

**CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
2618 WEST PIONEER ROAD
MARRIOTT-SLATERVILLE, UTAH 84404**

THE AGENDA FOR THE MEETING OF THE BOARD OF TRUSTEES OF CENTRAL WEBER SEWER IMPROVEMENT DISTRICT which will be held on Monday, April 20, 2026 at 5:00 p.m. at the District Offices located at 2618 West Pioneer Road, Marriott-Slaterville, Utah.

Pledge of Allegiance – Trustee Syme
Invocation – Trustee Mitchell
Public Comment

1. Minutes of March 16, 2026 Board Meeting Approval
2. Ratification of Vouchers in the Amount of \$3,405,535.62: Camille Cook
3. Project Updates of Major Capital Projects: James Dixon
4. Certification of Annexation/Withdrawal Petitions: Kevin Hall
5. Consideration of Annexation Approvals: Kevin Hall
 - a. Resolution 2026-01: Bitton Estates Annexation
6. Finance Committee Report: Trustee Vanderwood and Camille Cook
 - a. Review and Consideration of 5-Year Financial Plan
7. Review Payroll and Benefits Portion of FY 2027 Budget: Camille Cook
8. Review FY 2027 Budget Capital Projects: Kevin Hall
9. Review and Consideration of March Financial Statement: Camille Cook
10. Possible Closed Meeting Concerning Pending & Threatened Litigation; Purchase or Sale of Real Property; Deployment of Security Personnel, Devices, or Systems and/or Character, Professional Competence, or Physical or Mental Health of One or More Individuals
11. General Manager: Kevin Hall
12. Attorney: Mark Anderson
13. Other Business
14. Adjournment

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call Central Weber Sewer Improvement District at (801) 731-3011 at least 24 hours prior to the meeting.

Meeting material including minutes from previous meetings are available for view on the District's website: www.centralweberut.gov.

AGENDA ITEM #1

Minutes of March 16, 2026
Board Meeting Approval

MINUTES OF THE MEETING OF THE TRUSTEES
OF THE CENTRAL WEBER SEWER IMPROVEMENT DISTRICT (CWSID)
HELD MONDAY, MARCH 16, 2026, AT 5:00 PM, AT THE DISTRICT OFFICE
LOCATED AT 2618 WEST PIONEER ROAD, MARRIOTT-SLATERVILLE, UTAH.

Trustees Present: Mark Allen, Ryan Barker, Sheri Bingham, Bob Blind, Steve Gibson, Rich Hyer, Braden Mitchell, Ben Nadolski, Russ Porter, Ken Richey, Roger Shuman, Les Syme, Rob Vanderwood, and Rod Westbroek.

Trustee Excused: Gage Froerer

Others Present: Kevin Hall, Camille Cook, James Dixon, Mark Anderson, Paige Spencer, Ryan Bench (Carollo Engineers), Brent Packer (Bowen Collins & Associates), Chris Kemper (Ames Construction), and Shane McFarland (Weber Basin Water Conservancy District).

Call to Order

Chairman Allen called the meeting to order at 5:00 p.m.

The pledge of allegiance was led by Trustee Blind.

The invocation was offered by Trustee Porter.

Public Comment

There were no public comments.

Minutes of February 23, 2026, Board Meeting Approval

It was moved by Trustee Hyer and seconded by Trustee Syme as follows:

That the February 23, 2026, Board meeting minutes be approved as presented.

The motion carried by the affirmative vote of Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek.

Ratification of Vouchers

Camille Cook presented an overview of the voucher ratification process for the benefit of the new Trustees. She reminded the Trustees about vouchers that previously were approved by the Board prior to payment, and recommended ratification of the February 2026 Check Register, which is an itemized list of all payments made by the District during February, in the total amount of \$3,478,505.93.

It was moved by Trustee Porter and seconded by Trustee Bingham as follows:

That the February 2026 Check Register be ratified and approved as presented in the total amount of \$3,478,505.93.

The motion carried by the affirmative vote of Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbrook.

Project Updates of Major Capital Projects

Chairman Allen mentioned that Clay Marriott was not in attendance this month to help James Dixon present the project updates.

Mr. Dixon updated the Trustees regarding the Gerber Contract for the Phase 2 Expansion and Ultraviolet (UV) Disinfection Project, the VanCon Contract for Dewatering HVAC Replacement, and the Ames Contract for the 1900 West Pipeline Upgrade.

Trustee Hyer asked if Central Weber will continue to buy chlorine. Mr. Dixon responded that the UV system is running and CWSID is not planning to buy any more bulk chlorine gas. Trustee Blind mentioned an emergency meeting in Farr West to discuss the use of chlorine by CWSID. Trustee Blind suggested that District staff notify nearby cities of the change in the disinfection process. Trustee Hyer suggested that District staff also notify Scott Van Leeuwen, the previous Marriott-Slaterville Mayor, because that has been a concern for his city.

Consideration of Purchases, Capital Projects, and Expenditures

Mr. Dixon recapped a memorandum that was provided to the Board members. He noted that, during the February Board meeting, consideration of a Change Order for the 1900 West Pipeline Project was tabled and CWSID staff was tasked with approaching UDOT about funding to cover the costs of the changes and present additional details about the increased costs that were discussed during the March CWSID Board meeting. In addition, District staff has coordinated with legal counsel about the possibility of litigation. That review could be presented during a closed meeting, should the Board so desire.

Mr. Dixon reminded the Trustees that the Change Order presented last month included a cost increase of \$3,527,943.56. During the meeting with UDOT, additional changes to UDOT's permitting requirements were identified that likely will further increase the cost of the Project. The additional cost impacts have not yet been determined and discussions between UDOT and Ames Construction are ongoing. Ames is looking for direction from the District regarding how to proceed. It is understood that a vote by the Board to approve the approximately \$3.5 Million Change Order will indicate that the District intends to continue working through the issues and move forward with the Project. A vote to deny the Change Order would indicate that the District intends to work toward developing an off-ramp for the contract with Ames.

Mr. Hall reported that the UDOT meeting was cordial, but it is unlikely that UDOT would be willing or able to assist with the cost. For that to happen, the District would have to sue UDOT and win.

Mr. Dixon reported that Ames Construction received word, during the UDOT meeting, that a recent permit request was denied and that additional requirements will be imposed on the Project. UDOT is currently requiring Ames Construction to demobilize every day, which will slow production down. Also, UDOT will only issue a permit for 30 days at a time.

Brent Packer stated that Bowen Collins & Associates created a traffic control plan during the design process that was reviewed with UDOT. That effort was intended to develop a traffic control example for the contractor. The contractor was given the notes and requirements in the invitation to bid documents and plans and permit applications were submitted accordingly.

Trustee Hyer asked how UDOT can unapprove an approval. Trustee Gibson asked who, with UDOT, is denying the approval. Mr. Packer responded that the UDOT permit office reviewed and stamped the original permits, but UDOT is changing the parameters of the permit. In response to a question from Trustee Blind, Mr. Dixon stated that UDOT doesn't charge an application fee.

Trustee Syme asked if UDOT is penalizing the District for going past the 2-year project timeline. Mr. Hall responded that CWSID has not reached the end of the 2-year contract period. Mr. Dixon explained that issuing successive 30-day permits is a weather-related restriction from UDOT. Trustee Syme stated that daily mobilization and demobilization will cause the costs to add up. Trustee Gibson asked if a variance is a possibility. Mr. Dixon responded that it will be a case by case determination each month as the permit is considered by UDOT.

Mr. Anderson stated that a litigation strategy executive summary could be discussed in a closed meeting.

Chairman Allen suggested that the Board consider going into a closed meeting to discuss pending or imminently threatened litigation, and then come back to agenda item 4a.

It was moved by Trustee Gibson and seconded by Trustee Hyer as follows:

That the Board go into a closed meeting to discuss pending or imminently threatened litigation.

The motion carried by a roll call vote with Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek each voting in the affirmative.

Chairman Allen asked members of the public to step out of the Board room and invited District staff members Kevin Hall, Camille Cook, Paige Spencer, James Dixon, and Mark Anderson to remain in the closed meeting along with Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek.

Chairman Allen declared the Board meeting to be closed at 5:32 p.m.

Chairman Allen declared the meeting to again be open at 5:54 p.m., and the doors to the Board room were opened so members of the public could re-enter. No action was taken during the closed portion of the meeting, other than the approval of a motion to end the closed meeting and return to open session.

Trustee Porter suggested that the District approve the \$3,527,943.56 Change Order and move forward, stating that he believes the alternative will be more expensive. Trustee Vanderwood responded that the District must have a clear path moving forward. Trustee Hyer asked what CWSID can learn moving forward and if there is a way to get a more concrete UDOT approval.

Mr. Anderson and Mr. Packer discussed the option of the District including less information regarding coordination with UDOT in bid documents. The tradeoff is that contractors might include a higher contingency amount in submitted bids to account for the unknowns.

Trustee Syme asked if the Board may direct questions to Ames Construction. Chris Kemper, representing Ames Construction, responded that he would be happy to take questions. Trustee

Syme asked about Ames Construction's rapport with UDOT. Mr. Kemper responded that, out of his 20 years with Ames Construction, 15 years have been spent working on UDOT projects. He stated that UDOT seems to be applying different rules in this situation. In response to a question from Trustee Bingham, Mr. Kemper stated that Ames Construction has never before, to his knowledge, been required to mobilize and demobilize each day.

The Trustees again discussed whether there is a way to accurately estimate what the increased costs could be and whether the District should "cut its losses" on this Project. Mr. Hall stated that the Board can be advised of the costs on a month-to-month basis. Mr. Dixon confirmed that the cost of future change orders is unknown.

Chairman Allen suggested that CWSID talk with UDOT Region 1 and again highlight the items that were approved and then denied. Trustee Nadolski stated that UDOT and Region 1 usually are reasonable. Mr. Hall advised the Board that CWSID staff will try to build a better relationship with UDOT going forward, and that coordination with the project team, including the engineer and the contractor, will be consistent.

Trustee Gibson asked if taking representatives from cities such as Ogden or Riverdale to meetings with UDOT might be beneficial. There was a discussion about including a requirement in the motion for staff to again meet with UDOT. Mr. Anderson responded that it wouldn't be necessary to include that requirement in the motion.

It was moved by Trustee Porter and seconded by Trustee Hyer as follows:

That a Change Order for the 1900 West Pipeline Project Contract be awarded to Ames Construction, including a \$3,527,943.56 cost increase.

The motion carried by the affirmative vote of Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek and a negative vote by Trustee Mitchell.

Certification of Annexation/Withdrawal Petitions

Mr. Hall presented one Annexation Petition for Board certification: The owner of Bitton Estates, 2.2 acres located east of the Weber River in unincorporated Weber County, petitioned for annexation into the District. CWSID staff has verified that the petitioner owns the property and that the Petition is in order.

