

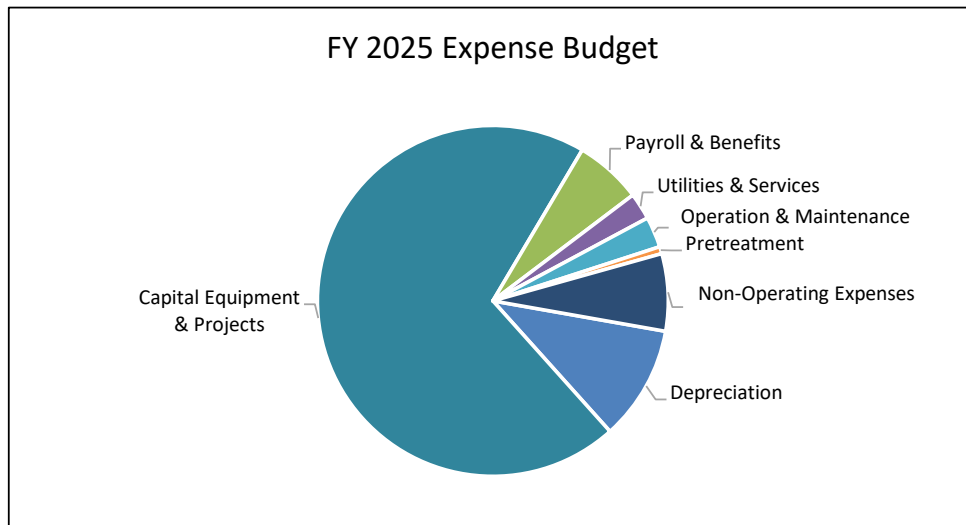
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Summary and Explanation of Significant Changes Between FY 2025 Budget and FY 2024 Estimate

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues	\$ 29,130,000	\$ 29,201,000	\$ 31,207,000	7.13%	6.87%
NOTE: The budget includes a 2% service fee increase and an 8% property tax increase. The service fee increases were effective July 1, 2024.					
Non-Operating Revenues	\$ 46,458,000	\$ 39,637,000	\$ 4,867,000	-89.52%	-87.72%
NOTE: Sewer Impact Fees are increased from \$3,500,000 to \$4,000,000 due to new impact fee policy updates and interest income is increased because of additional funds invested and increasing interest rates. \$35,000,000 in bond proceeds received in FY 2024 are eliminated from the budget.					
Payroll & Benefits	\$ 4,357,000	\$ 4,561,000	\$ 5,443,000	24.93%	19.34%
NOTE: The FY 2025 Budget includes 2 additional full-time employees.					
Utilities & Services	\$ 2,246,000	\$ 2,078,000	\$ 2,178,000	-3.03%	4.81%
Natural Gas & Electricity	1,482,000		1,500,000		1.21%
Remainder of Accounts	764,000		678,000		-11.26%
Operation & Maintenance	\$ 1,956,000	\$ 1,988,000	\$ 2,498,000	27.71%	25.65%
Chemicals	919,000		1,270,000		38.19%
Remainder of Accounts	1,037,000		1,228,000		18.42%
Pretreatment	\$ 377,000	\$ 379,000	\$ 572,000	51.72%	50.92%
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 8,470,000	\$ 8,470,000	\$ 9,317,000	10.00%	10.00%
Bond Principal Payments	8,080,000	8,080,000	8,209,000	1.60%	1.60%
Capital Equipment & Projects	39,797,000	65,907,000	61,762,000	55.19%	-6.29%
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	4,900,000	4,695,000	5,529,000	12.84%	17.76%
Contribution to Other Governments	725,000	725,000	725,000	0.00%	0.00%
Miscellaneous	5,000	10,000	10,000	100.00%	0.00%

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



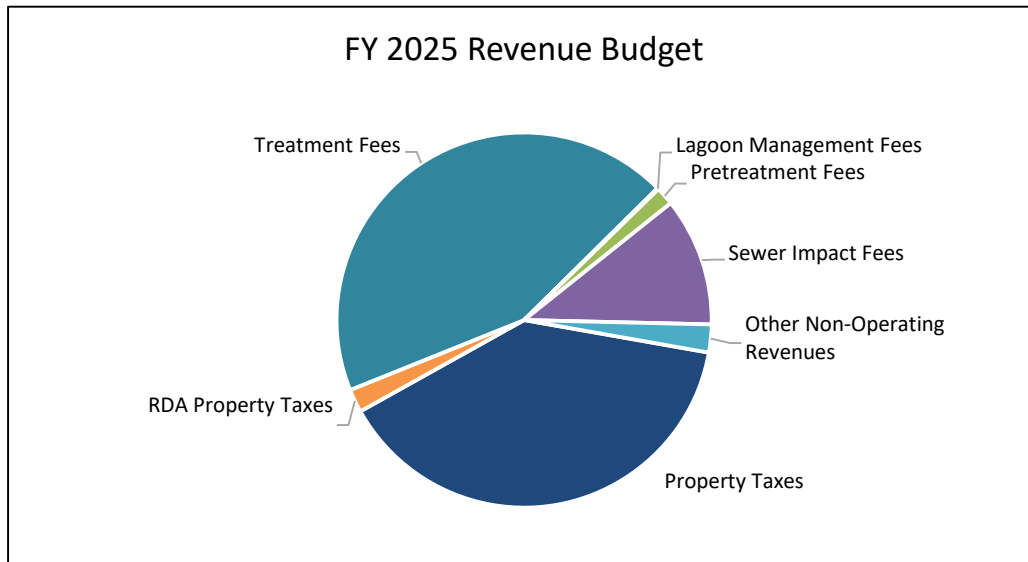
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Revenues

