

**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, June 22, 2026 at 5:30 p.m. at the District Offices located at 2618 West Pioneer Road, Marriott-Slaterville, Utah.

Pledge of Allegiance – Trustee Westbrook

Invocation – Trustee Bingham

Public Comment

1. Minutes of May 18, 2026 Board Meeting Approval
2. Ratification of Vouchers in the Amount of \$3,181,170.03: Camille Cook
3. Project Updates of Major Capital Projects: James Dixon & Clay Marriott
4. Certification of Annexation/Withdrawal Petitions: Kevin Hall
5. Consideration of Annexation Approvals: Kevin Hall
 - a. Resolution 2026-03: Harper Estates Annexation
6. Consideration of the FY 2026 Fraud Risk Assessment: Camille Cook
7. FY 2027 Budget and Service Fee and Septic Hauler Rate Increases
 - a. Motion to Open FY 2027 Budget and Service Fee and Septic Hauler Rate Increases Public Hearing @ 6:00 p.m.
 - b. Review FY 2027 Budget and Service Fee Increases: Camille Cook
 - c. Public Comment
 - d. Motion to Close Public Hearing & Reconvene the General Session
 - e. Consideration of Resolution 2026-04 Adopting the FY 2027 Budget and Proposed Tax Rate
 - f. Consideration of Resolution 2026-05 Approving Service Fees and Septic Hauler Rates
8. 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
9. General Manager: Kevin Hall
10. Attorney: Mark Anderson
11. Other Business
12. 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 May 18, 2026
Board Meeting Approval

MINUTES OF THE MEETING OF THE TRUSTEES
OF THE CENTRAL WEBER SEWER IMPROVEMENT DISTRICT (CWSID)
HELD MONDAY, MAY 18, 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, Gage Froerer, Steve Gibson, Rich Hyer, Ben Nadolski, Russ Porter, Ken Richey, Roger Shuman, Les Syme, Rob Vanderwood, and Rod Westbroek.

Trustee Excused: Braden Mitchell.

Others Present: Kevin Hall, Camille Cook, James Dixon, Mark Anderson, Shawn Wilson, Paige Spencer, Clay Marriott, Willy Kent (Carollo Engineers), Rob Sant (Pleasant View City), Matt Dugdale (Stifel) and Trek Loveridge (Holland Group).

Call to Order

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

The pledge of allegiance was led by Trustee Gibson.

The invocation was offered by Trustee Froerer.

Public Comment

There were no public comments.

Minutes of April 20, 2026 Board Meeting Approval

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

That the April 20, 2026, Board meeting minutes be approved as presented.

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

Ratification of Vouchers

Camille Cook presented an overview of the voucher ratification process for the new Trustees. Ms. Cook reminded the Trustees about vouchers that previously were approved by the Board prior to payment, and recommended ratification of the April 2026 Check Register, which is an itemized list of all payments made by the District during April, in the total amount of \$2,720,771.24.

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

That the April 2026 Check Register be ratified and approved as presented in the total amount of \$2,720,771.24.

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

Review and Consideration of Resolution 2026-02: Interlocal Agreement with Pleasant View City Redevelopment Agency, Rise Community Reinvestment Area: Pleasant View City

Trustee Shuman and Mark Anderson arrived.

Kevin Hall introduced Rob Sant, who represents the Pleasant View City Redevelopment Agency. Mr. Hall reminded the Trustees of the Board-approved Tax Increment Financing Policy (the "Policy"). A summary of the Policy was included in the Board packet.

Mr. Sant reviewed the redevelopment project. He explained that the footings and foundation have been started, but what will be within the walls has yet to be determined. The purpose of the Rise Community Reinvestment Area (CRA) is to build a production line expansion for Rise Bakery, rather than a storage/warehouse facility. If the CRA is approved, it could create 170 new jobs in Weber County. Mr. Sant asked the District to participate for 10 years at 50%, as provided in the District Policy.

Several Trustees commented concerning progress that has been made on the building with no interlocal agreement in place. "But-for" arguments were discussed, as were the other taxing entities that have agreed to participate to partially cover CRA Project costs.

Trustee Gibson spoke in favor of participation and asked if he should recuse himself from voting, since he is the Mayor of Pleasant View City. Chairman Allen advised Trustee Gibson that it was appropriate for him to disclose that information, but he was not required to recuse himself from voting.

The Trustees liked the new jobs that could result from the CRA, but advised that the Project should also benefit the District. Trustees also asked about the cost to the District. Chairman Allen expressed concern regarding the statutory requirements. Mr. Hall explained that the cost to the District could not be estimated accurately even though Rise Bakery was able to provide a wastewater flow estimate because the Bakery could not provide information about the expected concentrations of wastewater constituents. Based on flows alone, the cost to treat the Rise Bakery wastewater was estimated to total more than \$100,000 over the 10 year participation period.

Mark Anderson commented on the Interlocal Agreement and suggested that Section 8, regarding property tax increases, be revised or deleted to maintain tax increases for the benefit of the District. The Trustees agreed that property tax increases approved by the Board should not automatically go to the CRA.

Trustee Syme suggested that the District's participation should be contingent on the realization of 170 new jobs. Mr. Sant responded that the Interlocal Agreement could be modified to accommodate that request.

Trustee Nadolski suggested that Resolution 2026-02 be tabled until June 22, 2026 to allow more time for a legal review of the Interlocal Agreement as discussed and for validation of the "but-for" argument.

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

That consideration of Resolution 2026-02 be tabled until June 22, 2026, to provide more time for a legal review of the Interlocal Agreement, including edits to or deletion of Section 8 regarding property tax increases, the possible inclusion of a job creation requirement, and to give Pleasant View City more time to provide additional details regarding the “but-for” argument.

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

Project Updates of Major Capital Projects

James Dixon updated the Trustees regarding Ames Construction’s work on the 1900 West Pipeline Upgrade Project; the Gerber Construction Contract for the Phase 2 Expansion & Ultraviolet (UV) Disinfection Project; and the VanCon Dewatering HVAC Replacement Project.

In response to a question from Trustee Porter, Mr. Dixon explained that the “percent complete” column shows how much money has been spent so far on a given Project.

Certification of Annexation/Withdrawal Petitions

Mr. Hall presented one Annexation Petition to be certified by the Board. The owner of a 26-acre development in unincorporated Weber County, known as “Harper Estates”, petitioned for annexation into the District. CWSID staff has verified that the petitioner owns the development and that the Petition is in order.

Mr. Hall introduced Trek Loveridge, who was present representing the landowner to answer questions regarding the Petition. None of the Trustees having any questions, it was moved by Trustee Froerer and seconded by Trustee Porter as follows:

That the Annexation Petition for Harper Estates be certified.

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

Review and Consideration of FY 2027 Tentative Budget

Trustee Westbroek left the meeting.

Ms. Cook thanked everyone for their collaborative efforts to review budgetary needs and projections for the District. She introduced the District’s Municipal Financial Advisor, Matt Dugdale with Stifel, who presented a financial credit rating update. The District recently completed a surveillance process with Fitch Ratings. The District is maintaining its AAA bond rating. Ms. Cook expressed appreciation to Mr. Dugdale and to the Trustees for prioritizing the District’s financial stability and fiscal sustainability.

