

**SOUTH DAVIS SEWER DISTRICT
SUMMARY WORKSHEET
2023 Budget**

SOUTH DAVIS SEWER DISTRICT	BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	%Chg 2022/2023	Variance 2022/2023
REVENUE	\$ 13,699,000	\$ 13,931,800	\$ 12,958,614	\$ 16,112,500	\$ 17,056,500	\$ 17,162,800	1%	106,300
RESERVES	-	9,877,884	2,821,138	3,707,063	83,002	2,621,606	3058%	2,538,604
INVESTMENT INCOME - WRR								-
TOTAL APPLICATION OF FUNDS	\$ 13,699,000	\$ 23,809,684	\$ 15,779,752	\$ 19,819,563	\$ 17,139,502	\$ 19,784,406	15%	\$ 2,644,904
COLLECTION SYSTEM	\$ 1,938,000	\$ 1,986,000	\$ 1,629,228	\$ 2,282,000	\$ 2,233,000	\$ 2,873,000	29%	640,000
TREATMENT PLANTS	3,180,000	3,177,000	3,049,896	3,315,000	3,725,000	4,416,000	19%	691,000
GENERAL & ADMINISTRATIVE	1,479,000	1,434,000	779,876	1,479,000	1,444,000	1,536,000	6%	92,000
PRE-TREATMENT	166,500	176,500	141,445	174,600	172,000	218,600	27%	46,600
WATER QUALITY RESEARCH (JR/FB)	682,000	702,000	321,856	702,000	682,000	528,000	-23%	(154,000)
WATER QUALITY RESEARCH (Utah Lake)	267,000	206,000	182,262	267,000	206,000	225,000	9%	19,000
OU2-EPA SUPERFUND SITE	151,800	132,020	143,175	151,800	129,720	143,175	10%	13,455
TOTAL OPERATION & MAINTENANCE EXPENSES	\$ 7,864,300	\$ 7,813,520	\$ 6,247,738	\$ 8,371,400	\$ 8,591,720	\$ 9,939,775	16%	\$ 1,348,055
CAPITAL EXPENSES	\$ 2,084,000	\$ 13,569,000	\$ 4,960,549	\$ 9,021,000	\$ 6,120,618	\$ 6,805,418	11%	\$ 684,800
TOTAL USE OF FUNDS BEFORE DEBT SERVICE	\$ 9,948,300	\$ 21,382,520	\$ 11,208,288	\$ 17,392,400	\$ 14,712,338	\$ 16,745,193	14%	\$ 2,032,855
DEBT SERVICE	\$ 2,427,163	\$ 2,427,164	\$ 511,014	\$ 2,427,163	\$ 2,427,164	\$ 3,039,213	25%	\$ 612,049
TOTAL USE OF FUNDS SDSA	\$ 12,375,463	\$ 23,809,684	\$ 11,719,302	\$ 19,819,563	\$ 17,139,502	\$ 19,784,406	15%	\$ 2,644,904

NET OPERATING REVENUE (EXPENSE)	\$ 5,834,700	\$ 6,118,280	\$ 6,710,876	\$ 7,741,100	\$ 8,464,780	\$ 7,223,025	-15%	\$ (1,241,755)
DEBT SERVICE	\$ 3,750,700	\$ 23,809,684	\$ 2,821,138	\$ (2,427,163)	\$ (2,427,164)	\$ (3,039,213)	25%	\$ (612,049)
CAPITAL EXPENSES	\$ 2,084,000	\$ 13,569,000		\$ (9,021,000)	\$ (6,120,618)	\$ (6,805,418)	11%	\$ (684,800)
RESERVES	\$ -	\$ 9,877,884		\$ 3,707,063	\$ 83,002	\$ 2,621,606	3058%	\$ 2,538,604
	\$ 1,323,537	\$ 0	\$ 1,239,313	\$ 0	\$ 0	\$ 0	0%	-
RESERVES USED FOR WRR OPERATION				\$ (3,500,000)	\$ (3,500,000)	\$ (500,000)	-86%	\$ 3,000,000
NET FUND BALANCE AFTER WRR OPERATION				\$ 16,319,563	\$ 13,639,502	\$ 19,284,406	41%	\$ 5,644,904

