



BUDGET RETREAT

FEBRUARY 7, 2026



Mission/Vision Review

Current Fiscal Health

FY2026 Budget Recap

Draft FY2027 Budget

Draft Budget Overview

FY27 Budget Requests

Departmental Budgets

Major Projects/Programs

10 Year CIP

7375 S 925 E Project

Green Waste Program

Code Enforcement

West Water Tank Replacement

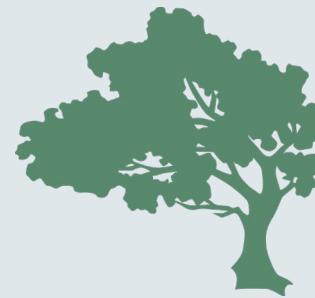
Streetlights Replacement

LBA Bond Refund



MISSION/VISION REVIEW

VISION



A family-focused community, driven by heritage, safety, and charm at its heart

PRIMARY MISSION

Just as strong roots anchor and nourish, South Weber City dedicates itself to:

- Honoring our heritage**
- Fostering a haven for families**
- Weaving tight-knit neighborhood connections**
- Providing reliable and financially sustainable municipal services**
- Building a community with heart**



CURRENT FISCAL HEALTH

CASH ON HAND

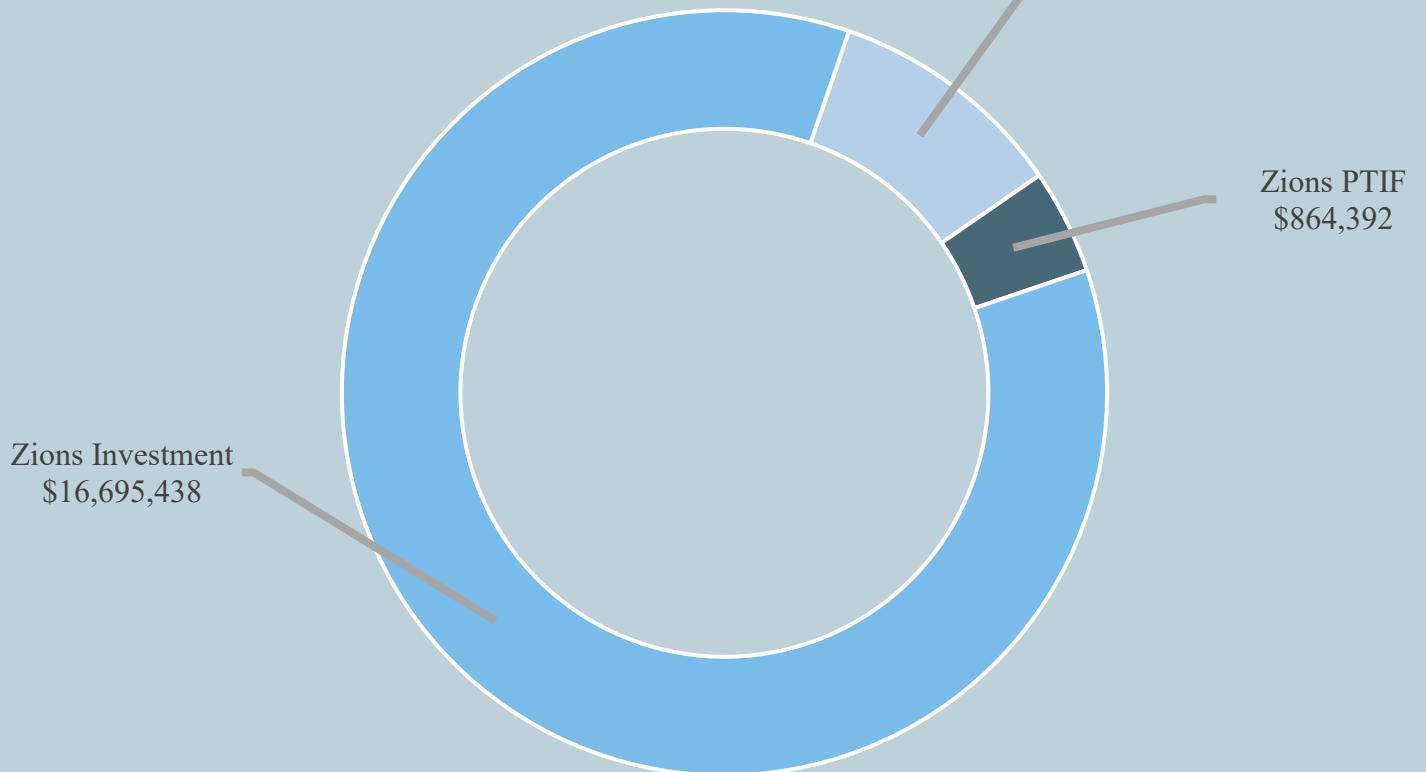
All Funds Combined
as of Dec 31

Dec 25 \$19,533,076

Dec 24 \$16,801,389

+/- \$2,731,687

Cash Distribution



Recreation Fund

Recreation is not self-sufficient.
Less fund balance was used in
FY25 than in prior years.

Water Fund

Use of balance for 1375 E Project

UNRESTRICTED FUND BALANCES (6/30/25)

	FY24	FY25	+/-
General	\$1,369,950	\$1,458,797	\$88,847
Capital Projects	\$1,709,557	\$2,041,025	\$331,468
Recreation	\$383,829	\$311,080	(\$72,749)
TUF	\$507,726	\$1,014,265	\$506,539
Water	\$2,498,156	\$2,264,661	(\$233,495)
Sewer	\$4,604,580	\$5,673,158	\$1,068,578
Sanitation	\$546,731	\$550,425	\$3,694
Storm Drain	\$1,039,192	\$1,322,166	\$282,974
Fleet	\$787,113	\$1,071,829	\$284,716

Sewer Impact Fee

Impact Fee Analysis

PW Bond Payment

Storm Drain Impact

South Bench Drive Project

Recreation Impact

FAC Bond Portion

Parks Impact

Petersen Farms Park Project

Public Safety Impact

Fire Station Bond Portion

RESTRICTED FUND BALANCES (6/30/25)

		FY24	FY25	+/-
	ARPA	\$498,460	\$464,786	(\$33,674)
	RAP Tax	\$178,189	\$106,123	(\$72,066)
	Class C Road	\$801,220	\$1,011,655	\$210,435
	Fire Apparatus	\$391,670	\$780,668	\$388,998
	Road IF	\$329,870	\$484,268	\$154,398
	Water IF	\$112,030	\$135,522	\$23,492
	Sewer IF	\$908,503	\$275,127	(\$633,376)
	LBA	\$7,795,088	\$3,155,972	(\$4,639,116)
	Storm Drain IF	\$0	\$0	\$0
	Rec IF	\$0	\$0	\$0
	Parks IF	\$0	\$0	\$0
	Public Safety IF	\$0	\$0	\$0

DEBT SUMMARY FY 2025

3 Bonds

- Sales Tax Revenue
- Water Revenue
- Local Building Authority

3 Bonds Total = \$11,166,776

Long-Term Debt & Bond Payment Schedule				
	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Sales Tax Revenue Bond, Series 2012	304,000	-	(101,000)	203,000
Local Building Authority, Series 2023	9,000,000	-	(297,000)	8,703,000
Governmental Bonds Totals	9,304,000	-	(398,000)	8,906,000
Other Governmental				
Leases	1,112,890	2,088,639	(1,400,493)	1,801,036
Compensated Absences	142,829	27,263	-	170,092
Net Pension Liability	147,131	64,690	-	211,821
Other Governmental Totals	1,402,847	2,180,592	(1,400,493)	2,182,949
Governmental Totals	10,706,847	2,180,592	(1,798,493)	11,088,949
Business-Type				
Water Revenue Refunding, Series 2017	2,125,000	-	(110,000)	2,015,000
Bond Premiums, Series 2017	263,331	-	(17,555)	245,776
Business-Type Bonds	2,388,331	-	(127,555)	2,260,776
Other Business-Type				
Compensated Absences	42,710	-	(574)	42,136
Net Pension Liability	43,948	19,324	-	63,272
Other Business-Type Totals	86,658	19,324	(574)	105,408
Business-Type Totals	2,474,989	19,324	(128,129)	2,366,184
Long-Term Debt & Bond Totals	13,181,836	2,199,916	(1,926,622)	13,455,133

BOND INFORMATION

Bond Projects

- Sales Tax Revenue =
FAC/Fire Station
- Water Revenue =
Water Tank
- Local Building Authority =
Public Works Facility

FY 2026 BOND SUMMARY

Bond	Annual Principal	Annual Interest	Total Annual Payment	Maturity Date
Sales Tax Revenue Bond, Series 2012	\$100,000	\$6,029	\$106,029	2027
Water Revenue Refunding, Series 2017	\$115,000	\$98,400	\$213,400	2039
Local Building Authority, Series 2023	\$307,000	\$399,686	\$706,686	2044
Total	\$522,000	\$504,115	\$1,026,115	



FY2026 BUDGET RECAP

Total Budget

Governmental Services

General

Capital
Projects

Special
Revenue

Business
Services

Enterprise



FY 26 - \$13.1M



Governmental
\$7.8M

General
\$4.9M

Cap Project
\$504K

TUF \$762K
Fleet \$832K
Rec \$407K
Road Imp \$52K
Park Imp \$61K
Rec Imp \$10K
Pub Safety Imp \$3K

Business
\$5.3M

Water \$2.4M
Sewer \$1.5M
SD \$716K
San \$784K



FY2026 BUDGET RECAP

Major Projects/Purchases Completed

- Public Works Facility
- Forklift
- 1375 E Waterline Replacement
- 1st Payment on Large Apparatus
- Storm Drain Audit

Major Projects/Purchases In Progress

- Streetlight Replacement Program
- Curb/Gutter & Sidewalk Repair
- Street Projects
- Water/Sewer/TUF CFP/IFFP/IFA/Rate Studies
- Fire Station Remodel
- Fire Chief Truck
- FAC HVAC Reserve
- Emergency Operation Plan Update

Actual Revenue & Expenditure
Comparison



CHERRY FARMS PLAYGROUND EQUIPMENT

Installed
May 2025



PUBLIC WORKS FACILITY

COMPLETED: JAN 2026



FORKLIFT

For the new facility



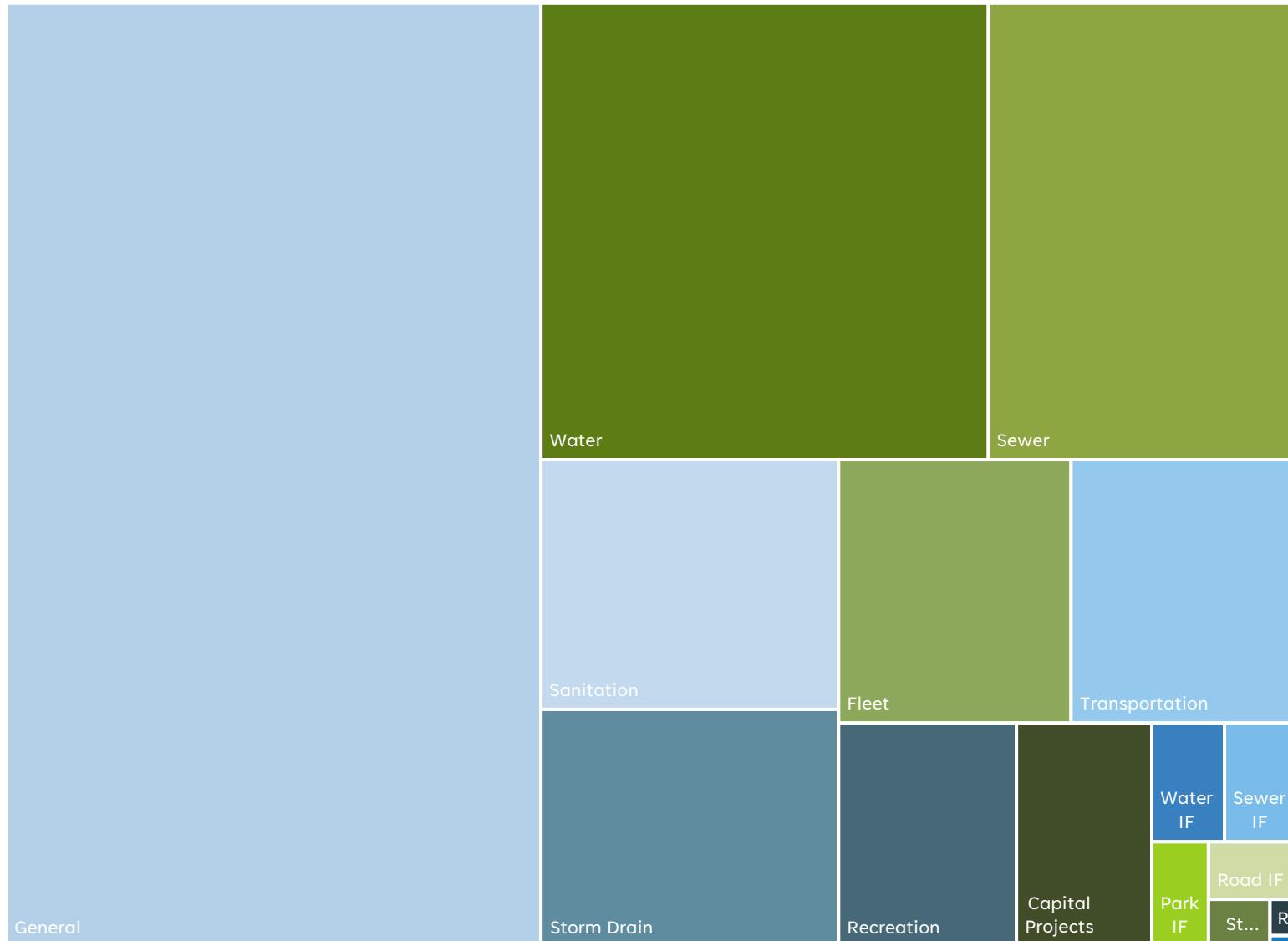


2027 DRAFT BUDGET OVERVIEW

FY2027 DRAFT BUDGET OVERVIEW

**REVENUE TOTAL
\$12,549,500**

General Recreation Sewer IF Storm Drain IF Park IF Road IF
Water IF Recreation IF Public Safety IF Capital Projects Water Sewer
Sanitation Storm Drain Transportation Fleet

