

**SOUTH DAVIS SEWER DISTRICT
SUMMARY WORKSHEET
2025 Budget**

SOUTH DAVIS SEWER DISTRICT	BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	%Chg 2024/2025	Variance 2024/2025	2024 PROJECTED
REVENUE	\$ 17,162,800	\$ 18,603,000	\$ 15,874,477	\$ 19,774,000	\$ 21,887,000	\$ 23,393,000	6%	1,506,000	\$ 21,887,000
RESERVES			\$ 11,995,588		\$ 10,622,717	\$ 11,836,675			
BOND RESERVES			\$ 1,878,758		\$ 20,000,000	\$ 30,000,000			
TOTAL RESERVES	3,707,063	10,622,717	13,874,347	41,230,194	30,622,717	41,836,675	37%	11,213,958	
INVESTMENT INCOME - WRR									
TOTAL FUNDS: REVENUE PLUS RESERVES	\$ 20,869,863	\$ 29,225,717	\$ 29,748,824	\$ 61,004,194	\$ 52,509,717	\$ 65,229,675	24%	\$ 12,719,958	
COLLECTION SYSTEM	\$ 2,593,000	\$ 2,228,000	\$ 1,632,334	\$ 2,695,500	\$ 2,695,500	\$ 2,681,000	-1%	(14,500)	\$ 2,184,290
TREATMENT PLANTS	4,431,000	5,412,000	\$ 3,856,618	5,547,500	5,547,500	5,981,500	8%	434,000	\$ 5,150,092
GENERAL & ADMINISTRATIVE	1,536,000	1,544,500	\$ 1,188,563	2,405,000	2,405,000	2,510,000	4%	105,000	\$ 1,613,679
PRE-TREATMENT	221,000	210,600	\$ 179,014	228,300	228,300	261,500	15%	33,200	\$ 244,812
WATER QUALITY RESEARCH (JR/FB)	528,000	536,000	\$ 296,769	525,000	525,000	475,000	-10%	(50,000)	\$ 525,000
WATER QUALITY RESEARCH (Utah Lake)	225,000	225,000	\$ 123,773	222,000	222,000	218,000	-2%	(4,000)	\$ 222,000
OU2-EPA SUPERFUND SITE	143,000	116,955	\$ 79,510	115,000	115,000	120,750	5%	5,750	\$ 106,013
TOTAL OPERATION & MAINTENANCE EXPENSES	\$ 9,677,000	\$ 10,273,055	\$ 7,356,581	\$ 11,738,300	\$ 11,738,300	\$ 12,247,750	4%	\$ 509,450	\$ 10,045,886
CAPITAL EXPENSES	\$ 7,127,418	\$ 6,530,000	\$ 6,081,474	\$ 31,492,000	\$ 23,374,643	\$ 38,938,495	67%	\$ 15,563,852	\$ 16,081,474
TOTAL USE OF FUNDS BEFORE DEBT SERVICE	\$ 16,804,418	\$ 16,803,055	\$ 13,438,054	\$ 43,230,300	\$ 35,112,943	\$ 51,186,245	46%	\$ 16,073,302	
DEBT SERVICE	\$ 3,039,213	\$ 3,039,213	\$ 3,560,099	\$ 5,060,098	\$ 3,560,099	\$ 8,032,888	126%	\$ 4,472,789	
TOTAL USE OF FUNDS SDSD	\$ 19,843,631	\$ 19,842,268	\$ 16,998,153	\$ 48,290,398	\$ 38,673,042	\$ 59,219,133	53%	\$ 20,546,091	