Trustee Porter asked if there is a justification for the CWSID Board to ever deny an Annexation Petition. Mr. Hall responded that the Board may not want to complete the annexation of property that the District does not plan to serve within the reasonably foreseeable future.

It was moved by Trustee Hyer and seconded by Trustee Nadolski as follows:

That the Bitton Estates Annexation Petition be certified.

The motion carried by the affirmative vote of Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek. Staff will notify the petitioner of the certification and issue the statutorily required notice so the Board may consider the adoption of a Resolution to approve the annexation as an agenda item during a future Board meeting.

Possible Closed Meeting Concerning Pending & Threatened Litigation, Purchase or Sale of Real Property and/or Personnel Issues

There was no need for another closed meeting.

General Manager

Mr. Hall reported that the CWSID Finance Committee will meet on Thursday, March 19, to develop a 5-year financial plan. He also updated the Board on the Weber Basin Water Conservatory District wastewater reuse project request and noted that CWSID staff has received a draft agreement from Weber Basin that includes a plan for Weber Basin to purchase property from Central Weber. This matter is under review and more information will be presented during upcoming Board meetings.

Attorney

Mr. Anderson reported that the 2026 Legislative Session has ended and that almost 80% of the Bills supported by the Utah Association of Special Districts passed (32 out of 44) and only one Bill that was opposed by the Association passed (1 out of 23), and that Bill won't impact CWSID.

Other Business

There was no other business to discuss.

Adjournment

There being no further business to come before the Board, it was moved by Trustee Hyer and seconded by Trustee Nadolski as follows:

That the Board meeting be adjourned.

The motion carried by the affirmative vote of Trustees Allen, Barker, Bingham, Blind, Gibson, Hyer, Mitchell, Nadolski, Porter, Richey, Shuman, Syme, Vanderwood, and Westbroek.

Chairman Allen declared the meeting to be adjourned at 6:16 p.m.

Approved by the Board of Trustees of the Central Weber Sewer Improvement District on the 20th day of April 2026.

Mark C. Allen, Chairman

ATTEST:

Camille Cook, Clerk

AGENDA ITEM #2

Ratification of Vouchers in
the Amount of \$3,405,535.62

Memo

To: Board of Trustees
From: Camille Cook
Date: April 20, 2026
Subject: Voucher Approvals

Vouchers, contracts & bids were approved prior to payment of the following items that were paid in the month of March.

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>	<u>Purpose</u>
7/20/2020	Carollo	43646	102,628.49	Phase 2 Expansion
7/11/2022	Gerber Construction	43655	480,148.54	Phase 2 Expansion
12/16/2024	VanCon, Inc	43673	883,279.12	Dewatering HVAC
4/21/2025	Owen Equipment	43681	438,885.73	VAC Truck Build-Out

Kevin Hall, General Manager and Camille Cook, Finance Director are authorized to approve expenditures up to the amount of \$100,000 for payment. They are also authorized to approve expenditures above \$100,000 for utilities, payroll and benefits, bond interest and principal payments where service has been provided and agreed upon by the Board of Trustees prior to payment. The Board of Trustees only meet on a regular basis once a month, therefore the payment of invoices is ratified by the Board after payment has been made.

Report Criteria:
 Report type: GL detail

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
03/26	03/02/2026	43588	AT&T MOBILITY	FEBRUARY CELL PHONE SERVICE	50-340	1,502.44
03/26	03/02/2026	43589	CEM CORPORATION	LAB CONTROL PANEL ASSEMBLY	60-430	2,097.27
03/26	03/02/2026	43590	CODALE ELECTRIC SUPPLY	TEMP POWER OLD TF	60-410	746.74
03/26	03/02/2026	43591	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	79.35
03/26	03/02/2026	43592	GRAINGER	DIGESTER REPLACEMENT BALL VALVES	60-335	415.72
03/26	03/02/2026	43592	GRAINGER	GBT SWING CHECK VALVES	60-570	2.74
03/26	03/02/2026	43593	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,244.60
03/26	03/02/2026	43593	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,195.60
03/26	03/02/2026	43593	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	144.20
03/26	03/02/2026	43594	PEHP	LIFE INSURANCE	24200	1,179.02
03/26	03/02/2026	43594	PEHP	MEDICAL INSURANCE	24300	71,048.15
03/26	03/02/2026	43595	PITNEY BOWES INC.	POSTAGE	60-580	300.00
03/26	03/02/2026	43596	ROCKY MOUNTAIN POWER	FEB 2618 W PIONEER RD	50-350	99,197.81
03/26	03/02/2026	43597	SKM, INC.	CENTAL WEBER MAINTENANCE	60-400	310.00
03/26	03/02/2026	43597	SKM, INC.	2 PLC CARDS	60-410	1,182.16
03/26	03/02/2026	43598	STANDARD EXAMINER	SIGNIFICANT NON-COMPLIANCE NOTICE	70-250	318.84
03/26	03/02/2026	43599	STREAMLINE	WEBSITE HOSTING AND COMPLIANCE	50-440	420.00
03/26	03/02/2026	43600	TAYLOR WEST WEBER WATER	FEBRUARY WATER SERVICE	60-230	43.55
03/26	03/02/2026	43601	WEBER COUNTY TRANSFER STATION	FEBRUARY GRIT DISPOSAL	60-360	3,357.02
03/26	03/12/2026	43602	ABEL PUMPS, LP	10 MEMBRANE DIAPHRAGMS	60-345	16,628.87
03/26	03/12/2026	43603	AMAZON CAPITAL SERVICES	ADMIN EXTENSION CORDS	60-580	36.73
03/26	03/12/2026	43603	AMAZON CAPITAL SERVICES	EMERGENCY LIGHTING BATTERIES	60-410	73.79
03/26	03/12/2026	43603	AMAZON CAPITAL SERVICES	DISPOSABLE GLOVES	60-570	518.72
03/26	03/12/2026	43603	AMAZON CAPITAL SERVICES	BLOWER BLDG SURGE SUPPRESSOR	60-590	9.99
03/26	03/12/2026	43604	BLUE STAKES OF UTAH 811	FEBRUARY BLUE STAKES	50-530	510.18
03/26	03/12/2026	43605	BONA VISTA WATER	FEB WATER SERVICE	50-310	2,068.17
03/26	03/12/2026	43605	BONA VISTA WATER	FEB STORM WATER	50-480	3,065.00
03/26	03/12/2026	43605	BONA VISTA WATER	FEB HOUSE RENTAL	85-460	89.68
03/26	03/12/2026	43606	C. H. SPENCER AND COMPANY	TF DIGESTER MIX PUMP REBUILD	90-250	45,670.00
03/26	03/12/2026	43606	C. H. SPENCER AND COMPANY	GOULDS PUMP BEARING	60-335	8,753.50
03/26	03/12/2026	43607	CAL Ranch Stores	GROUNDS WEED CONTROL	60-520	2,044.79
03/26	03/12/2026	43607	CAL Ranch Stores	GROUNDS WEED CONTROL	60-520	1,519.80
03/26	03/12/2026	43608	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	2,011.00
03/26	03/12/2026	43608	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	402.00
03/26	03/12/2026	43608	CHEMTECH-FORD, LLC	PLANT	50-520	318.00
03/26	03/12/2026	43608	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	945.00
03/26	03/12/2026	43609	CINTAS	CLEANING SERVICE	50-370	281.49
03/26	03/12/2026	43609	CINTAS	CLOTHING SERVICE	40-530	251.32
03/26	03/12/2026	43609	CINTAS	CLEANING SERVICE	50-370	281.49
03/26	03/12/2026	43609	CINTAS	CLOTHING SERVICE	40-530	249.46
03/26	03/12/2026	43610	CLEANOVA US, INC.	DW BELT PRESS #1 AND #2	60-340	5,856.13
03/26	03/12/2026	43611	COMMERCIAL TIRE, INC	F550 FRONT TIRES	60-630	619.88
03/26	03/12/2026	43611	COMMERCIAL TIRE, INC	TRAILER FLAT TIRE	60-630	241.13
03/26	03/12/2026	43612	COOK, CAMILLE	UGFOA SPRING CONFERENCE - MILEAGE	40-510	477.40
03/26	03/12/2026	43612	COOK, CAMILLE	UFGOA SPRING CONFERENCE PER DIEM	40-510	170.00
03/26	03/12/2026	43613	CULLIGAN	LAB SUPPLIES	60-430	168.00
03/26	03/12/2026	43614	FABIAN VANCOTT	GENERAL LEGAL SERVICES - JANUARY	50-420	4,713.75
03/26	03/12/2026	43615	FERRELLGAS	625 GALLONS PROPANE	60-500	1,312.50
03/26	03/12/2026	43615	FERRELLGAS	700 GALLONS PROPANE	60-500	1,505.56
03/26	03/12/2026	43615	FERRELLGAS	WZ TANK RENTAL	60-380	12.00
03/26	03/12/2026	43616	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	69.00
03/26	03/12/2026	43617	GRAINGER	RAS/WAS BLDG WARNING LIGHT	60-274	106.23
03/26	03/12/2026	43618	HARRISVILLE CITY	REFUND IMPACT FEE OVERPAYMENT	35-100	103,218.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	CLEANING SUPPLIES	60-570	132.60
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	TF DIGESTER REPAIRS	60-335	157.64
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	GBT CONDUIT REPAIRS	60-345	22.20
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	MAINTENANCE SHOP BROOMS	60-570	37.94
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	LAUNDRY DETERGENT	60-570	18.97
03/26	03/12/2026	43619	HOME DEPOT CREDIT SERVICES	SODIUM BISULFITE ROOF REPAIR	60-420	6.98
03/26	03/12/2026	43620	HONE PROPANE	FILL 3 PROPANE TANKS	60-500	61.88
03/26	03/12/2026	43621	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	82.01
03/26	03/12/2026	43621	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	79.86
03/26	03/12/2026	43621	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	113.95
03/26	03/12/2026	43622	LES OLSON COMPANY	GRANDSTREAM PHONE ADAPTER	50-340	113.00
03/26	03/12/2026	43622	LES OLSON COMPANY	MICROSOFT OFFICE	60-590	514.34
03/26	03/12/2026	43622	LES OLSON COMPANY	BACK-UP SERVER LICENSE	60-590	240.00
03/26	03/12/2026	43622	LES OLSON COMPANY	MANAGES IT SERVICES - FEB	50-440	2,055.00
03/26	03/12/2026	43623	LGG INDUSTRIAL, INC.	DW HOSES	60-340	76.00
03/26	03/12/2026	43624	MOTION INDUSTRIES	DW BLADE TENSION HANDLES	60-340	170.15
03/26	03/12/2026	43625	NAPA AUTO PARTS	BROWN BEAR AIR FILTER	60-630	73.21
03/26	03/12/2026	43626	NELSON, BRETT	REGION 8 - MILEAGE	40-510	63.08
03/26	03/12/2026	43626	NELSON, BRETT	REGION 8 - PER DIEM	40-510	306.00
03/26	03/12/2026	43626	NELSON, BRETT	REGION 8 - AIRFARE	40-510	310.95
03/26	03/12/2026	43627	ODP BUSINESS SOLUTIONS, LLC	MISC OFFICE SUPPLIES	60-580	95.98
03/26	03/12/2026	43628	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
03/26	03/12/2026	43629	PYE BARKER FIRE AND SAFETY	FIRE EXTINGUISHER INSPECTIONS	60-550	1,557.00
03/26	03/12/2026	43630	READING SERVICE	GROUNDS TRUCK PLOW	60-630	8,278.00
03/26	03/12/2026	43631	ROCKY MOUNTAIN POWER	JAN 1590 W 400 N	50-350	24.09
03/26	03/12/2026	43631	ROCKY MOUNTAIN POWER	JAN 400 W 30TH ST	50-350	3,833.33
03/26	03/12/2026	43632	SAM'S CLUB	TEAM MEETING	40-550	177.37
03/26	03/12/2026	43632	SAM'S CLUB	MISC OFFICE SUPPLIES	60-580	96.20
03/26	03/12/2026	43632	SAM'S CLUB	BOARD MEETING	40-550	87.08
03/26	03/12/2026	43633	STREAMLINE	ADA DOCACCESS	60-590	50.00
03/26	03/12/2026	43634	UNITED COLD STORAGE & PREMIER I	20 BAGS OF ICE	60-220	100.00
03/26	03/12/2026	43635	UNIVAR SOLUTIONS	4 TOTES T-CHLOR	60-440	5,613.10
03/26	03/12/2026	43636	US BANK	BINDERS	60-580	57.40
03/26	03/12/2026	43636	US BANK	DATA STORAGE - WILSON	60-590	.99
03/26	03/12/2026	43636	US BANK	LAB SHIPPING	60-580	64.40
03/26	03/12/2026	43636	US BANK	DATA STORAGE - DIXON	60-590	.99
03/26	03/12/2026	43636	US BANK	WEAU TRAINING - VOCKLER	40-510	35.00
03/26	03/12/2026	43636	US BANK	WEAU WATER COLLEGE - BELLUCCI	40-510	275.00
03/26	03/12/2026	43636	US BANK	BOARD CHAIR UPDATE	40-550	62.01
03/26	03/12/2026	43636	US BANK	WEAU TRAINING - DRAPER/ELLERTSON	40-510	70.00
03/26	03/12/2026	43636	US BANK	REGION 8 PRETREATMENT TRAINING - NEL	40-510	315.00
03/26	03/12/2026	43636	US BANK	GROUNDS & ELECTRICAL TRUCK FLOOR M	60-630	540.32
03/26	03/12/2026	43636	US BANK	STAINLESS STEEL SHACKLES	60-570	118.76
03/26	03/12/2026	43636	US BANK	AS PLANT SLUDGE JUDGE BOTTOM SECTI	60-262	286.05
03/26	03/12/2026	43636	US BANK	KENWORTH TRAILER VALVE	60-630	29.92
03/26	03/12/2026	43636	US BANK	LAB VACUUM PUMP	60-420	4,787.37
03/26	03/12/2026	43636	US BANK	MASTER KEYS	60-570	57.82
03/26	03/12/2026	43636	US BANK	FLAP DISCS	60-570	34.95
03/26	03/12/2026	43636	US BANK	OIL SAMPLE SHIPPING	60-580	49.16
03/26	03/12/2026	43636	US BANK	BOARD ORIENTATION	40-550	265.57
03/26	03/12/2026	43636	US BANK	OIL SAMPLE SHIPPING	60-580	21.44
03/26	03/12/2026	43636	US BANK	GIFT CARDS	40-550	200.00
03/26	03/12/2026	43636	US BANK	WWOP EXAM FEE - BELLUCCI	40-510	50.00
03/26	03/12/2026	43636	US BANK	BOARD MEETING	40-550	159.55
03/26	03/12/2026	43636	US BANK	AGA MEMBERSHIP - CAMILLE	40-520	145.00
03/26	03/12/2026	43637	ZIONS FIRST NATIONAL BANK	MARCH MONTHLY BOND PAYMENT	14300	581,006.14

