



Adopted Operating Budget

For the Year Ending December 31, 2024

With Supporting Documentation

of the

North Davis Sewer District

As of December 14, 2023

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NORTH DAVIS SEWER DISTRICT

DISTRICT

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ADOPTED BUDGET for the year ended December 31, 2024

	GENERAL FUND			ENTERPRISE FUND		
	Actual Revenues		BUDGET	Actual Revenues		BUDGET
	PRIOR YEAR	CURRENT YEAR		PRIOR YEAR	CURRENT YEAR	
REVENUES						
Taxes: Property				\$ 9,542,400	\$ 8,744,047	\$ 8,741,142
Other:_____						
Fee-in-Lieu of Taxes				610,476	518,905	518,905
Charges for Services				22,579,022	22,692,885	22,589,500
Interest Income				1,350,254	2,398,980	1,800,000
Impact Fees				6,851,703	3,700,587	3,465,000
Other:_____				701,255	345,375	586,000
Other Financing Sources:						
Transfers From Other Funds						
Contribution from Fund Bal.						
TOTAL REVENUES				\$ 41,635,110	\$ 38,400,779	\$ 37,700,547
EXPENSES						
Salaries and Benefits				\$ 5,278,313	\$ 5,587,609	\$ 6,154,500
Other Operating Expenses				6,788,733	6,052,195	8,654,850
Depreciation				7,851,201	8,070,106	8,669,200
Capital Outlay						
Debt Service						
Other:_____						
Other Financing Uses:						
Transfers to Other Funds						
Contribution to Fund Bal.						
TOTAL EXPENSES				\$ 19,918,247	\$ 19,709,910	\$ 23,478,550
INCOME OR (LOSS)				\$ 21,716,863	\$ 18,690,869	\$ 14,221,997

**NORTH DAVIS SEWER DISTRICT
ADOPTED OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2024**

The accompanying budget schedules of North Davis Sewer District include anticipated revenues and expenses for the 2024 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 7 tenths of one percent (1.7%) for real property and personal property from Davis County and two percent (2.0%) for real and personal property from Weber County during 2023.

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 2023 to April 2024 and the percentage increase for each of the seven cities are as follows:

	Projected Increase In Residential Equivalent Connections From April, 2023 To April, 2024	Projected Percentage Increase <u>In Connections</u>
Clearfield	235	2.72%
Clinton	50	0.33%
Layton	400	0.62%
Roy	130	0.49%
Sunset	15	0.37%
Syracuse	300	1.45%
West Point	100	1.36%

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 2024 based on the average of inflows from January 2023 to September 2023.

**NORTH DAVIS SEWER DISTRICT
ADOPTED OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2024**

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 3-4% on investments.

Other Revenues

The District budgeted other revenues based on past activity.

**NORTH DAVIS SEWER DISTRICT
ADOPTED OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2024**

EXPENSES

Salaries & Benefits

Salaries

The District budgeted a cost of living adjustment of 4.0% for all District employees for 2024.

Benefits - State Retirement

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

	<u>Contributory</u>	Non- <u>Contributory</u>
Tier I 07/01/2023 - 06/30/2024	19.96%	17.97%
Tier II 07/01/2023 - 06/30/2024		16.19%

For the period July 1, 2024 to December 31, 2024, the District has received preliminary rates from Utah Retirement Systems that are expected to be adopted by the legislature as follows:

Tier I 07/01/2024 - 06/30/2025	18.96%	16.97%
Tier II 07/01/2024 - 06/30/2025		15.19%

Benefits – Health Insurance

The District will pay 100% of the cost of an employee’s health and dental insurance.

Other Operating Expenses

Other operating expenses were budgeted by District personnel based on expected activity during 2024.

Equipment Purchases

The District expects to spend \$1,196,400 on equipment purchases during 2024. 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.

**NORTH DAVIS SEWER DISTRICT
ADOPTED OPERATING BUDGET
ASSUMPTIONS USED
FOR THE YEAR ENDED DECEMBER 31, 2024**

Capital Outlay

The District expects to spend \$29,963,250 on capital expenditures during 2024. These items are listed in detail in section 5. These 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, 2022,
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
 AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
OPERATING REVENUES :					
Property Taxes	\$ 9,542,400	\$ 8,744,047	\$ 8,741,142	\$ (2,905)	-0.03%
Fee in Lieu	610,476	518,905	518,905	0	0.00%
Charges for Services	22,579,022	22,692,885	22,589,500	(103,385)	-0.46%
Impact Fees	6,851,703	3,700,587	3,465,000	(235,587)	-6.37%
Interest Income	1,350,254	2,398,980	1,800,000	(598,980)	-24.97%
Other Revenues	701,255	345,375	586,000	240,625	69.67%
TOTAL REVENUES	41,635,110	38,400,779	37,700,547	(700,232)	-1.82%
OPERATING EXPENSES :					
Salaries and Benefits	5,278,313	5,587,609	6,154,500	566,891	10.15%
Other Operating Expenses	6,788,733	6,052,195	8,654,850	2,602,655	43.00%
Depreciation	7,851,201	8,070,106	8,669,200	599,094	7.42%
TOTAL EXPENSES	19,918,247	19,709,910	23,478,550	3,768,640	19.12%
INCOME OR (LOSS)	\$21,716,863	\$18,690,869	\$14,221,997	\$ (4,468,872)	-23.91%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
REVENUE						
PROPERTY TAXES						
Real & Pers. Prop. Taxes - Weber - Debt	500-32100	\$ 453,060	\$ 402,487	\$ 402,487	\$ -	0.00%
Real & Pers. Prop. Taxes - Weber - O&M	500-32105	1,109,216	1,006,218	1,006,218	-	0.00%
Fee in Lieu - Weber	500-32110	100,255	85,217	85,217	-	0.00%
Total Weber County		1,662,531	1,493,922	1,493,922	-	0.00%
Real Prop. Taxes - Davis - Debt Service	500-32200	2,348,937	2,174,499	2,174,499	-	0.00%
Real Prop. Taxes - Davis - O&M	500-32210	5,734,170	5,436,248	5,436,248	-	0.00%
Pers. Prop. Taxes - Davis - Debt Service	500-32215	176,883	86,424	84,317	(2,107)	-2.44%
Pers. Prop. Taxes - Davis - O&M	500-32220	266,247	211,590	210,792	(798)	-0.38%
Fee in Lieu - Davis	500-32225	510,221	433,688	433,688	-	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-	-
Total Davis County		9,036,458	8,342,449	8,339,544	(2,905)	-0.03%
CRDA Expenditures	500-32245	(546,113)	(573,419)	(573,419)	0	
TOTAL PROPERTY TAXES		10,152,876	9,262,952	9,260,047	(2,905)	-0.03%
IMPACT FEES						
Impact Fees	500-39000	6,890,439	3,715,587	3,500,000	(215,587)	-5.80%
Impact Fees Contra Revenue	500-39010	(38,736)	(15,000)	(35,000)	(20,000)	133.33%
TOTAL IMPACT FEES		6,851,703	3,700,587	3,465,000	(235,587)	-5.80%
CHARGES FOR SERVICES :						
Clearfield	500-30010	2,843,908	2,976,489	2,975,000	(1,489)	-0.05%
Freeport Center	500-30020	224,636	205,132	185,000	(20,132)	-9.81%
Clinton	500-30030	1,925,366	1,940,796	1,940,000	(796)	-0.04%
Layton	500-30040	8,269,897	8,331,785	8,330,000	(1,785)	-0.02%
Roy	500-30050	3,457,099	3,446,380	3,445,000	(1,380)	-0.04%
Sunset	500-30060	513,674	518,291	510,000	(8,291)	-1.60%
Syracuse	500-30070	2,532,454	2,610,676	2,665,000	54,324	2.08%
West Point	500-30080	898,891	951,463	950,000	(1,463)	-0.15%
MIDA	500-30100	5,271	28,380	49,000	20,620	72.66%
Pretreatment Fees	500-30110	1,018,197	764,404	680,000	(84,404)	-11.04%
Pretreatment Fines	500-30120	12,800	26,550	-	(26,550)	-100.00%
Pretreatment Admin Fees	500-30130	1,725	2,300	2,000	(300)	-13.04%
Laboratory Fees	500-30140	17,307	13,500	12,000	(1,500)	-11.11%
Hill Field	500-30150	384,807	391,072	380,000	(11,072)	-2.83%
Direct to District	500-30160	468,121	481,467	460,000	(21,467)	-4.46%
Finance Charges	500-30170	-	-	1,000	1,000	-
Rebilling Charges	500-30180	90	150	1,000	850	566.67%
Connection & Review Fees	500-30190	3,985	3,410	4,000	590	17.30%
Grit Disposal Fees	500-30195	794	640	500	(140)	-21.88%
TOTAL CHARGES FOR SERVICES		\$22,579,022	\$22,692,885	\$22,589,500	\$ (103,385)	-0.46%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
OTHER REVENUE						
Interest Income	500-33000	\$ 1,350,254	\$ 2,398,980	\$ 1,800,000	\$ (598,980)	-24.97%
Miscellaneous	500-38000	41,040	28,316	-	(28,316)	-100.00%
1800 N Reimb/UDOT	500-38005	0	20,049	81,000	60,951	304.01%
West Davis Corridor	500-38006	440,692	3,383	180,000	176,617	5220.72%
Roy City 5600 S Project	500-38007	-	3,382	190,000	186,618	5517.98%
MIDA/5600 S Reimb	500-38008	8,461	-	-	-	-
Rental Income	500-34000	130,910	144,018	135,000	(9,018)	-6.26%
Gain on Disposal	500-38015	80,152.00	44,140.00	-	(44,140)	-100.00%
Unrealized Gain on Investments	500-38020	-	102,087.00	-	(102,087)	-100.00%
TOTAL OTHER REVENUE		2,051,509	2,744,355	2,386,000	(358,355)	-13.06%
TOTAL REVENUE		41,635,110	38,400,779	37,700,547	(700,232)	-1.82%
OPERATING EXPENSES :						
PLANT SALARIES & BENEFITS						
Wages - Plant	500-40110-030	1,871,712	1,973,000	2,169,000	196,000	9.93%
Payroll Taxes	500-40120-030	188,649	153,992	172,000	18,008	11.69%
State Retirement	500-40130-030	402,893	364,465	392,000	27,535	7.55%
Group Life & Health Insurance	500-40140-030	520,456	512,256	616,000	103,744	20.25%
Compensated Absences Expense	500-40150-030	338,640	-	-	-	-
Supplemental Retirement Fund	500-40160-030	-	20,474	16,000	(4,474)	-21.85%
TOTAL PLANT		3,322,350	3,024,187	3,365,000	340,813	11.27%
COLLECTION SYSTEM SAL. & BEN.						
Wages - Collection System	500-40110-040	464,349	538,600	653,000	114,400	21.24%
Payroll Taxes	500-40120-040	46,690	41,089	44,000	2,911	7.08%
State Retirement	500-40130-040	81,296	149,586	94,000	(55,586)	-37.16%
Group Life & Health Insurance	500-40140-040	91,959	107,854	150,000	42,146	39.08%
Compensated Absences Expense	500-40150-040	37,922	-	-	-	-
Supplemental Retirement Fund	500-40160-040	-	12,442	8,000	(4,442)	-
TOTAL COLLECTION SYSTEM		722,216	849,571	949,000	99,429	11.70%
PRETREATMENT SALARIES & BEN.						
Wages - Pretreatment	500-40110-050	103,829	116,034	125,000	8,966	7.73%
Payroll Taxes	500-40120-050	9,844	8,884	11,000	2,116	23.82%
State Retirement	500-40130-050	19,686	21,007	23,000	1,993	9.49%
Group Life & Health Insurance	500-40140-050	15,087	16,646	18,000	1,354	8.13%
Compensated Absences Expense	500-40150-050	221	-	-	-	-
Supplemental Retirement Fund	500-40160-050	-	-	-	-	-
TOTAL PRETREATMENT		148,667	162,571	177,000	14,429	8.88%
LABORATORY SALARIES & BEN.						
Wages - Lab	500-40110-060	334,206	326,070	365,000	38,930	11.94%
Payroll Taxes	500-40120-060	39,233	25,869	30,000	4,131	15.97%
State Retirement	500-40130-060	100,251	56,340	60,000	3,660	6.50%
Group Life & Health Insurance	500-40140-060	91,252	97,100	117,000	19,900	20.49%
Compensated Absences Expense	500-40150-060	33,666	-	-	-	-
Supplemental Retirement Fund	500-40160-060	-	6,154	-	(6,154)	-
TOTAL LABORATORY		\$ 598,608	\$ 511,533	\$ 572,000	\$ 60,467	11.82%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
IT SALARIES & BENEFITS						
Wages - IT	500-40110-070	\$ 159,332	\$ 186,167	\$ 190,000	\$ 3,833	2.06%
Payroll Taxes	500-40120-070	15,407	14,114	16,000	1,886	13.36%
State Retirement	500-40130-070	30,703	32,345	34,000	1,655	5.12%
Group Life & Health Insurance	500-40140-070	50,572	55,923	60,000	4,077	7.29%
Compensated Absences Expense	500-40150-070	9,894	-	-	-	-
Supplemental Retirement Fund	500-40160-070	-	-	-	-	-
TOTAL IT		265,908	288,549	300,000	11,451	3.97%
BIOSOLIDS SALARIES & BENEFITS						
Wages - Biosolids	500-40110-080	\$ 88,050	\$ 3,771	\$ -	\$ (3,771)	-100.00%
Payroll Taxes	500-40120-080	9,001	4,404	-	(4,404)	-100.00%
State Retirement	500-40130-080	43,076	677	-	(677)	-100.00%
Group Life & Health Insurance	500-40140-080	21,570	93	-	(93)	-100.00%
Compensated Absences Expense	500-40150-080	14,040	-	-	-	-
Supplemental Retirement Fund	500-40160-080	-	-	-	-	-
TOTAL BIOSOLIDS		175,737	8,945	-	(8,945)	-100.00%
SAFETY SALARIES & BENEFITS						
Wages - Safety	500-40110-085	\$ -	\$ 61,673	\$ 77,000	\$ 15,327	24.85%
Payroll Taxes	500-40120-085	-	8,764	7,000	(1,764)	-20.13%
State Retirement	500-40130-085	-	36,174	13,000	(23,174)	-64.06%
Group Life & Health Insurance	500-40140-085	-	16,786	32,000	15,214	90.64%
Compensated Absences Expense	500-40150-085	-	-	-	-	-
Supplemental Retirement Fund	500-40160-085	-	-	-	-	-
TOTAL SAFETY		-	123,397	129,000	5,603	4.54%
GENERAL SALARIES & BENEFITS						
Wages - General	500-40110-090	\$ -	\$ 392,099	\$ 420,000	\$ 27,901	7.12%
Payroll Taxes	500-40120-090	-	29,800	34,000	4,200	0
State Retirement	500-40130-090	-	66,751	67,000	249	0
Group Life & Health Insurance	500-40140-090	-	74,932	79,000	4,068	0
Compensated Absences Expense	500-40150-090	-	-	-	-	-
Supplemental Retirement Fund	500-40160-090	-	8,000	8,000	-	-
Spot Bonus Program	500-40175-090	4,500	4,500	4,500	-	-
TOTAL GENERAL		4,500	576,082	612,500	36,418	6.32%
BOARD OF TRUSTEES SALARIES & BENEFITS						
Salaries - Board Members	500-40110-100	\$ 36,840	\$ 39,104	\$ 45,000	\$ 5,896	15.08%
Payroll Taxes	500-40120-100	\$ 2,820	\$ 2,975	\$ 4,000	1,025	0
Group Life & Health Insurance	500-40140-100	\$ 667	\$ 695	\$ 1,000	305	0
TOTAL GENERAL		40,327	42,774	50,000	7,226	16.89%
TOTAL SALARIES AND BENEFITS		5,278,313	5,587,609	6,154,500	566,891	10.15%