Ms. Cook reviewed FY (Fiscal Year) 2027 Budget details, including 37 full-time equivalent employees, capital budget projections, operating revenues that include an 8% service fee increase, no property tax increase, and a septic hauler rate increase. Additionally, Ms. Cook

reviewed the operating budgets and debt service projections. She reminded the Board of the timeline to approve the FY 2027 Budget.

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

That the FY 2027 Tentative Budget be tentatively adopted as presented.

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

Set a Public Hearing to Consider Approval of the FY 2027 Tentative Budget

Ms. Cook recommended that a public hearing be scheduled to consider approval of the FY 2027 Budget and service fee and septic hauler rate increases on June 22, 2026, at 6:00 p.m. in the District Board room.

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

That a public hearing be scheduled to be held on June 22, 2026 at 6:00 p.m. at the District office to consider approval of the FY 2027 Budget and proposed service fee and rate increases.

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

Consideration of Property and Liability Insurance Renewal

Ms. Cook advised the Trustees that the Utah Local Governments Trust (ULGT) has provided liability and property insurance rates for inclusion in the District's FY 2027 Tentative Budget. The new coverage will begin on July 1, 2026 and end on June 30, 2027. ULGT has insured the District for the past six years.

Ms. Cook reviewed the various insurance policies and premium renewals with an approximately 3% overall premium increase for FY 2027. District staff recommended approval of the renewals and praised the stability of the ULGT and the training resources that are provided by the ULGT.

Ms. Cook noted that the FY 2027 proposed budget for liability insurance is \$500,000. She explained that the budgeted amount is much higher than the renewal premium due to the Phase 2 Expansion and UV Disinfection Project that will be completed sometime during FY 2027. The exact amount of insurance premiums to cover the new capital improvements will be determined upon completion of the Project.

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

That the Utah Local Governments Trust automobile, property, and liability insurance premium renewal quotes, totaling \$350,689, be approved as presented.

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

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

There was no need to close the meeting.

General Manager

Mr. Hall reminded the Trustees that the next Board meeting will be held on June 22nd, due to the Juneteenth Holiday.

Attorney

Mark Anderson had no additional business to present.

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 Nadolski and seconded by Trustee Hyer as follows:

That the Board meeting be adjourned.

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

Chairman Allen declared the meeting to be adjourned at 6:08 p.m.

Approved by the Board of Trustees of the Central Weber Sewer Improvement District on the 22nd day of June 2026.

Mark C. Allen, Chairman

ATTEST:

Camille Cook, Clerk

AGENDA ITEM #2

Ratification of Vouchers in
the Amount of \$3,181,170.03

Memo

To: Board of Trustees
From: Camille Cook
Date: June 22, 2026
Subject: Voucher Approvals

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

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>	<u>Purpose</u>
7/20/2020	Carollo	43827	102,451.19	Phase 2 Expansion
7/11/2022	Gerber Construction	43859	456,588.86	Phase 2 Expansion
12/16/2024	VanCon, Inc	43861	132,328.25	Dewatering HVAC
4/21/2025	Ames Construction	43853	802,840.60	1900 W. Pipeline Upgrade

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
05/26	05/07/2026	43780	AMAZON CAPITAL SERVICES	GENERATOR MASTER CONTROL PANEL	60-410	24.69
05/26	05/07/2026	43780	AMAZON CAPITAL SERVICES	ELECTRICAL LABEL	60-410	373.16
05/26	05/07/2026	43780	AMAZON CAPITAL SERVICES	DW TRAILER BACK-UP LIGHTS	60-630	29.69
05/26	05/07/2026	43780	AMAZON CAPITAL SERVICES	DISPOSABLE GLOVES	60-570	550.00
05/26	05/07/2026	43781	ANDRITZ SEPARATION INC.	DW SHOWER BOX SEALS	60-340	1,859.66
05/26	05/07/2026	43782	BDI - SLC (PNEUMATREK)	GBT DIGESTER FEED PUMP #2	60-345	432.72
05/26	05/07/2026	43782	BDI - SLC (PNEUMATREK)	TF CLARIFIER BEARINGS	60-262	61.99
05/26	05/07/2026	43783	BLUE STAKES OF UTAH 811	APRIL BLUE STAKES	50-530	643.54
05/26	05/07/2026	43784	CAROLLO	WEBER RIVER CROSSING CMS	90-400	840.00
05/26	05/07/2026	43785	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
05/26	05/07/2026	43785	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	227.00
05/26	05/07/2026	43785	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	890.00
05/26	05/07/2026	43786	CINTAS	CLEANING SERVICE	50-370	281.49
05/26	05/07/2026	43786	CINTAS	CLOTHING SERVICE	40-530	243.40
05/26	05/07/2026	43786	CINTAS	CLEANING SERVICE	50-370	281.49
05/26	05/07/2026	43786	CINTAS	CLOTHING SERVICE	40-530	239.68
05/26	05/07/2026	43787	CLEANOVA US, INC.	DW BELTS #1 AND #2 PRESS	60-340	3,363.72
05/26	05/07/2026	43788	CODALE ELECTRIC SUPPLY	NEW SPLIT BO POWER	60-420	236.83
05/26	05/07/2026	43788	CODALE ELECTRIC SUPPLY	SPLITTER BOX SAMPLER POWER	60-410	480.39
05/26	05/07/2026	43788	CODALE ELECTRIC SUPPLY	SPLITTER BOX SAMPLER POWER	60-410	320.04
05/26	05/07/2026	43788	CODALE ELECTRIC SUPPLY	SPLITTER BOX 2 POWER	60-420	659.04
05/26	05/07/2026	43789	COMMERCIAL TIRE, INC	DW TRAILER TIRES	60-340	1,765.12
05/26	05/07/2026	43789	COMMERCIAL TIRE, INC	DW TRAILER RIMS	60-340	200.25
05/26	05/07/2026	43790	DURK'S PLUMBING SUPPLY	SPRINKLER REPAIRS	60-650	443.89
05/26	05/07/2026	43791	EMD MILLIPORE CORPORATION	MILLI-Q WATER PURIFICATION SYSTEM	90-250	21,290.64
05/26	05/07/2026	43792	ERA	LCS SAMPLES	60-430	1,109.67
05/26	05/07/2026	43793	FABIAN VANCOTT	GENERAL LEGAL SERVICES - MARCH	50-420	3,448.00
05/26	05/07/2026	43794	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	30.62
05/26	05/07/2026	43794	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	30.62
05/26	05/07/2026	43794	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	879.23
05/26	05/07/2026	43795	GRAINGER	BIOSOLIDS SAMPLING	60-350	106.44
05/26	05/07/2026	43795	GRAINGER	CL2 DECOMMISSION	60-570	117.32
05/26	05/07/2026	43796	HAZEN AND SAWYER	DEWATERING BUILDING HVAC IMPROVEME	90-390	13,846.67
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	COLLECTIONS WEED SPRAYER	60-230	119.00
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	CLEANER	60-570	53.88
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	BOTTLE JACKS PUMP MAINT	60-570	55.54
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	MARKING PAINT	60-560	116.40
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	UTILITY KNIVES	60-570	23.94
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	UV BLDG GARBAGE CANS	60-570	40.97
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	UV/RP SS TABLES	60-420	776.48
05/26	05/07/2026	43797	HOME DEPOT CREDIT SERVICES	RP BLDG GARBAGE CANS	60-420	81.94
05/26	05/07/2026	43798	IDEXX DISTRIBUTION, INC.	LAB SUPPLIES	60-430	2,146.02
05/26	05/07/2026	43798	IDEXX DISTRIBUTION, INC.	LAB SUPPLIES	60-430	398.90
05/26	05/07/2026	43799	INTERSTATE BILLING SERVICE, INC.	TRUCK INSPECTION	60-630	40.00
05/26	05/07/2026	43799	INTERSTATE BILLING SERVICE, INC.	TRUCK INSPECTION	60-630	429.00
05/26	05/07/2026	43799	INTERSTATE BILLING SERVICE, INC.	TRUCK INSPECTION	60-630	309.50
05/26	05/07/2026	43799	INTERSTATE BILLING SERVICE, INC.	TRUCK INSPECTION	60-630	518.92
05/26	05/07/2026	43800	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	3,968.40
05/26	05/07/2026	43801	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	91.69
05/26	05/07/2026	43802	LES OLSON COMPANY	MPS SERVICE AND SUPPLY BILLING - MARC	60-590	145.16
05/26	05/07/2026	43802	LES OLSON COMPANY	MICROSOFT OFFICE	60-590	573.14
05/26	05/07/2026	43802	LES OLSON COMPANY	BACK-UP SERVER LICENSE	60-590	240.00
05/26	05/07/2026	43802	LES OLSON COMPANY	MANAGED IT SERVICES - APR	50-440	2,163.75

