

**SOUTH DAVIS SEWER DISTRICT  
SUMMARY  
2018 Budget**

ITEM	BUDGET 2017	ACTUAL YTD 2017	BALANCE	REVISED 2017	BUDGET 2017	Chg %	BUDGET 2018	Chg %
<b>COLLECTION SYSTEM</b>								
TOTAL REVENUE	\$ 1,587,000	\$ 1,635,508	\$ (161,408)	\$ 1,652,000	\$ 1,652,000	4.1%	\$ 1,802,000	8.3%
TOTAL OPERATING EXPENSE	\$ 1,587,000	\$ 1,052,904	\$ 476,096	\$ 1,652,000	\$ 1,652,000	4.1%	\$ 1,802,000	8.3%
<b>TREATMENT PLANTS</b>								
TOTAL REVENUE	\$ 3,015,000	\$ 1,255,349	\$ 3,015,000	\$ 3,015,000	\$ 3,015,000	0.0%	\$ 3,192,000	5.5%
TOTAL OPERATING EXPENSE	\$ 3,015,000	\$ 1,920,027	\$ 3,015,000	\$ 3,015,000	\$ 3,015,000	0.0%	\$ 3,192,000	5.5%
<b>INDUSTRIAL PRETREATMENT</b>								
TOTAL REVENUE	\$ 227,000	\$ 192,200	\$ (34,800)	\$ 186,000	\$ 186,000	-18.1%	\$ 194,000	4.1%
TOTAL OPERATING EXPENSE	\$ 227,000	\$ 130,567	\$ 96,433	\$ 186,000	\$ 186,000	-18.1%	\$ 194,000	4.1%
<b>CAPITAL EXPENDITURES</b>								
TOTAL REVENUE	\$ 41,089,259	\$ 453,632	\$ 40,635,627	\$ 15,278,461	\$ 15,278,461	-62.8%	\$ 42,932,425	64.4%
TOTAL OPERATING EXPENSE	\$ 77,000	\$ -	\$ 77,000	\$ -	\$ -	-100.0%	\$ -	0.0%
TOTAL CONSTRUCTION	\$ -	\$ 5,443,547	\$ 35,645,712	\$ 12,977,000	\$ 12,977,000	0.0%	\$ -	0.0%
TOTAL BOND EXPENSES	\$ 2,301,461	\$ -	\$ -	\$ 2,301,461	\$ 2,301,461	0.0%	\$ 2,230,425	-3.2%
TOTAL EXPENSES	\$ 41,089,259	\$ 5,443,547	\$ 40,450,361	\$ 15,278,461	\$ 15,278,461	-62.8%	\$ 40,702,000	62.5%
<b>WATER QUALITY RESEARCH (JR/FB)</b>								
TOTAL REVENUE	\$ 770,000	\$ 558,000	\$ 212,000	\$ 558,000	\$ 558,000	0.0%	\$ 550,000	-1.5%
TOTAL EXPENSE	\$ 770,000	\$ 367,641	\$ 402,359	\$ 558,000	\$ 558,000	0.0%	\$ 550,000	-1.5%
<b>WATER QUALITY RESEARCH (Utah Lake)</b>								
TOTAL REVENUE	\$ 200,000	\$ 267,000	\$ (67,000)	\$ 282,000	\$ 282,000	0.0%	\$ 280,000	-0.7%
TOTAL EXPENSE	\$ 200,000	\$ 168,616	\$ 31,384	\$ 282,000	\$ 282,000	0.0%	\$ 280,000	-0.7%
<b>OU2-EPA SUPERFUND SITE</b>								
TOTAL REVENUE	\$ 225,000	\$ 87,316	\$ 137,684	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
TOTAL EXPENSE	\$ 225,000	\$ 116,000	\$ 108,937	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
<b>GENERAL &amp; ADMINISTRATIVE</b>								
TOTAL REVENUE	\$ 727,000	\$ 760,985	\$ (34,985)	\$ 1,431,000	\$ 1,431,000	0.0%	\$ 1,431,000	0.0%
TOTAL EXPENSE	\$ 727,000	\$ 223,320	\$ (250,376)	\$ 1,431,000	\$ 1,431,000	0.0%	\$ 1,431,000	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 47,840,259</b>	<b>\$ 5,209,990</b>	<b>\$ 43,702,117</b>	<b>\$ 22,627,461</b>	<b>\$ 22,627,461</b>	<b>0.0%</b>	<b>\$ 50,606,425</b>	<b>55.3%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 47,840,259</b>	<b>\$ 9,422,622</b>	<b>\$ 44,330,194</b>	<b>\$ 22,627,461</b>	<b>\$ 22,627,461</b>	<b>0.0%</b>	<b>\$ 50,606,425</b>	<b>55.3%</b>

