

RESOLUTION 23-23

A RESOLUTION OF THE SOUTH WEBER CITY COUNCIL ADOPTING THE 2023-2024 FISCAL YEAR BUDGET

WHEREAS, Utah Code Annotated 10-6-111, 10-6-112, and 10-6-118 require the governing body to prepare a tentative budget, provide that budget for public inspection, and approve that budget before the end of the fiscal period; and

WHEREAS, South Weber City as a municipal corporation existing under the laws of the state of Utah accepted the tentative budget on May 9, 2023 and held a public hearing on May 23, 2023; and

WHEREAS, using direction from City Departments and Council Committees, Finance Director Mark McRae has prepared the Final Budget for the Council and public to review; and

WHEREAS, the Council has carefully considered the proposed budget and public comment and with full conformity with state laws, now desires to adopt the same;

NOW THEREFORE BE IT RESOLVED by the Council of South Weber City, Davis County, State of Utah, as follows:

Section 1. Adopt: The South Weber City Final Budget for Fiscal Year 2023-2024 is adopted as attached in Exhibit 1.


Section 2. Compliance and Submission: Staff is authorized to make any modifications to the Final Budget to conform with submission requirements of state law. Budget herein shall be forwarded to the State Auditor within thirty (30) days of adoption.


Section 3: Repealer Clause: All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

PASSED AND ADOPTED by the City Council of South Weber, Davis County, on the 13th day of June 2023.

Roll call vote is as follows:

Council Member Halverson	<input checked="" type="radio"/> FOR	<input type="radio"/> AGAINST
Council Member Petty	<input checked="" type="radio"/> FOR	<input type="radio"/> AGAINST
Council Member Soderquist	<input checked="" type="radio"/> FOR	<input type="radio"/> AGAINST
Council Member Alberts	<input checked="" type="radio"/> FOR	<input type="radio"/> AGAINST
Council Member Dills	<input checked="" type="radio"/> FOR	<input type="radio"/> AGAINST


Rod Westbroek, Mayor


Attest: Lisa Smith, Recorder

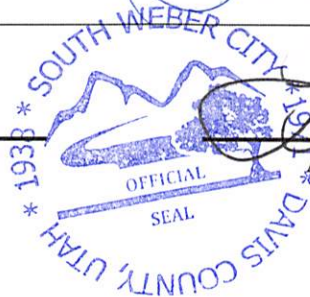
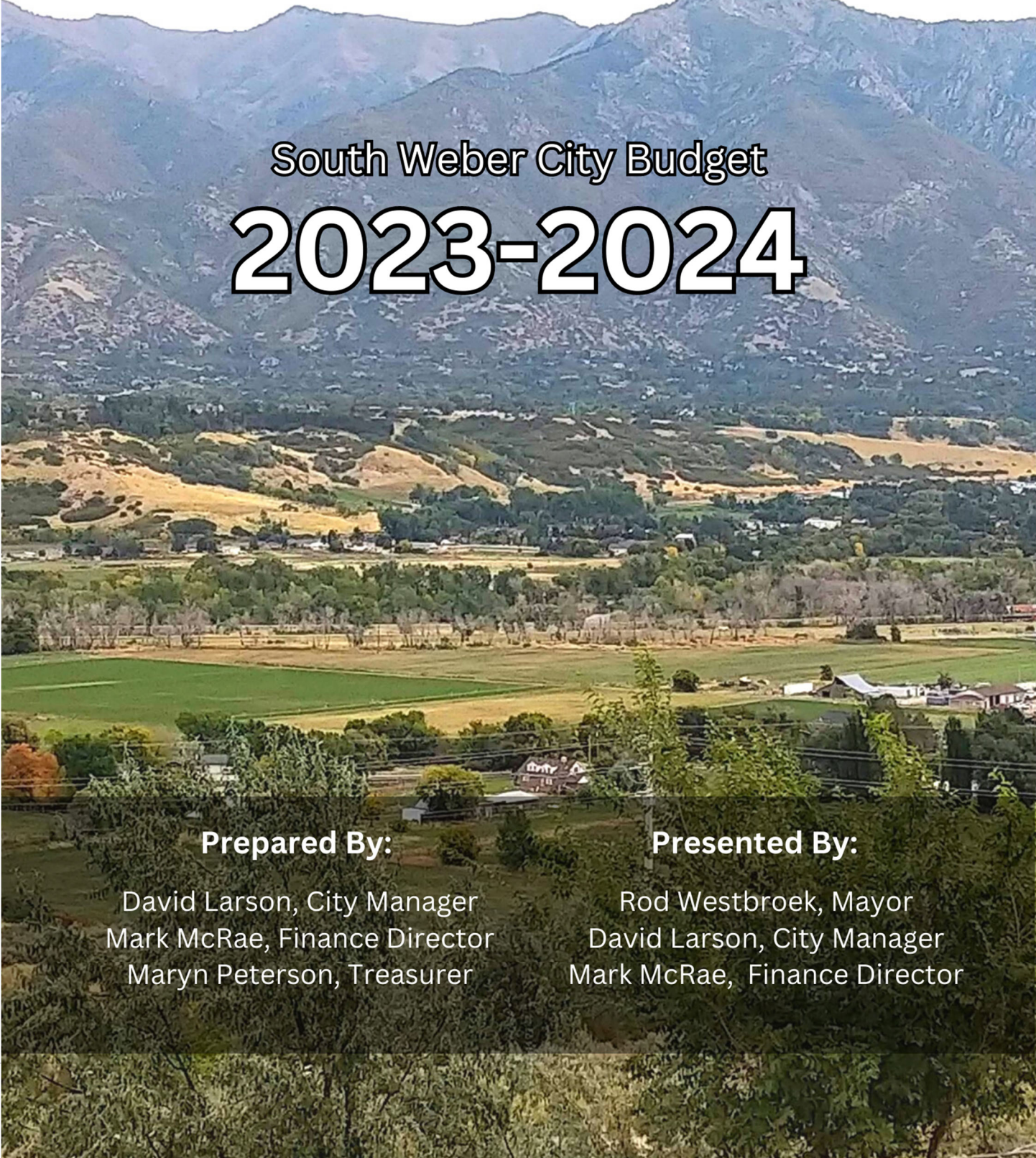


EXHIBIT 1
FISCAL YEAR 2024 FINAL BUDGET



South Weber City Budget
2023-2024

Prepared By:

David Larson, City Manager
Mark McRae, Finance Director
Maryn Peterson, Treasurer

Presented By:

Rod Westbroek, Mayor
David Larson, City Manager
Mark McRae, 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, 2022

Christopher P. Morill

Executive Director

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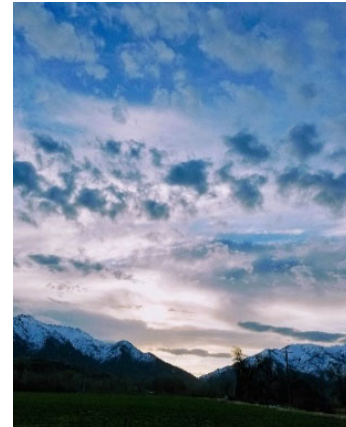
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ABOUT SOUTH WEBER

South Weber is located in the northeast corner of Davis County and is bordered in the north by Interstate 84 and the Weber River, and in the east by Highway 89. Hill Air Force Base, Davis County, and Layton City define the border in the south. Land area equals a total of 4.7 square miles.



The City’s proximity to outdoor pursuits such as, fishing, mountain biking, skiing, and lakes while simultaneously being close to shopping added with the city’s ability to maintain a small-town vibe brings many to settle here. The city prides itself in its ability to maintain the numerous parks and trails in the city.



Pickleball courts were recently added to one of our parks. A bike track at Canyon Meadows is planned for this year. Connecting the Bonneville Shoreline trail system to our trails systems is moving forward.

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



Mission Statement

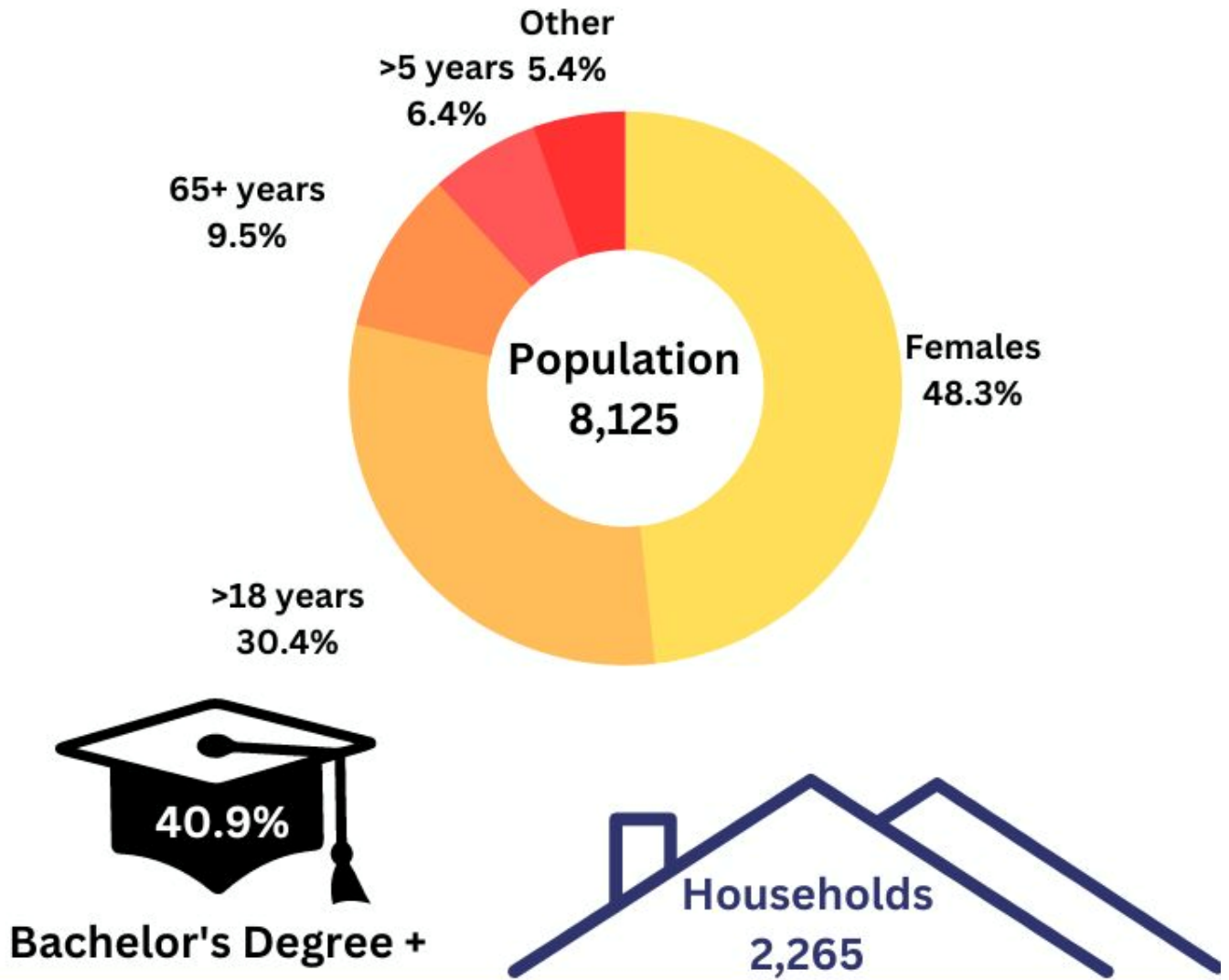
To enhance the quality of life by providing municipal services, protecting life and property with fiscal responsibility, while preserving our heritage for the citizens of South Weber City.



Vision Statement

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

South Weber Demographics



Median value of home
\$376,200

Persons per household
3.44

Median household income
\$120,365



Median Age 32

Information from <https://www.census.gov/quickfacts/fact/table/southwebercityutah,US/PST045222>

City Government

Mayor



Rod Westbroek

City Council



Angie Petty



Joel Dills



Quin Soderquist

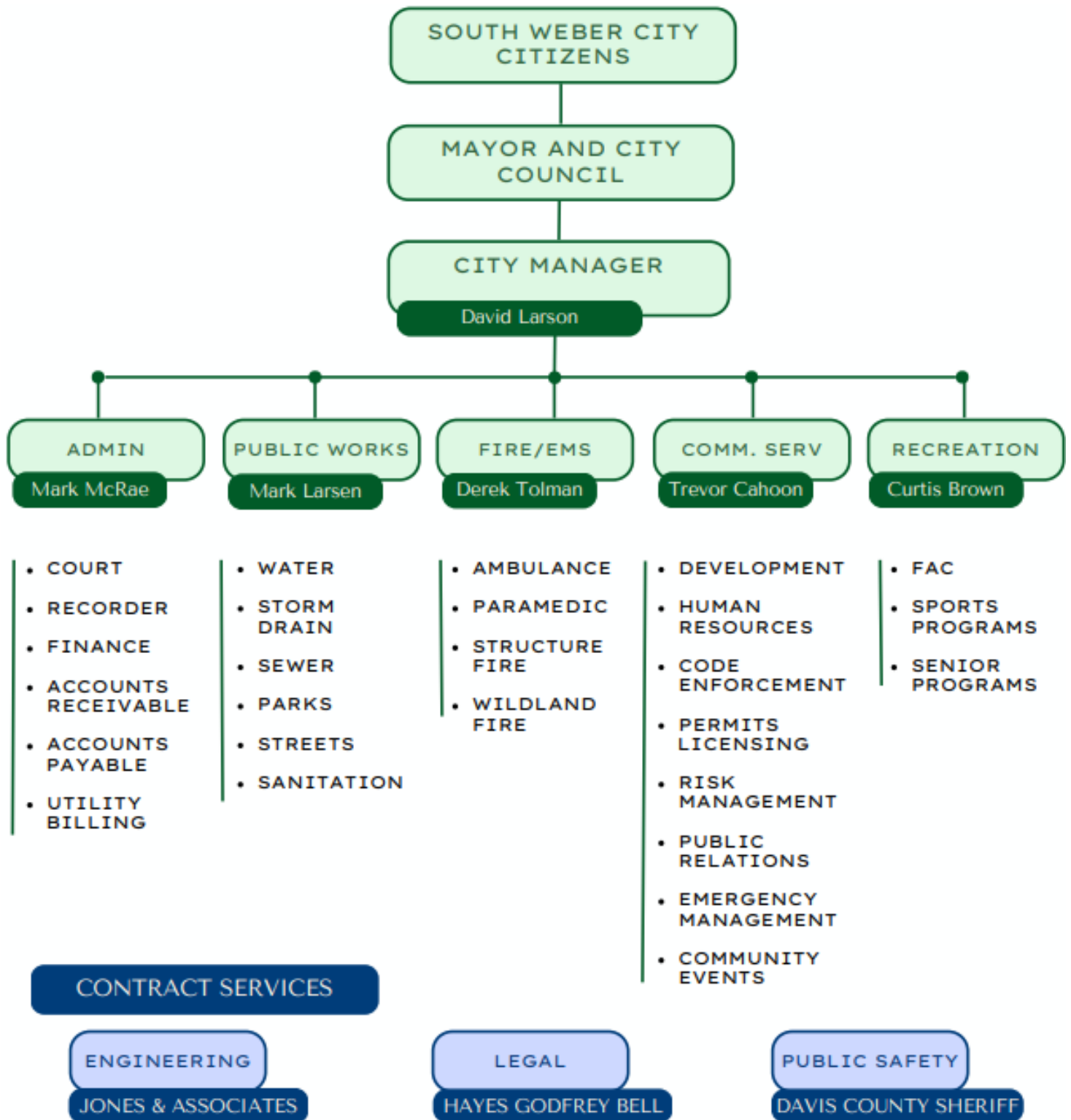


Hayley Alberts



Blair Halverson

Organizational Chart



South Weber’s Strategic Goals

A strategic plan is 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

The basis of accounting or budgeting refers to the timing of when revenues and expenses are recognized in the accounts and reported on the financial documents. In South Weber City the basis for accounting is not the same as the basis for budgeting. The City contracts with an independent auditor to prepare the City's annual audit in conformance with Generally Accepted Accounting Principles (GAAP), which require an accrual basis of accounting for certain funds. The budget is not prepared using the accrual basis of accounting; therefore, the budget cannot be compared to information reported in the annual report in all cases.

The general governmental funds (General, Capital Projects, and Special Revenue) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the city audit. The Enterprise Fund types (Water, Sewer, & Solid Waste) are also budgeted on a modified accrual basis but are depicted in the audit report using an accrual basis. Therefore, these funds are not directly comparable between the two documents.

Accounting Basis

The City's Audit reports the status of the City's finances in accordance with GAAP. The accrual basis of accounting is used for all funds at the entity-wide reporting level. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types, which use the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemptions of long-term debt are considered expenditures when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis only.

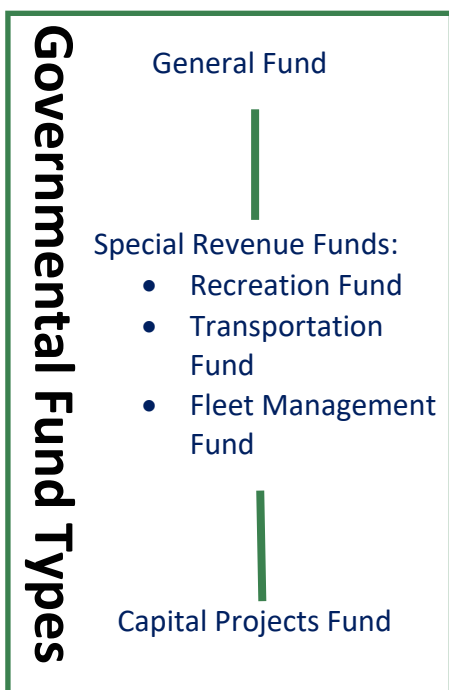
Budget Format

The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

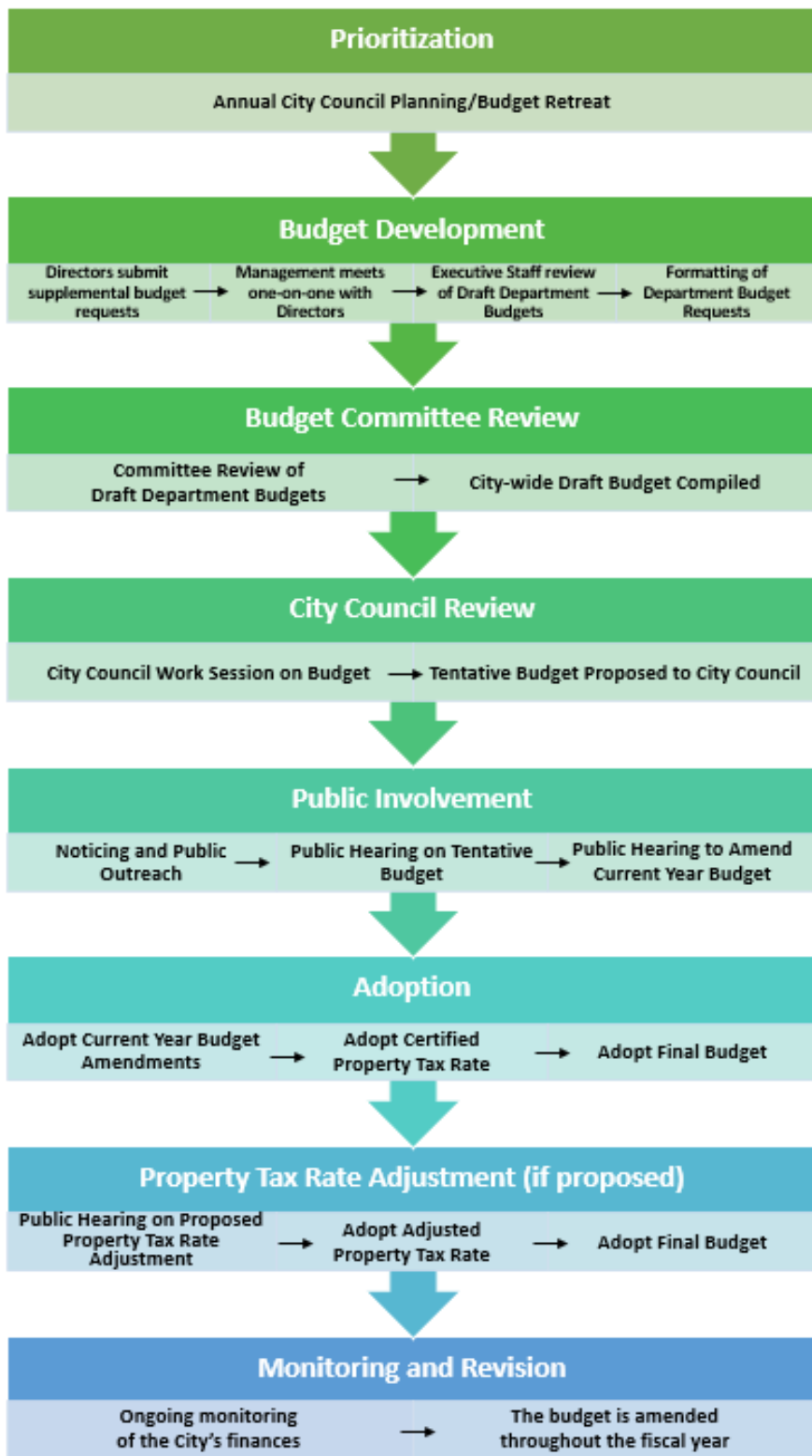
The City's budget is presented and approved as funds. Fund accounting is the methodology used as the standard for governmental entities. There are two fund types in the South Weber City budget: governmental funds, and proprietary funds. Within these two types are classification as shown below, with the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

The public can get involved in budget decisions by coming to and expressing their opinion through open Council Meetings and Truth in Taxation hearings, when applicable. The public may also contact the Mayor and City Council for concerns or needs. From there the Mayor and Council Members will bring concerns to the City Council. City Council meetings are held twice a month on Tuesdays. More information can be found on the City website.

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



Budget Process



Budget Schedule

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

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

	department budget requests.	
Formatting of Department Budget Requests	Finance Director formats budget requests according to state format.	n/a

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

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

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

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

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

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

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

Long-term Financial Polices



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

(A) Balanced Budget:

Pursuant to §10-6-109, Utah Code Annotated, South Weber City will adopt a balanced General Fund budget by June 30. South Weber City maintains a balanced budget, which means the revenues and expenditures are equal. Each governmental fund shows budgeted adjustments to the fund balance to accomplish the goal of a balanced budget. The current budget shows a balanced budget for all governmental funds. Budgeted Use of Fund Balance or Budgeted Increase in Fund Balance is used to balance budgets. These accounts are used to acknowledge that the City Council is choosing to either use fund balance or to increase fund balance by approving expenditures that are less than the budgeted revenue.