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
03/26	03/12/2026	43637	ZIONS FIRST NATIONAL BANK	MARCH MONTHLY BOND PAYMENT	14320	173,504.16
03/26	03/12/2026	43637	ZIONS FIRST NATIONAL BANK	MARCH MONTHLY BOND PAYMENT	28300	581,006.14-
03/26	03/12/2026	43637	ZIONS FIRST NATIONAL BANK	MARCH MONTHLY BOND PAYMENT	28540	173,504.16-
03/26	03/12/2026	43637	ZIONS FIRST NATIONAL BANK	MARCH MONTHLY BOND PAYMENT	29800	754,510.30
03/26	03/16/2026	43638	WEAU	LEVEL PRESSURE BASICS - LANCE SMITH	40-510	35.00
03/26	03/25/2026	43639	AIRGAS USA, LLC	welding tanks	60-570	36.00
03/26	03/25/2026	43640	AMAZON CAPITAL SERVICES	DOOR OPENERS	60-420	206.00
03/26	03/25/2026	43640	AMAZON CAPITAL SERVICES	SQINCHER PACKS	60-550	203.95
03/26	03/25/2026	43640	AMAZON CAPITAL SERVICES	UW CONCRETE REPAIR	60-395	19.94
03/26	03/25/2026	43641	AMES CONSTRUCTION	1900 W PIPELINE UPGRADE	90-400	60,509.30
03/26	03/25/2026	43642	BANK OF UTAH	1900 W PIPELINE UPGRADE	90-400	3,184.70
03/26	03/25/2026	43642	BANK OF UTAH	PHASE 2 EXPANSION & UV DISINFECTION	90-310	25,270.97
03/26	03/25/2026	43642	BANK OF UTAH	DEWATERING HVAC REPLACEMENT	90-390	46,488.37
03/26	03/25/2026	43643	BELL JANITORIAL SUPPLY	SHOP SUPPLIES	60-570	142.84
03/26	03/25/2026	43644	BONA VISTA WATER	BILLING FEES - 520 CUSTOMERS	50-450	1,014.00
03/26	03/25/2026	43645	BOWEN COLLINS & ASSOCIATES	1900 W PIPELINE UPGRADE	90-400	44,601.55
03/26	03/25/2026	43646	CAROLLO	WEBER RIVER CROSSING	90-400	2,502.50
03/26	03/25/2026	43646	CAROLLO	PHASE II CMS	90-310	102,628.49
03/26	03/25/2026	43647	CHEMTECH-FORD, LLC	PLANT	50-520	550.00
03/26	03/25/2026	43647	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	1,541.00
03/26	03/25/2026	43647	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	739.00
03/26	03/25/2026	43648	CINTAS	CLEANING SERVICE	50-370	281.49
03/26	03/25/2026	43648	CINTAS	CLOTHING SERVICE	40-530	284.72
03/26	03/25/2026	43648	CINTAS	CLEANING SERVICE	50-370	281.49
03/26	03/25/2026	43648	CINTAS	CLOTHING SERVICE	40-530	249.46
03/26	03/25/2026	43649	CLEANOVA US, INC.	DW BELT PRESS #1 AND #2 REPAIRS	60-340	1,061.74
03/26	03/25/2026	43650	COMCAST	MARCH PHONE SERVICE	50-340	450.72
03/26	03/25/2026	43650	COMCAST	MARCH PHONE SERVICE	50-340	1,089.70
03/26	03/25/2026	43651	ECONO WASTE INC	TRASH REMOVAL SERVICE	50-360	258.00
03/26	03/25/2026	43652	ELLERTSON, MIKE	WEAU PER DIEM	40-510	170.00
03/26	03/25/2026	43652	ELLERTSON, MIKE	WEAU MILEAGE	40-510	496.63
03/26	03/25/2026	43653	ENBRIDGE GAS	FEB NATURAL GAS	50-320	36,455.11
03/26	03/25/2026	43654	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	1,525.59
03/26	03/25/2026	43655	GERBER CONSTRUCTION INC.	PH 2 EXPANSION & UV DISINFECTION	90-310	480,148.54
03/26	03/25/2026	43656	GRAINGER	FUSES	60-410	31.80
03/26	03/25/2026	43656	GRAINGER	TF CONDENSATE DRAINS	60-335	1,027.16
03/26	03/25/2026	43656	GRAINGER	ABSORBED BLOWER PADS	60-271	48.12
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,710.00
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	3,705.80
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,852.50
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,710.00
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	2,280.00
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	2,280.00
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	3,182.20
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	1,412.60
03/26	03/25/2026	43657	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	4,550.00
03/26	03/25/2026	43658	LEWIS, TYLER	WEAU MILEAGE	40-510	496.63
03/26	03/25/2026	43658	LEWIS, TYLER	WEAU PER DIEM	40-510	170.00
03/26	03/25/2026	43659	LINCOLN FINANCIAL GROUP	MARCH LTD PREMIUM	24800	2,463.06
03/26	03/25/2026	43660	MOTION INDUSTRIES	TF DIGESTER RECIRCULATION PUMP MOT	60-335	1,664.64
03/26	03/25/2026	43661	NORCO, INC.	WELDING TANKS	60-570	24.62
03/26	03/25/2026	43662	ODP BUSINESS SOLUTIONS, LLC	COPY PAPER	60-580	398.01
03/26	03/25/2026	43663	OGDEN CITY UTILITIES	30TH ST PS WATER SERVICE - FEB	50-330	314.07
03/26	03/25/2026	43664	O'REILLY AUTOMOTIVE, INC	BROWN BEAR REPLACEMENT BELT	60-630	29.99
03/26	03/25/2026	43665	POLYDYNE, INC	5 TOTES POLYMER	60-460	21,782.15
03/26	03/25/2026	43665	POLYDYNE, INC	4 TOTES FLOSPERSE	60-450	20,775.04

