CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
2618 WEST PIONEER ROAD
MARRIOTT-SLATERVILLE, UTAH 84404

THE AGENDA FOR THE MEETING OF THE BOARD OF TRUSTEES OF CENTRAL WEBER SEWER IMPROVEMENT DISTRICT which will be held on Monday, August 18, 2025 at 6:00 p.m. at the District Offices located at 2618 West Pioneer Road, Marriott-Slaterville, Utah.

The Truth-in-Taxation and FY 2026 Budget Public Hearings will be held in-person at the District offices and electronically via Zoom in accordance with Utah Code Ann. §59-2-919 et. seq., Property Tax Act. The public may monitor, listen to, and provide comments in open portions of the meeting either in person or electronically by following the instructions below.

Zoom Meeting
https://us06web.zoom.us/j/85259284010
Meeting ID: 852 5928 4010

1. Truth in Taxation
   a. Motion to Open the Truth in Taxation Public Hearing Regarding the Board's Intent to Consider Levying a Property Tax Rate that Exceeds the District's Certified Tax Rate
   b. Review Proposed Property Tax Increase: Camille Cook
   c. Public Comment
   d. Motion to Close Public Hearing and Reconvene the General Session
   e. Consideration of Resolution 2025-15: Approving 2025 Tax Rate

2. FY 2026 Budget
   a. Motion to Open the FY 2026 Budget Public Hearing
   b. Review FY 2026 Tentative Budget: Camille Cook
   c. Public Comment
   d. Motion to Close Public Hearing and Reconvene the General Session
   e. Consideration of Resolution 2025-16: Adopting the FY 2026 Budget

3. Adjournment

In compliance with the Americans with Disabilities Act, persons needing auxiliary services for these meetings should call Central Weber Sewer Improvement District at (801) 731-3011 at least 24 hours prior to the meeting.

Meeting material including minutes from previous meetings are available for view on the District's website: www.centralweberut.gov.

AGENDA ITEM #1

Truth in Taxation

Memo

To: Board of Trustees

From: Camille Cook

Date: August 18, 2025

Subject: FY 2026 Truth in Taxation Timeline Summary

On February 2, 2023 the Finance Committee met to develop recommendations for the Board of Trustees regarding the current 5-year financial plan and guiding principles and parameters.

Based on those recommendations, the Board made the following motions:

1. Approve the 5-year financial plan – February 27, 2023
    a. Recommend a change to the current adopted guiding principles and parameters - changing the guideline from maintaining the property tax rate at 0.000600 to increasing the property tax rate based on percent as needed to maintain parameters.
    b. Based on projections at the time, the Finance Committee's recommendation was to increase the property tax rate by an estimated 8% annually over the next three years, tax years 2023-2025, in order to maintain bond covenants.
2. Consideration of intent to consider an increase to property tax revenue – June 23, 2025
3. Approve the FY 2026 Tentative Budget – June 23, 2025

The District uses property tax revenue for operation and maintenance of its systems. The District treats wastewater from 16 municipal entities, which collectively produced 32.93 million gallons per day (32.93 MGD) last year. The District works to run these facilities in a cost effective and efficient manner.

Tax year 2023 was the first year the District increased property tax rates since 2012. The District went through the truth in taxation process in 2021, but due to increased property valuations, the District's rate actually decreased. The District has sought to continue to operate efficiently but must respond to increasing operating expenses due to inflation in the cost of essential operating needs.

After receiving and considering public comments, District staff recommends the Board consider approval of Resolution 2025-15 Approving the 2025 Tax Rate.

NOTICE OF PROPOSED TAX INCREASE
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY is proposing to increase its property tax revenue.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY tax on a $483,000 residence would increase from $143.45 to $156.73, which is $13.28 per year.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY tax on a $483,000 business would increase from $260.82 to $284.97, which is $24.15 per year.

If the proposed budget is approved, CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY would receive an additional $1,308,368 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY would increase its property tax budgeted revenue by 9.14% above last year's property tax budgeted revenue excluding eligible new growth.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – WEBER COUNTY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: 8/18/2025 at 6:00 p.m.

Location: CWSID Administration Building, District Office
2618 W. Pioneer Road
Marriott-Slaterville, Utah

Virtual Meeting Link: https://us06web.zoom.us/j/85259284010

To obtain more information regarding the tax increase, citizens may contact Central Weber Sewer Improvement District at 801-731-3011 or visit www.centralweberut.gov.

NOTICE OF PROPOSED TAX INCREASE
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY is proposing to increase its property tax revenue.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY tax on a $576,000 residence would increase from $171.07 to $186.91, which is $15.84 per year.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY tax on a $576,000 business would increase from $311.04 to $339.84, which is $28.80 per year.

If the proposed budget is approved, CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY would receive an additional $38,204 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY would increase its property tax budgeted revenue by 7.75% above last year's property tax budgeted revenue excluding eligible new growth.

The CENTRAL WEBER SEWER IMPROVEMENT DISTRICT – DAVIS COUNTY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: 8/18/2025 at 6:00 p.m.

Location: CWSID Administration Building, District Office
2618 W. Pioneer Road
Marriott-Slaterville, Utah

Virtual Meeting Link: https://us06web.zoom.us/j/85259284010

To obtain more information regarding the tax increase, citizens may contact Central Weber Sewer Improvement District at 801-731-3011 or visit www.centralweberut.gov.

Central Weber Sewer Property Tax Rate History						
Tax Year	Rate	Rate Increase (Reduction)	Revenue	Revenue Increase	Assessed Property Value	Value Increase (Decrease)
2007	0.000519		$ 3,232,907		$ 6,229,107,592	
2008	0.000800	54.14%	5,859,780	81.25%	7,324,724,554	17.59%
2009	0.000811	1.37%	6,093,407	3.99%	7,513,449,373	2.58%
2010	0.000833	2.71%	6,111,821	0.30%	7,339,969,886	-2.31%
2011	0.000854	2.52%	6,190,809	1.29%	7,249,190,227	-1.24%
2012	0.000880	3.04%	6,197,248	0.10%	7,042,327,567	-2.85%
2013	0.000866	-1.59%	6,248,916	0.83%	7,215,838,808	2.46%
2014	0.000838	-3.23%	6,298,436	0.79%	7,516,033,386	4.16%
2015	0.000802	-4.30%	6,438,920	2.23%	8,028,578,225	6.82%
2016	0.000758	-5.49%	6,660,244	3.44%	8,786,575,478	9.44%
2017	0.000709	-6.46%	6,983,662	4.86%	9,850,016,828	12.10%
2018	0.000649	-8.46%	7,279,564	4.24%	11,216,585,008	13.87%
2019	0.000607	-6.47%	7,517,130	3.26%	12,384,068,455	10.41%
2020	0.000564	-7.08%	8,007,327	6.52%	14,197,388,376	14.64%
2021	0.000503	-10.82%	8,417,000	5.12%	16,733,097,862	17.86%
2022*	0.000482	-4.17%	10,424,000	23.84%	21,626,502,486	29.24%
2023	0.000523	8.51%	11,779,000	13.00%	21,734,102,285	0.50%
2024	0.000550	5.16%	13,310,270	13.00%	24,195,470,933	11.32%
2025**	0.000590	7.27%	15,040,300	13.00%	25,347,141,946	4.76%

*2022 Revenue included growth and adjusted assessed property value as of June 10th. The revenue increase calculated to 0.0006 rate. Once the actual revenue was approved, the rate was adjusted accordingly.

