

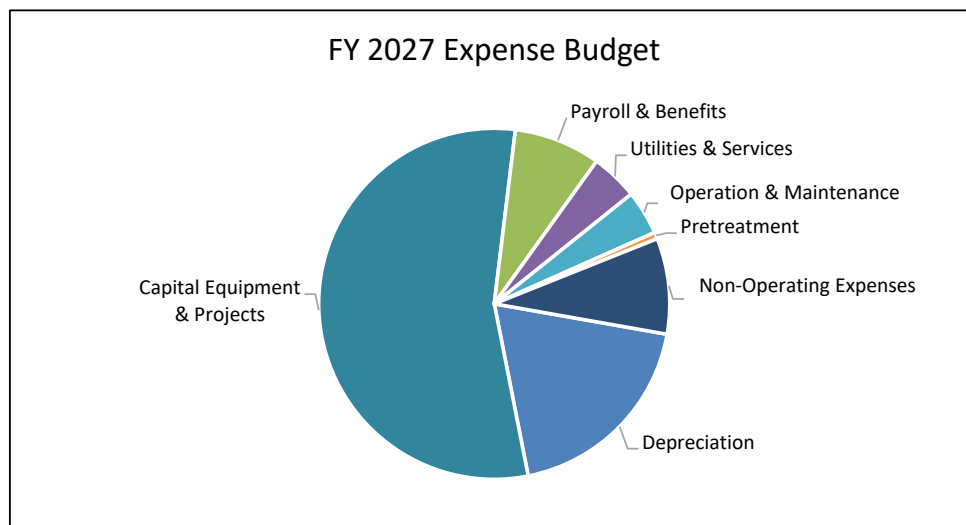
# CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

## Budget Comparison FY 2026 VS FY 2027

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

| DESCRIPTION                                                                                                                                                                                                                               | FY 2026<br>ESTIMATE* | FY 2026<br>BUDGET | FY 2027<br>BUDGET | %<br>ESTIMATE | %<br>BUDGET |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|-------------------|---------------|-------------|
| <b>Operating Revenues</b>                                                                                                                                                                                                                 | \$ 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.<br>The service fee increases begin on July 1, 2026.                                                                                                    |                      |                   |                   |               |             |
| <b>Non-Operating Revenues</b>                                                                                                                                                                                                             | \$ 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.<br>\$28,000,000 in bond proceeds were included in the FY 2026 budget. |                      |                   |                   |               |             |
| <b>Payroll &amp; Benefits</b>                                                                                                                                                                                                             | \$ 5,575,000         | \$ 5,802,000      | \$ 6,148,000      | 10.28%        | 5.96%       |
| <b>Utilities &amp; Services</b>                                                                                                                                                                                                           | \$ 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%      |
| <b>Operation &amp; Maintenance</b>                                                                                                                                                                                                        | \$ 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%      |
| <b>Pretreatment</b>                                                                                                                                                                                                                       | \$ 450,000           | \$ 481,000        | \$ 472,000        | 4.89%         | -1.87%      |
| <b>Miscellaneous Items</b>                                                                                                                                                                                                                |                      |                   |                   |               |             |
| 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%     |
| <b>Non-Operating Expenses</b>                                                                                                                                                                                                             |                      |                   |                   |               |             |
| 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

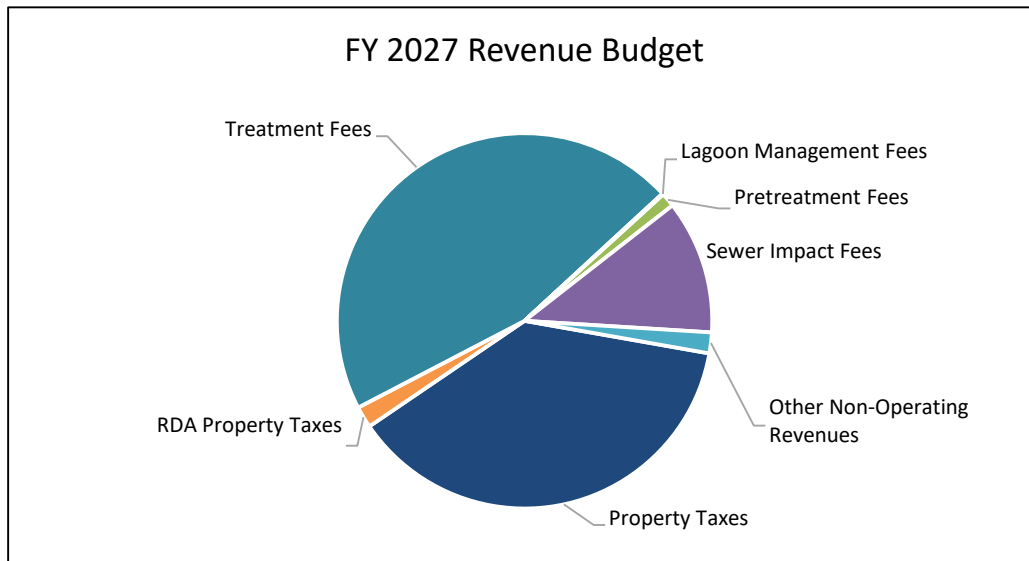
#### Revenues

| DESCRIPTION                     | FY 2026<br>ESTIMATE* | FY 2026<br>BUDGET    | FY 2027<br>BUDGET    | %<br>ESTIMATE | %<br>BUDGET  |
|---------------------------------|----------------------|----------------------|----------------------|---------------|--------------|
| <b>Operating Revenues (8%)</b>  |                      |                      |                      |               |              |
| 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%        |
| <b>Total Operating Revenue</b>  | <b>\$ 32,083,000</b> | <b>\$ 32,307,000</b> | <b>\$ 33,818,000</b> | <b>5.41%</b>  | <b>4.68%</b> |

#### 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%        |
| <b>Total Non-Operating Revenue</b> | <b>\$ 38,135,000</b> | <b>\$ 34,468,000</b> | <b>\$ 5,199,000</b> | <b>-86.37%</b> | <b>-84.92%</b> |

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

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

The FY 2027 Tentative Budget includes 37 FTE employees.

# CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

## Budget Comparison FY 2026 VS FY 2027

### Utilities and Services

| DESCRIPTION                         | FY 2026<br>ESTIMATE* | FY 2026<br>BUDGET   | FY 2027<br>BUDGET   | %<br>ESTIMATE | %<br>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%         |
| <b>Total Utilities and Services</b> | <b>\$ 2,612,000</b>  | <b>\$ 2,941,000</b> | <b>\$ 3,347,000</b> | <b>28.14%</b> | <b>13.80%</b> |

\*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<br>ESTIMATE* | FY 2026<br>BUDGET | FY 2027<br>BUDGET | %<br>ESTIMATE | %<br>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<br>ESTIMATE* | FY 2026<br>BUDGET | FY 2027<br>BUDGET | %<br>ESTIMATE | %<br>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%      |
| <br>Total Operations & Maintenance | <br>\$ 2,016,000     | <br>\$ 2,748,000  | <br>\$ 3,147,000  | <br>56.10%    | <br>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<br>ESTIMATE* | FY 2026<br>BUDGET | FY 2027<br>BUDGET | %<br>ESTIMATE | %<br>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<br>ESTIMATE* | FY 2026<br>BUDGET | FY 2027<br>BUDGET | %<br>ESTIMATE | %<br>BUDGET |
|-----------------------------------|----------------------|-------------------|-------------------|---------------|-------------|
| <b>Miscellaneous Items</b>        |                      |                   |                   |               |             |
| 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%     |
| <b>Non-Operating Expenses</b>     |                      |                   |                   |               |             |
| 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  |
|---------------------------|------------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| <b>Summary</b>            |                                    |                 |                 |                  |                 |                 |
| <b>Operating Revenues</b> |                                    | 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  |                                    | \$ 29,688,107   | \$ 31,732,477   | \$ 32,083,000    | \$ 32,307,000   | \$ 33,818,000   |
| <b>Operating Expenses</b> |                                    |                 |                 |                  |                 |                 |
|                           | 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       | \$ 8,872,483    | \$ 9,953,363    | \$ 10,653,000    | \$ 11,972,000   | \$ 13,114,000   |
| 55900                     | Depreciation (Non-Cash)            | \$ 7,729,351    | \$ 7,806,619    | \$ 10,248,000    | \$ 10,248,000   | \$ 14,734,000   |
|                           | Total Operating Expenses           | \$ 16,601,834   | \$ 17,759,982   | \$ 20,901,000    | \$ 22,220,000   | \$ 27,848,000   |
|                           | Net Operating Income (Loss)        | \$ 13,086,273   | \$ 13,972,495   | \$ 11,182,000    | \$ 10,087,000   | \$ 5,970,000    |
|                           | 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             | \$ 17,762,514   | \$ 22,368,434   | \$ 42,572,000    | \$ 37,155,000   | \$ 4,367,000    |
|                           | 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                 | \$ (21,324,328) | \$ (17,409,311) | \$ 18,269,000    | \$ (15,067,000) | \$ (32,293,000) |

**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 |
|------------------------------------|-------------------------------|----------------|----------------|------------------|----------------|----------------|
| <b>Operating Expenses - Detail</b> |                               |                |                |                  |                |                |
| <b>Payroll and Benefits</b>        |                               |                |                |                  |                |                |
| 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   |
| <b>Utilities and Services</b>      |                               |                |                |                  |                |                |
| 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 |
|------------------------------------|-------------------------------------|----------------|----------------|------------------|----------------|----------------|
| <b>Operation &amp; Maintenance</b> |                                     |                |                |                  |                |                |
| 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 |
|----------------------------------------------|---------------------------------|----------------|----------------|------------------|----------------|----------------|
| <b>Operation &amp; Maintenance Continued</b> |                                 |                |                |                  |                |                |
| 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   |
| <b>Pretreatment</b>                          |                                 |                |                |                  |                |                |
| 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<br>Number | Account<br>Description | FY 2024<br>Actual | FY 2025<br>Actual | FY 2026<br>Estimate | FY 2026<br>Budget | FY 2027<br>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<br>Gallons<br>Per Month<br>2025 | Gallons<br>Used<br>70%<br>Of Average | Service<br>Charge<br>30%<br>Of Average | Combined<br>Percent<br>Fees<br>100% | Total<br>Fees<br>Cities<br>FY 2027 | Total<br>Fees<br>Cities<br>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<br>Assessed Value | %        | 2025<br>Population | %        | Average<br>% |
| 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<br>Tax Rate | 2026<br>Tax Rate | Tax Rate<br>Increase<br>from Prior Year | Tax<br>Revenues<br>FY 2026 | Estimated<br>Revenues<br>FY 2027<br>(2%) |
| Property Tax                                 | 0.000540         | 0.000527         | -2.41%                                  | \$13,640,000               | \$13,910,000                             |
| Redemptions                                  |                  |                  |                                         |                            | 230,000                                  |
| Fee in Lieu - Vehicles                       |                  |                  |                                         |                            | 575,000                                  |
|                                              |                  |                  |                                         | Total Taxes                | \$14,715,000                             |