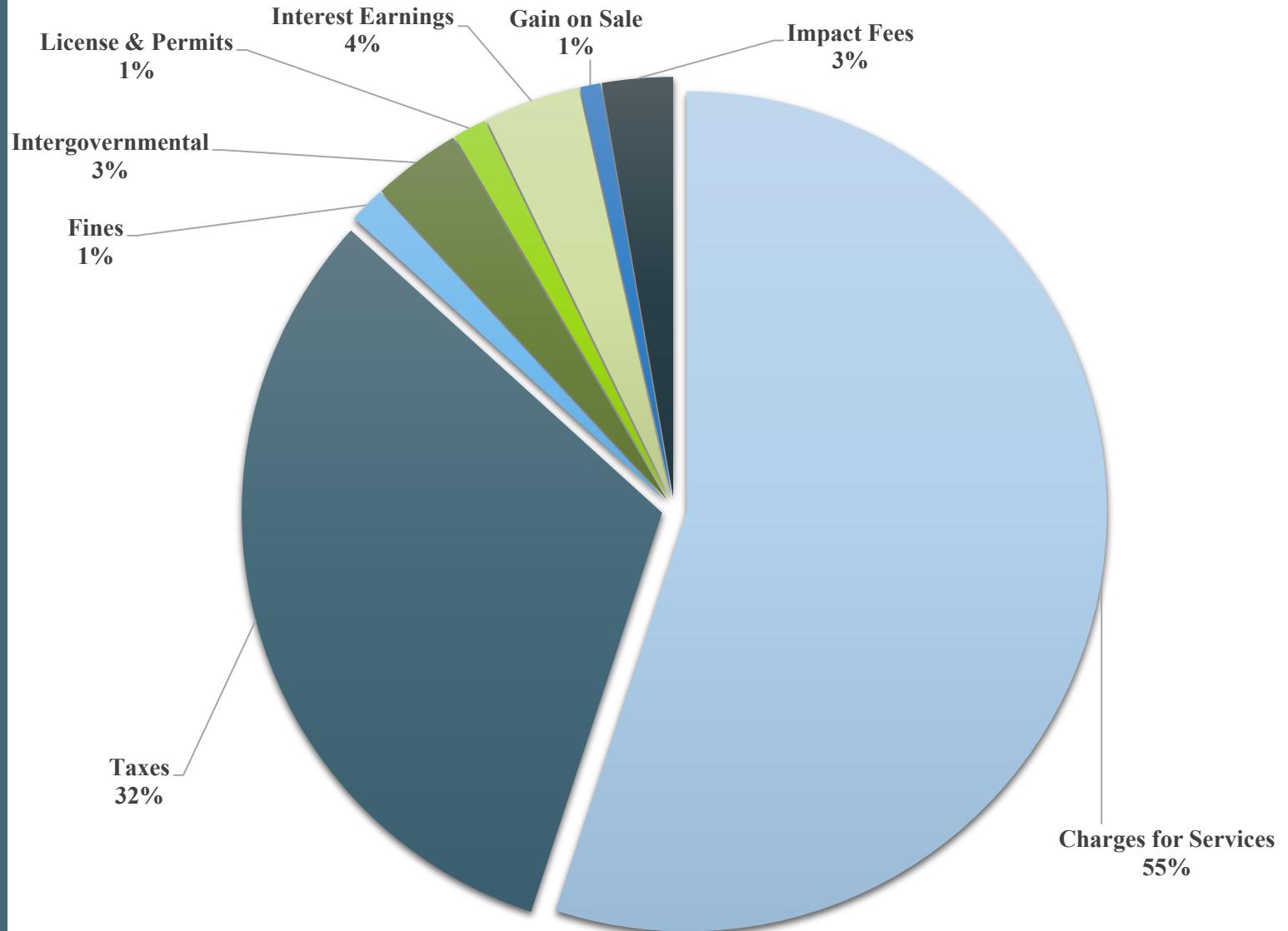


FY 2027 BUDGET ASSUMPTIONS

- Budget Revenue for Property Tax- Growth Only
- Budget Revenue for Sales Tax- Remain Constant
- All other Revenue forecasts are based on current trends, conservatively
- No Supplemental Requests have been added to the current budget
- PROJECTS TBD

FY 27 DRAFT BUDGET REVENUE SUMMARY

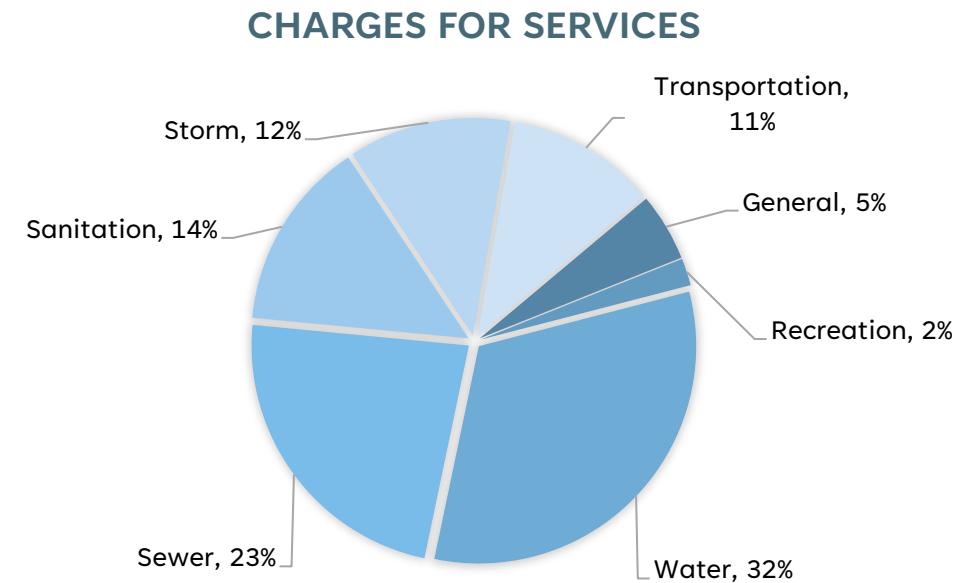
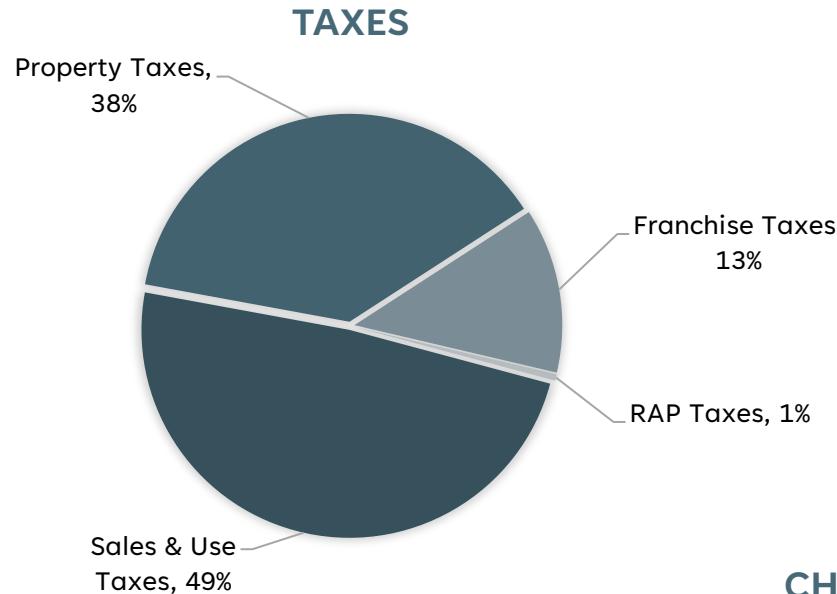
LESS FUND BALANCE
& TRANSFERS



FY 27 DRAFT BUDGET

TAXES (32%)

CHARGES FOR SERVICES (55%)



FY 27 DRAFT BUDGET REVENUE SUMMARY

TAXES (32%):
PROPERTY
SALES & USE
FRANCHISE
RAP

Account Name	2027 Budget	Percent
Sales & Use Taxes	\$1,787,000	49%
Property Taxes	\$1,392,500	38%
Franchise Taxes	\$470,000	13%
RAP Taxes	\$9,000	1%
	\$3,658,500	100%

FY 27 DRAFT BUDGET REVENUE SUMMARY

CHARGES FOR SERVICES (55%)

Account Name	2027 Budget	Percent
Zoning & Subdivision Fees	\$20,000	0%
Subdivision Review Fee	\$80,000	1%
Bldg Rental/Park use (Bowery)	\$4,000	0%
Ambulance Service	\$123,500	2%
Sundry Revenues	\$45,000	1%
Misc – Court Conv Fee	\$5,000	0%
General Fund		\$277,500
Rental – Activity Center	\$14,000	0%
Membership Fees	\$25,000	0%
Sports	\$76,000	1%
FAC Concessions	\$500	0%
Gravel Pit Fees	\$11,000	0%
Recreation Fund		\$126,500
Water Charges	\$1,754,500	32%
Sewer Charges	\$1,258,000	23%
Sanitation Charges	\$794,000	14%
Storm Drain Charges	\$674,000	12%
Transportation Utility Fee	\$596,000	11%
TOTAL		\$5,480,500
100%		

‘TRUE’ OPERATIONAL INCLUDE:

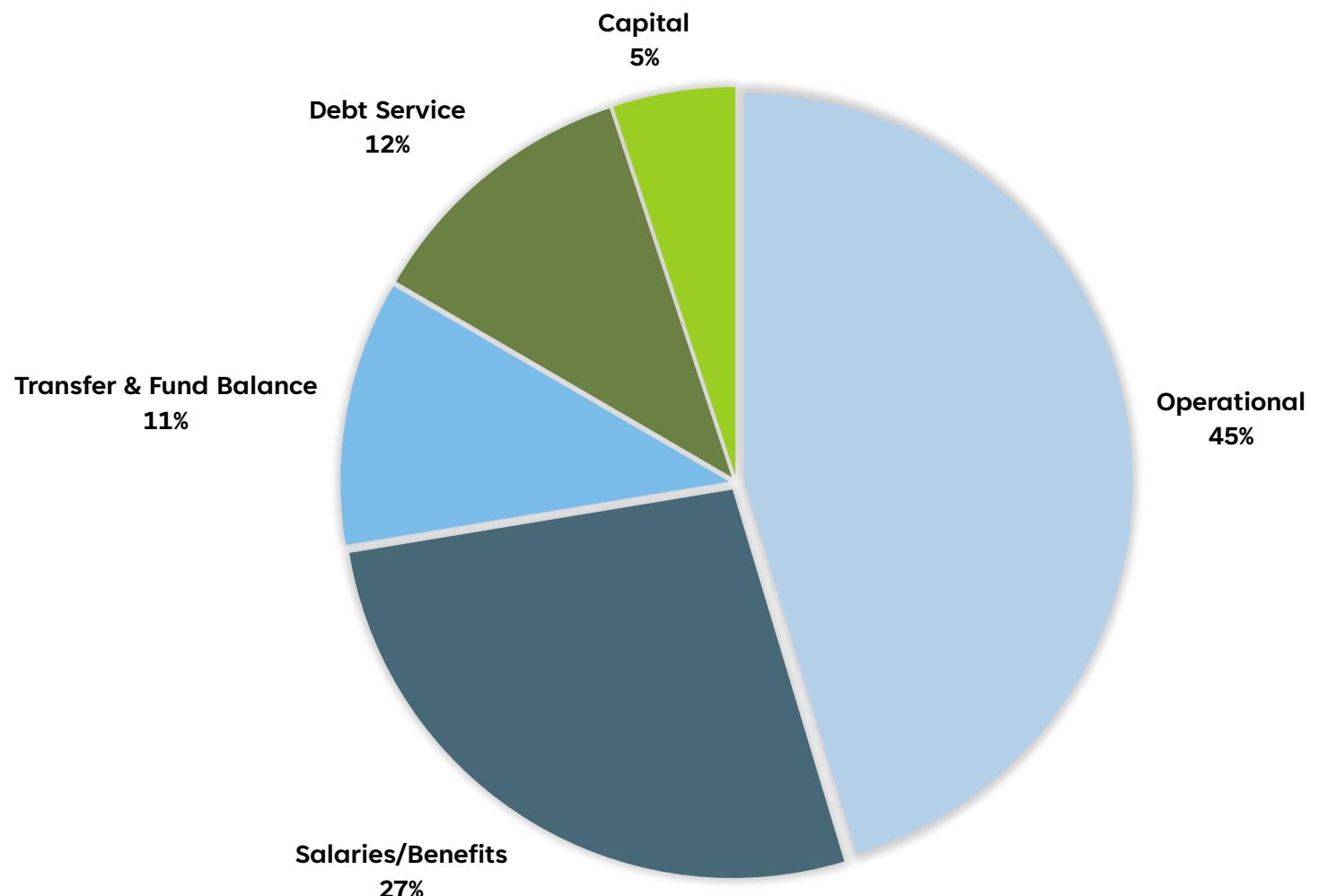
- *OPERATIONAL*
- *SALARIES/BENEFITS*
- *TRANSFER & FUND BALANCE*

DEBT SERVICE INCLUDE:

- *PRINCIPAL & INTEREST ON BONDS*
- *FLEET LEASE PAYMENTS*

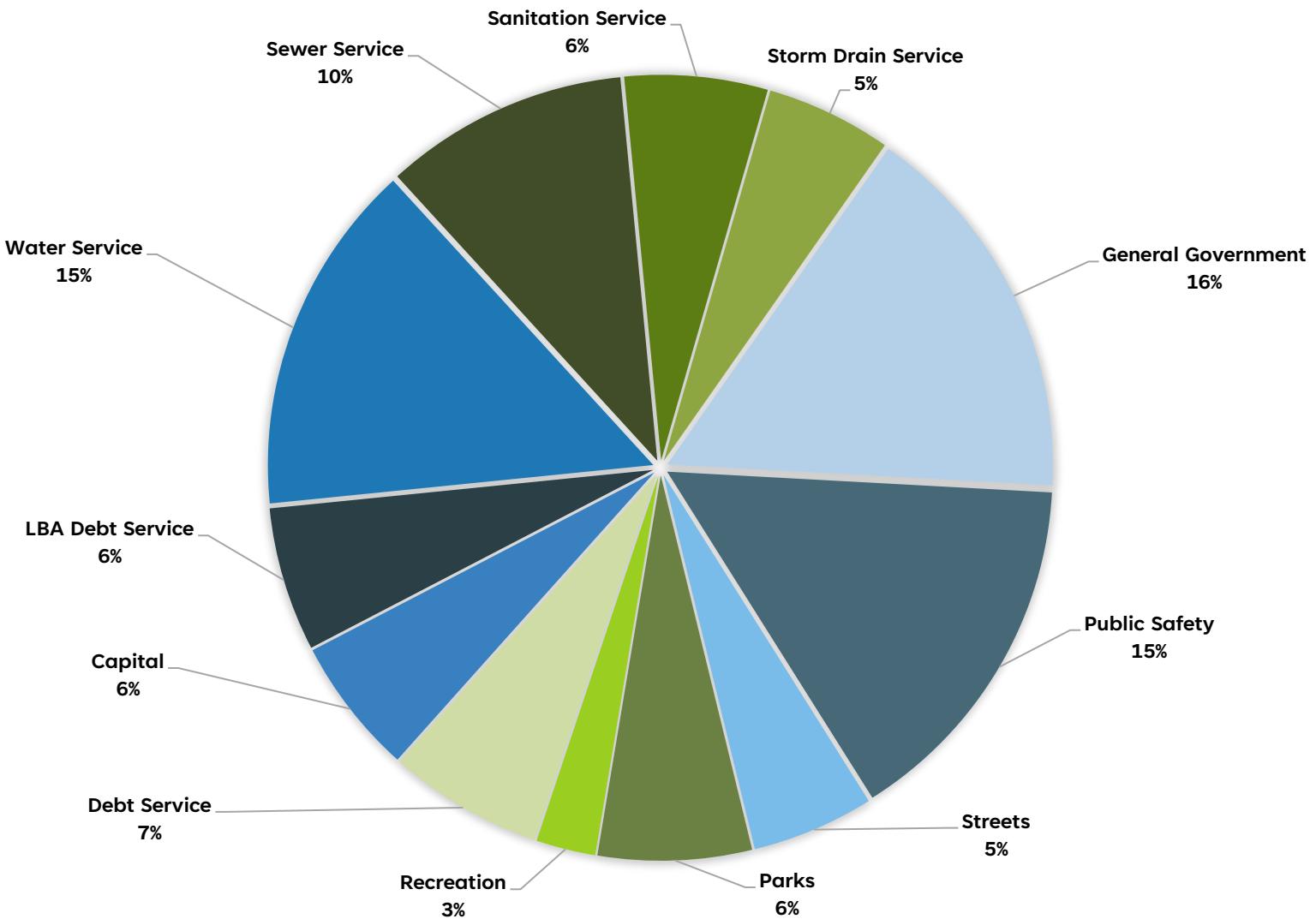
CAPITAL INCLUDE:

- *ON-GOING STREET PROJECTS*
- *ON-GOING LIGHT POLE PROJECTS*
- *COMPUTER REPLACEMENT*
- *SUPPLEMENTAL REQUESTS NOT INCLUDED*



FY 27 DRAFT BUDGET EXPENSE SUMMARY

LESS FUND BALANCE
& TRANSFERS



GENERAL FUND
4% 

**SPECIAL REV &
INTERNAL SVCS FUND**
-34% 

ENTERPRISE FUND
-7% 

Department	FY27 Budget	+/- Prior Budget	% Chg
General Fund Departments			
Legislative	64,000	(2,000)	-3%
Judicial	58,500	1,500	3%
Administrative	1,302,500	26,500	2%
Public Safety	390,000	(9,000)	-2%
Fire	1,422,500	83,500	6%
Comm. Services	614,000	37,000	6%
Streets	583,000	27,000	5%
Parks	759,000	46,000	6%
Special Revenue & Internal Funds			
Recreation	409,000	2,000	0.5%
Fleet	629,000	(333,000)	-35%
Enterprise Funds			
Water	2,098,000	(310,000)	-15%
Sewer	1,446,000	20,000	1%
Sanitation	794,000	10,000	1%
Storm Drain	725,000	9,000	1%
Transportation	611,000	(151,000)	-25%



OVERVIEW OF FY27 DEPARTMENTAL BUDGET REQUESTS

FY2027 SUPPLEMENTAL BUDGET REQUEST LIST

#	TITLE	AMOUNT	DEPT/FUND	TYPE
1	Quint Purchase	\$1,115,000	Fire/Fleet	One-Time
2	Lawn Mower	\$25,000	Parks/General	One-Time
3	West Reservoir	\$50,000	Water/Water	One-Time
4	City Hall Server	\$15,000	Admin/Capital	One-Time
5	FAC HVAC	\$10,000	Rec/Capital	On-Going
6	Code Enf. Officer	\$40,000	Comm Srvcs/ General	On-Going
7	Multi-Hazard Mitigation Plan (MHMP)	\$90,000	Water/Water	One-Time

FY2027
**SUPPLEMENTAL BUDGET REQUEST
OPERATIONAL**

#	TITLE	AMOUNT	DEPT/FUND	Type	Description
6	Code Enf. Officer	\$40,000	Comm Svcs/General	On-Going	New Part-Time position

FY2027
SUPPLEMENTAL BUDGET REQUEST
CAPITAL PROJECTS

#	TITLE	AMOUNT DEPT/FUND	Type	Description
4	City Hall Server	\$15,000 Admin/Capital	One-Time	Server over 10 years old
5	FAC HVAC	\$10,000 Rec/Capital	On-Going	Prepare for HVAC replacement

FY2027
SUPPLEMENTAL BUDGET REQUEST
VEHICLES/EQUIPMENT

#	TITLE	AMOUNT	DEPT/FUND	Type	Description
1	Quint Purchase	\$1,115,000	Fire/Fleet	One-Time	Orig. Amt: \$1,372,801; Already made 1 st Pmt
2	Lawn Mower	\$25,000	Park/Gen/Cap	On-Going	Replacement Rotation Program

FY2027
SUPPLEMENTAL BUDGET REQUEST
WATER PROJECTS

#	TITLE	AMOUNT	DEPT/FUND	Type	Description
3	West Reservoir	\$50,000	Water	One-Time	Repair West Reservoir
7	Multi-Hazard Mitigation Plan	\$90,000	Water	One-Time	East Tank Scope; Match Grant

FY2027

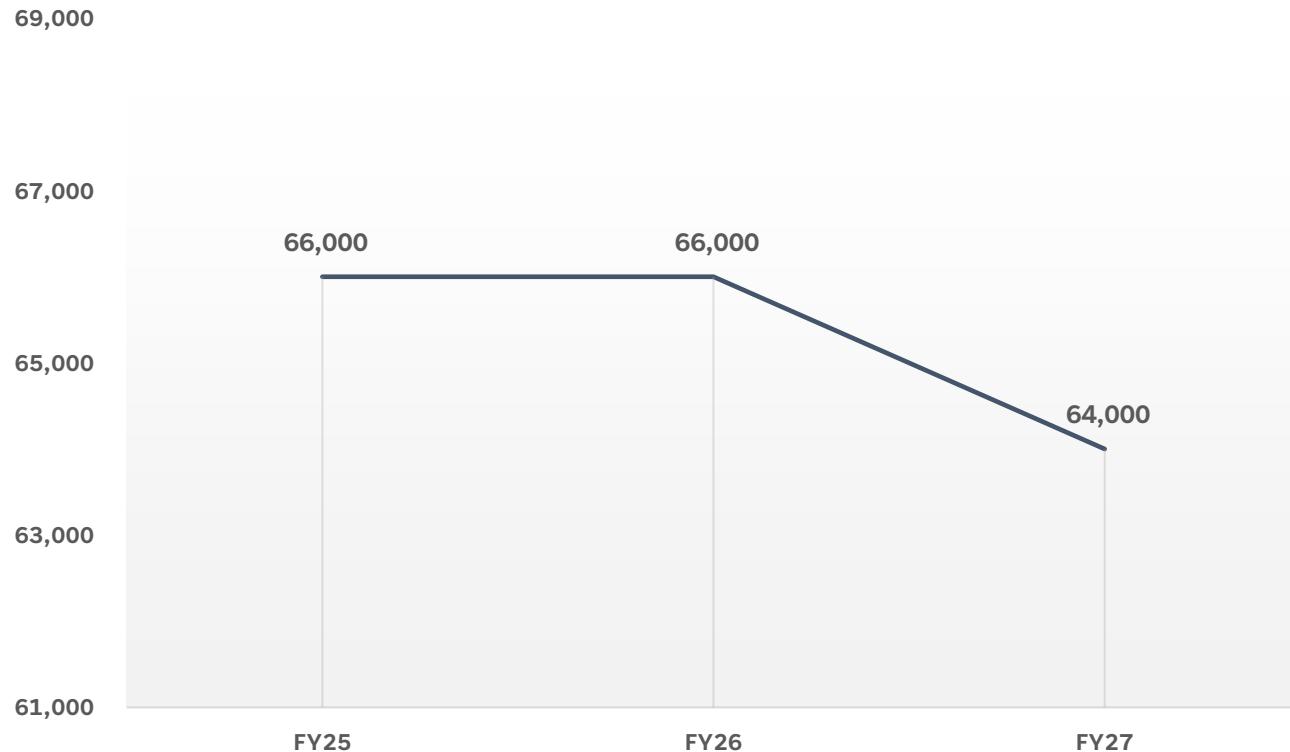
SUPPLEMENTAL BUDGET REQUEST

TITLE	AMOUNT	# OF REQUESTS	DESCRIPTION
OPERATIONAL	\$40,000	1	On-Going
VEHICLES/EQUIPMENT	\$1,140,000	2	Quint; Mower Program
CAPITAL PROJECTS	\$25,000	2	One-time, large purchases
WATER PROJECTS	\$140,000	2	West Reservoir Repair, MHMP
TOTAL	\$1,345,000	7	



DEPARTMENTAL BUDGETS OVERVIEW

LEGISLATIVE (3%)

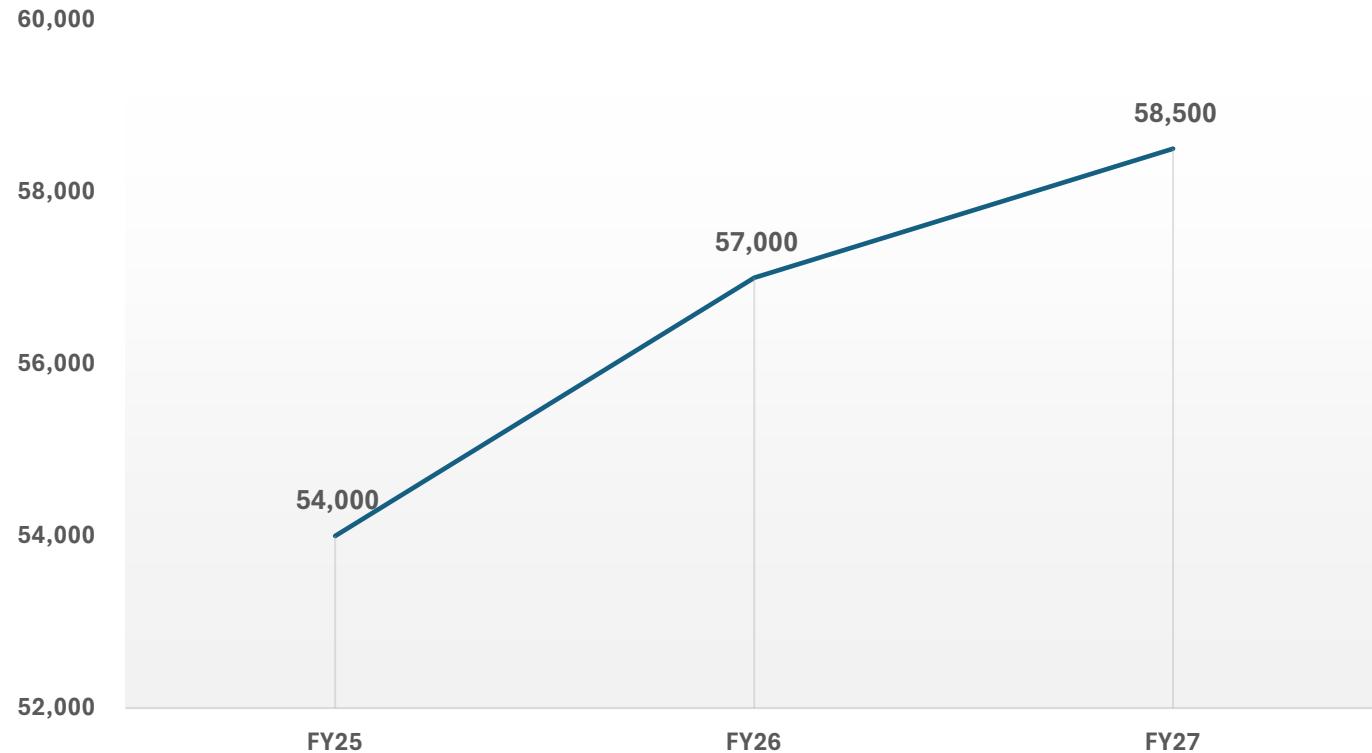


Noteworthy Line-Item Changes

- Trend of actual Salaries/Benefits
- Travel/Training
- Miscellaneous
- Supplemental Requests**
- None

