

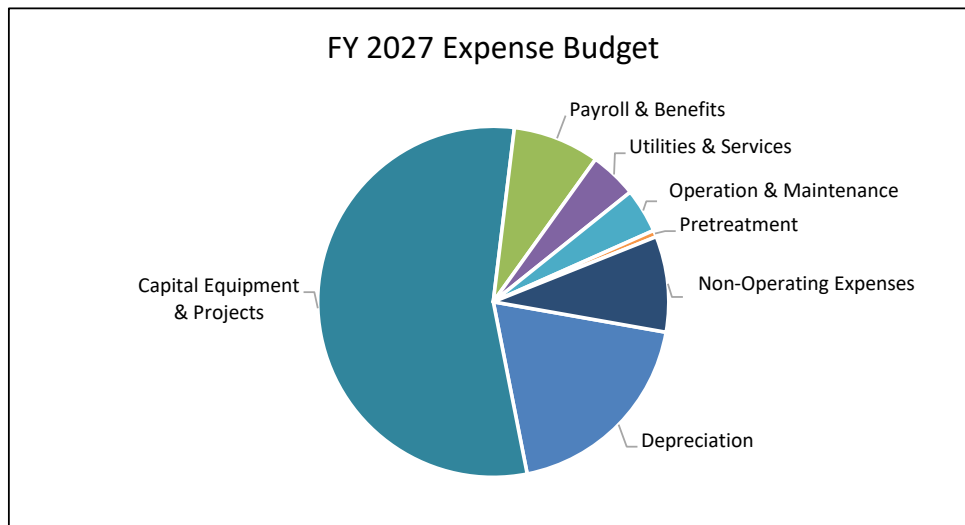
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Summary and Explanation of Significant Changes Between FY 2027 Budget and FY 2026 Estimate

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues	\$ 32,083,000	\$ 32,307,000	\$ 33,818,000	5.41%	4.68%
NOTE: The budget proposes an 8% service fee increase and no property tax increase. The service fee increases begin on July 1, 2026.					
Non-Operating Revenues	\$ 38,135,000	\$ 34,468,000	\$ 5,199,000	-86.37%	-84.92%
NOTE: Sewer Impact Fees are budgeted at an average of \$4,500,000 and interest income is increased because of additional funds invested and current interest rates. \$28,000,000 in bond proceeds were included in the FY 2026 budget.					
Payroll & Benefits	\$ 5,575,000	\$ 5,802,000	\$ 6,148,000	10.28%	5.96%
Utilities & Services	\$ 2,612,000	\$ 2,941,000	\$ 3,347,000	28.14%	13.80%
Natural Gas & Electricity	1,850,000		2,350,000		27.03%
Remainder of Accounts	762,000		997,000		30.84%
Operation & Maintenance	\$ 2,016,000	\$ 2,748,000	\$ 3,147,000	56.10%	14.52%
Chemicals	820,000		980,000		19.51%
Remainder of Accounts	1,196,000		2,167,000		81.19%
Pretreatment	\$ 450,000	\$ 481,000	\$ 472,000	4.89%	-1.87%
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 10,248,000	\$ 10,248,000	\$ 14,734,000	43.77%	43.77%
Bond Principal Payments	9,100,000	9,100,000	8,994,000	-1.16%	-1.16%
Capital Equipment & Projects	25,451,000	53,370,000	42,400,000	66.59%	-20.55%
Non-Operating Expenses					
House Rental	\$ 3,000	\$ 4,000	\$ 4,000	33.33%	0.00%
Property Rental	1,000	1,000	1,000	0.00%	0.00%
Bond Debt Interest	6,016,000	6,660,000	6,062,000	0.76%	-8.98%
Contribution to Other Governments	725,000	725,000	725,000	0.00%	0.00%
Miscellaneous	-	10,000	10,000	0.00%	0.00%

