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# **Tentative Operating Budget**

**For the Year Ending December 31, 2026**

**With Supporting Documentation**

*of the  
North Davis Sewer District*

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## NORTH DAVIS SEWER DISTRICT

DISTRICT

**FOR DETAILED INFORMATION PLEASE VISIT [www.ndsd.org](http://www.ndsd.org) OR CONTACT Angela Lupcho at 801-825-0712**  
**TENTATIVE BUDGET** for the year ended December 31, 2026

|                             | GENERAL FUND    |              |              | ENTERPRISE FUND      |                      |                      |
|-----------------------------|-----------------|--------------|--------------|----------------------|----------------------|----------------------|
|                             | Actual Revenues |              | BUDGET       | Actual Revenues      |                      | BUDGET               |
|                             | PRIOR YEAR      | CURRENT YEAR |              | PRIOR YEAR           | CURRENT YEAR         |                      |
| <b>REVENUES</b>             |                 |              |              |                      |                      |                      |
| Taxes: Property             |                 |              |              | \$ 9,659,072         | \$ 6,610,638         | \$ 6,372,636         |
| Other: _____                | _____           | _____        | _____        | _____                | _____                | _____                |
| Fee-in-Lieu of Taxes        |                 |              |              | 589,558              | 501,124              | 501,124              |
| Charges for Services        |                 |              |              | 23,238,859           | 25,427,390           | 26,510,500           |
| Interest Income             |                 |              |              | 3,678,650            | 3,050,000            | 2,600,000            |
| Impact Fees                 |                 |              |              | 3,876,704            | 4,014,870            | 3,075,000            |
| Other: _____                | _____           | _____        | _____        | 793,428              | 659,020              | 5,455,000            |
| Other Financing Sources:    |                 |              |              | 20,522,832           | -                    | -                    |
| Bond Issues                 |                 |              |              | _____                | _____                | _____                |
| Transfers From Other Funds  |                 |              |              | _____                | 35,201,003           | 17,985,147           |
| Contribution from Fund Bal. | _____           | _____        | _____        | -                    | _____                | _____                |
| <b>TOTAL REVENUES</b>       | <u>_____</u>    | <u>_____</u> | <u>_____</u> | <u>\$ 62,359,103</u> | <u>\$ 75,464,045</u> | <u>\$ 62,499,407</u> |
| <b>EXPENSES</b>             |                 |              |              |                      |                      |                      |
| Salaries and Benefits       |                 |              |              | \$ 6,154,105         | \$ 5,659,168         | \$ 6,130,000         |
| Other Operating Expenses    |                 |              |              | 4,448,948            | 5,566,538            | 11,873,665           |
| Depreciation                |                 |              |              | 8,571,492            | 10,113,903           | 10,766,100           |
| Capital Outlay              |                 |              |              | 25,957,516           | 39,568,620           | 21,728,500           |
| Debt Service                |                 |              |              | 14,084,973           | 14,555,816           | 12,001,142           |
| Other: _____                | _____           | _____        | _____        | _____                | _____                | _____                |
| Other Financing Uses:       |                 |              |              | 3,142,069            | -                    | -                    |
| Transfers to Other Funds    |                 |              |              | _____                | _____                | _____                |
| Contribution to Fund Bal.   | _____           | _____        | _____        | -                    | _____                | _____                |
| <b>TOTAL EXPENSES</b>       | <u>_____</u>    | <u>_____</u> | <u>_____</u> | <u>\$ 62,359,103</u> | <u>\$ 75,464,045</u> | <u>\$ 62,499,407</u> |
| <b>INCOME OR (LOSS)</b>     |                 |              |              | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ -</u>          |

**NORTH DAVIS SEWER DISTRICT  
TENTATIVE OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2026**

The accompanying budget schedules of North Davis Sewer District include anticipated revenues and expenses for the 2026 calendar year. The following assumptions and estimates were used to prepare the budget.

**REVENUES**

**Property Taxes**

The District projects property tax revenue from Davis and Weber Counties to increase based on new growth by three and 2 tenths of one percent (3.2%) for real property and personal property from Davis County and 9 tenths of one percent (0.9%) for real and personal property from Weber County during 2025.

**Charges for Services**

Charges for Services include Service Charges from Municipalities, Freeport Center Charges, Pretreatment Fees, and Other Service Charges.

Service Charges From Municipalities

The projected increase in residential equivalent connections for the period from April 2025 to April 2026 and the percentage increase for each of the seven cities are as follows:

|            | <u>Projected Increase</u>  | <u>Projected Percentage Increase</u> |
|------------|--|--------------------------------------|
|            | <u>In Residential Equivalent Connections From April, 2025 To April, 2026</u> | <u>In Connections</u>                |
| Clearfield | 92   | 0.71%                                |
| Clinton    | 169  | 2.20%                                |
| Layton     | 1,734  | 4.98%                                |
| Roy        | 217  | 1.59%                                |
| Sunset     | 0  | 0.00%                                |
| Syracuse   | 164  | 1.53%                                |
| West Point | 90   | 1.92%                                |

Impact Fees are estimated by management based on new developments approved by the Municipalities and the projected increase in residential equivalent connections.

The District projected Freeport Center inflows for 2026 based on the average of inflows from January 2025 to September 2025.

**NORTH DAVIS SEWER DISTRICT  
TENTATIVE OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2026**

**Pretreatment Fees**

A conservative estimate was made for Pretreatment Fees.

**Other Service Charges**

Other Service Charges include service fees from Hill Air Force Base, Kaysville City, Mutton Hollow Improvement District, and certain connections in unincorporated areas of Davis and Weber Counties.

**Interest Income**

The District budgeted interest income based on an expected average return of approximately 4-5% on investments.

**Other Revenues**

Other revenues budgeted for 2026 include reimbursable projects by UDOT totaling \$5,210,000 and other minor revenues based on past activity.

**NORTH DAVIS SEWER DISTRICT  
TENTATIVE OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2026**

**EXPENSES**

**Salaries & Benefits**

Salaries

The District budgeted a cost-of-living adjustment of 3.0% for all District employees for 2026 based on a comparison of the Consumer Price Index for the Mountain region for August, Social Security rates, and an evaluation of COLA approved by the Cities in the District and other sewer districts in Utah.

Benefits - State Retirement

The Utah State Legislature determines the rates used by the Utah State Retirement System. The most recent noncontributory rates determined by the legislature for State Retirement are as follows:

|                |                         | Employer Paid | Employee Paid |
|----------------|-------------------------|---------------|---------------|
| Tier I         | 07/01/2025 - 06/30/2026 | 15.97%        | 0.00%         |
| Tier II Hybrid | 07/01/2025 - 06/30/2026 | 14.19%        | 0.81%         |
| Tier II DC     | 07/01/2025 – 06/30/2026 | 14.19%        | 0.00%         |

For the period July 1, 2026 to December 31, 2026, the District has received preliminary rates from Utah Retirement Systems that are expected to be adopted by the legislature as follows:

|                |                         | Employer Paid | Employee Paid |
|----------------|-------------------------|---------------|---------------|
| Tier I         | 07/01/2026 - 06/30/2027 | 14.97%        | 0.00%         |
| Tier II Hybrid | 07/01/2026 - 06/30/2027 | 13.19%        | 1.30%         |
| Tier II DC     | 07/01/2026 – 06/30/2027 | 13.19%        | 0.00%         |

Benefits

The District will pay 100% of the cost of an employee's health and dental insurance policies, \$50,000 basic term life and AD&D policies, and Short Term and Long Term Disability policies. The District will also contribute an amount to a Health Savings Account (HSA), if eligible. Employees that choose not to participate in the District sponsored group health benefit may have an amount contributed to their eligible retirement account with proof of insurance from another provider.

**Other Operating Expenses**

Other operating expenses were budgeted by District personnel based on expected activity during 2026.

**NORTH DAVIS SEWER DISTRICT  
TENTATIVE OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2026**

**Equipment Purchases**

The District expects to spend \$838,500 on equipment purchases during 2026. Details of these items are listed in section 5. These items will be depreciated using a straight-line method over estimated useful life of 3-15 years.

**Capital Outlay**

The District expects to spend \$26,100,000 on capital expenditures during 2026. These items are listed in detail in section 5. \$5,210,000 of these expenditures have been budgeted to be reimbursed by UDOT. The remaining capital expenditures will be depreciated using a straight-line method over estimated useful life of 20-50 years.

**Revenue Bonds Aggregate Annual Debt Service Requirements**

Page 7-1 computes the pro forma coverage of revenues to expenditures for the revenue bonds. Revenues include revenues from operations, income and impact fees. Revenues do not include the property tax portion attributable to the general obligation bonds. Expenditures for the revenue bonds do not include interest on the general obligation bonds and non-cash expenditures such as depreciation.