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
03/26	03/25/2026	43666	PRINCIPAL LIFE INSURANCE COMPAN	MARCH STD INSURANCE	24800	212.87
03/26	03/25/2026	43667	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
03/26	03/25/2026	43668	RADWELL INTERNATIONAL, LLC	NVC COMPUTER FANS	60-410	159.28
03/26	03/25/2026	43668	RADWELL INTERNATIONAL, LLC	UFD GBT GLYCOL PUMP	60-345	1,000.01
03/26	03/25/2026	43668	RADWELL INTERNATIONAL, LLC	UFD BASIN RETURN PUMP	60-410	1,965.57
03/26	03/25/2026	43669	RMEC ENVIRONMENTAL, INC.	SAFETY AND HEALTH CONSULTING	50-440	1,955.48
03/26	03/25/2026	43670	ROCKY MOUNTAIN POWER	FEB 2200 S 5100 W	50-350	1,612.33
03/26	03/25/2026	43670	ROCKY MOUNTAIN POWER	FEB 2700 N 2600 W	50-350	833.77
03/26	03/25/2026	43670	ROCKY MOUNTAIN POWER	FEB 200 S 3200 W	50-350	3,468.68
03/26	03/25/2026	43671	Tubbs, Cole	WEAU MILEAGE	40-510	496.63
03/26	03/25/2026	43671	Tubbs, Cole	WEAU PER DIEM	40-510	306.00
03/26	03/25/2026	43671	Tubbs, Cole	WEAU LODGING REIMBURSEMENT	40-510	628.67
03/26	03/25/2026	43672	UTAH DEPARTMENT OF HEALTH	ENVIRONMENTAL LAB CERTIFICATION APPL	60-430	2,050.00
03/26	03/25/2026	43673	VANCON, INC.	DEWATERING BLDG HVAC REPLACEMENT	90-390	883,279.12
03/26	03/25/2026	43674	VERIZON WIRELESS	FEB AIR CARD AND TABLET	60-210	40.01
03/26	03/25/2026	43674	VERIZON WIRELESS	FEB PUMP STATION & SCADA	60-210	322.38
03/26	03/25/2026	43674	VERIZON WIRELESS	FEB LMSA	60-380	40.01
03/26	03/25/2026	43675	VOCKLER, SHAWN	WEAU MILEAGE	40-510	496.63
03/26	03/25/2026	43675	VOCKLER, SHAWN	WEAU PER DIEM	40-510	306.00
03/26	03/25/2026	43675	VOCKLER, SHAWN	WEAU LODGING REIMBURSEMENT	40-510	628.67
03/26	03/25/2026	43676	VWR INTERNATIONAL LLC	LAB SUPPLIES	60-430	87.53
03/26	03/25/2026	43677	WATERFORD SERVICES, INC.	DW FIT KIT POLY UNIT	60-340	2,559.59
03/26	03/25/2026	43678	WHEELER MACHINERY CO.	BROWN BEAR BELT	60-630	40.36
03/26	03/25/2026	43679	WORKFORCEQA	EMPLOYEE DRUG SCREENS	60-550	126.00
03/26	03/26/2026	43680	Dixon, James	WEAU MILEAGE	40-510	496.63
03/26	03/26/2026	43680	Dixon, James	WEAU PER DIEM	40-510	170.00
03/26	03/26/2026	43680	Dixon, James	WEAU LODGING ALLOWANCE	40-510	60.00
03/26	03/26/2026	43681	OWEN EQUIPMENT	VAC TRUCK 2100 PD	90-210	438,885.73
Grand Totals:						<u>3,405,535.62</u>

Report Criteria:
 Report type: GL detail

AGENDA ITEM #3

Project Updates of Major Capital Projects

CWSID CONSTRUCTION PROJECT UPDATE

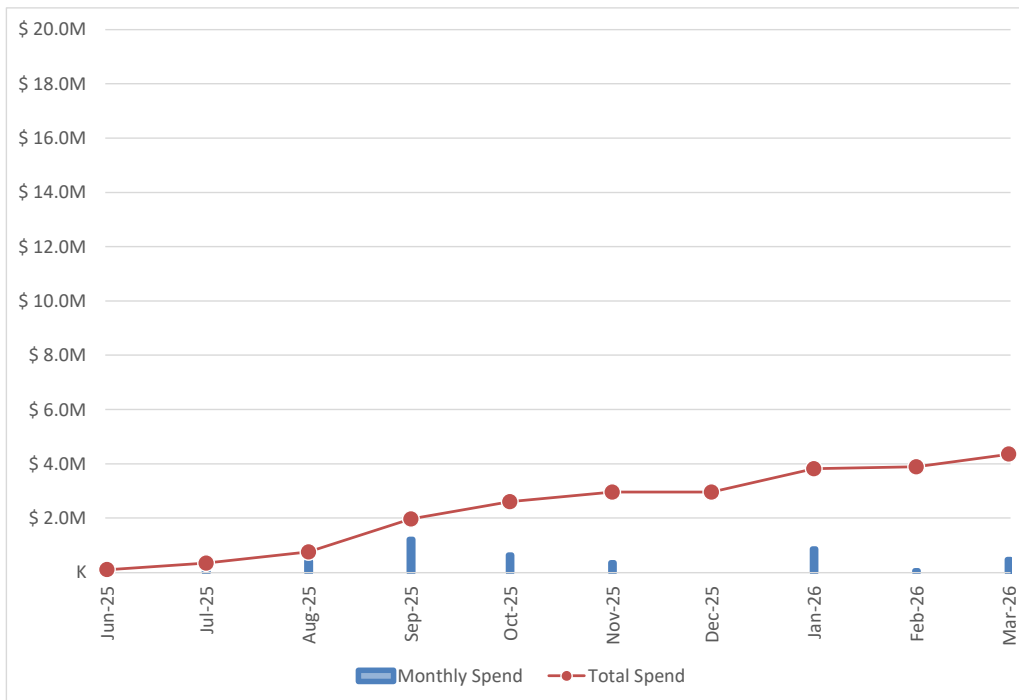
APRIL 2026

INVOICE PERIOD MARCH 2026

AMES CONSTRUCTION

1900 W PIPELINE UPGRADE

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 19,517,732.00
EARNINGS FOR THIS PERIOD	\$ 469,742.24
PERCENT COMPLETE	22.33%
TOTAL EARNED	\$ 4,359,063.99
ESTIMATED COMPLETION DATE	FALL 2027



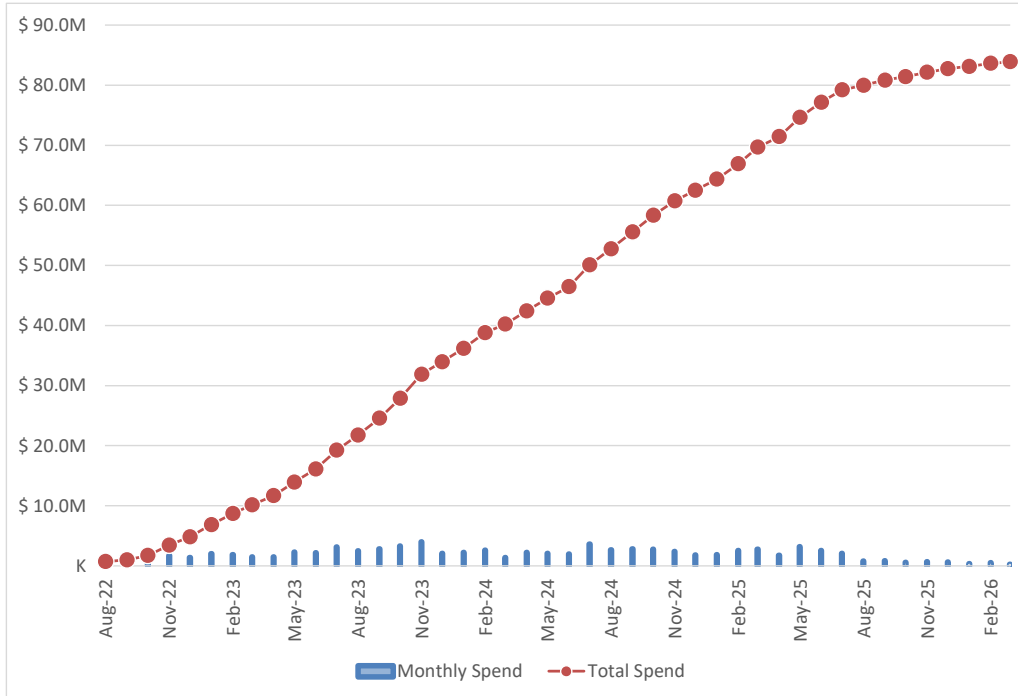
CWSID CONSTRUCTION PROJECT UPDATE

APRIL 2026

INVOICE PERIOD MARCH 2026

GERBER CONSTRUCTION PHASE 2 EXPANSION & UV DISINFECTION

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 88,599,747.00
EARNINGS FOR THIS PERIOD	\$ 270,054.98
PERCENT COMPLETE	94.68%
TOTAL EARNED	\$ 83,884,956.60
ESTIMATED COMPLETION DATE	SUMMER 2026



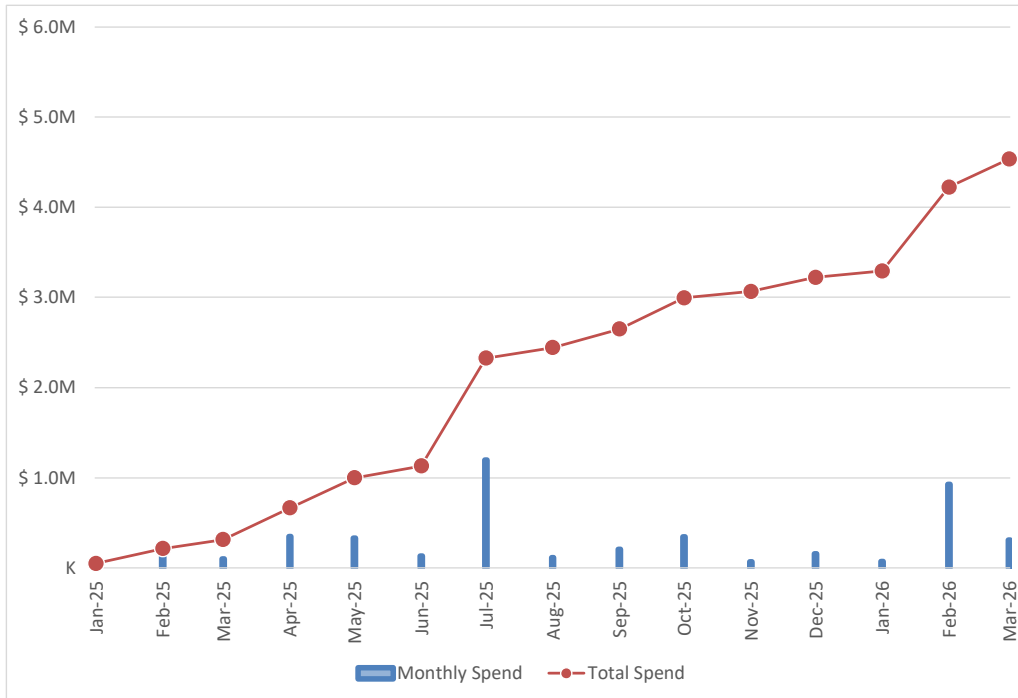
CWSID CONSTRUCTION PROJECT UPDATE

APRIL 2026

INVOICE PERIOD MARCH 2026

VANCON DEWATERING HVAC REPLACEMENT

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 5,967,000.00
EARNINGS FOR THIS PERIOD	\$ 311,675.00
PERCENT COMPLETE	76.01%
TOTAL EARNED	\$ 4,535,479.82
ESTIMATED COMPLETION DATE	SUMMER 2026