JUDICIAL

3%



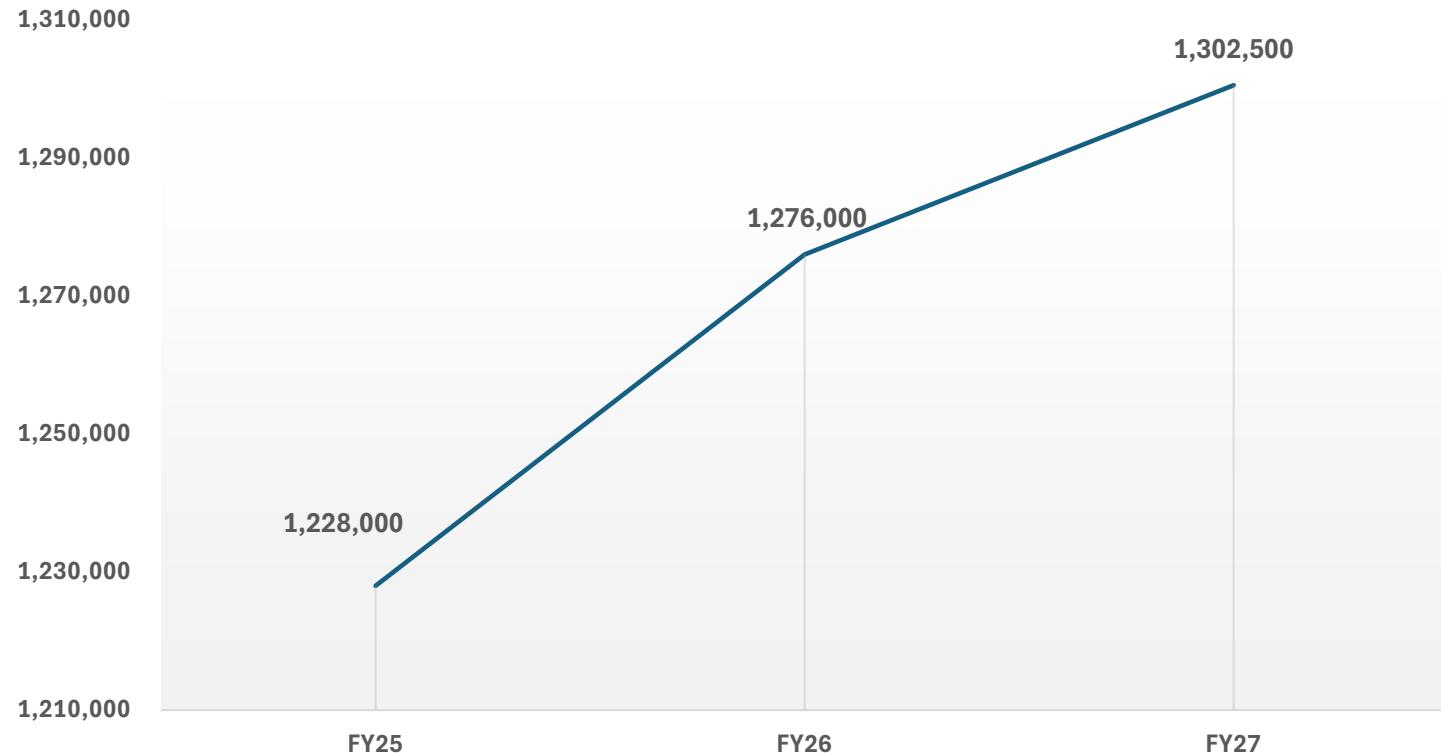
Noteworthy Line-Item Changes

- ↑ - Salaries/Benefits
- ↑ - Bank Charge Trend

Supplemental Requests

- None

ADMINISTRATIVE 2%



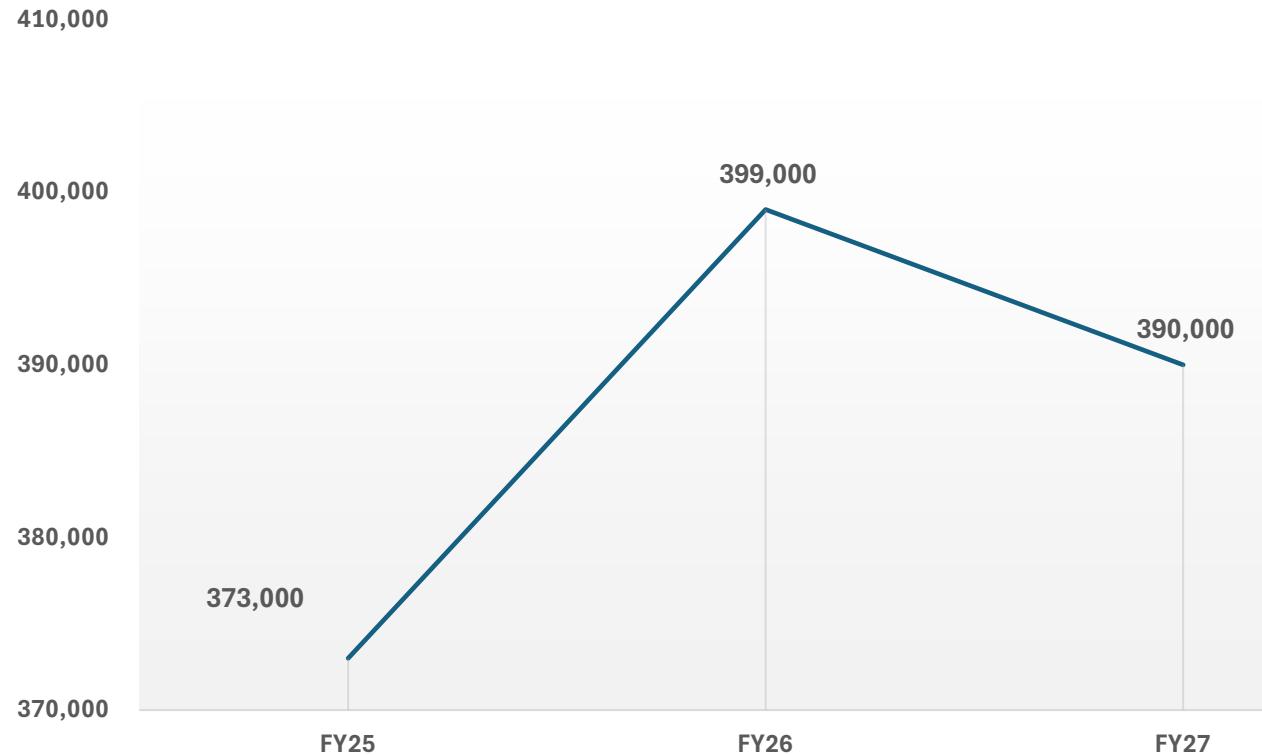
Noteworthy Line-Item Changes

- ↑ - Salaries/Benefits/Yrs of Svc
- ↑ - Office Supplies (postage)
- ↓ - Elections
- ↓ - Insurance & Surety Bonds

Supplemental Requests

- City Hall Server \$10-15k

PUBLIC SAFETY (2%)

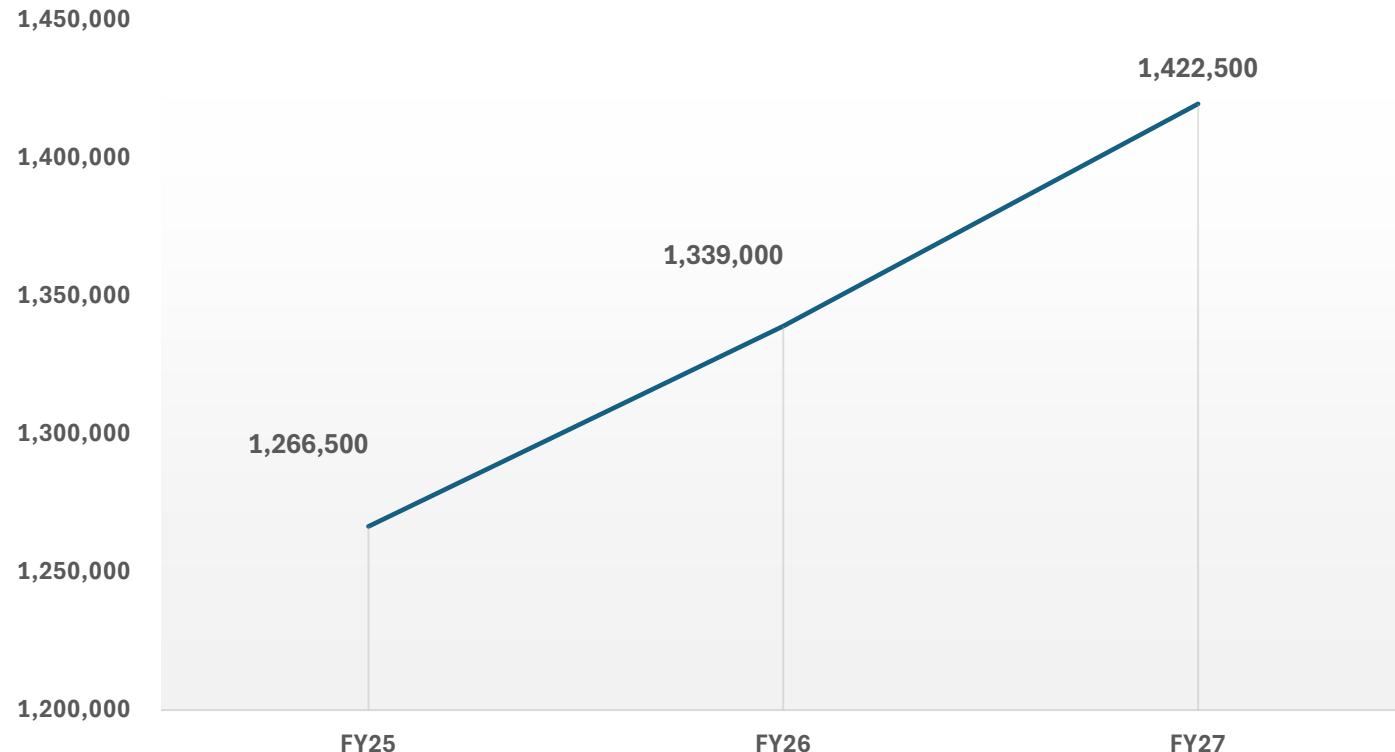


Noteworthy Line-Item Changes

- ↑ - DCSO Contract (3% est.)
- ↓ - Emergency Op. Plan

Supplemental Requests

FIRE
6%



Noteworthy Line-Item Changes

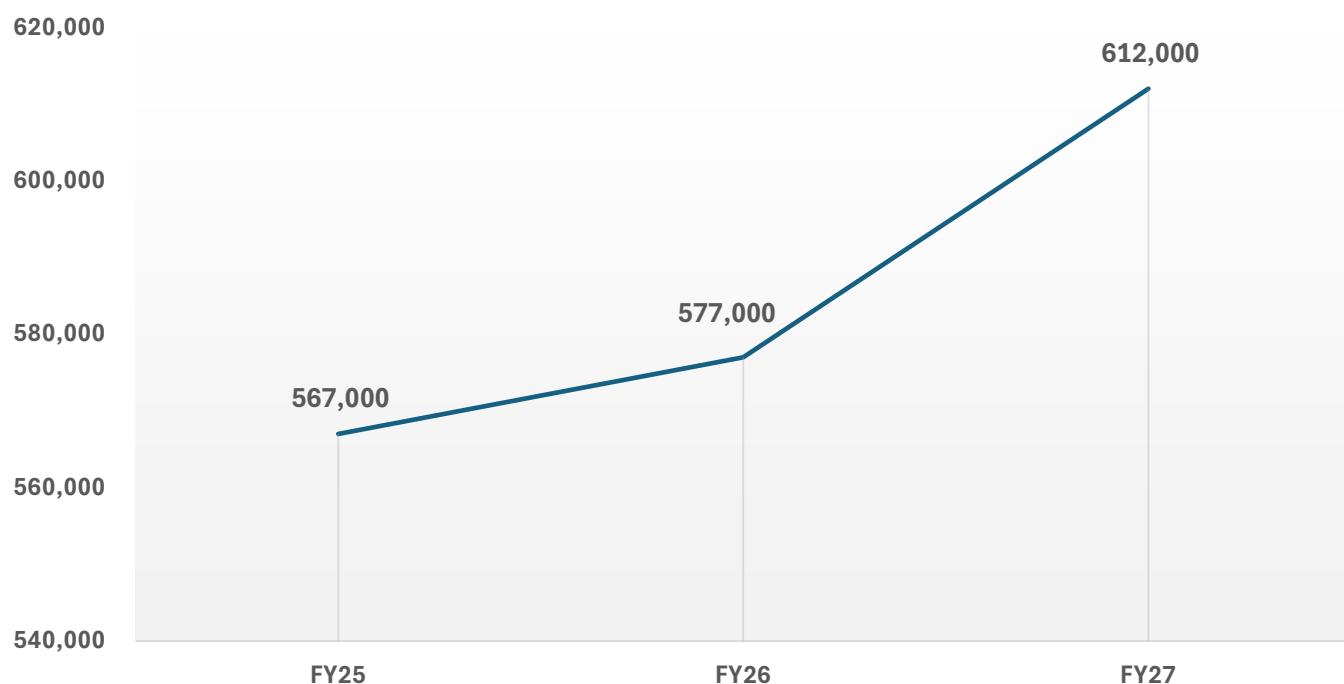
- ↑ - Salaries/Benefits/Yrs of Svc
- ↑ - Fire Fleet
- ↑ - Adjust Software/Prof. Svcs
- ↓ - Health Wellness
- ↑ - Bond Principal

Supplemental Requests

- Quint \$1.1M

COMMUNITY SERVICES

6%



Noteworthy Line-Item Changes

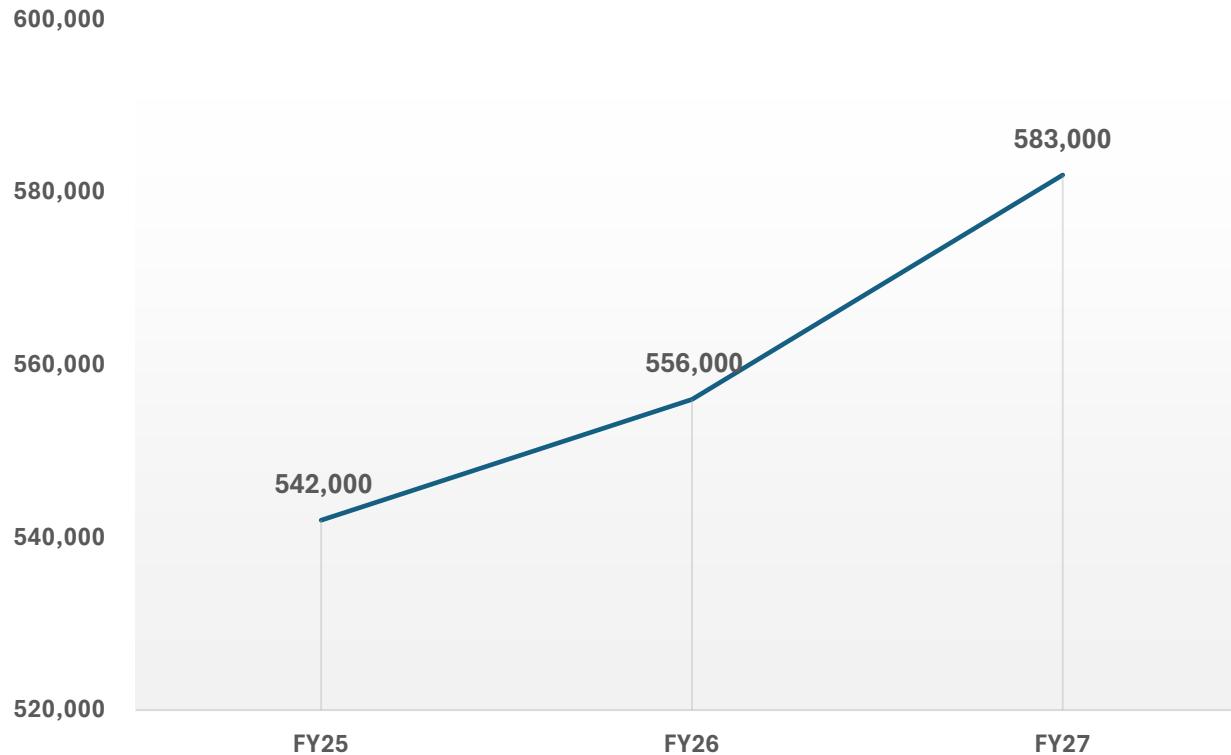
- ↑ - Salaries/Benefits/Yrs of Svc
- ↓ - Equipment Supplies
- ↓ - Telephone (Comcast)

