

**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, May 18, 2026 at 5:00 p.m. at the District Offices located at 2618 West Pioneer Road, Marriott-Slaterville, Utah.

Pledge of Allegiance – Trustee Gibson

Invocation – Trustee Froerer

Public Comment

1. Minutes of April 20, 2026 Board Meeting Approval
2. Ratification of Vouchers in the Amount of \$2,720,771.24: Camille Cook
3. Review and Consideration of Resolution 2026-02: Interlocal Agreement with Pleasant View City Redevelopment Agency, Rise Community Reinvestment Area: Pleasant View City
4. Project Updates of Major Capital Projects: James Dixon
5. Certification of Annexation/Withdrawal Petitions: Kevin Hall
6. Review and Consideration of the FY 2027 Tentative Budget: Camille Cook
7. Set a Public Hearing to Consider Approval of the FY 2027 Budget (June 22, 2026 at 6:00 p.m. at the District Office)
8. Consideration of Property and Liability Insurance Renewal: Camille Cook
9. 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
10. General Manager: Kevin Hall
11. Attorney: Mark Anderson
12. Other Business
13. 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 April 20, 2026
Board Meeting Approval

MINUTES OF THE MEETING OF THE TRUSTEES
OF THE CENTRAL WEBER SEWER IMPROVEMENT DISTRICT (CWSID)
HELD MONDAY, APRIL 20, 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, Rich Hyer, Braden Mitchell, Ben Nadolski, Russ Porter, Ken Richey, Roger Shuman, Les Syme, Rob Vanderwood, and Rod Westbroek.

Trustees Excused: Steve Gibson and Gage Froerer.

Others Present: Kevin Hall, Camille Cook, James Dixon, Mark Anderson, Shawn Wilson, Paige Spencer, Clay Marriott, and Jake Baer (Carollo Engineers).

Call to Order

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

The pledge of allegiance was led by Trustee Syme.

The invocation was offered by Trustee Mitchell.

Public Comment

There were no public comments.

Chairman Allen expressed his appreciation to Jake Baer, Clay Marriott, and Shawn Wilson for their commitment to the District and the District's capital infrastructure projects.

Minutes of March 16, 2026, Board Meeting Approval

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

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

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

Ratification of Vouchers

Camille Cook reminded the Trustees about vouchers that previously were approved by the Board prior to payment, and recommended ratification of the March 2026 Check Register, which is an itemized list of all payments made by the District during March, in the total amount of \$3,405,535.62. Ms. Cook mentioned that the new Vac Truck has arrived and that expenditure is included on the Check Register.

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

That the March 2026 Check Register be ratified and approved as presented in the total amount of \$3,405,535.62.

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

Project Updates of Major Capital Projects

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

Trustee Syme asked about the requirements UDOT is placing on Ames Construction. Mr. Dixon responded that UDOT has been working with the District and the Project is making progress. In response to a question from Trustee Blind, Mr. Dixon stated that daily mobilization and demobilization by Ames Construction is not being required by UDOT at this time.

Certification of Annexation/Withdrawal Petitions

There were no Petitions to be certified by the Board.

Consideration of Annexation Approvals

Kevin Hall presented the following annexation approval Resolution for consideration by the Board:

Resolution 2026-01 for Bitton Estates, a 2.2-acre development in unincorporated Weber County.

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

That Resolution 2026-01 be adopted, thereby approving the annexation of the Bitton Estates property into the District.

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

Finance Committee Report

Chairman Allen thanked Trustee Vanderwood and the Finance Committee for their help with the 5-year Financial Plan. Trustee Vanderwood, who chairs the Committee, asked Ms. Cook to present the 5-Year Financial Plan. Ms. Cook presented an overview of the Plan, reviewed the adopted Guidelines, and responded to questions from the Trustees.

Trustee Porter asked why the 2025 sewer impact fee revenue was higher than both previous and projected future years. Ms. Cook reported that the District projects where growth is expected to happen, but the timing of the growth and issuance of building permits is unknown. A few large apartment projects in 2025 resulted in increased impact fee revenues.

Trustee Vanderwood thanked the Committee members for their help and thanked Camille for her expertise. Trustee Vanderwood asked Ms. Cook to expand on the increased property tax revenue that was denied by the Utah Tax Commission and explain how the District identified replacement funding. Ms. Cook explained that higher than expected interest rates resulted in increased interest earnings that will cover what could have been a deficit in the current fiscal year.

Trustee Richey stated that the Finance Committee is looking at interest rate assumptions and is using conservative numbers moving forward. Chairman Allen reminded the Trustees that this is a Financial Plan, but it doesn't irrevocably commit the Board to anything. Trustee Richey stated that a great deal of thought has gone into this Plan. Trustee Bingham asked Ms. Cook if the listed percentage increases could be used by the cities as they prepare their budgets. Ms. Cook responded that the listed numbers can be used, but reminded the Trustees that the listed percentage is the average increase across all of Central Weber's wholesale customers and actual increases for a particular wholesale customer may vary from the average and rates may vary year to year for each member city.

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

That the 5-Year Financial Plan be approved as presented

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

Review of Payroll and Benefits Portion of FY 2027 Budget

Ms. Cook reviewed the payroll and benefits portion of the proposed Fiscal Year 2027 Budget.

Trustee Hyer commented that District employees are skilled, as evidenced by the receipt of awards, and asked what the District does to retain its employees. Ms. Cook stated that the District's administration is focused on retention and the strategy includes providing competitive merit increases, helping District staff members to feel valued, and encouraging training so employees can be certified and be eligible for promotion opportunities when they become available. Central Weber has a great team that helps employees study for certification tests. The District also encourages employees to get as skilled as they can to qualify for promotions or transfers to different jobs around the sewage treatment plant. Mr. Hall stated that the District's total compensation package is comparable to other sewer districts and District management tries to maintain a balance between being careful with the budget and compensating employees for their value to the District. In response to a question from Trustee Mitchell, Ms. Cook stated that Central Weber has had the same number of administrative staff members for more than 30 years, but reporting and separation of duty requirements are more stringent now. District management would like to add an additional administrative employee to help with financial reporting processes and the statutorily required separation of duties. A new employee is included in the 37 full-time equivalent employee count in the FY2027 Tentative Budget. Trustee Mitchell asked what the new employee's title would be? Ms. Cook responded that the District is still working on the final job description, but it will likely be an accounting position.

Review FY 2027 Budget Capital Projects

Mr. Hall stated that Central Weber staff has reviewed the District's Master Plan for maintenance, compliance, and growth-related projects. He referred the Trustees to a memorandum and a chart that were included in the Board meeting packet and highlighted individual capital projects that are planned for 2027. The Tentative Budget may need to be adjusted before adoption of the final Budget in June.

Review and Consideration of March Financial Statement

Ms. Cook presented and explained information on the March Financial Statement, after which it was moved by Trustee Porter and seconded by Trustee Hyer as follows:

That the March Financial statement be approved as presented.

