

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Summary and explanation of large changes between FY 2024 Budget and FY 2023 Estimate

DESCRIPTION	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate*	%	%
				Budget	Estimate
Operating Revenues	\$ 29,201,000	\$ 27,144,000	\$ 26,955,000	7.58%	8.33%
NOTE: The budget proposes a 5% service fee increase and an 8% property tax increase. The service fee increases begin on July 1, 2023.					
Non-Operating Revenues	\$ 39,637,000	\$ 3,893,000	\$ 7,237,000	918.16%	447.70%
NOTE: Sewer Impact Fees remain at \$3,500,000 and interest income is increased because of additional funds invested and increasing interest rates. \$35,000,000 in bond proceeds are also included in the budget.					
Payroll & Benefits	\$ 4,561,000	\$ 4,336,000	\$ 4,241,000	5.19%	7.55%
NOTE: The FY 2024 Budget includes 1 additional full time employee. An additional \$120,000 is included in Misc. for possible inflation based adjustment at the discretion of the Board.					
Utilities & Services	\$ 2,078,000	\$ 1,878,000	\$ 1,860,000	10.65%	11.72%
Natural gas & electricity	1,300,000		1,281,000		1.48%
Remainder of accounts	778,000		579,000		34.37%
Operation & Maintenance	\$ 1,988,000	\$ 1,746,000	\$ 1,702,000	13.86%	16.80%
Chemicals	865,000		757,000		14.27%
Remainder of accounts	1,123,000		945,000		18.84%
Pretreatment	\$ 379,000	\$ 351,000	\$ 362,000	7.98%	4.70%
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 8,470,000	\$ 7,700,000	\$ 7,700,000		
Bond Principal Payments	8,080,000	6,173,000	6,544,000		
Capital Equipment & Projects	65,907,000	49,064,000	22,218,000		
Non-Operating Expenses					
House Rental	\$ 4,000	\$ 4,000	\$ 3,000		
Property Rental	1,000	1,000	1,000		
Bond Debt Interest	4,695,000	4,448,000	4,448,000		
Contribution to Other Governments	725,000	725,000	725,000		
Miscellaneous	10,000	10,000	5,000		

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Revenues

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	%	%
				ESTIMATE	BUDGET
Operating Revenues (5%)					
Property Taxes (8%)	\$ 10,424,000	\$ 10,424,000	\$ 11,779,000	13.00%	13.00%
Redemptions	168,000	230,000	230,000	36.90%	0.00%
Fee in Lieu - Vehicles	565,000	575,000	575,000	1.77%	0.00%
RDA Property Taxes	725,000	725,000	725,000	0.00%	0.00%
Treatment Fees - Cities	13,809,000	13,809,000	14,437,000	4.55%	4.55%
Treatment Fees - District	411,000	411,000	430,000	4.62%	4.62%
Treatment Fees - Bona Vista	256,000	319,000	334,000	30.47%	4.70%
Treatment Fees - Septic Haulers	89,000	90,000	94,000	5.62%	4.44%
Treatment Fees - Surcharges	170,000	170,000	178,000	4.71%	4.71%
Lagoon Management Fees	8,000	40,000	40,000	400.00%	0.00%
Pretreatments Fees - Cities	270,000	270,000	298,000	10.37%	10.37%
Pretreatment Fees - Testing	51,000	81,000	81,000	58.82%	0.00%
Total Operating Revenue	<u>\$ 26,946,000</u>	<u>\$ 27,144,000</u>	<u>\$ 29,201,000</u>	8.37%	7.58%
Non-Operating Revenues					
Sewer Impact Fees	\$ 5,000,000	\$ 3,500,000	\$ 3,500,000	-30.00%	0.00%
Interest Income	1,500,000	240,000	770,000	-48.67%	220.83%
Bond Interest Income	654,000	120,000	330,000	-49.54%	175.00%
House Rental Income	9,000	9,000	9,000	0.00%	0.00%
Property Rental Income	8,000	4,000	8,000	0.00%	100.00%
Proceeds From Bond	-	-	35,000,000	100.00%	100.00%
Miscellaneous Income	20,000	20,000	20,000	0.00%	0.00%
Total Non-Operating Revenue	<u>\$ 7,191,000</u>	<u>\$ 3,893,000</u>	<u>\$ 39,637,000</u>	451.20%	918.16%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