**2025 Revenue is estimated based on the proposed tax rate.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
RESOLUTION ADOPTING
A 2025 AD VALOREM PROPERTY TAX RATE ON THE
TAXABLE PROPERTY IN THE DISTRICT
RESOLUTION 2025-15

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

WHEREAS, the District has satisfied all applicable legal requirements for the Board to adopt the District's 2025 property tax rate, including the Trustee reporting requirements described in Utah Code Ann. § 17B-1-1003 and all statutory Truth-in-Taxation requirements that must be satisfied before the Board of Trustees may adopt a property tax rate that exceeds the certified tax rate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Central Weber Sewer Improvement District as follows:

1. That the District's tax rate for the year 2025, pursuant to Utah Code Ann. § 17B-1-1002, shall be 0.000590, which is apportioned to the general fund.

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

3. That this Resolution shall take effect immediately upon its adoption by the Board of Trustees.

ADOPTED, PASSED, and APPROVED by the Board of Trustees of the Central Weber Sewer Improvement District on this 18th day of August, 2025.

_____
Richard Hyer, Vice Chairman

Attest:

_____
Camille Cook, Clerk

AGENDA ITEM #2

FY 2026 Budget

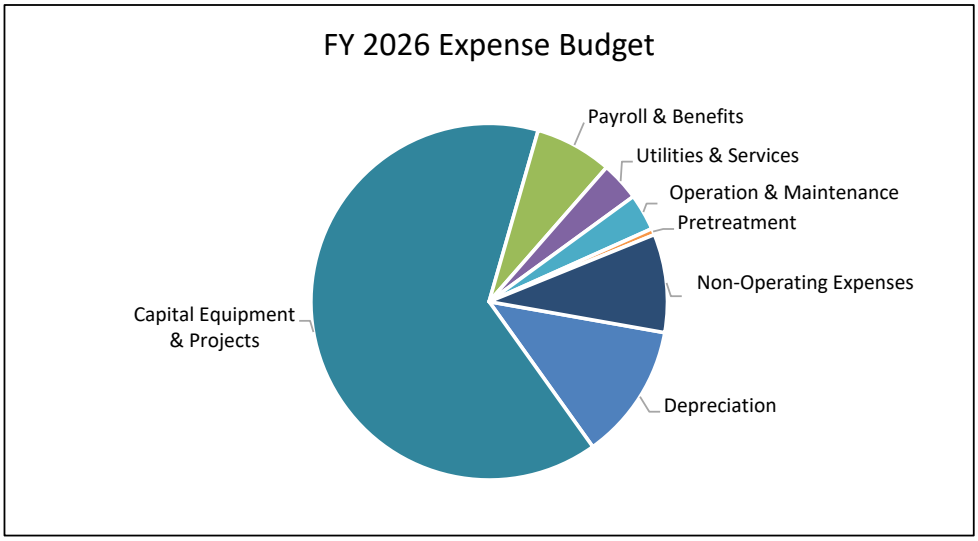
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Summary and Explanation of Significant Changes Between FY 2026 Budget and FY 2025 Estimate

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues	$ 31,380,000	$ 31,207,000	$ 33,707,000	7.42%	8.01%
NOTE: The budget proposes a 6% service fee increase and an 8% property tax increase. The service fee increases begin on July 1, 2025.					
Non-Operating Revenues	$ 9,871,000	$ 4,867,000	$ 33,068,000	235.00%	579.43%
NOTE: Sewer Impact Fees are increased from $4,000,000 to $4,500,000 due to impact fee policy updates and interest income is increased because of additional funds invested and current interest rates. $28,000,000 in bond proceeds are also included in the budget.					
Payroll & Benefits	$ 5,137,000	$ 5,443,000	$ 5,802,000	12.95%	6.60%
Utilities & Services	$ 2,217,000	$ 2,178,000	$ 2,941,000	32.66%	35.03%
Natural Gas & Electricity	1,550,000		2,000,000		29.03%
Remainder of Accounts	667,000		941,000		41.08%
Operation & Maintenance	$ 2,227,000	$ 2,498,000	$ 2,748,000	23.39%	10.01%
Chemicals	1,166,000		1,337,000		14.67%
Remainder of Accounts	1,061,000		1,411,000		32.99%
Pretreatment	$ 568,000	$ 572,000	$ 481,000	-15.32%	-15.91%
Miscellaneous Items					
Depreciation (Non-Cash)	$ 9,317,000	$ 9,317,000	$ 10,248,000	9.99%	9.99%
Bond Principal Payments	8,209,000	8,209,000	9,100,000	10.85%	10.85%
Capital Equipment & Projects	41,275,000	61,762,000	53,370,000	29.30%	-13.59%
Non-Operating Expenses					
House Rental	$ 7,000	$ 4,000	$ 4,000	-42.86%	0.00%
Property Rental	-	1,000	1,000	0.00%	0.00%
Bond Debt Interest	5,529,000	5,529,000	6,660,000	20.46%	20.46%
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 2025 VS FY 2026

Payroll & Benefits

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Admin/Legislative Payroll	$ 747,000	$ 747,000	$ 791,000		
Laboratory Payroll	278,000	278,000	292,000		
Laboratory Overtime	15,000	15,000	16,000		
Pretreatment Payroll	316,000	316,000	253,000		
Operations Payroll	2,000,000	2,238,000	2,516,000		
Operations Overtime	97,000	97,000	110,000		
Total Payroll	3,453,000	3,691,000	3,978,000	15.20%	7.78%
Compensated Absences	10,000	10,000	10,000	0.00%	0.00%
Alloc of Payroll	(189,000)	(316,000)	(253,000)	33.86%	-19.94%
FICA Taxes	229,000	229,000	247,000	7.86%	7.86%
Medicare Taxes	54,000	54,000	58,000	7.41%	7.41%
Workers Compensation	35,000	35,000	35,000	0.00%	0.00%
Unemployment	10,000	7,000	10,000		
Alloc of Taxes	(30,000)	(30,000)	(30,000)	0.00%	0.00%
Retirement 401K	118,000	118,000	128,000		
Retirement Non-Contributory	565,000	565,000	577,000		
Total Retirement	683,000	683,000	705,000	3.22%	3.22%
Net Pension Expense					
Health Insurance Premiums	900,000	926,000	959,000	6.56%	3.56%
Long Term Disability	35,000	35,000	38,000	8.57%	8.57%
Travel and Training	50,000	98,000	98,000	96.00%	0.00%
Subscriptions and Memberships	16,000	15,000	17,000	6.25%	13.33%
Clothing Service	17,000	17,000	19,000	11.76%	11.76%
Christmas Expense	5,000	5,000	5,000	0.00%	0.00%
Miscellaneous	10,000	135,000	25,000	150.00%	-81.48%
Alloc of Benefits	(151,000)	(151,000)	(119,000)	-21.19%	-21.19%
Total Payroll & Benefits	$ 5,137,000	$ 5,443,000	$ 5,802,000	12.95%	6.60%

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

The FY 2026 Tentative Budget includes 36 FTE employees.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Utilities and Services