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

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 had no other business to present.

Attorney

Mr. 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 Hyer and seconded by Trustee Nadolski as follows:

That the Board meeting be adjourned.

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

Chairman Allen declared the meeting to be adjourned at 5:37 p.m.

Approved by the Board of Trustees of the Central Weber Sewer Improvement District on the 18th day of May 2026.

Mark C. Allen, Chairman

ATTEST:

Camille Cook, Clerk

AGENDA ITEM #2

Ratification of Vouchers in
the Amount of \$2,720,771.24

Memo

To: Board of Trustees
From: Camille Cook
Date: May 18, 2026
Subject: Voucher Approvals

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

<u>Date</u>	<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>	<u>Purpose</u>
7/20/2020	Carollo	43689	105,561.54	Phase 2 Expansion
7/11/2022	Gerber Construction	43778	256,552.23	Phase 2 Expansion
12/16/2024	VanCon, Inc	43771	296,091.25	Dewatering HVAC
4/21/2025	Ames Construction	43731	446,255.12	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
04/26	04/13/2026	43682	AIRGAS USA, LLC	WELDING TANKS	60-570	37.80
04/26	04/13/2026	43683	AMAZON CAPITAL SERVICES	DISPOSABLE GLOVES	60-570	545.90
04/26	04/13/2026	43683	AMAZON CAPITAL SERVICES	LAB OFFICE CHAIR	60-580	265.77
04/26	04/13/2026	43683	AMAZON CAPITAL SERVICES	SHOP SUPPLIES	60-570	38.34
04/26	04/13/2026	43683	AMAZON CAPITAL SERVICES	30th ST WASH COMPACTOR	60-490	183.23
04/26	04/13/2026	43684	AT&T MOBILITY	MARCH CELL PHONE SERVICE	50-340	1,502.44
04/26	04/13/2026	43685	Bellucci, Kage	CDL TEST	40-510	400.00
04/26	04/13/2026	43686	BLUE STAKES OF UTAH 811	MARCH BLUE STAKES	50-530	657.36
04/26	04/13/2026	43687	BONA VISTA WATER	MARCH WATER SERVICE	50-310	1,976.70
04/26	04/13/2026	43687	BONA VISTA WATER	MARCH STORM WATER	50-480	3,065.00
04/26	04/13/2026	43687	BONA VISTA WATER	MARCH HOUSE RENTAL	85-460	88.06
04/26	04/13/2026	43688	CAMFIL USA, INC.	BLOWER SECONDARY FILTERS	60-271	3,342.41
04/26	04/13/2026	43689	CAROLLO	WEBER RIVER CROSSING CMS	90-400	2,192.50
04/26	04/13/2026	43689	CAROLLO	PHASE II CMS	90-310	105,561.54
04/26	04/13/2026	43690	CASELLE, INC.	CASELLE AUREUS FILE CREATION	50-440	500.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	40.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	159.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	577.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	876.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	40.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	159.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	20.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	106.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	131.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	272.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	610.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT MONITORING	50-520	920.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	638.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	110.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	35.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	1,530.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	920.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	610.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	709.00
04/26	04/13/2026	43691	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	379.00
04/26	04/13/2026	43692	CINTAS	CLEANING SERVICE	50-370	281.49
04/26	04/13/2026	43692	CINTAS	CLOTHING SERVICE	40-530	258.32
04/26	04/13/2026	43692	CINTAS	CLEANING SERVICE	50-370	281.49
04/26	04/13/2026	43692	CINTAS	CLOTHING SERVICE	40-530	312.14
04/26	04/13/2026	43693	CODALE ELECTRIC SUPPLY	GENERATOR TRANSFER SWITCH CABLE	60-410	6,623.94
04/26	04/13/2026	43694	CULLIGAN	LAB SUPPLIES	60-430	1,184.45
04/26	04/13/2026	43695	ECONO WASTE INC	TRASH REMOVAL SERVICE	50-360	258.00
04/26	04/13/2026	43696	FABIAN VANCOTT	GENERAL LEGAL SERVICES - FEB	50-420	2,760.75
04/26	04/13/2026	43697	FERRELLGAS	649.70 GALLONS PROPANE	60-500	1,480.93
04/26	04/13/2026	43697	FERRELLGAS	WZ TANK RENTAL	60-380	12.00
04/26	04/13/2026	43697	FERRELLGAS	30TH ST TANK RENTAL	60-500	12.00
04/26	04/13/2026	43698	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	1,541.73
04/26	04/13/2026	43698	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	69.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
04/26	04/13/2026	43698	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	112.00
04/26	04/13/2026	43698	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	140.99
04/26	04/13/2026	43698	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	145.30
04/26	04/13/2026	43699	GRAINGER	SHOP SUPPLIES	60-570	209.04
04/26	04/13/2026	43699	GRAINGER	LAB HW REC PUMP	60-420	823.19
04/26	04/13/2026	43699	GRAINGER	TF DIGESTER BEARING REPLACEMENT	60-335	823.19
04/26	04/13/2026	43700	HAZEN AND SAWYER	DEWATERING BUILDING HVAC IMPROVEME	90-390	7,595.00
04/26	04/13/2026	43701	HOME DEPOT CREDIT SERVICES	RAS/WAS WARNING LIGHT	60-274	13.10
04/26	04/13/2026	43701	HOME DEPOT CREDIT SERVICES	MAINT SHOP EXTENSION CORDS	60-570	251.92
04/26	04/13/2026	43701	HOME DEPOT CREDIT SERVICES	BANDER	60-570	79.97
04/26	04/13/2026	43701	HOME DEPOT CREDIT SERVICES	PURCHASING CABINET	60-570	322.49
04/26	04/13/2026	43702	HONE PROPANE	FILL 3 PROPANE TANKS	60-500	57.75
04/26	04/13/2026	43703	IDEXX DISTRIBUTION, INC.	LAB SUPPLIES	60-430	2,029.46
04/26	04/13/2026	43704	LES OLSON COMPANY	MPS SERVICE AND SUPPLY BILLING - FEB	60-590	136.05
04/26	04/13/2026	43704	LES OLSON COMPANY	ADOBE SOFTWARE RENEWAL	60-590	863.64
04/26	04/13/2026	43704	LES OLSON COMPANY	PHONE SIDE CAR EXPANSION	50-340	129.00
04/26	04/13/2026	43704	LES OLSON COMPANY	MICROSOFT OFFICE	60-590	610.94
04/26	04/13/2026	43704	LES OLSON COMPANY	BACK-UP SERVER LICENSE	60-590	240.00
04/26	04/13/2026	43704	LES OLSON COMPANY	MANAGED IT SERVICES - MAR	50-440	2,091.25
04/26	04/13/2026	43704	LES OLSON COMPANY	DESK PHONE REPLACEMENTS	50-340	1,820.60
04/26	04/13/2026	43705	MADDOX AIR COMPRESSOR , INC.	DW COMPRESSOR CIRCUIT BOARD	60-340	878.21
04/26	04/13/2026	43706	MOUNTAIN CRANE	CRANE TO SET PIPING IN BASIN	60-272	4,046.00
04/26	04/13/2026	43707	NORCO, INC. - LB 413124	WELDING TANKS	60-570	27.26
04/26	04/13/2026	43708	O'REILLY AUTOMOTIVE, INC	AS UW BLDG BELT	60-395	51.98
04/26	04/13/2026	43708	O'REILLY AUTOMOTIVE, INC	BATTERIES	60-570	23.98
04/26	04/13/2026	43709	PEHP	LIFE INSURANCE	24200	1,179.02
04/26	04/13/2026	43709	PEHP	MEDICAL INS	24300	71,196.94
04/26	04/13/2026	43710	PILOT THOMAS	619 GALLONS DIESEL BACK TANK	60-480	3,013.57
04/26	04/13/2026	43711	POLYDYNE, INC	3 TOTES FLOSPERSE	60-450	15,581.28
04/26	04/13/2026	43711	POLYDYNE, INC	5 TOTES POLYMER	60-460	21,782.15
04/26	04/13/2026	43712	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
04/26	04/13/2026	43713	ROCKY MOUNTAIN POWER	MAR 2618 W PIONEER RD	50-350	102,231.70
04/26	04/13/2026	43713	ROCKY MOUNTAIN POWER	MAR 1590 W 400 N	50-350	23.54
04/26	04/13/2026	43713	ROCKY MOUNTAIN POWER	MAR 400 W 30TH ST	50-350	3,637.22
04/26	04/13/2026	43714	RSD	DW CONROL ROOM A/C	60-425	157.40
04/26	04/13/2026	43715	SAM'S CLUB	BOARD MEETING	40-550	45.30
04/26	04/13/2026	43715	SAM'S CLUB	BOARD MEETING	40-550	200.65
04/26	04/13/2026	43716	SIMCO ELECTRONICS	THERMOMETER CALIBRATION	60-430	260.00
04/26	04/13/2026	43717	SKM, INC.	CENTRAL WEBER MAINTENANACE	60-400	1,065.00
04/26	04/13/2026	43718	STREAMLINE	WEBSITE HOSTING AND COMPLIANCE	50-440	440.16
04/26	04/13/2026	43718	STREAMLINE	ADA DOC ACCESS	60-590	50.00
04/26	04/13/2026	43719	TAYLOR WEST WEBER WATER	MARCH WATER SERVICE	60-230	43.55
04/26	04/13/2026	43720	TONY DIVINO TOYOTA	2026 TOYOTA TACOMA#227255	90-210	38,915.00
04/26	04/13/2026	43720	TONY DIVINO TOYOTA	TRADE IN 2023 TOYOTA TACOMA #624278	35-500	34,000.00-
04/26	04/13/2026	43721	UNIVAR SOLUTIONS	4 TOTES SODIUM HYPOCHLORITE	60-440	5,710.39
04/26	04/13/2026	43722	US BANK	LAB SHIPPING	60-580	235.99
04/26	04/13/2026	43722	US BANK	DATA STORAGE - WILSON	60-590	.99
04/26	04/13/2026	43722	US BANK	SHRM MEMBERSHIP - CAMILLE	40-520	449.00
04/26	04/13/2026	43722	US BANK	UGFOA SPRING CONFERENCE LODGING -	40-510	522.39
04/26	04/13/2026	43722	US BANK	DATA STORAGE - DIXON	60-590	.99
04/26	04/13/2026	43722	US BANK	WEAU PRETREATMENT TRAINING - PORTE	40-510	35.00
04/26	04/13/2026	43722	US BANK	WEAU ANNUAL CONF - HALL, DIXON, LEWIS	40-510	2,455.00
04/26	04/13/2026	43722	US BANK	WEAU PRETREATMENT TRAINING - NELSO	40-510	70.00
04/26	04/13/2026	43722	US BANK	PRETREATMENT/GROUNDS TEAM MEETING	40-550	90.31
04/26	04/13/2026	43722	US BANK	WEAU PRETREATMENT TRAINING	70-230	48.90
04/26	04/13/2026	43722	US BANK	LAB DISTILLED WATER	60-430	35.27

