

**SOUTH DAVIS SEWER DISTRICT
SUMMARY WORKSHEET
2024 Budget**

SOUTH DAVIS SEWER DISTRICT	BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/14/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	%Chg 2023/2024	Variance 2023/2024
REVENUE	\$ 16,112,500	\$ 17,056,500	\$ 14,726,581	\$ 17,162,800	\$ 18,603,000	\$ 19,503,000	5%	900,000
RESERVES	-	9,877,884	13,530,194	3,707,063	10,622,717	35,622,717	235%	25,000,000
INVESTMENT INCOME - WRR								-
TOTAL APPLICATION OF FUNDS	\$ 16,112,500	\$ 26,934,384	\$ 28,256,775	\$ 20,869,863	\$ 29,225,717	\$ 55,125,717	89%	\$ 25,900,000
COLLECTION SYSTEM	\$ 2,282,000	\$ 2,233,000	\$ 1,767,513	\$ 2,593,000	\$ 2,228,000	\$ 2,695,500	21%	467,500
TREATMENT PLANTS	3,315,000	3,725,000	4,159,368	4,431,000	5,412,000	5,547,500	3%	135,500
GENERAL & ADMINISTRATIVE	1,479,000	1,444,000	1,227,991	1,536,000	1,544,500	2,405,000	56%	860,500
PRE-TREATMENT	174,600	172,000	165,830	221,000	210,600	228,300	8%	17,700
WATER QUALITY RESEARCH (JR/FB)	702,000	682,000	347,080	528,000	536,000	525,000	-2%	(11,000)
WATER QUALITY RESEARCH (Utah Lake)	267,000	206,000	142,136	225,000	225,000	222,000	-1%	(3,000)
OU2-EPA SUPERFUND SITE	151,800	129,720	115,000	143,000	116,955	115,000	-2%	(1,955)
TOTAL OPERATION & MAINTENANCE EXPENSES	\$ 8,371,400	\$ 8,591,720	\$ 7,924,917	\$ 9,677,000	\$ 10,273,055	\$ 11,738,300	14%	\$ 1,465,245
CAPITAL EXPENSES	\$ 9,021,000	\$ 6,120,618	\$ 4,688,987	\$ 7,127,418	\$ 6,530,000	\$ 31,492,000	382%	\$ 24,962,000
TOTAL USE OF FUNDS BEFORE DEBT SERVICE	\$ 17,392,400	\$ 14,712,338	\$ 12,613,904	\$ 16,804,418	\$ 16,803,055	\$ 43,230,300	157%	\$ 26,427,245
DEBT SERVICE	\$ 3,040,775	\$ 3,040,775	\$ 579,448	\$ 3,039,213	\$ 3,039,213	\$ 5,060,098	66%	\$ 2,020,885
TOTAL USE OF FUNDS SDSL	\$ 20,433,175	\$ 17,753,113	\$ 13,193,352	\$ 19,843,631	\$ 19,842,268	\$ 48,290,398	143%	\$ 28,448,130

NET OPERATING REVENUE (EXPENSE)	\$ 7,741,100	\$ 8,464,780	\$ 6,801,664	\$ 7,485,800	\$ 8,329,945	\$ 7,764,700	-7%	\$ (565,245)
DEBT SERVICE	\$ (1,279,900)	\$ 26,934,384	\$ 5,605,277	\$ (4,065,445)	\$ (12,422,662)	\$ (11,895,417)	-4%	\$ 527,245
CAPITAL EXPENSES	\$ 9,021,000	\$ 6,120,618		\$ (7,127,418)	\$ (6,530,000)	\$ (31,492,000)	382%	\$ (24,962,000)
RESERVES	\$ -	\$ 9,877,884		\$ 3,707,063	\$ 10,622,717	\$ 35,622,717	235%	\$ 25,000,000
	\$ (4,320,675)	\$ 9,181,271	\$ 1,533,228	\$ (1,026,233)	\$ 9,383,448	\$ 6,835,318	-27%	(2,548,130.00)
RESERVES USED FOR WRR OPERATION				\$ (3,500,000)	\$ (3,500,000)	\$ (500,000)	-86%	\$ 3,000,000
NET FUND BALANCE AFTER WRR OPERATION				\$ 16,343,631	\$ 16,342,268	\$ 47,790,398	192%	\$ 31,448,130

