

**SOUTH DAVIS SEWER DISTRICT
SUMMARY WORKSHEET
2026 Budget**

SOUTH DAVIS SEWER DISTRICT	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	%Chg 2024/2025	Variance 2024/2025
REVENUE	\$ 23,629,000	\$ 23,629,000	\$ 24,400,000	3%	771,000
RESERVES	13,000,000	15,000,000	15,000,000	0%	-
BOND RESERVES	25,933,374	25,933,374	32,000,000	19%	6,066,626
TOTAL RESERVES	\$ 38,933,374	\$ 40,933,374	\$ 47,000,000	15%	6,066,626
INVESTMENT INCOME - WRR					-
TOTAL FUNDS: REVENUE PLUS RESERVES	\$ 62,562,374	\$ 64,562,374	\$ 71,400,000	11%	\$ 12,904,253
COLLECTION SYSTEM	\$ 2,681,000	\$ 2,681,000	\$ 2,767,000	3%	86,000
TREATMENT PLANTS	5,981,500	5,981,500	6,520,000	9%	538,500
GENERAL & ADMINISTRATIVE	2,510,000	2,510,000	2,670,000	6%	160,000
PRE-TREATMENT	261,500	261,500	264,500	1%	3,000
WATER QUALITY RESEARCH (JR/FB)	475,000	475,000	531,000	12%	56,000
WATER QUALITY RESEARCH (Utah Lake)	475,000	475,000	213,000	-55%	(262,000)
OU2-EPA SUPERFUND SITE	120,750	120,750	126,788	5%	6,038
TOTAL OPERATION & MAINTENANCE EXPENSES	\$ 12,504,750	\$ 12,504,750	\$ 13,092,288	5%	\$ 587,538
CAPITAL EXPENSES	\$ 38,933,495	\$ 38,933,495	\$ 46,925,000	21%	\$ 7,991,505
TOTAL USE OF FUNDS BEFORE DEBT SERVICE	\$ 51,438,245	\$ 51,438,245	\$ 60,017,288	17%	\$ 8,579,043
DEBT SERVICE	\$ 5,013,462	\$ 5,013,462	\$ 4,980,245	-1%	\$ (33,217)
TOTAL USE OF FUNDS SDSD	\$ 56,451,707	\$ 56,451,707	\$ 64,997,533	15%	\$ 8,545,826

**SOUTH DAVIS SEWER DISTRICT
REVENUE FUND (5300)
2026 Revenue Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025-2026	Variance 2025-2026
	REVENUE					
343030	Sewer Service	\$ 14,250,000	\$ 14,250,000	\$ 14,500,000	2%	250,000
311000	Taxes, Property	5,500,000	5,500,000	6,000,000	8%	500,000
311010	Taxes, Roll Back	2,000	2,000	2,000	0%	-
311020	Taxes, In-Lieu Of	135,000	135,000	135,000	0%	-
311030	Taxes, Personal	430,000	430,000	430,000	0%	-
343031	Special Treatment	600,000	600,000	800,000	25%	200,000
343033	Impact Fees	200,000	200,000	200,000	0%	-
343035	Project Fees	50,000	50,000	50,000	0%	-
343036	Inspection Fees	12,000	12,000	12,000	0%	-
343037	IPT Permit Fees	7,000	7,000	7,000	0%	-
343038	IPT Sampling Fees	20,000	20,000	20,000	0%	-
343039	IPT Lab Testing	40,000	40,000	40,000	0%	-
343040	General Other Revenue	280,000	280,000	280,000	0%	-
343041	Taxable Sales	2,000	2,000	2,000	0%	-
343044	WFWQC Contributions	700,000	700,000	700,000	0%	-
371010	Interest Income	600,000	600,000	650,000	8%	50,000
371011	Lease Revenue - WRR	271,000	271,000	42,000	-545%	(229,000)
371020	Delinquent Accounts Admin Fee	130,000	130,000	130,000	0%	-
371030	Contribution to Capital	100,000	100,000	100,000	0%	-
382010	Property Sales	300,000	300,000	300,000	0%	-
	TOTAL REVENUE	\$ 23,629,000	\$ 23,629,000	\$ 24,400,000	3%	771,000
	Total Reserves					-
	Investment Income - WRR					-
	TOTAL USE OF FUNDS	\$ 23,629,000	\$ 23,629,000	\$ 28,298,000	16%	4,669,000