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
04/26	04/13/2026	43722	US BANK	LAB DISTILLED WATER	60-430	7.99
04/26	04/13/2026	43722	US BANK	LAB DISTILLED WATER	60-430	25.86
04/26	04/13/2026	43722	US BANK	DW TRAILER AIR VALVES	60-630	231.83
04/26	04/13/2026	43722	US BANK	LEATHER GLOVES	60-550	73.45
04/26	04/13/2026	43722	US BANK	BROWN BEA/SCARAB FILTERS	60-630	468.23
04/26	04/13/2026	43722	US BANK	STIHL CARBURATOR	60-630	186.99
04/26	04/13/2026	43722	US BANK	LIGHT POLE BASE COVERS	60-420	1,375.00
04/26	04/13/2026	43722	US BANK	LIGHT POLE BASE COVERS	60-420	205.22
04/26	04/13/2026	43722	US BANK	PEST CONTROL	60-520	681.71
04/26	04/13/2026	43722	US BANK	TF DIGESTER SHEVE	60-335	225.63
04/26	04/13/2026	43722	US BANK	SAFETY GLASSES	60-550	31.95
04/26	04/13/2026	43722	US BANK	BROWN BEAR ALTERNATOR	60-630	356.00
04/26	04/13/2026	43722	US BANK	FINANACE COMMITTEE MEETING	40-550	153.72
04/26	04/13/2026	43722	US BANK	JOB ADVERTISEMENT - OPERATOR	50-440	335.83
04/26	04/13/2026	43722	US BANK	WEAU GRADE II EXAM - MONTGOMERY	40-510	50.00
04/26	04/13/2026	43722	US BANK	PSHRA MEETING - CAMILLE	40-510	15.00
04/26	04/13/2026	43722	US BANK	VAC TRUCK TRAINING	60-580	132.02
04/26	04/13/2026	43722	US BANK	WEAU CERTIFICATION RENEWAL - STUCKI	40-510	75.00
04/26	04/13/2026	43722	US BANK	ANNUAL FIRE SPRINKLER & ALARM TEST	60-420	225.00
04/26	04/13/2026	43722	US BANK	BLOWER BUILDING FIRE SPRINKLER ANIFR	60-420	650.00
04/26	04/13/2026	43722	US BANK	ANNUAL FIRE SPRINKLER & ALARM TEST	60-420	2,623.00
04/26	04/13/2026	43722	US BANK	UTAH AGA SPRING CONFERENCE - CAMILL	40-510	200.00
04/26	04/13/2026	43723	UTAH STATE TAX COMMISSION	monthly state tax/h State Withholding Tax Pay	22400	5,368.03
04/26	04/13/2026	43723	UTAH STATE TAX COMMISSION	monthly state tax/h State Withholding Tax Pay	22400	5,384.19
04/26	04/13/2026	43724	VALVE AND ACTUATION SALES SUPPL	DIGESTER ISOLATE FEED VALVES	60-335	4,447.29
04/26	04/13/2026	43725	VANGUARD CLEANING SYSTEMS	APRIL MONTHLY SERVICE	60-420	555.00
04/26	04/13/2026	43726	WATERFORD SERVICES, INC.	CL2 BLDG CHLORINATOR	60-280	351.65
04/26	04/13/2026	43727	WEBER COUNTY TRANSFER STATION	MARCH GRIT DISPOSAL	60-360	3,039.17
04/26	04/13/2026	43728	WHEELER MACHINERY CO.	BACKHOE REAR GLASS	60-630	966.85
04/26	04/13/2026	43728	WHEELER MACHINERY CO.	LOADER REPLACEMENT WINDOW URETHA	60-630	53.43
04/26	04/13/2026	43729	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	14300	581,006.14
04/26	04/13/2026	43729	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	14320	173,504.16
04/26	04/13/2026	43729	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	28300	581,006.14-
04/26	04/13/2026	43729	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	28540	173,504.16-
04/26	04/13/2026	43729	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	29800	754,510.30
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	DW BOOSTER PUMP	60-340	94.95
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	60-580	69.98
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	LAB OFFICE CHAIR	60-580	129.98
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	TRAINING CAMERA SUPPLIES	60-590	67.98
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	RAS/WAS SCADA MONITOR	60-274	137.74
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	HAND SANITIZER	60-570	15.87
04/26	04/28/2026	43730	AMAZON CAPITAL SERVICES	MOBIL GREASE XHP222	60-490	97.72
04/26	04/28/2026	43731	AMES CONSTRUCTION	1900 W PIPELINE UPGRADE	90-400	446,255.12
04/26	04/28/2026	43732	AT&T MOBILITY	APRIL CELL PHONE SERVICE	50-340	1,502.14
04/26	04/28/2026	43733	BANK OF UTAH	DEWATERING HVAC REPLACEMENT	90-390	15,583.75
04/26	04/28/2026	43733	BANK OF UTAH	PHASE 2 EXPANSION & UV DISINFECTION	90-310	13,502.75
04/26	04/28/2026	43733	BANK OF UTAH	1900 W PIPELINE UPGRADE	90-400	23,487.12
04/26	04/28/2026	43734	BELL JANITORIAL SUPPLY	SHOP SUPPLIES	60-570	142.84
04/26	04/28/2026	43735	BONA VISTA WATER	BILLING FEES - 519 CUSTOMERS	50-450	1,012.05
04/26	04/28/2026	43736	BOWEN COLLINS & ASSOCIATES	1900 W PIPELINE UPGRADE	90-400	51,416.74
04/26	04/28/2026	43737	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	360.00
04/26	04/28/2026	43737	CHEMTECH-FORD, LLC	PLANT	50-520	610.00
04/26	04/28/2026	43737	CHEMTECH-FORD, LLC	PLANT	50-520	920.00
04/26	04/28/2026	43737	CHEMTECH-FORD, LLC	PLANT	50-520	21.00
04/26	04/28/2026	43737	CHEMTECH-FORD, LLC	PRETREATMENT	70-240	1,646.00
04/26	04/28/2026	43738	CINTAS	CLEANING SERVICE	50-370	281.49

