 | Employee Benefit - Retirement | 17,859 | 8,924 | 4,883 | 14,898 | 23,000 | 30,000 |
| 51-40-131 | Employee Benefit-Employer FICA | 6,686 | 9,306 | 7,189 | 6,638 | 8,000 | 10,000 |
| 51-40-133 | Employee Benefit - Work. Comp. | 2,527 | 1,499 | 2,458 | 3,410 | 3,000 | 5,000 |
| 51-40-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-135 | Employee Benefit - Health Ins. | 23,915 | 27,792 | 10,437 | 5,958 * | 19,000 | 34,000 |
| 51-40-137 | Employee Testing | 291 | 115 | 103 | 0 | 0 | 0 |
| 51-40-140 | Uniforms | 1,084 | 1,169 | 1,020 | 1,249 | 2,000 | 2,000 |
| 51-40-210 | Books/Subscriptions/Membership | 1,760 | 1,295 | 1,195 | 1,000 | 3,000 | 3,000 |
| 51-40-230 | Travel & Training | 3,146 | 654 | 3,419 | 2,075 | 4,000 | 4,000 |
| 51-40-240 | Office Supplies & Expense | 958 | 859 | 1,097 | 3,282 | 1,000 | 1,000 |
| 51-40-250 | Equipment Supplies & Maint. | 11,501 | 3,302 | 19,669 | 9,815 | 10,000 | 10,000 |
| 51-40-255 | Vehicle Lease | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-256 | Fuel Expense | 2,892 | 4,000 | 4,913 | 5,947 | 5,000 | 9,000 |
| 51-40-260 | Buildings & Grounds | 0 | 130 | 0 | 2,000 | 5,000 | 5,000 |
| 51-40-270 | Utilities | 11,404 | 16,246 | 19,416 | 21,214 | 14,000 | 20,000 |
| 51-40-280 | Telephone | 2,060 | 2,778 | 2,915 | 4,583 | 3,000 | 4,000 |
| 51-40-312 | Professional/Technical-Engineering | 19,069 | 3,170 | 7,643 | 11,039 | 10,000 | 60,000 |
| 51-40-315 | Professional & Tech. - Auditor | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-318 | Professional/Technical | 576 | 576 | 0 | 2,000 | 2,000 | 2,000 |
| 51-40-325 | GIS/ Mapping | 0 | 6,297 | 8,765 | 11,058 | 5,000 | 5,000 |
| 51-40-350 | Software Maintenance | 16,593 | 6,144 | 5,548 | 10,371 | 8,000 | 10,000 |
| 51-40-370 | Utility Billing Services | 11,490 | 12,998 | 14,030 | 13,523 | 14,000 | 14,000 |
| 51-40-480 | Special Water Supplies | 4,520 | 3,451 | 5,228 | 4,173 | 3,000 | 5,000 |
| 51-40-481 | Water Purchases | 277,632 | 302,865 | 333,392 | 367,138 | 363,000 | 370,000 |
| 51-40-485 | Fire Hydrant Update | 0 | 0 | 0 | 50,000 | 50,000 | 50,000 |
| 51-40-490 | O & M Charge | 51,963 | 113,411 | 64,359 | 79,575 | 100,000 | 100,000 |
| 51-40-495 | Meter Replacements | 39,848 | 41,749 | 90,650 | 103,237 | 100,000 | 200,000 |
| 51-40-540 | Customer Assistance Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-530 | Interest Expense | 105,222 | 102,757 | 106,270 | 177,900 | 121,000 | 121,000 |
| 51-40-550 | Banking Charges | 5,075 | 4,978 | 7,055 | 5,500 | 4,000 | 4,000 |
| 51-40-650 | Depreciation | 217,883 | 229,913 | 271,838 | 235,000 | 235,000 | 275,000 |
| 51-40-811 | Bond - Principal | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 | 95,000 |
| 51-80-512 | Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| 51-40-730 | Improv. Other than Buildings | 246,420 | 2,220 | 2,411,016 | 54,106 | 1,800,000 | 1,894,000 |
| 51-40-740 | Equipment | 94,750 | 9,564 | 4,621 | 0 | 0 | 0 |
| 51-40-750 | Capital Outlay - Vehicles | 0 | 0 | 0 | 58,000 | 58,000 | 58,000 |
| 51-40-915 | Transfer to Admin Svs | 59,000 | 61,000 | 61,000 | 72,000 | 72,000 | 101,000 |
| | Transfer to Reserve for Replacement | | | | | | |
| | | 1,416,364 | 1,182,952 | 3,662,395 | 1,520,546 | 3,237,000 | 3,623,000 |

South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019-20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|-------------------------------------|-------------------|-------------------|---------------------|-----------------------|---------------------|---------------------|
| WATER UTILITY FUND | | | | | | | |
| WATER UTILITIES REVENUE | | | | | | | |
| 51-37-100 | Water Sales | 1,434,772 | 1,454,649 | 1,562,224 | 1,581,675 | 1,515,000 | 1,600,000 |
| 51-37-105 | Water Connection Fee | 24,910 | 29,680 | 21,225 | 15,685 | 20,000 | 20,000 |
| 51-37-130 | Penalties | 40,940 | 34,205 | 41,065 | 39,960 | 40,000 | 40,000 |
| Total Water Utilities Revenue: | | 1,500,622 | 1,518,534 | 1,624,513 | 1,637,320 | 1,575,000 | 1,660,000 |
| MISCELLANEOUS | | | | | | | |
| 51-34-270 | Developer Payments for Improvements | 0 | 85,321 | 2,512,451 | 0 | 0 | 0 |
| 51-36-100 | Interest Earnings | 50,055 | 43,257 | 11,915 | 5,776 | 25,000 | 8,000 |
| 51-36-300 | Misc. Utility | 0 | 0 | 25 | 0 | 0 | 0 |
| 51-38-900 | Sundry Revenue | 3,050 | 3,079 | 328 | 0 | 0 | 0 |
| 51-38-920 | Gain Loss Sale of Assets | 24,000 | 18,050 | -9,428 | 0 | 0 | 0 |
| Total Miscellaneous | | 77,105 | 149,708 | 2,515,291 | 5,776 | 25,000 | 8,000 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| 51-38-820 | Transfer from Water Impact Fd | 0 | 195,872 | 56,432 | 95,000 | 95,000 | 115,000 |
| 51-38-910 | Capital Contributions | 44,119 | 246,080 | 111,668 | 0 | 0 | 0 |
| 51-39-900 | Contribution from Fund Balance | 0 | 0 | 0 | 0 | 1,542,000 | 1,840,000 |
| Total Contributions and Transfers: | | 44,119 | 441,952 | 168,100 | 95,000 | 1,637,000 | 1,955,000 |
| | | 1,621,845 | 2,110,194 | 4,307,904 | 1,738,096 | 3,237,000 | 3,623,000 |

WATER UTILITY

| | | | | | | | |
|-----------|---------------------------------------|--|--|--|--|---------|-------|
| 51-40-110 | Full-Time Employee Salaries - 2.0 FTE | | | | | 122,000 | |
| 51-40-120 | Part-time Employee Salaries | | | | | | 0 |
| 51-40-130 | Employee Benefit - Retirement | | | | | 30,000 | |
| 51-40-131 | Employee Benefit-Employer FICA | | | | | 10,000 | |
| 51-40-133 | Employee Benefit - Work. Comp. | | | | | 5,000 | |
| 51-40-134 | Employee Benefit - UI | | | | | | 0 |
| 51-40-135 | Employee Benefit - Health Ins. | | | | | 34,000 | |
| 51-40-140 | Uniforms | | | | | | 2,000 |

| | | | |
|-----------|--|-------|--------|
| | 2.0FTE Public Works Uniform and Cleaning costs | | |
| 51-40-210 | Books/Subscriptions/Membership | | 3,000 |
| | <i>Memberships in Professional Organizations and Subscriptions</i> | | |
| | Rural Water Users of Utah | | |
| | APWA | | |
| | AWWA | | |
| | Cross-Control Certification | | |
| 51-40-230 | Travel | | 4,000 |
| | <i>Charges for conferences, educational materials, & employee travel</i> | | |
| | Rural Water Conference | 1,500 | |
| | Backflow Technician Certification | 1,000 | |
| | Other local classes | 1,500 | |
| 51-40-240 | Office Supplies & Expense | | 1,000 |
| | <i>Copier Supplies, Postage, and general office supplies</i> | | |
| 51-40-250 | Equipment Supplies & Maint. | | 10,000 |
| | <i>Upkeep or repair of equip. and oper. Supplies</i> | | |
| 51-40-255 | Vehicle Lease | | 0 |
| 51-40-256 | Fuel Expense | | 9,000 |
| 51-40-260 | Buildings & Grounds | | 5,000 |
| | <i>33% of Shop building and grounds maintenance</i> | | |
| 51-40-270 | Water - Power & Pumping | | 20,000 |
| 51-40-280 | Telephone and wireless | | 4,000 |
| 51-40-311 | Professional/Technical | | 2,000 |
| | <i>Bond disclosure preparation and submission</i> | | |
| 51-40-312 | Professional/Technical-Engineering | | 60,000 |
| | <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 |

South Weber Budget

| | | | |
|-----------|---|-----------|-----------|
| 51-40-350 | Software Maintenance | | 10,000 |
| | <i>Software maintenance contracts</i> | | |
| | Master Meter | 2,500 | |
| | IWorQ | 3,000 | |
| | Caselle | 3,500 | |
| | 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 | | 5,000 |
| | <i>Testing supplies and costs to ensure water quality</i> | | |
| | Chemtech-Ford | 4,000 | |
| | Davis County Health | 1,000 | |
| 51-40-481 | Water Purchases | | 370,000 |
| | <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 |
| | <i>Interest payment on Bond</i> | | |
| 51-40-550 | Banking Charges | | 4,000 |
| | <i>Bank charges and fees and credit card transaction fees</i> | | |
| 51-40-650 | Depreciation | | 275,000 |
| 51-40-720 | Meter Replacements | | 200,000 |
| | <i>Replace 400 meters</i> | | |
| 51-40-811 | Bond - Principal | | 95,000 |
| | <i>Principal payment on bond</i> | | |
| 51-80-512 | Contributions | | 0 |
| 51-40-730 | Improvements other than Buildings | | 1,894,000 |
| | East Bench Transmission Line (Re-budgeted from 2022) | 1,200,000 | |

South Weber Budget

| | |
|------------------------------------|---------|
| CFP/IFFP/IFA/Rate Study | 74,000 |
| Cornia Drive Waterline Replacement | 500,000 |
| Water Source Meter Project | 120,000 |

| | | |
|-----------|------------------------------|---------|
| 51-40-740 | Equipment | 0 |
| | | 0 |
| 51-40-750 | Vehicles | 58,000 |
| 51-40-900 | Contribution to Fund Balance | 0 |
| 51-40-915 | Transfer to Admin Services | 101,000 |

WATER IMPACT FEE FUND

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

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|--|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| WATER IMPACT FEE FUND | | | | | | | |
| Revenue | | | | | | | |
| 26-37-100 | Interest Earnings | 1,934 | 3,653 | 522 | 508 | 1,000 | 1,000 |
| 26-37-200 | Water Impact Fees | 126,604 | 138,860 | 93,302 | 100,466 | 120,000 | 120,000 |
| | Total Revenue | 128,538 | 142,513 | 93,824 | 100,974 | 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 | 195,872 | 56,432 | 0 | 0 | 0 |
| 26-80-800 | Transfers | 71,579 | 195,873 | 0 | 95,000 | 95,000 | 115,000 |
| | Contribution to Fund Balance | 0 | 0 | 0 | 0 | 30,000 | 10,000 |
| | Water Impact Fee Fund Revenue Total | 128,538 | 142,513 | 93,824 | 169,974 | 170,000 | 125,000 |
| | Water Impact Fee Fund Expenditure Total | 71,579 | 391,745 | 56,432 | 95,000 | 170,000 | 125,000 |
| | Net Total Water Impact Fee Fund | 56,959 | -249,232 | 37,392 | 74,974 | 0 | 0 |

Sewer Utility Fund



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

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

| Performance Measures | | | | |
|---|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Percent of Sewer lines Cleaned Annually | 20% | 20% | 20% | 20% |
| Sewer Backups per Year | 0 | 0 | 1 | 0 |
| Total Sewer Connections | | | | |

Sewer Goals 2023

- Create 10-year operations and maintenance projection document
- Complete all OSHA and ULGT risk management items identified
- Document weekly safety training