NORTH DAVIS SEWER DISTRICT
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
 AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year		Budget 2024	Difference Between 2023 Estimate & 2024 Budget		% of Change
		Actual 2022	Estimate 2023		2023 Estimate & 2024 Budget		
OTHER OPERATING EXPENSES :							
PLANT							
Dues & Memberships	500-40180-030	7,059	4,631	4,300	(331)	-7.15%	
Conferences & Training	500-40190-030	46,114	27,510	60,000	32,490	118.10%	
Grit Disposal Costs	500-40210-030	16,522	13,200	18,000	4,800	36.36%	
Sludge Disposal Costs	500-40220-030	-	-	275,000	275,000		
State Permit Fees	500-40230-030	13,236	13,236	272,500	259,264	1958.78%	
Polymer	500-40240-030	149,385	274,537	245,000	(29,537)	-10.76%	
Supplies and Materials	500-40250-030	10,445	19,253	22,000	2,747	14.27%	
Gasoline - Diesel Fuel	500-40260-030	65,561	52,836	70,000	17,164	32.49%	
Safety Supplies	500-40270-030	32,933	-	-	0		
Chlorine	500-40280-030	107,175	170,365	210,000	39,635	23.26%	
Chemical Treatments	500-40290-030	243,037	263,500	304,000	40,500	15.37%	
Office Supplies & Expenses - Plant	500-40300-030	1,997	151	1,500	1,349	893.38%	
Repairs & Maintenance - Plant	500-40310-030	482,771	481,500	701,500	220,000	45.69%	
Small Tools and Minor Equipment	500-40315-030	9,100	12,904	14,250	1,346	10.43%	
Grounds Maintenance	500-40330-030	82,799	86,468	104,500	18,032	20.85%	
Outside Services - Plant	500-40335-030	-	-	16,000	16,000		
Tractor and Truck Expense	500-40340-030	28,807	26,420	32,500	6,080	23.01%	
Plant Landscaping	500-40350-030	843	1,147	3,500	2,353	205.14%	
Generator Expense	500-40360-030	107,410	209,443	100,000	(109,443)	-52.25%	
Engineer	500-40370-030	-	-	405,000	405,000		
Uniforms - Plant	500-40395-030	32,156	39,412	48,000	8,588	21.79%	
Security	500-40400-030	73,392	78,872	88,200	9,328	11.83%	
Special Studies	500-40420-030	167,952	155,954	589,000	433,046	277.68%	
Utilities	500-40510-030	440,137	562,000	569,500	7,500	1.33%	
Loss on Disposal of Assets	500-40560-030	-	-	-	-		
TOTAL PLANT		\$ 2,118,831	\$ 2,493,339	\$ 4,154,250	\$ 1,660,911	66.61%	

