South Davis Sewer District

Mailing Address:
PO Box 140111 • Salt Lake City, Utah 84114-0111

Office Location:
1800 West 1200 North • West Bountiful, Utah 84087

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NOTICE OF WORK SESSION OF THE BOARD OF TRUSTEES SOUTH DAVIS SEWER DISTRICT

PUBLIC NOTICE is hereby given that the Board of Trustees of the South Davis Sewer District, Davis County, Utah, will hold a work session on 16 October 2025, commencing at 3:00 p.m. at 1800 West 1200 North, West Bountiful, Utah. Remote meeting attendance will be made available electronically (ZOOM) or by telephone call in. See instructions for Electronic Meeting participation by members of the public at the end of this Agenda. The Agenda for the meeting consists of the following:

1. Open Committee Meeting Work Session
2. Review Engineering Committee Recommendations for the Proposed 2026 Tentative Budget
3. Review Personnel Committee Recommendations for the Proposed 2026 Tentative Budget
4. Close Committee Meeting Work Session
5. Dismissal

Mark R. Katter
Clerk

Electronic Meeting Participation

Contact Lanese Hendrickson at 801.295.3469 for Zoom invitation.

SOUTH DAVIS SEWER DISTRICT
SUMMARY WORKSHEET
2026 Budget

SOUTH DAVIS SEWER DISTRICT	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/24/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	%Chg 2024/2025	Variance 2024/2025
REVENUE	$ 19,774,000	$ 21,887,000	$ 23,255,811	$ 18,933,679	$ 23,629,000	$ 23,629,000	$ 23,629,000	$ 24,400,000	3%	771,000
RESERVES			11,995,588	17,000,000	13,000,000	13,000,000	15,000,000	15,000,000	0%	-
BOND RESERVES	31,878,758	31,878,758	31,878,758	25,933,374	25,933,374	25,933,374	25,933,374	32,000,000	19%	6,066,626
TOTAL RESERVES	$ 41,230,194	$ 41,230,194	$ 43,874,347	$ 42,933,374	$ 38,933,374	$ 38,933,374	$ 40,933,374	$ 47,000,000	15%	6,066,626
INVESTMENT INCOME - WRR										-
TOTAL FUNDS: REVENUE PLUS RESERVES	**$ 61,004,194**	**$ 63,117,194**	**$ 67,130,158**	**$ 61,867,053**	**$ 62,562,374**	**$ 62,562,374**	**$ 64,562,374**	**$ 71,400,000**	**11%**	**$ 12,904,253**
COLLECTION SYSTEM	$ 2,695,500	$ 2,695,500	$ 2,200,554	$ 1,620,232	$ 2,337,555	$ 2,681,000	$ 2,681,000	$ 2,767,000	3%	86,000
TREATMENT PLANTS	5,547,500	5,547,500	5,012,070	3,685,696	5,599,097	5,981,500	5,981,500	6,520,000	9%	538,500
GENERAL & ADMINISTRATIVE	2,405,000	2,405,000	$ 1,605,909	$ 1,404,551	$ 2,088,708	2,510,000	2,510,000	2,670,000	6%	160,000
PRE-TREATMENT	228,300	228,300	$ 248,489	$ 166,767	$ 241,434	261,500	261,500	264,500	1%	3,000
WATER QUALITY RESEARCH (JR/FB)	525,000	525,000	498,063	183,722	469,200	475,000	475,000	531,000	12%	56,000
WATER QUALITY RESEARCH (Utah Lake)	222,000	222,000	$ 219,684	$ 85,282	$ 222,800	475,000	475,000	85,282	-82%	(389,718)
OU2-EPA SUPERFUND SITE	115,000	115,000	$ 110,195	$ 57,442	$ 98,719	120,750	120,750	126,788	5%	6,038
TOTAL OPERATION & MAINTENANCE EXPENSES	**$ 11,738,300**	**$ 11,738,300**	**$ 9,894,964**	**$ 7,203,691**	**$ 11,057,513**	**$ 12,504,750**	**$ 12,504,750**	**$ 12,964,569**	**4%**	**$ 459,819**
CAPITAL EXPENSES	**$ 31,492,000**	**$ 22,992,000**	**$ 14,349,250**	**$ 38,933,495**	**$ 38,933,495**	**$ 38,933,495**	**$ 38,933,495**	**$ 46,925,000**	**21%**	**$ 7,991,505**
TOTAL USE OF FUNDS BEFORE DEBT SERVICE	**$ 43,230,300**	**$ 34,730,300**	**$ 24,244,214**	**$ 46,137,186**	**$ 49,991,008**	**$ 51,438,245**	**$ 51,438,245**	**$ 59,889,569**	**16%**	**$ 8,451,324**
DEBT SERVICE	**$ 5,060,098**	**$ 3,060,099**	**$ 5,013,462**	**$ 5,013,462**	**$ 5,013,462**	**$ 5,013,462**	**$ 5,013,462**	**$ 4,980,245**	**-1%**	**$ (33,217)**
TOTAL USE OF FUNDS SDSD	**$ 48,290,398**	**$ 37,790,399**	**$ 29,257,676**	**$ 51,150,648**	**$ 55,004,469**	**$ 56,451,707**	**$ 56,451,707**	**$ 64,869,814**	**15%**	**$ 8,418,107**

