

Central Weber Sewer Improvement District
Sewer Enterprise Fund
2020 Approved Budget

Account Number	Account Description	2020 Budget	2019 Budget	2019 Estimate	2018 Actual	2017 Actual
Summary						
Operating Revenues		2.0%				
31100	Property Taxes (5%)	\$ 7,940,000	\$ 7,517,000	\$ 7,562,000	\$ 7,394,719	\$ 7,116,570
31110	Redemptions	200,000	200,000	200,000	184,821	192,100
31120	Fee in Lieu - Vehicles	560,000	560,000	550,000	554,083	545,393
31125	RDA Property Taxes	800,000	950,000	650,000	640,036	643,987
31200	Treatment Fees - Cities (2%)	12,308,000	12,067,000	12,067,000	11,830,008	11,485,004
31210	Treatment Fees - District	342,000	335,000	335,000	326,210	328,478
31220	Treatment Fees - Bona Vista	224,000	220,000	220,000	225,524	214,224
31230	Treatment Fees - Septic Haulers	100,000	102,000	94,000	90,285	97,429
31240	Treatment Fees - Surcharges	150,000	190,000	136,000	168,416	137,280
31300	Lagoon Management Fees	40,000	20,000	7,000	6,900	8,150
31400	Pretreatment Fees - Cities	261,000	252,000	252,000	226,000	212,000
31410	Pretreatment Fees - Testing	65,000	60,000	63,000	60,646	63,950
31420	Pretreatment Fines				-	-
Total Operating Revenues		<u>\$ 22,990,000</u>	<u>\$ 22,473,000</u>	<u>\$ 22,136,000</u>	<u>\$ 21,707,648</u>	<u>\$ 21,044,565</u>
Operating Expenses						
	Payroll and Benefits	\$ 3,924,000	\$ 3,615,000	\$ 3,442,000	\$ 3,211,092	\$ 3,311,368
	Utilities and Services	1,618,000	1,571,000	1,419,000	1,389,984	1,421,586
	Operation and Maintenance	1,603,000	1,479,000	1,326,000	1,061,873	988,595
	Pretreatment	326,000	312,000	311,000	287,381	280,641
Sub-Total Operating Expenses		<u>\$ 7,471,000</u>	<u>\$ 6,977,000</u>	<u>\$ 6,498,000</u>	<u>\$ 5,950,330</u>	<u>\$ 6,002,190</u>
Depreciation (Non-cash)		7,600,000	7,300,000	7,200,000	7,070,780	7,017,616
Total Operating Expenses		<u>\$ 15,071,000</u>	<u>\$ 14,277,000</u>	<u>\$ 13,698,000</u>	<u>\$ 13,021,110</u>	<u>\$ 13,019,806</u>
Net Operating Income (Loss)		<u>\$ 7,919,000</u>	<u>\$ 8,196,000</u>	<u>\$ 8,438,000</u>	<u>\$ 8,686,538</u>	<u>\$ 8,024,759</u>
Non-Operating Revenues (Exp)						
35100	Sewer Impact Fees	\$ 3,000,000	\$ 3,000,000	\$ 3,400,000	\$ 3,215,360	\$ 3,384,512
50575	Contributions-Other Governments	(800,000)	(950,000)	(800,000)	(640,036)	(643,987)
35200	Interest Income	700,000	500,000	1,050,000	750,130	426,844
35210	Bond Interest	130,000	130,000	995,000	855,072	128,509
35300	House Rental	8,000	7,000	8,000	7,750	7,125
35400	Property Rental	4,000	2,000	4,000	3,508	3,508
35900	Miscellaneous	50,000	50,000	20,000	195,343	169,703
	Bond Issuance Cost	-	(400,000)	(234,000)	-	(605,607)
	Bond Debt Service Interest	(5,000,000)	(5,400,000)	(5,000,000)	(5,829,708)	(5,370,963)
Total Non-Operating Rev (Exp)		<u>\$ (1,908,000)</u>	<u>\$ (3,061,000)</u>	<u>\$ (557,000)</u>	<u>\$ (1,442,581)</u>	<u>\$ (2,500,356)</u>
Change in Net Position		<u>\$ 6,011,000</u>	<u>\$ 5,135,000</u>	<u>\$ 7,881,000</u>	<u>\$ 7,243,956</u>	<u>\$ 5,524,403</u>
Misc. Items affecting Cash						
	Bond Principle Payments	\$ (5,844,000)	\$ (6,100,000)	\$ (6,233,000)	\$ (5,895,012)	\$ (5,639,496)
	Capital Equipment & Projects	(19,864,000)	(13,595,000)	(4,600,000)	(1,056,545)	(1,484,600)
	Depreciation (Non-cash)	7,600,000	7,300,000	7,200,000	7,070,780	6,935,202
Net Change in Cash		<u>\$ (12,097,000)</u>	<u>\$ (7,260,000)</u>	<u>\$ 4,248,000</u>	<u>\$ 7,363,179</u>	<u>\$ 5,335,509</u>