South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|----------------------|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| SEWER UTILITY | | | | | | | |
| 52-40-110 | Full-Time Employee Salaries | 41,205 | 51,276 | 74,090 | 73,558 | 47,000 | 60,000 |
| 52-40-120 | Part-time Employee Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-40-130 | Employee Benefit - Retirement | 8,857 | (1,941) | 11,743 | 16,353 | 12,000 | 15,000 |
| 52-40-131 | Employee Benefit-Employer FICA | 3,224 | 4,836 | 5,727 | 5,807 | 4,000 | 5,000 |
| 52-40-133 | Employee Benefit - Work. Comp. | 1,018 | 556 | 1,999 | 3,756 | 2,000 | 3,000 |
| 52-40-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 52-40-135 | Employee Benefit - Health Ins. | 6,508 | 5,901 | 12,171 | 13,577 | 12,000 | 27,000 |
| 52-40-140 | Uniforms | 357 | 513 | 510 | 624 | 900 | 1,000 |
| 52-40-230 | Travel & Training | 2,488 | 1,893 | 1,118 | 1,000 | 4,000 | 4,000 |
| 52-40-240 | Office Supplies & Expense | 819 | 859 | 1,104 | 2,963 | 1,000 | 3,000 |
| 52-40-250 | Equipment Supplies & Maint. | 2,790 | 1,313 | 1,652 | 4,141 | 5,000 | 5,000 |
| 52-40-256 | Fuel Expense | 0 | 255 | 1,282 | 1,331 | 1,000 | 2,000 |
| 52-40-270 | Utilities | 317 | 477 | 612 | 740 | 600 | 1,000 |
| 52-40-312 | Professional/Technical-Engin | 6,987 | 2,559 | 6,801 | 62 | 21,000 | 21,000 |
| 52-40-325 | GIS/ Mapping | 0 | 0 | 2,351 | 1,887 | 1,000 | 2,000 |
| 52-40-350 | Software Maintenance | 1,924 | 2,885 | 2,289 | 2,371 | 4,000 | 3,000 |
| 52-40-370 | Utility Billing Services | 8,023 | 9,080 | 9,800 | 9,445 | 9,000 | 9,000 |
| 52-40-490 | O & M Charge | 16,620 | 21,501 | 18,942 | 33,052 | 35,000 | 50,000 |
| 52-40-491 | Sewer Treatment Fees | 453,185 | 462,340 | 478,308 | 490,786 | 536,000 | 536,000 |
| 52-40-550 | Banking Charges | 3,035 | 3,226 | 3,615 | 3,599 | 3,500 | 4,000 |
| 52-40-650 | Depreciation | 129,395 | 130,374 | 146,802 | 147,000 | 143,000 | 150,000 |
| 52-40-690 | Projects | 133,358 | 0 | 15,000 | 12,000 | 1,090,000 | 1,171,000 |
| 52-40-915 | Transfer to Admin Svs | 40,500 | 41,600 | 41,600 | 43,000 | 43,000 | 61,000 |
| | Transfer to Reserve for Replacement | | | | | | |
| | | 860,612 | 739,503 | 837,516 | 867,050 | 1,975,000 | 2,133,000 |

South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------------------------|--------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| SEWER UTILITY FUND | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 52-36-100 | Interest Earnings | 57,231 | 52,169 | 15,409 | 11,616 | 20,000 | 13,000 |
| Total Miscellaneous Revenue: | | 57,231 | 52,169 | 15,409 | 11,616 | 20,000 | 13,000 |
| SEWER UTILITIES REVENUE | | | | | | | |
| 52-37-300 | Sewer Sales | 909,221 | 951,848 | 1,001,420 | 1,031,104 | 1,050,000 | 1,030,000 |
| 52-37-360 | CWDIS 5% Retainage | 11,782 | 13,406 | 12,271 | 14,039 | 10,000 | 15,000 |
| Total Sewer Utilities Revenue: | | 921,002 | 965,254 | 1,013,691 | 1,045,143 | 1,060,000 | 1,045,000 |
| CONTRIBUTIONS & TRANSFERS | | | | | | | |
| 52-38-820 | Transfer from Sewer Impact | 55,410 | 170,872 | 41,497 | 0 | 400,000 | 215,000 |
| 52-38-910 | Capital Contributions | 25,880 | 265,616 | 38,398 | 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 | 495,000 | 860,000 |
| Total Contributions: | | 81,290 | 436,488 | 79,895 | 0 | 895,000 | 1,075,000 |
| | | 1,059,523 | 1,453,910 | 1,108,995 | 1,056,760 | 1,975,000 | 2,133,000 |

SEWER UTILITY

EXPENDITURES

| | | | | | | | |
|-----------|-------------------------------------|--|--|--|--|--|--------|
| 52-40-110 | Full-Time Employee Salaries - 1 FTE | | | | | | 60,000 |
| 52-40-120 | Part-time Employee Salaries | | | | | | 0 |
| 52-40-130 | Employee Benefit - Retirement | | | | | | 15,000 |
| 52-40-131 | Employee Benefit-Employer FICA | | | | | | 5,000 |
| 52-40-133 | Employee Benefit - Work. Comp. | | | | | | 3,000 |
| 52-40-134 | Employee Benefit - UI | | | | | | 0 |
| 52-40-135 | Employee Benefit - Health Ins. | | | | | | 27,000 |

South Weber Budget

| | | | |
|-----------|---|-----------|-----------|
| 52-40-140 | Uniforms .85 FTE Public Works Uniform and Cleaning costs | | 1,000 |
| 52-40-230 | Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> | | 4,000 |
| 52-40-240 | Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i> | | 3,000 |
| 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 | | 2,000 |
| 52-40-270 | Utilities | | 1,000 |
| 52-40-312 | Professional/Technical-Engineering | | 21,000 |
| | Engineering | 6,000 | |
| | DWQ Exception | 10,000 | |
| | SSMP Update | 5,000 | |
| 52-40-325 | GIS/ Mapping | | 2,000 |
| 52-40-350 | Software Maintenance <i>Software maintenance contracts</i> <i>Caselle</i> | | 3,000 |
| | | 3,000 | |
| 52-40-370 | Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i> | | 9,000 |
| 52-40-490 | Sewer O & M Charge <i>Sewer system supplies and maintenance.</i> <i>increase cleaning+15000</i> | | 50,000 |
| 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> | | 4,000 |
| 52-40-650 | Depreciation | | 150,000 |
| 52-40-690 | Projects | | 1,171,000 |
| | CIP Projects (Re-budgeted from FY 2021) | 1,000,000 | |
| | CFP/IFFP/IFA/Rate Study | 100,000 | |

| | |
|--------------------------------------|--------|
| Lift Station Generator (Re-budgeted) | 45,000 |
| Confined Space Entry | 20,000 |
| Vehicles | 6,000 |

52-40-915 Transfer to Admin Services 61,000

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|--|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| SEWER IMPACT FEE FUND | | | | | | | |
| Revenue | | | | | | | |
| 21-37-100 | Interest Earnings | 7,125 | 10,894 | 3,296 | 2,269 | 0 | 0 |
| 21-37-200 | Sewer Impact Fees | 301,512 | 328,496 | 214,110 | 380,000 | 400,000 | 400,000 |
| | Total Revenue | 308,637 | 339,390 | 217,406 | 382,269 | 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 | 55,410 | 170,872 | 41,497 | 0 | 237,500 * | 215,000 |
| | Contribution to Fund Balance | | | | | | 185,000 |
| | Total Expenditures | 55,410 | 170,872 | 41,497 | 0 | 237,500 | 400,000 |
| | Sewer Impact Fee Fund Revenue Total | 308,637 | 339,390 | 217,406 | 382,269 | 400,000 | 400,000 |
| | Sewer Impact Fee Fund Expenditure Tot | 55,410 | 170,872 | 41,497 | 0 | 237,500 | 400,000 |
| | Net Total Sewer Impact Fee Fund | 253,227 | 168,519 | 175,909 | 382,269 | 162,500 | 0 |

* CIP Projects 400,000

| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
|--|-----------------------------|---------------------------------|---|-----------|
| Part VII | Enterprise Fund: Sewer | | | |
| Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) | |
| Operating Revenue | | | | |
| Charge for Services | 1,013,691 | 1,045,143 | 1,045,000 | |
| Other: | | | | |
| Other: | | | | |
| Other: | | | | |
| TOTAL OPERATING REVENUE | 1,013,691 | 1,045,143 | 1,045,000 | |
| Operating Expense | | | | |
| Personnel Services | 106,240 | 113,674 | 111,000 | |
| Contractual Services | 24,856 | 17,363 | 39,000 | |
| Material and Supplies | 39,710 | 55,227 | 65,000 | |
| Depreciation | 146,802 | 147,000 | 150,000 | |
| Other: Sewer Treatment Fees | 478,308 | 490,786 | 536,000 | |
| Other: Administrative Services | 41,600 | 43,000 | 61,000 | |
| Other: | | | | |
| TOTAL OPERATING EXPENSE | 837,516 | 867,050 | 962,000 | |
| Non-Operating Revenue (Expense) and Transfers | | | | |
| Connection Fees | | | | |
| Interest Earned | 15,409 | 11,616 | 13,000 | |
| Capital Contributions From Outside Sources | 0 | 0 | 0 | |
| Impact Fee Collected | | | | |
| Other: | | | | |
| NET INCOME (LOSS) | 191,584 | 189,709 | 96,000 | |
| Cash Operating Needs | | | | |
| Net Income (Loss) | 191,584 | 189,709 | 96,000 | |
| Plus: Depreciation | 130,374 | 130,000 | 143,000 | |
| Plus: Capital Transfers From Sewer Impact Fee Fund | 41,497 | 0 | 215,000 | |
| Plus: | | | | |
| Less: Major Improvements and Capital Outlay | 0 | 0 | 1,171,000 | |
| Less: Bond Principal Payments | | | | |
| TOTAL CASH PROVIDED (REQUIRED) | 363,455 | 319,709 | (717,000) | |
| Source of Cash Required | | | | |
| Cash Balance at Beginning of Year | 2,902,934 | 3,345,572 | 3,668,167 | |
| Sale of Investment and Other Current Assets | | | | |
| Issuance of Bonds and Other Debt | | | | |
| Loans from Other Funds | | | | |
| Other: | | | | |
| Other: | | | | |
| TOTAL CASH PROVIDED (REQUIRED) | 2,902,934 | 3,345,572 | 3,668,167 | |

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 | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| SANITATION UTILITY | | | | | | | |
| 53-40-110 | Full-Time Employee Salaries | 9,373 | 11,123 | 3,895 | 2,017 | 16,000 | 0 |
| 53-40-120 | Part-time Employee Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 53-40-130 | Employee Benefit - Retirement | 2,040 | (1,719) | (985) | 367 | 4,000 | 0 |
| 53-40-131 | Employee Benefit-Employer FICA | 751 | 859 | 323 | 163 | 1,200 | 0 |
| 53-40-133 | Employee Benefit - Work. Comp. | 290 | 155 | 88 | 86 | 500 | 0 |
| 53-40-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 53-40-135 | Employee Benefit - Health Ins. | 2,247 | 2,666 | 887 | 449 | 6,000 | 0 |
| 53-40-140 | Uniforms | 0 | 0 | 0 | 0 | 100 | 0 |
| 53-40-250 | Equipment Supplies & Maint. | 12,247 | 32,917 | 106 | 53,865 | 42,000 | 46,000 |
| 53-40-280 | Telephone | 0 | 0 | 53 | 79 | 0 | 0 |
| 53-40-350 | Software Maintenance | 1,924 | 2,215 | 2,289 | 2,371 | 2,400 | 3,000 |
| 53-40-370 | Utility Billing Services | 3,544 | 3,985 | 4,306 | 4,156 | 4,300 | 4,000 |
| 53-40-492 | Sanitation Fee Charges | 299,500 | 380,441 | 377,257 | 427,379 | 410,000 | 435,000 |
| 53-40-550 | Banking Charges | 1,318 | 1,546 | 1,728 | 1,720 | 1,000 | 1,000 |
| 53-40-915 | Transfer to Admin Services | 26,500 | 27,500 | 27,500 | 36,000 | 36,500 | 38,000 |
| 53-40-900 | Contribution to Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 359,734 | 461,690 | 417,448 | 528,651 | 524,000 | 527,000 |

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-------------------------------------|-------------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| SANITATION UTILITY FUND | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 53-36-100 | Interest Earnings | 9,079 | 8,405 | 2,244 | 1,759 | 2,000 | 2,000 |
| | Total Miscellaneous Revenue: | 9,079 | 8,405 | 2,244 | 1,759 | 2,000 | 2,000 |
| SANITATION UTILITIES REVENUE | | | | | | | |
| 53-37-700 | Sanitation Fees | 359,362 | 469,449 | 500,257 | 518,585 | 496,000 | 525,000 |
| | Total Sanitation Utilities Revenue: | 359,362 | 469,449 | 500,257 | 518,585 | 496,000 | 525,000 |
| 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 | 26,000 | 0 |
| | Total Miscellaneous: | 0 | 0 | 0 | 0 | 26,000 | 0 |
| | | 368,441 | 477,854 | 502,501 | 520,343 | 524,000 | 527,000 |