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
05/26	05/07/2026	43802	LES OLSON COMPANY	APRIL PHONE SERVICE	50-340	455.06
05/26	05/07/2026	43803	LGG INDUSTRIAL, INC.	UW BLDG TANK HOSE REPAIR	60-395	41.80
05/26	05/07/2026	43804	MADDOX AIR COMPRESSOR , INC.	DW HEAT EXCHANGER COMPRESSOR	60-340	938.91
05/26	05/07/2026	43805	METTLER-TOLEDO, INC.	LAB TITRATOR FLEX SYSTEM	90-250	70,627.88
05/26	05/07/2026	43806	NATIONAL BATTERY SALES	UTILITY CART BATTERIES	60-630	1,559.34
05/26	05/07/2026	43807	OGDEN TRANSFER STATION	APRIL GRIT DISPOSAL	60-360	4,052.00
05/26	05/07/2026	43808	OLD REPUBLIC NATIONAL TITLE INSU	TITLE RESEARCH	50-440	350.00
05/26	05/07/2026	43809	O'REILLY AUTOMOTIVE, INC	CLEANER	60-570	18.99
05/26	05/07/2026	43810	PILOT THOMAS	650 GALLONS DIESEL BACK TANK	60-480	3,347.52
05/26	05/07/2026	43811	POLYDYNE, INC	4 TOTES POLYMER	60-460	17,425.72
05/26	05/07/2026	43811	POLYDYNE, INC	4 TOTES LOSPERSE	60-450	20,775.04
05/26	05/07/2026	43812	POWER ENGINEERING COMPANY	CLOSED LOOP TREATMENT	60-420	3,785.91
05/26	05/07/2026	43813	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
05/26	05/07/2026	43814	PYE BARKER FIRE AND SAFETY	VEHICLE FIRE EXTINGUISHER	60-550	69.50
05/26	05/07/2026	43815	ROCKY MOUNTAIN POWER	APRIL 2618 W PIONEER RD	50-350	93,141.48
05/26	05/07/2026	43815	ROCKY MOUNTAIN POWER	APRIL 1590 W 400 N	50-350	25.21
05/26	05/07/2026	43815	ROCKY MOUNTAIN POWER	APRIL 400 W 30TH ST	50-350	3,510.51
05/26	05/07/2026	43816	SHERWIN-WILLIAMS	SECONDARY CLARIFIER MECHANISM PAINT	60-262	375.00
05/26	05/07/2026	43817	STREAMLINE	WEBSITE HOSTING AND COMPLIANCE	50-440	440.16
05/26	05/07/2026	43818	TAYLOR WEST WEBER WATER	APRIL WATER SERVICE	60-230	43.55
05/26	05/07/2026	43819	VANGUARD CLEANING SYSTEMS	MARCH MONTHLY SERVICE	60-420	555.00
05/26	05/07/2026	43819	VANGUARD CLEANING SYSTEMS	MAY MONTHLY SERVICE	60-420	555.00
05/26	05/07/2026	43820	W.E.T. Inc.	PLANT - BIO-MONITORING	50-510	1,350.00
05/26	05/07/2026	43821	WEBER COUNTY TRANSFER STATION	APRIL GRIT DISPOSAL	60-360	178.16
05/26	05/07/2026	43822	ZIONS FIRST NATIONAL BANK	MAY MONTHLY BOND PAYMENT	14300	781,422.80
05/26	05/07/2026	43822	ZIONS FIRST NATIONAL BANK	MAY MONTHLY BOND PAYMENT	14320	276,629.16
05/26	05/07/2026	43822	ZIONS FIRST NATIONAL BANK	MAY MONTHLY BOND PAYMENT	28300	781,422.80-
05/26	05/07/2026	43822	ZIONS FIRST NATIONAL BANK	MAY MONTHLY BOND PAYMENT	28540	276,629.16-
05/26	05/07/2026	43822	ZIONS FIRST NATIONAL BANK	MAY MONTHLY BOND PAYMENT	29800	1,058,051.96
05/26	05/13/2026	43823	AIRGAS USA, LLC	WELDING TANKS	60-570	37.80
05/26	05/13/2026	43824	AMAZON CAPITAL SERVICES	PS WETWELLS FLASHLIGHTS	60-230	39.98
05/26	05/13/2026	43824	AMAZON CAPITAL SERVICES	COLLECTIONS WETWELL FLASHLIGHTS	60-230	19.99
05/26	05/13/2026	43824	AMAZON CAPITAL SERVICES	DW TRUCK LIGHT BAR	60-630	99.78
05/26	05/13/2026	43825	BATTERIES PLUS	FIRE ALARM BATTERIES	60-420	683.40
05/26	05/13/2026	43826	BONA VISTA WATER	APRIL WATER SERVICE	50-310	1,964.08
05/26	05/13/2026	43826	BONA VISTA WATER	APRIL STORM WATER	50-480	3,065.00
05/26	05/13/2026	43826	BONA VISTA WATER	APRIL HOUSE RENTAL	85-460	93.73
05/26	05/13/2026	43827	CAROLLO	PH II CMS	90-310	102,451.19
05/26	05/13/2026	43828	CINTAS	CLEANING SERVICE	50-370	281.49
05/26	05/13/2026	43828	CINTAS	CLOTHING SERVICE	40-530	348.78
05/26	05/13/2026	43829	CODALE ELECTRIC SUPPLY	POWER TO NEW BASIN SAMPLER	60-410	632.05
05/26	05/13/2026	43830	CULLIGAN	LAB SUPPLIES	60-430	168.00
05/26	05/13/2026	43831	ECONO WASTE INC	TRASH REMOVAL SERVICE	50-360	258.00
05/26	05/13/2026	43832	ENBRIDGE GAS	APRIL NATURAL GAS	50-320	16,746.55
05/26	05/13/2026	43833	ERA	LAB SUPPLIES	60-430	1,137.67
05/26	05/13/2026	43834	FERRELLGAS	30TH STREET TANK RENTAL	60-500	12.00
05/26	05/13/2026	43834	FERRELLGAS	WZ TANK RENTAL	60-380	12.00
05/26	05/13/2026	43835	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	180.84
05/26	05/13/2026	43835	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	64.38
05/26	05/13/2026	43836	GSM ENGINEERED FABRICS LLC	DEWATERING BELT REPLACEMENT	60-340	3,061.26
05/26	05/13/2026	43837	INTERMOUNTAIN GOLF CARS SANDY	UTILITY CART	60-630	8,990.00
05/26	05/13/2026	43838	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	79.08
05/26	05/13/2026	43839	NORCO, INC. - LB 413124	WELDING TANKS	60-570	26.38
05/26	05/13/2026	43840	PEHP	LIFE INSURANCE	24200	1,179.02