NET OPERATING REVENUE (EXPENSE)	\$ 7,485,800	\$ 8,329,945	\$ 8,517,897	\$ 8,035,700	\$ 10,148,700	\$ 11,145,250	10%	\$ 996,550	
TOT FUNDS - TOTAL USE BEFORE DEBT SERV	\$ (4,065,445)	\$ (12,422,662)	\$ 16,310,770	\$ (17,773,894)	\$ (17,396,774)	\$ (14,043,430)	-19%	\$ 3,353,344	
CAPITAL EXPENSES	\$ (7,127,418)	\$ (6,530,000)	\$ (6,081,474)	\$ (31,492,000)	\$ (23,374,643)	\$ (38,938,495)	67%	\$ (15,563,852)	
RESERVES	\$ 3,707,063	\$ 10,622,717	\$ 13,874,347	\$ 41,230,194	\$ 30,622,717	\$ 41,836,675	37%	\$ 11,213,958	
NET FUND BALANCE AFTER DEBT SERV AND CAPEX	\$ 1,026,233	\$ 9,383,448	\$ 12,750,671	\$ 12,713,796	\$ 13,836,675	\$ 6,010,542	-57%	(7,826,133.00)	
RESERVES USED FOR WRR OPERATION	\$ (3,500,000)	\$ (3,500,000)	\$ (1,915,952)	\$ (500,000)	\$ (2,000,000)	\$ -	-100%	\$ 2,000,000	
NET FUND BALANCE AFTER WRR OPERATION	\$ (2,473,768)	\$ 5,883,448	\$ 10,834,719	\$ 12,213,796	\$ 11,836,675	\$ 6,010,542	-49%	\$ (5,826,133)	

**SOUTH DAVIS SEWER DISTRICT
REVENUE FUND (5300)
2025 Revenue Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Chg 2024/2025	Variance 2023/2024
343030	Sewer Service	\$ 10,500,000	\$ 10,500,000	\$ 12,286,507	\$ 10,500,000	\$ 12,500,000	\$ 14,250,000	12%	1,750,000.00
311000	Taxes, Property	3,500,000	3,500,000	95,942	5,500,000	5,500,000	5,500,000	0%	-
311010	Taxes, Roll Back	5,000	5,000	1,044	5,000	2,000	2,000	0%	-
311020	Taxes, In-Lieu Of	120,000	120,000	136,457	120,000	135,000	135,000	0%	-
311030	Taxes, Personal	450,000	460,000	412,545	450,000	430,000	430,000	0%	-
343031	Special Treatment	600,000	600,000	397,146	600,000	600,000	600,000	0%	-
343033	Impact Fees	350,000	200,000	189,919	200,000	200,000	200,000	0%	-
343035	Project Fees	55,000	55,000	27,000	50,000	50,000	50,000	0%	-
343036	Inspection Fees	20,000	15,000	9,688	15,000	12,000	12,000	0%	-
343037	IPT Permit Fees	5,800	6,000	6,250	6,000	7,000	7,000	0%	-
343038	IPT Sampling Fees	15,000	15,000	18,166	15,000	20,000	20,000	0%	-
343039	IPT Lab Testing	25,000	35,000	37,898	35,000	40,000	40,000	0%	-
343040	General Other Revenue	260,000	260,000	253,179	275,000	275,000	280,000	2%	5,000
343041	Taxable Sales	2,000	2,000	396	2,000	2,000	2,000	0%	-
343044	WFWQC Contributions	800,000	800,000	750,000	700,000	750,000	700,000	-7%	(50,000)
371010	Interest Income	120,000	600,000	532,016	600,000	600,000	600,000	0%	-
371011	Lease Revenue - WRR				271,000	271,000	35,000	-674%	(236,000)
371020	Delinquent Accounts Admin Fee	125,000	120,000	262,500	120,000	133,000	130,000	-2%	(3,000)
371030	Contribution to Capital	10,000	10,000	132,950	10,000	10,000	100,000	90%	90,000
382010	Property Sales	200,000	300,000	324,875	300,000	350,000	300,000	-17%	(50,000)
382020	ARPA Grant Revenue	-	1,000,000	-	-	-			
	TOTAL REVENUE	\$ 16,962,800	\$ 17,303,000	\$ 15,874,477	\$ 19,774,000	\$ 21,887,000	\$ 23,393,000	6%	\$ 1,506,000
	Total Reserves	\$ 3,707,063	\$ 16,230,194					-100.0%	\$ (16,230,194)
	Investment Income - WRR				-				
	TOTAL USE OF FUNDS	\$ 20,669,863	\$ 33,533,194	\$ 15,874,477	\$ 19,774,000	\$ 21,887,000	\$ 23,393,000	-41.0%	\$ (14,724,194)