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Water Service - Bona Vista	$ 25,000	$ 23,000	$ 25,000	0.00%	8.70%
Natural Gas Service	350,000	350,000	350,000	0.00%	0.00%
Water Service - Ogden City	4,000	3,000	5,000	25.00%	66.67%
Telephone & Internet Service	36,000	36,000	36,000	0.00%	0.00%
Electrical Service	1,200,000	1,150,000	1,650,000	37.50%	43.48%
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	360,000	380,000	15.15%	5.56%
Audit Service	19,000	19,000	22,000	15.79%	15.79%
Legal Service	45,000	33,000	50,000	11.11%	51.52%
Other Professional Services	85,000	85,000	85,000	0.00%	0.00%
Billing & Collection Services	11,000	11,000	15,000	36.36%	36.36%
Storm Sewer Fees	35,000	30,000	40,000	14.29%	33.33%
Bio Monitoring	7,000	6,000	6,000	-14.29%	0.00%
Plant Monitoring	17,000	17,000	17,000	0.00%	0.00%
Blue Stake Services	5,000	7,000	7,000	40.00%	0.00%
Bond Issuance Cost	-	-	200,000	100.00%	100.00%
Bond Admin Cost	40,000	40,000	45,000	12.50%	12.50%
Total Utilities and Services	$ 2,217,000	$ 2,178,000	$ 2,941,000	32.66%	35.03%

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

Natural Gas & Electrical Service	$ 1,550,000	$ 2,000,000	29.03%
All Other Items	$ 667,000	$ 941,000	41.08%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Operations & Maintenance

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Collections & Outfall Lines	$ 108,000	$ 108,000	$ 115,000	6.48%	6.48%
30th Street Pump Station	10,000	10,000	12,000	20.00%	20.00%
Other Pump Stations	24,000	24,000	35,000	45.83%	45.83%
Collections Pump Rebuild	28,000	28,000	28,000	0.00%	100.00%
Collections Generators	5,000	6,000	6,000	20.00%	100.00%
Headworks	29,000	27,000	35,000	20.69%	29.63%
Influent Pumps TF	2,000	7,000	7,000	250.00%	0.00%
Clarifiers	1,000	1,000	1,000	0.00%	0.00%
Raw Sludge	1,000	3,000	3,000	200.00%	0.00%
Blowers	25,000	15,000	40,000	0.00%	100.00%
Aeration Basins	9,000	25,000	25,000	177.78%	0.00%
RAS/WAS	7,000	6,000	10,000	42.86%	66.67%
UV Facilities	-	-	1,000	0.00%	100.00%
Chlorination Facility	28,000	20,000	30,000	7.14%	50.00%
Discharge Canal & Lines	55,000	40,000	55,000	0.00%	37.50%
Digesters	32,000	32,000	40,000	25.00%	25.00%
Dewatering	35,000	35,000	40,000	14.29%	14.29%
Gravity Belt Thickener	40,000	50,000	55,000	37.50%	10.00%
Bio-Solids Disposal	100,000	130,000	130,000	30.00%	0.00%
Grit Disposal	40,000	40,000	60,000	50.00%	50.00%
Plant Generators	20,000	6,000	25,000	25.00%	316.67%
Lagoon Management Little Mountain	1,000	40,000	40,000	3900.00%	0.00%
Utility Water	2,000	2,000	2,000	0.00%	0.00%
Instrumentation	35,000	22,000	40,000	14.29%	81.82%
Electrical	15,000	15,000	30,000	100.00%	100.00%
Building & Structure Miscellaneous	40,000	60,000	70,000	75.00%	16.67%
HVAC	20,000	10,000	30,000	100.00%	100.00%
Lab Supplies	94,000	94,000	110,000	17.02%	17.02%
Chlorine	400,000	575,000	500,000	25.00%	-13.04%
Struvite Control	180,000	180,000	180,000	0.00%	0.00%
Ferric	80,000	90,000	100,000	25.00%	11.11%
Polymer	350,000	350,000	350,000	0.00%	0.00%
Sodium Bisulfite	80,000	75,000	100,000	25.00%	33.33%
Gasoline	15,000	25,000	25,000	66.67%	0.00%
Diesel	35,000	45,000	45,000	28.57%	0.00%
Oil & Grease	6,000	12,000	12,000	100.00%	0.00%
Propane	20,000	17,000	25,000	25.00%	47.06%
Herbicides/Pesticides	5,000	5,000	9,000	80.00%	80.00%
Safety Supplies & Training	25,000	25,000	30,000	20.00%	20.00%
Paint & Supplies	1,000	8,000	8,000	700.00%	0.00%
Shop Supplies	30,000	36,000	45,000	50.00%	25.00%
Office Supplies	24,000	24,000	30,000	25.00%	25.00%
Hardware/Software	50,000	40,000	45,000	100.00%	100.00%
Motorized Equipment M & R	25,000	30,000	30,000	20.00%	0.00%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Operations & Maintenance

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Equipment Non-Capitalized	10,000	30,000	30,000	200.00%	0.00%
Grounds M & R	12,000	12,000	14,000	16.67%	16.67%
Plant Rebuild Pumps & Motors	25,000	15,000	30,000	20.00%	100.00%
Road Repairs	10,000	10,000	10,000	0.00%	0.00%
O & M Projects	38,000	38,000	55,000	44.74%	44.74%
Total Operations & Maintenance	$ 2,227,000	$ 2,498,000	$ 2,748,000	23.39%	10.01%

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

Chemicals	$ 1,090,000	$ 1,230,000	12.84%
Remainder of Accounts	$ 1,137,000	$ 1,518,000	33.51%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Pretreatment

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Wages	$ 316,000	$ 316,000	$ 253,000	-19.94%	-19.94%
Payroll Taxes	30,000	30,000	30,000	0.00%	0.00%
Employee Benefits	151,000	151,000	119,000	-21.19%	-21.19%
Supplies & Maintenance	7,000	8,000	8,000	14.29%	0.00%
Lab Analysis	62,000	62,000	66,000	6.45%	6.45%
Legal & Auditing	1,000	2,000	2,000	100.00%	0.00%
Equipment	1,000	3,000	3,000	200.00%	0.00%
Total Pretreatment	$ 568,000	$ 572,000	$ 481,000	-15.32%	-15.91%

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

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Miscellaneous Items

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Miscellaneous Items					
Depreciation (Non-Cash)	$ 9,317,000	$ 9,317,000	$ 10,248,000	9.99%	9.99%
Bond Principal Payments	8,209,000	8,209,000	9,100,000	10.85%	10.85%
Capital Equipment & Projects	41,275,000	61,762,000	53,370,000	29.30%	-13.59%
Non-Operating Expenses					
House Rental	7,000	4,000	4,000	-42.86%	0.00%
Property Rental	-	1,000	1,000	0.00%	0.00%
Bond Debt Interest	5,529,000	5,529,000	6,660,000	20.46%	20.46%
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.

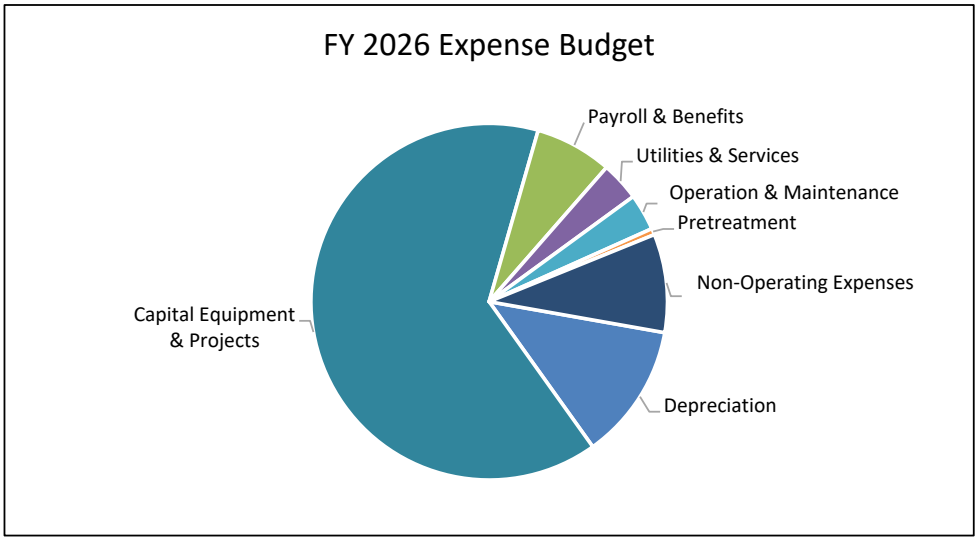
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Summary and Explanation of Significant Changes Between FY 2026 Budget and FY 2025 Estimate