05/26	05/13/2026	43840	PEHP	MEDICAL INSURANCE	24300	68,541.69
05/26	05/13/2026	43841	PILOT THOMAS	55 GALLON DRUM - CHEV MEROPA XL 220	60-470	1,353.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
05/26	05/13/2026	43842	PLATT	ELECTRICAL SUPPLY	60-410	405.08
05/26	05/13/2026	43843	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
05/26	05/13/2026	43844	SAM'S CLUB	BOARD MEETING	40-550	124.22
05/26	05/13/2026	43845	STREAMLINE	ADA DOC ACCESS	60-590	50.00
05/26	05/13/2026	43846	ULINE	CRATE TO SHIP BREAKER	60-570	368.43
05/26	05/13/2026	43847	UNITED PEST CONTROL	PEST CONTROL SERVICE	60-420	200.00
05/26	05/13/2026	43848	US BANK	DATA STORAGE - WILSON	60-590	.99
05/26	05/13/2026	43848	US BANK	EMPLOYEE APPRECIATION	40-550	38.82
05/26	05/13/2026	43848	US BANK	LABORATORY SHIPPING	60-580	308.36
05/26	05/13/2026	43848	US BANK	DATA STORAGE - DIXON	60-590	.99
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE - HALL	40-510	13.15
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE TEAMBUILDER	40-510	67.60
05/26	05/13/2026	43848	US BANK	WEAU TRAVEL - HALL	40-510	51.60
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE - HALL	40-510	20.06
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE LODGING - HALL	40-510	314.32
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE - HALL	40-510	13.38
05/26	05/13/2026	43848	US BANK	UTAH ENTITY REGISTRATION RENEWAL	50-440	25.00
05/26	05/13/2026	43848	US BANK	RAINBIRD SOFTWARE RENEWAL	60-690	525.00
05/26	05/13/2026	43848	US BANK	DELIVER DW BELTS TO CLEANOVA	60-340	465.28
05/26	05/13/2026	43848	US BANK	A BASIN REPAIR	60-272	95.23
05/26	05/13/2026	43848	US BANK	SAFETY GLOVES	60-550	77.78
05/26	05/13/2026	43848	US BANK	TF DIGESTER BELTS	60-335	102.76
05/26	05/13/2026	43848	US BANK	DIGESTER SAMPLE SHIPPING	60-580	160.60
05/26	05/13/2026	43848	US BANK	GROUNDS 110 GALLON SPRAYER	60-650	3,152.98
05/26	05/13/2026	43848	US BANK	SHOP TOOLS & OIL CHECK MONITOR	60-570	1,561.96
05/26	05/13/2026	43848	US BANK	NELSON TOOLS	60-570	24.44
05/26	05/13/2026	43848	US BANK	LITHIUM BATTERY	60-570	129.00
05/26	05/13/2026	43848	US BANK	PRESSURE WASHER WAND	60-420	194.01
05/26	05/13/2026	43848	US BANK	SPLITTER BOX 2 POWER	60-420	285.97
05/26	05/13/2026	43848	US BANK	CERTIFICATION EXAM	40-510	106.00
05/26	05/13/2026	43848	US BANK	EMPLOYEE BACKGROUND CHECKS	60-550	34.99
05/26	05/13/2026	43848	US BANK	EMPLOYEE BACKGROUND CHECK	60-550	1.00
05/26	05/13/2026	43848	US BANK	EMPLOYEE APPRECIATION	40-550	45.89
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE LODGING - LEWIS	40-510	314.32
05/26	05/13/2026	43848	US BANK	BOARD MEETING	40-550	68.17
05/26	05/13/2026	43848	US BANK	PDF EDITOR SOFTWARE - HALL & DIXON	60-590	520.00
05/26	05/13/2026	43848	US BANK	JOB ADVERTISEMENT - OPERATOR	50-440	97.15
05/26	05/13/2026	43848	US BANK	WEAU CONFERENCE LODGING - ELERTSO	40-510	314.32
05/26	05/13/2026	43848	US BANK	OPERATOR POSITION	40-550	77.87
05/26	05/13/2026	43848	US BANK	EMPLOYEE APPRECIATION	40-550	7.29
05/26	05/13/2026	43848	US BANK	A BASIN PIPING DISPOSAL	60-272	475.00
05/26	05/13/2026	43848	US BANK	A BASIN PIPING DISPOSAL	60-272	475.00
05/26	05/13/2026	43849	UTAH STATE TAX COMMISSION	monthly state tax/h State Withholding Tax Pay	22400	5,676.46
05/26	05/13/2026	43850	WESERN STATES CIRCUIT BREAKER	AS PLANT CIRCUIT BREAKER	90-250	19,750.00
05/26	05/13/2026	43851	WESTERN BASIN LAND & LIVESTOCK	148 TONS OF BIOSOLIDS DISPOSAL	60-350	1,364.56
05/26	05/15/2026	43852	UTAH STATE TAX COMMISSION	monthly state tax/h State Withholding Tax Pay	22400	5,562.73
05/26	05/15/2026	43852	UTAH STATE TAX COMMISSION	monthly state tax/h State Withholding Tax Pay	22400	5,794.82
05/26	05/21/2026	43853	AMES CONSTRUCTION	1900 W PIPELINE UPGRADE	90-400	802,840.60
05/26	05/21/2026	43854	BANK OF UTAH	1900 W PIPELINE UPGRADE	90-400	42,254.76
05/26	05/21/2026	43854	BANK OF UTAH	DEWATERING HVAC REPLACEMENT	90-390	6,964.65
05/26	05/21/2026	43854	BANK OF UTAH	PHASE 2 EXPANSION & UV DISINFECTION	90-310	24,030.99
05/26	05/21/2026	43855	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	1,488.00
05/26	05/21/2026	43855	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	878.00
05/26	05/21/2026	43856	CINTAS	CLEANING SERVICE	50-370	281.49
05/26	05/21/2026	43856	CINTAS	CLOTHING SERVICE	40-530	365.33
05/26	05/21/2026	43857	COMCAST	APRIL AND MAY PHONE SERVICE	50-340	900.28