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|                             | Prior Year           |                      | Budget<br>2026       | 2025 Estimate<br>& 2026 Budget | Difference<br>Between<br>2025 Estimate<br>& 2026 Budget | % of<br>Change |
|-----------------------------|----------------------|----------------------|----------------------|--------------------------------|---|----------------|
|                             | Actual<br>2024       | Estimate<br>2025     |                      |                                |   |                |
| <b>OPERATING REVENUES :</b> |                      |                      |                      |                                |   |                |
| Property Taxes              | \$ 9,659,072         | \$ 6,610,638         | \$ 6,372,636         | \$ (238,002)                   | -3.60%  |                |
| Fee in Lieu                 | 589,558              | 501,124              | 501,124              | -                              | 0.00%   |                |
| Charges for Services        | 23,238,859           | 25,427,390           | 26,510,500           | 1,083,110                      | 4.26%   |                |
| Impact Fees                 | 3,876,704            | 4,014,870            | 3,075,000            | (939,870)                      | -23.41%   |                |
| Interest Income             | 3,678,650            | 3,050,000            | 2,600,000            | (450,000)                      | -14.75%   |                |
| Other Revenues              | 793,428              | 659,020              | 5,455,000            | 4,795,980                      | 727.74%   |                |
| <b>TOTAL REVENUES</b>       | <b>\$ 41,836,271</b> | <b>\$ 40,263,042</b> | <b>\$ 44,514,260</b> | <b>\$ 4,251,218</b>            | <b>10.56%</b>   |                |
| <b>OPERATING EXPENSES :</b> |                      |                      |                      |                                |   |                |
| Salaries and Benefits       | \$ 6,154,105         | \$ 5,659,168         | \$ 6,130,000         | \$ 470,832                     | 8.32%   |                |
| Other Operating Expenses    | 6,927,040            | 7,719,663            | 14,027,665           | 6,308,002                      | 81.71%  |                |
| Depreciation                | 8,571,492            | 10,113,903           | 10,766,100           | 652,197                        | 6.45%   |                |
| <b>TOTAL EXPENSES</b>       | <b>\$ 21,652,637</b> | <b>\$ 23,492,734</b> | <b>\$ 30,923,765</b> | <b>\$ 7,431,031</b>            | <b>31.63%</b>   |                |
| <b>INCOME OR (LOSS)</b>     | <b>\$ 20,183,634</b> | <b>\$ 16,770,308</b> | <b>\$ 13,590,495</b> | <b>\$ (3,179,813)</b>          | <b>-18.96%</b>  |                |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|  | Account Number | Prior Year<br>Actual 2024 | Prior Year<br>Estimate 2025 | Budget 2026          | Difference<br>2025 Estimate & 2026 Budget | % of<br>Change |
|--|----------------|---------------------------|-----------------------------|----------------------|---|----------------|
| <b>REVENUE</b>                           |                |                           |                             |                      |   |                |
| <b>PROPERTY TAXES</b>                    |                |                           |                             |                      |   |                |
| Real & Pers. Prop. Taxes - Weber - Debt  | 500-32100      | \$ 437,712                | \$ 25,279                   | \$ -                 | \$ (25,279)                               | -100.00%       |
| Real & Pers. Prop. Taxes - Weber - O&M   | 500-32105      | 1,125,546                 | 1,033,270                   | 1,033,270            | -   | 0.00%          |
| Fee in Lieu - Weber                      | 500-32110      | 89,646                    | 76,199                      | 76,199               | -   | 0.00%          |
| Total Weber County                       |                | \$ 1,652,904              | \$ 1,134,748                | \$ 1,109,469         | \$ (25,279)                               | -2.23%         |
| Real Prop. Taxes - Davis - Debt Service  | 500-32200      | \$ 2,328,262              | \$ 117,339                  | \$ -                 | \$ (117,339)                              | -100.00%       |
| Real Prop. Taxes - Davis - O&M           | 500-32210      | 5,968,482                 | 5,722,457                   | 5,722,457            | -   | 0.00%          |
| Pers. Prop. Taxes - Davis - Debt Service | 500-32215      | 121,429                   | 16,940                      | -                    | (16,940)                                  | -100.00%       |
| Pers. Prop. Taxes - Davis - O&M          | 500-32220      | 303,176                   | 320,888                     | 242,444              | (78,444)                                  | -24.45%        |
| Fee in Lieu - Davis                      | 500-32225      | 499,912                   | 424,925                     | 424,925              | -   | 0.00%          |
| Roll Back Taxes - Davis                  | 500-32240      | -                         | -                           | -                    | -   | -              |
| Total Davis County                       |                | \$ 9,221,261              | \$ 6,602,549                | \$ 6,389,826         | \$ (212,723)                              | -3.22%         |
| CRDA Expenditures                        | 500-32245      | (625,535)                 | (625,535)                   | (625,535)            | -   | -              |
| <b>TOTAL PROPERTY TAXES</b>              |                | <b>\$ 10,248,630</b>      | <b>\$ 7,111,762</b>         | <b>\$ 6,873,760</b>  | <b>\$ (238,002)</b>                       | <b>-3.35%</b>  |
| <b>IMPACT FEES</b>                       |                |                           |                             |                      |   |                |
| Impact Fees                              | 500-39000      | \$ 3,900,248              | \$ 4,037,046                | \$ 3,100,000         | \$ (937,046)                              | -23.21%        |
| Impact Fees Contra Revenue               | 500-39010      | (23,544)                  | (22,176)                    | (25,000)             | (2,824)                                   | 12.73%         |
| <b>TOTAL IMPACT FEES</b>                 |                | <b>\$ 3,876,704</b>       | <b>\$ 4,014,870</b>         | <b>\$ 3,075,000</b>  | <b>\$ (939,870)</b>                       | <b>-23.21%</b> |
| <b>CHARGES FOR SERVICES :</b>            |                |                           |                             |                      |   |                |
| Clearfield                               | 500-30010      | \$ 3,187,605              | \$ 3,417,402                | \$ 3,600,000         | \$ 182,598                                | 5.34%          |
| Freeport Center                          | 500-30020      | 246,452                   | 306,284                     | 250,000              | (56,284)                                  | -18.38%        |
| Clinton                                  | 500-30030      | 1,952,843                 | 2,289,705                   | 2,200,000            | (89,705)                                  | -3.92%         |
| Layton                                   | 500-30040      | 8,465,036                 | 9,124,104                   | 9,600,000            | 475,896                                   | 5.22%          |
| Roy                                      | 500-30050      | 3,451,393                 | 3,854,590                   | 4,100,000            | 245,410                                   | 6.37%          |
| Sunset                                   | 500-30060      | 514,981                   | 565,860                     | 650,000              | 84,140                                    | 14.87%         |
| Syracuse                                 | 500-30070      | 2,722,037                 | 2,975,679                   | 3,180,000            | 204,321                                   | 6.87%          |
| West Point                               | 500-30080      | 997,561                   | 1,142,103                   | 1,150,000            | 7,897                                     | 0.69%          |
| MIDA                                     | 500-30100      | 30,260                    | 32,120                      | 30,000               | (2,120)                                   | -6.60%         |
| Pretreatment Fees                        | 500-30110      | 712,853                   | 729,069                     | 700,000              | (29,069)                                  | -3.99%         |
| Pretreatment Fines                       | 500-30120      | 3,500                     | 4,000                       | -                    | (4,000)                                   | -100.00%       |
| Pretreatment Admin Fees                  | 500-30130      | 2,415                     | 575                         | 2,000                | 1,425                                     | 247.83%        |
| Laboratory Fees                          | 500-30140      | 14,791                    | 7,000                       | 12,000               | 5,000                                     | 71.43%         |
| Hill Field                               | 500-30150      | 434,563                   | 477,594                     | 490,000              | 12,406                                    | 2.60%          |
| Direct to District                       | 500-30160      | 490,609                   | 495,231                     | 540,000              | 44,769                                    | 9.04%          |
| Finance Charges                          | 500-30170      | -                         | -                           | -                    | -   | -              |
| Rebilling Charges                        | 500-30180      | 75                        | -                           | -                    | -   | -              |
| Connection & Review Fees                 | 500-30190      | 10,365                    | 5,594                       | 6,000                | 406                                       | 7.26%          |
| Grit Disposal Fees                       | 500-30195      | 1,520                     | 480                         | 500                  | 20  | 4.17%          |
| <b>TOTAL CHARGES FOR SERVICES</b>        |                | <b>\$ 23,238,859</b>      | <b>\$ 25,427,390</b>        | <b>\$ 26,510,500</b> | <b>\$ 1,083,110</b>                       | <b>4.26%</b>   |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|  | Account<br>Number | Prior Year<br>Actual<br>2024 | Estimate<br>2025     | Budget<br>2026       | Difference<br>Between<br>2025 Estimate<br>& 2026 Budget |                | % of<br>Change |
|--|-------------------|------------------------------|----------------------|----------------------|---|----------------|----------------|
|  |                   |                              |                      |                      |   |                |                |
| <b>OTHER REVENUE</b>                     |                   |                              |                      |                      |   |                |                |
| Interest Income                          | 500-33000         | \$ 3,678,650                 | \$ 3,050,000         | \$ 2,600,000         | \$ (450,000)  | -14.75%        |                |
| Miscellaneous                            | 500-38000         | 7,560                        | 4,148                | -                    | (4,148)   | -100.00%       |                |
| 1800 N Reimb/UDOT                        | 500-38005         | 850                          | -                    | -                    | -   | -              |                |
| West Davis Corridor UDOT Reimb           | 500-38006         | 56,894                       | 253,729              | 5,210,000            | 4,956,271   | 1953.37%       |                |
| Roy City 5600 S Project                  | 500-38007         | 2,140                        | -                    | -                    | -   | -              |                |
| West Point Expansion Review Reimb        | 500-38009         | -                            | -                    | -                    | -   | -              |                |
| Rental Income                            | 500-34000         | 206,415                      | 205,801              | 245,000              | 39,199  | 19.05%         |                |
| Gain on Disposal                         | 500-38015         | 45,071                       | 48,042               | -                    | (48,042)  | -100.00%       |                |
| Unrealized Gain on Investments           | 500-38020         | 474,498                      | 147,300              | -                    | (147,300)   | -100.00%       |                |
| <b>TOTAL OTHER REVENUE</b>               |                   | <b>\$ 4,472,078</b>          | <b>\$ 3,709,020</b>  | <b>\$ 8,055,000</b>  | <b>\$ 4,345,980</b>                                     | <b>117.17%</b> |                |
| <b>TOTAL REVENUE</b>                     |                   | <b>\$ 41,836,271</b>         | <b>\$ 40,263,042</b> | <b>\$ 44,514,260</b> | <b>\$ 4,251,218</b>                                     | <b>10.56%</b>  |                |
| <b>OPERATING EXPENSES :</b>              |                   |                              |                      |                      |   |                |                |
| <b>PLANT SALARIES &amp; BENEFITS</b>     |                   |                              |                      |                      |   |                |                |
| Wages - Plant                            | 500-40110-030     | \$ 1,887,764                 | \$ 1,783,322         | \$ 1,910,000         | \$ 126,678  | 7.10%          |                |
| Payroll Taxes                            | 500-40120-030     | 160,728                      | 156,097              | 151,000              | (5,097)   | -3.27%         |                |
| State Retirement                         | 500-40130-030     | 365,123                      | 385,509              | 419,000              | 33,491  | 8.69%          |                |
| Group Life & Health Insurance            | 500-40140-030     | 544,359                      | 557,497              | 584,000              | 26,503  | 4.75%          |                |
| Compensated Absences Expense             | 500-40150-030     | 376,966                      | 210,153              | -                    | (210,153)   | -100.00%       |                |
| Supplemental Retirement Fund             | 500-40160-030     | 8,374                        | 8,441                | 8,000                | (441)   | -5.22%         |                |
| <b>TOTAL PLANT</b>                       |                   | <b>\$ 3,343,314</b>          | <b>\$ 3,101,019</b>  | <b>\$ 3,072,000</b>  | <b>\$ (29,019)</b>                                      | <b>-0.94%</b>  |                |
| <b>COLLECTION SYSTEM SAL. &amp; BEN.</b> |                   |                              |                      |                      |   |                |                |
| Wages - Collection System                | 500-40110-040     | \$ 414,565                   | \$ 397,464           | \$ 390,000           | \$ (7,464)  | -1.88%         |                |
| Payroll Taxes                            | 500-40120-040     | 39,687                       | 30,820               | 32,000               | 1,180   | 3.83%          |                |
| State Retirement                         | 500-40130-040     | 86,979                       | 63,585               | 58,000               | (5,585)   | -8.78%         |                |
| Group Life & Health Insurance            | 500-40140-040     | 122,140                      | 90,616               | 99,000               | 8,384   | 9.25%          |                |
| Compensated Absences Expense             | 500-40150-040     | 148,524                      | 36,236               | -                    | (36,236)  | -100.00%       |                |
| Supplemental Retirement Fund             | 500-40160-040     | 15,401                       | 16,000               | 13,000               | (3,000)   |                |                |
| <b>TOTAL COLLECTION SYSTEM</b>           |                   | <b>\$ 827,296</b>            | <b>\$ 634,721</b>    | <b>\$ 592,000</b>    | <b>\$ (42,721)</b>                                      | <b>-6.73%</b>  |                |
| <b>PRETREATMENT SALARIES &amp; BEN.</b>  |                   |                              |                      |                      |   |                |                |
| Wages - Pretreatment                     | 500-40110-050     | \$ 113,789                   | \$ 108,670           | \$ 120,000           | \$ 11,330   | 10.43%         |                |
| Payroll Taxes                            | 500-40120-050     | 9,607                        | 8,889                | 10,000               | 1,111   | 12.50%         |                |
| State Retirement                         | 500-40130-050     | 20,715                       | 18,736               | 20,000               | 1,264   | 6.75%          |                |
| Group Life & Health Insurance            | 500-40140-050     | 16,692                       | 14,884               | 16,500               | 1,616   | 10.86%         |                |
| Compensated Absences Expense             | 500-40150-050     | 30,299                       | 4,324                | -                    | (4,324)   | -100.00%       |                |
| Supplemental Retirement Fund             | 500-40160-050     | -                            | -                    | -                    | -   | -              |                |
| <b>TOTAL PRETREATMENT</b>                |                   | <b>\$ 191,102</b>            | <b>\$ 155,503</b>    | <b>\$ 166,500</b>    | <b>\$ 10,997</b>  | <b>7.07%</b>   |                |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|  | Account Number | Prior Year<br>Actual 2024 | Prior Year<br>Estimate 2025 | Budget 2026         | Difference<br>2025 Estimate & 2026 Budget | % of<br>Change |
|--|----------------|---------------------------|-----------------------------|---------------------|---|----------------|
| <b>LABORATORY SALARIES &amp; BEN.</b>            |                |                           |                             |                     |   |                |
| Wages - Lab                                      | 500-40110-060  | \$ 328,780                | \$ 313,854                  | \$ 405,000          | \$ 91,146                                 | 29.04%         |
| Payroll Taxes                                    | 500-40120-060  | 27,914                    | 26,363                      | 32,000              | 5,637                                     | 21.38%         |
| State Retirement                                 | 500-40130-060  | 60,877                    | 54,940                      | 60,000              | 5,060                                     | 9.21%          |
| Group Life & Health Insurance                    | 500-40140-060  | 114,062                   | 114,441                     | 123,000             | 8,559                                     | 7.48%          |
| Compensated Absences Expense                     | 500-40150-060  | 64,428                    | 31,851                      | -                   | (31,851)                                  | -100.00%       |
| Supplemental Retirement Fund                     | 500-40160-060  | -                         | -                           | -                   | -   | -              |
| <b>TOTAL LABORATORY</b>                          |                | <b>\$ 596,061</b>         | <b>\$ 541,449</b>           | <b>\$ 620,000</b>   | <b>\$ 78,551</b>                          | <b>14.51%</b>  |
| <b>IT SALARIES &amp; BENEFITS</b>                |                |                           |                             |                     |   |                |
| Wages - IT                                       | 500-40110-070  | \$ 172,445                | \$ 155,482                  | \$ 215,000          | \$ 59,518                                 | 38.28%         |
| Payroll Taxes                                    | 500-40120-070  | 14,598                    | 12,833                      | 17,000              | 4,167                                     | 32.47%         |
| State Retirement                                 | 500-40130-070  | 32,375                    | 27,175                      | 34,000              | 6,825                                     | 25.11%         |
| Group Life & Health Insurance                    | 500-40140-070  | 57,606                    | 59,299                      | 66,000              | 6,701                                     | 11.30%         |
| Compensated Absences Expense                     | 500-40150-070  | 44,355                    | 11,947                      | -                   | (11,947)                                  | -100.00%       |
| Supplemental Retirement Fund                     | 500-40160-070  | -                         | -                           | -                   | -   | -              |
| <b>TOTAL IT</b>                                  |                | <b>\$ 321,379</b>         | <b>\$ 266,736</b>           | <b>\$ 332,000</b>   | <b>\$ 65,264</b>                          | <b>24.47%</b>  |
| <b>SAFETY SALARIES &amp; BENEFITS</b>            |                |                           |                             |                     |   |                |
| Wages - Safety                                   | 500-40110-085  | \$ 71,259                 | \$ 55,240                   | \$ 74,000           | \$ 18,760                                 | 33.96%         |
| Payroll Taxes                                    | 500-40120-085  | 6,104                     | 4,616                       | 6,500               | 1,884                                     | 40.81%         |
| State Retirement                                 | 500-40130-085  | 12,241                    | 8,775                       | 11,500              | 2,725                                     | 31.05%         |
| Group Life & Health Insurance                    | 500-40140-085  | 28,143                    | 15,279                      | 32,000              | 16,721                                    | 109.44%        |
| Compensated Absences Expense                     | 500-40150-085  | 6,739                     | 5,159                       | -                   | (5,159)                                   | -100.00%       |
| Supplemental Retirement Fund                     | 500-40160-085  | -                         | -                           | -                   | -   | -              |
| <b>TOTAL SAFETY</b>                              |                | <b>\$ 124,486</b>         | <b>\$ 89,069</b>            | <b>\$ 124,000</b>   | <b>\$ 34,931</b>                          | <b>39.22%</b>  |
| <b>GENERAL SALARIES &amp; BENEFITS</b>           |                |                           |                             |                     |   |                |
| Wages - General                                  | 500-40110-090  | \$ 384,083                | \$ 516,919                  | \$ 800,000          | \$ 283,081                                | 54.76%         |
| Payroll Taxes                                    | 500-40120-090  | 32,185                    | 41,537                      | 61,000              | 19,463                                    | 0              |
| State Retirement                                 | 500-40130-090  | 70,865                    | 86,720                      | 124,000             | 37,280                                    | 0              |