AGENDA ITEM #5

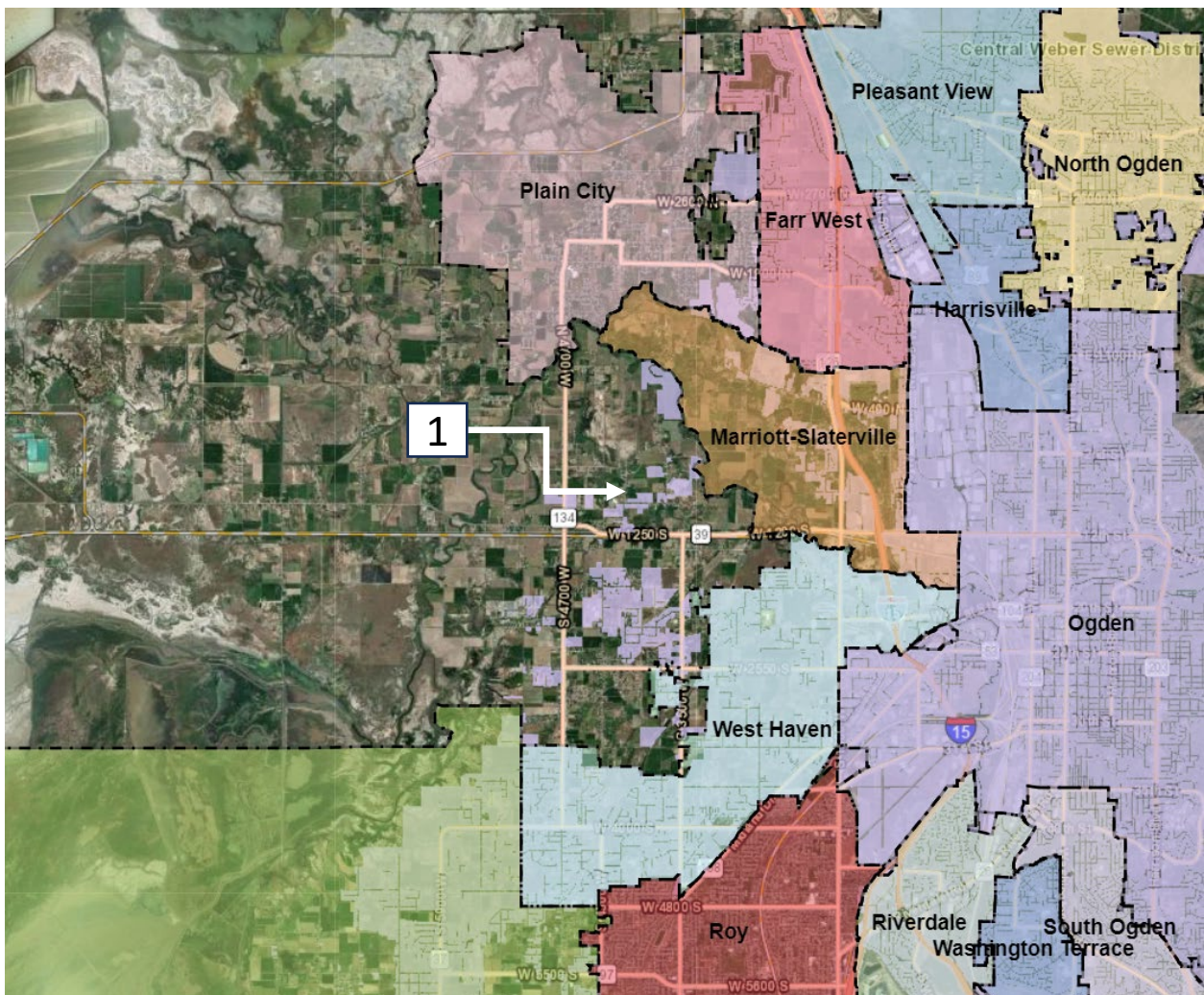
Consideration of Annexation Approvals

Memo

To: Board of Trustees
From: Kevin Hall
Date: April 9, 2026
Subject: Annexation Approval

The table and figure below show information regarding an annexation resolution for your consideration.

	Development Name	Considered Action	Property Description
1	Bitton Estates	Resolution 2026-01	A 2.2-acre development in Weber County



AGENDA ITEM #6

Review and Consideration of 5-Year Financial Plan

Memo

To: Board of Trustees
From: Camille Cook
Date: April 20, 2026
Subject: Financial Plan Guiding Principles and Parameters

On February 27, 2023, the Board approved a 5-year financial plan. The pro forma financial plan included the following guiding principles and parameters:

- The minimum cash balance to maintain in the Public Treasurers' Investment Fund (PTIF) account should be \$15,000,000 as of December 31st of each year. The District receives most of the property tax revenue in December and will likely drop below a \$15,000,000 cash balance during some months, but should reach that balance when property taxes are paid.
- Maintain a AA+ bond rating by preserving a debt service coverage ratio of at least 1.50 for revenue bond coverage and at least 1.25 for revenue bond coverage without impact fees.
- Fund the capital projects utilizing cash savings, increased revenues, and strategic bond issues. Utilize cash to limit future cost of debt.
- Focus on increasing non-bonding revenue with increases in service fees. Maintain a growth-related service fee increase annually.
- Increase the property tax rate as and when needed to maintain the financial parameters as presented.

The Finance Committee met with District staff and the District's Municipal Financial Advisor on March 19, 2026 to review the attached 5-Year financial plan for the Board of Trustees.

STIFEL

To: Central Weber Sewer Improvement District Board Members
From: Matt Dugdle, Stifel Nicolaus & Company (Financial Advisor)
Date: Tuesday, April 14, 2026
Re: 5-Year Financial Plan

Respected Board Members,

As Financial Advisor to the Central Weber Sewer Improvement District, I am writing to express my support for the proactive measures taken by District staff in developing the 5-Year Financial Plan. This plan is not merely a budget or internal roadmap; in addition to its highly useful planning benefits, it is the primary tool used to communicate the District's credit strength to the national rating agencies. By adopting the plan and considering the same each year as more information is incorporated, the Board is directly addressing the specific benchmarks cited by S&P Global Ratings and Fitch Ratings to maintain and potentially improve the District's credit standing.

ADDRESSING CAPITAL NEEDS

The District is currently anticipating significant capital needs over the mid- to long-term horizon. By planning for these needs, the District avoids the deferred maintenance risks that often plague others in the utility industry. The strategy to fund these projects, including the anticipation of future revenue bonding, requires the exact type of disciplined rate-setting currently proposed.

CONSERVATIVE MANAGEMENT GUIDELINES VS. LEGAL COVENANTS

An important factor in the 5-Year Financial Plan is management's commitment to financial benchmarks that keep the District in compliance with its legal bonding covenants. By adopting a plan that provides Debt Service Coverage of 1.50x (with impact fees) and 1.25x (without impact fees), the District is modeling a reasonable safety margin over the standard legal bond covenants of 1.15x and 1.00x, respectively. This approach is beneficial, especially considering the unknown inflationary financial pressures that the District may face for operations and capital.

EXTERNAL VALIDATION: "STRONG, FORWARD-LOOKING MANAGEMENT"

The District currently enjoys elite status in the municipal market, characterized by a 'AAA' rating from Fitch and an 'AA' rating from S&P. These agencies have explicitly called out the District's planning process as a core credit strength:

- S&P Global Ratings: Attributes the District's high credit quality to its "strong, forward-looking management practices" and a capital improvement plan (CIP). S&P further notes that the District's formal long-term financial planning is a critical factor in their positive view of the District's governance.

- Fitch Ratings: Assesses the District's revenue defensibility as "Very Strong," driven by the Board's "independent rate-setting authority" and a stable revenue structure that insulates the District from volume-related fluctuations.

DIRECT ALIGNMENT WITH RATING AGENCY "UPSIDE" AND "DOWNSIDE" TRIGGERS

Management's 5-Year Financial Plan has been specifically engineered to meet the criteria these agencies use to determine if a rating should be raised or lowered.

Agency	Metric / Requirement	Agency Expectation / Commentary	District 5-Year Plan Alignment
Fitch	Leverage Limit	Anticipated to stabilize below 5.0x Net Adjusted Debt / FADS.	Plan maintains conservative debt ratios of 1.50x and 1.25x.
Fitch	Revenue Defense	"Failure to adjust revenues" in the face of rising capital costs could lead to a downgrade.	Plan proposes proactive adjustments of 15% (FY28/29) and 10% (FY30) to fund the \$156.3MM CIP.
S&P	Upside Scenario	Rating improvement relies on the ability to achieve "sustainable financial performance through this growth cycle."	Plan ensures coverage remains robust (peak 1.62x) even during the \$100MM Series 2030 issuance.
S&P	Liquidity	"Stable outlook reflects anticipation that the district will... sustain its strong cash position."	Plan projects cash reserves growing to \$72.3MM by FY 2030.

SECURING THE "MANAGEMENT PREMIUM"

Fitch and S&P have signaled that they expect the District to use its independent authority to adjust rates to match its capital mandate. Fitch specifically noted that they expect the District to adjust revenues to maintain "extremely low leverage consistent with the financial profile assessment and rating."

By following the staff's recommendation for incremental rate increases now, the District avoids the "Downside Scenario" where a significant draw-down of cash reserves or a failure to adjust revenues would pressure the 'AAA' rating. Conversely, executing this plan provides the "Upside" path S&P has outlined for a potential rating upgrade, as it demonstrates the District can fund a large capital cycle while maintaining strong financial metrics.

CONCLUSION

This 5-Year Financial Plan is the District's most powerful defense against rising capital costs and interest rate volatility. It validates the "management premium" that investors and rating agencies currently assign to the District. Given the information available to the District currently, I fully endorse the plan as a necessary and responsible action to protect the District's balance sheet and its standing as a premier municipal credit. Not every district undergoes this level of rigorous financial modeling. Management's foresight in recommending these incremental rate adjustments today protects the District from the need for drastic, disruptive increases in the future.