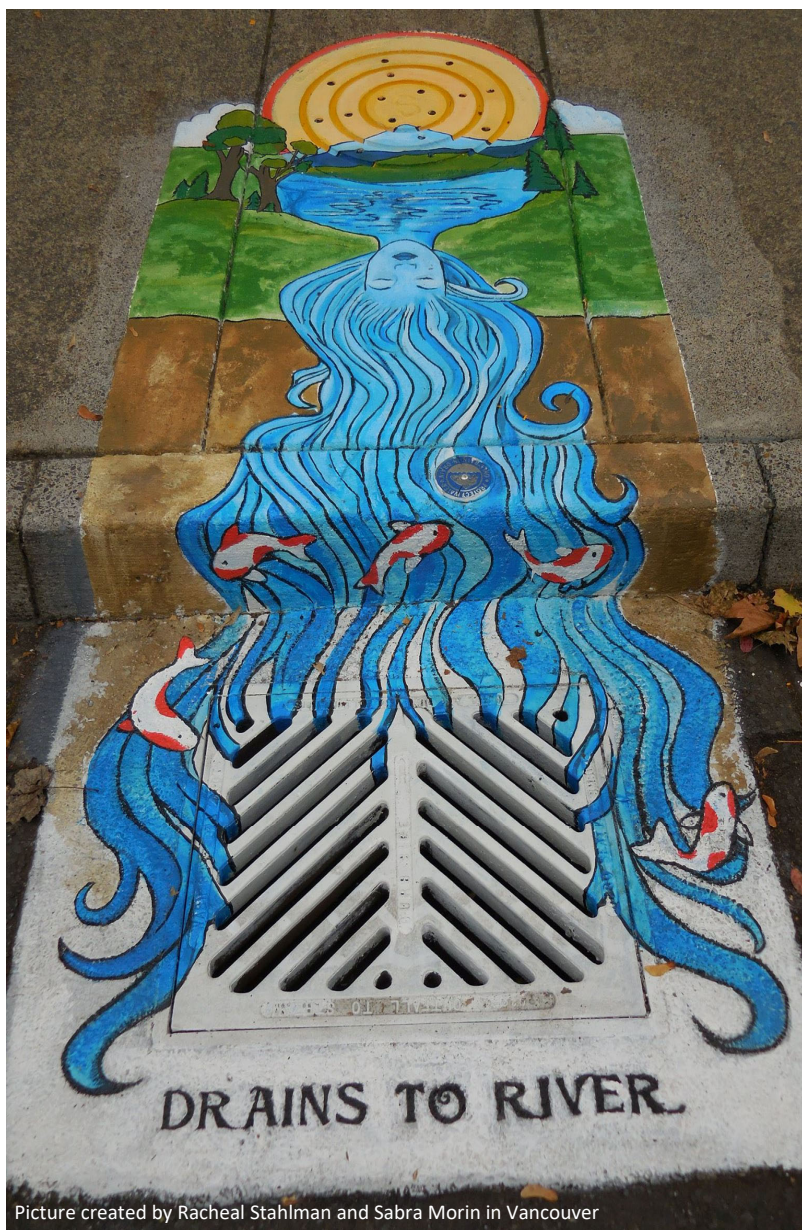
SANITATION UTILITY

| | | |
|-----------|---|---------|
| 53-40-110 | Full-Time Employee Salaries - 0 FTE | 0 |
| 53-40-120 | Part-time Employee Salaries | 0 |
| 53-40-130 | Employee Benefit - Retirement | 0 |
| 53-40-131 | Employee Benefit-Employer FICA | 0 |
| 53-40-133 | Employee Benefit - Work. Comp. | 0 |
| 53-40-134 | Employee Benefit - UI | 0 |
| 53-40-135 | Employee Benefit - Health Ins. | 0 |
| 53-40-140 | Uniforms | 0 |
| 53-40-240 | Office Supplies & Expense | 0 |
| 53-40-250 | Equipment Supplies & Maint. <i>Purchase of 650 garbage cans</i> | 46,000 |
| 53-40-255 | Vehicle Lease | 0 |
| 53-40-350 | Software Maintenance <i>Software maintenance contracts</i> | 3,000 |
| 53-40-370 | Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i> | 4,000 |
| 53-40-492 | Sanitation Fee Charges <i>Collection and disposal fees</i> | 435,000 |
| 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 | 38,000 |

South Weber Budget

| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
|-----------------|--|--------------------------|------------------------------|---|
| Part VII | Enterprise Fund: Sanitation | | | |
| | | Prior Year Actual | Current Year Estimate | Ensuing Year Approved Budget Appropriation |
| | Description (a) | (b) | (c) | (d) |
| | Operating Revenue | | | |
| | Charge for Services | 500,257 | 518,585 | 525,000 |
| | Other: | | | |
| | Other: | | | |
| | Other: | | | |
| | TOTAL OPERATING REVENUE | 500,257 | 518,585 | 525,000 |
| | Operating Expense | | | |
| | Personnel Services | 4,208 | 3,082 | 0 |
| | Contractual Services | 8,323 | 8,246 | 8,000 |
| | Material and Supplies | 159 | 53,944 | 46,000 |
| | Depreciation | | | |
| | Other: Sanitation Disposal Fees | 377,257 | 427,379 | 435,000 |
| | Other: Administrative Services | 27,500 | 36,000 | 38,000 |
| | Other: | | | |
| | TOTAL OPERATING EXPENSE | 417,448 | 528,651 | 527,000 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| | Connection Fees | | | |
| | Interest Earned | 2,244 | 1,759 | 2,000 |
| | Capital Contributions From Outside Sources | | | |
| | Impact Fee Collected | | | |
| | Operating Transfers From: | | | |
| | Operating Transfers From: | | | |
| | Operating Transfers From: | | | |
| | Operating Transfers From: | | | |
| | Impact Fee Spent | | | |
| | Operating Transfers To: | | | |
| | Operating Transfers To: | | | |
| | Operating Transfers To: | | | |
| | Operating Transfers To: | | | |
| | Other: | | | |
| | NET INCOME (LOSS) | 85,053 | (8,308) | 0 |
| | Cash Operating Needs | | | |
| | Net Income (Loss) | 85,053 | (8,308) | 0 |
| | Plus: Depreciation | | | |
| | Plus: | | | |
| | Plus: | | | |
| | Plus: | | | |
| | Less: Major Improvements and Capital Outlay | | | |
| | Less: Bond Principal Payments | | | |
| | Less: | | | |
| | Less: | | | |
| | Less: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 85,053 | (8,308) | 0 |
| | Source of Cash Required | | | |
| | Cash Balance at Beginning of Year | 426,275 | 471,503 | 463,195 |
| | Sale of Investment and Other Current Assets | | | |
| | Issuance of Bonds and Other Debt | | | |
| | Loans from Other Funds | | | |
| | Other: | | | |
| | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 426,275 | 471,503 | 463,195 |

Storm Drain Utility Fund



Picture created by Racheal Stahlman and Sabra Morin in Vancouver

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

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

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

| Performance Measures | | | | |
|--|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Number of times streets swept | 3 | 3 | 3 | 3 |
| Percent of Storm Drains Cleaned Annually | 0% | 0% | 0% | 25% |

Storm Drain Goals 2023

- Create 10-year operations and maintenance projection document
- Complete all OSHA and ULGT risk management items identified
- Document weekly safety training

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------|----------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| STORM DRAIN | | | | | | | |
| 54-40-110 | Full-Time Employee Salaries | 25,567 | 28,431 | 27,831 | 25,715 | 21,000 | 57,000 |
| 54-40-120 | Part-time Employee Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| 54-40-130 | Employee Benefit - Retirement | 5,068 | 8,300 | 737 | 5,882 | 5,000 | 12,000 |
| 54-40-131 | Employee Benefit-Employer FICA | 1,881 | 2,012 | 1,957 | 1,992 | 2,000 | 5,000 |
| 54-40-133 | Employee Benefit - Work. Comp. | 669 | 340 | 846 | 1,513 | 1,000 | 2,000 |
| 54-40-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 54-40-135 | Employee Benefit - Health Ins. | 7,790 | 7,031 | 10,312 | 13,280 | 11,000 | 27,000 |
| 54-40-140 | Uniforms | 357 | 513 | 510 | 712 | 500 | 1,000 |
| 54-40-230 | Travel and Training | 42 | 250 | 1,250 | 1,500 | 2,000 | 2,000 |
| 54-40-250 | Equipment Supplies & Maintenance | 100 | 391 | 510 | 1,000 | 1,200 | 1,200 |
| 54-40-256 | Fuel Expense | 613 | 140 | 935 | 942 | 500 | 1,500 |
| 54-40-260 | Grounds Maintenance | 0 | 0 | 0 | 0 | 0 | 80,000 |
| 54-40-270 | Utilities | 0 | 922 | 0 | 150 | 300 | 300 |
| 54-40-312 | Professional/Technical-Enginr | 8,296 | 22,758 | 28,046 | 8,904 | 8,000 | 8,000 |
| 54-40-325 | GIS/ Mapping | 0 | 26,275 | 6,121 | 3,403 | 15,000 | 10,000 |
| 54-40-331 | Promotions | 1,155 | 1,155 | 0 | 1,200 | 1,200 | 1,200 |
| 54-40-350 | Software Maintenance | 1,924 | 2,215 | 4,689 | 2,385 | 5,300 | 4,800 |
| 54-40-370 | Utility Billing Services | 1,755 | 1,986 | 2,144 | 2,033 | 2,000 | 2,000 |
| 54-40-493 | Storm Drain O & M | 15,214 | 3,864 | 506 | 25,000 | 30,000 | 30,000 |
| 54-40-550 | Banking Charges | 665 | 740 | 824 | 660 | 1,000 | 1,000 |
| 54-40-650 | Depreciation | 142,728 | 147,794 | 188,991 | 190,000 | 150,000 | 200,000 |
| 54-40-690 | Projects | 221,902 | 0 | 20,343 | 26,174 | 26,000 | 6,000 |
| 54-40-900 | Addition to Fund Balance | 0 | 0 | 0 | 0 | 0 | 149,000 |
| 54-40-915 | Transfer to Admin Services | 20,500 | 21,000 | 21,000 | 26,000 | 26,000 | 43,000 |
| | | 456,226 | 276,118 | 317,551 | 338,444 | 309,000 | 644,000 |

South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------------------------|---------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| STORM DRAIN | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | |
| 54-33-400 | State Grants | 0 | 0 | 0 | 0 | 0 | 0 |
| 54-36-100 | Interest Earnings | 11,010 | 8,799 | 1,379 | 1,275 | 1,000 | 4,000 |
| Total Miscellaneous Revenue: | | 11,010 | 8,799 | 1,379 | 1,275 | 1,000 | 4,000 |
| STORM DRAIN UTILITIES REVENUE | | | | | | | |
| 54-37-450 | Storm Drain Revenue | 178,843 | 189,131 | 199,398 | 201,522 | 239,000 | 640,000 |
| Total Storm Drain Utilities Revenue: | | 178,843 | 189,131 | 199,398 | 201,522 | 239,000 | 640,000 |
| 54-34-270 | Developer Pmts for Improvements | 0 | 275,198 | 506 | 0 | 0 | 0 |
| 54-38-910 | Capital Contributions | 0 | 617,814 | 472,016 | 0 | 0 | 0 |
| Total Contributions: | | 0 | 893,013 | 472,522 | 0 | 0 | 0 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| 54-38-600 | Transfer from Impact Fees | 0 | 0 | 0 | 40,000 | 40,000 | 0 |
| 54-39-500 | Contribution From Fund Bal | 0 | 0 | 0 | 55,000 | 29,000 | 0 |
| Total Contributions and Transfers | | 0 | 0 | 0 | 95,000 | 69,000 | 0 |
| | | 189,852 | 1,090,942 | 673,300 | 297,797 | 309,000 | 644,000 |

STORM Drain

EXPENDITURES

| | | | | | | | |
|-----------|---------------------------------------|--|--|--|--|--|--------|
| 54-40-110 | Full-time Employee Salaries - 1.5 FTE | | | | | | 57,000 |
| 54-40-120 | Part-time Employee Salaries | | | | | | 0 |
| 54-40-130 | Employee Benefit - Retirement | | | | | | 12,000 |
| 54-40-131 | Employee Benefit-Employer FICA | | | | | | 5,000 |
| 54-40-133 | Employee Benefit - Work. Comp. | | | | | | 2,000 |

South Weber Budget

| | | |
|-----------|---|---------|
| 54-40-134 | Employee Benefit - UI | 0 |
| 54-40-135 | Employee Benefit - Health Ins. | 27,000 |
| 54-40-140 | Uniforms .5 FTE Public Works Uniform and Cleaning costs | 1,000 |
| 54-40-230 | Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> | 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 | 1,500 |
| 54-40-260 | Grounds Maintenance <i>Maintenance of Detention Basins by Parks Dept.</i> | 80,000 |
| 54-40-270 | Storm Drain - Power & Pumping | 300 |
| 54-40-312 | Professional/Technical-Engineering <i>Engineering Services</i> | 8,000 |
| 54-40-315 | Professional/Technical - Auditor | 0 |
| 54-40-325 | GIS/ Mapping | 10,000 |
| 54-40-331 | Promotion - Storm Drain <i>Payment to Davis County Storm Drain for education of communication</i> | 1,200 |
| 54-40-350 | Software Maintenance <i>Software maintenance contracts</i> | 4,800 |
| 54-40-370 | Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i> | 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 | 200,000 |

South Weber Budget

| | | |
|-----------|----------------------------|---------|
| 54-40-690 | Projects Vehicles | 6,000 |
| | | 6,000 |
| 54-40-900 | Addition to Fund Balance | 150,000 |
| 54-40-915 | Transfer to Admin Services | 43,000 |

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|--|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| STORM DRAIN IMPACT FEE | | | | | | | |
| Revenue | | | | | | | |
| 22-37-100 | Interest Earnings | 378 | 1,016 | 1,016 | 93 | 0 | 0 |
| 22-37-200 | Storm Drain Impact Fees | 31,063 | 33,915 | 33,915 | 50,270 | 40,000 | 50,000 |
| | Total Revenue | 31,441 | 34,931 | 34,931 | 50,363 | 40,000 | 50,000 |
| 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 | 0 | 70,329 | 55,726 | 50,000 | 40,000 * | 0 |
| | Contribution to Fund Balance | | | | | | 50,000 |
| | Total Expenditures | 0 | 70,329 | 55,726 | 50,000 | 40,000 | 50,000 |
| | Storm Drain Impact Fee Fund Revenue T | 31,441 | 34,931 | 34,931 | 50,363 | 40,000 | 50,000 |
| | Storm Drain Impact Fee Fund Expenditu | 0 | 70,329 | 55,726 | 50,000 | 40,000 | 50,000 |
| | Net Total Storm Drain Impact Fee Fund | 31,441 | (35,398) | (20,795) | 363 | 0 | 0 |

* Existing Capacity Repay

| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
|----------|--|-----------------------------|---------------------------------|---|
| Part VII | Enterprise Fund: Storm Water | | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| | Charge for Services | 199,398 | 201,522 | 640,000 |
| | Other: | | | |
| | TOTAL OPERATING REVENUE | 199,398 | 201,522 | 640,000 |
| | Operating Expense | | | |
| | Personnel Services | 46,627 | 49,094 | 104,000 |
| | Contractual Services | 55,130 | 18,585 | 27,000 |
| | Material and Supplies | 5,567 | 26,174 | 6,000 |
| | Depreciation | 147,794 | 190,000 | 200,000 |
| | Other: Administrative Services | 21,000 | 26,000 | 43,000 |
| | Other: | | | |
| | Other: | | | |
| | TOTAL OPERATING EXPENSE | 276,118 | 309,853 | 380,000 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| | Connection Fees | | | |
| | Interest Earned | 1,379 | 1,275 | 4,000 |
| | Capital Contributions From Outside Sources | 0 | 0 | 0 |
| | Other: | | | |
| | NET INCOME (LOSS) | (75,340) | (107,056) | 264,000 |
| | Cash Operating Needs | | | |
| | Net Income (Loss) | (75,340) | (107,056) | 264,000 |
| | Plus: Depreciation | 147,794 | 190,000 | 200,000 |
| | Plus: Capital Transfers From Impact Fee Fund | 0 | 40,000 | 0 |
| | Less: Major Improvements and Capital Outlay | 0 | 0 | 0 |
| | Less: Bond Principal Payments | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 72,454 | 122,944 | 464,000 |
| | Source of Cash Required | | | |
| | Cash Balance at Beginning of Year | 265,949 | 383,580 | 506,524 |
| | Sale of Investment and Other Current Assets | | | |
| | Issuance of Bonds and Other Debt | | | |
| | Loans from Other Funds | | | |
| | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 265,949 | 383,580 | 506,524 |

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.