| Group Life & Health Insurance                    | 500-40140-090  | 73,943                    | 131,887                     | 181,000             | 49,113                                    | 0              |
| Compensated Absences Expense                     | 500-40150-090  | 134,154                   | 37,984                      | -                   | (37,984)                                  | -100.00%       |
| Supplemental Retirement Fund                     | 500-40160-090  | 8,374                     | 8,000                       | 8,000               | -   | -              |
| Spot Bonus Program                               | 500-40175-090  | 4,500                     | 4,500                       | 4,500               | -   | -              |
| <b>TOTAL GENERAL</b>                             |                | <b>\$ 708,104</b>         | <b>\$ 827,547</b>           | <b>\$ 1,178,500</b> | <b>\$ 350,953</b>                         | <b>42.41%</b>  |
| <b>BOARD OF TRUSTEES SALARIES &amp; BENEFITS</b> |                |                           |                             |                     |   |                |
| Salaries - Board Members                         | 500-40110-100  | \$ 38,747                 | \$ 39,520                   | \$ 40,000           | \$ 480                                    | 1.21%          |
| Payroll Taxes                                    | 500-40120-100  | 2,973                     | 3,023                       | 4,000               | 977                                       | 0              |
| Group Life & Health Insurance                    | 500-40140-100  | 643                       | 581                         | 1,000               | 419                                       | 1              |
| <b>TOTAL GENERAL</b>                             |                | <b>\$ 42,363</b>          | <b>\$ 43,124</b>            | <b>\$ 45,000</b>    | <b>\$ 1,876</b>                           | <b>4.35%</b>   |
| <b>TOTAL SALARIES AND BENEFITS</b>               |                | <b>\$ 6,154,105</b>       | <b>\$ 5,659,168</b>         | <b>\$ 6,130,000</b> | <b>\$ 470,832</b>                         | <b>8.32%</b>   |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|                                    | Prior Year<br>Account<br>Number | Actual<br>2024      | Estimate<br>2025    | Budget<br>2026      | 2025 Estimate<br>& 2026 Budget | Difference<br>Between<br>2025 Estimate<br>& 2026 Budget<br>% of<br>Change |
|------------------------------------|---------------------------------|---------------------|---------------------|---------------------|--------------------------------|---|
| <b>OTHER OPERATING EXPENSES :</b>  |                                 |                     |                     |                     |                                |   |
| <b>PLANT</b>                       |                                 |                     |                     |                     |                                |   |
| Dues & Memberships                 | 500-40180-030                   | \$ 3,855            | \$ 2,392            | \$ 5,000            | \$ 2,608                       | 109.03%   |
| Conferences & Training             | 500-40190-030                   | 31,271              | 51,000              | 72,200              | 21,200                         | 41.57%  |
| Grit Disposal Costs                | 500-40210-030                   | 16,506              | 17,380              | 22,700              | 5,320                          | 30.61%  |
| Sludge Disposal Costs              | 500-40220-030                   | 239,537             | 230,000             | 275,000             | 45,000                         | 19.57%  |
| State Permit Fees                  | 500-40230-030                   | 18,553              | 297,500             | 47,500              | (250,000)                      | -84.03%   |
| Polymer                            | 500-40240-030                   | 213,138             | 274,537             | 270,000             | (4,537)                        | -1.65%  |
| Supplies and Materials             | 500-40250-030                   | 20,495              | 8,000               | 8,000               | 0                              | 0.00%   |
| Gasoline - Diesel Fuel             | 500-40260-030                   | 47,895              | 44,248              | 70,500              | 26,252                         | 59.33%  |
| Chlorine                           | 500-40280-030                   | 120,364             | 141,173             | 250,000             | 108,827                        | 77.09%  |
| Chemical Treatments                | 500-40290-030                   | 229,554             | 220,500             | 323,500             | 103,000                        | 46.71%  |
| Office Supplies & Expenses - Plant | 500-40300-030                   | 816                 | 100                 | 0                   | (100)                          | -100.00%  |
| Repairs & Maintenance - Plant      | 500-40310-030                   | 550,740             | 757,000             | 922,000             | 165,000                        | 21.80%  |
| Small Tools and Minor Equipment    | 500-40315-030                   | 11,202              | 12,904              | 26,800              | 13,896                         | 107.69%   |
| Grounds Maintenance                | 500-40330-030                   | 89,156              | 86,468              | 106,000             | 19,532                         | 22.59%  |
| Outside Services - Plant           | 500-40335-030                   | 4,091               | 6,095               | 38,000              | 31,905                         | 523.46%   |
| Tractor and Truck Expense          | 500-40340-030                   | 37,557              | 33,770              | 42,500              | 8,730                          | 25.85%  |
| Plant Landscaping                  | 500-40350-030                   | 2,508               | 3,455               | 3,500               | 45                             | 1.30%   |
| Generator Expense                  | 500-40360-030                   | 81,052              | 152,485             | 176,750             | 24,265                         | 15.91%  |
| Engineer                           | 500-40370-030                   | 386,972             | 230,500             | 155,000             | (75,500)                       | -32.75%   |
| Uniforms - Plant                   | 500-40395-030                   | 36,130              | 46,819              | 50,400              | 3,581                          | 7.65%   |
| Security                           | 500-40400-030                   | 82,444              | 78,872              | 92,700              | 13,828                         | 17.53%  |
| Special Studies                    | 500-40420-030                   | 293,125             | 149,949             | 355,000             | 205,051                        | 136.75%   |
| Utilities                          | 500-40510-030                   | 500,649             | 485,724             | 619,500             | 133,776                        | 27.54%  |
| Loss on Disposal of Assets         | 500-40560-030                   | -                   | -                   | -                   | -                              | -   |
| <b>TOTAL PLANT</b>                 |                                 | <b>\$ 3,017,610</b> | <b>\$ 3,330,871</b> | <b>\$ 3,932,550</b> | <b>\$ 601,679</b>              | <b>18.06%</b>   |
| <b>COLLECTION SYSTEM</b>           |                                 |                     |                     |                     |                                |   |
| Dues & Memberships                 | 500-40180-040                   | \$ 200              | \$ 608              | \$ 1,000            | \$ 392                         | 64.47%  |
| Conferences & Training             | 500-40190-040                   | 20,350              | 21,000              | 17,400              | (3,600)                        | -17.14%   |
| Supplies & Materials               | 500-40250-040                   | 10,595              | 15,000              | 25,000              | 10,000                         | 66.67%  |
| Office Supplies                    | 500-40300-040                   | 4,656               | 500                 | -                   | (500)                          | -100.00%  |
| Repairs & Maintenance              | 500-40310-040                   | 18,400              | 39,000              | 76,000              | 37,000                         | 94.87%  |
| Small Tools and Minor Equipment    | 500-40315-040                   | 4,480               | 6,000               | 18,000              | 12,000                         | 200.00%   |
| Outside Services                   | 500-40335-040                   | 8,250               | 1,338               | 4,700               | 3,362                          | 251.27%   |
| Engineering                        | 500-40370-040                   | 130,900             | 260,000             | 520,000             | 260,000                        | 100.00%   |
| Uniforms - Collections             | 500-40395-040                   | 3,238               | 1,500               | 4,000               | 2,500                          | 166.67%   |
| Blue Stakes Program                | 500-40450-040                   | 8,499               | 9,843               | 16,500              | 6,657                          | 67.63%  |
| Sewer Backup Fund                  | 500-40460-040                   | -                   | -                   | 20,000              | 20,000                         | -   |
| Utilities                          | 500-40510-040                   | 19,372              | 16,300              | 25,000              | 8,700                          | 53.37%  |
| Loss on Disposal of Asset          | 500-40560-040                   | -                   | -                   | -                   | -                              | -   |
| Additions and Improvements         | 500-46100-040                   | 59,002              | 300,000             | 5,210,000           | 4,910,000                      | 1636.67%  |
| <b>TOTAL COLLECTION SYSTEM</b>     |                                 | <b>\$ 287,942</b>   | <b>\$ 671,089</b>   | <b>\$ 5,937,600</b> | <b>\$ 5,266,511</b>            | <b>784.77%</b>  |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|                                     | Account Number | Prior Year<br>Actual 2024 | Prior Year<br>Estimate 2025 | Budget 2026       | Difference<br>Between<br>2025 Estimate<br>& 2026 Budget | % of<br>Change |
|-------------------------------------|----------------|---------------------------|-----------------------------|-------------------|---|----------------|
| <b>PRETREATMENT</b>                 |                |                           |                             |                   |   |                |
| Dues & Memberships                  | 500-40180-050  | \$ -                      | \$ -                        | \$ -              | \$ -  | -              |
| Conferences & Training              | 500-40190-050  | 6,100                     | 3,254                       | 8,200             | 4,946   | 152.00%        |
| Supplies and Materials              | 500-40250-050  | 2,105                     | 5,846                       | 3,000             | (2,846)   | -48.68%        |
| Office Supplies & Materials         | 500-40300-050  | -                         | -                           | 1,000             | 1,000   | -              |
| Repairs and Maintenance             | 500-40310-050  | -                         | -                           | 750               | 750   | -              |
| Small Tools and Minor Equipment     | 500-40315-050  | 740                       | 100                         | 1,000             | 900   | 900.00%        |
| Engineering                         | 500-40370-050  | -                         | -                           | -                 | -   | -              |
| Uniforms/Coats & Coveralls          | 500-40395-050  | 251                       | 288                         | 300               | 12  | 4.17%          |
| Local Limits - Pretreatment         | 500-40490-050  | -                         | -                           | 500               | 500   | -              |
| Legal                               | 500-40500-050  | -                         | -                           | -                 | -   | -              |
| Utilities                           | 500-40510-050  | -                         | -                           | -                 | -   | -              |
| Pretreatment Awards Program         | 500-45000-050  | 520                       | 994                         | 1,500             | 506   | 50.91%         |
| Loss on Disposal of Equipment       | 500-40560-050  | -                         | -                           | -                 | -   | -              |
| <b>TOTAL PRETREATMENT</b>           |                | <b>\$ 9,716</b>           | <b>\$ 10,482</b>            | <b>\$ 16,250</b>  | <b>\$ 5,768</b>   | <b>55.03%</b>  |
| <b>LABORATORY</b>                   |                |                           |                             |                   |   |                |
| Dues & Memberships                  | 500-40180-060  | \$ -                      | \$ 1,000                    | \$ 1,000          | \$ -  | 0.00%          |
| Conferences & Training              | 500-40190-060  | 7,953                     | 11,500                      | 13,200            | 1,700   | 14.78%         |
| Lab Certification & Parameter Fees  | 500-40205-060  | 25,487                    | 35,000                      | 35,000            | -   | 0.00%          |
| Supplies and Materials              | 500-40250-060  | 80,704                    | 95,191                      | 108,500           | 13,309  | 13.98%         |
| Repairs and Maintenance             | 500-40310-060  | 60,053                    | 72,000                      | 203,000           | 131,000   | 181.94%        |
| Small Tools and Minor Equipment     | 500-40315-060  | 165                       | 1,031                       | 12,000            | 10,969  | 1063.92%       |
| Custodial - Lab                     | 500-40325-060  | 9,000                     | 9,000                       | 9,900             | 900   | 10.00%         |
| Outside Lab Work                    | 500-40380-060  | 40,627                    | 73,000                      | 103,000           | 30,000  | 41.10%         |
| Uniforms - Lab                      | 500-40395-060  | 455                       | 600                         | 600               | -   | 0.00%          |
| Special Studies/Education           | 500-40420-060  | -                         | 1,000                       | 2,000             | 1,000   | 100.00%        |
| Utilities                           | 500-40510-060  | 36,081                    | 36,724                      | 40,000            | 3,276   | 8.92%          |
| Loss on Disposal of Assets          | 500-40560-060  | -                         | -                           | -                 | -   | -              |
| <b>TOTAL LABORATORY</b>             |                | <b>\$ 260,525</b>         | <b>\$ 336,046</b>           | <b>\$ 528,200</b> | <b>\$ 192,154</b>                                       | <b>57.18%</b>  |
| <b>IT (INFORMATION TECHNOLOGY)</b>  |                |                           |                             |                   |   |                |
| Dues & Memberships                  | 500-40180-070  | \$ -                      | \$ -                        | \$ -              | \$ -  | -              |
| Conferences & Training              | 500-40190-070  | 2,475                     | 4,750                       | 3,000             | (1,750)   | -36.84%        |
| Supplies and Materials              | 500-40250-070  | 264                       | 3,100                       | 3,100             | -   | 0.00%          |
| Repairs and Maintenance             | 500-40310-070  | 200,073                   | 273,400                     | 278,700           | 5,300   | 1.94%          |
| Small Tools and Minor Equipment     | 500-40315-070  | 799                       | 800                         | 800               | -   | 0.00%          |
| Outside Services                    | 500-40335-070  | -                         | -                           | 1,000             | 1,000   | -              |
| Uniforms - IT                       | 500-40395-070  | 533                       | 600                         | 600               | -   | 0.00%          |
| Telephone/Internet                  | 500-40520-070  | 19,198                    | 22,000                      | 22,000            | -   | 0.00%          |
| Cellular Service and Hardware       | 500-40530-070  | 41,463                    | 45,800                      | 42,800            | (3,000)   | -6.55%         |
| Loss on Disposal of Assets          | 500-40560-070  | -                         | -                           | -                 | -   | -              |
| <b>TOTAL INFORMATION TECHNOLOGY</b> |                | <b>\$ 264,805</b>         | <b>\$ 350,450</b>           | <b>\$ 352,000</b> | <b>\$ 1,550</b>   | <b>0.44%</b>   |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|                                      | Account Number | Prior Year<br>Actual 2024 | Prior Year<br>Estimate 2025 | Budget 2026       | Difference<br>Between<br>2025 Estimate<br>& 2026 Budget | % of<br>Change |
|--------------------------------------|----------------|---------------------------|-----------------------------|-------------------|---|----------------|
| <b>SAFETY PROGRAM</b>                |                |                           |                             |                   |   |                |
| Dues & Memberships                   | 500-40180-085  | \$ 250                    | \$ 330                      | \$ 500            | \$ 170  | 51.52%         |
| Conferences & Training               | 500-40190-085  | 17,421                    | 19,900                      | 20,200            | 300   | 1.51%          |
| Safety Pays                          | 500-40220-085  | 8,762                     | 8,000                       | 18,100            | 10,100  | 126.25%        |
| Supplies and Materials               | 500-40250-085  | 6,501                     | 11,247                      | 15,000            | 3,753   | 33.37%         |
| Office Supplies & Materials          | 500-40300-085  | 240                       | -                           | -                 | 0   |                |
| Repairs and Maintenance              | 500-40310-085  | 16,648                    | 25,250                      | 26,250            | 1,000   | 3.96%          |
| Small Tools and Minor Equipment      | 500-40315-085  | 3,585                     | 3,200                       | 4,300             | 1,100   | 34.38%         |
| Outside Services                     | 500-40335-085  | 5,470                     | 4,300                       | 4,300             | 0   | 0.00%          |
| Uniforms                             | 500-40510-085  | 5,089                     | 6,050                       | 12,390            | 6,340   | 104.79%        |
| Loss on Disposal of Asset            | 500-40560-085  | -                         | -                           | -                 | -   |                |
| <b>TOTAL SAFETY PROGRAM</b>          |                | <b>\$ 63,966</b>          | <b>\$ 78,277</b>            | <b>\$ 101,040</b> | <b>\$ 22,763</b>  | <b>29.08%</b>  |
| <b>GENERAL</b>                       |                |                           |                             |                   |   |                |
| Car/Mileage Allowance                | 500-40170-090  | \$ 572                    | \$ 1,500                    | \$ 1,500          | \$ -  | -              |
| Dues & Memberships                   | 500-40180-090  | 4,403                     | 13,192                      | 10,905            | (2,287)   | -17.34%        |
| Conferences & Training               | 500-40190-090  | 20,074                    | 19,183                      | 49,400            | 30,217  | 157.52%        |
| Supplies & Materials - General       | 500-40250-090  | -                         | -                           | 30,500            | 30,500  |                |
| Office Supplies and Expenses         | 500-40300-090  | 8,624                     | 9,000                       | 9,000             | -   | 0.00%          |
| Office Equipment Maintenance         | 500-40320-090  | 6,042                     | 5,780                       | 5,660             | (120)   | -2.08%         |
| Custodial - Admin                    | 500-40325-090  | 6,600                     | 6,600                       | 7,260             | 660   | 10.00%         |
| Uniforms - General                   | 500-40395-090  | -                         | -                           | 2,300             | 2,300   |                |
| District Insurance                   | 500-40455-090  | 309,442                   | 374,813                     | 400,000           | 25,187  | 6.72%          |
| Legal - General                      | 500-40500-090  | 29,230                    | 30,592                      | 58,000            | 27,408  | 89.59%         |
| Utilities - Admin                    | 500-40510-090  | 5,754                     | -                           | 8,000             | 8,000   |                |
| Payments to Other Districts          | 500-40710-090  | 94,397                    | 100,000                     | 100,000           | -   | 0.00%          |
| Other Professional Services          | 500-43000-090  | 38,688                    | 40,333                      | 45,000            | 4,667   | 11.57%         |
| Financial Audit                      | 500-43010-090  | 13,725                    | 14,200                      | 20,000            | 5,800   | 40.85%         |
| Bank Service Charges - Miscellaneous | 500-43070-090  | 971                       | 900                         | 1,000             | 100   | 11.11%         |
| Human Resource Management            | 500-43090-090  | 2,500                     | 5,000                       | 4,500             | (500)   | -10.00%        |
| Advertising and Marketing            | 500-43095-090  | 28,297                    | 40,000                      | 38,300            | (1,700)   | -4.25%         |
| Rental Expenses                      | 500-48500-090  | 82,523                    | 72,930                      | 120,000           | 47,070  | 64.54%         |
| Unrealized Loss on Investments       | 500-40580-090  | -                         | -                           | -                 | -   |                |
| Loss on Bond Refunding               | 500-90010-090  | -                         | -                           | -                 | -   |                |
| Actuarial Calculated Pension Expense | 500-91000-090  | 397,801                   | -                           | -                 | -   |                |
| Benefit Expense                      | 500-91100-090  | (546,833)                 | -                           | -                 | -   |                |
| <b>TOTAL GENERAL</b>                 |                | <b>\$ 502,810</b>         | <b>\$ 734,023</b>           | <b>\$ 911,325</b> | <b>\$ 177,302</b>                                       | <b>24.15%</b>  |
| <b>BOARD OF TRUSTEES</b>             |                |                           |                             |                   |   |                |
| Conference & Training                | 500-40180-100  | \$ 9,721                  | \$ 12,500                   | \$ 48,900         | \$ 36,400   | 291.20%        |
| Board Functions                      | 500-45010-100  | 31,853                    | 42,800                      | 45,800            | 3,000   | 7.01%          |
| <b>TOTAL BOARD OF TRUSTEES</b>       |                | <b>\$ 41,574</b>          | <b>\$ 55,300</b>            | <b>\$ 94,700</b>  | <b>\$ 39,400</b>  | <b>71.25%</b>  |