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



CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

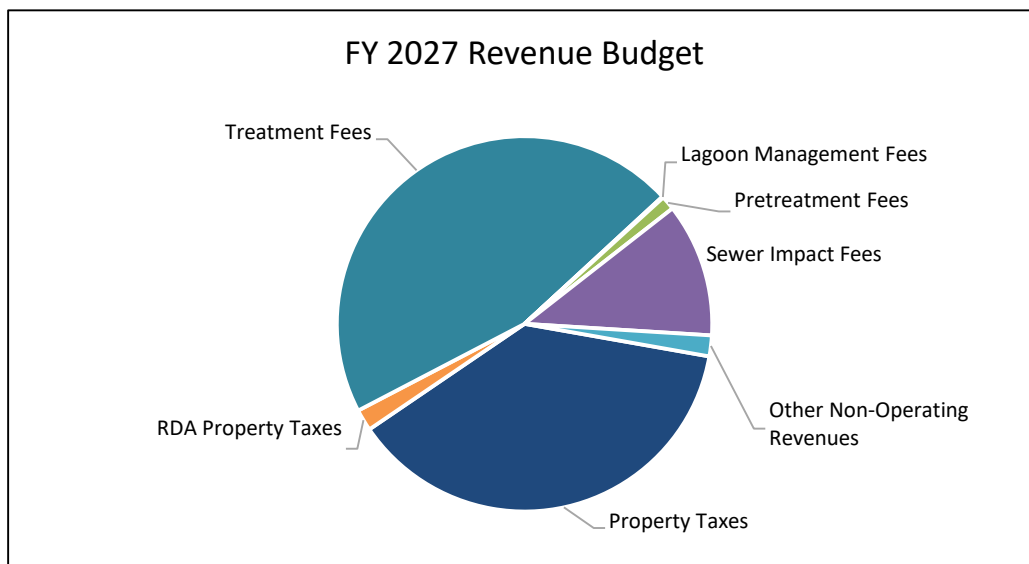
Revenues

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues (8%)					
Property Taxes	\$ 13,640,000	\$ 13,640,000	\$ 13,910,000	1.98%	1.98%
Redemptions	230,000	230,000	230,000	0.00%	0.00%
Fee in Lieu - Vehicles	575,000	575,000	575,000	0.00%	0.00%
RDA Property Taxes	725,000	725,000	725,000	0.00%	0.00%
Treatment Fees - Cities	15,503,000	15,503,000	16,632,000	7.28%	7.28%
Treatment Fees - District	230,000	462,000	496,000	115.65%	7.36%
Treatment Fees - Bona Vista	315,000	300,000	322,000	2.22%	7.33%
Treatment Fees - Septic Haulers	150,000	101,000	148,000	-1.33%	46.53%
Treatment Fees - Surcharges	250,000	250,000	268,000	7.20%	7.20%
Lagoon Management Fees	15,000	40,000	40,000	166.67%	0.00%
Pretreatments Fees - Cities	400,000	400,000	391,000	-2.25%	-2.25%
Pretreatment Fees - Testing	50,000	81,000	81,000	62.00%	0.00%
Total Operating Revenue	<u>\$ 32,083,000</u>	<u>\$ 32,307,000</u>	<u>\$ 33,818,000</u>	<u>5.41%</u>	<u>4.68%</u>

Non-Operating Revenues

Sewer Impact Fees	\$ 6,500,000	\$ 4,500,000	\$ 4,500,000	-30.77%	0.00%
Interest Income	2,500,000	1,250,000	380,000	-84.80%	-69.60%
Bond Interest Income	1,000,000	635,000	250,000	-75.00%	-60.63%
House Rental Income	11,000	10,000	11,000	0.00%	10.00%
Property Rental Income	2,000	8,000	8,000	300.00%	0.00%
Proceeds From Bond	28,000,000	28,000,000	-	100.00%	100.00%
Miscellaneous Income	122,000	65,000	50,000	-59.02%	-23.08%
Total Non-Operating Revenue	<u>\$ 38,135,000</u>	<u>\$ 34,468,000</u>	<u>\$ 5,199,000</u>	<u>-86.37%</u>	<u>-84.92%</u>

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



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	<u>3,836,000</u>	<u>3,978,000</u>	<u>4,217,000</u>	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	<u>693,000</u>	<u>705,000</u>	<u>714,000</u>	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	<u>(110,000)</u>	<u>(119,000)</u>	<u>(114,000)</u>	3.64%	-4.20%
Total Payroll & Benefits	<u>\$ 5,575,000</u>	<u>\$ 5,802,000</u>	<u>\$ 6,148,000</u>	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.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Utilities and Services

