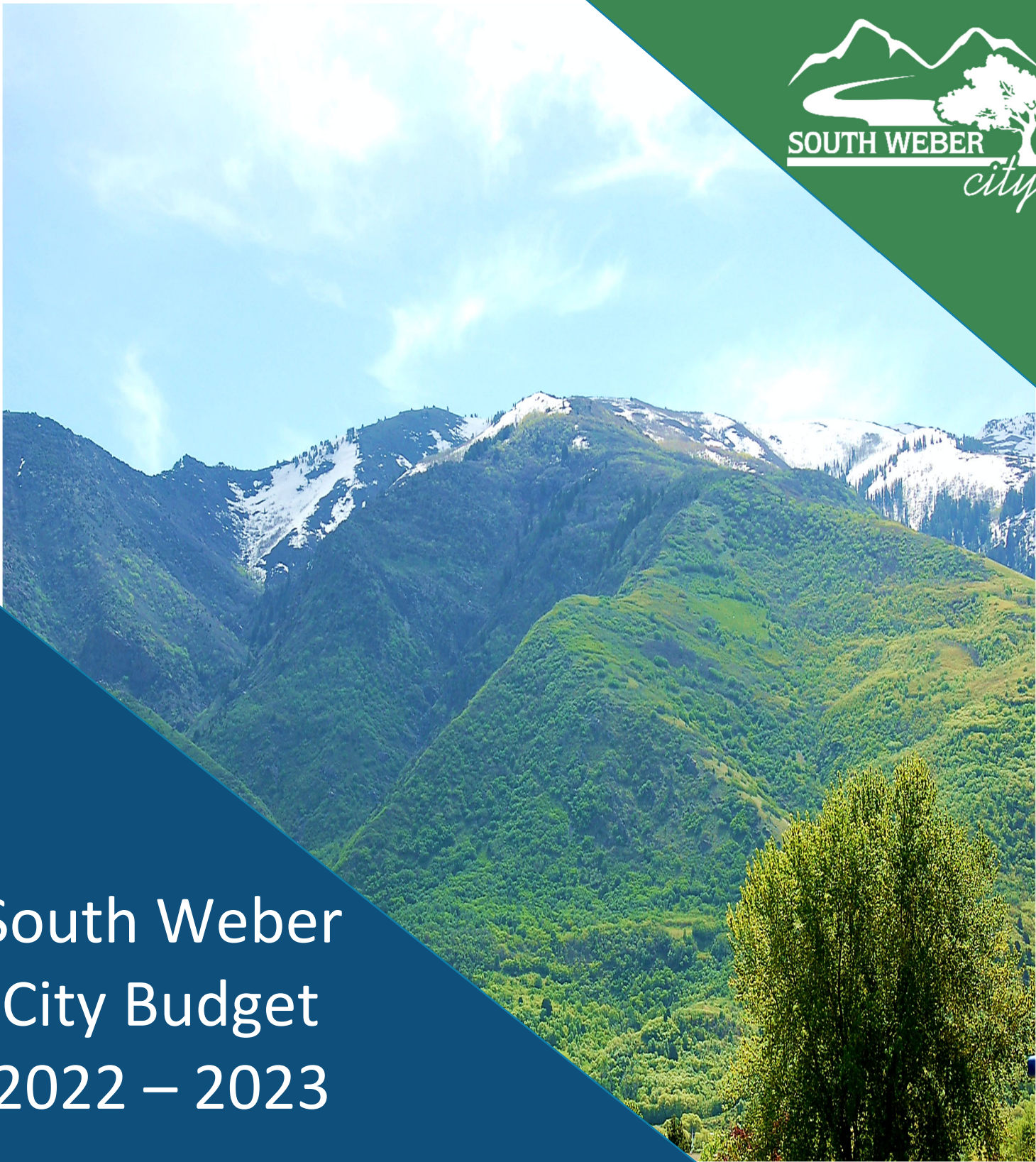


South Weber City Budget 2022 – 2023



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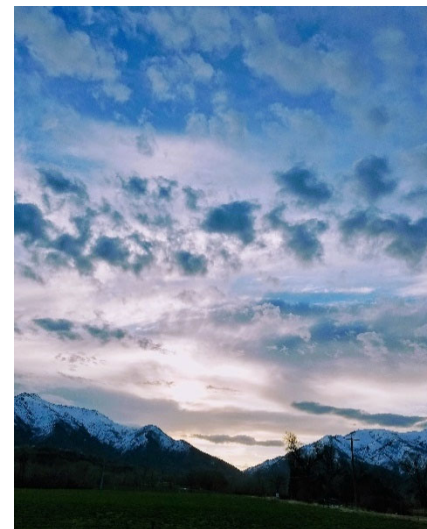
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About South Weber

South Weber is located in the northeast corner of Davis County and is bordered in the north by Interstate 84 and the Weber River, 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 will be installed in the coming years.

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



Mission Statement

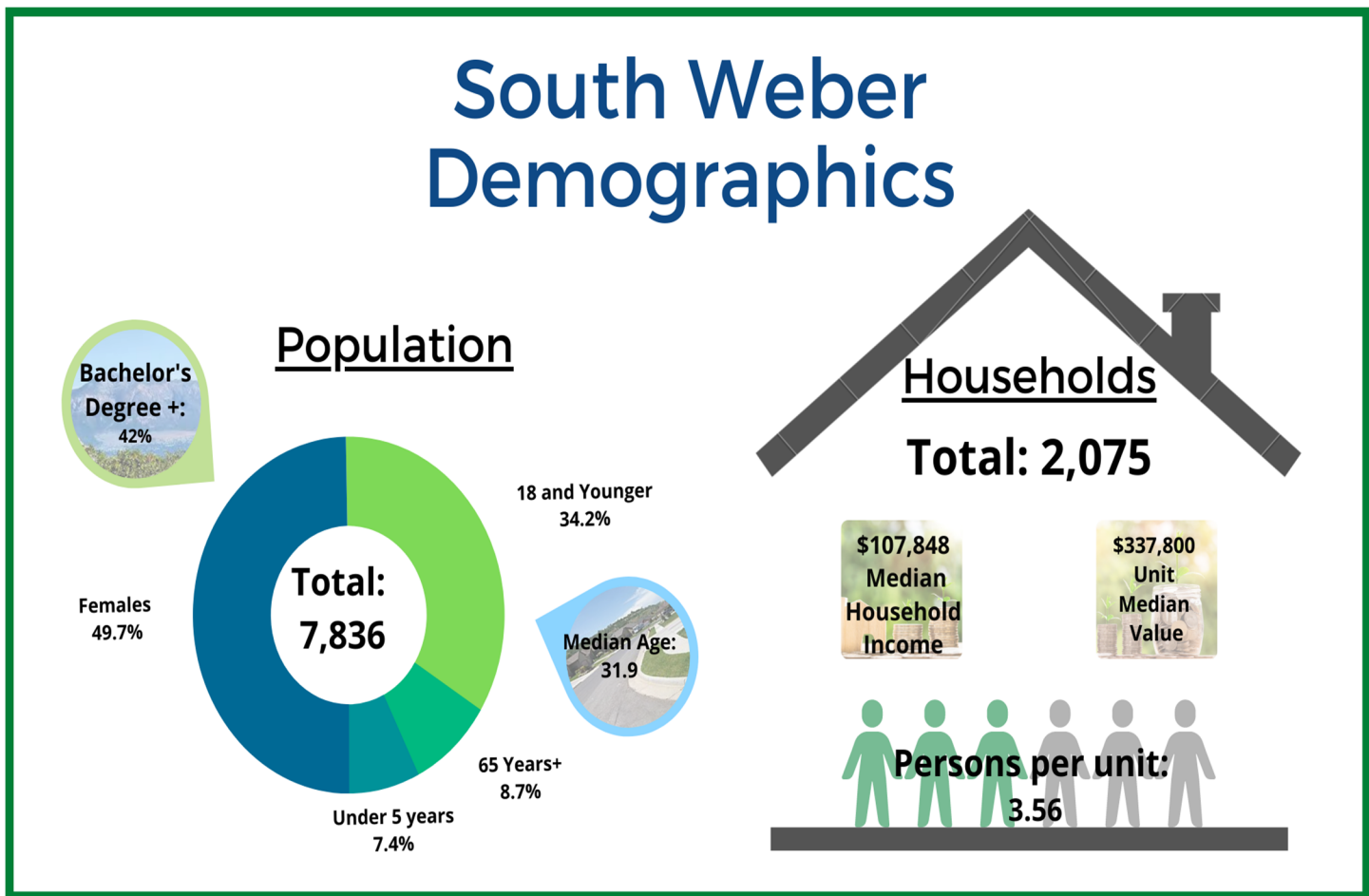
To enhance the quality of life by providing municipal services, protecting life and property with fiscal responsibility, while preserving our heritage for the citizens of South Weber City.