NORTH DAVIS SEWER DISTRICT  
 REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2024,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2025,  
 AND TENTATIVE BUDGET FOR THE YEAR ENDING DECEMBER 31, 2026

|                                       |                | Prior Year           |                      |                      | Difference                  |                |
|---------------------------------------|----------------|----------------------|----------------------|----------------------|-----------------------------|----------------|
|                                       | Account Number | Actual 2024          | Estimate 2025        | Budget 2026          | 2025 Estimate & 2026 Budget | % of Change    |
| <b>DEBT SERVICE</b>                   |                |                      |                      |                      |                             |                |
| Interest-General Obligation Bond      | 500-40610-090  | \$ (38,065)          | \$ (95,724)          | \$ -                 | \$ 95,724                   | -100.00%       |
| Bank Debt Service Charge - GO Bonds   | 500-40640-090  | 500                  | 250                  | -                    | (250)                       | -100.00%       |
| Interest-Revenue Bond                 | 500-40650-090  | 2,302,861            | 2,236,599            | 2,050,000            | (186,599)                   | -8.34%         |
| Issuance Expense Revenue Bonds        | 500-40660-090  | 202,546              | -                    | 90,000               | 90,000                      |                |
| Bank Service Charges Revenue Bonds    | 500-40670-090  | 10,250               | 12,000               | 14,000               | 2,000                       | 16.67%         |
| <b>TOTAL DEBT SERVICE</b>             |                | <b>\$ 2,478,092</b>  | <b>\$ 2,153,125</b>  | <b>\$ 2,154,000</b>  | <b>\$ 875</b>               | <b>0.04%</b>   |
| <b>TOTAL OTHER OPERATING EXPENSES</b> |                | <b>\$ 6,927,040</b>  | <b>\$ 7,719,663</b>  | <b>\$ 14,027,665</b> | <b>\$ 6,308,002</b>         | <b>81.71%</b>  |
| Depreciation                          |                | 8,571,492            | 10,113,903           | 10,766,100           | 652,197                     | 6.45%          |
| <b>TOTAL OPERATING EXPENSES</b>       |                | <b>\$ 21,652,637</b> | <b>\$ 23,492,734</b> | <b>\$ 30,923,765</b> | <b>\$ 7,431,031</b>         | <b>31.63%</b>  |
| <b>OPERATING INCOME (LOSS)</b>        |                | <b>\$ 20,183,634</b> | <b>\$ 16,770,308</b> | <b>\$ 13,590,495</b> | <b>\$ (3,179,813)</b>       | <b>-18.96%</b> |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|  | Account Number | 2026 Budget | 2025 Budget | Budget Increase (Decrease) | % Of Change |
|--|----------------|-------------|-------------|----------------------------|-------------|
|--|----------------|-------------|-------------|----------------------------|-------------|

OPERATING REVENUE

SERVICE CHARGES FROM MUNICIPALITIES

|   |           |              |              |            |        |
|---|-----------|--------------|--------------|------------|--------|
| Clearfield                                | 500-30010 | \$ 3,600,000 | \$ 3,460,000 | \$ 140,000 | 4.05%  |
| Freeport Center                           | 500-30020 | 250,000      | 215,000      | 35,000     | 16.28% |
| Clinton                                   | 500-30030 | 2,200,000    | 2,100,000    | 100,000    | 4.76%  |
| Layton                                    | 500-30040 | 9,600,000    | 9,425,000    | 175,000    | 1.86%  |
| Roy                                       | 500-30050 | 4,100,000    | 3,720,000    | 380,000    | 10.22% |
| Sunset                                    | 500-30060 | 650,000      | 545,000      | 105,000    | 19.27% |
| Syracuse                                  | 500-30070 | 3,180,000    | 2,915,000    | 265,000    | 9.09%  |
| West Point                                | 500-30080 | 1,150,000    | 1,065,000    | 85,000     | 7.98%  |
| TOTAL SERVICE CHARGES FROM MUNICIPALITIES |           | 24,730,000   | 23,445,000   | 1,285,000  | 5.48%  |

SERVICE CHARGES PAID DIRECT TO DISTRICT

|   |           |            |            |           |        |
|---|-----------|------------|------------|-----------|--------|
| MIDA  | 500-30100 | 30,000     | 25,000     | 5,000     | 20.00% |
| Pretreatment Fees                             | 500-30110 | 700,000    | 680,000    | 20,000    | 2.94%  |
| Pretreatment Fines                            | 500-30120 | -          | -          | -         | -      |
| Pretreatment Admin Fees                       | 500-30130 | 2,000      | 2,000      | -         | 0.00%  |
| Laboratory Fees                               | 500-30140 | 12,000     | 12,000     | -         | 0.00%  |
| Hill Air Force Base                           | 500-30150 | 490,000    | 429,000    | 61,000    | 14.22% |
| Direct to District                            | 500-30160 | 540,000    | 500,000    | 40,000    | 8.00%  |
| Finance Charges                               | 500-30170 | -          | -          | -         | -      |
| Rebilling Charges                             | 500-30180 | -          | -          | -         | -      |
| TOTAL SERVICE CHARGES PAID DIRECT TO DISTRICT |           | 1,774,000  | 1,648,000  | 126,000   | 7.65%  |
| TOTAL OPERATING REVENUES                      |           | 26,504,000 | 25,093,000 | 1,411,000 | 5.62%  |