Supplemental Requests

- Code Enf. Officer \$40k

STREETS

5%



Noteworthy Line-Item Changes

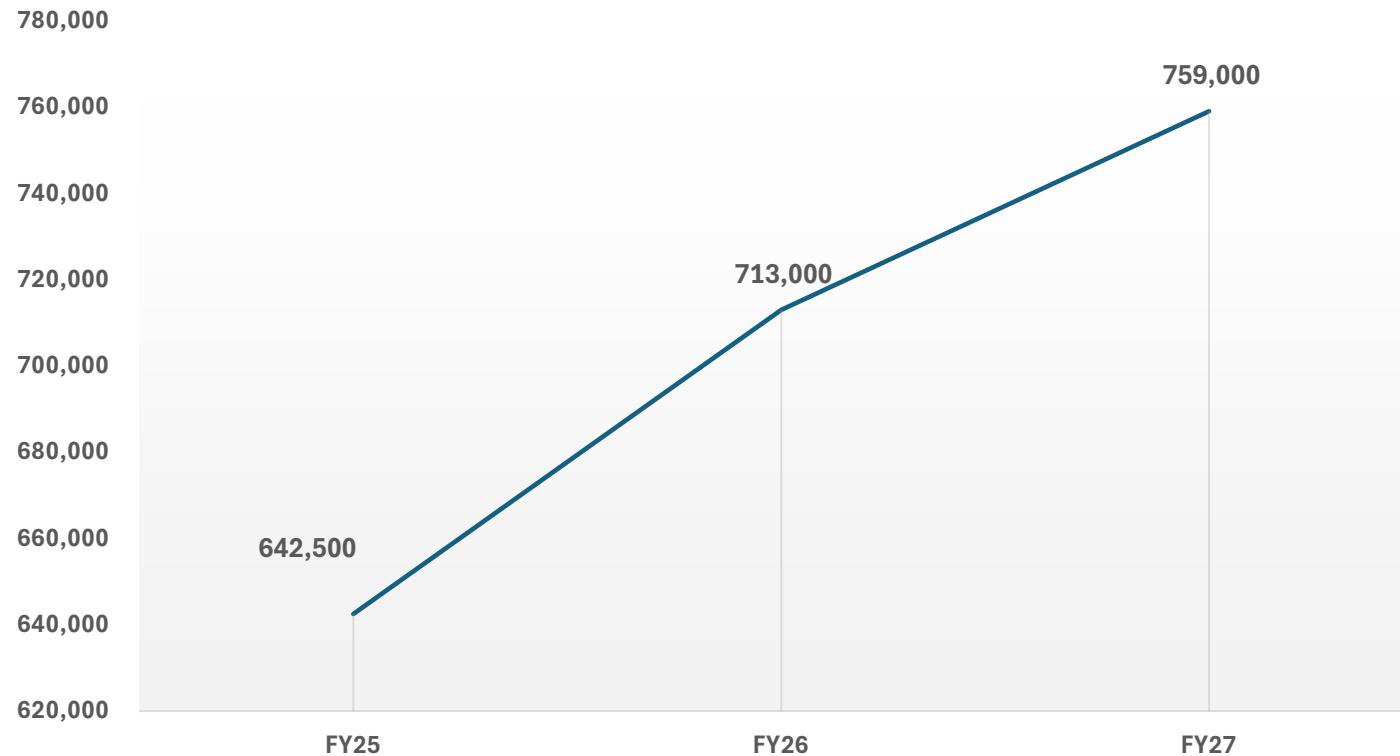
- ↑ - Salaries/Benefits/Yrs of Svc
- ↑ - Fleet Lease
- ↑ - Shared Portion- New PW Bldg
- ↓ - Utilities (RMP)

Supplemental Requests

- None

PARKS

6%



Noteworthy Line-Item Changes

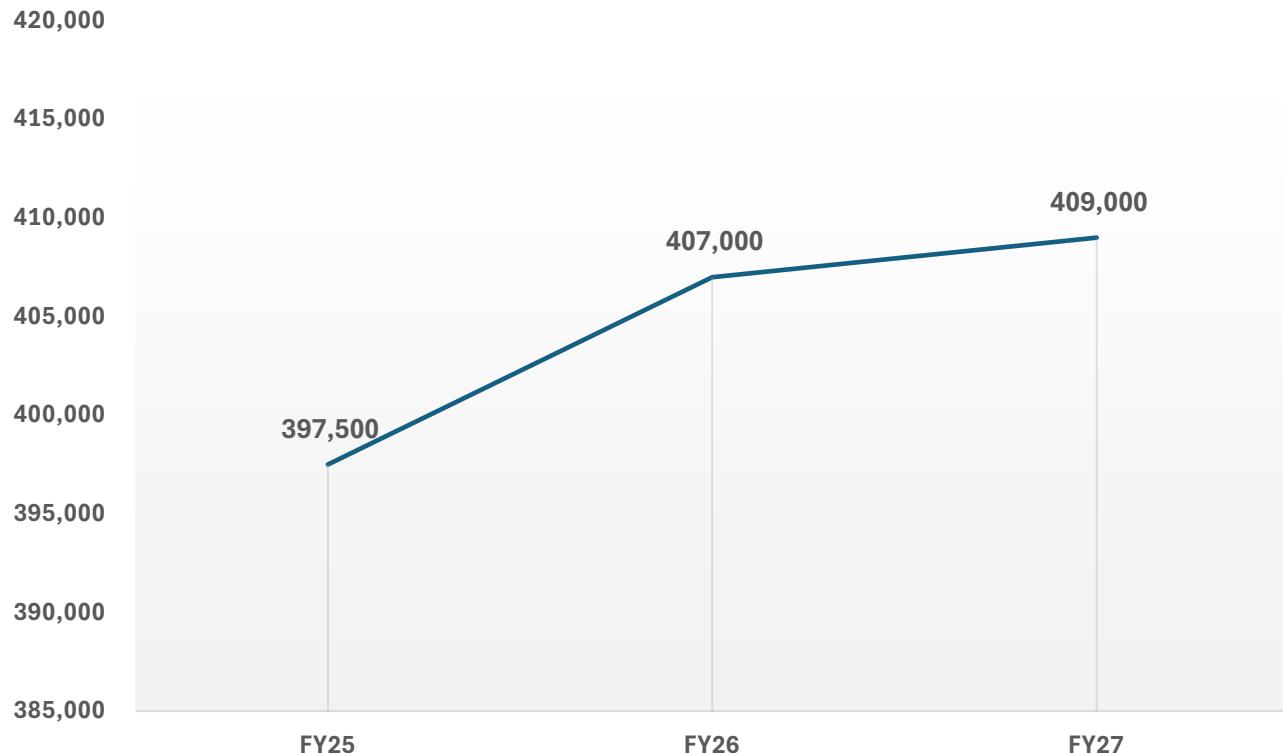
- ↑ - Salaries/Benefits
- ↑ - Fleet Lease
- ↑ - Shared Portion- New PW Bldg
- ↓ - Trails

Supplemental Requests

- Lawn Mower Program \$25k

RECREATION

0.5%



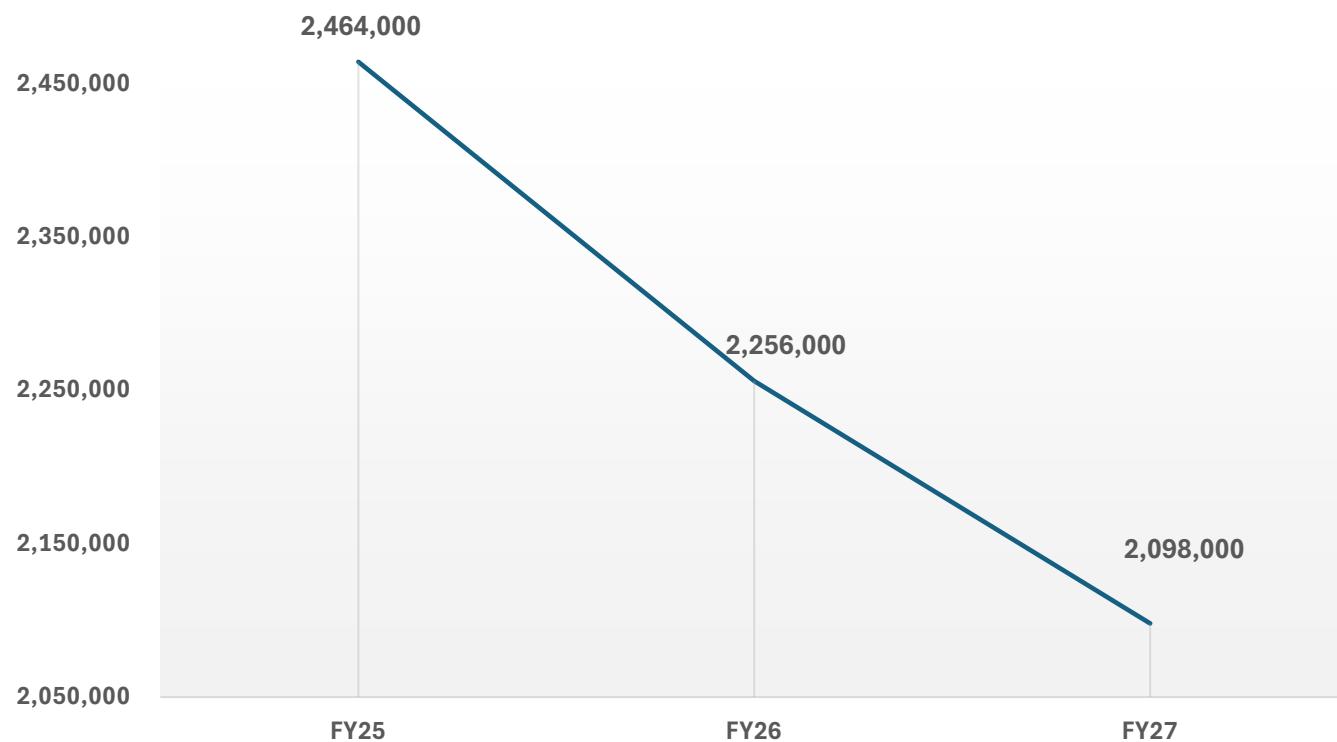
Noteworthy Line-Item Changes

- ↑ - Salaries/Benefits
- ↓ - Fleet Lease
- ↑ - Bond Principal
- ↓ - Admin. Services

Supplemental Requests

- HVAC Reserves \$10k

WATER (15%)



Noteworthy Line-Item Changes

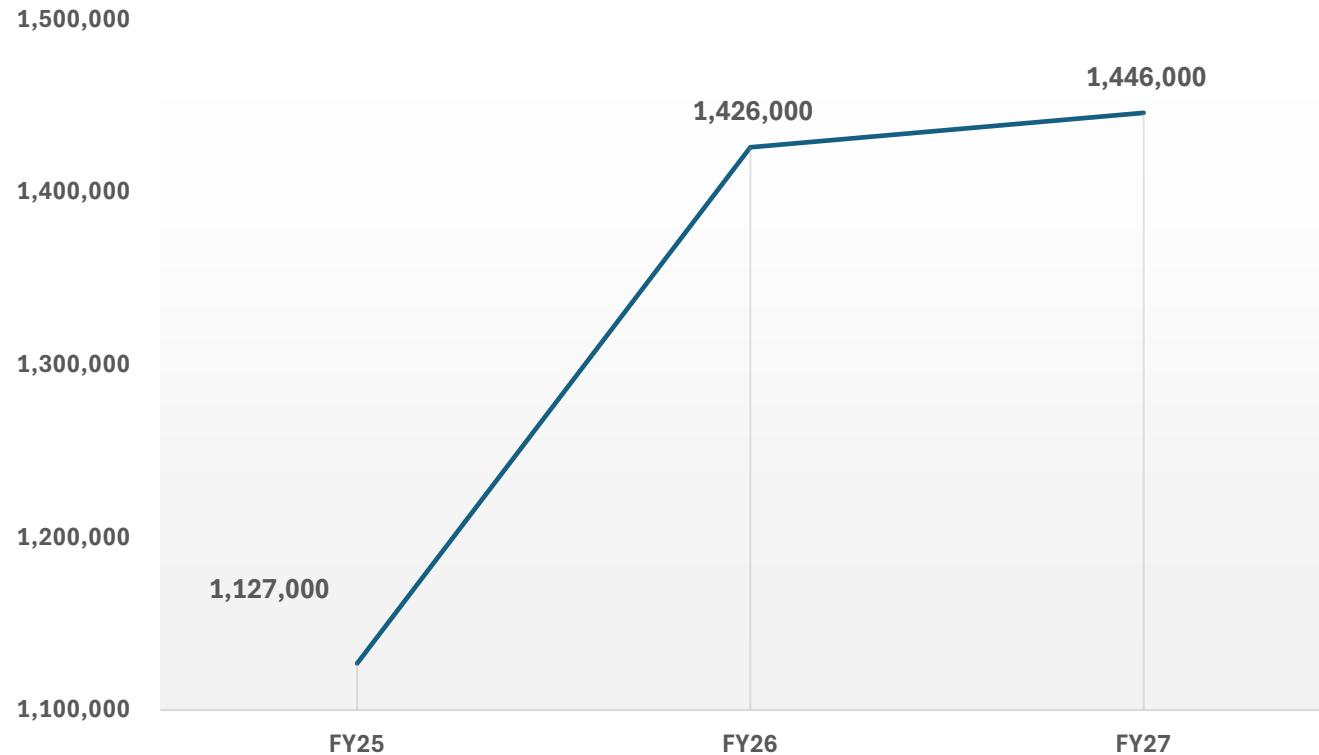
- ↑ - Salaries/Benefits
- ↑ - Fleet Lease
- ↑ - Shared Portion- New PW Bldg
- ↑ - Weber Basin water purchase
- ↓ - 1375 Project/CFP,IFFP,IFA
- ↑ - Admin. Services