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
05/26	05/21/2026	43858	DURK'S PLUMBING SUPPLY	SPRINKLER REPAIRS	60-650	1,533.12
05/26	05/21/2026	43859	GERBER CONSTRUCTION INC.	PHASE 2 EXPANSION & UV DISINFECTION	90-310	456,588.86
05/26	05/21/2026	43860	SKM, INC.	2025 PLC UPGRADES	90-430	9,347.50
05/26	05/21/2026	43860	SKM, INC.	SCADA UPGRADES	90-430	6,337.50
05/26	05/21/2026	43861	VANCON, INC.	DEWATERING BLDG HVAC REPLACEMENT	90-390	132,328.25
05/26	05/21/2026	43862	ZIONS FIRST NATIONAL BANK	2019A BOND ADMIN FEES	50-560	2,500.00
05/26	05/27/2026	43863	AMAZON CAPITAL SERVICES	UTILITY CART MIRRORS	60-630	11.99
05/26	05/27/2026	43863	AMAZON CAPITAL SERVICES	ZIP WHEELS	60-570	113.18
05/26	05/27/2026	43863	AMAZON CAPITAL SERVICES	CL2 TANK DRYING	60-570	34.99
05/26	05/27/2026	43863	AMAZON CAPITAL SERVICES	AS CLARIFIER TUB REPAIR	60-262	67.45
05/26	05/27/2026	43864	AT&T MOBILITY	MAY CELL PHONE SERVICE	50-340	1,502.14
05/26	05/27/2026	43865	BELL JANITORIAL SUPPLY	PAPER TOWELS	60-570	105.82
05/26	05/27/2026	43866	BONA VISTA WATER	BILLING FEES - 525 CUSTOMERS	50-450	1,023.75
05/26	05/27/2026	43867	BOWEN COLLINS & ASSOCIATES	1900 W PIPELINE UPGRADE	90-400	36,938.43
05/26	05/27/2026	43868	CIRCUIT BREAKER SALES, LLC	AS PLANT ELECTRICAL BREAKER	60-410	6,395.00
05/26	05/27/2026	43869	CODALE ELECTRIC SUPPLY	UNISTRUT CLAMPS	60-410	194.96
05/26	05/27/2026	43870	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	1,294.20
05/26	05/27/2026	43871	FRONTIER PRECISION, INC	LAB SUPPLIES CREDIT MEMO	60-430	319.44-
05/26	05/27/2026	43871	FRONTIER PRECISION, INC	LAB SUPPLIES	60-430	4,585.50
05/26	05/27/2026	43872	GRAINGER	SECONDARY CLARIFIERS PROJECT	60-262	19.60
05/26	05/27/2026	43872	GRAINGER	SHOP TOOLS	60-570	839.31
05/26	05/27/2026	43872	GRAINGER	SHOP TOWELS	60-570	214.66
05/26	05/27/2026	43872	GRAINGER	OIL ANALYZER CLEANER	60-570	47.48
05/26	05/27/2026	43872	GRAINGER	SAFETY VEST	60-550	18.54
05/26	05/27/2026	43872	GRAINGER	SAW BLADES	60-570	72.48
05/26	05/27/2026	43872	GRAINGER	SAFETY SUPPLIES	60-550	42.92
05/26	05/27/2026	43873	INTERMOUNTAIN HEALTH	EMPLOYEE DRUG SCREENS	60-550	141.00
05/26	05/27/2026	43874	LINCOLN FINANCIAL GROUP	MAY LTD PREMIUM	24800	2,589.95
05/26	05/27/2026	43875	ODP BUSINESS SOLUTIONS, LLC	HAND TOWELS	60-580	167.98
05/26	05/27/2026	43876	OGDEN CITY UTILITIES	30TH ST PS WATER SERVICE - APRIL	50-330	342.63
05/26	05/27/2026	43877	O'REILLY AUTOMOTIVE, INC	GUMOUT CARB/CHOKE CLEANER	60-570	29.95
05/26	05/27/2026	43878	PLATT	SCADA TERMINAL UV	60-410	585.59
05/26	05/27/2026	43878	PLATT	DW COMPUTER UPSTAIRS	60-410	72.72
05/26	05/27/2026	43879	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
05/26	05/27/2026	43880	R-n-R CARPET CENTER	LAB BUILDING CARPET	90-390	13,000.00
05/26	05/27/2026	43881	ROCKY MOUNTAIN POWER	APRIL 2200 S 5100 W	50-350	1,612.80
05/26	05/27/2026	43881	ROCKY MOUNTAIN POWER	APRIL 2700 N 2600 W	50-350	543.62
05/26	05/27/2026	43881	ROCKY MOUNTAIN POWER	APR 200 S 3200 W	50-350	2,965.72
05/26	05/27/2026	43882	SKM, INC.	CENTRAL WEBER MAINTENANACE	60-400	1,325.00
05/26	05/27/2026	43883	STATE OF UTAH	FAILED SCALE INSPECTION	60-245	300.00
05/26	05/27/2026	43884	VERIZON WIRELESS	APRIL AIRCARD AND TABLET	60-210	40.07
05/26	05/27/2026	43884	VERIZON WIRELESS	APRIL PUMP STATION & SCADA	60-210	330.95
05/26	05/27/2026	43884	VERIZON WIRELESS	APRIL LMSA	60-380	40.01
Grand Totals:						<u>3,181,170.03</u>

