



Tentative Operating Budget

For the Year Ending December 31, 2025

With Supporting Documentation

of the

North Davis Sewer District

As of December 12, 2024

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NORTH DAVIS SEWER DISTRICT

DISTRICT

FOR DETAILED INFORMATION PLEASE VISIT www.ndsd.org OR CONTACT Angela Lupcho at 801-825-0712

TENTATIVE BUDGET for the year ended December 31, 2025

	GENERAL FUND			ENTERPRISE FUND		
	Actual Revenues			Actual Revenues		
	PRIOR YEAR	CURRENT YEAR	BUDGET	PRIOR YEAR	CURRENT YEAR	BUDGET
REVENUES						
Taxes: Property				\$ 9,629,436	\$ 8,840,509	\$ 6,183,177
Other:_____						
Fee-in-Lieu of Taxes				632,570	537,684	537,684
Charges for Services				22,711,048	22,962,418	22,909,200
Interest Income				2,952,140	3,114,663	3,200,000
Impact Fees				4,086,911	4,262,769	3,765,000
Other:_____				1,002,186	866,554	8,730,000
Other Financing Sources:						
Bond Issues					20,491,297	
Transfers From Other Funds						
Contribution from Fund Bal.						
TOTAL REVENUES				\$ 41,014,291	\$ 61,075,894	\$ 45,325,061
EXPENSES						
Salaries and Benefits				\$ 5,576,951	\$ 5,693,381	\$ 6,208,500
Other Operating Expenses				7,005,404	6,979,689	8,307,745
Depreciation				8,197,196	8,448,167	10,022,100
Capital Outlay				24,304,456	24,542,271	47,006,650
Debt Service				10,470,000	10,740,000	11,500,000
Other:_____						
Other Financing Uses:						
Transfers to Other Funds						
Contribution to Fund Bal.						
TOTAL EXPENSES				\$ 55,554,007	\$ 56,403,508	\$ 83,044,995
INCOME OR (LOSS)						
				\$ (14,539,716)	\$ 4,672,386	\$ (37,719,934)

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**NORTH DAVIS SEWER DISTRICT
TENTATIVE OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2025**

The accompanying budget schedules of North Davis Sewer District include anticipated revenues and expenses for the 2025 calendar year. The following assumptions and estimates were used to prepare the budget.

REVENUES

Property Taxes

The District projects property tax revenue from Davis and Weber Counties to increase based on new growth by one and 9 tenths of one percent (1.9%) for real property and personal property from Davis County and 9 tenths of one percent (0.9%) for real and personal property from Weber County during 2024.

Charges for Services

Charges for Services include Service Charges from Municipalities, Freeport Center Charges, Pretreatment Fees, and Other Service Charges.

Service Charges From Municipalities

The projected increase in residential equivalent connections for the period from April 2024 to April 2025 and the percentage increase for each of the seven cities are as follows:

	Projected Increase In Residential Equivalent Connections From April, 2024 <u>To April, 2025</u>	Projected Percentage Increase <u>In Connections</u>
Clearfield	730	6.82%
Clinton	50	0.69%
Layton	100	0.51%
Roy	50	0.40%
Sunset	5	0.27%
Syracuse	375	3.91%
West Point	175	4.97%

Impact Fees are estimated by management based on new developments approved by the Municipalities and the projected increase in residential equivalent connections.

The District projected Freeport Center inflows for 2025 based on the average of inflows from January 2024 to September 2024.

**NORTH DAVIS SEWER DISTRICT
TENTATIVE OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2025**

Pretreatment Fees

A conservative estimate was made for Pretreatment Fees.

Other Service Charges

Other Service Charges include service fees from Hill Air Force Base, Kaysville City, Mutton Hollow Improvement District, and certain connections in unincorporated areas of Davis and Weber Counties.

Interest Income

The District budgeted interest income based on an expected average return of approximately 4-5% on investments.

Other Revenues

Other revenues budgeted for 2025 include reimbursable projects by UDOT totaling \$8,450,000 and other minor revenues based on past activity.

**NORTH DAVIS SEWER DISTRICT
TENTATIVE OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2025**

EXPENSES

Salaries & Benefits

Salaries

The District budgeted a cost-of-living adjustment of 2.5% for all District employees for 2025 based on a one-year average of the Consumer Price Index for the Mountain region.

Benefits - State Retirement

The Utah State Legislature determines the rates used by the Utah State Retirement System. The most recent noncontributory rates determined by the legislature for State Retirement are as follows:

		Employer Paid	Employee Paid
Tier I	07/01/2024 - 06/30/2025	16.97%	0.00%
Tier II Hybrid	07/01/2024 - 06/30/2025	15.19%	0.70%
Tier II DC	07/01/2024 – 06/30/2025	15.19%	0.00%

For the period July 1, 2025 to December 31, 2025, the District has received preliminary rates from Utah Retirement Systems that are expected to be adopted by the legislature as follows:

		Employer Paid	Employee Paid
Tier I	07/01/2025 - 06/30/2026	15.97%	0.00%
Tier II Hybrid	07/01/2025 - 06/30/2026	14.19%	0.81%
Tier II DC	07/01/2025 – 06/30/2026	14.19%	0.00%

Benefits

The District will pay 100% of the cost of an employee's health and dental insurance policies, \$50,000 basic term life and AD&D policies, accidental dental policy and Short Term and Long Term Disability policies. The District will also contribute an amount to a Health Savings Account (HSA), if eligible. Employees that choose not to participate in the District sponsored group health benefit may have an amount contributed to their eligible retirement account with proof of insurance from another provider.

Other Operating Expenses

Other operating expenses were budgeted by District personnel based on expected activity during 2025.

**NORTH DAVIS SEWER DISTRICT
TENTATIVE OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2025**

Equipment Purchases

The District expects to spend \$908,550 on equipment purchases during 2025. A detail of these items is listed in section 5. These items will be depreciated using a straight-line method over estimated useful life of 3-15 years.

Capital Outlay

The District expects to spend \$46,098,100 on capital expenditures during 2025. These items are listed in detail in section 5. \$8,450,000 of these expenditures have been budgeted to be reimbursed by UDOT and \$10,000,000 is budgeted to purchase land for biosolids disposal. The remaining capital expenditures will be depreciated using a straight-line method over estimated useful life of 20-50 years.

Revenue Bonds Aggregate Annual Debt Service Requirements

Page 7-1 computes the pro forma coverage of revenues to expenditures for the revenue bonds. Revenues include revenues from operations, income and impact fees. Revenues do not include the property tax portion attributable to the general obligation bonds. Expenditures for the revenue bonds do not include interest on the general obligation bonds and non-cash expenditures such as depreciation.

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
OPERATING REVENUES :					
Property Taxes	\$ 9,629,436	\$ 8,840,509	\$ 6,183,177	\$ (2,657,332)	-30.06%
Fee in Lieu	632,570	537,684	537,684	-	0.00%
Charges for Services	22,711,048	22,962,418	22,909,200	(53,218)	-0.23%
Impact Fees	4,086,911	4,262,769	3,765,000	(497,769)	-11.68%
Interest Income	2,952,140	3,114,663	3,200,000	85,337	2.74%
Other Revenues	1,002,186	866,554	8,730,000	7,863,446	907.44%
TOTAL REVENUES	<u>\$41,014,291</u>	<u>\$40,584,597</u>	<u>\$45,325,061</u>	<u>\$ 4,740,464</u>	11.68%
OPERATING EXPENSES :					
Salaries and Benefits	\$ 5,576,951	\$ 5,693,381	\$ 6,208,500	\$ 515,119	9.05%
Other Operating Expenses	7,005,404	6,979,689	8,307,745	1,328,056	19.03%
Depreciation	8,197,196	8,448,167	10,022,100	1,573,933	18.63%
TOTAL EXPENSES	<u>\$20,779,551</u>	<u>\$21,121,237</u>	<u>\$24,538,345</u>	<u>\$ 3,417,108</u>	16.18%
INCOME OR (LOSS)	<u>\$20,234,740</u>	<u>\$19,463,360</u>	<u>\$20,786,716</u>	<u>\$ 1,323,356</u>	6.80%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
REVENUE						
PROPERTY TAXES						
Real & Pers. Prop. Taxes - Weber - Debt	500-32100	\$ 441,979	\$ 391,595	\$ -	\$ (391,595)	-100.00%
Real & Pers. Prop. Taxes - Weber - O&M	500-32105	1,103,402	1,003,852	1,003,852	-	0.00%
Fee in Lieu - Weber	500-32110	98,646	83,849	83,849	-	0.00%
Total Weber County		<u>\$ 1,644,027</u>	<u>\$ 1,479,296</u>	<u>\$ 1,087,701</u>	<u>\$ (391,595)</u>	<u>-26.47%</u>
Real Prop. Taxes - Davis - Debt Service	500-32200	\$ 2,357,023	\$ 2,167,804	\$ -	\$ (2,167,804)	-100.00%
Real Prop. Taxes - Davis - O&M	500-32210	5,892,558	5,557,149	5,557,149	-	0.00%
Pers. Prop. Taxes - Davis - Debt Service	500-32215	134,583	97,933	-	(97,933)	-100.00%
Pers. Prop. Taxes - Davis - O&M	500-32220	328,766	251,050	251,050	-	0.00%
Fee in Lieu - Davis	500-32225	533,924	453,835	453,835	-	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-	-
Total Davis County		<u>\$ 9,246,854</u>	<u>\$ 8,527,771</u>	<u>\$ 6,262,034</u>	<u>\$ (2,265,737)</u>	<u>-26.57%</u>
CRDA Expenditures	500-32245	(628,875)	(628,874)	(628,874)	-	
TOTAL PROPERTY TAXES		<u>\$ 10,262,006</u>	<u>\$ 9,378,193</u>	<u>\$ 6,720,861</u>	<u>\$ (2,657,332)</u>	<u>-28.34%</u>
IMPACT FEES						
Impact Fees	500-39000	\$ 4,107,395	\$ 4,285,569	\$ 3,800,000	\$ (485,569)	-11.33%
Impact Fees Contra Revenue	500-39010	(20,484)	(22,800)	(35,000)	(12,200)	53.51%
TOTAL IMPACT FEES		<u>\$ 4,086,911</u>	<u>\$ 4,262,769</u>	<u>\$ 3,765,000</u>	<u>\$ (497,769)</u>	<u>-11.33%</u>
CHARGES FOR SERVICES :						
Clearfield	500-30010	\$ 3,003,333	\$ 3,178,179	\$ 3,180,000	\$ 1,821	0.06%
Freeport Center	500-30020	202,639	249,715	205,000	(44,715)	-17.91%
Clinton	500-30030	1,939,215	1,945,489	1,945,000	(489)	-0.03%
Layton	500-30040	8,378,151	8,328,197	8,330,000	1,803	0.02%
Roy	500-30050	3,456,817	3,435,849	3,445,000	9,151	0.27%
Sunset	500-30060	517,310	514,297	514,700	403	0.08%
Syracuse	500-30070	2,616,572	2,708,639	2,700,000	(8,639)	-0.32%
West Point	500-30080	957,251	993,395	994,000	605	0.06%
MIDA	500-30100	27,011	32,089	30,000	(2,089)	-6.51%
Pretreatment Fees	500-30110	662,161	667,228	680,000	12,772	1.91%
Pretreatment Fines	500-30120	26,550	3,500	-	(3,500)	-100.00%
Pretreatment Admin Fees	500-30130	2,645	2,607	2,000	(607)	-23.28%
Laboratory Fees	500-30140	15,098	17,788	12,000	(5,788)	-32.54%
Hill Field	500-30150	383,733	420,267	405,000	(15,267)	-3.63%
Direct to District	500-30160	515,432	453,299	460,000	6,701	1.48%
Finance Charges	500-30170	-	-	-	-	-
Rebiling Charges	500-30180	150	-	-	-	-
Connection & Review Fees	500-30190	6,340	9,853	6,000	(3,853)	-39.10%
Grit Disposal Fees	500-30195	640	2,027	500	(1,527)	-75.33%
TOTAL CHARGES FOR SERVICES		<u>\$ 22,711,048</u>	<u>\$ 22,962,418</u>	<u>\$ 22,909,200</u>	<u>\$ (53,218)</u>	<u>-0.23%</u>