TOTAL CAPITAL EXPENSES	\$ 7,127,418	\$ 6,530,000	\$ 31,492,000
CAPITAL EXPENSES (BOND PROCEEDS)	(7,989,000)	(5,025,941)	(5,620,000)
CAPITAL EXPENSES (RESERVES)	\$ (861,582)	\$ 1,504,059	\$ 25,872,000

FINAL

**SOUTH DAVIS SEWER DISTRICT
REVENUE FUND (5300)
2024 Revenue Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/25/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Chg 2023/2024	Variance 2023/2024
343030	Sewer Service	\$ 9,400,000	\$ 10,500,000	\$ 10,472,681	\$ 10,500,000	\$ 10,500,000	\$ 10,500,000	0%	
311000	Taxes, Property	4,000,000	3,500,000	196,529	3,500,000	3,500,000	5,500,000	36%	2,000,000
311010	Taxes, Roll Back	5,000	8,000	-	5,000	5,000	5,000	0%	\$ -
311020	Taxes, In-Lieu Of	120,000	120,000	147,276	120,000	120,000	120,000	0%	-
311030	Taxes, Personal	330,000	460,000	455,062	450,000	460,000	450,000	-2%	(10,000)
343031	Special Treatment	250,000	600,000	351,601	600,000	600,000	600,000	0%	-
343033	Impact Fees	400,000	350,000	102,385	350,000	200,000	200,000	0%	-
343035	Project Fees	55,000	55,000	8,408	55,000	55,000	50,000	-10%	(5,000)
343036	Inspection Fees	22,000	20,000	9,600	20,000	15,000	15,000	0%	-
343037	IPT Permit Fees	5,800	5,800	5,700	5,800	6,000	6,000	0%	-
343038	IPT Sampling Fees	15,000	15,000	14,828	15,000	15,000	15,000	0%	-
343039	IPT Lab Testing	26,000	25,000	34,235	25,000	35,000	35,000	0%	-
343040	General Other Revenue	240,000	260,000	306,911	260,000	260,000	275,000	5%	15,000
343041	Taxable Sales	1,000	2,000	68	2,000	2,000	2,000	0%	-
343044	WFWQC Contributions	800,700	800,700	800,000	800,000	800,000	700,000	-14%	(100,000)
371010	Interest Income	110,000	100,000	489,084	120,000	600,000	600,000	0%	-
382010	Property Sales	200,000	100,000	255,275	200,000	300,000	300,000	0%	-
371020	Delinquent Accounts Admin Fee	130,000	125,000	118,971	125,000	120,000	120,000	0%	-
371030	Contribution to Capital	2,000	10,000	-	10,000	10,000	10,000	0%	-
382020	ARPA Grant Revenue			957,968	-	1,000,000			
	TOTAL REVENUE	\$ 16,112,500	\$ 17,056,500	\$ 14,726,581	\$ 17,162,800	\$ 18,603,000	\$ 19,503,000	5%	\$ 900,000
	Total Reserves	\$ -	\$ 9,877,884	\$ 13,530,194	\$ 3,707,063	\$ 10,622,717	\$ 35,622,717	-62.5%	\$ (6,170,821)
	Investment Income - WRR				-				
	TOTAL USE OF FUNDS	\$ 16,112,500	\$ 26,934,384	\$ 28,256,775	\$ 20,869,863	\$ 29,225,717	\$ 55,125,717	-22.5%	\$ (5,270,821)