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues	$ 31,380,000	$ 31,207,000	$ 33,707,000	7.42%	8.01%
NOTE: The budget proposes a 6% service fee increase and an 8% property tax increase. The service fee increases begin on July 1, 2025.					
Non-Operating Revenues	$ 9,871,000	$ 4,867,000	$ 33,068,000	235.00%	579.43%
NOTE: Sewer Impact Fees are increased from $4,000,000 to $4,500,000 due to impact fee policy updates and interest income is increased because of additional funds invested and current interest rates. $28,000,000 in bond proceeds are also included in the budget.					
Payroll & Benefits	$ 5,137,000	$ 5,443,000	$ 5,802,000	12.95%	6.60%
Utilities & Services	$ 2,217,000	$ 2,178,000	$ 2,941,000	32.66%	35.03%
Natural Gas & Electricity	1,550,000		2,000,000		29.03%
Remainder of Accounts	667,000		941,000		41.08%
Operation & Maintenance	$ 2,227,000	$ 2,498,000	$ 2,748,000	23.39%	10.01%
Chemicals	1,166,000		1,337,000		14.67%
Remainder of Accounts	1,061,000		1,411,000		32.99%
Pretreatment	$ 568,000	$ 572,000	$ 481,000	-15.32%	-15.91%
Miscellaneous Items					
Depreciation (Non-Cash)	$ 9,317,000	$ 9,317,000	$ 10,248,000	9.99%	9.99%
Bond Principal Payments	8,209,000	8,209,000	9,100,000	10.85%	10.85%
Capital Equipment & Projects	41,275,000	61,762,000	53,370,000	29.30%	-13.59%
Non-Operating Expenses					
House Rental	$ 7,000	$ 4,000	$ 4,000	-42.86%	0.00%
Property Rental	-	1,000	1,000	0.00%	0.00%
Bond Debt Interest	5,529,000	5,529,000	6,660,000	20.46%	20.46%
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.



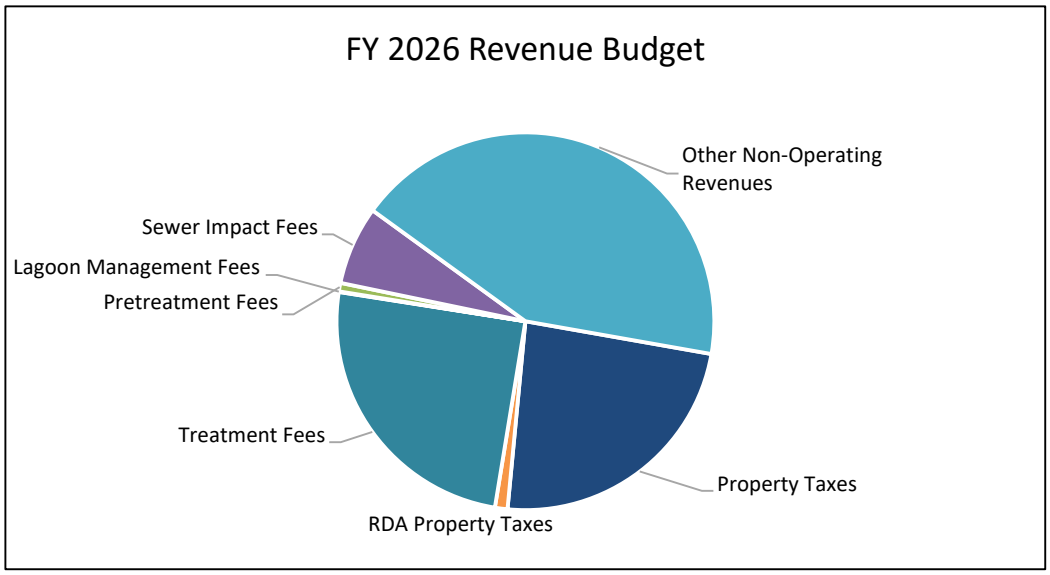
CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Revenues

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Operating Revenues (2%)					
Property Taxes (8%)	$ 13,310,000	$ 13,310,000	$ 15,040,000	13.00%	13.00%
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	14,700,000	14,700,000	15,503,000	5.46%	5.46%
Treatment Fees - District	500,000	438,000	462,000	-7.60%	5.48%
Treatment Fees - Bona Vista	315,000	340,000	300,000	-4.76%	-11.76%
Treatment Fees - Septic Haulers	100,000	96,000	101,000	1.00%	5.21%
Treatment Fees - Surcharges	350,000	181,000	250,000	-28.57%	38.12%
Lagoon Management Fees	10,000	40,000	40,000	300.00%	0.00%
Pretreatments Fees - Cities	490,000	491,000	400,000	-18.37%	-18.53%
Pretreatment Fees - Testing	75,000	81,000	81,000	8.00%	0.00%
Total Operating Revenue	$ 31,380,000	$ 31,207,000	$ 33,707,000	7.42%	8.01%
Non-Operating Revenues					
Sewer Impact Fees	$ 6,500,000	$ 4,000,000	$ 4,500,000	-30.77%	12.50%
Interest Income	2,700,000	570,000	250,000	-90.74%	-56.14%
Bond Interest Income	600,000	230,000	250,000	-58.33%	8.70%
House Rental Income	11,000	9,000	10,000	-9.09%	11.11%
Property Rental Income	2,000	8,000	8,000	300.00%	0.00%
Proceeds From Bond	-	-	28,000,000	100.00%	100.00%
Miscellaneous Income	58,000	50,000	50,000	-13.79%	0.00%
Total Non-Operating Revenue	$ 9,871,000	$ 4,867,000	$ 33,068,000	235.00%	579.43%

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



CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Payroll & Benefits

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Admin/Legislative Payroll	$ 747,000	$ 747,000	$ 791,000		
Laboratory Payroll	278,000	278,000	292,000		
Laboratory Overtime	15,000	15,000	16,000		
Pretreatment Payroll	316,000	316,000	253,000		
Operations Payroll	2,000,000	2,238,000	2,516,000		
Operations Overtime	97,000	97,000	110,000		
Total Payroll	3,453,000	3,691,000	3,978,000	15.20%	7.78%
Compensated Absences	10,000	10,000	10,000	0.00%	0.00%
Alloc of Payroll	(189,000)	(316,000)	(253,000)	33.86%	-19.94%
FICA Taxes	229,000	229,000	247,000	7.86%	7.86%
Medicare Taxes	54,000	54,000	58,000	7.41%	7.41%
Workers Compensation	35,000	35,000	35,000	0.00%	0.00%
Unemployment	10,000	7,000	10,000		
Alloc of Taxes	(30,000)	(30,000)	(30,000)	0.00%	0.00%
Retirement 401K	118,000	118,000	128,000		
Retirement Non-Contributory	565,000	565,000	577,000		
Total Retirement	683,000	683,000	705,000	3.22%	3.22%
Net Pension Expense					
Health Insurance Premiums	900,000	926,000	959,000	6.56%	3.56%
Long Term Disability	35,000	35,000	38,000	8.57%	8.57%
Travel and Training	50,000	98,000	98,000	96.00%	0.00%
Subscriptions and Memberships	16,000	15,000	17,000	6.25%	13.33%
Clothing Service	17,000	17,000	19,000	11.76%	11.76%
Christmas Expense	5,000	5,000	5,000	0.00%	0.00%
Miscellaneous	10,000	135,000	25,000	150.00%	-81.48%
Alloc of Benefits	(151,000)	(151,000)	(119,000)	-21.19%	-21.19%
Total Payroll & Benefits	$ 5,137,000	$ 5,443,000	$ 5,802,000	12.95%	6.60%