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues (2%)					
Property Taxes (8%)	\$ 11,779,000	\$ 11,779,000	\$ 13,310,000	13.00%	13.00%
Redemptions	100,000	230,000	230,000	130.00%	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	14,437,000	14,437,000	14,700,000	1.82%	1.82%
Treatment Fees - District	430,000	430,000	438,000	1.86%	1.86%
Treatment Fees - Bona Vista	334,000	334,000	340,000	1.80%	1.80%
Treatment Fees - Septic Haulers	94,000	94,000	96,000	2.13%	2.13%
Treatment Fees - Surcharges	300,000	178,000	181,000	-39.67%	1.69%
Lagoon Management Fees	8,000	40,000	40,000	400.00%	0.00%
Pretreatments Fees - Cities	298,000	298,000	491,000	64.77%	64.77%
Pretreatment Fees - Testing	50,000	81,000	81,000	62.00%	0.00%
Total Operating Revenue	<u>\$ 29,130,000</u>	<u>\$ 29,201,000</u>	<u>\$ 31,207,000</u>	<u>7.13%</u>	<u>6.87%</u>
Non-Operating Revenues					
Sewer Impact Fees	\$ 4,300,000	\$ 3,500,000	\$ 4,000,000	-6.98%	14.29%
Interest Income	2,800,000	770,000	570,000	-79.64%	-25.97%
Bond Interest Income	1,300,000	330,000	230,000	-82.31%	-30.30%
House Rental Income	9,000	9,000	9,000	0.00%	0.00%
Property Rental Income	-	8,000	8,000	0.00%	0.00%
Proceeds From Bond	38,000,000	35,000,000	-	-100.00%	-100.00%
Miscellaneous Income	49,000	20,000	50,000	2.04%	150.00%
Total Non-Operating Revenue	<u>\$ 46,458,000</u>	<u>\$ 39,637,000</u>	<u>\$ 4,867,000</u>	<u>-89.52%</u>	<u>-87.72%</u>

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



CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

0% Payroll Adjustment Increase

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Admin/Legislative Payroll	\$ 579,000	\$ 594,000	\$ 747,000		
Laboratory Payroll	244,000	244,000	278,000		
Laboratory Overtime	7,000	13,000	15,000		
Pretreatment Payroll	189,000	189,000	316,000		
Operations Payroll	1,734,000	1,867,000	2,238,000		
Operations Overtime	78,000	82,000	97,000		
Total Payroll	2,831,000	2,989,000	3,691,000	30.38%	23.49%
Compensated Absences	10,000	10,000	10,000	0.00%	0.00%
Alloc of Payroll	(189,000)	(189,000)	(316,000)	67.20%	67.20%
FICA Taxes	185,000	185,000	229,000	23.78%	23.78%
Medicare Taxes	42,000	43,000	54,000	28.57%	25.58%
Workers Compensation	28,000	30,000	35,000	25.00%	16.67%
Unemployment	-	7,000	7,000		
Alloc of Taxes	(20,000)	(20,000)	(30,000)	50.00%	50.00%
Retirement 401K	101,000	101,000	118,000		
Retirement Non-Contributory	494,000	494,000	565,000		
Total Retirement	595,000	595,000	683,000	14.79%	14.79%
Net Pension Expense					
Health Insurance Premiums	747,000	788,000	926,000	23.96%	17.51%
Long Term Disability	30,000	30,000	35,000	16.67%	16.67%
Travel and Training	35,000	30,000	98,000	180.00%	226.67%
Subscriptions and Memberships	15,000	15,000	15,000	0.00%	0.00%
Clothing Service	15,000	15,000	17,000	13.33%	13.33%
Christmas Expense	5,000	5,000	5,000	0.00%	0.00%
Miscellaneous	125,000	125,000	135,000	8.00%	8.00%
Alloc of Benefits	(97,000)	(97,000)	(151,000)	55.67%	55.67%
Total Payroll & Benefits	\$ 4,357,000	\$ 4,561,000	\$ 5,443,000	24.93%	19.34%

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

The FY 2025 Budget includes 36 full time employees.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Utilities and Services