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

ACCT. NO.	ITEM	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/24/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025-2026	Variance 2025-2026
343030	Sewer Service	$ 10,500,000	$ 12,500,000	$ 12,211,910	$ 14,429,979	$ 14,250,000	$ 14,250,000	$ 14,500,000	2%	250,000
311000	Taxes, Property	5,500,000	5,500,000	6,171,232	179,971	5,500,000	5,500,000	6,000,000	8%	500,000
311010	Taxes, Roll Back	5,000	2,000	2,612	279	2,000	2,000	2,000	0%	-
311020	Taxes, In-Lieu Of	120,000	135,000	236,343	206,383	135,000	135,000	135,000	0%	-
311030	Taxes, Personal	450,000	430,000	494,678	668,611	430,000	430,000	430,000	0%	-
343031	Special Treatment	600,000	600,000	1,072,576	589,205	600,000	600,000	800,000	25%	200,000
343033	Impact Fees	200,000	200,000	258,508	404,382	200,000	200,000	200,000	0%	-
343035	Project Fees	50,000	50,000	30,500	25,750	50,000	50,000	50,000	0%	-
343036	Inspection Fees	15,000	12,000	12,700	12,184	12,000	12,000	12,000	0%	-
343037	IPT Permit Fees	6,000	7,000	6,250	7,370	7,000	7,000	7,000	0%	-
343038	IPT Sampling Fees	15,000	20,000	26,880	18,470	20,000	20,000	20,000	0%	-
343039	IPT Lab Testing	35,000	40,000	55,932	32,098	40,000	40,000	40,000	0%	-
343040	General Other Revenue	275,000	275,000	354,777	173,180	280,000	280,000	280,000	0%	-
343041	Taxable Sales	2,000	2,000	2,163	518	2,000	2,000	2,000	0%	-
343044	WFWQC Contributions	700,000	750,000	750,000	700,000	700,000	700,000	700,000	0%	-
371010	Interest Income	600,000	600,000	853,617	1,069,047	600,000	600,000	650,000	8%	50,000
371011	Lease Revenue - WRR	271,000	271,000	257,681	26,250	271,000	271,000	42,000	-545%	(229,000)
371020	Delinquent Accounts Admin Fee	120,000	133,000	132,725	65,275	130,000	130,000	130,000	0%	-
371030	Contribution to Capital	10,000	10,000	-	-	100,000	100,000	100,000	0%	-
382010	Property Sales	300,000	350,000	324,728	324,728	300,000	300,000	300,000	0%	-
	TOTAL REVENUE	**$ 19,774,000**	**$ 21,887,000**	**$ 23,255,811**	**$ 18,933,679**	**$ 23,629,000**	**$ 23,629,000**	**$ 24,400,000**	3%	771,000
	Total Reserves									-
	Investment Income - WRR	-								-
	TOTAL USE OF FUNDS	**$ 19,774,000**	**$ 21,887,000**	**$ 23,255,811**	**$ 18,933,679**	**$ 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 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/24/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025/2026	Variance 2025/2026
	OPERATING EXPENSES										-
110	Salaries	$ 1,060,000	$ 1,060,000	$ 1,060,563	$ 736,109	$ 1,063,269	$ 1,120,000	$ 1,120,000	$ 1,200,000	7.1%	$ 80,000.00
130	Employee Benefits	580,000	580,000	541,543	410,794	$ 593,369	600,000	600,000	640,000	6.7%	$ 40,000.00
200	Operating Expense	80,000	80,000	301,023	242,442	387,907	625,000	625,000	525,000	-16.0%	$ (100,000.00)
205	*Repairs & Maintenance*	*525,000*	*525,000*	-	-	-	-	-	-		$ -