0% Payroll Adjustment Increase

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	%	%
				ESTIMATE	BUDGET
Admin/Legislative Payroll	\$ 622,000	\$ 649,000	\$ 594,000		
Laboratory Payroll	252,000	255,000	244,000		
Laboratory Overtime	20,000	10,000	13,000		
Pretreatment Payroll	181,000	177,000	189,000		
Operations Payroll	1,763,000	1,721,000	1,867,000		
Operations Overtime	68,000	62,000	82,000		
Total Payroll	<u>2,906,000</u>	<u>2,874,000</u>	<u>2,989,000</u>	2.86%	4.00%
Compensated Absences	10,000	10,000	10,000	0.00%	0.00%
Alloc of Payroll	(181,000)	(177,000)	(189,000)	4.42%	6.78%
FICA Taxes	176,000	178,000	185,000	5.11%	3.93%
Medicare Taxes	42,000	42,000	43,000	2.38%	2.38%
Workers Compensation	25,000	28,000	30,000	20.00%	7.14%
Unemployment	-	7,000	7,000		0.00%
Alloc of Taxes	(17,000)	(15,000)	(20,000)	17.65%	33.33%
Retirement 401K	95,000	96,000	101,000		
Retirement Non-Contributory	465,000	474,000	494,000		
Total Retirement	<u>560,000</u>	<u>570,000</u>	<u>595,000</u>	6.25%	4.39%
Net Pension Expense					
Health Insurance Premiums	717,000	697,000	788,000	9.90%	13.06%
Long Term Disability	27,000	28,000	30,000	11.11%	7.14%
Travel and Training	28,000	28,000	30,000	7.14%	7.14%
Subscriptions and Memberships	14,000	14,000	15,000	7.14%	7.14%
Clothing Service	13,000	13,000	15,000	15.38%	15.38%
Christmas Expense	5,000	5,000	5,000	0.00%	0.00%
Miscellaneous	10,000	125,000	125,000	1150.00%	0.00%
Alloc of Benefits	(94,000)	(91,000)	(97,000)	3.19%	6.59%
TOTAL PAYROLL & BENEFITS	<u>\$ 4,241,000</u>	<u>\$ 4,336,000</u>	<u>\$ 4,561,000</u>	7.55%	5.19%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

The FY 2024 Tentative Budget includes 34 full time employees.
\$120,000 is included in Miscellaneous for future allocation.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Utilities and Services

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	% ESTIMATE	% BUDGET
Water Service - Bona Vista	\$ 21,000	\$ 23,000	\$ 23,000	9.52%	0.00%
Natural Gas Service	372,000	350,000	350,000	-5.91%	0.00%
Water Service - Ogden City	3,000	3,000	3,000	0.00%	0.00%
Telephone & Internet Service	34,000	36,000	36,000	5.88%	0.00%
Electrical Service	909,000	950,000	950,000	4.51%	0.00%
Garbage Disposal	2,000	2,000	3,000	50.00%	50.00%
Cleaning Service	5,000	5,000	5,000	0.00%	0.00%
Liability & Property Insurance	342,000	330,000	330,000	-3.51%	0.00%
Audit Service	18,000	15,000	19,000	5.56%	26.67%
Legal Service	13,000	33,000	33,000	153.85%	0.00%
Other Professional Services	53,000	40,000	50,000	-5.66%	25.00%
Billing & Collection Services	11,000	11,000	11,000	0.00%	0.00%
Storm Sewer Fees	33,000	30,000	30,000	-9.09%	0.00%
Bio Monitoring	3,000	6,000	6,000	100.00%	0.00%
Plant Monitoring	18,000	17,000	17,000	-5.56%	0.00%
Blue Stake Services	3,000	7,000	7,000	133.33%	0.00%
Bond Issuance Cost	-	-	175,000	0.00%	100.00%
Bond Admin Cost	20,000	20,000	30,000	50.00%	50.00%
Total Utilities and Services	\$ 1,860,000	\$ 1,878,000	\$ 2,078,000	11.72%	10.65%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

Natural Gas & Electrical Service	\$ 1,281,000	\$ 1,300,000	1.48%
All Other Items	\$ 579,000	\$ 778,000	34.37%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Operations & Maintenance