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Water Service - Bona Vista	\$ 21,000	\$ 23,000	\$ 23,000	9.52%	0.00%
Natural Gas Service	398,000	350,000	350,000	-12.06%	0.00%
Water Service - Ogden City	3,000	3,000	3,000	0.00%	0.00%
Telephone & Internet Service	37,000	36,000	36,000	-2.70%	0.00%
Electrical Service	1,084,000	950,000	1,150,000	6.09%	21.05%
Garbage Disposal	3,000	3,000	3,000	0.00%	0.00%
Cleaning Service	5,000	5,000	5,000	0.00%	0.00%
Liability & Property Insurance	330,000	330,000	360,000	9.09%	9.09%
Audit Service	18,000	19,000	19,000	5.56%	0.00%
Legal Service	27,000	33,000	33,000	22.22%	0.00%
Other Professional Services	50,000	50,000	85,000	70.00%	70.00%
Billing & Collection Services	10,000	11,000	11,000	10.00%	0.00%
Storm Sewer Fees	32,000	30,000	30,000	-6.25%	0.00%
Bio Monitoring	4,000	6,000	6,000	50.00%	0.00%
Plant Monitoring	15,000	17,000	17,000	13.33%	0.00%
Blue Stake Services	3,000	7,000	7,000	133.33%	0.00%
Bond Issuance Cost	176,000	175,000	-	0.00%	100.00%
Bond Admin Cost	30,000	30,000	40,000	33.33%	33.33%
Total Utilities and Services	\$ 2,246,000	\$ 2,078,000	\$ 2,178,000	-3.03%	4.81%

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

Natural Gas & Electrical Service	\$ 1,482,000	\$ 1,500,000	1.21%
All Other Items	\$ 764,000	\$ 678,000	-11.26%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Operations & Maintenance

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	%	%
				ESTIMATE	BUDGET
Collections & Outfall Lines	\$ 98,000	\$ 108,000	\$ 108,000	10.20%	0.00%
30th Street Pump Station	10,000	10,000	10,000	0.00%	0.00%
Other Pump Stations	24,000	24,000	24,000	0.00%	0.00%
Collections Pump Rebuild	20,000	28,000	28,000	0.00%	100.00%
Collections Generators	6,000	6,000	6,000	0.00%	100.00%
Headworks	14,000	27,000	27,000	92.86%	0.00%
Influent Pumps TF	4,000	7,000	7,000	75.00%	0.00%
Clarifiers	1,000	1,000	1,000	0.00%	0.00%
Raw Sludge	2,000	3,000	3,000	50.00%	0.00%
Blowers	13,000	15,000	15,000	0.00%	100.00%
Aeration Basins	23,000	25,000	25,000	8.70%	0.00%
RAS/WAS	3,000	6,000	6,000	0.00%	0.00%
Chlorination Facility	20,000	20,000	20,000	0.00%	0.00%
Discharge Canal & Lines	40,000	35,000	40,000	0.00%	14.29%
Digesters	32,000	32,000	32,000	0.00%	0.00%
Dewatering	34,000	35,000	35,000	2.94%	0.00%
Gravity Belt Thickener	45,000	8,000	50,000	11.11%	525.00%
Bio-Solids Disposal	130,000	130,000	130,000	0.00%	0.00%
Grit Disposal	38,000	40,000	40,000	5.26%	0.00%
Co-Generation	-	2,000	-	-100.00%	-100.00%
Plant Generators	16,000	6,000	6,000	-62.50%	0.00%
Lagoon Management Little Mountain	1,000	40,000	40,000	3900.00%	0.00%
Utility Water	1,000	2,000	2,000	100.00%	0.00%
Instrumentation	29,000	22,000	22,000	-24.14%	0.00%
Electrical	15,000	10,000	15,000	0.00%	50.00%
Building & Structure M & R	49,000	60,000	60,000	22.45%	0.00%
HVAC	-	-	10,000	100.00%	100.00%
Lab Supplies	75,000	94,000	94,000	25.33%	0.00%
Chlorine	410,000	350,000	575,000	40.24%	64.29%
Ferric/Struvite Control	90,000	90,000	270,000	200.00%	200.00%
Polymer	350,000	350,000	350,000	0.00%	0.00%
Sodium Bisulfite	69,000	75,000	75,000	8.70%	0.00%
Gasoline	19,000	25,000	25,000	31.58%	0.00%
Diesel	50,000	45,000	45,000	-10.00%	0.00%
Oil & Grease	6,000	12,000	12,000	100.00%	0.00%
Propane	16,000	17,000	17,000	6.25%	0.00%
Herbicides/Pesticides	5,000	5,000	5,000	0.00%	0.00%
Janitorial Supplies	2,000	6,000	-	-100.00%	-100.00%
Safety Supplies & Training	22,000	22,000	25,000	13.64%	13.64%
Paint & Supplies	5,000	8,000	8,000	60.00%	0.00%
Shop Supplies	28,000	30,000	36,000	28.57%	20.00%
Office Supplies	24,000	24,000	24,000	0.00%	0.00%
Hardware/Software	-	-	40,000	100.00%	100.00%
Motorized Equipment M & R	35,000	30,000	30,000	-14.29%	0.00%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Operations & Maintenance