Respectfully,

Matt Dugdale
Managing Director

Central Weber Sewer Improvement District

5-Year Financial Plan

Prepared on: March 19, 2026

	Historical Fiscal Year		Projected Fiscal Year Ending June 30				
	FY 2024	FY 2025	FY 2026 Budget	FY 2027	FY 2028	FY 2029	FY 2030
Operating Revenues:	5.0%	2.0%	6.0%	8.0%	15.0%	15.0%	10.0%
Charges for Services	16,335,445	16,899,875	17,000,000	18,237,600	20,727,032	23,556,272	25,699,893
Tax Rate Increase	8.0%	8.0%	0.0%	0.0%	0.0%	3.0%	3.0%
Tax Growth Increase	5.0%	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Property Taxes	12,045,326	13,479,146	13,640,000	13,912,800	14,191,056	14,900,609	15,645,639
Other Taxes & Fee in Lieu	1,307,335	1,353,456	1,353,456	1,353,456	1,353,456	1,353,456	1,353,456
Total Sources of Funds	29,688,107	31,732,477	31,993,456	33,503,856	36,271,544	39,810,337	42,698,988
Operating Expenses:							
Payroll & Benefits	4,347,132	5,145,375	5,802,000	6,150,120	6,519,127	6,910,275	7,324,891
Utilities and Services	2,042,913	2,130,574	2,941,000	3,117,460	3,304,508	3,502,778	3,712,945
Operational & Maint. Expenses	1,929,286	2,136,431	2,748,000	3,712,880	4,735,653	5,819,792	6,968,979
Pretreatment Expenses	377,328	537,127	481,000	509,860	540,452	572,879	607,251
Total Operating Expenses	8,696,658	9,949,507	11,972,000	13,490,320	15,099,739	16,805,724	18,614,067
Depreciation	7,729,351	7,806,619	8,587,281	9,446,009	10,390,610	11,429,671	12,572,638
Net Operating Revenues (Less Depr)	20,991,449	21,782,970	20,021,456	20,013,536	21,171,805	23,004,613	24,084,921
Non-Operating Revs. (Exp.):							
Sewer Impact Fees	4,232,086	7,162,139	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Interest Income	4,592,931	3,714,645	1,885,000	630,000	525,000	525,000	1,065,000
Rental Income (Net)	10,033	-3,825	13,000	13,000	13,000	13,000	13,000
Sale of Assets	36,164	1,637,116	45,000	6,000	6,000	6,000	6,000
Misc Expense	-577,953	-373,337	-735,000	-735,000	-735,000	-735,000	-735,000
Misc Income	27,043	54,621	54,621	54,621	54,621	54,621	54,621
Total Non-Operating Rev (Expense)	8,320,305	12,191,358	5,762,621	4,468,621	4,363,621	4,363,621	4,903,621
Net Revenues (Including Impact Fees)	29,311,753	33,974,328	25,784,077	24,482,157	25,535,426	27,368,234	28,988,542
Net Revenues Pledged for Debt	24,655,750	29,091,233	22,762,621	22,706,221	24,181,970	26,014,779	27,635,086
Revenue Bonds							
Series 2000 Revenue Bonds	613,528	613,528	613,528	613,528	613,528	613,528	613,528
Series 2017A Revenue Bonds \$32M	3,310,800	3,314,300	3,317,300	3,319,500	3,320,800	3,320,800	3,311,600
Series 2017C Revenue Bonds \$33M	3,074,575	3,076,825	3,079,325	3,086,825	3,088,825	3,090,325	3,071,075
Series 2019 Revenue Bonds \$24M	2,263,000	2,265,250	2,269,250	2,269,750	2,271,750	2,275,000	2,279,250
Series 2021 Revenue Bonds \$21M	1,735,200	1,736,600	1,731,400	1,744,800	1,746,000	1,740,400	1,743,200
Series 2023 Revenue Bonds \$35M	2,733,472	2,731,000	2,732,000	2,730,250	2,730,750	2,733,250	2,732,500
Series 2025 Revenue Bonds \$28M	0	0	856,582	1,290,250	1,290,250	2,415,250	2,418,612
Series 2030 Revenue Bonds \$100M	0	0	0	0	0	0	1,500,000
Revenue Bond Debt Service	13,730,575	13,737,503	14,599,385	15,054,903	15,061,903	16,188,553	17,669,765
Balance Remaining After D/S	15,581,178	20,236,825	11,184,692	9,427,254	10,473,523	11,179,681	11,318,777
Plus Bond Proceeds	37,964,351	0	28,110,000	0	0	0	40,000,000
Less: Estimated Capital Projects	-38,542,339	-40,950,971	-21,000,000	-29,000,000	-18,000,000	-10,000,000	-15,000,000
Plus: Bond Funds Used	7,445,944	16,305,472					
PTIF Available Account Balance	48,007,614	43,598,940	61,893,632	42,320,885	34,794,408	35,974,089	72,292,866
Reserves - Days of Cash on Hand	781	672	850	541	421	398	727
Debt Service Coverage							
Revenue Bond Coverage with Impact Fees	1.88	2.22	1.63	1.57	1.67	1.67	1.62
Revenue Bond Coverage w/o Impact Fees	1.56	1.67	1.31	1.26	1.36	1.38	1.36
Increase (Decrease) to Cash	15,003,190	(20,714,146)	18,294,692	(19,572,746)	(7,526,477)	1,179,681	36,318,777

Adopted Guideline Notes:

Minimum Cash Balance on December 31st of each year is \$15,000,000

Debt Ratios are a minimum 1.50 & 1.25 (Bond Covenants are 1.15 & 1.00)

Current retail rate is \$30.71

Current property tax rate is 0.000540, increase property taxes as needed to meet parameters

FY 2026 represents the approved budget with adjustments to Bond Debt Expense and Capital Projects

Reviewed March 19, 2026

Total Cash Used \$ **29,298,674**
Bonds \$ **126,977,692**
Capital Projects \$ **156,276,366**

AGENDA ITEM #7

FY 2027 Payroll and Benefits Budget

Memo

To: Board of Trustees
From: Camille Cook & Kevin Hall
Date: April 20, 2026
Subject: FY 2027 Payroll & Benefits Budget Review

We will provide a more thorough review of the Payroll & Benefits and Capital Projects portions of the FY 2027 Budget during Board Meeting. Below is a summary of the changes that will be discussed. Please see the attached budget details for more information.

The FY 2027 proposed payroll and benefits budget is an increase of approximately 5.96% above the FY 2026 budget. With a relatively small staff, we have been mindful of retention in recent years. We have sufficient budget to provide merit-based increases in FY 2027.

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2027 Budget

Account Number	Account Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2026 Budget	FY 2027 Budget
Operating Expenses - Detail						
Payroll and Benefits						
40100	Administrative/Legislative	\$ 569,067	\$ 707,602	\$ 791,000	\$ 791,000	\$ 945,000
40120	Laboratory Payroll	248,255	266,710	292,000	292,000	305,000
40130	Laboratory Overtime	9,047	13,537	23,000	16,000	20,000
40140	Pretreatment Payroll	196,985	296,265	230,000	253,000	238,000
40160	Operations Payroll	1,920,965	1,909,309	2,400,000	2,516,000	2,595,000
40170	Operations Overtime	82,343	91,388	100,000	110,000	114,000
40180	Compensated Absences	25,012	409,599	10,000	10,000	10,000
40190	Allocation of Payroll	(196,985)	(296,265)	(230,000)	(253,000)	(238,000)
40210	FICA	183,675	199,446	240,000	247,000	262,000
40220	Medicare	43,379	47,153	52,000	58,000	61,000
40230	Workers Compensation	28,463	29,467	35,000	35,000	40,000
40240	Unemployment	7,824	9,528	4,000	10,000	10,000
40290	Allocation of Taxes	(18,457)	(27,760)	(20,000)	(30,000)	(30,000)
40310	Retirement 401K	101,895	111,716	128,000	128,000	136,000
40320	Retirement Non-Contributory	495,301	508,581	565,000	577,000	578,000
40350	Net Pension Expense	(90,702)	143,985	-	-	-
40410	Health Insurance Premium	713,459	731,821	930,000	959,000	1,035,000
40420	Long Term Disability	29,400	33,679	35,000	38,000	41,000
40510	Travel and Training	50,052	53,871	40,000	98,000	60,000
40520	Subscriptions & Memberships	15,219	16,033	17,000	17,000	20,000
40530	Clothing Service	14,728	17,622	23,000	19,000	30,000
40540	Christmas Celebration	3,473	3,351	5,000	5,000	5,000
40550	Miscellaneous	12,665	7,228	15,000	25,000	25,000
40590	Allocation of Benefits	(97,932)	(138,490)	(110,000)	(119,000)	(114,000)
	Total Payroll and Benefits	\$ 4,347,132	\$ 5,145,375	\$ 5,575,000	\$ 5,802,000	\$ 6,148,000

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Payroll & Benefits

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	%	%
				ESTIMATE	BUDGET
Admin/Legislative Payroll	\$ 791,000	\$ 791,000	\$ 945,000		
Laboratory Payroll	292,000	292,000	305,000		
Laboratory Overtime	23,000	16,000	20,000		
Pretreatment Payroll	230,000	253,000	238,000		
Operations Payroll	2,400,000	2,516,000	2,595,000		
Operations Overtime	100,000	110,000	114,000		
Total Payroll	3,836,000	3,978,000	4,217,000	9.93%	6.01%
Compensated Absences	10,000	10,000	10,000	0.00%	0.00%
Alloc of Payroll	(230,000)	(253,000)	(238,000)	3.48%	-5.93%
FICA Taxes	240,000	247,000	262,000	9.17%	6.07%
Medicare Taxes	52,000	58,000	61,000	17.31%	5.17%
Workers Compensation	35,000	35,000	40,000	14.29%	14.29%
Unemployment	4,000	10,000	10,000		
Alloc of Taxes	(20,000)	(30,000)	(30,000)	50.00%	0.00%
Retirement 401K	128,000	128,000	136,000		
Retirement Non-Contributory	565,000	577,000	578,000		
Total Retirement	693,000	705,000	714,000	3.03%	1.28%
Net Pension Expense					
Health Insurance Premiums	930,000	959,000	1,035,000	11.29%	7.92%
Long Term Disability	35,000	38,000	41,000	17.14%	7.89%
Travel and Training	40,000	98,000	60,000	50.00%	-38.78%
Subscriptions and Memberships	17,000	17,000	20,000	17.65%	17.65%
Clothing Service	23,000	19,000	30,000	30.43%	57.89%
Christmas Expense	5,000	5,000	5,000	0.00%	0.00%
Miscellaneous	15,000	25,000	25,000	66.67%	0.00%
Alloc of Benefits	(110,000)	(119,000)	(114,000)	3.64%	-4.20%
Total Payroll & Benefits	\$ 5,575,000	\$ 5,802,000	\$ 6,148,000	10.28%	5.96%

*This estimate is for 12 months with 8 months of actual and 4 months of estimate.

The FY 2027 Tentative Budget includes 37 FTE employees.