South Weber Budget

| Account No. | Account Title | 2018-19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------|-----------------------------------|-------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| LEGISLATIVE | | | | | | | |
| 10-41-005 | Salaries - Council & Commissions | 26,400 | 22,756 | 24,189 | 24,000 | 28,000 | 28,000 |
| 10-41-131 | Employee Benefit-Employer FICA | 2,020 | 1,741 | 1,850 | 1,836 | 2,200 | 2,200 |
| 10-41-133 | Employee Benefit - Work. Comp. | 657 | 263 | 599 | 998 | 700 | 1,000 |
| 10-41-140 | Uniforms | 43 | 0 | 0 | 0 | 300 | 0 |
| 10-41-210 | Books, Subscriptions, Memberships | 4,157 | 4,423 | 3,848 | 0 | 4,000 | 4,000 |
| 10-41-230 | Travel & Training | 7,206 | 2,038 | 6,224 | 885 | 12,600 | 13,000 |
| 10-41-240 | Office Supplies and Expenses | 178 | 49 | 7 | 90 | 200 | 200 |
| 10-41-494 | Youth City Council | 2,788 | 1,222 | 617 | 4,954 | 5,000 | 5,000 |
| 10-41-620 | Miscellaneous | 8,961 | 2,571 | 1,158 | 7,073 | 4,000 | 5,100 |
| 10-41-740 | Equipment | 0 | 0 | 0 | 5,055 | 0 | 0 |
| 10-41-925 | Country Fair Days Donation | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 7,500 |
| | | 52,408 | 40,063 | 43,492 | 49,893 | 62,000 | 66,000 |

LEGISLATIVE

| | | | | | | | |
|-----------|---|--|--|--|--|---|--------|
| 10-41-005 | Salaries - Council & Commissions <i>Mayor & City Council</i> | | | | | | 28,000 |
| 10-41-131 | Employee Benefit-Employer FICA | | | | | | 2,200 |
| 10-41-133 | Employee Benefit - Work. Comp. | | | | | | 1,000 |
| 10-41-140 | Uniforms Councilmember shirts | | | | | | 0 |
| 10-41-210 | Books, Subscriptions, Memberships ULCT Annual Membership Davis County Chamber of Commerce Membership | | | | | 3,500 500 | 4,000 |
| 10-41-230 | Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> ULCT Fall Conference (6 councilmembers) Newly Elected Official Training ULCT St. George Conference (6 Council Members) Spring Retreat Misc. | | | | | 2,500 500 6,000 2,000 2,000 | 13,000 |
| 10-41-240 | Office Supplies and Expenses | | | | | | 200 |

South Weber Budget

| | | | |
|-----------|---|-------|-------|
| 10-41-370 | Professional/Technical Service | | 0 |
| 10-41-494 | Youth Council | | 5,000 |
| | <i>11 members with Council Advisors</i> | | |
| | ULCT Legislative Day | | |
| | Youth Council Annual Conference | | |
| | Community Events | | |
| 10-41-620 | Miscellaneous | | 5,100 |
| | Donation to Sunset Jr. High | 200 | |
| | Donation to Northridge | 200 | |
| | South Weber Elementary | 200 | |
| | Highmark | 200 | |
| | City Holiday Season Event | 3,500 | |
| | Other unclassified | 800 | |
| 10-41-740 | Equipment | | 0 |
| 10-41-925 | Country Fair Days Donation | | 7,500 |

Judicial Department



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

The South Weber Justice Court is dedicated to serving the public with respect and professionalism. The Judge is assisted in his duties by one court clerk and one assistant clerk. In order to ensure that the court is in compliance the State evaluates the Judge and staff by surveying the public, lawyers, and defendants. This occurs every four years. The latest re-certification took effect in 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 court twice a month. The court will return to in person court based on direction from the Administrative Office of the Courts.

| Performance Measures | | | | |
|--|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Time to disposition small claims (Utah Judicial Council standard is 9 months) | 100% | 100% | 100% | 95% |
| Time to disposition for traffic (Utah Judicial Council standard is 3 months) | 98% | 91% | 97% | 95% |
| Time to disposition for criminal (Utah Judicial Council standard is 6 months) | 97% | 86% | 85% | 95% |

South Weber Budget

| Account NO. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-----------------|--------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| JUDICIAL | | | | | | | |
| 10-42-004 | Judge Salary | 13,735 | 9,648 | 14,923 | 13,647 | 15,000 | 16,000 |
| 10-42-110 | Employee Salaries | 30,216 | 32,812 | 33,524 | 31,500 | 35,000 | 0 |
| 10-42-130 | Employee Benefit - Retirement | 8,446 | 7,928 | 8,757 | 9,173 | 11,000 | 4,000 |
| 10-42-131 | Employee Benefit-Employer FICA | 3,327 | 3,138 | 3,600 | 3,670 | 4,000 | 2,000 |
| 10-42-133 | Employee Benefit - Work. Comp. | 82 | 182 | 378 | 649 | 500 | 500 |
| 10-42-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-42-135 | Employee Benefit - Health Ins. | 11,067 | 11,726 | 11,147 | 12,162 | 13,000 | 0 |
| 10-42-210 | Books/Subscriptions/Membership | 493 | 644 | 20 | 508 | 600 | 700 |
| 10-42-230 | Travel & Training | 142 | 982 | 508 | 3,135 | 3,100 | 5,000 |
| 10-42-240 | Office Supplies & Expense | 560 | 858 | 1,013 | 1,538 | 600 | 600 |
| 10-42-280 | Telephone | 898 | 720 | 500 | 440 | 500 | 500 |
| 10-42-313 | Professional/Tech. - Attorney | 8,319 | 12,219 | 9,225 | 8,450 | 10,000 | 10,000 |
| 10-42-317 | Professional/Technical-Bailiff | 3,482 | 3,241 | 0 | 0 | 4,000 | 4,000 |
| 10-42-350 | Software Maintenance | 641 | 738 | 763 | 790 | 800 | 800 |
| 10-42-550 | Banking charges | 1,677 | 1,302 | 2,064 | 2,188 | 600 | 900 |
| 10-42-610 | Miscellaneous | 77 | 313 | 464 | 1,274 | 1,300 | 1,000 |
| 10-42-740 | Equipment | 0 | 2,684 | 0 | 0 | 0 | 0 |
| 10-42-980 | State Treasurer Surcharge | 2,519 | 0 | 0 | 0 | 0 | 0 |
| | | 85,681 | 89,135 | 86,877 | 89,126 | 100,000 | 46,000 |

JUDICIAL

| | | | | | | | |
|-----------|---|--|--|--|--|--|--------|
| 10-42-004 | Judge Salary <i>.1 FTE</i> | | | | | | 16,000 |
| 10-42-120 | Full-time Employee Salaries <i>0 FTE</i> | | | | | | 0 |
| 10-42-130 | Employee Benefit - Retirement | | | | | | 4,000 |
| 10-42-131 | Employee Benefit-Employer FICA | | | | | | 2,000 |
| 10-42-133 | Employee Benefit - Work. Comp. | | | | | | 500 |
| 10-42-134 | Employee Benefit - UI | | | | | | 0 |
| 10-42-135 | Employee Benefit - Health Ins. | | | | | | 0 |

South Weber Budget

| | | |
|-----------|---|--------|
| 10-42-210 | Books/Subscriptions/Membership <i>Utah State Code books</i> | 700 |
| 10-42-230 | Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> | 5,000 |
| | Admin. Office of Courts - Fall | 2,400 |
| | Admin. Office of Courts - Spring | 1,400 |
| | BCI Conference | 700 |
| | Judge | 400 |
| | Local training | 100 |
| 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> | 900 |
| 10-42-610 | Miscellaneous Interpreter and other miscellaneous | 1,000 |
| 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 was up and running by July 2021.

| Performance Measures | | | | |
|---|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Earn Distinguished Budget Presentation Award | - | Yes | Yes | Yes |
| Earn Certificate of Achievement for Excellence in Financial Reporting Award | - | - | - | Yes |
| Maintain Low Fraud Risk Assessment Score (>355) | 290 | 335 | 375 | 355 |
| Bank reconciliations completed by end of following month | - | - | - | 12 |



South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-----------------------|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| ADMINISTRATIVE | | | | | | | |
| 10-43-110 | Full Time Employee Salaries | 276,483 | 302,304 | 326,820 | 300,993 | 325,000 | 363,000 |
| 10-43-120 | Part-time Employee Wages | 36,551 | 35,720 | 59,703 | 34,577 | 73,000 | 71,000 |
| 10-43-130 | Employee Benefit - Retirement | 49,506 | 58,120 | 61,105 | 63,565 | 84,000 | 102,000 |
| 10-43-131 | Employee Benefit-Employer FICA | 23,374 | 25,206 | 28,678 | 28,315 | 31,000 | 34,000 |
| 10-43-133 | Employee Benefit - Work. Comp. | 2,535 | 1,524 | 3,539 | 5,082 | 3,200 | 7,000 |
| 10-43-134 | Employee Benefit - UI | 0 | 31 | 0 | 0 | 0 | 0 |
| 10-43-135 | Employee Benefit - Health Ins. | 67,864 | 68,910 | 65,324 | 64,024 | 68,000 | 77,000 |
| 10-43-136 | HRA Reimbursement - Health Ins | 3,300 | 3,300 | 3,300 | 3,150 | 3,500 | 3,500 |
| 10-43-137 | Employee Testing | 94 | 178 | 112 | 173 | 0 | 0 |
| 10-43-140 | Uniforms | 591 | 460 | 683 | 1,000 | 1,000 | 0 |
| 10-43-210 | Books/Subscriptions/Membership | 5,550 | 2,288 | 4,285 | 3,397 | 3,500 | 3,500 |
| 10-43-220 | Public Notices | 3,658 | 5,595 | 6,069 | 6,908 | 5,000 | 6,000 |
| 10-43-230 | Travel and Training | 9,637 | 6,473 | 3,725 | 17,150 | 20,000 | 20,000 |
| 10-43-240 | Office Supplies & Expense | 6,707 | 8,113 | 6,403 | 9,257 | 8,000 | 9,000 |
| 10-43-250 | Equipment - Oper. Supplies and Maint. | 2,876 | 4,933 | 3,629 | 4,491 | 5,500 | 6,500 |
| 10-43-256 | Fuel Expense | 87 | 39 | 189 | 147 | 300 | 0 |
| 10-43-262 | General Government Buildings | 9,012 | 6,897 | 7,093 | 7,420 | 7,500 | 7,500 |
| 10-43-270 | Utilities | 4,252 | 5,431 | 4,403 | 5,312 | 6,000 | 6,000 |
| 10-43-280 | Telephone | 10,055 | 13,377 | 16,673 | 16,435 | 18,000 | 18,000 |
| 10-43-308 | Professional & Tech. - I.T. | 11,299 | 12,643 | 13,079 | 13,707 | 13,000 | 33,000 |
| 10-43-309 | Professional & Tech. - Auditor | 10,000 | 10,000 | 12,500 | 24,000 | 12,000 | 15,000 |
| 10-43-312 | Professional & Tech. - Engineer | 149 | 89 | 0 | 258 | 0 | 0 |
| 10-43-313 | Professional & Tech. - Attorney | 16,238 | 29,205 | 129,640 | 53,327 | 100,000 | 70,000 |
| 10-43-314 | Ordinance Codification | 4,940 | 3,227 | 1,287 | 5,584 | 3,000 | 5,000 |
| 10-43-316 | Elections | 0 | 7,155 | 0 | 25,188 | 17,500 | 0 |
| 10-43-329 | City Manager Fund | 1,985 | 1,488 | 3,241 | 4,178 | 3,000 | 5,000 |
| 10-43-350 | Software Maintenance | 16,702 | 22,861 | 20,357 | 26,141 | 26,000 | 26,000 |
| 10-43-510 | Insurance & Surety Bonds | 41,331 | 40,993 | 43,495 | 45,773 | 44,000 | 46,000 |
| 10-43-550 | Banking Charges | 920 | 283 | 398 | 331 | 1,000 | 1,000 |
| 10-43-610 | Miscellaneous | 842 | 966 | 7,265 | 2,979 | 1,000 | 4,000 |
| 10-43-625 | Cash over and short | 3,661 | -66 | -98 | 0 | 0 | 0 |
| 10-43-740 | Equipment | 7,433 | 11,678 | 30,639 | 5,442 | 5,000 | 19,000 |
| 10-43-841 | Transfer to Recreation Fund | 0 | 97,500 | 70,000 | 75,000 | 75,000 | 75,000 |
| 10-43-910 | Transfer to Cap. Proj. Fund | 377,334 | 271,032 | 360,000 | 0 | 0 | 70,000 |
| 10-43-900 | Addition to Fund Balance | 0 | 0 | 0 | 0 | 0 | 109,000 |
| | | 1,004,964 | 1,057,952 | 1,293,537 | 853,304 | 963,000 | 1,212,000 |