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Equipment Non-Capitalized	23,000	30,000	30,000	30.43%	0.00%
Grounds M & R	7,000	12,000	12,000	71.43%	0.00%
Plant Rebuild Pumps & Motors	15,000	15,000	15,000	0.00%	0.00%
Road Repairs	1,000	10,000	10,000	900.00%	0.00%
O & M Projects	36,000	36,000	38,000	5.56%	5.56%
Total Operations & Maintenance	\$ 1,956,000	\$ 1,988,000	\$ 2,498,000	27.71%	25.65%

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

Chemicals	\$ 919,000	\$ 1,270,000	38.19%
Remainder of Accounts	\$ 1,037,000	\$ 1,228,000	18.42%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Pretreatment

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Wages	\$ 189,000	\$ 189,000	\$ 316,000	67.20%	67.20%
Payroll Taxes	20,000	20,000	30,000	50.00%	50.00%
Employee Benefits	97,000	97,000	151,000	55.67%	55.67%
Supplies & Maintenance	7,000	7,000	8,000	14.29%	14.29%
Lab Analysis	59,000	61,000	62,000	5.08%	1.64%
Legal & Auditing	2,000	2,000	2,000	0.00%	0.00%
Equipment	3,000	3,000	3,000	0.00%	0.00%
Total Pretreatment	\$ 377,000	\$ 379,000	\$ 572,000	51.72%	50.92%

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

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2024 VS FY 2025

Miscellaneous Items

DESCRIPTION	FY 2024 ESTIMATE*	FY 2024 BUDGET	FY 2025 BUDGET	% ESTIMATE	% BUDGET
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 8,470,000	\$ 8,470,000	\$ 9,317,000	10.00%	10.00%
Bond Principal Payments	8,080,000	8,080,000	8,209,000	1.60%	1.60%
Capital Equipment & Projects	39,797,000	65,907,000	61,762,000	55.19%	-6.29%
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	4,900,000	4,695,000	5,529,000	12.84%	17.76%
Contribution to Other Governments	725,000	725,000	725,000	0.00%	0.00%
Miscellaneous Expense	5,000	10,000	10,000	100.00%	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 2025 Adopted Budget

Account Number	Account Description	FY 2022 Actual <small>*6 Months</small>	FY 2023 Actual	FY 2024 Estimate	FY 2024 Budget	FY 2025 Budget
Summary						
					5.0%	2.0%
Operating Revenues						
31100	Property Taxes (8%)	\$ 784,409	\$ 10,647,783	\$ 11,779,000	\$ 11,779,000	\$ 13,310,000
31110	Redemptions	137,965	210,650	100,000	230,000	230,000
31120	Fee in Lieu - Vehicles	280,066	600,374	575,000	575,000	575,000
31125	RDA Property Taxes	-	356,643	725,000	725,000	725,000
31200	Treatment Fees - Cities	6,277,004	13,809,008	14,437,000	14,437,000	14,700,000
31210	Treatment Fees - District	218,485	476,325	430,000	430,000	438,000
31220	Treatment Fees - Bona Vista	128,612	283,092	334,000	334,000	340,000
31230	Treatment Fees - Septic Haulers	40,952	97,212	94,000	94,000	96,000
31240	Treatment Fees - Surcharges	111,961	352,851	300,000	178,000	181,000
31300	Lagoon Management Fees	5,103	11,561	8,000	40,000	40,000
31400	Pretreatment Fees - Cities	-	270,000	298,000	298,000	491,000
31410	Pretreatment Fees - Testing	33,836	67,822	50,000	81,000	81,000
31420	Pretreatment Fines	-	8,767	-	-	-
	Total Operating Revenues	<u>\$ 8,018,393</u>	<u>\$ 27,192,087</u>	<u>\$ 29,130,000</u>	<u>\$ 29,201,000</u>	<u>\$ 31,207,000</u>
Operating Expenses						
	Payroll and Benefits	\$ 1,709,711	\$ 3,915,013	\$ 4,357,000	\$ 4,561,000	\$ 5,443,000
	Utilities and Services	891,425	1,897,346	2,246,000	2,078,000	2,178,000
	Operation and Maintenance	868,182	1,722,475	1,956,000	1,988,000	2,498,000
	Pretreatment	171,627	350,201	377,000	379,000	572,000
	Sub-Total Operating Expenses	<u>\$ 3,640,945</u>	<u>\$ 7,885,034</u>	<u>\$ 8,936,000</u>	<u>\$ 9,006,000</u>	<u>\$ 10,691,000</u>
55900	Depreciation (Non-Cash)	\$ 3,692,023	\$ 7,473,266	\$ 8,470,000	\$ 8,470,000	\$ 9,317,000
	Total Operating Expenses	<u>\$ 7,332,967</u>	<u>\$ 15,358,300</u>	<u>\$ 17,406,000</u>	<u>\$ 17,476,000</u>	<u>\$ 20,008,000</u>
	Net Operating Income (Loss)	<u>\$ 685,426</u>	<u>\$ 11,833,787</u>	<u>\$ 11,724,000</u>	<u>\$ 11,725,000</u>	<u>\$ 11,199,000</u>
	Non-Operating Revenues	\$ 4,646,739	\$ 7,387,892	\$ 46,458,000	\$ 39,637,000	\$ 4,867,000
	Non-Operating Expenses	1,434,936	3,186,624	5,634,000	5,435,000	6,269,000
	Change in Net Position	<u>\$ 3,897,229</u>	<u>\$ 16,035,055</u>	<u>\$ 52,548,000</u>	<u>\$ 45,927,000</u>	<u>\$ 9,797,000</u>
Miscellaneous Items Affecting Cash						
	Bond Principal Payments	\$ (5,590,000)	\$ (6,173,000)	\$ (8,080,000)	\$ (8,080,000)	\$ (8,209,000)
	Capital Equipment & Projects	(2,645,553)	(23,288,911)	(39,797,000)	(65,907,000)	(61,762,000)
	Depreciation (Non-Cash)	3,692,023	7,473,266	8,470,000	8,470,000	9,317,000
	Net Change in Cash	<u>\$ (646,301)</u>	<u>\$ (5,953,591)</u>	<u>\$ 13,141,000</u>	<u>\$ (19,590,000)</u>	<u>\$ (50,857,000)</u>