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
04/26	04/28/2026	43738	CINTAS	CLOTHING SERIVICE	40-530	321.84
04/26	04/28/2026	43738	CINTAS	CLEANING SERVICE	50-370	281.49
04/26	04/28/2026	43738	CINTAS	CLOTHING SERVICE	40-530	239.68
04/26	04/28/2026	43739	CODALE ELECTRIC SUPPLY	EFFLUENT GATE VALVES	60-420	338.48
04/26	04/28/2026	43740	COMCAST	APRIL PHONE SERVICE	50-340	1,089.70
04/26	04/28/2026	43741	COMFORT SOLUTIONS	ADMIN BLDG HVAC DAMPERS	60-420	130.00
04/26	04/28/2026	43742	EMD MILLIPORE CORPORATION	Q-POD REMOTE DISPENSER AND STORAGE	90-250	7,144.94
04/26	04/28/2026	43743	ENBRIDGE GAS	FEB NATURAL GAS	50-320	34,394.91
04/26	04/28/2026	43744	FILTER TECHNOLOGIES	BLOWER AIR FILTERS	60-271	953.52
04/26	04/28/2026	43745	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	165.99
04/26	04/28/2026	43745	FISHER SCIENTIFIC	LAB SUPPLIES	60-430	165.99
04/26	04/28/2026	43746	GERBER CONSTRUCTION INC.	PHASE 2 EXPANSION & UV DISINFECTION	90-310	256,552.23
04/26	04/28/2026	43746	GERBER CONSTRUCTION INC.	PHASE 2 EXPANSION & UV DISINFECTION	90-310	256,552.23- V
04/26	04/28/2026	43746	GERBER CONSTRUCTION INC.	EFFLUENT GATE PIPE	60-420	258.14
04/26	04/28/2026	43746	GERBER CONSTRUCTION INC.	EFFLUENT GATE PIPE	60-420	258.14- V
04/26	04/28/2026	43747	GRAINGER	FERRIC BLDG EYE WASH PARTS	60-420	906.78
04/26	04/28/2026	43747	GRAINGER	SAFETY VESTS	60-550	37.06
04/26	04/28/2026	43747	GRAINGER	PLUMBING PARTS	60-570	664.40
04/26	04/28/2026	43747	GRAINGER	PLUMBING PARTS	60-570	209.40
04/26	04/28/2026	43747	GRAINGER	PLUMBING PARTS	60-570	49.56
04/26	04/28/2026	43747	GRAINGER	AS CLARIFIER HYDRANT REPAIR	60-420	210.58
04/26	04/28/2026	43747	GRAINGER	A BASIN HEATER REPAIR	60-272	486.61
04/26	04/28/2026	43747	GRAINGER	A BASIN HEATER REPAIR	60-272	392.56
04/26	04/28/2026	43748	HACH COMPANY	LAB SUPPLIES	60-430	1,107.70
04/26	04/28/2026	43749	HONE PROPANE	FILL 3 PROPANE TANKS	60-500	58.03
04/26	04/28/2026	43750	IDEXX DISTRIBUTION, INC.	LAB SUPPLIES	60-430	1,268.35
04/26	04/28/2026	43751	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	3,592.90
04/26	04/28/2026	43751	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	2,996.40
04/26	04/28/2026	43751	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	3,005.50
04/26	04/28/2026	43751	J SOLUTIONS, LLC	CLEAN AND CCTV OUTFALL LINES	60-210	602.00
04/26	04/28/2026	43752	JERRY'S PLUMBING SPECIALTIES	DW DRAIN REPAIR	60-340	585.83
04/26	04/28/2026	43753	JUB ENGINEERS, INC.	GIS SUPPORT 2025	60-590	182.00
04/26	04/28/2026	43754	KIMBALL MIDWEST	SHOP SUPPLIES	60-570	76.74
04/26	04/28/2026	43755	LINCOLN FINANCIAL GROUP	APRIL LTD PREMIUM	24800	3,893.09
04/26	04/28/2026	43756	MOUNTAINLAND SUPPLY COMPANY	STOP AND WASTE SHUT OFF VALVE	60-420	521.62
04/26	04/28/2026	43757	OGDEN CITY UTILITIES	30TH ST PS WATER SERVICE - MAR	50-330	308.66
04/26	04/28/2026	43758	O'REILLY AUTOMOTIVE, INC	DW TRUCK LIGHTS	60-340	108.95
04/26	04/28/2026	43759	PHENOVA, INC	LAB SUPPLIES	60-430	756.00
04/26	04/28/2026	43759	PHENOVA, INC	LAB SUPPLIES	60-430	553.48
04/26	04/28/2026	43760	PILOT THOMAS	1,040 GALLONS GASOLINE FRONT TANK	60-470	3,704.31
04/26	04/28/2026	43761	PRINCIPAL LIFE INSURANCE COMPAN	APRIL STD INSURANCE	24800	243.41
04/26	04/28/2026	43762	Public Employees Health Prog.	125 CAFETERIA Cafeteria - 125 Medical Pay	24400	1,651.90
04/26	04/28/2026	43763	RICHARDS SHEET METAL WORKS IN	UV HCANNEL COVERS	90-310	2,460.00
04/26	04/28/2026	43764	RMEC ENVIRONMENTAL, INC.	SAFETY AD HEALTH CONSULTING	50-440	1,929.73
04/26	04/28/2026	43765	ROCKY MOUNTAIN POWER	MAR 200 S 3200 W	50-350	2,914.75
04/26	04/28/2026	43765	ROCKY MOUNTAIN POWER	MAR 2200 S 5100 W	50-350	1,326.15
04/26	04/28/2026	43765	ROCKY MOUNTAIN POWER	MAR 2700 N 2600 W	50-350	594.05
04/26	04/28/2026	43766	SKM, INC.	SCADA UPGRADES	90-430	4,620.00
04/26	04/28/2026	43767	THATCHER COMPANY	CL2 TANK DECOMMISSIONING	60-280	2,047.75
04/26	04/28/2026	43768	UNIVAR SOLUTIONS	4 TOTES SODIUM HYPOCHLORITE	60-440	5,710.39
04/26	04/28/2026	43769	UTAH DIVISION OF AIR QUALITY	2026 NSR ANNUAL FEE	60-375	800.00
04/26	04/28/2026	43770	VALVE AND ACTUATION SALES SUPPL	DIGESTER ISOLATE FEED VALVES	60-335	5,757.19
04/26	04/28/2026	43771	VANCON, INC.	DEWATERING HVAC REPLACEMENT	90-390	296,091.25
04/26	04/28/2026	43772	VERIZON WIRELESS	MARCH AIRCARD AND TABLET	60-210	40.01
04/26	04/28/2026	43772	VERIZON WIRELESS	MARCH PUMP STATION AND SCADA	60-210	392.70
04/26	04/28/2026	43772	VERIZON WIRELESS	MARCH LMSA	60-380	40.01