TOTAL CAPITAL EXPENSES	\$ 9,021,000	\$ 6,120,618	\$ 6,805,418
CAPITAL EXPENSES (BOND PROCEEDS)	(7,989,000)	(5,025,941)	(5,620,000)
CAPITAL EXPENSES (RESERVES)	\$ 1,032,000	\$ 1,094,677	\$ 1,185,418

FINAL

**SOUTH DAVIS SEWER DISTRICT
REVENUE FUND (5300)
2023 Revenue Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Chg 2022/2023	Variance 2022/2023
343030	Sewer Service	\$ 7,700,000	\$ 7,900,000	\$ 10,324,292	\$ 9,400,000	\$ 10,500,000	\$ 10,500,000	0%	
311000	Taxes, Property	3,000,000	3,300,000	88,514	4,000,000	3,500,000	3,500,000	0%	-
311010	Taxes, Roll Back	5,000	6,000	7,408	5,000	8,000	5,000	-60%	\$ (3,000)
311020	Taxes, In-Lieu Of	140,000	120,000	101,838	120,000	120,000	120,000	0%	-
311030	Taxes, Personal	300,000	330,000	441,663	330,000	460,000	450,000	-2%	(10,000)
343031	Special Treatment	230,000	250,000	296,887	250,000	600,000	600,000	0%	-
343033	Impact Fees	600,000	400,000	302,774	400,000	350,000	350,000	0%	-
343035	Project Fees	40,000	55,000	40,900	55,000	55,000	55,000	0%	-
343036	Inspection Fees	24,000	21,000	18,960	22,000	20,000	20,000	0%	-
343037	IPT Permit Fees	6,000	5,800	5,750	5,800	5,800	5,800	0%	-
343038	IPT Sampling Fees	15,000	15,000	12,624	15,000	15,000	15,000	0%	-
343039	IPT Lab Testing	25,000	26,000	18,631	26,000	25,000	25,000	0%	-
343040	General Other Revenue	250,000	250,000	250,352	240,000	260,000	260,000	0%	-
343041	Taxable Sales	3,000	1,000	1,093	1,000	2,000	2,000	0%	-
343044	WFWQC Contributions	800,000	800,000	804,000	800,700	800,700	800,000	0%	(700)
371010	Interest Income	130,000	120,000	65,280	110,000	100,000	120,000	17%	20,000
382010	Property Sales	300,000	200,000	43,350	200,000	100,000	200,000	50%	100,000
371020	Delinquent Accounts Admin Fee	130,000	130,000	124,800	130,000	125,000	125,000	0%	-
371030	Contribution to Capital	1,000	2,000	9,496	2,000	10,000	10,000	0%	-
	TOTAL REVENUE	\$ 13,699,000	\$ 13,931,800	\$ 12,958,614	\$ 16,112,500	\$ 17,056,500	\$ 17,162,800	1%	\$ 106,300
	Reserves	\$ -	\$ 9,877,884	\$ 2,821,138	\$ 3,707,063	\$ 83,002	\$ 2,621,606	-62.5%	\$ (6,170,821)
	Investment Income - WRR				-				
	TOTAL USE OF FUNDS	\$ 13,699,000	\$ 23,809,684	\$ 15,779,752	\$ 19,819,563	\$ 17,139,502	\$ 19,784,406	-16.8%	\$ (6,064,521)