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
OTHER REVENUE						
Interest Income	500-33000	\$ 2,952,140	\$ 3,114,663	\$ 3,200,000	\$ 85,337	2.74%
Miscellaneous	500-38000	6,152	27,321	-	(27,321)	-100.00%
1800 N Reimb/UDOT	500-38005	13,778	145	95,000	94,855	65417.24%
West Davis Corridor UDOT Reimb	500-38006	254,156	25,002	8,450,000	8,424,998	33697.30%
Roy City 5600 S Project	500-38007	4,305	1,760	50,000	48,240	2740.91%
West Point Expansion Review Reimb	500-38009	3,371	-	-	-	-
Rental Income	500-34000	149,082	135,523	135,000	(523)	-0.39%
Gain on Disposal	500-38015	105,558	85,577	-	(85,577)	-100.00%
Unrealized Gain on Investments	500-38020	465,784	591,226	-	(591,226)	-100.00%
TOTAL OTHER REVENUE		\$ 3,954,326	\$ 3,981,217	\$11,930,000	\$ 7,948,783	199.66%
TOTAL REVENUE		\$41,014,291	\$40,584,597	\$45,325,061	\$ 4,740,464	11.68%
OPERATING EXPENSES :						
PLANT SALARIES & BENEFITS						
Wages - Plant	500-40110-030	\$ 1,712,319	\$ 2,000,239	\$ 2,186,000	\$ 185,761	9.29%
Payroll Taxes	500-40120-030	147,506	155,152	172,000	16,848	10.86%
State Retirement	500-40130-030	364,511	360,853	421,000	60,147	16.67%
Group Life & Health Insurance	500-40140-030	549,291	570,069	587,000	16,931	2.97%
Compensated Absences Expense	500-40150-030	125,933	-	-	-	-
Supplemental Retirement Fund	500-40160-030	19,314	6,838	8,000	1,162	16.99%
TOTAL PLANT		\$ 2,918,874	\$ 3,093,151	\$ 3,374,000	\$ 280,849	9.08%
COLLECTION SYSTEM SAL. & BEN.						
Wages - Collection System	500-40110-040	\$ 459,567	\$ 518,784	\$ 505,000	\$ (13,784)	-2.66%
Payroll Taxes	500-40120-040	41,329	39,819	32,000	(7,819)	-19.64%
State Retirement	500-40130-040	153,598	87,484	64,000	(23,484)	-26.84%
Group Life & Health Insurance	500-40140-040	119,170	128,809	91,000	(37,809)	-29.35%
Compensated Absences Expense	500-40150-040	83,885	-	-	-	-
Supplemental Retirement Fund	500-40160-040	13,010	14,615	16,000	1,385	
TOTAL COLLECTION SYSTEM		\$ 870,559	\$ 789,511	\$ 708,000	\$ (81,511)	-10.32%
PRETREATMENT SALARIES & BEN.						
Wages - Pretreatment	500-40110-050	\$ 108,420	\$ 125,408	\$ 114,000	\$ (11,408)	-9.10%
Payroll Taxes	500-40120-050	8,924	9,709	10,000	291	3.00%
State Retirement	500-40130-050	20,663	21,825	20,000	(1,825)	-8.36%
Group Life & Health Insurance	500-40140-050	17,829	18,116	14,000	(4,116)	-22.72%
Compensated Absences Expense	500-40150-050	9,566	-	-	-	-
Supplemental Retirement Fund	500-40160-050	-	-	-	-	-
TOTAL PRETREATMENT		\$ 165,402	\$ 175,058	\$ 158,000	\$ (17,058)	-9.74%
LABORATORY SALARIES & BEN.						
Wages - Lab	500-40110-060	\$ 296,713	\$ 353,512	\$ 388,000	\$ 34,488	9.76%
Payroll Taxes	500-40120-060	25,140	27,393	31,000	3,607	13.17%
State Retirement	500-40130-060	56,425	60,060	60,000	(60)	-0.10%
Group Life & Health Insurance	500-40140-060	105,504	119,112	119,000	(112)	-0.09%
Compensated Absences Expense	500-40150-060	32,816	-	-	-	-
Supplemental Retirement Fund	500-40160-060	6,154	-	-	-	-
TOTAL LABORATORY		\$ 522,752	\$ 560,077	\$ 598,000	\$ 37,923	6.77%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
IT SALARIES & BENEFITS						
Wages - IT	500-40110-070	\$ 168,726	\$ 188,241	\$ 197,000	\$ 8,759	4.65%
Payroll Taxes	500-40120-070	14,405	14,268	16,000	1,732	12.14%
State Retirement	500-40130-070	33,037	31,656	34,000	2,344	7.40%
Group Life & Health Insurance	500-40140-070	60,730	60,229	63,000	2,771	4.60%
Compensated Absences Expense	500-40150-070	22,686	-	-	-	-
Supplemental Retirement Fund	500-40160-070	-	-	-	-	-
TOTAL IT		\$ 299,584	\$ 294,394	\$ 310,000	\$ 15,606	5.30%
BIOSOLIDS SALARIES & BENEFITS						
Wages - Biosolids	500-40110-080	\$ 3,771	\$ -	\$ -	\$ -	-
Payroll Taxes	500-40120-080	4,404	-	-	-	-
State Retirement	500-40130-080	677	-	-	-	-
Group Life & Health Insurance	500-40140-080	93	-	-	-	-
Compensated Absences Expense	500-40150-080	-	-	-	-	-
Supplemental Retirement Fund	500-40160-080	-	-	-	-	-
TOTAL BIOSOLIDS		\$ 8,945	\$ -	\$ -	\$ -	-
SAFETY SALARIES & BENEFITS						
Wages - Safety	500-40110-085	\$ 60,073	\$ 75,805	\$ 84,000	\$ 8,195	10.81%
Payroll Taxes	500-40120-085	8,709	5,903	7,000	1,097	18.58%
State Retirement	500-40130-085	36,074	12,040	13,000	960	7.97%
Group Life & Health Insurance	500-40140-085	18,888	29,684	31,000	1,316	4.43%
Compensated Absences Expense	500-40150-085	2,196	-	-	-	-
Supplemental Retirement Fund	500-40160-085	-	-	-	-	-
TOTAL SAFETY		\$ 125,940	\$ 123,432	\$ 135,000	\$ 11,568	9.37%
GENERAL SALARIES & BENEFITS						
Wages - General	500-40110-090	\$ 362,847	\$ 421,451	\$ 586,000	\$ 164,549	39.04%
Payroll Taxes	500-40120-090	28,369	32,285	45,000	12,715	0
State Retirement	500-40130-090	67,214	70,515	97,000	26,485	0
Group Life & Health Insurance	500-40140-090	80,420	78,919	140,000	61,081	1
Compensated Absences Expense	500-40150-090	70,386	-	-	-	-
Supplemental Retirement Fund	500-40160-090	8,000	8,000	8,000	-	-
Spot Bonus Program	500-40175-090	4,500	4,500	4,500	-	-
TOTAL GENERAL		\$ 621,736	\$ 615,670	\$ 880,500	\$ 264,830	43.01%
BOARD OF TRUSTEES SALARIES & BENEFITS						
Salaries - Board Members	500-40110-100	\$ 39,163	\$ 38,489	\$ 40,000	\$ 1,511	3.93%
Payroll Taxes	500-40120-100	2,996	2,956	4,000	1,044	0
Group Life & Health Insurance	500-40140-100	1,000	643	1,000	357	1
TOTAL GENERAL		\$ 43,159	\$ 42,088	\$ 45,000	\$ 2,912	6.92%
TOTAL SALARIES AND BENEFITS		\$ 5,576,951	\$ 5,693,381	\$ 6,208,500	\$ 515,119	9.05%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
OTHER OPERATING EXPENSES :						
PLANT						
Dues & Memberships	500-40180-030	\$ 4,631	\$ 3,482	\$ 4,300	\$ 818	23.49%
Conferences & Training	500-40190-030	33,576	27,510	65,400	37,890	137.73%
Grit Disposal Costs	500-40210-030	13,200	14,381	22,000	7,619	52.98%
Sludge Disposal Costs	500-40220-030	-	231,848	275,000	43,152	18.61%
State Permit Fees	500-40230-030	13,236	13,236	297,500	284,264	2147.66%
Polymer	500-40240-030	274,543	274,537	245,000	(29,537)	-10.76%
Supplies and Materials	500-40250-030	18,456	21,600	8,000	(13,600)	-62.96%
Gasoline - Diesel Fuel	500-40260-030	49,797	50,829	70,000	19,171	37.72%
Chlorine	500-40280-030	161,264	132,353	250,000	117,647	88.89%
Chemical Treatments	500-40290-030	231,421	263,500	312,000	48,500	18.41%
Office Supplies & Expenses - Plant	500-40300-030	151	140	500	360	257.14%
Repairs & Maintenance - Plant	500-40310-030	447,024	481,500	599,500	118,000	24.51%
Small Tools and Minor Equipment	500-40315-030	11,626	12,904	15,500	2,596	20.12%
Grounds Maintenance	500-40330-030	86,757	86,468	104,500	18,032	20.85%
Outside Services - Plant	500-40335-030	-	4,793	16,000	11,207	233.82%
Tractor and Truck Expense	500-40340-030	29,131	33,770	42,500	8,730	25.85%
Plant Landscaping	500-40350-030	1,147	1,147	3,500	2,353	205.14%
Generator Expense	500-40360-030	184,410	77,993	163,650	85,657	109.83%
Engineer	500-40370-030	-	358,463	260,000	(98,463)	-27.47%
Uniforms - Plant	500-40395-030	39,965	34,180	48,000	13,820	40.43%
Security	500-40400-030	78,595	78,872	90,000	11,128	14.11%
Special Studies	500-40420-030	160,155	242,684	355,000	112,316	46.28%
Utilities	500-40510-030	567,866	562,000	609,500	47,500	8.45%
Loss on Disposal of Assets	500-40560-030	-	-	-	-	-
TOTAL PLANT		\$ 2,406,951	\$ 3,008,190	\$ 3,857,350	\$ 849,160	28.23%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account	Prior Year	Estimate	Budget	Difference	% of
	Number	Actual	2024	2025	Between	Change
		2023			2024 Estimate	
					& 2025 Budget	
COLLECTION SYSTEM						
Dues & Memberships	500-40180-040	\$ 485	\$ 267	\$ 1,000	\$ 733	274.53%
Conferences & Training	500-40190-040	17,095	19,867	27,000	7,133	35.90%
Supplies & Materials	500-40250-040	7,315	9,860	25,000	15,140	153.55%
Office Supplies	500-40300-040	1,907	-	2,500	2,500	
Repairs & Maintenance	500-40310-040	11,345	18,143	76,000	57,857	318.89%
Small Tools and Minor Equipment	500-40315-040	7,423	5,280	17,000	11,720	221.97%
Outside Services	500-40335-040	1,224	8,250	5,700	(2,550)	-30.91%
Engineering	500-40370-040	101,638	94,389	260,000	165,611	175.46%
Uniforms - Collections	500-40395-040	2,349	3,724	7,500	3,776	101.40%
Blue Stakes Program	500-40450-040	14,305	7,629	16,500	8,871	116.28%
Sewer Backup Fund	500-40460-040	-	-	20,000	20,000	
Utilities	500-40510-040	23,519	20,596	25,000	4,404	21.38%
Loss on Disposal of Asset	500-40560-040	-	-	-	-	
Additions and Improvements	500-46100-040	1,192,923	-	-	-	
TOTAL COLLECTION SYSTEM		\$ 1,381,528	\$ 188,005	\$ 483,200	\$ 295,195	157.01%
PRETREATMENT						
Dues & Memberships	500-40180-050	\$ 150	\$ -	\$ -	\$ -	
Conferences & Training	500-40190-050	1,257	6,100	6,900	800	13.11%
Supplies and Materials	500-40250-050	1,754	2,807	8,000	5,193	185.00%
Office Supplies & Materials	500-40300-050	-	-	5,000	5,000	
Repairs and Maintenance	500-40310-050	-	-	750	750	
Small Tools and Minor Equipment	500-40315-050	927	945	500	(445)	-47.09%
Engineering	500-40370-050	-	-	-	-	
Uniforms/Coats & Coveralls	500-40395-050	243	80	300	220	275.00%
Local Limits - Pretreatment	500-40490-050	-	-	500	500	
Legal	500-40500-050	-	-	-	-	
Utilities	500-40510-050	-	-	-	-	
Pretreatment Awards Program	500-45000-050	749	520	1,200	680	130.77%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-	
TOTAL PRETREATMENT		\$ 5,080	\$ 10,452	\$ 23,150	\$ 12,698	121.49%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
LABORATORY						
Dues & Memberships	500-40180-060	\$ 586	\$ -	\$ 1,000	\$ 1,000	
Conferences & Training	500-40190-060	3,174	8,712	11,900	3,188	36.59%
Lab Certification & Parameter Fees	500-40205-060	25,450	19,969	35,000	15,031	75.27%
Supplies and Materials	500-40250-060	64,994	86,557	104,500	17,943	20.73%
Repairs and Maintenance	500-40310-060	76,889	55,945	84,000	28,055	50.15%
Small Tools and Minor Equipment	500-40315-060	2,841	-	5,000	5,000	
Custodial - Lab	500-40325-060	8,450	9,000	9,000	-	0.00%
Outside Lab Work	500-40380-060	35,289	41,228	73,000	31,772	77.06%
Uniforms - Lab	500-40395-060	293	420	600	180	42.86%
Special Studies/Education	500-40420-060	2,000	-	2,000	2,000	
Utilities	500-40510-060	39,327	38,355	40,000	1,645	4.29%
Loss on Disposal of Assets	500-40560-060	-	-	-	-	
TOTAL LABORATORY		\$ 259,293	\$ 260,186	\$ 366,000	\$ 105,814	40.67%
IT (INFORMATION TECHNOLOGY)						
Dues & Memberships	500-40180-070	\$ -	\$ -	\$ -	\$ -	-
Conferences & Training	500-40190-070	8,053	1,709	4,750	3,041	177.94%
Supplies and Materials	500-40250-070	2,913	-	3,100	3,100	-
Repairs and Maintenance	500-40310-070	194,874	221,044	273,400	52,356	23.69%
Small Tools and Minor Equipment	500-40315-070	4,172	800	800	-	0.00%
Outside Services	500-40335-070	-	-	-	-	-
Uniforms - IT	500-40395-070	433	533	600	67	12.57%
Telephone/Internet	500-40520-070	22,474	20,480	22,000	1,520	7.42%
Cellular Service and Hardware	500-40530-070	42,877	40,604	45,800	5,196	12.80%
Loss on Disposal of Assets	500-40560-070	-	-	-	-	
TOTAL INFORMATION TECHNOLOGY		\$ 275,796	\$ 285,170	\$ 350,450	\$ 65,280	22.89%
BIOSOLIDS DISPOSAL PROGRAM						
Dues & Memberships	500-40180-080	\$ 18	\$ -	\$ -	\$ -	-
Conferences & Training	500-40190-080	1,380	-	-	0	
Biosolids/Sludge Disposal	500-40220-080	275,620	-	-	0	
Supplies and Materials	500-40250-080	179	-	-	0	
Repairs and Maintenance	500-40310-080	70	-	-	0	
Small Tools and Minor Equipment	500-40315-080	184	-	-	0	
Engineering	500-40370-080	22,269	-	-	0	
Outside Lab Work	500-40380-080	6,603	-	-	0	
Utilities	500-40510-080	2,634	-	-	0	
Loss on Disposal of Asset	500-40560-080	-	-	-	-	
TOTAL BIOSOLIDS DISPOSAL PROGRAM		\$ 308,957	\$ -	\$ -	\$ -	

