

South Weber City Budget 2025-2026

Prepared By:

David Larson, City Manager
Brett Baltazar, Finance Director
Tia Jensen, Treasurer

Presented By:

Rod Westbroek, Mayor
David Larson, City Manager
Brett Baltazar, Finance Director



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**South Weber City
Utah**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

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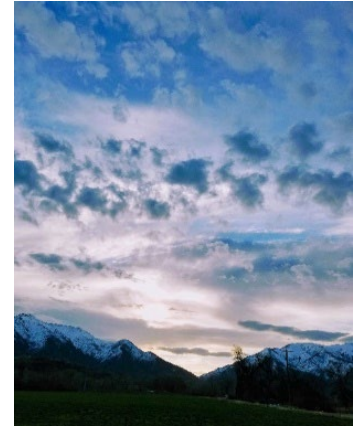
ABOUT SOUTH WEBER

South Weber is located in the northeast corner of Davis County. It is bordered to the north by Interstate 84 and the Weber River, and to the east by Highway 89. Its southern boundary is defined by Hill Air Force Base, Davis County, and Layton City. The City covers a total land area of 4.7 square miles.

The City's close proximity to outdoor recreation—such as fishing, mountain biking, skiing, and lakes—combined with nearby shopping opportunities and a strong small-



town atmosphere, makes South Weber a desirable place to live. South Weber takes pride in maintaining its numerous parks and trails.



Cherry Farms Park recently underwent improvements with the installation of updated playground equipment, enhancing the space for families and children to enjoy. The City's recycling program is set to officially roll out on July 1, 2025, providing residents with an environmentally responsible way to manage waste.

We are excited to welcome General RV, which is now open and operating in our community. Construction on our new Public Works Facility is progressing well, with completion expected in early fall of 2025. The Weber Basin water line is also under construction and is anticipated to be finished this summer.

Historically, South Weber is known for the Morrisite War of 1862 and a local Sasquatch sighting. Today, the City is celebrated for its annual Country Fair Days—a six-day event held each August that highlights our community's unity and spirit.

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.



City Government



Angie Petty



Mayor Rod Westbrook



Joel Dills



Blair Halverson

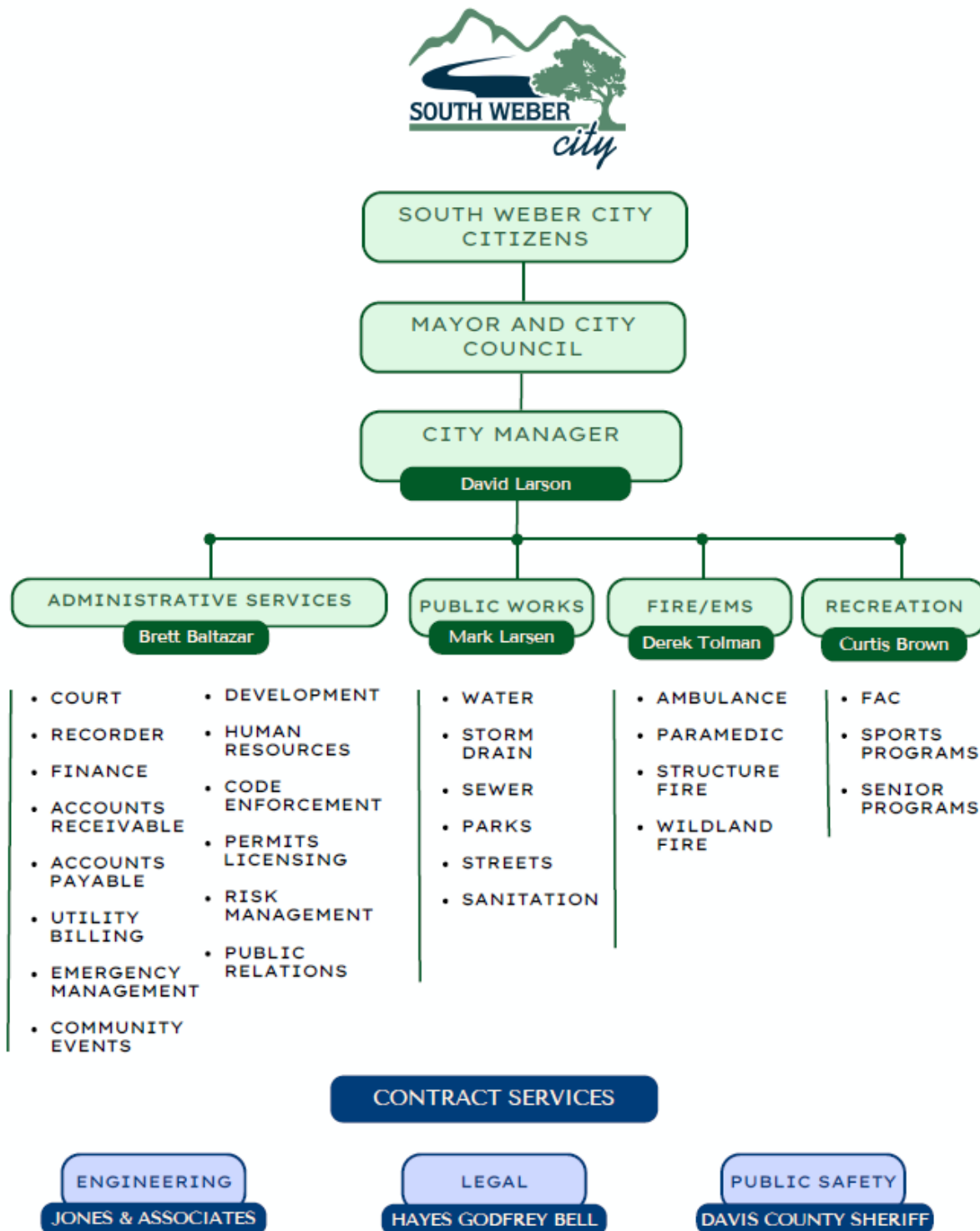


Wayne Winsor



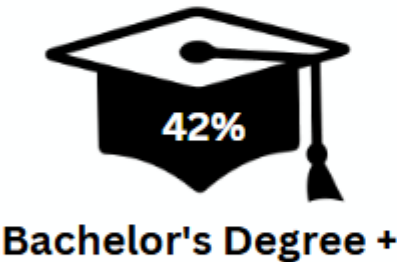
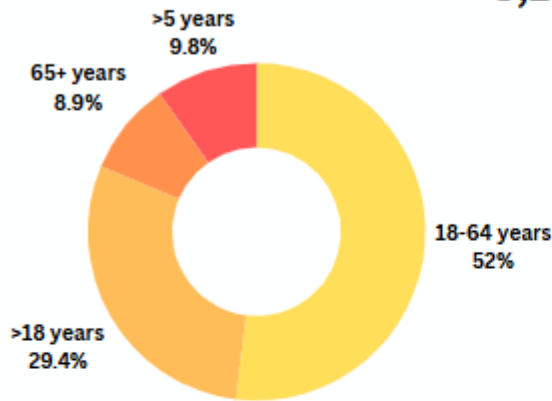
Jeremy Davis

Organizational Chart



South Weber Demographics

Total Population
8,155



Median value of home
\$488,700

Median household income
\$132,667

Persons per household
3.41



Median Age 34.3

<https://www.census.gov/quickfacts/fact/table/southwebercityutah,US/PST045224>

South Weber's Strategic Goals

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

Strategic Directives

Public Safety

Ensure the protection of people and property from incident through increased community awareness, focused proactive administration and expanded reactive enforcement of city, state, and federal laws.

Infrastructure, Equipment & Municipal Services

Invest in the upkeep and maintenance of existing city infrastructure and plan for new infrastructure development needs and opportunities to support the growth of our community.
Systems and projects are categorized into these groups: culinary water, sewer, storm drain, streets, parks, and trails.

Fiscal Sustainability

Ensure the ability of the City to provide quality public services through careful, long-range planning and evaluation of current decisions in the context of future fiscal impacts.

Community Engagement

Develop a trusting relationship between the City and its residents through open communication, active outreach, and productive dialogue

Smart Growth and Planning

Manage continual community expansion with a unified vision that is conveyed through the City's General Plan which is centered around family, heritage, and community

Employees

Recruit, develop, and retain quality employees by maintaining a positive culture, providing fair and appropriate pay, and demonstrating a commitment to the growth and development of City Staff.

Basis of Budgeting

Accounting vs. Budgeting Basis

South Weber City uses different methods for accounting and budgeting, which can affect how financial information appears across documents.

The City's annual audit is prepared by an independent auditor in accordance with Generally Accepted Accounting Principles (GAAP), following Governmental Accounting Standards Board (GASB) procedures. GAAP and GASB require an accrual basis of accounting for many funds. However, the City's budget is not prepared using this accrual basis, so it may not always match the numbers found in the audit report.

Most of the City's governmental funds—such as the General Fund, Capital Projects Fund, and Special Revenue Funds—are budgeted using the modified accrual basis. This method aligns with how those funds are reported in the audit.

On the other hand, Enterprise Funds—including Water, Sewer, and Solid Waste—are also budgeted using the modified accrual basis, but are shown in the audit using the full accrual basis. Because of this difference, these funds cannot be directly compared between the budget and the audit.

Accounting Basis

The City's financial statements follow GAAP and GASB standards and are structured as follows:

- At the city-wide level, all funds are reported using the accrual basis of accounting, which recognizes revenues when earned and expenses when incurred.
- At the individual fund level, the modified accrual basis is used for governmental funds. This approach recognizes revenues only when they are both measurable and available to cover current expenses.

Here's how the modified accrual basis differs from the full accrual basis:

- Capital asset purchases are recorded as expenses at the time of purchase.
- Debt payments are recorded when they are due, not when the debt is incurred.
- Revenues are recognized only if they are expected to be received soon enough to pay current bills (usually within 60 days).
- Prepaid items and inventories are considered expenses when purchased.
- Interest on long-term debt is reported as an expense when paid.
- Employee benefits, such as unused vacation and sick time, are not recorded until paid.
- Depreciation (the gradual loss in value of assets) is only recorded in full accrual accounting.

Budget Format

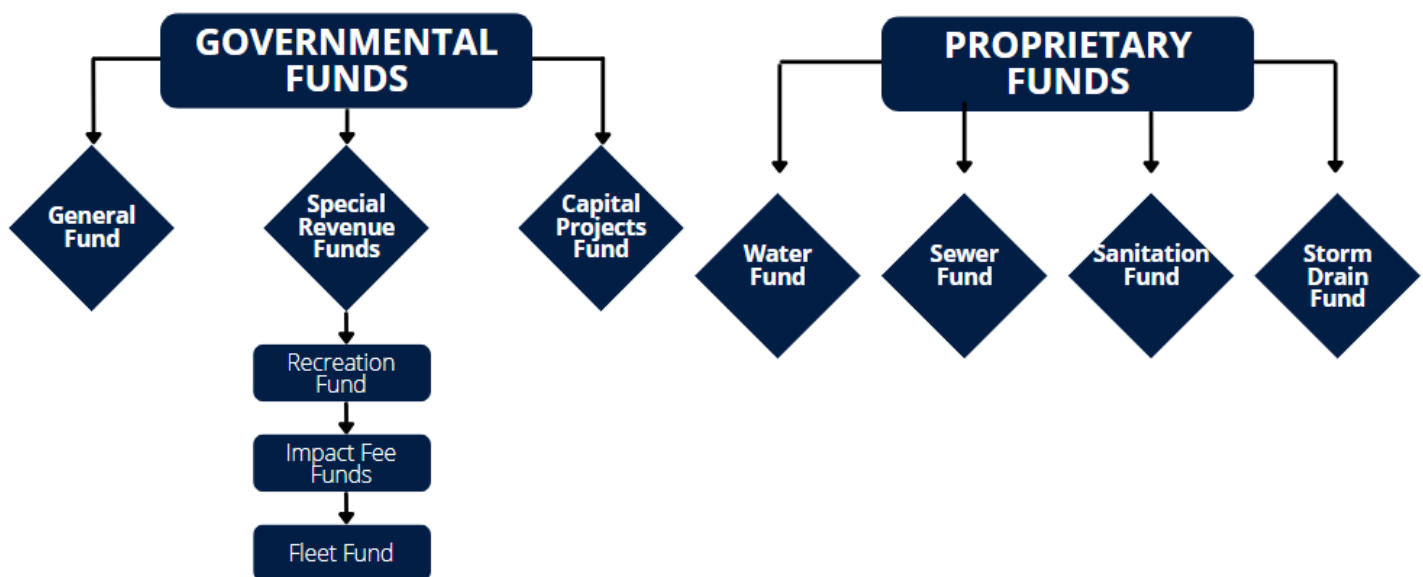
South Weber City tracks its financial activity using fund accounting, which groups related transactions into separate accounting entities called funds. Each fund is self-balancing and is used to ensure compliance with legal requirements while supporting sound financial management. Fund accounting also helps clearly separate resources by purpose or function.

The City's budget is presented and approved by separate and distinct funds. This format aligns with the standard approach for governmental organizations. The City's budget includes two major fund types: Governmental and Proprietary, as noted below.

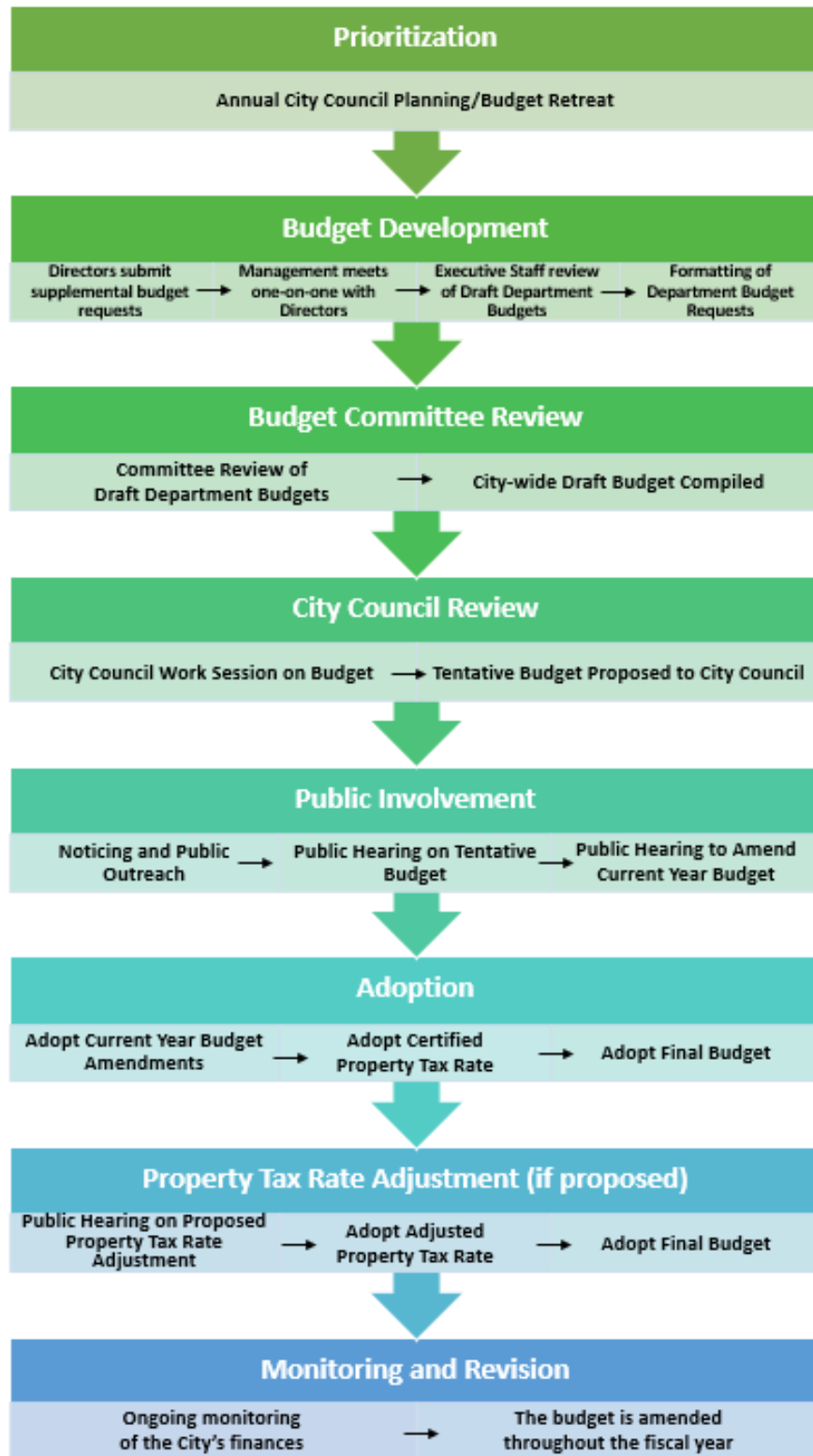
<i>Department</i>	<i>General Fund</i>	<i>Special Fund</i>	<i>Capital Projects Fund</i>
<i>Legislative</i>	X		
<i>Judicial</i>	X		
<i>Administrative</i>	X	X	X
<i>Public Safety</i>	X		
<i>Fire & EMS</i>	X		X
<i>Community Services</i>	X		
<i>Streets</i>		X	X
<i>Parks</i>	X	X	X

Residents are encouraged to participate in the budgeting process. This can be done by attending public City Council Meetings, which are held twice a month on Tuesdays, or by participating in Truth in Taxation hearings when applicable.

Community members may also share their concerns or suggestions by contacting the Mayor or City Council members directly. These representatives will then bring the concerns forward for formal discussion. Additional information about meetings and the budget process is available on the City's website.



Budget Process



Budget Schedule

January: Prioritization		
Budget Step	Description	Utah Code
Annual Planning/Budget Retreat	The City Council meets with the City Manager and Executive Staff to review and update strategic goals. This meeting sets priorities and identifies major projects for the upcoming budget year.	n/a

January-March: Budget Development		
Budget Step	Description	Utah Code
Directors submit supplemental budget requests.	Department Directors assess their goals in relation to the City's strategic plan and submit requests that reflect necessary adjustments or expansions.	n/a
Individual Department Meetings	The City Manager and Finance Director meet one-on-one with each Director to discuss budget requests in detail and ensure alignment with operational and council priorities.	10-6-111 (1)(c)(i) The budget officer estimates expenditures based on demonstrated need after meeting with department heads and reviewing their budget requests
Executive Staff Review	City leadership reviews and prioritizes departmental requests, refining them for further development.	n/a
Budget Request Formatting	Finance Director formats budget requests according to state format.	n/a

March: Budget Committee Review		
Budget Step	Description	Utah Code
Committee Review of Draft Department Budgets	Four budget committees—covering Finance & Administration, Municipal Utilities, Public Safety, and Parks & Trails—review departmental budgets and propose revisions.	n/a

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	Committees consist of the Mayor, two City Councilmembers, the City Manager, and staff.	
City-wide Draft Budget Compiled	The Finance Director consolidates approved recommendations and revenue projections into a balanced draft budget.	n/a

April-May: City Council Review

Budget Step	Description	Utah Code
City Council Budget Work Session	The full City Council holds a work session to review the draft budget and provide feedback or request changes.	n/a
Tentative Budget Adoption	A tentative budget is formally presented and adopted by the City Council. The public hearing date is set, and the document becomes available for public review for at least 10 days.	10-6-111 (1)(a) By the first City Council meeting in late May, the budget officer must submit a tentative budget for all required funds for the upcoming fiscal year.

May-June: Public Involvement

Budget Step	Description	Utah Code
Public Notice & Outreach	The tentative budget is posted on the City and State public notice websites. Notices are also shared via social media, the City newsletter, and physical postings. A hard copy is available at City Hall.	10-6-113 The City must publish notice of the public hearing at least seven days in advance—in three public locations, on the Utah Public Notice Website, and on the City's homepage.
Public Hearing on Tentative Budget	Residents are invited to comment on the tentative budget at a public hearing. Feedback may result in budget adjustments before final adoption.	10-6-114 At the scheduled time and place, the City holds a public hearing where residents can comment on any part of the tentative budget.
Public Hearing on Budget Amendments	Input is also invited on any proposed amendments to the current year's budget.	10-6-114 (same as above)

June: Adoption

South Weber City Budget

Budget Step	Description	Utah Code
Adopt Current Year Budget Amendments	Before the fiscal year ends, the City may amend its current budget to reflect updated revenue and expenditure projections and ensure a balanced budget.	10-6-128 The City Council must adopt any final budget increases before the end of the fiscal year.
Adopt Certified Property Tax Rate	Each year the certificated tax rate is provided to the City by the County Auditor's office. The City Council then votes on and certifies the final property tax rate. The City may propose a tax rate that exceeds the certified rate.	10-6-134 The City must certify its approved tax rate to the County Auditor by June 15 each year.
Adopt Final Budget	If there's no property tax increase, the City Council adopts the final budget for the upcoming year.	10-6-118 The City Council must adopt a budget for all required funds by June 30 each year.

August: Property Tax Rate Adjustment (if proposed)

Budget Step	Description	Utah Code
Public Hearing on Proposed Property Tax Rate Adjustment	A Truth in Taxation hearing is held to receive public input on any proposed increase to the property tax rate.	59-2-919 The City can adopt a higher tax rate than the certified rate if it holds a public meeting and hearing.
Adopt Adjusted Property Tax Rate	After receiving the public's input, the City Council votes to certify a final property tax rate.	59-2-919 A City may levy a tax rate that exceeds the fiscal year taxing entity's certified tax.
Adopt Final Budget	If a tax increase is approved, the City Council adopts the final budget for the upcoming fiscal year.	10-6-118 If a property tax increase is proposed, the City must adopt the final budget for all required funds by September 1.

Ongoing: Monitoring and Revision

Budget Step	Description	Utah Code
Regular Budget Monitoring	The Finance Director, City Manager, and City Council regularly review budget	10-6-148 Each city shall prepare and present to the governing

South Weber City Budget

	performance to ensure revenues are on track and expenditures remain within budget.	body monthly summary financial reports and quarterly detail financial reports.
Amendments Throughout the Year	When circumstances change during the fiscal year, the City may amend the budget. The same noticing and public hearing process used to adopt the original budget is followed.	<p>10-6-119</p> <p>Upon final adoption, the budgets shall be in effect for the budget period, subject to later amendment.</p>

Budget Overview

May 13, 2025

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

It is my pleasure to present the Fiscal Year (FY) 2025-2026 Tentative Budget. A public hearing was held on May 13, 2025, on this Tentative Budget. The final FY 2025-2026 Budget will be adopted on June 24, 2025.

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, 2025 to June 30, 2026. 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 2025-2026 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 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. As of April 2024, the unemployment rate was 3.0%. These county statistics and the following table are taken from the Davis County Annual Report – 2024 Assessor's Office.

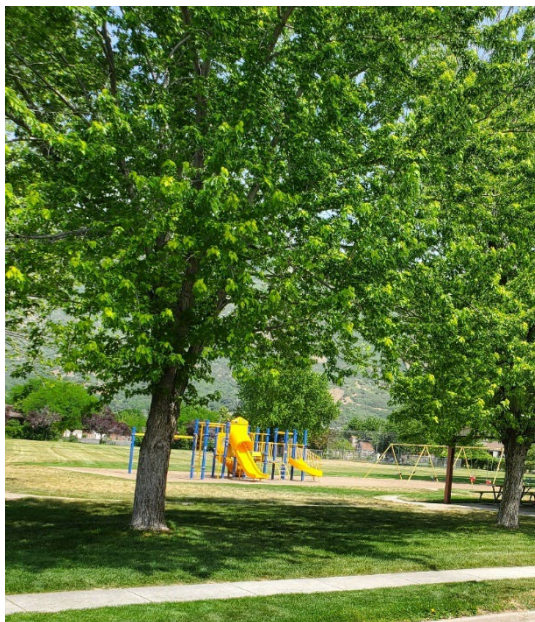
Information as of Sept. 2024. Obtained from <https://www.daviscountyutah.gov/assessor/general-info>

Total Value–South Weber	2021 Property Values	2022 Property Values	2023 Property Values	2024 Property Values	% Change
Overall Real Property Value	1,011,047,703	1,415,120,344	1,348,584,623	1,397,907,328	3.66%
Median Single Family	427,523	569,000	531,000	541,000	1.88%
Median Condo/Attached PUD	260,046	328,000	326,000	332,000	1.84%
Total Assessed Commercial	2,729,945	32,236,722	37,507,393	41,052,787	9.45%

Throughout the years, City staff and elected officials have worked alongside 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 environment of health, safety, and wellness for its residents. Modifications in the budget this fiscal year support the goals the City has set in support of these plans. South Weber City creates a balanced budget, where revenues equals expenditures or a budget deficit or surplus does not exist. In FY 2025-2026, total budgeted General Fund Revenue equals \$4,739.00. The major summary of fund expenditures, including contributions and transfers, are: \$4,739,000 General Fund, \$5,182,000 combined enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$504,000 Capital Projects, \$742,000 Fleet Management, \$593,000 Transportation Utility, and \$407,000 Recreation fund.