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	% ESTIMATE	% BUDGET
Collections & Outfall Lines	\$ 98,000	\$ 100,000	\$ 108,000	10.20%	8.00%
30th Street Pump Station	10,000	10,000	10,000	0.00%	0.00%
Other Pump Stations	20,000	22,000	24,000	20.00%	9.09%
Collections Pump Rebuild	-	-	28,000	0.00%	100.00%
Collections Generators	-	-	6,000	0.00%	100.00%
Headworks TF	1,000	2,000	-	-100.00%	-100.00%
Headworks	25,000	25,000	27,000	8.00%	8.00%
Influent Pumps TF	7,000	7,000	7,000	0.00%	0.00%
Clarifiers	1,000	1,000	1,000	0.00%	0.00%
Raw Sludge TF	1,000	1,000	-	-100.00%	-100.00%
Raw Sludge	2,000	2,000	3,000	50.00%	50.00%
Trickling Filters	-	1,000	-	0.00%	-100.00%
Blowers	-	-	15,000	0.00%	100.00%
Aeration Basins	48,000	25,000	25,000	-47.92%	0.00%
RAS/WAS	-	6,000	6,000	0.00%	0.00%
Chlorination Facility	24,000	20,000	20,000	-16.67%	0.00%
Discharge Canal & Lines	40,000	35,000	35,000	-12.50%	0.00%
Digesters TF	13,000	4,000	-	-100.00%	-100.00%
Digesters	21,000	10,000	32,000	52.38%	220.00%
Dewatering	40,000	30,000	35,000	-12.50%	16.67%
Gravity Belt Thickener	9,000	8,000	8,000	-11.11%	0.00%
Bio-Solids Disposal	77,000	70,000	130,000	68.83%	85.71%
Grit Disposal	25,000	40,000	40,000	60.00%	0.00%
Co-Generation	1,000	2,000	2,000	100.00%	0.00%
Plant Generators	14,000	6,000	6,000	-57.14%	0.00%
Lagoon Management	1,000	40,000	40,000	3900.00%	0.00%
Utility Water TF	1,000	1,000	-	-100.00%	-100.00%
Utility Water	1,000	1,000	2,000	100.00%	100.00%
Instrumentation	22,000	22,000	22,000	0.00%	0.00%
Electrical	10,000	10,000	10,000	0.00%	0.00%
Building & Structure M & R	51,000	60,000	60,000	17.65%	0.00%
Lab Supplies	88,000	84,000	94,000	6.82%	11.90%
Chlorine	341,000	300,000	350,000	2.64%	16.67%
Ferric Chloride/Struvite Control	53,000	140,000	90,000	69.81%	-35.71%
Polymer	295,000	250,000	350,000	18.64%	40.00%
Sodium Bisulfite	68,000	75,000	75,000	10.29%	0.00%
Gasoline	14,000	25,000	25,000	78.57%	0.00%
Diesel	50,000	40,000	45,000	-10.00%	12.50%
Oil & Grease	12,000	12,000	12,000	0.00%	0.00%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Operations & Maintenance

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	% ESTIMATE	% BUDGET
Propane	17,000	17,000	17,000	0.00%	0.00%
Herbicides/Pesticides	1,000	5,000	5,000	400.00%	0.00%
Janitorial Supplies	2,000	6,000	6,000	200.00%	0.00%
Safety Supplies & Training	22,000	22,000	22,000	0.00%	0.00%
Paint & Supplies	1,000	8,000	8,000	700.00%	0.00%
Shop Supplies	28,000	30,000	30,000	7.14%	0.00%
Office Supplies	24,000	24,000	24,000	0.00%	0.00%
Motorized Equipment M & R	35,000	30,000	30,000	-14.29%	0.00%
Equipment Non-Capitalized	23,000	30,000	30,000	30.43%	0.00%
Grounds M & R	7,000	12,000	12,000	71.43%	0.00%
Plant Rebuild Pumps & Motors	43,000	30,000	15,000	-65.12%	-50.00%
Road Repairs	1,000	10,000	10,000	900.00%	0.00%
O & M Projects	14,000	35,000	36,000	157.14%	2.86%
Total Utilities and Services	\$ 1,702,000	\$ 1,746,000	\$ 1,988,000	16.80%	13.86%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

Chemicals	\$ 757,000	\$ 865,000	14.27%
Remainder of Accounts	\$ 945,000	\$ 1,123,000	18.84%

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Pretreatment

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	% ESTIMATE	% BUDGET
Wages	\$ 181,000	\$ 177,000	\$ 189,000	4.42%	6.78%
Payroll Taxes	17,000	15,000	20,000	17.65%	33.33%
Employee Benefits	94,000	91,000	97,000	3.19%	6.59%
Supplies & Maintenance	6,000	6,000	7,000	16.67%	16.67%
Lab Analysis	59,000	58,000	61,000	3.39%	5.17%
Legal & Auditing	2,000	2,000	2,000	0.00%	0.00%
Equipment	3,000	2,000	3,000	0.00%	50.00%
Total Pretreatment	\$ 362,000	\$ 351,000	\$ 379,000	4.70%	7.98%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