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
SAFETY PROGRAM						
Dues & Memberships	500-40180-085	\$ 250	\$ 250	\$ 330	\$ 80	32.00%
Conferences & Training	500-40190-085	8,182	19,617	19,900	283	1.44%
Safety Pays	500-40220-085	8,404	5,220	19,400	14,180	271.65%
Supplies and Materials	500-40250-085	7,539	6,065	15,400	9,335	153.92%
Office Supplies & Materials	500-40300-085	232	224	200	(24)	-10.71%
Repairs and Maintenance	500-40310-085	16,755	14,268	25,250	10,982	76.97%
Small Tools and Minor Equipment	500-40315-085	1,823	4,780	2,700	(2,080)	-43.51%
Outside Services	500-40335-085	4,113	4,064	4,300	236	5.81%
Uniforms	500-40510-085	7,199	5,132	6,050	918	17.89%
Loss on Disposal of Asset	500-40560-085	-	-	-	-	
TOTAL SAFETY PROGRAM		\$ 54,497	\$ 59,620	\$ 93,530	\$ 33,910	56.88%
GENERAL						
Car/Mileage Allowance	500-40170-090	\$ 1,182	\$ 601	\$ 1,500	\$ 899	
Dues & Memberships	500-40180-090	1,272	4,211	15,555	11,344	269.39%
Conferences & Training	500-40190-090	15,566	23,497	25,700	2,203	9.38%
Supplies & Materials - General	500-40250-090	-	-	29,100	29,100	
Office Supplies and Expenses	500-40300-090	6,906	8,500	9,000	500	5.88%
Office Equipment Maintenance	500-40320-090	2,979	5,139	5,560	421	8.19%
Custodial - Admin	500-40325-090	6,228	6,600	6,600	-	0.00%
Uniforms - General	500-40395-090	-	-	2,000	2,000	
District Insurance	500-40455-090	265,351	309,442	315,000	5,558	1.80%
Legal - General	500-40500-090	6,735	28,352	33,000	4,648	16.39%
Utilities - Admin	500-40510-090	6,124	-	8,000	8,000	
Payments to Other Districts	500-40710-090	89,881	94,383	95,000	617	0.65%
Other Professional Services	500-43000-090	40,826	38,636	45,000	6,364	16.47%
Financial Audit	500-43010-090	11,669	13,725	20,000	6,275	45.72%
Bank Service Charges - Miscellaneous	500-43070-090	947	937	1,000	63	6.72%
Human Resource Management	500-43090-090	8,600	2,500	4,150	1,650	66.00%
Advertising and Marketing	500-43095-090	3,020	33,028	36,300	3,272	9.91%
Rental Expenses	500-48500-090	63,479	72,119	130,000	57,881	80.26%
Unrealized Loss on Investments	500-40580-090	-	-	-	-	
Loss on Bond Refunding	500-90010-090	-	-	-	-	
Actuarial Calculated Pension Expense	500-91000-090	406,870	-	-	-	
Benefit Expense	500-91100-090	(572,825)	-	-	-	
TOTAL GENERAL		\$ 364,810	\$ 641,670	\$ 782,465	\$ 140,795	21.94%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2023,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2024,
AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2025