The City Administration is continually looking for improved methods of operation and procedures in its approach to efficiently control the expenditures 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 2025-2026 Budget is prepared to meet the priorities of South Weber City. In January 2025, 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 2025 – 2026 Budget. South Weber City is committed to providing ongoing services to its residents through utility enterprise funds, parks and recreation facilities and programs, and contracts with the Davis County Sheriff's Office for Law Enforcement, and Dispatch.

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

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

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

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

Population Growth and Commercial Development

In 2025, South Weber City experienced steady population growth and construction within the last year has increased. South Weber City is experiencing steady residential development, commercial development, and building permits. This has affected building-related revenues and impact fees.

The City's General Plan and the current zoning map envisions and provides for additional residential and commercial development. 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, property tax is the City's one consistent source of revenue, along with a steady growth in Sales 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 2024 fiscal year by \$48,556,919 (net position). Of this amount, \$13,360,917 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$1,161,338 from the prior year.
- The City's Governmental activities reported a combined ending fund balance of \$24,010,257. Of the combined total fund balance, \$4,515,946 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, 2024, totaled \$1,369,950 and is 33.5% of the general fund total revenue for the year.
- Total principal balance for existing debt of South Weber City decreased approximately \$221,835 due to principal payments on bonds. The City acquired new debt for the new Public Works building, totaling \$9,000,000.
- Several developments were completed during the year, and the related infrastructure contributed to the City. Capital assets were added in the Water, Sewer, and Storm Sewer Funds, as well as the general fixed assets of the City.

Expenditures-**Personnel:**

South Weber City has experienced significant improvements in relations to its workforce. Many of these improvements have allowed the City's workforce to meet the needs of the growth that has arisen. The labor market has improved significantly over the last several years making the City's competition to be aligned with both the private and public sectors.

South Weber City Budget

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

1. Create a competitive compensation plan.
2. Establish control groups whereby data can be obtained.
3. Collect and analyze the necessary market data received.
4. Remain fiscally responsible while retaining and motivating high performing employees.



The City Council also requested that market analysis be completed every two years to maintain the goals established. 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).

South Weber City has established an employee certification compensation program. This program recognizes and compensates employees for specific job-related certifications completed. The city also established a retention bonus plan to thank employees for their years of service to the organization.

South Weber City Budget

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. We have 38 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. Due to our Public Safety focus on improving services to the community, the City Council has approved the purchase of a new Quint. The expected completion will be FY 2027.

Projects:

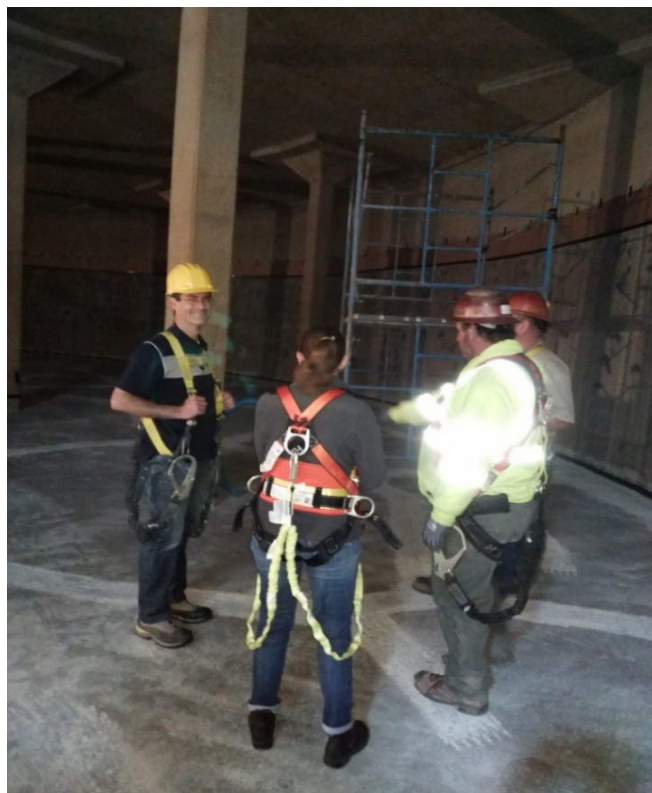
A significant component of the Mayor and Council's strategic plan is the maintenance of the City's infrastructure. The funding of Capital Projects is a



fundamental financial tool

that appropriates funds to maintain the assets of the City.

The city has created a 10-year capital projects plan to prioritize maintenance of infrastructure and plan for the funding of projects. Similar long-term plans have been made for all departments. A new public works building broke ground in early Spring of 2024 and is estimated to be completed Fall of 2025. South Weber City created a Local Building Authority to fund the project with a Lease Revenue Bonds Series 2023.



Ongoing Projects:

- 1375 Line replacement (partially re-budgeted from FY 2025)
- Fire Hydrant replacement
- Fire reserve for Large Apparatus
- Parks sprinkler clock replacement

FY 2025-2026 Projects:

- Water Rate Study (re-budgeted from FY 2025)
- completion of the new Public Works building, expected Fall 2025
- Fire Station bathroom and bedroom remodel
- FAC reserve for the HVAC System
- 7800 S Additional asphalt project
- Storm Drain audit (re-budgeted from FY 2025)
- Storm Drain CFP/IPPF/IFA (re-budgeted from FY 2025)

South Weber City Budget

**Revenue Highlights – Taxes and Fees****Taxes**

The Certified Tax Rate for South Weber City is .001434. This rate was adopted by the City Council on June 10, 2025. The Proposed Tax Rate is based on the previous year's assessed valuations across the entire city and the amount of property tax received. The Certified Tax Rate will go up or down as needed to arrive at the same amount of tax dollars the City received the prior year.

Fees

Central Weber Sewer Improvement District (CWSID) approved a 4% rate increase for sewer treatment fees charged to the City in the upcoming year. This year's budget includes 4% increase due to this pass-thru fee.



Robinson Waste offered a Recycling Program that allows residents to opt in or opt out of the recycling services. This program increased the City's budget by 27% in pass-through fees.

The culinary water rates and sewer fee will be analyzed in the 2026 budget year with a rate study.

South Weber City Budget

The Impact Fees for culinary water, sewer, parks, and recreation remain constant. Storm drain impact fees increase by 3% annually.

Sales tax revenue allocated to the General Fund is anticipated to be \$1,530,000 and \$217,000 for the Capital Projects Fund. The City Council has established a policy that a minimum of \$200,000 of sales tax goes to the Capital Project Fund with a cap of 20%.

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



Summary

The attached budget is a balanced budget. South Weber City encourages public involvement in the budget process as it is a great opportunity for them to participate in the City's governmental operations. The City holds an open and public meeting where the tentative budget is presented and adopted. The City Council approved the tentative budget on May 13, 2025. City administration has afforded one week from that date for consideration of public comment, suggestions, and review. A public hearing on the South Weber City FY 2025 – 2026 Tentative Budget was held on May 20, 2025 and adoption of the final budget by the City Council in an open and public meeting will be held in June 2025.

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

Brett Baltazar

Finance Director

South Weber City

Budget Highlights

Governmental Type Funds

Revenues

- Property Tax (10-31-100): For fiscal year 2025–2026, the City proposed a property tax rate of 0.001434. This was approved on June 10, 2025.
- Sales and Use Tax (10-31-300): Sales tax revenue has increased compared to the previous year. The City allocates 86% of the projected sales tax revenue to this account and the remaining 14% to Capital Projects (45-31-300).
- Class "C" Road Fund Allotment (10-33-560): The City receives an annual allotment close to \$300,000, with only a portion budgeted to cover General Fund expenses for the Street Department.
- Subdivision Review Fees (10-34-105): This account records payments from developers for third-party plan reviews and inspections, with the related expenses recorded in Account 10-58-319.
- Developer Payments for Improvements (10-34-270): This account records payments from developers for infrastructure-related items, including streetlights, street signs, and mailboxes.
- Transfer from Impact Fees (10-39-800): Public Safety Impact Fees are transferred to the General Fund to help offset bond payments for the fire station.
- Fund Balance: The City fund balance provides operating cash flow—especially before property tax revenues arrive in November—and serves as an emergency reserve. As of June 30, 2024, the unassigned fund balance was \$1,369,950.
- Federal Grant Revenue – CARES/ARPA: The City received approximately \$500,000 in ARPA funds, which must be fully allocated by December 2024 and fully expensed by December 2026. \$259,000 has been designated toward the purchase of a large fire apparatus (Quint), \$33,000 towards updating the Family Activity Center security cameras, and \$1,500 for a memorial park bench. The remaining estimated balance of \$206,500 will be used on the 7375 E 925 S project.
- Transfer from Recreation Impact Fees (20-39-800): Each year, Recreation Impact Fees are transferred to the Recreation Fund to cover principal and interest payments on the Family Activity Center bond.
- Developer Payments for Improvements (56-34-270): Developers pay the City for seal coat applications to streets within their developments approximately one year after completion. These improvements are included in the Transportation Utility Fund projects.

Expenditures

- Salaries and Benefits. The 2026 budget includes \$123,000 for employee increases which will be allocated according to personnel evaluations. This equates to an average 1-2% merit increase and 2% Cost of Living Adjustment (COLA).
- Judicial – Travel and Training (10-42-230). Judge salary increase based on state's estimates.
- Legislative – No Change this fiscal year.
- 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 (10-43-316) – Elections expected in the current fiscal year for Mayor and two city council seats.
- Public Safety (10-54-320) – Emergency Operation Plan update and review.
- Fire (10-57-625) – State grant for mental health of fire personnel received in FY 2025, continuation of use is expected in the current fiscal year.
- Community Services (10-58-319) – Subdivision reviews by contracted engineer have expected increases for the current fiscal year.
- Streets (10-60-230) – Increase travel and training for new staff in the streets department to increase knowledge.
- Parks (10-70-261)- Increase to ground supplies to assist, over 10 years, replace outdated sprinklers to new digital sprinklers.
- Capital Projects (Fund 45).

○ Fire – Vehicle Lease	\$ 115,000
○ Fire – Large Apparatus	\$ 130,000
○ Fire – Ambulance Reserve	\$ 4,000
○ Fire – Remodel (Bed/Bathrooms)	\$ 100,000
○ Streets – Streetlight Replacement Program	\$ 150,000
○ Recreation – Family Activity Center HVAC Reserves	\$ 10,000





Business Type Funds

Revenues

- Water Sales (51-37-100) – Water Rate Studies completed indicate a continual 3% increase annually.
- Sewer Sales (52-37-300). Central Weber Sewer District has a 4% increase the city passed onto the residents in relation to the monthly charges for the current fiscal year.
- Sanitation Fees (53-37-700). The city partnered with Wasatch Integrated Waste and Robinson Waste to implement a recycling program bundle throughout the city. This creates an estimated 27% increase in revenues.
- Storm Drain Revenue (54-37-450). An internal review of storm utilities revealed commercial rates were under-charged. Also, the audit may determine an increase in the rate for future fiscal years.

Expenditures

- Public Works New Building. Bond payments are shared with Business-Type Funds on a pro-rated basis. Bond is paid by the Local Building Authority (LBA) and the Business-Type Funds transfer over funds to complete annual payments.
- 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. Tariff estimates from 3rd party vendors have increased operation & maintenance in the water department.
- Water Meter Replacement (51-40-720). Each year the Water department normally replaces 200 meters on a ten-year rotation. This year the department is expected to replace 400 meters.
- Water Improvements other than Buildings (51-40-730).

○ CFP/IFFP/IFA – Re-budgeted	\$ 23,000
○ Water Rate Study Re-budgeted	\$ 10,000
○ 1375 Line Replacement Re-budgeted (under constr.)	\$ 140,000
- Sewer – Pass-Through (52-40). Central Weber Sewer District has a 4% increase the city passed onto the residents in relation to the monthly charges for the current fiscal year.
- Sanitation Fee Charges & Equipment (53-40). Estimated increase of 27% due to new recycling program, expenses for supplies/equipment will increase and fee charges.
- Storm Drain –Expenditures reflect the Storm Drain Audit and CFP/IFFP/IFA update.

Position Summary Schedule

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Elected	6	6	6	6
Firefighters/EMTs	48	41	41	38
Part-time	30	25	29	35
Full-time	12	17	21	21
Seasonal	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	98	90	98	101



Long-term Financial Policies



South Weber City, incorporated on August 1, 1936, operates under a six-member council form of government. One member serves as mayor and presides over the council without voting authority. The City provides a full range of services, including:

- Public safety
- Highways and streets
- Parks and recreation
- Planning and zoning
- Water, sewer, storm drainage
- General administrative functions

Basis of Accounting and Financial Reporting

The City's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The Governmental Accounting Standards Board (GASB) is the authoritative body for establishing these principles.

Key Financial Policies

A. Balanced Budget Requirement

In compliance with Utah Code §10-6-109, the City adopts a balanced General Fund budget annually by June 30. A budget is considered balanced when estimated revenues equal appropriated expenditures.

- All governmental funds incorporate planned adjustments to maintain balance.
- The City may budget the use of existing fund balances ("Budgeted Use of Fund Balance") or increase reserves ("Budgeted Increase in Fund Balance").
- All funds are currently budgeted in a balanced state.

B. Reporting Entity

South Weber City's financial reporting includes:

- All funds and activities under its corporate powers
- Any component units for which it is financially accountable

Financial accountability exists if the City:

1. Appoints a majority of an entity's governing body and can impose its will; or
2. Receives direct financial benefit or bears financial burden from the entity.

Note: South Weber City currently has no component units.

C. Financial Statement Structure

The City's financial statements include:

- Government-Wide Statements: Present assets, liabilities, and net position using the economic resources measurement focus and accrual basis.
- Fund Statements:

- Governmental Funds: Modified accrual basis
- Proprietary Funds: Accrual basis

Fund Combinations for reporting purposes:

- Water Impact Fee Fund → Water Fund
- Sewer Impact Fee Fund → Sewer Fund
- Storm Drain Impact Fee Fund → Storm Drain Fund

Major Governmental Funds:

- General Fund
- Recreation Fund
- Transportation Fund
- Fleet Management Fund
- Capital Projects Fund

Major Enterprise Funds:

- Water Utility Fund
- Sewer Utility Fund
- Sanitation Utility Fund
- Storm Drain Utility Fund

Internal transfers are included in government-wide reporting to reflect the actual cost of services such as administration and billing.

Operating vs. Nonoperating Revenues and Expenses (Proprietary Funds):

- Operating: Directly tied to core service delivery
- Nonoperating: Includes interest income/expense, transfers, etc.

D. Measurement Focus & Basis of Accounting

Key Accounting Principles:

- Revenues are recognized when measurable and available.
- Expenditures are recorded when incurred, with some exceptions.

Capital Assets & Debt:

- Recorded as assets/liabilities in government-wide and proprietary fund statements
- Reported as expenditures/financing sources in governmental fund statements

E. Budget Practices

The City adopts annual budgets by June 30 for the fiscal year beginning July 1, as required by the Uniform Fiscal Procedures Act for Utah Cities.

- Legal control is maintained at the department level.
- Budgets remain active until amended by formal resolution.
- Budgets follow the modified accrual basis.

Budgetary Comparison Schedules:

- Original Budget: Adopted as of July 1
- Final Budget: Reflects amendments made during the year

Fund Balance Policy (Utah Code):

South Weber City Budget

- Up to 5% of the General Fund balance may be used for budgeting
- Maximum accumulation is 35% of estimated revenues

F. Property Taxes

Property taxes are governed by Utah Code §§10-6-109 through 10-6-135 and processed through Davis County.

Timeline:

- Lien Date: January 1
 - Levy: By October 1
 - Due: November 30
 - Delinquent: After November 30
 - Interest Begins: January 1 of the following year
 - Tax Sale Eligibility: After five years of delinquency
- Tax remittances are received monthly from Davis County.



Revenue Summary

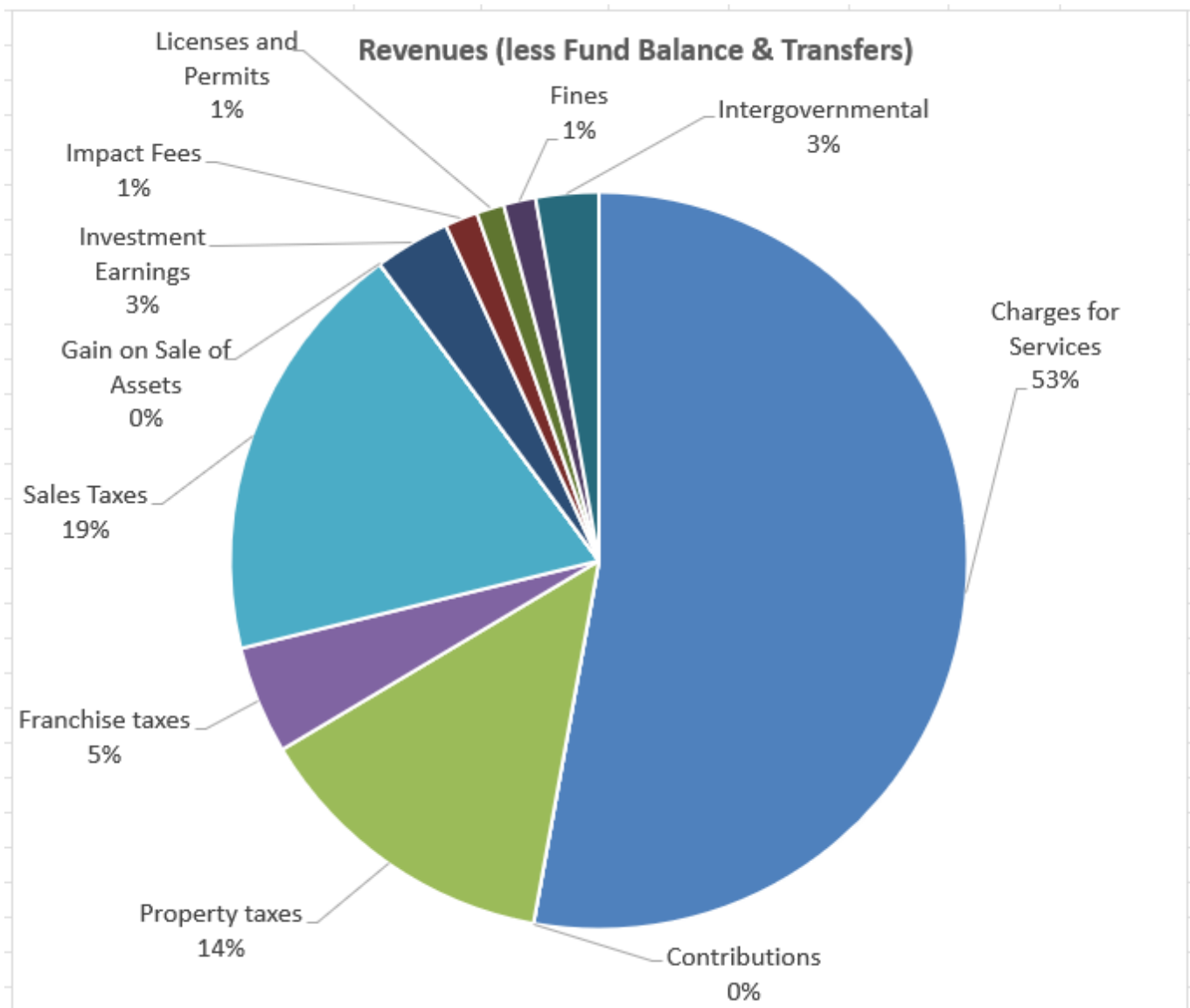
Revenues represent the various sources of income for an organization. For Fiscal Year 2026, South Weber City's combined fund revenues total approximately \$12,500,000. The City's financial stability depends on its ability to generate and maintain consistent revenue streams year over year. At present, operating revenues remain stable.

The tables below illustrate the changes in revenue by fund. South Weber receives revenue from a variety of sources, which are discussed in detail within the individual fund sections.

The City's three primary revenue sources are:

- Charges for Services – 53%
- Sales Tax – 19%
- Property Tax – 14%

Charges for Services include fees related to zoning and subdivision, recreation, transportation, water, sewer, sanitation, and storm drain services.



South Weber City Budget

Total Revenues Summary- Excluding Fund Balance & Transfers					
Revenue sources	2024 Actual	2025 Estimated	2025 Budget	2026 Budget	%
Charges for Services	4,683,989	4,750,250	4,750,250	5,247,500	46.88%
Contributions	237,282	0	0	0	0.00%
Property taxes	1,185,895	1,269,500	1,269,500	1,350,500	12.06%
Franchise taxes	479,365	468,000	468,000	470,000	4.20%
Sales Taxes	1,873,668	1,700,000	1,700,000	1,856,000	16.58%
Gain on Sale of Assets	6,738	0	0	0	0.00%
Investment Earnings	821,485	329,000	329,000	329,000	2.94%
Impact Fees	292,220	143,000	143,000	143,500	1.28%
Licenses and Permits	237,188	93,000	93,000	120,000	1.07%
Fines	147,911	135,000	135,000	140,000	1.25%
Intergovernmental	409,852	358,500	358,500	273,500	2.44%
Transfers & Fund Balance	958,763	3,773,750	3,773,750	1,264,000	11.29%
Other					
Total	11,334,356	13,020,000	13,020,000	11,194,000	100.00%

*Includes Transfers

FUND REVENUE SUMMARY		2022-23	2023-24	2024-25	2024-25	2025-26
		Actual	Actual	Estimates	Budget	Budget
10	General	4,219,252	4,374,919	5,068,246	4,446,000	4,739,000
20	Recreation	293,727	202,941	139,345	405,000	407,000
45	Capital Projects	693,665	1,213,382	795,487	598,000	504,000
51	Water	2,200,200	1,951,623	1,608,110	2,464,000	2,256,000
52	Sewer	1,539,778	1,498,999	1,925,077	2,011,000	1,426,000
53	Sanitation	559,533	588,021	546,321	594,000	784,000
54	Storm Drain	866,894	674,299	583,491	612,000	716,000
56	Transportation Utility	633,964	851,417	595,667	805,000	762,000
21	Sewer Impact	51,625	126,689	823,514	737,000	88,000
22	Storm Drain Impact	16,222	40,315	47,473	20,000	30,000
23	Park Impact	10,838	55,820	74,100	41,000	61,000
24	Road Impact	72,032	71,629	137,753	45,000	52,000
26	Water Impact	13,500	43,874	48,299	12,000	89,000
27	Recreation Impact	4,313	22,211	29,348	10,000	10,000
29	Public Safety Impact	1,443	5,011	4,329	3,000	3,000
60	Fleet	854,303	459,869	642,222	856,000	742,000
	TOTAL	12,031,289	12,181,018	13,068,782	13,659,000	12,669,000

Revenue Forecasting

South Weber City adheres to best practices recommended by the National Advisory Council on State and Local Budgeting, guided by six core principles:

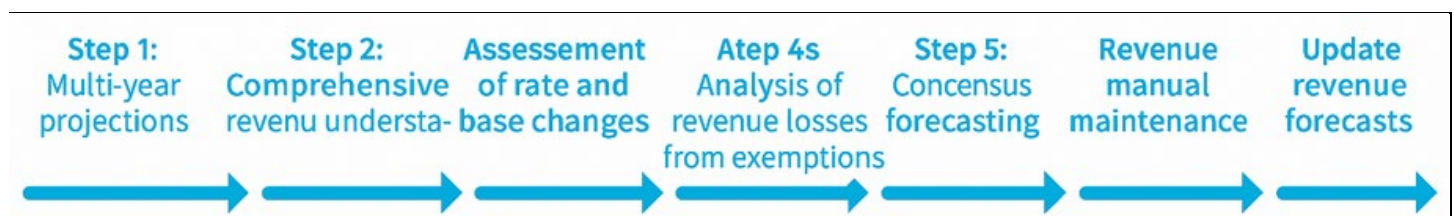
1. **Multi-Year Projections:**
Revenue is forecasted over multiple years to support long-term planning.
2. **Comprehensive Revenue Understanding:**
All revenue sources are clearly understood to improve accuracy.
3. **Rate and Base Change Assessment:**
Changes to tax rates or fee structures are regularly analyzed.
4. **Exemption Impact Analysis:**
Revenue losses from exemptions, discounts, and credits are periodically estimated.
5. **Consensus Forecasting:**
Projections are developed collaboratively to reflect shared understanding.
6. **Revenue Manual:**
A manual is maintained to document sources and factors influencing revenue.