PROPERTY TAX REVENUE

|  |           |           |           |   |       |
|--|-----------|-----------|-----------|---|-------|
| Real & Pers. Prop. - Weber - Debt      | 500-32100 | -         | -         | - | -     |
| Real & Pers. Prop. - Weber - O&M       | 500-32105 | 1,033,270 | 1,033,270 | - | 0.00% |
| Fee in Lieu - Weber                    | 500-32110 | 76,199    | 76,199    | - | 0.00% |
| TOTAL - WEBER COUNTY                   |           | 1,109,469 | 1,109,469 | - | 0.00% |
| Real Prop. Tax - Davis - Debt Service  | 500-32200 | -         | -         | - | -     |
| Real Prop. Tax - Davis - O&M           | 500-32210 | 5,722,457 | 5,722,457 | - | 0.00% |
| Pers. Prop. Tax - Davis - Debt Service | 500-32215 | -         | -         | - | -     |
| Pers. Prop. Tax - Davis - O&M          | 500-32220 | 242,444   | 242,444   | - | 0.00% |
| Fee in Lieu - Davis                    | 500-32225 | 424,925   | 424,925   | - | 0.00% |
| Roll Back Taxes - Davis                | 500-32240 | -         | -         | - | -     |
| TOTAL - DAVIS COUNTY                   |           | 6,389,826 | 6,389,826 | - | 0.00% |
| CRDA Expenditures                      | 500-32245 | (625,535) | (625,535) | - | 0.00% |
| TOTAL PROPERTY TAX REVENUE             |           | 6,873,760 | 6,873,760 | 0 | 0.00% |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|                                    | Account Number | 2026 Budget          | 2025 Budget          | Budget Increase (Decrease) | % Of Change    |
|------------------------------------|----------------|----------------------|----------------------|----------------------------|----------------|
| <b>IMPACT FEE REVENUE</b>          |                |                      |                      |                            |                |
| Impact Fees                        | 500-39000      | \$ 3,100,000         | \$ 3,800,000         | \$ (700,000)               | -18.42%        |
| Impact Fee Contra Revenue          | 500-39010      | (25,000)             | (35,000)             | 10,000                     | -28.57%        |
|                                    |                | \$ 3,075,000         | \$ 3,765,000         | \$ (690,000)               | -18.33%        |
| <b>OTHER REVENUE</b>               |                |                      |                      |                            |                |
| Interest Earned                    | 500-33000      | \$ 2,600,000         | \$ 3,200,000         | \$ (600,000)               | -18.75%        |
| Miscellaneous                      | 500-38000      | -                    | -                    | -                          | -              |
| 1800 N Reimb/UDOT                  | 500-38005      | -                    | 95,000               | (95,000)                   | -100.00%       |
| West Davis Corridor UDOT Reimb     | 500-38006      | 5,210,000            | 8,550,000            | (3,340,000)                | -39.06%        |
| Roy City 5600 S Project            | 500-38007      | -                    | 50,000               | (50,000)                   | -100.00%       |
| West Point Expansion Review Reimb  | 500-38009      | -                    | -                    | -                          | -              |
| Connection & Review Fees           | 500-30190      | 6,000                | 6,000                | -                          | 0.00%          |
| Grit Disposal Fees                 | 500-30195      | 500                  | 500                  | -                          | 0.00%          |
| Rental Income                      | 500-34000      | 245,000              | 135,000              | 110,000                    | 81.48%         |
| Gain on Disposal of Assets         | 500-38015      | -                    | -                    | -                          | -              |
| Unrealized Gain on Investments     | 500-38020      | -                    | -                    | -                          | -              |
|                                    |                |                      |                      |                            |                |
| <b>TOTAL OTHER REVENUE</b>         |                | <b>8,061,500</b>     | <b>12,036,500</b>    | <b>(3,975,000)</b>         | <b>-33.02%</b> |
| <b>TOTAL REVENUE</b>               |                | <b>44,514,260</b>    | <b>47,768,260</b>    | <b>(3,254,000)</b>         | <b>-6.81%</b>  |
| <b>EXPENSES</b>                    |                |                      |                      |                            |                |
| <b>PLANT EXPENSES</b>              |                |                      |                      |                            |                |
| Wages - Plant                      | 500-40110-030  | 1,910,000            | 2,186,000            | (276,000)                  | -12.63%        |
| Payroll Taxes                      | 500-40120-030  | 151,000              | 172,000              | (21,000)                   | -12.21%        |
| State Retirement                   | 500-40130-030  | 419,000              | 421,000              | (2,000)                    | -0.48%         |
| Group Life & Health Insurance      | 500-40140-030  | 584,000              | 587,000              | (3,000)                    | -0.51%         |
| Compensated Absences Expense       | 500-40150-030  | -                    | -                    | -                          | -              |
| Supplemental Retirement Fund       | 500-40160-030  | 8,000                | 8,000                | -                          | 0.00%          |
| Dues & Memberships                 | 500-40180-030  | 5,000                | 4,300                | 700                        | 16.28%         |
| Conferences & Training             | 500-40190-030  | 72,200               | 65,400               | 6,800                      | 10.40%         |
| Grit Disposal Costs                | 500-40210-030  | 22,700               | 22,000               | 700                        | 3.18%          |
| Sludge Disposal Costs              | 500-40220-030  | 275,000              | 275,000              | -                          | 0.00%          |
| State Permit Fees                  | 500-40230-030  | 47,500               | 297,500              | (250,000)                  | -84.03%        |
| Polymer                            | 500-40240-030  | 270,000              | 245,000              | 25,000                     | 10.20%         |
| Supplies and Materials             | 500-40250-030  | 8,000                | 8,000                | -                          | 0.00%          |
| Gasoline - Diesel Fuel             | 500-40260-030  | 70,500               | 70,000               | 500                        | 0.71%          |
| Chlorine                           | 500-40280-030  | 250,000              | 250,000              | -                          | 0.00%          |
| Chemical Treatments                | 500-40290-030  | 323,500              | 312,000              | 11,500                     | 3.69%          |
| Office Supplies & Expenses - Plant | 500-40300-030  | -                    | 500                  | (500)                      | -100.00%       |
| Repairs & Maintenance - Plant      | 500-40310-030  | 922,000              | 697,000              | 225,000                    | 32.28%         |
| Small Tools and Minor Equipment    | 500-40315-030  | 26,800               | 15,500               | 11,300                     | 72.90%         |
| Grounds Maintenance                | 500-40330-030  | 106,000              | 104,500              | 1,500                      | 1.44%          |
| Outside Services - Plant           | 500-40335-030  | 38,000               | 16,000               | 22,000                     | 137.50%        |
| Tractor and Truck Expense          | 500-40340-030  | 42,500               | 42,500               | -                          | 0.00%          |
| Plant Landscaping                  | 500-40350-030  | 3,500                | 3,500                | -                          | 0.00%          |
| Generator Expense                  | 500-40360-030  | 176,750              | 163,650              | 13,100                     | 8.00%          |
| Engineer                           | 500-40370-030  | 155,000              | 260,000              | (105,000)                  | -40.38%        |
| Uniforms - Plant                   | 500-40395-030  | 50,400               | 48,000               | 2,400                      | 5.00%          |
| Security                           | 500-40400-030  | 92,700               | 90,000               | 2,700                      | 3.00%          |
| Special Studies                    | 500-40420-030  | 355,000              | 355,000              | -                          | 0.00%          |
| Utilities                          | 500-40510-030  | 619,500              | 609,500              | 10,000                     | 1.64%          |
| Loss on Disposal of Assets         | 500-40560-030  | -                    | -                    | -                          | -              |
| Depreciation                       | 500-40600-030  | 5,785,800            | 5,500,000            | 285,800                    | 5.20%          |
|                                    |                | <b>\$ 12,790,350</b> | <b>\$ 12,828,850</b> | <b>\$ (38,500)</b>         | <b>-0.30%</b>  |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|   | Account Number | 2026 Budget       | 2025 Budget       | Budget Increase (Decrease) | % Of Change    |
|---|----------------|-------------------|-------------------|----------------------------|----------------|
| <b>COLLECTION SYSTEM EXPENSES</b>       |                |                   |                   |                            |                |
| Wages - Collection System               | 500-40110-040  | \$ 390,000        | \$ 505,000        | \$ (115,000)               | -22.77%        |
| Payroll Taxes                           | 500-40120-040  | 32,000            | 32,000            | -                          | 0.00%          |
| State Retirement                        | 500-40130-040  | 58,000            | 64,000            | (6,000)                    | -9.38%         |
| Group Life & Health Insurance           | 500-40140-040  | 99,000            | 91,000            | 8,000                      | 8.79%          |
| Compensated Absences Expense            | 500-40150-040  | -                 | -                 | -                          | -              |
| Supplemental Retirement Fund            | 500-40160-040  | 13,000            | 16,000            | (3,000)                    | -18.75%        |
| Dues & Memberships                      | 500-40180-040  | 1,000             | 1,000             | -                          | 0.00%          |
| Conferences & Training                  | 500-40190-040  | 17,400            | 27,000            | (9,600)                    | -35.56%        |
| Supplies & Materials                    | 500-40250-040  | 25,000            | 25,000            | -                          | 0.00%          |
| Office Supplies                         | 500-40300-040  | -                 | 2,500             | (2,500)                    | -100.00%       |
| Repairs & Maintenance                   | 500-40310-040  | 76,000            | 76,000            | -                          | 0.00%          |
| Small Tools and Minor Equipment         | 500-40315-040  | 18,000            | 17,000            | 1,000                      | 5.88%          |
| Outside Services                        | 500-40335-040  | 4,700             | 5,700             | (1,000)                    | -17.54%        |
| Engineering                             | 500-40370-040  | 520,000           | 260,000           | 260,000                    | 100.00%        |
| Uniforms - Collections                  | 500-40395-040  | 4,000             | 7,500             | (3,500)                    | -46.67%        |
| Blue Stakes Program                     | 500-40450-040  | 16,500            | 16,500            | -                          | 0.00%          |
| Sewer Backup Fund                       | 500-40460-040  | 20,000            | 20,000            | -                          | 0.00%          |
| Utilities                               | 500-40510-040  | 25,000            | 25,000            | -                          | 0.00%          |
| Loss on Disposal of Asset               | 500-40560-040  | -                 | -                 | -                          | -              |
| Depreciation                            | 500-40600-040  | 4,730,500         | 4,300,000         | 430,500                    | 10.01%         |
| Additions and Improvements              | 500-46100-040  | 5,210,000         | 8,695,000         | (3,485,000)                | -40.08%        |
| <b>TOTAL COLLECTION SYSTEM EXPENSES</b> |                | <b>11,260,100</b> | <b>14,186,200</b> | <b>(2,926,100)</b>         | <b>-20.63%</b> |

PRETREATMENT EXPENSES

|                                    |               |                |                |              |              |
|------------------------------------|---------------|----------------|----------------|--------------|--------------|
| Wages - Pretreatment               | 500-40110-050 | 120,000        | 114,000        | 6,000        | 5.26%        |
| Payroll Taxes                      | 500-40120-050 | 10,000         | 10,000         | -            | 0.00%        |
| State Retirement                   | 500-40130-050 | 20,000         | 20,000         | -            | 0.00%        |
| Group Life & Health Insurance      | 500-40140-050 | 16,500         | 14,000         | 2,500        | 17.86%       |
| Compensated Absences Expense       | 500-40150-050 | -              | -              | -            | -            |
| Supplemental Retirement Fund       | 500-40160-050 | -              | -              | -            | -            |
| Dues & Memberships                 | 500-40180-050 | -              | -              | -            | -            |
| Conferences & Training             | 500-40190-050 | 8,200          | 6,900          | 1,300        | 18.84%       |
| Supplies and Materials             | 500-40250-050 | 3,000          | 8,000          | (5,000)      | -62.50%      |
| Office Supplies & Materials        | 500-40300-050 | 1,000          | 5,000          | (4,000)      | -80.00%      |
| Repairs and Maintenance            | 500-40310-050 | 750            | 750            | -            | 0.00%        |
| Small Tools and Minor Equipment    | 500-40315-050 | 1,000          | 500            | 500          | 100.00%      |
| Engineering                        | 500-40370-050 | -              | -              | -            | -            |
| Uniforms/Coats & Coveralls         | 500-40395-050 | 300            | 300            | -            | 0.00%        |
| Local Limits - Pretreatment        | 500-40490-050 | 500            | 500            | -            | 0.00%        |
| Legal                              | 500-40500-050 | -              | -              | -            | -            |
| Utilities                          | 500-40510-050 | -              | -              | -            | -            |
| Pretreatment Awards Program        | 500-45000-050 | 1,500          | 1,200          | 300          | 25.00%       |
| Loss on Disposal of Equipment      | 500-40560-050 | -              | -              | -            | -            |
| Depreciation                       | 500-40600-050 | 8,800          | 8,400          | 400          | 4.76%        |
| <b>TOTAL PRETREATMENT EXPENSES</b> |               | <b>191,550</b> | <b>189,550</b> | <b>2,000</b> | <b>1.06%</b> |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

| Account Number | 2026 Budget | 2025 Budget | Budget Increase (Decrease) | % Of Change |
|----------------|-------------|-------------|----------------------------|-------------|
|----------------|-------------|-------------|----------------------------|-------------|

LABORATORY EXPENSES

|                                    |               |                  |                  |                |               |
|------------------------------------|---------------|------------------|------------------|----------------|---------------|
| Wages - Lab                        | 500-40110-060 | \$ 405,000       | \$ 388,000       | \$ 17,000      | 4.38%         |
| Payroll Taxes                      | 500-40120-060 | 32,000           | 31,000           | 1,000          | 3.23%         |
| State Retirement                   | 500-40130-060 | 60,000           | 60,000           | -              | 0.00%         |
| Group Life & Health Insurance      | 500-40140-060 | 123,000          | 119,000          | 4,000          | 3.36%         |
| Compensated Absences Expense       | 500-40150-060 | -                | -                | -              | -             |
| Supplemental Retirement Fund       | 500-40160-060 | -                | -                | -              | -             |
| Dues & Memberships                 | 500-40180-060 | 1,000            | 1,000            | -              | 0.00%         |
| Conferences & Training             | 500-40190-060 | 13,200           | 11,900           | 1,300          | 10.92%        |
| Lab Certification & Parameter Fees | 500-40205-060 | 35,000           | 35,000           | -              | 0.00%         |
| Supplies and Materials             | 500-40250-060 | 108,500          | 104,500          | 4,000          | 3.83%         |
| Repairs and Maintenance            | 500-40310-060 | 203,000          | 84,000           | 119,000        | 141.67%       |
| Small Tools and Minor Equipment    | 500-40315-060 | 12,000           | 5,000            | 7,000          | 140.00%       |
| Custodial - Lab                    | 500-40325-060 | 9,900            | 9,000            | 900            | 10.00%        |
| Outside Lab Work                   | 500-40380-060 | 103,000          | 73,000           | 30,000         | 41.10%        |
| Uniforms - Lab                     | 500-40395-060 | 600              | 600              | -              | 0.00%         |
| Special Studies/Education          | 500-40420-060 | 2,000            | 2,000            | -              | 0.00%         |
| Utilities                          | 500-40510-060 | 40,000           | 40,000           | -              | 0.00%         |
| Loss on Disposal of Assets         | 500-40560-060 | -                | -                | -              | -             |
| Depreciation                       | 500-40600-060 | <u>89,000</u>    | <u>79,000</u>    | <u>10,000</u>  | <u>12.66%</u> |
| <b>TOTAL LABORATORY EXPENSES</b>   |               | <b>1,237,200</b> | <b>1,043,000</b> | <b>194,200</b> | <b>18.62%</b> |