	Account Number	Prior Year Actual 2023	Estimate 2024	Budget 2025	Difference Between 2024 Estimate & 2025 Budget	% of Change
BOARD OF TRUSTEES						
Conference & Training	500-40180-100	\$ 14,600	\$ 15,752	\$ 45,300	\$ 29,548	187.58%
Board Functions	500-45010-100	28,993	32,552	42,800	10,248	31.48%
TOTAL BOARD OF TRUSTEES		\$ 43,593	\$ 48,304	\$ 88,100	\$ 39,796	82.39%
DEBT SERVICE						
Interest-General Obligation Bond	500-40610-090	\$ 17,101	\$ (38,065)	\$ -	\$ 38,065	-100.00%
Bank Debt Service Charge - GO Bonds	500-40640-090	250	500	500	-	0.00%
Interest-Revenue Bond	500-40650-090	1,877,298	2,302,861	2,249,000	(53,861)	-2.34%
Issuance Expense Revenue Bonds	500-40660-090	-	202,546	-	(202,546)	-100.00%
Bank Service Charges Revenue Bonds	500-40670-090	10,250	10,250	14,000	3,750	36.59%
TOTAL DEBT SERVICE		\$ 1,904,899	\$ 2,478,092	\$ 2,263,500	\$ (214,592)	-8.66%
TOTAL OTHER OPERATING EXPENSES		\$ 7,005,404	\$ 6,979,689	\$ 8,307,745	\$ 1,328,056	19.03%
Depreciation		8,197,196	8,448,167	10,022,100	1,573,933	18.63%
TOTAL OPERATING EXPENSES		\$20,779,551	\$21,121,237	\$24,538,345	\$ 3,417,108	16.18%
OPERATING INCOME (LOSS)		\$20,234,740	\$19,463,360	\$20,786,716	\$ 1,323,356	6.80%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
OPERATING REVENUE					
SERVICE CHARGES FROM MUNICIPALITIES					
Clearfield	500-30010	\$ 3,180,000	\$ 2,975,000	\$ 205,000	6.89%
Freeport Center	500-30020	205,000	185,000	20,000	10.81%
Clinton	500-30030	1,945,000	1,940,000	5,000	0.26%
Layton	500-30040	8,330,000	8,330,000	-	0.00%
Roy	500-30050	3,445,000	3,445,000	-	0.00%
Sunset	500-30060	514,700	510,000	4,700	0.92%
Syracuse	500-30070	2,700,000	2,665,000	35,000	1.31%
West Point	500-30080	994,000	950,000	44,000	4.63%
TOTAL SERVICE CHARGES FROM MUNICIPALITIES		21,313,700	21,000,000	313,700	1.49%
SERVICE CHARGES PAID DIRECT TO DISTRICT					
MIDA	500-30100	30,000	49,000	(19,000)	-38.78%
Pretreatment Fees	500-30110	680,000	680,000	-	0.00%
Pretreatment Fines	500-30120	-	3,500	(3,500)	-100.00%
Pretreatment Admin Fees	500-30130	2,000	2,000	-	0.00%
Laboratory Fees	500-30140	12,000	12,000	-	0.00%
Hill Air Force Base	500-30150	405,000	380,000	25,000	6.58%
Direct to District	500-30160	460,000	460,000	-	0.00%
Finance Charges	500-30170	-	1,000	(1,000)	-100.00%
Rebilling Charges	500-30180	-	1,000	(1,000)	-100.00%
TOTAL SERVICE CHARGES PAID DIRECT TO DISTRICT		1,589,000	1,588,500	500	0.03%
TOTAL OPERATING REVENUES		22,902,700	22,588,500	314,200	1.39%
PROPERTY TAX REVENUE					
Real & Pers. Prop. - Weber - Debt	500-32100	-	391,595	(391,595)	-100.00%
Real & Pers. Prop. - Weber - O&M	500-32105	1,003,852	1,003,852	-	0.00%
Fee in Lieu - Weber	500-32110	83,849	83,849	-	0.00%
TOTAL - WEBER COUNTY		1,087,701	1,479,296	(391,595)	-26.47%
Real Prop. Tax - Davis - Debt Service	500-32200	-	2,167,804	(2,167,804)	-100.00%
Real Prop. Tax - Davis - O&M	500-32210	5,557,149	5,557,149	-	0.00%
Pers. Prop. Tax - Davis - Debt Service	500-32215	-	97,933	(97,933)	-100.00%
Pers. Prop. Tax - Davis - O&M	500-32220	251,050	251,050	-	0.00%
Fee in Lieu - Davis	500-32225	453,835	453,835	-	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-
TOTAL - DAVIS COUNTY		6,262,034	8,527,771	(2,265,737)	-26.57%
CRDA Expenditures	500-32245	(628,874)	(628,874)	-	0.00%
TOTAL PROPERTY TAX REVENUE		6,720,861	9,378,193	(2,657,332)	-28.34%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
IMPACT FEE REVENUE					
Impact Fees	500-39000	\$ 3,800,000	\$ 4,500,000	\$ (700,000)	-15.56%
Impact Fee Contra Revenue	500-39010	(35,000)	(35,000)	-	0.00%
		<u>\$ 3,765,000</u>	<u>\$ 4,465,000</u>	<u>\$ (700,000)</u>	<u>-15.68%</u>
OTHER REVENUE					
Interest Earned	500-33000	\$ 3,200,000	\$ 2,400,000	\$ 800,000	33.33%
Miscellaneous	500-38000	-	-	-	-
1800 N Reimb/UDOT	500-38005	95,000	81,000	14,000	17.28%
West Davis Corridor UDOT Reimb	500-38006	8,450,000	180,000	8,270,000	4594.44%
Roy City 5600 S Project	500-38007	50,000	190,000	(140,000)	-73.68%
West Point Expansion Review Reimb	500-38009	-	-	-	-
Connection & Review Fees	500-30190	6,000	4,000	2,000	50.00%
Grit Disposal Fees	500-30195	500	500	-	0.00%
Rental Income	500-34000	135,000	135,000	-	0.00%
Gain on Disposal of Assets	500-38015	-	-	-	-
Unrealized Gain on Investments	500-38020	-	-	-	-
		<u>11,936,500</u>	<u>2,990,500</u>	<u>8,946,000</u>	<u>299.15%</u>
TOTAL OTHER REVENUE					
		<u>45,325,061</u>	<u>39,422,193</u>	<u>5,902,868</u>	<u>14.97%</u>
TOTAL REVENUE					
EXPENSES					
PLANT EXPENSES					
Wages - Plant	500-40110-030	2,186,000	2,169,000	17,000	0.78%
Payroll Taxes	500-40120-030	172,000	172,000	-	0.00%
State Retirement	500-40130-030	421,000	398,000	23,000	5.78%
Group Life & Health Insurance	500-40140-030	587,000	616,000	(29,000)	-4.71%
Compensated Absences Expense	500-40150-030	-	-	-	-
Supplemental Retirement Fund	500-40160-030	8,000	8,000	-	0.00%
Dues & Memberships	500-40180-030	4,300	4,300	-	0.00%
Conferences & Training	500-40190-030	65,400	60,000	5,400	9.00%
Grit Disposal Costs	500-40210-030	22,000	18,000	4,000	22.22%
Sludge Disposal Costs	500-40220-030	275,000	275,000	-	0.00%
State Permit Fees	500-40230-030	297,500	272,500	25,000	9.17%
Polymer	500-40240-030	245,000	245,000	-	0.00%
Supplies and Materials	500-40250-030	8,000	22,000	(14,000)	-63.64%
Gasoline - Diesel Fuel	500-40260-030	70,000	70,000	-	0.00%
Chlorine	500-40280-030	250,000	210,000	40,000	19.05%
Chemical Treatments	500-40290-030	312,000	304,000	8,000	2.63%
Office Supplies & Expenses - Plant	500-40300-030	500	1,500	(1,000)	-66.67%
Repairs & Maintenance - Plant	500-40310-030	599,500	701,500	(102,000)	-14.54%
Small Tools and Minor Equipment	500-40315-030	15,500	14,250	1,250	8.77%
Grounds Maintenance	500-40330-030	104,500	104,500	-	0.00%
Outside Services - Plant	500-40335-030	16,000	16,000	-	0.00%
Tractor and Truck Expense	500-40340-030	42,500	37,500	5,000	13.33%
Plant Landscaping	500-40350-030	3,500	3,500	-	0.00%
Generator Expense	500-40360-030	163,650	100,000	63,650	63.65%
Engineer	500-40370-030	260,000	405,000	(145,000)	-35.80%
Uniforms - Plant	500-40395-030	48,000	48,000	-	0.00%
Security	500-40400-030	90,000	88,200	1,800	2.04%
Special Studies	500-40420-030	355,000	589,000	(234,000)	-39.73%
Utilities	500-40510-030	609,500	569,500	40,000	7.02%
Loss on Disposal of Assets	500-40560-030	-	-	-	-
Depreciation	500-40600-030	5,500,000	4,243,500	1,256,500	29.61%
		<u>\$ 12,731,350</u>	<u>\$ 11,765,750</u>	<u>\$ 965,600</u>	<u>8.21%</u>
TOTAL PLANT EXPENSES					