Vision Statement

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

South Weber Demographics



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

City Government

Mayor



Rod Westbroek

City Council



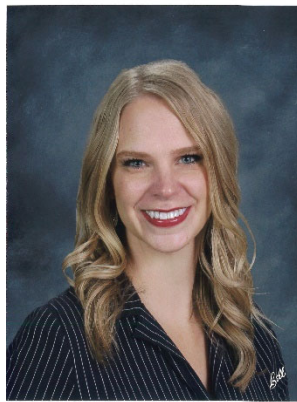
Angie Petty



Joel Dills



Quin Soderquist

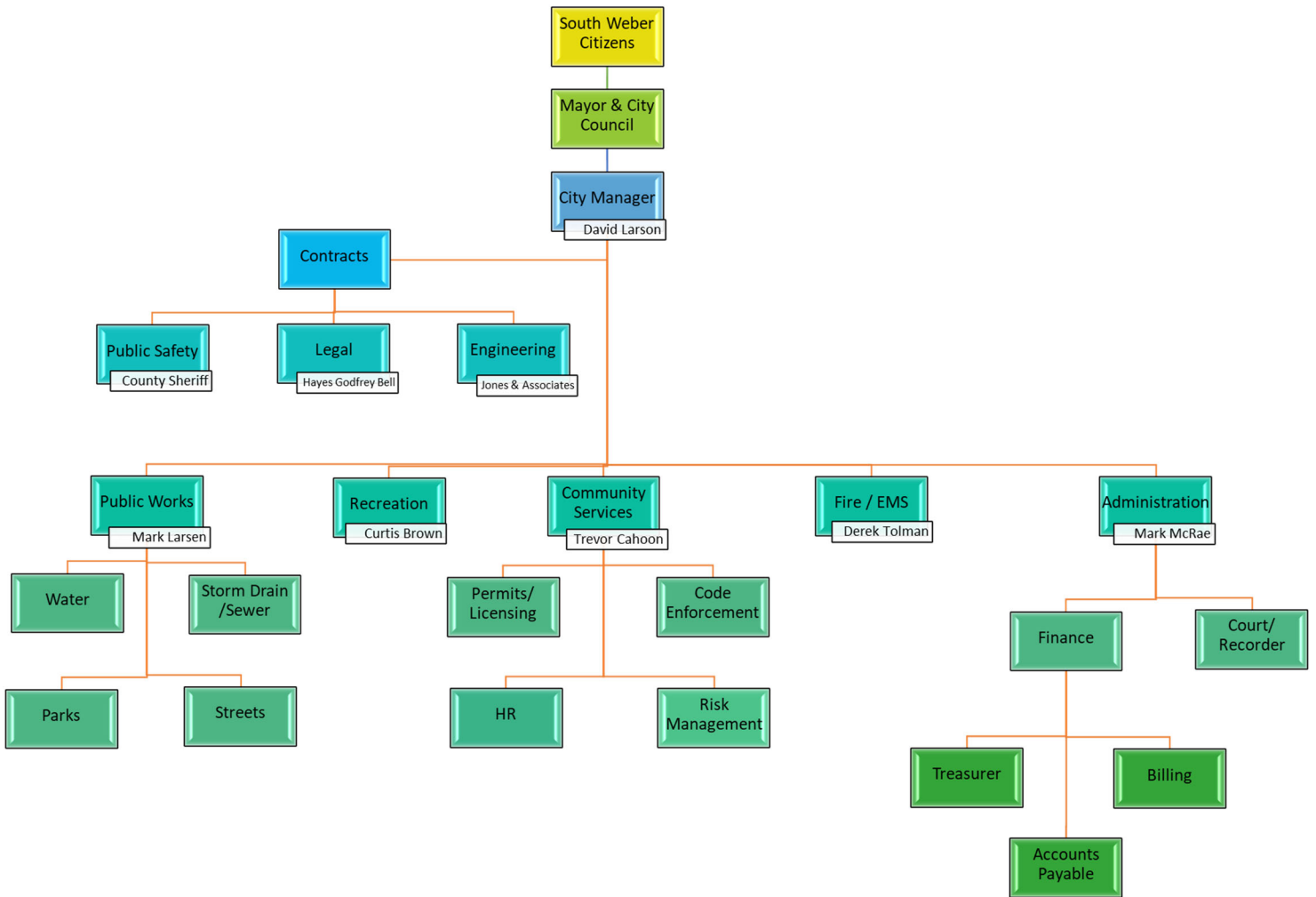


Hayley Alberts



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.



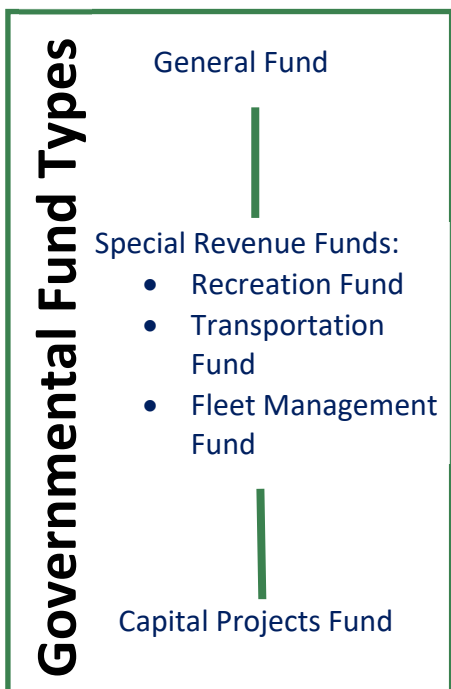
Budget Format

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



PLAN



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



PREPARE



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



REVIEW



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



AMENDMENTS



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



ADOPT



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



ADJUST



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

Budget Schedule

2022 Due Dates

Jan	Annual Planning/Budget Retreat
Jan	Directors submit supplemental budget requests.
Feb	City Manager/Finance Director meet one-on-one with Directors
Feb	Executive Staff review of Draft Department Budgets
Mar	Committee Review of Draft Department Budgets
Mar	CM/FD compile department budgets into Full Draft Budget
Mar	Full Draft Budget Review Committee Meetings
Apr 12	City Council Work Session on FY 2023 Budget
May 10	Tentative Budget Proposed to City Council
May 24	Public Hearing on FY 2022 Tentative Budget
Jun 21	Public Hearing to Amend FY2021-2 Budget
	Adopt FY 2021 Budget Amendments
	Adopt Certified Property Tax Rate
	Adopt FY 2023 Final Budget
	<i>Only If Property Tax Rate Adjustment Proposed</i>
Aug	Public Hearing on Proposed Property Tax Rate Adjustment
	Adopt Certified Property Tax Rate
	Adopt FY 2023 Final Budget

Long-term Financial Polices



South Weber City was incorporated on August 1, 1936. The City operates under a six member Council (one of the Council Members acts as mayor with no voting power) form of government and provides the following services as authorized by its charter: public safety, highways and streets, parks, recreation, planning and zoning, water, sewer, storm sewer, and general administrative. The financial statements of South Weber City are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

(A) Balanced Budget:

Pursuant to §10-6-109, Utah Code Annotated, South Weber City will adopt a balanced General Fund budget by June 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.

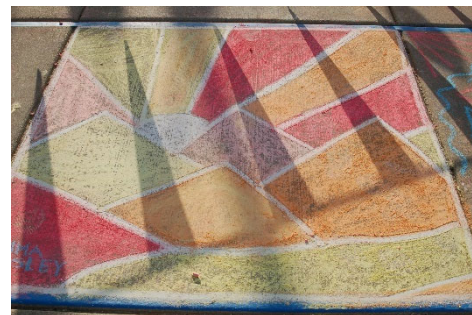
(B) The Reporting Entity:

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 February 2020, the unemployment rate was 3.3%. These county statistics and the following table are taken from the Davis County Annual Report – 2021 Assessor’s Office.

Total Value–South Weber	2020 Property Values	2021 Property Values	% Change
Overall Total	848,160,172	1,011,047,703	2.16%
Avg. Single Family	373,547	427,523	14.45%
Avg. Condo/Attached PUD	209,819	260,046	23.94%
Total Assessed Commercial	24,293,102	25,185,869	3.67%

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.

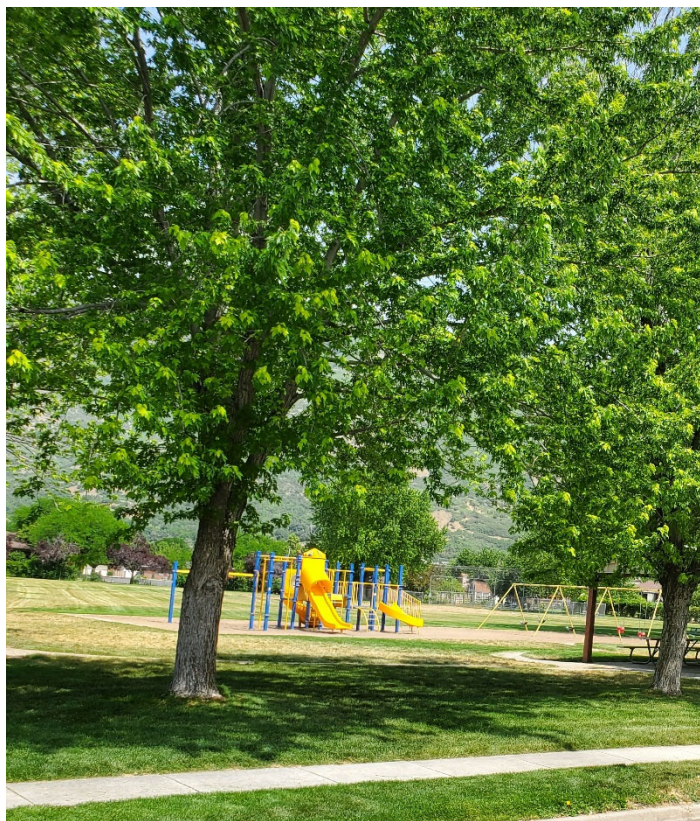
Collectively, South Weber City officials continue to create long range plans which will, over time, promote an improved environment of health, safety, and wellness for its residents and guests. Modifications in the budget this fiscal year support the goals the City has set in support of these plans. In FY 2022 - 2023, total budgeted General Fund Revenue equals \$3,860,000. The major summary of fund expenditures, including contributions and transfers, are: \$3,860,000 General Fund, \$5,929,000 combined enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$516,000 Capital Projects, \$812,000 Transportation Utility, and \$387,000 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 2018, 2019, 2020, and 2021, the City Council held several meetings to discuss the economic, infrastructural, and financial future of the City. In those meetings, several priorities were identified and converted into goals to be achieved