CENTRAL WEBER SEWER IMPROVEMENT DISTRICT

Budget Comparison FY 2023 VS FY 2024

Miscellaneous Items

DESCRIPTION	FY 2023 ESTIMATE*	FY 2023 BUDGET	FY 2024 BUDGET	% ESTIMATE	% BUDGET
Miscellaneous Items					
Depreciation (Non-Cash)	\$ 7,700,000	\$ 7,700,000	\$ 8,470,000	10.00%	10.00%
Bond Principal Payments	6,544,000	6,173,000	8,080,000	23.47%	30.89%
Capital Equipment & Projects	22,218,000	49,064,000	65,907,000	196.64%	34.33%
Non-Operating Expenses					
House Rental	3,000	4,000	4,000	33.33%	0.00%
Property Rental	1,000	1,000	1,000	0.00%	0.00%
Bond Debt Interest	4,448,000	4,448,000	4,695,000	5.55%	5.55%
Contribution to Other Governments	725,000	725,000	725,000	0.00%	0.00%
Miscellaneous Expense	5,000	10,000	10,000	100.00%	0.00%

*This estimate is for 12 months with 9 months of actual and 3 months of estimate.

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2024 Adopted Fiscal Budget

Account Number	Account Description	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate	2022 Actual	2021 Actual
Summary						
	Operating Revenues	5.0%				
31100	Property Taxes (8%)	\$ 11,779,000	\$ 10,424,000	\$ 10,424,000	\$ 784,409	\$ 8,649,874
31110	Redemptions	230,000	230,000	168,000	137,965	227,133
31120	Fee in Lieu - Vehicles	575,000	575,000	565,000	280,066	562,868
31125	RDA Property Taxes	725,000	725,000	725,000	-	341,480
31200	Treatment Fees - Cities	14,437,000	13,809,000	13,809,000	6,277,004	12,554,008
31210	Treatment Fees - District	430,000	411,000	411,000	218,485	373,672
31220	Treatment Fees - Bona Vista	334,000	319,000	256,000	128,612	290,117
31230	Treatment Fees - Septic Haulers	94,000	90,000	89,000	40,952	86,515
31240	Treatment Fees - Surcharges	178,000	170,000	170,000	111,961	162,170
31300	Lagoon Management Fees	40,000	40,000	8,000	5,103	31,949
31400	Pretreatment Fees - Cities	298,000	270,000	270,000	-	273,000
31410	Pretreatment Fees - Testing	81,000	81,000	51,000	33,836	69,894
31420	Pretreatment Fines	-	-	9,000	-	-
	Total Operating Revenues	\$ 29,201,000	\$ 27,144,000	\$ 26,955,000	\$ 8,018,393	\$ 23,622,680
	Operating Expenses					
	Payroll and Benefits	\$ 4,561,000	\$ 4,336,000	\$ 4,241,000	\$ 1,709,711	\$ 3,326,066
	Utilities and Services	2,078,000	1,878,000	1,860,000	891,425	1,741,494
	Operation and Maintenance	1,988,000	1,746,000	1,702,000	868,182	1,214,616
	Pretreatment	379,000	351,000	362,000	171,627	318,241
	Sub-Total Operating Expenses	\$ 9,006,000	\$ 8,311,000	\$ 8,165,000	\$ 3,640,945	\$ 6,600,417
55900	Depreciation (Non-cash)	\$ 8,470,000	\$ 7,700,000	\$ 7,700,000	\$ 3,692,023	\$ 7,383,898
	Total Operating Expenses	\$ 17,476,000	\$ 16,011,000	\$ 15,865,000	\$ 7,332,967	\$ 13,984,315
	Net Operating Income (Loss)	\$ 11,725,000	\$ 11,133,000	\$ 11,090,000	\$ 685,426	\$ 9,638,365
	Non-Operating Revenues	\$ 39,637,000	\$ 3,893,000	\$ 7,237,000	\$ 4,646,739	\$ 7,134,363
	Non-Operating Expenses	5,435,000	5,188,000	5,182,000	1,434,936	3,374,904
	Change in Net Position	\$ 45,927,000	\$ 9,838,000	\$ 13,145,000	\$ 3,897,229	\$ 13,397,824
	Miscellaneous Items Affecting Cash					
	Bond Principal Payments	\$ (8,080,000)	\$ (6,173,000)	\$ (6,544,000)	\$ (5,590,000)	\$ (11,104,440)
	Capital Equipment & Projects	(65,907,000)	(49,064,000)	(22,218,000)	(2,645,553)	(6,562,212)
	Depreciation (Non-cash)	8,470,000	7,700,000	7,700,000	3,692,023	7,383,898
	Net Change in Cash	\$ (19,590,000)	\$ (37,699,000)	\$ (7,917,000)	\$ (646,301)	\$ 3,115,070