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Operating Expenses - Detail						
Payroll and Benefits						
3%						
40100	Administrative/Legislative	\$ 702,000	\$ 553,000	\$ 549,000	\$ 517,221	\$ 386,898
40120	Laboratory Payroll	234,000	231,000	220,000	216,580	310,133
40130	Laboratory Overtime	10,000	9,000	7,000	1,971	7,678
40140	Pretreatment Payroll	159,000	154,000	150,000	143,858	140,411
40160	Operations Payroll	1,458,000	1,398,000	1,300,000	1,243,285	1,321,051
40170	Operations Overtime	81,000	87,000	72,000	70,028	72,893
40180	Compensated Absences	5,000	5,000	5,000	(6,570)	(15,044)
40190	Allocation of Payroll	(159,000)	(154,000)	(150,000)	(143,858)	(140,195)
40210	FICA	164,000	151,000	143,000	132,518	135,101
40220	Medicare	38,000	35,000	33,000	31,426	31,981
40230	Workers Compensation	38,000	32,000	23,000	26,690	31,942
40240	Unemployment	7,000	7,000	5,000	6,945	10,787
40290	Allocation of Taxes	(14,000)	(14,000)	(14,000)	(13,459)	(13,136)
40310	Retirement 401K	129,000	120,000	116,000	111,269	113,119
40320	Retirement Non-Contributory	409,000	372,000	360,000	339,314	332,006
40350	Net Pension Expense				(26,013)	55,306
40410	Health Insurance Premium	656,000	623,000	620,000	555,741	528,791
40420	Long Term Disability	26,000	24,000	23,000	22,147	16,967
40510	Travel and Training	30,000	31,000	28,000	30,210	28,755
40520	Subscriptions & Memberships	12,000	12,000	12,000	11,020	11,505
40530	Clothing Service	12,000	11,000	12,000	9,353	8,739
40540	Christmas Celebration	5,000	4,000	4,000	3,880	3,492
40550	Miscellaneous	5,000	5,000	4,000	2,330	5,135
40590	Allocation of Benefits	(83,000)	(81,000)	(80,000)	(74,794)	(72,947)
	Total Payroll and Benefits	\$ 3,924,000	\$ 3,615,000	\$ 3,442,000	\$ 3,211,092	\$ 3,311,368
Utilities and Services						
50310	Water Service - Bona Vista	\$ 32,000	\$ 34,000	\$ 28,000	\$ 31,655	\$ 23,284
50320	Natural Gas Service	205,000	210,000	155,000	178,921	175,238
50330	Water Service - Ogden City	3,000	2,000	3,000	2,205	1,462
50340	Telephone Service	29,000	27,000	27,000	24,729	22,710
50350	Electrical Service	750,000	750,000	677,000	660,677	709,050
50360	Garbage Disposal	3,000	4,000	2,000	3,302	1,710
50370	Rug & Towel Service	3,000	3,000	2,000	1,520	2,380
50400	Liability Insurance	400,000	360,000	362,000	329,038	337,543
50410	Audit Service	15,000	14,000	14,000	16,045	8,306
50420	Legal Service	30,000	25,000	22,000	15,887	24,241
50440	Other Professional Services	35,000	34,000	32,000	37,497	28,821
50450	Billing & Collection Services	11,000	10,000	10,000	9,173	5,845
50460	House Rental M & R	4,000	4,000	3,000	2,357	3,823
50470	Property Rental M & R	1,000	1,000	1,000	575	647
50480	Storm Sewer Fees	30,000	23,000	29,000	22,056	22,056
50510	Bio Monitoring	10,000	10,000	9,000	6,070	7,070
50520	Plant Monitoring	18,000	18,000	14,000	8,447	13,704
50530	Blue Stake Services	4,000	4,000	4,000	3,413	3,000