in the FY 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



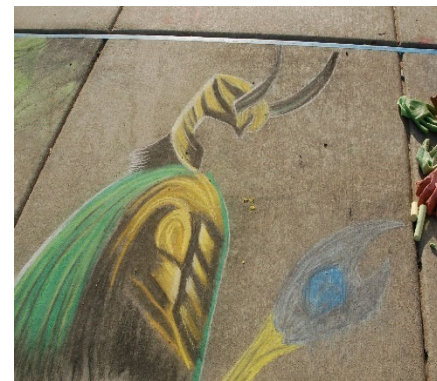
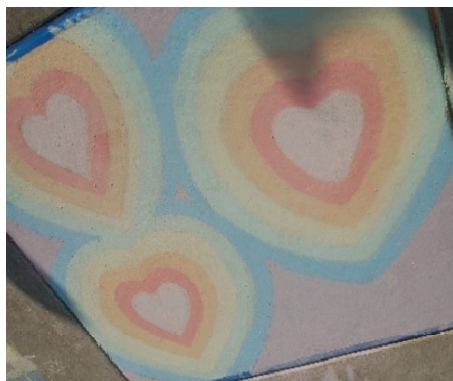
for the construction of new roads. Funds originating from the Transportation Utility Fee shall be expended in accordance with the priorities indicated in the South Weber City Streets Capital Facilities Plan, the current remaining service life of roads, and/or as directed by the South Weber City Council. 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 Davis County Auditor's 2021 Certified Tax Rate for South Weber City is .001522, a increase of approximately 8.48% from the previous year. This 2020 rate was adopted by the City Council on August 24, 2021. The Certified Tax Rate is based on the previous years assessed valuations across the entire city and the amount of property tax received. The Certified Tax Rate will go up or down as needed to arrive at the same amount of tax dollars the City received the prior year. The only way the City can get more property taxes than allowed by the Certified Tax Rate is to hold a Truth in Taxation hearing and make a case for a tax increase to the public. The Davis County Auditors 2022 anticipated certified tax rate revenue for South Weber City is \$1,000,000.



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 will mean a net zero increase to our citizens. South Weber used this increase to pay Davis County for paramedic service until 2022. South Weber's proposed Certified Tax Rate is 0.001522 with a certified tax rate revenue of \$933,000.



Fees:

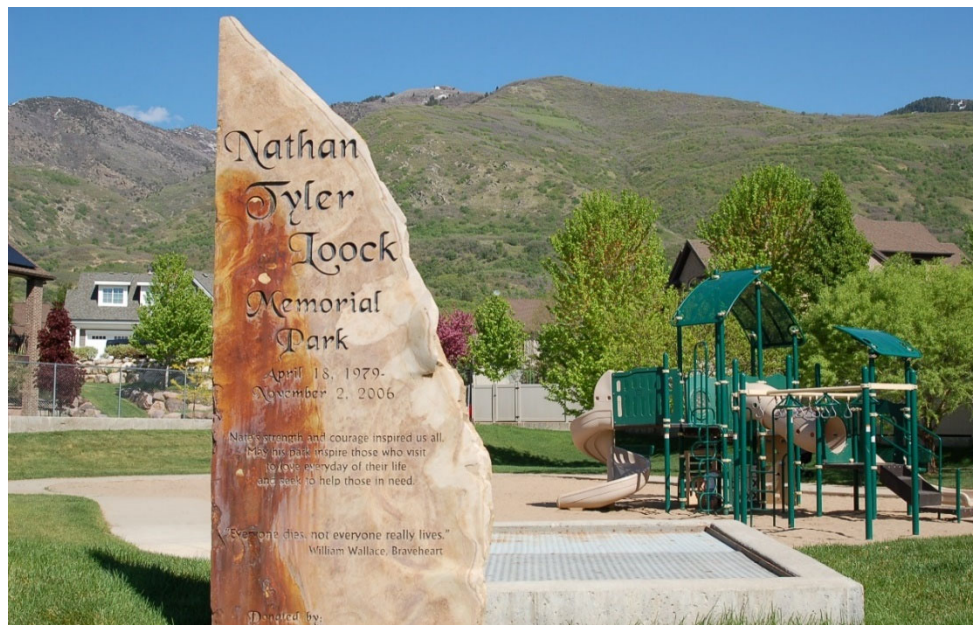
Central Weber Sewer Improvement District (CWSID) approved a 10% rate increase for sewer treatment fees charged to the City in the upcoming year. This year's budget includes no increase in this pass-thru fee.



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 \$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 will be 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 and to hold a truth-in-taxation hearing as we include the paramedic tax levy previously assessed by Davis County.
- Sales and Use Tax (10-31-300). Sales tax has increased from the previous year. The City budgets 80% of anticipated sales tax in this account and 20% in account 45-31-300 for Capital Projects.
- Class "C" Road Fund Allotment (10-33-560). The allotment totals over \$300,000 per year. Only a portion is budgeted to be applied to General Fund Street department expenses.
- Subdivision Review Fee (10-34-105). Developer payments for third party reviews and inspections are recorded here. Account 10-58-319 is the corresponding expense account.
- Developer 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.
- Transfer from Impact Fees (45-39-800). \$166,000 from Park Impact fees is budgeted to be transferred to Capital Projects for reimbursement of 2020-2021 Canyon Meadows West projects. \$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 \$20,790 for merit increases which will be allocated according to personnel evaluations. This equates to an average 1.1% 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 expenditure was replaced by the 80/20 split of Sales Tax revenue.
- Community Services – Salaries (10-58-110). This account reflects the largest change due to the reallocation of salaries for the Public Works Director, and the 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 \$ 50,000
 - Admin – City Hall generator \$ 35,000
 - Fire – Vehicle replacement program \$ 115,000
 - Community Services – Vehicle replacement program \$ 7,000
 - Streets – Public Works facility design and fencing \$?
 - Streets – Vehicle replacement program \$ 47,000
 - Parks – Cherry Farms Ballfield (re-budgeted) \$?
 - Parks – Mower lease (2) \$ 36,000
 - Parks – Vehicle replacement program \$ 25,000
- TUF – Street Projects (56-76-730).
 - City Projects \$ 642,000
 - New Subdivision chip seal (paid by developers) \$ 10,000
 - CFP/IFFP/IFA \$ 25,000
 - Street scan software \$ 17,000

2022 Streets Mainenance Projects (TBD)

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, 20212 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).
 - Upsizing 8" pipes (Capital Facilities Plan Item 2), \$1,000,000
 - CFP/IFFP/IFA. \$ 50,000
- Water – Vehicles (51-40-750).
 - Vehicle replacement program \$ 58,000
- Sewer – Projects (52-40-390).
 - CFP Projects \$1,000,000
 - CFP/IFFP/IFA \$ 50,000
 - Lift station generator \$ 45,000
 - Confined space entry \$ 20,000
 - Vehicle replacement program \$ 6,000

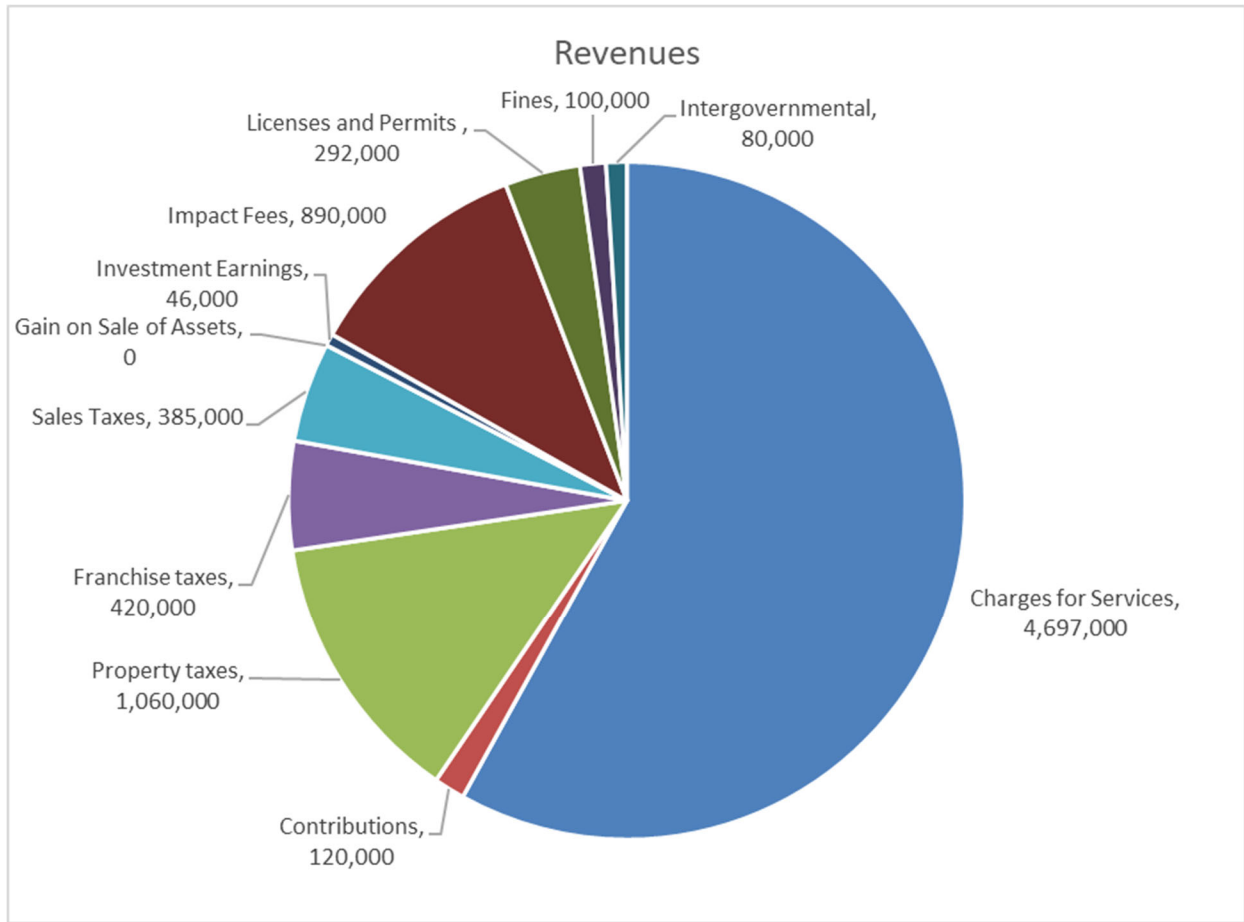
- Sanitation Fee Charges (53-40-492). Reflects Robinson Waste collection charge increase of \$0.18 per can increase effective July 1, 2022.
- Storm Drain –Expenditures reflect the changes due to federal regulation compliance, CIP study and rate study..