**SOUTH DAVIS SEWER DISTRICT
COLLECTION SYSTEM (5310)
2023 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2121	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Chg 2022/2023	Variance 2022/2023
	OPERATING EXPENSES								
110	Salaries	\$ 750,000	\$ 890,000	\$ 668,515	\$ 925,000	\$ 925,000	\$ 1,040,000	12.4%	\$ 115,000
130	Employee Benefits	420,000	550,000	438,756	575,000	575,000	575,000	0.0%	-
200	Operating Expense	150,000	90,000	46,875	90,000	90,000	80,000	-11.1%	(10,000)
205	Repairs & Maintenance	390,000	200,000	199,333	390,000	260,000	800,000	207.7%	540,000
210	Office Expense	-	-	1,122	5,000	3,000	3,000	100.0%	-
220	Computer Expense	51,000	35,000	86,860	48,000	100,000	100,000	0.0%	-
230	Telecommunications	20,000	15,000	11,615	15,000	15,000	15,000	0.0%	-
310	Transportation	20,000	18,000	22,405	18,000	30,000	30,000	0.0%	-
330	Power	25,000	20,000	15,537	20,000	20,000	20,000	0.0%	-
340	Natural Gas	12,000	10,000	5,204	10,000	10,000	10,000	0.0%	-
345	Utilities: Water, Sewer, & Waste	8,000	5,000	3,495	5,000	5,000	5,000	0.0%	-
350	Outside Services	5,000	50,000	15,028	75,000	75,000	75,000	0.0%	-
370	No-Fault Sewer Backup Fund	12,000	10,000	1,557	10,000	10,000	5,000	-50.0%	(5,000)
390	Education/Memberships/Pub/Incentives	10,000	2,000	7,203	5,000	5,000	10,000	100.0%	5,000
400	Buildings & Grounds	5,000	5,000	4,105	5,000	5,000	5,000	0.0%	-
510	Insurance	60,000	86,000	101,617	86,000	105,000	100,000	-4.8%	(5,000)
	TOTAL OPERATING EXPENSES	\$ 1,938,000	\$ 1,986,000	\$ 1,629,228	\$ 2,282,000	\$ 2,233,000	\$ 2,873,000	28.7%	\$ 640,000

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**SOUTH DAVIS SEWER DISTRICT
TREATMENT PLANTS (5311)
2023 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Change 2022/2023	Variance 2022/2023
	OPERATING EXPENSES								
110	Salaries	\$ 860,000	\$ 950,000	\$ 846,569	\$ 1,030,000	\$ 1,100,000	\$ 1,250,000	13.64%	\$ 150,000
130	Employee Benefits	400,000	450,000	483,191	500,000	550,000	650,000	18.18%	100,000
200	Operations	250,000	90,000	116,452	100,000	100,000	100,000	0.00%	-
205	Repair & Maintenance	113,000	200,000	175,986	113,000	200,000	257,000	28.50%	57,000
210	Office Expense			849	3,000	3,000	3,000	100.00%	-
220	Computer Expenses	22,000	5,000	6,561	28,000	15,000	50,000	233.33%	35,000
230	Telecommunications	15,000	10,000	7,718	10,000	10,000	10,000	0.00%	-
240	Chemicals	640,000	650,000	753,363	670,000	950,000	1,000,000	5.26%	50,000
310	Transportation	30,000	27,000	39,500	27,000	27,000	27,000	0.00%	-
320	Solids	50,000	30,000	30,239	50,000	50,000	50,000	0.00%	-
330	Power	285,000	245,000	219,874	250,000	245,000	500,000	104.08%	255,000
340	Natural Gas	25,000	25,000	16,628	25,000	25,000	25,000	0.00%	-
345	Utilities: Water, Sewer, & Waste	40,000	40,000	31,339	40,000	40,000	40,000	0.00%	-
350	Outside Services	60,000	70,000	43,874	74,000	70,000	74,000	5.71%	4,000
360	Laboratory	275,000	250,000	139,041	260,000	170,000	200,000	17.65%	30,000
390	Education/Memberships	15,000	15,000	34,409	15,000	50,000	60,000	20.00%	10,000
400	Buildings & Grounds	40,000	35,000	27,580	35,000	35,000	35,000	0.00%	-
510	Insurance & Bonds	60,000	85,000	76,723	85,000	85,000	85,000	0.00%	-
	TOTAL OPERATING EXPENSES	\$ 3,180,000	\$ 3,177,000	\$ 3,049,896	\$ 3,315,000	\$ 3,725,000	\$ 4,416,000	18.55%	\$ 691,000