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2025 Adopted Budget

Account Number	Account Description	FY 2022 Actual <small>*6 Months</small>	FY 2023 Actual	FY 2024 Estimate	FY 2024 Budget	FY 2025 Budget
Operating Expenses - Detail						
Payroll and Benefits						
40100	Administrative/Legislative	\$ 284,028	\$ 586,696	\$ 579,000	\$ 594,000	\$ 747,000
40120	Laboratory Payroll	113,526	238,457	\$ 244,000	244,000	278,000
40130	Laboratory Overtime	5,367	17,485	\$ 7,000	13,000	15,000
40140	Pretreatment Payroll	84,621	180,584	\$ 189,000	189,000	316,000
40160	Operations Payroll	817,195	1,756,695	\$ 1,734,000	1,867,000	2,238,000
40170	Operations Overtime	27,881	69,321	\$ 78,000	82,000	97,000
40180	Compensated Absences	12,606	(16,206)	\$ 10,000	10,000	10,000
40190	Allocation of Payroll	(84,621)	(179,205)	\$ (189,000)	(189,000)	(316,000)
40210	FICA	81,694	172,713	\$ 185,000	185,000	229,000
40220	Medicare	19,105	40,846	\$ 42,000	43,000	54,000
40230	Workers Compensation	16,439	27,689	\$ 28,000	30,000	35,000
40240	Unemployment	-	-	\$ -	7,000	7,000
40290	Allocation of Taxes	(7,929)	(16,856)	\$ (20,000)	(20,000)	(30,000)
40310	Retirement 401K	46,586	93,750	\$ 101,000	101,000	118,000
40320	Retirement Non-Contributory	219,091	458,698	\$ 494,000	494,000	565,000
40350	Net Pension Expense	(269,197)	(196,918)	\$ -	-	-
40410	Health Insurance Premium	332,645	686,848	\$ 747,000	788,000	926,000
40420	Long Term Disability	12,541	26,701	\$ 30,000	30,000	35,000
40510	Travel and Training	28,188	21,818	\$ 35,000	30,000	98,000
40520	Subscriptions & Memberships	2,765	12,053	\$ 15,000	15,000	15,000
40530	Clothing Service	9,190	13,073	\$ 15,000	15,000	17,000
40540	Christmas Celebration	-	4,988	\$ 5,000	5,000	5,000
40550	Miscellaneous	3,129	7,399	\$ 125,000	125,000	135,000
40590	Allocation of Benefits	(45,138)	(91,615)	\$ (97,000)	(97,000)	(151,000)
	Total Payroll and Benefits	\$ 1,709,711	\$ 3,915,013	\$ 4,357,000	\$ 4,561,000	\$ 5,443,000
Utilities and Services						
50310	Water Service - Bona Vista	\$ 9,770	\$ 20,983	\$ 21,000	\$ 23,000	\$ 23,000
50320	Natural Gas Service	183,635	427,589	398,000	350,000	350,000
50330	Water Service - Ogden City	1,487	2,996	3,000	3,000	3,000
50340	Telephone Service	18,302	32,782	37,000	36,000	36,000
50350	Electrical Service	437,169	937,868	1,084,000	950,000	1,150,000
50360	Garbage Disposal	907	2,070	3,000	3,000	3,000
50370	Rug & Towel Service	2,423	4,282	5,000	5,000	5,000
50400	Liability Insurance	150,564	303,633	330,000	330,000	360,000
50410	Audit Service	13,895	17,805	18,000	19,000	19,000
50420	Legal Service	16,866	23,048	27,000	33,000	33,000
50440	Other Professional Services	22,642	41,314	50,000	50,000	85,000
50450	Billing & Collection Services	5,285	10,936	10,000	11,000	11,000
50480	Storm Sewer Fees	15,632	34,022	32,000	30,000	30,000
50510	Bio Monitoring	2,200	4,600	4,000	6,000	6,000
50520	Plant Monitoring	6,247	12,633	15,000	17,000	17,000
50530	Blue Stake Services	1,901	3,687	3,000	7,000	7,000
50550	Bond Issuance Cost	-	-	176,000	175,000	-
50560	Bond Admin Cost	2,500	17,099	30,000	30,000	40,000
	Total Utilities and Services	\$ 891,425	\$ 1,897,346	\$ 2,246,000	\$ 2,078,000	\$ 2,178,000