**SOUTH DAVIS SEWER DISTRICT
COLLECTION SYSTEM (5310)
2024 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/25/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Chg 2023/2024	Variance 2023/2024
	OPERATING EXPENSES								
110	Salaries	\$ 925,000	\$ 925,000	\$ 826,836	\$ 1,040,000	\$ 1,040,000	\$ 1,060,000	1.9%	\$ 20,000
130	Employee Benefits	575,000	575,000	484,762	575,000	610,000	580,000	-4.9%	(30,000)
200	Operating Expense	90,000	90,000	60,843	80,000	70,000	80,000	14.3%	10,000
205	Repairs & Maintenance	390,000	260,000	121,453	500,000	160,000	525,000	228.1%	365,000
210	Office Expense	5,000	3,000	116	3,000	3,000	3,000	100.0%	-
220	Computer Expense	48,000	100,000	47,527	100,000	70,000	100,000	42.9%	30,000
230	Telecommunications	15,000	15,000	9,696	15,000	15,000	15,000	0.0%	-
310	Transportation	18,000	30,000	16,132	30,000	30,000	25,000	-16.7%	(5,000)
330	Power	20,000	20,000	19,647	20,000	20,000	20,000	0.0%	-
340	Natural Gas	10,000	10,000	8,726	10,000	10,000	12,000	20.0%	2,000
345	Utilities: Water, Sewer, & Waste	5,000	5,000	4,581	5,000	5,000	5,500	10.0%	500
350	Outside Services	75,000	75,000	17,359	75,000	30,000	75,000	150.0%	45,000
370	No-Fault Sewer Backup Fund	10,000	10,000	24,697	5,000	30,000	50,000	66.7%	20,000
390	Education/Memberships/Pub/Incentives	5,000	5,000	5,033	10,000	10,000	10,000	0.0%	-
400	Buildings & Grounds	5,000	5,000	1,403	5,000	5,000	5,000	0.0%	-
510	Insurance	86,000	105,000	118,702	120,000	120,000	130,000	8.3%	10,000
	TOTAL OPERATING EXPENSES	\$ 2,282,000	\$ 2,233,000	\$ 1,767,513	\$ 2,593,000	\$ 2,228,000	\$ 2,695,500	21.0%	\$ 467,500

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**SOUTH DAVIS SEWER DISTRICT
TREATMENT PLANTS (5311)
2024 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/25/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Change 2023/2024	Variance 2023/2024
	OPERATING EXPENSES								
110	Salaries	\$ 1,030,000	\$ 1,100,000	\$ 1,019,531	\$ 1,250,000	\$ 1,290,000	\$ 1,200,000	-6.98%	\$ (90,000)
130	Employee Benefits	500,000	550,000	532,223	650,000	680,000	600,000	-11.76%	(80,000)
200	Operations	100,000	100,000	96,209	100,000	120,000	125,000	4.17%	5,000
205	Repair & Maintenance	113,000	200,000	218,198	257,000	257,000	321,000	24.90%	64,000
210	Office Expense	3,000	3,000	870	3,000	1,000	1,500	100.00%	500
220	Computer Expenses	28,000	15,000	1,747	50,000	50,000	215,000	330.00%	165,000
230	Telecommunications	10,000	10,000	9,466	10,000	15,000	15,000	0.00%	-
240	Chemicals	670,000	950,000	1,382,476	1,000,000	1,750,000	1,900,000	8.57%	150,000
310	Transportation	27,000	27,000	39,687	27,000	50,000	50,000	0.00%	-
320	Solids	50,000	50,000	37,870	50,000	50,000	50,000	0.00%	-
330	Power	250,000	245,000	342,592	500,000	450,000	435,000	-3.33%	(15,000)
340	Natural Gas	25,000	25,000	55,503	25,000	70,000	50,000	-28.57%	(20,000)
345	Utilities: Water, Sewer, & Waste	40,000	40,000	50,124	40,000	60,000	50,000	-16.67%	(10,000)
350	Outside Services	74,000	70,000	54,051	74,000	74,000	125,000	68.92%	51,000
360	Laboratory	260,000	170,000	170,449	200,000	230,000	225,000	-2.17%	(5,000)
390	Education/Memberships	15,000	50,000	7,101	60,000	35,000	25,000	-28.57%	(10,000)
400	Buildings & Grounds	35,000	35,000	41,269	35,000	130,000	40,000	-69.23%	(90,000)
510	Insurance & Bonds	85,000	85,000	100,000	100,000	100,000	120,000	20.00%	20,000
	TOTAL OPERATING EXPENSES	\$ 3,315,000	\$ 3,725,000	\$ 4,159,368	\$ 4,431,000	\$ 5,412,000	\$ 5,547,500	2.50%	\$ 135,500