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Water Service - Bona Vista	\$ 25,000	\$ 25,000	\$ 35,000	40.00%	40.00%
Natural Gas Service	350,000	350,000	400,000	14.29%	14.29%
Water Service - Ogden City	4,000	5,000	5,000	25.00%	0.00%
Telephone & Internet Service	36,000	36,000	45,000	25.00%	25.00%
Electrical Service	1,500,000	1,650,000	1,950,000	30.00%	18.18%
Garbage Disposal	4,000	3,000	5,000	25.00%	66.67%
Cleaning Service	10,000	5,000	15,000	50.00%	200.00%
Liability & Property Insurance	300,000	380,000	500,000	66.67%	31.58%
Audit Service	19,000	22,000	22,000	15.79%	0.00%
Legal Service	65,000	50,000	75,000	15.38%	50.00%
Other Professional Services	85,000	85,000	155,000	82.35%	82.35%
Billing & Collection Services	12,000	15,000	15,000	25.00%	0.00%
Storm Sewer Fees	37,000	40,000	45,000	21.62%	12.50%
Bio Monitoring	7,000	6,000	8,000	14.29%	33.33%
Plant Monitoring	17,000	17,000	17,000	0.00%	0.00%
Blue Stake Services	7,000	7,000	10,000	42.86%	42.86%
Bond Issuance Cost	104,000	200,000	-	100.00%	100.00%
Bond Admin Cost	30,000	45,000	45,000	50.00%	0.00%
Total Utilities and Services	\$ 2,612,000	\$ 2,941,000	\$ 3,347,000	28.14%	13.80%

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

Natural Gas & Electrical Service	\$ 1,850,000	\$ 2,350,000	27.03%
All Other Items	\$ 762,000	\$ 997,000	30.84%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Operations & Maintenance

DESCRIPTION	FY 2026	FY 2026	FY 2027	%	%
	ESTIMATE*	BUDGET	BUDGET	ESTIMATE	BUDGET
Collections & Outfall Lines	\$ 115,000	\$ 115,000	\$ 200,000	73.91%	73.91%
30th Street Pump Station	15,000	12,000	20,000	33.33%	66.67%
Other Pump Stations	25,000	35,000	40,000	60.00%	14.29%
Collections Pump Rebuild	5,000	28,000	30,000	500.00%	100.00%
Collections Generators	5,000	6,000	8,000	60.00%	100.00%
Headworks	25,000	35,000	50,000	100.00%	42.86%
Influent Pumps TF	2,000	7,000	8,000	300.00%	14.29%
Clarifiers	15,000	1,000	10,000	-33.33%	900.00%
Raw Sludge	1,000	3,000	4,000	300.00%	33.33%
Blowers	5,000	40,000	40,000	0.00%	100.00%
Aeration Basins	9,000	25,000	30,000	233.33%	20.00%
RAS/WAS	2,000	10,000	20,000	900.00%	100.00%
UV Facilities	2,000	1,000	10,000	0.00%	100.00%
Chlorination Facility	20,000	30,000	30,000	50.00%	0.00%
Discharge Canal & Lines	51,000	55,000	60,000	17.65%	9.09%
Digesters	40,000	40,000	50,000	25.00%	25.00%
Dewatering	50,000	40,000	50,000	0.00%	25.00%
Gravity Belt Thickener	55,000	55,000	65,000	18.18%	18.18%
Bio-Solids Disposal	100,000	130,000	130,000	30.00%	0.00%
Grit Disposal	40,000	60,000	100,000	150.00%	66.67%
Plant Generators	15,000	25,000	35,000	133.33%	40.00%
Lagoon Management Little Mountain	2,000	40,000	40,000	1900.00%	0.00%
Utility Water	1,000	2,000	2,000	100.00%	0.00%
Instrumentation	35,000	40,000	50,000	42.86%	25.00%
Electrical	20,000	30,000	35,000	75.00%	16.67%
Building & Structure Miscellaneous	80,000	70,000	85,000	6.25%	21.43%
HVAC	20,000	30,000	35,000	100.00%	100.00%
Lab Supplies	110,000	110,000	125,000	13.64%	13.64%
Chlorine	250,000	500,000	250,000	0.00%	-50.00%
Struvite Control	200,000	180,000	230,000	15.00%	27.78%
Ferric	20,000	100,000	100,000	400.00%	0.00%
Polymer	250,000	350,000	350,000	40.00%	0.00%
Sodium Bisulfite	100,000	100,000	50,000	-50.00%	-50.00%
Gasoline	10,000	25,000	40,000	300.00%	60.00%
Diesel	35,000	45,000	90,000	157.14%	100.00%
Oil & Grease	6,000	12,000	15,000	150.00%	25.00%
Propane	10,000	25,000	30,000	200.00%	20.00%
Herbicides/Pesticides	5,000	9,000	15,000	200.00%	66.67%
Safety Supplies & Training	40,000	30,000	40,000	0.00%	33.33%
Paint & Supplies	2,000	8,000	10,000	400.00%	25.00%
Shop Supplies	30,000	45,000	50,000	66.67%	11.11%
Office Supplies	15,000	30,000	40,000	166.67%	33.33%
Hardware/Software	50,000	45,000	50,000	100.00%	100.00%
Motorized Equipment M & R	45,000	30,000	60,000	33.33%	100.00%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Operations & Maintenance