Forecasting Methodology

At the beginning of each budget cycle, the City uses both qualitative and quantitative methods to forecast revenues, including:

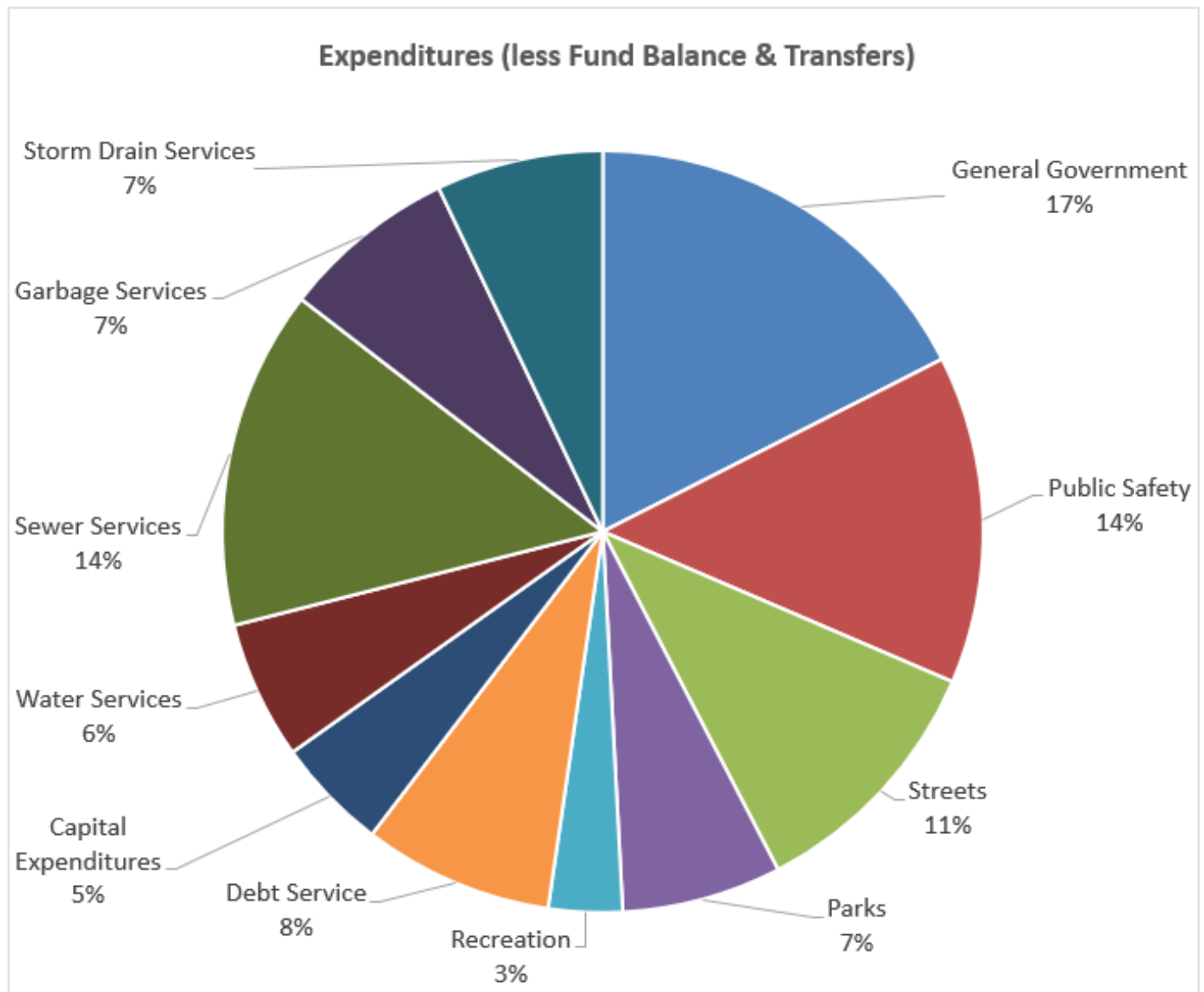
- Trend analysis of historical data
- Economic reviews at national, state, and local levels
- Departmental input
- Policy impact assessments
- Revenue vs. projection comparisons
- Consensus and expert forecasting

Projections consider broad economic conditions and local trends. Anticipated revenue increases are then allocated based on priority, urgency, and critical need.



Expenditures Summary

Expenditures illustrate where the City resources are going. These resources come in from revenues. The total operating expenditures for South Weber combined funds for the Fiscal year 2026 amounts to \$12,500,000. Below is a graph that explains the different areas with expenses and tables describing the changes over the years and projections for the upcoming year.



South Weber City Budget

Total Expenditures Summary					
Expense	2024 Actual	2025 Estimated	2025 Budget	2026 Budget	%
General Government	1,683,116	1,743,000	1,743,000	1,842,000	17%
Public Safety	1,321,530	1,502,900	1,502,900	1,464,000	14%
Streets	1,711,922	731,000	731,000	1,149,000	11%
Parks	445,567	631,000	631,000	713,000	7%
Recreation	275,863	317,500	317,500	330,000	3%
Debt Service	352,384	843,100	843,100	849,000	8%
Capital Expenditures	691,919	387,000	387,000	504,000	5%
Water Services	1,758,240	2,476,000	2,476,000	617,006	6%
Sewer Services	1,537,030	2,749,000	2,749,000	1,514,000	14%
Garbage Services	559,765	594,000	594,000	784,000	7%
Storm Drain Services	582,292	632,000	632,000	746,000	7%
Transfers & Fund Balance	88,060	236,000	236,000	260,000	2%
Total	11,007,689	12,842,500	12,842,500	10,772,006	100.00%

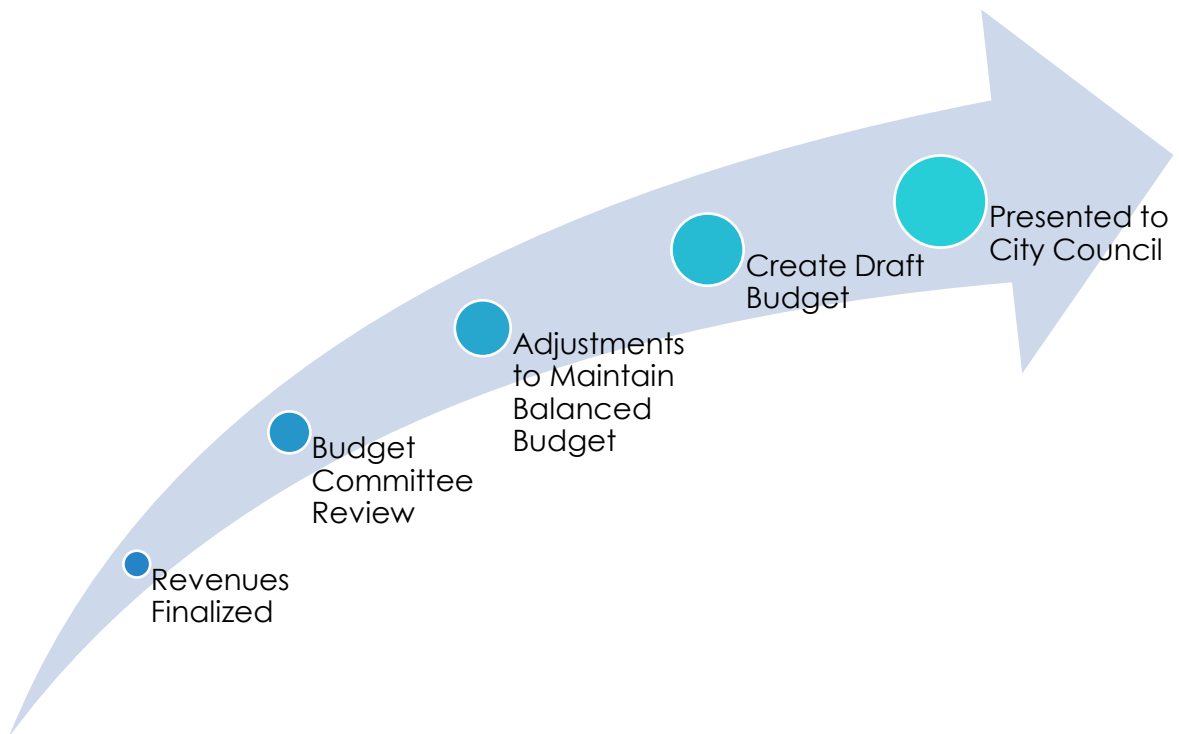
FUND EXPENSE SUMMARY									
Fund	Fund Title	2022-23		2023-2024		2024-2025		2024-2025	2025-2026
		Actual		Actual		Estimate		Budget	Budget
10	General	3,623,792		4,017,730		4,559,000		4,559,000	4,739,000
20	Recreation	331,237		356,289		397,500		397,500	407,000
45	Capital Projects	897,687		691,919		387,000		387,000	504,000
51	Water	1,501,659		1,770,492		2,464,000		2,464,000	2,256,000
52	Sewer	956,567		1,094,424		2,012,000		2,012,000	1,426,000
53	Sanitation	493,997		584,647		594,000		594,000	784,000
54	Storm Drain	502,691		569,949		612,000		612,000	716,000
56	Transportation Utility	251,216		1,216,890		217,000		217,000	762,000
21	Sewer Impact	9,364		59,361		737,000		737,000	88,000
22	Storm Drain Impact	16,222		40,315		20,000		20,000	30,000
23	Park Impact	10,838		55,820		41,000		41,000	61,000
24	Road Impact	14,788		5,018		45,000		45,000	52,000
26	Water Impact	12,332		52,028		12,000		12,000	89,000
27	Recreation Impact	0		22,211		10,000		10,000	10,000
29	Public Safety Impact	1,443		5,011		3,000		3,000	3,000
60	Fleet Management	0		311,844		732,000		732,000	742,000
	TOTALS	8,623,834		10,853,948		12,842,500		12,842,500	12,669,000

Expenditure Project Methodology:

Expenditure estimates are developed after revenue projections are finalized. Each department submits its expenditure requests for the upcoming fiscal year, excluding personnel costs, which are calculated by the Finance Department.

The Budget Committee—comprised of the Finance Department, Mayor, and City Administrator—reviews these requests with each Fund Manager to ensure they align with projected revenues. Adjustments are made as needed to maintain a balanced budget. A draft budget is then prepared and presented to the City Council for review and approval.

While the City acknowledges that unforeseen changes may arise during the fiscal year, its conservative forecasting and budgeting practices help ensure the budget remains balanced.

Illustration of Methodology:

Debt Summary

State Debt Limits:

The State of Utah imposes limits on municipal general obligation debt: up to 4% of the assessed property value for governmental purposes, with an additional 4% allowed for water, sewer, and electricity-related projects. General obligation bonds are backed by property tax revenue.

In South Weber, the current property tax structure does not generate sufficient revenue to support general obligation debt. As a result, the City has never issued general obligation bonds. Instead, all City-issued bonds are revenue bonds, which are repaid from specific revenue sources and are not subject to state-imposed limits. However, these bonds are governed by covenants that require pledged revenues to be at least twice the annual debt service (principal and interest). A detailed debt coverage analysis is provided later in this section.

Bond Ratings:

South Weber City has undergone bond rating evaluations for both governmental and Water Fund debt. Governmental funds remain unrated due to the absence of new bond issuances. The Water Fund, however, received an A+ rating—an excellent rating for a municipality, especially one experiencing rapid growth and increased demand on infrastructure. Additionally, the outlook for the Water Fund was upgraded from stable to positive, indicating potential for a future rating increase if current improvements continue.



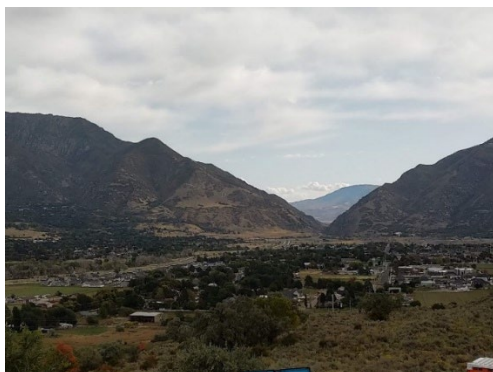
S&P Global Ratings

South Weber City Budget

Long-Term Debt:

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2024:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities					
Direct Placement					
Sales Tax Revenue Bond, Series 2012	\$ 401,000	\$ -	\$ (97,000)	\$ 304,000	\$ 101,000
Local Building Authority , Series 2023	-	9,000,000	-	9,000,000	297,000
Total governmental bonds payable	401,000	-	(97,000)	9,304,000	398,000
Other					
Leases	818,210	504,686	(210,006)	1,112,890	184,155
Compensated absences	74,908	32,219	(44,947)	62,180	37,309
Net pension liability	92,911	54,220	-	147,131	-
Total governmental long-term liabilities	\$ 568,819	\$ 591,125	\$ (351,953)	\$10,626,201	\$ 619,464
Business-type Activities					
Direct Placement					
Water Revenue Refunding, Series 2017	\$ 2,225,000	\$ -	\$ (100,000)	2,125,000	\$ 110,000
Bond Premium, Series 2017	280,887	-	(17,555)	263,332	-
Total business-type bonds payable	2,505,887			2,388,332	110,000
Other					
Compensated absences	29,773	16,837	(17,863)	28,747	17,248
Net pension liability	27,753	16,195	-	43,948	-
Total business-type long-term liabilities	\$ 2,563,413	\$ 33,032	\$ (17,863)	\$ 2,461,027	\$ 127,248



The City's direct placement revenue bonds include a significant default provision: if the City fails to make scheduled principal and interest payments, the bondholder may require the City to raise rates to meet bond obligations or petition the court to appoint a receiver. Additionally, the bonds include an acceleration clause under which, in the event of default, the bonds will accrue interest at 18% until the default is resolved. The City currently has no 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.

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.

Local Building Authority (LBA):

The Local Building Authority (LBA) was established on June 13, 2023, to act on behalf of the City Council in accordance with the provisions of the Local Building Authority Act. The purpose of the LBA Bond is to acquire, improve, or expand projects authorized by the City, including facilities, infrastructure, or other improvements. The City Council also serves as the Board of Trustees for the LBA. Proceeds from the LBA Bond will be used to construct the new Public Works building.

Lease Revenue Bonds, Series 2023:

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

The annual debt service requirements to maturity, including principal and interest, for the following bonds, are illustrated on the following page:

- Sales Tax Revenue Refund Bonds, Series 2012
- Water Revenue Refunding Bonds, Series 2017
- Lease Revenue Bonds, Series 2023

South Weber City Budget

Illustration of Bonds:

	Sales Tax Refunding Bonds, Series 2012			Water Revenue Bonds, Series 2017			Lease Revenue Bonds, Series 2023		
Year Ending, June 30	Principal	Interest	Total	Principal	Loan	Total	Principal	Loan	Total
2025	101,000	9,029	110,029	110,000	102,800	212,800	297,000	409,806	706,806
2026	100,000	6,029	106,029	115,000	98,400	213,400	307,000	399,686	706,686
2027	103,000	3,059	106,059	120,000	93,800	213,800	318,000	388,903	706,903
2028				125,000	89,000	214,000	329,000	377,415	706,415
2029				130,000	82,750	212,750	342,000	365,167	707,167
2030				135,000	76,250	211,250	355,000	352,094	707,094
2031				140,000	69,500	209,500	369,000	338,154	707,154
2032				150,000	62,500	212,500	384,000	323,087	707,087
2033				155,000	55,000	210,000	400,000	306,814	706,814
2034				165,000	47,250	212,250	417,000	289,449	706,449
2035				175,000	39,000	214,000	436,000	270,892	706,892
2036				185,000	30,250	215,250	456,000	251,039	707,039
2037				190,000	21,000	211,000	477,000	229,689	706,689
2038				200,000	11,500	211,500	500,000	206,474	706,474
2039				30,000	1,500	31,500	525,000	181,224	706,224
2040							553,000	153,721	706,721
2041							583,000	123,894	706,894
2042							615,000	91,839	706,839
2043							650,000	57,196	707,196
2044							687,000	19,580	706,580
Total	304,000	18,117	322,117	2,125,000	880,500	3,005,500	9,000,000	5,136,123	14,136,123

Fund Descriptions & Fund Balances

South Weber City utilizes nine distinct funds to track the allocation and use of resources, each tied to specific revenue sources and purposes.

The city also utilizes seven special revenue funds to track impact fees related to the infrastructure of the city, which are designated and utilized appropriately within 3 fiscal years, as stated by state code.

A major fund is defined as one that comprises more than 10% of the City's total expenditures. A list of all funds is below.

Distinct City Funds:

- General Fund
- Capital Projects Fund
- Recreation Fund
- Transportation Utility Fund
- Fleet Management Fund
- Water Utility Fund
- Sewer Utility Fund
- Sanitation Utility Fund
- Storm Drain Fund



Impact Fee Funds:

- Sewer Impact Fee Fund
- Storm Impact Fee Fund
- Park Impact Fee Fund
- Road Impact Fee Fund
- Water Impact Fee Fund
- Recreation Impact Fee Fund
- Public Safety Impact Fee Fund

Fund Balance and Fiscal Health:

Fund balance is a key indicator of the City's financial stability. Each fund begins the fiscal year with the prior year's ending fund balance. As revenues are received and expenditures made, the result is an updated ending fund balance—carried forward as the beginning balance for the next fiscal year.

South Weber tracks fund balances both individually and in total across all funds. State law mandates that the General Fund balance be maintained between 5% and 35% of revenues. (Previously capped at 25%, the maximum was increased following 2021 legislation.)

In general, all funds are in a healthy state as within city policy and their appropriate uses. The Recreation Fund experienced a decline due to a reduction in Gravel Pit royalties in the last few years. The City utilizes a conservative approach in expenditures within this fund and has been reviewing other methods to increase revenues. See the details in the Recreation Revenue and Expenditure section of the budget report.

South Weber City Budget

FY 2024-2025 (Estimated) Final Budget Fund Balances								
<u>Fund</u>	<u>Beginning Balances</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Expenditur e</u>	<u>Transfer Out</u>	<u>Ending Balance</u>	<u>Change in Fund Balance</u>	<u>% Change</u>
10- General Fund	2,231,405	5,068,246		3,944,045	134,000	3,221,606	990,201	31%
20- Recreation Fund	537,175	139,345	134,000	353,237		457,283	-79,892	-17%
21- Sewer Impact Fee	841,176	823,514		705,758		958,932	117,757	12%
22- Storm Impact Fee	0	47,473		47,473		0	0	0%
23- Park Impact Fee	0	74,100		74,100		0	0	0%
24- Road Impact Fee	263,258	137,753		137,753		263,258	0	0%
26- Water Impact Fee	120,181	48,299		48,299		120,181	0	0%
27- Recreation Impact Fee	0	29,348		29,348		0	0	0%
29- Public Safety Impact Fee	0	4,329		4,329		0	0	0%
45- Capital Projects	1,188,093	795,487		496,045		1,487,536	299,442	20%
51- Water Utility Fund	8,444,056	1,608,110		974,461		9,077,705	633,649	7%
52- Sewer Utility Fund	8,883,471	1,925,077		1,533,690		9,274,857	391,386	4%
53- Sanitation Utility Fund	543,356	546,321		449,915		639,761	96,405	15%
54- Storm Utility Fund	4,805,505	583,491		308,513		5,080,483	274,978	5%
56- Transportation Utility Fund	873,197	595,667		33,151		1,435,713	562,516	39%
60- Fleet Management	1,168,027	642,222		504,455		1,305,794	137,767	11%
TOTALS	29,898,900	17,566,812	134,000	14,154,621	134,000	33,311,090	3,412,190	10%

General Fund

The General Fund is the primary operating fund of South Weber City, supporting the core functions of government, excluding public safety services. It is organized into seven major operational categories, each overseen by one of four department directors under the leadership of the City Manager. Within each category are smaller divisions, managed by supervisors who report to their respective directors.

The General Fund is designed to support the day-to-day operation and maintenance of most city services. Detailed budget allocations and expenditures can be found within each department's section.



South Weber City Budget

GENERAL FUND SUMMARY						
REVENUES						
			2022-23	2023-2024	2024-2025	2025-2026
			Actual	Actual	Budget	Budget
10-31		TAXES	3,112,981	2,882,896	3,434,500	3,509,500
10-32		LICENSES AND PERMITS	56,846	178,585	68,000	85,000
10-33		INTERGOVERNMENTAL REVENUE	417,495	297,394	272,000	267,000
10-34		CHARGES FOR SERVICES	117,356	297,743	139,000	234,500
10-35		FINES AND FORFEITURES	135,047	147,911	135,000	140,000
10-36		MISCELLANEOUS REVENUE	93,134	248,281	62,000	186,000
10-39		CONTRIBUTIONS AND TRANSFERS	272,319	317,283	382,500	317,000
			4,205,179	4,370,092	4,493,000	4,739,000

GENERAL FUND SUMMARY						
EXPENDITURES						
Dept.		Department Title	2022-23	2023-24	2024-2025	2025-2026
			Actual	Actual	Budget	Budget
10-41		Legislative	57,428	53,344	66,000	66,000
10-42		Judicial	38,828	49,797	54,000	57,000
10-43		Administrative	985,848	1,028,264	1,228,000	1,276,000
10-54		Public Safety	342,165	315,866	373,000	399,000
10-57		Fire	953,322	1,036,941	1,161,000	1,095,000
10-58		Community Services	646,038	546,564	532,000	577,000
10-60		Streets	288,686	495,032	514,000	556,000
10-61		Class "C" Roads	0	0	0	0
10-70		Parks	311,478	445,567	631,000	713,000
			3,623,792	3,971,375	4,559,000	4,739,000

South Weber City Budget

Account No.	Account Title	2022-2023 Actual	2023-2024 Actual	2024-2025 Estimates	2024-2025 Budget	2025-2026 Budget
GENERAL FUND REVENUES						
TAXES						
10-31-100	Current Year Property Taxes	1,129,407	1,117,030	1,207,000	1,207,000	1,286,000
10-31-120	Prior Year Property Taxes	1,009	14,545	9,158	7,500	7,500
10-31-200	Fee in Lieu - Vehicle Reg	56,064	54,320	55,000	55,000	57,000
10-31-210	Redemptions			0	0	
10-31-300	Sales and Use Taxes	1,306,819	785,530	1,341,000	1,341,000	1,530,000
10-31-305	Transportation - Local Option			0	0	
10-31-309	RAP Tax	75,323	85,106	39,697	9,000	9,000
10-31-310	Franchise/Other	544,360	479,365	412,256	468,000	470,000
10-31-306	SB75 Gravel Pit	0	347,000	173,500	347,000	150,000
Total Taxes:		3,112,981	2,882,896	3,237,611	3,434,500	3,509,500
LICENSES AND PERMITS						
10-32-100	Business Licenses and Permits	8,324	8,944	8,747	8,000	14,000
10-32-210	Building Permits	47,958	169,171	93,055	60,000	69,000
10-32-310	Excavation Permits	564	470	1,534	0	2,000
Total Licenses and Permits:		56,846	178,585	103,336	68,000	85,000
INTERGOVERNMENTAL REVENUE						
10-33-400	State Grants	50,407	0	0	0	10,000
10-33-500	Federal Grant Revenue	0	0	51,000	51,000	0
10-33-550	Wildland Firefighting	0	0	0	214,000	0
10-33-560	Class "C" Road Fund Allotment	360,563	290,439	199,319	0	250,000
10-33-580	State Liquor Fund Allotment	6,526	6,955	6,365	7,000	7,000
Total Intergovernmental Revenue:		417,495	297,394	256,684	272,000	267,000
CHARGES FOR SERVICES						
10-34-100	Zoning & Subdivision Fees	7,587	19,528	51,936	10,000	13,000
10-34-105	Subdivision Review Fee	17,656	140,651	114,018	40,000	60,000
10-34-250	Bldg. Rental/Park Use (bowery)	3,035	4,857	1,864	1,000	3,000
10-34-270	Developer Pmts for Improvements	0	0	0	0	0
10-32-290	Plan Check and Other Fees	20,996	58,603	35,045	25,000	35,000
10-34-560	Ambulance Service	68,083	74,103	63,000	63,000	123,500
Total Charges for Services:		117,356	297,743	265,863	139,000	234,500
FINES AND FORFEITURES						
10-35-100	Fines	135,047	147,911	136,284	135,000	140,000
Total Fines and Forfeitures:		135,047	147,911	136,284	135,000	140,000