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**SOUTH DAVIS SEWER DISTRICT
INDUSTRIAL PRETREATMENT (5312)
2024 Expenses Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/25/2023	BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Change 2023/2024	Variance 2023/2024
	OPERATING EXPENSES								
110	Salaries	\$ 86,000	\$ 84,000	\$ 75,634	\$ 120,000	\$ 96,000	\$ 110,000	14.58%	\$ 14,000
130	Employee Benefits	55,000	54,000	49,267	65,000	65,000	65,000	0.00%	-
200	Operating Expense	1,000	1,500	1,688	1,400	2,500	2,500	0.00%	-
210	Office Expense	600	500	-	600	600	600	0.00%	-
220	Computer Expense	500	500	-	500	500	600	20.00%	100
230	Telecommunications	500	500	240	500	500	600	20.00%	100
310	Transportation	2,000	2,000	-	2,000	2,000	2,000	0.00%	-
360	Laboratory	25,000	25,000	32,711	25,000	37,000	40,000	8.11%	3,000
390	Education/Memberships	1,000	1,000	1,291	1,000	1,500	2,000	33.33%	500
510	Insurance & Bonds	3,000	3,000	5,000	5,000	5,000	5,000	0.00%	-
	TOTAL OPERATING EXPENSES	\$ 174,600	\$ 172,000	\$ 165,830	\$ 221,000	\$ 210,600	\$ 228,300	8.40%	\$ 17,700