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

The FY 2026 Tentative Budget includes 36 FTE employees.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Utilities and Services

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Water Service - Bona Vista	$ 25,000	$ 23,000	$ 25,000	0.00%	8.70%
Natural Gas Service	350,000	350,000	350,000	0.00%	0.00%
Water Service - Ogden City	4,000	3,000	5,000	25.00%	66.67%
Telephone & Internet Service	36,000	36,000	36,000	0.00%	0.00%
Electrical Service	1,200,000	1,150,000	1,650,000	37.50%	43.48%
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	360,000	380,000	15.15%	5.56%
Audit Service	19,000	19,000	22,000	15.79%	15.79%
Legal Service	45,000	33,000	50,000	11.11%	51.52%
Other Professional Services	85,000	85,000	85,000	0.00%	0.00%
Billing & Collection Services	11,000	11,000	15,000	36.36%	36.36%
Storm Sewer Fees	35,000	30,000	40,000	14.29%	33.33%
Bio Monitoring	7,000	6,000	6,000	-14.29%	0.00%
Plant Monitoring	17,000	17,000	17,000	0.00%	0.00%
Blue Stake Services	5,000	7,000	7,000	40.00%	0.00%
Bond Issuance Cost	-	-	200,000	100.00%	100.00%
Bond Admin Cost	40,000	40,000	45,000	12.50%	12.50%
Total Utilities and Services	$ 2,217,000	$ 2,178,000	$ 2,941,000	32.66%	35.03%

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

Natural Gas & Electrical Service	$ 1,550,000	$ 2,000,000	29.03%
All Other Items	$ 667,000	$ 941,000	41.08%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Operations & Maintenance

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Collections & Outfall Lines	$ 108,000	$ 108,000	$ 115,000	6.48%	6.48%
30th Street Pump Station	10,000	10,000	12,000	20.00%	20.00%
Other Pump Stations	24,000	24,000	35,000	45.83%	45.83%
Collections Pump Rebuild	28,000	28,000	28,000	0.00%	100.00%
Collections Generators	5,000	6,000	6,000	20.00%	100.00%
Headworks	29,000	27,000	35,000	20.69%	29.63%
Influent Pumps TF	2,000	7,000	7,000	250.00%	0.00%
Clarifiers	1,000	1,000	1,000	0.00%	0.00%
Raw Sludge	1,000	3,000	3,000	200.00%	0.00%
Blowers	25,000	15,000	40,000	0.00%	100.00%
Aeration Basins	9,000	25,000	25,000	177.78%	0.00%
RAS/WAS	7,000	6,000	10,000	42.86%	66.67%
UV Facilities	-	-	1,000	0.00%	100.00%
Chlorination Facility	28,000	20,000	30,000	7.14%	50.00%
Discharge Canal & Lines	55,000	40,000	55,000	0.00%	37.50%
Digesters	32,000	32,000	40,000	25.00%	25.00%
Dewatering	35,000	35,000	40,000	14.29%	14.29%
Gravity Belt Thickener	40,000	50,000	55,000	37.50%	10.00%
Bio-Solids Disposal	100,000	130,000	130,000	30.00%	0.00%
Grit Disposal	40,000	40,000	60,000	50.00%	50.00%
Plant Generators	20,000	6,000	25,000	25.00%	316.67%
Lagoon Management Little Mountain	1,000	40,000	40,000	3900.00%	0.00%
Utility Water	2,000	2,000	2,000	0.00%	0.00%
Instrumentation	35,000	22,000	40,000	14.29%	81.82%
Electrical	15,000	15,000	30,000	100.00%	100.00%
Building & Structure Miscellaneous	40,000	60,000	70,000	75.00%	16.67%
HVAC	20,000	10,000	30,000	100.00%	100.00%
Lab Supplies	94,000	94,000	110,000	17.02%	17.02%
Chlorine	400,000	575,000	500,000	25.00%	-13.04%
Struvite Control	180,000	180,000	180,000	0.00%	0.00%
Ferric	80,000	90,000	100,000	25.00%	11.11%
Polymer	350,000	350,000	350,000	0.00%	0.00%
Sodium Bisulfite	80,000	75,000	100,000	25.00%	33.33%
Gasoline	15,000	25,000	25,000	66.67%	0.00%
Diesel	35,000	45,000	45,000	28.57%	0.00%
Oil & Grease	6,000	12,000	12,000	100.00%	0.00%
Propane	20,000	17,000	25,000	25.00%	47.06%
Herbicides/Pesticides	5,000	5,000	9,000	80.00%	80.00%
Safety Supplies & Training	25,000	25,000	30,000	20.00%	20.00%
Paint & Supplies	1,000	8,000	8,000	700.00%	0.00%
Shop Supplies	30,000	36,000	45,000	50.00%	25.00%
Office Supplies	24,000	24,000	30,000	25.00%	25.00%
Hardware/Software	50,000	40,000	45,000	100.00%	100.00%
Motorized Equipment M & R	25,000	30,000	30,000	20.00%	0.00%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Operations & Maintenance

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Equipment Non-Capitalized	10,000	30,000	30,000	200.00%	0.00%
Grounds M & R	12,000	12,000	14,000	16.67%	16.67%
Plant Rebuild Pumps & Motors	25,000	15,000	30,000	20.00%	100.00%
Road Repairs	10,000	10,000	10,000	0.00%	0.00%
O & M Projects	38,000	38,000	55,000	44.74%	44.74%
Total Operations & Maintenance	$ 2,227,000	$ 2,498,000	$ 2,748,000	23.39%	10.01%

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

Chemicals	$ 1,090,000	$ 1,230,000	12.84%
Remainder of Accounts	$ 1,137,000	$ 1,518,000	33.51%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Pretreatment

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Wages	$ 316,000	$ 316,000	$ 253,000	-19.94%	-19.94%
Payroll Taxes	30,000	30,000	30,000	0.00%	0.00%
Employee Benefits	151,000	151,000	119,000	-21.19%	-21.19%
Supplies & Maintenance	7,000	8,000	8,000	14.29%	0.00%
Lab Analysis	62,000	62,000	66,000	6.45%	6.45%
Legal & Auditing	1,000	2,000	2,000	100.00%	0.00%
Equipment	1,000	3,000	3,000	200.00%	0.00%
Total Pretreatment	$ 568,000	$ 572,000	$ 481,000	-15.32%	-15.91%