**SOUTH DAVIS SEWER DISTRICT  
COLLECTION SYSTEM  
2018 Budget**

ACCT NO.	ITEM	2017 BUDGET	2017 ACTUAL	BALANCE	BUDGET 2017	CHG %	BUDGET 2018	CHG %
<b>REVENUE</b>								
343030	Sewer Service	\$ 1,305,000	\$ 1,422,040	\$ (117,040)	\$ 1,450,000	11.11%	\$ 1,500,000	3.45%
343035	Project Fees	15,000	2,100	-	-	-100.00%		
343036	Inspection Fees	\$ 6,000	\$ 8,226	\$ (2,226)	\$ 9,000	50.00%	\$ 9,000	0.00%
343040	Miscellaneous Income	\$ 30,000	\$ 28,354	\$ 1,646	\$ 30,000	0.00%	\$ 30,000	0.00%
343041	Taxable Sales	\$ 1,000	\$ 2,127	\$ (1,127)	\$ 3,000	200.00%	\$ 3,000	0.00%
343043	Operating Reserves Account	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 100,000	#DIV/0!
371010	Interest Income	\$ 20,000	\$ 37,002	\$ (17,002)	\$ 50,000	150.00%	\$ 50,000	0.00%
371020	Delinquent Accounts Administrative Fee	\$ 100,000			\$ -	-100.00%	\$ -	0.00%
382010	Surplus Property Sales	\$ 110,000	\$ 135,658	\$ (25,658)	\$ 110,000	0.00%	\$ 110,000	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 1,587,000</b>	<b>\$ 1,635,508</b>	<b>\$ (161,408)</b>	<b>\$ 1,652,000</b>	<b>4.10%</b>	<b>\$ 1,802,000</b>	<b>9.08%</b>
<b>OPERATING EXPENSES</b>								
110	Salaries	\$ 767,000	\$ 512,680	\$ 254,320	\$ 675,000	-11.99%	\$ 761,000	12.74%
130	Employee Benefits	\$ 389,000	\$ 298,215	\$ 90,785	\$ 400,000	2.83%	\$ 420,000	5.00%
200	Operating & Maintenance Expense	\$ 160,000	\$ 86,334	\$ 73,666	\$ 359,000	124.38%	\$ 391,000	8.91%
220	Computer Expense	\$ 49,000	\$ 44,265	\$ 4,735	\$ 59,000	20.41%	\$ 59,000	0.00%
230	Telecommunications	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 12,000	0.00%
310	Transportation	\$ 20,000	\$ 13,535	\$ 6,465	\$ 20,000	0.00%	\$ 20,000	0.00%
330	Power	\$ 20,000	\$ 18,130	\$ 1,870	\$ 20,000	0.00%	\$ 20,000	0.00%
340	Natural Gas	\$ 12,000	\$ 3,815	\$ 8,185	\$ 12,000	0.00%	\$ 12,000	0.00%
350	Outside Services	\$ 25,000	\$ 13,534	\$ 11,466	\$ 25,000	0.00%	\$ 25,000	0.00%
370	No-Fault Sewer Backup Fund	\$ 25,000	\$ 17,201	\$ 7,799	\$ 25,000	0.00%	\$ 25,000	0.00%
400	Buildings & Grounds	\$ 20,000	\$ 3,194	\$ 16,806	\$ 15,000	-25.00%	\$ 15,000	0.00%
510	Insurance	\$ -	\$ 42,000	\$ (42,000)	\$ 42,000	0.00%	\$ 42,000	0.00%
520	Self-Insured Casualty	\$ 42,000	\$ -	\$ 42,000	\$ -	-100.00%		0.00%
525	Operating Reserves Account	\$ 58,000	\$ -	\$ -	\$ -	-100.00%		0.00%
<b>TOTAL EXPENSE</b>		<b>\$ 1,587,000</b>	<b>\$ 1,052,904</b>	<b>\$ 476,096</b>	<b>\$ 1,652,000</b>	<b>4.10%</b>	<b>\$ 1,802,000</b>	<b>9.08%</b>