ADMINISTRATIVE

| | | |
|-----------|--|---------|
| 10-43-110 | Full Time Employee Salaries <i>City Mgr., Finance Dir., Treasurer, and Recorder -4 FTE</i> | 363,000 |
| 10-43-120 | Part-time Employee Wages <i>Front Office (2), Recording Sec. - 2.25 FTE</i> | 71,000 |
| 10-43-130 | Employee Benefit - Retirement | 102,000 |
| 10-43-131 | Employee Benefit-Employer FICA | 34,000 |
| 10-43-133 | Employee Benefit - Work. Comp. | 7,000 |
| 10-43-134 | Employee Benefit - UI | 0 |
| 10-43-135 | Employee Benefit- Health Ins | 77,000 |
| 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> | 0 |
| 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> | 6,000 |
| 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 | 1,500 |
| | GFOA Conference | 1,800 |
| | UMCA | 1,000 |
| | UAPT | 1,000 |
| | ICMA Conference | 3,000 |
| | Caselle Conference | 2,000 |
| | City Manager Vehicle Allowance | 5,000 |
| | Other trainings - 1-2 day local | 1,700 |
| 10-43-240 | Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i> | 9,000 |
| 10-43-250 | Equipment - Operating Supplies and Maintenance | 6,500 |

South Weber Budget

| <i>Upkeep or repair of equipment and operating supplies</i> | | |
|---|---|--------|
| 10-43-256 | Fuel Expense | 0 |
| 10-43-262 | General Government Buildings | 7,500 |
| | <i>Maintenance of City Hall</i> | |
| | Janitorial Services | 3,000 |
| | Fire Ext., flags, misc. | 2,000 |
| | Other | 2,500 |
| 10-43-270 | Utilities | 6,000 |
| | <i>Electricity, Natural Gas and Recycling expenses for City Hall</i> | |
| 10-43-280 | Telephone | 18,000 |
| | <i>Comcast services and Cellphone Allowances</i> | |
| 10-43-308 | Professional & Tech. - I.T. | 33,000 |
| | Executech | 9,000 |
| | Cybersecurity | 20,000 |
| | Website Hosting | 3,000 |
| | Other | 1,000 |
| 10-43-309 | Professional & Tech. - Auditor | 15,000 |
| 10-43-310 | Professional & Tech. - Planner (Moved to Community Services Dept.) | 0 |
| 10-43-311 | Professional & Tech. - Eco Dev/ Comm Fundraising (Moved to Community Services Dept.) | 0 |
| 10-43-312 | Professional & Tech. - Engineer (Moved to Community Services Dept.) | 0 |
| 10-43-313 | Professional & Tech. - Attorney | 70,000 |
| 10-43-314 | Ordinance Codification | 5,000 |
| 10-43-316 | Elections | 0 |
| | <i>Municipal Election run by County</i> | |
| 10-43-329 | City Manager Fund | 5,000 |
| | <i>Special activities at City Manager's discretion</i> | |
| 10-43-350 | Software Maintenance | 26,000 |
| | <i>Software maintenance contracts</i> | |
| | Caselle Software | 3,000 |
| | Laserfiche | 1,600 |
| | Strategic Plan Software | 3,000 |
| | ArchiveSocial | 2,400 |
| | Office 365/email/backup | 15,000 |
| | Domain Name/ Misc. | 1,000 |

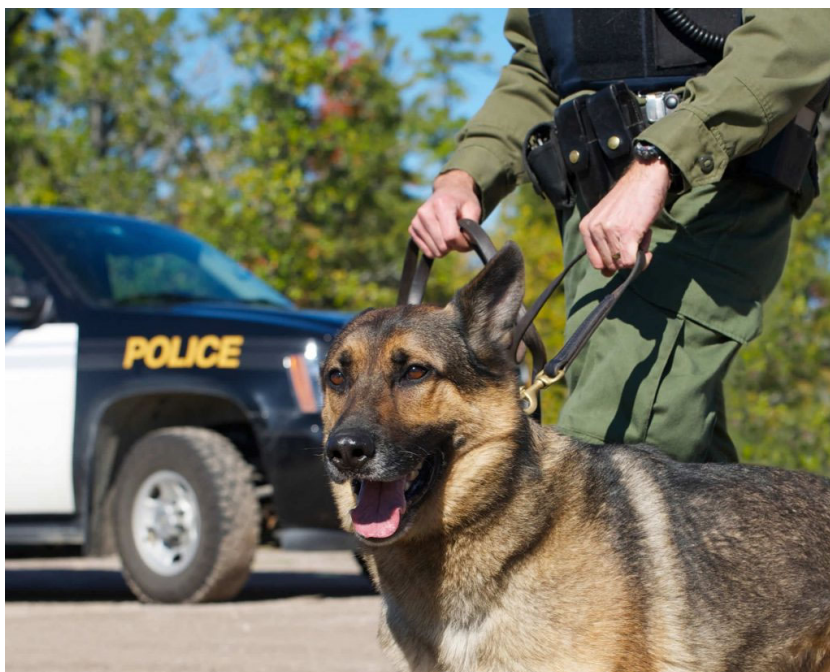
South Weber Budget

| | | | |
|-----------|---|-----------------|---------|
| 10-43-510 | Insurance & Surety Bonds <i>General Liability and Property Insurance</i> | | 46,000 |
| 10-43-550 | Banking Charges <i>Bank charges and fees and credit card transaction fees</i> | | 1,000 |
| 10-43-610 | Miscellaneous <i>Unclassified unanticipated expenses</i> | | 4,000 |
| 10-43-625 | Cash over and short | | 0 |
| 10-43-740 | Equipment Purchases <i>Computer upgrades and software</i> <i>Move City Sign</i> | 10,000 9,000 | 19,000 |
| 10-43-841 | Transfer to Recreation Fund | | 75,000 |
| 10-43-910 | Transfer to Capital Projects Fund <i>1900 Sidewalk Project</i> | 0 | 70,000 |
| 10-43-900 | Addition to Fund Balance | | 109,000 |

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.



South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|----------------------|------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| PUBLIC SAFETY | | | | | | | |
| 10-54-310 | Sheriff's Department | 140,714 | 227,622 | 227,622 | 232,682 | 230,000 | 266,000 |
| 10-54-311 | Animal Control | 19,289 | 20,027 | 20,787 | 20,950 | 22,000 | 25,000 |
| 10-54-320 | Emergency Preparedness | 238 | 0 | 4,969 | 25,000 | 74,000 | 57,000 |
| 10-54-321 | Liquor Law (Narcotics) | 5,579 | 0 | 7,123 | 5,200 | 7,000 | 7,000 |
| | | 165,820 | 247,649 | 260,500 | 283,832 | 333,000 | 355,000 |

PUBLIC SAFETY

| | | | | | | | |
|-----------|---|--|--|--|--|---------|---------|
| 10-54-310 | Sheriff's Department | | | | | | 266,000 |
| | Sheriff's office & Narcotics Strike Team | | | | | | |
| | Sheriff Contract | | | | | 260,000 | |
| | Davis Metro Narcotics Strike Force | | | | | 6,000 | |
| 10-54-311 | Animal Control | | | | | | 25,000 |
| | Contracted Services with Davis Animal Control | | | | | | |
| 10-54-320 | Emergency Preparedness | | | | | | 57,000 |
| | CERT Program | | | | | 5,000 | |
| | BRIC Grant Hazard Mitigation Plan | | | | | 48,000 | |
| | FEMA Grant Application | | | | | 2,000 | |
| | Miscellaneous | | | | | 2,000 | |
| 10-54-321 | Liquor Law (Narcotics) | | | | | | 7,000 |
| | <i>Liquor Funds Transferred to County for Enforcement</i> | | | | | | |

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------------------------------|-----------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| PUBLIC SAFETY IMPACT FEE FUND | | | | | | | |
| Revenue | | | | | | | |
| 29-37-200 | Public Safety Impact Fees | 12,636 | 14,112 | 10,288 | 9,627 | 12,000 | 12,000 |
| | Total Source: 34: | 12,636 | 14,112 | 10,288 | 9,627 | 12,000 | 12,000 |
| Revenue | | | | | | | |
| 29-39-500 | Contribution From Fund Balance | 0 | 716 | 96 | 0 | 0 | 0 |
| 29-37-100 | Interest Earnings | 811 | 168 | 109 | 77 | 0 | 0 |
| | Total Revenue | 13,448 | 14,996 | 10,494 | 9,705 | 12,000 | 12,000 |
| Contributions and Transfers | | | | | | | |
| 29-80-800 | Transfer to General Fund | 12,636 | 14,996 | 10,494 | 9,700 | 12,000 * | 12,000 |
| | Total Contributions and Transfers | 12,636 | 14,996 | 10,494 | 9,700 | 12,000 | 12,000 |
| | Revenue Total | 13,448 | 14,996 | 10,494 | 9,705 | 12,000 | 12,000 |
| | Expenditure Total | 12,636 | 14,996 | 10,494 | 9,700 | 12,000 | 12,000 |
| | Net Total | 812 | 0 | (0) | 5 | 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. Beginning in 2021 the Fire department began bringing on paramedic service. This was fully implemented by the end of 2021. This will result in faster response time and will increase the service and safety of the community.

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|-------------|--------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| FIRE | | | | | | | |
| 10-57-110 | Full-time Employee Wages | 0 | 0 | 0 | 0 | 0 | 95,000 |
| 10-57-120 | Part-time Employee Salaries | 356,881 | 408,365 | 458,056 | 551,348 | 510,000 | 605,000 |
| 10-43-130 | Employee Benefit - Retirement | 0 | 0 | 0 | 0 | 0 | 20,000 |
| 10-57-131 | Employee Benefit-Employer FICA | 26,702 | 30,904 | 34,645 | 38,632 | 39,000 | 54,000 |
| 10-57-133 | Employee Benefit - Work. Comp. | 12,437 | 7,635 | 19,959 | 31,936 | 20,000 | 32,000 |
| 10-57-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-58-135 | Employee Benefit - Health Ins. | 0 | 0 | 0 | 0 | 0 | 27,000 |
| 10-57-137 | Employee Testing | 336 | 450 | 451 | 866 | 1,000 | 1,000 |
| 10-57-140 | Uniforms | 3,493 | 8,634 | 2,969 | 10,147 | 8,500 | 12,000 |
| 10-57-210 | Books/Subscriptions/Membership | 572 | 400 | 472 | 800 | 1,000 | 1,000 |
| 10-57-230 | Travel and Training | 10,217 | 5,296 | 4,100 | 8,601 | 8,500 | 37,000 |
| 10-57-240 | Office Supplies & Expense | 523 | 1,042 | 837 | 2,515 | 2,500 | 2,500 |
| 10-57-250 | Equipment Supplies & Maint. | 18,673 | 24,107 | 28,041 | 25,643 | 24,000 | 24,000 |
| 10-57-256 | Fuel Expense | 4,733 | 3,078 | 3,158 | 3,821 | 4,000 | 6,000 |
| 10-57-260 | Building Supplies and Maint. | 8,997 | 11,582 | 16,586 | 15,979 | 16,000 | 16,000 |
| 10-57-270 | Utilities | 8,066 | 8,917 | 9,069 | 6,215 | 7,000 | 7,000 |
| 10-57-280 | Telephone | 7,018 | 7,645 | 8,448 | 10,643 | 9,000 | 9,000 |
| 10-57-350 | Software Maintenance | 641 | 1,823 | 8,123 | 3,470 | 8,500 | 8,500 |
| 10-57-370 | Professional & Tech. Services | 19,141 | 21,911 | 17,829 | 21,865 | 18,000 | 18,000 |
| 10-57-450 | Special Public Safety Supplies | 53,608 | 24,722 | 27,117 | 31,563 | 30,000 | 30,000 |
| 10-57-530 | Interest Expense - Bond | 7,870 | 7,127 | 6,419 | 4,949 | 5,000 | 5,000 |
| 10-57-550 | Banking Charges | 317 | 273 | 270 | 261 | 500 | 500 |
| 10-57-622 | Health & Wellness Expenses | 131 | 0 | 0 | 89 | 1,500 | 1,500 |
| 10-57-740 | Equipment Costing over \$500 | 0 | 5,092 | 3,018 | 10,000 | 10,000 | 5,000 |
| 10-57-811 | Sales Tax Rev Bond - Principal | 24,640 | 24,360 | 25,480 | 27,000 | 27,000 | 27,000 |
| | | 564,994 | 603,363 | 675,048 | 806,343 | 751,000 | 1,044,000 |