**SOUTH DAVIS SEWER DISTRICT
COLLECTION SYSTEM (5310)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					-
110	Salaries	\$ 1,120,000	\$ 1,120,000	\$ 1,200,000	7.1%	\$ 80,000.00
130	Employee Benefits	600,000	600,000	640,000	6.7%	\$ 40,000.00
200	Operating Expense	625,000	625,000	525,000	-16.0%	\$ (100,000.00)
210	Office Expense	3,000	3,000	3,000	0.0%	\$ -
230	Telecommunications	18,000	18,000	27,000	50.0%	\$ 9,000.00
310	Transportation	25,000	25,000	25,000	0.0%	\$ -
330	Power	30,000	30,000	40,000	33.3%	\$ 10,000.00
340	Natural Gas	15,000	15,000	15,000	0.0%	\$ -
345	Utilities: Water, Sewer, & Waste	12,000	12,000	15,000	25.0%	\$ 3,000.00
350	Outside Services	35,000	35,000	35,000	0.0%	\$ -
370	No-Fault Sewer Backup Fund	50,000	50,000	80,000	60.0%	\$ 30,000.00
390	Education/Memberships	10,000	10,000	12,000	20.0%	\$ 2,000.00
400	Buildings & Grounds	8,000	8,000	10,000	25.0%	\$ 2,000.00
510	Insurance	130,000	130,000	140,000	7.7%	\$ 10,000.00
	TOTAL OPERATING EXPENSES	\$ 2,681,000	\$ 2,681,000	\$ 2,767,000	3.2%	\$ 86,000

**SOUTH DAVIS SEWER DISTRICT
TREATMENT PLANTS (5311)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 1,350,000	\$ 1,350,000	\$ 1,650,000	22.2%	\$ 300,000.00
130	Employee Benefits	750,000	750,000	900,000	20.0%	\$ 150,000.00
200	Operations	475,000	475,000	500,000	5.3%	\$ 25,000.00
210	Office Expense	1,500	1,500	3,000	100.0%	\$ 1,500.00
230	Telecommunications	25,000	25,000	27,000	8.0%	\$ 2,000.00
240	Chemicals	2,000,000	2,000,000	2,100,000	5.0%	\$ 100,000.00
310	Transportation	60,000	60,000	60,000	0.0%	\$ -
320	Solids	60,000	60,000	65,000	8.3%	\$ 5,000.00
330	Power	550,000	550,000	600,000	9.1%	\$ 50,000.00
340	Natural Gas	75,000	75,000	35,000	-53.3%	\$ (40,000.00)
345	Utilities: Water, Sewer, & Waste	75,000	75,000	80,000	6.7%	\$ 5,000.00
350	Outside Services	100,000	100,000	25,000	-75.0%	\$ (75,000.00)
360	Laboratory	225,000	225,000	235,000	4.4%	\$ 10,000.00
390	Education/Memberships	35,000	35,000	40,000	14.3%	\$ 5,000.00
400	Buildings & Grounds	60,000	60,000	60,000	0.0%	\$ -
510	Insurance & Bonds	140,000	140,000	140,000	0.0%	\$ -
	TOTAL OPERATING EXPENSES	\$ 5,981,500	\$ 5,981,500	\$ 6,520,000	9.0%	\$ 538,500

**SOUTH DAVIS SEWER DISTRICT
GENERAL & ADMINSTRATIVE (5318)
2026 Expense Budget**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 1,010,000	\$ 1,010,000	\$ 1,100,000	8.9%	\$ 90,000
130	Employee Benefits	445,000	445,000	485,000	9.0%	\$ 40,000
210	Office Expense	150,000	150,000	150,000	0.0%	\$ -
220	Computer Expense	350,000	350,000	400,000	14.3%	\$ 50,000
230	Telecommunications	20,000	20,000	25,000	25.0%	\$ 5,000
350	Outside Services	350,000	350,000	325,000	-7.1%	\$ (25,000)
380	Audit/Accounting Expense	40,000	40,000	40,000	0.0%	\$ -
390	Education/Memberships	40,000	40,000	40,000	0.0%	\$ -
395	Division of Water Quality - NOV Fines	50,000	50,000	50,000	0.0%	\$ -
393	Division of Water Quality - Fees	20,000	20,000	20,000	0.0%	\$ -
400	Building and Grounds	30,000	30,000	30,000	0.0%	\$ -
510	Insurance and Bonds	5,000	5,000	5,000	0.0%	\$ -
	TOTAL OPERATING EXPENSES	\$ 2,510,000	\$ 2,510,000	\$ 2,670,000	6.4%	\$ 160,000

**SOUTH DAVIS SEWER DISTRICT
INDUSTRIAL PRETREATMENT (5312)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 115,000	\$ 115,000	\$ 119,000	3.5%	\$ (4,000.00)
130	Employee Benefits	70,000	70,000	75,000	7.1%	(5,000.00)
200	Operating Expense	2,500	2,500	2,500	0.0%	-
210	Office Expense	500	500	500	0.0%	-
220	Computer Expense					-
230	Telecommunications	500	500	500	0.0%	-
310	Transportation	1,000	1,000	1,000	0.0%	-
360	Laboratory	65,000	65,000	58,000	-10.8%	7,000.00
390	Education/Memberships	2,000	2,000	3,000	50.0%	(1,000.00)
510	Insurance & Bonds	5,000	5,000	5,000	0.0%	-
	TOTAL OPERATING EXPENSES	\$ 261,500	\$ 261,500	\$ 264,500	1.15%	\$ (3,000.00)