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**SOUTH DAVIS SEWER DISTRICT
INDUSTRIAL PRETREATMENT (5312)
2023 Expenses Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/6/2022	BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Change 2022/2023	Variance 2022/2023
	OPERATING EXPENSES								
110	Salaries	\$ 83,000	\$ 84,000	\$ 66,384	\$ 86,000	\$ 84,000	\$ 120,000	42.86%	\$ 36,000
130	Employee Benefits	54,000	54,000	44,359	55,000	54,000	65,000	20.37%	11,000
200	Operating Expense	1,000	6,000	1,304	1,000	1,500	1,000	-33.33%	(500)
210	Office Expense	1,000	500	112	600	500	600	20.00%	100
220	Computer Expense	1,000	500	-	500	500	500	0.00%	-
230	Telecommunications	500	500	240	500	500	500	0.00%	-
310	Transportation	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	-
360	Laboratory	20,000	25,000	22,104	25,000	25,000	25,000	0.00%	-
390	Education/Memberships	1,000	1,000	1,807	1,000	1,000	1,000	0.00%	-
510	Insurance & Bonds	3,000	3,000	3,135	3,000	3,000	3,000	0.00%	-
	TOTAL OPERATING EXPENSES	\$ 166,500	\$ 176,500	\$ 141,445	\$ 174,600	\$ 172,000	\$ 218,600	27.09%	\$ 46,600

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

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/13/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Change 2022/2023	Variance 2022/2023
COLLECTION SYSTEM									
904	Building & Facilities - CS	-	-		\$ 22,000	\$ 22,000	\$ 25,000	100%	
910	Outfall/Sewer Lines		\$ -						
914	Operating & Support Equipment - CS	\$ 122,000	122,000				85,000		\$ 85,000
924	Mobile Equipment - CS	130,000	130,000	\$ 408,531	440,000	440,000	280,000	-36%	(160,000)
931	Office Equipment - CS	3,000	3,000		4,000	73,000	37,782	-48%	(35,218)
	Subtotal	\$ 255,000	\$ 255,000	\$ 408,531	\$ 466,000	\$ 535,000	\$ 427,782	-20%	\$ (107,218)
TREATMENT PLANTS									
905	Buildings & Facilities		-				-		
905	Construction in Progress - NP			\$ 25,941	\$ 1,000,000	\$ 25,941	\$ 1,000,000	100%	\$ 974,059
906	Construction in Progress - SP	\$ 1,350,000	\$ 11,696,000	3,917,996	\$ 2,689,000	4,500,000	520,000	-88%	(3,980,000)
907	Engineering - SP		1,047,000	220,007	300,000	300,000	100,000	-67%	(200,000)
908	Finance Costs - SP	-	1,000	-	10,000	-	-		-
909	Finance Costs - NP	-	10,000	-	30,000	-	50,000		50,000
915	Operating & Support Equipment - TP	15,000	15,000	60,650	-	60,650	-	-100%	(60,650)
925	Mobile Equipment	144,000	144,000	177,856	406,000	243,000	331,000	36%	88,000
931	Office Equipment - TP		-		4,000	73,000	21,636		(51,364)
934	Major Equipment - TP	100,000	100,000	-	100,000	100,000	100,000	0%	-
938	Engineering - NP	220,000	300,000	149,569	4,000,000	200,000	4,000,000	1900%	3,800,000
	Subtotal	\$ 1,829,000	\$ 13,313,000	\$ 4,552,019	\$ 8,539,000	\$ 5,502,591	\$ 6,122,636	11%	\$ 620,045
GENERAL & ADMINISTRATIVE									
926	Mobile Equipment - GA	-	-		-	-	75,000		75,000
930	Office Furniture & Equipment - GA	\$ -	\$ 1,000	\$ -	\$ 16,000	\$ 83,027	\$ 180,000	117%	\$ 96,973
	Subtotal	\$ -	\$ 1,000	\$ -	\$ 16,000	\$ 83,027	\$ 255,000	207%	\$ 171,973
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	\$ 2,084,000	\$ 13,569,000	\$ 4,960,549	\$ 9,021,000	\$ 6,120,618	\$ 6,805,418	11%	\$ 684,800