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
COLLECTION SYSTEM EXPENSES					
Wages - Collection System	500-40110-040	\$ 505,000	\$ 653,000	\$ (148,000)	-22.66%
Payroll Taxes	500-40120-040	32,000	44,000	(12,000)	-27.27%
State Retirement	500-40130-040	64,000	96,000	(32,000)	-33.33%
Group Life & Health Insurance	500-40140-040	91,000	150,000	(59,000)	-39.33%
Compensated Absences Expense	500-40150-040	-	-	-	
Supplemental Retirement Fund	500-40160-040	16,000	16,000	-	0.00%
Dues & Memberships	500-40180-040	1,000	500	500	100.00%
Conferences & Training	500-40190-040	27,000	40,000	(13,000)	-32.50%
Supplies & Materials	500-40250-040	25,000	34,100	(9,100)	-26.69%
Office Supplies	500-40300-040	2,500	7,500	(5,000)	-66.67%
Repairs & Maintenance	500-40310-040	76,000	100,000	(24,000)	-24.00%
Small Tools and Minor Equipment	500-40315-040	17,000	28,000	(11,000)	-39.29%
Outside Services	500-40335-040	5,700	9,850	(4,150)	-42.13%
Engineering	500-40370-040	260,000	255,000	5,000	1.96%
Uniforms - Collections	500-40395-040	7,500	11,200	(3,700)	-33.04%
Blue Stakes Program	500-40450-040	16,500	16,500	-	0.00%
Sewer Backup Fund	500-40460-040	20,000	20,000	-	0.00%
Utilities	500-40510-040	25,000	25,000	-	0.00%
Loss on Disposal of Asset	500-40560-040	-	-	-	-
Depreciation	500-40600-040	4,300,000	4,200,000	100,000	2.38%
Additions and Improvements	500-46100-040	-	-	-	
TOTAL COLLECTION SYSTEM EXPENSES		5,491,200	5,706,650	(215,450)	-3.78%
PRETREATMENT EXPENSES					
Wages - Pretreatment	500-40110-050	114,000	125,000	(11,000)	-8.80%
Payroll Taxes	500-40120-050	10,000	11,000	(1,000)	-9.09%
State Retirement	500-40130-050	20,000	23,000	(3,000)	-13.04%
Group Life & Health Insurance	500-40140-050	14,000	18,000	(4,000)	-22.22%
Compensated Absences Expense	500-40150-050	-	-	-	
Supplemental Retirement Fund	500-40160-050	-	-	-	
Dues & Memberships	500-40180-050	-	-	-	
Conferences & Training	500-40190-050	6,900	6,900	-	0.00%
Supplies and Materials	500-40250-050	8,000	3,000	5,000	166.67%
Office Supplies & Materials	500-40300-050	5,000	3,000	2,000	66.67%
Repairs and Maintenance	500-40310-050	750	750	-	0.00%
Small Tools and Minor Equipment	500-40315-050	500	1,000	(500)	-50.00%
Engineering	500-40370-050	-	-	-	
Uniforms/Coats & Coveralls	500-40395-050	300	300	-	0.00%
Local Limits - Pretreatment	500-40490-050	500	500	-	0.00%
Legal	500-40500-050	-	-	-	
Utilities	500-40510-050	-	-	-	
Pretreatment Awards Program	500-45000-050	1,200	1,200	-	0.00%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-
Depreciation	500-40600-050	8,400	9,400	(1,000)	-10.64%
TOTAL PRETREATMENT EXPENSES		189,550	203,050	(13,500)	-6.65%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
LABORATORY EXPENSES					
Wages - Lab	500-40110-060	\$ 388,000	\$ 365,000	\$ 23,000	6.30%
Payroll Taxes	500-40120-060	31,000	30,000	1,000	3.33%
State Retirement	500-40130-060	60,000	63,000	(3,000)	-4.76%
Group Life & Health Insurance	500-40140-060	119,000	117,000	2,000	1.71%
Compensated Absences Expense	500-40150-060	-	-	-	
Supplemental Retirement Fund	500-40160-060	-	-	-	
Dues & Memberships	500-40180-060	1,000	-	1,000	
Conferences & Training	500-40190-060	11,900	8,500	3,400	40.00%
Lab Certification & Parameter Fees	500-40205-060	35,000	40,000	(5,000)	-12.50%
Supplies and Materials	500-40250-060	104,500	91,600	12,900	14.08%
Repairs and Maintenance	500-40310-060	84,000	85,000	(1,000)	-1.18%
Small Tools and Minor Equipment	500-40315-060	5,000	5,000	-	0.00%
Custodial - Lab	500-40325-060	9,000	9,000	-	0.00%
Outside Lab Work	500-40380-060	73,000	57,000	16,000	28.07%
Uniforms - Lab	500-40395-060	600	600	-	0.00%
Special Studies/Education	500-40420-060	2,000	2,000	-	0.00%
Utilities	500-40510-060	40,000	40,000	-	0.00%
Loss on Disposal of Assets	500-40560-060	-	-	-	
Depreciation	500-40600-060	79,000	95,000	(16,000)	-16.84%
TOTAL LABORATORY EXPENSES		1,043,000	1,008,700	34,300	3.40%
IT EXPENSES					
Wages - IT	500-40110-070	197,000	190,000	7,000	3.68%
Payroll Taxes	500-40120-070	16,000	16,000	-	0.00%
State Retirement	500-40130-070	34,000	35,000	(1,000)	-2.86%
Group Life & Health Insurance	500-40140-070	63,000	60,000	3,000	5.00%
Compensated Absences Expense	500-40150-070	-	-	-	
Supplemental Retirement Fund	500-40160-070	-	-	-	
Dues & Memberships	500-40180-070	-	-	-	
Conferences & Training	500-40190-070	4,750	5,750	(1,000)	-17.39%
Supplies and Materials	500-40250-070	3,100	3,300	(200)	-6.06%
Repairs and Maintenance	500-40310-070	273,400	268,200	5,200	1.94%
Small Tools and Minor Equipment	500-40315-070	800	800	-	0.00%
Outside Services	500-40335-070	-	-	-	
Uniforms - IT	500-40395-070	600	600	-	0.00%
Telephone/Internet	500-40520-070	22,000	22,000	-	0.00%
Cellular Service and Hardware	500-40530-070	45,800	45,800	-	0.00%
Loss on Disposal of Assets	500-40560-070	-	-	-	
Depreciation	500-40600-070	126,600	113,300	13,300	11.74%
TOTAL IT EXPENSES		787,050	760,750	26,300	3.46%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
BIOSOLIDS DISPOSAL PROGRAM					
Wages - Biosolids	500-40110-080	-	-	-	
Payroll Taxes	500-40120-080	-	-	-	
State Retirement	500-40130-080	-	-	-	
Group Life & Health Insurance	500-40140-080	-	-	-	
Compensated Absences Expense	500-40150-080	-	-	-	
Supplemental Retirement Fund	500-40160-080	-	-	-	
Dues & Memberships	500-40180-080	-	-	-	
Conferences & Training	500-40190-080	-	-	-	
Biosolids/Sludge Disposal	500-40220-080	-	-	-	
Supplies and Materials	500-40250-080	-	-	-	
Repairs and Maintenance	500-40310-080	-	-	-	
Small Tools and Minor Equipment	500-40315-080	-	-	-	
Engineering	500-40370-080	-	-	-	
Outside Lab Work	500-40380-080	-	-	-	
Utilities	500-40510-080	-	-	-	
Loss on Disposal of Asset	500-40560-080	-	-	-	
Depreciation	500-40600-080	-	-	-	
TOTAL BIOSOLIDS DISPOSAL PROGRAM		-	-	-	0.00%
SAFETY PROGRAM					
Wages - Safety	500-40110-085	84,000	77,000	7,000	9.09%
Payroll Taxes	500-40120-085	7,000	7,000	-	0.00%
State Retirement	500-40130-085	13,000	13,000	-	0.00%
Group Life & Health Insurance	500-40140-085	31,000	32,000	(1,000)	-3.13%
Compensated Absences Expense	500-40150-085	-	-	-	
Supplemental Retirement Fund	500-40160-085	-	-	-	
Dues & Memberships	500-40180-085	330	250	80	32.00%
Conferences & Training	500-40190-085	19,900	26,000	(6,100)	-23.46%
Safety Pays	500-40220-085	19,400	19,400	-	0.00%
Supplies and Materials	500-40250-085	15,400	6,750	8,650	128.15%
Office Supplies & Materials	500-40300-085	200	250	(50)	-20.00%
Repairs and Maintenance	500-40310-085	25,250	16,780	8,470	50.48%
Small Tools and Minor Equipment	500-40315-085	2,700	5,000	(2,300)	-46.00%
Outside Services	500-40335-085	4,300	4,750	(450)	-9.47%
Uniforms	500-40510-085	6,050	10,400	(4,350)	-41.83%
Loss on Disposal of Asset	500-40560-085	-	-	-	
Depreciation	500-40600-085	8,100	8,000	100	1.25%
TOTAL SAFETY PROGRAM		236,630	226,580	10,050	37.86%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	Account Number	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
GENERAL EXPENSES					
Wages - General	500-40110-090	586,000	420,000	166,000	39.52%
Payroll Taxes	500-40120-090	45,000	34,000	11,000	32.35%
State Retirement	500-40130-090	97,000	68,000	29,000	42.65%
Group Life & Health Insurance	500-40140-090	140,000	79,000	61,000	77.22%
Compensated Absences Expense	500-40150-090	-	-	-	
Supplemental Retirement Fund	500-40160-090	8,000	8,000	-	0.00%
Car/Mileage Allowance	500-40170-090	1,500	1,500	-	0.00%
Spot Bonus Program	500-40175-090	4,500	4,500	-	0.00%
Dues & Memberships	500-40180-090	15,555	5,850	9,705	165.90%
Conferences & Training	500-40190-090	25,700	29,200	(3,500)	-11.99%
Supplies & Materials - General	500-40250-090	29,100	-	29,100	
Office Supplies and Expenses	500-40300-090	9,000	9,000	-	0.00%
Office Equipment Maintenance	500-40320-090	5,560	5,465	95	1.74%
Custodial - Admin	500-40325-090	6,600	6,600	-	0.00%
Uniforms - General	500-40395-090	2,000	-	2,000	
District Insurance	500-40455-090	315,000	315,000	-	0.00%
Legal - General	500-40500-090	33,000	33,000	-	0.00%
Utilities - Admin	500-40510-090	8,000	8,000	-	0.00%
Payments to Other Districts	500-40710-090	95,000	90,000	5,000	5.56%
Other Professional Services	500-43000-090	45,000	40,000	5,000	12.50%
Financial Audit	500-43010-090	20,000	20,000	-	0.00%
Bank Service Charges - Miscellaneous	500-43070-090	1,000	1,000	-	0.00%
Human Resource Management	500-43090-090	4,150	6,100	(1,950)	-31.97%
Advertising and Marketing	500-43095-090	36,300	38,800	(2,500)	-6.44%
Rental Expenses	500-48500-090	130,000	66,500	63,500	95.49%
Unrealized Loss on Investments	500-40580-090	-	-	-	-
Loss on Bond Refunding	500-90010-090	-	-	-	-
Actuarial Calculated Pension Expense	500-91000-090	-	-	-	-
Benefit Expense	500-91100-090	-	-	-	-
TOTAL GENERAL EXPENSES		1,662,965	1,289,515	373,450	28.96%
BOARD OF TRUSTEES					
Salaries - Board Members	500-40110-100	40,000	45,000	(5,000)	-11.11%
Payroll Taxes	500-40120-100	4,000	4,000	-	0.00%
Group Life & Health Insurance	500-40140-100	1,000	1,000	-	0.00%
Conferences and Training	500-40180-100	45,300	45,300	-	0.00%
Board Functions	500-45010-100	42,800	38,800	4,000	10.31%
TOTAL BOARD OF TRUSTEES EXPENSES		133,100	134,100	(1,000)	-0.75%
DEBT SERVICE EXPENSES					
Interest-General Obligation Bond	500-40610-090	-	17,105	(17,105)	-100.00%
Bank Debt Service Charge - GO Bonds	500-40640-090	500	500	-	0.00%
Interest-Revenue Bond	500-40650-090	2,249,000	2,249,000	-	0.00%
Issuance Expense Revenue Bonds	500-40660-090	-	203,000	(203,000)	-100.00%
Bank Service Charges Revenue Bonds	500-40670-090	14,000	14,000	-	0.00%
TOTAL DEBT SERVICE EXPENSES		\$ 2,263,500	\$ 2,483,605	\$ (220,105)	-8.86%
TOTAL EXPENSES		24,538,345	23,578,700	959,645	4.07%
NET INCOME (LOSS)		\$ 20,786,716	\$ 15,843,493	\$ 4,943,223	31.20%

NORTH DAVIS SEWER DISTRICT
COMPARISON OF TENTATIVE 2025 BUDGET WITH 2024 BUDGET

	2025 Budget	2024 Budget	Budget Increase (Decrease)	% Of Change
REVENUES:				
Service Charges from Municipalities	\$ 21,313,700	\$ 21,000,000	\$ 313,700	1.49%
Service Charges Paid Direct to District	895,000	891,000	4,000	0.45%
Property Tax Revenues	6,720,861	9,378,193	(2,657,332)	-28.34%
Pretreatment Fees	682,000	685,500	(3,500)	-0.51%
Lab Fees	12,000	12,000	-	0.00%
Interest Earned	3,200,000	2,400,000	800,000	33.33%
Miscellaneous	8,595,000	451,000	8,144,000	1805.76%
Rental Income	135,000	135,000	-	0.00%
Impact Fees	3,765,000	4,465,000	(700,000)	-15.68%
Connection, Review, & Dumping Fees	6,500	4,500	2,000	44.44%
Proceeds from Sale of Bonds	-	20,491,297	(20,491,297)	-100.00%
Gain on Disposal of Assets	-	-	-	-
Funds to be Provided from Reserve	28,378,888	0	28,378,888	
TOTAL REVENUES	\$ 73,703,949	\$ 59,913,490	\$ 13,790,459	23.02%
EXPENSES:				
Plant Operation Expenses	\$ 12,731,350	\$ 11,765,750	\$ 965,600	8.21%
Collection System Expenses	5,491,200	5,706,650	(215,450)	-3.78%
Pretreatment Program Expenses	189,550	203,050	(13,500)	-6.65%
Laboratory Operation Expenses	1,043,000	1,008,700	34,300	3.40%
IT Expenses	787,050	760,750	26,300	3.46%
Biosolids Disposal Expenses	-	-	-	-
Safety Expenses	236,630	226,580	10,050	4.44%
Debt Service Expenses	2,263,500	2,483,605	(220,105)	-8.86%
General Expenses	1,662,965	1,289,515	373,450	28.96%
Board of Trustees Expenses	133,100	134,100	(1,000)	-0.75%
Equipment Purchases	908,550	1,196,400	(287,850)	-24.06%
Plant & Collection System Additions	36,098,100	30,017,750	6,080,350	20.26%
Land	10,000,000	-	10,000,000	-
Bond Principal Payments	11,500,000	10,740,000	760,000	7.08%
Loss on Bond Refunding	-	-	-	-
Non-Cash Adjustments				
Amortization of Bond Premium	450,601	450,601	-	0.00%
Amortization of Interest Subsidy	-	-	-	-
Amortization of Deferred Gain on Refunding	230,453	230,453	-	0.00%
Compensated Absences	-	-	-	-
Depreciation	(10,022,100)	(8,669,200)	(1,352,900)	15.61%
Actuarial Calculated Pension Expense	-	-	-	-
Pension Expense	-	-	-	-
Unrealized Gain/Loss from Investments	-	-	-	-
Funds to be Added to Reserve	-	2,368,786	(2,368,786)	-100.00%
TOTAL EXPENSES	\$ 73,703,949	\$ 59,913,490	\$ 13,790,459	23.02%