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Equipment Non-Capitalized	30,000	30,000	100,000	233.33%	233.33%
Grounds M & R	12,000	14,000	15,000	25.00%	7.14%
Plant Rebuild Pumps & Motors	25,000	30,000	100,000	300.00%	233.33%
Road Repairs	1,000	10,000	50,000	4900.00%	400.00%
O & M Projects	15,000	55,000	100,000	566.67%	81.82%
Total Operations & Maintenance	\$ 2,016,000	\$ 2,748,000	\$ 3,147,000	56.10%	14.52%

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

Chemicals	\$ 820,000	\$ 980,000	19.51%
Remainder of Accounts	\$ 1,196,000	\$ 2,167,000	81.19%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Pretreatment

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Wages	\$ 230,000	\$ 253,000	\$ 238,000	3.48%	-5.93%
Payroll Taxes	25,000	30,000	30,000	20.00%	0.00%
Employee Benefits	119,000	119,000	114,000	-4.20%	-4.20%
Supplies & Maintenance	7,000	8,000	10,000	42.86%	25.00%
Lab Analysis	66,000	66,000	75,000	13.64%	13.64%
Legal & Auditing	2,000	2,000	2,000	0.00%	0.00%
Equipment	1,000	3,000	3,000	200.00%	0.00%
Total Pretreatment	\$ 450,000	\$ 481,000	\$ 472,000	4.89%	-1.87%

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

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2026 VS FY 2027

Miscellaneous Items

DESCRIPTION	FY 2026 ESTIMATE*	FY 2026 BUDGET	FY 2027 BUDGET	% ESTIMATE	% BUDGET
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 10,248,000	\$ 10,248,000	\$ 14,734,000	43.77%	43.77%
Bond Principal Payments	9,100,000	9,100,000	8,994,000	-1.16%	-1.16%
Capital Equipment & Projects	25,451,000	53,370,000	42,400,000	66.59%	-20.55%
Non-Operating Expenses					
House Rental	3,000	4,000	4,000	33.33%	0.00%
Property Rental	1,000	1,000	1,000	0.00%	0.00%
Bond Debt Interest	6,016,000	6,660,000	6,062,000	0.76%	-8.98%
Contribution to Other Governments	725,000	725,000	725,000	0.00%	0.00%
Miscellaneous Expense	-	10,000	10,000	0.00%	0.00%