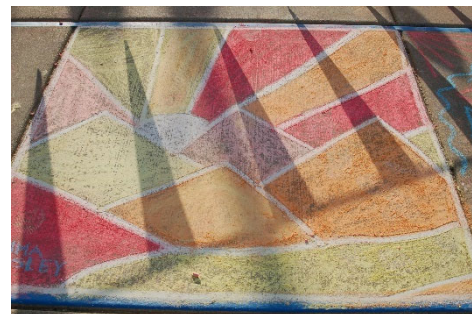
(B) The Reporting Entity:

For financial reporting purposes, the reporting entity includes all funds, agencies, and authorities for which the City holds corporate powers, and all component units for which the City is financially accountable. GASB has established criteria to consider in determining financial accountability. The criteria are: appointment of a majority of the voting members of an organization's governing board and, either (1) the City has the ability to impose its will on the organization or, (2) there is potential for the organization to provide specific financial benefits, or impose specific financial burdens on, the City. The City currently does not have any component units.



(C) Government-Wide and Fund Financial Statements:

The Statement of Net Positions presents the City's assets and liabilities, with the difference reported as net position. Net positions are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.



Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(D) Measurement Focus and Basis of Accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are reported as assets in the government-wide financial statements, whereas those financial resources are reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, whereas they are reported as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide

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

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

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, revenues, fund balance, revenues, and expenditures or expenses as appropriate. All funds are subject to appropriation. For presentation in our financial statements, the following funds are combined: Water Impact with Water, Sewer Impact with Sewer, Storm Drain impact with Storm Drain,

The City reports the following major governmental funds:

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

The City reports the following major enterprise funds:

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



- Storm Drain Utility Fund – is used to account for the storm sewer services provided.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and repair services for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(E) Budgets:

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



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

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

(F) Taxes:

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

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



Budget Overview

May 11, 2023

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

It is my pleasure to present the Fiscal Year (FY) 2023-2024 Tentative Budget. A public hearing was held on May 23, 2023 on this Tentative Budget. The final FY 2023-2024 Budget will be adopted in June 2023. 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, 2023 to June 30, 2024. 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 2023-2024 fiscal year. It is a representation of the financial guidance necessary for the thoughtful and considerate implementation of the goals and plans of the Mayor and City Council. The budget is constructed with a conservative forecast of underestimating revenues and overestimating expenses. All revenues and expenditures are scrutinized and monitored throughout the year by the administrative staff using systematic, aggressive internal financial controls. Safeguards have been implemented to monitor, authorize, and analyze expenditures. These procedures and controls provide staff with the ability to adjust for the impact of unanticipated changes to the economy without causing dramatic variations in service levels.



Budget Summary



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

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

Throughout the last few years, City staff and elected officials have worked alongside with citizens, non-profit organizations, and enterprise groups to take a comprehensive look at the overall health of South Weber City; specifically, in terms of economic growth, infrastructural and facility repair, and improved fiscal management.

Collectively, South Weber City officials continue to create long range plans which will, over time, promote an improved environment of health, safety, and wellness for its residents and guests. Modifications in the budget this fiscal year support the goals the City has set in support of these plans. In FY 2023 - 2024, total budgeted General Fund Revenue equals \$3,917,000. The major summary of fund expenditures, including contributions and transfers, are: \$3,917,000 General Fund, \$5,577,000 combined enterprise funds (Water, Sewer, Sanitation, and Storm Drain), \$434,000 Capital Projects, \$392,000 Fleet Management, \$1,442,000 Transportation Utility, and \$368,000 Recreation fund.

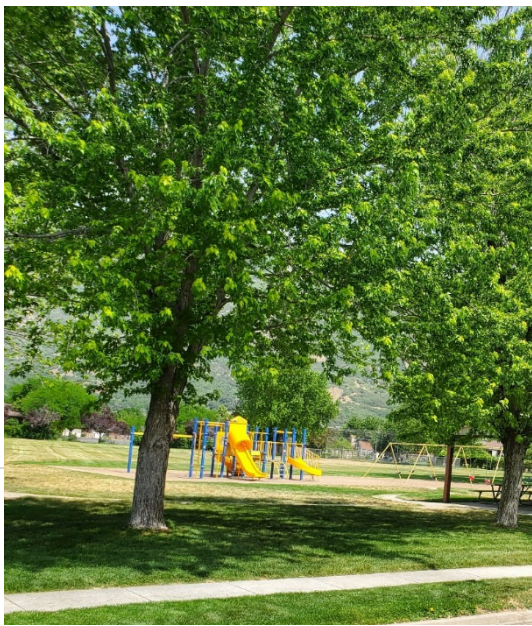


The City Administration is continually looking for improved methods of operation and procedure in its

approach to budgeting in order to efficiently control the expenditure of city funds. Fund balance allocations and reserves will be made as necessary to maintain a fiscally sound budget and financial policies.

Budget Priorities and Services

The FY 2023-2024 Budget is prepared to meet the priorities of South Weber City. In January of 2020, 2021, 2022, and 2023, 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 2023 – 2024 Budget. South Weber City is committed to providing ongoing services to its residents through its utility enterprise funds, parks and recreation facilities and programs, and contracts with the Davis County Sheriff's Office for Law Enforcement, Dispatch, and Animal Services.

South Weber City maintains its own culinary water system (supplied with water from a City well and from the Weber Basin Water Conservancy District), sanitary sewer collection system (with treatment provided by the Central Weber Sewer Improvement District), storm drain system (supported by membership in the Davis County Storm Water Coalition), street repair system (supported by Class C Road Funds, and by private contractors chosen by competitive bidding who complete major streets projects), Fire Department and Emergency Management services (enhanced by Mutual Aid Agreements with other jurisdictions), Justice Court (provides adjudication services and sense of community identity), and support of the traditional and longtime community celebration of Country Fair Days (which identifies the values and culture of the South Weber City residents).

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

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

Population Growth and Commercial Development

In 2022, South Weber City experienced a dramatic decline in population growth. Construction in South Weber City within the last 1.5 years has noticeably decreased. Investments have therefore been delayed to the City's infrastructural systems to provide for additional new office buildings, retail space, and residential housing. South Weber is experiencing stagnation in residential 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 development; however, the City needs additional commercial development zones that appeal to profitable business groups. Economic development continues to be a main



priority and an essential need for the City's viability as it has potential to alleviate the service cost pressures of streets, police, fire, and parks through sales tax revenue. At present, South Weber City cannot sustain the same level of service it currently has under the existing financial business model. Currently, the City has only one consistent source of revenue - property tax.

Budget Guidelines and Principles

The Mayor and City Council have directed staff to prepare all budgets and funds under the following guidelines and principles:

- **City Council** – Staff executes the policies and directions of the Mayor and City Council.
- **Fiscal Responsibility** – Enterprise funds should be self-sustaining and “one-time” revenues are to be used for “one-time” expenses; on-going revenue sources should be used to pay for on-going expenses. Evaluate the health of the City's revenue sources on a regular basis. The General Fund should be supported by diverse revenue sources (property, franchise, and sales taxes) that do not cause instability.
- **Asset Management** – Develop capital facility plans for utilities, facilities, and other capital infrastructure that are supported by strategic financial plans. Capital facilities plans should be developed with impact fee facilities plans, and impact fee analysis every six years.
- **Compensation** – Establish and follow a market-driven compensation plan that will entice and retain high-quality employees.
- **Reserves** – Manage General Fund reserves in conformity with state law and establish enterprise fund reserves to sustain emergencies and infrastructure replacement.
- **Planning** – Plan with the big picture in mind. Seek feedback and input from the community.



Financial Highlights

General-

- The assets of South Weber City exceeded its liabilities at the end of the 2022 fiscal year by \$43,331,143 (net position). Of this amount, \$10,583,901 (unrestricted position) is available to meet ongoing obligations of citizens and creditors. Net position increased by \$2,023,555 from the prior year.

- The City's Governmental activities reported a combined ending fund balance of \$21,353,729. Of the combined total fund balance, \$2,657,943 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, 2022, totaled \$940,351 and is 32% of the general fund total revenue for the year.
- Total principal balance of debt for South Weber City decreased approximately \$212,555 due to principal payments on bonds.
- Several developments were completed during the year, and the related infrastructure was contributed to the City. Capital assets were added in the Water, Sewer, and Storm Drain Funds, as well as the general fixed assets of the City.

Expenditures-

Personnel:

South Weber City has experienced several significant challenges concerning its workforce. Many of these challenges are attributed to the large amount of growth that has taken place and the recent surges that have occurred in the labor market. The labor market has improved significantly over the last several years making the City's competition to be against both the private and public sectors.

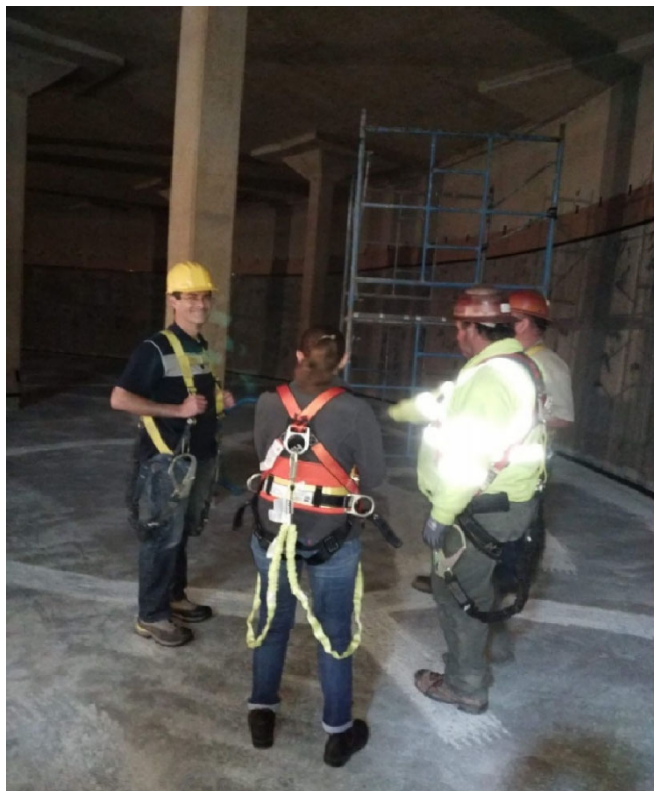
In addition, employment in the public-sector labor market has been dominated by neighboring area communities, both large and small. The attrition of these economic and market transformations has impeded the City's ability to be productive and cost effective.



As a result, the Mayor and Council have recognized that the ultimate benefit to South Weber City residents is the incalculable cost savings of retaining high quality employees. In an effort to address these concerns, several goals and objectives were identified:

1. Create a competitive compensation plan.

2. Establish control groups whereby data can be obtained (benchmarks)¹;
3. Collect the necessary market data from the benchmarks; and
4. Remain fiscally responsible, yet have the ability to attract, retain, and motivate high performing employees.



The City Council also adopted, in its policy, that range adjustments are to be conducted every two years to prevent the City from having to address this matter in the years to come. This was last completed and reviewed in April 2022.

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

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

Operations:

Public Safety is a major component of the General Fund. Over the prior years, the Emergency Medical Service level of South Weber has been significantly

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

The Planning and Zoning department has been renamed Community Services to reflect the functions and duties of the department more accurately. In addition to the name change, the position of Community Services Director has been created, code enforcement has been moved from the Administrative department, and the contracted Planner position has been eliminated. This was done in the 2021 budget.

Capital:

A significant component of the Mayor and Council's "Priorities and Fundamental Focus" is the maintenance of the City's infrastructure, particularly the roads. The funding of Capital Projects is a fundamental financial tool that appropriates funds to maintain the assets of the City. As noted in the Operations section above, this



funding has diminished significantly as resources have shifted to maintain the operational service levels of the City. In June of 2017, the Mayor and Council adopted a Transportation Utility Fee (T.U.F.) and created the Transportation Utility Fund, for the preservation, maintenance, and operations of the South Weber City owned public roads. In doing this, restricted funds for roads have been implemented without a property tax increase. The Transportation Utility Fee funds are restricted monies to be used for the sole purpose of the preservation, maintenance, and operations of South Weber City owned public roads. TUF fees cannot be used

for the construction of new roads. Funds originating from the Transportation Utility Fee shall be expended in accordance with the priorities indicated in the South Weber City Streets Capital Facilities Plan, the current remaining service life of roads, and/or as directed by the South Weber City Council. Other sources of revenue in this fund are Proposition 1 Local Option Sales [Gas] Tax and a portion of Class 'C' Road funds. These last two revenues are collected and allocated by the State of Utah.

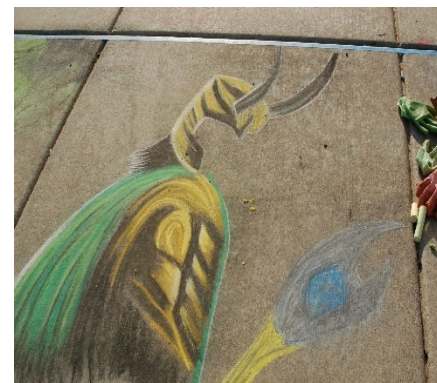
South Bench Drive Phase 1 was started in 2019 and was completed in the 2020 budget. The original street name has been changed to Old Fort Road. Future Impact Fees will eventually reimburse the Capital Projects fund for the Class "C" portion of the project

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



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

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



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

Revenue Highlights – Taxes and Fees

Taxes

The Certified Tax Rate for South Weber City is .001330. Although this rate is higher than the 2022 rate of .001223, the 2023 certified tax rate will generate \$6,500 less property tax revenue. This is due to a change in the way Animal Control is funded in the county. This 2023 rate was adopted by the City Council on June 13, 2023. 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. The only way the City can get more property taxes than allowed by the Certified Tax Rate is to hold a Truth in Taxation hearing and make a case for a tax increase to the public



Three years ago, the City Council approved a major tax rate increase. In 2021 the City Council voted to again hold a Truth-in-Taxation hearing. The purpose of that year's hearing was to increase the rate equal to the paramedic rate previously assessed by the county. In 2023 Davis County will cease to provide paramedic services to the county. South Weber prepared to take over providing paramedic services to its citizens through our Fire Department beginning October 2021. The county is dropping its special paramedic levy and

South Weber increased its rate an equal amount. This meant a net zero increase to our citizens. South Weber used this increase to pay Davis County for paramedic service until 2022.



Fees:

Central Weber Sewer Improvement District (CWSID) approved a 12.52% rate increase for sewer treatment fees charged to the City in the upcoming year. This year's budget includes 7.25% increase due to this pass-thru fee.



Sanitation rates were last increased on July 1, 2022. In January of 2020, our contracted garbage hauler, Robinson Waste Increased their rate by \$0.25/ can and due to COVID-19 the City Council did not pass through this increase. On July 1, 2022, Robinson Waste increased their rate an additional \$0.18 per can. This \$0.18 increase by Robinson Waste was passed onto our customers in the 2022-2023 budget. This year's fees include a 2% increase due to a 6% increase in disposal charges.

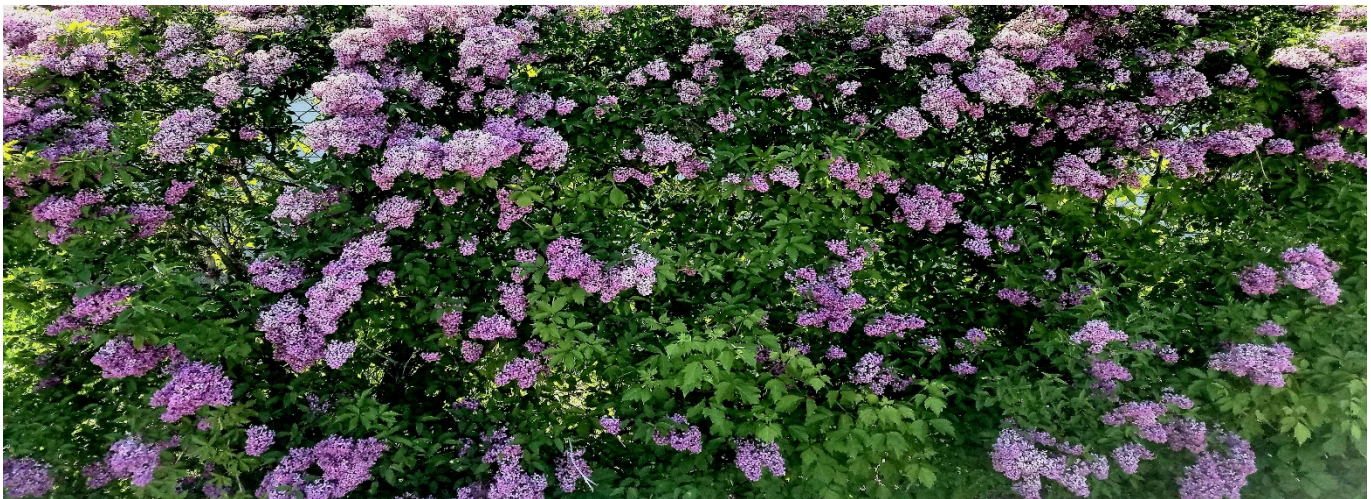
The culinary water rates were restructured and increased in 2018 to meet the infrastructure needs of the water system through 2025. The breakdown of these infrastructure expenditures is found in the Culinary Water Capital Facilities Plan. A public hearing on the new rates was held on May 15, 2018 and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

The Impact Fees for culinary water, sewer, parks, and recreation have been adopted. Storm drain impact fees were studied in 2021 and adopted effective January 1, 2022. Storm Drain rates were also studied in 2022r and new rates were adopted May 10, 2022. This rate study showed a 3% increase to be approved in succeeding years and that 3% increase is effective with this budget. Now that the General plan has been updated, all Capital Facility Plans and Impact Fees will be reviewed this coming year and adjusted as necessary to be in line with the new General Plan.



In the General Fund and Capital Projects Fund, sales tax revenues are anticipated to be \$1,500,000. The City Council has established a policy that a minimum of \$200,000 of sales tax goes to the Capital Project Fund with a cap of 20%. The rest of the sales tax revenue is in the General Fund.

Building fee revenue has decreased in the past 1.5 years. The Consolidated Fee Schedule is continually updated to meet the costs of current operations and can be found at the end of this document.



Summary

The attached budget is a balanced budget. South Weber City encourages, and is hopeful to have, public involvement in the budget process as it is a great opportunity for residents, business owners, and other

stakeholders to participate in the City's governmental operations. Like years past, the City will hold an open and public meeting where the tentative budget will be presented and adopted (May 11, 2023). City administration has afforded two weeks from that date for consideration of public comment, suggestions, and review. A public hearing on the South Weber City Fiscal Year 2023 – 2024 Tentative Budget was held on May 25, 2023 and adoption of the final budget by the City Council in an open and public meeting will be held in June 2023.

As a result of thorough, firm, and responsible financial practices and due to the efforts of the City's dedicated staff in many long-range planning efforts, I believe South Weber City is poised for a very prosperous future.

Respectfully Submitted,

David Larson

City Manager

South Weber City

Assisted by

Mark McRae

Finance Director

South Weber City

Budget Highlights

Governmental Type Funds

Revenues

- Property Tax (10-31-100). For 2023-2024, the City is proposing no property tax revenue increase.
- Sales and Use Tax (10-31-300). Sales tax has increased from the previous year. The City budgets 80% of anticipated sales tax in this account and 20% in account 45-31-300 for Capital Projects.
- Class "C" Road Fund Allotment (10-33-560). The allotment totals over \$300,000 per year. Only a portion is budgeted to be applied to General Fund Street department expenses.
- Subdivision Review Fee (10-34-105). Developer payments for third party reviews and inspections are recorded here. Account 10-58-319 is the corresponding expense account.
- Developer Payments for Improvements (10-34-270). Payments by developers for streetlights, street signs, and mailboxes are included in this account.
- Transfer from Impact Fees (10-39-800). Public Safety Impact fees are transferred to the General Fund to be applied to the bond payments on the fire station.
- Fund Balance. The law was changed in the 2021 legislative session raising the maximum from 25% to 35%. It is the city's intention to eventually move to the full 35%. This is the maximum of the General Fund's total revenues for a year that can be kept in the fund balance. This fund balance is for operating cash until property tax is received around November and for emergencies. The current balance at June 30, 2022 was \$580,788.
- Federal Grant Revenue – CARES/ ARPA: Approximately \$500,000 of ARPA funds have not been allocated by the city council.
- Transfer from Recreation Impact Fees (20-39-800). Recreation Impact fees are transferred each year to the Recreation Fund to be applied to the principal and interest on the Family Activity Center's Bond.
- Developer Payments for Improvements (56-34-270). Developers pay the City to have a seal coat applied to the asphalt streets in their development a year after the development is completed. The work is included as part of the projects of the Transportation Utility Fund.





Expenditures

- Salaries and Benefits. A compensation study was done in 2022 and employee wages have been adjusted accordingly. A change was made to discontinue the allocation of an employee's wages and benefits. Each employee's total wages and benefits are shown in their home department. The 2024 budget includes \$107,000 for employee increases which will be allocated according to personnel evaluations. This equates to an average 2% merit increase and a 3%

Cost of Living Adjustment (COLA).

- Judicial – Travel and Training (10-42-230). Travel and training costs for the judge are split between four cities.
- Administrative – Elections (10-43-316). Elections are held every two years. This is an election year, and this account has a budget of \$20,000 for 2024.
- 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.
- Community Services – Salaries (10-58-110). This account reflects the largest change due to the reallocation of salaries for the Public Works Director, and the salary of the Community Services Director position.
- Community Services – Part Time Salaries (10-58-120). This account reflects the largest change due to the reallocation of Code Enforcement officer from the Admin. Dept.
- Community Services – GIS/Mapping (10-58-325). This account was new to this department two years ago, as well as several other departments. The expense was previously included in the Engineering account (10-58-312).
- Streets – Equip. Supplies & Maint. (10-60-250). Maintenance costs have decreased as older equipment and vehicles have been replaced in the last couple of years.
- Streets – Mailboxes and Street Signs (10-60-415). A new account was created last year as city policy changed. Mailboxes and street signs are no longer installed by the developers but are purchased and installed by the City. Developers pay the City to do the work and the revenue is recorded in account 10-34-270.
- Streets – Streetlights (10-60-426). The new streetlight policy was adopted to reduce costs and provide uniformity to the city lights. Like the previous new account, developers pay for this expense.

- Parks – Salaries (10-70-110). The Parks department budget shows the addition of one full-time employee last year. As the City has added new parks, and/or new retention basins that are maintained as parks, the need for additional personnel has become necessary to keep the same level of service to the citizens.
- Capital Projects (Fund 45).
 - Admin – Christmas lights and decorations \$ 2,000
 - Fire – Vehicle replacement program \$ 185,000
 - Streets – Public Works facility \$ TBD
 - Streets – Streetlight Replacement Program \$ 50,000
 - Streets – 2799 Right-of-Way (re-budgeted) \$ 175,000
- TUF – Street Projects (56-76-730).
 - City Projects \$ 954,000
 - New Subdivision chip seal (paid by developers) \$ 186,000
 - Transportation Utility Fee (TUF) rate study \$ 30,000
 - Streetlogix software \$ 4,000
 - CFP/IFFP/IFA (re-budgeted) \$ 25,000



Business Type Funds

Revenues

- Sewer Sales (52-37-300). An increase of 7.27% is budgeted due to a 12.53% increase in the pass-thru fee to Central Weber Sewer Improvement District.
- Sanitation Fees (53-37-700). Wasatch Integrated Waste is the service provider who receives the waste from our citizens each week. They are also increasing their rates an additional 6% on July 1, 2023 which will be net 2% increase passed thru with this budget.
- Storm Drain Revenue (54-37-450). The Capital Facility Plan (CFP), Impact Fee Facility Plan (IFFP), and Impact Fee Analysis (IFA) studies have been completed. A rate study for storm drain charges followed. A significant increase in these charges was to be proposed to the council and adopted on May 10, 2022. The 3% increase each year from the study is included in this budget.