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2025 Adopted Budget

Account Number	Account Description	FY 2022 Actual <small>*6 Months</small>	FY 2023 Actual	FY 2024 Estimate	FY 2024 Budget	FY 2025 Budget
Operation & Maintenance						
60210	Collections & Outfall Lines	\$ 5,949	\$ 91,367	\$ 98,000	\$ 108,000	\$ 108,000
60220	30th Street Pump Station	1,598	5,180	10,000	10,000	10,000
60230	Other Pump Stations	31,495	44,199	24,000	24,000	24,000
60235	Collections Pump Rebuild	-	-	20,000	28,000	28,000
60238	Collections Generators	-	-	6,000	6,000	6,000
60240	Headworks TF	622	5,264	-	-	-
60245	Headworks	25,184	18,868	14,000	27,000	27,000
60250	Influent Pumps TF	973	7,099	4,000	7,000	7,000
60260	Clarifiers TF	-	-	-	-	-
60262	Clarifiers	70,929	5,286	1,000	1,000	1,000
60264	Raw Sludge TF	-	815	-	-	-
60266	Raw Sludge	152	1,351	2,000	3,000	3,000
60270	Trickling Filters	-	64	-	-	-
60271	Blowers	-	-	13,000	15,000	15,000
60272	Aeration Basin	21,186	26,811	23,000	25,000	25,000
60274	RAS/WAS	(1,720)	576	3,000	6,000	6,000
60280	Chlorination Facility	21,939	16,424	20,000	20,000	20,000
60320	Discharge Canal & Lines	-	27,000	40,000	35,000	40,000
60330	Digesters TF	7,993	10,020	-	-	-
60335	Digesters	10,561	18,636	32,000	32,000	32,000
60340	Dewatering	29,125	33,472	34,000	35,000	35,000
60345	Gravity Belt Thickener	1,214	6,964	45,000	8,000	50,000
60350	Bio-Solids Disposal	57,112	85,527	130,000	130,000	130,000
60360	Grit Disposal	14,710	49,561	38,000	40,000	40,000
60370	Co-Generation	663	735	-	2,000	-
60375	Plant Generators	1,000	11,670	16,000	6,000	6,000
60380	Lagoon Management - Little Mountain	853	1,025	1,000	40,000	40,000
60390	Utility Water TF	2,055	9	-	-	-
60395	Utility Water	-	67	1,000	2,000	2,000
60400	Instrumentation	4,935	28,908	29,000	22,000	22,000
60410	Electrical	557	10,708	15,000	10,000	15,000
60420	Building & Structure Misc	38,862	37,008	49,000	60,000	60,000
60425	HVAC	-	-	-	-	10,000
60430	Lab Supplies	52,441	89,223	75,000	94,000	94,000
60440	Chlorine	137,152	355,415	410,000	350,000	575,000
60450	Struvite Control	35,360	81,969	90,000	90,000	180,000
60455	Ferric	-	-	-	-	90,000
60460	Polymer	106,886	257,963	350,000	350,000	350,000
60465	Sodium Bisulfite	24,953	81,390	69,000	75,000	75,000
60470	Gasoline	11,203	9,429	19,000	25,000	25,000
60480	Diesel	24,716	39,630	50,000	45,000	45,000
60490	Oil & Grease	8,558	9,922	6,000	12,000	12,000
60500	Propane	10,788	19,569	16,000	17,000	17,000
60520	Herbicides/Pesticides	3,155	2,661	5,000	5,000	5,000