**SOUTH DAVIS SEWER DISTRICT  
TREATMENT PLANTS  
2018 Budget**

ACCT NO.	ITEM	2017* BUDGET	2017 ACTUAL YTD	BALANCE	BUDGET 2017	Chg %	BUDGET 2018	Chg %
<b>REVENUE</b>								
343030	Sewer Service	\$ 529,000	\$ 500,934	\$ 28,066	\$ 400,000	-24.4%	\$ 400,000	0.00%
311000	Taxes, Property	\$ 1,840,000	\$ 42,178	\$ 1,797,822	\$ 1,800,000	-2.2%	\$ 1,800,000	0.00%
311010	Taxes, Roll Back	\$ 1,000	\$ 4,399	\$ (3,399)	\$ 5,000	400.0%	\$ 5,000	0.00%
311020	Taxes, In-Lieu Of	\$ 100,000	\$ 92,212	\$ 7,788	\$ 120,000	20.0%	\$ 120,000	0.00%
311030	Taxes, Personal	\$ 270,000	\$ 154,168	\$ 115,832	\$ 200,000	-25.9%	\$ 200,000	0.00%
343031	Special Treatment	\$ 80,000	\$ 83,586	\$ (3,586)	\$ 100,000	25.0%	\$ 100,000	0.00%
343040	Miscellaneous Income	\$ 15,000	\$ 34,915	\$ (19,915)	\$ 50,000	233.3%	\$ 50,000	0.00%
371010	Interest Income	\$ 30,000	\$ 44,757	\$ (14,757)	\$ 40,000	33.3%	\$ 55,000	37.50%
382010	Surplus Property Sales	\$ 150,000	\$ 298,200	\$ (148,200)	\$ 300,000	100.0%	\$ 462,000	54.00%
<b>TOTAL REVENUE</b>		<b>\$ 3,015,000</b>	<b>\$ 1,255,349</b>	<b>\$ 1,759,651</b>	<b>\$ 3,015,000</b>	<b>0.0%</b>	<b>\$ 3,192,000</b>	<b>5.87%</b>
<b>EXPENSES</b>								
110	Salaries	\$ 817,000	\$ 609,134	\$ 207,867	\$ 850,000	4.0%	\$ 900,000	5.88%
130	Employee Benefits	\$ 375,000	\$ 322,475	\$ 52,525	\$ 435,000	16.0%	\$ 450,000	3.45%
200	Operating & Maintenance Expense	\$ 705,000	\$ 150,022	\$ 554,978	\$ 630,000	-10.6%	\$ 649,000	3.02%
230	Telecommunications						\$ 13,000	0.00%
240	Chemicals	\$ 320,000	\$ 340,001	\$ (20,001)	\$ 430,000	34.4%	\$ 430,000	0.00%
310	Transportation	\$ 20,000	\$ 15,294	\$ 4,706	\$ 25,000	25.0%	\$ 20,000	-20.00%
320	Biosolids	\$ 20,000	\$ 13,488	\$ 6,512	\$ 20,000	0.0%	\$ 20,000	0.00%
330	Power	\$ 250,000	\$ 186,062	\$ 63,938	\$ 250,000	0.0%	\$ 250,000	0.00%
340	Natural Gas	\$ 25,000	\$ 13,736	\$ 11,264	\$ 25,000	0.0%	\$ 25,000	0.00%
350	Outside Services	\$ 179,000	\$ 86,499	\$ 92,501	\$ 120,000	-33.0%	\$ 205,000	70.83%
360	Lab Testing	\$ 150,000	\$ 107,630	\$ 42,370	\$ 130,000	-13.3%	\$ 130,000	0.00%
400	Buildings & Grounds	\$ 50,000	\$ 25,786	\$ 24,214	\$ 50,000	0.0%	\$ 50,000	0.00%
510	Insurance & Bonds	\$ 50,000	\$ 49,899	\$ 101	\$ 50,000	0.0%	\$ 50,000	0.00%
525	Operating Reserves Account	\$ 54,000			\$ -	0.0%	\$ -	#DIV/0!
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 3,015,000</b>	<b>\$ 1,920,027</b>	<b>\$ 1,040,973</b>	<b>\$ 3,015,000</b>	<b>0.0%</b>	<b>\$ 3,192,000</b>	<b>5.87%</b>

**SOUTH DAVIS SEWER DISTRICT  
INDUSTRIAL PRETREATMENT  
2018 Budget**

ACCT NO.	ITEM	2017* BUDGET	2017 ACTUAL YTD	BALANCE	BUDGET 2017	CHG %	BUDGET 2018
<b>REVENUE</b>							
311000	Taxes, Property	\$ 164,000	\$ 164,000	\$ -	\$ 123,000	-25.0%	\$ 131,000
343037	Permit Fees	\$ 7,000	\$ 6,050	\$ (950)	\$ 7,000	0.0%	\$ 7,000
343038	Sampling Fees	\$ 6,000	\$ 3,950	\$ (2,050)	\$ 6,000	0.0%	\$ 6,000
343039	Lab Testing Fees	\$ 50,000	\$ 18,200	\$ (31,800)	\$ 50,000	0.0%	\$ 50,000
<b>TOTAL REVENUE</b>		<b>\$ 227,000</b>	<b>\$ 192,200</b>	<b>\$ (34,800)</b>	<b>\$ 186,000</b>	<b>-18.1%</b>	<b>\$ 194,000</b>
<b>EXPENSES</b>							
110	Salaries	\$ 98,000	\$ 56,881	\$ 41,119	\$ 80,000	(18.4)	\$ 80,000
130	Employee Benefits	\$ 51,000	\$ 37,702	\$ 13,298	\$ 56,000	9.8	\$ 56,000
200	Operating Expenses	\$ 4,000	\$ 2,473	\$ 1,527	\$ 4,000	0.0	\$ 4,000
210	Office Expense	\$ 2,000	\$ 576	\$ 1,424	\$ 2,000	0.0	\$ 2,000
220	Computer Expense	\$ 1,000	\$ 789	\$ 211	\$ 1,000	0.0	\$ 1,000
230	Telecommunications	\$ 1,000	\$ 459	\$ 541	\$ 1,000	0.0	\$ 1,000
310	Transportation	\$ 2,000	\$ 1,221	\$ 779	\$ 2,000	0.0	\$ 2,000
350	Outside Services	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	(50.0)	\$ 5,000
360	Lab Testing	\$ 50,000	\$ 24,700	\$ 25,300	\$ 25,000	(50.0)	\$ 35,000
380	Audit Expense	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0	\$ 1,000
390	Education/Memberships/Pub./Incentives	\$ 3,000	\$ 1,733	\$ 1,267	\$ 5,000	0.0	\$ 3,000
400	Buildings & Grounds	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0	\$ 1,000
510	Insurance & Bonds	\$ 3,000	\$ 3,033	\$ (33)	\$ 3,000	0.0	\$ 3,000
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 227,000</b>	<b>\$ 130,567</b>	<b>\$ 96,433</b>	<b>\$ 186,000</b>	<b>(18.1)</b>	<b>\$ 194,000</b>