NORTH DAVIS SEWER DISTRICT

2025 Budget Worksheet - for Other Operating Expenses, Equipment Purchases, and Plant and Collection System Additions

Tentative

Prepared By: Angela Lupcho Date: December 12, 2024

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
Myron	PLANT					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-030		\$4,300.00	\$4,300.00	
	1. Plant Superintendent Professional		\$300.00			
	2. Professional Licenses Electrical, Mechanical, Inst		1,500.00			
	3. Operator's Challenge team fees/supplies/uniforms WEAU		2,500.00			2023 budget short on supplies. Collection piping and supplies.
	B. Conferences & Training	500-40190-030		65,400.00	60,000.00	
	1. Plant Superintendent WEAU Annual		1,400.00			
	2. Plant Biosolids Conference		6,800.00			2 employees.
	3. Plant Superintendent Other Conf and Plant Visi		1,000.00			
	4. Operator training and seminars		3,500.00			
	5. Maintenance training and seminars		2,500.00			
	6. In-house training		2,500.00			
	7. Personnel - WEAU Annual Conference		10,500.00			6 employees. Increased by \$150 per person for increased travel costs
	8. WEFTEC Conference Plant staff		10,200.00			2 employees. Cost of travel, airfare, conference registration, lodging is all increasing
	9. CCST training class		4,500.00			One employee
	10. Operator certifications		2,500.00			
	11. SMRP Conference		4,000.00			1 employee
	12. Generator Maintenance Tech Training		6,000.00			
	13. Operations lead workers leadership training		2,000.00			
	14. Powergen 2025		4,000.00			1 employee
	15. Vega training		4,000.00			1 employee
	C. Grit/Screenings/Garbage Disposal	500-40210-030	22,000.00	22,000.00	18,000.00	Increased for hauling waste
	D. Biosolids/Sludge Disposal	500-40220-030	275,000.00	275,000.00	275,000.00	
	E. State Permit Fees (DWQ, DAQ, Biosolids, etc.)	500-40230-030		297,500.00	272,500.00	
	1. Permit fees		22,500.00			Includes Biosolids, Plant, Storm Water Fees, AG Resources Bus Lic.
	2. Permitting process consultant costs		25,000.00			
	3. Phragmite Control		250,000.00			carryover
	F. Polymer	500-40240-030	245,000.00	245,000.00	245,000.00	
	G. Supplies & Materials	500-40250-030		8,000.00	22,000.00	
	1. Paint Supplies		4,000.00			
	2. Electrical Supplies		4,000.00			
	3. Cleaning Supplies		0.00			Moved to general supplies
	4. Hand, Hearing & eye protection		0.00			Moved to general supplies
	H. Gasoline/Diesel Fuel (plant, collections, biosolic	500-40260-030		70,000.00	70,000.00	Includes generator fuel
	1. Gas and Diesel		68,000.00			
	2. Emergency Generator		2,000.00			
	I. Chlorine	500-40280-030	250,000.00	250,000.00	210,000.00	
	J. Chemical Treatments	500-40290-030		312,000.00	304,000.00	
	1. Ferric sulfate		290,000.00			
	2. Iron sponge media		22,000.00			Alternates with Activated Carbon every other year. Cost Increased from previous year
	3. Activated carbon for siloxane removal		0.00			Alternates with Iron sponge media every other year. Replacing second canister.
	K. Office Supplies & Materials	500-40300-030		500.00	1,500.00	
	1. Small office furniture (chairs, etc.)		500.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
Myron	L. Repairs and Maintenance - Plant	500-40310-030		599,500.00	701,500.00	
	1. Site					
	a. Properties maintenance and tree removal		5,000.00			
	b. Sprinkler system repairs		6,000.00			
	c. Asphalt patching and crack sealing		30,000.00			Plant needs major asphalt work
	d. Admin building repairs		50,000.00			Stucco, paint, blinds, wall paper repair/replace
	2. Structures					
	a. Fire alarm sys check and certification (Admin, Lab, Plant)		5,000.00			
	b. Pest control		7,000.00			
	3. Equipment, Piping, Valves, Etc.					
	a. Chlorine building air dryer		10,500.00			
	4. HVAC					
	a. Repairs and maintenance		35,000.00			
	b. Filters		8,500.00			All District buildings
	5. Electrical and Instrumentation					
	a. Replace MSGR Batteries		60,000.00			
	b. Partial Discharge Testing		10,000.00			Every 3 years
	c. LED Lighting Plant buildings		15,000.00			Continued
	6. Process Units					
	a. Chlorine and hazardous gas sensors		\$12,000.00			
	b. BFP belts		12,000.00			
	c. Rebuild Conveyor 15-301		37,000.00			
	d. Replace RDT drive rollers		74,000.00			
	7. System Repairs and Maintenance					
	a. Unscheduled system, equip, and instrument repairs		215,000.00			
	b. Biosolids dewatering scale maintenance		7,500.00			
	M. Small Tools and Minor Equipment	500-40315-030		15,500.00	14,250.00	
	1. Tool replacement		6,000.00			
	2. NFPA 70E required electrical safety equip		2,500.00			NFPA 70E required tools for qualified workers
	3. Biosolids tools and equipment		1,000.00			
	4. Replace Plant's 20 yr old welders		6,000.00			
	N. Grounds Maintenance	500-40330-030		104,500.00	104,500.00	
	1. Grounds maintenance		96,000.00			
	2. Plant weed spray		8,500.00			
	O. Outside Services - Plant	500-40335-030		16,000.00	16,000.00	
	1. Laboratory Work					
	a. Biosolids samples analysis		8,000.00			
	b. Deep soil samples analysis		2,500.00			
	c. Composite soil monitoring		5,000.00			
	d. Sample shipping		500.00			
	P. Tractor and Truck Expense	500-40340-030		42,500.00	37,500.00	
	1. Truck and tractor maintenance		30,000.00			
	2. Tires		12,500.00			
	Q. Plant Landscaping	500-40350-030	3,500.00	3,500.00	3,500.00	
	R. Generator Expense	500-40360-030		163,650.00	100,000.00	
	1. Generator maintenance and repairs		81,000.00			
	2. Annual emergency generator service and inspe		3,750.00			
	3. Replacement cylinder heads		65,000.00			Remanufactured heads are wearing faster than expected.
	4. Emissions analyzer Cosa		7,900.00			New analyzer more cost efficient than repairs on current (sensors/calibration)
	5. Cummins service for emissions		6,000.00			Bring Cummins in to open window in engine programming for emissions

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
David	S. Engineering	500-40370-030		260,000.00	405,000.00	
	1. General plant engineering and consulting		10,000.00			
	2. Biosolids loadings and property evaluations		60,000.00			
	3. Plant model update for operations		140,000.00			
	4. Create Plant standards document		50,000.00			
Myron	T. Uniforms Plant	500-40395-030		48,000.00	48,000.00	
	1. Employee laundry uniform service		44,000.00			
	2. Replacement coats and coveralls		4,000.00			
	U. Security	500-40400-030		90,000.00	\$88,200.00	Increased due to inflation
	1. Security guard service		90,000.00			
	V. Master Facilities Plan Update	500-40410-030		0.00	0.00	
David	W. Special Studies	500-40420-030		355,000.00	589,000.00	
	1. Water Quality Council research and funding		130,000.00			Jointly fund research w/ other POTWs - nutrients etc. Lobbying legislature for WQC bills.
	2. Permitting and DEQ required reports		75,000.00			Engineering consultant work to support ongoing DWQ requirements
	3. Study Primary Digesters for Thermophilic		150,000.00			Structural and heat balance evaluation
Myron	X. Utilities	500-40510-030		609,500.00	569,500.00	
	1. Water/Sewer		15,000.00			
	2. Natural Gas		240,000.00			
	3. Electricity		350,000.00			Change in rate schedule
	4. Biosolids Pad Power/Sewer		4,500.00			
	Plant Other Operating Expenses Subtotal			\$3,857,350.00	\$4,159,250.00	
Myron	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life	500-46000-030		\$312,800.00	\$581,000.00	
	A. Process Equipment					
	1. Process meters		\$21,000.00			UV refractance
	2. Aeration Basin flow meters		20,000.00			
	3. Process Control Valves		15,000.00			
	4. Flight pump for warehouse stock		9,800.00			Will be used when replacing failed decant pumps, secondary clarifier scum pumps, chlorine
	B. Pumps, Compressors, Blowers, Grinders, etc.		0.00			
	C. Electrical/Instrumentation		0.00			
	D. Vehicles					
	1. Replace all plant vehicles not modified		176,000.00			2 Tundras, 2 Tacoma
	2. Replace 2 golf carts		42,000.00			electrical(enclosed) and operations
	3. Mud boat for GSL sampling		29,000.00			Specialized boat and motor for deeper lake areas. Safer.
	E. Other Equipment					
	Plant Equipment Purchases Subtotal			\$312,800.00	\$581,000.00	
Myron/David/ Engineers	III. Additions and Improvements (>20 yr life)	500-46100-030		\$21,725,100.00	\$7,492,250.00	
	A. Upgrade ferric tank to horizontal		\$48,000.00			
	B. Modify Lab-Admin sewer drain line		5,000.00			
	C. Upgrade Admin bldg to 480 VAC		9,600.00			
	D. Digester lid and heat exchanger replacement		4,500,000.00			Includes adding heat exchanger for cooling from primary to secondary
	E. Solar Construction Project		4,500,000.00			Includes gravel and demo cost
	F. Admin Building Extension Construction		383,000.00			
	G. New Rotary Drum Thickener commissioning		35,000.00			Carryover to finish
	H. Install new blower in Bldg #18		600,000.00			
	I. Re-roof TCOG Switchgear with membrane		4,500.00			
	J. Switchgear Replacement Design		1,200,000.00			Replace every 20 years
	K. Admin HVAC replacement		400,000.00			
	L. Replace roof on Bldg #2		40,000.00			
	M. Biosolids land application		10,000,000.00			Estimate
	Plant Additions and Improvements Subtotal			\$21,725,100.00	\$7,492,250.00	
	Plant Total			\$25,895,250.00	\$12,232,500.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Tyler B.	COLLECTION SYSTEM					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-040		\$1,000.00	\$500.00	
	1. Operator Certifications		\$1,000.00			DWQ testing and certification renewals
	B. Conferences & Training	500-40190-040		27,000.00	40,000.00	
	1. Superintendent Conferences		6,800.00			Superintendent attends 2 national conferences
	2. NASSCO		0.00			Two year certification will renew in 2026 \$1300
	3. Tri-State		2,500.00			1 employee
	4. WEAU Conference		1,800.00			1 employee
	5. WEFTEC		3,400.00			1 person @ Ops Challenge
	6. Mid Year		500.00			
	7. Workshops		1,500.00			
	8. NDU training & training with cities		1,500.00			
	9. CMMS training		6,000.00			
	10. Training manuals		0.00			
	11. Leadership training		1,000.00			
	12. TC-training/certification		2,000.00			4 employees
	C. Supplies & Materials	500-40250-040		25,000.00	34,100.00	
	1. Sewer line/manhole supplies		18,000.00			
	2. Flow meter batteries		2,000.00			
	3. Unscheduled		5,000.00			
	D. Office Supplies and Materials	500-40300-040		2,500.00	7,500.00	
	1. Furniture, Shelving		2,500.00			
	E. Repairs and Maintenance	500-40310-040		76,000.00	100,000.00	
	1. Collection System/sewer line repairs		38,000.00			
	2. TV van & cleaning equipment spare		12,000.00			Increased cost
	3. CCTV/Vactor repairs		20,000.00			
	4. Signs, barricades, and cones		6,000.00			
	F. Small Tools and Minor Equipment	500-40315-040		17,000.00	28,000.00	
	1. Tools new/replacement		5,000.00			
	2. Cleaning tips, inserts and skid material		6,000.00			
	3. Vehicle lighting new/repair/replacement		6,000.00			
	G. Outside Services	500-40335-040		5,700.00	9,850.00	
	1. State VRS GPS service subscription		1,000.00			
	2. A Better Connection call service		1,000.00			
	3. UDOT permit/bond fees		1,200.00			
	4. Other		2,500.00			
	H. Collections Engineering	500-40370-040		260,000.00	255,000.00	
	1. GIS/Asset Mgmt/Cond assess		160,000.00			Increased GIS work for Pretreatment/transition from LINKO
	2. Modeling support		100,000.00			
	I. Uniforms Collections	500-40395-040		7,500.00	11,200.00	
	1. Uniforms		7,500.00			Incl rain gear. Combined and reduced