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
COLLECTION SYSTEM						
Dues & Memberships	500-40180-040	22,305	647	500	(147)	-22.72%
Conferences & Training	500-40190-040	2,188	15,932	40,000	24,068	151.07%
Supplies & Materials	500-40250-040	3,895	7,315	34,100	26,785	366.17%
Safety Supplies	500-40270-040	9,763	-	-	-	
Office Supplies	500-40300-040	80	688	7,500	6,812	990.12%
Repairs & Maintenance	500-40310-040	8,412	9,040	100,000	90,960	1006.19%
Small Tools and Minor Equipment	500-40315-040	4,123	2,565	28,000	25,435	991.62%
Outside Services	500-40335-040	-	1,632	5,700	4,068	249.26%
Engineering	500-40370-040	-	107,671	255,000	147,329	136.83%
Sewer Lines Repair and Maintenance	500-40390-040	7,420	-	-	-	
Uniforms - Collections	500-40395-040	436	3,100	11,200	8,100	261.29%
Cleaning and TV Lines	500-40440-040	5,782	-	-	-	
Blue Stakes Program	500-40450-040	11,314	15,110	16,500	1,390	9.20%
Sewer Backup Fund	500-40460-040	-	-	20,000	20,000	
Engineering/Update Collection System Master	500-40480-040	233,801	-	-	-	
Legal	500-40500-040	-	-	-	-	
Utilities	500-40510-040	19,569	24,241	25,000	759	3.13%
Loss on Disposal of Asset	500-40560-040	-	187	-	(187)	
TOTAL COLLECTION SYSTEM		329,088	188,128	543,500	355,372	188.90%
PRETREATMENT						
Dues & Memberships	500-40180-050	1,760	150	-	(150)	-100.00%
Conferences & Training	500-40190-050	3,211	1,257	6,900	5,643	448.93%
Supplies and Materials	500-40250-050	3,623	1,192	3,000	1,808	151.68%
Office Supplies & Materials	500-40300-050	-	-	3,000	3,000	
Repairs and Maintenance	500-40310-050	-	-	750	750	
Small Tools and Minor Equipment	500-40315-050	3,309	1,236	1,000	(236)	-19.09%
Engineering	500-40370-050	-	-	-	-	
Uniforms/Coats & Coveralls	500-40395-050	266	300	300	-	0.00%
Local Limits - Pretreatment	500-40490-050	4,452	-	500	500	
Legal	500-40500-050	-	-	-	-	
Utilities	500-40510-050	666	-	-	-	
Pretreatment Awards Program	500-45000-050	726	749	1,200	451	60.21%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-	
TOTAL PRETREATMENT		18,013	4,884	16,650	11,766	240.91%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
LABORATORY						
Dues & Memberships	500-40180-060	1,045	586	-	(586)	-100.00%
Conferences & Training	500-40190-060	3,120	3,104	8,500	5,396	173.84%
Lab Certification & Parameter Fees	500-40205-060	27,982	26,671	40,000	13,329	49.98%
Supplies and Materials	500-40250-060	79,023	70,217	91,600	21,383	30.45%
Safety Supplies	500-40270-060	1,262	-	-	-	-
Repairs and Maintenance	500-40310-060	21,549	81,379	85,000	3,621	4.45%
Small Tools and Minor Equipment	500-40315-060	3,533	2,841	5,000	2,159	75.99%
Custodial - Lab	500-40325-060	5,700	8,450	9,000	550	6.51%
Outside Lab Work	500-40380-060	34,005	29,049	57,000	27,951	96.22%
Uniforms - Lab	500-40395-060	583	293	600	307	104.78%
Special Studies/Education	500-40420-060	1,398	2,000	2,000	-	0.00%
Utilities	500-40510-060	32,676	39,178	40,000	822	2.10%
Loss on Disposal of Assets	500-40560-060	-	19,678	-	(19,678)	-100.00%
TOTAL LABORATORY		\$ 211,876	\$ 283,446	\$ 338,700	\$ 55,254	19.49%
IT (INFORMATION TECHNOLOGY)						
Dues & Memberships	500-40180-070	-	-	-	-	-
Conferences & Training	500-40190-070	5,220	8,003	5,750	(2,253)	-28.15%
Supplies and Materials	500-40250-070	1,260	760	3,300	2,540	334.21%
Repairs and Maintenance	500-40310-070	146,870	205,683	268,200	62,517	30.39%
Small Tools and Minor Equipment	500-40315-070	511	4,344	800	(3,544)	-81.58%
Outside Services	500-40335-070	-	-	-	-	-
Uniforms - IT	500-40395-070	181	64	600	536	837.50%
Telephone/Internet	500-40520-070	21,664	22,304	22,000	(304)	-1.36%
Cellular Service and Hardware	500-40530-070	38,260	41,300	45,800	4,500	10.90%
Loss on Disposal of Assets	500-40560-070	-	14,957	-	(14,957)	-
TOTAL INFORMATION TECHNOLOGY		213,966	297,415	346,450	49,035	16.49%
BIOSOLIDS DISPOSAL PROGRAM						
Dues & Memberships	500-40180-080	2,075	18	-	(18)	-100.00%
Conferences & Training	500-40190-080	-	1,380	-	(1,380)	-100.00%
Biosolids/Sludge Disposal	500-40220-080	213,813	293,887	-	(293,887)	-100.00%
Supplies and Materials	500-40250-080	341	211	-	(211)	-100.00%
Repairs and Maintenance	500-40310-080	1,164	93	-	(93)	-100.00%
Small Tools and Minor Equipment	500-40315-080	535	245	-	(245)	-100.00%
Engineering	500-40370-080	18,466	7,676	-	(7,676)	-100.00%
Outside Lab Work	500-40380-080	9,265	6,603	-	(6,603)	-100.00%
Utilities	500-40510-080	3,219	2,816	-	(2,816)	-100.00%
Loss on Disposal of Asset	500-40560-080	-	-	-	-	-
TOTAL BIOSOLIDS DISPOSAL PROGRAM		248,878	312,929	0	-312,929	-100.00%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
SAFETY PROGRAM						
Dues & Memberships	500-40180-085	-	250	250	0	0.00%
Conferences & Training	500-40190-085	-	9,528	26,000	16,472	172.88%
Safety Pays	500-40220-085	7,676	6,915	19,400	12,485	180.55%
Supplies and Materials	500-40250-085	-	8,173	6,750	(1,423)	-17.41%
Office Supplies & Materials	500-40300-085	-	284	250	(34)	-11.97%
Repairs and Maintenance	500-40310-085	-	14,439	16,780	2,341	16.21%
Small Tools and Minor Equipment	500-40315-085	-	1,904	5,000	3,096	162.61%
Outside Services	500-40335-085	-	4,770	4,750	(20)	-0.42%
Uniforms	500-40510-085	-	6,541	10,400	3,859	59.00%
Loss on Disposal of Asset	500-40560-085	-	-	-	-	
TOTAL SAFETY PROGRAM		7,676	52,804	89,580	36,776	69.65%
GENERAL						
Car/Mileage Allowance	500-40170-090	958	1,182	1,500	318	
Dues & Memberships	500-40180-090	19,191	1,483	5,850	4,367	294.47%
Conferences & Training	500-40190-090	6,886	16,691	29,200	12,509	74.94%
Office Supplies and Expenses	500-40300-090	9,706	7,001	9,000	1,999	28.55%
Office Equipment Maintenance	500-40320-090	2,236	2,400	5,465	3,065	127.71%
Custodial - Admin	500-40325-090	4,366	6,228	6,600	372	5.97%
District Insurance	500-40455-090	253,137	265,351	300,000	34,649	13.06%
Legal - General	500-40500-090	7,825	5,700	33,000	27,300	478.95%
Utilities - Admin	500-40510-090	-	-	8,000	8,000	
Payments to Other Districts	500-40710-090	80,530	84,772	90,000	5,228	6.17%
Other Professional Services	500-43000-090	44,140	38,382	40,000	1,618	4.22%
Financial Audit	500-43010-090	11,488	11,669	20,000	8,331	71.39%
Cities' Connections Audit	500-43020-090	-	-	-	-	
Continuing Disclosures to SEC	500-43030-090	2,000	-	-	-	
Rate Structure Review	500-43040-090	63,102	-	-	-	
Audit of Unincorporated Areas	500-43050-090	-	-	-	-	
Bank Service Charges - Miscellaneous	500-43070-090	754	909	1,000	91	10.01%
Human Resource Management	500-43090-090	2,260	8,600	6,100	(2,500)	-29.07%
Advertising and Marketing	500-43095-090	4,747	3,105	8,800	5,695	183.41%
Rental Expenses	500-48500-090	60,573	65,000	56,500	(8,500)	-13.08%
Unrealized Loss on Investments	500-40580-090	952,143	-	-	-	
Loss on Bond Refunding	500-90010-090	-	-	-	-	
Actuarial Calculated Pension Expense	500-91000-090	(335,469)	-	-	-	
Benefit Expense	500-91100-090	(582,608)	-	-	-	
TOTAL GENERAL		607,965	518,473	621,015	102,542	19.78%

NORTH DAVIS SEWER DISTRICT
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2022,
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2023,
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

	Account Number	Prior Year Actual 2022	Estimate 2023	Budget 2024	Difference Between 2023 Estimate & 2024 Budget	% of Change
BOARD OF TRUSTEES						
Conference & Training	500-40180-100	22,188	17,885	45,300	27,415	153.28%
Board Functions	500-45010-100	27,702	26,028	38,800	12,772	49.07%
TOTAL BOARD OF TRUSTEES		49,890	43,913	84,100	40,187	91.52%
DEBT SERVICE						
Interest-General Obligation Bond	500-40610-090	\$ 87,735	\$ 17,101	\$ 17,105	\$ 4	0.02%
Amortization of Bond Insurance	500-40630-090	-	-	-	-	
Bank Debt Service Charge - GO Bonds	500-40640-090	9,100	250	500	250	100.00%
Interest-Revenue Bond	500-40650-090	2,811,685	1,829,263	2,249,000	419,737	22.95%
Issuance Expense Revenue Bonds	500-40660-090	72,280	-	180,000	180,000	
Bank Service Charges Revenue Bonds	500-40670-090	1,750	10,250	14,000	3,750	36.59%
TOTAL DEBT SERVICE		2,982,550	1,856,864	2,460,605	603,741	32.51%
TOTAL OTHER OPERATING EXPENSES		6,788,733	6,052,195	8,654,850	2,602,655	43.00%
Depreciation		7,851,201	8,070,106	8,669,200	599,094	7.42%
TOTAL OPERATING EXPENSES		19,918,247	19,709,910	23,478,550	3,768,640	19.12%
OPERATING INCOME (LOSS)		\$21,716,863	\$18,690,869	\$14,221,997	\$ (4,468,872)	-23.91%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
OPERATING REVENUE					
SERVICE CHARGES FROM MUNICIPALITIES					
Clearfield	500-30010	\$ 2,975,000	\$ 2,786,000	\$ 189,000	6.78%
Freeport Center	500-30020	185,000	195,000	(10,000)	-5.13%
Clinton	500-30030	1,940,000	1,870,000	70,000	3.74%
Layton	500-30040	8,330,000	8,065,000	265,000	3.29%
Roy	500-30050	3,445,000	3,411,000	34,000	1.00%
Sunset	500-30060	510,000	505,000	5,000	0.99%
Syracuse	500-30070	2,665,000	2,470,000	195,000	7.89%
West Point	500-30080	950,000	885,000	65,000	7.34%
TOTAL SERVICE CHARGES FROM MUNICIPALITIES		21,000,000	20,187,000	813,000	4.03%
SERVICE CHARGES PAID DIRECT TO DISTRICT					
MIDA	500-30100	49,000	4,500	44,500	988.89%
Pretreatment Fees	500-30110	680,000	780,000	(100,000)	-12.82%
Pretreatment Fines	500-30120	-	-	-	-
Pretreatment Admin Fees	500-30130	2,000	4,000	(2,000)	-50.00%
Laboratory Fees	500-30140	12,000	12,000	-	0.00%
Hill Air Force Base	500-30150	380,000	380,000	-	0.00%
Direct to District	500-30160	460,000	470,000	(10,000)	-2.13%
Finance Charges	500-30170	1,000	1,000	-	0.00%
Rebilling Charges	500-30180	1,000	1,000	-	0.00%
TOTAL SERVICE CHARGES PAID DIRECT TO DISTRICT		1,585,000	1,652,500	(67,500)	-4.08%
TOTAL OPERATING REVENUES		22,585,000	21,839,500	745,500	3.41%
PROPERTY TAX REVENUE					
Real & Pers. Prop. - Weber - Debt	500-32100	402,487	402,487	-	0.00%
Real & Pers. Prop. - Weber - O&M	500-32105	1,006,218	1,006,218	-	0.00%
Fee in Lieu - Weber	500-32110	85,217	85,217	-	0.00%
TOTAL - WEBER COUNTY		1,493,922	1,493,922	-	0.00%
Real Prop. Tax - Davis - Debt Service	500-32200	2,174,499	2,174,499	-	0.00%
Real Prop. Tax - Davis - O&M	500-32210	5,436,248	5,436,248	-	0.00%
Pers. Prop. Tax - Davis - Debt Service	500-32215	84,317	84,317	-	0.00%
Pers. Prop. Tax - Davis - O&M	500-32220	210,792	210,792	-	0.00%
Fee in Lieu - Davis	500-32225	433,688	433,688	-	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-
TOTAL - DAVIS COUNTY		8,339,544	8,339,544	-	0.00%
CRDA Expenditures	500-32245	(573,419)	(573,419)	-	0.00%
TOTAL PROPERTY TAX REVENUE		9,260,047	9,260,047	0	0.00%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
IMPACT FEE REVENUE					
Impact Fees	500-39000	\$ 3,500,000	\$ 3,200,000	\$ 300,000	9.38%
Impact Fee Contra Revenue	500-39010	(35,000)	(50,000)	15,000	-30.00%
		<u>\$ 3,465,000</u>	<u>\$ 3,150,000</u>	<u>\$ 315,000</u>	<u>10.00%</u>
OTHER REVENUE					
Interest Earned	500-33000	\$ 1,800,000	\$ 1,200,000	\$ 600,000	50.00%
Miscellaneous	500-38000	-	-	-	-
1800 N Reimb/UDOT	500-38005	81,000	121,000	(40,000)	-33.06%
West Davis Corridor	500-38006	180,000	193,000	(13,000)	-6.74%
Roy City 5600 S Project	500-38007	190,000	198,000	(8,000)	-4.04%
MIDA/5600 S Reimb	500-38008	-	-	-	-
Connection & Review Fees	500-30190	4,000	4,000	-	0.00%
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>2,390,500</u>	<u>1,851,500</u>	<u>539,000</u>	<u>29.11%</u>
TOTAL OTHER REVENUE		<u>2,390,500</u>	<u>1,851,500</u>	<u>539,000</u>	<u>29.11%</u>
TOTAL REVENUE		<u>37,700,547</u>	<u>36,101,047</u>	<u>1,599,500</u>	<u>4.43%</u>
EXPENSES					
PLANT EXPENSES					
Wages - Plant	500-40110-030	2,169,000	1,990,000	179,000	8.99%
Payroll Taxes	500-40120-030	172,000	160,000	12,000	7.50%
State Retirement	500-40130-030	392,000	370,000	22,000	5.95%
Group Life & Health Insurance	500-40140-030	616,000	533,000	83,000	15.57%
Compensated Absences Expense	500-40150-030	-	-	-	-
Supplemental Retirement Fund	500-40160-030	16,000	21,000	(5,000)	-23.81%
Dues & Memberships	500-40180-030	4,300	5,300	(1,000)	-18.87%
Conferences & Training	500-40190-030	60,000	54,100	5,900	10.91%
Grit Disposal Costs	500-40210-030	18,000	17,000	1,000	5.88%
Sludge Disposal Costs	500-40220-030	275,000	-	275,000	-
State Permit Fees	500-40230-030	272,500	20,000	252,500	1262.50%
Polymer	500-40240-030	245,000	237,000	8,000	3.38%
Supplies and Materials	500-40250-030	22,000	16,000	6,000	37.50%
Gasoline - Diesel Fuel	500-40260-030	70,000	70,000	-	0.00%
Safety Supplies	500-40270-030	-	-	-	-
Chlorine	500-40280-030	210,000	210,000	-	0.00%
Chemical Treatments	500-40290-030	304,000	280,000	24,000	8.57%
Office Supplies & Expenses - Plant	500-40300-030	1,500	1,500	-	0.00%
Repairs & Maintenance - Plant	500-40310-030	701,500	538,000	163,500	30.39%
Small Tools and Minor Equipment	500-40315-030	14,250	13,500	750	5.56%
Grounds Maintenance	500-40330-030	104,500	98,500	6,000	6.09%
Outside Services - Plant	500-40335-030	16,000	-	16,000	-
Tractor and Truck Expense	500-40340-030	32,500	32,500	-	0.00%
Plant Landscaping	500-40350-030	3,500	1,250	2,250	180.00%
Generator Expense	500-40360-030	100,000	241,100	(141,100)	-58.52%
Engineer	500-40370-030	405,000	10,000	395,000	3950.00%
Uniforms - Plant	500-40395-030	48,000	40,000	8,000	20.00%
Security	500-40400-030	88,200	84,000	4,200	5.00%
Special Studies	500-40420-030	589,000	230,000	359,000	156.09%
Utilities	500-40510-030	569,500	505,000	64,500	12.77%
Loss on Disposal of Assets	500-40560-030	-	-	-	-
Depreciation	500-40600-030	4,243,500	4,223,000	20,500	0.49%
		<u>\$ 11,762,750</u>	<u>\$ 10,001,750</u>	<u>\$ 1,761,000</u>	<u>17.61%</u>
TOTAL PLANT EXPENSES		<u>\$ 11,762,750</u>	<u>\$ 10,001,750</u>	<u>\$ 1,761,000</u>	<u>17.61%</u>