FIRE

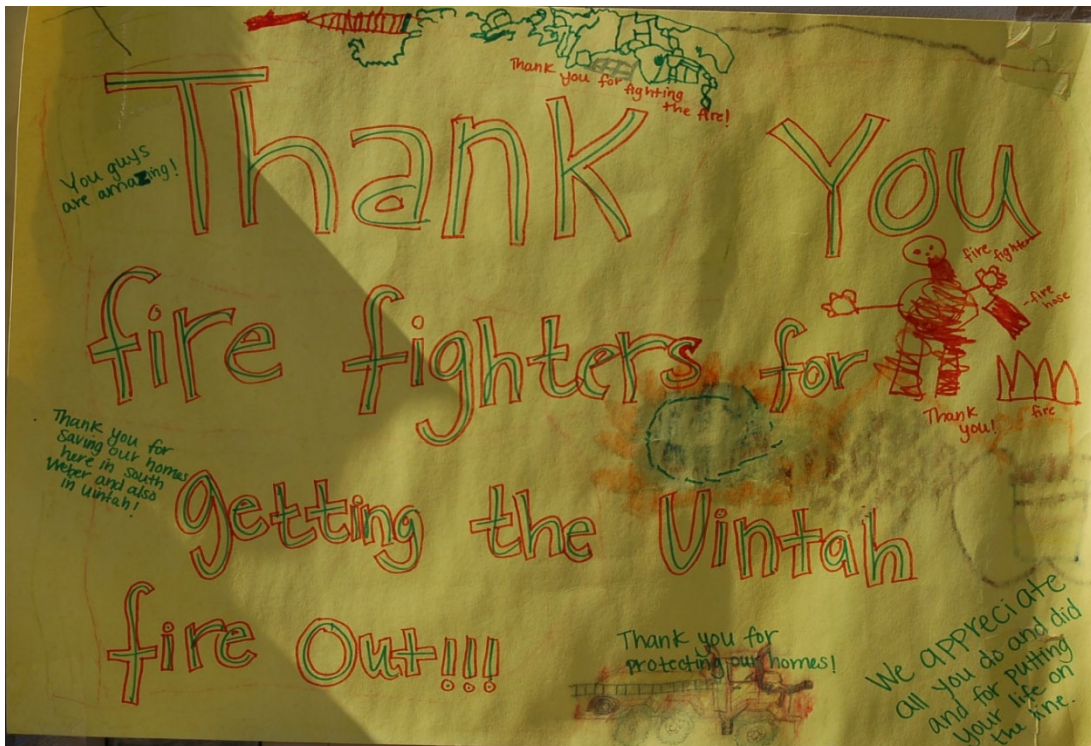
| | | | | | | | |
|-----------|--|--|--|--|--|--|---------|
| 10-57-110 | Full-time Employee Wages Chief | | | | | | 95,000 |
| 10-57-120 | Part-time Employee Wages 6 Captains, Paramedics & Firefighters - 11 FTE | | | | | | 605,000 |
| 10-57-131 | Employee Benefit-Employer FICA | | | | | | 54,000 |
| 10-43-130 | Employee Benefit - Retirement | | | | | | 12,306 |

South Weber Budget

| | | |
|-----------|--|--------|
| 10-57-133 | Employee Benefit - Work. Comp. | 32,000 |
| 10-57-134 | Employee Benefit - UI | 0 |
| 10-58-135 | Employee Benefit - Health Ins. | 27,000 |
| 10-57-137 | Employee Testing | 1,000 |
| 10-57-140 | Uniforms | 12,000 |
| 10-57-210 | Books, Subscriptions, and Memberships | 1,000 |
| | <i>Memberships in Professional Organizations and Subscriptions</i> | |
| 10-57-230 | Travel and Training | 37,000 |
| | Winter Fire School | 3,500 |
| | Fire Certifications & Recertifications | 1,500 |
| | Fire Prevention | 1,000 |
| | Outside Fire Training | 5,000 |
| | Miscellaneous | 1,000 |
| | Wildlands - Reimbursable | 25,000 |
| 10-57-240 | Office Supplies & Expense | 2,500 |
| | <i>Copier Supplies, Postage, and general office supplies</i> | |
| 10-57-250 | Equipment Supplies & Maint. | 24,000 |
| | <i>Upkeep or repair of equip. and oper. supplies, including fuel and oil</i> | |
| 10-57-256 | Fuel Expense | 6,000 |
| 10-57-260 | Building Supplies and Maint. | 16,000 |
| | <i>Upkeep of Fire Station</i> | |
| 10-57-270 | Utilities | 7,000 |
| | <i>Electricity and Natural Gas expenses</i> | |
| 10-57-280 | Telecom | 9,000 |
| | Cable, air cards and cellphone expenses | |
| 10-57-350 | Software Maintenance | 8,500 |
| | <i>Software maintenance contracts</i> | |
| | Caselle Software | 1,000 |
| | Image Trend (New NFIRS software & setup) | 4,900 |
| | ISPYFire | 500 |

South Weber Budget

| | | | |
|-----------|--|--------|--------|
| | Crewsense | 2,100 | |
| 10-57-370 | Professional & Tech. Services | | 18,000 |
| | Medical Director | 8,000 | |
| | Dispatch Fees | 10,000 | |
| 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 | | 5,000 |
| 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.



| Performance Measures | | | | |
|--|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Full-time Employee Turnover Rate | 0% | 7% | 13% | 5% |
| Part-Time Employee Turnover Rate | 20% | 28% | 18% | 15% |
| Days missed due to accident or injury. | 2 | 1 | 1 | - |
| Number of risk management trainings conducted. | - | - | 6 | 12 |
| Email List Subscribers | 461 | 521 | 2,350 | 2,500 |
| Email Open Rate | 57% | 52% | 58% | 60% |
| Total Reach (Facebook) | | 9,306 | 13,135 | 20,000 |
| Total Building Permits Issued | 224 | 201 | 178 | 175 |
| Final & Four-way Inspections Completed within 24 hours | 100% | 100% | 100% | 100% |
| Building inspections completed within 3 days | 100% | 100% | 100% | 95% |
| Building plan reviews completed within 14 days | 100% | 100% | 100% | 95% |
| Response time to code complaints within 3 days | - | - | - | 90% |

Community Services Goals 2023

- Develop a Multi-Hazard Mitigation Plan
- Develop a model to demonstrate cost to citizens at build out based off all residential vs commercial in undeveloped areas
- Add detail to General Plan for undeveloped areas
- Update land use development process in City Code
- Implement an employee recognition program
- Organize staff and employee activities with families to increase friendships
- Summarize and communicate “total” pay to all employees (wages + benefits)
- Project buildout staffing needs for all departments

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|---------------------------|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| Community Services | | | | | | | |
| 10-58-110 | Full-time Employee Salaries | 98,465 | 89,769 | 100,490 | 160,035 | 160,000 | 239,000 |
| 10-58-120 | Part-time Employee Salaries | 14,567 | 48,317 | 2,898 | 34,463 | 35,000 | 67,000 |
| 10-58-130 | Employee Benefit - Retirement | 19,608 | 24,362 | 18,901 | 38,889 | 40,000 | 65,000 |
| 10-58-131 | Employee Benefit-Employer FICA | 8,308 | 11,733 | 8,051 | 13,785 | 15,000 | 24,000 |
| 10-58-133 | Employee Benefit - Work. Comp. | 2,031 | 1,132 | 1,435 | 5,629 | 3,000 | 8,000 |
| 10-58-134 | Employee Benefit - U.I. | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-58-135 | Employee Benefit - Health Ins. | 15,147 | 8,384 | 8,055 | 34,079 | 35,000 | 53,000 |
| 10-58-137 | Employee Testing | 228 | 230 | 142 | 23 | 0 | 0 |
| 10-58-140 | Uniforms | 1,522 | 1,026 | 1,019 | 1,274 | 1,200 | 3,200 |
| 10-58-210 | Books/Subscriptions/Membership | 40 | 3,338 | 205 | 515 | 500 | 1,000 |
| 10-58-230 | Travel & Training | 1,325 | 1,824 | 1,224 | 10,766 | 11,500 | 19,000 |
| 10-58-240 | Office Supplies | 0 | 0 | 0 | 500 | 0 | 8,000 |
| 10-58-250 | Equipment Supplies & Maint. | 6,730 | 4,564 | 8,415 | 4,926 | 4,000 | 5,000 |
| 10-58-255 | Vehicle Lease | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-58-256 | Fuel Expense | 1,173 | 128 | 1,112 | 1,724 | 1,000 | 3,000 |
| 10-58-280 | Telephone | 1,085 | 2,230 | 1,440 | 1,350 | 1,800 | 1,800 |
| 10-58-310 | Professional & Tech. - Planner | 11,560 | 17,553 | 25,050 | 0 | 0 | 0 |
| 10-58-312 | Professional & Tech. - Engineer | 66,589 | 90,478 | 59,795 | 49,268 | 60,000 | 55,000 |
| 10-58-319 | Professional & Tech. - Subd. Reviews | 69,359 | 58,358 | 72,742 | 66,565 | 60,000 | 60,000 |
| 10-58-326 | Professional & Tech. - Inspections | 0 | 41,250 | 38,955 | 32,925 | 40,000 | 40,000 |
| 10-58-325 | GIS/ Mapping | 0 | 9,072 | 10,229 | 12,226 | 15,000 | 12,000 |
| 10-58-350 | Software Maintenance | 3,259 | 2,183 | 2,180 | 16,160 | 13,000 | 17,000 |
| 10-58-370 | Professional & Tech. Services | 946 | 12 | 50 | 0 | 0 | 0 |
| 10-58-380 | Abatements | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 10-58-620 | Miscellaneous | 0 | 2,572 | 79 | 0 | 0 | 9,500 |
| 10-58-740 | Equipment | 0 | 0 | 202 | 4,954 | 0 | 2,500 |
| | | 321,941 | 418,515 | 364,835 | 490,058 | 496,000 | 703,000 |

Community Services

| | | | | | | | |
|-----------|--|--|--|--|--|--|---------|
| 10-58-110 | Full-time Employee Salaries - 3 FTE Community Services Director, Public Works Director, Development Coordinator | | | | | | 239,000 |
| 10-58-120 | Part-time Employee Salaries 5 Planning Commission Members, Code Enforcement Officer, Community Relations Assistant | | | | | | 67,000 |
| 10-58-130 | Employee Benefit - Retirement | | | | | | 65,000 |

South Weber Budget

| | | |
|-----------|--|--------|
| 10-58-131 | Employee Benefit-Employer FICA | 24,000 |
| 10-58-133 | Employee Benefit - Work. Comp. | 8,000 |
| 10-58-134 | Employee Benefit - UI | 0 |
| 10-58-135 | Employee Benefit - Health Ins. | 53,000 |
| 10-58-137 | Employee Testing | 0 |
| 10-58-140 | Uniforms | 3,200 |
| | 1 FTE Public Works Uniform and Cleaning costs | 1,200 |
| | Dec Shirts & New Employee | 2,000 |
| 10-58-210 | Books/Subscriptions/Membership | 1,000 |
| | <i>Memberships in Professional Organizations and Subscriptions</i> | |
| | Building Code books (updated every three years) | |
| | ICC memberships - National, State & local | |
| 10-58-230 | Travel and Training | 19,000 |
| | <i>Charges for conferences, educational materials, & employee travel</i> | |
| | ULCT fall conf - Planning commission | 1,500 |
| | Land Use Academy of Utah(LUAU) | 800 |
| | Utah Land Use Institute | 2,000 |
| | UCICC (2) | 2,000 |
| | Misc. Planning Commission & Director | 5,000 |
| | ICC Training - Dev. Coord. | 5,000 |
| | 3CMA & PIO Training | 2,500 |
| | IWorQ | 200 |
| 10-58-240 | Office Supplies | 8,000 |
| | City Mailers & Inserts | 8,000 |
| 10-58-250 | Equipment Supplies & Maint. | 5,000 |
| | <i>Upkeep or repair of equip. and oper. Supplies</i> | |
| 10-58-255 | Vehicle Lease | 0 |
| | <i>Department share based on FTE</i> | |
| 10-58-256 | Fuel Expense | 3,000 |
| 10-58-280 | Telephone | 1,800 |

South Weber Budget

| | | | |
|-----------|---|--------|--------|
| 10-58-310 | Professional & Tech. - Planning BRIC | | 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.) | | 55,000 |
| 10-58-319 | Professional & Tech. - Subd. Review (Moved from Administrative Dept.) | | 60,000 |
| 10-58-325 | GIS/ Mapping | | 12,000 |
| 10-58-326 | Professional & Tech. - inspections | | 40,000 |
| 10-58-350 | Software Maintenance | | 17,000 |
| | <i>Caselle</i> | 5,000 | |
| | <i>HR & Payroll</i> | 12,000 | |
| 10-58-370 | Professional & Tech. | | 0 |
| 10-58-380 | Abatements | | 10,000 |
| 10-58-620 | Miscellaneous | | 9,500 |
| | Community Building Events | 3,000 | |
| | Social Media Boosts | 2,000 | |
| | Swag | 3,000 | |
| | Text Service | 1,500 | |
| 10-58-740 | Equipment | | 2,500 |
| | Equipment | 2,500 | |

Streets Department

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

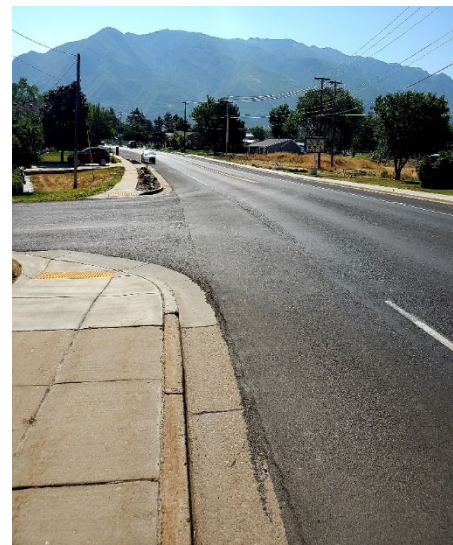
To ensure goals are being met the City tracks streets through a program called iWorQ. This program calculates how long the streets will last and when they will need to be replaced. This program also helps determine what needs to be maintained in order to push the replacement date back. This helps to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

| Performance Measures | | | | |
|---|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Crack Seal Expenditure | | | | |
| Slurry Seal Expenditure | | | | |
| Overlay Expenditure | | | | |
| Street Rebuild Expenditure | | | | |
| Number of times streets swept | 3 | 3 | 3 | 3 |
| Percent of sidewalks inspected annually | 100% | 100% | 100% | 100% |

Transportation Goals 2023

- Create 10-year operations and maintenance projection document
- Complete more sidewalks on portions of South Weber Drive on the west side
- Install sidewalk at the top of 1900 east
- Complete all OSHA and ULGT risk management items identified
- Document weekly safety training