**SOUTH DAVIS SEWER DISTRICT  
CAPITAL EXPENSES  
2018 Budget**

ACCT NO.	ITEM	2017 BUDGET	2017 ACTUAL YTD	BALANCE	BUDGET 2017	Chg %	BUDGET 2018	Chg %
<b>REVENUE</b>								
343033	Impact Fees	\$ 550,000	\$ 411,185	\$ 138,815	\$ -	0.0%	\$ -	0%
343043	Bond Proceeds & Reserves	\$ 40,510,259		\$ 40,510,259	\$ 15,278,461	-62.3%	\$ 42,932,425	6%
371010	Interest Income	\$ 29,000	\$ 42,448	\$ (13,448)	\$ -	0.0%	\$ -	0%
<b>TOTAL CAPITAL REVENUE</b>		<b>\$ 41,089,259</b>	<b>\$ 453,632</b>	<b>\$ 40,635,627</b>	<b>\$ 15,278,461</b>	<b>-62.8%</b>	<b>\$ 42,932,425</b>	<b>281%</b>
<b>OPERATING EXPENSE</b>								
110	Salaries	\$ 54,000		\$ 54,000	\$ -	-100%	\$ -	-100%
130	Employee Benefits	\$ 23,000		\$ 23,000	\$ -	-100%	\$ -	-100%
<b>Subtotal</b>		<b>\$ 77,000</b>	<b>\$ -</b>	<b>\$ 77,000</b>	<b>\$ -</b>	<b>100%</b>		<b>100%</b>
<b>COLLECTION SYSTEM</b>								
904	Building & Facilities	\$ -		\$ -	\$ -	0%		0%
910	Outfall/Sewer Lines	\$ 911,000	\$ 98,419	\$ 812,581	\$ -	-100%		0%
914	Operating & Support Equipment	\$ 44,000	\$ 2,205	\$ 41,795	\$ 44,000	0%		0%
924	Mobile Equipment	\$ 120,000	\$ -	\$ 120,000	\$ 120,000	0%	\$ 160,000	33%
<b>Subtotal</b>		<b>\$ 1,075,000</b>	<b>\$ 100,624</b>	<b>\$ 974,376</b>	<b>\$ 164,000</b>	<b>-85%</b>	<b>\$ 160,000</b>	<b>-84%</b>
<b>TREATMENT PLANTS</b>								
905	Buildings & Facilities	\$ 39,161,259		\$ 39,161,259	\$ -	0%	\$ 100,000	0.00%
915	Operating & Support Equipment	\$ -	\$ 47,996	\$ (47,996)	\$ -	#DIV/0!	\$ -	0.00%
925	Mobile Equipment	\$ 460,000	\$ 27,040	\$ 432,960	\$ 460,000	0%	\$ 250,000	-45.65%
934	Major Equipment & Materials	\$ 100,000	\$ 7,299	\$ 92,701	\$ 100,000	0%	\$ 100,000	0.00%
905	Construction in Progress - ABNR	\$ -	\$ 388,215	\$ (388,215)	\$ 5,000,000	100%	\$ 20,321,000	306.42%
905	Construction in Progress - WRR	\$ -	\$ 4,804,649	\$ -	\$ 7,000,000	100%	\$ 18,251,000	160.73%
905	Construction in Progress - NP	\$ -	\$ -	\$ -	\$ 100,000	100%	\$ 1,500,000	1400.00%
938	Engineering	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	0%	\$ -	-100.00%
<b>Subtotal</b>		<b>\$ 39,821,259</b>	<b>\$ 5,275,199</b>	<b>\$ 39,350,709</b>	<b>\$ 12,760,000</b>	<b>-212%</b>	<b>\$ 40,522,000</b>	<b>69%</b>
<b>INDUSTRIAL PRETREATMENT</b>								
916	Operating & Support Equipment	\$ 6,000	\$ -	\$ 6,000	\$ -	100%	\$ -	100%
925	Mobile Equipment	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
<b>Subtotal</b>		<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>
<b>WATER QUALITY GROUP (JR/FB)</b>								
916	Operating & Support Equipment	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
925	Mobile Equipment	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>
<b>WATER QUALITY GROUP (Utah Lake)</b>								
916	Operating & Support Equipment	\$ -	\$ -	\$ -	\$ -	0%		0%
925	Mobile Equipment	\$ -	\$ -	\$ -	\$ -	0%		0%
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>		<b>0%</b>
<b>GENERAL &amp; ADMINISTRATION</b>								
926	Mobile Equipment	\$ -	\$ -	\$ -	\$ -	0%		0%
930	Office Furniture & Equipment - GA	\$ 110,000	\$ 67,724	\$ 42,277	\$ 53,000	-108%		0%
931	Office Furniture & Equipment - CS	\$ -	\$ -	\$ -	\$ -	0%	\$ 20,000	0%
<b>Subtotal</b>		<b>\$ 110,000</b>	<b>\$ 67,724</b>	<b>\$ 42,277</b>	<b>\$ 53,000</b>	<b>-108%</b>	<b>\$ 20,000</b>	<b>0%</b>
<b>SUBTOTAL Capital Expenses</b>		<b>\$ 41,089,259</b>	<b>\$ 5,443,547</b>	<b>\$ 35,645,712</b>	<b>\$ 12,977,000</b>	<b>-217%</b>	<b>\$ 40,702,000</b>	
<b>BOND &amp; INTEREST</b>								
600	Bond Council & Legal	\$ -	\$ -	\$ -	\$ 1,850,000	0%	\$ 25,000.00	98.6%
610	Bond Principal	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0.0%
620	Bond Interest (WRR & ABNR)	\$ -	\$ -	\$ -	\$ 451,461	0%	\$ 2,205,425	388.5%
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,301,461</b>	<b>0%</b>	<b>\$ 2,230,425</b>	<b>-3.1%</b>
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 41,089,259</b>	<b>\$ 5,443,547</b>	<b>\$ 40,450,361</b>	<b>\$ 15,278,461</b>	<b>-169%</b>	<b>\$ 42,932,425</b>	<b>181.0%</b>