210	Office Expense	3,000	3,000	4,006	3,369	5,391	3,000	3,000	3,000	0.0%	$ -
220	Computer Expense	100,000	100,000	51,499	-	-	-	-	-		$ -
230	Telecommunications	15,000	15,000	14,058	8,978	14,364	18,000	18,000	27,000	50.0%	$ 9,000.00
310	Transportation	25,000	25,000	22,914	6,079	9,726	25,000	25,000	25,000	0.0%	$ -
330	Power	20,000	20,000	28,930	21,480	34,367	30,000	30,000	40,000	33.3%	$ 10,000.00
340	Natural Gas	12,000	12,000	9,131	4,847	7,755	15,000	15,000	15,000	0.0%	$ -
345	Utilities: Water, Sewer, & Waste	5,500	5,500	20,074	8,477	13,563	12,000	12,000	15,000	25.0%	$ 3,000.00
350	Outside Services	75,000	75,000	15,782	19,040	30,463	35,000	35,000	35,000	0.0%	$ -
370	No-Fault Sewer Backup Fund	50,000	50,000	7,703	11,881	19,010	50,000	50,000	80,000	60.0%	$ 30,000.00
390	Education/Memberships	10,000	10,000	14,890	8,588	13,741	10,000	10,000	12,000	20.0%	$ 2,000.00
400	Buildings & Grounds	5,000	5,000	7,501	10,801	17,282	8,000	8,000	10,000	25.0%	$ 2,000.00
510	Insurance	130,000	130,000	100,938	127,348	127,348	130,000	130,000	140,000	7.7%	$ 10,000.00
	TOTAL OPERATING EXPENSES	**$ 2,695,500**	**$ 2,695,500**	**$ 2,200,554**	**$ 1,620,232**	**$ 2,337,555**	**$ 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 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/24/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES										
110	Salaries	$ 1,200,000	$ 1,200,000	$ 1,207,854	$ 944,002	$ 1,363,559	$ 1,350,000	$ 1,350,000	$ 1,650,000	22.2%	$ 300,000.00
130	Employee Benefits	600,000	600,000	632,503	485,819	$ 701,739	750,000	750,000	900,000	20.0%	$ 150,000.00
200	Operations	125,000	125,000	434,933	272,765	436,425	475,000	475,000	500,000	5.3%	$ 25,000.00
205	Repair & Maintenance	321,000	321,000	-	-	-	-	-	-		$ -
210	Office Expense	1,500	1,500	649	2,368	3,788	1,500	1,500	3,000	100.0%	$ 1,500.00
220	Computer Expenses	215,000	215,000	54,318	-	-	-	-	-		$ -
230	Telecommunications	15,000	15,000	16,462	9,649	15,438	25,000	25,000	27,000	8.0%	$ 2,000.00
240	Chemicals	1,900,000	1,900,000	1,531,120	1,233,307	1,973,291	2,000,000	2,000,000	2,100,000	5.0%	$ 100,000.00
310	Transportation	50,000	50,000	59,262	22,861	36,578	60,000	60,000	60,000	0.0%	$ -
320	Solids	50,000	50,000	49,890	30,832	49,331	60,000	60,000	65,000	8.3%	$ 5,000.00
330	Power	435,000	435,000	477,346	320,472	512,755	550,000	550,000	600,000	9.1%	$ 50,000.00
340	Natural Gas	50,000	50,000	38,340	20,120	32,193	75,000	75,000	35,000	-53.3%	$ (40,000.00)
345	Utilities: Water, Sewer, & Waste	50,000	50,000	65,888	53,703	85,925	75,000	75,000	80,000	6.7%	$ 5,000.00
350	Outside Services	125,000	125,000	14,308	8,292	13,267	100,000	100,000	25,000	-75.0%	$ (75,000.00)
360	Laboratory	225,000	225,000	216,099	121,303	194,086	225,000	225,000	235,000	4.4%	$ 10,000.00
390	Education/Memberships	25,000	25,000	31,939	13,190	21,104	35,000	35,000	40,000	14.3%	$ 5,000.00