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
COLLECTION SYSTEM EXPENSES					
Wages - Collection System	500-40110-040	\$ 653,000	\$ 680,000	\$ (27,000)	-3.97%
Payroll Taxes	500-40120-040	44,000	55,000	(11,000)	-20.00%
State Retirement	500-40130-040	94,000	190,000	(96,000)	-50.53%
Group Life & Health Insurance	500-40140-040	150,000	148,000	2,000	1.35%
Compensated Absences Expense	500-40150-040	-	-	-	-
Supplemental Retirement Fund	500-40160-040	8,000	13,000	(5,000)	-38.46%
Dues & Memberships	500-40180-040	500	1,000	(500)	-50.00%
Conferences & Training	500-40190-040	40,000	34,900	5,100	14.61%
Supplies & Materials	500-40250-040	34,100	34,100	-	0.00%
Safety Supplies	500-40270-040	-	-	-	-
Office Supplies	500-40300-040	7,500	5,000	2,500	50.00%
Repairs & Maintenance	500-40310-040	100,000	100,000	-	0.00%
Small Tools and Minor Equipment	500-40315-040	28,000	20,500	7,500	36.59%
Outside Services	500-40335-040	5,700	5,700	-	0.00%
Engineering	500-40370-040	255,000	115,000	140,000	121.74%
Sewer Lines Repair and Maintenance	500-40390-040	-	-	-	-
Uniforms - Collections	500-40395-040	11,200	9,700	1,500	15.46%
Cleaning and TV Lines	500-40440-040	-	-	-	-
Blue Stakes Program	500-40450-040	16,500	16,500	-	0.00%
Sewer Backup Fund	500-40460-040	20,000	20,000	-	0.00%
Engineering/Update Collection System Master Plan	500-40480-040	-	-	-	-
Legal	500-40500-040	-	-	-	-
Utilities	500-40510-040	25,000	20,000	5,000	25.00%
Loss on Disposal of Asset	500-40560-040	-	-	-	-
Depreciation	500-40600-040	4,200,000	3,997,000	203,000	5.08%
TOTAL COLLECTION SYSTEM EXPENSES		5,692,500	5,465,400	227,100	4.16%
PRETREATMENT EXPENSES					
Wages - Pretreatment	500-40110-050	125,000	115,000	10,000	8.70%
Payroll Taxes	500-40120-050	11,000	9,300	1,700	18.28%
State Retirement	500-40130-050	23,000	22,000	1,000	4.55%
Group Life & Health Insurance	500-40140-050	18,000	17,000	1,000	5.88%
Compensated Absences Expense	500-40150-050	-	-	-	-
Supplemental Retirement Fund	500-40160-050	-	-	-	-
Dues & Memberships	500-40180-050	-	180	(180)	-100.00%
Conferences & Training	500-40190-050	6,900	2,300	4,600	200.00%
Supplies and Materials	500-40250-050	3,000	3,000	-	0.00%
Safety Supplies	500-40270-050	-	-	-	-
Office Supplies & Materials	500-40300-050	3,000	2,500	500	20.00%
Repairs and Maintenance	500-40310-050	750	750	-	0.00%
Small Tools and Minor Equipment	500-40315-050	1,000	2,100	(1,100)	-52.38%
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	1,000	200	20.00%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-
Depreciation	500-40600-050	9,400	4,800	4,600	95.83%
TOTAL PRETREATMENT EXPENSES		203,050	180,730	22,320	12.35%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
LABORATORY EXPENSES					
Wages - Lab	500-40110-060	\$ 365,000	\$ 360,000	\$ 5,000	1.39%
Payroll Taxes	500-40120-060	30,000	28,500	1,500	5.26%
State Retirement	500-40130-060	60,000	58,500	1,500	2.56%
Group Life & Health Insurance	500-40140-060	117,000	87,000	30,000	34.48%
Compensated Absences Expense	500-40150-060	-	-	-	-
Supplemental Retirement Fund	500-40160-060	-	8,000	(8,000)	-100.00%
Dues & Memberships	500-40180-060	-	1,000	(1,000)	-100.00%
Conferences & Training	500-40190-060	8,500	6,150	2,350	38.21%
Lab Certification & Parameter Fees	500-40205-060	40,000	44,000	(4,000)	-9.09%
Supplies and Materials	500-40250-060	91,600	94,950	(3,350)	-3.53%
Safety Supplies	500-40270-060	-	-	-	-
Repairs and Maintenance	500-40310-060	85,000	131,500	(46,500)	-35.36%
Small Tools and Minor Equipment	500-40315-060	5,000	8,000	(3,000)	-37.50%
Custodial - Lab	500-40325-060	9,000	9,000	-	0.00%
Outside Lab Work	500-40380-060	57,000	57,000	-	0.00%
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	95,000	86,000	9,000	10.47%
TOTAL LABORATORY EXPENSES		1,005,700	1,022,200	(16,500)	-1.61%
IT EXPENSES					
Wages - IT	500-40110-070	190,000	185,000	5,000	2.70%
Payroll Taxes	500-40120-070	16,000	15,000	1,000	6.67%
State Retirement	500-40130-070	34,000	33,000	1,000	3.03%
Group Life & Health Insurance	500-40140-070	60,000	57,000	3,000	5.26%
Compensated Absences Expense	500-40150-070	-	-	-	-
Supplemental Retirement Fund	500-40160-070	-	-	-	-
Dues & Memberships	500-40180-070	-	150	(150)	-100.00%
Conferences & Training	500-40190-070	5,750	10,350	(4,600)	-44.44%
Supplies and Materials	500-40250-070	3,300	3,600	(300)	-8.33%
Repairs and Maintenance	500-40310-070	268,200	227,250	40,950	18.02%
Small Tools and Minor Equipment	500-40315-070	800	4,600	(3,800)	-82.61%
Outside Services	500-40335-070	-	-	-	-
Uniforms - IT	500-40395-070	600	600	-	0.00%
Telephone/Internet	500-40520-070	22,000	18,000	4,000	22.22%
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	113,300	109,400	3,900	3.56%
TOTAL IT EXPENSES		759,750	709,750	50,000	7.04%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
BIOSOLIDS DISPOSAL PROGRAM					
Wages - Biosolids	500-40110-080	0	104,000	(104,000)	-100.00%
Payroll Taxes	500-40120-080	0	9,000	(9,000)	-100.00%
State Retirement	500-40130-080	0	49,000	(49,000)	-100.00%
Group Life & Health Insurance	500-40140-080	0	23,000	(23,000)	-100.00%
Compensated Absences Expense	500-40150-080	-	-	-	
Supplemental Retirement Fund	500-40160-080	-	-	-	
Dues & Memberships	500-40180-080	-	250	(250)	-100.00%
Conferences & Training	500-40190-080	-	1,750	(1,750)	-100.00%
Biosolids/Sludge Disposal	500-40220-080	-	239,800	(239,800)	-100.00%
Supplies and Materials	500-40250-080	-	700	(700)	-100.00%
Repairs and Maintenance	500-40310-080	-	4,950	(4,950)	-100.00%
Small Tools and Minor Equipment	500-40315-080	-	1,000	(1,000)	-100.00%
Engineering	500-40370-080	-	25,000	(25,000)	-100.00%
Outside Lab Work	500-40380-080	-	16,000	(16,000)	-100.00%
Utilities	500-40510-080	-	5,250	(5,250)	-100.00%
Loss on Disposal of Asset	500-40560-080	-	-	-	
Depreciation	500-40600-080	-	86,500	(86,500)	-100.00%
TOTAL BIOSOLIDS DISPOSAL PROGRAM		0	566,200	-566,200	-800.00%
SAFETY PROGRAM					
Wages - Safety	500-40110-085	77,000	105,000	(28,000)	-26.67%
Payroll Taxes	500-40120-085	7,000	8,500	(1,500)	-17.65%
State Retirement	500-40130-085	13,000	46,000	(33,000)	-71.74%
Group Life & Health Insurance	500-40140-085	32,000	23,000	9,000	39.13%
Compensated Absences Expense	500-40150-085	-	-	-	
Supplemental Retirement Fund	500-40160-085	-	-	-	
Dues & Memberships	500-40180-085	250	500	(250)	-50.00%
Conferences & Training	500-40190-085	26,000	11,000	15,000	136.36%
Safety Pays	500-40220-085	19,400	16,500	2,900	17.58%
Supplies and Materials	500-40250-085	6,750	9,500	(2,750)	-28.95%
Office Supplies & Materials	500-40300-085	250	500	(250)	-50.00%
Repairs and Maintenance	500-40310-085	16,780	21,500	(4,720)	-21.95%
Small Tools and Minor Equipment	500-40315-085	5,000	2,700	2,300	85.19%
Outside Services	500-40335-085	4,750	5,500	(750)	-13.64%
Uniforms	500-40510-085	10,400	6,700	3,700	55.22%
Loss on Disposal of Asset	500-40560-085	-	-	-	
Depreciation	500-40600-085	8,000	4,950	3,050	61.62%
TOTAL SAFETY PROGRAM		226,580	261,850	-35,270	179.81%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	Account Number	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
GENERAL EXPENSES					
Wages - General	500-40110-090	420,000	400,000	20,000	5.00%
Payroll Taxes	500-40120-090	34,000	31,500	2,500	7.94%
State Retirement	500-40130-090	67,000	59,000	8,000	13.56%
Group Life & Health Insurance	500-40140-090	79,000	75,000	4,000	5.33%
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	5,850	1,650	4,200	254.55%
Conferences & Training	500-40190-090	29,200	27,050	2,150	7.95%
Office Supplies and Expenses	500-40300-090	9,000	8,500	500	5.88%
Office Equipment Maintenance	500-40320-090	5,465	4,965	500	10.07%
Custodial - Admin	500-40325-090	6,600	6,600	-	0.00%
District Insurance	500-40455-090	300,000	300,000	-	0.00%
Legal - General	500-40500-090	33,000	25,000	8,000	32.00%
Utilities - Admin	500-40510-090	8,000	8,000	-	0.00%
Payments to Other Districts	500-40710-090	90,000	70,000	20,000	28.57%
Other Professional Services	500-43000-090	40,000	40,000	-	0.00%
Financial Audit	500-43010-090	20,000	13,000	7,000	53.85%
Cities' Connections Audit	500-43020-090	-	-	-	-
Continuing Disclosures to SEC	500-43030-090	-	3,000	(3,000)	-100.00%
Rate Structure Review	500-43040-090	-	2,000	(2,000)	-100.00%
Audit of Unincorporated Areas	500-43050-090	-	-	-	-
Bank Service Charges - Miscellaneous	500-43070-090	1,000	1,000	-	0.00%
Human Resource Management	500-43090-090	6,100	8,500	(2,400)	-28.24%
Advertising and Marketing	500-43095-090	8,800	9,800	(1,000)	-10.20%
Rental Expenses	500-48500-090	56,500	52,000	4,500	8.65%
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		1,233,515	1,160,565	72,950	6.29%
BOARD OF TRUSTEES					
Salaries - Board Members	500-40110-100	45,000	45,000	-	0.00%
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	38,800	38,800	-	0.00%
TOTAL BOARD OF TRUSTEES EXPENSES		134,100	134,100	0	0.00%
DEBT SERVICE EXPENSES					
Interest-General Obligation Bond	500-40610-090	17,105	87,365	(70,260)	-80.42%
Amortization of Bond Insurance	500-40630-090	-	-	-	-
Bank Debt Service Charge - GO Bonds	500-40640-090	500	500	-	0.00%
Interest-Revenue Bond	500-40650-090	2,249,000	3,354,905	(1,105,905)	-32.96%
Issuance Expense Revenue Bonds	500-40660-090	180,000	-	180,000	-
Bank Service Charges Revenue Bonds	500-40670-090	14,000	14,000	-	0.00%
TOTAL DEBT SERVICE EXPENSES		\$ 2,460,605	\$ 3,456,770	\$ (996,165)	-28.82%
TOTAL EXPENSES		23,478,550	22,959,315	519,235	2.26%
NET INCOME (LOSS)		\$14,221,997	\$13,141,732	\$1,080,265	8.22%