**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - JR/FB (5314)
2023 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Change 2022/2023	Variance 2022/2023
OPERATING EXPENSES									
110	Salaries	\$ 245,000	\$ 283,000	\$ 146,169	\$ 283,000	\$ 245,000	\$ 200,000	-18.37%	\$ (45,000)
130	Employee Benefits	65,000	65,000	45,728	65,000	65,000	57,000	-12.31%	\$ (8,000)
200	Operating Expenses	30,000	25,000	9,183	25,000	30,000	17,000	-43.33%	\$ (13,000)
210	Office Expense	1,000	1,000	-	1,000	1,000	1,000	0.00%	\$ -
220	Computer Expense	4,000	-	568	-	4,000	2,000	-50.00%	\$ (2,000)
230	Telecommunications	2,000	1,000	306	1,000	2,000	1,000	-50.00%	\$ (1,000)
310	Transportation	6,000	5,000	3,788	5,000	6,000	5,000	-16.67%	\$ (1,000)
350	Outside Services (Research Contracts)	314,000	310,000	112,229	310,000	314,000	190,000	-39.49%	\$ (124,000)
360	Laboratory	10,000	10,000	344	10,000	10,000	50,000	400.00%	\$ 40,000
390	Education/Memberships/Pub/Incentives	5,000	2,000	3,539	2,000	5,000	5,000	0.00%	\$ -
TOTAL OPERATING EXPENSES		\$ 682,000	\$ 702,000	\$ 321,856	\$ 702,000	\$ 682,000	\$ 528,000	-22.58%	\$ (154,000)
*Compensated Absence Liability (TM)		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000	9.09%	\$ (263,000)

Contributors - 2022

South Davis Sewer District	\$ 50,000
Central Davis Sewer District	\$ 50,000
North Davis Sewer District	\$ 100,000
Central Valley Water Reclamation Facility	\$ 150,000
South Valley Water Reclamation Facility	\$ 75,000
South Valley Sewer District	\$ 50,700
*Salt Lake City	\$ 100,000
Total	\$ 575,700

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**SOUTH DAVIS SEWER DISTRICT
WASATCH FRONT WATER QUALITY COUNCIL - Utah Lake (5316)
2023 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/13/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2022	% Change 2022/2023
	OPERATING EXPENSES							
110	Salaries	\$ 75,000	\$ 70,000	\$ 81,584	\$ 75,000	\$ 70,000	\$ 95,000	35.71%
130	*Employee Benefits	26,000	20,000	22,829	26,000	20,000	28,000	40.00%
200	Operating Expenses	20,000	10,000	3,927	20,000	10,000	5,000	-50.00%
210	Office Expense	1,000	-	-	1,000	-	1,000	100.00%
220	Computer Expense	2,000	-	208	2,000	-	1,000	0.00%
230	Telecommunications	2,000	500	102	2,000	500	1,000	100.00%
310	Transportation	5,000	5,000	3,441	5,000	5,000	2,000	-60.00%
350	Outside Services (Research Contracts)	131,000	97,000	69,103	131,000	97,000	89,000	-8.25%
360	Laboratory	3,000	3,000	693	3,000	3,000	2,000	-33.33%
390	Education/Memberships/Pub/Incentives	2,000	500	375	2,000	500	1,000	100.00%
	TOTAL OPERATING EXPENSES	\$ 267,000	\$ 206,000	\$ 182,262	\$ 267,000	\$ 206,000	\$ 225,000	9.22%

Contributors - 2022

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)
2023 Expense Budget Worksheet**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Chg 2022/2023	Variance 2022/2023
	OPERATING EXPENSES								
110	Salaries	\$ 68,000	\$ 65,000	\$ 46,821	\$ 68,000	\$ 65,000	\$ 68,000	4.62%	\$ 3,000
130	Employee Benefits	23,000	23,000	16,007	23,000	23,000	24,000	4.35%	1,000
200	Operating Expenses	20,000	10,000	34,102	20,000	8,000	15,000	87.50%	7,000
210	Office Expense	1,000	500	-	1,000	500	500	0.00%	-
220	Computer Expense	2,000	500	-	2,000	500	500	0.00%	-
230	Telecommunications	4,000	3,000	2,071	4,000	3,000	3,000	0.00%	-
330	Power	7,000	7,000	6,287	7,000	7,000	7,000	0.00%	-
340	Natural Gas	2,000	2,000	1,068	2,000	2,000	2,000	0.00%	-
345	Utilities		300	524		300	1,000	233.33%	700
360	Laboratory	2,000	1,000	723	2,000	1,000	1,000	0.00%	-
380	Audit Expense	2,000	2,000	2,000	2,000	2,000	2,000	0.00%	-
400	Buildings & Grounds	1,000	500	-	1,000	500	500	0.00%	-
	Subtotal	\$ 132,000	\$ 114,800	\$ 109,604	\$ 132,000	\$ 112,800	\$ 124,500	10.37%	\$ 11,700
500	Overhead charge (15%)	19,800	17,220	16,441	19,800	16,920	18,675	10.37%	1,755
	TOTAL OPERATING EXPENSES	\$ 151,800	\$ 132,020	\$ 126,045	\$ 151,800	\$ 129,720	\$ 143,175	10.37%	\$ 25,155

