

Central Weber Sewer Improvement District
Sewer Enterprise Fund
2023 Tentative Fiscal Budget

Account Number	Account Description	2023 Budget	2022 Budget	2022 Estimate	2021 Actual	2020 Actual
Summary						
	Operating Revenues	10.0%				
31100	Property Taxes (19.3%)	\$ 10,643,000	\$ 10,040,000	\$ 10,100,000	\$ 8,649,874	\$ 8,183,128
31110	Redemptions	230,000	220,000	230,000	227,133	198,412
31120	Fee in Lieu - Vehicles	575,000	550,000	570,000	562,868	526,187
31125	RDA Property Taxes	725,000	725,000	500,000	341,480	347,514
31200	Treatment Fees - Cities	13,809,000	13,182,000	13,182,000	12,554,008	12,308,000
31210	Treatment Fees - District	411,000	386,000	385,000	373,672	357,590
31220	Treatment Fees - Bona Vista	319,000	298,000	300,000	290,117	256,568
31230	Treatment Fees - Septic Haulers	90,000	89,000	86,000	86,515	93,984
31240	Treatment Fees - Surcharges	170,000	165,000	166,000	162,170	118,568
31300	Lagoon Management Fees	40,000	40,000	25,000	31,949	16,023
31400	Pretreatment Fees - Cities	270,000	270,000	270,000	273,000	256,922
31410	Pretreatment Fees - Testing	81,000	75,000	73,000	69,894	67,406
31420	Pretreatment Fines				-	-
	Total Operating Revenues	<u>\$ 27,363,000</u>	<u>\$ 26,040,000</u>	<u>\$ 25,887,000</u>	<u>\$ 23,622,680</u>	<u>\$ 22,730,302</u>
	Operating Expenses					
	Payroll and Benefits	\$ 4,336,000	\$ 4,031,000	\$ 3,959,000	\$ 3,326,066	\$ 3,662,897
	Utilities and Services	1,878,000	1,941,000	1,719,000	1,741,494	1,509,537
	Operation and Maintenance	1,746,000	1,696,000	1,579,000	1,214,616	1,219,419
	Pretreatment	351,000	348,000	343,000	318,241	317,262
	Sub-Total Operating Expenses	<u>\$ 8,311,000</u>	<u>\$ 8,016,000</u>	<u>\$ 7,600,000</u>	<u>\$ 6,600,417</u>	<u>\$ 6,709,115</u>
55900	Depreciation (Non-cash)	\$ 7,700,000	\$ 8,000,000	\$ 7,500,000	\$ 7,383,898	\$ 6,927,064
	Total Operating Expenses	<u>\$ 16,011,000</u>	<u>\$ 16,016,000</u>	<u>\$ 15,100,000</u>	<u>\$ 13,984,315</u>	<u>\$ 13,636,179</u>
	Net Operating Income (Loss)	<u>\$ 11,352,000</u>	<u>\$ 10,024,000</u>	<u>\$ 10,787,000</u>	<u>\$ 9,638,365</u>	<u>\$ 9,094,123</u>
	Non-Operating Revenues	\$ 3,893,000	\$ 3,653,000	\$ 4,783,000	\$ 7,134,363	\$ 6,310,129
	Non-Operating Expenses	5,188,000	5,387,000	5,150,000	3,374,904	3,294,819
	Change in Net Position	<u>\$ 10,057,000</u>	<u>\$ 8,290,000</u>	<u>\$ 10,420,000</u>	<u>\$ 13,397,824</u>	<u>\$ 12,109,433</u>
	Miscellaneous Items Affecting Cash					
	Bond Principal Payments	\$ (6,173,000)	\$ (6,150,000)	\$ (5,590,000)	\$ (11,104,440)	\$ (6,296,440)
	Capital Equipment & Projects	(49,064,000)	(21,810,000)	(3,841,000)	(6,562,212)	(16,992,924)
	Depreciation (Non-cash)	7,700,000	8,000,000	7,500,000	7,383,898	6,927,064
	Net Change in Cash	<u>\$ (37,480,000)</u>	<u>\$ (11,670,000)</u>	<u>\$ 8,489,000</u>	<u>\$ 3,115,070</u>	<u>\$ (4,252,867)</u>