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

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
Summary						
Operating Revenues		5%	2%		6%	8%
31100	Property Taxes (8%)	\$ 12,045,326	\$ 13,479,146	\$ 13,640,000	\$ 13,640,000	\$ 13,910,000
31110	Redemptions	245,972	305,430	230,000	230,000	230,000
31120	Fee in Lieu - Vehicles	659,235	678,543	575,000	575,000	575,000
31125	RDA Property Taxes	402,128	369,482	725,000	725,000	725,000
31200	Treatment Fees - Cities	14,499,004	14,776,993	15,503,000	15,503,000	16,632,000
31210	Treatment Fees - District	498,718	450,702	230,000	462,000	496,000
31220	Treatment Fees - Bona Vista	262,849	344,615	315,000	300,000	322,000
31230	Treatment Fees - Septic Haulers	100,312	153,025	150,000	101,000	148,000
31240	Treatment Fees - Surcharges	591,979	547,341	250,000	250,000	268,000
31300	Lagoon Management Fees	11,510	11,207	15,000	40,000	40,000
31400	Pretreatment Fees - Cities	298,000	489,306	400,000	400,000	391,000
31410	Pretreatment Fees - Testing	73,073	98,186	50,000	81,000	81,000
31420	Pretreatment Fines	-	28,500	-	-	-
	Total Operating Revenues	<u>\$ 29,688,107</u>	<u>\$ 31,732,477</u>	<u>\$ 32,083,000</u>	<u>\$ 32,307,000</u>	<u>\$ 33,818,000</u>
Operating Expenses						
	Payroll and Benefits	\$ 4,347,132	\$ 5,145,375	\$ 5,575,000	\$ 5,802,000	\$ 6,148,000
	Utilities and Services	2,218,738	2,134,430	2,612,000	2,941,000	3,347,000
	Operation and Maintenance	1,929,286	2,136,431	2,016,000	2,748,000	3,147,000
	Pretreatment	377,328	537,127	450,000	481,000	472,000
	Sub-Total Operating Expenses	<u>\$ 8,872,483</u>	<u>\$ 9,953,363</u>	<u>\$ 10,653,000</u>	<u>\$ 11,972,000</u>	<u>\$ 13,114,000</u>
55900	Depreciation (Non-Cash)	\$ 7,729,351	\$ 7,806,619	\$ 10,248,000	\$ 10,248,000	\$ 14,734,000
	Total Operating Expenses	<u>\$ 16,601,834</u>	<u>\$ 17,759,982</u>	<u>\$ 20,901,000</u>	<u>\$ 22,220,000</u>	<u>\$ 27,848,000</u>
	Net Operating Income (Loss)	<u>\$ 13,086,273</u>	<u>\$ 13,972,495</u>	<u>\$ 11,182,000</u>	<u>\$ 10,087,000</u>	<u>\$ 5,970,000</u>
	Non-Operating Revenues	\$ 8,901,658	\$ 12,582,559	\$ 38,135,000	\$ 34,468,000	\$ 5,199,000
	Non-Operating Expenses	4,225,417	4,186,620	6,745,000	7,400,000	6,802,000
	Change in Net Position	<u>\$ 17,762,514</u>	<u>\$ 22,368,434</u>	<u>\$ 42,572,000</u>	<u>\$ 37,155,000</u>	<u>\$ 4,367,000</u>
Miscellaneous Items Affecting Cash						
	Bond Principal Payments	\$ (8,798,528)	\$ (8,208,528)	\$ (9,100,000)	\$ (9,100,000)	\$ (8,994,000)
	Capital Equipment & Projects	(38,017,665)	(39,375,836)	(25,451,000)	(53,370,000)	(42,400,000)
	Depreciation (Non-Cash)	7,729,351	7,806,619	10,248,000	10,248,000	14,734,000
	Net Change in Cash	<u>\$ (21,324,328)</u>	<u>\$ (17,409,311)</u>	<u>\$ 18,269,000</u>	<u>\$ (15,067,000)</u>	<u>\$ (32,293,000)</u>

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
Utilities and Services						
50310	Water Service - Bona Vista	\$ 23,178	\$ 27,898	\$ 25,000	\$ 25,000	\$ 35,000
50320	Natural Gas Service	380,793	259,216	350,000	350,000	400,000
50330	Water Service - Ogden City	3,368	3,462	4,000	5,000	5,000
50340	Telephone Service	37,607	35,813	36,000	36,000	45,000
50350	Electrical Service	1,058,178	1,225,180	1,500,000	1,650,000	1,950,000
50360	Garbage Disposal	2,160	3,018	4,000	3,000	5,000
50370	Rug & Towel Service	4,173	3,904	10,000	5,000	15,000
50400	Liability Insurance	316,757	325,817	300,000	380,000	500,000
50410	Audit Service	17,825	18,215	19,000	22,000	22,000
50420	Legal Service	55,662	57,768	65,000	50,000	75,000
50440	Other Professional Services	51,665	75,236	85,000	85,000	155,000
50450	Billing & Collection Services	11,279	11,846	12,000	15,000	15,000
50480	Storm Sewer Fees	36,780	36,780	37,000	40,000	45,000
50510	Bio Monitoring	3,800	7,850	7,000	6,000	8,000
50520	Plant Monitoring	14,682	13,870	17,000	17,000	17,000
50530	Blue Stake Services	4,103	5,384	7,000	7,000	10,000
50550	Bond Issuance Cost	175,825	3,855	104,000	200,000	-
50560	Bond Admin Cost	20,903	19,317	30,000	45,000	45,000
	Total Utilities and Services	\$ 2,218,738	\$ 2,134,430	\$ 2,612,000	\$ 2,941,000	\$ 3,347,000