Report Criteria:
 Report type: GL detail

AGENDA ITEM #3

Project Updates of Major Capital Projects

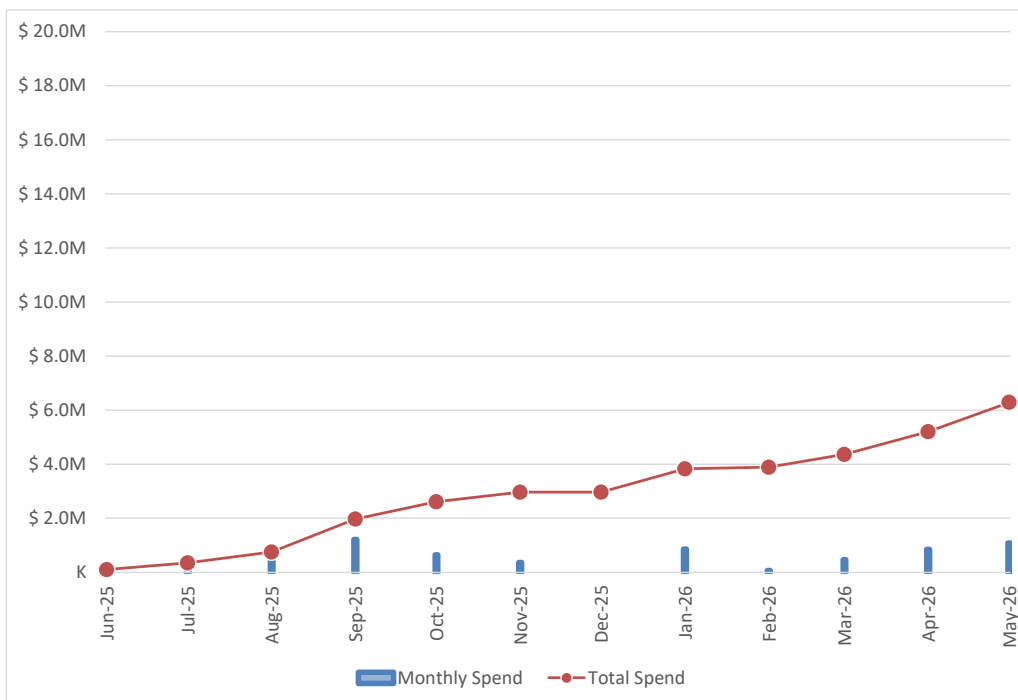
CWSID CONSTRUCTION PROJECT UPDATE

JUNE 2026

INVOICE PERIOD MAY 2026

AMES CONSTRUCTION 1900 W PIPELINE UPGRADE

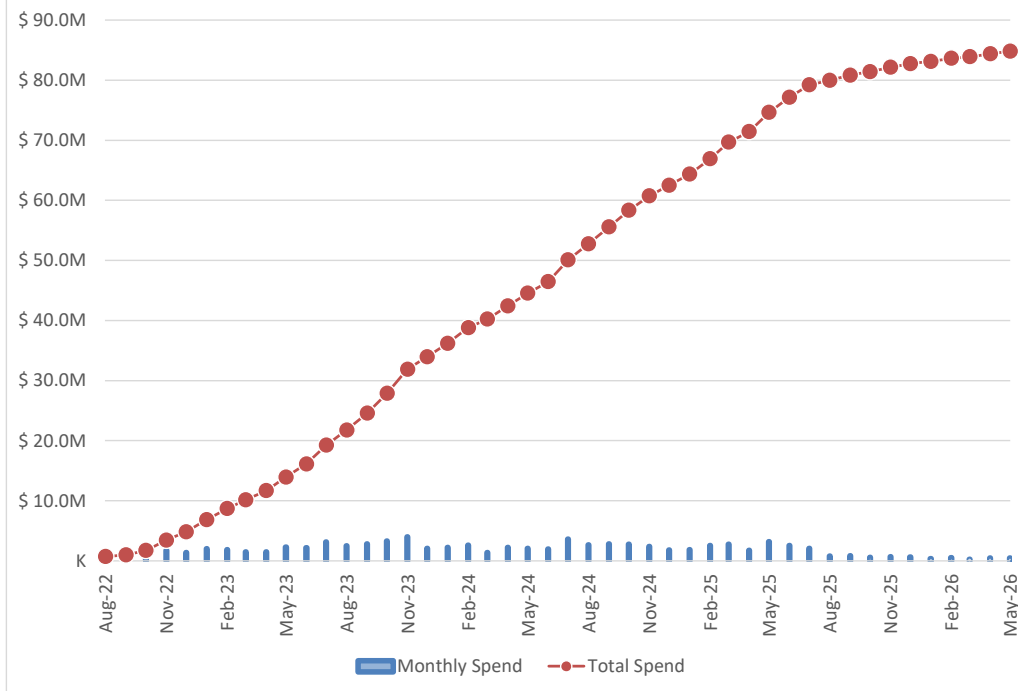
DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 23,045,675.56
EARNINGS FOR THIS PERIOD	\$ 1,079,580.16
PERCENT COMPLETE	27.27%
TOTAL EARNED	\$ 6,283,739.51
ESTIMATED COMPLETION DATE	FALL 2027



CWSID CONSTRUCTION PROJECT UPDATE JUNE 2026 INVOICE PERIOD MAY 2026

GERBER CONSTRUCTION PHASE 2 EXPANSION & UV DISINFECTION

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 88,599,747.00
EARNINGS FOR THIS PERIOD	\$ 454,772.46
PERCENT COMPLETE	95.73%
TOTAL EARNED	\$ 84,820,348.91
ESTIMATED COMPLETION DATE	SUMMER 2026



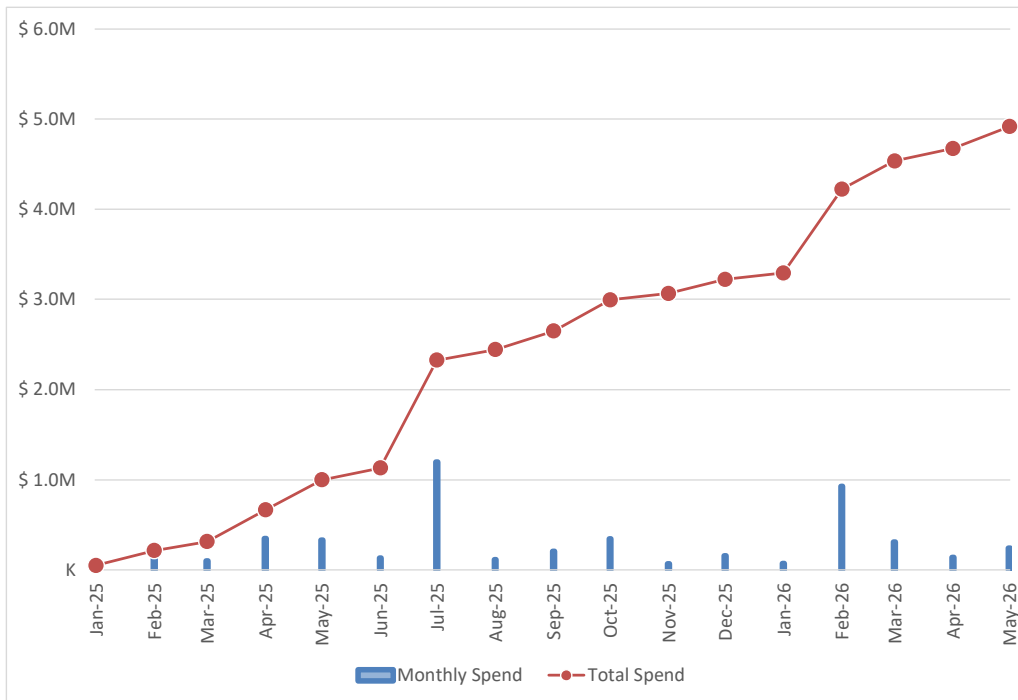
CWSID CONSTRUCTION PROJECT UPDATE

JUNE 2026

INVOICE PERIOD MAY 2026

VANCON DEWATERING HVAC REPLACEMENT

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 5,967,000.00
EARNINGS FOR THIS PERIOD	\$ 242,989.00
PERCENT COMPLETE	82.42%
TOTAL EARNED	\$ 4,917,761.72
ESTIMATED COMPLETION DATE	SUMMER 2026