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2024 Adopted Fiscal Budget

Account Number	Account Description	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate	2022 Actual	2021 Actual
Operating Expenses - Detail						
Payroll and Benefits						
40100	Administrative/Legislative	\$ 594,000	\$ 649,000	\$ 622,000	\$ 284,028	\$ 536,786
40120	Laboratory Payroll	244,000	255,000	\$ 252,000	113,526	215,706
40130	Laboratory Overtime	13,000	10,000	\$ 20,000	5,367	13,264
40140	Pretreatment Payroll	189,000	177,000	\$ 181,000	84,621	159,471
40160	Operations Payroll	1,867,000	1,721,000	\$ 1,763,000	817,195	1,441,265
40170	Operations Overtime	82,000	62,000	\$ 68,000	27,881	46,450
40180	Compensated Absences	10,000	10,000	\$ 10,000	12,606	6,868
40190	Allocation of Payroll	(189,000)	(177,000)	\$ (181,000)	(84,621)	(159,471)
40210	FICA	185,000	178,000	\$ 176,000	81,694	146,355
40220	Medicare	43,000	42,000	\$ 42,000	19,105	34,587
40230	Workers Compensation	30,000	28,000	\$ 25,000	16,439	31,427
40240	Unemployment	7,000	7,000	\$ -	-	-
40290	Allocation of Taxes	(20,000)	(15,000)	\$ (17,000)	(7,929)	(14,942)
40310	Retirement 401K	101,000	96,000	\$ 95,000	46,586	87,153
40320	Retirement Non-Contributory	494,000	474,000	\$ 465,000	219,091	403,833
40350	Net Pension Expense	-	-	\$ -	(269,197)	(230,419)
40410	Health Insurance Premium	788,000	697,000	\$ 717,000	332,645	619,600
40420	Long Term Disability	30,000	28,000	\$ 27,000	12,541	22,358
40510	Travel and Training	30,000	28,000	\$ 28,000	28,188	12,432
40520	Subscriptions & Memberships	15,000	14,000	\$ 14,000	2,765	12,735
40530	Clothing Service	15,000	13,000	\$ 13,000	9,190	11,902
40540	Christmas Celebration	5,000	5,000	\$ 5,000	-	4,108
40550	Miscellaneous	125,000	125,000	\$ 10,000	3,129	4,449
40590	Allocation of Benefits	(97,000)	(91,000)	\$ (94,000)	(45,138)	(79,851)
	Total Payroll and Benefits	\$ 4,561,000	\$ 4,336,000	\$ 4,241,000	\$ 1,709,711	\$ 3,326,066
Utilities and Services						
50310	Water Service - Bona Vista	\$ 23,000	\$ 23,000	\$ 21,000	\$ 9,770	\$ 20,812
50320	Natural Gas Service	350,000	350,000	372,000	183,635	221,738
50330	Water Service - Ogden City	3,000	3,000	3,000	1,487	2,692
50340	Telephone Service	36,000	36,000	34,000	18,302	30,449
50350	Electrical Service	950,000	950,000	909,000	437,169	842,796
50360	Garbage Disposal	3,000	2,000	2,000	907	1,788
50370	Rug & Towel Service	5,000	5,000	5,000	2,423	4,632
50400	Liability Insurance	330,000	330,000	342,000	150,564	314,974
50410	Audit Service	19,000	15,000	18,000	13,895	13,500
50420	Legal Service	33,000	33,000	13,000	16,866	19,176
50440	Other Professional Services	50,000	40,000	53,000	22,642	40,688
50450	Billing & Collection Services	11,000	11,000	11,000	5,285	10,247
50480	Storm Sewer Fees	30,000	30,000	33,000	15,632	29,424
50510	Bio Monitoring	6,000	6,000	3,000	2,200	4,644
50520	Plant Monitoring	17,000	17,000	18,000	6,247	14,716
50530	Blue Stake Services	7,000	7,000	3,000	1,901	5,480
50550	Bond Issuance Cost	175,000	-	-	-	143,000
50560	Bond Admin Cost	30,000	20,000	20,000	2,500	20,738
	Total Utilities and Services	\$ 2,078,000	\$ 1,878,000	\$ 1,860,000	\$ 891,425	\$ 1,741,494