AGENDA ITEM #8

FY 2027 Capital Projects Budget

Memo

To: Board of Trustees
From: Kevin Hall & Camille Cook
Date: April 20, 2026
Subject: Fiscal Year 2027 Capital Budget

The Board will consider the Fiscal Year 2027 Tentative Budget in May. A significant portion of this budget will include planned and contracted capital projects. The table below includes a summary of these expenditures in FY 2027. Many of the projects shown in the budget are continuations of existing efforts, including the Phase II Bioreactor and UV Disinfection project and the 1900 West Pipeline Project. These projects are multiyear projects, and the budgets are based on the Engineer’s estimated project cost and an estimate of each year’s spend, including any funding that was carried forward from previous years. The below projects are necessary due to population growth, compliance with regulations, and essential maintenance of aging infrastructure. The final budget may need to be adjusted before adoption of the tentative budget in June.

Project	Fiscal Year 2027 Budget
Vehicles & Motorized Equipment	350,000
Plant Projects	500,000
Plant Growth and Expansion	5,000,000
Pump Station Equipment	900,000
Site Paving & Utility Improvements	0
Building Improvements	5,000,000
Collection System Projects	29,000,000
Land Acquisition	0
SCADA Improvements	750,000
Master Plan Study & Impact Fee	900,000
Total	\$42,400,000

AGENDA ITEM #9

Review and Consideration of
March Financial Statement

Central Weber Sewer Impr District
Balance Sheet
March 31, 2026

ASSETS

Current Assets

11100	Checking - Bank of Utah	437,106.54	
11200	Public Treas Investment Fund	65,466,673.55	
11210	Retainage - Gerber Phase II	4,534,435.15	
11230	Retainage - Ames	359,076.51	
11240	Retainage - VanCon	167,645.79	
11300	Petty Cash	200.00	
11400	Owner's Escrow - House Rental	250.00	
11430	Prepaid - Workers Compensation	22,438.65	
11440	Prepaid - Liability Insurance	85,118.52	
12100	Accounts Receivable	483,176.12	
12110	Lease Receivable	2,769.48	
	Total Current Assets		71,558,890.31

NonCurrent Assets

14100	Reserved Cash-2000 Sinking Fun	306,770.00	
14220	Reserved - Bond Construction	14,993,855.48	
14240	Reserved Cash-2000 Redemption	254,500.00	
14250	Reserved Cash-2000 Bond M&R	127,250.00	
14300	Reserved Cash-Zions Debt Fund	1,919,107.78	
14320	Reserved Cash-2017A Bonds	831,608.27	
14500	Deferred Outflow of Resources	2,087,746.00	
	Total NonCurrent Assets		20,520,837.53

Capital Assets

17100	Land	2,934,330.28	
17200	Building and Structures	126,690,830.35	
17300	Treatment Facilities	106,912,780.05	
17400	Outfall Lines	71,548,952.84	
17500	Equipment	1,006,591.55	
17600	Vehicles & Motorized Equip	2,372,163.85	
17700	Construction in Progress	89,683,787.30	
17900	Accumulated Depreciation	(138,428,705.64)	
	Total Capital Assets		262,720,730.58
	Total Assets		354,800,458.42

Central Weber Sewer Impr District
Balance Sheet
March 31, 2026

LIABILITIES AND EQUITY

LIABILITIES

Current Liabilities

21100	Accounts Payable - General	10,946.92	
21115	AP-Gerber Phase II	4,534,435.15	
21125	AP - Ames	359,076.51	
21130	AP - VanCon	167,645.79	
21200	Payroll Payable	174,264.67	
21300	Payroll Liabilities Year End	24,879.63	
22100	FICA Tax	16,131.39	
22200	Medicare Tax	3,769.59	
22300	Federal Tax	12,636.09	
22400	State Tax	5,368.03	
23300	401K Retirement	9,671.48	
23400	457 Retirement	3,068.92	
23450	Roth Retirement	2,829.13	
24400	Flex Spending	1,651.90	
24700	Retirement Reimbursement	21,134.68	
25100	Accrued Bond Interest Expense	1,719,759.00	
	Total Current Liabilities		7,067,268.88

NonCurrent Liabilities

27100	Accrued - Compensated Absences	664,401.43	
27220	Bonds Payable - 2023 Series A	30,805,000.00	
27230	Bonds Payable - 2025 Series A	28,110,000.00	
27240	Bonds Payable - 2021 Series A	16,245,000.00	
27300	Bonds Payable - 2000 Series	2,831,144.00	
27400	Bonds Payable - 2017 Series A	19,845,000.00	
27410	Bonds Payable - 2017 Series C	20,390,000.00	
27415	Bonds Payable - 2019 Series A	16,195,000.00	
27440	Bond Premium	11,536,636.25	
27510	Net Pension Liability	677,689.00	
27820	Deferred Inflow of Resources	9,286.00	
27830	Deferred Inflow - Leases	5,916.51	
	Total NonCurrent Liabilities		147,315,073.19
	Total Liabilities		154,382,342.07

FUND EQUITY

28100	Investment in Fixed Assets-Net	129,159,722.23
28300	Restricted - Zions Debt Fund	1,919,107.78
28400	Restricted-2000 Redemption	254,500.00
28500	Restricted-2000 Bond M & R	127,250.00
28510	Restricted-Bond Construction	14,993,855.48
28520	Restricted-2000 Sinking Fund	306,770.00
28540	Restricted-2017A Bonds	831,608.27
28800	Assigned-Minimum Cash Balance	15,000,000.00

Central Weber Sewer Impr District
Balance Sheet
March 31, 2026

Unappropriated Fund Balance:	
29800 Unrestricted Beginning Balance	38,822,061.50
Net Income/(Loss) - YTD	(996,758.91)
	<hr/>
Balance - Current Date	37,825,302.59
	<hr/>
Total Fund Equity	200,418,116.35
	<hr/>
Total Liabilities and Equity	354,800,458.42
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Central Weber Sewer Impr District
 Operating Revenues and Expenditures with Comparison to Budget
 For the 9 Months Ending March 31, 2026

	Period Actual	YTD Actual	Budget	Remaining	Pcnt
<u>OPERATING REVENUES</u>					
31-100 Property Taxes	784,928.31	12,713,863.38	13,640,000.00	926,136.62	93.2
31-110 Redemptions	95,175.34	218,383.27	230,000.00	11,616.73	95.0
31-120 Fee In Lieu - Vehicles	99,005.77	432,867.93	575,000.00	142,132.07	75.3
31-125 RDA Property Taxes	.00	.00	725,000.00	725,000.00	.0
31-200 Treatment Fees - Cities	.00	11,758,513.00	15,503,000.00	3,744,487.00	75.9
31-210 Treatment Fees - District	5,865.61	172,078.68	462,000.00	289,921.32	37.3
31-220 Treatment Fees - Bona Vista	27,220.75	241,302.93	300,000.00	58,697.07	80.4
31-230 Treatment Fees - Septic Hauler	13,316.69	121,478.04	101,000.00	(20,478.04)	120.3
31-240 Treatment Fees - Surcharges	.00	235,545.74	250,000.00	14,454.26	94.2
31-300 LMSA Lagoon Management	753.43	13,677.33	40,000.00	26,322.67	34.2
31-400 Pretreatment Fees - Cities	.00	398,993.00	400,000.00	1,007.00	99.8
31-410 Pretreatment Fees - Testing	.00	36,982.00	81,000.00	44,018.00	45.7
Total OPERATING REVENUES	1,026,265.90	26,343,685.30	32,307,000.00	5,963,314.70	81.5

Operating Expenses

PAYROLL & BENEFITS

40-100 Administration/Legislative	62,517.85	585,953.36	791,000.00	205,046.64	74.1
40-120 Laboratory Payroll	21,442.83	212,340.68	292,000.00	79,659.32	72.7
40-130 Laboratory Overtime	1,336.65	17,287.82	16,000.00	(1,287.82)	108.1
40-140 Pretreatment Payroll	16,775.37	166,597.79	253,000.00	86,402.21	65.9
40-160 Operations Payroll	152,809.44	1,510,136.26	2,516,000.00	1,005,863.74	60.0
40-170 Operations Overtime	7,298.02	60,665.71	110,000.00	49,334.29	55.2
40-180 Compensated Absences	.00	.00	10,000.00	10,000.00	.0
40-190 Alloc of Payroll-Pretreatment	(16,775.37)	(166,597.79)	(253,000.00)	(86,402.21)	(65.9)
40-210 FICA	15,841.50	153,955.61	247,000.00	93,044.39	62.3
40-220 Medicare	3,704.81	36,536.46	58,000.00	21,463.54	63.0
40-230 Workers Compensation	220.17	2,168.35	35,000.00	32,831.65	6.2
40-240 Unemployment	.00	3,348.68	10,000.00	6,651.32	33.5
40-290 Alloc of Taxes - Pretreatment	(1,571.86)	(15,610.24)	(30,000.00)	(14,389.76)	(52.0)
40-310 Retirement 401K	8,995.49	86,394.64	128,000.00	41,605.36	67.5
40-320 Retirement Non-Contributory	37,566.03	368,834.41	577,000.00	208,165.59	63.9
40-410 Health Insurance Premium	67,962.43	601,178.77	959,000.00	357,821.23	62.7
40-420 Long Term Disability	2,517.87	22,725.99	38,000.00	15,274.01	59.8
40-510 Travel and Training	7,029.92	19,662.29	98,000.00	78,337.71	20.1
40-520 Subscriptions & Memberships	145.00	15,369.00	17,000.00	1,631.00	90.4
40-530 Clothing Service	1,034.96	14,069.85	19,000.00	4,930.15	74.1
40-540 Holiday Celebration	.00	4,431.18	5,000.00	568.82	88.6
40-550 Miscellaneous	951.58	8,219.85	25,000.00	16,780.15	32.9
40-590 Alloc of Benefits-Pretreatment	(8,434.45)	(80,746.29)	(119,000.00)	(38,253.71)	(67.9)
Total PAYROLL & BENEFITS	381,368.24	3,626,922.38	5,802,000.00	2,175,077.62	62.5

Central Weber Sewer Impr District
Operating Revenues and Expenditures with Comparison to Budget
For the 9 Months Ending March 31, 2026