Expenditures

- Salaries (nn-40-110). Salaries in the Enterprise funds also reflect the allocation changes and compensation study adjustments.
- Water Purchases (51-40-491). The charges from Weber Basin increase each year as new homes are built and added to the system resulting in more water being used.
- Water Meter Replacement (51-40-495). Each year the Water department normally replaces 200 meters on a ten-year rotation. This year the department will replace 400.
- Water Improvements other than Buildings (51-40-730).
 - East Bench Transmission Line - Re-budgeted \$ 475,000
 - CFP/IFFP/IFA – Re-budgeted \$ 44,000
 - Water Rate Study \$ 35,000
 - Cornia Drive Waterline Replacement - Re-budgeted \$ 250,000
 - 1375 Line Replacementt \$ 600,000
- Water – Vehicles (51-40-255).
 - Vehicle replacement program \$ 84,000
- Sewer – Projects (52-40-).
 - CFP/IFFP/IFA – Re-budgeted \$ 75,000
 - Sewer Rate Study \$ 15,000
- Sanitation Fee Charges (53-40-492). Reflects Wasatch Integrated Waste charge increase of 6% effective July 1, 2023.
- Storm Drain –Expenditures reflect the changes due to federal regulation compliance, CIP study and rate study.



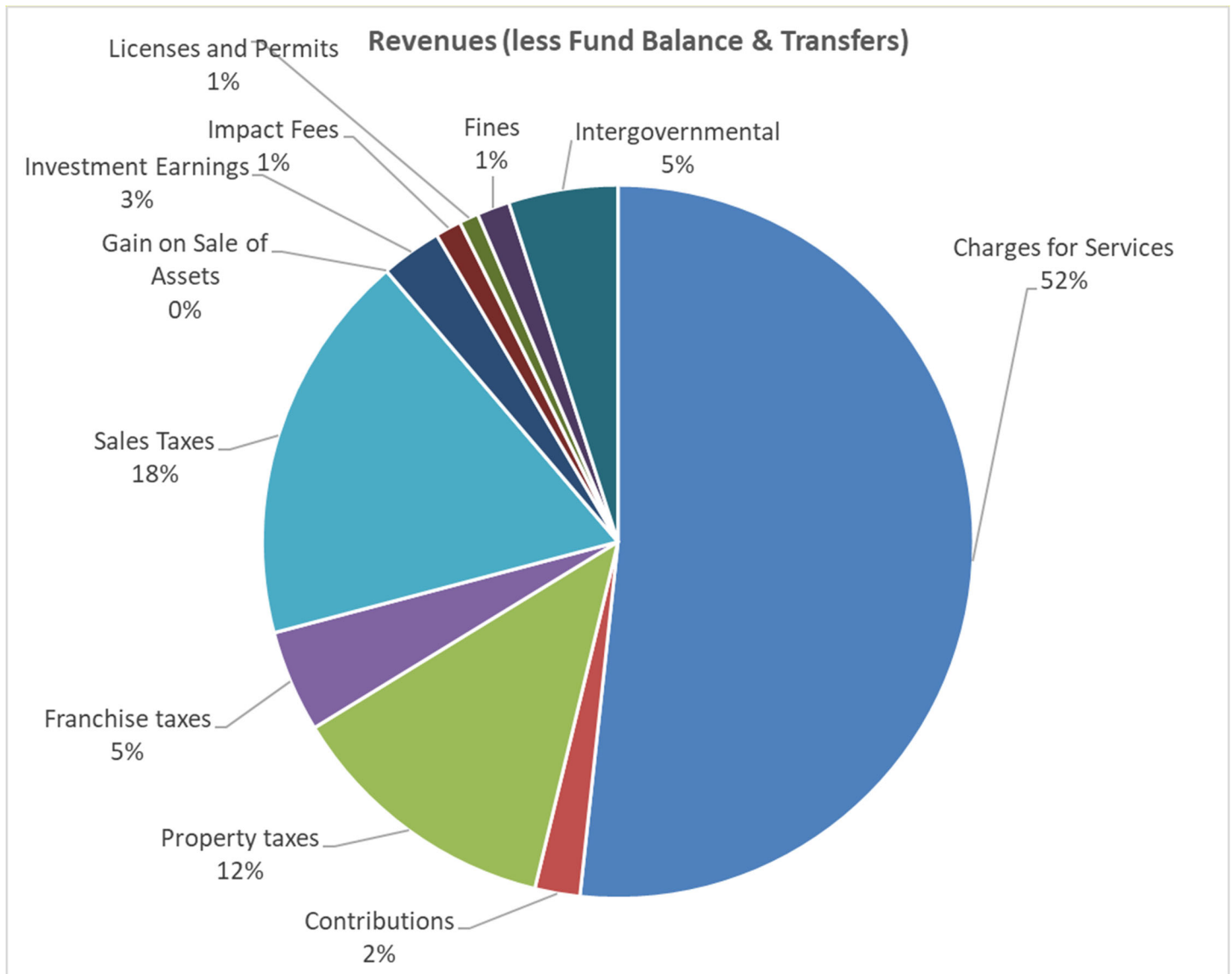
Position Summary Schedule

	<u>FY 2021</u>	<u>FY2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Elected	6	6	6	6
Firefighters/EMTs	31	48	48	41
Part-time	25	29	30	25
Full-time	13	12	12	17
Seasonal	<u>1</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total	76	97	98	90

Revenue Summary

Revenues represent the various sources of income for an organization. The total revenues for South Weber combined funds for the Fiscal Year 2024 amounts to about 12 million, a decrease from the 2023 Fiscal Year. The decrease occurred primarily because of a decrease in building and development within the city and a decrease in capital facilities projects. Stability of the City depends on the city’s ability to ensure revenue for the next coming year. Operating revenues remain stable.

The tables below show the increase or decrease in revenues by fund. Revenue comes from a variety of sources. Each source will be discussed in the individual fund sections.



Total Revenues Summary					
Revenue sources	2022 Actual	2023 Estimated	2023 Budget	2024 Budget	%
Charges for Services	4,300,379	4,603,827	4,679,300	4,698,500	37.68%
Contributions	321,081	644	95,000	186,000	1.49%
Property taxes	1,044,802	1,208,187	1,138,000	1,128,000	9.05%
Franchise taxes	418,073	478,723	420,000	468,000	3.75%
Sales Taxes	1,626,601	1,774,932	1,505,000	1,620,000	12.99%
Gain on Sale of Assets	4,500	134,275	0	0	0.00%
Investment Earnings	60,686	338,229	82,000	251,000	2.01%
Impact Fees	546,684	165,166	890,000	107,000	0.86%
Licenses and Permits	205,237	62,951	292,000	80,000	0.64%
Fines	117,016	129,175	100,000	135,000	1.08%
Intergovernmental	455,679	734,087	1,035,500	451,500	3.62%
Transfers & Fund Balance	1,507,094	1,535,001	4,272,000	3,343,000	26.81%
Other					
Total	10,607,831	11,165,198	14,508,800	12,468,000	100.00%

FUND REVENUE SUMMARY

Fund	Fund Title	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
10	General	3,359,936	3,642,033	3,709,327	3,973,800	3,917,000
20	Recreation	349,888	401,982	296,270	477,000	368,000
45	Capital Projects	1,899,728	1,477,043	1,075,412	1,278,000	434,000
51	Water	4,307,904	1,717,459	2,488,271	3,648,000	3,290,000
52	Sewer	1,108,995	1,140,970	1,195,645	2,133,000	1,215,000
53	Sanitation	502,501	522,022	553,146	527,000	556,000
54	Storm Drain	673,300	218,731	535,606	644,000	570,000
56	Transportation Utility	713,088	659,574	655,555	632,000	1,467,000
21	Sewer Impact	217,406	129,855	33,457	400,000	23,000
22	Storm Drain Impact	34,931	34,596	18,996	50,000	15,000
23	Park Impact	152,444	93,962	11,089	121,000	11,000
24	Road Impact	251,094	185,607	123,836	140,000	186,000
26	Water Impact	93,824	69,510	14,801	121,000	12,000
27	Recreation Impact	59,273	35,971	9,222	48,000	10,000
29	Public Safety Impact	10,494	6,412	2,014	12,000	2,000
60	Fleet Management	0	272,102	442,549	304,000	392,000
		13,734,805	10,607,831	11,165,198	14,508,800	12,468,000

Revenue Forecasting:

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

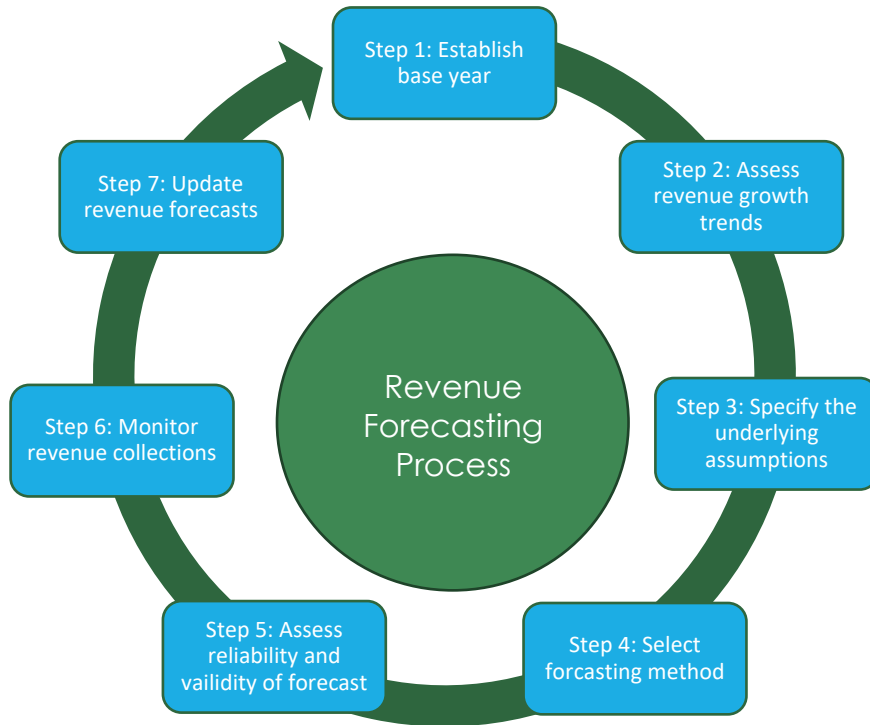
1. Multi-year revenue/resource projections
2. Maintaining an in-depth understanding of revenues/resources
3. Assessing the effects of potential changes to revenue source rates and bases
4. Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt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

Methodology:

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

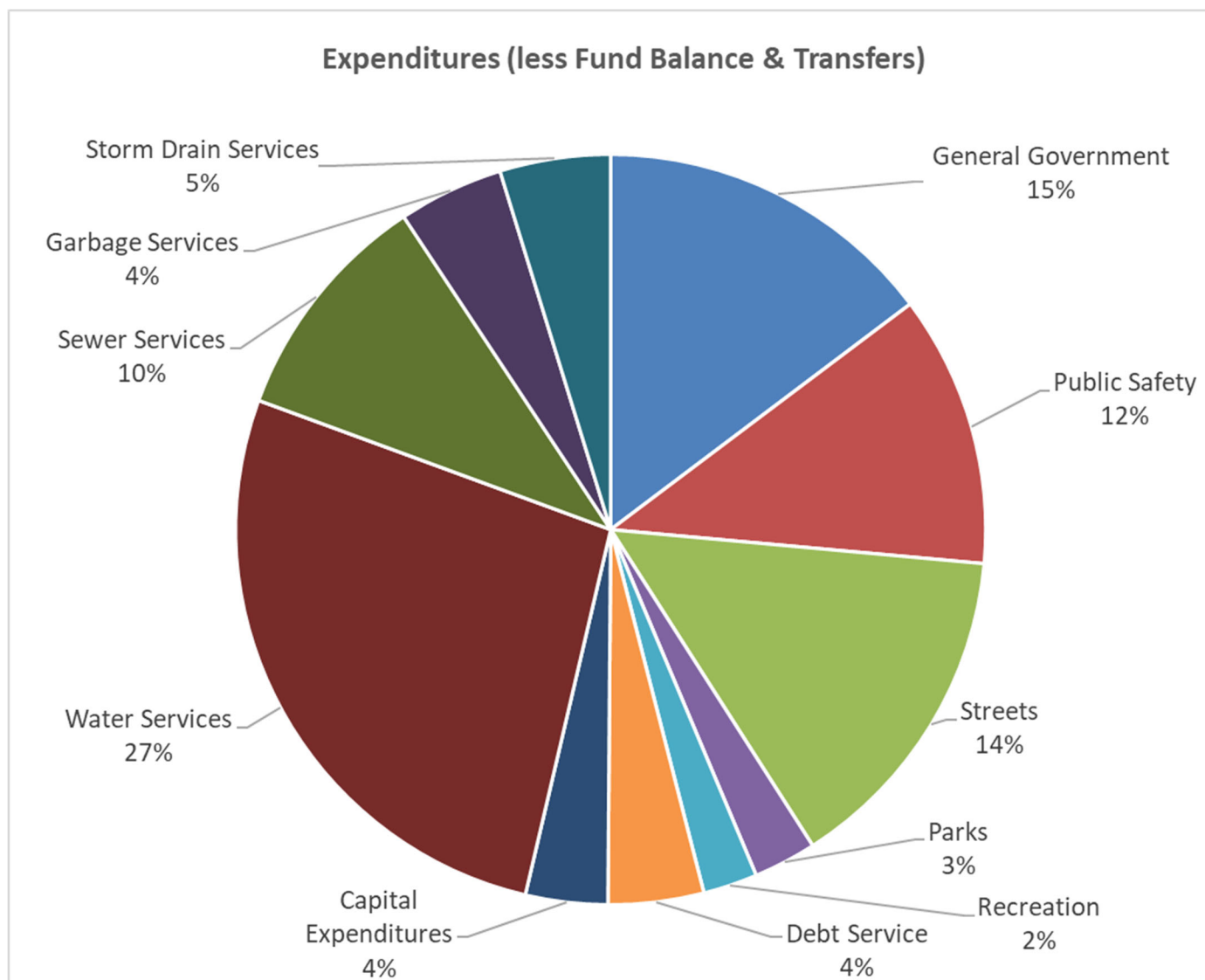
- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

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



Expenditures Summary

Expenditures illustrate where the City resources are going. These resources come in from revenues. The total operating expenditures for South Weber combined funds for the Fiscal year 2024 amounts to 12 million, a slight decrease from the estimated 2023 projection of 13.6 million. This decrease is largely due to the completion of a one-time Water Fund capital project. Below is a graph that explains the different areas that use revenues and tables describing the changes over the years and projections for the upcoming year.



Total Expenditures Summary					
Expense	2022 Actual	2023 Estimated	2023 Budget	2024 Budget	%
General Government	1,452,985	1,598,105	1,785,000	1,806,000	14.49%
Public Safety	1,034,112	1,291,670	1,369,700	1,436,000	11.52%
Streets	848,749	349,111	945,000	1,777,000	14.25%
Parks	315,622	228,071	225,100	333,000	2.67%
Recreation	215,924	347,132	396,000	287,000	2.30%
Debt Service	115,243	446,693	417,000	505,000	4.05%
Capital Expenditures	2,232,655	947,736	1,278,000	434,000	3.48%
Water Services	1,424,075	2,387,025	3,769,000	3,302,000	26.48%
Sewer Services	838,779	1,377,705	2,533,000	1,238,000	9.93%
Garbage Services	528,704	552,991	527,000	556,000	4.46%
Storm Drain Services	411,895	535,535	694,000	585,000	4.69%
Transfers & Fund Balance	960,246	317,500	570,000	209,000	1.68%
Total	10,378,990	10,379,273	14,508,800	12,468,000	100.00%

FUND EXPENSE SUMMARY

Fund	Fund Title	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
10	General	3,261,447	3,100,085	3,672,672	3,973,800	3,917,000
20	Recreation	276,328	298,899	428,186	477,000	368,000
45	Capital Projects	1,199,245	2,232,655	947,736	1,278,000	434,000
51	Water	3,662,395	1,382,914	2,372,025	3,648,000	3,290,000
52	Sewer	837,516	838,779	1,373,705	2,133,000	1,215,000
53	Sanitation	417,448	528,704	552,991	527,000	556,000
54	Storm Drain	317,551	377,299	535,535	644,000	570,000
56	Transportation Utility	549,077	658,651	122,067	632,000	1,467,000
21	Sewer Impact	41,497	0	4,000	400,000	23,000
22	Storm Drain Impact	55,726	34,596	0	50,000	15,000
23	Park Impact	32,954	855,687	11,000	121,000	11,000
24	Road Impact	234,338	0	0	140,000	186,000
26	Water Impact	56,432	41,161	15,000	121,000	12,000
27	Recreation Impact	59,869	35,971	9,000	48,000	10,000
29	Public Safety Impact	10,494	(6,412)	2,000	12,000	2,000
60	Fleet Management	0	0	333,357	304,000	392,000
		11,012,315	10,378,990	10,379,273	14,508,800	12,468,000

Expenditure Project Methodology:

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

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



Debt Summary

State Debt Limits:

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

Bond Ratings:

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



Long-Term Debt:

The following is summary of long-term debt transactions of the City for the year ended June 30, 2022:

Governmental Activities

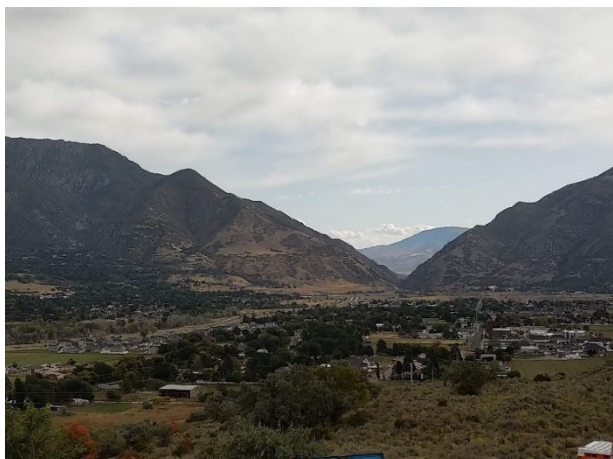
B	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Sales Tax Revenue Bond, Series 2012	\$ 589,000	\$ -	\$ (93,000)	\$ 494,000	\$ 93,000
Total governmental bonds payable	589,000			494,000	93,000
Capital Leases		892,130	(58,374)	833,756	184,410
Compensated absences	63,222	36,165	(45,515)	53,872	32,323
Net pension liability	19,794	-	(19,794)	=	=
Total Governmental long-term liabilities	<u>\$ 672,016</u>	<u>\$ 928,295</u>	<u>\$ (123,683)</u>	<u>\$ 1,381,628</u>	<u>\$ 309,733</u>

S&P Global Ratings

Water Funds
A+

S&P Rating Scale:

- AAA** *Extremely strong capacity to meet financial commitments*
- AA** *Very strong capacity to meet financial commitments*
- A** *Strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances*
- BBB** *Adequate capacity to meet financial commitments but more subject to adverse economic conditions.*
- BB** *Less vulnerable in the near-term but faces major ongoing uncertainties to adverse business*
- CCC** *Currently vulnerable and dependent on favorable business, financial and economic conditions*
- CC** *Currently vulnerable and dependent on favorable business, financial and economic conditions*
- C** *Currently highly vulnerable to non-payment, and ultimate recovery is expected to be lower than that of higher rates obligations*



The direct placement revenue bonds contain a significant default provision wherein if the City does not pay the scheduled principal and interest payments the bondholder may require the City to increase rates sufficient to comply with the bond requirements or may petition the court to appoint a receiver. In addition, the bonds have an acceleration clause wherein upon default the bonds shall bear an interest at the rate of 18% until the default is cured. The City does not have any unused lines of credit.

Sales Tax Revenue Refunding Bonds, Series 2012:

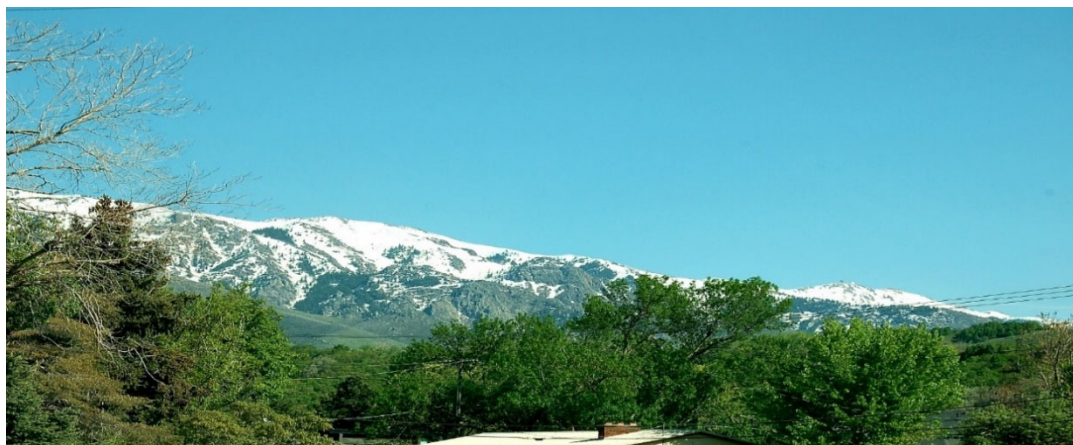
The Sales Tax Revenue Refunding Bonds, Series 2012 were issued in February 2012. Original issuance amount of \$1,312,000 and carry interest at 2.970%. Interest payments are due semi-annually in January and July, with principal payments due annually in January, and mature in January 2027. The Sales Tax Revenue Refunding Bonds, Series 2012 were issued to refund a portion of the Sales Tax Revenue Bonds, Series 2004.

The annual debt service requirements to maturity, including principal and interest, for the Sales Tax Revenue Refunding Bonds, Series 2012, as of June 30, 2021 are as follows:

<u>Year Ending June 30,</u>	<u>Sales Tax Refunding Bonds, Series 2012</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 91,000	\$ 20,196	\$ 111,196
2022	95,000	17,493	112,493
2023	93,000	14,672	107,672
2024	97,000	11,910	108,910
2025	101,000	9,029	110,029
2026-2027	<u>203,000</u>	<u>9,088</u>	<u>212,088</u>
Total	<u>\$ 680,000</u>	<u>\$ 82,388</u>	<u>\$ 762,388</u>

Water Revenue Bonds, Series 2010:

The Water Revenue Bonds, Series 2010 were issued in August 2010. The \$3,445,000 revenue bonds carried interest ranging from 2.0% to 5.0%. Interest payments are due semi-annually in June and December, with principal payments due annually in June, and matures in June 2040. The proceeds of the bond were used to construct a culinary water storage reservoir, a pump station, and other related infrastructure. In 2017, the City refunded the Series 2010 bonds by issuing Water Revenue Refunding Bonds, Series 2017. The proceeds of the Series 2017 bond were deposited into an escrow which was used to redeem the Series 2010 bonds on June 1, 2020.