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**SOUTH DAVIS SEWER DISTRICT
CAPITAL EXPENSES (5313)
2023 Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/10/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Change 2023/2024	Variance 2023/2024
COLLECTION SYSTEM									
904	Building & Facilities - CS	22,000	22,000	-	\$ 25,000	\$ -	\$ 25,000	100%	
910	Outfall/Sewer Lines			\$ 517,794	\$ 300,000	\$ 518,000	\$ 550,000		
914	Operating & Support Equipment - CS			\$ -	85,000.00	-	58,000		\$ 58,000
924	Mobile Equipment - CS	440,000	440,000	\$ 281,692	290,000	290,000	616,000	112%	326,000
931	Office Equipment - CS	4,000	73,000	-	37,782	-	5,000		5,000
Subtotal		\$ 466,000	\$ 535,000	\$ 799,486	\$ 737,782	\$ 808,000	\$ 1,254,000	55%	\$ 446,000
TREATMENT PLANTS									
905	Buildings & Facilities		-		\$ -		-		
905	Construction in Progress - NP	\$ 1,000,000	\$ 25,941	\$ 1,006,210	\$ 1,000,000	\$ 1,700,000	\$ 25,000,000	100%	\$23,300,000
906	Construction in Progress - SP	\$ 2,689,000	\$ 4,500,000	2,559,744	\$ 520,000	3,600,000	50,000	-99%	(3,550,000)
908	Finance Costs - SP	10,000	-	7,000	-	-	-		-
909	Finance Costs - NP	30,000	-	-	50,000	100,000	100,000		-
915	Operating & Support Equipment - TP	-	60,650	155,856	-	160,000	100,000	-100%	(60,000)
925	Mobile Equipment	406,000	243,000	79,377	336,000	80,000	532,000	565%	452,000
932	Office Equipment - TP	4,000	73,000	-	21,636	-	22,000		22,000
934	Major Equipment - TP	100,000	100,000	-	100,000	-	100,000		100,000
937	Engineering - SP	300,000	300,000	-	100,000	-	50,000		-
938	Engineering - NP	4,000,000	200,000	-	4,000,000	-	4,100,000	#DIV/0!	4,100,000
Subtotal		\$ 8,539,000	\$ 5,502,591	\$ 3,808,187	\$ 6,127,636	\$ 5,640,000	\$ 30,054,000	433%	\$24,414,000
GENERAL & ADMINISTRATIVE									
926	Mobile Equipment - GA	-	-	81,314	82,000	82,000	79,000		(3,000)
930	Office Furniture & Equipment - GA	\$ 16,000	\$ 83,027	\$ -	\$ 180,000	\$ -	\$ 105,000	#DIV/0!	\$ 105,000
Subtotal		\$ 16,000	\$ 83,027	\$ 81,314	\$ 262,000	\$ 82,000	\$ 184,000	124%	\$ 102,000
INDUSTRIAL PRETREATMENT									
916	Operating & Support Equipment - IPT	-	-	\$ -	-	-	-		-
925	Mobile Equipment - IPT	-	-	-	-	-	-		-
Subtotal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
WATER QUALITY GROUP (JR/FB)									
916	Operating & Support Equipment - JRFB	-	-	-	-	-	-		-
925	Mobile Equipment - JRFB	-	-	-	-	-	-		-
Subtotal		-	-	-	-	-	-		
WATER QUALITY GROUP (Utah Lake)									
916	Operating & Support Equipment - UTL	-	-	-	-	-	-		-
925	Mobile Equipment - UTL	-	-	-	-	-	-		-
Subtotal		-	-	-	-	-	-		
TOTAL CAPITAL EXPENSES		\$ 9,021,000	\$ 6,120,618	\$ 4,688,987	\$ 7,127,418	\$ 6,530,000	\$ 31,492,000	382%	\$24,962,000

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - JR/FB (5314)
2024 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/10/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Change 2023/2024	Variance 2023/2024
OPERATING EXPENSES									
110	Salaries	\$ 283,000	\$ 245,000	\$ 167,637	\$ 200,000	\$ 200,000	\$ 100,000	-50.00%	\$ (100,000)
130	Employee Benefits	65,000	65,000	52,004	57,000	57,000	34,000	-40.35%	\$ (23,000)
200	Operating Expenses	25,000	30,000	7,218	17,000	17,000	5,000	-70.59%	\$ (12,000)
210	Office Expense	1,000	1,000	-	1,000	1,000	1,000	0.00%	\$ -
220	Computer Expense	-	4,000	1,442	2,000	2,000	1,000	-50.00%	\$ (1,000)
230	Telecommunications	1,000	2,000	418	1,000	1,000	1,000	0.00%	\$ -
310	Transportation	5,000	6,000	575	5,000	5,000	5,000	0.00%	\$ -
350	Outside Services (Research Contracts)	310,000	314,000	92,323	190,000	198,000	323,000	63.13%	\$ 125,000
360	Laboratory	10,000	10,000	24,169	50,000	50,000	50,000	0.00%	\$ -
390	Education/Memberships/Pub/Incentives	2,000	5,000	1,293	5,000	5,000	5,000	0.00%	\$ -
TOTAL OPERATING EXPENSES		\$ 702,000	\$ 682,000	\$ 347,080	\$ 528,000	\$ 536,000	\$ 525,000	-2.05%	\$ (11,000)
*Compensated Absence Liability (TM)		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 75,000	36.36%	\$ 78,000