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	4,246,735	4,697,000	41.32%
Contributions	1,868,997	3,321,267	10,000	120,000	1.06%
Property taxes	801,314	833,253	1,553,159	1,060,000	9.32%
Franchise taxes	422,985	417,268	418,289	420,000	3.69%
Sales Taxes	1,211,492	1,463,432	1,475,088	385,000	3.39%
Gain on Sale of Assets	18,050	-4,928	80,000	0	0.00%
Investment Earnings	187,684	54,312	44,393	46,000	0.40%
Impact Fees	1,038,647	810,407	918,887	890,000	7.83%
Licenses and Permits	471,437	325,653	302,919	292,000	2.57%
Fines	90,215	100,504	106,596	100,000	0.88%
Intergovernmental	878,743	556,626	188,390	80,000	0.70%
Transfers & Fund Balance				3,278,000	28.84%
Total	10875621.8	12080796.28	9344454.25	11368000	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	3,931,976	3,364,000	3,860,000
20	Recreation	320,142	337,059	303,626	310,000	387,000
45	Capital Projects	2,230,325	89,487	2,861,723	1,920,000	516,000
51	Water	2,024,873	1,795,454	1,738,096	3,237,000	2,678,000
52	Sewer	1,453,910	1,108,995	1,056,760	1,975,000	2,083,000
53	Sanitation	477,854	502,501	520,343	524,000	527,000
54	Storm Drain	1,090,942	673,300	297,797	309,000	641,000
56	Transportation Utility	337,164	806,766	782,796	892,000	812,000
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	348,000	348,000	304,000
		11,799,228	9,207,535	13,595,943	14,650,000	12,704,000

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.

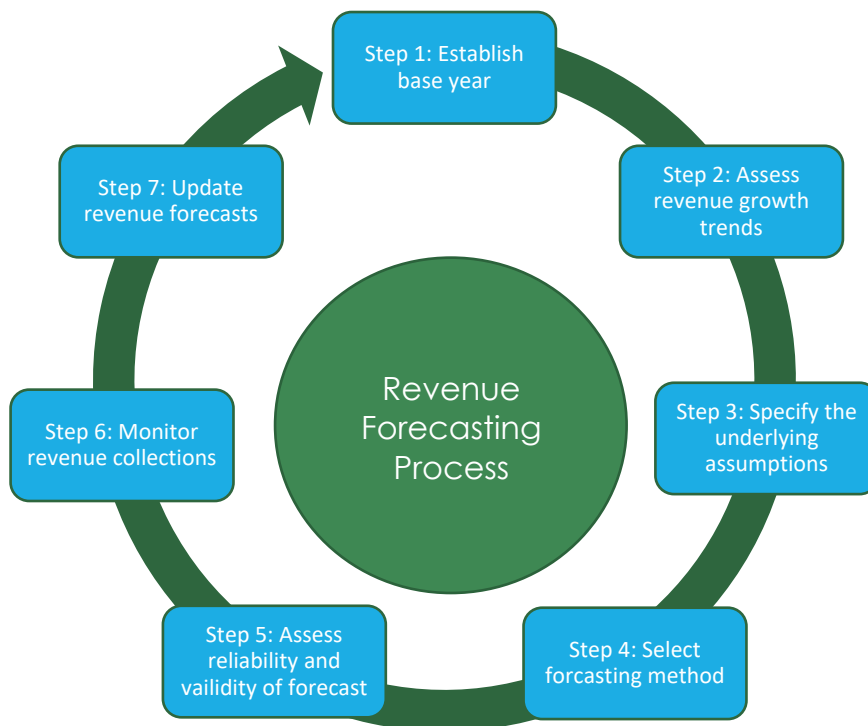
1. Multi-year revenue/resource projections
2. Maintaining an in-depth understanding of revenues/resources
3. Assessing the effects of potential changes to revenue source rates and bases
4. Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt 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:

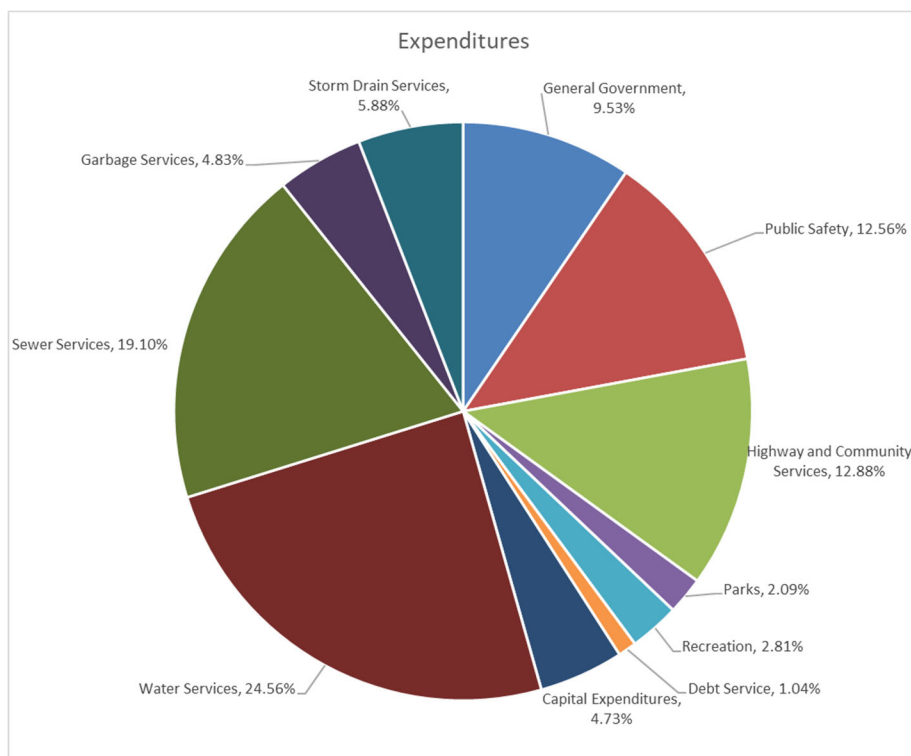
When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses qualitative and quantitative approaches to forecasting revenues that include but are not limited to:

- 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 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 13 million, an 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	918,686	1,039,000	9.53%
Public Safety	818,782	903,649	1,058,748	1,370,000	12.56%
Highway and Comm. Svs.	898,288	875,345	1,038,346	1,405,000	12.88%
Parks	247,741	302,976	317,756	228,000	2.09%
Recreation	172,507	194,303	228,537	306,000	2.81%
Debt Service	112,453	113,923	112,944	113,000	1.04%
Capital Expenditures	1,908,682	1,199,245	1,910,939	516,000	4.73%
Water Services	1,182,952	3,662,395	1,517,793	2,678,000	24.56%
Sewer Services	739,503	837,516	865,338	2,083,000	19.10%
Garbage Services	461,690	417,448	527,849	527,000	4.83%
Storm Drain Services	276,118	317,551	338,257	641,000	5.88%
Total	7,637,334	9,818,257	8,835,192	10,906,000	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	3,123,806	1,305,000	3,860,000
20	Recreation	253,473	276,328	307,705	326,300	387,000
45	Capital Projects	1,908,682	1,199,245	1,910,939	1,920,000	516,000
51	Water	1,182,952	3,662,395	1,457,870	3,237,000	2,678,000
52	Sewer	739,503	837,516	864,165	1,975,000	2,083,000
53	Sanitation	461,690	417,395	527,005	524,000	527,000
54	Storm Drain	317,551	67,972	337,972	309,000	641,000
56	Transportation Utility	629,547	549,077	779,571	892,000	812,000
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
		9,683,933	10,762,682	11,183,732	12,744,800	12,704,000

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.



State Debt Limits:

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

Bond Ratings:

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



S&P Global Ratings

Water Funds
A+

S&P Rating Scale:

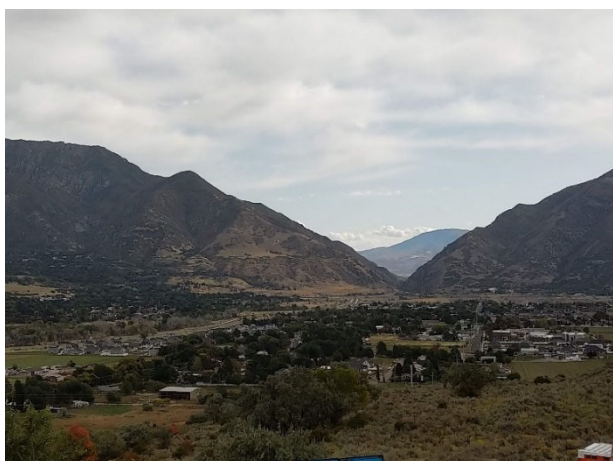
- AAA** *Extremely strong capacity to meet financial commitments*
- AA** *Very strong capacity to meet financial commitments*
- A** *Strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances*
- BBB** *Adequate capacity to meet 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*

Long-Term Debt:

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:

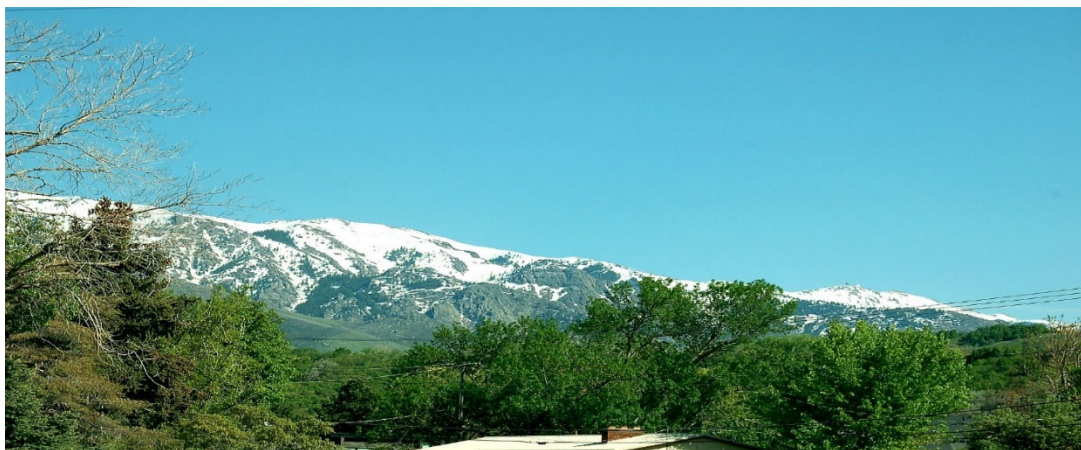
The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax 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	\$ 2,525,000	\$ 1,597,650	\$ 4,122,650

Fund Descriptions

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

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



General Fund

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



GENERAL FUND SUMMARY

Dept.	Department Title	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	82,000
"10-42	Judicial	85,681	89,135	86,877	87,732	100,000	46,000
"10-43	Administrative	1,004,964	1,057,952	1,293,537	852,558	963,000	1,104,000
"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	805,221	751,000	1,047,000
"10-58	Community Services	321,941	418,515	364,835	490,058	496,000	70,000
"10-60	Streets	235,396	226,299	234,183	238,183	314,000	314,000
"10-70	Parks	219,230	247,741	302,976	316,329	345,000	228,000
		2,650,434	2,930,718	3,261,447	3,123,806	3,364,000	3,882,000

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
GENERAL FUND REVENUES							
TAXES							
10-31-100	Current Year Property Taxes	321,861	747,054	771,140	1,521,764	933,000	1,000,000
10-31-120	Prior Year Property Taxes	20,866	6,668	10,056	6,724	10,000	10,000
10-31-200	Fee in Lieu - Vehicle Reg	32,779	47,592	52,057	24,670	30,000	50,000
10-31-300	Sales and Use Taxes	641,287	339,002	838,624	1,108,323	900,000	1,100,000
10-31-305	Transportation - Local Option	0	0	0	0	0	0
10-31-309	RAP Tax	0	0	0	0	0	0
10-31-310	Franchise/Other	386,795	422,985	417,268	418,289	412,000	420,000
	Total Taxes:	1,403,587	1,563,302	2,089,145	3,079,771	2,285,000	2,580,000
LICENSES AND PERMITS							
10-32-100	Business Licenses and Permits	8,949	9,119	8,399	7,674	8,000	8,000
10-32-210	Building Permits	353,882	354,243	239,858	239,651	330,000	240,000
10-32-310	Excavation Permits	2,219	94	1,876	94	0	0
	Total Licenses and Permits:	365,050	363,456	250,133	247,419	338,000	248,000
INTERGOVERNMENTAL REVENUE							
10-33-400	State Grants	0	1,500	0	0	5,000	0
10-33-500	Federal Grant Revenue	0	145,870	221,046	19,000	50,000	78,000
10-33-550	Wildland Firefighting	0	0	3,525	2,778	0	214,000
10-33-560	Class "C" Road Fund Allotment	283,851	94,000	236,028	(2,907)	100,000	110,000
10-33-580	State Liquor Fund Allotment	5,579	5,922	7,123	11,713	7,000	7,000
	Total Intergovernmental Revenue:	289,430	247,292	467,722	30,584	162,000	409,000
CHARGES FOR SERVICES							
10-34-100	Zoning & Subdivision Fees	17,679	14,787	25,364	14,267	10,000	15,000
10-34-105	Subdivision Review Fee	66,443	55,944	64,406	59,491	60,000	60,000
10-34-250	Bldg. Rental/Park Use (bowery)	1,640	1,427	1,370	1,113	0	0
10-34-270	Developer Pmts for Improveme	0	26,484	0	10,000	30,000	5,000
10-32-290	Plan Check and Other Fees	26,218	107,982	75,520	55,500	60,000	44,000
10-34-560	Ambulance Service	0	69,410	52,978	69,343	70,000	63,000
	Total Charges for Services:	111,979	276,034	219,638	209,713	230,000	187,000
FINES AND FORFEITURES							
10-35-100	Fines	90,779	90,215	100,504	106,596	90,000	100,000
	Total Fines and Forfeitures:	90,779	90,215	100,504	106,596	90,000	100,000
MISCELLANEOUS REVENUE							
10-36-100	Interest Earnings	50,497	24,263	5,407	6,236	10,000	11,000
10-36-400	Sale of Assets	2,457	0	4,500	0	0	0
10-36-900	Sundry Revenues	21,913	22,859	36,389	30,577	30,500	31,500
	Total Miscellaneous Revenue:	74,867	47,122	46,296	36,813	40,500	42,500
CONTRIBUTIONS AND TRANSFERS							
10-39-100	Fire Agreement/Job Corps	0	17,900	7,160	3,500	3,500	3,500
10-39-110	Fire Agreement/County	1,481	1,422	1,744	3,580	1,000	1,000
10-34-910	Transfer for Administrative	162,000	167,100	167,100	202,000	202,000	277,000
10-39-800	Transfer from Impact Fees	12,636	14,996	10,494	12,000	12,000	12,000
	Total Contributions and Transfers:	176,117	201,418	186,498	221,080	218,500	293,500
		2,511,810	2,788,837	3,359,936	3,931,976	3,364,000	3,860,000

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	50,000
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	0
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	50,000
45-70-710	Parks - Land	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	0
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	516,000

Account No.	Account Title	2017-18 Actual	2018-19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2020 - 21 Budget	Amended Budget	2021 - 22 Budget
CAPITAL PROJECTS								
REVENUES								
45-31-300	Sales Tax	600,000	330,000	770,000	244,001	171,000	200,000	275,000
45-33-400	State Grants	0	0	366,852	0	0	0	0
45-33-500	Federal Grant Revenue - CARES	0	0	0	241,250	0	0	0
45-34-270	Developer Pmts for Improvements	0	0	307,300	110,000	110,000	0	0
45-34-440	Contributions	0	0	25,000	0	0	0	0
45-34-445	Contributions - Restricted	1,079	0	0	0	0	0	0
45-36-100	Interest Income	18,132	25,154	8,776	8,472	10,000	5,000	5,000
45-36-110	Gain on Sale of Assets	0	1,890	0	0	0	0	0
45-39-900	Fund Balance to be Appropriated	0	0	0	1,014,000	999,000	632,000	115,000
45-39-470	Transfer from General Fund	8,500	0	0	360,000	0	0	0
45-39-800	Transfer from Impact Fees	22,623	0	518,058	884,000	717,000	1,083,000	121,000
45-39-810	Transfer from Class "C"	0	377,334	234,338	0	0	0	0
		650,334	734,378	2,230,325	2,861,723	2,007,000	1,920,000	516,000

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings City Hall Carpet and Paint	50,000	50,000
45-43-740	Administration - Equipment City Hall Generator (rebudget)	35,000	35,000
45-57-730	Fire - Improvements Other than Bldgs.	0	0
45-57-740	Fire - Purchase of Equipment Vehicle Replacement Wildland	115,000 30,000	145,000
45-58-740	Planning - 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 Public Works Facility	50,000 ?	50,000
45-60-740	Streets - Purchase of Equipment Vehicle Replacement	47,000	47,000
45-70-730	Parks - Improvements Other than Buildings Cherry Farms Ballfield (rebudgeted)	?	0
45-70-740	Parks - Purchase of Equipment mower lease (2) Vehicle Replacement	36,000 25,000	61,000

Recreation Fund



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

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



South Weber Budget

Account No.	Account Title	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	57,000
20-71-120	Part-time Employees Salaries	33,601	32,152	46,068	40,480	47,000	54,000
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	9,877	6,000	10,000
20-71-280	Telephone	3,571	3,081	3,301	3,272	4,000	4,000
20-71-331	Community Events	1,106	966	190	2,390	3,500	3,500
20-71-350	Software Maintenance	641	738	763	659	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	989	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 Svcs	15,500	16,000	16,000	25,000	25,000	35,000
		265,194	253,473	276,328	307,705	326,300	387,000

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	0	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	205,102	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	61,000
	Total Contributions & Transfers:	94,465	191,318	129,869	123,000	150,000	192,000
	Total Fund Revenues	261,535	320,142	337,059	303,626	310,000	387,000

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

RECREATION FUND

RECREATION EXPENDITURES

20-71-110	Full-time Salaries <i>Recreation Director</i>	57,000
20-71-120	Part-time Salaries - 1.6 FTE <i>5 Employees</i>	54,000
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>	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

Transportation Utility Fund

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



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

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



South Weber Budget

Account No.	Account Title	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	694,000
56-76-990	Contribution to Fund Balance	0	0	0	0	0	0
		352,659	629,547	549,077	779,571	892,000	812,000