TOTAL REVENUES  
TOTAL EXPENSES

\$ 15,278,461  
\$ 15,278,461

\$ 42,932,425  
\$ 42,932,425

**SOUTH DAVIS SEWER DISTRICT**  
**Wasatch Front Water Quality Council - JR/FB**  
**2018 Budget**

ACCT NO.	ITEM	BUDGET 2017	YTD 2017	BALANCE	BUDGET 2017	CHG %	BUDGET 2018	CHG %
<b>REVENUE</b>								
343044	Contributions	\$ 600,000	\$ 550,000	\$ 50,000	\$ 550,000	-8.3%	\$ 500,000	-9.09%
343046	Legal Services	\$ 170,000	\$ 8,000	\$ 162,000	\$ 8,000	-95.3%	\$ -	-100.00%
343043	Reserves	\$ -	\$ -	\$ -	\$ -		\$ 50,000	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 770,000</b>	<b>\$ 558,000</b>	<b>\$ 212,000</b>	<b>\$ 558,000</b>	<b>-27.5%</b>	<b>\$ 550,000</b>	<b>-1.43%</b>
<b>EXPENSE</b>								
110	Salaries	\$ 163,000	\$ 128,449	\$ 34,551	\$ 170,000	4.3%	\$ 170,000	0.00%
130	Employee Benefits	\$ 56,000	\$ 41,726	\$ 14,274	\$ 55,000	-1.8%	\$ 55,000	0.00%
200	Operating Expenses	\$ 25,000	\$ 4,843	\$ 20,157	\$ 20,000	-20.0%	\$ 20,000	0.00%
210	Office Expense	\$ 2,000	\$ 67	\$ 1,933	\$ 1,000	-50.0%	\$ 1,000	0.00%
220	Computer Expense	\$ 3,000	\$ 149	\$ 2,851	\$ 2,000	-33.3%	\$ 2,000	0.00%
230	Telecommunications	\$ 2,000	\$ 466	\$ 1,534	\$ 2,000	0.0%	\$ 2,000	0.00%
310	Transportation	\$ 4,000	\$ 2,640	\$ 1,360	\$ 4,000	0.0%	\$ 4,000	0.00%
350	Outside Services (Research Contracts)	\$ 506,000	\$ 168,747	\$ 337,253	\$ 280,000	-44.7%	\$ 290,000	3.57%
360	Laboratory	\$ 5,000	\$ 16,281	\$ (11,281)	\$ 20,000	300.0%	\$ 2,000	-90.00%
390	Education/Memberships/Pub./Incentives	\$ 4,000	\$ 4,274	\$ (274)	\$ 4,000	0.0%	\$ 4,000	0.00%
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 770,000</b>	<b>\$ 367,641</b>	<b>\$ 402,359</b>	<b>\$ 558,000</b>		<b>\$ 550,000</b>	<b>-1.43%</b>