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

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2025 VS FY 2026

Miscellaneous Items

DESCRIPTION	FY 2025 ESTIMATE*	FY 2025 BUDGET	FY 2026 BUDGET	% ESTIMATE	% BUDGET
Miscellaneous Items					
Depreciation (Non-Cash)	$ 9,317,000	$ 9,317,000	$ 10,248,000	9.99%	9.99%
Bond Principal Payments	8,209,000	8,209,000	9,100,000	10.85%	10.85%
Capital Equipment & Projects	41,275,000	61,762,000	53,370,000	29.30%	-13.59%
Non-Operating Expenses					
House Rental	7,000	4,000	4,000	-42.86%	0.00%
Property Rental	-	1,000	1,000	0.00%	0.00%
Bond Debt Interest	5,529,000	5,529,000	6,660,000	20.46%	20.46%
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 2026 Tentative Budget

Account Number	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2025 Budget	FY 2026 Budget
		Summary				
Operating Revenues		10%	5%		2%	6%
31100	Property Taxes (8%)	$ 10,647,783	$ 12,045,326	$ 13,310,000	$ 13,310,000	$ 15,040,000
31110	Redemptions	210,650	245,972	230,000	230,000	230,000
31120	Fee in Lieu - Vehicles	600,374	659,235	575,000	575,000	575,000
31125	RDA Property Taxes	356,643	402,128	725,000	725,000	725,000
31200	Treatment Fees - Cities	13,809,008	14,499,004	14,700,000	14,700,000	15,503,000
31210	Treatment Fees - District	476,325	498,718	500,000	438,000	462,000
31220	Treatment Fees - Bona Vista	283,092	262,849	315,000	340,000	300,000
31230	Treatment Fees - Septic Haulers	97,212	100,312	100,000	96,000	101,000
31240	Treatment Fees - Surcharges	352,851	591,979	350,000	181,000	250,000
31300	Lagoon Management Fees	11,561	11,510	10,000	40,000	40,000
31400	Pretreatment Fees - Cities	270,000	298,000	490,000	491,000	400,000
31410	Pretreatment Fees - Testing	67,822	73,073	75,000	81,000	81,000
31420	Pretreatment Fines	8,767	-	-	-	-
	Total Operating Revenues	$ 27,192,087	$ 29,688,107	$ 31,380,000	$ 31,207,000	$ 33,707,000
Operating Expenses						
	Payroll and Benefits	$ 3,915,013	$ 4,347,132	$ 5,137,000	$ 5,443,000	$ 5,802,000
	Utilities and Services	1,897,346	2,218,738	2,217,000	2,178,000	2,941,000
	Operation and Maintenance	1,722,475	1,929,286	2,227,000	2,498,000	2,748,000
	Pretreatment	350,201	377,328	568,000	572,000	481,000
	Sub-Total Operating Expenses	$ 7,885,034	$ 8,872,483	$ 10,149,000	$ 10,691,000	$ 11,972,000
55900	Depreciation (Non-Cash)	$ 7,473,266	$ 7,729,351	$ 9,317,000	$ 9,317,000	$ 10,248,000
	Total Operating Expenses	$ 15,358,300	$ 16,601,834	$ 19,466,000	$ 20,008,000	$ 22,220,000
	Net Operating Income (Loss)	$ 11,833,787	$ 13,086,273	$ 11,914,000	$ 11,199,000	$ 11,487,000
	Non-Operating Revenues	$ 7,387,892	$ 8,901,658	$ 9,871,000	$ 4,867,000	$ 33,068,000
	Non-Operating Expenses	3,186,624	4,225,417	6,261,000	6,269,000	7,400,000
	Change in Net Position	$ 16,035,055	$ 17,762,514	$ 15,524,000	$ 9,797,000	$ 37,155,000
	Miscellaneous Items Affecting Cash					
	Bond Principal Payments	$ (6,173,000)	$ (8,798,528)	$ (8,209,000)	$ (8,209,000)	$ (9,100,000)
	Capital Equipment & Projects	(23,288,911)	(38,017,665)	(41,275,000)	(61,762,000)	(53,370,000)
	Depreciation (Non-Cash)	7,473,266	7,729,351	9,317,000	9,317,000	10,248,000
	Net Change in Cash	$ (5,953,591)	$ (21,324,328)	$ (24,643,000)	$ (50,857,000)	$ (15,067,000)

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2026 Tentative Budget

Account Number	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2025 Budget	FY 2026 Budget
		Operating Expenses - Detail				
Payroll and Benefits						
40100	Administrative/Legislative	$ 586,696	$ 569,067	$ 747,000	$ 747,000	$ 791,000
40120	Laboratory Payroll	238,457	248,255	278,000	278,000	292,000
40130	Laboratory Overtime	17,485	9,047	15,000	15,000	16,000
40140	Pretreatment Payroll	180,584	196,985	316,000	316,000	253,000
40160	Operations Payroll	1,756,695	1,920,965	2,000,000	2,238,000	2,516,000
40170	Operations Overtime	69,321	82,343	97,000	97,000	110,000
40180	Compensated Absences	(16,206)	25,012	10,000	10,000	10,000
40190	Allocation of Payroll	(179,205)	(196,985)	(189,000)	(316,000)	(253,000)
40210	FICA	172,713	183,675	229,000	229,000	247,000
40220	Medicare	40,846	43,379	54,000	54,000	58,000
40230	Workers Compensation	27,689	28,463	35,000	35,000	35,000
40240	Unemployment	-	7,824	10,000	7,000	10,000
40290	Allocation of Taxes	(16,856)	(18,457)	(30,000)	(30,000)	(30,000)
40310	Retirement 401K	93,750	101,895	118,000	118,000	128,000
40320	Retirement Non-Contributory	458,698	495,301	565,000	565,000	577,000
40350	Net Pension Expense	(196,918)	(90,702)	-	-	-
40410	Health Insurance Premium	686,848	713,459	900,000	926,000	959,000
40420	Long Term Disability	26,701	29,400	35,000	35,000	38,000
40510	Travel and Training	21,818	50,052	50,000	98,000	98,000
40520	Subscriptions & Memberships	12,053	15,219	16,000	15,000	17,000
40530	Clothing Service	13,073	14,728	17,000	17,000	19,000
40540	Christmas Celebration	4,988	3,473	5,000	5,000	5,000
40550	Miscellaneous	7,399	12,665	10,000	135,000	25,000
40590	Allocation of Benefits	(91,615)	(97,932)	(151,000)	(151,000)	(119,000)
	Total Payroll and Benefits	$ 3,915,013	$ 4,347,132	$ 5,137,000	$ 5,443,000	$ 5,802,000
Utilities and Services						
50310	Water Service - Bona Vista	$ 20,983	$ 23,178	$ 25,000	$ 23,000	$ 25,000
50320	Natural Gas Service	427,589	380,793	350,000	350,000	350,000
50330	Water Service - Ogden City	2,996	3,368	4,000	3,000	5,000
50340	Telephone Service	32,782	37,607	36,000	36,000	36,000
50350	Electrical Service	937,868	1,058,178	1,200,000	1,150,000	1,650,000
50360	Garbage Disposal	2,070	2,160	3,000	3,000	3,000
50370	Rug & Towel Service	4,282	4,173	5,000	5,000	5,000
50400	Liability Insurance	303,633	316,757	330,000	360,000	380,000
50410	Audit Service	17,805	17,825	19,000	19,000	22,000
50420	Legal Service	23,048	55,662	45,000	33,000	50,000
50440	Other Professional Services	41,314	51,665	85,000	85,000	85,000
50450	Billing & Collection Services	10,936	11,279	11,000	11,000	15,000
50480	Storm Sewer Fees	34,022	36,780	35,000	30,000	40,000
50510	Bio Monitoring	4,600	3,800	7,000	6,000	6,000
50520	Plant Monitoring	12,633	14,682	17,000	17,000	17,000
50530	Blue Stake Services	3,687	4,103	5,000	7,000	7,000
50550	Bond Issuance Cost	-	175,825	-	-	200,000
50560	Bond Admin Cost	17,099	20,903	40,000	40,000	45,000
	Total Utilities and Services	$ 1,897,346	$ 2,218,738	$ 2,217,000	$ 2,178,000	$ 2,941,000