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - JR/FB (5314)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Adopted BUDGET 2025	Projected BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 50,000	\$ 32,000	\$ 40,000	25.0%	\$ 8,000
130	Employee Benefits	20,000	7,000	8,000	-60.0%	1,000.00
200	Operating Expenses	5,000	5,400	5,000	0.0%	(400.00)
210	Office Expense	1,000	1,200	1,000	0.0%	(200.00)
220	Computer Expense	1,000	1,800	2,000	100.0%	200.00
230	Telecommunications	1,000	1,000	1,000	0.0%	-
310	Transportation	3,000	2,000	2,000	-33.3%	-
350	Outside Services (Research Contracts)	349,000	367,000	418,000	19.8%	51,000.00
360	Laboratory	40,000	47,000	50,000	25.0%	3,000.00
390	Education/Memberships/Pub/Incentives	5,000	4,800	4,000	-20.0%	(800.00)
	TOTAL OPERATING EXPENSES	\$ 475,000	\$ 469,200	\$ 531,000	11.8%	\$ 61,800
		\$ 693,000	\$ 692,000	\$ 744,000		

Contributors	2024	2025	2026
South Davis Sewer District	\$ 50,000	\$ 50,000	\$ 50,000
Central Davis Sewer District	50,000	50,000	50,000
North Davis Sewer District	100,000	100,000	100,000
Central Valley Water Reclamation Facility	150,000	150,000	150,000
South Valley Water Reclamation Facility	75,000	75,000	75,000
South Valley Sewer District	50,000	50,000	50,000
*Salt Lake City	50,000		
Total	\$ 525,000	\$ 475,000	\$ 475,000

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - Utah Lake (5316)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Adopted BUDGET 2025	Projected BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 30,000	\$ 20,000	\$ 20,000	0.0%	\$ (10,000)
130	Employee Benefits	10,000	4,000	5,000	25.0%	(6,000.00)
200	Operating Expenses	4,000	700	3,000	328.6%	(3,300.00)
210	Office Expense	1,000	400	1,000	150.0%	(600.00)
220	Computer Expense	1,000	1,800	1,000	-44.4%	800.00
230	Telecommunications	1,000	1,000	1,000	0.0%	-
310	Transportation	2,000	1,000	2,000	100.0%	(1,000.00)
350	Outside Services (Research Contracts)	161,000	193,000	126,000	-34.7%	32,000.00
360	Laboratory	2,000	-	1,000		(2,000.00)
390	Education/Memberships/Pub/Incentives	6,000	900	3,000	233.3%	(5,100.00)
	Contingency			50,000		
	TOTAL OPERATING EXPENSES	\$ 218,000	\$ 222,800	\$ 213,000	-4.4%	\$ 4,800

Contributors

Orem	\$ 50,000
Spanish Fork	25,000
Provo	50,000
Timpanogos	100,000
Total	<u>\$ 225,000</u>

**SOUTH DAVIS SEWER DISTRICT
OU2 (5315)
2026 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES					
110	Salaries	\$ 47,775	\$ 47,775	\$ 50,164	5.0%	\$ 2,389
130	Employee Benefits	18,900	18,900	\$ 19,845	5.0%	945
200	Operating Expenses	15,750	15,750	\$ 16,538	5.0%	788
205	Repairs and Maintenance	-	-	\$ -	0.0%	-
210	Office Expense	525	525	\$ 551	5.0%	26
220	Computer Expense	525	525	\$ 551	5.0%	26
230	Telecommunications	525	525	\$ 551	5.0%	26
310	Transportation	1,575	1,575	\$ 1,654	5.0%	79
330	Power	7,875	7,875	\$ 8,269	5.0%	394
340	Natural Gas	7,875	7,875	\$ 8,269	5.0%	394
345	Utilities	1,050	1,050	\$ 1,103	5.0%	53
380	Audit Expense	2,100	2,100	\$ 2,205	5.0%	105
400	Buildings & Grounds	525	525	\$ 551		26
	Subtotal	\$ 105,000	\$ 105,000	\$ 110,250	5.0%	\$ 5,250
500	Overhead charge (15%)	15,750	15,750	16,538	5.0%	788
	TOTAL OPERATING EXPENSES	\$ 120,750	\$ 120,750	\$ 126,788	5.0%	\$ 6,038