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
Operation & Maintenance						
60210	Collections & Outfall Lines	\$ 117,508	\$ 107,150	\$ 115,000	\$ 115,000	\$ 200,000
60220	30th Street Pump Station	14,761	6,920	15,000	12,000	20,000
60230	Other Pump Stations	29,380	17,066	25,000	35,000	40,000
60235	Collections Pump Rebuild	-	13,453	5,000	28,000	30,000
60238	Collections Generators	3,569	2,659	5,000	6,000	8,000
60245	Headworks	29,851	29,879	25,000	35,000	50,000
60250	Influent Pumps TF	1,609	1,192	2,000	7,000	8,000
60262	Clarifiers	907	6,763	15,000	1,000	10,000
60266	Raw Sludge	179	61	1,000	3,000	4,000
60271	Blowers	15,998	29,763	5,000	40,000	40,000
60272	Aeration Basin	18,444	18,079	9,000	25,000	30,000
60274	RAS/WAS	1,178	4,769	2,000	10,000	20,000
60275	UV Facilities	-	-	2,000	1,000	10,000
60280	Chlorination Facility	28,047	24,175	20,000	30,000	30,000
60320	Discharge Canal & Lines	39,763	54,054	51,000	55,000	60,000
60335	Digesters	37,043	42,662	40,000	40,000	50,000
60340	Dewatering	44,153	38,229	50,000	40,000	50,000
60345	Gravity Belt Thickener	46,512	46,915	55,000	55,000	65,000
60350	Bio-Solids Disposal	97,153	76,492	100,000	130,000	130,000
60360	Grit Disposal	48,857	35,127	40,000	60,000	100,000
60370	Co-Generation	-	600	-	-	-
60375	Plant Generators	11,377	24,533	15,000	25,000	35,000
60380	Lagoon Management - Little Mountain	1,494	784	2,000	40,000	40,000
60395	Utility Water	392	781	1,000	2,000	2,000
60400	Instrumentation	29,158	42,327	35,000	40,000	50,000
60410	Electrical	17,300	8,419	20,000	30,000	35,000
60420	Building & Structure Misc	38,564	35,324	80,000	70,000	85,000
60425	HVAC	-	14,228	20,000	30,000	35,000
60430	Lab Supplies	75,952	104,399	110,000	110,000	125,000
60440	Chlorine	405,542	409,429	250,000	500,000	250,000
60450	Struvite Control	129,844	166,200	200,000	180,000	230,000
60455	Ferric	-	36,234	20,000	100,000	100,000
60460	Polymer	261,386	284,268	250,000	350,000	350,000
60465	Sodium Bisulfite	95,954	100,002	100,000	100,000	50,000
60470	Gasoline	17,798	12,798	10,000	25,000	40,000
60480	Diesel	41,131	26,312	35,000	45,000	90,000
60490	Oil & Grease	4,571	9,209	6,000	12,000	15,000
60500	Propane	21,622	19,993	10,000	25,000	30,000
60520	Herbicides/Pesticides	6,526	5,250	5,000	9,000	15,000
60550	Safety Supplies	14,707	31,617	40,000	30,000	40,000
60560	Paint & Supplies	1,752	2,891	2,000	8,000	10,000
60570	Shop Supplies	26,422	30,369	30,000	45,000	50,000