NORTH DAVIS SEWER DISTRICT
 COMPARISON OF ADOPTED 2024 BUDGET WITH 2023 BUDGET

	2024 Budget	2023 Budget	Budget Increase (Decrease)	% Of Change
REVENUES:				
Service Charges from Municipalities	\$ 21,000,000	\$ 20,187,000	\$ 813,000	4.03%
Service Charges Paid Direct to District	891,000	856,500	34,500	4.03%
Property Tax Revenues	9,260,047	9,260,047	0	0.00%
Pretreatment Fees	682,000	784,000	(102,000)	-13.01%
Lab Fees	12,000	12,000	-	0.00%
Interest Earned	1,800,000	1,200,000	600,000	50.00%
Miscellaneous	451,000	512,000	(61,000)	-11.91%
Rental Income	135,000	135,000	-	0.00%
Impact Fees	3,465,000	3,150,000	315,000	10.00%
Connection, Review, & Dumping Fees	4,500	4,500	-	0.00%
Proceeds from Sale of Bonds	18,000,000	-	18,000,000	-
Gain on Disposal of Assets	-	-	-	-
Unrealized Gain on Investments	-	-	-	-
Funds to be Provided from Reserve	1,689,507	42,556,622	(40,867,115)	-96.03%
TOTAL REVENUES	\$ 57,390,054	\$ 78,657,669	\$ (21,267,615)	-27.04%
EXPENSES:				
Plant Operation Expenses	\$ 11,762,750	\$ 10,001,750	\$ 1,761,000	17.61%
Collection System Expenses	5,692,500	5,465,400	227,100	4.16%
Pretreatment Program Expenses	203,050	180,730	22,320	12.35%
Laboratory Operation Expenses	1,005,700	1,022,200	(16,500)	-1.61%
IT Expenses	759,750	709,750	50,000	7.04%
Biosolids Disposal Expenses	-	566,200	(566,200)	-100.00%
Safety Expenses	226,580	261,850	(35,270)	-13.47%
Debt Service Expenses	2,460,605	3,456,770	(996,165)	-28.82%
General Expenses	1,233,515	1,160,565	72,950	6.29%
Board of Trustees Expenses	134,100	134,100	-	0.00%
Equipment Purchases	1,196,400	2,613,300	(1,416,900)	-54.22%
Plant & Collection System Additions	29,963,250	50,445,650	(20,482,400)	-40.60%
Land	-	-	-	-
Bond Principal Payments	10,740,000	10,470,000	270,000	2.58%
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%
Amortization of Bond Insurance	-	-	-	-
Compensated Absences	-	-	-	-
Depreciation	(8,669,200)	(8,511,650)	(157,550)	1.85%
Actuarial Calculated Pension Expense	-	-	-	-
Pension Expense	-	-	-	-
Unrealized Gain/Loss from Investments	-	-	-	-
Funds to be Added to Reserve	-	-	-	-
TOTAL EXPENSES	\$ 57,390,054	\$ 78,657,669	\$ (21,267,615)	-27.04%