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice GL Account	Check Amount
04/26	04/28/2026	43773	WESTERN BASIN LAND & LIVESTOCK	222 TONS BIOSOLIDS DISPOSAL	60-350	2,046.84
04/26	04/28/2026	43774	WHEELER MACHINERY CO.	LOADER BUCKET PARTS	60-630	995.66
04/26	04/28/2026	43775	WORKFORCEQA	EMPLOYEE DRUG SCREENS	60-550	25.00
04/26	04/28/2026	43776	XYLEM WATER SOLUTIONS USA, INC.	FW#1 PUMP#2	60-235	1,134.00
04/26	04/28/2026	43776	XYLEM WATER SOLUTIONS USA, INC.	FW#1PUMP#2 REBUILD KIT	90-400	12,665.00
04/26	04/28/2026	43776	XYLEM WATER SOLUTIONS USA, INC.	FW#1 PUMP#2	60-235	37.60
04/26	04/28/2026	43777	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	14300	200,416.66
04/26	04/28/2026	43777	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	14320	103,125.00
04/26	04/28/2026	43777	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	28300	200,416.66-
04/26	04/28/2026	43777	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	28540	103,125.00-
04/26	04/28/2026	43777	ZIONS FIRST NATIONAL BANK	APRIL MONTHLY BOND PAYMENT	29800	303,541.66
04/26	04/28/2026	43778	GERBER CONSTRUCTION INC.	PHASE 2 EXPANSION & UV DISINFECTION	90-310	256,552.23
04/26	04/28/2026	43779	GRAINGER	EFFLUENT GATE PIPE	60-420	258.14
Grand Totals:						<u>2,720,771.24</u>

Report Criteria:

Report type: GL detail

AGENDA ITEM #3

Review and Consideration of
Resolution 2026-02

Memo

To: Board of Trustees
From: Kevin Hall & Camille Cook
Date: May 13, 2026
Subject: Tax Increment Financing Policy

On November 17, 2025, the Board approved a Tax Increment Financing Policy. The District's policy includes the following considerations:

- Caps on the maximum contribution of the District's TIF to the project in current dollars.
- Limits on the District's TIF participation to not more than 50% of the tax increment.
- Limits on the term of the District's participation to not more than 10 years.
- Tax increment must trigger within two years from the time the related participation interlocal agreement is approved by the Board.
- No more than 3% of the District's TIF may be used for administrative, overhead, legal and/or other operating expenses of the agency (Utah Code § 17-C-1-409).
- Project area boundaries (survey area) to be limited to the immediate and/or short-term needs of the project (NOTE: If a broad survey area is needed for project area plan efficiencies, the District favors a phased structure. It should be anticipated that the related participation interlocal agreement(s) will be approved by individual phase).
- The approval of the TIF by the District must not cause an increase of the District's certified tax rate to above 0.000600 or require the District's service fee rate to increase by more than 10% to continue funding District operations.
- The participation request to articulate why the proposed project will not perform without the use of the District's TIF and evaluate how likely it is that the project would otherwise occur within a reasonable time period without participation by the District.
- The District has a strong preference for public dollars to be invested in public assets such as infrastructure. Public infrastructure may include: roads, sidewalks, curb and gutter, parking, water, sewer, gas, power, technology framework and other components as determined to be appropriate by the District and necessary for the project.
- If neither the county in which the project area is located nor the local school district agrees to participate, the District will not consider the TIF request. A participation interlocal agreement with the respective county or school district must be executed by the county or the school district and the relevant agency before the District will consider the request and the District will not participate at a higher rate or for a longer period of time than either the county or school district.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