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2024 Adopted Fiscal Budget

Account Number	Account Description	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate	2022 Actual	2021 Actual
Operation & Maintenance						
60210	Collections & Outfall Lines	\$ 108,000	\$ 100,000	\$ 98,000	\$ 5,949	\$ 80,330
60220	30th Street Pump Station	10,000	10,000	10,000	1,598	9,049
60230	Other Pump Stations	24,000	22,000	20,000	31,495	8,247
60235	Collections Pump Rebuild	28,000	-	-	-	-
60238	Collections Generators	6,000	-	-	-	-
60240	Headworks TF	-	2,000	1,000	622	839
60245	Headworks	27,000	25,000	25,000	25,184	25,719
60250	Influent Pumps TF	7,000	7,000	7,000	973	11,236
60260	Clarifiers TF	-	-	-	-	-
60262	Clarifiers	1,000	1,000	1,000	70,929	772
60264	Raw Sludge TF	-	1,000	1,000	-	-
60266	Raw Sludge	3,000	2,000	2,000	152	1,772
60270	Trickling Filters	-	1,000	-	-	1,042
60271	Blowers	15,000	-	-	-	-
60272	Aeration Basin	25,000	25,000	48,000	21,186	25,202
60274	RAS/WAS	6,000	6,000	-	(1,720)	7,467
60280	Chlorination Facility	20,000	20,000	24,000	21,939	15,834
60320	Discharge Canal & Lines	35,000	35,000	40,000	-	25,102
60330	Digesters TF	-	4,000	13,000	7,993	2,085
60335	Digesters	32,000	10,000	21,000	10,561	13,971
60340	Dewatering	35,000	30,000	40,000	29,125	23,001
60345	Gravity Belt Thickener	8,000	8,000	9,000	1,214	5,989
60350	Bio-Solids Disposal	130,000	70,000	77,000	57,112	15,085
60360	Grit Disposal	40,000	40,000	25,000	14,710	31,631
60370	Co-Generation	2,000	2,000	1,000	663	6,773
60375	Plant Generators	6,000	6,000	14,000	1,000	5,637
60380	Lagoon Management	40,000	40,000	1,000	853	22,288
60390	Utility Water TF	-	1,000	1,000	2,055	750
60395	Utility Water	2,000	1,000	1,000	-	200
60400	Instrumentation	22,000	22,000	22,000	4,935	20,223
60410	Electrical	10,000	10,000	10,000	557	6,810
60420	Building & Structure Misc	60,000	60,000	51,000	38,862	50,958
60430	Lab Supplies	94,000	84,000	88,000	52,441	76,966
60440	Chlorine	350,000	300,000	341,000	137,152	159,429
60450	Ferric Chloride/Struvite Control	90,000	140,000	53,000	35,360	59,049
60460	Polymer	350,000	250,000	295,000	106,886	188,060
60465	Sodium Bisulfite	75,000	75,000	68,000	24,953	36,096
60470	Gasoline	25,000	25,000	14,000	11,203	11,507
60480	Diesel	45,000	40,000	50,000	24,716	24,531
60490	Oil & Grease	12,000	12,000	12,000	8,558	8,698
60500	Propane	17,000	17,000	17,000	10,788	16,889
60520	Herbicides/Pesticides	5,000	5,000	1,000	3,155	2,745
60540	Janitorial Supplies	6,000	6,000	2,000	1,764	3,572