NORTH DAVIS SEWER DISTRICT

2024 Budget Worksheet - for Other Operating Expenses, Equipment Purchases, and Plant and Collection System Additions

Adopted

Prepared By: Angela Lupcho Date: December 14, 2023

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
<i>Myron</i>	PLANT					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-030		\$4,300.00	\$5,300.00	
	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		60,000.00	54,100.00	
	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		6,000.00			Increased by \$150 per person for increased travel costs
	5. Maintenance training and seminars		3,500.00			
	6. In-house training		4,000.00			
	7. Personnel - WEAU Annual Conference		10,500.00			6 employees. Increased by \$150 per person for increased travel costs
	8. WEFTEC Conference Plant staff		6,800.00			2 employees. Cost of travel, airfare, conference registration, lodging is all increasing
	9. iFix fundamentals training		3,000.00			One employee
	10. Operator certification renewal		2,500.00			State doubled testing fee. 50% of all operators are new and testing at 3 times
	11. GE Historian training		3,000.00			1 employee
	12. Generator Maintenance Tech Training		2,500.00			
	13. Operations lead workers leadership training		1,000.00			
	14. Thermal imaging training		4,000.00			1 employee
	15. Sullair end user training		4,000.00			1 employee
	C. Grit/Screenings/Garbage Disposal	500-40210-030	18,000.00	18,000.00	17,000.00	Increased for CPI
	D. Biosolids/Sludge Disposal	500-40220-030	275,000.00	275,000.00	239,800.00	Adjusted for CPI inflation per agreement/Moved from Biosolids
	E. State Permit Fees (DWQ,DAQ,Biosolids,etc.)	500-40230-030		272,500.00	20,050.00	
	1. Permit fees		22,500.00			Includes Biosolids, Plant, Storm Water Fees, AG Resources Bus Lic.
	2. Permitting process consultant costs		0.00			
	3. Phragmite Control		250,000.00			One time permit variance requirement
	F. Polymer	500-40240-030	245,000.00	245,000.00	237,000.00	
	G. Supplies & Materials	500-40250-030		22,000.00	16,000.00	
	1. Cleaning Supplies		7,000.00			
	2. Paint Supplies		4,000.00			
	3. Electrical Supplies		4,000.00			
	4. Hand, Hearing & eye protection		7,000.00			
	H. Gasoline/Diesel Fuel (plant, collections, biosolic	500-40260-030	70,000.00	70,000.00	70,000.00	
	I. Chlorine	500-40280-030	210,000.00	210,000.00	210,000.00	
	J. Chemical Treatments	500-40290-030		304,000.00	280,000.00	
	1. Ferric sulfate		290,000.00			
	2. Iron sponge media		0.00			Alternates with Activated Carbon every other year.
	3. Activated carbon for siloxane removal		14,000.00			Alternates with Iron sponge media every other year. Replacing second canister.
	K. Office Supplies & Materials	500-40300-030		1,500.00	1,500.00	
	1. Small office furniture (chairs, etc.)		1,500.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
	L. Repairs and Maintenance - Plant	500-40310-030		701,500.00	540,200.00	
	1. Site					
	a. Properties maintenance and tree removal		5,000.00			
	b. Sprinkler system repairs		6,000.00			
	c. Repair/improve leased agricultural property		5,000.00			
	d. Asphalt patching and crack sealing		20,000.00			Plant needs major asphalt work
	e. 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. Replace gate valves		31,000.00			
	4. HVAC					
	a. Repairs and maintenance		35,000.00			New units in expansion are corroding severely. 3 units replaced in 2019.
	b. Filters		7,500.00			
	c. Replace HVAC Bldg #1		200,000.00			Class 1 Div II rated.
	d. Replace Office HVAC Bldg #16		14,000.00			Severely corroded.
	5. Electrical and Instrumentation					
	a. 12470 volt transformer oil sampling		10,000.00			
	b. Update plant panels to meet 2024 NFPA 70E		20,000.00			NFPA 70E security
	c. LED Lighting Plant buildings		15,000.00			Continued
	6. Process Units					
	a. Chlorine and hazardous gas sensors		\$10,000.00			
	b. BFP belts		12,000.00			
	c. Rebuild Conveyor 15-301		17,000.00			
	d. Rebuild Vaughn Rotomix pumps		14,500.00			
	7. System Repairs and Maintenance					
	a. Unscheduled system, equip, and instrument repairs		215,000.00			
	b. Biosolids pad scale maintenance		2,500.00			Moved from Biosolids
	M. Small Tools and Minor Equipment	500-40315-030		14,250.00	14,500.00	
	1. Tool replacement		6,000.00			
	2. NFPA 70E required electrical safety equip		7,500.00			NFPA 70E required tools for qualified workers
	3. Biosolids tools and equipment		750.00			Moved from Biosolids
	N. Grounds Maintenance	500-40330-030		104,500.00	99,050.00	
	1. Grounds maintenance		96,000.00			Increased for CPI
	2. Plant weed spray		8,500.00			Moved a portion from Biosolids
	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		32,500.00	32,500.00	
	1. Truck and tractor maintenance		25,000.00			
	2. Tires		7,500.00			
	Q. Plant Landscaping	500-40350-030		3,500.00	1,250.00	Increased plant pond area repairs
Myron	R. Generator Expense	500-40360-030		100,000.00	241,100.00	
	1. Generator maintenance and repairs		81,000.00			
	2. Annual emergency generator service and inspe		3,500.00			
	3. Turbo Rebuild (1 turbo)		8,500.00			
	4. Emission test #3 Waukesha		7,000.00			
Engineer	S. Engineering	500-40370-030		405,000.00	35,000.00	
	1. General plant engineering and consulting		10,000.00			
	2. Engineering on Biosolids agronomic loadings		25,000.00			Moved from Biosolids
	3. Biosolids Master Plan Class A, Disposal, Pilot		370,000.00			Moved from Biosolids

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
	T. Uniforms Plant	500-40395-030		48,000.00	40,000.00	
	1. Employee laundry uniform service		44,000.00			Increase due to inflation
	2. Replacement coats and coveralls		4,000.00			
	U. Security	500-40400-030		88,200.00	\$84,000.00	
	1. Security guard service		88,200.00			Increased due to inflation
	2.					
	V. Master Facilities Plan Update	500-40410-030		0.00	0.00	
	1.		0.00			
David Engineer	W. Special Studies	500-40420-030		589,000.00	230,000.00	
	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. Solar and battery study and design		300,000.00			Evaluate potential payback period preliminary 5-7 years.
	4. Blower/mixer study and spec		84,000.00			Calculate new blower efficiency for potential purchase in 2025.
	X. Utilities	500-40510-030		569,500.00	510,250.00	
	1. Water/Sewer		15,000.00			
	2. Natural Gas		240,000.00			
	3. Electricity		310,000.00			
	4. Biosolids Pad Power/Sewer		4,500.00			Moved from Biosolids
	Plant Other Operating Expenses Subtotal			\$4,154,250.00	\$2,994,600.00	
Myron	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life)	500-46000-030		\$581,000.00	\$862,000.00	
	A. Process Equipment					
	1. Process meters		\$10,500.00			
	2. Aeration Basin flow meters		12,000.00			
	3. Process Control Valves		11,000.00			
	4. Automate Primary #3 and #4 drain valves		10,000.00			Take away confined space issue when draining
	B. Pumps, Compressors, Blowers, Grinders, etc.					
	1. Replace Air Dryer Bldg #2		30,500.00			End of life cycle.
	2. Replace East Decant Control Panel		14,000.00			End of life cycle.
	3. Replace West Decant Control Panel		12,000.00			End of life cycle.
	C. Electrical/Instrumentation					
	1. Upgrade LCB1 and LCB1A Control		145,000.00			Control cabinets are 21 years old and unreliable. Control headworks equip.
	D. Vehicles					
	1. Replace all plant vehicles not modified		240,000.00			2 Tacomas, 3 Full Size
	2. Replace 4 old golf carts		96,000.00			Replace with enclosed beds to keep tools and meters covered. Last purchased 2017.
	E. Other Equipment					
	Plant Equipment Purchases Subtotal			\$581,000.00	\$862,000.00	
Myron/David/ Engineers	III. Additions and Improvements (>20 yr life)	500-46100-030		\$7,492,250.00	\$18,625,150.00	
	A. Pump station and Pipeline CMS combined		\$700,000.00			
	1. a. Pipeline installation		175,000.00			
	b. Pipeline installation Cash Allowance		8,750.00			
	c. Effluent channel extension to lake		300,000.00			Estimate
	2. a. Effluent pump station construction		5,000,000.00			
	b. Effluent pump station Cash Allowance		125,000.00			
	c. APCO pump station cost		120,000.00			Integration contracted with District
	d. Nickerson Pump Commissioning		8,000.00			
	e. Pump station QA testing		15,500.00			
	f. APCO cash allowance		6,000.00			
	B. Modify Lab-Admin sewer drain line		5,000.00			
	C. Replace Gates and Grit Station Improvements		16,000.00			May carry over from 2023/Delivery est end of December
	D. Install Deck Extensions Chlorine Contact Basins		30,000.00			
	E. Install New Rotary Drum Thickener in Bldg #3		600,000.00			Install redundant RDT by District staff.
	F. Admin Building Extension study/construction		383,000.00			
	Plant Additions and Improvements Subtotal			\$7,492,250.00	\$18,625,150.00	
	Plant Total			\$12,223,500.00	\$22,481,750.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Steve</i>	COLLECTION SYSTEM					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-040		\$500.00	\$1,000.00	
	B. Conferences & Training	500-40190-040		40,000.00	34,900.00	
	1. WWETT Convention		6,200.00			
	2. NASSCO Training/Recertification		9,600.00			
	3. Tri-State		3,600.00			2 operators
	4. WEAU Conference		3,500.00			2 operators
	5. WEFTEC		3,400.00			1 person @ Ops Challenge
	6. Workshops		3,000.00			Cityworks, specialty trainings
	7. NDU training & training with cities		1,500.00			
	8. CMMS training		4,000.00			
	9. TC-training/certification		3,000.00			
	10. Training manuals		1,200.00			
	11. Leadership training		1,000.00			
	C. Supplies & Materials	500-40250-040		34,100.00	34,100.00	
	1. Gloves		6,000.00			
	2. Janitorial supplies		2,000.00			
	3. Car wash detergent		1,500.00			
	4. Furnace Filters		600.00			
	5. NO2 Gas Calibration Kit		1,000.00			
	6. Sewer line repair misc parts		8,000.00			
	7. Manhole repair supplies		10,000.00			
	8. Unscheduled		5,000.00			
	D. Office Supplies and Materials	500-40300-040		7,500.00	5,000.00	
	1. Furniture, Shelving		2,500.00			
	2. New Office Furniture Collections System Superintendent		5,000.00			
	E. Repairs and Maintenance	500-40310-040		100,000.00	100,000.00	
	1. General - Building Maintenance		15,000.00			
	2. Collection System/sewer line repairs		38,000.00			
	3. TV van & cleaning equipment spare		10,500.00			
	4. CCTV repairs		20,000.00			
	5. Spyder repairs		10,000.00			
	6. Arrow board maintenance		1,500.00			
	7. Signs, barricades, and cones		5,000.00			
	F. Small Tools and Minor Equipment	500-40315-040		28,000.00	20,500.00	
	1. Tool replacement		2,500.00			
	2. Cleaning tips replacement		4,000.00			
	3. Cleaning tip insert replacement		1,000.00			
	4. Material for skid replacement		1,000.00			
	5. Misc new tools		4,000.00			
	6. Vehicle lighting new/repair/replacement		6,000.00			
	7. Vactor parts/supplies		2,000.00			
	8. Appliances/Security		7,500.00			
	G. Outside Services	500-40335-040		5,700.00	5,700.00	
	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		255,000.00	115,000.00	
	1. GIS/Asset Mgmt/Cond assess		105,000.00			
	2. Modeling support		100,000.00			Increase for Layton/Roy Master Plan addition
	3. Condition Assessment A.I. study		50,000.00			Evaluate capability for conditional assessment
	I. Uniforms Collections	500-40395-040		11,200.00	9,700.00	
	1. PPE Uniforms		10,000.00			Moved from other account/Class 3 shirts, pants, vests, face shields, etc.
	2. Rain gear/coveralls replacement		1,200.00			