South Weber City Budget

MISCELLANEOUS REVENUE

10-36-100	Interest Earnings	73,834	171,923	123,693	40,000	85,000
10-36-105	ZION PTIF/INVEST-INTEREST EARN	0	0		0	50,000
10-36-400	Sale of Assets	0	10,000	0	0	0
10-36-900	Sundry Revenues	19,301	66,359	29,529	16,000	45,000
10-36-905	Misc - Court Convenience Fee	4,473	4,827	6,032	6,000	6,000
Total Miscellaneous Revenue:		93,134	248,281	159,254	62,000	186,000

CONTRIBUTIONS AND TRANSFERS

10-39-100	Fire Agreement/Job Corps	0	0	3,500	3,500	3,500
10-39-110	Fire Agreement/County	(7,124)	32,458	3,000	3,000	3,000
10-34-910	Transfer for Administrative Services	278,000	278,000	281,000	281,000	281,000
10-39-800	Transfer from Impact Fees	1,443	6,825	3,000	3,000	29,500
10-39-900	Fund Balance to be Appropriated	0	0	46,000	46,000	0
Total Contributions and Transfers:		272,319	317,283	336,500	382,500	317,000
		4,205,179	4,370,092	4,495,532	4,493,000	4,739,000

Adopted Budget Form for: Cities, Towns & Counties	Name	South Weber
	Fiscal Year Ended	6/30/2026

Part I General Fund Revenues

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Taxes				
	General Property Taxes - Current	1,117,030	1,207,000	1,286,000
	Prior Years' Taxes - Delinquent	14,545	9,158	7,500
	General Sales and Use Taxes	785,530	1,341,000	1,530,000
	Franchise Taxes	479,365	412,256	470,000
	Transient Room Tax			
	Re-appraisals			
	Assessing and Collecting - State-wide Levy			
	Assessing and Collecting - County Levy			
	Fee-in-Lieu of Property Taxes	54,320	55,000	57,000
	Penalties and Interest on Delinquent Taxes			
	Other (specify): RAP Tax, SB75-2023	432,106	213,197	159,000
Licenses and Permits				
	Business Licenses and Permits	8,944	8,747	14,000
	Non-business Licenses and Permits			
	Building, Structures, and Equipment	169,171	93,055	69,000
	Marriage Licenses			
	Motor Vehicle Operation			
	Cemetery - Burial Permits			
	Animal Licenses			
	Other (specify): Excavation	470	1,534	2,000

CONTINUE PART I ON PAGE 2

Name	South Weber	Fiscal Year Ended	6/30/2026
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Part I General Fund Revenue - Continued

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			

South Weber City Budget

	General Government			
	Court Costs, Fees, and Charges (Clerk)	4,827	6,032	6,000
	Recording of Legal Documents (Recorder)			
	Zoning and Subdivision Fees	218,783	200,999	108,000
	Parks and Public Property	4,857	1,864	3,000
	Cemeteries			
	Miscellaneous Services			
	Other (specify): Developer Permits			
	Other (specify): Admin. Svs.	278,000	281,000	281,000
	Ambulance Services	74,103	63,000	123,500
	Fines and Forfeitures			
	Fines	147,911	136,284	140,000
	Forfeitures			
	Other (specify):			

CONTINUE PART I ON PAGE 3

Name	South Weber	Fiscal Year Ended	6/30/2026
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Part I General Fund Revenue - Continued

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
	Federal Grants	0	51,000	0
	General Government			
	Public Safety			
	Highways and Streets			
	Health			
	Cultural - Recreation			
	Federal Payments in Lieu of Taxes			
	State Grants	0	0	10,000
	State Shared Revenue			
	Class "C" Road Fund Allotment	290,439	199,319	250,000
	Liquor Fund Allotment	6,955	6,365	7,000
	Grants from Local Units			
	Other (specify): Wildland Firefighting	0	0	0
	Miscellaneous Revenue			
	Interest Earnings	171,923	123,693	135,000
	Rents and Concessions			
	Sale of Fixed Assets - Compensation for Loss	10,000	0	0
	Sale of Materials and Supplies			

South Weber City Budget

	Sales of Bonds			
	Other Financing - Capital Lease Obligations			
	Other (specify): Sundry	66,359	29,529	45,000
	Contributions and Transfers			
	Transfer From: Fire Agreement / Job Corps	0	3,500	3,500
	Transfer From: Fire Agreement / County	32,458	3,000	3,000
	Transfer From: All Funds to Admin			
	Transfer From: Impact Fees	6,825	3,000	29,500
	Transfer From:			
	Loan From:			
	Beginning Fund Balance to be Appropriated	0	46,000	0
	Contribution from Private Sources			
	Beg. Class "C" Road Fund Bal. to be Appropr.			
	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	4,374,919	4,495,532	4,739,000

CONTINUE ON PAGE 4 WITH PART II

Name	South Weber	Fiscal Year Ended	6/30/2026	
Part II	General Fund Expenditures			
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
	Administrative/Legislative			
	Commission or Council	53,344	57,458	66,000
	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial			
	City and Precinct Courts			
	Juvenile Court			
	District and Circuit Courts	44,132	54,000	57,000
	Law Library			
	Executive and Central Staff Agencies			
	Executive	1,028,264	1,228,000	1,276,000
	Other Professional Services			
	Other (specify):			

CONTINUE PART II ON PAGE 5

Name	South Weber	Fiscal Year Ended		6/30/2026
Part II	General Fund Expenditures - Continued			
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
	Police Department	342,165	373,000	399,000
	Fire Department	1,036,941	1,161,000	1,095,000
	Emergency Services (Civil Defense)			
	Other (specify):			
	Public Health			
	Health Services			
	Infirmaries			
	Other (specify):			
	Highway and Public Improvements			
	Highways	495,032	514,000	556,000
	Class "C" Road Program			
	Construction			
	Repair and Maintenance			
	Other (specify):			
	Parks, Rec., and Public Property			
	Park and Park Areas	445,567	631,000	713,000
	Other (specify):			

CONTINUE PART II ON PAGE 6

Name	South Weber	Fiscal Year Ended		6/30/2026
Part II	General Fund Expenditures - Continued			
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)

South Weber City Budget

	Community and Economic Development			
	Community Planning	546,564	532,000	577,000
	Community Development			
	Other (specify):			
	Debt Service			
	Principal and Interest			
	Other (specify):			
	Transfers and Other Uses			
	Transfer To:			
	Loan To:			
	Use of Restricted/Reserved Fund Balance			
	Class "C" Road Funds			
	Miscellaneous			
	Judgments and Losses			
	FEMA Reimbursement of Flood Costs			
	Other Flood Costs			
	Other (specify):			
	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	3,992,008	4,550,458	4,739,000
CONTINUE ON PAGE 7 FOR PART III				

Capital Projects Fund

Capital projects are one-time investments in infrastructure, land, or equipment that provide long-term value. These projects are funded through public funds, reserves, impact fees, grants, loans, or bonds, as approved by the City Council.

The Capital Projects Fund, a major fund, manages the purchase, construction, renovation, or replacement of capital assets valued at \$10,000 or more with a useful life over three years. Assets are capitalized and depreciated.

Separating capital projects from the operating budget improves financial management. While projects may increase ongoing costs (e.g., staffing, utilities, maintenance), they often result in long-term savings. Separation also prevents large expenditures from distorting operational trends and helps maintain fiscal discipline.

Capital Project Prioritization:

- **Identification:** Departments, residents, and organizations propose projects based on needs and city goals.
- **Feasibility & Cost:** Technical and financial studies assess viability and estimate costs and funding sources.
- **Submission:** Departments submit proposals during the budget process or by amendment.
- **Prioritization:** City staff and Council evaluate projects based on urgency, cost, impact, funding, and alignment with priorities.
- **Approval:** Public hearings are held, and the Council ranks and approves projects.
- **Execution & Monitoring:** Departments implement approved projects and report on progress, costs, and adjustments.

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

- Fire Station Remodel:
 - Add Bedroom & Remodel 4 Bathrooms
- Fire Vehicles:
 - Vehicle Lease- Add 1 vehicle to Fleet for Fire Chief
 - Large Apparatus Reserve
 - Ambulance Reserve
- Streets:
 - Re-budget Streetlight Replacement Program
- Recreation:
 - Family Activity Center HVAC Replacement Reserves



South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
CAPITAL PROJECTS						
REVENUES						
45-31-300	Sales Tax	275,000	850,000	200,000	200,000	217,000
45-31-309	RAP Tax		0	43,955	50,000	0
45-33-400	State Grants	0	0	0	0	0
45-33-500	Federal Grant Revenue - CARES/ ARPA	321,825	0	0	0	0
45-34-270	Developer Pmts for Improvements	0	7,389	0	0	0
45-34-440	Contributions	0	0	0	0	0
45-34-445	Contributions - Restricted	644	0	0	0	0
45-36-100	Interest Income	70,570	75,135	45,255	48,000	50,000
45-36-110	Gain on Sale of Assets	0	0	321,553	0	0
45-39-900	Fund Balance to be Appropriated	0	0	0	48,000	196,000
45-39-470	Transfer from General Fund	0	0	0	0	0
45-39-800	Transfer from Impact Fees	25,626	59,023	0	41,000	41,000
45-39-810	Transfer from Class "C"	0	0	0	0	0
		693,665	991,547	610,763	387,000	504,000

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
CAPITAL PROJECTS Expenditures						
45-43-730	Admin. - Improv. Other than Bldgs.	163,804	62,704	2,000	2,000	0
45-43-740	Admin. - Purchase of Equipment	32,146	1,317	0	0	0
45-57-720	Fire - Buildings	5,333	0	0	0	0
45-57-730	Fire - Improvements Other than Bldgs.	281,626	2,956	0	0	100,000
45-57-740	Fire - Purchase of Equipment	197,709	185,000	235,000	235,000	244,000
45-58-740	Community Svs - Purchase of Equipment	7,000	0	0	0	0
45-60-710	Streets - Land	0	0	0	0	0
45-60-720	Streets - Buildings	0	0	0	0	0
45-60-730	Streets - Improv. Other than Bldgs.	75,660	203,107	100,000	100,000	150,000
45-70-710	Parks - Land	0	0	0		
45-60-740	Streets - Purchase of Equipment	47,000	221,835	0	0	0
45-70-730	Parks - Improv. Other than Bldgs.	26,409	15,000	50,000	50,000	0
45-70-740	Parks - Purchase of Equipment	61,000	0	0	0	0
45-90-900	Contribution to Fund Balance	0	0	0	0	10,000
		897,687	691,919	387,000	387,000	504,000

South Weber City Budget

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings		0
	Christmas lights and decorations	0	
45-43-740	Administration - Equipment		0
		0	
45-57-730	Fire - Improvements Other than Bldgs.		100,000
	Add Bedroom	20,000	
	Add Bathroom (x4)	80,000	
45-57-740	Fire - Purchase of Equipment		244,000
	Vehicle Leases	114,000	
	Large Apparatus	130,000	
	Side By Side	0	
45-58-740	Community Services - Purchase of Equipment		0
		0	
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings		150,000
	Streetlight Replacement Program	150,000	
	<i>Rebudgeted from FY 25</i>		
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-730	Parks - Improvements Other than Buildings		0
	Security Cameras for parks	0	
	Playground Equipment Cherry Farms replacement	0	
	Playground Equipment Cedar Cove replacement	0	
45-70-740	Parks - Purchase of Equipment		0
45-90-900	Contribution to Fund Balance		10,000
	Recreation HVAC Reserves	10,000	
	Contribution to Fund Balance from Sales Tax		

Name		South Weber		Fiscal Year Ended		6/30/2025			
Part V		Capital Projects Fund							
		Nature of the Fund:							
		Description (a)		Prior Year Actual (b)		Current Year Estimate (c)		Ensuing Year Approved Budget Appropriation (d)	
	Revenues								
	Transfers from General Fund			0		0		0	
	Interest Income			75,135		45,255		50,000	
	Other Additions								
	State Grants			0		0		0	
	Sales & Use Tax			850,000		200,000		217,000	
	Transfers from impact fees			59,023		0		41,000	
	Transfers from Class C			0		0		0	
	Fund Balance Appropriated			0		0		196,000	
	Gain on Sales of Assets			0		321,553		0	
	Contributions			0		0		0	
	Developer Permit for Improvements			7,389		0		0	
	Federal Grants Revenue			7,389		0		0	
	TOTAL REVENUE			998,936		566,808		504,000	
	Beginning Fund Balance			1,138,093		1,659,556		1,839,364	
	TOTAL AVAILABLE FOR APPROPRIATION			1,922,583		2,226,364		2,343,364	
	Expenditures								
	Admin - Improvements Other than Buildings			62,704		2,000		0	
	Admin - Purchase of Equipment			1,317		0		0	
	Fire - Buildings			0		0		0	
	Fire - Improvements Other than Buildings			2,956		0		100,000	
	Fire - Purchase of Equipment			185,000		235,000		244,000	
	Streets - Land			0		0		0	
	Streets - Buildings			0		0		0	
	Streets - Improvement Other than Buildings			203,107		100,000		150,000	
	Streets - Purchase of Equipment			221,835		0		0	
	Parks - Land			0		0		0	
	Parks - Improvement Other than Buildings			15,000		50,000		0	
	Parks - Purchase of Equipment			0		0		0	
	Planning - Purchase of Equipment			0		0		0	
	TOTAL EXPENDITURES			691,919		387,000		494,000	
	Ending Fund Balance			1,659,556		1,839,364		1,849,364	

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, 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.

Reduction in Gravel Pit Royalties have altered the funding for the Recreation Fund. The city realizes the impact of continual use of the general fund to support this fund is not the best use of funds. This is a temporary "fix" until staff and city come to accordance on the best ways to increase revenues. During FY 2025, staff completed a review of membership fees, recreation program fees. In accordance with similar structured Recreation Funds in other city's we were well below average. Increasing those fees provided a small relief this fiscal year. The city continues to look into other possibilities, such as sponsorships and donations. The city will continue to research other options.

Strategic Recreation Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
RECREATION FUND						
RECREATION REVENUE						
20-31-309	RAP Tax	0	0	0	7,500	0
20-34-720	Rental - Activity Center	15,078	16,840	13,017	13,000	13,000
20-34-750	Recreation Fees	0	0	0	0	0
20-34-751	Membership Fees	21,793	18,620	25,000	25,000	27,000
20-34-752	Competition Basketball	22,040	25,978	22,000	22,000	22,500
20-34-753	Misc. Revenue	1,204	719	1,087	750	1,000
20-34-754	Competition Baseball	0	0	720	500	1,000
20-34-755	Basketball	13,981	13,694	12,109	13,000	13,500
20-34-756	Baseball & Softball	12,734	10,303	10,000	10,000	11,000
20-34-757	Soccer	19,728	17,431	16,000	16,000	17,000
20-34-758	Flag Football	4,800	4,883	4,000	4,000	4,000
20-34-759	Volleyball	1,317	1,261	1,500	1,500	2,000
20-36-897	Knight's Football Registration	0	0	0	0	0
20-34-760	Wrestling	0	940	1,740	500	1,000
20-34-761	Pickleball		1,675	50	1,000	1,000
20-34-763	Summer Camps	0	3,443	3,000	3,000	3,000
20-34-765	FAC Concessions	0	0	303	500	500
20-34-841	Gravel Pit Fees	70,992	40,563	15,441	20,000	15,000
20-36-895	Rental of Uniforms and Equip	0	27	0	0	0
Total Recreation Fee Revenue:		183,667	156,376	125,966	138,250	132,500
20-37-100	Interest Earnings	21,472	24,354	6,796	2,000	2,000
Contributions & Transfers						
20-39-470	Transfer from General Fund	83,000	0	134,000	134,000	134,000
20-39-800	Transfer from Recreation Impact Fees	4,313	22,211	10,000	10,000	10,000
20-39-900	Fund Balance to be Appropriated	0	0	121,750	121,750	128,500
Total Contributions & Transfers:		87,313	22,211	265,750	265,750	272,500
Total Fund Revenues		292,452	202,941	398,512	406,000	407,000

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
RECREATION EXPENDITURE						
20-71-110	Full-Time Employee Salaries	61,236	62,540	65,000	65,000	73,000
20-71-120	Part-time Employees Salaries	61,409	67,431	76,000	76,000	77,000
20-71-130	Employee Benefit - Retirement	11,806	12,110	13,000	13,000	15,000
20-71-131	Employee Benefit-Employer FICA	9,857	11,026	11,000	11,000	12,000
20-71-133	Employee Benefit - Work. Comp.	1,793	1,120	3,000	3,000	3,000
20-71-134	Employee Benefit - Unemployment Ins.	63	0	0	0	0
20-71-135	Employee Benefit - Health Ins.	5,949	6,277	7,000	7,000	6,000
20-71-137	Employee Testing	258	871	500	500	500
20-71-230	Travel & training	0	445	750	1,500	2,000
20-71-240	Office Supplies and Expense	994	1,583	1,471	1,000	1,500
20-71-241	Materials & Supplies	2,889	3,477	2,310	3,000	3,000
20-71-250	Equipment Supplies & Maint.	892	1,596	1,000	1,000	1,000
20-71-255	Vehicle Lease		5,000	7,000	7,000	7,000
20-71-256	Fuel Expense	217	441	460	500	500
20-71-262	General Government Buildings	650	3,502	2,000	2,000	2,000
20-71-270	Utilities	6,469	5,729	11,000	11,000	12,000
20-71-280	Telephone	4,653	5,652	5,000	5,000	5,500
20-71-331	Community Events	2,781	0	0	0	0
20-71-340	Program Officials	0	0	0	0	0
20-71-350	Software Maintenance	887	897	1,230	1,500	1,500
20-71-370	Professional and Technical	0	0	0	0	0
20-71-390	Volunteer Background Checks	0	0	0	0	2,500
20-71-480	Basketball	11,051	10,492	9,261	13,000	13,000
20-71-481	Baseball & Softball	6,651	5,116	8,000	8,000	8,000
20-71-482	Soccer	5,707	6,183	7,000	7,000	7,000
20-71-483	Flag Football	1,925	2,504	3,500	3,500	3,500
20-71-484	Volleyball	1,157	1,481	2,000	2,000	2,000
20-71-485	Summer Fun	1,000	1,415	2,000	2,000	2,000
20-71-486	Sr Luncheon	616	1,640	2,523	3,000	0
20-71-488	Competition Basketball	8,347	14,240	14,000	14,000	14,000
20-71-489	Competition Baseball	0	233	2,000	2,000	2,000
20-71-491	Cornhole	1,068	0	500	500	500
20-71-492	Pickleball/ Wrestling	1,436	2,301	3,000	3,000	3,000
20-71-493	Summer Camps	0	1,773	3,000	3,000	3,000
20-71-495	FAC Concessions	0	0	500	500	500
20-71-530	Interest Expense	9,458	10,586	6,612	7,000	5,000
20-71-550	Banking Charges	2,081	2,238	2,166	2,000	2,000
20-71-610	Miscellaneous	573	543	1,500	1,500	1,500
20-71-625	Cash Over and Short	(2)	0	0	0	0
20-71-740	Equipment	5,405	1,012	8,500	8,500	8,000

South Weber City Budget

20-71-811	Bond Principal	66,960	69,840	73,000	73,000	72,000
20-71-900	Transfer to Fund Balance	0		0	0	0
20-71-915	Transfer to Admin Svs	35,000	35,000	35,000	35,000	35,000
		331,237	356,289	391,784	397,500	407,000

RECREATION FUND

RECREATION EXPENDITURES

20-71-110	Full-time Salaries				73,000	
20-71-120	Part-time Salaries				77,000	
20-71-130	Employee Benefit - Retirement				15,000	
20-71-131	Employee Benefit-Employer FICA				12,000	
20-71-133	Employee Benefit - Work. Comp.				3,000	
20-71-134	Employee Benefit - UI				0	
20-71-135	Employee Benefit - Health Ins.				6,000	
20-71-137	Employee Testing				500	
	Background Checks- Employee Tests				500	
20-71-230	Travel and Training				2,000	
	<i>Charges for conferences, educational materials, & employee travel</i>					
	Utah Rec & Parks Association Conference				1,500	
	ULCT Conferences				300	
	Other				200	
20-71-240	Office Supplies and Expense				1,500	
	<i>Copier Supplies, Postage, and general office supplies</i>					
20-71-241	Materials & Supplies				3,000	
	<i>Towel Service</i>					
20-71-250	Equipment Supplies & Maint.				1,000	
	<i>Upkeep or repair of equipment and operating supplies</i>					
	Weight Equipment					
20-71-255	Vehicle Lease				7,000	
20-71-256	Fuel Expense				500	
20-71-262	General Government Buildings				2,000	
	<i>Upkeep of building and floor resurfacing</i>				2,000	
20-71-270	Utilities				12,000	
	<i>Electricity and Natural Gas expenses</i>					
20-71-280	Telephone				5,500	
20-71-350	Software Maintenance				1,500	
	<i>Software maintenance contracts</i>					
20-71-390	Volunteer Background Check (All Sports)				2,500	
20-71-480	Basketball				13,000	
	<i>Jr. Jazz program - 300 participants</i>					
20-71-481	Baseball & Softball				8,000	
	<i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i>					
20-71-482	Soccer				7,000	
	<i>Pre-kindergarten to 4th grade; 300 participants</i>				5,000	

South Weber City Budget

	Soccer goals	2,000	
20-71-483	Flag Football		3,500
	<i>1st to 9th grade, co-educational - 110 participants</i>		
20-71-484	Volleyball		2,000
	<i>Girls 3rd to 9th grade - 70 participants</i>		
20-71-485	Summer Fun		2,000
	<i>Citizen participation end of school swim - 800 participants</i>		
20-71-486	Sr Luncheon		0
20-71-488	Competition Basketball		14,000
20-71-489	Competition Baseball		2,000
20-71-491	Cornhole		500
20-71-492	Pickleball/ Wrestling		3,000
20-71-493	Summer Camps		3,000
20-71-495	FAC Consessions		500
20-71-530	Interest Expense - Bond		5,000
	<i>28% Fire, 72% Recreation</i>		
20-71-550	Banking Charges		2,000
	<i>Bank charges and fees and credit card transaction fees</i>		
20-71-610	Miscellaneous		1,500
20-71-625	Cash Over and Short		0
20-71-740	Equipment		8,000
	Rental of Exercise Equipment	5,000	
	Bleachers	3,000	
	Mini Fridge		
20-71-811	Sales Tax Rev Bond - Principal		72,000
	<i>28% Fire, 72% Recreation</i>		
20-71-900	Increase in Fund Balance		0
20-71-915	Transfer to Admin Services		35,000

Name	South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund			
Nature of the Fund: Recreation				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Rental - Activity Center	16,840	13,017	13,000
	Fees	93,110	93,069	103,500
	Interest	24,354	6,796	2,000
	Sundry Rev.	719	1,087	1,000
	Gravel Pit	40,563	15,441	15,000
	Other Sources			
	Usage of Beginning Fund Balance	0	121,750	128,500
	Transfer From: General Fund	0	134,000	134,000
	Transfer From: Impact Fees	22,211	10,000	10,000
	TOTAL REV AND OTHER SOURCES	197,796	395,159	407,000

	Expenditures			
	Personnel	161,374	175,500	186,500
	Contractual	3,135	3,396	3,500
	Materials and Supplies	27,424	30,991	34,500
	Recreation Programs	45,602	53,784	61,000
	Other Equipment	1,012	8,500	8,000
	Other Misc.	543	1,500	1,500
	Bond principal	69,840	73,000	72,000
	Interest	10,586	6,612	5,000
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To: admin Services	35,000	35,000	35,000
	TOTAL EXP AND OTHER USES	354,516	388,284	407,000

South Weber City Budget

Account No.	Account Title	2022- 23 Actual	2023- 2024 Actual	2024- 2025 Budget	2024- 2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
RECREATION IMPACT FEE FUND							
Revenue							
27-37-200	Recreation Impact Fees	4,170	21,684	10,000	20,016	10,000	10,000
	Total Source: 34:	4,170	21,684	10,000	20,016	10,000	10,000
27-37-100	Interest Earnings	143	527	0	527	0	0
	Total Revenue	4,313	22,211	10,000	20,543	10,000	10,000
Contributions and Transfers							
27-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
27-40-760	Projects	4,313	22,211	10,000	20,543	10,000	10,000
27-80-800	Transfers	0	0	0	0	0	0
	Total Expenditures	0	22,211	10,000	20,543	10,000	10,000
	Recreation Impact Fee Fun Revenue Total	4,313	22,211	10,000	20,543	10,000	10,000
	Recreation Impact Fee Fund Expenditure Total	0	22,211	10,000	20,543	10,000	10,000
	Net Total Rec Impact Fee Fund	4,313	0	0	0	0	0

Name	South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund			
Nature of the Fund: Recreation Impact				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Impact Fees	21,684	20,016	10,000
	Interest Earning	527	527	0
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	22,211	20,543	10,000

	Expenditures			
	Projects	0	5,030	10,000
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To:			
	TOTAL EXP AND OTHER USES	0	5,030	10,000

Transportation Utility Fund

Established in 1937, the Class “B” (counties) and Class “C” (municipalities) road fund program was created by the Utah State Legislature to assist local governments with the improvement of roads and streets across the state.