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**SOUTH DAVIS SEWER DISTRICT
GENERAL & ADMINSTRATIVE (5318)
2023 Expense Budget**

ACCT. NO.	ITEM	Proposed BUDGET 2021	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Chg 2022/2023	Variance 2022/2023
OPERATING EXPENSES									
110	Salaries	\$ 670,000	\$ 660,000	\$ 341,523	\$ 670,000	\$ 660,000	\$ 700,000	6.1%	\$ 40,000
130	Employee Benefits	320,000	315,000	151,261	320,000	315,000	325,000	3.2%	10,000
210	Office Expense	55,000	55,000	48,534	55,000	55,000	55,000	0.0%	-
220	Computer Expense	102,000	100,000	74,641	102,000	100,000	120,000	20.0%	20,000
230	Telecommunications						20,000	100.0%	20,000
350	Outside services	152,000	152,000	68,860	152,000	152,000	200,000	31.6%	48,000
380	Audit/Accounting Expense	20,000	20,000	15,000	20,000	20,000	20,000	0.0%	-
390	Education/Memberships	20,000	20,000	14,343	20,000	30,000	22,000	-26.7%	(8,000)
395	Division of Water Quality - NOV Fines	121,000	93,000	-	121,000	93,000	40,000	-57.0%	(53,000)
393	Division of Water Quality - Fees	19,000	19,000	65,714	19,000	19,000	19,000	0.0%	-
400	Building and Grounds						15,000	100.0%	15,000
TOTAL OPERATING EXPENSES		\$ 1,479,000	\$ 1,434,000	\$ 779,876	\$ 1,479,000	\$ 1,444,000	\$ 1,536,000	6.4%	\$ 92,000

**South Davis Sewer District
Debt Service Worksheet - 2023**

ACCT. NO.	2017 Series	Proposed BUDGET 2121	Amended BUDGET 2021	ACTUAL 10/14/2022	Proposed BUDGET 2022	Amended BUDGET 2022	Proposed BUDGET 2023	% Change 2022/2023	Variance 2022/2023
600	Bond Council & Legal								
610	Bond Principle	\$ 850,000	\$ 850,000		\$ 875,000	\$ 875,000	\$ 900,000	3%	\$ 25,000
620	Bond Interest	789,013	789,013	\$ 381,756	763,513	763,513	737,263	-3%	(26,251)
	Total	\$ 1,639,013	\$ 1,639,013	\$ 381,756	\$ 1,638,513	\$ 1,638,513	\$ 1,637,263	0%	\$ (1,251)
	2019 Series								
600	Bond Council & Legal								
610	Bond Principle	\$ 530,000	\$ 530,000		\$ 541,000	\$ 541,000	\$ 552,000	2%	\$ 11,000
620	Bond Interest	258,516	258,516	\$ 129,258	247,651	247,651	236,560	-4%	(11,091)
	Total	\$ 788,516	\$ 788,516	\$ 129,258	\$ 788,651	\$ 788,651	\$ 788,560	0%	(2,591.50)
	2021 Series								
600	Bond Council & Legal								
610	Bond Principle				\$ 420,000	\$ 420,000	\$ 417,000	100%	\$ (3,000)
620	Bond Interest			\$ 91,111	193,611	193,611	196,390	100%	2,779
	Total			\$ 91,111	\$ 613,611	\$ 613,611	\$ 613,390	100%	\$ (221.11)
	District								
600	Bond Council & Legal	-	-	-	-	-	-		
610	Bond Principle	\$ 1,380,000	\$ 1,380,000		\$ 1,416,000	\$ 1,416,000	\$ 1,869,000	32%	\$ 453,000
620	Bond Interest	\$ 1,047,529	1,047,529	\$ 511,014	\$ 1,011,163	1,011,164	1,170,213	16%	159,049
	TOTAL DEBT SERVICE	\$ 2,427,529	\$ 2,427,529	\$ 511,014	\$ 2,427,163	\$ 2,427,164	\$ 3,039,213	25%	\$ 612,049