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

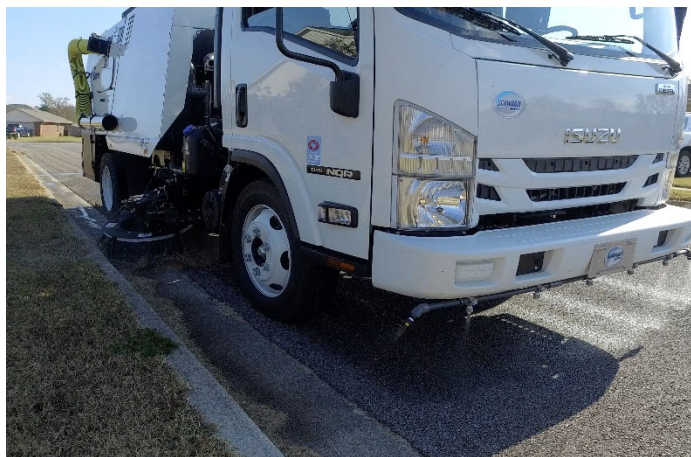
	Contribution From Fund Balance	0	0	0	130,000	300,000	180,000
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	130,000	300,000	180,000
		337,164	806,766	713,088	782,796	892,000	812,000

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	694,000
	City Projects	642,000
	New Subdivision chip seal (paid by developers)	10,000
	CFP/IFFP/IFA	25,000
	Street Scan software for streets and sidewalks - yearly maint	17,000

2022 Streets Mainenance Projects (TBD)

Fleet Management Fund



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

fund will purchase/lease all vehicles and major equipment according to specific, predetermined schedules. The fund will be supported by yearly transfers from the various city departments paying their relative portion of the vehicle/equipment costs. The cash assets of the fund will be used annually for municipal leases and accumulate until there is enough to acquire the larger, longer-term replacement vehicles/equipment. This new expenditure can be seen in most departments under "Fleet Management Program".



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	2019 - 20	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

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.



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	121,000
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	19,905	14,000	20,000
51-40-280	Telephone	2,060	2,778	2,915	4,140	3,000	4,000
51-40-312	Professional/Technical-Engineering	19,069	3,170	7,643	11,039	10,000	10,000
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	9,976	8,000	10,000
51-40-370	Utility Billing Services	11,490	12,998	14,030	12,633	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	121,000	121,000	121,000
51-40-550	Banking Charges	5,075	4,978	7,055	2,761	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	1,000,000
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	1,457,870	3,237,000	2,678,000

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	7,000
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	7,000
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	896,000
Total Contributions and Transfers:		44,119	441,952	168,100	95,000	1,637,000	1,011,000
		1,621,845	2,110,194	4,307,904	1,738,096	3,237,000	2,678,000

WATER UTILITY

51-40-110	Full-Time Employee Salaries - 2.0 FTE	121,000
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 2.0FTE Public Works Uniform and Cleaning costs	2,000

South Weber Budget

51-40-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions</i> Rural Water Users of Utah APWA AWWA Cross-Control Certification		3,000
51-40-230	Travel <i>Charges for conferences, educational materials, & employee travel</i> Rural Water Conference Backflow Technician Certification Other local classes		4,000
			1,500
			1,000
			1,500
51-40-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>		1,000
51-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>		10,000
51-40-255	Vehicle Lease		0
51-40-256	Fuel Expense		9,000
51-40-260	Buildings & Grounds <i>33% of Shop building and grounds maintenance</i>		5,000
51-40-270	Water - Power & Pumping		20,000
51-40-280	Telephone and wireless		4,000
51-40-311	Professional/Technical <i>Bond disclosure preparation and submission</i>		2,000
51-40-312	Professional/Technical-Engineering <i>Engineering Services including GIS</i> General		10,000
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		1,000,000
	East Bench Transmission Line (Re-budgeted from 2022)	1,000,000	
	CIP #2 - Upsize 8" Pipes (2024)	0	

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	
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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

Name	South Weber	Fiscal wear Ended		6/30/2023
Part VII	Enterprise Fund: Water			
	Description (a)	Prior wear Actual (b)	Current wear Estimate (c)	Ensuing wear Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	1,562,224	1,581,675	1,600,000
	Connection Fees	21,225	15,685	20,000
	Other: Fees	41,065	39,960	40,000
	Other: Misc. Utility Fees	25	0	0
	Other: Charges for Construction Services - DOL	2,512,451	0	0
	Other: Federal Grants	0	0	0
	TOTAL OPERATING REVENUE	4,136,989	1,637,320	1,660,000
	Operating Expense			
	Personnel Services	123,356	121,011	202,000
	Contractual Services	43,040	49,467	45,000
	Material and Supplies	217,483	285,149	411,000
	Depreciation	271,838	235,000	275,000
	Purchase of Water	333,392	367,138	370,000
	Administrative Services	61,000	72,000	101,000
	Other: Construction Services - DOL	2,411,016	0	0
	TOTAL OPERATING EXPENSE	3,461,125	1,129,764	1,404,000
	NET OPERATING INCOME (LOSS)	675,864	507,556	256,000
	Non-Operating Revenue (Expense) and Transfers			
	Interest Expense	(106,270)	(121,000)	(121,000)
	Other: Developer Pawments For Impov.	0	0	0
	Other: Gain Loss Sale of Assets	(9,428)	0	0
	Interest Income	11,915	5,776	7,000
	Sundry Revenue	328	0	0
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	572,410	392,332	142,000
	Cash Operating Needs			
	Net Income (Loss)	572,410	392,332	142,000
	Plus: Depreciation	271,838	235,000	275,000
	Plus: Capital Transfers From Water Impact Fee fund	56,432	95,000	115,000
	Capital Contributions From Outside Sources	111,668	0	0
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlaw	0	112,106	1,058,000
	Less: Bond Principal Pawments	95,000	95,000	95,000
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	917,348	515,226	(621,000)
	Source of Cash Required			
	Cash Balance at Beginning of wear	2,090,290	1,496,229	2,011,455
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2,090,290	1,496,229	2,011,455

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).



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	61,000
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	1,976	4,000	3,000
52-40-370	Utility Billing Services	8,023	9,080	9,800	8,826	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	1,728	3,500	3,000
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	1,121,000
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	864,165	1,975,000	2,083,000

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	810,000
Total Contributions:		81,290	436,488	79,895	0	895,000	1,025,000
		1,059,523	1,453,910	1,108,995	1,056,760	1,975,000	2,083,000

SEWER UTILITY**EXPENDITURES**

52-40-110	Full-Time Employee Salaries - 1 FTE						61,000
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>		3,000
52-40-650	Depreciation		150,000
52-40-690	Projects		1,121,000
	CIP Projects (Rebudgeted from FY 2021)	1,000,000	0

CFP/IFFP/IFA/Rate Study	50,000
Lift Station Generator (rebudgeted)	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

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	
Interest Earned	15,409	11,616	13,000	
Other:				
Other:				
Other:				
TOTAL OPERATING REVENUE	1,029,100	1,056,760	1,058,000	
Operating Expense				
Personnel Services	106,240	113,674	112,000	
Contractual Services	24,856	14,478	38,000	
Material and Supplies	26,297	43,227	65,000	
Depreciation	24,710	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	702,011	852,165	962,000	
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Expense				
Capital Contributions From Outside Sources	38,398	0	0	
Impact Fee Collected				
Other:				
NET INCOME (LOSS)	365,487	204,595	96,000	
Cash Operating Needs				
Net Income (Loss)	365,487	204,595	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	15,000	12,000	1,121,000	
Less: Bond Principal Payments				
TOTAL CASH PROVIDED (REQUIRED)	522,358	322,595	(667,000)	
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.



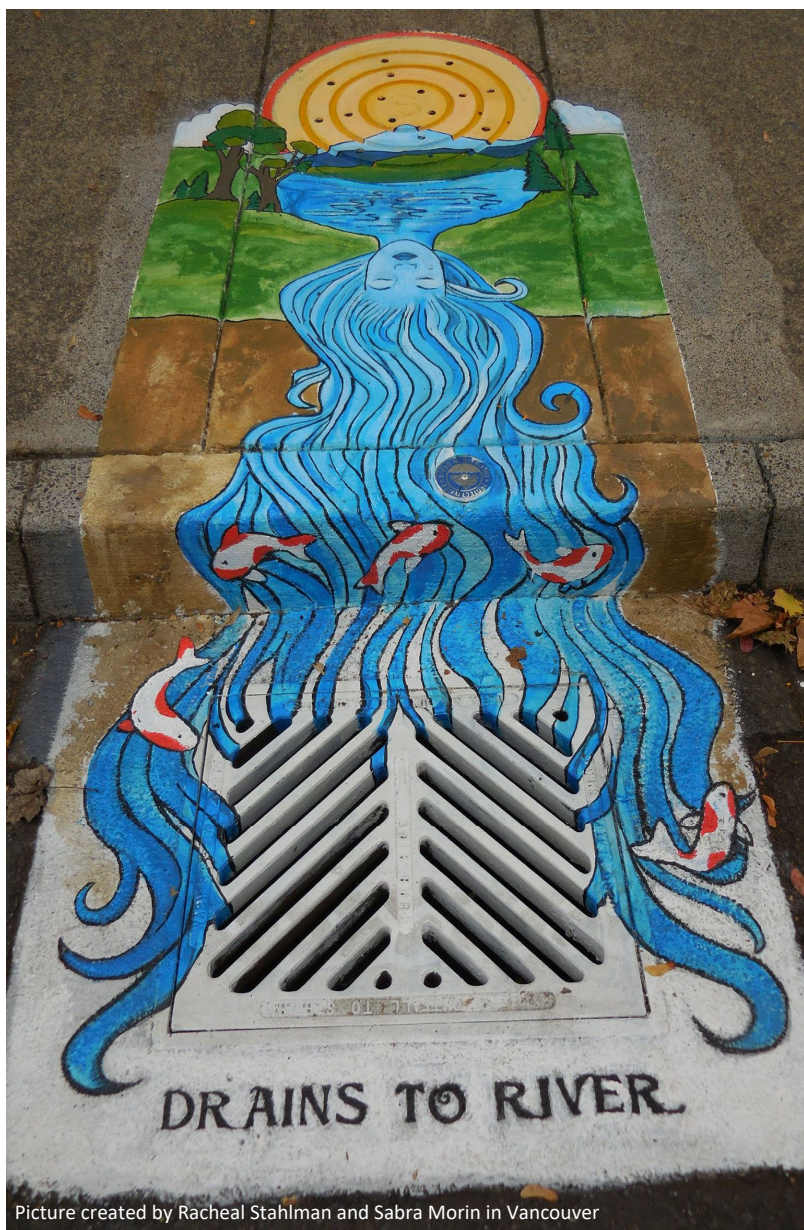
South Weber Budget

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
53-40-350	Software Maintenance	1,924	2,215	2,289	1,976	2,400	3,000
53-40-370	Utility Billing Services	3,544	3,985	4,306	3,866	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	838	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	417,395	527,005	524,000	527,000
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

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.