Unlike typical local revenues, these funds are administered under state oversight and governed by the Utah Department of Transportation (UDOT) in accordance with legislative requirements. The UDOT Class B & C Road Funds Regulations outline the rules for how cities, counties, and towns may use these funds.



The Transportation Utility Fund (TUF) will continue to play a key role in preserving and maintaining South Weber City’s road infrastructure. As a restricted major fund, TUF revenue is dedicated solely to the operation, maintenance, and preservation of City-owned public roads.

Looking ahead to FY 2026, the City will focus on the following priorities:

- **TUF Rate Study:** A full evaluation of the current Transportation Utility Fee will be conducted in FY 2025, with findings used to guide any necessary fee adjustments in FY 2026 to ensure adequate and equitable funding.
- **Strategic Road Maintenance:** Projects will be prioritized based on the remaining service life of roads, the South Weber City Streets Capital Facilities Plan, and Council direction.
- **Increased Coordination:** Integration of TUF-funded maintenance with Class B & C road funds, including Proposition 1 revenue, will continue to ensure efficient use of all transportation funding sources.
- **Sustainable Road Management:** Emphasis will be placed on extending pavement life through preventative maintenance strategies, reducing long-term costs, and improving overall road conditions.

These initiatives support the City’s long-term transportation goals and demonstrate a proactive approach to infrastructure management and financial planning.

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-2024 Actual	Actual Estimate	2024-2025 Budget	2025-2026 Budget
TRANSPORTATION UTILITY						
MISCELLANEOUS REVENUE						
56-36-100	Interest Earnings	25,629	23,014	24,423	15,000	15,000
Total Miscellaneous Revenue:		25,629	23,014	24,423	15,000	15,000
TRANSPORTATION UTILITY REVENUE						
56-31-305	Transportation - Local Option	148,150	153,033	155,227	100,000	100,000
56-33-560	Class "C" Road Fund Allotment	0	80,000	80,000	80,000	0
56-34-270	Developer Pmts for Improv	0	130,029	0	0	0
56-37-800	Transportation Utility Fee	460,185	465,342	466,694	460,000	478,000
Total Transportation Utility Revenue:		608,335	828,404	701,921	640,000	578,000
CONTRIBUTIONS AND TRANSFERS						
56-39-900	Contribution From Fund Balance	0	0	0	150,000	169,000
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0
Total Contributions and Transfers		0	0	0	150,000	169,000
		633,964	851,417	726,344	805,000	762,000
Account No.	Account Title	2022-23 Actual	2023-2024 Actual	2024-2025 Estimate	2024- 2025 Budget	2025-2026 Budget
TRANSPORTATION UTILITY						
56-76-312						
	Professional & Tech. - Enginr	5,310	669	2,187	18,000	18,000
56-76-410	Special Highway Supplies	0	0	0	0	0
56-76-424						
	Curb , Gutter, & Sidewalk Repair	40	0	30,243	165,000	220,000
56-76-730						
	Street Projects	245,866	1,216,221	20,382	34,000	524,000
56-76-990	Contribution to Fund Balance	0	0	0	0	281,000
		251,216	1,216,890	52,811	217,000	762,000

South Weber City Budget

Transportation Utility Fund

56-76-312	Professional & Tech. - Engineer	18,000	
56-76-424	Curb , Gutter, & Sidewalk Repair	220,000	
	<i>\$145k rebudgeted from FY25</i>		
56-76-730	Street Projects	524,000	
	Annual Street Maintenance	450,000	
	Street Scan software for streets and sidewalks - yearly maint	4,000	
	7800 Additional Asphalt	40,000	
	TUF Rate Study	30,000	
56-76-990	Contribution to Fund Balance		0

Name		South Weber	Fiscal Year Ended		6/30/2026
Part III		Special Revenue Fund			
		Nature of the Fund: Transportation Utility			
		Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues				
	Interest Earned		23,014	24,423	15,000
	Charge for Services		595,371	466,694	478,000
	Class "C" Road		80,000	80,000	0
	Transportatntion - Local Option		153,033	155,227	100,000
	Other Sources				
	Usage of Beginning Fund Balance		0	0	0
	Transfer From:				
	TOTAL REV AND OTHER SOURCES		851,417	726,344	593,000

4	Expenditures			
	Contrctual Services	669	2,187	18,000
	Material and Supplies	1,216,221	50,624	294,000
	Other Uses			
	Budgeted Increase in fund Balance	0	0	281,000
	Transfer To:			
	TOTAL EXP AND OTHER USES	1,216,890	52,811	593,000

Fleet Management Fund

Now in its second year, the Fleet Management Fund is an Internal Service Fund and classified as a non-major fund. It was created to centralize the purchase, lease, and replacement of vehicles and major equipment used in daily City operations. These assets represent a significant operational cost, especially as they age and require more maintenance.

To address this, the City Council adopted a long-term funding policy that ensures predictable level budgeting year-to-year. The policy is designed to:

- Stabilize fleet-related costs
- Support proactive replacement schedules
- Reduce unplanned maintenance expenses

The fund operates on set replacement cycles:

- 3-year rotation for most trucks
- 1-year or 5-year rotation for other vehicles and equipment, based on need

The fund is supported by annual transfers from departments, based on their share of fleet usage. Cash assets in the fund are used for municipal lease payments and saved toward future large equipment purchases. Fleet-related expenses appear in departmental budgets under “Fleet Management Program.”



South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024-2025 Estimate	2024-2025 Budget	2025-2026 Budget
FLEET MANAGEMENT						
FLEET MANAGEMENT REVENUE						
60-34-981	Interfund Charge - Admin	0	0	0	0	0
60-34-982	Interfund Charge - Fire	185,000	185,000	235,000	235,000	244,000
60-34-983	Interfund Charge - Comm. Svs.	7,000	7,000	7,000	7,000	7,000
60-34-984	Interfund Charge - Streets	47,000	15,000	15,000	15,000	15,000
60-34-985	Interfund Charge - Parks	61,000	107,000	91,000	91,000	91,000
60-34-986	Interfund Charge - Recreation	3,000	5,000	7,000	7,000	7,000
60-34-987	Interfund Charge - Water	58,000	104,000	92,000	92,000	92,000
60-34-988	Interfund Charge - Sewer	6,000	8,000	8,000	8,000	8,000
60-34-989	Interfund Charge - Storm Drain	6,000	10,000	8,000	8,000	8,000
Total Transportation Utility Revenue:		373,000	441,000	463,000	463,000	472,000
CONTRIBUTIONS AND TRANSFERS						
60-38-210	Contribution From Fund Balance	0	0	350,000	350,000	259,000
Total Contributions and Transfers		0	0	350,000	350,000	259,000
MISCELLANEOUS REVENUE						
60-36-400	Sale of Assets	124,700	(3,262)	63,000	0	0
60-36-100	Interest Earnings	11,292	22,131	34,718	11,000	11,000
Total Miscellaneous Revenue:		135,992	18,869	97,718	11,000	11,000
		508,992	459,869	910,718	824,000	742,000

Account No.	Account Title	2022-23 Actual	2023-2024 Actual	2024-2025 Estimate	2024-2025 Budget	2025-2026 Budget
FLEET MANAGEMENT EXPENDITURES						
60-60-740	Machinery & Equipment	0	0	0	0	0
60-60-960	Capital Leases - Equipment	0	240,682	481,364	332,000	597,000
	Increase to Large Apparatus Reserve			0	0	0
60-60-990	Contribution to Fund Balance	0	0	400,000	400,000	145,000
		0	240,682	881,364	732,000	742,000

South Weber City Budget

FLEET MANAGEMENT NARRATIVE

60-60-740	Machinery & Equipment		0
		0	
60-60-960	Capital Leases - Equipment		597,000
	<u>Existing</u>		
	2023 F-150 - Community Services	7,000	
	2022 Ford F-550 Crew Cab 4x4- Brush Truck 1	22,000	
	2022 Ford F-550 Crew Cab 4x4- Brush Truck 2	22,000	
	2022 Ram 2500 4X4- Fire Medic 1	29,000	
	2022 Ram 2500 4X4 - Fire Medic 2	17,000	
	BK Radios-Fire Base units and handheld	11,000	
	Chief's Truck	9,000	
	2022 Ford F-350 Parks - 1-ton Truck and plow	8,000	
	2023 Ford F-550 Parks - 1-ton Truck, Plow	17,000	
	2024 Dodge Ram 3500	14,000	
	2024 Dodge Ram 5500	16,000	
	2022 Ferris 72" Mower	9,000	
	2022 Ferris 72" Mower	9,000	
	2023 TORO 144" Mower	18,000	
	2023 Polaris Ranger - Recreation	7,000	
	2022 Ford F-350 Parks - 1-ton Truck and plow	7,000	
	2022 Ford F-350 Sewer - 1-ton Truck	8,000	
	2022 Ford F-350 Public Works Director - 1-ton Truck	8,000	
	2022 Ford F-250 Streets 1-ton Truck	8,000	
	2022 Toyota Tundra PW 1-ton Truck	7,000	
	2024 Case 580N Track Backhoe	7,000	
	2023 Ford F-550 Water - 1-ton Truck	13,000	
	2024 Dump Truck & Plow	65,000	
	Large Apparatus Down Payment	259,000	
60-60-990	Contribution to Fund Balance		
	Increase to Large Apparatus Reserve	130,000	145,000
	Ambulance Reserves	4,000	
	Interest Revenue Fund Balance Contr.	11,000	

Name	South Weber	Fiscal Year Ended		6/30/2026
Part VII	Internal Service Fund: Fleet Management			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services			
	Interest Earned			
	Other: Interfund Charges	441,000	405,000	463,000
	Other: ARPA- Large Apparatus Down Pmt			259,000
	Other:			
	TOTAL OPERATING REVENUE	441,000	405,000	722,000

	Operating Expense			
	Depreciation			
	Other: Capital Leases	240,682	240,682	332,000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	240,682	240,682	332,000

	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	22,131	18,337	11,000
	Capital Contributions From Outside Sources			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	222,449	182,654	401,000

	Cash Operating Needs			
	Net Income (Loss)	222,449	182,654	401,000
	Plus: Depreciation			
	Less: Major Improvements and Capital Outlay	0	0	0
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	222,449	182,654	401,000

	Source of Cash Required			
	Cash Balance at Beginning of Year	273,140	17,665	200,320
	Sale of Investment and Other Current Assets	4,500	6,205	0
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	277,640	23,870	200,320

Water Utility Fund

The Water Utility Fund is a major fund responsible for managing South Weber City's culinary water system. It supports three core service areas:

1. Supply – Oversees water sampling, storage facility management, and system reserves
2. Distribution – Maintains infrastructure, including water quality, pressure, and flow through pipes and valves
3. Utility Services – Manages meter reading, billing, and leak detection

The fund is supported by a combination of utility fees and capital project funding and is overseen by the City's planning and engineering staff, who manage long-range planning, design, and construction of system improvements.

Water System Overview:

- 43.5 miles of water line and counting
- 2,300 Equivalent Residential Connections (ERCs)
- 4 water reservoirs
- 700+ valves
- 350+ fire hydrants
- 30 monthly water samples to ensure safety and compliance

FY 2026 Projects:

- 1375 E Line Replacement Project- Currently in progress, estimated to be completed in July 2025
- Water Rate Study- Estimated to be completed in FY 2026
- CFP/IFFP/IFA Study- Estimated to be completed in FY 2026
- Continuation of replacing meters older than 10 years

Continual Priorities:

- Upgrade aging infrastructure to improve efficiency and reduce water loss
- Support future development through strategic expansion of water lines and capacity
- Maintain regulatory compliance with the Utah Clean Water Act (UCWA) and the Federal Safe Drinking Water Act (FSDWA)
- Enhance leak detection technology and meter accuracy
- Evaluate funding strategies for long-term capital improvements

South Weber City remains committed to adopting efficient, cost-effective solutions to ensure safe and reliable drinking water for current and future residents.





Strategic Water Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
WATER UTILITY FUND						
WATER UTILITIES REVENUE						
51-37-100	Water Sales	1,612,835	1,604,357	1,651,773	1,650,000	1,700,000
51-37-105	Water Connection Fee	3,765	7,155	5,830	5,000	12,500
51-37-130	Penalties	42,116	42,927	44,680	42,000	42,000
Total Water Utilities Revenue:		1,658,716	1,654,439	1,702,283	1,697,000	1,754,500
MISCELLANEOUS						
51-33-500	Federal Grants				0	0
	Developer Payments for					
51-34-270	Improvements	0	0	0	0	0
51-36-100	Interest Earnings	120,366	127,485	97,119	60,000	60,000
51-36-300	Misc. Utility	0	0	0	0	0
51-38-900	Sundry Revenue	0	68,751	0	0	0
51-38-920	Gain Loss Sale of Assets	0	0	0	0	0
Total Miscellaneous		120,366	196,236	97,119	60,000	60,000
CONTRIBUTIONS AND TRANSFERS						
51-38-820	Transfer from Water Impact Fd	12,332	52,028	12,000	12,000	89,000
51-38-910	Capital Contributions	408,786	48,920	0	0	0
51-39-900	Contribution from Fund Balance	0	0	695,000	695,000	352,500
Total Contributions and Transfers:		421,118	100,948	707,000	707,000	441,500
		2,200,200	1,951,623	2,506,403	2,464,000	2,256,000

Account No.	Account Title	2022-23 Actual	2023-2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
WATER EXPENDITURE						
51-40-110	Full-Time Employee Salaries (2 FTE)	131,021	136,279	148,084	162,000	167,000
51-40-120	Part-time Employee Salaries	0	0	0	0	0
51-40-130	Employee Benefit – Retirement	11,711	23,460	27,798	34,000	35,000
51-40-131	Employee Benefit-Employer FICA	10,773	11,000	11,446	13,000	13,000
51-40-133	Employee Benefit – Work. Comp.	3,798	3,009	1,806	4,000	4,000
51-40-134	Employee Benefit – UI	39	0	0	0	0

South Weber City Budget

51-40-135	Employee Benefit – Health Ins.	11,476	20,180	26,291	29,000	30,000
51-40-137	Employee Testing	300	243	393	300	500
51-40-140	Uniforms	2,386	2,025	1,969	2,000	2,000
51-40-210	Books/Subscriptions/Membership	1,268	1,479	0	3,000	3,000
51-40-230	Travel & Training	3,830	4,558	1,515	4,700	7,500
51-40-240	Office Supplies & Expense	690	1,321	3,993	2,000	2,000
51-40-250	Equipment Supplies & Maint.	3,431	17,044	12,362	10,000	10,000
51-40-255	Vehicle Lease	0	104,000	92,000	92,000	92,000
51-40-256	Fuel Expense	9,335	5,471	4,758	10,000	10,000
51-40-260	Buildings & Grounds	819	408	64	5,000	5,000
51-40-270	Utilities	20,639	20,897	26,269	20,000	29,000
51-40-280	Telephone	7,202	8,730	9,792	7,000	7,000
51-40-312	Professional/Technical- Engineering	19,960	10,295	112	10,000	10,000
51-40-318	Professional/Technical	0	0	0	2,000	2,000
51-40-325	GIS/ Mapping	6,793	11,027	4,928	5,000	5,000
51-40-350	Software Maintenance	9,269	7,765	14,248	11,000	11,000
51-40-370	Utility Billing Services	14,597	18,148	15,897	17,000	17,000
51-40-385	LBA Bond Payment			0		220,000
51-40-480	Special Water Supplies	4,272	5,647	6,318	7,000	7,000
51-40-481	Water Purchases	370,766	383,203	448,700	412,000	412,000
51-40-485	Fire Hydrant/ Cla-valve Update	10,931	35,403	(11,310)	65,000	25,000
51-40-490	O & M Charge	90,063	135,771	75,029	100,000	107,000
51-40-495	Meter Replacements	195,509	194,776	0	200,000	200,000
51-40-530	Interest Expense	98,129	95,680	102,230	118,000	100,000
51-40-550	Banking Charges	5,892	5,903	6,791	6,000	6,000
51-40-650	Depreciation	291,359	306,796	325,000	325,000	325,000
51-40-811	Bond – Principal	0	0	100,000	100,000	115,000
51-40-730	Improv. Other than Buildings	6,401	32,885	584,000	584,000	173,000
51-40-740	Equipment	0	1,809	0	0	0
51-40-750	Capital Outlay – Vehicles	58,000	0	0	0	0
51-40-900	Transfer to fund balance	0		0	0	0
51-40-915	Transfer to Admin Svs	101,000	101,000	104,040	104,000	104,000
	Transfer to Reserve for Replacement					
		1,501,659	1,706,212	2,144,523	2,464,000	2,256,000

South Weber City Budget

WATER UTILITY

51-40-110	Full-Time Employee Salaries		167,000
51-40-120	Part-time Employee Salaries		0
51-40-130	Employee Benefit - Retirement		35,000
51-40-131	Employee Benefit-Employer FICA		13,000
51-40-133	Employee Benefit - Work. Comp.		4,000
51-40-134	Employee Benefit - UI		0
51-40-135	Employee Benefit - Health Ins.		30,000
51-40-137	Employee Testing		500
51-40-140	Uniforms		2,000
51-40-210	Books/Subscriptions/Membership		3,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Rural Water Users of Utah	1,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	250	
51-40-230	Travel		7,500
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Rural Water Conference	3,000	
	Backflow Technician Certification	0	
	Other local classes	4,500	
51-40-240	Office Supplies & Expense		2,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
51-40-250	Equipment Supplies & Maint.		10,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
51-40-255	Vehicle Lease		92,000
	1 Pickup (On going)	7,000	
	1 Pickup (On going)	13,000	
	Backhoe (Scheduled Replacement)	7,000	
	Dump Truck (Scheduled Replacement)	65,000	
51-40-256	Fuel Expense		10,000
51-40-260	Buildings & Grounds		5,000
	<i>33% of Shop building and grounds maintenance</i>		
51-40-270	Water - Power & Pumping		29,000
51-40-280	Telephone and wireless		7,000
51-40-312	Professional/Technical-Engineering		10,000
	<i>Engineering Services including lead/copper survey</i>		
	<i>General</i>		
51-40-315	Professional/Technical - Auditor		0
51-40-318	Professional/Technical		2,000
	<i>Bond disclosure preparation and submission</i>		
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance		11,000
	<i>Software maintenance contracts</i>		

South Weber City Budget

	Master Meter	2,500	
	IWorQ	4,500	
	Caselle	3,500	
	Win-911	500	
	LogMeIn	0	
51-40-370	Utility Billing Services		17,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
51-40-385	Public Works Lease Payment (Water Portion)		220,000
51-40-480	Special Water Supplies		7,000
	<i>Testing supplies and costs to ensure water quality</i>		
	Chemtech-Ford	5,500	
	Davis County Health	1,500	
51-40-481	Water Purchases		412,000
	<i>Culinary water purchased from Weber Basin</i>		
51-40-485	Fire Hydrant/ Cla-valve Update		25,000
	<i>Annual replacement program - Cla-valves added this year to program</i>		
51-40-490	Water O & M Charge		107,000
	<i>Water system supplies and maintenance.</i>		
51-40-530	Interest Expense		100,000
	<i>Interest payment on Bond</i>		
51-40-550	Banking Charges		6,000
	<i>Bank charges and fees and credit card transaction fees</i>		
51-40-650	Depreciation		325,000
51-40-720	Meter Replacements		200,000
	<i>Replace 400 meters</i>		
51-40-811	Bond - Principal		115,000
	<i>Principal payment on bond</i>		
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings		173,000
	Re-Budget Completion of 1375 Line Replacement Project	140,000	
	Water Rate Study (Re-budgeted)	10,000	
	CFP/IFFP/IFA Study Re-budgeted from FY25	23,000	
51-40-740	Equipment		0
51-40-750	Vehicles		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		104,000

Name South Weber		Fiscal year Ended		6/30/2026
Part VII	Enterprise Fund: Water			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing year Approved Budget Appropriation (d)
Operating Revenue				
	Charge for Services	1,604,357	1,651,773	1,700,000
	Connection Fees	7,155	5,830	12,500
	Other: Fees	42,927	44,680	42,000
	Other: Misc. Utility Fees	0	0	0
	Other: Charges for Construction Services - DOL	0	0	0
	Other: Federal Grants	0	0	0
	TOTAL OPERATING REVENUE	1,654,439	1,702,283	1,754,500
Operating Expense				
	Personnel Services	196,196	217,788	251,500
	Contractual Services	53,138	41,976	51,000
	Material and Supplies	537,314	220,790	504,500
	Depreciation	306,796	325,000	325,000
	Purchase of Water	383,203	448,700	412,000
	Administrative Services	101,000	104,040	104,000
	Other:: Construction Services - DOL	0	0	0
	TOTAL OPERATING EXPENSE	1,577,648	1,358,293	1,648,000
Non-Operating Revenue (Expense) and Transfers				
	Interest Expense	(95,680)	(102,230)	(100,000)
	Other: Developer Payments For Impov.	0	0	0
	Other: Gain Loss Sale of Assets	0	0	0
	Interest Income	127,485	97,119	60,000
	Sundry Revenue	68,751	0	0
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Other:			
	NET INCOME (LOSS)	177,347	338,879	66,500
Cash Operating Needs				
	Net Income (Loss)	177,347	338,879	66,500
	Plus: Depreciation	306,796	325,000	325,000
	Plus: Capital Transfers From Water Impact Fee fund	52,028	12,000	89,000
	Capital Contributions From Outside Sources	48,920	0	0
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay	32,885	584,000	173,000
	Less: Bond Principal Payments	0	100,000	115,000

South Weber City Budget

	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	552,206	(8,121)	192,500

	Source of Cash Required			
	Cash Balance at Beginning of year	2,725,748	2,717,627	2,910,127
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2,725,748	2,717,627	2,910,127

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
WATER IMPACT FEE FUND						
Revenue						
26-37-100	Interest Earnings	4,907	7,397	4,960	2,000	2,000
26-37-200	Water Impact Fees	8,593	36,477	33,458	10,000	10,000
	Total Revenue	13,500	43,874	38,418	12,000	12,000
Contributions and Transfers						
26-39-500	Contribution From Fund Balance	0	0	0	0	77,000
Expenditures						
26-40-760	Projects	8,025	52,028	0	0	0
26-80-800	Transfers	4,307	0	38,418	12,000	89,000
	Contribution to Fund Balance	0			0	0
	Water Impact Fee Fund Revenue Total	13,500	43,874	38,418	12,000	89,000
	Water Impact Fee Fund Expenditure Total	12,332	52,028	38,418	12,000	89,000
	Net Total Water Impact Fee Fund	1,168	-8,154	0	0	0

Name	South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund			
Nature of the Fund: Water Impact Fee				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Interest Earnings	7,397	4,960	2,000
	Water Impact Fee	36,477	33,458	10,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	77,000
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	43,874	38,418	89,000

	Expenditures			
	Projects	52,028	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	0	38,418	89,000
	TOTAL EXP AND OTHER USES	52,028	38,418	89,000

Sewer Utility Fund



The Sewer Utility Fund is a major fund responsible for the maintenance, operation, and infrastructure of South Weber City's sanitary sewer system. It is supported by user fees and capital project funding.

The City's planning and engineering staff oversee long-term system planning, design, and construction management. Wastewater treatment is handled through a contract with the Central Weber Sewer Improvement District.

Sewer System Overview

- 2,295 sewer laterals
- 924 manholes
- 36.81 miles of sewer main lines

Continual Priorities:

- Targeted infrastructure upgrades to reduce inflow and infiltration
- Expansion planning to support future residential and commercial growth
- Continued compliance with the Utah Sewer Management Program (USMP)
- Evaluation of system capacity for upcoming developments
- Improved monitoring and maintenance programs to prevent blockages and minimize emergency repairs

The Sewer Fund paid 100% of the Public Works Bond Payment for FY 2025. The reduction in total revenues is a decrease in Contributions & Transfers from Fund Balance.