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Account Number	Account Description	2023 Budget	2022 Budget	2022 Estimate	2021 Actual	2020 Actual
Operating Expenses - Detail						
Payroll and Benefits		0.0%				
40100	Administrative/Legislative	\$ 649,000	\$ 582,000	\$ 580,000	\$ 536,786	\$ 729,253
40120	Laboratory Payroll	255,000	233,000	231,000	215,706	216,181
40130	Laboratory Overtime	10,000	12,000	10,000	13,264	5,428
40140	Pretreatment Payroll	177,000	174,000	173,000	159,471	157,082
40160	Operations Payroll	1,721,000	1,658,000	1,635,000	1,441,265	1,419,407
40170	Operations Overtime	62,000	74,000	60,000	46,450	58,801
40180	Compensated Absences	10,000	10,000	10,000	6,868	(67,112)
40190	Allocation of Payroll	(177,000)	(174,000)	(173,000)	(159,471)	(154,122)
40210	FICA	178,000	169,000	167,000	146,355	153,198
40220	Medicare	42,000	40,000	39,000	34,587	37,100
40230	Workers Compensation	28,000	28,000	27,000	31,427	26,577
40240	Unemployment	7,000	7,000		-	9,267
40290	Allocation of Taxes	(15,000)	(15,000)	(15,000)	(14,942)	(14,441)
40310	Retirement 401K	96,000	98,000	96,000	87,153	117,205
40320	Retirement Non-Contributory	474,000	460,000	451,000	403,833	392,562
40350	Net Pension Expense				(230,419)	(10,340)
40410	Health Insurance Premium	697,000	674,000	675,000	619,600	612,913
40420	Long Term Disability	28,000	27,000	24,000	22,358	23,695
40510	Travel and Training	28,000	28,000	22,000	12,432	3,362
40520	Subscriptions & Memberships	14,000	14,000	14,000	12,735	11,447
40530	Clothing Service	13,000	13,000	13,000	11,902	10,902
40540	Christmas Celebration	5,000	5,000	4,000	4,108	3,204
40550	Miscellaneous	125,000	5,000	5,000	4,449	3,012
40590	Allocation of Benefits	(91,000)	(91,000)	(89,000)	(79,851)	(81,684)
	Total Payroll and Benefits	\$ 4,336,000	\$ 4,031,000	\$ 3,959,000	\$ 3,326,066	\$ 3,662,897
Utilities and Services						
50310	Water Service - Bona Vista	\$ 23,000	\$ 26,000	\$ 22,000	\$ 20,812	\$ 20,402
50320	Natural Gas Service	350,000	250,000	320,000	221,738	145,575
50330	Water Service - Ogden City	3,000	3,000	3,000	2,692	2,457
50340	Telephone Service	36,000	32,000	35,000	30,449	25,093
50350	Electrical Service	950,000	1,100,000	850,000	842,796	738,034
50360	Garbage Disposal	2,000	2,000	2,000	1,788	1,788
50370	Rug & Towel Service	5,000	5,000	5,000	4,632	3,172
50400	Liability Insurance	330,000	350,000	320,000	314,974	409,857
50410	Audit Service	15,000	15,000	14,000	13,500	13,500
50420	Legal Service	33,000	30,000	25,000	19,176	31,170
50440	Other Professional Services	40,000	40,000	37,000	40,688	35,585
50450	Billing & Collection Services	11,000	11,000	10,000	10,247	10,001
50480	Storm Sewer Fees	30,000	30,000	30,000	29,424	29,424
50510	Bio Monitoring	6,000	9,000	5,000	4,644	7,199
50520	Plant Monitoring	17,000	18,000	16,000	14,716	12,164
50530	Blue Stake Services	7,000	8,000	6,000	5,480	4,257
50550	Bond Issuance Cost		-		143,000	-
50560	Bond Admin Cost	20,000	12,000	19,000	20,738	19,859
	Total Utilities and Services	\$ 1,878,000	\$ 1,941,000	\$ 1,719,000	\$ 1,741,494	\$ 1,509,537

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Operation & Maintenance						
60210	Collections & Outfall Lines	\$ 100,000	\$ 100,000	\$ 98,000	\$ 80,330	\$ 101,552
60220	30th Street Pump Station	10,000	12,000	10,000	9,049	4,488
60230	Other Pump Stations	22,000	20,000	20,000	8,247	35,606
60240	Headworks TF	2,000	2,000	2,000	839	1,681
60245	Headworks AS	25,000	20,000	25,000	25,719	14,404
60250	Influent Pumps TF	7,000	5,000	7,000	11,236	2,923
60260	Clarifiers TF		1,000		-	-
60262	Clarifiers AS	1,000	1,000	1,000	772	338
60264	Raw Sludge TF	1,000	1,000	1,000	-	83
60266	Raw Sludge AS	2,000	2,000	2,000	1,772	479
60270	Trickling Filters	1,000	1,000	1,000	1,042	57
60272	Aeration Basin	25,000	20,000	25,000	25,202	16,098
60274	RAS/WAS	6,000	5,000	6,000	7,467	4,885
60280	Chlorination Facility	20,000	20,000	35,000	15,834	26,795
60320	Discharge Canal & Lines	35,000	40,000	31,000	25,102	33,951
60330	Digesters TF	4,000	8,000	6,000	2,085	2,627
60335	Digesters AS	10,000	12,000	14,000	13,971	6,033
60340	Dewatering	30,000	30,000	34,000	23,001	45,074
60345	Gravity Belt Thickener	8,000	12,000	1,000	5,989	7,826
60350	Bio-Solids Disposal	70,000	70,000	64,000	15,085	28,641
60360	Grit Disposal	40,000	45,000	33,000	31,631	38,487
60370	Co-Generation	2,000	2,000	2,000	6,773	32,935
60375	Other Generators	6,000	6,000	6,000	5,637	3,134
60380	Lagoon Management	40,000	40,000	40,000	22,288	5,570
60390	Utility Water TF	1,000	1,000	1,000	750	28
60395	Utility Water AS	1,000	1,000	1,000	200	514
60400	Instrumentation	22,000	20,000	18,000	20,223	35,045
60410	Electrical	10,000	12,000	8,000	6,810	10,257
60420	Building & Structure Misc	60,000	50,000	60,000	50,958	37,416
60430	Lab Supplies	84,000	75,000	79,000	76,966	79,205
60440	Chlorine	300,000	300,000	250,000	159,429	131,399
60450	Ferric Chloride/Struvite Control	140,000	150,000	100,000	59,049	104,602
60460	Polymer	250,000	235,000	233,000	188,060	126,881
60465	Sodium Bisulfite	75,000	75,000	60,000	36,096	55,245
60470	Gasoline	25,000	20,000	22,000	11,507	8,452
60480	Diesel	40,000	30,000	36,000	24,531	20,362
60490	Oil & Grease	12,000	10,000	9,000	8,698	6,183
60500	Propane	17,000	14,000	16,000	16,889	21,016
60520	Herbicides/Pesticides	5,000	3,000	4,000	2,745	2,558
60540	Janitorial Supplies	6,000	7,000	5,000	3,572	4,602
60550	Safety Supplies	22,000	20,000	19,000	18,954	16,028
60560	Paint & Supplies	8,000	7,000	7,000	6,311	3,186
60570	Shop Supplies	30,000	30,000	28,000	25,742	22,679
60580	Office Supplies	24,000	24,000	22,000	21,471	21,102
60630	Motorized Equipment Maintenance	30,000	25,000	28,000	33,494	24,267