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2024 Adopted Fiscal Budget

Account Number	Account Description	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate	2022 Actual	2021 Actual
60550	Safety Supplies	22,000	22,000	22,000	12,871	18,954
60560	Paint & Supplies	8,000	8,000	1,000	-	6,311
60570	Shop Supplies	30,000	30,000	28,000	23,226	25,742
60580	Office Supplies	24,000	24,000	24,000	8,796	21,471
60630	Motorized Equipment Maintenance	30,000	30,000	35,000	27,990	33,494
60640	Equipment - Non-Capitalized	30,000	30,000	23,000	10,535	12,011
60650	Grounds - M & R	12,000	12,000	7,000	4,986	9,212
60670	Plant Rebuild Pumps & Motors	15,000	30,000	43,000	13,457	37,467
60680	Road Repairs	10,000	10,000	1,000	1,403	6,569
60690	O & M Projects	36,000	35,000	14,000	-	37,831
	Total Operation & Maintenance	\$ 1,988,000	\$ 1,746,000	\$ 1,702,000	\$ 868,182	\$ 1,214,616
	Pretreatment					
70110	Salaries/Wages	\$ 189,000	\$ 177,000	\$ 181,000	\$ 84,621	\$ 159,471
70120	Payroll Taxes	20,000	15,000	17,000	7,929	14,942
70130	Employee Benefits	97,000	91,000	94,000	45,138	79,851
70230	Supplies & Maintenance	7,000	6,000	6,000	3,081	6,074
70240	Lab Analysis	61,000	58,000	59,000	28,195	56,902
70250	Legal & Auditing	2,000	2,000	2,000	478	1,001
70270	Equipment	3,000	2,000	3,000	2,185	-
	Total Pretreatment	\$ 379,000	\$ 351,000	\$ 362,000	\$ 171,627	\$ 318,241
	Total Operating Expenses	\$ 9,006,000	\$ 8,311,000	\$ 8,165,000	\$ 3,640,945	\$ 6,600,417
	Operating Income (Loss)	\$ 20,195,000	\$ 18,833,000	\$ 18,790,000	\$ 4,377,448	\$ 17,022,263

Central Weber Sewer Improvement District
Sewer Enterprise Fund
FY 2024 Adopted Fiscal Budget

Account Number	Account Description	FY 2024 Budget	FY 2023 Budget	FY 2023 Estimate	2022 Actual	2021 Actual
Non-Operating Revenues & Expenses						
Non-Operating Revenues						
35100	Sewer Impact Fees	\$ 3,500,000	\$ 3,500,000	\$ 5,000,000	\$ 4,378,395	\$ 6,863,156
35200	Interest Income	770,000	240,000	1,500,000	151,179	156,098
35210	Bond Interest Income	330,000	120,000	654,000	64,667	38,959
35300	House Rental Income	9,000	9,000	9,000	4,350	8,700
35400	Property Rental Income	8,000	4,000	8,000	-	3,508
35500	Sale of Assets	-	-	46,000	6,800	-
35600	Proceeds From Bond	35,000,000	-	-	-	-
35800	Unrealized Gain	-	-	-	-	-
35900	Miscellaneous Income	20,000	20,000	20,000	41,348	63,942
	Total Non-Operating Revenues	<u>\$ 39,637,000</u>	<u>\$ 3,893,000</u>	<u>\$ 7,237,000</u>	<u>\$ 4,646,739</u>	<u>\$ 7,134,363</u>
Non-Operating Expenses						
85460	House Rental	\$ 4,000	\$ 4,000	\$ 3,000	\$ 1,118	\$ 2,004
85470	Property Rental	1,000	1,000	1,000	718	790
85570	Bond Debt Interest	4,695,000	4,448,000	4,448,000	1,433,100	3,030,630
85575	Contribution-Other Governments	725,000	725,000	725,000	-	341,480
85590	Miscellaneous Expense	10,000	10,000	5,000	-	-
	Total Non-Operating Expenses	<u>\$ 5,435,000</u>	<u>\$ 5,188,000</u>	<u>\$ 5,182,000</u>	<u>\$ 1,434,936</u>	<u>\$ 3,374,904</u>
Capital Projects and Equipment						
90210	Vehicles & Motorized Equipment	\$ 45,000	223,000	300,000	-	-
90250	Small Projects	378,000	675,000	396,000	-	-
90310	Plant Growth & Expansion	54,772,000	34,750,000	16,260,000	-	-
90360	Pump Station Equipment	304,000	710,000	-	-	-
90370	Site Paving & Utility Improvements	1,200,000	150,000	50,000	-	-
90390	Building Improvements	455,000	50,000	-	-	-
90400	Collection System	8,547,000	11,784,000	4,651,000	-	-
90430	SCADA Improvements	106,000	166,000	5,000	-	-
90450	Master Plan Study & Impact Fee	100,000	556,000	556,000	-	-
	Total Capital Expenses	<u>\$ 65,907,000</u>	<u>\$ 49,064,000</u>	<u>\$ 22,218,000</u>	<u>\$ 2,645,553</u>	<u>\$ 6,562,212</u>