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
Operation & Maintenance Continued						
60580	Office Supplies	34,104	23,571	15,000	30,000	40,000
60590	Hardware/Software	-	62,130	50,000	45,000	50,000
60630	Motorized Equipment Maintenance	51,039	52,960	45,000	30,000	60,000
60640	Equipment - Non-Capitalized	7,357	-	30,000	30,000	100,000
60650	Grounds - M & R	8,212	14,549	12,000	14,000	15,000
60670	Plant Rebuild Pumps & Motors	15,892	34,637	25,000	30,000	100,000
60680	Road Repairs	-	854	1,000	10,000	50,000
60690	O & M Projects	36,280	26,355	15,000	55,000	100,000
	Total Operation & Maintenance	\$ 1,929,286	\$ 2,136,431	\$ 2,016,000	\$ 2,748,000	\$ 3,147,000
Pretreatment						
70110	Salaries/Wages	\$ 196,985	\$ 296,265	\$ 230,000	\$ 253,000	\$ 238,000
70120	Payroll Taxes	18,457	27,760	25,000	30,000	30,000
70130	Employee Benefits	97,932	138,490	119,000	119,000	114,000
70230	Supplies & Maintenance	4,924	4,220	7,000	8,000	10,000
70240	Lab Analysis	57,794	67,808	66,000	66,000	75,000
70250	Legal & Auditing	264	462	2,000	2,000	2,000
70270	Equipment	970	2,122	1,000	3,000	3,000
	Total Pretreatment	\$ 377,328	\$ 537,127	\$ 450,000	\$ 481,000	\$ 472,000
	Total Operating Expenses	\$ 8,872,483	\$ 9,953,363	\$ 10,653,000	\$ 11,972,000	\$ 13,114,000
	Operating Income (Loss)	\$ 20,815,624	\$ 21,779,114	\$ 21,430,000	\$ 20,335,000	\$ 20,704,000

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
Non-Operating Revenues & Expenses						
Non-Operating Revenues						
35100	Sewer Impact Fees	\$ 4,232,086	\$ 7,162,139	\$ 6,500,000	\$ 4,500,000	\$ 4,500,000
35200	Interest Income	3,171,316	3,145,076	2,500,000	1,250,000	380,000
35210	Bond Interest Income	1,421,616	569,570	1,000,000	635,000	250,000
35300	House Rental Income	9,500	10,600	11,000	10,000	11,000
35400	Property Rental Income	(2,523)	475	2,000	8,000	8,000
35410	Lease Proceeds	6,457	2,958	-	-	-
35500	Sale of Assets	36,164	67,500	102,000	45,000	30,000
35600	Proceeds From Bond	-	1,569,616	28,000,000	28,000,000	-
35900	Miscellaneous Income	27,043	54,626	20,000	20,000	20,000
	Total Non-Operating Revenues	<u>\$ 8,901,658</u>	<u>\$ 12,582,559</u>	<u>\$ 38,135,000</u>	<u>\$ 34,468,000</u>	<u>\$ 5,199,000</u>
Non-Operating Expenses						
85460	House Rental	\$ 2,683	\$ 10,612	\$ 3,000	\$ 4,000	\$ 4,000
85470	Property Rental	718	7,246	1,000	1,000	1,000
85570	Bond Debt Interest	3,819,888	3,799,275	6,016,000	6,660,000	6,062,000
85575	Contribution-Other Governments	402,128	369,482	725,000	725,000	725,000
85590	Miscellaneous Expense	-	3	-	10,000	10,000
	Total Non-Operating Expenses	<u>\$ 4,225,417</u>	<u>\$ 4,186,620</u>	<u>\$ 6,745,000</u>	<u>\$ 7,400,000</u>	<u>\$ 6,802,000</u>
Capital Projects and Equipment						
90210	Vehicles & Motorized Equipment	\$ 95,237	\$ 136,124	\$ 900,000	\$ 1,010,000	\$ 350,000
90250	Small Projects	721,587	364,617	200,000	500,000	500,000
90310	Plant Growth & Expansion	31,402,444	31,849,003	10,000,000	17,000,000	5,000,000
90360	Pump Station Equipment	-	-	1,000	750,000	900,000
90370	Site Paving & Utility Improvements	23,715	1,284,485	-	-	-
90390	Building Improvements	49,195	1,345,666	6,650,000	6,650,000	5,000,000
90400	Collection System	5,688,304	4,395,941	7,000,000	26,750,000	29,000,000
90430	SCADA Improvements	16,976	-	700,000	710,000	750,000
90450	Master Plan Study & Impact Fee	20,207	-	-	-	900,000
	Total Capital Expenses	<u>\$ 38,017,665</u>	<u>\$ 39,375,836</u>	<u>\$ 25,451,000</u>	<u>\$ 53,370,000</u>	<u>\$ 42,400,000</u>