**SOUTH DAVIS SEWER DISTRICT  
OU2  
2018 Budget**

ACCT NO.	ITEM	BUDGET 2017	YTD 2017	BALANCE	BUDGET 2017	Chg %	BUDGET 2018	CHG %
<b>REVENUE</b>								
343040	Income(Reimbursement from EPA)	\$ 225,000	\$ 87,316	\$ 137,684	\$ 225,000	0.00%	\$ 225,000	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 225,000</b>	<b>\$ 87,316</b>	<b>\$ 137,684</b>	<b>\$ 225,000</b>	<b>0.00%</b>	<b>\$ 225,000</b>	<b>0.00%</b>
<b>OPERATING EXPENSES</b>								
110	Salaries	\$ 64,000	\$ 57,843	\$ 6,157	\$ 64,000	0.00%	\$ 64,000	0.00%
130	Employee Benefits	\$ 38,000	\$ 19,041	\$ 18,959	\$ 38,000	0.00%	\$ 38,000	0.00%
200	Operating Expenses	\$ 66,000	\$ 11,974	\$ 54,026	\$ 66,000	0.00%	\$ 66,000	0.00%
210	Office Expense	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
220	Computer Expense	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.00%	\$ 2,000	0.00%
230	Telecommunications	\$ 4,000	\$ 1,698	\$ 2,302	\$ 4,000	0.00%	\$ 4,000	0.00%
330	Power	\$ 6,000	\$ 5,769	\$ 231	\$ 6,000	0.00%	\$ 6,000	0.00%
340	Natural Gas	\$ 4,000	\$ 798	\$ 3,202	\$ 4,000	0.00%	\$ 4,000	0.00%
360	Lab Testing	\$ 5,000	\$ 2,834	\$ 2,166	\$ 5,000	0.00%	\$ 5,000	0.00%
380	Audit Expense	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.00%	\$ 2,000	0.00%
400	Buildings & Grounds	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	0.00%	\$ 3,000	0.00%
<b>Subtotal</b>		<b>\$ 196,000</b>	<b>\$ 101,957</b>	<b>\$ 94,043</b>	<b>\$ 196,000</b>	<b>0.00%</b>	<b>\$ 196,000</b>	<b>0.00%</b>
500	Overhead charge (15%)	\$ 29,000	\$ 14,106	\$ 14,894	\$ 29,000	0.00%	\$ 29,000	0.00%
<b>TOTAL EXPENSE</b>		<b>\$ 225,000</b>	<b>\$ 116,000</b>	<b>\$ 108,937</b>	<b>\$ 225,000</b>	<b>0.00%</b>	<b>\$ 225,000</b>	<b>0.00%</b>



**SOUTH DAVIS SEWER DISTRICT**  
**Wasatch Front Water Quality Council - Utah Lake**  
**2018 Budget**

ACCT NO.	ITEM	BUDGET 2017	YTD 2017	BALANCE	BUDGET 2017	Chg %	BUDGET 2018	Chg %
<b>REVENUE</b>								
343044	Contributions	\$ 200,000	\$ 267,000	\$ (67,000)	\$ 282,000	41.0%	\$ 280,000	-0.71%
<b>TOTAL REVENUE</b>		<b>\$ 200,000</b>	<b>\$ 267,000</b>	<b>\$ (67,000)</b>	<b>\$ 282,000</b>	41.0%	<b>\$ 280,000</b>	-0.71%
<b>EXPENSE</b>								
110	Salaries	\$ 35,000	\$ 4,340	\$ 30,660	\$ 55,000	57.1%	\$ 65,000	18.18%
130	Employee Benefits	\$ 12,000	\$ 15,806	\$ (3,806)	\$ 20,000	66.7%	\$ 25,000	25.00%
200	Operating Expenses	\$ 10,000	\$ 4,547	\$ 5,453	\$ 10,000	0.0%	\$ 7,000	-30.00%
210	Office Expense	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.00%
220	Computer Expense	\$ 1,000	\$ 149	\$ 851	\$ 1,000	0.0%	\$ 1,000	0.00%
230	Telecommunications	\$ 1,000	\$ 466	\$ 534	\$ 4,000	300.0%	\$ 1,000	-75.00%
310	Transportation	\$ 2,000	\$ 3,024	\$ (1,024)	\$ 4,000	100.0%	\$ 4,000	0.00%
350	Outside Services (Research Contracts)	\$ 136,000	\$ 137,089	\$ (1,089)	\$ 183,000	34.6%	\$ 172,000	-6.01%
360	Laboratory	\$ 1,000	\$ 2,544	\$ (1,544)	\$ 3,000	200.0%	\$ 3,000	0.00%
390	Education/Memberships/Pub./Incentives	\$ 1,000	\$ 651	\$ 349	\$ 1,000	0.0%	\$ 1,000	0.00%
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 200,000</b>	<b>\$ 168,616</b>	<b>\$ 31,384</b>	<b>\$ 282,000</b>	41.0%	<b>\$ 280,000</b>	-0.71%