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

FINAL

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - Utah Lake (5316)
2024 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed	Amended	ACTUAL 10/10/2023	Proposed	Amended	Proposed	% Change 2023/2024
		BUDGET 2022	BUDGET 2022		BUDGET 2023	BUDGET 2023	BUDGET 2024	
OPERATING EXPENSES								
110	Salaries	\$ 75,000	\$ 70,000	\$ 61,794	\$ 95,000	\$ 95,000	\$ 61,000	-35.79%
130	*Employee Benefits	26,000	20,000	19,383	28,000	28,000	21,000	-25.00%
200	Operating Expenses	20,000	10,000	3,269	5,000	5,000	4,000	-20.00%
210	Office Expense	1,000	-	-	1,000	1,000	1,000	100.00%
220	Computer Expense	2,000	-	1,442	1,000	1,000	1,000	0.00%
230	Telecommunications	2,000	500	139	1,000	1,000	1,000	0.00%
310	Transportation	5,000	5,000	866	2,000	2,000	2,000	0.00%
350	Outside Services (Research Contracts)	131,000	97,000	47,227	89,000	89,000	128,000	43.82%
360	Laboratory	3,000	3,000	6,831	2,000	2,000	2,000	0.00%
390	Education/Memberships/Pub/Incentives	2,000	500	1,185	1,000	1,000	1,000	0.00%
TOTAL OPERATING EXPENSES		\$ 267,000	\$ 206,000	\$ 142,136	\$ 225,000	\$ 225,000	\$ 222,000	-1.33%

Contributors - 2023 FCST 2024

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

FINAL

**SOUTH DAVIS SEWER DISTRICT
OU2 (5315)
2024 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/10/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Chg 2023/2024	Variance 2023/2024
	OPERATING EXPENSES								
110	Salaries	\$ 68,000	\$ 65,000	\$ 32,293	\$ 68,000	\$ 43,000	\$ 45,500	5.81%	\$ 2,500
130	Employee Benefits	23,000	23,000	10,646	24,000	14,000	18,000	28.57%	4,000
200	Operating Expenses	20,000	8,000	20,044	15,000	30,000	15,000	-50.00%	(15,000)
205	Repairs and Maintenance			184		500	500		
210	Office Expense	1,000	500	-	500	-	500	#DIV/0!	500
220	Computer Expense	2,000	500	443	500	500	500	0.00%	-
230	Telecommunications	4,000	3,000	769	3,000	1,000	1,500	50.00%	500
330	Power	7,000	7,000	5,347	7,000	7,200	7,500	4.17%	300
340	Natural Gas	2,000	2,000	1,932	2,000	2,500	7,500	200.00%	5,000
345	Utilities		300	694	1,000	1,000	1,000	0.00%	-
360	Laboratory	2,000	1,000	-	1,000	-	-	#DIV/0!	-
380	Audit Expense	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	-
400	Buildings & Grounds	1,000	500	-	500	-	500	#DIV/0!	500
	Subtotal	\$ 132,000	\$ 112,800	\$ 74,352	\$ 124,500	\$ 101,700	\$ 100,000	-1.67%	\$ (1,700)
500	Overhead charge (15%)	19,800	16,920	-	18,500	15,255	15,000	-1.67%	(255)
	TOTAL OPERATING EXPENSES	\$ 151,800	\$ 129,720	\$ 74,352	\$ 143,000	\$ 116,955	\$ 115,000	-1.67%	\$ (3,655)