RESOLUTION NO. 2026-02

**A RESOLUTION APPROVING AN
INTERLOCAL COOPERATION AGREEMENT
BETWEEN THE PLEASANT VIEW CITY REDEVELOPMENT AGENCY
AND CENTRAL WEBER SEWER IMPROVEMENT DISTRICT**

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “**Act**”), public agencies, including political subdivisions of the State of Utah as therein defined, are authorized to enter into mutually advantageous agreements for joint and cooperative action, including the sharing of tax and other revenues; and

WHEREAS, the Pleasant View City Redevelopment Agency (the “**Agency**”) and Central Weber Sewer Improvement District (the “**District**”) are “public agencies” for purposes of the Act; and

WHEREAS, the Agency has created the Rise Community Reinvestment Project Area (the “**Project Area**”), which is described in Exhibit “A” attached to the Interlocal Agreement that is the subject of this Resolution, through the adoption of the Rise Project Area Plan; and

WHEREAS, The Agency desires commitments from the District as described in the subject Interlocal Agreement in order to attract private development to certain key properties and projects in the Project Area; and

WHEREAS, after careful analysis and consideration of relevant information, the District is willing to enter into an Interlocal Cooperation Agreement with the Agency (the “**Interlocal Agreement**”) whereby the District consents to the Agency receiving, for an extended period of time, a portion of the tax increment produced by the District’s levy on real and personal property within the Project Area; and

WHEREAS, Section 11-13-202.5 of the Act requires that certain interlocal agreements be approved by resolution of the legislative body of a public agency that is a party to the interlocal agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CENTRAL WEBER SEWER IMPROVEMENT DISTRICT BOARD OF TRUSTEES AS FOLLOWS:

1. The Interlocal Agreement, substantially in the form attached hereto as EXHIBIT A (the “**Agreement**”), is approved and shall be executed on behalf of the District by the Chairman of the Board of Trustees and/or the General Manager of the District.
2. The Agreement will be effective when all conditions specified in Subsections 26.a, b and c of the Agreement have been satisfied.

3. Pursuant to Section 11-13-202.5 of the Act, the Agreement has been submitted to legal counsel of the District for review and approval as to form and legality.

4. Pursuant to Section 11-13-209 of the Act, and upon full execution of the Agreement, a duly executed original counterpart thereof shall immediately be filed with the keeper of records of the District.

5. This Resolution shall take effect immediately upon adoption.

Adopted and approved by the Board of Trustees of the Central Weber Sewer Improvement District on the 18th day of May, 2026.

CENTRAL WEBER SEWER IMPROVEMENT
DISTRICT:

Mark C. Allen, Chairman

ATTEST:

Camille Cook, Clerk

EXHIBIT A
INTERLOCAL AGREEMENT
(to be attached)

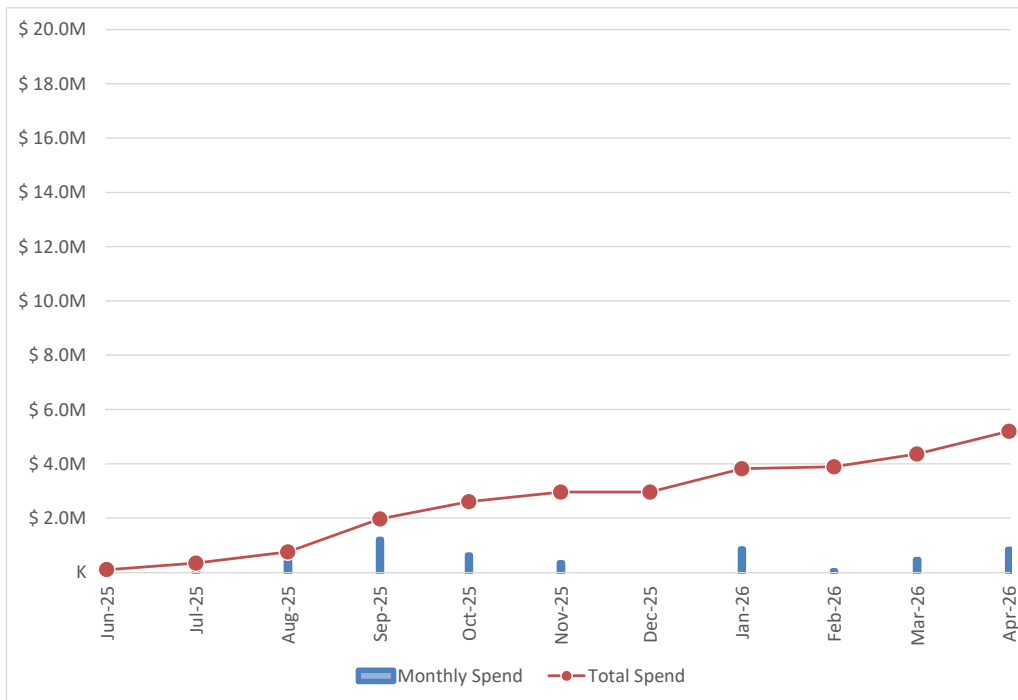
AGENDA ITEM #4

Project Updates of Major Capital Projects

CWSID CONSTRUCTION PROJECT UPDATE MAY 2026 INVOICE PERIOD APRIL 2026

AMES CONSTRUCTION 1900 W PIPELINE UPGRADE

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 19,517,732.00
EARNINGS FOR THIS PERIOD	\$ 845,095.36
PERCENT COMPLETE	26.66%
TOTAL EARNED	\$ 5,204,159.35
ESTIMATED COMPLETION DATE	FALL 2027