Water Revenue Refunding Bonds, Series 2017:

The Water Revenue Refunding Bonds, Series 2017 were issued in December 2017 to refund the Series 2010 Water Revenue Bonds. The \$2,800,000 refunding revenue bonds carry interest ranging from 2.0% to 5.0%. Interest payments are due semi-annually in June and December, with principal payments due annually in June, and matures in June 2039. The issuance of the Series 2017 bonds generated a premium of \$386,217. The bond proceeds, including the premium, together with funds from the debt service reserve account for the Series 2010 bonds were deposited into an escrow account which will be used to pay down the balance of the Series 2010 bonds, and ultimately retired those bonds when those bonds matured in June 2020. The advance refunding resulted in a deferred loss on refunding of \$84,695. The premium and deferred loss on refunding will be amortized over the life of the bonds.

The annual debt service requirements to maturity as of June 30, 2022 are as follows:

<u>Year Ending June 30,</u>	<u>Water Revenue Bonds, Series 2017</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	100,000	127,500	227,500
2023	100,000	123,000	223,000
2024	100,000	118,500	218,500
2025	110,000	114,700	224,700
2026-2030	625,000	502,700	1,127,700
2031-2035	785,000	345,750	1,130,750
2036-2039	<u>605,000</u>	<u>133,750</u>	<u>738,750</u>
Total	<u>\$ 2,525,000</u>	\$ 1,597,650	\$ 4,122,650

Fund Descriptions

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

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



General Fund

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



South Weber City Budget

GENERAL FUND SUMMARY

Dept.	Department Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
"10-41	Legislative	40,063	43,492	50,736	49,954	73,000	68,000
"10-42	Judicial	89,135	86,877	76,515	39,879	46,000	48,000
"10-43	Administrative	1,057,952	1,293,537	901,543	1,202,146	1,212,000	1,023,000
"10-54	Public Safety	247,649	260,500	273,739	353,031	355,000	331,000
"10-57	Fire	603,363	675,048	792,641	970,921	1,046,700	1,137,000
"10-58	Community Services	418,515	364,835	499,190	601,626	703,000	667,000
"10-60	Streets	226,299	234,183	190,098	227,044	313,000	310,000
"10-70	Parks	251,241	302,976	315,622	228,071	225,100	333,000
		2,934,218	3,261,447	3,100,085	3,672,672	3,973,800	3,917,000

South Weber City Budget

Account No.	Account Title	2019-20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
GENERAL FUND REVENUES							
TAXES							
10-31-100	Current Year Property Taxes	747,054	771,140	955,630	1,152,044	1,078,000	1,071,500
10-31-120	Prior Year Property Taxes	6,668	10,056	37,578	1,061	10,000	1,500
10-31-200	Fee in Lieu - Vehicle Reg	47,592	52,057	51,594	55,082	50,000	55,000
10-31-300	Sales and Use Taxes	339,002	838,624	1,171,212	1,198,781	1,100,000	1,300,000
10-31-309	RAP Tax	0	0	17,760	0	20,000	10,000
10-31-310	Franchise/Other	422,985	417,268	418,073	478,723	420,000	468,000
	Total Taxes:	1,563,302	2,089,145	2,651,846	2,885,691	2,678,000	2,906,000
LICENSES AND PERMITS							
10-32-100	Business Licenses and Permits	9,119	8,399	8,804	8,667	8,000	8,000
10-32-210	Building Permits	354,243	239,858	147,093	38,894	240,000	50,000
10-32-310	Excavation Permits	94	1,876	470	294	0	0
	Total Licenses and Permits:	363,456	250,133	156,367	47,855	248,000	58,000
INTERGOVERNMENTAL REVENUE							
10-33-400	State Grants	1,500	0	0	0	0	0
10-33-500	Federal Grant Revenue	145,870	221,046	0	78,000	78,000	30,000
10-33-550	Wildland Firefighting	0	3,525	2,778	0	214,000	214,000
10-33-560	Class "C" Road Fund Allotment	94,000	236,028	257,596	110,104	110,000	114,000
10-33-580	State Liquor Fund Allotment	5,922	7,123	5,213	6,526	7,000	7,000
	Total Intergovernmental Revenue:	247,292	467,722	265,587	194,630	409,000	365,000
CHARGES FOR SERVICES							
10-34-100	Zoning & Subdivision Fees	14,787	25,364	16,645	4,634	15,000	10,000
10-34-105	Subdivision Review Fee	55,944	64,406	75,352	34,538	60,000	20,000
10-34-250	Bldg. Rental/Park Use (bowery)	1,427	1,370	2,253	1,015	0	0
10-34-270	Developer Pmts for Improvements	26,484	0	0	0	5,000	0
10-32-290	Plan Check and Other Fees	107,982	75,520	48,870	15,096	44,000	22,000
10-34-560	Ambulance Service	69,410	52,978	59,019	63,219	63,000	63,000
	Total Charges for Services:	276,034	219,638	202,138	118,502	187,000	115,000
FINES AND FORFEITURES							
10-35-100	Fines	90,215	100,504	117,016	129,175	100,000	135,000
	Total Fines and Forfeitures:	90,215	100,504	117,016	129,175	100,000	135,000
MISCELLANEOUS REVENUE							
10-36-100	Interest Earnings	24,263	5,407	10,363	46,367	11,000	40,000
10-36-400	Sale of Assets	0	4,500	0	0	0	0
10-36-900	Sundry Revenues	22,859	36,389	27,318	11,347	45,300	9,500
10-36-905	Misc - Court Convenience Fee	0	0	0	5,187	0	5,000
	Total Miscellaneous Revenue:	47,122	46,296	37,682	57,713	56,300	49,500
CONTRIBUTIONS AND TRANSFERS							
10-39-100	Fire Agreement/Job Corps	17,900	7,160	0	3,500	3,500	3,500
10-39-110	Fire Agreement/County	1,422	1,744	2,985	(7,740)	3,000	3,000
10-34-910	Transfer for Administrative Services	167,100	167,100	202,000	278,000	277,000	280,000
10-39-800	Transfer from Impact Fees	14,996	10,494	6,412	2,000	12,000	2,000
	Transfer from Fund Balance						0
	Total Contributions and Transfers:	201,418	186,498	211,397	275,760	295,500	288,500
		2,788,837	3,359,936	3,642,033	3,709,327	3,973,800	3,917,000

Capital Projects Fund

A capital project is a large, expensive, one-time project. Because they represent such a large cost, they are often considered “lumpy” in a budget and are therefore put in their own budget section. Separating capital projects ensures more stability when tracking other revenues and expenditures over time.

The Capital Projects Fund is a major fund and was created as a mechanism to provide for the purchase or construction of capital assets valued at \$10,000.00 or more where the asset life is more than 3 years, and the item is capitalized or depreciated. The most common types of capital projects are infrastructural: parks, streets, facilities, heavy equipment, and/or the purchase of land. Capital projects are financed by public funds, bonds, grants, loans, existing cash reserves, and impact fees as determined and directed by the South Weber City Council.

The next coming year South Weber Capital Projects include vehicle replacement to ensure safety and effective services, other projects include updating city hall and the new public works facility.



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
CAPITAL PROJECTS							
45-43-730	Admin. - Improv. Other than Bldgs.	0	115,159	530	160,112	160,000	2,000
45-43-740	Admin. - Purchase of Equipment	0	48,282	2,000	36,703	35,000	0
45-57-720	Fire - Buildings	22,825	936	0	5,333	230,000	0
45-57-730	Fire - Improvements Other than Bldgs.	0	0	166,031	201,722	270,000	0
45-57-740	Fire - Purchase of Equipment	15,000	112,937	222,107	166,876	145,000	185,000
45-58-740	Community Svs - Purchase of Equipmen	0	0	5,000	7,000	7,000	0
45-60-710	Streets - Land	63	601,683	6,685	0	0	0
45-60-720	Streets - Buildings	1,887	0	0	4,772	0	0
45-60-730	Streets - Improv. Other than Bldgs.	1,664,979	212,256	201,770	223,555	270,000	225,000
45-70-710	Parks - Land	0	0	0	0	0	0
45-60-740	Streets - Purchase of Equipment	32,778	59,298	66,238	47,000	47,000	0
45-70-730	Parks - Improv. Other than Bldgs.	72,919	48,694	1,537,295	33,663	53,000	0
45-70-740	Parks - Purchase of Equipment	98,231	0	25,000	61,000	61,000	0
45-90-900	Contribution to Fund Balance		0	0	0	0	22,000
		1,908,682	1,199,245	2,232,655	947,736	1,278,000	434,000

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
CAPITAL PROJECTS							
REVENUES							
45-31-300	Sales Tax	770,000	500,001	300,000	475,000	275,000	200,000
45-33-400	State Grants	366,852	0	0	0	0	0
45-33-500	Federal Grant Revenue - CARES/ ARPA	0	276,378	107,107	463,698	540,000	0
45-34-270	Developer Pmts for Improvements	307,300	489,151	137,213	0	0	0
45-34-440	Contributions	25,000	0	0	0	0	0
45-34-445	Contributions - Restricted	0	0	70,570	644	85,000	0
45-36-100	Interest Income	8,776	6,907	6,466	55,071	10,000	48,000
45-36-110	Gain on Sale of Assets	0	0	0	0	0	0
45-39-900	Fund Balance to be Appropriated	0	0	0	0	27,000	0
45-39-470	Transfer from General Fund	0	360,000	0	70,000	70,000	0
45-39-800	Transfer from Impact Fees	518,058	267,291	855,687	11,000	271,000 *	186,000
45-39-810	Transfer from Class "C"	234,338	0	0	0	0	0
		2,230,325	1,899,728	1,477,043	1,075,412	1,278,000	434,000

* Park Impact \$11,000

* Road Impact \$175,000

CAPITAL PROJECTS

45-43-730	Administration - Improvements Other than Buildings		2,000
	Christmas lights and decorations	2,000	
45-43-740	Administration - Equipment		0
	City Hall Generator (Re-budget)	0	
45-57-730	Fire - Improvements Other than Bldgs.		0
	Auxillary Building - (Re-budgeted)	0	
45-57-740	Fire - Purchase of Equipment		185,000
	Vehicle Leases	94,000	
	Large Apparatus	91,000	
45-58-740	Community Services - Purchase of Equipment		0
	Vehicle Replacement	0	
45-60-710	Streets - Land		0
45-60-730	Streets - Improvements Other than Buildings		225,000
	Streetlight Replacement Program	50,000	
	Public Works Facility	?	
	2700 East R.O.W. & Design (Re-budgeted)	175,000	
45-60-740	Streets - Purchase of Equipment		0
	Vehicle Replacement	0	
45-70-730	Parks - Improvements Other than Buildings		0
	Cherry Farms Ballfield (Re-budgeted)	0	
	Canyon Meadows West - (Re-budgeted)	0	
	Posse Grounds - Wind Damage (Re-budgeted)	0	
45-70-740	Parks - Purchase of Equipment		0

Name	South Weber	Fiscal Year Ended		6/30/2024
Part V	Capital Projects Fund			
Nature of the Fund:				
		Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	Description	(b)	(c)	(d)
	(a)			
	Revenues			
	Transfers from General Fund	0	70,000	0
	Interest Income	6,466	55,071	48,000
	Other Additions			
	State Grants	0	0	0
	Sales & Use Tax	300,000	475,000	200,000
	Transfers from impact fees	855,687	11,000	186,000
	Transfers from Class C	0	0	0
	Fund Balance Appropriated	0	0	0
	Gain on Sales of Assets	0	0	0
	Contributions	70,570	644	0
	Developer Permit for Improvements	137,213	0	0
	Federal Grants Revenue	137,213	0	0
	TOTAL REVENUE	1,507,149	611,715	434,000
	Beginning Fund Balance	2,231,595	1,901,286	1,565,265
	TOTAL AVAILABLE FOR APPROPRIATION	3,738,745	2,513,001	1,999,265
	Expenditures			
	Admin - Improvements Other than Buildings	530	160,112	2,000
	Admin - Purchase of Equipment	2,000	36,703	0
	Fire - Buildings	0	5,333	0
	Fire - Improvements Other than Buildings	166,031	201,722	0
	Fire - Purchase of Equipment	222,107	166,876	185,000
	Streets - Land	6,685	0	0
	Streets - Buildings	0	4,772	0
	Streets - Improvement Other than Buildings	201,770	223,555	225,000
	Streets - Purchase of Equipment	66,238	47,000	0
	Parks - Land	0	0	0
	Parks - Improvement Other than Buildings	1,537,295	33,663	0
	Parks - Purchase of Equipment	25,000	61,000	0
	Planning - Purchase of Equipment	5,000	7,000	0
	TOTAL EXPENDITURES	2,232,655	947,736	412,000
	Ending Fund Balance	1,901,286	1,565,265	1,587,265

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.



A youth Flag Football team

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.

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

South Weber City Budget

Account No.	Account Title	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
RECREATION						
20-71-110	Full-Time Employee Salaries	54,171	54,943	55,843	56,000	61,000
20-71-120	Part-time Employees Salaries	46,068	43,546	58,049	60,000	64,000
20-71-130	Employee Benefit - Retirement	10,589	10,506	10,336	11,000	12,000
20-71-131	Employee Benefit-Employer FICA	8,138	8,258	9,471	8,000	9,000
20-71-133	Employee Benefit - Work. Comp.	1,551	1,792	1,946	3,000	3,000
20-71-134	Employee Benefit - Unemployment Ins.	0	25	63	0	0
20-71-135	Employee Benefit - Health Ins.	6,680	6,710	5,909	11,000	11,000
20-71-137	Employee Testing	356	20	300	500	500
20-71-230	Travel & training	128	0	0	1,500	1,500
20-71-240	Office Supplies and Expense	1,009	959	1,081	1,000	1,000
20-71-241	Materials & Supplies	2,511	4,100	3,114	3,000	3,000
20-71-250	Equipment Supplies & Maint.	802	2,834	923	1,000	1,000
20-71-256	Fuel Expense	419	10	203	200	500
20-71-262	General Government Buildings	0	857	12,000	12,000	12,000
20-71-270	Utilities	5,336	5,320	6,306	10,000	7,000
20-71-280	Telephone	3,301	4,497	4,040	4,000	4,000
20-71-331	Community Events	190	390	3,725	3,500	0
20-71-350	Software Maintenance	763	802	940	1,000	1,000
20-71-480	Basketball	8,205	7,544	11,733	11,500	12,000
20-71-481	Baseball & Softball	6,627	8,414	7,575	7,500	8,000
20-71-482	Soccer	4,815	5,202	4,769	4,500	5,000
20-71-483	Flag Football	2,449	1,996	1,925	3,000	3,000
20-71-484	Volleyball	674	1,688	1,557	2,000	2,000
20-71-485	Summer Fun	150	1,073	2,000	2,000	2,000
20-71-486	Sr Luncheon	0	755	1,000	2,000	2,000
20-71-488	Competition Basketball	10,126	9,995	11,139	12,000	12,000
20-71-489	Competition Baseball	0	0	300	300	500
20-71-491	Cornhole	0	0	0	0	500
20-71-492	Wrestling	0	0	0	2,000	0
20-71-530	Interest Expense	16,505	14,575	16,054	16,000	16,000
20-71-550	Banking Charges	1,094	1,923	2,166	1,500	2,000
20-71-610	Miscellaneous	815	608	85,464	86,000	1,500
20-71-625	Cash Over and Short	0	(0)	(2)	0	0
20-71-740	Equipment	1,336	6,158	8,259	40,000	10,000
20-71-811	Bond Principal	65,520	68,400	65,000	65,000	65,000
20-71-915	Transfer to Admin Svs	16,000	25,000	35,000	35,000	35,000
		276,328	298,899	428,186	477,000	368,000

South Weber City Budget

Account No.	Account Title	2020-21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
RECREATION						
RECREATION REVENUE						
20-34-720	Rental - Activity Center	12,830	14,700	11,798	11,000	11000
20-34-750	Recreation Fees	0	0	0	0	0
20-34-751	Membership Fees	17,160	18,714	20,672	21,000	21000
20-34-752	Competition Basketball	21,610	21,004	19,840	22,500	20000
20-34-753	Misc. Revenue	621	1,599	738	2,000	1000
20-34-754	Competition Baseball	140	0	0	500	500
20-34-755	Basketball	11,944	13,839	14,207	14,000	14000
20-34-756	Baseball & Softball	9,003	11,800	8,049	8,000	8000
20-34-757	Soccer	14,217	16,075	15,728	9,000	16000
20-34-758	Flag Football	3,587	3,826	3,680	4,000	4000
20-34-759	Volleyball	1,455	2,040	1,002	2,000	1500
20-34-760	Wrestling	0	0	0	2,000	0
20-34-841	Gravel Pit Fees	125,365	185,431	95,807	95,000	100000
	Total Recreation Fee Revenue:	217,932	289,028	191,521	191,000	197,000
20-37-100	Interest Earnings	2,088	1,984	1,747	4,000	2,000
Contributions & Transfers						
20-39-470	Transfer from General Fund	70,000	75,000	83,000	83,000	0
20-39-800	Transfer from Recreation Impact Fees	59,869	35,971	10,000	48,000 *	10,000
20-39-900	Fund Balance to be Appropriated		0	10,001	151,000	159,000
						0
	Total Contributions & Transfers:	129,869	110,971	103,001	282,000	169,000
	Total Fund Revenues	349,888	401,982	296,270	477,000	368,000

* Shortfall in impact fees (\$71,000)

RECREATION FUND

RECREATION EXPENDITURES

20-71-110	Full-time Salaries <i>Recreation Director</i>		61,000
20-71-120	Part-time Salaries - 1.6 FTE <i>5 Employees</i>		64,000
20-71-130	Employee Benefit - Retirement		12,000
20-71-131	Employee Benefit-Employer FICA		9,000
20-71-133	Employee Benefit - Work. Comp.		3,000
20-71-134	Employee Benefit - UI		0
20-71-135	Employee Benefit - Health Ins.		11,000
20-71-137	Employee Testing		500
20-71-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		1,500
	Utah Rec & Parks Association Conference	1,000	
	ULCT Conferences	300	
	Other	200	
20-71-240	Office Supplies and Expense <i>Copier Supplies, Postage, and general office supplies</i>		1,000
20-71-241	Materials & Supplies <i>Towel Service</i>		3,000
20-71-250	Equipment Supplies & Maint. <i>Upkeep or repair of equipment and operating supplies</i>		1,000
	Weight Equipment		
20-71-256	Fuel Expense		500
20-71-262	General Government Buildings <i>Upkeep of building and floor resurfacing</i>		12,000
	Concrete Project	2,000	
		10,000	
20-71-270	Utilities		7,000

South Weber City Budget

<i>Electricity and Natural Gas expenses</i>		
20-71-280	Telephone	4,000
20-71-331	Community Events Daddy/Daughter - Moved to Community Services Halloween- Moved to Community Services Breakfast with Santa - Moved to Community Services	0
20-71-350	Software Maintenance <i>Software maintenance contracts</i>	1,000
20-71-480	Basketball <i>Jr. Jazz program - 300 participants</i>	12,000
20-71-481	Baseball & Softball <i>T-ball, Coach Pitch, Machine Pitch, baseball & softball - 250 participants</i>	8,000
20-71-482	Soccer <i>Pre-kindergarten to 4th grade; 300 participants</i>	5,000
20-71-483	Flag Football <i>1st to 9th grade, co-educational - 110 participants</i>	3,000
20-71-484	Volleyball <i>Girls 3rd to 9th grade - 70 participants</i>	2,000
20-71-485	Summer Fun <i>Citizen participation at Roy City Aquatics Center - 1200 participants</i>	2,000
20-71-486	Sr Luncheon <i>Held 6 times a year - 21 Participant per luncheon</i>	2,000
20-71-488	Competition Basketball	12,000
20-71-489	Competition Baseball	500
20-71-491	Cornhole	500
20-71-492	Wrestling	0
20-71-530	Interest Expense - Bond 28% Fire, 72% Recreation	16,000
20-71-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	2,000
20-71-610	Miscellaneous	1,500
20-71-625	Cash Over and Short	0

South Weber City Budget

20-71-740	Equipment		10,000
	Rental of Exercise Equipment	5,000	
	Fleet Management Program Charge	5,000	
20-71-811	Sales Tax Rev Bond - Principal		65,000
	28% Fire, 72% Recreation		
20-71-900	Increase in Fund Balance		0
20-71-915	Transfer to Admin Services		35,000

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
RECREATION IMPACT FEE FUND							
Revenue							
27-37-200	Recreation Impact Fees	93,408	59,214	35,862	9,170	48,000	10,000
	Total Source: 34:	93,408	59,214	35,862	9,170	48,000	10,000
27-37-100	Interest Earnings	1,006	59	109	52	0	0
	Total Revenue	94,414	59,273	35,971	9,222	48,000	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							
27-80-800	Transfers	93,818	59,869	35,971	9,000	48,000	10,000
	Total Expenditures	93,818	59,869	35,971	9,000	48,000	10,000
	Recreation Impact Fee Fun Revenue Tot	94,414	59,273	35,971	9,222	48,000	10,000
	Recreation Impact Fee Fund Expenditure	93,818	59,869	35,971	9,000	48,000	10,000
	Net Total Park Impact Fee Fund	596	-596	0	222	0	0

Name	South Weber	Fiscal Year Ended	6/30/2024
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	14,700	11,798	11,000
Fees	87,298	83,178	85,000
Interest	1,984	1,747	2,000
Sundry Rev.	1,599	738	1,000
Gravel Pit	185,431	95,807	100,000
Other Sources			
Usage of Beginning Fund Balance	0	10,001	159,000
Transfer From: General Fund	75,000	83,000	0
Transfer From: Impact Fees	35,971	10,000	10,000
TOTAL REV AND OTHER SOURCES	401,982	296,270	368,000

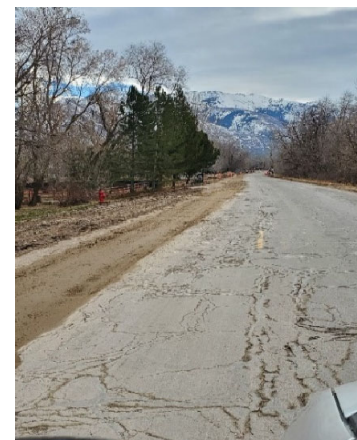
Expenditures			
Personnel	125,800	141,917	160,500
Contractual	3,116	6,831	3,000
Materials and Supplies	18,577	27,667	30,000
Recreation Programs	36,666	41,996	47,000
Other Equipment	6,158	8,259	10,000
Other Misc.	608	85,464	1,500
Bond principal	68,400	65,000	65,000
Interest	14,575	16,054	16,000
Other Uses			
Budgeted Increase in fund Balance			
Transfer To: admin Services	25,000	35,000	35,000
TOTAL EXP AND OTHER USES	298,899	428,188	368,000