**Contributors - 2017**

Orem	\$ 50,000
Payson	\$ 30,000
Spanish Fork	\$ 50,000
Provo	\$ 50,000

**SOUTH DAVIS SEWER DISTRICT  
GENERAL & ADMINSTRATIVE  
2018 Budget**

ACCT NO.	ITEM	BUDGET 2017	ACTUAL YTD 2017	BALANCE	BUDGET 2017	Chg %	BUDGET 2018	Chg %
<b>REVENUE</b>								
343030	Sewer Service	\$ 602,000	\$ 600,000	\$ 2,000	\$ 600,000	-0.3%	\$ 600,000	0.00%
311000	Taxes, Property	\$ 113,000	\$ -	\$ 113,000	\$ 113,000	0.0%	\$ 113,000	0.00%
343033	Impact Fees	\$ -	\$ -	\$ -	\$ 550,000	0.0%	\$ 550,000	0.00%
343035	Project Fees	\$ 10,000	\$ 23,200	\$ (13,200)	\$ 30,000	200.0%	\$ 30,000	0.00%
343040	Miscellaneous Income	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.00%
343041	Taxable Sales	\$ 1,000	\$ 2,127	\$ (1,127)	\$ 2,000	100.0%	\$ 2,000	0.00%
371020	Delinquent Account Administrative Fees	\$ -	\$ 135,658	\$ (135,658)	\$ 135,000	0.0%	\$ 135,000	0.00%
<b>TOTAL REVENUE</b>		<b>\$ 727,000</b>	<b>\$ 760,985</b>	<b>\$ (34,985)</b>	<b>\$ 1,431,000</b>	<b>96.8%</b>	<b>\$ 1,431,000</b>	<b>0.00%</b>
<b>OPERATING EXPENSES</b>								
110	Salaries	\$ 340,000	\$ 504,670	\$ (164,670)	\$ 780,000	129.4%	\$ 780,000	0.00%
130	Employee Benefits	\$ 163,000	\$ 249,386	\$ (86,386)	\$ 433,000	165.6%	\$ 433,000	0.00%
210	Office Expense	\$ 41,000	\$ 50,744	\$ (9,744)	\$ 63,000	53.7%	\$ 63,000	0.00%
220	Computer Expense	\$ 59,000	\$ 32,754	\$ 26,246	\$ 59,000	0.0%	\$ 59,000	0.00%
230	Telecommunications	\$ 25,000	\$ 15,691	\$ 9,309	\$ 25,000	0.0%	\$ -	-100.00%
350	Outside services	\$ 57,000	\$ 185	\$ 56,815	\$ 10,000	-82.5%	\$ 10,000	0.00%
380	Audit/Accounting Expense	\$ 16,000	\$ 12,000	\$ 4,000	\$ 25,000	56.3%	\$ 25,000	0.00%
390	Education/Memberships/Pub./Incentives	\$ 20,000	\$ 19,740	\$ 260	\$ 30,000	50.0%	\$ 55,000	83.33%
510	Insurance	\$ -	\$ 91,899	\$ (91,899)	\$ -	0.0%	\$ -	0.00%
810	Purchases for Resale-Employees	\$ 6,000	\$ 307	\$ 5,693	\$ 6,000	0.0%	\$ 6,000	0.00%
<b>TOTAL EXPENSE</b>		<b>\$ 727,000</b>	<b>\$ 223,320</b>	<b>\$ (250,376)</b>	<b>\$ 1,431,000</b>	<b>96.8%</b>	<b>\$ 1,431,000</b>	<b>0.00%</b>