	Period Actual	YTD Actual	Budget	Remaining	Pcnt
<u>UTILITIES AND SERVICES</u>					
50-310 Water Service - Bona Vista	2,068.17	15,968.10	25,000.00	9,031.90	63.9
50-320 Natural Gas Service	36,455.11	213,880.62	350,000.00	136,119.38	61.1
50-330 Water Service - Ogden	314.07	2,426.08	5,000.00	2,573.92	48.5
50-340 Telephone & Radio Service	3,155.86	22,605.68	36,000.00	13,394.32	62.8
50-350 Electrical Service	108,970.01	907,774.87	1,650,000.00	742,225.13	55.0
50-360 Garbage Disposal	258.00	2,322.00	3,000.00	678.00	77.4
50-370 Rug & Towel Service	1,125.96	5,278.33	5,000.00	(278.33)	105.6
50-400 Liability Insurance	28,372.86	257,656.76	380,000.00	122,343.24	67.8
50-410 Audit Service	.00	19,000.00	22,000.00	3,000.00	86.4
50-420 Legal Services	4,713.75	49,247.75	50,000.00	752.25	98.5
50-440 Other Professional Services	4,430.48	58,524.94	85,000.00	26,475.06	68.9
50-450 Billing & Collection Service	1,014.00	8,090.55	15,000.00	6,909.45	53.9
50-480 Storm Sewer	3,065.00	24,520.00	40,000.00	15,480.00	61.3
50-510 Bio Monitoring	.00	3,975.00	6,000.00	2,025.00	66.3
50-520 Plant Monitoring	868.00	11,201.00	17,000.00	5,799.00	65.9
50-530 Blue Stake Services	510.18	4,755.04	7,000.00	2,244.96	67.9
50-550 Bond Issuance Cost	.00	103,780.00	200,000.00	96,220.00	51.9
50-560 Bond Administrative Cost	.00	20,728.00	45,000.00	24,272.00	46.1
Total UTILITIES AND SERVICES	195,321.45	1,731,734.72	2,941,000.00	1,209,265.28	58.9
<u>DEPRECIATION & AMORTIZATION</u>					
55-900 Depreciation	854,000.00	7,686,000.00	10,248,000.00	2,562,000.00	75.0
Total DEPRECIATION & AMORTIZATION	854,000.00	7,686,000.00	10,248,000.00	2,562,000.00	75.0

Central Weber Sewer Impr District
 Operating Revenues and Expenditures with Comparison to Budget
 For the 9 Months Ending March 31, 2026

	Period Actual	YTD Actual	Budget	Remaining	Pcnt
<u>OPERATION AND MAINTENANCE</u>					
60-210 Collection & Outfall Lines	25,629.89	64,913.29	115,000.00	50,086.71	56.5
60-220 30th St Pump Station	100.00	9,588.31	12,000.00	2,411.69	79.9
60-230 Other Pump Stations	43.55	11,911.54	35,000.00	23,088.46	34.0
60-235 Collections Pump Rebuild	.00	.00	28,000.00	28,000.00	.0
60-238 Collections Generators	.00	2,674.21	6,000.00	3,325.79	44.6
60-245 Headworks	.00	17,073.71	35,000.00	17,926.29	48.8
60-250 Influent Pumps TF	.00	.00	7,000.00	7,000.00	.0
60-262 Clarifiers	286.05	8,561.88	1,000.00	(7,561.88)	856.2
60-266 Raw Sludge	.00	.00	3,000.00	3,000.00	.0
60-271 Blowers	48.12	1,627.16	40,000.00	38,372.84	4.1
60-272 Aeration Basin	.00	4,636.11	25,000.00	20,363.89	18.5
60-274 RAS/WAS	106.23	646.99	10,000.00	9,353.01	6.5
60-275 UV Facilities	.00	1,339.29	1,000.00	(339.29)	133.9
60-280 Chlorination Facility	.00	15,787.41	30,000.00	14,212.59	52.6
60-320 Discharge Canal & Lines	.00	50,255.11	55,000.00	4,744.89	91.4
60-335 Digesters	12,018.66	20,757.70	40,000.00	19,242.30	51.9
60-340 Dewatering	9,723.61	32,922.22	40,000.00	7,077.78	82.3
60-345 Gravity Belt Thickener	17,651.08	46,321.09	55,000.00	8,678.91	84.2
60-350 Bio-Solids Disposal	.00	87,378.13	130,000.00	42,621.87	67.2
60-360 Grit Disposal	3,357.02	24,966.12	60,000.00	35,033.88	41.6
60-375 Plant Generators	.00	7,127.15	25,000.00	17,872.85	28.5
60-380 LMSA Lagoon Management	52.01	1,381.32	40,000.00	38,618.68	3.5
60-395 Utility Water	19.94	142.84	2,000.00	1,857.16	7.1
60-400 Instrumentation	310.00	13,541.57	40,000.00	26,458.43	33.9
60-410 Plant Electrical	4,159.34	12,685.62	30,000.00	17,314.38	42.3
60-420 Building & Structure Misc	5,000.35	61,695.74	70,000.00	8,304.26	88.1
60-425 Plant HVAC	.00	10,748.20	30,000.00	19,251.80	35.8
60-430 Lab Supplies	6,076.74	67,024.87	110,000.00	42,975.13	60.9
60-440 Chlorine/Disinfectant	5,613.10	198,370.30	500,000.00	301,629.70	39.7
60-450 Struvite Control	20,775.04	150,619.04	180,000.00	29,380.96	83.7
60-455 Ferric	.00	.00	100,000.00	100,000.00	.0
60-460 Polymer	21,782.15	187,326.49	350,000.00	162,673.51	53.5
60-465 Sodium Bisulfite	.00	75,258.30	100,000.00	24,741.70	75.3
60-470 Gasoline	.00	4,890.88	25,000.00	20,109.12	19.6
60-480 Diesel	.00	22,584.19	45,000.00	22,415.81	50.2
60-490 Oil & Grease	.00	4,120.82	12,000.00	7,879.18	34.3
60-500 Propane	2,879.94	5,782.38	25,000.00	19,217.62	23.1
60-520 Herbicides/Pesticides	3,564.59	3,884.55	9,000.00	5,115.45	43.2
60-550 Safety	1,886.95	29,553.04	30,000.00	446.96	98.5
60-560 Paint & Supplies	.00	596.02	8,000.00	7,403.98	7.5
60-570 Shop Supplies	1,401.78	15,872.22	45,000.00	29,127.78	35.3
60-580 Office Supplies	1,119.32	8,211.31	30,000.00	21,788.69	27.4
60-590 Hardware/Software	816.31	35,693.73	45,000.00	9,306.27	79.3
60-630 Motorized Equipment M & R	9,852.81	35,732.16	30,000.00	(5,732.16)	119.1
60-640 Equipment Purchases	.00	88.03	30,000.00	29,911.97	.3
60-650 Grounds M & R	.00	1,197.27	14,000.00	12,802.73	8.6
60-670 Plant Rebuild Pumps & Motors	.00	14,066.38	30,000.00	15,933.62	46.9
60-680 Road Repairs	.00	.00	10,000.00	10,000.00	.0
60-690 O & M Projects	.00	7,158.96	55,000.00	47,841.04	13.0
Total OPERATION AND MAINTENANCE	154,274.58	1,376,713.65	2,748,000.00	1,371,286.35	50.1

Central Weber Sewer Impr District
 Operating Revenues and Expenditures with Comparison to Budget
 For the 9 Months Ending March 31, 2026

	Period Actual	YTD Actual	Budget	Remaining	Pcnt
<u>PRETREATMENT</u>					
70-110 Salaries/Wages	16,775.37	166,597.79	253,000.00	86,402.21	65.9
70-120 Payroll Taxes	1,571.86	15,610.24	30,000.00	14,389.76	52.0
70-130 Employee Benefits	8,434.45	80,746.29	119,000.00	38,253.71	67.9
70-230 Supplies & Maintenance	.00	5,320.04	8,000.00	2,679.96	66.5
70-240 Lab Analysis	5,638.00	39,356.00	66,000.00	26,644.00	59.6
70-250 Legal & Auditing	318.84	1,298.44	2,000.00	701.56	64.9
70-270 Equipment	.00	.00	3,000.00	3,000.00	.0
Total PRETREATMENT	32,738.52	308,928.80	481,000.00	172,071.20	64.2
Total Operating Expenses	1,617,702.79	14,730,299.55	22,220,000.00	7,489,700.45	66.3
Net Operating Income/(Loss)	(591,436.89)	11,613,385.75	10,087,000.00	(1,526,385.75)	115.1

Central Weber Sewer Impr District
 Operating Revenues and Expenditures with Comparison to Budget
 For the 9 Months Ending March 31, 2026

	Period Actual	YTD Actual	Budget	Remaining	Pcnt
<u>NON-OPERATING REVENUE</u>					
35-100 Sewer Impact Fees	314,071.05	6,190,557.46	4,500,000.00	(1,690,557.46)	137.6
35-200 Interest Income	260,447.37	1,896,161.36	1,250,000.00	(646,161.36)	151.7
35-210 Bond Interest	87,726.08	827,749.76	635,000.00	(192,749.76)	130.4
35-300 House Rental	1,000.00	8,800.00	10,000.00	1,200.00	88.0
35-400 Property Rental	.00	1,975.00	8,000.00	6,025.00	24.7
35-500 Sale of Assets	28,000.00	102,000.00	45,000.00	(57,000.00)	226.7
35-600 Proceeds from Bond	.00	.00	28,000,000.00	28,000,000.00	.0
35-800 Gain/Loss on Sale of Assets	75.00	75.00	.00	(75.00)	.0
35-900 Miscellaneous Income	126,520.00	152,142.00	20,000.00	(132,142.00)	760.7
Total NON-OPERATING REVENUE	817,839.50	9,179,460.58	34,468,000.00	25,288,539.42	26.6
NonOperating Expenses					
<u>NON-OPERATING EXPENSES</u>					
85-460 House Rental	189.68	1,910.52	4,000.00	2,089.48	47.8
85-470 Property Rental	.00	992.50	1,000.00	7.50	99.3
85-570 Bond Debt Interest	3,224,762.00	6,015,856.98	6,660,000.00	644,143.02	90.3
85-575 Contribution-Other Governments	.00	.00	725,000.00	725,000.00	.0
85-590 Miscellaneous	.00	.00	10,000.00	10,000.00	.0
Total NON-OPERATING EXPENSES	3,224,951.68	6,018,760.00	7,400,000.00	1,381,240.00	81.3
<u>CAPITALIZED EXPENSES</u>					
90-210 Vehicles & Motorized Equipment	438,885.73	863,028.82	1,010,000.00	146,971.18	85.5
90-250 Small Projects	45,670.00	135,331.83	500,000.00	364,668.17	27.1
90-310 Nutrient Removal Projects #2	608,048.00	7,218,584.91	17,000,000.00	9,781,415.09	42.5
90-360 Pump Station Equipment	.00	.00	750,000.00	750,000.00	.0
90-390 Building Improvements	929,767.49	3,182,574.89	6,650,000.00	3,467,425.11	47.9
90-400 Collection System	110,798.05	4,077,515.29	26,750,000.00	22,672,484.71	15.2
90-430 SCADA - Improvements	.00	293,809.50	710,000.00	416,190.50	41.4
Total CAPITALIZED EXPENSES	2,133,169.27	15,770,845.24	53,370,000.00	37,599,154.76	29.6
Total NonOperating Expenses	5,358,120.95	21,789,605.24	60,770,000.00	38,980,394.76	35.9
Net Income/(Loss)	(5,131,718.34)	(996,758.91)	(16,215,000.00)	(15,218,241.09)	(6.2)