SOUTH DAVIS SEWER DISTRICT BUDGET
2027 TENTATIVE BUDGET - OCTOBER 15, 2026

		ACTUAL 2025	BUDGET 2026	Sep-26 ACTUAL 2026	FORECAST 2026	Proposed Budget 2027	% Chg 26/27
OPERATING REVENUES							
Property Taxes	$	6,112,571	$ 6,567,000	$ 1,191,676	$ 6,567,000	**$ 7,167,000**	9.1%
Service Charges	$	14,457,516	$ 14,500,000	$ 14,632,149	$ 14,500,000	**$ 15,000,000**	3.4%
Special Treatment Charges	$	1,243,108	$ 800,000	$ 466,464	$ 800,000	**$ 1,200,000**	50.0%
WFWQC Revenue	$	700,000	$ 700,000	$ 675,000	$ 700,000	**$ 675,000**	-3.6%
Impact Fees	$	602,339	$ 200,000	$ 301,496	$ 200,000	**$ 200,000**	0.0%
Interest Income	$	1,426,733	$ 650,000	$ 1,425,304	$ 650,000	**$ 650,000**	0.0%
Contributions to Capital	$	1,662,737	$ 100,000	$ -	$ 100,000	**$ 100,000**	0.0%
Other Sundry Revenue	$	959,944	$ 883,000	$ 731,704	$ 883,000	**$ 883,000**	0.0%
TOTAL REVENUES	**$**	**27,164,948**	**$ 24,400,000**	**$ 19,423,793**	**$ 24,400,000**	**$ 25,875,000**	**6.0%**
OPERATING EXPENSES - COLLECTIONS							
110 Salaries	$	999,688	$ 1,200,000	$ 766,943	$ 1,049,501	**$ 1,150,000**	-4.2%
130 Employee Benefits	$	543,604	$ 640,000	$ 410,688	$ 561,994	**$ 620,000**	-3.1%
200 Operating Expense	$	333,240	$ 525,000	$ 385,943	$ 514,590	**$ 200,000**	-61.9%
205 Repairs & Maintenance	$	-	$ -	$ -	$ -	**$ 1,035,000**	
210 Office Expense	$	18,385	$ 3,000	$ 5,658	$ 7,544	**$ 5,000**	66.7%
220 Computer Expense	$	-	$ -	$ -	$ -	**$ -**	
230 Telecommunications	$	14,992	$ 27,000	$ 10,709	$ 14,279	**$ 27,000**	0.0%
310 Transportation	$	13,630	$ 25,000	$ 27,637	$ 36,850	**$ 45,000**	80.0%
330 Power	$	28,871	$ 40,000	$ 21,877	$ 29,169	**$ 35,000**	-12.5%
340 Natural Gas	$	5,699	$ 15,000	$ 4,442	$ 5,923	**$ 10,000**	-33.3%
345 Utilities: Water, Sewer, & Waste	$	12,898	$ 15,000	$ 11,943	$ 15,924	**$ 16,000**	6.7%
350 Outside Services	$	22,331	$ 35,000	$ 15,645	$ 20,859	**$ 35,000**	0.0%
370 No-Fault Sewer Backup Fund	$	13,777	$ 80,000	$ 481	$ 641	**$ 80,000**	0.0%
390 Education/Memberships	$	14,334	$ 12,000	$ 4,763	$ 6,351	**$ 15,000**	25.0%
400 Buildings & Grounds	$	11,612	$ 10,000	$ 28,136	$ 37,515	**$ 20,000**	100.0%
510 Insurance	$	127,348	$ 140,000	$ 142,792	$ 142,792	**$ 157,000**	12.1%
TOTAL COLLECTIONS EXPENSE	**$**	**2,160,409**	**$ 2,767,000**	**$ 1,837,656**	**$ 2,443,931**	**$ 3,450,000**	**24.7%**
OPERATING EXPENSES - TREATMENT							
110 Salaries	$	1,386,962	$ 1,650,000	$ 955,307	$ 1,307,262	**$ 1,450,000**	-12.1%
130 Employee Benefits	$	686,527	$ 900,000	$ 544,863	$ 745,601	**$ 900,000**	0.0%
200 Operations	$	474,509	$ 500,000	$ 239,256	$ 319,008	**$ 250,000**	-50.0%
205 Repair & Maintenance	$	-	$ -	$ -	$ -	**$ 1,250,000**	
210 Office Expense	$	2,368	$ 3,000	$ 2,497	$ 3,329	**$ 5,000**	66.7%
220 Computer Expenses	$	-	$ -	$ -	$ -	**$ -**	
230 Telecommunications	$	16,293	$ 27,000	$ 12,837	$ 17,116	**$ 41,000**	51.9%
240 Chemicals	$	1,712,093	$ 2,100,000	$ 1,227,853	$ 1,637,137	**$ 2,000,000**	-4.8%
310 Transportation	$	25,546	$ 60,000	$ 19,201	$ 25,601	**$ 50,000**	-16.7%
320 Solids	$	39,311	$ 65,000	$ 21,819	$ 29,092	**$ 55,000**	-15.4%