South Weber Budget

| Account No. | Account Title | 2019 - 20 Actual | 2020 - 21 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|----------------|---------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| STREETS | | | | | | | |
| 10-60-110 | Full-Time Employee Salaries | 40,889 | 41,925 | 52,346 | 46,378 | 59,000 | 46,000 |
| 10-60-120 | Part-Time Employee Salaries | 14,868 | 11,820 | 17,435 | 17,403 | 24,000 | 30,000 |
| 10-60-130 | Employee Benefit - Retirement | 7,649 | 8,081 | 7,898 | 9,652 | 13,000 | 10,000 |
| 10-60-131 | Employee Benefit-Employer FICA | 4,171 | 4,025 | 5,288 | 5,025 | 6,400 | 6,000 |
| 10-60-133 | Employee Benefit - Work. Comp. | 708 | 1,378 | 2,500 | 2,820 | 2,400 | 3,000 |
| 10-60-134 | Employee Benefit - UI | 0 | 0 | 7 | 0 | 0 | 0 |
| 10-60-135 | Employee Benefit - Health Ins. | 6,623 | 2,640 | 5,731 | 4,916 | 10,000 | 0 |
| 10-60-137 | Employee Testing | 457 | 150 | 138 | 76 | 400 | 400 |
| 10-60-140 | Uniforms | 1,026 | 870 | 1,865 | 2,727 | 800 | 800 |
| 10-60-230 | Travel & Training | 465 | 160 | 802 | 915 | 2,000 | 2,000 |
| 10-60-250 | Equipment Supplies & Maint. | 9,484 | 9,616 | 8,165 | 5,336 | 6,000 | 6,000 |
| 10-60-255 | Vehicle Lease | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-60-256 | Fuel Expense | 3,831 | 1,678 | 1,593 | 1,788 | 4,600 | 5,600 |
| 10-60-260 | Buildings & Grounds - Shop | 2,184 | 2,764 | 6,837 | 1,250 | 5,000 | 3,000 |
| 10-60-271 | Utilities - Streetlights | 48,659 | 40,446 | 35,319 | 36,398 | 60,000 | 45,000 |
| 10-60-312 | Professional & Tech. - Engineer | 16,006 | 8,965 | 6,652 | 15,450 | 20,000 | 20,000 |
| 10-60-325 | GIS/ Mapping | 6,530 | 8,965 | 376 | 2,331 | 10,000 | 5,000 |
| 10-60-350 | Software Maintenance | 738 | 763 | 729 | 1,395 | 3,000 | 3,000 |
| 10-60-370 | Professional & Tech. Services | 0 | 0 | 0 | 0 | 500 | 400 |
| 10-60-410 | Special Highway Supplies | 17,328 | 15,105 | 21,871 | 33,842 | 15,000 | 35,000 |
| 10-60-411 | Snow Removal Supplies | 31,394 | 25,489 | 19,466 | 27,512 | 35,000 | 45,000 |
| 10-60-415 | Mailboxes and Street Signs | 8,835 | 6,932 | 4,467 | 7,191 | 10,000 | 20,000 |
| 10-60-416 | Streetlights | 3,842 | 39,400 | 16,625 | 15,712 | 20,000 | 20,000 |
| 10-60-420 | Weed Control | 338 | 0 | 568 | 360 | 1,500 | 1,500 |
| 10-60-422 | Crosswalk/Street Painting | 0 | 2,742 | 0 | 0 | 5,000 | 5,000 |
| 10-60-424 | Curb & Gutter Restoration | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-60-550 | Banking Charges | 273 | 270 | 219 | 261 | 400 | 300 |
| 10-60-740 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 226,299 | 234,183 | 216,897 | 238,740 | 314,000 | 313,000 |

STREETS

| | | |
|-----------|---------------------------------------|--------|
| 10-60-110 | Full-Time Employee Salaries - 1 FTE | 46,000 |
| 10-60-120 | Part-Time Employee Salaries - .77 FTE | 30,000 |
| 10-60-130 | Employee Benefit - Retirement | 10,000 |
| 10-60-131 | Employee Benefit-Employer FICA | 6,000 |
| 10-60-133 | Employee Benefit - Work. Comp. | 3,000 |

South Weber Budget

| | | | |
|-----------|---|--------|--------|
| 10-60-134 | Employee Benefit - UI | | 0 |
| 10-60-135 | Employee Benefit - Health Ins. | | 0 |
| 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 | | 5,600 |
| 10-60-260 | Buildings & Grounds - Shop <i>33% of Shop building and grounds maintenance</i> | | 3,000 |
| 10-60-271 | Utilities - Street Lights <i>Power & Repair</i> | | 45,000 |
| 10-60-312 | Professional & Tech. - Engineer New Development | 20,000 | 20,000 |
| 10-60-325 | GIS/ Mapping | | 5,000 |
| 10-60-350 | Software Maintenance <i>Software maintenance contracts</i> | | 3,000 |
| 10-60-370 | Professional & Tech. Services Other | 400 | 400 |
| 10-60-410 | Special Highway Supplies Sweeping (3 times a year) Barricades Repairs | | 35,000 |

South Weber Budget

| | | |
|-----------|--|--------|
| 10-60-411 | Snow Removal | 45,000 |
| 10-60-415 | Mailboxes and Street Signs <i>Developer paid mailboxes and signs</i> | 20,000 |
| 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 |
| 10-60-550 | Banking Charges <i>Bank charges and fees and credit card transaction fees</i> | 300 |
| 10-60-745 | Equipment | 0 |

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 0 |
|-------------|---------------|---------------------|---------------------|---------------------|-----------------------|---------------------|----------------|
|-------------|---------------|---------------------|---------------------|---------------------|-----------------------|---------------------|----------------|

ROAD IMPACT FEE FUND

Revenue

| | | | | | | | |
|-----------|-------------------|--------|---------|---------|---------|---------|---------|
| 24-37-100 | Interest Earnings | 7,066 | 8,501 | 332 | 438 | | 0 |
| 24-37-200 | Road Impact Fees | 69,865 | 195,104 | 250,762 | 209,740 | 140,000 | 140,000 |
| | Total Revenue | 76,931 | 203,606 | 251,094 | 210,178 | 140,000 | 140,000 |

Contributions and Transfers

| | | | | | | | |
|-----------|-----------------------------------|---|---|---|---|---|---|
| 24-39-500 | Contribution From Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Contributions and Transfers | 0 | 0 | 0 | 0 | 0 | 0 |

Expenditures

| | | | | | | | |
|-----------|--------------------|---|---------|---------|---------|-----------|---------|
| 24-40-760 | Transfers | 0 | 518,058 | 234,338 | 140,000 | 140,000 * | 140,000 |
| | Total Expenditures | 0 | 518,058 | 234,338 | 140,000 | 140,000 | 140,000 |

| | | | | | | |
|------------------------------------|--------|---------|---------|---------|---------|---------|
| Road Impact Fee Fund Revenue Total | 76,931 | 203,606 | 251,094 | 210,178 | 140,000 | 140,000 |
|------------------------------------|--------|---------|---------|---------|---------|---------|

| | | | | | | |
|--|---|---------|---------|---------|---------|---------|
| Road Impact Fee Fund Expenditure Total | 0 | 518,058 | 234,338 | 140,000 | 140,000 | 140,000 |
|--|---|---------|---------|---------|---------|---------|

| | | | | | | |
|--------------------------|--------|-----------|--------|--------|---|---|
| Net Road Impact Fee Fund | 76,931 | (314,452) | 16,756 | 70,178 | 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 be updated and changed.

In 2022 the City installed eight pickleball courts, a BMX track, and a basketball court. T

| Performance Measures | | | | |
|----------------------------|-------------|-------------|----------------|-------------|
| | 2020 Actual | 2021 Actual | 2022 Projected | 2023 Target |
| Detention acres maintained | | | | |
| Park acres maintained | | | | |

Parks Goals 2023

- Establish a Parks master plan across all parks
- Finalize canyon meadows park master plan
- Create 10-year operations and maintenance projection document
- Complete all OSHA and ULGT risk management items identified
- Document weekly safety training
- Reduce water consumption through technology upgrades and landscaping changes

South Weber Budget

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|--------------|-------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| PARKS | | | | | | | |
| 10-70-110 | Full-Time Employee Salaries | 53,177 | 74,815 | 116,560 | 131,879 | 108,000 | 91,000 |
| 10-70-120 | Part-time Employee Salaries | 3,040 | 3,828 | 16,548 | 7,563 | 14,000 | 9,000 |
| 10-70-130 | Employee Benefit - Retirement | 9,521 | 13,286 | 21,431 | 27,534 | 22,000 | 17,000 |
| 10-70-131 | Employee Benefit-Employer FICA | 4,089 | 5,803 | 10,311 | 11,618 | 10,000 | 8,000 |
| 10-70-133 | Employee Benefit - Work. Comp. | 1,380 | 885 | 3,355 | 6,035 | 4,000 | 3,000 |
| 10-70-134 | Employee Benefit - UI | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-70-135 | Employee Benefit - Health Ins. | 17,201 | 17,668 | 22,060 | 37,842 | 60,000 | 37,000 |
| 10-70-137 | Employee Testing | 501 | 188 | 800 | 150 | 400 | 400 |
| 10-70-140 | Uniforms | 2,240 | 2,263 | 2,374 | 2,856 | 2,700 | 2,700 |
| 10-70-230 | Travel & Training | 52 | 1,585 | 757 | 3,305 | 4,000 | 4,000 |
| 10-70-250 | Equipment Supplies & Maint. | 11,978 | 15,774 | 12,276 | 12,011 | 15,000 | 15,000 |
| 10-70-255 | Vehicle Lease | 0 | 0 | 0 | 0 | 0 | 0 |
| 10-70-256 | Fuel Expense | 3,991 | 3,850 | 4,956 | 3,799 | 5,000 | 6,000 |
| 10-70-260 | Buildings & Grounds - Shop | 194 | 1,689 | 2,811 | 1,415 | 5,000 | 3,000 |
| 10-70-261 | Grounds Supplies & Maintenance | 34,148 | 37,530 | 46,439 | 30,411 | 39,000 | 39,000 |
| 10-70-270 | Utilities | 5,534 | 11,401 | 11,786 | 9,533 | 8,000 | 9,000 |
| 10-70-280 | Telephone | 308 | 1,008 | 801 | 1,563 | 1,600 | 1,600 |
| 10-70-312 | Professional & Tech. - Engineer | 19,835 | 38,910 | 23,156 | 12,597 | 20,000 | 19,000 |
| 10-70-350 | Software Maintenance | 641 | 738 | 763 | 895 | 1,000 | 1,000 |
| 10-70-430 | Trail Maintenance | 0 | 3,500 | 1,393 | 0 | 0 | 20,000 |
| 10-70-550 | Banking Charges | 198 | 273 | 270 | 231 | 300 | 300 |
| 10-70-626 | UTA Park and Ride | 17,639 | 11,109 | 4,128 | 5,280 | 15,000 | 15,000 |
| 10-70-740 | Equipment | 33,564 | 1,639 | 0 | 10,000 | 10,000 | 0 |
| | Storm Drain Detention Reimbursement | | | | | | (80,000) |
| | | 219,230 | 247,741 | 302,976 | 316,518 | 345,000 | 221,000 |

PARKS

| | | | | | | | |
|-----------|--------------------------------------|--|--|--|--|--|--------|
| 10-70-110 | Full-Time Employee Salaries - 2 FTE | | | | | | 91,000 |
| 10-70-120 | Part-time Employee Salaries - .3 FTE | | | | | | 9,000 |
| 10-70-130 | Employee Benefit - Retirement | | | | | | 17,000 |
| 10-70-131 | Employee Benefit-Employer FICA | | | | | | 8,000 |
| 10-70-133 | Employee Benefit - Work. Comp. | | | | | | 3,000 |
| 10-70-134 | Employee Benefit - UI | | | | | | 0 |

South Weber Budget

| | | | |
|-----------|--|--------|--------|
| 10-70-135 | Employee Benefit - Health Ins. | | 37,000 |
| 10-70-137 | Employee Testing | | 400 |
| 10-70-140 | Uniforms | | 2,700 |
| | Uniform and Cleaning costs | | |
| 10-70-230 | Travel & Training | | 4,000 |
| | <i>Charges for conferences, educational materials, & employee travel</i> | | |
| | Playground Equipment Certification (URPA) (2) | 1,000 | |
| | Utah Recreation & Parks Assoc. Conference (2) | 3,000 | |
| 10-70-250 | Equipment Supplies & Maint. | | 15,000 |
| | <i>Upkeep or repair of equipment and operating supplies</i> | | |
| 10-70-255 | Vehicle Lease | | 0 |
| | <i>Department share based on FTE</i> | | |
| 10-70-256 | Fuel Expense | | 6,000 |
| 10-70-260 | Buildings & Grounds - Shop | | 3,000 |
| | <i>33% of Shop building and grounds improvements</i> | | |
| 10-70-261 | Grounds Supplies & Maintenance | | 39,000 |
| | <i>Upkeep and repair of park grounds and structures</i> | | |
| 10-70-270 | Utilities | | 9,000 |
| | <i>Electricity and Secondary Water expenses</i> | | |
| | Electricity | 6,000 | |
| | Water | 3,000 | |
| 10-70-280 | Telephone | | 1,600 |
| 10-70-312 | Professional & Tech. - Engineer | | 19,000 |
| 10-70-350 | Software Maintenance | | 1,000 |
| | <i>Software maintenance contracts</i> | | |
| 10-70-430 | Trail Maintenance | | 20,000 |
| | Service maintenance (new) | 20,000 | |
| 10-70-435 | Safety Incentive Program | | 0 |
| 10-70-550 | Banking Charges | | 300 |

Bank charges and fees and credit card transaction fees

| | | |
|-----------|--|----------|
| 10-70-626 | UTA Park and Ride Dumpsters and trash removal, lights, snow removal and repairs | 15,000 |
| 10-70-740 | Equipment Purchases | 0 |
| | Storm Drain Detention Reimbursement | (80,000) |

| Account No. | Account Title | 2018 - 19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 - 22 Estimate | 2021 - 22 Budget | 2022 - 23 Budget |
|------------------------------------|---|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
| PARK IMPACT FEE FUND | | | | | | | |
| Revenue | | | | | | | |
| 23-37-100 | Interest Earnings | 7,561 | 10,579 | 3,628 | 3,314 | 1,000 | 1,000 |
| 23-37-200 | Park Impact Fees | 210,368 | 234,752 | 148,816 | 120,784 | 165,000 | 120,000 |
| | Total Revenue | 217,930 | 245,331 | 152,444 | 124,098 | 166,000 | 121,000 |
| Contributions and Transfers | | | | | | | |
| 23-39-900 | Contribution From Fund Balance | 0 | 0 | 0 | 760,000 | 777,000 | 0 |
| | Total Contributions and Transfers | 0 | 0 | 0 | 760,000 | 777,000 | 0 |
| Expenditures | | | | | | | |
| 23-40-760 | Transfers | 0 | 0 | 32,954 | 884,000 | 943,000 | 121,000 |
| | Total Expenditures | 0 | 0 | 32,954 | 884,000 | 943,000 | 121,000 |
| | Park Impact Fee Fund Revenue Total | 217,930 | 245,331 | 152,444 | 884,098 | 943,000 | 121,000 |
| | Park Impact Fee Fund Expenditure Total | 0 | 0 | 32,954 | 884,000 | 943,000 | 121,000 |
| | Net Total Park Impact Fee Fund | 217,930 | 245,331 | 119,490 | 98 | 0 | 0 |

| | | |
|---|--------------------------|-------------|
| Adopted Budget Form for: Cities, Towns & Counties | Name | South Weber |
| | Fiscal Year Ended | 6/30/2023 |

Basic Form Instructions

- As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
- If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
- A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
- Please report amounts rounded to the nearest dollar.
- Some items may not apply to your entity.
- If you have questions about the form, call Seth Oveson at 435-572-0440, or send an email to soveson@utah.gov.
- Upload completed budgets to reporting.auditor.utah.gov.** If you have any questions related to the uploading of your document, please contact our office at 801-538-1025 or stateauditor@utah.gov.