**SOUTH DAVIS SEWER DISTRICT
COLLECTION SYSTEM (5310)
2025 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Chg 2024/2025	Variance 2024/2025	2024 PROJECTED
	OPERATING EXPENSES									
110	Salaries	\$ 1,040,000	\$ 1,040,000	\$ 772,287	\$ 1,060,000	\$ 1,060,000	\$ 1,120,000	5.7%	\$ 20,000	\$ 1,056,814
130	Employee Benefits	575,000	610,000	410,192	580,000	580,000	600,000	3.4%	20,000.00	561,315.37
200	Operating Expense	80,000	70,000	51,517	80,000	80,000	625,000	681.3%	10,000.00	68,689.48
205	<i>Repairs & Maintenance</i>	<i>500,000</i>	<i>160,000</i>	<i>142,019</i>	<i>525,000</i>	<i>525,000</i>	-	-100.0%	<i>365,000.00</i>	<i>189,358.09</i>
210	Office Expense	3,000	3,000	60	3,000	3,000	3,000	100.0%	-	79.52
220	Computer Expense	100,000	70,000	48,808	100,000	100,000	-	-100.0%	30,000.00	65,077.89
230	Telecommunications	15,000	15,000	9,571	15,000	15,000	18,000	20.0%	-	12,761.33
310	Transportation	30,000	30,000	15,802	25,000	25,000	25,000	0.0%	(5,000.00)	21,069.31
330	Power	20,000	20,000	22,025	20,000	20,000	30,000	50.0%	-	29,366.04
340	Natural Gas	10,000	10,000	6,374	12,000	12,000	15,000	25.0%	2,000.00	8,499.08
345	Utilities: Water, Sewer, & Waste	5,000	5,000	17,527	5,500	5,500	12,000	118.2%	500.00	23,368.85
350	Outside Services	75,000	30,000	13,828	75,000	75,000	35,000	-53.3%	45,000.00	18,437.47
370	No-Fault Sewer Backup Fund	5,000	30,000	7,028	50,000	50,000	50,000	0.0%	20,000.00	9,370.41
390	Education/Memberships/Pub/Incentive	10,000	10,000	7,953	10,000	10,000	10,000	0.0%	-	10,603.59
400	Buildings & Grounds	5,000	5,000	6,406	5,000	5,000	8,000	60.0%	-	8,541.99
510	Insurance	120,000	120,000	100,938	130,000	130,000	130,000	0.0%	10,000.00	100,938.00
	TOTAL OPERATING EXPENSES	\$ 2,593,000	\$ 2,228,000	\$ 1,632,334	\$ 2,695,500	\$ 2,695,500	\$ 2,681,000	-0.5%	(14,500.00)	2,184,290.21