330 Power	$	484,921	$ 600,000	$ 267,260	$ 356,346	**$ 954,000**	59.0%
340 Natural Gas	$	36,220	$ 35,000	$ 21,610	$ 28,813	**$ 70,000**	100.0%
345 Utilities: Water, Sewer, & Waste	$	72,430	$ 80,000	$ 39,637	$ 52,849	**$ 85,000**	6.3%
350 Outside Services	$	18,116	$ 25,000	$ 5,229	$ 6,971	**$ 35,000**	40.0%
360 Laboratory	$	181,468	$ 235,000	$ 131,475	$ 175,300	**$ 215,000**	-8.5%
390 Education/Memberships	$	19,852	$ 40,000	$ 8,562	$ 11,416	**$ 40,000**	0.0%
400 Buildings & Grounds	$	30,584	$ 60,000	$ 67,357	$ 89,809	**$ 60,000**	0.0%
510 Insurance & Bonds	$	126,000	$ 140,000	$ 141,081	$ 141,081	**$ 155,000**	10.7%
TOTAL TREATMENT EXPENSE	**$**	**5,313,200**	**$ 6,520,000**	**$ 3,705,842**	**$ 4,946,733**	**$ 7,615,000**	**16.8%**
OPERATING EXPENSES - WFWQC -JR/FB	**$**	**397,590**	**$ 531,000**	**$ 208,084**	**$ 536,930**	**$ 423,000**	**-20.3%**
OPERATING EXPENSES - WFWQC -UL	**$**	**188,187**	**$ 213,000**	**$ 83,860**	**$ 194,066**	**$ 167,000**	**-21.6%**
OPERATING EXPENSES - OU2	**$**	**75,608**	**$ 126,788**	**$ 58,013**	**$ 103,978**	**$ 133,000**	**4.9%**

		ACTUAL 2025		BUDGET 2026		Sep-26 ACTUAL 2026		FORECAST 2026		Proposed Budget 2027	% Chg 26/27
OPERATING EXPENSES - INDUSTRIAL PRETREATMENT											
110 Salaries	$	118,170	$	119,000	$	90,960	$	124,472	**$**	**125,000**	5.0%
130 Employee Benefits	$	65,588	$	75,000	$	49,504	$	67,743	**$**	**73,000**	-2.7%
200 Operating Expense	$	2,100	$	2,500	$	5,376	$	7,169	**$**	**4,000**	60.0%
210 Office Expense	$	-	$	500	$	236	$	315	**$**	**500**	0.0%
220 Computer Expense	$	-	$	-	$	-	$	-	**$**	**-**	
230 Telecommunications	$	480	$	500	$	240	$	320	**$**	**500**	0.0%
310 Transportation	$	-	$	1,000	$	-	$	-	**$**	**1,000**	0.0%
360 Laboratory	$	49,721	$	58,000	$	37,295	$	49,727	**$**	**58,000**	0.0%
390 Education/Memberships	$	1,751	$	3,000	$	1,782	$	2,376	**$**	**3,000**	0.0%
510 Insurance & Bonds	$	3,680	$	5,000	$	5,000	$	5,000	**$**	**6,000**	20.0%
TOTAL IPT EXPENSE	**$**	**241,489**	**$**	**264,500**	**$**	**190,394**	**$**	**257,120**	**$**	**271,000**	**2.5%**
OPERATING EXPENSES - Capital Expansion											
904 Building & Facilities - CS	$	-	$	45,000	$	16,932	$	35,000	**$**	**35,000**	-22.2%
905 Building & Facilities - NP	$	25,963,424	$	40,000,000	$	18,256,622	$	30,000,000	**$**	**34,000,000**	-15.0%
906 Building & Facilities - SP	$	15,666	$	100,000	$	8,652	$	25,000	**$**	**100,000**	0.0%
907 Odor Construction - SP	$	155,021	$	1,500,000	$	551,000	$	1,500,000	**$**	**1,200,000**	-20.0%
909 Finance Costs - NP	$	7,000	$	300,000	$	9,500	$	9,500	**$**	**-**	-100.0%
910 Outfall/Sewer Lines	$	797,505	$	700,000	$	-	$	-	**$**	**100,000**	-85.7%
914 Operating & Support Equipment - CS	$	-	$	177,000	$	-	$	77,000	**$**	**139,000**	-21.5%
915 Operating & Support Equipment - TP	$	13,575	$	100,000	$	-	$	100,000	**$**	**400,000**	300.0%
926 Mobile Equipment - GA	$	67,225	$	-	$	-	$	-	**$**	**70,000**	
924 Mobile Equipment - CS	$	980,113	$	391,000	$	369,656	$	369,656	**$**	**282,000**	-27.9%
925 Mobile Equipment -TP	$	149,319	$	325,000	$	93,814	$	150,000	**$**	**275,000**	-15.4%