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2026 Tentative Budget

Account Number	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2025 Budget	FY 2026 Budget
Operation & Maintenance						
60210	Collections & Outfall Lines	$ 91,367	$ 117,508	$ 108,000	$ 108,000	$ 115,000
60220	30th Street Pump Station	5,180	14,761	10,000	10,000	12,000
60230	Other Pump Stations	44,199	29,380	24,000	24,000	35,000
60235	Collections Pump Rebuild	-	-	28,000	28,000	28,000
60238	Collections Generators	-	3,569	5,000	6,000	6,000
60245	Headworks	24,132	29,851	29,000	27,000	35,000
60250	Influent Pumps TF	7,099	1,609	2,000	7,000	7,000
60262	Clarifiers	5,286	907	1,000	1,000	1,000
60266	Raw Sludge	2,166	179	1,000	3,000	3,000
60271	Blowers	-	15,998	25,000	15,000	40,000
60272	Aeration Basin	26,811	18,444	9,000	25,000	25,000
60274	RAS/WAS	576	1,178	7,000	6,000	10,000
60275	UV Facilities	-	-	-	-	1,000
60280	Chlorination Facility	16,424	28,047	28,000	20,000	30,000
60320	Discharge Canal & Lines	27,000	39,763	55,000	40,000	55,000
60335	Digesters	28,656	37,043	32,000	32,000	40,000
60340	Dewatering	33,472	44,153	35,000	35,000	40,000
60345	Gravity Belt Thickener	6,964	46,512	40,000	50,000	55,000
60350	Bio-Solids Disposal	85,527	97,153	100,000	130,000	130,000
60360	Grit Disposal	49,561	48,857	40,000	40,000	60,000
60370	Co-Generation	735	-	-	-	-
60375	Plant Generators	11,670	11,377	20,000	6,000	25,000
60380	Lagoon Management - Little Mountain	1,025	1,494	1,000	40,000	40,000
60395	Utility Water	76	392	2,000	2,000	2,000
60400	Instrumentation	28,908	29,158	35,000	22,000	40,000
60410	Electrical	10,708	17,300	15,000	15,000	30,000
60420	Building & Structure Misc	37,008	38,564	40,000	60,000	70,000
60425	HVAC	-	-	20,000	10,000	30,000
60430	Lab Supplies	89,223	75,952	94,000	94,000	110,000
60440	Chlorine	355,415	405,542	400,000	575,000	500,000
60450	Struvite Control	81,969	129,844	180,000	180,000	180,000
60455	Ferric	-	-	80,000	90,000	100,000
60460	Polymer	257,963	261,386	350,000	350,000	350,000
60465	Sodium Bisulfite	81,390	95,954	80,000	75,000	100,000
60470	Gasoline	9,429	17,798	15,000	25,000	25,000
60480	Diesel	39,630	41,131	35,000	45,000	45,000
60490	Oil & Grease	9,922	4,571	6,000	12,000	12,000
60500	Propane	19,569	21,622	20,000	17,000	25,000
60520	Herbicides/Pesticides	2,661	6,526	5,000	5,000	9,000
60550	Safety Supplies	19,525	14,707	25,000	25,000	30,000
60560	Paint & Supplies	297	1,752	1,000	8,000	8,000
60570	Shop Supplies	29,644	26,422	30,000	36,000	45,000

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2026 Tentative Budget

Account Number	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2025 Budget	FY 2026 Budget
Operation & Maintenance Continued						
60580	Office Supplies	23,906	34,104	24,000	24,000	30,000
60590	Hardware/Software	-	-	50,000	40,000	45,000
60630	Motorized Equipment Maintenance	29,217	51,039	25,000	30,000	30,000
60640	Equipment - Non-Capitalized	23,414	7,357	10,000	30,000	30,000
60650	Grounds - M & R	12,163	8,212	12,000	12,000	14,000
60670	Plant Rebuild Pumps & Motors	35,826	15,892	25,000	15,000	30,000
60680	Road Repairs	21,813	-	10,000	10,000	10,000
60690	O & M Projects	34,950	36,280	38,000	38,000	55,000
	Total Operation & Maintenance	$ 1,722,475	$ 1,929,286	$ 2,227,000	$ 2,498,000	$ 2,748,000
Pretreatment						
70110	Salaries/Wages	$ 179,205	$ 196,985	$ 316,000	$ 316,000	$ 253,000
70120	Payroll Taxes	16,856	18,457	30,000	30,000	30,000
70130	Employee Benefits	91,615	97,932	151,000	151,000	119,000
70230	Supplies & Maintenance	3,957	4,924	7,000	8,000	8,000
70240	Lab Analysis	53,754	57,794	62,000	62,000	66,000
70250	Legal & Auditing	309	264	1,000	2,000	2,000
70270	Equipment	4,504	970	1,000	3,000	3,000
	Total Pretreatment	$ 350,201	$ 377,328	$ 568,000	$ 572,000	$ 481,000
	Total Operating Expenses	$ 7,885,034	$ 8,872,483	$ 10,149,000	$ 10,691,000	$ 11,972,000
	Operating Income (Loss)	$ 19,307,053	$ 20,815,624	$ 21,231,000	$ 20,516,000	$ 21,735,000

Central Weber Sewer Improvement District

Sewer Enterprise Fund

FY 2026 Tentative Budget

Account Number	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2025 Budget	FY 2026 Budget
	Non-Operating Revenues & Expenses					
Non-Operating Revenues						
35100	Sewer Impact Fees	$ 4,603,170	$ 4,232,086	$ 6,500,000	$ 4,000,000	$ 4,500,000
35200	Interest Income	1,988,137	3,171,316	2,700,000	570,000	250,000
35210	Bond Interest Income	711,793	1,421,616	600,000	230,000	250,000
35300	House Rental Income	8,950	9,500	11,000	9,000	10,000
35400	Property Rental Income	6,934	(2,523)	2,000	8,000	8,000
35410	Lease Proceeds	-	6,457	-	-	-
35500	Sale of Assets	46,000	36,164	38,000	30,000	30,000
35600	Proceeds From Bond	-	-	-	-	28,000,000
35900	Miscellaneous Income	22,909	27,043	20,000	20,000	20,000
	Total Non-Operating Revenues	$ 7,387,892	$ 8,901,658	$ 9,871,000	$ 4,867,000	$ 33,068,000
Non-Operating Expenses						
85460	House Rental	$ 2,006	$ 2,683	$ 7,000	$ 4,000	$ 4,000
85470	Property Rental	748	718	-	1,000	1,000
85570	Bond Debt Interest	2,827,228	3,819,888	5,529,000	5,529,000	6,660,000
85575	Contribution-Other Governments	356,643	402,128	725,000	725,000	725,000
85590	Miscellaneous Expense	-	-	-	10,000	10,000
	Total Non-Operating Expenses	$ 3,186,624	$ 4,225,417	$ 6,261,000	$ 6,269,000	$ 7,400,000
	Capital Projects and Equipment					
90210	Vehicles & Motorized Equipment	$ 273,036	$ 95,237	$ 200,000	$ 592,000	$ 1,010,000
90250	Small Projects	366,197	721,587	200,000	670,000	500,000
90310	Plant Growth & Expansion	17,048,531	31,402,444	33,000,000	47,000,000	17,000,000
90360	Pump Station Equipment	-	-	185,000	260,000	750,000
90370	Site Paving & Utility Improvements	12,241	23,715	1,290,000	1,650,000	-
90390	Building Improvements	-	49,195	1,400,000	3,150,000	6,650,000
90400	Collection System	5,240,194	5,688,304	5,000,000	7,850,000	26,750,000
90430	SCADA Improvements	-	16,976	-	590,000	710,000
90450	Master Plan Study & Impact Fee	348,711	20,207	-	-	-
	Total Capital Expenses	$ 23,288,911	$ 38,017,665	$ 41,275,000	$ 61,762,000	$ 53,370,000