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50550	Bond Issuance Cost		400,000	224,000	-	605,607
50560	Bond Admin Cost	15,000	18,000	15,000	14,500	9,000
50570	Bond Debt Service Interest	5,000,000	5,400,000	5,000,000	5,829,708	5,370,963
50575	Contributions-Other Governments	800,000	950,000	650,000	640,036	643,987
50590	Miscellaneous	20,000	20,000	10,000	21,917	21,696
	Total Utilities and Services	\$ 7,418,000	\$ 8,321,000	\$ 7,293,000	\$ 7,859,728	\$ 8,042,143
	Operation & Maintenance					
60210	Collections & Outfall Lines	\$ 100,000	\$ 100,000	\$ 80,000	\$ 97,277	\$ 81,479
60220	30th Street Pump Station	12,000	10,000	12,000	3,871	16,211
60230	Other Pump Stations	20,000	20,000	20,000	22,321	10,835
60240	Headworks TF	5,000	5,000	5,000	2,619	2,796
60245	Headworks AS	16,000	16,000	28,000	11,459	10,721
60250	Influent Pumps TF	5,000	5,000	6,000	4,020	3,465
60260	Clarifiers TF	1,000	1,000	1,000	-	495
60262	Clarifiers AS	5,000	5,000	3,000	4,792	1,684
60264	Raw Sludge TF	3,000	3,000	1,000	227	2,355
60266	Raw Sludge AS	1,000	1,000		720	581
60270	Trickling Filters	1,000	1,000		-	534
60272	Aeration Basin	50,000	70,000	60,000	12,123	23,718
60274	RAS/WAS	3,000	4,000	1,000	1,249	745
60280	Chlorination Facility	23,000	23,000	23,000	21,135	11,640
60285	Chlorine Contact Basin				681	
60290	Finals	1,000	1,000	1,000	-	-
60300	De-Chlorination TF				-	
60305	De-Chlorination AS				-	
60310	Humas Return Pump Station		1,000		-	270
60315	Effluent Pump Station	10,000				
60320	Discharge Canal & Lines	30,000	30,000	28,000	25,621	22,254
60330	Digesters TF	10,000	10,000	8,000	2,890	3,833
60335	Digesters AS	13,000	12,000	13,000	14,630	7,663
60340	Dewatering	50,000	30,000	50,000	23,637	27,687
60345	Gravity Belt Thickener	15,000	15,000	12,000	17,862	11,097
60350	Sludge Disposal	3,000	4,000	3,000	3,121	2,205
60360	Grit Disposal	40,000	40,000	33,000	26,888	35,044
60370	Co-Generation	65,000	70,000	57,000	44,831	52,579
60375	Other Generators	10,000	10,000	5,000	4,137	9,858
60380	Lagoon Management	40,000	20,000	3,000	1,324	1,813
60390	Utility Water TF	1,000	1,000	1,000	1,022	334
60395	Utility Water AS	1,000	1,000	1,000	506	-
60400	Instrumentation	15,000	15,000	12,000	12,099	12,436
60410	Electrical	20,000	20,000	12,000	3,803	19,150
60420	Building & Structure Misc	50,000	50,000	43,000	31,060	31,879
60430	Lab Chemicals/Glassware	65,000	70,000	51,000	47,225	66,819
60440	Chlorine	150,000	120,000	142,000	100,221	98,975
60450	Ferric Chloride/Aluminum Sulfate	200,000	145,000	120,000	73,199	65,283
60460	Polymer	172,000	172,000	150,000	124,338	113,206