**SOUTH DAVIS SEWER DISTRICT
TREATMENT PLANTS (5311)
2025 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Change 2024/2025	Variance 2024/2025	2024 PROJECTED
	OPERATING EXPENSES									
110	Salaries	\$ 1,250,000	\$ 1,290,000	\$ 945,305	\$ 1,200,000	\$ 1,200,000	\$ 1,350,000	12.50%	\$ 150,000	\$ 1,293,575
130	Employee Benefits	650,000	680,000	507,816	600,000	600,000	750,000	25.00%	\$ 150,000	\$ 694,906
200	Operations	100,000	120,000	12,495	125,000	125,000	475,000	280.00%	\$ 350,000	\$ 16,660
205	Repair & Maintenance	257,000	257,000	300,988	321,000	321,000	-	-100.00%	\$ (321,000)	\$ 401,317
210	Office Expense	3,000	1,000	281	1,500	1,500	1,500	0.00%	\$ -	\$ 374
220	Computer Expenses	50,000	50,000	52,720	215,000	215,000	-	-100.00%	\$ (215,000)	\$ 70,294
230	Telecommunications	10,000	15,000	10,120	15,000	15,000	25,000	66.67%	\$ 10,000	\$ 13,493
240	Chemicals	1,000,000	1,750,000	1,178,217	1,900,000	1,900,000	2,000,000	5.26%	\$ 100,000	\$ 1,570,955
310	Transportation	27,000	50,000	45,358	50,000	50,000	60,000	20.00%	\$ 10,000	\$ 60,478
320	Solids	50,000	50,000	38,868	50,000	50,000	60,000	20.00%	\$ 10,000	\$ 51,824
330	Power	500,000	450,000	324,296	435,000	435,000	550,000	26.44%	\$ 115,000	\$ 432,395
340	Natural Gas	25,000	70,000	24,188	50,000	50,000	75,000	50.00%	\$ 25,000	\$ 32,250
345	Utilities: Water, Sewer, & Waste	40,000	60,000	54,679	50,000	50,000	75,000	50.00%	\$ 25,000	\$ 72,906
350	Outside Services	74,000	74,000	13,323	125,000	125,000	100,000	-20.00%	\$ (25,000)	\$ 17,764
360	Laboratory	200,000	230,000	146,997	225,000	225,000	225,000	0.00%	\$ -	\$ 195,996
390	Education/Memberships	60,000	35,000	23,690	25,000	25,000	35,000	40.00%	\$ 10,000	\$ 31,587
400	Buildings & Grounds	35,000	130,000	48,123	40,000	40,000	60,000	50.00%	\$ 20,000	\$ 64,164
510	Insurance & Bonds	100,000	100,000	129,154	120,000	120,000	140,000	16.67%	\$ 20,000	\$ 129,154
	TOTAL OPERATING EXPENSES	\$ 4,431,000	\$ 5,412,000	\$ 3,856,618	\$ 5,547,500	\$ 5,547,500	\$ 5,981,500	7.82%	\$ 434,000	\$ 5,150,092

**SOUTH DAVIS SEWER DISTRICT
INDUSTRIAL PRETREATMENT (5312)
2025 Expenses Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Change 2024/2025	Variance 2024/2025	2024 PROJECTED
	OPERATING EXPENSES									
110	Salaries	\$ 120,000	\$ 96,000	\$ 74,855	\$ 110,000	\$ 110,000	\$ 115,000	4.55%	\$ 5,000	\$ 102,433
130	Employee Benefits	65,000	65,000	45,442	65,000	\$ 65,000	70,000	7.69%	5,000	\$ 62,184
200	Operating Expense	1,400	2,500	1,212	2,500	\$ 2,500	2,500	0.00%	-	\$ 1,615
210	Office Expense	600	600	-	600	\$ 600	500	-16.67%	(100)	\$ -
220	Computer Expense	500	500	-	600	\$ 600		-100.00%	(600)	\$ -
230	Telecommunications	500	500	240	600	\$ 600	500	-16.67%	(100)	\$ 320
310	Transportation	2,000	2,000	-	2,000	\$ 2,000	1,000	-50.00%	(1,000)	\$ -
360	Laboratory	25,000	37,000	52,127	40,000	\$ 40,000	65,000	62.50%	25,000	\$ 69,503
390	Education/Memberships	1,000	1,500	139	2,000	2,000	2,000	0.00%	-	\$ 185
510	Insurance & Bonds	5,000	5,000	5,000	5,000	5,000	5,000	0.00%	-	\$ 8,571
	TOTAL OPERATING EXPENSES	\$ 221,000	\$ 210,600	\$ 179,014	\$ 228,300	\$ 228,300	\$ 261,500	14.54%	\$ 33,200	\$ 244,812