Engineers

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	J. Blue Stakes Program	500-40450-040		16,500.00	16,500.00	
	1. Blue Stakes program		10,000.00			
	2. Marking paint/flags		6,500.00			
	K. Sewer Backup Fund	500-40460-040	20,000.00	20,000.00	20,000.00	
	L. Utilities	500-40510-040	25,000.00	25,000.00	25,000.00	
	Collection System Other Operating Expenses Subtotal			\$483,200.00	\$547,650.00	
Tyler B.	II. Equipment Purchases (Cap Exp > \$2,500; < 20yr life)	500-46000-040		\$179,000.00	\$326,000.00	
	A. Collection System Tundra trucks		\$98,000.00			2 trucks
	B. Camera Lift		7,500.00			Current lift is 12 years old
	C. Sonetics (Hearing Protection Radios)		8,500.00			
	D. Traffic control trailer		9,000.00			
	E. Laser flow meters		52,500.00			3 each to replace meters used in effluent
	F. Line locator (Blue Stakes Outfall)		3,500.00			
	Collection System Equipment Purchases Subtotal			\$179,000.00	\$326,000.00	
Tyler B./David /Engineer	III. Additions and Improvements (> 20 yr life)	500-46100-040		\$24,373,000.00	\$22,525,500.00	
	A. Rehabilitation/Lining Projects Des, CMS, and Constr					
	1. Lining Project 12a					
	a. WO1 Construction (Gentile)		4,000,000.00			
	b. Cash Allowance		100,000.00			
	B. Hillfield Road Replacement					
	2. Construction		225,000.00			Carryover
	C. Fairfield Road Replacement					
	1. Design/CMS		180,000.00			
	2. Construction		9,408,000.00			
	3. Cash Allowance		475,000.00			
	4. Easements		100,000.00			
	D. 1800 North Betterment					
	1. Construction		565,000.00			
	E. 1300 N access/easement concrete		25,000.00			
	F. Manhole Rehabilitation		500,000.00			
	G. WDC TO9 (Cold Springs Rd)					
	1. Design		205,000.00			Reimbursable by UDOT
	2. WO1 Construction		4,680,000.00			Reimbursable by UDOT
	3. WDC Cold Springs Rd Betterment		200,000.00			Not Reimbursable by UDOT
	H. WDC TO10 (1300 N)					
	1. Design		185,000.00			Reimbursable by UDOT
	2. WO2 Construction		3,380,000.00			Reimbursable by UDOT
	I. UDOT 1800 North Design Review		95,000.00			Reimbursable by UDOT
	J. UDOT 5600 S CMS		50,000.00			Reimbursable by UDOT
	Collection System Additions and Improvements Subtotal			\$24,373,000.00	\$22,525,500.00	
	Collection System Total			\$25,035,200.00	\$23,399,150.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jonas	PRETREATMENT					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-050		\$0.00	\$0.00	
	B. Conferences & Training	500-40190-050		6,900.00	6,900.00	Attend WEFTEC every other year
	1. EPA Region 8 - Pretreatment		3,400.00			
	2. Training (EPA, WEAU, etc.)		1,000.00			
	3. Tri-State		2,500.00			
	C. Supplies and Materials	500-40250-050		8,000.00	3,000.00	
	1. General supplies and materials		3,000.00			
	2. Signs & pamphlets		5,000.00			To place at industrial sites
	D. Office Supplies & Materials	500-40300-050		5,000.00	3,000.00	
	1. Office furniture		5,000.00			Carry over - cost exceeded estimate
	E. Repairs and Maintenance	500-40310-050		750.00	750.00	
	1. General		750.00			
	F. Small Tools and Minor Equipment	500-40315-050		500.00	1,000.00	
	1. Misc tools		500.00			
	G. Engineer	500-40370-050	0.00	0.00	0.00	
	H. Uniforms/Coats & Coveralls	500-40395-050	300.00	300.00	300.00	
	I. Local Limits - Pretreatment	500-40490-050		500.00	500.00	
	1. Local limits permits		500.00			
	J. Legal	500-40500-050	0.00	0.00	0.00	
	K. Utilities	500-40510-050	0.00	0.00	0.00	
	L. Pretreatment Awards Program	500-45000-050	1,200.00	1,200.00	1,200.00	
	Pretreatment Other Operating Expenses Subtotal			\$23,150.00	\$16,650.00	
	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life					
	A. 2024 Truck replacement	500-46000-050	\$39,000.00	\$39,000.00	\$40,000.00	Tacoma
	Pretreatment Equipment Purchases Subtotal			\$39,000.00	\$40,000.00	
	Pretreatment Total			\$62,150.00	\$56,650.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Tyler W.	LABORATORY					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-060		\$1,000.00	\$0.00	
	1. Operator Certifications		1,000.00			
	B. Conferences & Training	500-40190-060		11,900.00	8,500.00	
	1. AWWA-WQTC conference		3,400.00			1 employee
	2. Pittcon conference		3,400.00			1 employee
	3. TNI-EMS conference		3,400.00			1 employee
	4. Mid-year conference		200.00			2 employees
	5. Group training for Lab staff		500.00			
	6. WEAU leadership training		1,000.00			
	C. Lab Cert, Proficiency Testg and QA Fee:	500-40205-060		35,000.00	40,000.00	
	1. SAW Environmental Consulting		25,000.00			Reduced
	2. Proficiency Testing and Certification Fees		10,000.00			
	D. Supplies and Materials	500-40250-060		104,500.00	91,600.00	
	1. Centrifuge tubes		4,000.00			
	2. Detergents for labware and PPE		1,000.00			
	3. Office supplies		1,500.00			
	4. Glassware - BOD bottles, labware, etc.		2,000.00			
	5. Gloves - PPE		2,500.00			
	6. Hach® BOD - Chemical Reagents/Supplies		4,000.00			
	7. Hach® COD - Chemical Reagents/Supplies		10,000.00			
	8. Hach® Chlorine - Chemical Reagents/Supplies		2,000.00			
	9. Hach® Nutrients - Chemical Reagents/Supplies		20,000.00			
	10. Hach® sTKN - Chemical Reagents/Supplies		4,000.00			
	11. Hach® Vol. Acids - Chemical Reagents/Supplies		4,000.00			
	12. Microbiological - Chemical Reagents/Supplies		13,000.00			8% increase from IDEXX
	13. O&G - Chemical Reagents/Supplies		2,000.00			
	14. Pipettes and tips		4,000.00			
	15. PC-Titrate		3,000.00			
	16. Sampling Containers and Devices		8,000.00			
	17. TSS - Chemical Reagents/Supplies		11,000.00			TSS filters cost increased 450%
	18. Unscheduled Purchases		6,000.00			
	19. Water Treatment - Services and Supplies		2,500.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	E. Repairs and Maintenance	500-40310-060		\$84,000.00	\$85,000.00	
	1. Unscheduled		\$35,000.00			
	2. Auto samplers		18,000.00			New auto samplers at regulatory sites (Inf05 and Eff03)
	3. PC-Titrate		3,000.00			
	4. HVAC building		8,000.00			
	5. General Lab Building improvements		20,000.00			Carryover painting, Carpet, etc./Training Room furniture and modifications
	F. Small Tools and Minor Equipment	500-40315-060		5,000.00	5,000.00	
	1. General		5,000.00			
	G. Custodial - Lab	500-40325-060	9,000.00	9,000.00	9,000.00	
	H. Outside Lab Work (Pretreatment, Plant, etc.)	500-40380-060		73,000.00	57,000.00	
	1. Outside lab work for Pretreatment		37,000.00			
	2. PFAS samples for study		20,000.00			
	3. Gilbert Bay quarterly testing		16,000.00			
	I. Uniforms - Lab	500-40395-060		600.00	600.00	
	1. Lab Coats, Scrubs, etc.		600.00			
	J. Special Studies/Education	500-40420-060		2,000.00	2,000.00	
	1. PFAS research		2,000.00			
	K. Utilities	500-40510-060		40,000.00	40,000.00	
	1. Electricity		25,000.00			
	2. Natural gas		15,000.00			
	Laboratory Other Operating Expenses Subtotal			\$366,000.00	\$338,700.00	
	II. Equipment Purchases (Cap Exp > \$2,500; < 20yr life)	500-46000-060		\$40,000.00	\$50,000.00	
	A. Unscheduled equipment		10,000.00			Multiple pieces of equipment are aging.
	B. Lab Temp Monitoring System		15,000.00			Remote equipment monitoring
	C. Oil & Grease Equipment		15,000.00			
	Laboratory Equipment Purchases Subtotal			\$40,000.00	\$50,000.00	
	Laboratory Total			\$406,000.00	\$388,700.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jason	IT (Information Technology)					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-070		\$0.00	\$0.00	
	B. Conferences & Training	500-40190-070		\$4,750.00	\$5,750.00	
	1. IT Personnel training		2,400.00			Pluralsight
	2. IT Training for NDSD District employees		600.00			
	3. WEAU		1,750.00			For one employee/on committee
	C. Supplies and Materials	500-40250-070		3,100.00	3,300.00	
	1. Fiber optic cabling		1,800.00			
	2. Fiber optic ends		300.00			
	3. Other cabling and supplies		1,000.00			
	D. Repairs and Maintenance	500-40310-070		273,400.00	268,200.00	
David/Jason	1. Administrative/General					
	a. Network hardware and parts		8,000.00			
	b. Hardware replacement (incl. printers, monitors)		8,000.00			
	c. Hardware, appliance, and wireless maintenance		24,000.00			
	d. Software maintenance		49,600.00			Includes ERP Pro 10, Financial comp software, Executime, VMWare, Veeam.
	e. Cloud and SaaS charges		21,400.00			
Myron/Jason	2. Plant					
	a. SCADA/network parts		8,500.00			
	b. SCADA maintenance		18,000.00			
	c. Process network software maintenance		32,000.00			Ifix, Logbook, Hydromantis, ScadaTec
	d. Auto Cad License		800.00			Yearly fee
	e. Cummins Insight		2,000.00			
	f. Solidworks license		6,200.00			
Tyler B./Jason	3. Collection System					
	a. Collection software maintenance		62,500.00			CityWorks, Utilisync, ESRI, Traffic Control, +ARC pro implementation
	4. Pretreatment					
	a. Pretreatment software maintenance		4,400.00			LINKO
Tyler W./Jason	5. Laboratory					
	a. Software maintenance (LIMS, Doc Locator, NWA)		28,000.00			Labworks, Doc loc, NWA
	E. Small Tools and Minor Equipment	500-40315-070		800.00	800.00	
	1. Miscellaneous tools		800.00			
	F. Outside Services	500-40335-070		0.00	0.00	
	G. Uniforms - IT	500-40395-070	600.00	600.00	600.00	
	H. Internet and Telephone	500-40520-070		22,000.00	22,000.00	
	1. Internet and telephone service (ISP)		22,000.00			
	I. Cellular Service	500-40530-070		\$45,800.00	45,800.00	
	1. Mobile phones and data plans (admin, plant, coll, lab, Bd.)		38,000.00			
	2. GPS on vehicles		4,800.00			
	3. Cellular hardware and accessories		3,000.00			
	IT Other Operating Expenses Subtotal			\$350,450.00	\$346,450.00	
Jason/David	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life					
	500-46000-070			\$103,500.00	\$56,900.00	
	A. Access Control & Cameras (various buildings)		\$8,000.00			
	B. Vmware and Veeam architecture improvements		18,000.00			CISA recommended change
	C. Document Management System		45,000.00			
	D. Read-only SCADA system		12,000.00			CISA recommended change
	E. MFA fob access for SCADA system		8,500.00			
	F. Replace firewalls with NGFW		12,000.00			CISA recommended change
	IT Equipment Purchases Subtotal			\$103,500.00	\$56,900.00	
	IT Total			\$453,950.00	\$403,350.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
SAFETY						
<i>Dave B.</i>	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-085		\$330.00	\$250.00	
	1. Utah Safety Council membership		\$250.00			
	2. PRIMA Utah membership		80.00			
	B. Conferences & Training	500-40190-085		19,900.00	26,000.00	
	1. CDL training , testing and renewals		5,500.00			
	2. In-house employee safety training		2,500.00			
	3. Outside safety resources/training		7,000.00			
	4. Safety Specialist recertifications		400.00			
	5. Safety Specialist training		4,500.00			ASP
	C. Safety Pays	500-40200-085		19,400.00	19,400.00	
	1. Safety Pays		9,500.00			
	2. Safety Pays carryover		9,900.00			
	D. Supplies and Materials	500-40250-085		15,400.00	6,750.00	
	1. First aid supplies & service		5,000.00			
	2. Safety signs, stickers		4,000.00			Increased for yard signage by \$2200
	3. Safety truck supplies		400.00			
	4. Hard hat program		6,000.00			Hard hat replaced every five years
	E. Office Supplies & Materials	500-40300-085		200.00	250.00	
	1. Office furniture		200.00			
	F. Repairs and Maintenance	500-40310-085		25,250.00	16,780.00	
	1. Boiler and pressure vessel inspection		2,250.00			
	2. Fire extinguisher recertification		2,500.00			
	3. Annual crane inspection/brake tests		3,000.00			
	4. SCBA flow tests		1,000.00			
	5. Monel - chlorine transfer lines		0.00			Replace every 5 years - last 2023
	6. Gas and gas meter recalib, repair, and/or replacement		11,000.00			replace 4. Includes gas
	7. Equipment repairs or replacements		5,500.00			
	G. Small Tools and Minor Equipment	500-40315-085		2,700.00	5,000.00	
	1. Noise monitoring equipment		200.00			
	2. Flammable chemical locker		700.00			
	3. Fall protection		1,800.00			
	H. Outside Services	500-40335-085		4,300.00	4,750.00	
	1. UDOT CDL and respirator physicals		3,000.00			
	2. Non-SCBA Fit testing (workmed)		1,300.00			
	I. Uniforms	500-40395-085		6,050.00	10,400.00	
	1. Safety footwear		5,750.00			
	2. Safety Specialist uniform		\$300.00			
	Safety Other Operating Expenses Subtotal			\$93,530.00	\$89,580.00	
<i>Dave B.</i>	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life	500-46000-085		\$97,250.00	\$48,500.00	
	A. Safety vehicle replacement		\$32,000.00			AWD Hybrid vehicle
	B. Confined Space davit/winch		8,250.00			
	C. 800 mhz radio upgrade		12,000.00			State required frequencies
	D. SCBA replacement		45,000.00			existing SCBAs obsolete
	Safety Equipment Purchases Subtotal			\$97,250.00	\$48,500.00	
	Safety Total			\$190,780.00	\$138,080.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
David	GENERAL					
	I. Other Operating Expenses -					
	A. Car/Mileage Allowance	500-40170-090	\$1,500.00	\$1,500.00	\$1,500.00	
	B. Spot Bonus Program	500-40175-090	4,500.00	4,500.00	4,500.00	
	C. Dues & Memberships	500-40180-090		15,555.00	5,850.00	
	1. District Mgr Professional membership dues		100.00			
	2. Accountant membership dues		1,000.00			GFOA, UGFOA, CPFO dues and GAAP update
	3. District-wide WEF memberships		4,750.00			Cost savings if memberships are done as a whole instead of individuals. 50 members
	4. GFOA awards program fee		805.00			To submit for Budget Award and COA.
	5. American Water College dues		7,600.00			For Plant, Collections, Lab
	6. Misc District dues		1,300.00			Utah Manufacturers Assoc., Sams Club, Amazon
	D. Conferences & Training	500-40190-090		25,700.00	29,200.00	
	1. District Manager WEF National Conference		3,400.00			
	2. District Manager Specialty Conference		2,000.00			RBC, UMC, etc.
	3. District Manager WEAU Conference		1,750.00			
	4. Training supplies/manuals		2,000.00			
	5. Accountant GFOA National Conference		3,000.00			Increased for inflated travel costs
	6. Accountant UGFOA conference		1,750.00			
	7. District training		7,000.00			Team building, UASD, Leadership, WEAU Midyear
	8. Excel training		1,800.00			Pluralsight
	9. Human Resources training		3,000.00			
	E. Supplies & Materials - General			29,100.00	0.00	new account
	1. Cleaning/Janitorial Supplies		10,600.00			1600 lab, 2000 coll, 7000 plant
	2. Hand, hearing and eye protection		17,000.00			7000 plant, 6000 coll
	3. Car wash supplies		1,500.00			Moved from collections
	E. Office Supplies and Expenses	500-40300-090	9,000.00	9,000.00	9,000.00	
David/Angela	F. Repairs and Maintenance - Office Equip.	500-40320-090		5,560.00	5,465.00	
	1. Copy/Printer maintenance		4,400.00			
	2. Pitney Bowes Postage lease		760.00			
	3. Printer toner		400.00			
	G. Custodial - Admin	500-40325-090	6,600.00	6,600.00	6,600.00	
	H. Engineer	500-40370-090	0.00	0.00	0.00	
	I. Uniforms	500-40395-090		2,000.00	0.00	New account
	1. Shirts for employees for conferences		1,000.00			
	2. Hats		1,000.00			Moved from Plant
	J. District Insurance	500-40455-090	315,000.00	315,000.00	315,000.00	
	K. Legal	500-40500-090		33,000.00	33,000.00	
	1. General legal council		30,000.00			
	2. HR legal council		3,000.00			
	L. Utilities - Admin Bldg	500-40510-090	8,000.00	8,000.00	8,000.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
David	GENERAL					
	M. Bond Issuance Expense	500-40660-090	0.00	0.00	203,000.00	
Angela	N. Payments to Other Districts	500-40710-090	95,000.00	95,000.00	90,000.00	Increased for property tax increase to other districts
Angela	O. Other Professional Services	500-43000-090	45,000.00	45,000.00	40,000.00	Increased for solar farm tax prep
Angela	P. Financial Audit	500-43010-090	20,000.00	20,000.00	20,000.00	
Angela	Q. Continuing Disclosures to SEC	500-43030-090	0.00	0.00	0.00	Now completed in house
David/Angela	R. Rate Structure Review	500-43040-090	0.00	0.00	0.00	
	S. Bank Serv. Chgs. Etc. (Misc.)	500-43070-090	1,000.00	1,000.00	1,000.00	
Angela	T. Bank Custodial Fees	500-43080-090	0.00	0.00	0.00	
David	U. Human Resource Management	500-43090-090		4,150.00	6,100.00	
	1. Personnel HR consulting - Employer's council		0.00			Every 4 years legally review policies (next 2028)
	2. Performance Review Management System		2,500.00			
	3. Drug Testing		1,650.00			Moved from Safety
	V. Advertising and Marketing	500-43095-090		36,300.00	38,800.00	
	1. Davis Goes Green		30,000.00			
	2. Hiring advertising, etc.		3,000.00			
	3. Pretreatment non-compliance advertising		300.00			
	4. NDSD Public Relations		3,000.00			Public relations with cities and employee recruitment
Angela	W. Rental Expenses	500-48500-090		130,000.00	66,500.00	
	1. Maintenance and repairs		65,000.00			Increased for higher property repairs on tenant buildings
	2. Property demo		60,000.00			Asbestos removal and demo
	3. Repair/improve leased agricultural property		5,000.00			Moved from Plant
Angela	X. Impact Fee Expense	500-39010	35,000.00	35,000.00	35,000.00	
	General Other Operating Expenses Subtotal			\$821,965.00	\$918,515.00	
David	II. Equipment Purchases	500-46000-090		\$137,000.00	\$94,000.00	
	A. District Manager's Vehicle Replacement		\$49,000.00			Tundra
	B. Warehouse Vehicle Replacement		\$49,000.00			Tundra. Moved from Plant
	C. Office Furniture		\$10,000.00			
	D. Board room improvements		\$29,000.00			ADA compliant, AV equip, board room furniture
	General Equipment Purchases Subtotal			\$137,000.00	\$53,000.00	
	General Total			\$958,965.00	\$971,515.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
David/Chair	BOARD OF TRUSTEES					
	I. Other Operating Expenses -					
	A. Conferences and Training	500-40190-100		\$45,300.00	\$45,300.00	
	1. WEAU annual conference - 8 Board members		\$14,000.00			
	2. WEF national conference - 8 Board members		27,200.00			
	3. Board Training		4,100.00			
	B. Board Functions	500-45010-100		42,800.00	38,800.00	
	1. Employee family party		19,200.00			Increased for rising costs
	2. Employee appreciation lunches		2,000.00			2 district-wide lunches
	3. Christmas employee and board dinner & gifts		9,800.00			
	4. Board lunch meetings		1,000.00			
	5. Employee lunch meetings		1,000.00			New emps, 6 mo end of probation, department goals lunches. Moved from Emp Recruitment
	6. Personnel recognition		6,500.00			flowers, annual brkfst, retirmt gifts, etc.
	7. Wellness Committee		2,300.00			Moved from benefits - step challenges and app subscription for employees
	8. Shirts for board members		1,000.00			
	Board of Trustees Other Operating Expenses Subtotal			\$88,100.00	\$84,100.00	
	Board of Trustees Total			\$88,100.00	\$84,100.00	
Angela	PERSONNEL EXPENSES					
	I. Operating Expenses -					
	A. Wages			\$4,100,000.00	\$4,044,000.00	Assumes 2.5% COLA based on 1 year CPI average
	B. Payroll Taxes			317,000.00	318,000.00	
	C. Retirement			709,000.00	696,000.00	
	C. Group Life and Health Insurance			1,046,000.00	1,073,000.00	
	D. Supplemental Retirement Fund			32,000.00	32,000.00	
	Personnel Operating Expenses Subtotal			\$6,204,000.00	\$6,163,000.00	
	Personnel Expenses Total			\$6,204,000.00	\$6,163,000.00	