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60465	Sodium Bisulfite	70,000	70,000	55,000	36,128	58,021
60470	Gasoline	18,000	18,000	12,000	19,140	13,099
60480	Diesel	25,000	25,000	22,000	20,866	16,272
60490	Oil & Grease	11,000	12,000	9,000	9,942	9,137
60500	Propane	23,000	20,000	22,000	18,829	6,895
60520	Herbicides/Pesticides	5,000	5,000	4,000	4,390	3,596
60530	Miscellaneous Chemicals		2,000		99	-
60540	Janitorial Supplies	8,000	8,000	8,000	7,167	4,527
60550	Safety Supplies	20,000	20,000	19,000	17,576	19,295
60560	Paint & Supplies	7,000	7,000	7,000	2,497	2,504
60570	Shop Supplies	20,000	20,000	18,000	17,104	17,220
60580	Office Supplies	15,000	15,000	13,000	12,689	15,948
60610	Miscellaneous - Lab	18,000	18,000	16,000	14,878	17,128
60620	Miscellaneous - O & M	5,000	5,000	2,000	106	-
60630	Motorized Equipment Maintenance	30,000	30,000	20,000	22,740	26,063
60640	Equipment - Non-Capitalized	40,000	25,000	65,000	4,773	6,097
60650	Grounds - M & R	15,000	20,000	6,000	6,268	6,814
60670	Rebuild Pumps & Motors	25,000	25,000	22,000	16,493	10,290
60680	Road Repairs	12,000	3,000	1,000	88,122	-
60690	O & M Projects	30,000	30,000	20,000	1,158	6,045
60900	Depreciation	7,600,000	7,300,000	7,200,000	7,070,780	7,017,616
	Total Operation & Maintenance	\$ 9,203,000	\$ 8,779,000	\$ 8,526,000	\$ 8,132,653	\$ 8,006,211
	Pretreatment					
70110	Salaries/Wages	\$ 159,000	\$ 154,000	\$ 150,000	\$ 143,858	\$ 140,195
70120	Payroll Taxes	14,000	14,000	14,000	13,459	13,136
70130	Employee Benefits	83,000	81,000	80,000	74,795	72,947
70210	Office Supplies		1,000		-	-
70230	Supplies & Maintenance	5,000	4,000	4,000	3,469	1,284
70240	Lab Analysis	60,000	55,000	60,000	49,731	51,047
70250	Legal & Auditing	1,000	1,000	1,000	144	157
70270	Equipment	4,000	2,000	2,000	1,925	1,875
	Total Pretreatment	\$ 326,000	\$ 312,000	\$ 311,000	\$ 287,381	\$ 280,641
	Total Operating Expenses	\$ 20,871,000	\$ 21,027,000	\$ 19,572,000	\$ 19,490,854	\$ 19,640,363
	Operating Income (Loss)	\$ 2,119,000	\$ 1,446,000	\$ 2,564,000	\$ 2,216,794	\$ 1,404,202

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Capital Projects and Equipment

90210	Vehicles & Motorized Equipment	\$ 225,000				
90220	Generator Equipment	120,000				
90250	Small Projects	220,000				
90260	Pump Station Equipment	100,000				
90320	Phase 1 Nutrient Removal Projects	7,000,000				
90XXX	Phase 2 Nutrient Removal Projects	1,000,000				
90330	Farr West Outfall	7,000,000				
90340	Chlorine Equipment	45,000				
90350	Headworks Equipment	66,000				
90370	Site Paving & Utility Improvements	850,000				
90380	Miscellaneous Small Equipment	235,000				
90390	Building Improvements	90,000				
90400	Collection System	1,000,000				
90430	SCADA - Improvements	250,000				
90450	Engineer & Construction Managemt	63,000				
90480	Burch Creek Line	1,600,000				

Total Capital E & P	\$ 19,864,000	\$ 13,595,000	\$ 4,600,000	\$ 1,056,545	\$ 1,593,867
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