South Weber Budget

Account No.	Account Title	2017-18 Actual	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Estimate	2021 - 22 Budget	2021 - 22 Budget
STORM DRAIN							
54-40-110	Full-Time Employee Salaries	22,864	25,567	27,831	25,715	21,000	55,000
54-40-120	Part-time Employee Salaries	0	0	0	0	0	0
54-40-130	Employee Benefit - Retirement	4,857	5,068	737	5,882	5,000	11,000
54-40-131	Employee Benefit-Employer FICA	2,019	1,881	1,957	1,992	2,000	5,000
54-40-133	Employee Benefit - Work. Comp.	638	669	846	1,513	1,000	2,000
54-40-134	Employee Benefit - UI	300	0	0	0	0	0
54-40-135	Employee Benefit - Health Ins.	7,029	7,790	10,312	13,280	11,000	27,000
54-40-140	Uniforms	247	357	510	712	500	1,000
54-40-230	Travel and Training	1,430	42	1,250	1,500	2,000	2,000
54-40-250	Equipment Supplies & Maintenance	135	100	510	1,000	1,200	1,200
54-40-256	Fuel Expense	310	613	935	942	500	1,500
54-40-260	Grounds Maintenance	0	0	0	0	0	80,000
54-40-270	Utilities	0	0	0	150	300	300
54-40-312	Professional/Technical-Enginr	13,953	8,296	28,046	8,904	8,000	8,000
54-40-325	GIS/ Mapping	0	0	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	1,569	1,924	4,689	2,188	5,300	4,800
54-40-370	Utility Billing Services	1,667	1,755	2,144	1,965	2,000	2,000
54-40-493	Storm Drain O & M	4,932	15,214	506	25,000	30,000	30,000
54-40-550	Banking Charges	862	665	824	453	1,000	1,000
54-40-650	Depreciation	121,724	142,728	188,991	190,000	150,000	200,000
54-40-690	Projects	379,973	221,902	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	6,200	20,500	21,000	26,000	26,000	43,000
		571,863	456,226	317,551	337,972	309,000	641,000

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	1,000
Total Miscellaneous Revenue:		11,010	8,799	1,379	1,275	1,000	1,000
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	641,000

STORM Drain**EXPENDITURE**

54-40-110	Full-time Employee Salaries - 1.5 FTE						55,000
54-40-120	Part-time Employee Salaries						0
54-40-130	Employee Benefit - Retirement						11,000
54-40-131	Employee Benefit-Employer FICA						5,000
54-40-133	Employee Benefit - Work. Comp.						2,000
54-40-134	Employee Benefit - UI						0
54-40-135	Employee Benefit - Health Ins.						27,000

South Weber Budget

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
54-40-690	Projects	6,000

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

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
	Interest Earned	1,379	1,275	1,000
	Other:			
	TOTAL OPERATING REVENUE	200,778	202,797	641,000
	Operating Expense			
	Personnel Services	42,192	49,094	101,000
	Contractual Services	41,824	18,113	27,000
	Material and Supplies	28,592	28,592	115,000
	Depreciation	188,991	190,000	200,000
	Other: Administrative Services	21,000	26,000	43,000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	322,598	311,798	486,000
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources	506	0	0
	Other:			
	NET INCOME (LOSS)	(121,314)	(109,001)	155,000
	Cash Operating Needs			
	Net Income (Loss)	(121,314)	(109,001)	155,000
	Plus: Depreciation	188,991	190,000	200,000
	Plus: Capital Transfers From Impact Fee Fund	0	40,000	0
	Less: Major Improvements and Capital Outlay	20,343	26,174	6,000
	Less: Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	47,334	94,825	349,000
	Source of Cash Required			
	Cash Balance at Beginning of Year	265,949	383,580	478,405
	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	478,405

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 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

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	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2022 - 23
		Actual	Actual	Actual	Estimate	Budget	Budget
LEGISLATIVE							
10-41-005	Salaries - Council & Commissions	26,400	22,756	24,189	24,000	28,000	42,000
10-41-131	Employee Benefit-Employer FICA	2,020	1,741	1,850	1,836	2,200	3,300
10-41-133	Employee Benefit - Work. Comp.	657	263	599	998	700	2,000
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	5,000
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	82,000

LEGISLATIVE

10-41-005	Salaries - Council & Commissions <i>Mayor & City Council</i>	42,000
10-41-131	Employee Benefit-Employer FICA	3,300
10-41-133	Employee Benefit - Work. Comp.	2,000
10-41-140	Uniforms Councilmember shirts	0
10-41-210	Books, Subscriptions, Memberships ULCT Annual Membership Davis County Chamber of Commerce Membership	4,000 3,500 500
10-41-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> ULCT Fall Conference (6 councilmembers) Newly Elected Official Training ULCT St. George Conference (6 Council Members) Spring Retreat Misc.	13,000 2,500 500 6,000 2,000 2,000

South Weber Budget

10-41-240	Office Supplies and Expenses		200
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council <i>11 members with Council Advisors</i> ULCT Legislative Day Youth Council Annual Conference Community Events		5,000
10-41-620	Miscellaneous		5,000
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	3,500	
	Other unclassified	700	
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.



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	659	800	800
10-42-550	Banking charges	1,677	1,302	2,064	926	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	87,732	100,000	46,000

JUDICIAL

10-42-004	Judge Salary .1 FTE					16,000	
10-42-120	Full-time Employee Salaries 0 FTE						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.



South Weber Budget

Account No.	Account Title	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2022 - 23
		Actual	Actual	Actual	Estimate	Budget	Budget
ADMINISTRATIVE							
10-43-110	Full Time Employee Salaries	276,483	302,304	326,820	300,993	325,000	351,000
10-43-120	Part-time Employee Wages	36,551	35,720	59,703	34,577	73,000	64,000
10-43-130	Employee Benefit - Retirement	49,506	58,120	61,105	63,565	84,000	97,000
10-43-131	Employee Benefit-Employer FICA	23,374	25,206	28,678	28,315	31,000	32,000
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	74,500
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	3,542	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	17,738	20,000	20,000
10-43-240	Office Supplies & Expense	6,707	8,113	6,403	9,615	8,000	8,500
10-43-250	Equipment - Oper. Supplies and Maint.	2,876	4,933	3,629	4,586	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	4,288	3,000	5,000
10-43-350	Software Maintenance	16,702	22,861	20,357	26,252	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	3,835	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	5,765	5,000	10,000
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	0
10-43-900	Addition to Fund Balance	0	0	0	0	0	109,000
		1,004,964	1,057,952	1,293,537	855,890	963,000	1,104,000

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries <i>City Mgr., Finance Dir., Treasurer, and Recorder -4 FTE</i>	351,000
10-43-120	Part-time Employee Wages <i>Front Office (2), Recording Sec. - 2.25 FTE</i>	64,000
10-43-130	Employee Benefit - Retirement	97,000
10-43-131	Employee Benefit-Employer FICA	32,000
10-43-133	Employee Benefit - Work. Comp.	7,000
10-43-134	Employee Benefit - UI	0
10-43-135	Employee Benefit- Health Ins	74,500
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

South Weber Budget

10-43-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>		8,500
10-43-250	Equipment - Operating Supplies and Maintenance <i>Upkeep or repair of equipment and operating supplies</i>		6,500
10-43-256	Fuel Expense		0
10-43-262	General Government Buildings <i>Maintenance of City Hall</i>		7,500
	Janitorial Services	3,000	
	Fire Ext., flags, misc.	2,000	
	Other	2,500	
10-43-270	Utilities <i>Electricity, Natural Gas and Recycling expenses for City Hall</i>		6,000
10-43-280	Telephone <i>Comcast services and Cellphone Allowances</i>		18,000
10-43-308	Professional & Tech. - I.T.		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 <i>Municipal Election run by County</i>		0
10-43-329	City Manager Fund <i>Special activities at City Manager's discretion</i>		5,000
10-43-350	Software Maintenance <i>Software maintenance contracts</i>		26,000

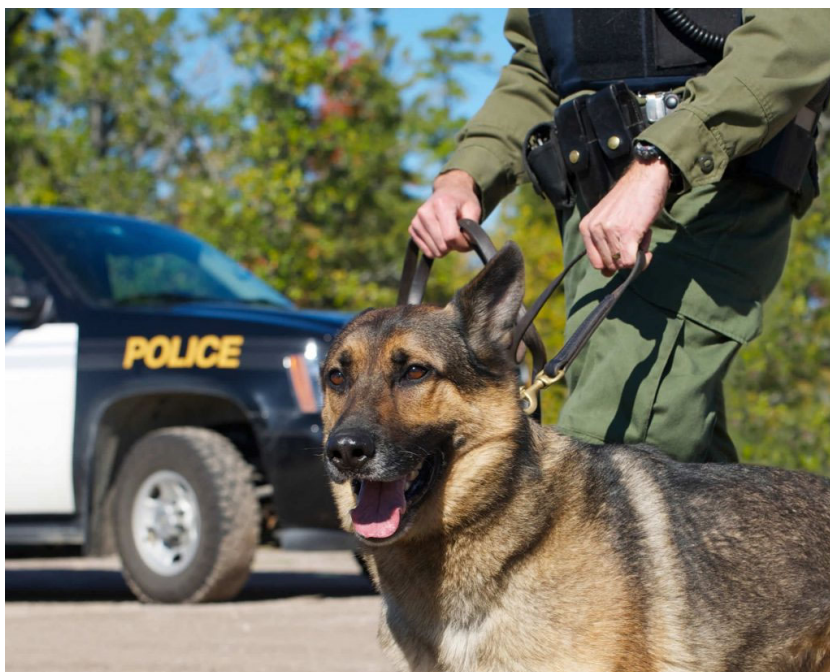
South Weber Budget

	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
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>	10,000 10,000
10-43-841	Transfer to Recreation Fund	75,000
10-43-910	Transfer to Capital Projects Fund	0
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.