IT EXPENSES

|                                 |               |                |                |               |              |
|---------------------------------|---------------|----------------|----------------|---------------|--------------|
| Wages - IT                      | 500-40110-070 | 215,000        | 197,000        | 18,000        | 9.14%        |
| Payroll Taxes                   | 500-40120-070 | 17,000         | 16,000         | 1,000         | 6.25%        |
| State Retirement                | 500-40130-070 | 34,000         | 34,000         | -             | 0.00%        |
| Group Life & Health Insurance   | 500-40140-070 | 66,000         | 63,000         | 3,000         | 4.76%        |
| Compensated Absences Expense    | 500-40150-070 | -              | -              | -             | -            |
| Supplemental Retirement Fund    | 500-40160-070 | -              | -              | -             | -            |
| Dues & Memberships              | 500-40180-070 | -              | -              | -             | -            |
| Conferences & Training          | 500-40190-070 | 3,000          | 4,750          | (1,750)       | -36.84%      |
| Supplies and Materials          | 500-40250-070 | 3,100          | 3,100          | -             | 0.00%        |
| Repairs and Maintenance         | 500-40310-070 | 278,700        | 273,400        | 5,300         | 1.94%        |
| Small Tools and Minor Equipment | 500-40315-070 | 800            | 800            | -             | 0.00%        |
| Outside Services                | 500-40335-070 | 1,000          | -              | 1,000         | -            |
| Uniforms - IT                   | 500-40395-070 | 600            | 600            | -             | 0.00%        |
| Telephone/Internet              | 500-40520-070 | 22,000         | 22,000         | -             | 0.00%        |
| Cellular Service and Hardware   | 500-40530-070 | 42,800         | 45,800         | (3,000)       | -6.55%       |
| Loss on Disposal of Assets      | 500-40560-070 | -              | -              | -             | -            |
| Depreciation                    | 500-40600-070 | <u>131,000</u> | <u>126,600</u> | <u>4,400</u>  | <u>3.48%</u> |
| <b>TOTAL IT EXPENSES</b>        |               | <b>815,000</b> | <b>787,050</b> | <b>27,950</b> | <b>3.55%</b> |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|                                      | Account Number | 2026 Budget      | 2025 Budget      | Budget Increase (Decrease) | % Of Change   |
|--------------------------------------|----------------|------------------|------------------|----------------------------|---------------|
| <b>SAFETY PROGRAM</b>                |                |                  |                  |                            |               |
| Wages - Safety                       | 500-40110-085  | 74,000           | 84,000           | (10,000)                   | -11.90%       |
| Payroll Taxes                        | 500-40120-085  | 6,500            | 7,000            | (500)                      | -7.14%        |
| State Retirement                     | 500-40130-085  | 11,500           | 13,000           | (1,500)                    | -11.54%       |
| Group Life & Health Insurance        | 500-40140-085  | 32,000           | 31,000           | 1,000                      | 3.23%         |
| Compensated Absences Expense         | 500-40150-085  | -                | -                | -                          | -             |
| Supplemental Retirement Fund         | 500-40160-085  | -                | -                | -                          | -             |
| Dues & Memberships                   | 500-40180-085  | 500              | 330              | 170                        | 51.52%        |
| Conferences & Training               | 500-40190-085  | 20,200           | 19,900           | 300                        | 1.51%         |
| Safety Pays                          | 500-40220-085  | 18,100           | 19,400           | (1,300)                    | -6.70%        |
| Supplies and Materials               | 500-40250-085  | 15,000           | 15,400           | (400)                      | -2.60%        |
| Office Supplies & Materials          | 500-40300-085  | -                | 200              | (200)                      | -100.00%      |
| Repairs and Maintenance              | 500-40310-085  | 26,250           | 25,250           | 1,000                      | 3.96%         |
| Small Tools and Minor Equipment      | 500-40315-085  | 4,300            | 3,200            | 1,100                      | 34.38%        |
| Outside Services                     | 500-40335-085  | 4,300            | 4,300            | -                          | 0.00%         |
| Uniforms                             | 500-40510-085  | 12,390           | 6,050            | 6,340                      | 104.79%       |
| Loss on Disposal of Asset            | 500-40560-085  | -                | -                | -                          | -             |
| Depreciation                         | 500-40600-085  | 21,000           | 8,100            | 12,900                     | 159.26%       |
| <b>TOTAL SAFETY PROGRAM</b>          |                | <b>246,040</b>   | <b>237,130</b>   | <b>8,910</b>               | <b>35.34%</b> |
| <b>GENERAL EXPENSES</b>              |                |                  |                  |                            |               |
| Wages - General                      | 500-40110-090  | 800,000          | 586,000          | 214,000                    | 36.52%        |
| Payroll Taxes                        | 500-40120-090  | 61,000           | 45,000           | 16,000                     | 35.56%        |
| State Retirement                     | 500-40130-090  | 124,000          | 97,000           | 27,000                     | 27.84%        |
| Group Life & Health Insurance        | 500-40140-090  | 181,000          | 140,000          | 41,000                     | 29.29%        |
| Compensated Absences Expense         | 500-40150-090  | -                | -                | -                          | -             |
| Supplemental Retirement Fund         | 500-40160-090  | 8,000            | 8,000            | -                          | 0.00%         |
| Car/Mileage Allowance                | 500-40170-090  | 1,500            | 1,500            | -                          | 0.00%         |
| Spot Bonus Program                   | 500-40175-090  | 4,500            | 4,500            | -                          | 0.00%         |
| Dues & Memberships                   | 500-40180-090  | 10,905           | 15,555           | (4,650)                    | -29.89%       |
| Conferences & Training               | 500-40190-090  | 49,400           | 25,700           | 23,700                     | 92.22%        |
| Supplies & Materials - General       | 500-40250-090  | 30,500           | 29,100           | 1,400                      | 4.81%         |
| Office Supplies and Expenses         | 500-40300-090  | 9,000            | 9,000            | -                          | 0.00%         |
| Office Equipment Maintenance         | 500-40320-090  | 5,660            | 5,560            | 100                        | 1.80%         |
| Custodial - Admin                    | 500-40325-090  | 7,260            | 6,600            | 660                        | 10.00%        |
| Uniforms - General                   | 500-40395-090  | 2,300            | 2,000            | 300                        | 15.00%        |
| District Insurance                   | 500-40455-090  | 400,000          | 385,000          | 15,000                     | 3.90%         |
| Legal - General                      | 500-40500-090  | 58,000           | 33,000           | 25,000                     | 75.76%        |
| Utilities - Admin                    | 500-40510-090  | 8,000            | 8,000            | -                          | 0.00%         |
| Payments to Other Districts          | 500-40710-090  | 100,000          | 95,000           | 5,000                      | 5.26%         |
| Other Professional Services          | 500-43000-090  | 45,000           | 45,000           | -                          | 0.00%         |
| Financial Audit                      | 500-43010-090  | 20,000           | 20,000           | -                          | 0.00%         |
| Bank Service Charges - Miscellaneous | 500-43070-090  | 1,000            | 1,000            | -                          | 0.00%         |
| Human Resource Management            | 500-43090-090  | 4,500            | 4,150            | 350                        | 8.43%         |
| Advertising and Marketing            | 500-43095-090  | 38,300           | 36,300           | 2,000                      | 5.51%         |
| Rental Expenses                      | 500-48500-090  | 120,000          | 130,000          | (10,000)                   | -7.69%        |
| Unrealized Loss on Investments       | 500-40580-090  | -                | -                | -                          | -             |
| Loss on Bond Refunding               | 500-90010-090  | -                | -                | -                          | -             |
| Actuarial Calculated Pension Expense | 500-91000-090  | -                | -                | -                          | -             |
| Benefit Expense                      | 500-91100-090  | -                | -                | -                          | -             |
| <b>TOTAL GENERAL EXPENSES</b>        |                | <b>2,089,825</b> | <b>1,732,965</b> | <b>356,860</b>             | <b>20.59%</b> |

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|   | Account Number | 2026 Budget          | 2025 Budget          | Budget Increase (Decrease) | % Of Change   |
|---|----------------|----------------------|----------------------|----------------------------|---------------|
| <b>BOARD OF TRUSTEES</b>                |                |                      |                      |                            |               |
| Salaries - Board Members                | 500-40110-100  | 40,000               | 40,000               | -                          | 0.00%         |
| Payroll Taxes                           | 500-40120-100  | 4,000                | 4,000                | -                          | 0.00%         |
| Group Life & Health Insurance           | 500-40140-100  | 1,000                | 1,000                | -                          | 0.00%         |
| Conferences and Training                | 500-40180-100  | 48,900               | 45,300               | 3,600                      | 7.95%         |
| Board Functions                         | 500-45010-100  | 45,800               | 42,800               | 3,000                      | 7.01%         |
| <b>TOTAL BOARD OF TRUSTEES EXPENSES</b> |                | <b>139,700</b>       | <b>133,100</b>       | <b>6,600</b>               | <b>4.96%</b>  |
| <b>DEBT SERVICE EXPENSES</b>            |                |                      |                      |                            |               |
| Interest-General Obligation Bond        | 500-40610-090  | -                    | -                    | -                          | -             |
| Bank Debt Service Charge - GO Bonds     | 500-40640-090  | -                    | 500                  | (500)                      | -100.00%      |
| Interest-Revenue Bond                   | 500-40650-090  | 2,050,000            | 2,249,000            | (199,000)                  | -8.85%        |
| Issuance Expense Revenue Bonds          | 500-40660-090  | 90,000               | -                    | 90,000                     | -             |
| Bank Service Charges Revenue Bonds      | 500-40670-090  | 14,000               | 14,000               | -                          | 0.00%         |
| <b>TOTAL DEBT SERVICE EXPENSES</b>      |                | <b>\$ 2,154,000</b>  | <b>\$ 2,263,500</b>  | <b>\$ (109,500)</b>        | <b>4.84%</b>  |
| <b>TOTAL EXPENSES</b>                   |                | <b>30,923,765</b>    | <b>33,401,345</b>    | <b>(2,477,580)</b>         | <b>-7.42%</b> |
| <b>NET INCOME (LOSS)</b>                |                | <b>\$ 13,590,495</b> | <b>\$ 14,366,915</b> | <b>\$ (776,420)</b>        | <b>-5.40%</b> |

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF TENTATIVE 2026 BUDGET WITH 2025 BUDGET

|  | 2026<br>Budget       | 2025<br>Budget       | Budget<br>Increase<br>(Decrease) | % Of<br>Change |
|--|----------------------|----------------------|----------------------------------|----------------|
| <b>REVENUES:</b>                           |                      |                      |                                  |                |
| Service Charges from Municipalities        | \$ 24,730,000        | \$ 23,445,000        | \$ 1,285,000                     | 5.48%          |
| Service Charges Paid Direct to District    | 1,060,000            | 954,000              | 106,000                          | 11.11%         |
| Property Tax Revenues                      | 6,873,760            | 6,873,760            | -                                | 0.00%          |
| Pretreatment Fees                          | 702,000              | 682,000              | 20,000                           | 2.93%          |
| Lab Fees                                   | 12,000               | 12,000               | -                                | 0.00%          |
| Interest Earned                            | 2,600,000            | 3,200,000            | (600,000)                        | -18.75%        |
| Miscellaneous                              | 5,210,000            | 8,695,000            | (3,485,000)                      | -40.08%        |
| Rental Income                              | 245,000              | 135,000              | 110,000                          | 81.48%         |
| Impact Fees                                | 3,075,000            | 3,765,000            | (690,000)                        | -18.33%        |
| Connection, Review, & Dumping Fees         | 6,500                | 6,500                | -                                | 0.00%          |
| Proceeds from Sale of Bonds                | -                    | -                    | -                                | -              |
| Gain on Disposal of Assets                 | -                    | -                    | -                                | -              |
| Unrealized Gain on Investments             | -                    | -                    | -                                | -              |
| Funds to be Provided from Reserve          | 7,219,047            | 31,613,415           | (24,394,368)                     | -77.16%        |
| <b>TOTAL REVENUES</b>                      | <b>\$ 51,733,307</b> | <b>\$ 79,381,675</b> | <b>\$ (27,648,368)</b>           | <b>-34.83%</b> |
| <b>EXPENSES:</b>                           |                      |                      |                                  |                |
| Plant Operation Expenses                   | \$ 12,790,350        | \$ 12,828,850        | \$ (38,500)                      | -0.30%         |
| Collection System Expenses                 | 11,260,100           | 14,186,200           | (2,926,100)                      | -20.63%        |
| Pretreatment Program Expenses              | 191,550              | 189,550              | 2,000                            | 1.06%          |
| Laboratory Operation Expenses              | 1,237,200            | 1,043,000            | 194,200                          | 18.62%         |
| IT Expenses                                | 815,000              | 787,050              | 27,950                           | 3.55%          |
| Safety Expenses                            | 246,040              | 237,130              | 8,910                            | 3.76%          |
| Debt Service Expenses                      | 2,154,000            | 2,263,500            | (109,500)                        | -4.84%         |
| General Expenses                           | 2,089,825            | 1,732,965            | 356,860                          | 20.59%         |
| Board of Trustees Expenses                 | 139,700              | 133,100              | 6,600                            | 4.96%          |
| Equipment Purchases                        | 838,500              | 908,550              | (70,050)                         | -7.71%         |
| Plant & Collection System Additions        | 20,890,000           | 27,527,000           | (6,637,000)                      | -24.11%        |
| Land                                       | -                    | 15,200,000           | (15,200,000)                     | -100.00%       |
| Bond Principal Payments                    | 9,050,000            | 11,500,000           | (2,450,000)                      | -21.30%        |
| Loss on Bond Refunding                     | -                    | -                    | -                                | -              |
| Non-Cash Adjustments                       |                      |                      |                                  |                |
| Amortization of Bond Premium               | 471,194              | 576,742              | (105,548)                        | -18.30%        |
| Amortization of Interest Subsidy           | -                    | -                    | -                                | -              |
| Amortization of Deferred Gain on Refunding | 325,948              | 290,138              | 35,810                           | 12.34%         |
| Compensated Absences                       | -                    | -                    | -                                | -              |
| Depreciation                               | (10,766,100)         | (10,022,100)         | (744,000)                        | 7.42%          |
| Actuarial Calculated Pension Expense       | -                    | -                    | -                                | -              |
| Pension Expense                            | -                    | -                    | -                                | -              |
| Unrealized Gain/Loss from Investments      | -                    | -                    | -                                | -              |
| Funds to be Added to Reserve               | -                    | -                    | -                                | -              |
| <b>TOTAL EXPENSES</b>                      | <b>\$ 51,733,307</b> | <b>\$ 79,381,675</b> | <b>\$ (27,648,368)</b>           | <b>-34.83%</b> |