CWSID CONSTRUCTION PROJECT UPDATE

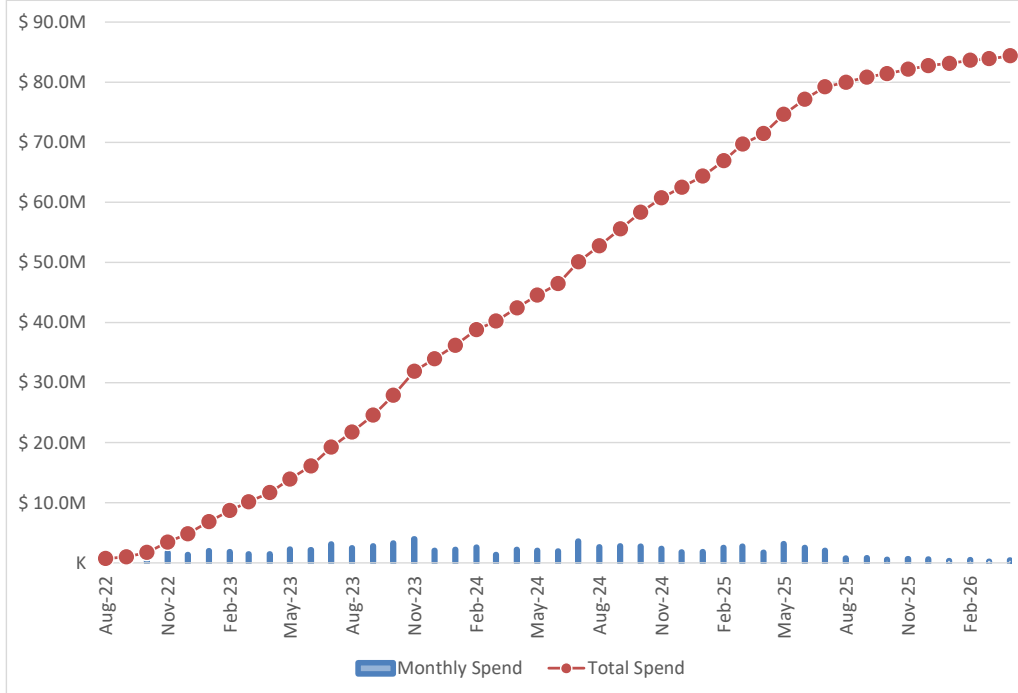
MAY 2026

INVOICE PERIOD APRIL 2026

GERBER CONSTRUCTION

PHASE 2 EXPANSION & UV DISINFECTION

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 88,599,747.00
EARNINGS FOR THIS PERIOD	\$ 480,619.85
PERCENT COMPLETE	95.22%
TOTAL EARNED	\$ 84,365,576.45
ESTIMATED COMPLETION DATE	SUMMER 2026



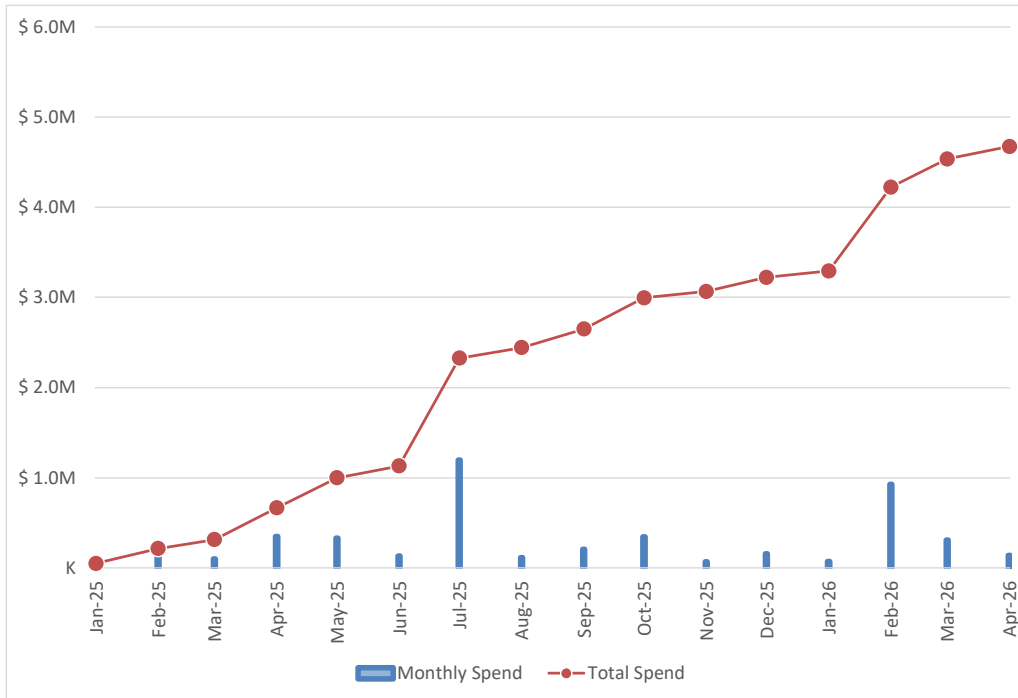
CWSID CONSTRUCTION PROJECT UPDATE

MAY 2026

INVOICE PERIOD APRIL 2026

VANCON DEWATERING HVAC REPLACEMENT

DESCRIPTION	TO DATE
CONTRACT AMOUNT	\$ 5,967,000.00
EARNINGS FOR THIS PERIOD	\$ 139,292.90
PERCENT COMPLETE	78.34%
TOTAL EARNED	\$ 4,674,772.72
ESTIMATED COMPLETION DATE	SUMMER 2026



AGENDA ITEM #5

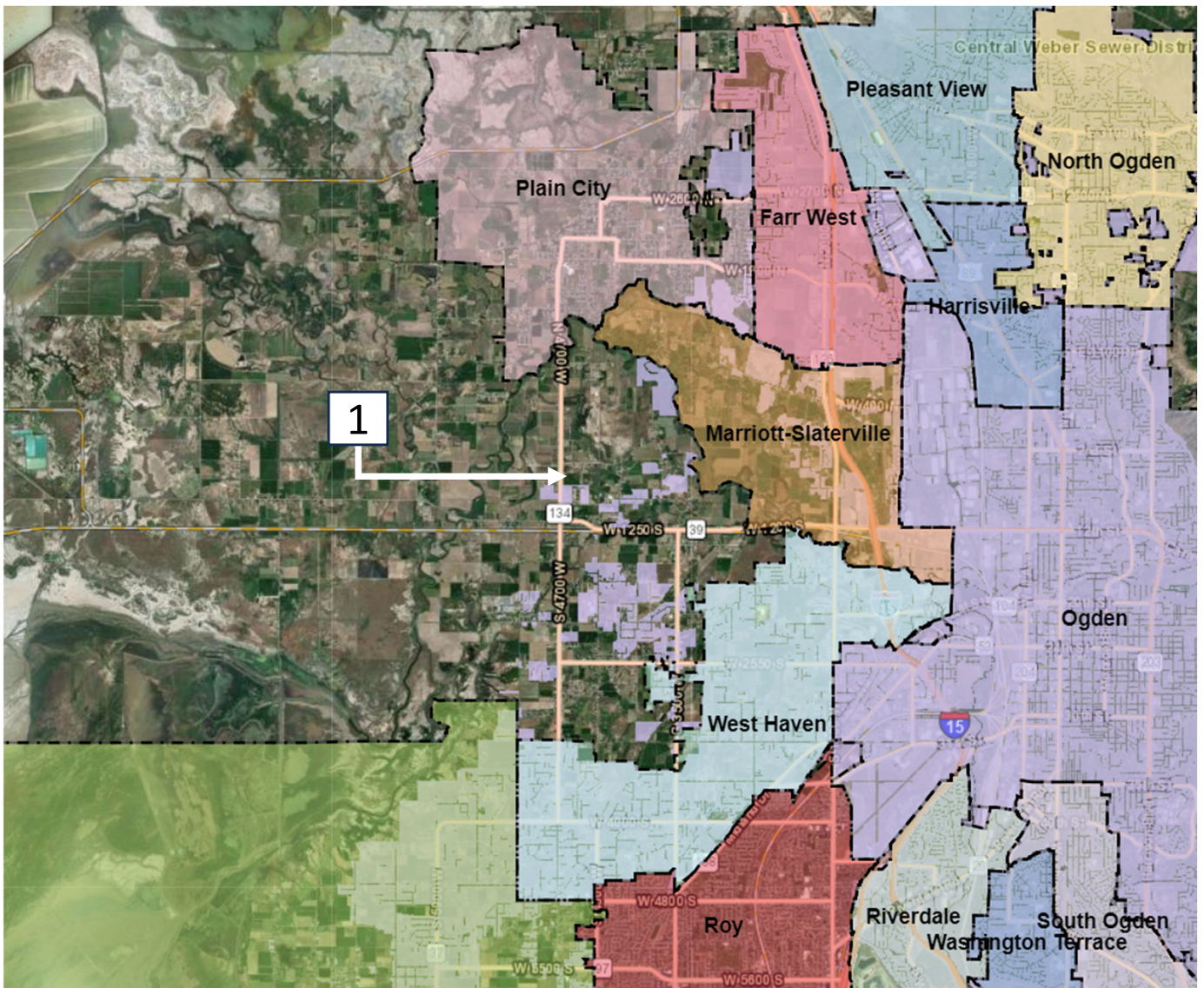
Certification of Annexation / Withdrawal Petitions