Supplemental Requests

- West Reservoir repair \$50k
- Multi-Hazard Mit. Plan \$90k

SEWER

1%



Noteworthy Line-Item Changes

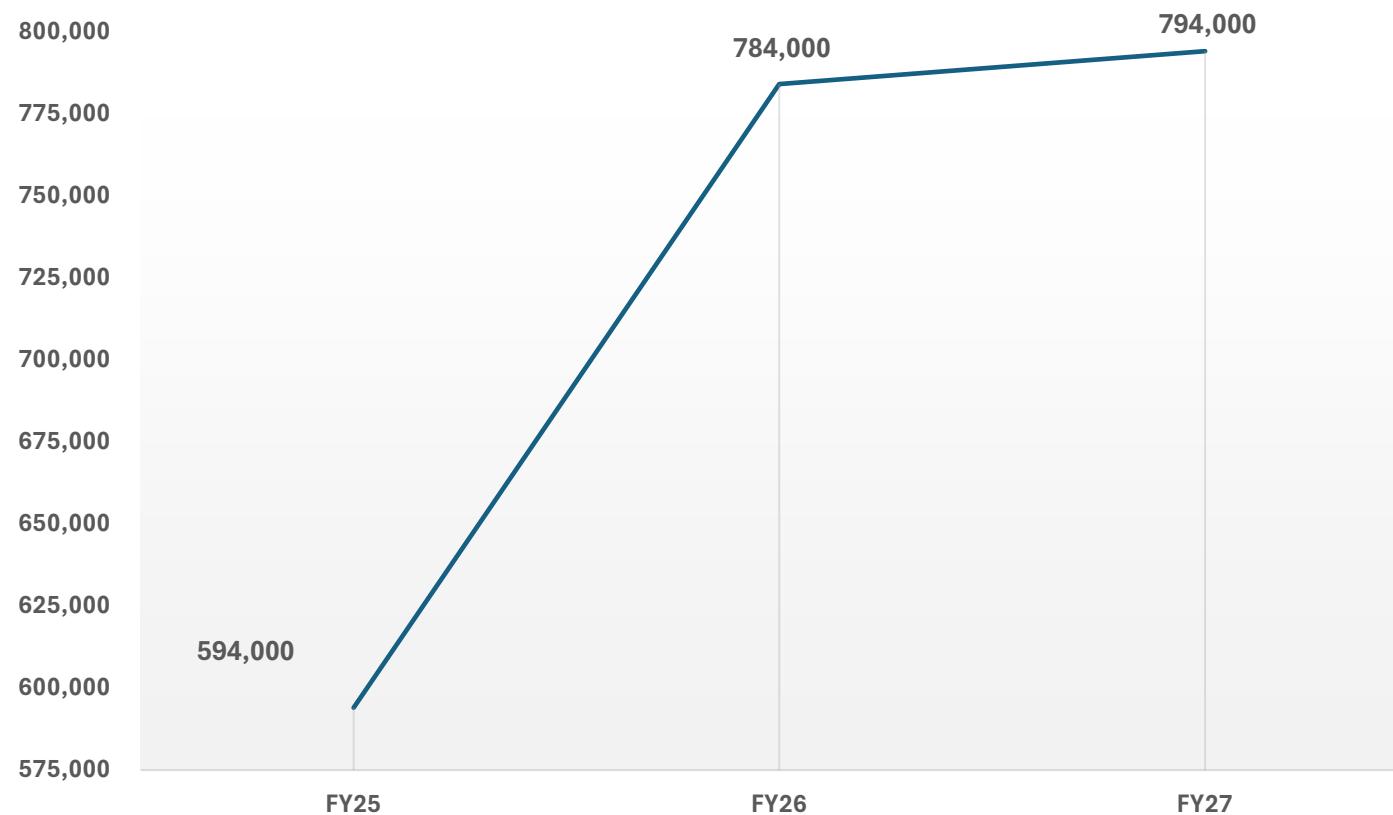
- ↑ - Salaries/Benefits/Yrs of Svc
- ↓ - Fleet Lease
- ↑ - Shared Portion- New PW Bldg
- ↑ - Admin. Services

Supplemental Requests

- None

SANITATION

1%



Noteworthy Line-Item Changes

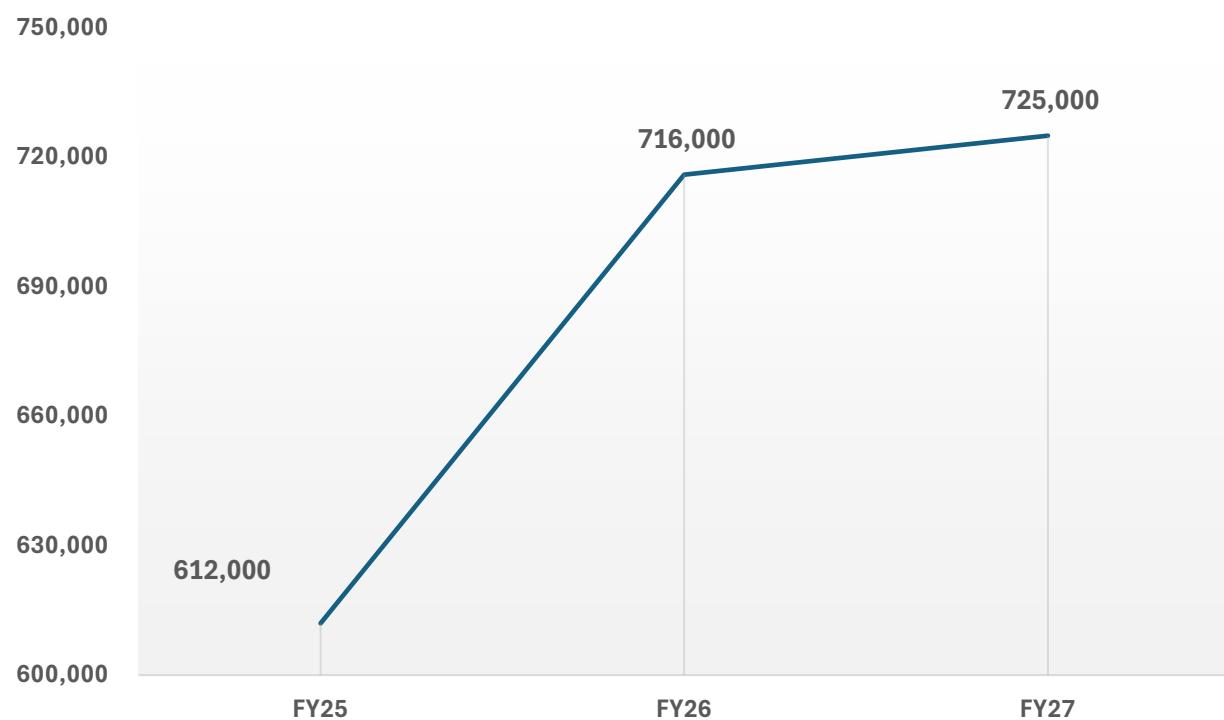
- ⬇️ - Equipment & Supplies
- ⬆️ - Shared Portion- New PW Bldg
- ⬆️ - Admin. Services
- ⬆️ - Wasatch Integrated Fee

Supplemental Requests

- None

STORM DRAIN

1%



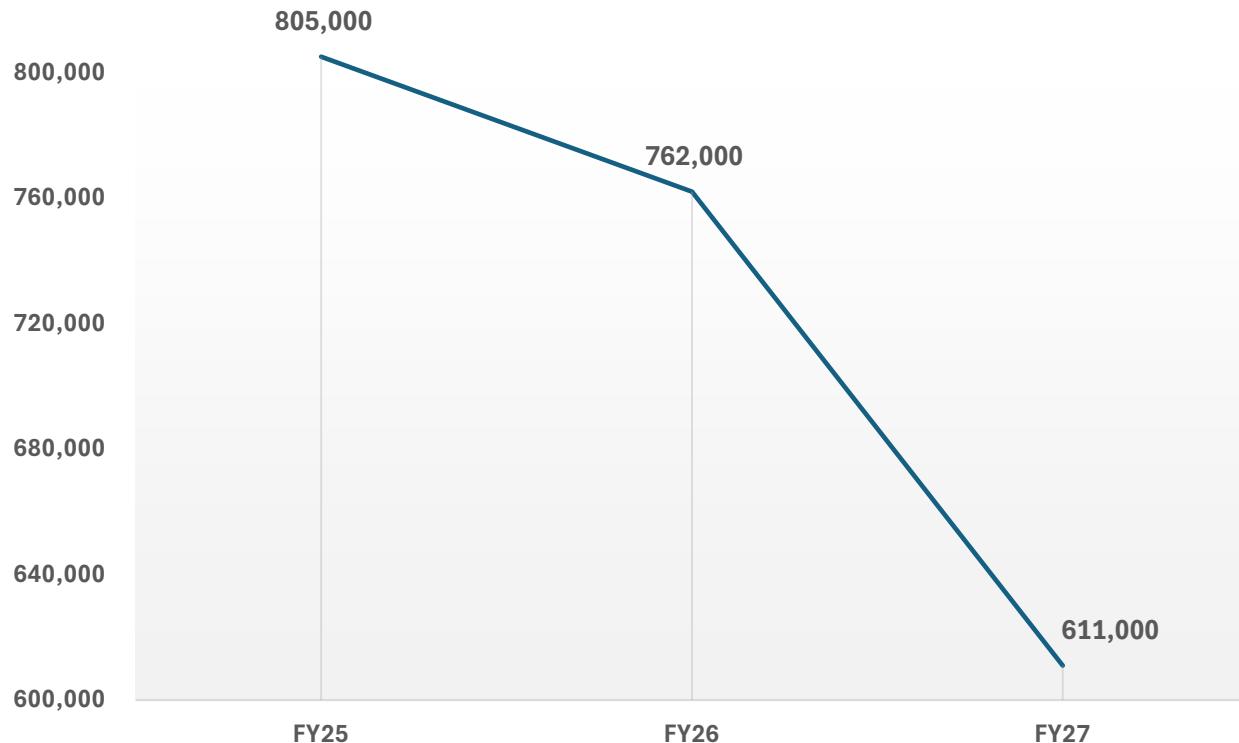
Noteworthy Line-Item Changes

- ↑ - Salaries/Benefits
- ↑ - Fleet Lease
- ↑ - Shared Portion- New PW Bldg
- ↑ - Admin. Services
- ↓ - Projects (Audit)

Supplemental Requests

- None

TRANSPORTATION UTILITY (25%)



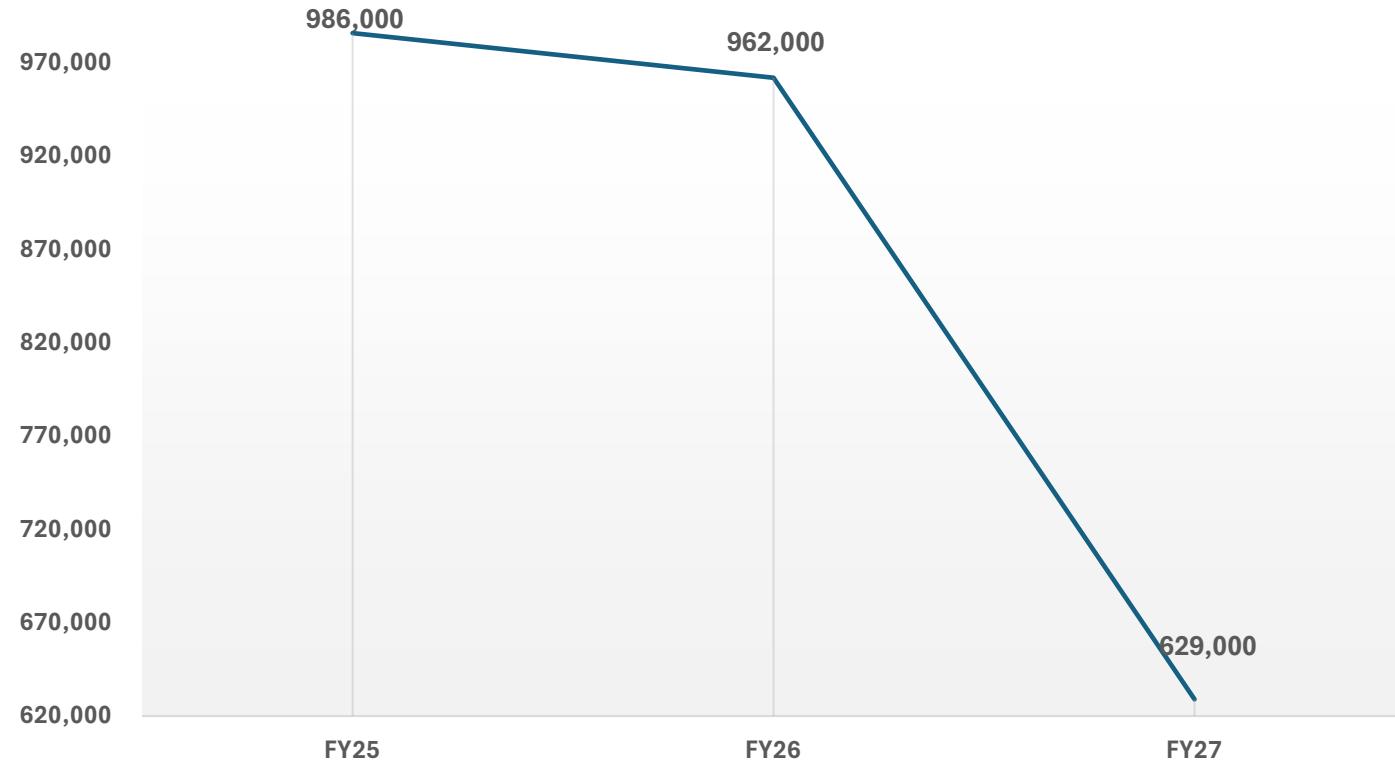
Noteworthy Line-Item Changes

- Continue Street Projects
- Re-budgeted FY25 curb, gutter projects
- Remove 7800 Asphalt project
- Remove TUF Study

Supplemental Requests

- None

FLEET MANAGEMENT (35%)