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - JR/FB (5314)
2025 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 8/31/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Change 2024/2025	Variance 2024/2025
OPERATING EXPENSES									
110	Salaries	\$ 200,000	\$ 200,000	\$ 103,065	\$ 100,000	\$ 100,000	\$ 50,000	-50.00%	\$ (50,000)
130	Employee Benefits	57,000	57,000	26,496	34,000	\$ 34,000	20,000	-41.18%	\$ (14,000)
200	Operating Expenses	17,000	17,000	3,370	5,000	\$ 5,000	5,000	0.00%	\$ -
210	Office Expense	1,000	1,000	-	1,000	\$ 1,000	1,000	0.00%	\$ -
220	Computer Expense	2,000	2,000	872	1,000	\$ 1,000	1,000	0.00%	\$ -
230	Telecommunications	1,000	1,000	180	1,000	\$ 1,000	1,000	0.00%	\$ -
310	Transportation	5,000	5,000	79	5,000	\$ 5,000	3,000	-40.00%	\$ (2,000)
350	Outside Services (Research Contracts)	190,000	198,000	136,623	323,000	\$ 323,000	349,000	8.05%	\$ 26,000
360	Laboratory	50,000	50,000	23,215	50,000	\$ 50,000	40,000	-20.00%	\$ (10,000)
390	Education/Memberships/Pub/Incentives	5,000	5,000	2,869	5,000	\$ 5,000	5,000	0.00%	\$ -
TOTAL OPERATING EXPENSES		\$ 528,000	\$ 536,000	\$ 296,769	\$ 525,000	\$ 525,000	\$ 475,000	-9.52%	\$ (50,000)
*Compensated Absence Liability (TM)		\$ 55,000	\$ 55,000		\$ 75,000	\$ 75,000	\$ -		\$ (50,000)

Contributors	2023	2024
South Davis Sewer District	\$ 50,000	\$ 50,000
Central Davis Sewer District	\$ 50,000	\$ 50,000
North Davis Sewer District	\$ 100,000	\$ 100,000
Central Valley Water Reclamation Facility	\$ 150,000	\$ 150,000
South Valley Water Reclamation Facility	\$ 75,000	\$ 75,000
South Valley Sewer District	\$ 50,000	\$ 50,000
*Salt Lake City	\$ 100,000	\$ 50,000 (Final PMT for 2023)
Total	\$ 575,000	\$ 525,000

**SOUTH DAVIS SEWER DISTRICT
OU2 (5315)
2025 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Chg 2024/2025	Variance 2024/2025	2024 PROJECTED
OPERATING EXPENSES										
110	Salaries	\$ 68,000	\$ 43,000	\$ 37,760	\$ 45,500	\$ 45,500	\$ 47,775	5.00%	\$ 2,275	\$ 50,346
130	Employee Benefits	24,000	14,000	12,417	18,000	\$ 18,000	\$ 18,900	5.00%	900	\$ 16,557
200	Operating Expenses	15,000	30,000	18,232	15,000	\$ 15,000	\$ 15,750	5.00%	750	\$ 24,309
205	Repairs and Maintenance		500	129	500	\$ 500	\$ 525			\$ 173
210	Office Expense	500	-	-	500	\$ 500	\$ 525	5.00%	25	\$ -
220	Computer Expense	500	500	-	500	\$ 500	\$ 525	5.00%	25	\$ -
230	Telecommunications	3,000	1,000	221	1,500	\$ 1,500	\$ 1,575	5.00%	75	\$ 295
330	Power	7,000	7,200	5,958	7,500	\$ 7,500	\$ 7,875	5.00%	375	\$ 7,944
340	Natural Gas	2,000	2,500	2,001	7,500	\$ 7,500	\$ 7,875	5.00%	375	\$ 2,669
345	Utilities	1,000	1,000	791	1,000	\$ 1,000	\$ 1,050	5.00%	50	\$ 1,055
360	Laboratory	1,000	-	-	-	\$ -	\$ -		-	\$ -
380	Audit Expense	2,000	2,000	2,000	2,000	\$ 2,000	\$ 2,100	5.00%	100	\$ 2,667
400	Buildings & Grounds	500	-	-	500	\$ 500	\$ 525	5.00%	25	\$ -
	Subtotal	\$ 124,500	\$ 101,700	\$ 79,510	\$ 100,000	\$ 100,000	\$ 105,000	5.00%	\$ 5,000	\$ 106,013
500	Overhead charge (15%)	18,500	15,255	-	15,000	15,000	15,750	5.00%	750	-
	TOTAL OPERATING EXPENSES	\$ 143,000	\$ 116,955	\$ 79,510	\$ 115,000	\$ 115,000	\$ 120,750	5.00%	\$ 5,725	\$ 106,013