**South Davis Sewer District  
Revenue Analytical Review  
2017 Budget**

ITEM	BUDGET 2,017	ACTUAL 2017'	BALANCE	AMENDED 2017	OCTOBER PROPOSED AMENDED 2017
<b>Collections</b>					
Sewer Service	\$ 1,305,000	\$ 1,422,040	\$ (117,040)	\$ 1,450,000	\$ 1,450,000
Project Fees	15,000	2,100	-	-	15,000
Inspection Fees	\$ 6,000	\$ 8,226	\$ (2,226)	\$ 8,500	\$ 8,500
Miscellaneous Income	\$ 30,000	\$ 28,354	\$ 1,646	\$ 30,000	\$ 30,000
Taxable Sales	\$ 1,000	\$ 2,127	\$ (1,127)	\$ 3,000	\$ 3,000
Interest Income	\$ 20,000	\$ 37,002	\$ (17,002)	\$ 50,000	\$ 50,000
Surplus Property Sales	\$ 110,000	\$ -	\$ 110,000	\$ 110,000	\$ 110,000
Operating Reserves Account					
<b>TOTAL REVENUE</b>	<b>\$ 1,487,000</b>	<b>\$ 1,499,850</b>	<b>\$ (25,750)</b>	<b>\$ 1,651,500</b>	<b>\$ 1,666,500</b>
<b>Treatment Plants</b>					
Sewer Service	\$ 529,000	\$ 500,934	\$ 28,066	\$ 500,000	\$ 500,000
Taxes, Property	\$ 1,840,000	\$ 42,178	\$ 1,797,822	\$ 1,800,000	\$ 1,800,000
Taxes, Roll Back	\$ 1,000	\$ 4,399	\$ (3,399)	\$ 5,000	\$ 5,000
Taxes, In-Lieu Of	\$ 100,000	\$ 92,212	\$ 7,788	\$ 120,000	\$ 120,000
Taxes, Personal	\$ 270,000	\$ 154,168	\$ 115,832	\$ 200,000	\$ 200,000
Special Treatment	\$ 80,000	\$ 83,586	\$ (3,586)	\$ 100,000	\$ 100,000
Miscellaneous Income	\$ 15,000	\$ 34,915	\$ (19,915)	\$ 50,000	\$ 50,000
Interest Income	\$ 30,000	\$ 44,757	\$ (14,757)	\$ 55,000	\$ 55,000
Surplus Property Sales	\$ 150,000	\$ 298,200	\$ (148,200)	\$ 300,000	\$ 300,000
<b>TOTAL REVENUE</b>	<b>\$ 3,015,000</b>	<b>\$ 1,255,349</b>	<b>\$ 1,759,651</b>	<b>\$ 3,130,000</b>	<b>\$ 3,130,000</b>
<b>Pretreatment</b>					
Taxes, Property	\$ 164,000	\$ -	\$ (164,000)	\$ 123,000	\$ 123,000
Permit Fees	\$ 7,000	\$ 6,050	\$ (950)	\$ 7,000	\$ 7,000
Sampling Fees	\$ 6,000	\$ 3,950	\$ (2,050)	\$ 6,000	\$ 6,000
Lab Testing Fees	\$ 50,000	\$ 18,200	\$ (31,800)	\$ 50,000	\$ 50,000
<b>TOTAL REVENUE</b>	<b>\$ 227,000</b>	<b>\$ 28,200</b>	<b>\$ (198,800)</b>	<b>\$ 186,000</b>	<b>\$ 186,000</b>
<b>Capital</b>					
Impact Fees	\$ 550,000	\$ 427,403	\$ 122,597	\$ 550,000	\$ 550,000
Interest Income	\$ 30,000	\$ 42,448	\$ (12,448)	\$ 50,000	\$ 50,000
<b>TOTAL REVENUE</b>	<b>\$ 580,000</b>	<b>\$ 469,851</b>	<b>\$ 110,149</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>General &amp; Administrative</b>					
Sewer Service	\$ -	\$ 600,000	\$ (600,000)	\$ 600,000	\$ 600,000
Taxes, Property	\$ -	\$ -	\$ -	\$ 113,000	\$ 113,000
Project Fees	\$ 5,000	\$ 21,100	\$ (16,100)	\$ 30,000	\$ 30,000
Taxable Sales	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Delinquent Account Administrative Fees	\$ 100,000	\$ 135,658	\$ (35,658)	\$ 135,000	\$ 135,000
<b>TOTAL REVENUE</b>	<b>\$ 106,000</b>	<b>\$ 756,758</b>	<b>\$ (650,758)</b>	<b>\$ 879,000</b>	<b>\$ 879,000</b>
<b>Combined Revenues</b>					
Sewer Service	\$ 1,834,000	\$ 2,522,974	\$ (688,974)	\$ 2,550,000	\$ 2,550,000
Taxes, Property	\$ 2,004,000	\$ 42,178	\$ 1,633,822	\$ 2,036,000	\$ 2,036,000
Taxes, Roll Back	\$ 1,000	\$ 4,399	\$ (3,399)	\$ 5,000	\$ 5,000
Taxes, In-Lieu Of	\$ 100,000	\$ 92,212	\$ 7,788	\$ 120,000	\$ 120,000
Taxes, Personal	\$ 270,000	\$ 154,168	\$ 115,832	\$ 200,000	\$ 200,000
Impact Fees	\$ 550,000	\$ 427,403	\$ 122,597	\$ 550,000	\$ 550,000
Interest Income	\$ 80,000	\$ 124,207	\$ (44,207)	\$ 155,000	\$ 155,000
Delinquent Account Administrative Fees	\$ 100,000	\$ 135,658	\$ (35,658)	\$ 135,000	\$ 135,000
Miscellaneous Income	\$ 45,000	\$ 63,269	\$ (18,269)	\$ 80,000	\$ 80,000
Taxable Sales	\$ 2,000	\$ 2,127	\$ (127)	\$ 4,000	\$ 4,000
<b>TOTAL REVENUE</b>	<b>\$ 4,986,000</b>	<b>\$ 3,568,596</b>	<b>\$ 1,089,404</b>	<b>\$ 5,835,000</b>	<b>\$ 5,835,000</b>
<b>Reserves</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$ 11,412,961</b>
<b>GRAND TOTAL</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	<b>\$ 17,247,961</b>

	2015 Actual	2016 Actual	2017 Projected
Sewer Service Revenue	\$ 2,266,210	\$ 2,471,683	\$ 2,550,000
Property Tax Revenue	\$ 2,208,762	\$ 2,282,560	\$ 2,361,000
<b>TOTAL</b>			<b>\$ 4,911,000</b>