Central Weber Sewer Improvement District

FY 2024 Adopted Fiscal Budget

Allocation of Treatment Fees - Cities

Entity	%	2024 Fiscal Year	2023 Fiscal Year	Percent Increase (Decrease)	FY 2024 Quarterly Payments	FY 2023 Quarterly Payments
Farr West	4.2850	\$ 621,282	\$ 591,716	8.09%	\$ 155,321	\$ 143,697
Harrisville	3.1871	462,098	440,107	5.54%	115,525	109,464
Hooper	3.1355	454,616	432,981	-4.78%	113,654	119,362
North Ogden	10.1078	1,465,530	1,395,786	7.41%	366,383	341,110
Ogden	41.0309	5,949,069	5,665,957	2.29%	1,487,267	1,453,919
Pleasant View	5.5083	798,648	760,641	2.85%	199,662	194,134
Riverdale	4.8358	701,143	667,776	-0.01%	175,286	175,302
South Ogden	8.3739	1,214,132	1,156,352	3.61%	303,533	292,948
South Weber	4.0344	584,948	557,110	12.52%	146,237	129,970
Uintah Highlands	1.2783	185,341	176,520	10.35%	46,335	41,990
Washington Terrace	4.0184	582,628	554,901	3.31%	145,657	140,993
West Haven	10.2046	1,479,565	1,409,153	19.57%	369,891	309,363
Treatment Fees - Cities	100.0000	\$ 14,499,000	\$13,809,000	5.00%	\$3,624,751	\$3,452,252

Central Weber Sewer Improvement District

FY 2024 Adopted Fiscal Budget

Allocation of Pretreatment Fees - Cities

Entity	Average Gallons Per Month 2022	Gallons Used 70% Of Average	Service Charge 30% Of Average	Combined Percent Fees 100%	Total Fees Cities FY 2024	Total Fees Cities FY 2023
Farr West	8,411,467	4.9433	4.2850	4.7458	\$ 14,142	\$ 14,679
Harrisville	3,116,723	1.8316	3.1871	2.2383	6,670	5,538
Hooper	-	0.0000	3.1355	0.9407	2,803	2,540
North Ogden	2,170,165	1.2754	10.1078	3.9251	11,697	11,022
Ogden	129,170,279	75.9108	41.0309	65.4469	195,033	174,571
Pleasant View	3,039,954	1.7865	5.5083	2.9030	8,651	7,645
Riverdale	4,087,400	2.4021	4.8358	3.1322	9,334	8,476
South Ogden	5,129,083	3.0143	8.3739	4.6222	13,774	13,158
South Weber	2,907,332	1.7086	4.0344	2.4063	7,171	4,099
Uintah Highlands	45,300	0.0266	1.2783	0.4021	1,198	1,080
Washington Terrace	5,512,178	3.2394	4.0184	3.4731	10,350	8,570
West Haven	5,777,239	3.3952	10.2046	5.4380	16,205	17,797
Central Weber	793,341	0.4662	0.0000	0.3263	972	825
Total	170,160,461	100.0000	100.0000	100.0000	\$ 298,000	\$ 270,000
Total pretreatment service charges for the year				\$	298,000	

Central Weber Sewer Improvement District

FY 2024 Adopted Fiscal Budget

City Treatment Fee Calculation Schedule

Entity	2022 Assessed Value	%	2022 Census	%	Average %
Farr West	\$ 1,034,548,590	4.7453	7,979	3.8247	4.2850
Harrisville	657,723,297	3.0168	7,004	3.3573	3.1871
Hooper	589,235,510	2.7027	7,444	3.5682	3.1355
North Ogden	2,157,573,739	9.8963	21,528	10.3193	10.1078
Ogden	8,820,178,490	40.4562	86,798	41.6062	41.0309
Pleasant View	1,233,737,219	5.6589	11,177	5.3576	5.5083
Riverdale	1,125,277,713	5.1614	9,409	4.5102	4.8358
South Ogden	1,818,189,914	8.3396	17,541	8.4082	8.3739
South Weber	910,013,217	4.1740	8,125	3.8947	4.0344
Uintah Highlands	300,574,659	1.3787	2,457	1.1778	1.2783
Washington Terrace	782,739,043	3.5903	9,276	4.4464	4.0184
West Haven	2,371,980,474	10.8798	19,880	9.5294	10.2046
Total	\$ 21,801,771,865	100.0000	208,618	100.0000	100.0000

Central Weber Sewer Property Tax Calculation

	2023 Tax Rate	2024 Tax Rate	Tax Rate Increase from Prior Year	Tax Revenues 2023	Estimated Revenues FY 2024 (13%)
Property Tax	0.000482	0.000523	8.51%	\$10,424,000	\$11,779,120
Redemptions					230,000
Fee in Lieu - Vehicles					575,000
				Total Taxes	\$12,584,120