NORTH DAVIS SEWER DISTRICT

# 2026 Budget Worksheet - for Other Operating Expenses, Equipment Purchases, and Plant and Collection System Additions

Tentative

Prepared By: Angela Lupcho Date: December 3, 2025

| Responsible Person | Category / Description  | Tyler Acct Number | Itemized Amounts | Total Account No. Budget Amount | Previous Year Budget Amount | Comments/Explanations  |
|--------------------|---|-------------------|------------------|---------------------------------|-----------------------------|--|
| <b>Tyler B</b>     |   |                   |                  |                                 |                             |  |
| <b>PLANT</b>       |   |                   |                  |                                 |                             |  |
|                    | <b>I. Other Operating Expenses -</b>                          |                   |                  |                                 |                             |  |
|                    | A. Dues & Memberships   | 500-40180-030     |                  | \$5,000.00                      | \$4,300.00                  |  |
|                    | 1. Professional Licenses Electrical, Mechanical, Inst         |                   | 1,500.00         |                                 |                             |  |
|                    | 2. Operator's Challenge team fees/supplies/uniforms WEAU      |                   | 3,500.00         |                                 |                             |  |
|                    | B. Conferences & Training                                     | 500-40190-030     |                  | 72,200.00                       | 65,400.00                   | 2 employees.   |
|                    | 3. Plant Biosolids Conference                                 |                   | 3,400.00         |                                 |                             |  |
|                    | 4. Conference and plant visits                                |                   | 1,000.00         |                                 |                             |  |
|                    | 5. Operator training and seminars                             |                   | 3,500.00         |                                 |                             |  |
|                    | 6. Maintenance training and seminars                          |                   | 2,500.00         |                                 |                             |  |
|                    | 7. In-house training  |                   | 2,500.00         |                                 |                             |  |
|                    | 8. Personnel - WEAU Annual Conference                         |                   | 10,800.00        |                                 |                             | 6 employees.   |
|                    | 9. WEFTEC Conference Plant staff                              |                   | 19,000.00        |                                 |                             | 5 employees (Ops Challenge Team)   |
|                    | 10. CCST training class                                       |                   | 5,000.00         |                                 |                             | 1 employee   |
|                    | 11. Operator certifications                                   |                   | 2,500.00         |                                 |                             |  |
|                    | 12. SMRP Conference   |                   | 4,000.00         |                                 |                             | 1 employee   |
|                    | 13. Generator Maintenance Tech Training                       |                   | 8,000.00         |                                 |                             | 2 employees  |
|                    | 14. Leadership training                                       |                   | 3,000.00         |                                 |                             | 3 employees  |
|                    | 15. Thermal Imaging   |                   | 7,000.00         |                                 |                             | 2 employees (every 3 year certification)   |
|                    | C. Grit/Screenings/Garbage Disposal                           | 500-40210-030     | 22,700.00        | 22,700.00                       | 22,000.00                   | Increased for inflation  |
|                    | D. Biosolids/Sludge Disposal                                  | 500-40220-030     | 275,000.00       | 275,000.00                      | 275,000.00                  |  |
|                    | E. State Permit Fees (DWQ,DAQ,Biosolids,etc.)                 | 500-40230-030     |                  | 47,500.00                       | 297,500.00                  |  |
|                    | 1. Permit fees  |                   | 22,500.00        |                                 |                             |  |
|                    | 2. Permitting process consultant costs                        |                   | 25,000.00        |                                 |                             |  |
|                    | F. Polymer  | 500-40240-030     | 270,000.00       | 270,000.00                      | 245,000.00                  | 10% increase for inflation   |
|                    | G. Supplies & Materials                                       | 500-40250-030     |                  | 8,000.00                        | 8,000.00                    |  |
|                    | 1. Paint Supplies   |                   | 4,000.00         |                                 |                             |  |
|                    | 2. Electrical Supplies  |                   | 4,000.00         |                                 |                             |  |
|                    | H. Gasoline/Diesel Fuel (plant, collections, biosolids, etc.) | 500-40260-030     |                  | 70,500.00                       | 70,000.00                   | Includes generator fuel  |
|                    | 1. Gas and Diesel   |                   | 68,000.00        |                                 |                             |  |
|                    | 2. Emergency Generator  |                   | 2,500.00         |                                 |                             |  |
|                    | I. Chlorine   | 500-40280-030     | 250,000.00       | 250,000.00                      | 250,000.00                  |  |
|                    | J. Chemical Treatments  | 500-40290-030     |                  | 323,500.00                      | 312,000.00                  |  |
|                    | 1. Ferric sulfate   |                   | 290,000.00       |                                 |                             |  |
|                    | 2. Iron sponge media  |                   | 0.00             |                                 |                             | Alternates with Activated Carbon every other year. Cost Increased from previous year |
|                    | 3. Activated carbon for siloxane removal                      |                   | 13,500.00        |                                 |                             | Alternates with Iron sponge media every other year. Replacing second canister.       |
|                    | 4. Caustic  |                   | 20,000.00        |                                 |                             | Add for EPA audit  |
|                    | K. Office Supplies & Materials                                | 500-40300-030     |                  | 0.00                            | 500.00                      |  |
|                    | 1. Small office furniture (chairs, etc.)                      |                   | 0.00             |                                 |                             |  |

| Responsible Person | Category / Description  | Tyler Acct Number | Itemized Amounts | Total Account No. Budget Amount | Previous Year Budget Amount | Comments/Explanations   |
|--------------------|---|-------------------|------------------|---------------------------------|-----------------------------|---|
| Tyler B.           | L. Repairs and Maintenance - Plant                            | 500-40310-030     |                  | 922,000.00                      | 599,500.00                  |   |
|                    | 1. Site   |                   |                  |                                 |                             |   |
|                    | a. Properties maintenance and tree removal                    |                   | 8,000.00         |                                 |                             | Increase for property grubbing                                  |
|                    | b. Sprinkler system repairs                                   |                   | 7,000.00         |                                 |                             |   |
|                    | c. Asphalt patching and crack sealing                         |                   | 40,000.00        |                                 |                             | Plant needs major asphalt work                                  |
|                    | d. Modify Lab-Admin sewer drain line                          |                   | 5,000.00         |                                 |                             | Carryover   |
|                    | e. Gas/Diesel storage tank relocation                         |                   | 18,000.00        |                                 |                             |   |
|                    | 2. Structures   |                   |                  |                                 |                             |   |
|                    | a. Fire alarm sys check and certification (Admin, Lab, Plant) |                   | 6,000.00         |                                 |                             | Added Bldg 28, more sensors failing                             |
|                    | b. Pest control   |                   | 10,000.00        |                                 |                             | Increase for wasp/hornet control                                |
|                    | 3. Equipment, Piping, Valves, Etc.                            |                   |                  |                                 |                             |   |
|                    | 4. HVAC   |                   |                  |                                 |                             |   |
|                    | a. Repairs and maintenance                                    |                   | 35,000.00        |                                 |                             |   |
|                    | b. Filters  |                   | 10,000.00        |                                 |                             | All District buildings  |
|                    | c. Bldg 15 HVAC repair  |                   | 8,500.00         |                                 |                             |   |
|                    | 5. Electrical and Instrumentation                             |                   |                  |                                 |                             |   |
|                    | a. LED Lighting Plant buildings                               |                   | 15,000.00        |                                 |                             | Continued   |
|                    | b. Bldg 8 R1 redundant Brain Cont.                            |                   | 4,000.00         |                                 |                             | Backup functionality  |
|                    | c. OPTO Rack 9, 15, & 16                                      |                   | 42,000.00        |                                 |                             | Serial brain discontinued                                       |
|                    | d. 125 VDC Bat Char & CPU with Pwr Sup                        |                   | 35,000.00        |                                 |                             | Electrical system single point of failure. Create backup.       |
|                    | e. Raw sludge pump controllers & prog.                        |                   | 3,000.00         |                                 |                             | Programming for control boards                                  |
|                    | f. Ferric flow pacing controller and programming              |                   | 2,500.00         |                                 |                             |   |
|                    | 6. Process Units  |                   |                  |                                 |                             |   |
|                    | a. Chlorine and hazardous gas sensors                         |                   | \$12,000.00      |                                 |                             |   |
|                    | b. BFP belts  |                   | 12,000.00        |                                 |                             |   |
|                    | c. Influent pump #3 & #4 rebuild                              |                   | 200,000.00       |                                 |                             | 2025 identified need for rebuild in 2026                        |
|                    | d. Step screen #4 rebuild                                     |                   | 10,000.00        |                                 |                             | 2025 identified need for new motor, drive shaft                 |
|                    | e. Primary Clarifier drain valves                             |                   | 8,000.00         |                                 |                             | Will remove need for confined space with new valves replacement |
|                    | f. Cl2 & Haz Gas Sensor for scrubber exhaust                  |                   | 6,500.00         |                                 |                             | MSA includes meter and display                                  |
|                    | g. Globe valves Bldg 18                                       |                   | 25,000.00        |                                 |                             | Rebuild kit and new valve for both 8" and 12"                   |
|                    | h. Rebuild Conveyor 15-305                                    |                   | 34,000.00        |                                 |                             | Liners in auger   |
|                    | i. Scum pump viton ball and seat                              |                   | 6,000.00         |                                 |                             |   |
|                    | j. Process meters/controllers                                 |                   | \$41,000.00      |                                 |                             | Gas, water, air, Cl2, DO meters                                 |
|                    | k. Process Control Valves                                     |                   | 15,000.00        |                                 |                             |   |
|                    | 7. System Repairs and Maintenance                             |                   |                  |                                 |                             |   |
|                    | a. Preventative Maintenance                                   |                   | 140,000.00       |                                 |                             | Based on average over the last 4 years                          |
|                    | b. Unscheduled system, equip, and instrument repairs          |                   | 150,000.00       |                                 |                             |   |
|                    | c. Biosolids dewatering scale maintenance                     |                   | 7,500.00         |                                 |                             |   |
|                    | d. Digester cleaning piping                                   |                   | 6,000.00         |                                 |                             | for two digesters   |
|                    | M. Small Tools and Minor Equipment                            | 500-40315-030     |                  | 26,800.00                       | 15,500.00                   |   |
|                    | 1. Tool replacement   |                   | 8,000.00         |                                 |                             | Increased, replace 20 year old tools                            |
|                    | 2. Jumping jack compactor                                     |                   | 3,500.00         |                                 |                             | Current over 20 years old                                       |
|                    | 3. Biosolids tools and equipment                              |                   | 1,000.00         |                                 |                             |   |
|                    | 4. Metal band saw   |                   | 4,000.00         |                                 |                             | Current over 20 years old                                       |
|                    | 5. Vibration Analyzer (Ludcca)                                |                   | 3,000.00         |                                 |                             | Wires failing   |
|                    | 6. Engine hoist Bldg 4  |                   | 500.00           |                                 |                             |   |
|                    | 7. Metal table Bldg 3   |                   | 2,000.00         |                                 |                             |   |
|                    | 8. Hydraulic knockout tool kit                                |                   | 2,800.00         |                                 |                             | Replacement   |
|                    | 9. Gate opener adaptors                                       |                   | 2,000.00         |                                 |                             |   |

| Responsible Person | Category / Description   | Tyler Acct Number | Itemized Amounts                                  | Total Account No. Budget Amount | Previous Year Budget Amount | Comments/Explanations   |
|--------------------|--|-------------------|---|---------------------------------|-----------------------------|---|
|                    | N. Grounds Maintenance<br>1. Grounds maintenance<br>2. Plant weed spray  | 500-40330-030     | 96,000.00<br>10,000.00                            | 106,000.00                      | 104,500.00                  |   |
|                    | O. Outside Services - Plant<br>1. Laboratory Work<br>a. Biosolids samples analysis<br>b. Soil samples analysis<br>c. PHAS soil analysis  | 500-40335-030     | 8,000.00<br>20,000.00<br>10,000.00                | 38,000.00                       | 16,000.00                   | Increase for solar area<br>Increase for new Snowville farm samples.   |
|                    | P. Tractor and Truck Expense<br>1. Truck and tractor maintenance<br>2. Tires   | 500-40340-030     | 30,000.00<br>12,500.00                            | 42,500.00                       | 42,500.00                   |   |
|                    | Q. Plant Landscaping   | 500-40350-030     | 3,500.00  | 3,500.00                        | 3,500.00                    |   |
|                    | R. Generator Expense<br>1. Generator maintenance and repairs<br>2. Annual emergency generator service and inspection<br>3. Replacement cylinder heads<br>4. Stack Test & Service | 500-40360-030     | 81,000.00<br>3,750.00<br>65,000.00<br>27,000.00   | 176,750.00                      | 163,650.00                  | Carryover - Remanufactured heads are wearing faster than expected.<br>For AO requirements every 5 years   |
| David              | S. Engineering<br>1. General plant engineering and consulting<br>2. Plant model update for operations<br>3. Plant work order integration<br>4. Plant as-built GIS                | 500-40370-030     | 10,000.00<br>20,000.00<br>75,000.00<br>50,000.00  | 155,000.00                      | 260,000.00                  | Carryover<br>Carryover<br>Explore integration of Cityworks and ERP Pro 10<br>Add Plant horizontal assets into GIS   |
| Tyler B.           | T. Uniforms Plant<br>1. Employee laundry uniform service<br>2. Replacement coats and coveralls   | 500-40395-030     | 45,400.00<br>5,000.00                             | 50,400.00                       | 48,000.00                   | Increased for inflation<br>New employees need winter gear   |
| Tyler B.           | U. Security<br>1. Security guard service   | 500-40400-030     | 92,700.00   | 92,700.00                       | \$90,000.00                 | Increased for inflation   |
| David              | V. Master Facilities Plan Update   | 500-40410-030     | 0.00  | 0.00                            |                             |   |
|                    | W. Special Studies<br>1. Water Quality Council research and funding<br>2. Permitting and DEQ required reports<br>3. Study dewatering alternatives                                | 500-40420-030     | 130,000.00<br>75,000.00<br>150,000.00             | 355,000.00                      | 355,000.00                  | Ongoing jointly fund research w/ other POTWs - nutrients etc. Lobbying legislature for WQC bills.<br>Ongoing engineering consultant work to support ongoing DWQ requirements<br>Carryover |
| Tyler B.           | X. Utilities<br>1. Water/Sewer<br>2. Natural Gas<br>3. Electricity<br>4. Biosolids Pad Power/Sewer   | 500-40510-030     | 15,000.00<br>250,000.00<br>350,000.00<br>4,500.00 | 619,500.00                      | 609,500.00                  | Increase for one time transport contract  |
|                    | <b>Plant Other Operating Expenses Subtotal</b>   |                   |   | <b>\$3,932,550.00</b>           | <b>\$3,857,350.00</b>       |   |