400	Buildings & Grounds	40,000	40,000	52,005	21,012	33,619	60,000	60,000	60,000	0.0%	$ -
510	Insurance & Bonds	120,000	120,000	129,154	126,000	126,000	140,000	140,000	140,000	0.0%	$ -
	TOTAL OPERATING EXPENSES	**$ 5,547,500**	**$ 5,547,500**	**$ 5,012,070**	**$ 3,685,696**	**$ 5,599,097**	**$ 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 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/24/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Chg 2025/2026	Variance 2025/2026
	OPERATING EXPENSES										
110	Salaries	$ 1,000,000	$ 1,000,000	$ 786,867	$ 695,183	$ 1,004,153	$ 1,010,000	$ 1,010,000	$ 1,100,000	8.9%	$ 90,000
130	Employee Benefits	460,000	460,000	397,534	306,690	442,997	445,000	445,000	485,000	9.0%	$ 40,000
210	Office Expense	150,000	150,000	52,476	34,626	55,402	150,000	150,000	150,000	0.0%	$ -
220	Computer Expense	225,000	225,000	131,408	228,677	365,884	350,000	350,000	400,000	14.3%	$ 50,000
230	Telecommunications	10,000	10,000	6,488	25,055	40,088	20,000	20,000	25,000	25.0%	$ 5,000
350	Outside Services	340,000	340,000	69,703	55,135	88,215	350,000	350,000	325,000	-7.1%	$ (25,000)
380	Audit/Accounting Expense	25,000	25,000	41,885	25,795	41,272	40,000	40,000	40,000	0.0%	$ -
390	Education/Memberships	65,000	65,000	31,323	20,111	32,177	40,000	40,000	40,000	0.0%	$ -
395	Division of Water Quality - NOV Fines	105,000	105,000	76,543	5,500	8,800	50,000	50,000	50,000	0.0%	$ -
393	Division of Water Quality - Fees	20,000	20,000	6,957		-	20,000	20,000	20,000	0.0%	$ -
400	Building and Grounds	5,000	5,000	3,747	3,234	5,174	30,000	30,000	30,000	0.0%	$ -
510	Insurance and Bonds	-		978	4,545	4,545	5,000	5,000	5,000	0.0%	$ -
	TOTAL OPERATING EXPENSES	**$ 2,405,000**	**$ 2,405,000**	**$ 1,605,909**	**$ 1,404,551**	**$ 2,088,708**	**$ 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 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/1/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES										
110	Salaries	$ 110,000	$ 110,000	$ 106,786	$ 84,590	$ 115,755	$ 115,000	$ 115,000	$ 119,000	3.5%	$ (4,000.00)
130	Employee Benefits	65,000	$ 65,000	61,883	46,571	$ 67,269	70,000	70,000	75,000	7.1%	(5,000.00)
200	Operating Expense	2,500	$ 2,500	1,823	1,833	3,142	2,500	2,500	2,500	0.0%	-
210	Office Expense	600	$ 600	-		-	500	500	500	0.0%	-
220	Computer Expense	600	$ 600	-		-					-
230	Telecommunications	600	$ 600	480	240	411	500	500	500	0.0%	-
310	Transportation	2,000	$ 2,000	-		-	1,000	1,000	1,000	0.0%	-
360	Laboratory	40,000	$ 40,000	71,500	28,379	48,650	65,000	65,000	58,000	-10.8%	7,000.00
390	Education/Memberships	2,000	2,000	1,017	1,474	2,527	2,000	2,000	3,000	50.0%	(1,000.00)
510	Insurance & Bonds	5,000	5,000	5,000	3,680	3,680	5,000	5,000	5,000	0.0%	-
	TOTAL OPERATING EXPENSES	**$ 228,300**	**$ 228,300**	**$ 248,489**	**$ 166,767**	**$ 241,434**	**$ 261,500**	**$ 261,500**	**$ 264,500**	**1.15%**	$ (3,000.00)