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	20,000.00	Increased based on 2023 estimates
	Collection System Other Operating Expenses Subtotal			\$543,500.00	\$382,400.00	
Steve	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life)	500-46000-040		\$326,000.00	\$621,000.00	
	A. Collection System F150 trucks		\$271,000.00			Replacing 5 vehicles
	B. Collections System F250 truck		55,000.00			
	Collection System Equipment Purchases Subtotal			\$326,000.00	\$621,000.00	
Steve/David /Engineer	III. Additions and Improvements (>20 yr life)	500-46100-040		\$22,471,000.00	\$31,882,500.00	
	A. Rehabilitation/Lining Projects Des, CMS, and Constr					
	1. Lining Project 12a					
	a. Construction		1,100,000.00			
	b. Cash Allowance		55,000.00			
	2. Lining Project 13a					
	a. Construction		5,000,000.00			
	b. Cash Allowance		250,000.00			
	B. Hill Field Road Replacement					
	1. CMS		275,000.00			
	2. Construction		9,800,000.00			
	3. Cash Allowance		485,000.00			
	C. Fairfield Road Replacement					
	1. Design		400,000.00			
	D. 1800 North Replacement					
	1. Design		40,000.00			
	2.					
	E. 3000 West Slip Lining (was Lining 11)		3,900,000.00			
	F. Manhole Rehabilitation		500,000.00			
	G. West Point project inspection		215,000.00			
	H. West Davis Corridor Design Review and Inspection		180,000.00			Reimbursable by UDOT
	I. UDOT 1800 North Design Review		81,000.00			Reimbursable by UDOT
	J. UDOT 5600 S Design Review		190,000.00			Reimbursable by UDOT
	Collection System Additions and Improvements Subtotal			\$22,471,000.00	\$31,882,500.00	
	Collection System Total			\$23,340,500.00	\$32,885,900.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Jonas</i>	PRETREATMENT					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-050		\$0.00	\$180.00	
	B. Conferences & Training	500-40190-050		6,900.00	2,300.00	Attend WEFTEC every other year
	1. EPA Region 8 - Pretreatment		2,200.00			
	2. Training (EPA, WEAU, etc.)		300.00			
	3. WEFTEC		3,400.00			
	4. WEAU Leadership Training		1,000.00			
	C. Supplies and Materials	500-40250-050		3,000.00	3,000.00	
	1. General supplies and materials		3,000.00			
	D. Office Supplies & Materials	500-40300-050		3,000.00	2,500.00	
	1. Office furniture		3,000.00			
	E. Repairs and Maintenance	500-40310-050		750.00	750.00	
	1. ESCO Pump head repair		750.00			
	F. Small Tools and Minor Equipment	500-40315-050		1,000.00	2,100.00	
	1. Misc tools		400.00			
	2. Tool chest for Tacoma		600.00			
	G. Engineer	500-40370-050		0.00	0.00	
	H. Uniforms/Coats & Coveralls	500-40395-050		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	
	K. Utilities	500-40510-050		0.00	0.00	
	L. Pretreatment Awards Program	500-45000-050	1,200.00	1,200.00	1,000.00	
	Pretreatment Other Operating Expenses Subtotal			\$16,650.00	\$12,630.00	
	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life					
	A. 2024 Truck replacement	500-46000-050	\$40,000.00	\$40,000.00	\$36,000.00	Tacoma
	Pretreatment Equipment Purchases Subtotal			\$40,000.00	\$36,000.00	
	Pretreatment Total			\$56,650.00	\$48,630.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Tyler	LABORATORY					
	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-060		\$0.00	\$1,000.00	
	B. Conferences & Training	500-40190-060		8,500.00	6,150.00	
	1. Lab Director conferences		2,000.00			One of ACS, AWWA, PITTCOON, TNI, WEFTEC, or WQTC conferences
	2. WEAU Annual conference		3,500.00			2 employees
	3. Registration for Operator/Laboratory tests		1,000.00			
	4. Group training for Lab staff		1,000.00			
	5. WEAU leadership training		1,000.00			
	C. Lab Cert, Proficiency Testg and QA Fee:	500-40205-060		40,000.00	44,000.00	
	1. SAW Environmental Consulting		30,000.00			
	2. Proficiency Testing and Certification Fees		10,000.00			Able to reduce based on historical costs
	D. Supplies and Materials	500-40250-060		91,600.00	94,950.00	
	1. Janitorial Supplies		1,600.00			
	2. Centrifuge tubes		5,000.00			
	3. Detergents for labware and PPE		1,000.00			
	4. Office supplies		1,500.00			
	5. Glassware - BOD bottles, labware, etc.		2,000.00			
	6. Gloves - PPE		2,500.00			
	7. Hach@ BOD - Chemical Reagents/Supplies		3,000.00			
	8. Hach@ COD - Chemical Reagents/Supplies		10,000.00			
	9. Hach@ Chlorine - Chemical Reagents/Supplies		1,000.00			
	10. Hach@ Nutrients - Chemical Reagents/Supplies		20,000.00			
	11. Hach@ sTKN - Chemical Reagents/Supplies		3,000.00			
	12. Hach@ Vol. Acids - Chemical Reagents/Supplies		3,000.00			
	13. Microbiological - Chemical Reagents/Supplies		10,000.00			
	14. O&G - Chemical Reagents/Supplies		2,000.00			
	15. Pipettes and tips		3,000.00			
	16. PC-Titrate		3,000.00			
	17. Sampling Containers and Devices		8,000.00			
	18. TSS - Chemical Reagents/Supplies		4,000.00			
	19. Unscheduled Purchases		6,000.00			
	20. Water Treatment - Services and Supplies		2,000.00			

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		\$85,000.00	\$131,500.00	
	1. Unscheduled		\$35,000.00			
	2. Auto samplers		18,000.00			
	3. PC-Titrate		3,000.00			
	4. HVAC building		8,000.00			
	5. HVAC filters		1,000.00			
	6. General Lab Building improvements		20,000.00			Painting, Carpet, etc./Training Room furr
	F. Small Tools and Minor Equipment	500-40315-060		5,000.00	8,000.00	
	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, e	500-40380-060		57,000.00	57,000.00	
	1. Outside lab work for Pretreatment		37,000.00			
	2. PFAS samples for study		20,000.00			
	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			
	3.					
	Laboratory Other Operating Expenses Subtotal			\$338,700.00	\$394,200.00	
	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life	500-46000-060		\$50,000.00	\$46,000.00	
	A. Lab Sample/Travel truck		\$43,000.00			Tacoma/Includes shell and modifications
	B. BOD Incubator		7,000.00			
	Laboratory Equipment Purchases Subtotal			\$50,000.00	\$46,000.00	
	Laboratory Total			\$388,700.00	\$440,200.00	

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	\$150.00	
	B. Conferences & Training	500-40190-070		\$5,750.00	\$10,350.00	
	1. IT Personnel training		3,400.00			
	2. IT Training for NDS District employees		600.00			
	3. WEAU		1,750.00			For one employee/on committee
	C. Supplies and Materials	500-40250-070		3,300.00	3,600.00	
	1. Fiber optic cabling		1,400.00			
	2. Fiber optic ends		900.00			
	3. Other cabling and supplies		1,000.00			
David/Jason	D. Repairs and Maintenance	500-40310-070		268,200.00	227,250.00	
	1. Administrative/General					
	a. Network hardware and parts		8,000.00			
	b. Hardware replacement (incl. printers, monitors)		10,000.00			
	c. Hardware, appliance, and wireless maintenance		22,200.00			
	d. Software maintenance		48,200.00			Includes ERP Pro 10, Financial comp software, Executime, VMWare, Veeam.
	e. Cloud and SaaS charges		19,800.00			
Myron/Jason	2. Plant					
	a. SCADA/network parts		8,500.00			
	b. SCADA maintenance		18,000.00			
	c. Process network software maintenance		28,500.00			ifix, Logbook, Hydromantis, ScadaTec
	d. Auto Cad License		800.00			Yearly fee
	e. Cummins Insight		2,000.00			
	f. Solidworks license		4,800.00			
	g. Hydromantis model upgrades		10,000.00			
Steve/Jason	3. Collection/Pretreatment					
	a. Collection software maintenance		58,000.00			CityWorks, Utilisync, ESRI, Traffic Control
	4. Pretreatment					
	b. Pretreatment software maintenance		4,400.00			
Tyler/Jason	5. Laboratory					
	a. Software maintenance (LIMS, Doc Locator, NWA)		25,000.00			Labworks, Doc loc, NWA
	E. Small Tools and Minor Equipment	500-40315-070		800.00	4,600.00	
	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	18,000.00	
	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			\$346,450.00	\$310,350.00	
Jason/David	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life 500-46000-070			\$56,900.00	\$73,800.00	
	A. Access Control & Cameras (various buildings)		\$9,000.00			
	B. Server room and IT improvements		20,000.00			
	C. iPads for SCADA control		17,900.00			Current iPads are 5 years old.
	D. Copier for Admin		10,000.00			
	IT Equipment Purchases Subtotal			\$56,900.00	\$73,800.00	
	IT Total			\$403,350.00	\$384,150.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
BIOSOLIDS DISPOSAL PROGRAM						
<i>Myron</i>	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-080		\$0.00	\$200.00	
	1. PWO WEAU membership					PWO WEF and WEAU membership
	B. Conferences & Training	500-40190-080		0.00	1,750.00	
	1. WEAU Annual conference					
	2.					
	D. Supplies and Materials	500-40250-080		0.00	700.00	
	1. Office supplies (misc. office and custodial)					
	2. Sampling supplies					
	E. Repairs and Maintenance	500-40310-080		0.00	2,200.00	
	2. Wear blades for loader bucket					
	Biosolids Other Operating Expenses Subtotal			\$0.00	\$4,850.00	
<i>Myron</i>	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life	500-46000-080		\$0.00	\$872,000.00	
	A.					
	B.					
	C.					
	Biosolids Equipment Purchases Subtotal			\$0.00	\$872,000.00	
	Biosolids Total			\$0.00	\$876,850.00	

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		\$250.00	\$500.00	
	1. Utah Safety Council membership		\$250.00			
	B. Conferences & Training	500-40190-085		26,000.00	11,000.00	
	1. New Plant employee Hazwoper 40 Training		4,000.00			one-time required course
	2. Safety Specialist recertifications		500.00			
	3. Outside safety resources/training		4,000.00			
	4. CPR/First Aid training		4,500.00			OSHA requirement for ERT employees
	5. CDL Training		6,000.00			Training required for CDL employees
	6. Safety Specialist training		5,000.00			Confined space cert/Process Safety management/WEAU Leadership
	7. In-house employee safety training		2,000.00			
	C. Safety Pays	500-40200-085		19,400.00	16,500.00	
	1. Safety Pays		9,500.00			
	2. Safety Pays carryover		9,900.00			
	D. Supplies and Materials	500-40250-085		6,750.00	9,500.00	
	1. First aid supplies & service		4,500.00			Increased for AED inspections
	2. Safety signs, stickers		1,250.00			
	3. Safety truck supplies		500.00			
	4. PPE		500.00			gloves, etc.
	E. Office Supplies & Materials	500-40300-085		250.00	500.00	
	1. Office furniture		250.00			
	F. Repairs and Maintenance	500-40310-085		16,780.00	21,500.00	
	1. Boiler and pressure vessel inspection		0.00			Next in 2025 \$2250
	2. Fire extinguisher recertification		2,500.00			
	3. Annual crane inspection/brake tests		3,000.00			
	4. SCBA flow tests		1,080.00			
	5. Monel - chlorine transfer lines		0.00			Replace every 5 years - last 2023
	6. Gas meter recalib, repair, and/or replacement		5,450.00			replace 2
	7. Unscheduled repairs		4,750.00			
	G. Small Tools and Minor Equipment	500-40315-085		5,000.00	2,700.00	
	1. Noise monitoring equipment		400.00			
	2. Flammable chemical locker Bldg 19		600.00			
	3. Fall protection		1,000.00			
	4. SCBA equipment		3,000.00			
	H. Outside Services	500-40335-085		4,750.00	5,500.00	
	1. Drug testing		1,750.00			
	2. UDOT CDL and respirator physicals		3,000.00			
	I. Uniforms	500-40395-085		10,400.00	6,700.00	
	1. Safety footwear		6,000.00			
	2. Hard hat replacement		1,500.00			
	3. Safety vests		600.00			
	4. Chest waders		\$2,000.00			
	5. Safety Specialist uniform		\$300.00			
	Safety Other Operating Expenses Subtotal			\$89,580.00	\$74,400.00	
<i>Dave B.</i>	II. Equipment Purchases (Cap Exp>\$2,500;<20yr life	500-46000-085		\$48,500.00	\$49,500.00	
	A. Safety vehicle replacement		\$40,000.00			AWD Hybrid vehicle
	B. Confined Space davit/winch		8,500.00			
	Safety Equipment Purchases Subtotal			\$48,500.00	\$49,500.00	
	Safety Total			\$138,080.00	\$123,900.00	