SUMMARY

Plant Total	\$25,895,250.00	\$12,232,500.00
Collection System Total	25,035,200.00	23,399,150.00
Pretreatment Total	62,150.00	56,650.00
Laboratory Total	406,000.00	388,700.00
IT Total	453,950.00	403,350.00
Safety Total	\$190,780.00	138,080.00
General Total	958,965.00	971,515.00
Board of Trustees Total	88,100.00	84,100.00
Personnel Expenses Total	\$6,204,000.00	\$6,163,000.00
Grand Total	\$59,294,395.00	\$43,837,045.00

**NORTH DAVIS SEWER DISTRICT
PROJECTED SEWER REVENUE BONDS AGGREGATE
ANNUAL DEBT SERVICE REQUIREMENTS
TENTATIVE BUDGET FOR THE YEAR ENDED DECEMBER 31, 2025**

NET REVENUES AS DEFINED BY BOND COVENANTS:

Total Operating Revenues	22,909,200
Non Operating Revenues	
Property Taxes	6,183,177
Impact Fees	3,800,000
Other Revenue	3,872,684
	<u>36,765,061</u>
Less - operating expenses (excluding depreciation)	<u>12,252,745</u>
NET REVENUES	<u><u>\$24,512,316</u></u>
AGGREGATE DEBT SERVICE	
Interest	3,091,978
Principal	8,880,000
	<u>11,971,978</u>
AGGREGATE DEBT SERVICE	<u><u>\$11,971,978</u></u>
NET REVENUES DIVIDED BY AGGREGATE DEBT SERVICE	<u><u>2.05</u></u>
MINIMUM REQUIREMENT	<u><u>1.00</u></u>
Net Revenue	\$24,512,316
Amount maintained in Revenue Fund for debt service	<u>0</u>
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE	<u><u>\$24,512,316</u></u>
AGGREGATE DEBT SERVICE	<u><u>\$11,971,978</u></u>
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE DIVIDED BY AGGREGATE DEBT SERVICE	<u><u>2.05</u></u>
MINIMUM REQUIREMENT	<u><u>1.15</u></u>

These debt-service requirements are defined in the bond covenants.