AGENDA ITEM #5

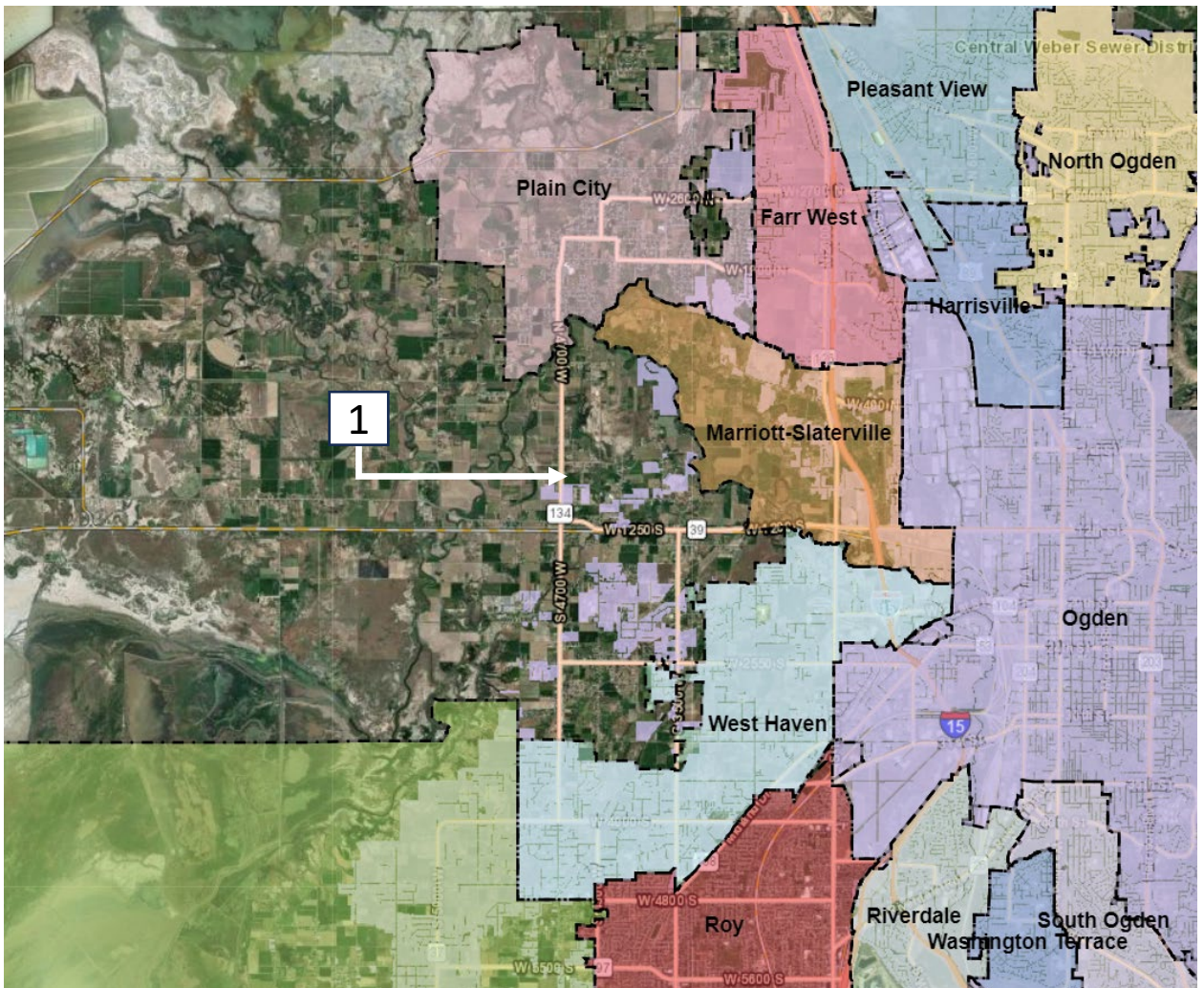
Consideration of Annexation Approvals

Memo

To: Board of Trustees
From: Kevin Hall
Date: June 17, 2026
Subject: Annexation Petitions

The table and figure below show information regarding the annexation Resolution 2026-03 for your consideration.

	Development Name	Considered Action	Property Description
1	Harper Estates	Resolution 2026-03	A 26-acre development



AGENDA ITEM #6

Consideration of FY 2026
Fraud Risk Assessment



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	X	20
7. Does the entity have or promote a fraud hotline?	X	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	X	20

*Entity Name: Central Weber Sewer Improvement District

*Completed for Fiscal Year Ending: 6/30/2026 *Completion Date: 6/22/2026

*CAO Name: Kevin Hall *CFO Name: Camille Cook

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		N	X	
4. Are all the people who have access to blank checks different from those who are authorized signers?		N	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?		N	X	
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".		N	X	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".		N	X	
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

AGENDA ITEM #7

FY 2027 Budget

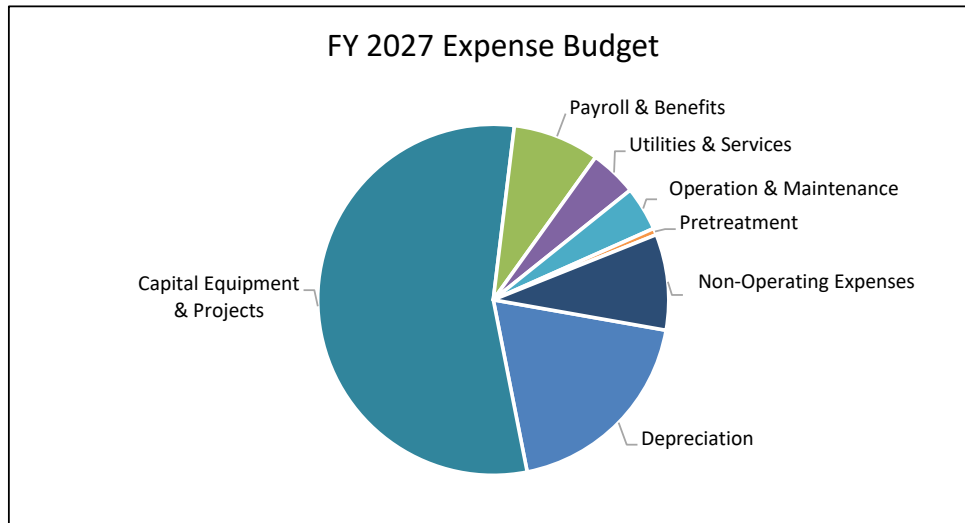
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

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

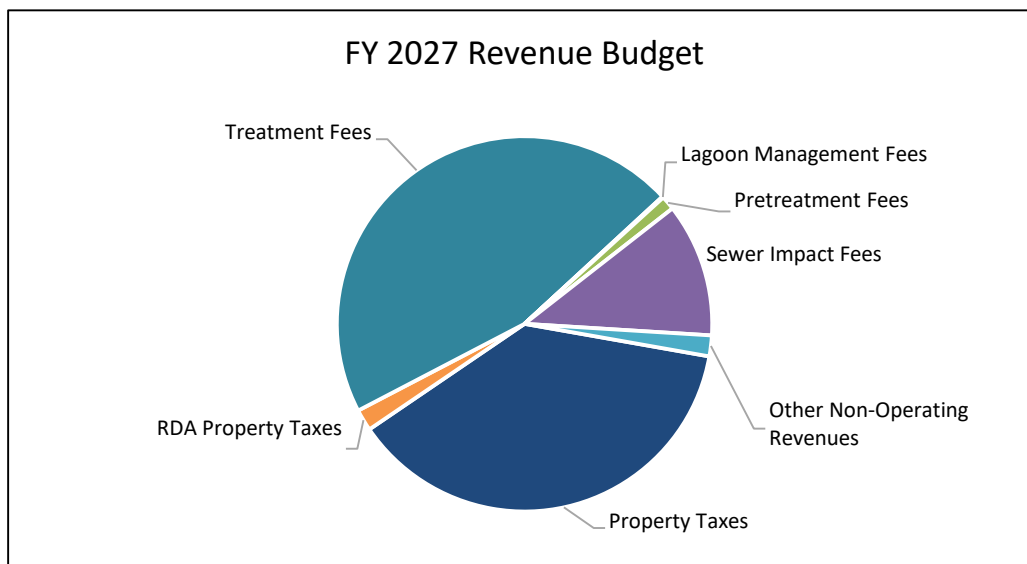
Revenues

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>	5.41%	4.68%

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>	-86.37%	-84.92%

*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	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.