South Weber City remains committed to advancing efficient, reliable, and environmentally compliant sewer services through strategic investments and long-term planning.

Strategic Sewer Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-2024 Actual	2024-2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
SEWER UTILITY FUND						
MISCELLANEOUS REVENUE						
52-36-100	Interest Earnings	143,947	225,989	194,703	100,000	100,000
Total Miscellaneous Revenue:		143,947	225,989	194,703	100,000	100,000
SEWER UTILITIES REVENUE						
52-37-300	Sewer Sales	1,072,478	1,156,795	1,174,143	1,171,000	1,235,000
52-37-360	CWDIS 5% Retainage	1,365	5,910	3,880	3,000	3,000
Total Sewer Utilities Revenue:		1,073,843	1,162,705	1,178,023	1,174,000	1,238,000
CONTRIBUTIONS & TRANSFERS						
52-38-820	Transfer from Sewer Impact	34,037	59,361	738,000	738,000	88,000
52-38-910	Capital Contributions	287,951	50,944		0	0
52-38-920	Gain Loss Sale of Assets	0	0		0	0
52-39-900	Contribution from Fund Balance	0	0		0	0
Total Contributions:		321,988	110,305	738,000	738,000	88,000
		1,539,778	1,498,999	2,110,725	2,012,000	1,426,000

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024-2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
SEWER UTILITY EXPENDITURE						
52-40-110	Full-Time Employee Salaries (1 FTE)	63,054	67,611	71,118	79,000	81,000
52-40-120	Part-time Employee Salaries	0	0	0	0	0
52-40-130	Employee Benefit - Retirement	8,637	13,506	14,188	17,000	17,000
52-40-131	Employee Benefit-Employer FICA	4,261	4,941	5,194	7,000	7,000
52-40-133	Employee Benefit - Work. Comp.	1,610	803	808	2,000	2,000
52-40-134	Employee Benefit - UI	6	0	0	0	0
52-40-135	Employee Benefit - Health Ins.	25,689	25,855	27,392	30,000	31,000
52-40-140	Uniforms	756	265	373	1,000	1,000
52-40-230	Travel & Training	2,018	961	0	3,000	6,000
52-40-240	Office Supplies & Expense	635	1,349	1,535	1,000	1,000
52-40-250	Equipment Supplies & Maint.	924	2,013	1,781	4,000	4,000
52-40-255	Vehicle Lease	0	7,333	0	8,000	8,000
52-40-256	Fuel Expense	2,422	1,086	1,196	3,000	3,000
52-40-270	Utilities	228	265	286	1,000	1,000
52-40-280	Telephone	718	550	550	1,000	1,000
52-40-312	Professional/Technical-Engin	370	16,105	9,453	6,000	6,000
52-40-325	GIS/ Mapping	8,213	14,311	15,000	3,000	3,000
52-40-350	Software Maintenance	2,660	2,828	2,880	3,000	3,000
52-40-370	Utility Billing Services	10,180	10,508	11,059	13,000	15,000
52-40-385	LBA Bond Payment		0	0		163,000
52-40-490	O & M Charge	44,469	4,844	50,000	50,000	50,000
52-40-491	Sewer Treatment Fees	523,761	581,566	605,000	605,000	605,000
52-40-550	Banking Charges	3,883	4,084	4,482	4,000	4,000
52-40-650	Depreciation	160,814	0	175,000	175,000	175,000
52-40-690	Projects	30,260	705,758	707,000	707,000	0
52-40-915	Transfer to Admin Svs	61,000	55,935	61,000	61,000	61,000
52-40-900	Increase in Fund Balance		0	228,000	228,000	178,000
		956,567	1,522,477	1,993,295	2,012,000	1,426,000

South Weber City Budget

SEWER UTILITY

EXPENDITURES

52-40-110	Full-Time Employee Salaries - 1 FTE	81,000
52-40-120	Part-time Employee Salaries	0
52-40-130	Employee Benefit - Retirement	17,000
52-40-131	Employee Benefit-Employer FICA	7,000
52-40-133	Employee Benefit - Work. Comp.	2,000
52-40-134	Employee Benefit - UI	0
52-40-135	Employee Benefit - Health Ins.	31,000
52-40-140	Uniforms	1,000
	.85 FTE Public Works Uniform and Cleaning costs	
52-40-230	Travel and Training	6,000
	<i>Charges for conferences, educational materials, & employee travel</i>	
52-40-240	Office Supplies & Expense	1,000
	<i>Copier Supplies, Postage, and general office supplies</i>	
52-40-250	Equipment Supplies & Maint.	4,000
	<i>Upkeep or repair of equip. and oper. supplies, including pump repair</i>	
52-40-255	Vehicle Lease	8,000
	Truck & Plow (On going)	
52-40-256	Fuel Expense	3,000
52-40-270	Utilities	1,000
52-40-280	Telephone	1,000
52-40-312	Professional/Technical-Engineering	6,000
	Engineering	6,000
	DWQ Exception	0
	SSMP Update	0
52-40-325	GIS/ Mapping	3,000
52-40-350	Software Maintenance	
	<i>Software maintenance contracts</i>	3,000
	<i>Caselle</i>	3,000
52-40-370	Utility Billing Services	15,000
	<i>% of services associated with the billing and collection of utility accounts</i>	
51-40-385	Public Works Lease Payment (Sewer Portion)	163,000
52-40-490	Sewer O & M Charge	50,000
	<i>Sewer system supplies and maintenance.</i>	
	<i>increase cleaning</i>	
52-40-491	Sewer Treatment Fee	605,000
	<i>Central Weber Sewer Improvement District charges - 6% increase</i>	
52-40-550	Banking Charges	4,000
	<i>Bank charges and fees and credit card transaction fees</i>	
52-40-650	Depreciation	175,000
52-40-690	Projects	0
	LBA Bond Payment	0
52-40-915	Transfer to Admin Services	61,000
52-40-900	Increase in Fund Balance	178,000

South Weber City Budget

Name	South Weber	Fiscal Year Ended		6/30/2025
Part VII	Enterprise Fund: Sewer			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	1,162,705	1,178,023	1,238,000
	Other:			
	TOTAL OPERATING REVENUE	1,162,705	1,178,023	1,238,000

	Operating Expense			
	Personnel Services	112,981	119,073	139,000
	Contractual Services	47,835	42,874	31,000
	Material and Supplies	723,609	761,798	73,000
	Depreciation	0	175,000	175,000
	Other: Sewer Treatment Fees	581,566	605,000	605,000
	Other: Administrative Services	55,935	61,000	61,000
	Other:			
	TOTAL OPERATING EXPENSE	1,521,927	1,764,745	1,084,000

	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Earned	225,989	194,703	100,000
	Capital Contributions From Outside Sources	59,361	738,000	0
	Impact Fee Collected			
	Other:			
	NET INCOME (LOSS)	(73,871)	345,980	254,000

	Cash Operating Needs			
	Net Income (Loss)	(73,871)	345,980	254,000
	Plus: Depreciation	0	175,000	175,000
	Plus: Capital Transfers From Sewer Impact Fee Fund	59,361	738,000	88,000
	Plus:			
	Less: Major Improvements and Capital Outlay	705,758	707,000	0
	Less: Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(720,267)	551,980	517,000

	Source of Cash Required			
	Cash Balance at Beginning of Year	4,030,443	4,582,422	5,099,422
	Sale of Investment and Other Current Assets			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	4,030,443	4,582,422	5,099,422

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
SEWER IMPACT FEE FUND						
Revenue						
21-37-100	Interest Earnings	32,560	47,498	29,600	10,000	10,000
21-37-200	Sewer Impact Fees	19,065	79,191	70,392	20,000	20,000
	Total Revenue	51,625	126,689	99,992	30,000	30,000
Contributions and Transfers						
21-39-500	Contribution From Fund Balance	0	0	707,000	707,000	58,000
	Total Contributions and Transfers	0	0	707,000	707,000	58,000
Expenditures						
21-40-490	Sewer Impact Fee Projects	0	0		0	0
21-40-760	Transfer to Sewer Fund	9,364	14,553	806,992	737,000	88,000
	Contribution to Fund Balance		0		0	0
	Total Expenditures	9,364	14,553	806,992	737,000	88,000
	Sewer Impact Fee Fund Revenue Total	51,625	126,689	806,992	737,000	88,000
	Sewer Impact Fee Fund Expenditure Total	9,364	14,553	806,992	737,000	88,000
	Net Total Sewer Impact Fee Fund	42,260	112,136	0	0	0

Name		South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund				
Nature of the Fund: Sewer Impact Fee					
Description (a)			Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues				
	Interest Earnings		47,498	29,600	10,000
	Sewer Impact Fees		79,191	70,392	20,000
	Other Sources				
	Usage of Beginning Fund Balance		0	707,000	58,000
	Transfer From:				
	TOTAL REV AND OTHER SOURCES		126,689	806,992	88,000

	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	14,553	806,992	88,000
	TOTAL EXP AND OTHER USES	14,553	806,992	88,000

Sanitation Utility Fund

The Sanitation Utility Fund is a major fund dedicated to ensuring effective and consistent solid waste services in South Weber City. The City contracts with Robinson Waste Services, Inc. for all residential garbage and recycling collection.

Beginning July 1, 2025, the City will launch a recycling program in partnership with Robinson Waste. This initiative is designed to:

- Extend the lifespan of the county landfill by diverting recyclable materials
- Reduce long-term environmental impacts
- Support community-wide sustainability efforts

While Robinson Waste oversees all collection services, City personnel manage the replacement and distribution of garbage and recycling containers.

Continual Priorities:

- Implement and promote the new recycling program
- Ensure timely replacement of damaged or missing receptacles
- Educate residents on proper recycling practices
- Explore additional strategies to reduce landfill waste

South Weber City remains committed to improving public health, protecting the environment, and delivering dependable waste management services to residents.



South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
SANITATION UTILITY FUND						
MISCELLANEOUS REVENUE						
53-36-100	Interest Earnings	19,506	29,934	24,485	15,000	16,000
Total Miscellaneous Revenue:		19,506	29,934	24,485	15,000	16,000
SANITATION UTILITIES REVENUE						
53-37-130	PENALTIES					
53-37-700	Sanitation Fees	540,026	558,087	575,509	579,000	735,000
Total Sanitation Utilities Revenue:		540,026	558,087	575,509	579,000	735,000
MISCELLANEOUS						
53-38-920	Gain Loss Sale of Assets	0	0	0	0	0
53-39-900	Contribution from Fund Balance	0	0	0	0	33,000
Total Miscellaneous:		0	0	0	0	33,000
		559,533	588,021	599,995	594,000	784,000
Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
SANITATION UTILITY EXPENDITURE						
53-40-110	Full-Time Employee Salaries	0	0	0	0	0
53-40-120	Part-time Employee Salaries	0	0	0	0	0
53-40-130	Employee Benefit - Retirement	0	0	0	0	0
53-40-131	Employee Benefit-Employer FICA	0	0	0	0	0
53-40-133	Employee Benefit - Work. Comp.	0	0	0	0	0
53-40-134	Employee Benefit - UI	0	0	0	0	0
53-40-135	Employee Benefit - Health Ins.	0	0	0	0	0
53-40-140	Uniforms	0	0	0	0	0
53-40-250	Equipment Supplies & Maint.	0	42,534	23,000	23,000	78,000
53-40-280	Telephone	0	0	0	0	0
53-40-350	Software Maintenance	2,587	2,691	2,880	3,000	3,000
53-40-370	Utility Billing Services	4,587	5,631	5,184	4,000	4,000
53-40-385	LBA Bond Payment			0		85,000
53-40-492	Sanitation Fee Charges	446,973	469,054	450,060	506,000	574,000
53-40-550	Banking Charges	1,851	1,855	2,136	2,000	2,000

South Weber City Budget

53-40-915	Transfer to Admin Services	38,000	38,000	38,040	38,000	38,000
53-40-900	Contribution to Fund Balance	0	0	0	18,000	0
		493,997	559,765	521,299	594,000	784,000

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.				23,000	78,000
	<i>Purchase of 300 garbage cans</i>				0.0	
	<i>Recycling Cans</i>				55,000	
53-40-255	Vehicle Lease					0
53-40-350	Software Maintenance					3,000
	<i>Software maintenance contracts</i>					
53-40-370	Utility Billing Services					4,000
	<i>% of services associated with the billing and collection of utility accounts</i>					
53-40-385	<i>Public Works Lease Payment (Sanitation Portion)</i>					85,000
53-40-492	Sanitation Fee Charges					574,000
	<i>Collection and disposal fees (6% increase)</i>				574,000	
53-40-550	Banking Charges					2,000
	Bank charges and fees and credit card transaction fees					
53-40-650	Depreciation					0
53-40-915	Transfer to Admin Services					38,000
53-40-900	Contribution to Fund Balance					0

Name	South Weber	Fiscal Year Ended		6/30/2026
Part VII	Enterprise Fund: Sanitation			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
	Charge for Services	558,087	575,509	735,000
	Other:			
	TOTAL OPERATING REVENUE	558,087	575,509	735,000

	Operating Expense			
	Personnel Services	0	0	0
	Contractual Services	10,177	10,200	9,000
	Material and Supplies	42,534	23,000	78,000
	Depreciation			
	Other: Sanitation Disposal Fees	469,054	450,060	574,000
	Other: Administrative Services	38,000	38,040	38,000
	Other:			
	TOTAL OPERATING EXPENSE	559,765	521,299	699,000

	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Earned	29,934	24,485	16,000
	Capital Contributions From Outside Sources			
	Other:			
	NET INCOME (LOSS)	28,256	78,695	52,000

	Cash Operating Needs			
	Net Income (Loss)	28,256	78,695	52,000
	Plus: Depreciation			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	28,256	78,695	52,000

	Source of Cash Required			
	Cash Balance at Beginning of Year	581,655	660,351	712,351
	Sale of Investment and Other Current Assets			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	581,655	660,351	712,351

Storm Drain Utility Fund



The Storm Drain Utility Fund is a major fund dedicated to protecting water quality and managing stormwater runoff. South Weber City is committed to eliminating stormwater pollutants through full compliance with the Utah Pollutant Discharge Elimination System (UPDES), the National Pollutant Discharge Elimination System (NPDES), and the requirements outlined in the City's Municipal Separate Storm Sewer System (MS4) permit.

The City continually researches and adopts best practices to construct, maintain, and improve its storm drain infrastructure to meet evolving regulatory standards and environmental expectations.

Current Infrastructure:

- 10 detention basins (many with dual recreational use)
- 621 manhole covers
- 530 storm drain grates
- 22.3 miles of underground storm drain pipe

FY 2026 Projects:

- Storm Drain Audit
- CFP/IFFP/IFA Update

Continual Priorities:

- Advance MS4 permit compliance through system upgrades and reporting
- Enhance water quality by identifying and reducing potential pollutant sources
- Maintain and improve detention basins to support both stormwater management and recreational uses
- Plan for system expansions to support future development and increased capacity needs

The Planning and Engineering Division will continue to lead long-range system design and improvements, while the Public Works Department carries out day-to-day maintenance with a focus on sustainability, safety, and quality of life for South Weber residents.

Strategic Storm Drain Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024-2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
STORM DRAIN						
MISCELLANEOUS REVENUE						
54-33-400	State Grants	0	0	0	0	0
54-36-100	Interest Earnings	22,221	48,192	46,954	20,000	21,000
Total Miscellaneous Revenue:		22,221	48,192	46,954	20,000	21,000
STORM DRAIN UTILITIES REVENUE						
54-37-450	Storm Drain Revenue	522,449	561,952	577,963	572,000	665,000
Total Storm Drain Utilities Revenue:		522,449	561,952	577,963	572,000	665,000
54-34-270	Developer Pmts for Improvements	0	0	0	0	0
54-38-910	Capital Contributions	306,001	23,840	0	0	0
Total Contributions:		306,001	23,840	0	0	0
CONTRIBUTIONS AND TRANSFERS						
54-38-820	Transfer from Impact Fees	16,222	40,315	20,000	20,000	30,000
54-39-500	Contribution From Fund Bal	0	0	0	0	0
	ARPA				0	0
Total Contributions and Transfers		0	0	20,000	20,000	30,000
		850,671	633,984	644,917	612,000	716,000

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024-2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
STORM DRAIN EXPENDITURE						
54-40-110	Full-Time Employee Salaries (1 FTE)	57,029	67,144	65,655	73,000	76,000
54-40-120	Part-time Employee Salaries	0	0	0	0	0
54-40-130	Employee Benefit - Retirement	11,464	11,717	13,054	16,000	16,000
54-40-131	Employee Benefit-Employer FICA	4,020	4,795	4,817	6,000	6,000
54-40-133	Employee Benefit - Work. Comp.	1,514	1,047	813	2,000	2,000
54-40-134	Employee Benefit - UI	6	0	0	0	0
54-40-135	Employee Benefit - Health Ins.	25,685	26,758	27,332	30,000	31,000
54-40-140	Uniforms	756	639	373	1,000	1,000
54-40-230	Travel and Training	(40)	100	1,000	1,000	2,000
54-40-250	Equipment Supplies & Maintenance	1,123	157	381	1,200	1,200
54-40-255	Vehicle Lease	0	10,000	8,000	8,000	8,000
54-40-256	Fuel Expense	1,366	3,005	2,135	1,600	1,600
54-40-260	Grounds Maintenance	80,000	80,017	80,372	80,000	80,000
54-40-270	Utilities	0	83	166	300	300
54-40-280	Telephone	2,311	1,610	1,294	2,000	2,000
54-40-312	Professional/Technical-Enginr	393	48	11,695	1,000	1,000
54-40-325	GIS/ Mapping	1,793	5,920	3,584	4,900	4,900
54-40-331	Promotions	1,126	1,257	2,514	1,200	1,200
54-40-350	Software Maintenance	5,060	5,091	2,880	4,800	4,800
54-40-370	Utility Billing Services	2,227	2,771	2,419	3,000	3,000
54-40-385	LBA Bond Payment		0	0	0	95,500
54-40-493	Storm Drain O & M	26,244	29,213	10,615	30,000	30,000
54-40-550	Banking Charges	880	882	1,015	1,000	1,000
54-40-650	Depreciation	230,442	234,626	225,000	225,000	225,000
54-40-690	Projects	6,293	12,098	50,000	50,000	50,000
54-40-915	Transfer to Admin Services	43,000	43,000	43,000	43,000	43,000
54-40-900	Addition to Fund Balance	0	0	26,000	26,000	29,500
		502,691	541,977	584,114	612,000	716,000

South Weber City Budget

STORM Drain

EXPENDITURES

54-40-110	Full-time Employee Salaries		76,000
54-40-120	Part-time Employee Salaries		0
54-40-130	Employee Benefit - Retirement		16,000
54-40-131	Employee Benefit-Employer FICA		6,000
54-40-133	Employee Benefit - Work. Comp.		2,000
54-40-134	Employee Benefit - UI		0
54-40-135	Employee Benefit - Health Ins.		31,000
54-40-140	Uniforms		
	.5 FTE Public Works Uniform and Cleaning costs		1,000
54-40-230	Travel and Training		
	<i>Charges for conferences, educational materials, & employee travel</i>		2,000
	State Certifications	1,000	
	Training on new regulations	1,000	
54-40-250	Equipment Supplies & Maint.		1,200
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
54-40-255	Vehicle Lease		8,000
	Truck & Plow HD (Scheduled Replacement)		
54-40-256	Fuel Expense		1,600
54-40-260	Grounds Maintenance		80,000
	<i>Maintenance of Detention Basins by Parks Dept.</i>		
54-40-270	Storm Drain - Power & Pumping		300
54-40-280	Telephone		2,000
54-40-312	Professional/Technical-Engineering		1,000
	<i>Engineering Services</i>		
54-40-315	Professional/Technical - Auditor		0
54-40-325	GIS/ Mapping		4,900
54-40-331	Promotion - Storm Drain		1,200
	<i>Payment to Davis County Storm Drain for education of communication</i>		
54-40-350	Software Maintenance		4,800
	<i>Software maintenance contracts</i>		
54-40-370	Utility Billing Services		3,000
	<i>% of services associated with the billing and collection of utility accounts</i>		
54-40-385	Public Works Lease Payment (SD Portion)		95,500
54-40-493	Storm Drain O & M		30,000
	<i>Cleaning of drains, ponds, and boxes</i>		
54-40-550	Banking Charges		1,000
	<i>Bank charges and fees and credit card transaction fees</i>		
54-40-650	Depreciation		225,000
54-40-690	Projects		50,000
	Audit	35,000	
	CFP/IFFP/IFA Update	15,000	
54-40-915	Transfer to Admin Services		43,000
54-40-900	Addition to Fund Balance		29,500

Name	South Weber	Fiscal Year Ended		6/30/2026
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	561,952	577,963	665,000
	Other:			
	TOTAL OPERATING REVENUE	561,952	577,963	665,000
	Operating Expense			
	Personnel Services	112,100	112,044	132,000
	Contractual Services	15,969	24,107	15,900
	Material and Supplies	134,672	50,000	50,000
	Depreciation	234,626	225,000	225,000
	Other: Administrative Services	43,000	43,000	43,000
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	540,367	454,151	465,900
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Earned	48,192	46,954	21,000
	Capital Contributions From Outside Sources	0	0	0
	Other:			
	NET INCOME (LOSS)	69,777	170,767	220,100
	Cash Operating Needs			
	Net Income (Loss)	69,777	170,767	220,100
	Plus: Depreciation	234,626	225,000	225,000
	Plus: Capital Transfers From Impact Fee Fund	40,315	20,000	30,000
	Less: Major Improvements and Capital Outlay	12,098	50,000	50,000
	Less: Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	332,620	365,767	425,100
	Source of Cash Required			
	Cash Balance at Beginning of Year	718,849	1,084,615	1,509,715
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	718,849	1,084,615	1,509,715

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-24 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
STORM DRAIN IMPACT FEE						
Revenue						
22-37-100	Interest Earnings	548	1,001	326	0	500
22-37-200	Storm Drain Impact Fees	15,674	39,314	33,275	20,000	29,500
	Total Revenue	16,222	40,315	33,601	20,000	30,000
Contributions and Transfers						
22-39-500	Contribution From Fund Balance	0	0	0	0	0
	Total Contributions and Transfers	0	0		0	0
Expenditures						
22-40-690	Projects	0	0	0	0	0
22-80-800	Transfers	16,222	40,315	33,601	20,000	30,000
	Contribution to Fund Balance				0	0
	Total Expenditures	16,222	40,315	33,601	20,000	30,000
	Storm Drain Impact Fee Fund Revenue Total	16,222	40,315	33,601	20,000	30,000
	Storm Drain Impact Fee Fund Expenditure Total	16,222	40,315	33,601	20,000	30,000
	Net Total Storm Drain Impact Fee Fund	0	0	0	0	0

Name	South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund			
Nature of the Fund: Storm Drain Impact				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Interest Earnings	1,001	326	500
	Storm Drain Impact Fee	39,314	33,275	29,500
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	40,315	33,601	30,000

	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	40,315	33,601	30,000
	TOTAL EXP AND OTHER USES	40,315	33,601	30,000

Department Breakdowns

Legislative Department

The legislative authority of South Weber City resides with a six-member City Council, with one member serving as Mayor. While the Mayor holds no legislative voting power, they provide leadership and oversight. The Legislative Services Department supports the City Council in enacting ordinances, approving the annual budget, setting policy, and overseeing the City Manager.

Continual Priorities:

- Enact and update ordinances and resolutions aligned with City goals
- Approve a balanced budget and make key financial policy decisions
- Oversee strategic initiatives and long-range planning efforts
- Ensure cost-effective service delivery
- Provide training, education, and fair compensation for elected officials and Planning Commission members
- Encourage community engagement and regional collaboration



Advisory and Youth Engagement:

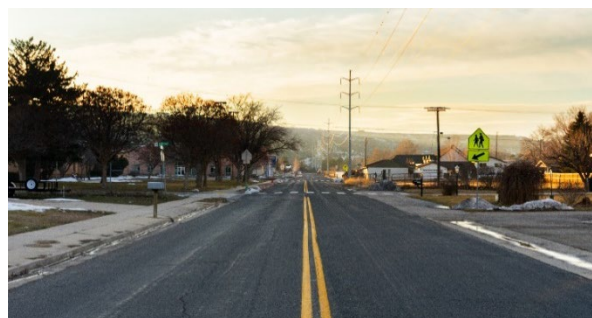
- Planning Commission: Comprised of five members appointed by the Mayor with Council consent; provides guidance on land use ordinances and applications
- Youth City Council: Up to 11 youth participate annually to develop leadership skills and contribute through service

Strategic Planning:

Each year, the City Council reviews and adopts strategic priorities, guiding the City's operations through five core objectives:

1. Public safety
2. Infrastructure, equipment, and municipal services
3. Fiscal sustainability and planning
4. Community engagement
5. Employee development and support

Progress on these objectives is reviewed regularly, with a comprehensive update presented during the annual planning and budget retreat in January.