930 Office Furniture & Equipment - GA	$	16,322	$	100,000	$	161,295	$	170,000	**$**	**440,000**	340.0%
931 Office Equipment - CS	$	-	$	5,000	$	-	$	5,000	**$**	**5,000**	0.0%
932 Office Equipment - TP	$	-	$	12,000	$	-	$	5,000	**$**	**20,000**	66.7%
934 Major Equipment - TP	$	-	$	100,000	$	-	$	100,000	**$**	**100,000**	0.0%
937 Engineering - SP	$	9,275	$	70,000	$	-	$	15,000	**$**	**50,000**	-28.6%
938 Engineering - NP	$	762,543	$	3,000,000	$	469,438	$	800,000	**$**	**2,500,000**	-16.7%
TOTAL CAPITAL EXPENSE	**$**	**28,936,988**	**$**	**46,925,000**	**$**	**19,936,908**	**$**	**33,361,156**	**$**	**39,716,000**	**-15.4%**
TOTAL BONDED CONST EXPENSE	$	26,742,242	$	43,370,000	$	18,735,560	$	30,824,500	**$**	**36,550,000**	-15.7%
TOTAL CAPITAL NOT FINANCED	**$**	**2,194,746**	**$**	**3,555,000**	**$**	**1,201,348**	**$**	**2,536,656**	**$**	**3,166,000**	**-10.9%**
OPERATING EXPENSES - GENERAL AND ADMINISTRATIVE											
110 Salaries	$	959,915	$	1,100,000	$	908,637	$	1,243,398	**$**	**1,200,000**	9.1%
130 Employee Benefits	$	414,323	$	485,000	$	368,002	$	503,582	**$**	**510,000**	5.2%
210 Office Expense	$	54,782	$	150,000	$	60,788	$	81,050	**$**	**100,000**	-33.3%
220 Computer Expense	$	255,861	$	400,000	$	218,990	$	291,986	**$**	**300,000**	-25.0%
230 Telecommunications	$	30,286	$	25,000	$	16,178	$	21,571	**$**	**20,000**	-20.0%
350 Outside Services	$	114,649	$	325,000	$	107,432	$	143,242	**$**	**300,000**	-7.7%
380 Audit/Accounting Expense (Arbitrage)	$	25,795	$	40,000	$	25,935	$	34,580	**$**	**45,000**	12.5%
390 Education/Memberships	$	26,631	$	40,000	$	33,842	$	45,122	**$**	**55,000**	37.5%
395 Division of Water Quality - NOV Fines	$	9,000	$	50,000	$	-	$	-	**$**	**60,000**	20.0%
393 Division of Water Quality - Fees	$	-	$	20,000	$	12,500	$	16,667	**$**	**20,000**	0.0%
400 Building and Grounds	$	7,942	$	30,000	$	9,175	$	12,233	**$**	**25,000**	-16.7%
510 Insurance and Bonds	$	4,545	$	5,000	$	6,779	$	6,779	**$**	**7,000**	40.0%
TOTAL G & A EXPENSE	**$**	**1,903,730**	**$**	**2,670,000**	**$**	**1,768,257**	**$**	**2,400,210**	**$**	**2,642,000**	**-1.0%**
DEBT SERVICE											
TOTAL PRINCIPAL	$	2,519,000	$	2,525,000	$	2,525,000	$	2,525,000	**$**	**2,607,000**	3.2%
TOTAL INTEREST	$	2,494,462	$	4,122,606	$	4,122,606	$	4,122,606	**$**	**5,824,111**	41.3%
TOTAL BONDS	**$**	**5,013,462**	**$**	**4,980,245**	**$**	**6,647,606**	**$**	**6,647,606**	**$**	**8,431,111**	**69.3%**
GROSS INCOME (ALL REVENUE)	$	27,164,948	$	24,400,000	$	19,423,793	$	24,400,000	**$**	**25,875,000**	
TOTAL OPERATING EXPENSE	$	(10,280,213)	$	(13,092,288)	$	(7,852,105)	$	(10,882,968)	**$**	**(14,701,000)**	
TOTAL NON-CONSTRUTION CAPITAL	$	(2,194,746)	$	(3,555,000)	$	(1,201,348)	$	(2,536,656)	**$**	**(3,166,000)**	
TOTAL DEBT SERVICE	$	(5,013,462)	$	(4,980,245)	$	(6,647,606)	$	(6,647,606)	**$**	**(8,431,111)**	
NET INCOME	**$**	**9,676,527**	**$**	**2,772,468**	**$**	**3,722,734**	**$**	**4,332,769**	**$**	**(423,111)**	
TOTAL FUNDS EXPENDED INCLUDING OPS, DEBT AND CONSTRUCTION	**$**	**(44,230,663)**	**$**	**(64,997,533)**	**$**	**(34,436,619)**	**$**	**(50,891,731)**	**$**	**(62,848,111)**	