Transportation Utility Fund

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



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



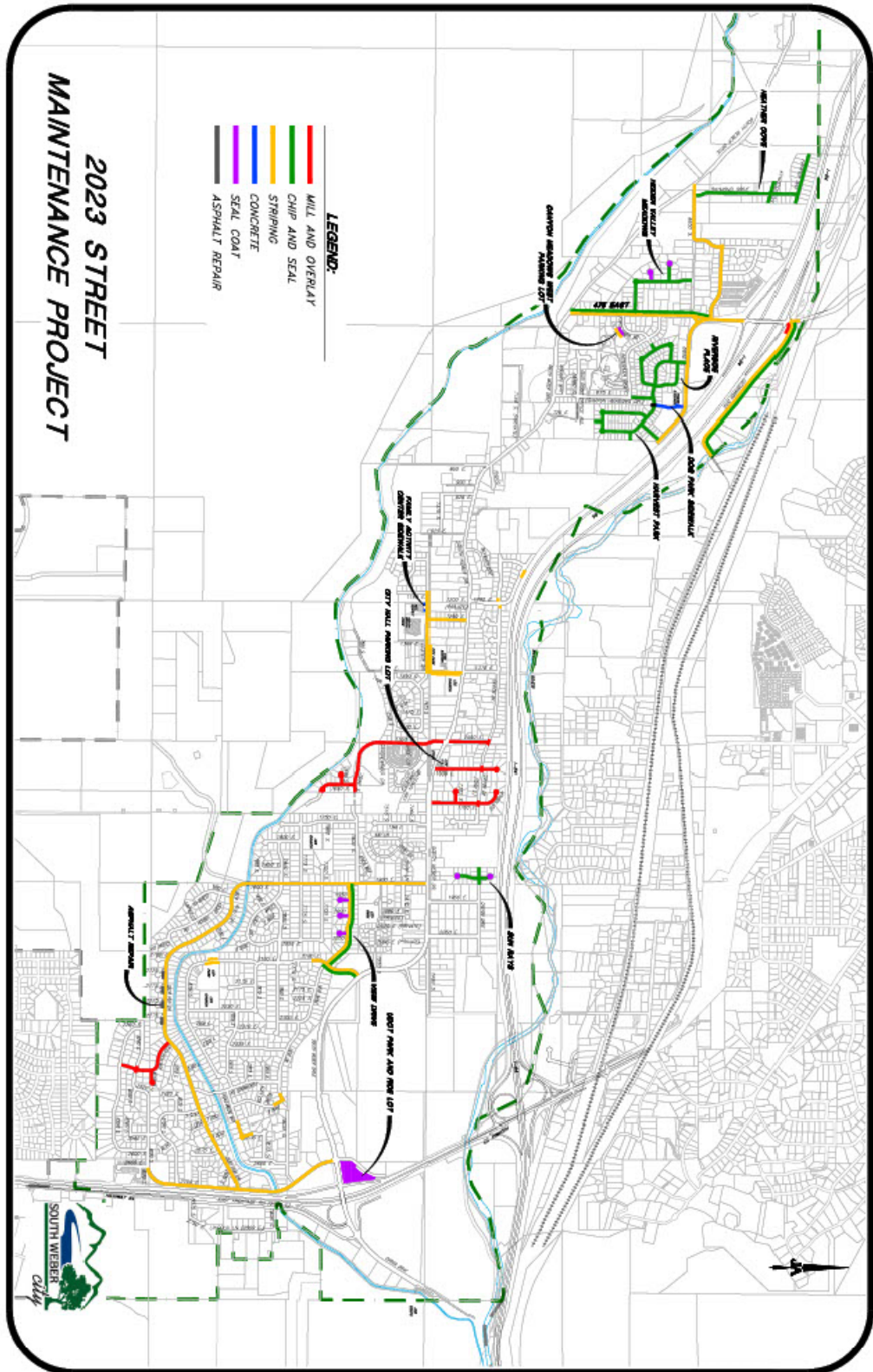
Recognizing the current condition of the City’s roads and the need for continual maintenance and preservation, on June 20, 2017, the Mayor and City Council adopted a Transportation Utility Fee. The City Council also created this Transportation Utility Fund, which is a major fund. The Transportation Utility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

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
TRANSPORTATION UTILITY							
56-76-312	Professional & Tech. - Enginr	25,125	27,158	13,409	9,752	18,000	18,000
56-76-410	Special Highway Supplies	0	0	0	0	0	0
56-76-424	Curb , Gutter, & Sidewalk Repair	0	14,000	11,761	40	100,000	250,000
56-76-425	Street Sealing	0	0	0	0	0	0
56-76-730	Street Projects	604,422	507,919	633,481	112,276	178,000	1,199,000
56-76-990	Contribution to Fund Balance	0	0	0	0	336,000	0
		629,547	549,077	658,651	122,067	632,000	1,467,000
TRANSPORTATION UTILITY							
MISCELLANEOUS REVENUE							
56-36-100	Interest Earnings	5,040	1,738	1,237	14,751	2,000	8,000
	Total Miscellaneous Revenue:	5,040	1,738	1,237	14,751	2,000	8,000
TRANSPORTATION UTILITY REVENUE							
56-31-305	Transportation - Local Option	102,489	124,807	137,630	101,151	110,000	110,000
56-33-560	Class "C" Road Fund Allotment	245,277	80,000	80,000	80,000	80,000	80,000
56-34-270	Developer Pmts for Improv	46,666	76,228	0	0	10,000	186,000
56-37-800	Transportation Utility Fee	407,293	430,315	440,707	459,654	430,000 *	450,000
	Total Transportation Utility Revenue:	801,726	711,350	658,336	640,805	630,000	826,000
CONTRIBUTIONS AND TRANSFERS							
	Contribution From Fund Balance	0	0	0	0	0	633,000
56-39-500	Contribution From Fund Bal - Class C	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	633,000
		806,766	713,088	659,574	655,555	632,000	1,467,000

Transportation Utility Fund

56-76-312	Professional & Tech. - Engineer	18,000
56-76-424	Curb , Gutter, & Sidewalk Repair	250,000
56-76-425	Street Maintenance	0
56-76-730	Street Projects	1,199,000
	City Projects (Crack Fill only in 2023)	954,000
	New Subdivision chip seal (paid by developers) Riverside, Harvest Park, Hidden Valley, Sun Rays	186,000
	TUF Rate Study	30,000
	CFP/IFFP/IFA (re-budgeted)	25,000
	Street Scan software for streets and sidewalks - yearly maint	4,000



Fleet Management Fund



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

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



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-23 Budget	2023-2024 Budget
FLEET MANAGEMENT						
FLEET MANAGEMENT REVENUE						
60-34-981	Interfund Charge - Admin	0	0	2,000	0	0
60-34-982	Interfund Charge - Fire	0	0	115,000	115,000	185,000
60-34-983	Interfund Charge - Comm. Svs.	0	0	5,000	7,000	15,000
60-34-984	Interfund Charge - Streets	0	0	47,000	47,000	7,000
60-34-985	Interfund Charge - Parks	0	0	25,000	61,000	71,000
60-34-986	Interfund Charge - Recreation	0	0	3,000	3,000	5,000
60-34-987	Interfund Charge - Water	0	0	58,000	58,000	84,000
60-34-988	Interfund Charge - Sewer	0	0	6,000	6,000	8,000
60-34-989	Interfund Charge - Storm Drain	0	0	6,000	6,000	10,000
Total Transportation Utility Revenue:		0	0	267,000	303,000	385,000
CONTRIBUTIONS AND TRANSFERS						
Contribution From Fund Balance		0	0	0	0	0
Total Contributions and Transfers		0	0	0	0	0
MISCELLANEOUS REVENUE						
60-36-400	Sale of Assets	0	0	4,500	0	0
60-36-100	Interest Earnings	0	0	602	1,000	7,000
Total Miscellaneous Revenue:		0	0	5,102	1,000	7,000
		0	0	272,102	304,000	392,000

FLEET MANAGEMENT NARRATIVE

60-60-740	Machinery & Equipment		0
		0	
60-60-960	Capital Leases - Equipment		301,000
	<u>Existing</u>		
	Fire - Brush Trucks (2)	43,500	
	Fire - Squad Vehicle	22,000	
	Fire - Medic Vehicle	32,500	
	Public Works Director - Truck	8,000	
	Code Enforcement Vehicle	7,000	
	Streets - 3/4-ton Truck	7,000	
	Parks - 3/4-ton Truck and plow	8,000	
	Parks - 3/4-ton Truck and plow	8,000	
	Park Mower	9,000	
	Recreation Vehicle	5,000	
	Water - 1/2-ton Truck	7,000	
	Water-1 ton Truck w/ dump bed/ plow(ordered)	10,000	
	Sewer - 3/4-ton Truck	7,000	
	Storm Drain - 1-ton Truck w/dump/plow(ordered)	10,000	
	<u>New for 2024</u>		
	Fire - Ambulance (Reserve for next)	4,000	
	Park Mowers (2)	46,000	
	Water - Dump Truck and plow	45,000	
	Water - Backhoe	22,000	
60-60-990	Contribution to Fund Balance		0
	Increase to Large Apparatus Reserve		91,000

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
FLEET MANAGEMENT						
60-60-740	Machinery & Equipment	0	0	0	0	0
60-60-960	Capital Leases - Equipment	0	0	0	225,000	301,000
	Increase to Large Apparatus Reserve					91,000
60-60-990	Contribution to Fund Balance	0	0	0	79,000	0
		0	0	0	304,000	392,000

Name	South Weber	Fiscal Year Ended		6/30/2024
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	267,000	303,000		385,000
Other:				
Other:				
TOTAL OPERATING REVENUE	267,000	303,000		385,000
Operating Expense				
Depreciation				
Other: Capital Leases	0	226,357		301,000
Other:				
Other:				
TOTAL OPERATING EXPENSE	-	226,357		301,000
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Expense	602	5,274		7,000
Capital Contributions From Outside Sources				
Operating Transfers To:				
Other:				
NET INCOME (LOSS)	-	81,917		91,000
Cash Operating Needs				
Net Income (Loss)	-	81,917		91,000
Plus: Depreciation				
Less: Major Improvements and Capital Outlay	0	0		0
Less:				
TOTAL CASH PROVIDED (REQUIRED)	-	81,917		91,000
Source of Cash Required				
Cash Balance at Beginning of Year	0	17,665		99,582
Sale of Investment and Other Current Assets	4,500	134,275		0
Other:				
TOTAL CASH PROVIDED (REQUIRED)	4,500	151,940		99,582

Water Utility Fund

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



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

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

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

Water Goals 2023

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



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
WATER							
51-40-110	Full-Time Employee Salaries	108,789	97,266	78,372	124,241	122,000	129,000
51-40-120	Part-time Employee Salaries	0	0	0	0	0	0
51-40-130	Employee Benefit - Retirement	8,924	4,883	1,711	27,323	30,000	27,000
51-40-131	Employee Benefit-Employer FICA	9,306	7,189	6,569	10,485	10,000	10,000
51-40-133	Employee Benefit - Work. Comp.	1,499	2,458	1,953	4,288	5,000	5,000
51-40-134	Employee Benefit - UI	0	0	9	39	0	0
51-40-135	Employee Benefit - Health Ins.	27,792	10,437	5,709	11,705 *	34,000	13,000
51-40-137	Employee Testing	115	103	134	192	0	0
51-40-140	Uniforms	1,169	1,020	1,482	2,342	2,000	2,000
51-40-210	Books/Subscriptions/Membership	1,295	1,195	1,381	2,000	3,000	3,000
51-40-230	Travel & Training	654	3,419	2,424	2,410	4,000	4,000
51-40-240	Office Supplies & Expense	859	1,097	1,426	362	1,000	1,000
51-40-250	Equipment Supplies & Maint.	3,302	19,669	9,351	1,106	10,000	10,000
51-40-255	Vehicle Lease	0	0	0	0	0	84,000
51-40-256	Fuel Expense	4,000	4,913	6,355	8,147	9,000	9,000
51-40-260	Buildings & Grounds	130	0	0	1,819	5,000	5,000
51-40-270	Utilities	16,246	19,416	20,916	17,001	20,000	20,000
51-40-280	Telephone	2,778	2,915	5,840	4,598	4,000	4,000
51-40-312	Professional/Technical-Engineering	3,170	7,643	17,458	20,089	60,000	60,000
51-40-318	Professional/Technical	576	0	0	0	2,000	2,000
51-40-325	GIS/ Mapping	6,297	8,765	10,885	3,827	5,000	5,000
51-40-350	Software Maintenance	6,144	5,548	7,407	8,669	10,000	9,500
51-40-370	Utility Billing Services	12,998	14,030	15,900	13,324	14,000	14,000
51-40-480	Special Water Supplies	3,451	5,228	4,239	4,752	5,000	6,500
51-40-481	Water Purchases	302,865	333,392	358,143	374,766	370,000	390,000
51-40-485	Fire Hydrant/ Cla-valve Update	0	0	19,513	50,080	50,000	65,000
51-40-490	O & M Charge	113,411	64,359	71,474	90,579	100,000	100,000
51-40-495	Meter Replacements	41,749	90,650	103,237	201,275	200,000	200,000
51-40-530	Interest Expense	102,757	106,270	101,494	115,387	121,000	121,000
51-40-550	Banking Charges	4,978	7,055	5,570	5,991	4,000	6,000
51-40-650	Depreciation	229,913	271,838	284,699	300,000	300,000	325,000
51-40-811	Bond - Principal	95,000	95,000	95,000	95,000	95,000	95,000
51-40-730	Improv. Other than Buildings	2,220	2,411,016	14,260	711,228	1,894,000	1,404,000
51-40-740	Equipment	9,564	4,621	0	0	0	60,000
51-40-750	Capital Outlay - Vehicles	0	0	58,000	58,000	58,000	0
51-40-915	Transfer to Admin Svs	61,000	61,000	72,000	101,000	101,000	101,000
	Transfer to Reserve for Replacement						
		1,182,952	3,662,395	1,382,914	2,372,025	3,648,000	3,290,000

South Weber City Budget

Account No.	Account Title	2019-20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
WATER UTILITY FUND							
WATER UTILITIES REVENUE							
51-37-100	Water Sales	1,454,649	1,562,224	1,575,799	1,656,897	1,600,000	1,650,000
51-37-105	Water Connection Fee	29,680	21,225	11,395	4,500	20,000	5,000
51-37-130	Penalties	34,205	41,065	33,710	43,352	40,000	42,000
Total Water Utilities Revenue:		1,518,534	1,624,513	1,620,904	1,704,749	1,660,000	1,697,000
MISCELLANEOUS							
51-34-270	Developer Payments for Improvements	85,321	2,512,451	0	0	0	0
51-36-100	Interest Earnings	43,257	11,915	10,341	73,523	33,000	60,000
51-36-300	Misc. Utility	0	25	134	0	0	0
51-38-900	Sundry Revenue	3,079	328	(50)	0	0	0
51-38-920	Gain Loss Sale of Assets	18,050	-9,428	0	0	0	0
Total Miscellaneous		149,708	2,515,291	10,425	73,523	33,000	60,000
CONTRIBUTIONS AND TRANSFERS							
51-38-820	Transfer from Water Impact Fd	195,872	56,432	41,161	10,000	115,000	12,000
51-38-910	Capital Contributions	246,080	111,668	44,970	0	0	0
51-39-900	Contribution from Fund Balance	0	0	0	700,000	1,840,000	1,521,000
Total Contributions and Transfers:		441,952	168,100	86,131	710,000	1,955,000	1,533,000
		2,110,194	4,307,904	1,717,459	2,488,271	3,648,000	3,290,000

WATER UTILITY

51-40-110	Full-Time Employee Salaries - 2.0 FTE						129,000
51-40-120	Part-time Employee Salaries						0
51-40-130	Employee Benefit - Retirement						27,000

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51-40-131	Employee Benefit-Employer FICA		10,000
51-40-133	Employee Benefit - Work. Comp.		5,000
51-40-134	Employee Benefit - UI		0
51-40-135	Employee Benefit - Health Ins.		13,000
51-40-140	Uniforms		2,000
	2.0FTE Public Works Uniform and Cleaning costs		
51-40-210	Books/Subscriptions/Membership		3,000
	<i>Memberships in Professional Organizations and Subscriptions</i>		
	Rural Water Users of Utah	1,300	
	APWA	50	
	AWWA	350	
	Cross-Control Certification	150	
51-40-230	Travel		4,000
	<i>Charges for conferences, educational materials, & employee travel</i>		
	Rural Water Conference	1,500	
	Backflow Technician Certification	1,000	
	Other local classes	1,500	
51-40-240	Office Supplies & Expense		1,000
	<i>Copier Supplies, Postage, and general office supplies</i>		
51-40-250	Equipment Supplies & Maint.		10,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>		
51-40-255	Vehicle Lease		84,000
	1 Pickup (On going)	7,000	
	1 Pickup HD (Scheduled Replacement)	10,000	
	Backhoe (Scheduled Replacement)	22,000	
	Dump Truck (Scheduled Replacement)	45,000	
51-40-256	Fuel Expense		9,000
51-40-260	Buildings & Grounds		5,000
	<i>33% of Shop building and grounds maintenance</i>		
51-40-270	Water - Power & Pumping		20,000

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51-40-280	Telephone and wireless		4,000
51-40-311	Professional/Technical <i>Bond disclosure preparation and submission</i>		2,000
51-40-312	Professional/Technical-Engineering <i>Engineering Services including lead/copper survey General</i>		60,000
51-40-315	Professional/Technical - Auditor		0
51-40-325	GIS/ Mapping	5,000	5,000
51-40-350	Software Maintenance <i>Software maintenance contracts</i>		9,500
	Master Meter	2,500	
	IWorQ	3,000	
	Caselle	3,500	
	Win-911	500	
	LogMeIn	0	
51-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>		14,000
51-40-480	Special Water Supplies <i>Testing supplies and costs to ensure water quality</i>		6,500
	Chemtech-Ford	5,300	
	Davis County Health	1,200	
51-40-481	Water Purchases <i>Culinary water purchased from Weber Basin</i>		390,000
51-40-485	Fire Hydrant/ Cla-valve Update <i>Annual replacement program - Cla-valves added this year to program</i>		65,000
51-40-490	Water O & M Charge <i>Water system supplies and maintenance.</i>		100,000
51-40-530	Interest Expense <i>Interest payment on Bond</i>		121,000

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51-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		6,000
51-40-650	Depreciation		325,000
51-40-720	Meter Replacements <i>Replace 400 meters</i>		200,000
51-40-811	Bond - Principal <i>Principal payment on bond</i>		95,000
51-80-512	Contributions		0
51-40-730	Improvements other than Buildings		1,404,000
	East Bench Transmission Line (Re-budgeted from 2023)	475,000	
	CFP/IFFP/IFA/Rate Study - Rebudgeted	44,000	
	Water Rate Study	35,000	
	Cornia Drive Waterline Replacement (Re-budgeted from 2023)	250,000	
	1375 Line Replacement	600,000	
51-40-740	Equipment SCADA Radios @ tanks	60,000	60,000
51-40-750	Vehicles		0
51-40-900	Contribution to Fund Balance		0
51-40-915	Transfer to Admin Services		101,000
 WATER IMPACT FEE FUND			
	Bond Payment		75,000

Name	South Weber	Fiscal year Ended		6/30/2024
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	1,575,799	1,656,897	1,650,000	
Connection Fees	11,395	4,500	5,000	
Other: Fees	33,710	43,352	42,000	
Other: Misc. Utility Fees	134	0	0	
Other: Charges for Construction Services - DOL	0	0	0	
Other: Federal Grants	0	0	0	
TOTAL OPERATING REVENUE	1,621,037	1,704,749	1,697,000	
Operating Expense				
Personnel Services	95,940	180,613	186,000	
Contractual Services	57,220	51,900	96,500	
Material and Supplies	246,158	384,130	571,500	
Depreciation	284,699	300,000	325,000	
Purchase of Water	358,143	374,766	390,000	
Administrative Services	72,000	101,000	101,000	
Other: Construction Services - DOL	2,411,016	0	0	
TOTAL OPERATING EXPENSE	3,525,176	1,392,410	1,670,000	
Non-Operating Revenue (Expense) and Transfers				
Interest Expense	(101,494)	(115,387)	(121,000)	
Other: Developer Payments For Impov.	0	0	0	
Other: Gain Loss Sale of Assets	0	0	0	
Interest Income	10,341	73,523	60,000	
Sundry Revenue	(50)	0	0	
Operating Transfers From:				
Impact Fee Spent				
Operating Transfers To:				
Other:				
NET INCOME (LOSS)	(1,995,342)	270,474	(34,000)	
Cash Operating Needs				
Net Income (Loss)	(1,995,342)	270,474	(34,000)	
Plus: Depreciation	284,699	300,000	325,000	
Plus: Capital Transfers From Water Impact Fee fund	93,302	10,000	12,000	
Capital Contributions From Outside Sources	44,970	0	0	
Plus:				
Plus:				
Less: Major Improvements and Capital Outlay	72,260	769,228	1,404,000	
Less: Bond Principal Payments	95,000	95,000	95,000	
Less:				
TOTAL CASH PROVIDED (REQUIRED)	(1,739,631)	(283,754)	(1,196,000)	
Source of Cash Required				
Cash Balance at Beginning of year	2,459,517	2,938,788	2,655,035	
Other:				
Other:				
TOTAL CASH PROVIDED (REQUIRED)	2,459,517	2,938,788	2,655,035	

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
WATER IMPACT FEE FUND							
Revenue							
26-37-100	Interest Earnings	3,653	522	648	3,208	1,000	2,000
26-37-200	Water Impact Fees	138,860	93,302	68,862	11,593	120,000	10,000
	Total Revenue	142,513	93,824	69,510	14,801	121,000	12,000
Contributions and Transfers							
26-39-500	Contribution From Fund Balance	0	0	0	0	0	0
Expenditures							
26-40-760	Projects	195,872	56,432	0	0	0	0
26-80-800	Transfers	195,873	0	41,161	15,000	115,000 *	12,000
	Contribution to Fund Balance	0	0	0	0	6,000	0
	Water Impact Fee Fund Revenue Total	142,513	93,824	69,510	14,801	121,000	12,000
	Water Impact Fee Fund Expenditure Total	391,745	56,432	41,161	15,000	121,000	12,000
	Net Total Water Impact Fee Fund	-249,232	37,392	28,349	-199	0	0

* Bond Payment

Name	South Weber	Fiscal Year Ended		6/30/2024
Part III	Special Revenue Fund			
	Nature of the Fund: Water Impact Fee			
		Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	Description (a)	(b)	(c)	(d)
	Revenues			
	Interest Earnings	648	3,208	2,000
	Water Impact Fee	68,862	11,593	10,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	69,510	14,801	12,000
	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	0
	Transfer To:	41,161	15,000	12,000
	TOTAL EXP AND OTHER USES	41,161	15,000	12,000