SOUTH DAVIS SEWER DISTRICT
CAPITAL EXPENSES (5313)
2026 Budget Worksheet

ACCT. NO.	ITEM	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/1/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	COLLECTION SYSTEM										
904	Building & Facilities - CS	$ 25,000	$ 25,000		-	35,000	$ 35,000	$ 35,000	$ 45,000	29%	$ 10,000
910	Outfall/Sewer Lines	550,000			$ 215,655	$ 799,225	700,000	700,000	700,000	0%	$ -
914	Operating & Support Equipment - CS	58,000	58,000		-	78,000	78,000	78,000	177,000	127%	$ 99,000
924	Mobile Equipment - CS	616,000	616,000	2,378,522	600,310	1,003,000	1,003,000	1,003,000	391,000	-61%	$ (612,000)
931	Office Equipment - CS	5,000	5,000		-	5,000	5,000	5,000	5,000	0%	$ -
	Subtotal	**$ 1,254,000**	**$ 704,000**	**$ 2,378,522**	**$ 815,964**	**$ 1,920,225**	**$ 1,821,000**	**$ 1,821,000**	**$ 1,318,000**	-28%	$ (503,000)
	TREATMENT PLANTS										
620	Bond Interest			$ 1,121,098	$ 1,197,238	$ 1,197,238	$ 12,000,000	$ 12,000,000	$ 2,500,000	-79%	
905	Building & Facilities - NP	$ 25,000,000	*$ 16,000,000*	*$ 8,188,763*	12,711,650	30,000,000	$ 30,000,000	$ 30,000,000	$ 40,000,000	33%	$ 10,000,000
906	Building & Facilities - SP	50,000	1,100,000	1,837,544	1,393	686,796	700,000	700,000	100,000	-86%	$ (600,000)
907	Odor Construction - SP		-		11,235	1,000,000	2,000,000	2,000,000	1,500,000	-25%	$ (500,000)
908	Finance Costs - SP	-	-		-	-	-	-	-		$ -
909	Finance Costs - NP	100,000	100,000	53,954	7,000	70,000	300,000	300,000	300,000	0%	$ -
915	Operating & Support Equipment - TP	100,000	100,000	35,995	13,575	100,000	100,000	100,000	100,000	0%	$ -
925	Mobile Equipment	532,000	532,000	204,037	149,319	512,000	512,000	512,000	325,000	-37%	$ (187,000)
932	Office Equipment - TP	22,000	22,000		-	5,000	5,000	5,000	12,000	140%	$ 7,000
934	Major Equipment - TP	100,000	100,000		-	100,000	100,000	100,000	100,000	0%	$ -
937	Engineering - SP	50,000	50,000		9,275	15,000	70,000	70,000	70,000	0%	$ -
938	Engineering - NP	4,100,000	4,100,000		562,614	1,500,000	3,000,000	3,000,000	3,000,000	0%	$ -
	Subtotal	**$ 30,054,000**	**$ 22,104,000**	**$ 10,320,292**	**$ 13,466,061**	**$ 33,988,796**	**$ 36,787,000**	**$ 36,787,000**	**$ 45,507,000**	24%	$ 8,720,000
	GENERAL & ADMINISTRATIVE										
926	Mobile Equipment - GA	79,000	79,000		67,225	67,225	75,495	75,495	-	-100%	(75,495)
930	Office Furniture & Equipment - GA	$ 105,000	105,000		$ -	$ 250,000	$ 250,000	$ 250,000	$ 100,000	-60%	$ (150,000)
	Subtotal	**$ 184,000**	**$ 184,000**		**$ 67,225**	**$ 317,225**	**$ 325,495**	**$ 325,495**	**$ 100,000**	-69%	$ (225,495)
	TOTAL CAPITAL EXPENSES	**$ 31,492,000**	**$ 22,992,000**	**$ 12,698,814**	**$ 14,349,250**	**$ 36,226,246**	$ 38,933,495	$ 38,933,495	**$ 46,925,000**	**21%**	$ 7,991,505