FINAL

**SOUTH DAVIS SEWER DISTRICT
GENERAL & ADMINSTRATIVE (5318)
2024 Expense Budget**

ACCT. NO.	ITEM	Proposed BUDGET 2022	Amended BUDGET 2022	ACTUAL 10/25/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	% Chg 2023/2024	Variance 2023/2024
OPERATING EXPENSES									
110	Salaries	\$ 670,000	\$ 660,000	\$ 528,782	\$ 700,000	<u>\$ 680,000</u>	\$ 1,000,000	47.1%	\$ 320,000
130	Employee Benefits	320,000	315,000	278,523	325,000	360,000	460,000	27.8%	100,000
210	Office Expense	55,000	55,000	76,012	55,000	85,000	150,000	76.5%	65,000
220	Computer Expense	102,000	100,000	162,520	120,000	170,000	225,000	32.4%	55,000
230	Telecommunications			4,929	20,000	<u>10,000</u>	10,000	100.0%	-
350	Outside services	152,000	152,000	143,440	200,000	<u>175,000</u>	340,000	94.3%	165,000
380	Audit/Accounting Expense	20,000	20,000	20,500	20,000	20,500	25,000	22.0%	4,500
390	Education/Memberships	20,000	30,000	9,595	22,000	<u>20,000</u>	65,000	225.0%	45,000
395	Division of Water Quality - NOV Fines	121,000	93,000	-	40,000	-	105,000	#DIV/0!	105,000
393	Division of Water Quality - Fees	19,000	19,000	-	19,000	19,000	20,000	5.3%	1,000
400	Building and Grounds			3,692	15,000	5,000	5,000	100.0%	-
TOTAL OPERATING EXPENSES		\$ 1,479,000	\$ 1,444,000	\$ 1,227,991	\$ 1,536,000	\$ 1,544,500	\$ 2,405,000	55.7%	\$ 860,500

**South Davis Sewer District
Debt Service Worksheet - 2024**

ACCT. NO.	2017 Series	Proposed BUDGET 2022	Actual BUDGET 2022	ACTUAL 10/14/2023	Proposed BUDGET 2023	Amended BUDGET 2023	Proposed BUDGET 2024	Amended BUDGET 2024	% Change 2023/2024	Variance 2023/2024
600	Bond Council & Legal									
610	Bond Principle	\$ 875,000	\$ 875,000		\$ 900,000	\$ 900,000	\$ 930,000		3%	\$ 30,000
620	Bond Interest	763,513	763,513	\$368,631	737,263	737,263	728,013		-1%	(9,251)
	Total	\$ 1,638,513	\$ 1,638,513	\$ 368,631	\$ 1,637,263	\$ 1,637,263	\$ 1,658,013		1%	\$ 20,750
	2019 Series									
600	Bond Council & Legal									
610	Bond Principle	\$ 541,000	\$ 541,000		\$ 552,000	\$ 552,000	\$ 563,000		2%	\$ 11,000
620	Bond Interest	247,651	247,651	\$ 112,622	236,560	236,560	225,244		-5%	(11,316)
	Total	\$ 788,651	\$ 788,651	\$ 112,622	\$ 788,560	\$ 788,560	\$ 788,244		0%	41,183.00
	2021 Series									
600	Bond Council & Legal									
610	Bond Principle	\$ 420,000	\$ 420,000		\$ 417,000	\$ 417,000	\$ 426,000		2%	\$ 9,000
620	Bond Interest	193,611	193,611	\$ 98,195	196,390	196,390	187,842		-4%	(8,549)
	Total	\$ 613,611	\$ 613,611	\$ 98,195	\$ 613,390	\$ 613,390	\$ 613,842		0%	452
	2024 Series									
600	ESTIMATED PMT District						2,000,000			
600	Bond Council & Legal	-	-	-	-	-	-			
610	Bond Principle	\$ 1,836,000	\$ 1,836,000		\$ 1,869,000	\$ 1,869,000	\$ 1,919,000		3%	\$ 50,000
620	Bond Interest	\$ 1,204,775	1,204,775	\$ 579,448	1,170,213	1,170,213	1,141,098		-2%	(29,115)
	TOTAL DEBT SERVICE	\$ 3,040,775	\$ 3,040,775	\$ 579,448	\$ 3,039,213	\$ 3,039,213	\$ 5,060,098		66%	\$ 2,020,885