Sewer Utility Fund



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

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

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

Sewer Goals 2023

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



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
SEWER UTILITY							
52-40-110	Full-Time Employee Salaries	51,276	74,090	78,966	57,707	60,000	62,000
52-40-120	Part-time Employee Salaries	0	0	0	0	0	0
52-40-130	Employee Benefit - Retirement	(1,941)	11,743	3,811	12,789	15,000	14,000
52-40-131	Employee Benefit-Employer FICA	4,836	5,727	5,691	4,551	5,000	5,000
52-40-133	Employee Benefit - Work. Comp.	556	1,999	1,835	1,885	3,000	3,000
52-40-134	Employee Benefit - UI	0	0	5	6	0	0
52-40-135	Employee Benefit - Health Ins.	5,901	12,171	16,496	25,606	27,000	28,000
52-40-140	Uniforms	513	510	579	946	1,000	1,000
52-40-230	Travel & Training	1,893	1,118	1,764	3,089	4,000	3,000
52-40-240	Office Supplies & Expense	859	1,104	1,426	1,128	3,000	1,500
52-40-250	Equipment Supplies & Maint.	1,313	1,652	3,721	2,465	5,000	4,000
52-40-255	Vehicle Lease	0	0	0	0	0	8,000
52-40-256	Fuel Expense	255	1,282	2,270	1,953	2,000	2,500
52-40-270	Utilities	477	612	305	477	1,000	1,000
52-40-312	Professional/Technical-Engin	2,559	6,801	848	12,161	13,000	6,000
52-40-325	GIS/ Mapping	0	2,351	1,798	6,509	2,000	3,000
52-40-350	Software Maintenance	2,885	2,289	3,407	2,819	3,000	3,000
52-40-370	Utility Billing Services	9,080	9,800	11,104	9,411	9,000	9,000
52-40-490	O & M Charge	21,501	18,942	16,802	50,803	50,000	50,000
52-40-491	Sewer Treatment Fees	462,340	478,308	486,699	528,821	536,000	593,000
52-40-550	Banking Charges	3,226	3,615	3,649	3,970	4,000	4,000
52-40-650	Depreciation	130,374	146,802	148,357	158,000	158,000	175,000
52-40-690	Projects	0	15,000	6,246	57,606	1,171,000	90,000
52-40-915	Transfer to Admin Svs	41,600	41,600	43,000	61,000	61,000	61,000
	Increase in Fund Balance				370,000	0	88,000
		739,503	837,516	838,779	1,373,705	2,133,000	1,215,000

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
SEWER UTILITY FUND							
MISCELLANEOUS REVENUE							
52-36-100	Interest Earnings	52,169	15,409	16,249	90,162	13,000	60,000
Total Miscellaneous Revenue:		52,169	15,409	16,249	90,162	13,000	60,000
SEWER UTILITIES REVENUE							
52-37-300	Sewer Sales	951,848	1,001,420	1,036,254	1,070,118	1,030,000 *	1,148,000
52-37-360	CWDIS 5% Retainage	13,406	12,271	8,803	2,365	15,000	3,000
Total Sewer Utilities Revenue:		965,254	1,013,691	1,045,057	1,072,483	1,045,000	1,151,000
CONTRIBUTIONS & TRANSFERS							
52-38-820	Transfer from Sewer Impact	170,872	41,497	23,863	33,000	215,000	4,000
52-38-910	Capital Contributions	265,616	38,398	55,800	0	0	0
52-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0
52-39-900	Contribution from Fund Balance	0	0	0	0	860,000	0
Total Contributions:		436,488	79,895	79,663	33,000	1,075,000	4,000
		1,453,910	1,108,995	1,140,970	1,195,645	2,133,000	1,215,000

* 7.27% increase

SEWER UTILITY

EXPENDITURES

52-40-110	Full-Time Employee Salaries - 1 FTE						62,000
52-40-120	Part-time Employee Salaries						0
52-40-130	Employee Benefit - Retirement						14,000
52-40-131	Employee Benefit-Employer FICA						5,000
52-40-133	Employee Benefit - Work. Comp.						3,000
52-40-134	Employee Benefit - UI						0
52-40-135	Employee Benefit - Health Ins.						28,000

South Weber City Budget

52-40-140	Uniforms .85 FTE Public Works Uniform and Cleaning costs		1,000
52-40-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		3,000
52-40-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>		1,500
52-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. supplies, including pump repair</i>		4,000
52-40-255	Vehicle Lease Truck & Plow (On going)		8,000
52-40-256	Fuel Expense		2,500
52-40-270	Utilities		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 <i>% of services associated with the billing and collection of utility accounts</i>		9,000
52-40-490	Sewer O & M Charge <i>Sewer system supplies and maintenance.</i> <i>increase cleaning</i>		50,000
52-40-491	Sewer Treatment Fee <i>Central Weber Sewer Improvement District charges - 12.5% increase</i>		565,000
52-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>		4,000
52-40-650	Depreciation		175,000

South Weber City Budget

52-40-690	Projects	90,000
	CFP/IFFP/IFA/Rate Study - Rebudgeted	75,000
	Sewer Rate Study	15,000
52-40-915	Transfer to Admin Services	61,000

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
SEWER IMPACT FEE FUND							
Revenue							
21-37-100	Interest Earnings	10,894	3,296	3,736	12,392	0	3,000
21-37-200	Sewer Impact Fees	328,496	214,110	126,119	21,065	400,000	20,000
	Total Revenue	339,390	217,406	129,855	33,457	400,000	23,000
Contributions and Transfers							
21-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0
Expenditures							
21-40-490	Sewer Impact Fee Projects	0	0	0	0	0	0
21-40-760	Transfer to Sewer Fund	170,872	41,497	0	4,000	215,000 *	4,000
	Contribution to Fund Balance				0	185,000	19,000
	Total Expenditures	170,872	41,497	0	4,000	400,000	23,000
	Sewer Impact Fee Fund Revenue Total	339,390	217,406	129,855	33,457	400,000	23,000
	Sewer Impact Fee Fund Expenditure Tot	170,872	41,497	0	4,000	400,000	23,000
	Net Total Sewer Impact Fee Fund	168,519	175,909	129,855	29,457	0	0
	* Sewer Fund Ex. Cap. Reimbursement				4,000		

Name South Weber		Fiscal Year Ended		6/30/2024
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	1,045,057	1,072,483	1,151,000	
Other:				
TOTAL OPERATING REVENUE	1,045,057	1,072,483	1,151,000	
Operating Expense				
Personnel Services	107,383	103,492	113,000	
Contractual Services	20,805	34,870	25,000	
Material and Supplies	32,534	117,522	70,000	
Depreciation	148,357	158,000	175,000	
Other: Sewer Treatment Fees	486,699	528,821	593,000	
Other: Administrative Services	43,000	61,000	61,000	
Other:				
TOTAL OPERATING EXPENSE	838,779	1,003,705	1,037,000	
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Earned	16,249	90,162	60,000	
Capital Contributions From Outside Sources	0	33,000	0	
Impact Fee Collected				
Other:				
NET INCOME (LOSS)	222,528	191,941	174,000	
Cash Operating Needs				
Net Income (Loss)	222,528	191,941	174,000	
Plus: Depreciation	148,357	158,000	175,000	
Plus: Capital Transfers From Sewer Impact Fee Fund	23,863	33,000	4,000	
Plus:				
Less: Major Improvements and Capital Outlay	6,246	57,606	90,000	
Less: Bond Principal Payments				
TOTAL CASH PROVIDED (REQUIRED)	388,501	325,335	263,000	
Source of Cash Required				
Cash Balance at Beginning of Year	3,345,572	3,631,951	3,957,286	
Sale of Investment and Other Current Assets				
Other:				
TOTAL CASH PROVIDED (REQUIRED)	3,345,572	3,631,951	3,957,286	

Name	South Weber	Fiscal Year Ended		6/30/2024
Part III	Special Revenue Fund			
	Nature of the Fund: Sewer Impact Fee			
		Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	Description	Actual	Estimate	Appropriation
	(a)	(b)	(c)	(d)
	Revenues			
	Interest Earnings	3,736	12,392	3,000
	Sewer Impact Fees	126,119	21,065	20,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	129,855	33,457	23,000
	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	19,000
	Transfer To:	0	4,000	4,000
	TOTAL EXP AND OTHER USES	-	4,000	23,000

Sanitation Utility Fund

The Sanitation Utility Fund is a major fund. It has been created to aid in improving and confirming the service delivery of solid waste sanitation. The City is progressively and continuously researching and implementing the most efficient and effective methods for constructing and maintaining the City's solid waste sanitation system; to include: (1) the prevention and spread of disease; (2) the deterrence of nuisances and damage to property; and (3) the minimizing of environmental pollution. South Weber City has contracted with Robinson Waste Services, Inc. for its solid waste sanitation removal service. However, the City's personnel manage and maintain the supply and distribution of all solid waste receptacles in the city.



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
SANITATION UTILITY							
53-40-110	Full-Time Employee Salaries	11,123	3,895	1,622	0	0	0
53-40-120	Part-time Employee Salaries	0	0	0	0	0	0
53-40-130	Employee Benefit - Retirement	(1,719)	(985)	295	0	0	0
53-40-131	Employee Benefit-Employer FICA	859	323	128	0	0	0
53-40-133	Employee Benefit - Work. Comp.	155	88	39	0	0	0
53-40-134	Employee Benefit - UI	0	0	0	0	0	0
53-40-135	Employee Benefit - Health Ins.	2,666	887	378	0	0	0
53-40-140	Uniforms	0	0	0	0	0	0
53-40-250	Equipment Supplies & Maint.	32,917	106	38,365	46,000	46,000	23,000
53-40-280	Telephone	0	53	40	0	0	0
53-40-350	Software Maintenance	2,215	2,289	2,334	2,746	3,000	3,000
53-40-370	Utility Billing Services	3,985	4,306	4,898	3,983	4,000	4,000
53-40-492	Sanitation Fee Charges	380,441	377,257	442,864	442,323	435,000	477,000
53-40-550	Banking Charges	1,546	1,728	1,743	1,939	1,000	2,000
53-40-915	Transfer to Admin Services	27,500	27,500	36,000	38,000	38,000	38,000
53-40-900	Contribution to Fund Balance	0	0	0	18,000	0	9,000
		461,690	417,448	528,704	552,991	527,000	556,000

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
SANITATION UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	Interest Earnings	8,405	2,244	2,217	13,832	2,000	10,000
	Total Miscellaneous Revenue:	8,405	2,244	2,217	13,832	2,000	10,000
SANITATION UTILITIES REVENUE							
53-37-700	Sanitation Fees	469,449	500,257	519,805	539,314	525,000 *	546,000
	Total Sanitation Utilities Revenue:	469,449	500,257	519,805	539,314	525,000	546,000
MISCELLANEOUS							
53-38-920	Gain Loss Sale of Assets	0	0	0	0	0	0
53-39-500	Contribution from Fund Balance	0	0	0	0	0	0
	Total Miscellaneous:	0	0	0	0	0	0
		477,854	502,501	522,022	553,146	527,000	556,000

* 2% increase

Name South Weber		Fiscal Year Ended		6/30/2024
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	519,805	539,314	546,000	
Other:				
TOTAL OPERATING REVENUE	519,805	539,314	546,000	
Operating Expense				
Personnel Services	2,461	0	0	
Contractual Services	8,974	8,667	9,000	
Material and Supplies	38,405	46,000	23,000	
Depreciation				
Other: Sanitation Disposal Fees	442,864	442,323	477,000	
Other: Administrative Services	36,000	38,000	38,000	
Other:				
TOTAL OPERATING EXPENSE	528,704	534,991	547,000	
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Earned	2,217	13,832	10,000	
Capital Contributions From Outside Sources				
Other:				
NET INCOME (LOSS)	(6,682)	18,155	9,000	
Cash Operating Needs				
Net Income (Loss)	(6,682)	18,155	9,000	
Plus: Depreciation				
Less:				
TOTAL CASH PROVIDED (REQUIRED)	(6,682)	18,155	9,000	
Source of Cash Required				
Cash Balance at Beginning of Year	471,503	467,102	485,257	
Sale of Investment and Other Current Assets				
Other:				
TOTAL CASH PROVIDED (REQUIRED)	471,503	467,102	485,257	

Storm Drain Utility Fund



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

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

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

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

Storm Drain Goals 2023

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

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
STORM DRAIN							
54-40-110	Full-Time Employee Salaries	28,431	27,831	34,264	53,924	57,000	59,000
54-40-120	Part-time Employee Salaries	0	0	0	0	0	0
54-40-130	Employee Benefit - Retirement	8,300	737	1,718	11,299	12,000	13,000
54-40-131	Employee Benefit-Employer FICA	2,012	1,957	2,516	4,401	5,000	5,000
54-40-133	Employee Benefit - Work. Comp.	340	846	930	1,824	2,000	2,000
54-40-134	Employee Benefit - UI	0	0	5	6	0	0
54-40-135	Employee Benefit - Health Ins.	7,031	10,312	15,628	25,606	27,000	28,000
54-40-140	Uniforms	513	510	579	946	1,000	1,000
54-40-230	Travel and Training	250	1,250	0	300	2,000	1,000
54-40-250	Equipment Supplies & Maintenance	391	510	0	922	1,200	1,200
54-40-255	Vehicle Lease	0	0	0	0	0	10,000
54-40-256	Fuel Expense	140	935	1,562	1,253	1,500	1,500
54-40-260	Grounds Maintenance	0	0	0	80,000	80,000	80,000
54-40-270	Utilities	922	0	0	0	300	300
54-40-312	Professional/Technical-Enginr	22,758	28,046	6,944	610	8,000	1,000
54-40-325	GIS/ Mapping	26,275	6,121	2,763	3,268	10,000	4,000
54-40-331	Promotions	1,155	0	0	1,126	1,200	1,200
54-40-350	Software Maintenance	2,215	4,689	4,807	4,319	4,800	4,800
54-40-370	Utility Billing Services	1,986	2,144	2,429	1,965	2,000	2,000
54-40-493	Storm Drain O & M	3,864	506	23,535	21,250	30,000	30,000
54-40-550	Banking Charges	740	824	831	947	1,000	1,000
54-40-650	Depreciation	147,794	188,991	221,126	225,000	225,000	225,000
54-40-690	Projects	0	20,343	31,664	6,070	6,000	40,000
54-40-915	Transfer to Admin Services	21,000	21,000	26,000	43,000	43,000	43,000
54-40-900	Addition to Fund Balance	0	0	0	47,500	124,000	16,000
		276,118	317,551	377,299	535,535	644,000	570,000

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
STORM DRAIN							
MISCELLANEOUS REVENUE							
54-33-400	State Grants	0	0	0	0	0	0
54-36-100	Interest Earnings	8,799	1,379	1,995	14,253	4,000	10,000
Total Miscellaneous Revenue:		8,799	1,379	1,995	14,253	4,000	10,000
STORM DRAIN UTILITIES REVENUE							
54-37-450	Storm Drain Revenue	189,131	199,398	204,208	521,353	640,000 *	555,000
Total Storm Drain Utilities Revenue:		189,131	199,398	204,208	521,353	640,000	555,000
54-34-270	Developer Pmts for Improvements	275,198	506	0	0	0	0
54-38-910	Capital Contributions	617,814	472,016	12,528	0	0	0
Total Contributions:		893,013	472,522	12,528	0	0	0
CONTRIBUTIONS AND TRANSFERS							
54-38-600	Transfer from Impact Fees	0	0	0	0	0	5,000
54-39-500	Contribution From Fund Bal	0	0	0	0	0	0
Total Contributions and Transfers		0	0	0	0	0	5,000
		1,090,942	673,300	218,731	535,606	644,000	570,000

3% Rate increase as per adopted rate study

STORM Drain

EXPENDITURE

54-40-110	Full-time Employee Salaries - 1.5 FTE	59,000
54-40-120	Part-time Employee Salaries	0
54-40-130	Employee Benefit - Retirement	13,000
54-40-131	Employee Benefit-Employer FICA	5,000

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54-40-133	Employee Benefit - Work. Comp.	2,000
54-40-134	Employee Benefit - UI	0
54-40-135	Employee Benefit - Health Ins.	28,000
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>	1,000
	State Certifications	500
	Training on new regulations	500
54-40-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>	1,200
54-40-255	Vehicle Lease Truck & Plow HD (Scheduled Replacement)	10,000
54-40-256	Fuel Expense	1,500
54-40-260	Grounds Maintenance <i>Maintenance of Detention Basins by Parks Dept.</i>	80,000
54-40-270	Storm Drain - Power & Pumping	300
54-40-312	Professional/Technical-Engineering <i>Engineering Services</i>	1,000
54-40-315	Professional/Technical - Auditor	0
54-40-325	GIS/ Mapping	4,000
54-40-331	Promotion - Storm Drain <i>Payment to Davis County Storm Drain for education of communication</i>	1,200
54-40-350	Software Maintenance <i>Software maintenance contracts</i>	4,800
54-40-370	Utility Billing Services <i>% of services associated with the billing and collection of utility accounts</i>	2,000
54-40-493	Storm Drain O & M <i>Cleaning of drains, ponds, and boxes</i>	30,000

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54-40-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	1,000
54-40-650	Depreciation	225,000
54-40-690	Projects Manholes	40,000 40,000
54-40-915	Transfer to Admin Services	43,000
54-40-900	Addition to Fund Balance	16,000

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
STORM DRAIN IMPACT FEE							
Revenue							
22-37-100	Interest Earnings	1,016	1,016	91	322	0	0
22-37-200	Storm Drain Impact Fees	33,915	33,915	34,505	18,674	50,000	15,000
	Total Revenue	34,931	34,931	34,596	18,996	50,000	15,000
Contributions and Transfers							
22-39-500	Contribution From Fund Balance	0	0	0	0	0	0
	Total Contributions and Transfers	0	0		0	0	0
Expenditures							
22-40-690	Projects	0	0	0	0	0	0
22-80-800	Transfers	70,329	55,726	34,596	0	0 *	5,000
	Contribution to Fund Balance					50,000	10,000
	Total Expenditures	70,329	55,726	34,596	0	50,000	15,000
	Storm Drain Impact Fee Fund Revenue T	34,931	34,931	34,596	18,996	50,000	15,000
	Storm Drain Impact Fee Fund Expenditu	70,329	55,726	34,596	0	50,000	15,000
	Net Total Storm Drain Impact Fee Fund	(35,398)	(20,795)	0	18,996	0	0

* Existing Capacity Repay

Name	South Weber	Fiscal Year Ended		6/30/2024
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	204,208	521,353		555,000
Other:				
TOTAL OPERATING REVENUE	204,208	521,353		555,000
Operating Expense				
Personnel Services	55,640	98,006		108,000
Contractual Services	17,774	12,234		14,000
Material and Supplies	56,760	6,070		40,000
Depreciation	221,126	225,000		225,000
Other: Administrative Services	26,000	43,000		43,000
Other:				
Other:				
TOTAL OPERATING EXPENSE	377,299	384,310		430,000
Non-Operating Revenue (Expense) and Transfers				
Connection Fees				
Interest Earned	1,995	14,253		10,000
Capital Contributions From Outside Sources	0	0		0
Other:				
NET INCOME (LOSS)	(171,096)	151,297		135,000
Cash Operating Needs				
Net Income (Loss)	(171,096)	151,297		135,000
Plus: Depreciation	221,126	225,000		225,000
Plus: Capital Transfers From Impact Fee Fund	0	0		5,000
Less: Major Improvements and Capital Outlay	31,664	6,070		40,000
Less: Bond Principal Payments				
TOTAL CASH PROVIDED (REQUIRED)	18,366	370,227		325,000
Source of Cash Required				
Cash Balance at Beginning of Year	383,580	465,267		835,494
Other:				
TOTAL CASH PROVIDED (REQUIRED)	383,580	465,267		835,494

Name	South Weber	Fiscal Year Ended		6/30/2024
Part III	Special Revenue Fund			
	Nature of the Fund: Storm Drain Impa			
				Ensuing Year
		Prior Year	Current Year	Approved Budget
	Description	Actual	Estimate	Appropriation
	(a)	(b)	(c)	(d)
	Revenues			
	Interest Earnings	91	322	0
	Storm Drain Impact Fee	34,505	18,674	15,000
	Other Sources			
	Usage of Beginning Fund Balance	0	0	0
	Transfer From:			
	TOTAL REV AND OTHER SOURCES	34,596	18,996	15,000
	Expenditures			
	Projects	0	0	0
	Other Uses			
	Budgeted Increase in fund Balance	0	0	10,000
	Transfer To:	34,596	0	5,000
	TOTAL EXP AND OTHER USES	34,596	-	15,000

Department Breakdowns

Legislative Department

The legislative authority of the City is held within a six-member Council, with one Council Member serving as Mayor, with no legislative voting power. The mission of the Legislative Services Department is to enact ordinances and resolutions, approve an annual budget along with making other financial policy decisions, direct and supervise the City Manager, ensure that services are provided in a cost-effective manner, provide nominal compensation, as well as training and education for elected officials and Planning Commission members, and provide policy direction for the benefit of the City, its residents, and businesses. To accomplish these important objectives, it is acknowledged that ongoing preparation and planning is realized, relationship development with neighboring public officials is attained, and that private individuals and groups are encouraged to participate in the future growth of the City.

Furthermore, the Mayor and City Council are committed to providing for a Youth City Council in order to provide leadership training and service opportunities for the youth who reside in the City, as well as to the Planning Commission which provides recommendations and decisions regarding all land use ordinances and applications. The Youth City Council is comprised of up to 11 youth. The Planning Commission is made up of five Commissioners appointed by the Mayor with advice and consent of the City Council.

Annually, the City Council establishes strategic priorities which are outlined in the City's strategic plan. The City's goals and action plans are established within the five strategic objectives of public safety; infrastructure, equipment, and municipal services; fiscal sustainability and planning; community engagement; and employees. Regular evaluation and reporting take place among City staff and elected officials on the progress made within each strategic objective, including an annual report to the full City Council at the annual planning and budget retreat held each January.