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60640	Equipment - Non-Capitalized	30,000	30,000	25,000	12,011	30,715
60650	Grounds - M & R	12,000	15,000	10,000	9,212	6,226
60670	Rebuild Pumps & Motors	30,000	25,000	34,000	37,467	27,747
60680	Road Repairs	10,000	12,000	5,000	6,569	9,731
60690	O & M Projects	35,000	30,000	35,000	37,831	306
Total Operation & Maintenance		\$ 1,746,000	\$ 1,696,000	\$ 1,579,000	\$ 1,214,616	\$ 1,219,419
Pretreatment						
70110	Salaries/Wages	\$ 177,000	\$ 174,000	\$ 173,000	\$ 159,471	\$ 154,122
70120	Payroll Taxes	15,000	15,000	15,000	14,942	14,441
70130	Employee Benefits	91,000	91,000	89,000	79,851	81,684
70230	Supplies & Maintenance	6,000	6,000	6,000	6,074	4,213
70240	Lab Analysis	58,000	57,000	56,000	56,902	57,514
70250	Legal & Auditing	2,000	2,000	2,000	1,001	5,288
70270	Equipment	2,000	3,000	2,000	-	-
Total Pretreatment		\$ 351,000	\$ 348,000	\$ 343,000	\$ 318,241	\$ 317,262
Total Operating Expenses		\$ 8,311,000	\$ 8,016,000	\$ 7,600,000	\$ 6,600,417	\$ 6,709,115
Operating Income (Loss)		\$ 19,052,000	\$ 18,024,000	\$ 18,287,000	\$ 17,022,263	\$ 16,021,187

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Non-Operating Revenues & Expenses

Non-Operating Revenues

35100	Sewer Impact Fees	\$ 3,500,000	\$ 3,400,000	\$ 4,500,000	\$ 6,863,156	\$ 5,734,849
35200	Interest Income	240,000	170,000	190,000	156,098	472,560
35210	Bond Interest Income	120,000	50,000	60,000	38,959	52,976
35300	House Rental Income	9,000	9,000	9,000	8,700	8,500
35400	Property Rental Income	4,000	4,000	4,000	3,508	3,508
35800	Unrealized Gain				-	-
35900	Miscellaneous Income	20,000	20,000	20,000	63,942	37,736

Total Non-Operating Revenues	\$ 3,893,000	\$ 3,653,000	\$ 4,783,000	\$ 7,134,363	\$ 6,310,129
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Non-Operating Expenses

85460	House Rental	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,004	\$ 2,036
85470	Property Rental	1,000	1,000	1,000	790	575
85570	Bond Debt Interest	4,448,000	4,642,000	4,642,000	3,030,630	2,935,430
85575	Contribution-Other Governments	725,000	725,000	500,000	341,480	347,514
85590	Miscellaneous Expense	10,000	15,000	5,000	-	9,264

Total Non-Operating Expenses	\$ 5,188,000	\$ 5,387,000	\$ 5,150,000	\$ 3,374,904	\$ 3,294,819
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Capital Projects and Equipment

90210	Vehicles & Motorized Equipment	\$ 223,000
90250	Small Projects	825,000
90310	Plant Growth & Expansion	37,000,000
90360	Pump Station Equipment	110,000
90370	Site Paving & Utility Improvements	-
90390	Building Improvements	50,000
90400	Collection System	10,134,000
90430	SCADA Improvements	166,000
90450	Master Plan Study & Impact Fee	556,000

Total Capital E & P	\$ 49,064,000	\$ 21,810,000	\$ 3,841,000	\$ 6,562,212	\$ 16,992,924
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