Central Weber Sewer Improvement District

FY 2027 Budget

Allocation of Treatment Fees - Cities

Entity	%	FY 2027	FY 2026	Percent Increase (Decrease)	FY 2027 Quarterly Payments	FY 2026 Quarterly Payments
Farr West	4.2615	\$ 721,472	\$ 662,609	8.88%	\$ 180,368	\$ 165,652
Harrisville	3.0640	518,735	472,772	9.72%	129,684	118,193
Hooper	3.4939	591,517	513,577	15.18%	147,879	128,394
North Ogden	9.7788	1,655,551	1,576,504	5.01%	413,888	394,126
Ogden	40.7927	6,906,204	6,386,731	8.13%	1,726,551	1,596,683
Pleasant View	5.7908	980,382	897,639	9.22%	245,096	224,410
Riverdale	4.8532	821,647	743,920	10.45%	205,412	185,980
South Ogden	8.0961	1,370,670	1,264,834	8.37%	342,668	316,209
South Weber	3.8079	644,677	587,631	9.71%	161,169	146,908
Uintah Highlands	1.2547	212,421	198,333	7.10%	53,105	49,583
Washington Terrace	3.7892	641,512	593,023	8.18%	160,378	148,256
West Haven	11.0172	1,865,212	1,778,427	4.88%	466,303	444,607
Treatment Fees - Cities	100.0000	\$ 16,930,000	\$15,676,000	8.00%	\$4,232,501	\$3,919,001

Central Weber Sewer Improvement District

FY 2027 Budget

Allocation of Pretreatment Fees - Cities

Entity	Average Gallons Per Month 2025	Gallons Used 70% Of Average	Service Charge 30% Of Average	Combined Percent Fees 100%	Total Fees Cities FY 2027	Total Fees Cities FY 2026
Farr West	9,364,533	4.7402	4.2615	4.5966	\$ 17,973	\$ 19,469
Harrisville	8,203,163	4.1523	3.0640	3.8258	14,959	13,053
Hooper	-	0.0000	3.4939	1.0482	4,098	3,932
North Ogden	2,548,668	1.2901	9.7788	3.8367	15,001	16,386
Ogden	137,116,094	69.4059	40.7927	60.8219	237,814	239,744
Pleasant View	4,008,022	2.0288	5.7908	3.1574	12,345	12,269
Riverdale	4,711,080	2.3847	4.8532	3.1253	12,220	12,183
South Ogden	4,917,333	2.4891	8.0961	4.1712	16,309	17,354
South Weber	4,202,939	2.1275	3.8079	2.6316	10,290	10,052
Uintah Highlands	57,300	0.0290	1.2547	0.3967	1,551	1,596
Washington Terrace	3,035,844	1.5367	3.7892	2.2125	8,651	9,570
West Haven	18,544,833	9.3871	11.0172	9.8761	38,616	43,385
Central Weber	846,718	0.4286	0.0000	0.3000	1,173	1,007
Total	197,556,527	100.0000	100.0000	100.0000	\$ 391,000	\$ 400,000
Total Pretreatment Service Charges for the Year				\$	391,000	

Central Weber Sewer Improvement District

FY 2027 Budget

City Treatment Fee Calculation Schedule

Entity	2025 Assessed Value	%	2025 Population	%	Average %
Farr West	\$ 1,207,785,505	4.7517	8,026	3.7712	4.2615
Harrisville	723,139,642	2.8450	6,987	3.2830	3.0640
Hooper	845,033,392	3.3246	7,796	3.6631	3.4939
North Ogden	2,435,191,851	9.5807	21,233	9.9768	9.7788
Ogden	10,274,873,547	40.4239	87,602	41.1621	40.7927
Pleasant View	1,595,172,469	6.2758	11,292	5.3058	5.7908
Riverdale	1,282,242,782	5.0447	9,921	4.6616	4.8532
South Ogden	1,961,648,661	7.7176	18,036	8.4746	8.0961
South Weber	968,834,339	3.8116	8,096	3.8041	3.8079
Uintah Highlands	337,796,211	1.3290	2,512	1.1803	1.2547
Washington Terrace	849,944,625	3.3439	9,012	4.2345	3.7892
West Haven	2,936,150,489	11.5515	22,310	10.4829	11.0172
Total	\$ 25,417,813,513	100.0000	212,823	100.0000	100.0000

Central Weber Sewer Property Tax Calculation

	2025 Tax Rate	2026 Tax Rate	Tax Rate Increase from Prior Year	Tax Revenues FY 2026	Estimated Revenues FY 2027 (2%)
Property Tax	0.000540	Unknown	Unknown	\$13,640,000	\$13,910,000
Redemptions					230,000
Fee in Lieu - Vehicles					575,000
				Total Taxes	\$14,715,000