



SOUTH DAVIS SEWER DISTRICT
Budget to Actual Reports
For the Fiscal Years 2016, 2017 and 2018

	Actual 2016	Actual 2017	Actual 2018 Projected as of 11/30/18	Budget 2018	Final Approved Budget 2019	% Change
REVENUES						
Operating Revenues						
Sewer Service Fees	\$ 2,471,682	\$ 2,503,470	\$ 3,914,923	\$ 3,900,000	\$ 5,200,000	33.3%
Sewer Special Treatment	197,526	205,292	340,332	150,000	200,000	33.3%
Inspection Fees	6,330	11,076	16,336	15,000	25,000	66.7%
Project Fees	27,400	23,200	61,200	35,000	50,000	42.9%
Permit Fees	6,100	6,050	5,800	6,000	6,000	0.0%
Sampling Fees	6,250	6,600	10,900	6,000	12,000	100.0%
Lab Testing Fees	32,771	34,223	28,848	32,000	32,000	0.0%
Taxable Sales	2,159	2,710	4,138	3,000	3,000	0.0%
Misc Income	230,985	285,294	231,964	210,000	210,000	0.0%
WRR Tip Fees & Energy Sales					2,125,000	0.0%
Total Operating Revenues	\$ 2,981,204	\$ 3,077,914	\$ 4,614,441	\$ 4,357,000	\$ 7,863,000	80.5%
Non-Operating Revenues						
Property Taxes	\$ 2,282,560	\$ 2,102,078	\$ 2,500,000	\$ 2,577,000	\$ 2,477,000	-3.9%
Impact Fees	592,322	589,843	568,653	500,000	500,000	0.0%
Delinquent Account Admin Fees	119,065	119,325	124,505	135,000	135,000	0.0%
Interest	178,050	175,632	140,356	100,000	100,000	0.0%
Surplus Property Sales	291,430	538,586	559,112	615,000	310,000	-49.6%
WFWQC Contributions	800,000	825,000	890,000	840,000	840,000	0.0%
Reserve & Bond Proceeds Transfer	-	-	-	-	-	0.0%
Total Non-Operating Revenues	\$ 4,263,428	\$ 4,350,464	\$ 4,782,626	\$ 4,767,000	\$ 4,362,000	-8.5%
Total Revenue	\$ 7,244,632	\$ 7,428,378	\$ 9,397,067	\$ 9,124,000	\$ 12,225,000	34.0%
EXPENSES						
Operating Expenses						
Operating Expenses	\$ 506,479	\$ 450,148	\$ 555,000	\$ 769,000	\$ 539,000	-29.9%
Repairs & Maintenance				230,000	511,000	0.0%
Utilities	372,786	368,677	347,000	376,000	392,000	4.3%
Payroll and Benefits	4,032,668	3,796,328	3,225,000	3,961,000	3,841,000	-3.0%
Biosolid Disposal	12,734	30,300	20,000	50,000	60,000	20.0%
No-Fault Sewer Back-up	22,081	24,237	25,000	10,000	10,000	0.0%
Outside Services	519,469	600,080	653,000	604,000	598,000	-1.0%
Chemicals	319,813	452,887	300,000	460,000	480,000	4.3%
Lab Testing	199,161	200,801	207,000	173,000	173,000	0.0%
Transportation	36,793	55,908	62,000	59,000	60,000	1.7%
Buildings & Grounds	73,673	33,780	74,000	33,000	33,000	0.0%
WRR Operations	-	-	-	-	2,124,250	
Total Operating Expenses	\$ 6,095,656	\$ 6,013,146	\$ 5,468,000	\$ 6,725,000	\$ 8,821,250	31.2%
Non-Operating Expenses						
Office & Computer	79,459	163,052	144,000	171,000	194,000	13.5%
Insurance	94,983	95,073	95,239	98,000	108,000	10.2%
Self Insurance Casualty	1,711	2,000	2,000	-	-	0.0%
Audit & Accounting	15,000	15,000	25,000	27,000	22,000	-18.5%
Education & Training	37,971	58,044	62,000	26,000	73,000	180.8%
DWQ Fees				17,000	20,000	17.6%
Legal Services	78,774	-	50,000	-	-	0.0%
Employee Purchases				6,000	10,000	0.0%
OU2 Overhead				24,000	19,000	0.0%
Operating Reserves	-	278,000	-	-	-	0.0%
Total Non-Operating Expenses	\$ 307,898	\$ 611,168	\$ 378,239	\$ 369,000	\$ 446,000	20.9%
Total Expenses	\$ 6,403,554	\$ 6,624,315	\$ 5,846,239	\$ 7,094,000	\$ 9,267,250	30.6%

Continued next page



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Budget to Actual Report
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	Actual 2016	Actual 2017	Actual 2018 Projected as of 11/30/18	Budget 2018	Final Approved Budget 2019	% Change
						-
Capital Expenses						-
Outfall/Sewer Lines	\$ 582,817	\$ 571,304	\$ 269,397	\$ 294,000	-	-100.0%
Operating Equipment	235,330	305,608	1,043,000	91,000	37,000	-59.3%
Building and Facilities	11,610	12,553,354	14,931,320	15,150,000	3,100,000	-79.5%
Mobile Equipment	583,193	379,237	457,980	557,000	450,000	-19.2%
Major Equipment & Engineering	-	-	87,838	100,000	100,000	0.0%
Office Equipment	57,846	70,766	33,167	40,000	40,000	0.0%
Other						
Debt Service Principle	-	-	-		948,782	
Debt Service Interest	-	451,461	837,173	837,762	837,762	0.0%
Total Capital Expenses	<u>\$ 1,470,796</u>	<u>\$ 14,331,729</u>	<u>\$ 17,659,876</u>	<u>\$ 17,069,762</u>	<u>\$ 5,513,544</u>	<u>-67.7%</u>
	-	-	-	-		
Total Expenses	<u>\$ 7,874,350</u>	<u>\$ 20,956,044</u>	<u>\$ 23,506,115</u>	<u>\$ 24,163,762</u>	<u>\$ 14,780,794</u>	<u>-38.8%</u>
Net Revenues/Expenses	<u>\$ (629,718)</u>	<u>\$ (13,527,666)</u>	<u>\$ (14,109,048)</u>	<u>\$ (15,039,762)</u>	<u>\$ (2,555,794)</u>	<u>0.00%</u>
Reserves/Bond Transfer	<u>\$ 629,718</u>	<u>\$ 13,527,666</u>	<u>\$ 14,109,048</u>	<u>\$ 15,039,762</u>	<u>\$ 2,555,794</u>	<u>-83.0%</u>