South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
LEGISLATIVE						
10-41-005	Salaries - Council & Commissions	24,000	24,000	14,400	28,000	28,000
10-41-131	Employee Benefit-Employer FICA	1,102	1,102	1,102	2,200	2,200
10-41-133	Employee Benefit - Work. Comp.	293	178	143	1,000	1,000
10-41-140	Uniforms	0	250	0	0	0
10-41-210	Books, Subscriptions, Memberships	9,261	5,046	10,410	6,000	6,000
10-41-230	Travel & Training	8,587	9,303	139	13,000	13,000
10-41-240	Office Supplies and Expenses	0	0	0	200	200
10-41-494	Youth City Council	2,133	57	0	2,500	2,500
10-41-620	Miscellaneous	4,548	5,909	16,263	5,600	5,600
10-41-740	Equipment	0	0	0	0	0
10-41-925	Country Fair Days Donation	7,500	7,500	15,000	7,500	7,500
Totals		57,428	53,344	57,458	66,000	66,000

LEGISLATIVE

10-41-005	Salaries - Council & Commissions	28,000
	<i>Mayor & City Council</i>	
10-41-131	Employee Benefit-Employer FICA	2,200
10-41-133	Employee Benefit - Work. Comp.	1,000
10-41-140	Uniforms	0
	Councilmember shirts	
10-41-210	Books, Subscriptions, Memberships	6,000
	ULCT Annual Membership	6,000
10-41-230	Travel and Training	13,000
	<i>Charges for conferences, educational materials, & employee travel</i>	
	ULCT Fall Conference (6 councilmembers)	2,500
	Newly Elected Official Training	500
	ULCT St. George Conference (6 Council Members)	6,000
	Spring Retreat	2,000
	Misc.	2,000
10-41-240	Office Supplies and Expenses	200
10-41-370	Professional/Technical Service	0
10-41-494	Youth Council	2,500
	<i>11 members with Council Advisors</i>	
	ULCT Legislative Day	
	Youth Council Annual Conference	
	Community Events	
10-41-620	Miscellaneous	5,600
	Donation to Sunset Jr. High	200
	Donation to Northridge	200

South Weber City Budget

	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	4,000	
	Other unclassified	800	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

Judicial Department



Established in 1971, the South Weber Justice Court serves as a key component of the City's legal and public safety system. The Court's mission is to enhance the quality of life for both residents and visitors by ensuring fair, respectful, and professional adjudication of legal matters.

Jurisdiction and Function:

The Court has authority over:

- Class B and C misdemeanors
- Infractions occurring within city boundaries
- Small claims cases involving up to \$15,000, where either

the incident occurred in South Weber or the defendant resides in the City

Citations are issued into the court by Utah Highway Patrol, Davis County Sheriff's Office, and Utah Division of Wildlife Resources.

Operations and Oversight:

The Court is staffed by one judge, one court clerk, and one assistant clerk. The South Weber Justice Court is a Class III Court, based on citation volume.

- The Administrative Office of the Courts (AOC) oversees compliance statewide and has found South Weber's court to be fully compliant with all judicial standards and operational requirements.
- The most recent judicial re-certification was completed in 2024 and remains in effect through 2028.
- The Court undergoes public and professional evaluations every four years, ensuring accountability and continued service quality.

Continual Priorities:

- Maintain high standards of judicial efficiency and public service
- Continue compliance with all AOC policies and reporting obligations
- Leverage feedback from evaluations to enhance transparency and court user experience
- Monitor case volumes and resource needs to sustain operational performance

Strategic Judicial Goals

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

South Weber City Budget

Account NO.	Account Title	2022-23 Actual	2023- 2024 Actual	2024-2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
JUDICIAL						
10-42-004	Judge Salary	15,728	18,623	17,122	21,000	22,000
10-42-110	Employee Salaries	58	5,429	0	0	0
10-42-130	Employee Benefit - Retirement	2,634	3,001	2,589	5,000	5,000
10-42-131	Employee Benefit-Employer FICA	1,257	1,890	1,355	2,000	2,000
10-42-133	Employee Benefit - Work. Comp.	325	247	265	400	400
10-42-134	Employee Benefit - UI	2	0	0	0	0
10-42-135	Employee Benefit - Health Ins.	0	0	0	0	0
10-42-210	Books/Subscriptions/Membership	146	134	277	200	200
10-42-230	Travel & Training	1,379	1,073	1,817	2,900	3,400
10-42-240	Office Supplies & Expense	521	1,306	1,767	500	1,500
10-42-280	Telephone	646	654	550	700	700
10-42-313	Professional/Tech. - Attorney	8,600	8,075	7,050	10,000	10,000
10-42-317	Professional/Technical-Bailiff	3,005	4,111	3,493	5,000	5,000
10-42-350	Software Maintenance	1,462	897	960	1,500	1,500
10-42-550	Banking charges	2,348	3,339	4,593	3,500	3,500
10-42-610	Miscellaneous	718	718	1,694	1,000	1,500
10-42-740	Equipment	0	300	600	300	300
10-42-980	State Treasurer Surcharge	0	0	0	0	0
		38,828	49,797	44,132	54,000	57,000

South Weber City Budget

JUDICIAL

10-42-004	Judge Salary	22,000
10-42-120	Full-time Employee Salaries	0
10-42-130	Employee Benefit - Retirement	5,000
10-42-131	Employee Benefit-Employer FICA	2,000
10-42-133	Employee Benefit - Work. Comp.	400
10-42-134	Employee Benefit - UI	0
10-42-135	Employee Benefit - Health Ins.	0
10-42-210	Books/Subscriptions/Membership	200
	<i>Judge Bar Dues</i>	
10-42-230	Travel and Training	3,400
	<i>Charges for conferences, educational materials, & employee travel</i>	
	Admin. Office of Courts clerk training	1,000
	BCI Conference	1,400
	Judge	500
	Local training	500
10-42-240	Office Supplies & Expense	1,500
	Normal office supplies, postage and copying	
10-42-243	Court Refunds	0
10-42-280	Telephone	700
10-42-313	Professional/Tech. - Attorney	10,000
	<i>Contracted Service for City Prosecutor & Public Defenders</i>	
10-42-317	Professional/Technical-Bailiff	5,000
	<i>Contracted Service with County Sheriff's Office</i>	
10-42-350	Software Maintenance	1,500
	<i>Software maintenance contracts</i>	
10-42-550	Banking Charges	4,000
	<i>Bank charges and fees and credit card transaction fees</i>	
10-42-610	Miscellaneous	1,000
	Interpreter and other miscellaneous	
10-42-740	Equipment	300

Administrative Department



The Administrative Department serves as the operational hub of South Weber City, ensuring the smooth delivery of day-to-day services, supporting all other departments, and executing the policies set forth by the Mayor and City Council. The department also implements the directives of the City Manager, managing both employee and contract relationships to ensure high-quality services for residents and businesses.

The department is staffed by four full-time, with support from other City departments as needed. Its responsibilities include overseeing internal operations, managing communications, ensuring regulatory compliance, and aligning service delivery with budgetary goals.

Continual Priorities:

- Strengthen interdepartmental coordination for greater efficiency
- Improve internal systems and processes to enhance service responsiveness
- Support the implementation of strategic goals identified by the City Council
- Maintain budget discipline while continuing to deliver high-quality services
- Enhance training, transparency, and communication efforts with both staff and the public

Strategic Administrative Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
ADMINISTRATIVE						
10-43-110	Full Time Employee Salaries (6 FTE)	377,237	495,051	471,000	471,000	493,000
10-43-120	Part-time Employee Wages	45,195	14,329	22,000	22,000	22,000
10-43-130	Employee Benefit - Retirement	93,888	97,635	92,000	92,000	97,000
10-43-131	Employee Benefit-Employer FICA	32,540	39,982	38,000	38,000	40,000
10-43-133	Employee Benefit - Work. Comp.	5,385	3,161	3,000	3,000	3,000
10-43-134	Employee Benefit - UI	830	0	0	0	0
10-43-135	Employee Benefit - Health Ins.	81,104	85,226	116,000	116,000	116,000
10-43-136	HRA Reimbursement - Health Ins	3,300	3,300	3,500	3,500	3,500
10-43-137	Employee Testing	380	48	281	200	200
10-43-140	Uniforms	402	16	0	0	0
10-43-210	Books/Subscriptions/Membership	3,036	1,958	3,520	3,500	3,500
10-43-220	Public Notices	1,577	100	2,292	2,000	2,000
10-43-230	Travel and Training	20,680	21,524	29,000	29,000	29,000
10-43-240	Office Supplies & Expense	9,913	14,618	11,000	11,000	11,000
10-43-250	Equipment - Oper. Supplies and Maint.	3,866	8,278	7,000	7,000	7,000
10-43-256	Fuel Expense	580	0	0	0	0
10-43-262	General Government Buildings	8,222	12,200	11,371	10,500	11,500
10-43-270	Utilities	5,263	4,516	6,000	6,000	6,000
10-43-280	Telephone	19,505	21,224	20,000	20,000	20,000
10-43-308	Professional & Tech. - I.T.	16,425	18,424	33,000	33,000	26,000
10-43-309	Professional & Tech. - Auditor	13,000	15,000	30,000	30,000	30,000
10-43-312	Professional & Tech. - Engineer	0	0	0	0	0
10-43-313	Professional & Tech. - Attorney	52,028	43,448	60,000	60,000	60,000
10-43-314	Ordinance Codification	3,359	3,400	5,000	5,000	5,000
10-43-316	Elections	0	0	0	0	10,000
10-43-329	City Manager Fund	5,997	7,129	6,000	6,000	6,000
10-43-350	Software Maintenance	28,451	34,992	33,543	32,000	35,000
10-43-510	Insurance & Surety Bonds	54,681	72,599	74,474	75,000	90,000
10-43-550	Banking Charges	1,911	247	1,300	1,300	1,300
10-43-610	Miscellaneous	741	4,019	4,546	4,000	4,000
10-43-625	Cash over and short	4	0	0	0	0
10-43-740	Equipment	13,345	5,840	10,000	10,000	10,000
10-43-841	Transfer to Recreation Fund	83,000	0	134,000	134,000	134,000
10-43-910	Transfer to Cap. Proj. Fund	0	0	0	0	0
10-43-900	Addition to Fund Balance	0	0	3,000	3,000	0
		985,848	1,028,264	1,230,827	1,228,000	1,276,000

South Weber City Budget

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries	493,000
10-43-120	Part-time Employee Wages	22,000
10-43-130	Employee Benefit - Retirement	97,000
10-43-131	Employee Benefit-Employer FICA	40,000
10-43-133	Employee Benefit - Work. Comp.	3,000
10-43-134	Employee Benefit - UI	0
10-43-135	Employee Benefit- Health Ins	116,000
10-43-136	HRA Reimbursement - Health Ins	3,500
10-43-137	Employee Testing	200
10-43-140	Uniforms	0
10-43-210	Books/Subscriptions/Membership	3,500
	<i>Memberships in Professional Organizations and Subscriptions</i>	
	UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.	
10-43-220	Public Notices	2,000
	<i>Notices published in the Standard Examiner</i>	
10-43-230	Travel & Training	29,000
	<i>Charges for conferences, educational materials, & employee travel</i>	
	ULCT Spring and Fall Conferences	2,000
	UCMA Conference	2,500
	UGFOA Conference	1,500
	GFOA Conference	2,500
	UMCA	1,000
	UAPT	2,500
	ICMA Conference	3,000
	Caselle Conference	2,000
	Caselle - new employee training	2,000
	City Manager Vehicle Allowance	6,000
	Other trainings - 1-2 day local	4,000
10-43-240	Office Supplies & Expense	11,000
	<i>Copier Supplies, Postage, and general office supplies</i>	
10-43-250	Equipment - Operating Supplies and Maintenance	7,000
	<i>Upkeep or repair of equipment and operating supplies</i>	
10-43-256	Fuel Expense	0
10-43-262	General Government Buildings	12,000
	<i>Maintenance of City Hall</i>	
	Janitorial Services	6,000
	Fire Ext., flags, misc.	2,000
	Other	2,500
	Pest Control	1,500
10-43-270	Utilities	6,000
	<i>Electricity, Natural Gas and Recycling expenses for City Hall</i>	
10-43-280	Telephone	20,000
	<i>Comcast services and Cellphone Allowances</i>	
10-43-308	Professional & Tech. - I.T.	26,000
	Executech	15,000
	Cybersecurity	9,500
	Website Hosting	1,500

South Weber City Budget

10-43-309	Professional & Tech. - Auditor		30,000
	KC CPA Internal Prep	15,000	
	External Audit	15,000	
10-43-310	Professional & Tech. - Planner		0
	(Moved to Community Services Dept.)		
10-43-311	Professional & Tech. - Eco Dev/ Comm Fundraising		0
	(Moved to Community Services Dept.)		
10-43-312	Professional & Tech. - Engineer		0
	(Moved to Community Services Dept.)		
10-43-313	Professional & Tech. - Attorney		60,000
10-43-314	Ordinance Codification		5,000
10-43-316	Elections		10,000
	<i>Municipal Election run by County</i>		
10-43-329	City Manager Fund		6,000
	<i>Special activities at City Manager's discretion</i>		
10-43-350	Software Maintenance		35,000
	<i>Software maintenance contracts</i>		
	Caselle Software	5,900	
	Laserfiche	2,000	
	ArchiveSocial	5,000	
	Office 365/email/backup	19,000	
	Other	3,100	
10-43-510	Insurance & Surety Bonds		90,000
	<i>General Liability and Property Insurance</i>		
10-43-550	Banking Charges		1,300
	<i>Bank charges and fees and credit card transaction fees</i>		
10-43-610	Miscellaneous		4,000
	<i>Unclassified unanticipated expenses</i>		
10-43-625	Cash over and short		0
10-43-740	Equipment Purchases		10,000
	<i>Computer upgrades and software</i>	10,000	
10-43-841	Transfer to Recreation Fund		134,000
10-43-910	Transfer to Capital Projects Fund		0
10-43-900	Addition to Fund Balance		0

Public Safety Department



South Weber City contracts with the Davis County Sheriff's Office (DCSO) for law enforcement, alcohol enforcement, and related public safety services through an interlocal agreement. The DCSO also provides the City with emergency planning and management support.

Continual Priorities:

South Weber City and the DCSO remain committed to identifying innovative and efficient approaches to public safety. The goal is to maintain a high standard of service that promotes the safety, security, and overall quality of life for all residents.



Key priorities include:

- Ongoing collaboration to enhance community policing efforts
- Strengthening emergency preparedness and response plans
- Evaluating service metrics to ensure accountability and performance
- Supporting public education and outreach on safety issues

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023-2024 Actual	2024- 2025 Estimates	2024-2025 Budget	2025- 2026 Budget
PUBLIC SAFETY						
10-54-310	Sheriff's Department	271,080	307,999	354,000	354,000	363,000
10-54-311	Animal Control	12,064	0	0	0	0
10-54-320	Emergency Preparedness	52,495	912	12,000	12,000	29,000
10-54-321	Liquor Law (Narcotics)	6,526	6,955	7,000	7,000	7,000
		342,165	315,866	373,000	373,000	399,000

PUBLIC SAFETY

10-54-310	Sheriff's Department					363,000
	Sheriff's office & Narcotics Strike Team					
	Sheriff Contract				356,000	
	Davis Metro Narcotics Strike Force				7,000	
10-54-311	Animal Control					0
	Contracted Services with Davis Animal Control					
10-54-320	Emergency Preparedness					29,000
	CERT Program				3,000	
	EOP Update				20,000	
	FEMA Grant Application				2,000	
	Miscellaneous				4,000	
10-54-321	Liquor Law (Narcotics)					7,000
	<i>Liquor Funds Transferred to County for Enforcement</i>					

South Weber City Budget

Account No.	Account Title	2021- 22 Actual	2022- 23 Actual	2023- 2024 Actual	2024- 2025 Budget	2025- 2026 Budget
PUBLIC SAFETY IMPACT FEE FUND						
Revenue						
29-37-200	Public Safety Impact Fees	6,391	1,394	4,881	3,000	3,000
	Total Source: 34:	6,391	1,394	4,881	3,000	3,000
Revenue						
29-39-500	Contribution From Fund Balance	0	0	0	0	0
29-37-100	Interest Earnings	21	49	130	0	0
	Total Revenue	6,412	1,443	5,011	3,000	3,000
Expenditures						
29-40-760	Projects	0	1,443	5,011	0	0
	Total Expenditures	0	1,443	5,011	0	0
Contributions and Transfers						
29-39-470	Transfer From Capital Improvement					
29-80-800	Transfer to General Fund	6,412	0	0	3,000	3,000
	Total Contributions and Transfers	6,412	0	0	3,000	3,000
	Revenue Total	6,412	1,443	5,011	3,000	3,000
	Expenditure Total	6,412	1,443	5,011	3,000	3,000
	Net Total	0	0	0	0	0

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 operates with a part-time staff and provides full-time service within city limits, including coverage of Highway 89,

Interstate 84, and the Weber Basin Job Corps. The department also supports neighboring cities, counties, and Hill Air Force Base through established mutual aid agreements.

To ensure effective staffing and service delivery, performance is measured in two key ways:

1. Response Times – Monthly reviews are conducted to ensure standards are met.
2. Quality of Care – The Fire Chief meets regularly with the Medical Control Doctor and EMS Captains to review calls, assess records, and confirm high-quality care is being provided.

Strategic Fire Goals

- Achieve 90% response within 4.5 minutes from call to arrival.
- Maintain 100% certification and ongoing training for all personnel.
- Ensure all equipment is operational through routine inspections and maintenance.
- Promote staff development and job satisfaction via evaluations and improvement initiatives.
- Improve large-scale emergency readiness through regular drills and multi-agency exercises.
- Deliver high-quality medical care, monitored by outcomes and adherence to clinical standards.
- Manage resources efficiently by tracking budgets, expenditures, and operational costs.

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024-2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
FIRE						
10-57-110	Full-time Employee Wages (1 FTE)	91,767	111,844	173,100	113,000	124,000
10-57-120	Part-time Employee Salaries	544,713	566,210	810,330	632,000	576,000
10-57-130	Employee Benefit - Retirement	17,604	22,000	37,431	23,000	25,000
10-57-131	Employee Benefit-Employer FICA	49,097	51,508	74,921	58,000	54,000
10-57-133	Employee Benefit - Work. Comp.	24,484	16,380	17,101	26,000	25,000
10-57-134	Employee Benefit - UI	245	0	0	0	0
10-57-135	Employee Benefit - Health Ins.	6,957	26,882	41,224	30,000	9,000
10-57-137	Employee Testing	1,569	548	658	1,000	1,000
10-57-140	Uniforms	11,194	12,010	17,136	12,000	12,000
10-57-210	Books/Subscriptions/Membership	1,764	1,534	375	2,000	2,000
10-57-230	Travel and Training	12,151	15,540	21,808	44,000	22,000
10-57-240	Office Supplies & Expense	963	1,456	2,203	2,500	2,500
10-57-250	Equipment Supplies & Maint.	21,047	29,014	69,841	24,000	30,000
10-57-256	Fuel Expense	8,302	9,549	11,238	11,000	11,000
10-57-260	Building Supplies and Maint.	27,014	23,187	94,441	22,000	33,000
10-57-270	Utilities	13,958	14,766	12,374	14,000	14,000
10-57-280	Telephone	10,751	14,019	22,700	11,500	11,500
10-57-350	Software Maintenance	8,346	9,219	25,096	18,900	19,000
10-57-370	Professional & Tech. Services	27,678	27,559	22,120	23,000	23,000
10-57-450	Special Public Safety Supplies	39,268	51,471	70,083	45,000	45,000
10-57-530	Interest Expense - Bond	8,161	4,117	3,631	2,600	2,000
10-57-550	Banking Charges	248	247	418	500	500
10-57-622	Health & Wellness Expenses	0	0	0	6,500	6,500
10-57-625	First Responder Mental Health (Grant)		0	0	0	10,000
10-57-740	Equipment Costing over \$500	0	722	4,101	10,000	9,000
10-57-811	Sales Tax Rev Bond - Principal	26,040	27,160	0	28,500	28,000
		953,322	1,036,941	1,532,330	1,161,000	1,095,000

FIRE

10-57-110	Full-time Employee Wages	124,000
10-57-120	Part-time Employee Wages	576,000
10-57-131	Employee Benefit-Employer FICA	54,000
10-57-130	Employee Benefit - Retirement	25,000
10-57-133	Employee Benefit - Work. Comp.	25,000
10-57-134	Employee Benefit - UI	0
10-57-135	Employee Benefit - Health Ins.	9,000

South Weber City Budget

10-57-137	Employee Testing	1,000
10-57-140	Uniforms	12,000
10-57-210	Books, Subscriptions, and Memberships	2,000
	<i>Memberships in Professional Organizations and Subscriptions</i>	
10-57-230	Travel and Training	22,000
	Winter Fire School	11,000
	Fire Certifications & Recertifications	2,000
	Fire Prevention	2,000
	Outside Fire Training	5,000
	Miscellaneous	2,000
	Wildlands - Reimbursable	0
10-57-240	Office Supplies & Expense	2,500
	<i>Copier Supplies, Postage, and general office supplies</i>	
10-57-250	Equipment Supplies & Maint.	30,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>	
10-57-256	Fuel Expense	11,000
10-57-260	Building Supplies and Maint.	33,000
	<i>Upkeep of Fire Station</i>	
	<i>Floors</i>	
10-57-270	Utilities	14,000
	<i>Electricity and Natural Gas expenses</i>	
10-57-280	Telecom	11,500
	Cable, air cards and cellphone expenses	
10-57-350	Software Maintenance	19,000
	<i>Software maintenance contracts</i>	
	Caselle Software	1,500
	Image Trend (New NFIRS software & setup)	4,900
	Image Trend Elite	8,000
	ISPYFire	500
	Crewsense/ Vector	3,500
	Career Cert	600
10-57-370	Professional & Tech. Services	23,000
	Medical Director	8,000
	Dispatch Fees	15,000
10-57-450	Special Public Safety Supplies	45,000
	Supplies purchased which are peculiar to the Fire department.	
	<i>Includes turnouts, hoses, EMT supplies, etc.</i>	
10-57-530	Interest Expense - Bond	2,000
	28% Fire, 72% Recreation - (Impact Fees when available)	
10-57-550	Banking Charges	500
10-57-622	Health & Wellness Expenses	6,500
	Peer Support	1,500
	First Responder assistance program	5,000
10-57-625	State Mental Health Grant	10,000
10-57-740	Equipment Costing Over \$500	10,000
10-57-811	Sales Tax Rev Bond - Principal	28,000
	28% Fire, 72% Recreation	

Community Services Department

The South Weber City Community Services Department oversees both short- and long-term planning for the City. Formerly known as Planning and Zoning, the department now includes a community services manager, planning technician, community services assistant, and support for the Planning Commission.

This budget also encompasses code enforcement, emergency management, the crossing guard program, and risk management. The department operates with three full-time employees, with zoning services supported by both in-house and contracted staff.

The Community Services Manager assists residents and developers in navigating the City's codes, ordinances, and permitting processes to ensure successful project outcomes. South Weber City contracts with Jones & Associates Consulting Engineers for engineering support.