Noteworthy Line-Item Changes

- ↑ - Lease Charges
- ↓ - One-Time ARPA funds usage

Supplemental Requests

- Quint \$1.1M

FLEET MANAGEMENT



FY 2025-2026 Fleet Rotations

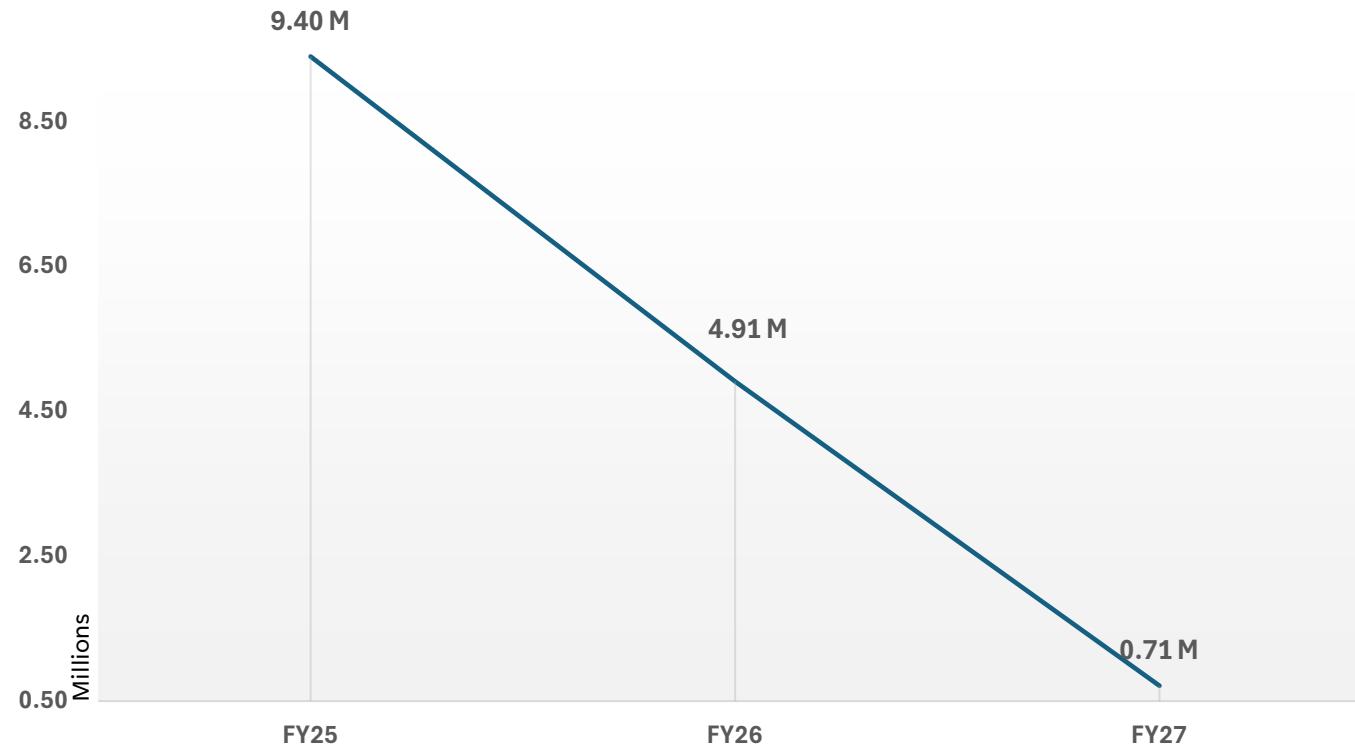
Department	Year	Vehicle
PW 1 Streets	2022	Ford F-350
PW 3 Sewer	2022	Ford F-350
PW 6 Water	2022	Toyota Tundra
*Fire Medic-1	2022	Ram 2500
*Fire BC-1	2022	Ram 2500
*Fire Brush-1	2022	Ford F-550
*Fire Brush-2	2022	Ford F-550

FY 2026-2027 Fleet Rotations

Department	Year	Vehicle
PW 13 Parks	2023	Ford F-550
PW 14 Water	2023	Ford F-550
Comm Serv	2023	Ford F-150

*Signifies the vehicle has either been ordered or is in the process of being upfitted

LOCAL BUILDING AUTHORITY



Noteworthy Line-Item Changes

- Completed project
- Continue annual bond payment

Supplemental Requests

- None



MAJOR PROJECTS

10 YEAR CAPITAL IMPROVEMENT PLAN

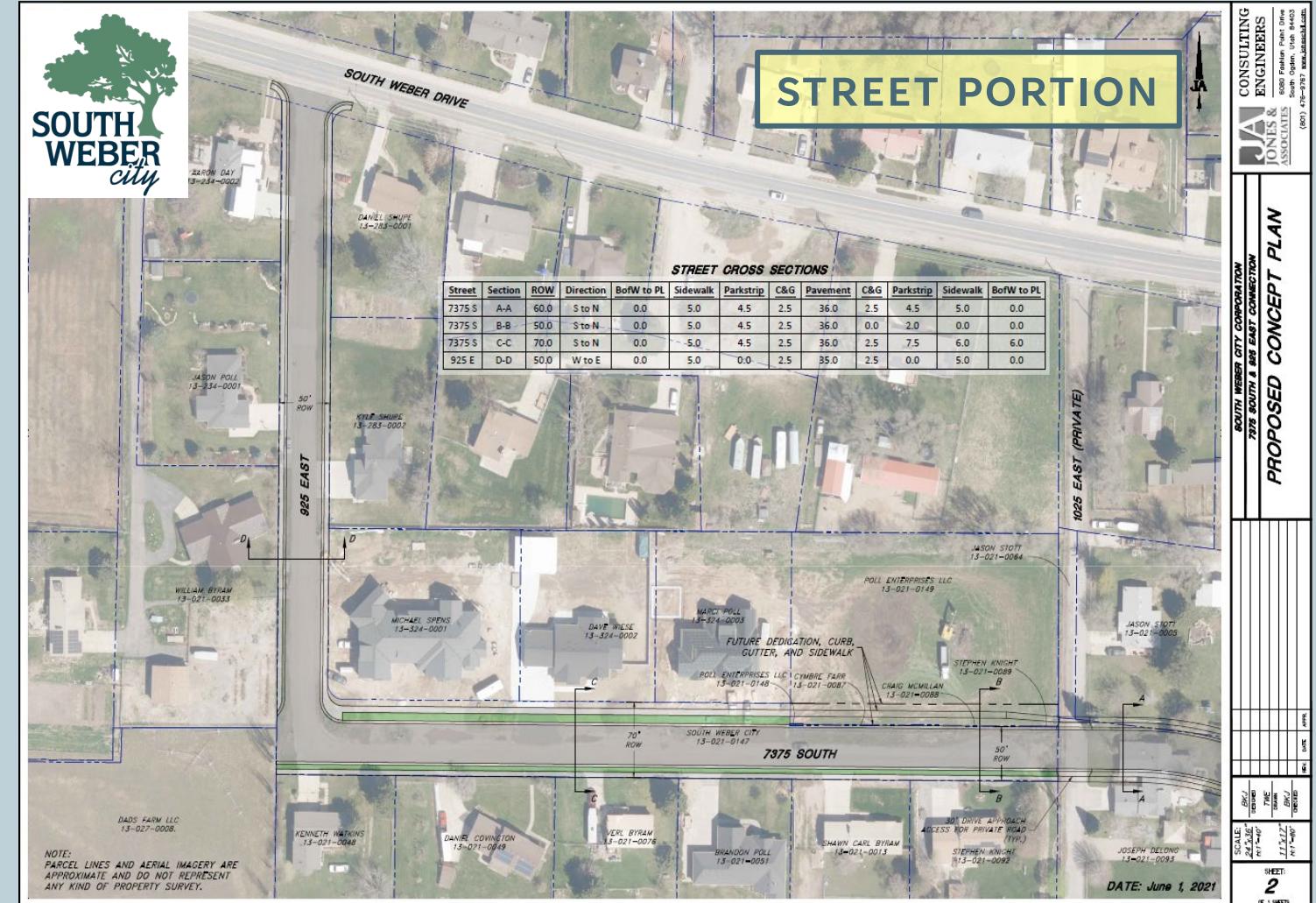
- Council/Staff add anticipated projects
- Annual review and prioritization as part of budget process

Link to Spreadsheet

7375 SOUTH 925 EAST STREETS

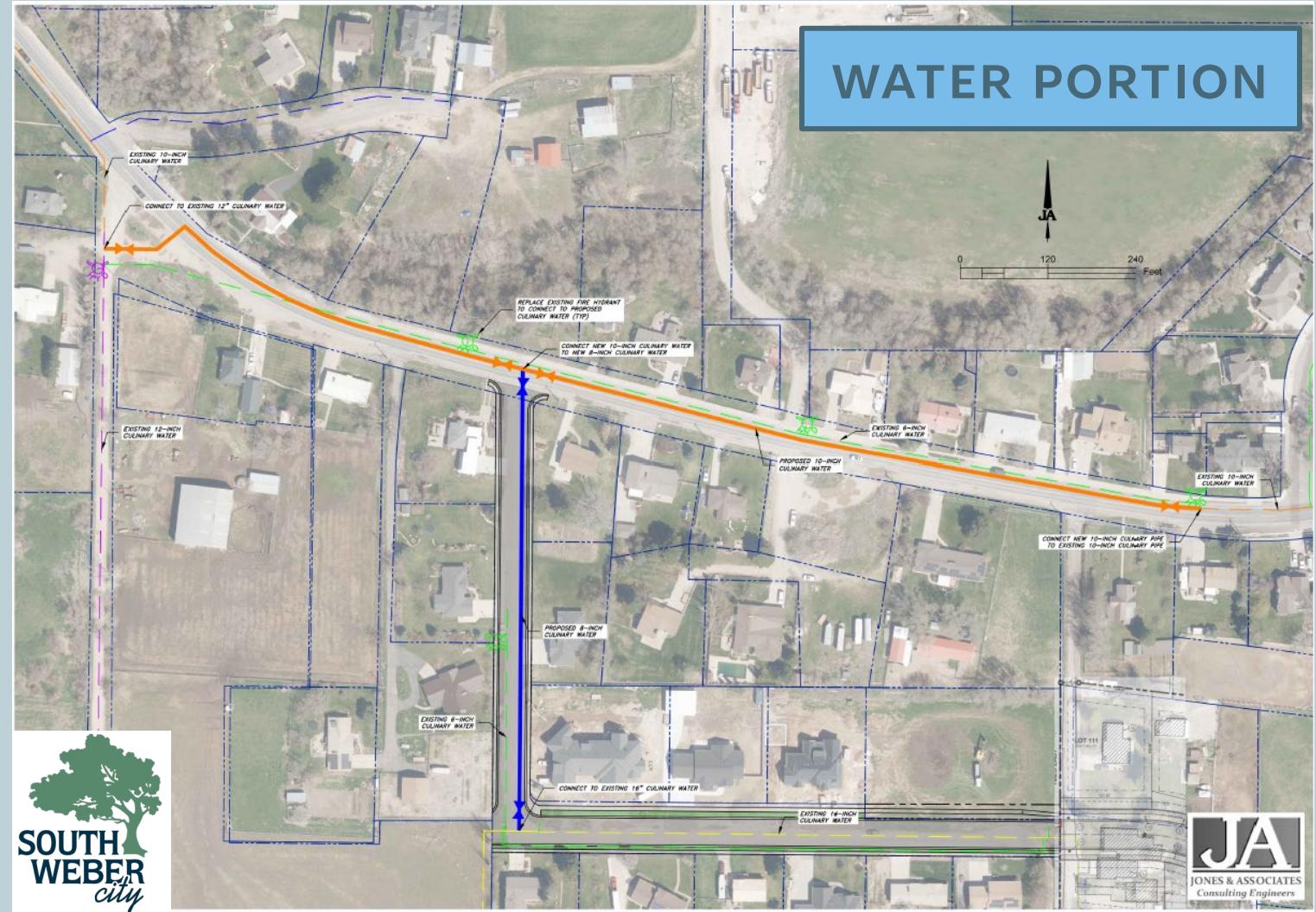
2 streets upgraded to
meet City Standard
width, drainage, and
new pavement

Addition of sidewalk to
provide a safe route for
pedestrians and
students



7375 SOUTH 925 EAST WATER

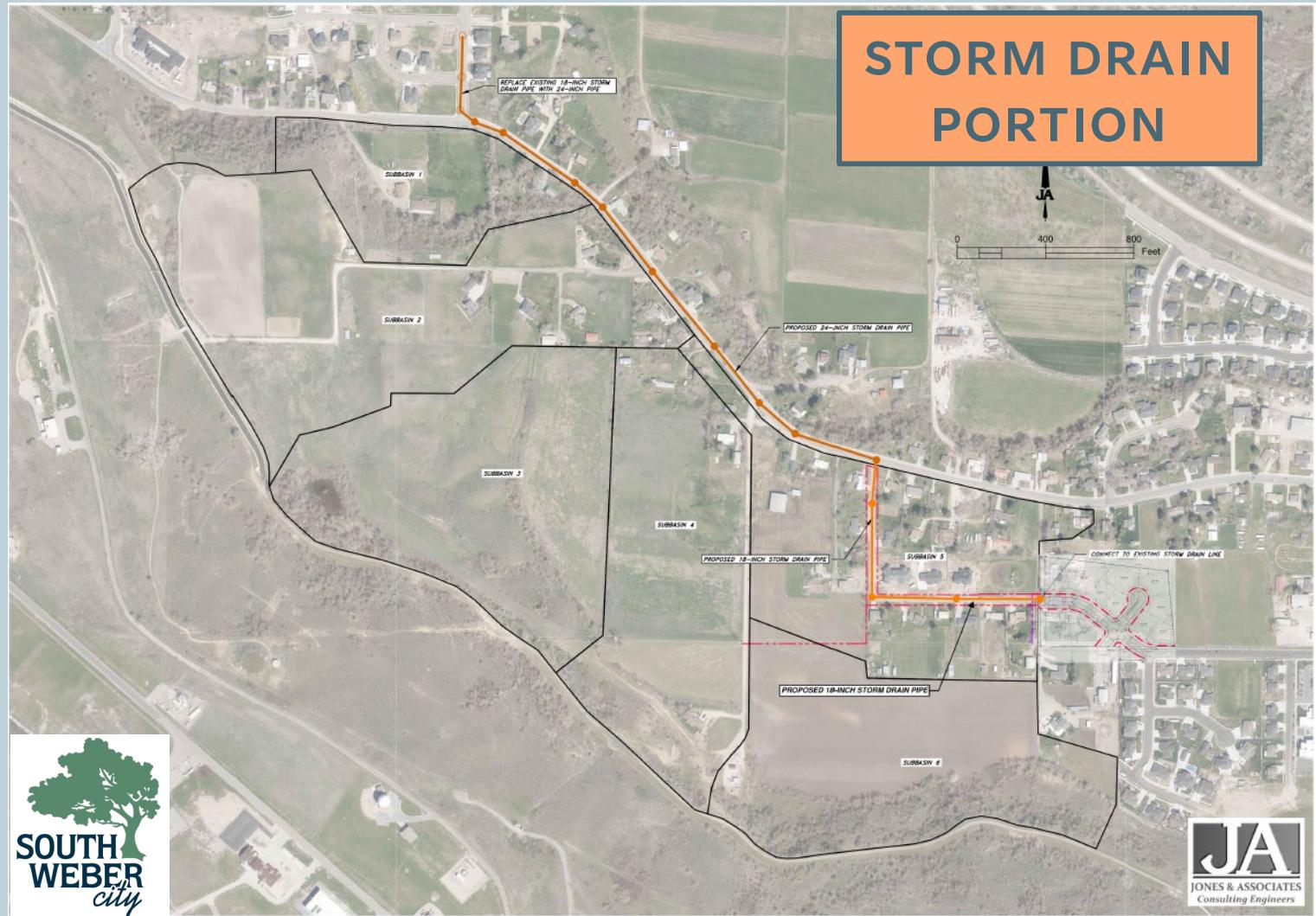
2 water projects, 1 from current water capital facilities plan and 1 from updated plan (soon to go before Council for adoption)