Central Weber Sewer Improvement District

FY 2026 Tentative Budget

Allocation of Treatment Fees - Cities

Entity	%	FY 2026	FY 2025	Percent Increase (Decrease)	FY 2026 Quarterly Payments	FY 2025 Quarterly Payments
Farr West	4.2269	$ 662,609	$ 621,286	6.65%	$ 165,652	$ 155,322
Harrisville	3.0159	472,772	458,222	3.17%	118,193	114,556
Hooper	3.2762	513,577	525,128	-2.20%	128,394	131,282
North Ogden	10.0568	1,576,504	1,472,777	7.04%	394,126	368,194
Ogden	40.7421	6,386,731	6,020,838	6.08%	1,596,683	1,505,210
Pleasant View	5.7262	897,639	806,829	11.26%	224,410	201,707
Riverdale	4.7456	743,920	710,789	4.66%	185,980	177,697
South Ogden	8.0686	1,264,834	1,214,857	4.11%	316,209	303,714
South Weber	3.7486	587,631	564,186	4.16%	146,908	141,047
Uintah Highlands	1.2652	198,333	186,267	6.48%	49,583	46,567
Washington Terrace	3.7830	593,023	569,229	4.18%	148,256	142,307
West Haven	11.3449	1,778,427	1,638,592	8.53%	444,607	409,648
Treatment Fees - Cities	100.0000	$ 15,676,000	$14,789,000	6.00%	$3,919,001	$3,697,251

Central Weber Sewer Improvement District

FY 2026 Tentative Budget

Allocation of Pretreatment Fees - Cities

Entity	Average Gallons Per Month 2024	Gallons Used 70% Of Average	Service Charge 30% Of Average	Combined Percent Fees 100%	Total Fees Cities FY 2026	Total Fees Cities FY 2025
Farr West	9,758,277	5.1416	4.2269	4.8672	$ 19,469	$ 23,953
Harrisville	6,394,478	3.3692	3.0159	3.2632	13,053	16,705
Hooper	-	0.0000	3.2762	0.9829	3,932	5,230
North Ogden	2,926,753	1.5421	10.0568	4.0965	16,386	19,218
Ogden	129,367,312	68.1628	40.7421	59.9363	239,744	306,762
Pleasant View	3,658,696	1.9277	5.7262	3.0673	12,269	15,014
Riverdale	4,397,600	2.3171	4.7456	3.0457	12,183	15,576
South Ogden	5,200,083	2.7399	8.0686	4.3385	17,354	23,272
South Weber	3,764,367	1.9834	3.7486	2.5130	10,052	12,188
Uintah Highlands	52,600	0.0277	1.2652	0.3990	1,596	1,947
Washington Terrace	3,409,421	1.7964	3.7830	2.3924	9,570	15,795
West Haven	20,179,352	10.6324	11.3449	10.8462	43,385	33,646
Central Weber	682,634	0.3597	0.0000	0.2518	1,007	1,694
Total	189,791,573	100.0000	100.0000	100.0000	$ 400,000	$ 491,000

Total Pretreatment Service Charges for the Year $ 400,000

Central Weber Sewer Improvement District

FY 2026 Tentative Budget

City Treatment Fee Calculation Schedule

Entity	2024 Assessed Value	%	2024 Population	%	Average %
Farr West	$ 1,141,641,367	4.7022	8,021	3.7515	4.2269
Harrisville	692,030,215	2.8503	6,802	3.1814	3.0159
Hooper	718,378,409	2.9589	7,683	3.5935	3.2762
North Ogden	2,358,645,914	9.7148	22,233	10.3987	10.0568
Ogden	9,873,995,058	40.6689	87,267	40.8162	40.7421
Pleasant View	1,501,276,196	6.1835	11,265	5.2688	5.7262
Riverdale	1,264,151,185	5.2068	9,160	4.2843	4.7456
South Ogden	1,910,472,076	7.8688	17,678	8.2683	8.0686
South Weber	899,880,074	3.7064	8,105	3.7908	3.7486
Uintah Highlands	329,623,708	1.3577	2,507	1.1726	1.2652
Washington Terrace	806,968,685	3.3237	9,070	4.2422	3.7830
West Haven	2,781,871,811	11.4580	24,014	11.2317	11.3449
Total	$ 24,278,934,698	100.0000	213,805	100.0000	100.0000

Central Weber Sewer Property Tax Calculation

	2024 Tax Rate	2025 Tax Rate	Tax Rate Increase from Prior Year	Tax Revenues FY 2025	Estimated Revenues FY 2026 (13%)
Property Tax	0.000550	0.000590	7.27%	$13,310,000	$15,040,300
Redemptions					230,000
Fee in Lieu - Vehicles					575,000
				Total Taxes	$15,845,300

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT
RESOLUTION APPROVING THE 2025-2026 FISCAL YEAR BUDGET
RESOLUTION 2025-16

WHEREAS, the Board of Trustees of the Central Weber Sewer Improvement District (the "District") has reviewed, considered and adopted a Tentative Budget for the District covering the District's fiscal year, beginning July 1, 2025 and ending June 30, 2026;

WHEREAS, the Tentative Budget includes a property tax increase of approximately 8%, primarily to keep up with inflation and normal increases in operating costs and preserve the District's bond rating;

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

WHEREAS, the District has followed all statutory Truth-in-Taxation requirements and other statutory requirements including holding properly noticed public hearings to discuss the potential property tax increase that is included in the Tentative Budget and discuss the adoption of the District's 2025-2026 Budget, at which time any interested persons in attendance were given an opportunity to be heard on the potential property tax increase and the estimates of revenues and expenditures and any other item contained in the District's Tentative 2025-2026 Budget; and

WHEREAS, the Trustees have made such adjustments to the Tentative 2025-2026 Budget as deemed desirable and are prepared to adopt the District's Budget for the 2025-2026 fiscal year.

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

1. That the 2025-2026 Fiscal Year Budget of the Central Weber Sewer Improvement District, a copy of which may be attached to this Resolution as Exhibit "A", be and hereby is adopted.

2. That the District's 2025-2026 Budget shall be in effect during the 2025-2026 fiscal year, subject to later amendment as provided by law.

3. That Camille Cook, Chief Financial Officer of the District, with such assistance from staff as she deems desirable, shall file a copy of the final 2025-2026 Budget with the Utah State Auditor within thirty days after the date of this Resolution.

4. That a certified copy of the 2025-2026 Budget shall be filed in the District's office and be available to the public during regular business hours.

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

Adopted, passed and approved by the Board of Trustees of the Central Weber Sewer Improvement District on this 18th day of August, 2025.

Richard Hyer, Vice Chairman

Attest:

Camille Cook, Clerk

EXHIBIT “A”
FY 2025-2026 Budget
(may be attached)