South Davis Sewer District
Debt Service Worksheet - 2026

ACCT. NO.		Proposed BUDGET 2024	Amended BUDGET 2024	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	Amended BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	2017A Series								
600	Bond Council & Legal								
610	Bond Principle	$ 930,000	$ 930,000	$ 960,000	$ 960,000	$ 995,000	$ 995,000	4%	$ 35,000
620	Bond Interest	728,013	728,013	704,670	704,670	643,025	643,025	-10%	(61,645)
	Total	**$ 1,658,013**	**$1,658,013**	**$ 1,664,670**	**$ 1,664,670**	**$ 1,638,025**	**$ 1,638,025**	-2%	**$ 26,645**
	2019 Series								
600	Bond Council & Legal								
610	Bond Principle	$ 563,000	$ 563,000	$ 575,000	$ 575,000	$ 586,000	$ 586,000	2%	**$ 11,000**
620	Bond Interest	225,244	225,244	213,703	213,703	201,915	201,915	-6%	**(11,788)**
	Total	**$ 788,244**	**$ 788,244**	**$ 788,703**	**$ 788,703**	**$ 787,915**	**$ 787,915**	0%	**$ (788)**
	2021 Series								
600	Bond Council & Legal								
610	Bond Principle	$ 426,000	$ 426,000	$ 439,000	$ 439,000	$ 444,000	$ 444,000	1%	**$ 5,000**
620	Bond Interest	187,842	187,842	179,109	179,109	170,191	170,191	-5%	**(8,918)**
	Total	**$ 613,842**	**$ 613,842**	**$ 618,109**	**$ 618,109**	**$ 614,191**	**$ 614,191**	-1%	**$ (3,918)**
	2024 Series								
600	Bond Council & Legal								
610	Bond Principle			545,000	545,000	500,000	500,000	-9%	**$ (45,000)**
620	Bond Interest			1,396,980	1,396,980	1,440,114	1,440,114	3%	**43,134**
	Total	**$ -**	**$ -**	**$ 1,941,980**	**$ 1,941,980**	**$ 1,940,114**	**$ 1,940,114**	0%	**$ (1,866)**
	District								
600	Bond Council & Legal	$ -	$ -	$ -	$ -	$ -	$ -		
610	Bond Principle	1,919,000	1,919,000	2,519,000	2,519,000	2,525,000	2,525,000	**0%**	**$ 6,000**
620	Bond Interest	1,141,099	1,141,099	2,494,462	2,494,462	2,455,245	2,455,245	**-2%**	**(39,217)**
	TOTAL DEBT SERVICE	**$ 3,060,099**	**$3,060,099**	**$ 5,013,462**	**$ 5,013,462**	**$ 4,980,245**	**$ 4,980,245**	**-1%**	**$ (33,217)**

Debt Service Payment 6/1/2026 $1,227,623
Debt Service Payment 12/1/2026 3,752,624

TOTAL 2026 DEBT SERVICE PAYMENTS $4,980,245

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

ACCT. NO.	ITEM	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/1/2025	Adopted BUDGET 2025	Projected BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES									
110	Salaries	$ 100,000	$ 100,000	$ 113,416	$ 18,990	$ 50,000	**$ 32,000**	$ 40,000	25.0%	$ 8,000
130	Employee Benefits	34,000	$ 34,000	26,545	2,589	20,000	**7,000**	8,000	-60.0%	1,000.00
200	Operating Expenses	5,000	$ 5,000	7,064	9,796	5,000	**5,400**	5,000	0.0%	(400.00)
210	Office Expense	1,000	$ 1,000	2,144	581	1,000	**1,200**	1,000	0.0%	(200.00)
220	Computer Expense	1,000	$ 1,000	1,622	1,185	1,000	**1,800**	2,000	100.0%	200.00
230	Telecommunications	1,000	$ 1,000	180	-	1,000	1,000	1,000	0.0%	-
310	Transportation	5,000	$ 5,000	79	-	3,000	**2,000**	2,000	-33.3%	-
350	Outside Services (Research Contracts)	323,000	$ 323,000	294,361	124,897	349,000	**367,000**	418,000	19.8%	51,000.00
360	Laboratory	50,000	$ 50,000	47,988	23,269	40,000	**47,000**	50,000	25.0%	3,000.00
390	Education/Memberships/Pub/Incentives	5,000	$ 5,000	4,665	2,415	5,000	**4,800**	4,000	-20.0%	(800.00)
	TOTAL OPERATING EXPENSES	**$ 525,000**	**$ 525,000**	**$ 498,063**	**$ 183,722**	**$ 475,000**	**$ 469,200**	**$ 531,000**	11.8%	**$ 61,800**
			$ 747,000	$ 717,747		$ 693,000	$ 692,000	$ 744,000		