7375 SOUTH 925 EAST

STORM DRAIN

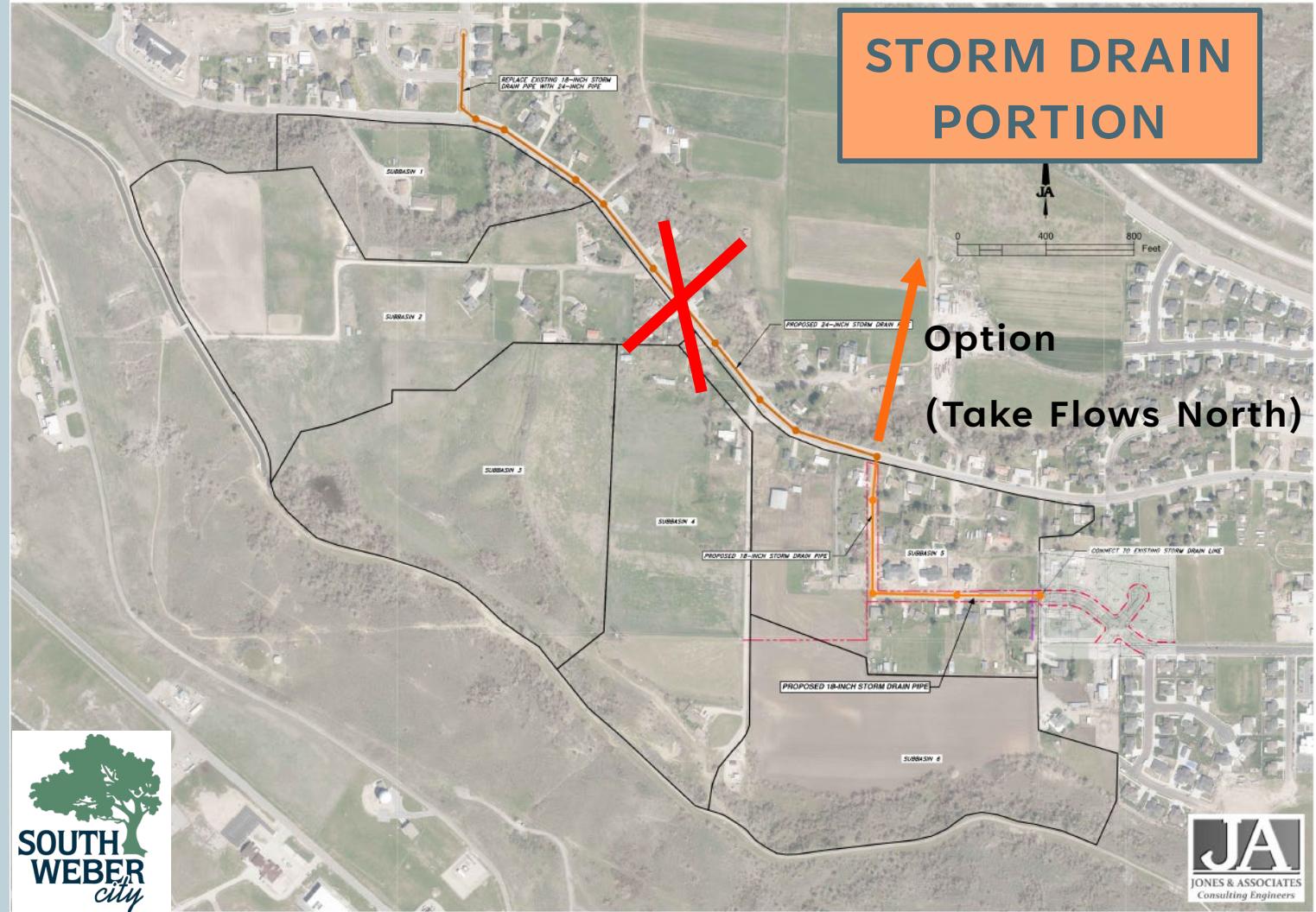
1 large project from the
storm drain capital
facilities plan



7375 SOUTH
925 EAST

STORM DRAIN

1 large project from the
storm drain capital
facilities plan



7375 SOUTH 925 EAST PROJECT COST BY LOCATION

FUND	COST ESTIMATE
925 E 7375 S (ALL)	\$2,110,344.50
CANYON MEADOWS DR (ALL)	\$337,259.50
SOUTH WEBER DR (WATER)	\$695,346.50
SWD (SD – EAST OF 925 E)	\$588,950.00
SWD (SD – WEST OF 925 E)	\$837,114.50
TOTAL	\$4,569,015

MONEY AVAILABLE DUE TO PRIOR PAYMENTS

Item	Description	CREDITS	
		Cost	
1	CREDIT - WATER (UTILITY) - Ferndale Subd. Fee in Lieu		SUBTOTAL = \$ 4,300.00
2	CREDIT - STORM DRAIN (UTILITY) - Ferndale Subd. Fee in Lieu		SUBTOTAL = \$ 42,465.00
3	CREDIT - STREETS (CLASS C / OTHER) - Ferndale Subd. & Dan Shupe Subd. Fee in Lieu		SUBTOTAL = \$ 78,503.00
		TOTAL =	\$125,268.00

7375 SOUTH 925 EAST PROJECT COST BY FUND

FUND	COST ESTIMATE	AVAILABLE FUNDS	BALANCE
STREETS (TUF)	\$294,412	\$599,403	\$304,991
STREETS (CLASS C/OTHER)	\$1,617,398	\$2,194,344	\$576,946
WATER (UTILITY)	\$930,332	\$1,006,916	\$76,584
STORM DRAIN (IMPACT FEE)	\$1,019,837	\$12,750	(\$1,007,087)
STORM DRAIN (UTILITY)	\$707,036	\$1,026,625	\$319,589
TOTAL	\$4,569,015	\$4,840,038	\$271,023

Notes:

- Credit of \$125,268 for Fee-in-Lieu payments collected is not reflected above
- Reflects available funds after all other obligated funds and 180 Days of COH are accounted for

POTENTIAL GREEN WASTE PROGRAM

WIWMD GRANT INFORMATION



- WIWMD will cover the cost of new green cans
- City (or contractor) will assemble and distribute
- Subscription model: Must be at least an opt-out option (anticipate ~50% take rate)
- **Estimated** under \$10 monthly utility fee. **Hope** to be under \$8
- Service starting in Spring of 2027

ADMINISTRATIVE CODE ENFORCEMENT “ACE” PROGRAM



Reactionary – respond to calls

Created Administrative Code
Enforcement Program “ACE”

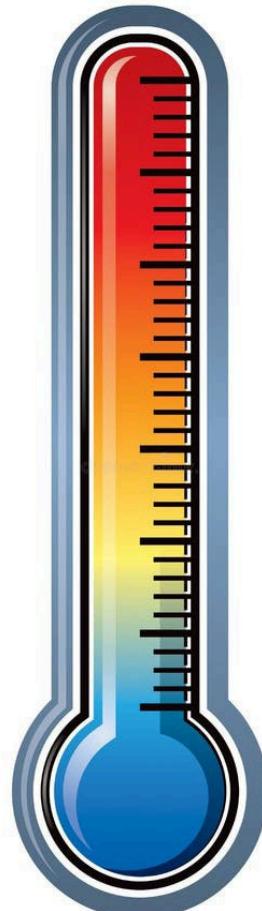
Updated City Code in 2022
([LINK](#))

- Title 1 Chapters 9 & 10
- Title 10 Chapter 2 Section 8

History of Position

- Prior to 2011 – no real program
- 2011-2016 – Portion of a FT employee’s job
- 2016-2021 – Part time employee
(under PW, then Fire, then Admin, then Com Dev)
- 2021-today – Back to portion of a FT employee’s job

ADMINISTRATIVE CODE ENFORCEMENT “ACE” PROGRAM



What is the appropriate level of intensity for the ACE Program?

- 40 Hours/Week – FT Employee Active Patrol Only Job Duty
- 30 Hours/Week – FT Employee Main Job Duty
- *20 Hours/Week – PT or Contract Employee Only Job Duty
- 10 Hours/Week – Portion of FT Employee’s Duties (Status Quo)

*Supplemental Budget Request – \$20,000 Ongoing

WESTSIDE RESERVOIR

Project: Replace exist. 1 MG Reservoir w/ new 1 MG in new location

Rehabilitated: 2019

Additional Life: 10-20 years

Projected Cost: \$3.5M - \$4.0M

Annual Earmark: \$250k - \$400k



STREETLIGHT REPLACEMENT PROGRAM

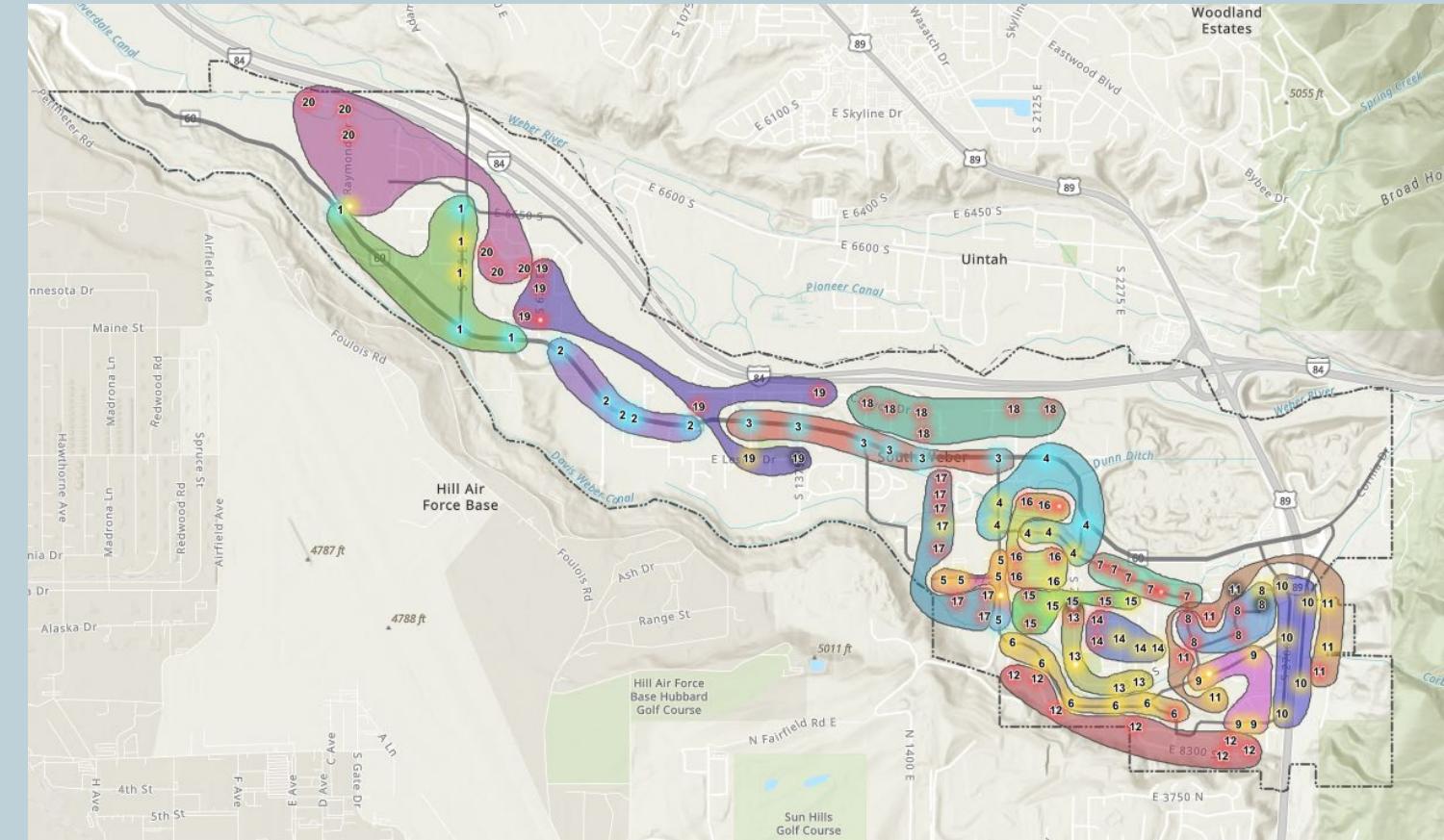
Goal: Replace all RMP-Owned Streetlights (20-year Plan)

Total Cost: \$968,085

FY26 Budget: \$150,000

Annual Budget: \$50,000

Projected Completion: FY43



INTERACTIVE ONLINE MAP

↑ CLICK HERE ↑

LBA BOND RE-FINANCE OPTION



ZIONS PUBLIC FINANCE, INC.

ZPFI analyzed interest rates and see potential savings

Estimated ~\$1,000,000 in potential savings overall

~\$50,000 reduction in annual payments



**BUDGET PROCESS
NEXT STEPS
(TENTATIVE DATES)**

March Committee Meetings

Apr 14 Work Session

Apr 28 Work Session

May 12 Adopt Tentative Budget

May 26 Public Hearing on Tentative Budget

Jun 9 Work Session (if needed)

Jun 23 Adopt Final Budget
(unless truth in taxation hearing)



WE DID IT!
68 SLIDES ☺