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
LEGISLATIVE							
10-41-005	Salaries - Council & Commissions	22,756	24,189	20,300	14,400	28,000	28,000
10-41-131	Employee Benefit-Employer FICA	1,741	1,850	1,553	1,151	2,200	2,200
10-41-133	Employee Benefit - Work. Comp.	263	599	450	364	1,000	1,000
10-41-140	Uniforms	0	0	0	0	0	0
10-41-210	Books, Subscriptions, Memberships	4,423	3,848	50	5,182	4,000	6,000
10-41-230	Travel & Training	2,038	6,224	7,226	10,910	13,000	13,000
10-41-240	Office Supplies and Expenses	49	7	45	200	200	200
10-41-494	Youth City Council	1,222	617	4,488	4,960	5,000	5,000
10-41-620	Miscellaneous	2,571	1,158	6,569	5,284	5,100	5,100
10-41-740	Equipment	0	0	5,055	0	0	0
10-41-925	Country Fair Days Donation	5,000	5,000	5,000	7,500	7,500	7,500
		40,063	43,492	50,736	49,954	66,000	68,000

LEGISLATIVE

10-41-005	Salaries - Council & Commissions <i>Mayor & City Council</i>					28,000	
10-41-131	Employee Benefit-Employer FICA					2,200	
10-41-133	Employee Benefit - Work. Comp.					1,000	
10-41-140	Uniforms Councilmember shirts					0	
10-41-210	Books, Subscriptions, Memberships ULCT Annual Membership Davis County Chamber of Commerce Membership					6,000	
					5,000		
					1,000		
10-41-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i> ULCT Fall Conference (6 councilmembers) Newly Elected Official Training ULCT St. George Conference (6 Council Members) Spring Retreat Misc.					13,000	
					2,500		
					500		
					6,000		
					2,000		
					2,000		

South Weber City Budget

10-41-240	Office Supplies and Expenses		200
10-41-370	Professional/Technical Service		0
10-41-494	Youth Council		5,000
	<i>11 members with Council Advisors</i>		
	ULCT Legislative Day		
	Youth Council Annual Conference		
	Community Events		
10-41-620	Miscellaneous		5,100
	Donation to Sunset Jr. High	200	
	Donation to Northridge	200	
	South Weber Elementary	200	
	Highmark	200	
	City Holiday Season Event	3,500	
	Other unclassified	800	
10-41-740	Equipment		0
10-41-925	Country Fair Days Donation		7,500

Judicial Department



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

The South Weber Justice Court is dedicated to serving the public with respect and professionalism. The Judge is assisted in his duties by one court clerk and one assistant clerk. In order to ensure that the court is in compliance the State evaluates the Judge and staff by surveying the public, lawyers, and defendants. This occurs every four years. The latest re-certification took effect in 2020 and will continue till 2024. The Administrative Office of the Courts oversees Utah judicial matters and has found this court to be in full compliance with all standards, regulations, and guidelines. The court is a Class III Justice Court based on the volume of citations processed.

To provide consistent services the courts goal is to hold court twice a month. Due to COVID19, the court had to go from in person to video. The court still maintains court twice a month. The court returned to in person court in October of 2022.

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

South Weber City Budget

		Actual	Actual	Actual	Estimate	Budget	Budget
JUDICIAL							
10-42-004	Judge Salary	9,648	14,923	14,690	15,668	16,000	18,000
10-42-110	Employee Salaries	32,812	33,524	26,173	0	0	0
10-42-130	Employee Benefit - Retirement	7,928	8,757	7,876	2,372	4,000	4,000
10-42-131	Employee Benefit-Employer FICA	3,138	3,600	3,221	1,364	2,000	2,000
10-42-133	Employee Benefit - Work. Comp.	182	378	354	379	500	500
10-42-134	Employee Benefit - UI	0	0	3	2	0	0
10-42-135	Employee Benefit - Health Ins.	11,726	11,147	10,242	0	0	0
10-42-210	Books/Subscriptions/Membership	644	20	150	146	700	100
10-42-230	Travel & Training	982	508	678	1,618	5,000	3,000
10-42-240	Office Supplies & Expense	858	1,013	969	481	600	500
10-42-280	Telephone	720	500	390	600	500	600
10-42-313	Professional/Tech. - Attorney	12,219	9,225	8,175	9,700	10,000	10,000
10-42-317	Professional/Technical-Bailiff	3,241	0	0	3,267	4,000	5,000
10-42-350	Software Maintenance	738	763	802	940	800	1,000
10-42-550	Banking charges	1,302	2,064	2,192	2,360	900	2,000
10-42-610	Miscellaneous	313	464	601	983	1,000	1,000
10-42-740	Equipment	2,684	0	0	0	0	300
10-42-980	State Treasurer Surcharge	0	0	0	0	0	0
		89,135	86,877	76,515	39,879	46,000	48,000

JUDICIAL

10-42-004	Judge Salary <i>.1 FTE</i>					18,000	
10-42-120	Full-time Employee Salaries <i>0 FTE</i>					0	
10-42-130	Employee Benefit - Retirement					4,000	
10-42-131	Employee Benefit-Employer FICA					2,000	
10-42-133	Employee Benefit - Work. Comp.					600	
10-42-134	Employee Benefit - UI					0	
10-42-135	Employee Benefit - Health Ins.					0	
10-42-210	Books/Subscriptions/Membership					100	

South Weber City Budget

Judge Bar Dues

10-42-230	Travel and Training	2,900
	<i>Charges for conferences, educational materials, & employee travel</i>	
	Admin. Office of Courts - Fall	0
	Admin. Office of Courts - Spring	1,400
	BCI Conference	1,000
	Judge	400
	Local training	100
10-42-240	Office Supplies & Expense	500
	Normal office supplies, postage and copying	
10-42-243	Court Refunds	0
10-42-280	Telephone	600
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	1,000
	<i>Software maintenance contracts</i>	
10-42-550	Banking Charges	2,000
	<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
	Printer	300

Administrative Department



The Administrative Department’s mission is to serve as the focal point of the City’s day-to-day operations, provide support to all other City departments, and administer the programs and services of the City while implementing and enacting the policies of the Mayor and Council. This department also carries out directives of the City Manager through employee and contract relationships, and provides quality services to its residents and the businesses in South Weber City. The Administrative Department is comprised of four full time and two part time employees and with assistance from other departments, the Administrative Department assures City services are provided efficiently within the budget adopted by the City Council.

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



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
ADMINISTRATIVE							
10-43-110	Full Time Employee Salaries	302,304	326,820	326,250	365,689	363,000	395,000
10-43-120	Part-time Employee Wages	35,720	59,703	53,036	60,402	71,000	81,000
10-43-130	Employee Benefit - Retirement	58,120	61,105	64,128	85,194	102,000	91,000
10-43-131	Employee Benefit-Employer FICA	25,206	28,678	30,428	33,771	34,000	37,000
10-43-133	Employee Benefit - Work. Comp.	1,524	3,539	3,260	6,165	7,000	8,000
10-43-134	Employee Benefit - UI	31	0	45	(570)	0	0
10-43-135	Employee Benefit - Health Ins.	68,910	65,324	72,426	82,745	77,000	90,000
10-43-136	HRA Reimbursement - Health Ins	3,300	3,300	225	3,150	3,500	3,500
10-43-137	Employee Testing	178	112	207	35	0	0
10-43-140	Uniforms	460	683	0	(0)	0	0
10-43-210	Books/Subscriptions/Membership	2,288	4,285	3,366	3,319	3,500	3,500
10-43-220	Public Notices	5,595	6,069	3,908	4,577	6,000	6,000
10-43-230	Travel and Training	6,473	3,725	20,014	20,148	20,000	25,000
10-43-240	Office Supplies & Expense	8,113	6,403	9,759	8,770	14,000	10,000
10-43-250	Equipment - Oper. Supplies and Maint.	4,933	3,629	3,368	4,883	6,500	6,500
10-43-256	Fuel Expense	39	189	113	(0)	0	0
10-43-262	General Government Buildings	6,897	7,093	13,676	6,681	7,500	10,500
10-43-270	Utilities	5,431	4,403	5,318	5,072	6,000	6,000
10-43-280	Telephone	13,377	16,673	18,861	17,443	18,000	19,000
10-43-308	Professional & Tech. - I.T.	12,643	13,079	11,147	31,459	33,000	33,000
10-43-309	Professional & Tech. - Auditor	10,000	12,500	12,000	13,000	15,000	15,000
10-43-312	Professional & Tech. - Engineer	89	0	258	0	0	0
10-43-313	Professional & Tech. - Attorney	29,205	129,640	51,999	44,886	70,000	60,000
10-43-314	Ordinance Codification	3,227	1,287	7,083	4,785	5,000	5,000
10-43-316	Elections	7,155	0	25,188	0	0	20,000
10-43-329	City Manager Fund	1,488	3,241	4,066	5,259	5,000	5,000
10-43-350	Software Maintenance	22,861	20,357	27,243	27,034	26,000	30,000
10-43-510	Insurance & Surety Bonds	40,993	43,495	47,992	47,017	46,000	48,000
10-43-550	Banking Charges	283	398	362	1,016	1,000	1,000
10-43-610	Miscellaneous	966	7,265	4,558	4,170	4,000	4,000
10-43-625	Cash over and short	-66	-98	1	4	0	0
10-43-740	Equipment	11,678	30,639	4,247	20,543	19,000	10,000
10-43-841	Transfer to Recreation Fund	97,500	70,000	75,000	116,500	75,000	0
10-43-910	Transfer to Cap. Proj. Fund	271,032	360,000	0	70,000	70,000	0
10-43-900	Addition to Fund Balance	0	0	0	109,000	104,000	0
		1,057,952	1,293,537	901,543	1,202,146	1,212,000	1,023,000

ADMINISTRATIVE

10-43-110	Full Time Employee Salaries <i>City Mgr., Finance Dir., Treasurer, and Recorder -4 FTE</i>	395,000
10-43-120	Part-time Employee Wages <i>Front Office (2), Recording Sec. - 2.25 FTE</i>	81,000
10-43-130	Employee Benefit - Retirement	91,000
10-43-131	Employee Benefit-Employer FICA	37,000
10-43-133	Employee Benefit - Work. Comp.	8,000
10-43-134	Employee Benefit - UI	0
10-43-135	Employee Benefit- Health Ins	90,000
10-43-136	HRA Reimbursement - Health Ins	3,500
10-43-137	Employee Testing	0
10-43-140	Uniforms <i>Once a year all employees receive an article of clothing with city logo</i>	0
10-43-210	Books/Subscriptions/Membership <i>Memberships in Professional Organizations and Subscriptions UCMA, ICMA, AICPA, ULCT, UGFOA, Standard Examiner, etc.</i>	3,500
10-43-220	Public Notices <i>Notices published in the Standard Examiner</i>	6,000
10-43-230	Travel & Training <i>Charges for conferences, educational materials, & employee travel</i>	25,000
	ULCT Spring and Fall Conferences	2,000
	UCMA Conference	1,500
	UGFOA Conference	1,500
	GFOA Conference	2,500
	UMCA	1,000
	UAPT (2)	2,500
	ICMA Conference	3,000
	Caselle Conference	2,000
	Caselle - new employee training	2,000
	City Manager Vehicle Allowance	6,000

South Weber City Budget

	Other trainings - 1-2 day local	1,000	
10-43-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>		10,000
10-43-250	Equipment - Operating Supplies and Maintenance <i>Upkeep or repair of equipment and operating supplies</i>		6,500
10-43-256	Fuel Expense		0
10-43-262	General Government Buildings <i>Maintenance of City Hall</i>		10,500
	Janitorial Services	6,000	
	Fire Ext., flags, misc.	2,000	
	Other	2,500	
10-43-270	Utilities <i>Electricity, Natural Gas and Recycling expenses for City Hall</i>		6,000
10-43-280	Telephone <i>Comcast services and Cellphone Allowances</i>		19,000
10-43-308	Professional & Tech. - I.T.		33,000
	Executech	11,000	
	Cybersecurity	20,000	
	Website Hosting	2,000	
10-43-309	Professional & Tech. - Auditor		15,000
10-43-310	Professional & Tech. - Planner (Moved to Community Services Dept.)		0
10-43-311	Professional & Tech. - Eco Dev/ Comm Fundraising (Moved to Community Services Dept.)		0
10-43-312	Professional & Tech. - Engineer (Moved to Community Services Dept.)		0
10-43-313	Professional & Tech. - Attorney		60,000
10-43-314	Ordinance Codification		5,000
10-43-316	Elections <i>Municipal Election run by County</i>		20,000
10-43-329	City Manager Fund <i>Special activities at City Manager's discretion</i>		5,000

South Weber City Budget

10-43-350	Software Maintenance		30,000
	<i>Software maintenance contracts</i>		
	Caselle Software	5,000	
	Laserfiche	1,600	
	Strategic Plan Software	1,400	
	ArchiveSocial	3,000	
	Office 365/email/backup	17,000	
	Other	2,000	
10-43-510	Insurance & Surety Bonds		48,000
	<i>General Liability and Property Insurance</i>		
10-43-550	Banking Charges		1,000
	<i>Bank charges and fees and credit card transaction fees</i>		
10-43-610	Miscellaneous		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		0
10-43-910	Transfer to Capital Projects Fund		0
	<i>1900 Sidewalk Project</i>	0	
10-43-900	Addition to Fund Balance		0

Public Safety Department



South Weber City contracts for public safety services through an interlocal agreement with the Davis County Sheriff's Office (DCSO) for Law & Alcohol Enforcement, Animal Control, and other related public safety services. The DCSO also provides the City with emergency planning and management services. South Weber City and DCSO are continually seeking new methods of ingenuity and resourcefulness to maintain a level of service that will ensure a gratifying quality of life, safety, and security for our community.



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-23 Estimate	2022-23 Budget	2023-24 Budget
PUBLIC SAFETY							
10-54-310	Sheriff's Department	227,622	227,622	227,622	271,611	266,000	312,000
10-54-311	Animal Control	20,027	20,787	20,503	20,553	25,000	0
10-54-320	Emergency Preparedness	0	4,969	20,402	54,266	57,000	12,000
10-54-321	Liquor Law (Narcotics)	0	7,123	5,213	6,600	7,000	7,000
		247,649	260,500	273,739	353,031	355,000	331,000

PUBLIC SAFETY

10-54-310	Sheriff's Department						312,000
	Sheriff's office & Narcotics Strike Team						
	Sheriff Contract				305,000		
	Davis Metro Narcotics Strike Force				7,000		
10-54-311	Animal Control						0
	Contracted Services with Davis Animal Control						
10-54-320	Emergency Preparedness						12,000
	CERT Program				3,000		
	EOP Update				3,000		
	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>						

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
PUBLIC SAFETY IMPACT FEE FUND							
Revenue							
29-37-200	Public Safety Impact Fees	14,112	10,288	6,391	1,994	12,000	2,000
	Total Source: 34:	14,112	10,288	6,391	1,994	12,000	2,000
Revenue							
29-39-500	Contribution From Fund Balance	716	96	0	0	0	0
29-37-100	Interest Earnings	168	109	21	20	0	0
	Total Revenue	14,996	10,494	6,412	2,014	12,000	2,000
Contributions and Transfers							
29-80-800	Transfer to General Fund	14,996	10,494	(6,412)	2,000	12,000 *	2,000
	Total Contributions and Transfers	14,996	10,494	(6,412)	2,000	12,000	2,000
	Revenue Total	14,996	10,494	6,412	2,014	12,000	2,000
	Expenditure Total	14,996	10,494	(6,412)	2,000	12,000	2,000
	Net Total	0	(0)	12,824	14	0	0

* Fire Station Bond Payment \$2,000

Fire Department

The Mission of the South Weber City Fire Department is to protect lives, preserve property, and stabilize incidents involving fire, medical emergencies, and other dangerous conditions. The South Weber City Fire Department is dedicated to sustaining the health, safety, and wellness of the residents of South Weber City.

The Fire Departments Core Values are:

To **Prepare** effectively for Fire and Emergency Medical Response (EMS).

To **Engage** in bettering the community we serve.

To **Affect** the lives of those we serve in a positive manner.

To **Respond** professionally always.

To **Live** and uphold the oath of which we are sworn.

The South Weber City Fire Department is a full-time department operated by a part-time staff with a geographic response area of the city, that includes Highway 89, Interstate 84, and the Weber Basin Job Corps. The South Weber City Fire Department is committed to the assistance of neighboring cities, counties, and Hill Air Force Base through mutual aid agreements.



To ensure effective staffing, we measure performance. This is done in two main ways. The first is our response time requirements. Every month response times are reviewed to ensure the standards are being met. Second, the fire chief meets with the Medical Control Doctor and EMS Captains to review calls for the quality of care that is being received. We pull up records, evaluate them and make sure our staff is providing the best care possible.

Past years paramedic service has been contracted through Davis County. Beginning in 2021 the Fire department began bringing on paramedic service. This was fully implemented by the end of 2021. This will result in faster response time and will increase the service and safety of the community.

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
FIRE							
10-57-110	Full-time Employee Wages	0	0	0	92,442	95,000	110,000
10-57-120	Part-time Employee Salaries	408,365	458,056	531,777	551,572	605,000	634,000
10-57-130	Employee Benefit - Retirement	0	0	0	18,385	20,000	22,000
10-57-131	Employee Benefit-Employer FICA	30,904	34,645	41,626	47,612	54,000	57,000
10-57-133	Employee Benefit - Work. Comp.	7,635	19,959	19,774	27,990	32,000	34,000
10-57-134	Employee Benefit - UI	0	0	139	245	0	0
10-57-135	Employee Benefit - Health Ins.	0	0	0	5,284	27,000	28,000
10-57-137	Employee Testing	450	451	596	415	1,000	1,000
10-57-140	Uniforms	8,634	2,969	9,074	12,137	12,000	12,000
10-57-210	Books/Subscriptions/Membership	400	472	55	968	1,000	1,000
10-57-230	Travel and Training	5,296	4,100	10,816	28,097	37,000	44,000
10-57-240	Office Supplies & Expense	1,042	837	2,451	2,348	2,500	2,500
10-57-250	Equipment Supplies & Maint.	24,107	28,041	28,612	30,376	26,700	24,000
10-57-256	Fuel Expense	3,078	3,158	5,557	7,568	6,000	10,000
10-57-260	Building Supplies and Maint.	11,582	16,586	17,206	24,716	16,000	22,000
10-57-270	Utilities	8,917	9,069	11,531	6,176	7,000	7,000
10-57-280	Telephone	7,645	8,448	11,348	10,024	9,000	10,000
10-57-350	Software Maintenance	1,823	8,123	6,794	8,335	8,500	8,500
10-57-370	Professional & Tech. Services	21,911	17,829	20,364	21,834	18,000	23,000
10-57-450	Special Public Safety Supplies	24,722	27,117	36,805	35,252	30,000	38,000
10-57-530	Interest Expense - Bond	7,127	6,419	5,668	5,282	5,000	5,000
10-57-550	Banking Charges	273	270	260	327	500	500
10-57-622	Health & Wellness Expenses	0	0	45	1,500	1,500	1,500
10-57-740	Equipment Costing over \$500	5,092	3,018	5,540	5,038	5,000	15,000
10-57-811	Sales Tax Rev Bond - Principal	24,360	25,480	26,600	27,000	27,000	27,000
		603,363	675,048	792,641	970,921	1,046,700	1,137,000

FIRE

10-57-110	Full-time Employee Wages Chief						110,000
10-57-120	Part-time Employee Wages 6 Captains, Paramedics & Firefighters - 11 FTE						634,000
10-57-131	Employee Benefit-Employer FICA						57,000
10-57-130	Employee Benefit - Retirement						22,000

South Weber City Budget

10-57-133	Employee Benefit - Work. Comp.	34,000
10-57-134	Employee Benefit - UI	0
10-57-135	Employee Benefit - Health Ins.	28,000
10-57-137	Employee Testing	1,000
10-57-140	Uniforms	12,000
10-57-210	Books, Subscriptions, and Memberships <i>Memberships in Professional Organizations and Subscriptions</i>	1,000
10-57-230	Travel and Training	44,000
	Winter Fire School	10,500
	Fire Certifications & Recertifications	1,500
	Fire Prevention	1,000
	Outside Fire Training	5,000
	Miscellaneous	1,000
	Wildlands - Reimbursable	25,000
10-57-240	Office Supplies & Expense <i>Copier Supplies, Postage, and general office supplies</i>	2,500
10-57-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. supplies, including fuel and oil</i>	24,000
10-57-256	Fuel Expense	10,000
10-57-260	Building Supplies and Maint. <i>Upkeep of Fire Station</i>	22,000
10-57-270	Utilities <i>Electricity and Natural Gas expenses</i>	7,000
10-57-280	Telecom Cable, air cards and cellphone expenses	10,000
10-57-350	Software Maintenance	8,500
	<i>Software maintenance contracts</i>	
	Caselle Software	1,000
	Image Trend (New NFIRS software & setup)	4,900

South Weber City Budget

	ISPYFire	500	
	Crewsense	2,100	
10-57-370	Professional & Tech. Services		23,000
	Medical Director	8,000	
	Dispatch Fees	15,000	
10-57-450	Special Public Safety Supplies		38,000
	Supplies purchased which are peculiar to the Fire department. <i>Includes turnouts, hoses, EMT supplies, etc.</i>		
10-57-530	Interest Expense - Bond		4,900
	28% Fire, 72% Recreation - (Impact Fees when available)		
10-57-550	Banking Charges		500
10-57-622	Health & Wellness Expenses		1,500
	Peer Support		
10-57-740	Equipment Costing Over \$500		15,000
10-57-811	Sales Tax Rev Bond - Principal		26,600
	28% Fire, 72% Recreation		

Community Services Department

(formerly Planning & Zoning)

South Weber City Community Services provides for the short and long-range planning of South Weber City. This department in prior years was called Planning and Zoning. This budget includes the creation of the Community Services Director position, the removal of the contracted planner position, and the transition of code enforcement, human resources, emergency management, crossing guard program, and risk management from the Administrative department. The department includes two full time and one part time employee. Zoning services are comprised of both full-time and contracted personnel. The South Weber City Building Official Officer is charged with assisting citizens and business groups with compliance to the City's code, standards, ordinances, and permitting process for the regulation of building construction; and working with developers and contractors through the development process for the successful achievement of their project goals. South Weber City has contracted with Jones & Associates Consulting Engineers for engineering services.