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2025 Adopted Budget

Account Number	Account Description	FY 2022 Actual <small>*6 Months</small>	FY 2023 Actual	FY 2024 Estimate	FY 2024 Budget	FY 2025 Budget
Operation & Maintenance Continued						
60540	Janitorial Supplies	1,764	736	2,000	6,000	-
60550	Safety Supplies	12,871	19,525	22,000	22,000	25,000
60560	Paint & Supplies	-	297	5,000	8,000	8,000
60570	Shop Supplies	23,226	28,909	28,000	30,000	36,000
60580	Office Supplies	8,796	23,906	24,000	24,000	24,000
60590	Hardware/Software	-	-	-	-	40,000
60630	Motorized Equipment Maintenance	27,990	29,217	35,000	30,000	30,000
60640	Equipment - Non-Capitalized	10,535	23,414	23,000	30,000	30,000
60650	Grounds - M & R	4,986	12,163	7,000	12,000	12,000
60670	Plant Rebuild Pumps & Motors	13,457	35,826	15,000	15,000	15,000
60680	Road Repairs	1,403	21,813	1,000	10,000	10,000
60690	O & M Projects	-	34,886	36,000	36,000	38,000
	Total Operation & Maintenance	\$ 868,182	\$ 1,722,475	\$ 1,956,000	\$ 1,988,000	\$ 2,498,000
Pretreatment						
70110	Salaries/Wages	\$ 84,621	\$ 179,205	\$ 189,000	\$ 189,000	\$ 316,000
70120	Payroll Taxes	7,929	16,856	20,000	20,000	30,000
70130	Employee Benefits	45,138	91,615	97,000	97,000	151,000
70230	Supplies & Maintenance	3,081	3,957	7,000	7,000	8,000
70240	Lab Analysis	28,195	53,754	59,000	61,000	62,000
70250	Legal & Auditing	478	309	2,000	2,000	2,000
70270	Equipment	2,185	4,504	3,000	3,000	3,000
	Total Pretreatment	\$ 171,627	\$ 350,201	\$ 377,000	\$ 379,000	\$ 572,000
	Total Operating Expenses	\$ 3,640,945	\$ 7,885,034	\$ 8,936,000	\$ 9,006,000	\$ 10,691,000
	Operating Income (Loss)	\$ 4,377,448	\$ 19,307,053	\$ 20,194,000	\$ 20,195,000	\$ 20,516,000

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2025 Adopted Budget

Account Number	Account Description	FY 2022 Actual <small>*6 Months</small>	FY 2023 Actual	FY 2024 Estimate	FY 2024 Budget	FY 2025 Budget
Non-Operating Revenues & Expenses						
Non-Operating Revenues						
35100	Sewer Impact Fees	\$ 4,378,395	\$ 4,603,170	\$ 4,300,000	\$ 3,500,000	\$ 4,000,000
35200	Interest Income	151,179	1,988,137	2,800,000	770,000	570,000
35210	Bond Interest Income	64,667	711,793	1,300,000	330,000	230,000
35300	House Rental Income	4,350	8,950	9,000	9,000	9,000
35400	Property Rental Income	-	6,934	-	8,000	8,000
35500	Sale of Assets	6,800	46,000	23,000	-	30,000
35600	Proceeds From Bond	-	-	38,000,000	35,000,000	-
35800	Unrealized Gain	-	-	-	-	-
35900	Miscellaneous Income	41,348	22,909	26,000	20,000	20,000
	Total Non-Operating Revenues	<u>\$ 4,646,739</u>	<u>\$ 7,387,892</u>	<u>\$ 46,458,000</u>	<u>\$ 39,637,000</u>	<u>\$ 4,867,000</u>
Non-Operating Expenses						
85460	House Rental	\$ 1,118	\$ 2,006	\$ 3,000	\$ 4,000	\$ 4,000
85470	Property Rental	718	748	1,000	1,000	1,000
85570	Bond Debt Interest	1,433,100	2,827,228	4,900,000	4,695,000	5,529,000
85575	Contribution-Other Governments	-	356,643	725,000	725,000	725,000
85590	Miscellaneous Expense	-	-	5,000	10,000	10,000
	Total Non-Operating Expenses	<u>\$ 1,434,936</u>	<u>\$ 3,186,624</u>	<u>\$ 5,634,000</u>	<u>\$ 5,435,000</u>	<u>\$ 6,269,000</u>
Capital Projects and Equipment						
90210	Vehicles & Motorized Equipment	-	273,036	67,000	45,000	\$ 592,000
90250	Small Projects	-	366,197	334,000	378,000	670,000
90310	Plant Growth & Expansion	-	17,048,531	32,300,000	54,772,000	47,000,000
90360	Pump Station Equipment	-	-	1,000	304,000	260,000
90370	Site Paving & Utility Improvements	-	12,241	83,000	1,200,000	1,650,000
90390	Building Improvements	-	-	99,000	455,000	3,150,000
90400	Collection System	-	5,240,194	6,809,000	8,547,000	7,850,000
90430	SCADA Improvements	-	-	4,000	106,000	590,000
90450	Master Plan Study & Impact Fee	-	348,711	100,000	100,000	-
	Total Capital Expenses	<u>\$ 2,645,553</u>	<u>\$ 23,288,911</u>	<u>\$ 39,797,000</u>	<u>\$ 65,907,000</u>	<u>\$ 61,762,000</u>