Definitions: *Current Budget Year:* The budget year in which a local government is currently operating. *Ensuing Budget Year:* The next upcoming budget year, also known as the "incoming" budget year

Part I General Fund Revenues

| Source of Revenue (a) | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
|--|-------------------------------------|---------------------------------|---|
| Taxes | | | |
| General Property Taxes - Current | 771,140 | 900,000 | 1,078,000 |
| Prior Years' Taxes - Delinquent | 10,056 | 66,900 | 10,000 |
| General Sales and Use Taxes | 838,624 | 1,108,323 | 1,100,000 |
| Franchise Taxes | 417,268 | 418,289 | 420,000 |
| Transient Room Tax | | | |
| Re-appraisals | | | |
| Assessing and Collecting - State-wide Levy | | | |
| Assessing and Collecting - County Levy | | | |
| Fee-in-Lieu of Property Taxes | 52,057 | 31,592 | 50,000 |
| Penalties and Interest on Delinquent Taxes | | | |
| Other (specify): RAP Tax | 0 | 0 | 20,000 |
| | | | |
| Licenses and Permits | | | |
| Business Licenses and Permits | 8,399 | 7,674 | 8,000 |
| Non-business Licenses and Permits | | | |
| Building, Structures, and Equipment | 239,858 | 239,651 | 240,000 |
| Marriage Licenses | | | |
| Motor Vehicle Operation | | | |

| | | | | |
|--|-----------------------------|-------|----|---|
| | Cemetery - Burial Permits | | | |
| | Animal Licenses | | | |
| | Other (specify): Excavation | 1,876 | 94 | 0 |

CONTINUE PART I ON PAGE 2

| | | | |
|-------------|--------------------|--------------------------|------------------|
| Name | South Weber | Fiscal Year Ended | 6/30/2023 |
|-------------|--------------------|--------------------------|------------------|

Part I General Fund Revenue - Continued

| Source of Revenue (a) | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
|---|-------------------------------------|---------------------------------|---|
| Charges for Services | | | |
| General Government | | | |
| Court Costs, Fees, and Charges (Clerk) | | | |
| Recording of Legal Documents (Recorder) | | | |
| Zoning and Subdivision Fees | 165,290 | 145,862 | 124,000 |
| Sale of Maps and Publications | | | |
| Auditor's Fees | | | |
| Surveyor's Fees | | | |
| Treasurer's Fees | | | |
| Public Safety | | | |
| Special Police Services | | | |
| Special Protective Services | | | |
| Corrective Fees (Jail) | | | |
| Streets and Public Improvements | | | |
| Street, Sidewalk, and Curb Repairs | | | |
| Parking Meter Revenue | | | |
| Street Lighting Charges | | | |
| Sanitation | | | |
| Sewer Charges | | | |
| Street Sanitation Charges | | | |
| Refuse Collection Charges | | | |
| Sale of Waste and Sludge | | | |
| Weed Removal and Cleaning Charges | | | |
| Health | | | |
| Parks and Public Property | 1,370 | 1,113 | 0 |
| Cemeteries | | | |
| Miscellaneous Services | | | |
| Other (specify): Developer Permits | | | |
| Other (specify): Admin. Svs. | 167,100 | 202,000 | 277,000 |
| Ambulance Services | 52,978 | 79,017 | 63,000 |

| Fines and Forfeitures | | | | |
|------------------------------|--|-------------------------------------|---------------------------------|---|
| | Fines | 100,504 | 106,596 | 100,000 |
| | Forfeitures | | | |
| | Other (specify): | | | |
| CONTINUE PART I ON PAGE 3 | | | | |
| Name | South Weber | Fiscal Year Ended | | 6/30/2023 |
| Part I | General Fund Revenue - Continued | | | |
| | Source of Revenue (a) | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Intergovernmental Revenue | | | |
| | Federal Grants | 221,046 | 19,000 | 78,000 |
| | General Government | | | |
| | Public Safety | | | |
| | Highways and Streets | | | |
| | Health | | | |
| | Cultural - Recreation | | | |
| | Federal Payments in Lieu of Taxes | | | |
| | State Grants | 0 | 0 | 0 |
| | State Shared Revenue | | | |
| | Class "C" Road Fund Allotment | 236,028 | 51,819 | 110,000 |
| | Liquor Fund Allotment | 7,123 | 11,713 | 7,000 |
| | Grants from Local Units | | | |
| | Other (specify): Wildland Firefighting | 3,525 | 2,778 | 214,000 |
| | | | | |
| | Miscellaneous Revenue | | | |
| | Interest Earnings | 5,407 | 6,299 | 11,000 |
| | Rents and Concessions | | | |
| | Sale of Fixed Assets - Compensation for Loss | 4,500 | 0 | 0 |
| | Sale of Materials and Supplies | | | |
| | Sales of Bonds | | | |
| | Other Financing - Capital Lease Obligations | | | |
| | Other (specify): Sundry | 36,389 | 31,045 | 31,500 |
| | | | | |
| | Contributions and Transfers | | | |
| | Transfer From: Fire Agreement / Job Corps | 7,160 | 3,500 | 3,500 |
| | Transfer From: Fire Agreement / County | 1,744 | 2,985 | 3,000 |
| | Transfer From: | | | |
| | Transfer From: Impact Fees | 10,494 | 12,000 | 12,000 |

| | | | | |
|--|--|------------|------------|---------|
| | Transfer From: | | | |
| | Loan From: | | | |
| | Loan From: | | | |
| | Contribution from Private Sources | | | |
| | Beg. Class "C" Road Fund Bal. to be Appropri. | | | |
| | | | | |
| | Beg. General Fund Bal. to be Appropriated | | | |
| | | | | |
| | TOTAL REVENUES | 3359935.87 | 3448249.22 | 3960000 |

CONTINUE ON PAGE 4 WITH PART II

| | | | |
|-------------|--------------------|--------------------------|------------------|
| Name | South Weber | Fiscal Year Ended | 6/30/2023 |
|-------------|--------------------|--------------------------|------------------|

| | |
|----------------|----------------------------------|
| Part II | General Fund Expenditures |
|----------------|----------------------------------|

| | Expenditure (a) | Prior Year Actual Exp. (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
|--|---|---|--|---|
| | General Government | | | |
| | Administrative/Legislative | | | |
| | Commission or Council | 43,492 | 49,893 | 66,000 |
| | Legislative Committees and Special Bodies | | | |
| | Ordinances and Proceedings | | | |
| | Judicial | | | |
| | City and Precinct Courts | | | |
| | Juvenile Court | | | |
| | District and Circuit Courts | 86,877 | 89,126 | 46,000 |
| | Law Library | | | |
| | Executive and Central Staff Agencies | | | |
| | Executive | 1,293,537 | 853,304 | 1,212,000 |
| | Boards and Commissions | | | |
| | Central Purchasing | | | |
| | Personnel | | | |
| | Budgeting | | | |
| | Data Processing | | | |
| | Microfilming | | | |
| | Administrative Agencies | | | |
| | Auditor | | | |
| | Clerk | | | |
| | Treasurer | | | |
| | Recorder | | | |

| | | | |
|-----------------------------------|--|--|--|
| Attorney | | | |
| Surveyor | | | |
| Assessor | | | |
| Non-Departmental | | | |
| General Governmental Buildings | | | |
| Elections | | | |
| Planning and Zoning | | | |
| Education and Community Promotion | | | |
| Other Professional Services | | | |
| Other (specify): | | | |
| | | | |

CONTINUE PART II ON PAGE 5

| | | | |
|----------------|--|---|---|
| Name | South Weber | Fiscal Year Ended | 6/30/2023 |
| Part II | General Fund Expenditures - Continued | | |
| | Expenditure (a) | Prior Year Actual Exp. (b) | Current Year Estimate (c) |
| | | | Ensuing Year Approved Budget Appropriation (d) |
| | Public Safety | | |
| | Police Department | 260,500 | 283,832 |
| | Fire Department | 675,048 | 806,343 |
| | Corrections (Jail) | | |
| | Protective Inspections | | |
| | Other Protective | | |
| | Agricultural Inspection | | |
| | Animal Control and Regulation | | |
| | Flood Control | | |
| | Emergency Services (Civil Defense) | | |
| | Other (specify): | | |
| | | | |
| | Public Health | | |
| | Health Services | | |
| | Infirmaries | | |
| | Other (specify): | | |
| | | | |
| | Highway and Public Improvements | | |
| | Highways | 234,183 | 238,740 |
| | Class "C" Road Program | | |
| | Sanitation | | |
| | Sewage Collections and Disposal | | 313,000 |

| | | | | |
|--|---|---------|---------|---------|
| | Shop and Garage | | | |
| | Construction | | | |
| | Repair and Maintenance | | | |
| | Other (specify): | | | |
| | | | | |
| | Parks, Rec., and Public Property | | | |
| | Park and Park Areas | 302,976 | 316,518 | 221,000 |
| | Park Lighting | | | |
| | Recreation and Culture | | | |
| | Libraries | | | |
| | Cemeteries | | | |
| | Other (specify): | | | |
| | | | | |

CONTINUE PART II ON PAGE 6

| | | | |
|-------------|--------------------|--------------------------|------------------|
| Name | South Weber | Fiscal Year Ended | 6/30/2023 |
|-------------|--------------------|--------------------------|------------------|

| | |
|----------------|--|
| Part II | General Fund Expenditures - Continued |
|----------------|--|

| | Expenditure (a) | Prior Year Actual Exp. (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
|--|---|-------------------------------|------------------------------|---|
| | Community and Economic Development | | | |
| | Community Planning | 364,835 | 490,058 | 703,000 |
| | Community Development | | | |
| | Urban Redevelopment and Housing | | | |
| | Economic Development and Assistance | | | |
| | Economic Opportunity | | | |
| | Other (specify): | | | |
| | | | | |
| | Debt Service | | | |
| | Principal and Interest | | | |
| | Other (specify): | | | |
| | | | | |
| | Transfers and Other Uses | | | |
| | Transfer To: | | | |
| | Transfer To: | | | |
| | Transfer To: | | | |
| | Loan To: | | | |
| | Loan To: | | | |
| | Loan To: | | | |

| | | | | |
|--|--|------------|------------|---------|
| | Use of Restricted/Reserved Fund Balance | | | |
| | Class "C" Road Funds | | | |
| | Miscellaneous | | | |
| | Judgments and Losses | | | |
| | FEMA Reimbursement of Flood Costs | | | |
| | Other Flood Costs | | | |
| | Other (specify): | | | |
| | | | | |
| | Budgeted Increase in Fund Balance | | | |
| | | | | |
| | TOTAL EXPENDITURES | 3261446.74 | 3127813.83 | 3960000 |

Glossary

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

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

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

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

| | |
|-----------------------------------|--|
| <u>Full-Time Equivalent:</u> | One Full-Time Equivalent (FTE) is equal to one employee working full-time. |
| <u>Fund:</u> | An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. |
| <u>Fund Balance:</u> | Fund balance is the excess of assets over liabilities. |
| <u>General Fund:</u> | The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges such as fire and police protection, finance, parks and recreation, public works, and general administration. |
| <u>Governmental Fund Type:</u> | This type of fund is used to account for activities usually associated with a typical state or local government's operations. The measurement of activity is on current financial resources for sources and uses of funds. |
| <u>Grant:</u> | A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee. |
| <u>Interfund Transfers:</u> | Amounts transferred from one fund to another. |
| <u>Intergovernmental Revenue:</u> | Revenue received from another government for a specified purpose. |
| <u>Internal Service Fund:</u> | Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. |
| <u>Levy:</u> | To impose taxes, special assessments, or service charges for the support of City activities. |
| <u>Line-Item Budget:</u> | A budget that lists each expenditure category (salary, materials, services, travel, etc.) separately along with the dollar amount budgeted for each specified category. |
| <u>Major Fund:</u> | The general fund and any other governmental or enterprise fund whose revenue, expenditures/expenses, assets, or liabilities are at least 10% of the total for all governmental or enterprise funds in the appropriated budget. |

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