Memo

To: Board of Trustees
From: Kevin Hall
Date: May 13, 2026
Subject: Annexation Petitions

The table and figure below show information regarding an annexation petition that was received in the last 30 days.

	Development Name	Considered Action	Property Description
1	Harper Estates	Certify Petition	A 26-acre development



AGENDA ITEM #6

Review and Consideration of
FY 2027 Tentative Budget

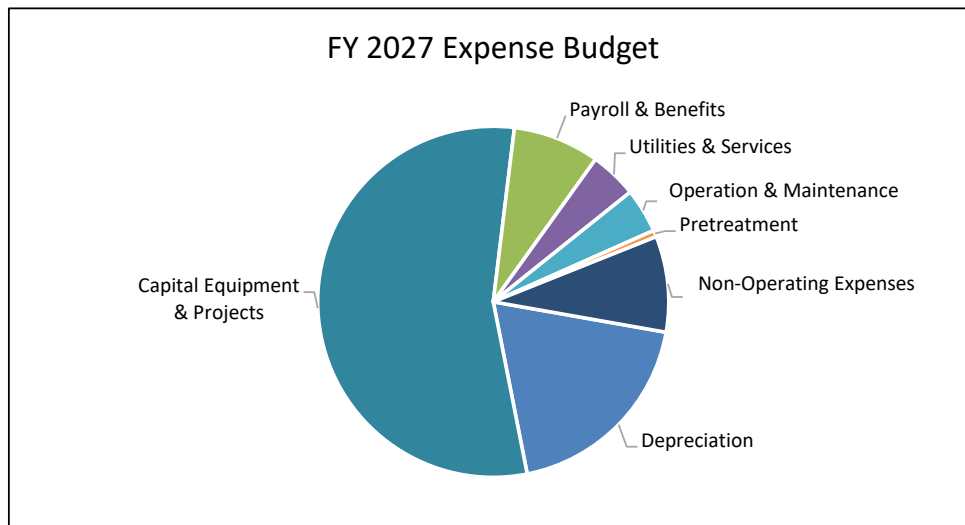
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

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

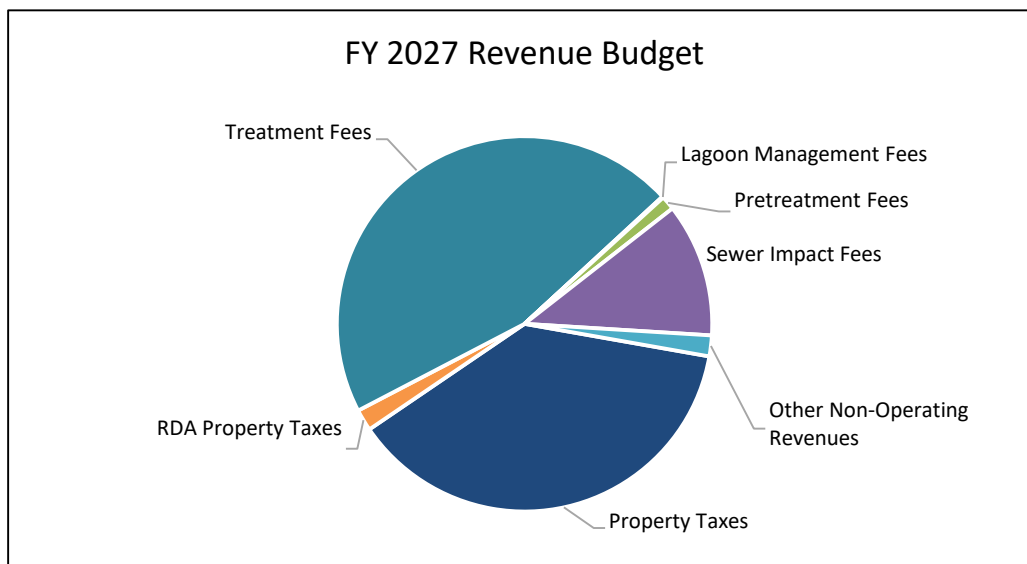
Revenues

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

AGENDA ITEM #8

Consideration of Property
and Liability Insurance

Memo

To: Board of Trustees
From: Camille Cook
Date: May 18, 2026
Subject: Fiscal Year 2027 Property and Liability Insurance Renewal

Utah Local Government Trust (ULGT) has provided the District with liability and property insurance rates for the FY 2027 Budget. The new coverage will begin on July 1, 2026 and end on June 30, 2027. ULGT has insured the District for the last six years.

Listed below is a chart to compare insurance costs over the past three years.

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
Automobile Liability	\$ 8,718	\$ 8,754	\$ 9,212
General Liability	49,945	40,219	41,145
Property Coverage	<u>266,714</u>	<u>292,250</u>	<u>300,332</u>
Total	\$325,377	\$341,223	\$350,689

The automobile policy has a slight premium increase due to the result of new vehicles that were purchased and insured over the past year. The general liability policy also has a slight increase from last year. The general liability insurance also includes Cyber, Pollution, and Crime insurance for the District. There was a 3% increase for property insurance coverage that reflects several contributing factors, including payroll changes, property market trends, and reinsurance costs. The net premium increase for the insurance renewals is 3%.

The FY 2027 Tentative Budget for liability insurance is \$500,000. The proposed budget has been increased higher than the renewal premiums due to the Phase 2 Expansion & UV Disinfection Project being completed during FY 2027. The District will then take possession of the upgrades and be responsible to insure them. The increased premium for the Phase 2 Project is not included in the renewal premiums.

We have reviewed the proposal for insurance coverage renewal and recommend approval.