Person	Category / Description	Tyler Acct Number	Amounts	Budgeted Amount	Budget Amount	Comments/Explanations
<i>David</i>	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		5,850.00	1,650.00	
	1. District Mgr Professional membership dues		100.00			
	2. Accountant membership dues		500.00			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		500.00			To submit for Budget Award or COA.
	D. Conferences & Training	500-40190-090		29,200.00	27,050.00	
	1. District Manager WEF National Conference		3,400.00			
	2. District Manager Specialty Conference		1,800.00			Tri-State Conference
	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. Tyler Tech Connect conference		3,500.00			for 1 person
	8. District training		7,000.00			Team building, UASD Leadership, WEAU Midyear
	9. Excel training		1,000.00			
	10. Human Resources training		3,000.00			
	11. Accountant leadership training		1,000.00			
	E. Office Supplies and Expenses	500-40300-090	9,000.00	9,000.00	8,500.00	
<i>David/Angela</i>	F. Repairs and Maintenance - Office Equip.	500-40320-090		5,465.00	4,965.00	
	1. Copy/Printer maintenance		4,400.00			
	2. Pitney Bowes Postage lease		665.00			
	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. District Insurance	500-40455-090	300,000.00	300,000.00	300,000.00	
	J. Legal	500-40500-090	33,000.00	33,000.00	25,000.00	Moved HR legal/RFP planned for 2024 for legal services. Expecting increase
	K. Utilities - Admin Bldg	500-40510-090	8,000.00	8,000.00	8,000.00	
	L. Bond Issuance Expense	500-40660-090	180,000.00	180,000.00	0.00	
<i>Angela</i>	M. Payments to Other Districts	500-40710-090	90,000.00	90,000.00	70,000.00	Increased for property tax increase to other districts
<i>Angela</i>	N. Other Professional Services	500-43000-090	40,000.00	40,000.00	40,000.00	
<i>Angela</i>	O. Financial Audit	500-43010-090	20,000.00	20,000.00	13,000.00	RFP planned for 2024 for audit services. Expecting increase
<i>Angela</i>	P. Continuing Disclosures to SEC	500-43030-090	0.00	0.00	3,000.00	Now completed in house
<i>David/Angela</i>	Q. Rate Structure Review	500-43040-090	0.00	0.00	2,000.00	Impact Fee study completed. Costs removed
	R. Bank Serv. Chgs. Etc. (Misc.)	500-43070-090	1,000.00	1,000.00	1,000.00	
<i>Angela</i>	S. Bank Custodial Fees	500-43080-090	0.00	0.00	0.00	
<i>David</i>	T. Human Resource Management	500-43090-090		6,100.00	8,500.00	
	1. Personnel HR consulting - Employer's council		3,600.00			
	2. Performance Review Management System		2,500.00			
	U. Advertising and Marketing	500-43095-090		8,800.00	9,800.00	
	1. Equipment Bid Advertising		4,000.00			
	2. Hiring advertising, etc.		3,000.00			
	3. Pretreatment non-compliance advertising		300.00			
	4. NDSD Public Relations		1,500.00			Public relations with cities and employee recruitment
<i>Angela</i>	V. Rental Expenses	500-48500-090		56,500.00	52,000.00	
	1. Maintenance and repairs		56,500.00			Increased for higher property repairs on tenant buildings
<i>Angela</i>	W. Impact Fee Expense	500-39010	35,000.00	35,000.00	50,000.00	
	General Other Operating Expenses Subtotal			\$840,515.00	\$637,065.00	
<i>David</i>	II. Equipment Purchases	500-46000-090		\$94,000.00	\$53,000.00	
	A. District Manager's Vehicle Replacement		\$55,000.00			Full Size Truck
	B. Office Furniture		\$10,000.00			
	C. Board room improvements		\$29,000.00			ADA compliant, AV equip, board room furniture
	General Equipment Purchases Subtotal			\$94,000.00	\$53,000.00	
	General Total			\$934,515.00	\$690,065.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>David/Joy</i>	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		38,800.00	38,800.00	
	1. Employee family party		17,000.00			Increased for rising costs
	2. Employee appreciation lunches		2,000.00			
	3. Christmas employee and board dinner & gifts		9,800.00			
	4. Lunch meetings		1,000.00			
	5. Personnel recognition-flowers, annual brkfst, retirmt gifts, etc.		6,500.00			
	6. Pump station open house		1,500.00			
	7. Shirts for board members		1,000.00			
	Board of Trustees Other Operating Expenses Subtotal			\$84,100.00	\$84,100.00	
	Board of Trustees Total			\$84,100.00	\$84,100.00	

Angela

PERSONNEL EXPENSES

I. Operating Expenses -

A. Wages		\$4,044,000.00	\$3,984,000.00
B. Payroll Taxes		318,000.00	320,800.00
C. Retirement		683,000.00	827,500.00
C. Group Life and Health Insurance		1,073,000.00	964,000.00
D. Supplemental Retirement Fund		32,000.00	50,000.00
Personnel Operating Expenses Subtotal		\$6,150,000.00	\$6,146,300.00
Personnel Expenses Total		\$6,150,000.00	\$6,146,300.00

SUMMARY

Plant Total	\$12,227,500.00	\$22,481,750.00
Collection System Total	23,340,500.00	32,885,900.00
Pretreatment Total	56,650.00	48,630.00
Laboratory Total	388,700.00	440,200.00
IT Total	403,350.00	384,150.00
Biosolids Program Total	0.00	876,850.00
Safety Total	\$138,080.00	123,900.00
General Total	934,515.00	690,065.00
Board of Trustees Total	84,100.00	84,100.00
Personnel Expenses Total	\$6,150,000.00	\$6,146,300.00
Grand Total	\$43,723,395.00	\$64,161,645.00

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE September 2023

(All items indexes. 1982-84=100 unless otherwise noted. Not seasonally adjusted.)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Sep 2022	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Sep 2023	Sep 2022	Aug 2023	Sep 2023	Aug 2023	Sep 2023	Sep 2023
U. S. City Average.....	296.808	307.026	307.789	3.7	3.7	0.2	291.854	301.551	302.257	3.4	3.6	0.2
West.....	315.094	326.234	327.491	3.9	3.9	0.4	307.937	318.397	319.894	3.7	3.9	0.5
West – Size Class A ¹	323.649	335.462	336.532	4.1	4.0	0.3	314.164	324.577	325.870	3.7	3.7	0.4
West – Size Class B/C ²	184.088	190.368	191.238	3.7	3.9	0.5	185.435	191.894	192.954	3.7	4.1	0.6
Mountain ³	125.163	129.171	129.933	3.6	3.8	0.6	126.443	130.640	131.657	3.6	4.1	0.8
Pacific ³	121.439	125.901	126.283	4.0	4.0	0.3	122.678	126.875	127.338	3.7	3.8	0.4
Los Angeles-Long Beach-Anaheim, CA.....	315.033	324.050	324.984	3.3	3.2	0.3	305.414	312.407	313.451	2.7	2.6	0.3
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Sep 2022	Jul 2023	Sep 2023	Jul 2023	Sep 2023	Sep 2023	Sep 2022	Jul 2023	Sep 2023	Jul 2023	Sep 2023	Sep 2023
Riverside-San Bernardino-Ontario, CA ³	125.272	129.525	131.372	3.4	4.9	1.4	125.762	130.173	131.946	3.2	4.9	1.4
San Diego-Carlsbad, CA.....	350.721	362.412	367.185	4.3	4.7	1.3	334.068	344.314	349.402	3.7	4.6	1.5
Urban Hawaii.....	321.799	325.836	328.905	2.1	2.2	0.9	319.481	325.181	327.946	2.2	2.6	0.9
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Aug 2022	Jun 2023	Aug 2023	Jun 2023	Aug 2023	Aug 2023	Aug 2022	Jun 2023	Aug 2023	Jun 2023	Aug 2023	Aug 2023
Phoenix-Mesa-Scottsdale, AZ ⁴	173.952	180.251	180.387	4.4	3.7	0.1	173.148	179.841	180.405	4.1	4.2	0.3
San Francisco-Oakland-Hayward, CA.....	328.871	340.056	340.094	2.9	3.4	0.0	325.932	335.725	336.663	2.3	3.3	0.3
Seattle-Tacoma-Bellevue, WA.....	326.796	341.734	344.449	4.6	5.4	0.8	322.664	336.135	339.034	4.5	5.1	0.9
Urban Alaska.....	258.149	259.930	263.407	-3.3	2.0	1.3	257.738	257.506	261.240	-3.1	1.4	1.5

1 Population over 2,500,000 2 Population 2,500,000 and under, Dec 1996 = 100 3 Dec 2017=100 4 Dec 2001=100

NOTE: In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI): www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf

1967=100 base year indexes and tables with semiannual and annual average data are available at: www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm

Release date October 12, 2023. The next release date is scheduled for November 14, 2023. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

**NORTH DAVIS SEWER DISTRICT
 PROJECTED SEWER REVENUE BONDS AGGREGATE
 ANNUAL DEBT SERVICE REQUIREMENTS
 ADOPTED BUDGET FOR THE YEAR ENDED DECEMBER 31, 2024**

NET REVENUES AS DEFINED BY BOND COVENANTS:

Total Operating Revenues	\$22,589,500
Non Operating Revenues	
Property Taxes	6,079,839
Impact Fees	3,500,000
Other Revenue	2,904,905
	35,074,244
Less - operating expenses (excluding depreciation)	12,348,745
NET REVENUES	\$22,725,499
AGGREGATE DEBT SERVICE	
Interest	2,359,491
Principal	8,180,000
	\$10,539,491
AGGREGATE DEBT SERVICE	\$10,539,491
NET REVENUES DIVIDED BY AGGREGATE DEBT SERVICE	2.16
MINIMUM REQUIREMENT	1.00
Net Revenue	\$22,725,499
Amount maintained in Revenue Fund for debt service	0
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE	\$22,725,499
AGGREGATE DEBT SERVICE	\$10,539,491
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE DIVIDED BY AGGREGATE DEBT SERVICE	2.16
MINIMUM REQUIREMENT	1.15

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