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - Utah Lake (5316)
2025 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 8/31/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Change 2024/2025	Variance 2024/2025
OPERATING EXPENSES									
110	Salaries	\$ 95,000	\$ 95,000	\$ 66,794	\$ 61,000	\$ 61,000	\$ 30,000	-50.82%	\$ (31,000)
130	*Employee Benefits	28,000	28,000	\$ 12,085	21,000	\$ 21,000	10,000	-52.38%	(11,000)
200	Operating Expenses	5,000	5,000	\$ 1,302	4,000	\$ 4,000	4,000	0.00%	-
210	Office Expense	1,000	1,000	\$ -	1,000	\$ 1,000	1,000	100.00%	-
220	Computer Expense	1,000	1,000	\$ 872	1,000	\$ 1,000	1,000	0.00%	-
230	Telecommunications	1,000	1,000	\$ 60	1,000	\$ 1,000	1,000	0.00%	-
310	Transportation	2,000	2,000	\$ 175	2,000	\$ 2,000	2,000	0.00%	-
350	Outside Services (Research Contracts)	89,000	89,000	\$ 41,905	128,000	\$ 128,000	161,000	25.78%	33,000
360	Laboratory	2,000	2,000	\$ 290	2,000	\$ 2,000	2,000	0.00%	-
390	Education/Memberships/Pub/Incentives	1,000	1,000	\$ 290	1,000	\$ 1,000	6,000	500.00%	5,000
TOTAL OPERATING EXPENSES		\$ 225,000	\$ 225,000	\$ 123,773	\$ 222,000	\$ 222,000	\$ 218,000	-1.80%	\$ (4,000)

Contributors - 2023 FCST 2024

Orem	\$ 50,000
Spanish Fork	\$ 25,000
Provo	\$ 50,000
Timpanogos	\$ 100,000
Total	\$ 225,000

**SOUTH DAVIS SEWER DISTRICT
GENERAL & ADMINSTRATIVE (5318)
2025 Expense Budget**

ACCT. NO.	ITEM	Proposed BUDGET 2023	Amended BUDGET 2023	ACTUAL 9/30/2024	Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	% Chg 2024/2025	Variance 2024/2025	2024 PROJECTED
OPERATING EXPENSES										
110	Salaries	\$ 700,000	\$ 680,000	\$ 534,151	\$ 1,000,000	\$ 1,000,000	1,010,000	1.0%	\$ 10,000	\$ 730,943
130	Employee Benefits	325,000	360,000	290,321	460,000	460,000	445,000	-3.3%	\$ (15,000)	\$ 397,281
210	Office Expense	55,000	85,000	44,565	150,000	150,000	150,000	0.0%	\$ -	\$ 59,420
220	Computer Expense	120,000	170,000	94,525	225,000	225,000	350,000	55.6%	\$ 125,000	\$ 126,033
230	Telecommunications	20,000	10,000	4,470	10,000	10,000	20,000	100.0%	\$ 10,000	\$ 5,961
350	Outside Services	200,000	175,000	67,878	340,000	340,000	350,000	2.9%	\$ 10,000	\$ 90,504
380	Audit/Accounting Expense	20,000	20,500	41,885	25,000	25,000	40,000	60.0%	\$ 15,000	\$ 55,847
390	Education/Memberships	22,000	20,000	23,443	65,000	65,000	40,000	-38.5%	\$ (25,000)	\$ 31,257
395	Division of Water Quality - NOV Fines	40,000	-	76,543	105,000	105,000	50,000	-52.4%	\$ (55,000)	\$ 102,057
393	Division of Water Quality - Fees	19,000	19,000	6,957	20,000	20,000	20,000	0.0%	\$ -	\$ 9,276
400	Building and Grounds	15,000	5,000	2,847	5,000	5,000	30,000	500.0%	\$ 25,000	\$ 3,796
	Insurance and Bonds			978	-		5,000		\$ 5,000	\$ 1,304
	TOTAL OPERATING EXPENSES	\$ 1,536,000	\$ 1,544,500	\$ 1,188,563	\$ 2,405,000	\$ 2,405,000	\$ 2,510,000	4.4%	\$ 105,000	\$ 1,613,679