Contributors	**2023**	**2024**	**2025**	**2026**
South Davis Sewer District	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Central Davis Sewer District	50,000	50,000	50,000	50,000
North Davis Sewer District	100,000	100,000	100,000	100,000
Central Valley Water Reclaimation Facility	150,000	150,000	150,000	150,000
South Valley Water Reclaimation Facitlty	75,000	75,000	75,000	75,000
South Valley Sewer District	50,000	50,000	50,000	50,000
*Salt Lake City	100,000	50,000		
Total	**$ 575,000**	**$ 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	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/1/2025	Adopted BUDGET 2025	Projected BUDGET 2025
	OPERATING EXPENSES						
110	Salaries	$ 61,000	$ 61,000	$ 75,427	$ 10,372	$ 30,000	$ 20,000
130	Employee Benefits	21,000	21,000	16,586	1,193	10,000	4,000
200	Operating Expenses	4,000	4,000	1,427	505	4,000	700
210	Office Expense	1,000	1,000	1,056	194	1,000	400
220	Computer Expense	1,000	1,000	1,622	1,185	1,000	1,800
230	Telecommunications	1,000	1,000	60	-	1,000	1,000
310	Transportation	2,000	2,000	175	-	2,000	**1,000**
350	Outside Services (Research Contracts)	128,000	128,000	120,219	71,377	161,000	**193,000**
360	Laboratory	2,000	2,000	2,823	-	2,000	-
390	Education/Memberships/Pub/Incentives	1,000	1,000	290	455	6,000	900
	Contingency						
	TOTAL OPERATING EXPENSES	$ 222,000	$ 222,000	**$ 219,684**	**$ 85,282**	$ 218,000	$ 222,800

Contributors

Orem	$ 50,000
Spanish Fork	25,000
Provo	50,000
Timpanogos	100,000
Total	**$ 225,000**

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

ACCT. NO.	ITEM	Proposed BUDGET 2024	Amended BUDGET 2024	ACTUAL 12/31/2024	ACTUAL 9/1/2025	PROJECTED 12/31/2025	Proposed BUDGET 2025	Amended BUDGET 2025	Proposed BUDGET 2026	% Change 2025/2026	Variance 2025/2026
	OPERATING EXPENSES										
110	Salaries	$ 45,500	$ 45,500	$ 46,479	$ 35,689	$ 51,551	$ 47,775	$ 47,775	$ 50,164	5.0%	$ 2,389
130	Employee Benefits	18,000	18,000	15,366	11,114	16,053	18,900	18,900	$ 19,845	5.0%	945
200	Operating Expenses	15,000	15,000	19,820	2,373	4,068	15,750	15,750	$ 16,538	5.0%	788
205	Repairs and Maintenance	500	500	-		-	-	-	$ -	0.0%	-
210	Office Expense	500	500	-		-	525	525	$ 551	5.0%	26
220	Computer Expense	500	500	-		-	525	525	$ 551	5.0%	26
230	Telecommunications	1,500	1,500	296	49	85	525	525	$ 551	5.0%	26
310	Transportation	-				-	1,575	1,575	$ 1,654	5.0%	79
330	Power	7,500	7,500	8,211	5,412	9,277	7,875	7,875	$ 8,269	5.0%	394
340	Natural Gas	7,500	7,500	2,571	1,051	1,802	7,875	7,875	$ 8,269	5.0%	394
345	Utilities	1,000	1,000	953	754	1,293	1,050	1,050	$ 1,103	5.0%	53
380	Audit Expense	2,000	2,000	2,000	1,000	1,714	2,100	2,100	$ 2,205	5.0%	105
400	Buildings & Grounds	500	500	-	-	-	525	525	$ 551		26
	Subtotal	$ 100,000	$ 100,000	$ 95,695	$ 57,442	$ 85,842	$ 105,000	$ 105,000	$ 110,250	5.0%	$ 5,250
500	Overhead charge (15%)	15,000	15,000	14,500	-	12,876	15,750	15,750	16,538	5.0%	788
	TOTAL OPERATING EXPENSES	**$ 115,000**	**$ 115,000**	**$ 110,195**	**$ 57,442**	**$ 98,719**	**$ 120,750**	**$ 120,750**	**$ 126,788**	5.0%	**$ 6,038**