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

Community Services Goals 2023

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

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
Community Services							
10-58-110	Full-time Employee Salaries	89,769	100,490	162,929	229,614	239,000	296,000
10-58-120	Part-time Employee Salaries	48,317	2,898	38,779	57,913	67,000	5,000
10-58-130	Employee Benefit - Retirement	24,362	18,901	38,200	53,767	65,000	59,000
10-58-131	Employee Benefit-Employer FICA	11,733	8,051	15,228	23,309	24,000	23,000
10-58-133	Employee Benefit - Work. Comp.	1,132	1,435	3,628	6,551	8,000	7,000
10-58-134	Employee Benefit - U.I.	0	0	25	40	0	0
10-58-135	Employee Benefit - Health Ins.	8,384	8,055	40,797	49,888	53,000	59,000
10-58-137	Employee Testing	230	142	157	82	0	0
10-58-140	Uniforms	1,026	1,019	1,488	2,281	3,200	3,200
10-58-210	Books/Subscriptions/Membership	3,338	205	741	917	1,000	1,000
10-58-230	Travel & Training	1,824	1,224	6,399	9,320	19,000	12,500
10-58-240	Office Supplies	0	0	0	7,898	8,000	10,000
10-58-250	Equipment Supplies & Maint.	4,564	8,415	4,320	4,724	5,000	5,000
10-58-255	Vehicle Lease	0	0	0	0	0	15,000
10-58-256	Fuel Expense	128	1,112	3,008	3,056	3,000	3,000
10-58-280	Telephone	2,230	1,440	1,777	3,175	1,800	1,800
10-58-310	Professional & Tech. - Planner	17,553	25,050	0	0	0	0
10-58-312	Professional & Tech. - Engineer	90,478	59,795	47,349	51,531	55,000	55,000
10-58-319	Professional & Tech. - Subd. Reviews	58,358	72,742	78,893	27,486	60,000	20,000
10-58-326	Professional & Tech. - Inspections	41,250	38,955	27,230	32,705	40,000	40,000
10-58-325	GIS/ Mapping	9,072	10,229	7,017	6,727	12,000	8,000
10-58-350	Software Maintenance	2,183	2,180	16,232	15,197	17,000	17,000
10-58-370	Professional & Tech. Services	12	50	0	0	0	0
10-58-380	Abatements	0	0	0	4,000	10,000	10,000
10-58-620	Miscellaneous	2,572	79	38	8,530	9,500	14,000
10-58-740	Equipment	0	202	4,954	2,915	2,500	2,500
		418,515	364,835	499,190	601,626	703,000	667,000

Community Services

10-58-110	Full-time Employee Salaries - 3 FTE Community Services Director, Public Works Director, Development Coordinator						296,000
10-58-120	Part-time Employee Salaries 5 Planning Commission Members, Code Enforcement Officer, Community Relations Assistant						5,000

South Weber City Budget

10-58-130	Employee Benefit - Retirement	59,000
10-58-131	Employee Benefit-Employer FICA	23,000
10-58-133	Employee Benefit - Work. Comp.	7,000
10-58-134	Employee Benefit - UI	0
10-58-135	Employee Benefit - Health Ins.	59,000
10-58-137	Employee Testing	0
10-58-140	Uniforms	3,200
	1 FTE Public Works Uniform and Cleaning costs	1,200
	Dec Shirts & New Employee	2,000
10-58-210	Books/Subscriptions/Membership	1,000
	<i>Memberships in Professional Organizations and Subscriptions</i>	
	Building Code books (updated every three years)	
	ICC memberships - National, State & local	
10-58-230	Travel and Training	12,500
	<i>Charges for conferences, educational materials, & employee travel</i>	
	ULCT fall conf - Planning commission	0
	Land Use Academy of Utah(LUAU)	800
	Utah Land Use Institute	0
	UCICC (2)	2,000
	Misc. Planning Commission & Director	5,000
	ICC Training - Dev. Coord.	2,000
	3CMA & PIO Training	2,500
	IWorQ	200
10-58-240	Office Supplies	10,000
	City Mailers & Inserts	10,000
10-58-250	Equipment Supplies & Maint.	5,000
	<i>Upkeep or repair of equip. and oper. Supplies</i>	
10-58-255	Vehicle Lease	15,000
	<i>Department share of Fleet Mgmt. (2 vehicles)</i>	15,000
10-58-256	Fuel Expense	3,000

South Weber City Budget

10-58-280	Telephone		1,800
10-58-310	Professional & Tech. - Planning BRIC		0
10-58-311	Professional & Tech. - Eco Dev/ Comm Fundraising (Moved from Administrative Dept.)		0
10-58-312	Professional & Tech. - Engineer (Moved from Administrative Dept.)		55,000
10-58-319	Professional & Tech. - Subd. Review (Moved from Administrative Dept.)		20,000
10-58-325	GIS/ Mapping		8,000
10-58-326	Professional & Tech. - inspections		40,000
10-58-350	Software Maintenance		17,000
	<i>Caselle</i>	5,000	
	<i>HR & Payroll</i>	12,000	
10-58-370	Professional & Tech.		0
10-58-380	Abatements		10,000
10-58-620	Miscellaneous		14,000
	Community Building Events	9,000	
	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 oversees the maintenance of city streets, public rights of way, and safeguards the streets to be free from hazards. The Streets Department is accountable for maintaining the specific street and roadway certification levels of city employees to ensure that contemporary best practices are implemented and observed for the delivery of safe transportation. The Streets Department provides motorists travelling in South Weber City with safe roadways by means of snow removal and hazard free rights of way. In the FY 2018–2019 Budget, the Transportation Utility Fund (TUF) was created for maintaining street infrastructure. Many of the previous costs associated with the Street Department and Class “C” budgets are now in the Transportation Utility Fund (TUF).

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

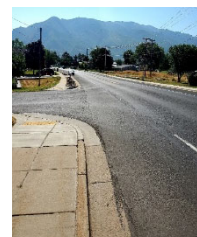
Overall Streets Condition Index	2015	2017		2019	2022	2023	2024 (Projected)
RSL (Remaining Service Life – Yrs.) - IworQ	8.49	7.99	TUF Adopted (July 2017)	9.10			
Pavement Condition Index (PCI) - Streetlogix *Rough RSL Equivalent	57*	53*		61*	75	81	84

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

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

Transportation Goals 2023

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



South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
STREETS							
10-60-110	Full-Time Employee Salaries	40,889	41,925	41,562	21,544	46,000	48,000
10-60-120	Part-Time Employee Salaries	14,868	11,820	16,685	7,993	30,000	30,000
10-60-130	Employee Benefit - Retirement	7,649	8,081	8,178	4,022	10,000	10,000
10-60-131	Employee Benefit-Employer FICA	4,171	4,025	4,507	2,309	6,000	6,000
10-60-133	Employee Benefit - Work. Comp.	708	1,378	1,819	975	3,000	3,000
10-60-134	Employee Benefit - UI	0	0	0	36	0	0
10-60-135	Employee Benefit - Health Ins.	6,623	2,640	4,952	9,656	10,000	11,000
10-60-137	Employee Testing	457	150	38	370	400	300
10-60-140	Uniforms	1,026	870	1,634	1,795	800	1,800
10-60-230	Travel & Training	465	160	802	0	2,000	2,000
10-60-250	Equipment Supplies & Maint.	9,484	9,616	4,941	25,418	6,000	10,000
10-60-255	Vehicle Lease	0	0	0	0	0	7,000
10-60-256	Fuel Expense	3,831	1,678	1,273	4,174	5,600	5,600
10-60-260	Buildings & Grounds - Shop	2,184	2,764	6,643	1,459	3,000	0
10-60-271	Utilities - Streetlights	48,659	40,446	30,804	31,567	45,000	45,000
10-60-312	Professional & Tech. - Engineer	16,006	8,965	6,513	19,738	20,000	5,000
10-60-325	GIS/ Mapping	6,530	8,965	376	0	5,000	5,000
10-60-350	Software Maintenance	738	763	659	2,440	3,000	3,000
10-60-370	Professional & Tech. Services	0	0	0	0	400	0
10-60-410	Special Highway Supplies	17,328	15,105	21,871	20,476	35,000	25,000
10-60-411	Snow Removal Supplies	31,394	25,489	19,466	45,830	45,000	45,000
10-60-415	Mailboxes and Street Signs	8,835	6,932	3,287	1,829	10,000	10,000
10-60-416	Streetlights	3,842	39,400	13,688	18,079	20,000	30,000
10-60-420	Weed Control	338	0	180	2,060	1,500	2,000
10-60-422	Crosswalk/Street Painting	0	2,742	0	5,000	5,000	5,000
10-60-550	Banking Charges	273	270	222	277	300	300
10-60-700	Equipment	0	0	0	0	0	0
		226,299	234,183	190,098	227,044	313,000	310,000

STREETS

10-60-110	Full-Time Employee Salaries - 1 FTE						48,000
10-60-120	Part-Time Employee Salaries - .77 FTE						30,000
10-60-130	Employee Benefit - Retirement						10,000
10-60-131	Employee Benefit-Employer FICA						6,000

South Weber City Budget

10-60-133	Employee Benefit - Work. Comp.		3,000
10-60-134	Employee Benefit - UI		0
10-60-135	Employee Benefit - Health Ins.		11,000
10-60-137	Employee Testing		300
10-60-140	Uniforms .75 FTE Public Works Uniform and Cleaning costs		1,800
10-60-230	Travel and Training <i>Charges for conferences, educational materials, & employee travel</i>		2,000
	LTAP	1,500	
	Misc.	500	
10-60-250	Equipment Supplies & Maint. <i>Upkeep or repair of equip. and oper. Supplies</i>		10,000
10-60-255	Vehicle Lease <i>Department share of Fleet Mgmt. (1 vehicle)</i>	7,000	7,000
10-60-256	Fuel Expense		5,600
10-60-260	Buildings & Grounds - Shop <i>33% of Shop building and grounds maintenance</i>		0
10-60-271	Utilities - Street Lights <i>Power & Repair</i>		45,000
10-60-312	Professional & Tech. - Engineer New Development	5,000	5,000
10-60-325	GIS/ Mapping		5,000
10-60-350	Software Maintenance <i>Software maintenance contracts</i>		3,000
10-60-370	Professional & Tech. Services Other	0	0
10-60-410	Special Highway Supplies Sweeping (3 times a year) Barricades		25,000

South Weber City Budget

Repairs

10-60-411	Snow Removal	45,000
10-60-415	Mailboxes and Street Signs <i>Developer paid mailboxes and signs</i>	10,000
10-60-416	Streetlights <i>New streetlights - both city and developer paid</i>	30,000
10-60-420	Weed Control	2,000
10-60-422	Crosswalk/Street Painting	5,000
10-60-550	Banking Charges <i>Bank charges and fees and credit card transaction fees</i>	300
10-60-745	Equipment	0

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
ROAD IMPACT FEE FUND							
Revenue							
24-37-100	Interest Earnings	8,501	332	791	7,046	0	0
24-37-200	Road Impact Fees	195,104	250,762	184,817	91,790	140,000	40,000
	Total Revenue	203,606	251,094	185,607	98,836	140,000	40,000
Contributions and Transfers							
24-39-500	Contribution From Fund Balance	0	0	0	25,000	0	146,000
	Total Contributions and Transfers	0	0	0	25,000	0	146,000
Expenditures							
24-40-760	Transfers	518,058	234,338	0	0	140,000	186,000
	Total Expenditures	518,058	234,338	0	0	140,000	186,000
	Contribution to Fund Balance						0
	Road Impact Fee Fund Revenue Total	203,606	251,094	185,607	123,836	140,000	186,000
	Road Impact Fee Fund Expenditure Total	518,058	234,338	0	0	140,000	186,000
	Net Road Impact Fee Fund	(314,452)	16,756	185,607	123,836	0	0

Parks Department



The South Weber City Parks department sustains the operations and maintenance of approximately 50 acres of parks throughout the city. The Parks Department is commissioned to beautifying park land by providing the citizens with quality parks, trails, and green open spaces. It is the goal of the Parks Department to enhance each park facility with amenities that are complimentary to the enjoyment of the community; and to enhance the personal, societal, recreational, and economical benefits that affect citizens and visitors in their pursuit of peaceful, enjoyable leisure. South Weber City continues to invest in safe trails, park play equipment, and improved recreational fields that will provide enriched recreational activities for people of all ages and abilities.

The measurement of success is done through state safety inspections, community feedback, and maintenance checks. To ensure these measurements public works teams up with recreation. Public works staffs for the maintenance with two full employees and two part time employees. Recreation provides the sports and activities as well as the feedback for what needs to be updated and changed.

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

Parks Goals 2023

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

South Weber City Budget

Account No.	Account Title	2019 - 20 Actual	2020 - 21 Actual	2021-2022 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
PARKS							
10-70-110	Full-Time Employee Salaries	74,815	116,560	129,775	81,856	91,000	94,000
10-70-120	Part-time Employee Salaries	3,828	16,548	2,893	10,788	9,000	10,000
10-70-130	Employee Benefit - Retirement	13,286	21,431	25,359	14,628	17,000	17,000
10-70-131	Employee Benefit-Employer FICA	5,803	10,311	10,632	7,552	8,000	8,000
10-70-133	Employee Benefit - Work. Comp.	885	3,355	3,258	3,016	3,000	3,000
10-70-134	Employee Benefit - UI	0	0	31	67	0	0
10-70-135	Employee Benefit - Health Ins.	17,668	22,060	47,499	28,893	37,000	33,000
10-70-137	Employee Testing	188	800	186	397	400	400
10-70-140	Uniforms	2,263	2,374	2,425	4,556	2,700	4,000
10-70-230	Travel & Training	1,585	757	955	4,000	4,000	4,000
10-70-250	Equipment Supplies & Maint.	15,774	12,276	20,791	23,586	15,000	25,000
10-70-255	Vehicle Lease	0	0	0	0	0	71,000
10-70-256	Fuel Expense	3,850	4,956	4,137	5,212	6,000	6,000
10-70-260	Buildings & Grounds - Shop	1,689	2,811	764	622	3,000	0
10-70-261	Grounds Supplies & Maintenance	37,530	46,439	39,365	72,730	43,100	77,500
10-70-270	Utilities	11,401	11,786	12,611	10,054	9,000	10,000
10-70-280	Telephone	1,008	801	1,705	1,352	1,600	1,800
10-70-312	Professional & Tech. - Engineer	38,910	23,156	3,018	18,929	19,000	0
10-70-350	Software Maintenance	738	763	1,255	940	1,000	1,000
10-70-430	Trail Maintenance	3,500	1,393	43	1,352	20,000	0
10-70-431	Tree Program	0	0	0	2,000	0	10,000
10-70-550	Banking Charges	273	270	260	277	300	300
10-70-610	Miscellaneous		0	0	10,000	0	0
10-70-626	UTA Park and Ride	11,109	4,128	7,259	5,265	15,000	15,000
10-70-735	Enhancements - RAP	0	0	0	0	0	10,000
10-70-740	Equipment	1,639	0	1,400	0	0	12,000
	Storm Drain Detention Reimbursement				(80,000)	(80,000)	(80,000)
		251,241	302,976	315,622	228,071	225,100	333,000

PARKS

10-70-110	Full-Time Employee Salaries - 2 FTE					94,000	
10-70-120	Part-time Employee Salaries - .3 FTE					10,000	
10-70-130	Employee Benefit - Retirement					17,000	
10-70-131	Employee Benefit-Employer FICA					8,000	
10-70-133	Employee Benefit - Work. Comp.					3,000	
10-70-134	Employee Benefit - UI					0	

South Weber City Budget

10-70-135	Employee Benefit - Health Ins.		33,000
10-70-137	Employee Testing		400
10-70-140	Uniforms Uniform and Cleaning costs		4,000
10-70-230	Travel & Training Charges for conferences, educational materials, & employee travel		4,000
	Playground Equipment Certification (URPA) (2)	1,000	
	Utah Recreation & Parks Assoc. Conference (2)	3,000	
10-70-250	Equipment Supplies & Maint. Upkeep or repair of equipment and operating supplies		25,000
10-70-255	Vehicle Lease Department share of Fleet Mgmt. (2 vehicles & 3 Mowers)	71,000	71,000
10-70-256	Fuel Expense		6,000
10-70-260	Buildings & Grounds - Shop 33% of Shop building and grounds improvements		0
10-70-261	Grounds Supplies & Maintenance Upkeep and repair of park grounds and structures	65,000	77,500
	Portapotty	2,500	
	Trails	10,000	
10-70-270	Utilities Electricity and Secondary Water expenses		10,000
	Electricity	7,000	
	Water	3,000	
10-70-280	Telephone		1,800
10-70-312	Professional & Tech. - Engineer survey of trees, sprinklers, bathrooms, etc		0
10-70-350	Software Maintenance Software maintenance contracts		1,000
	Park security	?	
10-70-430	Trail Maintenance Service maintenance (new)	0	0
10-70-431	Tree Program		10,000

South Weber City Budget

10-70-435	Safety Incentive Program	0
10-70-550	Banking Charges Bank charges and fees and credit card transaction fees	300
10-70-610	Miscellaneous Miscellaneous	0
10-70-626	UTA Park and Ride Dumpsters and trash removal, lights, snow removal and repairs	15,000
10-70-735	Enhancements - RAP Enhancements funded by RAP Tax	10,000
10-70-740	Equipment Purchases Aerator	12,000
		12,000
	Storm Drain Detention Reimbursement	(80,000)

Account No.	Account Title	2018 - 19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021-22 Actual	2022-2023 Estimate	2022-2023 Budget	2023-2024 Budget
PARK IMPACT FEE FUND								
Revenue								
23-37-100	Interest Earnings	7,561	10,579	3,628	3,834	209	1,000	1,000
23-37-200	Park Impact Fees	210,368	234,752	148,816	90,128	10,880	120,000	10,000
	Total Revenue	217,930	245,331	152,444	93,962	11,089	121,000	11,000
Contributions and Transfers								
23-39-900	Contribution From Fund Balance	0	0	0	0	0	0	0
	Total Contributions and Transfers	0	0	0	0	0	0	0
Expenditures								
23-40-760	Transfers	0	0	32,954	855,687	11,000	121,000	11,000
	Total Expenditures	0	0	32,954	855,687	11,000	121,000	11,000
	Park Impact Fee Fund Revenue Total	217,930	245,331	152,444	93,962	11,089	121,000	11,000
	Park Impact Fee Fund Expenditure Total	0	0	32,954	855,687	11,000	121,000	11,000
	Net Total Park Impact Fee Fund	217,930	245,331	119,490	(761,726)	89	0	0

Adopted Budget Form for: Cities, Towns & Counties	Name	South Weber
	Fiscal Year Ended	6/30/2024

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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	955,630	1,152,044	1,071,500
Prior Years' Taxes - Delinquent	37,578	1,061	1,500
General Sales and Use Taxes	1,171,212	1,198,781	1,300,000
Franchise Taxes	418,073	478,723	468,000
Transient Room Tax			
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	51,594	55,082	55,000
Penalties and Interest on Delinquent Taxes			
Other (specify): RAP Tax	17,760	0	10,000
Licenses and Permits			
Business Licenses and Permits	8,804	8,667	8,000
Non-business Licenses and Permits			
Building, Structures, and Equipment	147,093	38,894	50,000
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits			
Animal Licenses			
Other (specify): Excavation	470	294	0

CONTINUE PART I ON PAGE 2

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Name South Weber	Fiscal Year Ended	6/30/2024
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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			
General Government			
Court Costs, Fees, and Charges (Clerk)			
Recording of Legal Documents (Recorder)			
Zoning and Subdivision Fees	140,867	54,268	52,000
Parks and Public Property	2,253	1,015	0
Cemeteries			
Miscellaneous Services			
Other (specify): Developer Permits			
Other (specify): Admin. Svs.	202,000	278,000	280,000
Ambulance Services	59,019	63,219	63,000
Fines and Forfeitures			
Fines	117,016	129,175	135,000
Forfeitures			
Other (specify):			

CONTINUE PART I ON PAGE 3

Name South Weber **Fiscal Year Ended** 6/30/2024

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	78,000	30,000
General Government			
Public Safety			
Highways and Streets			
Health			
Cultural - Recreation			
Federal Payments in Lieu of Taxes			
State Grants	0	0	0
State Shared Revenue			
Class "C" Road Fund Allotment	257,596	110,104	114,000

Liquor Fund Allotment	5,213	6,526	7,000
Grants from Local Units			
Other (specify): Wildland Firefighting	2,778	0	214,000
Miscellaneous Revenue			
Interest Earnings	10,363	46,367	40,000
Rents and Concessions			
Sale of Fixed Assets - Compensation for Loss	0	0	0
Sale of Materials and Supplies			
Sales of Bonds			
Other Financing - Capital Lease Obligations			
Other (specify): Sundry	27,318	11,347	9,500
Contributions and Transfers			
Transfer From: Fire Agreement / Job Corps	0	3,500	3,500
Transfer From: Fire Agreement / County	2,985	(7,740)	3,000
Transfer From:			
Transfer From: Impact Fees	6,412	2,000	2,000
Transfer From:			
Loan From:			
Beginning Fund Balance to be Appropriated			0
Contribution from Private Sources			
Beg. Class "C" Road Fund Bal. to be Apprpr.			
Beg. General Fund Bal. to be Appropriated			
TOTAL REVENUES	3,642,033	3,709,327	3,917,000

CONTINUE ON PAGE 4 WITH PART II

Name	South Weber	Fiscal Year Ended	6/30/2024
Part II	General Fund Expenditures		
	Expenditure	Prior Year Actual Exp.	Current Year Estimate
	(a)	(b)	(c)
	General Government		
	Administrative/Legislative		
	Commission or Council	50,736	49,954
			68,000

	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial			
	City and Precinct Courts			
	Juvenile Court			
	District and Circuit Courts	76,515	39,879	48,000
	Law Library			
	Executive and Central Staff Agencies			
	Executive	1,293,537	1,202,146	1,023,000
	Other Professional Services			
	Other (specify):			

CONTINUE PART II ON PAGE 5

Name	South Weber	Fiscal Year Ended	6/30/2024
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Part II	General Fund Expenditures - Continued
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	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Expenditure (a)			
Public Safety			
Police Department	273,739	353,031	331,000
Fire Department	792,641	970,921	1,137,000
Emergency Services (Civil Defense)			
Other (specify):			
Public Health			
Health Services			
Infirmaries			
Other (specify):			
Highway and Public Improvements			
Highways	190,098	227,044	310,000
Class "C" Road Program			
Construction			
Repair and Maintenance			
Other (specify):			
Parks, Rec., and Public Property			
Park and Park Areas	315,622	228,071	333,000

	Other (specify):			
CONTINUE PART II ON PAGE 6				
Name	South Weber	Fiscal Year Ended	6/30/2024	
Part II	General Fund Expenditures - Continued			
	Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Development			
	Community Planning	499,190	601,626	667,000
	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	3,492,079	3,672,672	3,917,000

Glossary

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

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

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

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

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

<u>Major Fund:</u>	The general fund and any other governmental or enterprise fund whose revenue, expenditures/expenses, assets, or liabilities are at least 10% of the total for all governmental or enterprise funds in the appropriated budget.
<u>Maintenance Level Budget:</u>	Funds budgeted to maintain services and programs at present levels.
<u>Non-Departmental:</u>	Expenditure items in the General Fund that are not related to a specific department. The major items budgeted in this category include general obligation bond payments and transfers to other funds.
<u>Operating and Maintenance Supplies:</u>	Expenditures for goods and services used in day-to-day operations such as office supplies.
<u>Operating Budget:</u>	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.
<u>Operating Expense:</u>	Expenditures incurred in day-to-day operations including operating and maintenance supplies, travel and education, charges and services, data processing, and other operating expense.
<u>Other:</u>	Miscellaneous expenditures not included in other categories of expense.
<u>Other Operating Expense:</u>	Other miscellaneous daily operating expenditures.
<u>Personnel Services:</u>	Salary and payroll benefits paid to employees.
<u>Program Budget:</u>	A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.
<u>Property Tax:</u>	Taxes levied on real and personal property according to the property's assessed value.
<u>Proprietary Fund Type:</u>	This type of fund is used to account for activities that emulate the private sector. The measurement of activity is on an economic

basis which allows the reporting of all assets and liabilities associated with an activity.

Range:

The lower and upper limits of salary for each authorized employment position ranked according to difficulty of services performed. Advancement within a range occurs at periodic intervals (usually annual) based on merit.

Reserve:

An account used to indicate that portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue:

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management:

An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries:

Payments made to employees for services rendered.

Source of Revenue:

Revenues are classified according to their source of point of origin.

Step:

Within a salary range, the level of pay earned by an employee.

Structurally Balanced Budget:

For a budget to be structurally balanced, recurring revenues equal or exceed recurring expenditures rather than using non-recurring revenues to cover ongoing, recurring expenditures. A structurally balanced budget supports financial sustainability.

Transfers to Other Funds:

To move money to another fund in order to assist that fund in meeting operational or special project costs.

Travel and Education:

Expenditures incurred for training opportunities of elected officials and staff to improve their knowledge and skills for the betterment of the City.

Unencumbered Balance:

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.