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	105,000
10-57-120	Part-time Employee Salaries	356,881	408,365	458,056	551,348	510,000	580,000
10-43-130	Employee Benefit - Retirement	0	0	0	0	0	22,000
10-57-131	Employee Benefit-Employer FICA	26,702	30,904	34,645	38,632	39,000	53,000
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	5,797	7,000	7,000
10-57-280	Telephone	7,018	7,645	8,448	10,044	9,000	9,000
10-57-350	Software Maintenance	641	1,823	8,123	3,404	8,500	8,500
10-57-370	Professional & Tech. Services	19,141	21,911	17,829	21,865	18,000	35,000
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	222	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	805,221	751,000	1,047,000

FIRE

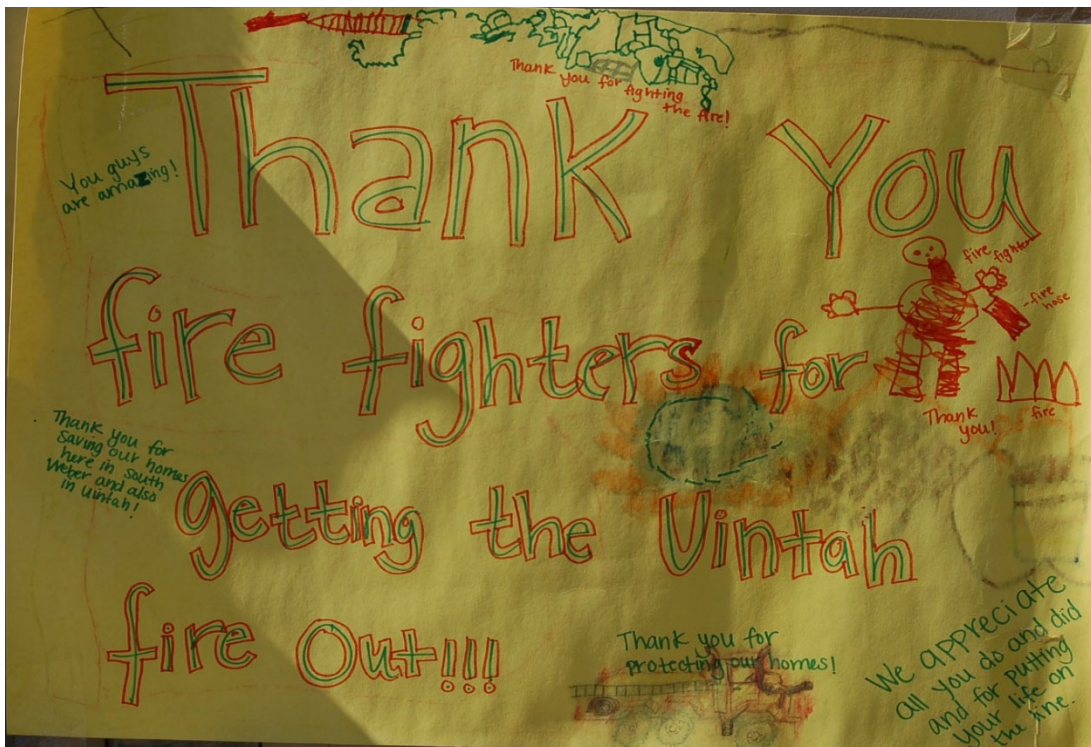
10-57-110	Full-time Employee Wages Chief						105,000
10-57-120	Part-time Employee Wages 6 Captains, Paramedics & Firefighters - 11 FTE						580,000

South Weber Budget

10-57-131	Employee Benefit-Employer FICA	53,000
10-43-130	Employee Benefit - Retirement	11,745
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 <i>Memberships in Professional Organizations and Subscriptions</i>	1,000
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 <i>Copier Supplies, Postage, and general office supplies</i>	2,500
10-57-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. supplies, including fuel and oil</i>	24,000
10-57-256	Fuel Expense	6,000
10-57-260	Building Supplies and Maint. <i>Upkeep of Fire Station</i>	16,000
10-57-270	Utilities <i>Electricity and Natural Gas expenses</i>	7,000
10-57-280	Telecom Cable, air cards and cellphone expenses	9,000
10-57-350	Software Maintenance <i>Software maintenance contracts</i>	8,500

South Weber Budget

	Caselle Software	1,000	
	Image Trend (New NFIRS software & setup)	4,900	
	ISPYFire	500	
	Crewsense	2,100	
10-57-370	Professional & Tech. Services		35,000
	Medical Director	8,000	
	Dispatch Fees	10,000	
	Fire Boss	17000	
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.



South Weber Budget

Account No.	Account Title	2018 - 19	2019 - 20	2020 - 21	2021 - 22	2021 - 22	2022 - 23
		Actual	Actual	Actual	Estimate	Budget	Budget
Community Services							
10-58-110	Full-time Employee Salaries	98,465	89,769	100,490	160,035	160,000	236,000
10-58-120	Part-time Employee Salaries	14,567	48,317	2,898	34,463	35,000	74,000
10-58-130	Employee Benefit - Retirement	19,608	24,362	18,901	38,889	40,000	64,000
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	532	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	490,074	496,000	706,000

Community Services

10-58-110 Full-time Employee Salaries - 3 FTE 236,000
 Community Services Director, Public Works Director, Development Coordinator

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10-58-120	Part-time Employee Salaries 5 Planning Commission Members, Code Enforcement Officer, Community Relations Assistant	74,000
10-58-130	Employee Benefit - Retirement	64,000
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 <i>Memberships in Professional Organizations and Subscriptions</i> Building Code books (updated every three years) ICC memberships - National, State & local	1,000
10-58-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>	19,000
	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 City Mailers & Inserts	8,000
10-58-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>	5,000
10-58-255	Vehicle Lease	0

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<i>Department share based on FTE</i>		
10-58-256	Fuel Expense	3,000
10-58-280	Telephone	1,800
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.



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	37,057	46,378	59,000	46,000
10-60-120	Part-Time Employee Salaries	14,868	11,820	16,022	17,403	24,000	31,000
10-60-130	Employee Benefit - Retirement	7,649	8,081	7,537	9,652	13,000	10,000
10-60-131	Employee Benefit-Employer FICA	4,171	4,025	4,115	5,025	6,400	6,000
10-60-133	Employee Benefit - Work. Comp.	708	1,378	2,382	2,820	2,400	3,000
10-60-134	Employee Benefit - UI	0	0	0	0	0	0
10-60-135	Employee Benefit - Health Ins.	6,623	2,640	3,994	4,916	10,000	0
10-60-137	Employee Testing	457	150	38	76	400	400
10-60-140	Uniforms	1,026	870	1,562	2,727	800	800
10-60-230	Travel & Training	465	160	415	915	2,000	2,000
10-60-250	Equipment Supplies & Maint.	9,484	9,616	3,557	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	1,067	1,788	4,600	5,600
10-60-260	Buildings & Grounds - Shop	2,184	2,764	6,294	1,250	5,000	3,000
10-60-271	Utilities - Streetlights	48,659	40,446	19,495	35,946	60,000	45,000
10-60-312	Professional & Tech. - Engineer	16,006	8,965	5,683	15,450	20,000	20,000
10-60-325	GIS/ Mapping	6,530	8,965	331	2,331	10,000	5,000
10-60-350	Software Maintenance	738	763	395	1,329	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	17,821	33,842	15,000	35,000
10-60-411	Snow Removal Supplies	31,394	25,489	19,249	27,512	35,000	45,000
10-60-415	Mailboxes and Street Signs	8,835	6,932	2,191	7,191	10,000	20,000
10-60-416	Streetlights	3,842	39,400	11,392	15,712	20,000	20,000
10-60-420	Weed Control	338	0	180	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	130	222	400	300
10-60-740	Equipment	0	0	0	0	0	0
		226,299	234,183	160,907	238,183	314,000	314,000

STREETS

10-60-110	Full-Time Employee Salaries - 1 FTE		46,000
10-60-120	Part-Time Employee Salaries - .77 FTE		31,000
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
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

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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
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

South Weber Budget

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.

Currently, the City is working with the community to install eight pickleball courts, a BMX track, and a basketball court. The City is projected to complete these projects in June 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
PARKS							
10-70-110	Full-Time Employee Salaries	53,177	74,815	116,560	131,879	108,000	96,000
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	18,000
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	4,000
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	9,430	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	829	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	211	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	316,329	345,000	228,000

PARKS

10-70-110	Full-Time Employee Salaries - 2 FTE	96,000
10-70-120	Part-time Employee Salaries - .3 FTE	9,000
10-70-130	Employee Benefit - Retirement	18,000
10-70-131	Employee Benefit-Employer FICA	8,000
10-70-133	Employee Benefit - Work. Comp.	4,000

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10-70-134	Employee Benefit - UI		0
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

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10-70-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	300
10-70-626	UTA Park and Ride Dumpsters and trash removal, lights, snow removal and repairs	15,000
10-70-740	Equipment Purchases	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

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.