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 ESTIMATE*	FY 2026 BUDGET	FY 2027 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	\$ 8,901,658	\$ 12,582,559	\$ 38,135,000	\$ 34,468,000	\$ 5,199,000
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	\$ 4,225,417	\$ 4,186,620	\$ 6,745,000	\$ 7,400,000	\$ 6,802,000
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	\$ 38,017,665	\$ 39,375,836	\$ 25,451,000	\$ 53,370,000	\$ 42,400,000

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	0.000527	-2.41%	\$13,640,000	\$13,910,000
Redemptions					230,000
Fee in Lieu - Vehicles					575,000
				Total Taxes	\$14,715,000

**CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
RESOLUTION APPROVING THE 2026-2027 FISCAL YEAR BUDGET AND
ADOPTING A 2026 AD VALOREM PROPERTY TAX RATE ON THE TAXABLE
PROPERTY IN THE DISTRICT
RESOLUTION 2026-04**

WHEREAS, the Board of Trustees of the Central Weber Sewer Improvement District (the "District") has reviewed, considered and adopted a Tentative Budget for the District covering the District's fiscal year, beginning July 1, 2026 and ending June 30, 2027;

WHEREAS, the Tentative Budget and all supporting schedules and data have been available for public inspection for a period in excess of seven days;

WHEREAS, the District has followed all statutory requirements including holding a properly noticed public hearing to discuss the adoption of the District's 2026-2027 Budget, at which time any interested persons in attendance were given an opportunity to be heard on the estimates of revenues and expenditures and any other item contained in the District's Tentative 2026-2027 Budget;

WHEREAS, the Trustees have made such adjustments to the Tentative 2026-2027 Budget as deemed desirable and are prepared to adopt the District's Budget for the 2026-2027 fiscal year;

WHEREAS, Section 17B-1-627 and Title 17B, Chapter 1, Part 10, of the Utah Code allow the Central Weber Sewer Improvement District (the "District") annually to cause taxes to be levied on all taxable property in the District to carry out the District's purposes;

WHEREAS, the District has satisfied all applicable legal requirements for the Board to adopt the District's 2026 property tax rate; and

WHEREAS, the Trustees desire to establish the certified tax rate, determined as provided in applicable law, as the District's 2026 property tax rate.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Central Weber Sewer Improvement District as follows:

1. That the 2026-2027 Fiscal Year Budget of the Central Weber Sewer Improvement District, a copy of which may be attached to this Resolution as Exhibit "A", be and hereby is adopted.

2. That the District's 2026-2027 Budget shall be in effect during the 2026-2027 fiscal year, subject to later amendment as provided by law.

3. That the District's tax rate for the year 2026, pursuant to Utah Code Ann. § 17B-1-1002, shall be 0.000527, which is the certified tax rate and is to be apportioned

to the general fund.

4. That Camille Cook, Chief Financial Officer of the District, with such assistance from staff as she deems desirable, shall file a copy of the final 2026-2027 Budget with the Utah State Auditor within thirty days after the date of this Resolution.

5. That a certified copy of the District's 2026-2027 Budget shall be filed in the District's office and be available to the public during regular business hours.

6. That copies of this Resolution, together with instructions to levy the certified tax rate and other relevant documents, shall be submitted to appropriate County and other officials as required by law, including the Weber County Auditor, the Davis County Auditor and the Utah State Tax Commission.

7. That this Resolution shall be effective immediately upon its adoption.

ADOPTED, PASSED, AND APPROVED by the Board of Trustees of the Central Weber Sewer Improvement District on this 22nd day of June, 2026.

Mark C. Allen, Chairman

Attest:

Camille Cook, Clerk

EXHIBIT "A"
FY 2026-2027 Budget
(may be attached)

Memo

To: Board of Trustees
From: Camille Cook
Date: June 22, 2026
Subject: Proposed FY 2027 Retail and Septic Hauler Rate Increases

CONSIDER FOR APPROVAL ON JUNE 22, 2026

The rate adjustments shown in the table below correspond to the percent increase in rates (8%) applied to each of the entities for Fiscal Year 2027. The proposed septic hauler rates are increased by an additional amount to cover the increasing treatment, disposal, and personnel costs to provide that service. The total proposed increase to septic hauler rates is 39%. We recommend that the Retail Customer and Septic Hauler Rates become effective on July 1, 2026.

RETAIL CUSTOMER FY 2027 INCREASE EFFECTIVE JULY 1, 2026

<u>Service Fee</u>	<u>Current</u>	<u>8% Increase</u>
Residential (inside the District)	\$30.71	\$33.17
Residential (inside the District and billed by Bona Vista Water)	\$32.82	\$35.45
Residential (outside the District)	\$55.30	\$59.72
Commercial (inside the District)	\$30.71 first 25,000 gallons \$0.83 per 1,000 gallons on balance	\$33.17 first 25,000 gallons \$0.90 per 1,000 gallons on balance
Commercial (inside the District and billed by Bona Vista Water)	\$32.82 first 25,000 gallons \$0.83 per 1,000 gallons on balance	\$35.45 first 25,000 gallons \$0.90 per 1,000 gallons on balance
Commercial Outside the District	\$55.30 first 25,000 gallons \$1.65 per 1,000 gallons on balance	\$59.72 first 25,000 gallons \$1.78 per 1,000 gallons on balance

SEPTIC HAULER FY 2027 RATE INCREASE EFFECTIVE JULY 1, 2026

Septic Haulers	\$29.34 per ton	\$40.79 per ton
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**CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
RESOLUTION INCREASING SERVICE FEES
AND SEPTIC HAULER RATE
RESOLUTION 2026-05**

WHEREAS, the Board of Trustees of the Central Weber Sewer Improvement District (the “District”), has held a public hearing for the purposes of hearing comments regarding proposed service fee increases and septic hauler rate increase and to explain the reasons for the proposed increases in accordance with the requirements of Utah Code Ann. § 17B-1-643 after having provided notice of the public hearing as required by law and has considered the fiscal needs of the District; and

WHEREAS, having satisfied all applicable statutory requirements, the Board of Trustees has determined to increase the District's Service fees by approximately 8% and the septic hauler rate by approximately 39% as reflected in the District's FY 2026-2027 Budget and as provided in this Resolution.

NOW, THEREFORE, be it resolved as follows:

1. That the District’s sewer service fees and rates and septic hauler rate shall be as set forth in attached Exhibit “A” which is incorporated herein by this reference.
2. That this Resolution shall be effective at the time of its adoption but the service fees and septic hauler rate set forth in attached Exhibit “A” shall become effective and operative on July 1, 2026, at which time they shall supercede and replace the District’s prior fees and rates covering the same services.
3. That, effective July 1, 2026, all Resolutions and other enactments of the District in conflict with this Resolution shall, to the extent of such conflict, be repealed.

Adopted and approved by the Board of Trustees of the Central Weber Sewer Improvement District this 22nd day of June, 2026.

Mark C. Allen, Chairman

Attest:

Camille Cook, Clerk

EXHIBIT "A"
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
SERVICE FEES AND SEPTIC HAULER RATE

RETAIL CUSTOMER SERVICE FEES EFFECTIVE JULY 1, 2026	
Service Fees	
Residential (inside the District)	\$33.17 per month
Residential (inside the District and billed by Bona Vista Water)	\$35.45 per month
Residential (outside the District)	\$59.72 per month
Commercial (inside the District)	\$33.17 first 25,000 gallons per month \$0.90 per 1,000 gallons on balance
Commercial (inside the District and billed by Bona vista Water)	\$35.45 first 25,000 gallons per month \$0.90 per 1,000 gallons on balance
Commercial Outside the District	\$59.72 first 25,000 gallons per month \$1.78 per 1,000 gallons on balance
SEPTIC HAULER RATE EFFECTIVE JULY 1, 2026	
Septic Haulers	\$40.79 per ton