Central Weber Sewer Improvement District

FY 2025 Adopted Fiscal Budget

Allocation of Treatment Fees - Cities

Entity	%	2025 Fiscal Year	2024 Fiscal Year	Percent Increase (Decrease)	FY 2025 Quarterly Payments	FY 2024 Quarterly Payments
Farr West	4.2010	\$ 621,286	\$ 621,282	0.00%	\$ 155,322	\$ 155,321
Harrisville	3.0984	458,222	462,098	-0.84%	114,556	115,525
Hooper	3.5508	525,128	454,616	15.51%	131,282	113,654
North Ogden	9.9586	1,472,777	1,465,530	0.49%	368,194	366,383
Ogden	40.7116	6,020,838	5,949,069	1.21%	1,505,210	1,487,267
Pleasant View	5.4556	806,829	798,648	1.02%	201,707	199,662
Riverdale	4.8062	710,789	701,143	1.38%	177,697	175,286
South Ogden	8.2146	1,214,857	1,214,132	0.06%	303,714	303,533
South Weber	3.8149	564,186	584,948	-3.55%	141,047	146,237
Uintah Highlands	1.2595	186,267	185,341	0.50%	46,567	46,335
Washington Terrace	3.8490	569,229	582,628	-2.30%	142,307	145,657
West Haven	11.0798	1,638,592	1,479,565	10.75%	409,648	369,891
Treatment Fees - Cities	100.0000	\$ 14,789,000	\$14,499,000	2.00%	\$3,697,251	\$3,624,751

Central Weber Sewer Improvement District

FY 2025 Adopted Fiscal Budget

Allocation of Pretreatment Fees - Cities

Entity	Average Gallons Per Month 2023	Gallons Used 70% Of Average	Service Charge 30% Of Average	Combined Percent Fees 100%	Total Fees Cities FY 2025	Total Fees Cities FY 2024
Farr West	8,874,040	5.1687	4.2010	4.8784	\$ 23,953	\$ 14,142
Harrisville	6,064,929	3.5325	3.0984	3.4023	16,705	6,670
Hooper	-	0.0000	3.5508	1.0652	5,230	2,803
North Ogden	2,272,083	1.3234	9.9586	3.9140	19,218	11,697
Ogden	123,280,771	71.8047	40.7116	62.4768	306,762	195,033
Pleasant View	3,485,859	2.0303	5.4556	3.0579	15,014	8,651
Riverdale	4,244,200	2.4720	4.8062	3.1723	15,576	9,334
South Ogden	5,580,834	3.2505	8.2146	4.7397	23,272	13,774
South Weber	3,281,151	1.9111	3.8149	2.4822	12,188	7,171
Uintah Highlands	46,000	0.0268	1.2595	0.3966	1,947	1,198
Washington Terrace	5,058,385	2.9462	3.8490	3.2170	15,795	10,350
West Haven	8,654,571	5.0408	11.0798	6.8525	33,646	16,205
Central Weber	846,343	0.4930	0.0000	0.3451	1,694	972
Total	171,689,166	100.0000	100.0000	100.0000	\$ 491,000	\$ 298,000
Total Pretreatment Service Charges for the Year				\$	491,000	

Central Weber Sewer Improvement District

FY 2025 Adopted Fiscal Budget

City Treatment Fee Calculation Schedule

Entity	2023 Assessed Value	%	2023 Population	%	Average %
Farr West	\$ 1,050,633,232	4.6093	8,027	3.7927	4.2010
Harrisville	671,908,547	2.9478	6,876	3.2489	3.0984
Hooper	796,610,132	3.4949	7,633	3.6066	3.5508
North Ogden	2,186,059,053	9.5907	21,855	10.3264	9.9586
Ogden	9,208,421,231	40.3993	86,825	41.0244	40.7116
Pleasant View	1,274,560,922	5.5918	11,258	5.3194	5.4556
Riverdale	1,191,031,341	5.2253	9,285	4.3871	4.8062
South Ogden	1,836,800,060	8.0584	17,716	8.3707	8.2146
South Weber	864,144,639	3.7912	8,124	3.8386	3.8149
Uintah Highlands	306,203,555	1.3434	2,488	1.1756	1.2595
Washington Terrace	768,113,822	3.3699	9,160	4.3281	3.8490
West Haven	2,639,039,321	11.5780	22,395	10.5815	11.0798
Total	\$ 22,793,525,855	100.0000	211,642	100.0000	100.0000

Central Weber Sewer Property Tax Calculation

	2023 Tax Rate	2024 Tax Rate	Tax Rate Increase from Prior Year	Tax Revenues FY 2024	Estimated Revenues FY 2025 (13%)
Property Tax	0.000523	0.000550	5.16%	\$11,779,000	\$13,310,000
Redemptions					230,000
Fee in Lieu - Vehicles					575,000
				Total Taxes	\$14,115,000