Strategic Community Services Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
Community Services						
10-58-110	Full-time Employee Salaries	252,499	167,541	187,000	187,000	195,000
10-58-120	Part-time Employee Salaries	47,777	4,320	5,000	5,000	5,000
10-58-130	Employee Benefit - Retirement	57,239	31,279	36,000	36,000	38,000
10-58-131	Employee Benefit-Employer FICA	23,353	13,645	15,000	15,000	16,000
10-58-133	Employee Benefit - Work. Comp.	5,451	929	2,000	2,000	2,000
10-58-134	Employee Benefit - U.I.	40	0	0	0	0
10-58-135	Employee Benefit - Health Ins.	51,586	31,493	45,000	45,000	46,000
10-58-137	Employee Testing	160	121	134	0	0
10-58-140	Uniforms	1,995	1,919	2,500	2,500	1,500
10-58-210	Books/Subscriptions/Membership	462	1,612	1,000	1,000	1,000
10-58-230	Travel & Training	9,912	5,194	5,554	8,000	8,000
10-58-240	Office Supplies	13,283	10,741	11,000	11,000	11,000
10-58-250	Equipment Supplies & Maint.	4,884	989	2,500	2,500	2,500
10-58-255	Vehicle Lease	0	7,000	7,000	7,000	7,000
10-58-256	Fuel Expense	5,068	258	500	500	500
10-58-280	Telephone	5,037	2,341	1,561	3,500	3,500
10-58-310	Professional & Tech. - Planner	0	0	0	0	0
10-58-312	Professional & Tech. - Engineer	49,026	108,635	55,000	55,000	55,000
10-58-319	Professional & Tech. - Subd. Reviews	61,471	90,417	59,639	40,000	60,000
10-58-326	Professional & Tech. - Inspections	26,460	24,543	40,000	40,000	40,000
10-58-325	GIS/ Mapping	4,371	15,252	6,220	8,000	8,000
10-58-350	Software Maintenance	15,094	13,760	31,500	31,500	31,500
10-58-370	Professional & Tech. Services	0	0	0	0	0
10-58-331	Events	0	11,287	14,000	14,000	14,000
10-58-380	Abatements	0	0	10,000	10,000	10,000
10-58-385	LBA Bond Payment					14,000
10-58-620	Miscellaneous	7,687	838	3,258	5,000	5,000
10-58-740	Equipment	3,182	2,451	2,500	2,500	2,500
		646,038	546,564	543,865	532,000	577,000

South Weber City Budget

Community Services

10-58-110	Full-time Employee Salaries		195,000
10-58-120	Part-time Employee Salaries		5,000
	5 Planning Commission Members		
10-58-130	Employee Benefit - Retirement		38,000
10-58-131	Employee Benefit-Employer FICA		16,000
10-58-133	Employee Benefit - Work. Comp.		2,000
10-58-134	Employee Benefit - UI		0
10-58-135	Employee Benefit - Health Ins.		46,000
10-58-137	Employee Testing		0
10-58-140	Uniforms		1,500
	Dec Shirts & New Employee	1,500	
10-58-210	Books/Subscriptions/Membership		1,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Building Code books (updated every three years)		
	ICC memberships - National, State & local		
10-58-230	Travel and Training		8,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Land Use Academy of Utah(LUAU)	800	
	Utah Land Use Institute	0	
	Misc. Planning Commission & Director	2,500	
	ICC Training - Dev. Coord.	2,000	
	3CMA & PIO Training	2,500	
	IWorQ	200	
10-58-240	Office Supplies		11,000
	City Mailers & Inserts	11,000	
10-58-250	Equipment Supplies & Maint.		2,500
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
10-58-255	Vehicle Lease		7,000
	<i>Department share of Fleet Mgmt</i>	7,000	
10-58-256	Fuel Expense		500
10-58-280	Telephone		3,500
10-58-310	Professional & Tech. - Planning		0
	BRIC		
10-58-311	Professional & Tech. - Eco Dev/ Comm Fundraising		0
10-58-312	Professional & Tech. - Engineer		55,000
10-58-319	Professional & Tech. - Subd. Review		60,000
10-58-325	GIS/ Mapping		8,000
10-58-326	Professional & Tech. - inspections		40,000
10-58-350	Software Maintenance		31,500
	<i>Caselle</i>	5,500	
	<i>HR & Payroll</i>	12,000	
	<i>Civic Review Online</i>	14,000	
10-58-370	Professional & Tech.		0
10-58-331	Events		14,000
	Senior Luncheon	3,000	
	Daddy/Daughter & Mother/Son	2,000	
	Easter Egg Hunt	1,000	
	Concert in the Park	2,000	

South Weber City Budget

	Halloween	1,000	
	Breakfast w/ Santa	2,000	
	Rec Employee Help	1,500	
	Equipment	1,500	
10-58-380	Abatements		10,000
10-58-385	PW Bond Payment		14,000
10-58-620	Miscellaneous		5,000
	Social Media Boosts	1,000	
	Swag	2,500	
	Text Service	1,500	
10-58-740	Equipment		2,500
	Equipment	2,500	

Streets Department

The South Weber City Streets Department maintains city streets and rights-of-way to ensure safe and hazard-free travel for residents and visitors. The department is responsible for snow removal, pothole repair, street signage, and general upkeep of public roadways. It also ensures staff certifications remain current to apply industry best practices in road maintenance and safety.

Since FY 2018–2019, many traditional Streets and Class “C” Road Fund expenses have shifted to the Transportation Utility Fund (TUF), which provides a dedicated and sustainable funding source for long-term street infrastructure maintenance.

To manage road conditions effectively, the City uses the iWorQ asset management program, which helps track pavement condition, plan maintenance, and extend the life of roadways. This data-driven approach supports cost-effective decisions and long-term planning.

Public Works oversees the Streets Department, with one dedicated employee supported by other departments as needed. Looking forward, the City will continue to focus on strategic street replacements, proactive maintenance, and efficient resource allocation to ensure a reliable and safe transportation network.

Strategic Streets Goals



- **Leverage Technology:** Expand use of smart signals, speed signs, and digital utility mapping.
- **Improve Infrastructure:** Increase sidewalk repairs and replace aging street signs.
- **Enhance Safety Practices:** Continue weekly safety trainings and ensure proper use of PPE and traffic control tools.
- **Optimize Resources:** Manage budgets wisely, pursue grants, and prioritize sustainable, cost-effective projects.
- **Go Green:** Implement environmentally friendly solutions like green infrastructure and bike lanes.
- **Engage the Community:** Encourage public input in street and transportation planning.
- **Plan for Emergencies:** Develop protocols for natural disasters and severe weather events.
- **Ensure Equity:** Promote fair access to transportation for all residents.
- **Collaborate Effectively:** Partner with departments, agencies, and the community to align efforts.
- **Measure Results:** Track progress, evaluate performance, and adjust based on feedback.

South Weber City Budget

Account No.	Account Title	2022- 23 Actual	2023- 2024 Actual	2024- 2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
STREETS						
10-60-110	Full-Time Employee Salaries (2 FTE)	46,568	187,620	186,000	186,000	189,000
10-60-120	Part-Time Employee Salaries	17,175	18,027	31,000	31,000	38,000
10-60-130	Employee Benefit - Retirement	8,797	38,032	38,000	38,000	39,000
10-60-131	Employee Benefit-Employer FICA	4,893	15,397	14,000	14,000	15,000
10-60-133	Employee Benefit - Work. Comp.	1,822	3,353	5,000	5,000	5,000
10-60-134	Employee Benefit - UI	36	0	0	0	0
10-60-135	Employee Benefit - Health Ins.	9,490	32,957	26,000	26,000	35,000
10-60-137	Employee Testing	292	350	300	300	300
10-60-140	Uniforms	1,516	3,630	3,000	3,000	3,000
10-60-230	Travel & Training	0	3,915	4,000	4,000	5,000
10-60-250	Equipment Supplies & Maint.	24,286	30,013	12,500	12,500	12,500
10-60-255	Vehicle Lease	0	15,000	15,000	15,000	15,000
10-60-256	Fuel Expense	3,277	7,220	8,900	8,900	8,900
10-60-260	Buildings & Grounds - Shop	4,413	13,665	10,000	10,000	10,000
10-60-271	Utilities - Streetlights	41,869	38,308	45,000	45,000	47,000
10-60-280	Telephone	2,219	2,998	3,000	3,000	3,000
10-60-312	Professional & Tech. - Engineer	4,660	1,340	5,000	5,000	5,000
10-60-325	GIS/ Mapping	551	7,464	5,000	5,000	5,000
10-60-350	Software Maintenance	3,512	993	3,000	3,000	3,000
10-60-370	Professional & Tech. Services	0	0	0	0	0
10-60-385	LBA Bond Payment					18,000
10-60-410	Special Highway Supplies	23,928	16,375	25,000	25,000	25,000
10-60-411	Snow Removal Supplies	69,048	38,174	45,000	45,000	45,000
10-60-415	Mailboxes and Street Signs	829	5,156	10,000	10,000	10,000
10-60-416	Streetlights	18,216	14,381	15,000	15,000	15,000
10-60-420	Weed Control	1,040	30	1,000	1,000	1,000
10-60-422	Crosswalk/Street Painting	0	387	3,000	3,000	3,000
10-60-550	Banking Charges	248	247	300	300	300
10-60-745	Equipment	0	0	0	0	0
		288,686	495,032	514,000	514,000	556,000

South Weber City Budget

STREETS

10-60-110	Full-Time Employee Salaries	186,000
10-60-120	Part-Time Employee Salaries	31,000
10-60-130	Employee Benefit - Retirement	38,000
10-60-131	Employee Benefit-Employer FICA	14,000
10-60-133	Employee Benefit - Work. Comp.	5,000
10-60-134	Employee Benefit - UI	0
10-60-135	Employee Benefit - Health Ins.	26,000
10-60-137	Employee Testing	300
10-60-140	Uniforms	3,000
10-60-230	Travel and Training	6,000
	<i>Charges for conferences, educational materials, & employee travel</i>	
	LTAP	1,500
	Other	2,500
	UCICC	2,000
10-60-250	Equipment Supplies & Maint.	12,500
	<i>Upkeep or repair of equip. and oper. Supplies</i>	
10-60-255	Vehicle Lease	15,000
	<i>Department share of Fleet Mgmt. (2 vehicle)</i>	15,000
10-60-256	Fuel Expense	8,900
10-60-260	Buildings & Grounds - Shop	10,000
	<i>33% of Shop building and grounds maintenance</i>	
10-60-271	Utilities - Street Lights	47,000
	<i>Power & Repair</i>	
10-60-280	Telephone	3,000
10-60-312	Professional & Tech. - Engineer	5,000
	New Development	5,000
10-60-325	GIS/ Mapping	5,000
10-60-350	Software Maintenance	3,000
	<i>Software maintenance contracts</i>	
10-60-370	Professional & Tech. Services	0
	Other	0
10-60-410	Special Highway Supplies	25,000
	Sweeping (3 times a year)	
	Barricades	
	Repairs	
	TraffiCloud Software	
10-60-411	Snow Removal	45,000
10-60-415	Mailboxes and Street Signs	10,000
	<i>Developer paid mailboxes and signs</i>	
10-60-416	Streetlights	15,000
	<i>New streetlights - both city and developer paid</i>	
10-60-420	Weed Control	1,000
10-60-422	Crosswalk/Street Painting	3,000
10-60-550	Banking Charges	300
	<i>Bank charges and fees and credit card transaction fees</i>	
10-60-745	Equipment	0

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
ROAD IMPACT FEE FUND						
Revenue						
24-37-100	Interest Earnings	10,242	15,452	36,554	5,000	5,500
24-37-200	Road Impact Fees	61,790	56,177	77,850	40,000	40,000
	10,242	72,032	71,629	114,404	45,000	45,500
Contributions and Transfers						
24-39-500	Contribution From Fund Balance	0	0	0	0	6,500
	Total Contributions and Transfers	0	0	0	0	6,500
Expenditures						
24-40-760	Transfers	14,788	5,018	114,404	45,000	52,000
	Total Expenditures	14,788	5,018	114,404	45,000	52,000
	Contribution to Fund Balance				0	0
	Road Impact Fee Fund Revenue Total	72,032	71,629	114,404	45,000	52,000
	Road Impact Fee Fund Expenditure Total	14,788	5,018	114,404	45,000	52,000
	Net Road Impact Fee Fund	57,244	66,611	0	0	0

Name	South Weber	Fiscal Year Ended	6/30/2026
Part III	Special Revenue Fund		
Nature of the Fund: Road Impact Fee			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)
	Revenues		Ensuing Year Approved Budget Appropriation (d)
	Interest Earnings	15,452	36,554
	Road Impact Fees	56,177	77,850
	Other Sources		

South Weber City Budget

	Usage of Beginning Fund Balance	0	0	6,500
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	71,629	114,404	52,000

	Expenditures			
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To:	5,018	114,404	52,000
	TOTAL EXP AND OTHER USES	5,018	114,404	52,000

Parks Department



The South Weber City Parks Department manages the operation and maintenance of approximately 50 acres of parks, trails, and green space throughout the city. The department is dedicated to beautifying public land and enhancing park amenities that promote enjoyment, recreation, and well-being for residents and visitors of all ages and abilities.

The City continues to invest in safe trail systems, modern playground equipment, and upgraded recreational fields to support inclusive and engaging outdoor spaces. Beginning in FY 2027, the City will implement a lawn mower rotation program, transitioning this equipment out of the Fleet Fund. This change is expected to reduce interest costs and provide a more efficient replacement cycle.

Success is measured through state safety inspections, routine maintenance checks, and community feedback. Maintenance is managed by Public Works, with two full-time and two part-time employees. The Recreation Department coordinates programs, sports, and activities, while also providing input to guide future improvements and enhancements.

Strategic Parks Goals

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

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024-2025 Estimate	2024- 2025 Budget	2025- 2026 Budget
PARKS						
10-70-110	Full-Time Employee Salaries (4 FTE)	80,166	159,454	190,711	223,000	229,000
10-70-120	Part-time Employee Salaries	12,091	9,275	7,685	18,000	17,000
10-70-130	Employee Benefit - Retirement	14,968	29,285	32,497	45,000	47,000
10-70-131	Employee Benefit-Employer FICA	7,204	12,900	15,207	19,000	19,000
10-70-133	Employee Benefit - Work. Comp.	2,675	2,634	2,182	5,000	5,000
10-70-134	Employee Benefit - UI	67	0	0	0	0
10-70-135	Employee Benefit - Health Ins.	29,405	47,715	70,202	84,000	87,000
10-70-137	Employee Testing	484	540	2,054	400	400
10-70-140	Uniforms	4,159	6,441	3,428	7,500	7,500
10-70-230	Travel & Training	0	1,499	66	5,000	5,000
10-70-250	Equipment Supplies & Maint.	22,720	31,181	33,471	25,000	25,000
10-70-255	Vehicle Lease	0	107,000	129,156	91,000	91,000
10-70-256	Fuel Expense	5,831	7,819	8,377	10,000	10,000
10-70-260	Buildings & Grounds - Shop	1,578	996	2,467	0	0
10-70-261	Grounds Supplies & Maintenance	60,366	61,039	45,612	67,800	77,800
10-70-270	Utilities	18,016	22,309	36,349	23,000	25,000
10-70-280	Telephone	3,974	4,235	4,193	4,000	4,000
10-70-312	Professional & Tech. - Engineer	12,697	753	6,440	1,000	1,000
10-70-350	Software Maintenance	887	1,084	960	1,500	1,500
10-70-385	LBA Bond Payment			0		113,500
10-70-430	Trail Maintenance	1,449	3,818	648	2,000	2,000
10-70-431	Tree Program	0	0	11,134	10,000	10,000
10-70-550	Banking Charges	248	247	279	300	300
10-70-626	UTA Park and Ride	32,496	5,999	1,267	15,000	15,000
10-70-735	Enhancements - RAP	0	0	2,342	0	0
10-70-740	Equipment	0	9,345	14,110	53,500	0
10-70-960	Storm Drain Detention Reimbursement		(80,000)	(80,000)	(80,000)	(80,000)
		311,478	445,567	540,835	631,000	713,000

South Weber City Budget

PARKS

10-70-110	Full-Time Employee Salaries	223,000
10-70-120	Part-time Employee Salaries	18,000
10-70-130	Employee Benefit - Retirement	45,000
10-70-131	Employee Benefit-Employer FICA	19,000
10-70-133	Employee Benefit - Work. Comp.	5,000
10-70-134	Employee Benefit - UI	0
10-70-135	Employee Benefit - Health Ins.	84,000
10-70-137	Employee Testing	400
10-70-140	Uniforms	7,500
	Uniform and Cleaning costs	
10-70-230	Travel & Training	5,000
	<i>Charges for conferences, educational materials, & employee travel</i>	
	Playground Equipment Certification (URPA)	2,000
	Utah Recreation & Parks Assoc. Conference	3,000
10-70-250	Equipment Supplies & Maint.	25,000
	<i>Upkeep or repair of equipment and operating supplies</i>	
10-70-255	Vehicle Lease	91,000
	<i>Department share of Fleet Mgmt. (4 vehicles & 3 Mowers)</i>	
10-70-256	Fuel Expense	10,000
10-70-260	Buildings & Grounds - Shop	0
	<i>33% of Shop building and grounds improvements</i>	
10-70-261	Grounds Supplies & Maintenance	77,800
	<i>Upkeep and repair of park grounds and structures</i>	65,000
	<i>Portapotty</i>	2,800
	<i>Sprinkler Clock Rotation</i>	10,000
10-70-270	Utilities	25,000
	<i>Electricity and Secondary Water expenses</i>	
	Electricity	12,000
	Water	13,000
10-70-280	Telephone	4,000
10-70-312	Professional & Tech. - Engineer	1,000
	survey of trees, sprinklers, bathrooms, etc	
10-70-350	Software Maintenance	1,500
	<i>Software maintenance contracts</i>	1,500
	<i>Park security</i>	
51-40-385	<i>Public Works Lease Payment (Parks Portion)</i>	113,500
10-70-430	Trail Maintenance	2,000
	Service maintenance	2,000
10-70-431	Tree Program	10,000
10-70-435	Safety Incentive Program	0
10-70-550	Banking Charges	300
	<i>Bank charges and fees and credit card transaction fees</i>	
10-70-626	UTA Park and Ride	15,000
	Dumpsters and trash removal, lights, snow removal and repairs	
10-70-735	Enhancements - RAP	0
	Park Enhancements, See Capital Projects	
10-70-740	Equipment Purchases	0
	Mower Replacement Program	0
10-70-960	Storm Drain Detention Reimbursement	(80,000)

South Weber City Budget

Account No.	Account Title	2022-23 Actual	2023- 2024 Actual	2024- 2025 Estimates	2024- 2025 Budget	2025- 2026 Budget
PARK IMPACT FEE FUND						
Revenue						
23-37-100	Interest Earnings	358	1,324	479	1,000	1,000
23-37-200	Park Impact Fees	10,480	54,496	50,304	40,000	60,000
<hr/>						
	Total Revenue	10,838	55,820	50,783	41,000	61,000
Contributions and Transfers						
23-39-900	Contribution From Fund Balance	0	0	0	0	0
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	Total Contributions and Transfers	0	0	0	0	0
Expenditures						
23-40-760	Transfers	10,838	55,820	50,783	41,000	61,000
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	Total Expenditures	10,838	55,820	50,783	41,000	61,000
<hr/>						
	Park Impact Fee Fund Revenue Total	10,838	55,820	50,783	41,000	61,000
<hr/>						
	Park Impact Fee Fund Expenditure Total	10,838	55,820	50,783	41,000	61,000
<hr/>						
	Net Total Park Impact Fee Fund	0	0	0	0	0

Name		South Weber	Fiscal Year Ended		6/30/2026
Part III	Special Revenue Fund				
Nature of the Fund:Parks Impact Fee					
Description (a)			Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues				
	Interest Earnings		1,324	479	1,000
	Park Impact Fees		54,496	50,304	60,000
	Other Sources				
	Usage of Beginning Fund Balance		0	0	0
	Transfer From:				
	TOTAL REV AND OTHER SOURCES		55,820	50,783	61,000

	Expenditures			
	Projects			
	Other Uses			
	Budgeted Increase in fund Balance			
	Transfer To:	55,820	50,783	61,000
	TOTAL EXP AND OTHER USES	55,820	50,783	61,000

Glossary

The Annual Budget includes specialized terminology unique to public finance and budgeting. To aid readers in understanding these terms, a glossary is provided within this document.

Term	Definition
Accrual Basis	An accounting method that records revenues when earned and expenses when incurred, regardless of when cash is received or paid.
Appropriation	Authorization by the City Council that allows the City to incur obligations and make expenditures.
Audit	An independent review of financial records to ensure compliance with laws, regulations, and accounting standards.
Balanced Budget	A financial plan where revenues equal expenditures. Required by Utah Municipal Code (10-6-110). Fund balance may be used as a revenue source to achieve balance.
Baseline Budget	A maintenance-level budget adjusted for revenue constraints and service changes.
Benefits	Payments made on behalf of employees, such as retirement contributions and health insurance.
Bonds	Debt instruments issued by governments to finance long-term assets like buildings, roads, and utility infrastructure.
Budget	A financial plan for a specified period (typically a fiscal year) aligning projected revenues with planned expenditures.
Budget Adjustment	A legal process to revise an approved budget, typically involving City staff and Council action.
Budget Calendar	A timeline of key dates for preparing, adopting, and managing the budget.
Budget Message	An introductory section summarizing the budget's highlights, major changes, and leadership's recommendations.
Capital Expenditures	Spending for the acquisition or improvement of fixed, long-term assets.
Capital Improvement Program (CIP)	A multi-year plan for major physical improvements and infrastructure investments.
Capital Improvement Program Budget	The portion of the budget dedicated to CIP projects like roads, sewer systems, or public buildings.
Capital Outlay	Large, one-time expenditures for fixed assets or capital improvements.
Certified Tax Rate	The property tax rate applied to assessed property values to generate the same revenue as the previous year, excluding new growth.
Charges and Services	Expenditures for utilities, contracts, and similar service-related costs.
CIP	Abbreviation for Capital Improvement Program or Project.
Contingent	Funds set aside for unexpected or emergency expenses.
Current Service Level	See Maintenance Level Budget.
Data Processing	Expenditures for computer hardware, software, and related services.
Debt Service	Payments for principal and interest on the City's outstanding debt.
Department	An administrative division responsible for managing specific municipal functions or services.
Depreciation	The allocation of a fixed asset's cost over its useful life.
Disbursement	A payment made by cash or check for goods or services.
Encumbrance	Funds reserved for a future obligation through purchase orders or contracts.

South Weber City Budget

Enterprise Fund	A self-supporting fund that operates like a business, using user fees to cover costs (e.g., utilities).
Estimated Revenue	Projected income for a fiscal year, subject to Council approval.
Expenditure	Funds used to acquire goods and services, regardless of the timing of payment.
Expenses	Charges incurred for operating costs, maintenance, and other services.
Fiduciary Fund	A fund used to account for assets held in trust or agency capacity for others.
Fiscal Year	A 12-month period for budgeting and financial reporting, as defined by state law.
Fixed Assets	Long-term tangible assets such as buildings, land, and equipment.
Full-Time Equivalent (FTE)	A standard unit representing one full-time employee.
Fund	An independent accounting entity with self-balancing accounts to track specific activities.
Fund Balance	The difference between a fund's assets and liabilities.
General Fund	The City's primary operating fund, supporting services like police, fire, public works, parks, and administration.
Governmental Fund	Funds used for general government functions, measured on a current financial resources basis.
Grant	Funding from external entities (e.g., state or federal government) for specific purposes.
Interfund Transfers	Monetary transfers from one fund to another.
Intergovernmental Revenue	Revenue received from other governmental agencies.
Internal Service Fund	Funds used to finance services provided internally between City departments.
Levy	To impose taxes or fees for funding government services.
Line-Item Budget	A budget format that details expenditures by specific categories and dollar amounts.
Major Fund	A fund representing at least 10% of total revenues, expenditures, assets, or liabilities among governmental or enterprise funds.
Maintenance Level Budget	Funding that maintains existing service levels and programs.
Non-Departmental Operating and Maintenance Supplies	General Fund expenditures not tied to a specific department, including debt service and interfund transfers.
Operating Budget	Costs for day-to-day operational items like office supplies.
Operating Expense	The portion of the budget dedicated to daily services and recurring expenses.
Other Operating Expense	Costs incurred in the City's day-to-day operations.
Personnel Services	Additional operational costs outside of regular categories.
Program Budget	Employee compensation and benefits.
Property Tax	A budget structured around specific goals, programs, or services rather than departments.
Proprietary Fund	Taxes on real and personal property, based on assessed valuation.
Range	Funds that account for activities resembling private business operations.
Reserve	The salary limits for a job classification, typically with step increases based on performance.
Revenue	A portion of fund balance legally restricted for specific uses.
Risk Management	All income received by the City, including taxes, fees, grants, and interest.
Salaries	Efforts to minimize the City's financial exposure to accidental losses.
Source of Revenue	Wages paid to employees for services rendered.
	The origin or type of income received by the City.

South Weber City Budget

Step	A position within a salary range denoting a specific pay rate based on tenure or merit.
Structurally Balanced Budget	A budget in which recurring revenues meet or exceed recurring expenses, promoting long-term fiscal sustainability.
Transfers to Other Funds	Funds moved to assist another fund in meeting costs.
Travel and Education	Training and conference expenses for elected officials and staff.
Unencumbered Balance	The portion of an appropriation not yet spent or committed, available for future use.