| Responsible Person | Category / Description  | Tyler Acct Number | Itemized Amounts | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations             |
|--------------------|---|-------------------|------------------|-----------------------------------|-----------------------------|-----------------------------------|
| Tyler B.           | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000;<20yr life)           | 500-46000-030     |                  | \$255,500.00                      | \$312,800.00                |                                   |
|                    | A. Process Equipment  |                   |                  |                                   |                             |                                   |
|                    | 1. Heat Exchanger gas hoses   |                   | 30,000.00        |                                   |                             |                                   |
|                    | 2. UV Sensor  |                   | 25,000.00        |                                   |                             |                                   |
|                    | B. Pumps, Compressors, Blowers, Grinders, etc.                        |                   |                  |                                   |                             |                                   |
|                    | 1. Sludge Circulation Pump (Bldg 5)                                   |                   | 18,000.00        |                                   |                             | 25 years old - needs replacement  |
|                    | C. Electrical/Instrumentation   |                   | 0.00             |                                   |                             |                                   |
|                    | 1. UPS batteries and fire alarms                                      |                   | 8,500.00         |                                   |                             | Every 5 years                     |
|                    | 2. Breaker testing/replacement  |                   | 100,000.00       |                                   |                             |                                   |
|                    | D. Vehicles   |                   |                  |                                   |                             |                                   |
|                    | E. Other Equipment  |                   |                  |                                   |                             |                                   |
|                    | 1. Plant signs  |                   | 45,000.00        |                                   |                             | Replace aging signs               |
|                    | 2. Equipment for GSL sampling   |                   | 29,000.00        |                                   |                             | Mudboat/Drone for sampling        |
|                    | <b>Plant Equipment Purchases Subtotal</b>                             |                   |                  | <b>\$255,500.00</b>               | <b>\$312,800.00</b>         |                                   |
| Tyler B./David     | <b>III. Additions and Improvements</b> (Cap Exp>\$30,000;>20 yr life) | 500-46100-030     |                  | \$18,245,000.00                   | \$21,725,100.00             |                                   |
|                    | A. Bldg 5 Motor Control Center  |                   | 35,000.00        |                                   |                             | breakers for equipment            |
|                    | B1. Digester lid replacement  |                   | 3,200,000.00     |                                   |                             | Phase 2 installation              |
|                    | B2. Heat exchanger replacement  |                   | 166,000.00       |                                   |                             |                                   |
|                    | C. Install new blower in Bldg #18                                     |                   | 450,000.00       |                                   |                             | Carryover if not received in 2025 |
|                    | D. Solar Integration  |                   | 64,000.00        |                                   |                             | Arc flash and landscaping         |
|                    | E1. Switchgear Replacement Design                                     |                   | 300,000.00       |                                   |                             | Carryover                         |
|                    | E2. Switchgear Replacement Construction                               |                   | 13,600,000.00    |                                   |                             |                                   |
|                    | F. Asphalt around drying beds   |                   | 170,000.00       |                                   |                             |                                   |
|                    | G. Snowville Biosolids Pad Design and tracking                        |                   | 200,000.00       |                                   |                             |                                   |
|                    | H. Replace 2 pivots for Snowville property                            |                   | 60,000.00        |                                   |                             | Based on HRCS grant               |
|                    | <b>Plant Additions and Improvements Subtotal</b>                      |                   |                  | <b>\$18,245,000.00</b>            | <b>\$21,725,100.00</b>      |                                   |
|                    | <b>Plant Total</b>  |                   |                  | <b>\$22,433,050.00</b>            | <b>\$25,895,250.00</b>      |                                   |

| Responsible Person | Category / Description                      | Tyler Acct Number | Itemized Amounts   | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations  |
|--------------------|---|-------------------|--|-----------------------------------|-----------------------------|--|
| Tyler B.           | <b>COLLECTION SYSTEM</b>                    |                   |  |                                   |                             |  |
|                    | <b>I. Other Operating Expenses -</b>        |                   |  |                                   |                             |  |
|                    | A. Dues & Memberships                       | 500-40180-040     | \$1,000.00   | \$1,000.00                        | \$1,000.00                  | DWQ testing and certification renewals   |
|                    | 1. Operator Certifications                  |                   |  |                                   |                             |  |
|                    | B. Conferences & Training                   | 500-40190-040     | 1,300.00<br>2,500.00<br>1,800.00<br>3,800.00<br>500.00<br>1,500.00<br>1,000.00<br>5,000.00 | 17,400.00                         | 27,000.00                   | Two year certification will renew in 2026 \$1300<br>1 employee<br>1 employee<br>1 person @ Ops Challenge |
|                    | 1. NASSCO                                   |                   |  |                                   |                             |  |
|                    | 2. Tri-State                                |                   |  |                                   |                             |  |
|                    | 3. WEAU Conference                          |                   |  |                                   |                             |  |
|                    | 4. WEFTEC                                   |                   |  |                                   |                             |  |
|                    | 5. Mid Year                                 |                   |  |                                   |                             |  |
|                    | 6. Workshops                                |                   |  |                                   |                             |  |
|                    | 7. Leadership training                      |                   |  |                                   |                             |  |
|                    | 8. TC-training/certification                |                   |  |                                   |                             |  |
|                    | C. Supplies & Materials                     | 500-40250-040     | 18,000.00<br>2,000.00<br>5,000.00  | 25,000.00                         | 25,000.00                   | 4 employees  |
|                    | 1. Sewer line/manhole supplies              |                   |  |                                   |                             |  |
|                    | 2. Flow meter batteries                     |                   |  |                                   |                             |  |
|                    | 3. Unscheduled                              |                   |  |                                   |                             |  |
|                    | D. Office Supplies and Materials            | 500-40300-040     | 0.00   | 0.00                              | 2,500.00                    |  |
|                    | 1. Furniture, Shelving                      |                   |  |                                   |                             |  |
|                    | E. Repairs and Maintenance                  | 500-40310-040     | 38,000.00<br>12,000.00<br>20,000.00<br>6,000.00  | 76,000.00                         | 76,000.00                   |  |
|                    | 1. Collection System/sewer line repairs     |                   |  |                                   |                             |  |
|                    | 2. TV van & cleaning equipment spare        |                   |  |                                   |                             |  |
|                    | 3. CCTV/Vactor repairs                      |                   |  |                                   |                             |  |
|                    | 4. Signs, barricades, and cones             |                   |  |                                   |                             |  |
|                    | F. Small Tools and Minor Equipment          | 500-40315-040     | 5,000.00<br>6,000.00<br>3,000.00<br>4,000.00   | 18,000.00                         | 17,000.00                   |  |
|                    | 1. Tools new/replacement                    |                   |  |                                   |                             |  |
|                    | 2. Cleaning tips, inserts and skid material |                   |  |                                   |                             |  |
|                    | 3. Vehicle lighting new/repair/replacement  |                   |  |                                   |                             |  |
|                    | 4. Water meter                              |                   |  |                                   |                             |  |
|                    | G. Outside Services                         | 500-40335-040     | 1,000.00<br>1,200.00<br>2,500.00   | 4,700.00                          | 5,700.00                    | for hydrants   |
|                    | 1. A Better Connection call service         |                   |  |                                   |                             |  |
|                    | 2. UDOT permit/bond fees                    |                   |  |                                   |                             |  |
|                    | 3. Other                                    |                   |  |                                   |                             |  |
| Dave               | H. Collections Engineering                  | 500-40370-040     | 160,000.00<br>100,000.00<br>135,000.00<br>125,000.00                                       | 520,000.00                        | 260,000.00                  | Continued<br>Continued   |
|                    | 1. GIS/Asset Mgmt/Cond assess               |                   |  |                                   |                             |  |
|                    | 2. Modeling support                         |                   |  |                                   |                             |  |
|                    | 3. Collection System Master Plan            |                   |  |                                   |                             |  |
|                    | 4. IFFP                                     |                   |  |                                   |                             |  |
|                    | I. Uniforms Collections                     | 500-40395-040     | 4,000.00   | 4,000.00                          | 7,500.00                    | Reduced  |
|                    | 1. Uniforms                                 |                   |  |                                   |                             |  |

| Responsible Person       | Category / Description   | Tyler Acct Number | Itemized Amounts                      | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations                        |
|--------------------------|--|-------------------|---------------------------------------|-----------------------------------|-----------------------------|--|
|                          | J. Blue Stakes Program<br>1. Blue Stakes program<br>2. Marking paint/flags   | 500-40450-040     | 15,000.00<br>1,500.00                 | 16,500.00                         | 16,500.00                   |  |
|                          | K. Sewer Backup Fund   | 500-40460-040     | 20,000.00                             | 20,000.00                         | 20,000.00                   |  |
|                          | L. Utilities   | 500-40510-040     | 25,000.00                             | 25,000.00                         | 25,000.00                   |  |
|                          | <b>Collection System Other Operating Expenses Subtotal</b>   |                   |                                       | <b>\$727,600.00</b>               | <b>\$483,200.00</b>         |  |
| Tyler B.                 | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000; <20yr life)   | 500-46000-040     |                                       | \$91,000.00                       | \$179,000.00                |  |
|                          | A. Collection System Tundra  |                   | \$50,000.00                           |                                   |                             | Includes nerf bars                           |
|                          | B. Collection System Tacoma  |                   | 41,000.00                             |                                   |                             |  |
|                          | <b>Collection System Equipment Purchases Subtotal</b>  |                   |                                       | <b>\$91,000.00</b>                | <b>\$179,000.00</b>         |  |
| Tyler B./David /Engineer | <b>III. Additions and Improvements</b> (Cap Exp>\$30,000; >20 yr life)   | 500-46100-040     |                                       | \$7,855,000.00                    | \$24,473,000.00             |  |
|                          | A. Rehabilitation/Lining Projects Des, CMS, and Constr<br>1. CIPP CMGC Work<br>a. WO1 CMS (Metropolitan Line)<br>b. WO1 Construction (Metropolitan Line) |                   | 20,000.00<br>1,100,000.00             |                                   |                             |  |
|                          | B. Fairfield Road Replacement<br>1. Design/CMS<br>2. Construction<br>3. Cash Allowance   |                   | 25,000.00<br>550,000.00<br>100,000.00 |                                   |                             |  |
|                          | C. 84" Pipe Replacement 2700 S<br>1. Design  |                   | 350,000.00                            |                                   |                             | Manholes SY03001 to SY01010                  |
|                          | D. Manhole Rehabilitation  |                   | 500,000.00                            |                                   |                             |  |
|                          | E. WDC TO9 (Cold Springs Rd)<br>1. Design<br>2. TO9/WO1 Construction<br>3. TO9/WO1 CMS (Insp & Eng)  |                   | 0.00<br>1,510,000.00<br>250,000.00    |                                   |                             | Reimbursable by UDOT<br>Reimbursable by UDOT |
|                          | F. WDC TO11 (1300 N)<br>1. Design<br>2. TO11/WO2 Construction<br>3. TO11/WO2 CMS (Insp & Eng)  |                   | 0.00<br>1,800,000.00<br>250,000.00    |                                   |                             | Reimbursable by UDOT<br>Reimbursable by UDOT |
|                          | G. WDC TO15 (WDC Crossing)<br>1. TO15/WO3 Construction<br>2. TO15/WO3 CMS (Insp & Eng)   |                   | 1,150,000.00<br>250,000.00            |                                   |                             | Reimbursable by UDOT<br>Reimbursable by UDOT |
|                          | <b>Collection System Additions and Improvements Subtotal</b>   |                   |                                       | <b>\$7,855,000.00</b>             | <b>\$24,473,000.00</b>      |  |
|                          | <b>Collection System Total</b>   |                   |                                       | <b>\$8,673,600.00</b>             | <b>\$25,135,200.00</b>      |  |

| Responsible Person | Category / Description                                      | Tyler Acct Number | Itemized Amounts | Total Account No.  | Previous Year      | Comments/Explanations                       |
|--------------------|---|-------------------|------------------|--------------------|--------------------|---|
| <i>Jonas/David</i> | <b>PRETREATMENT</b>   |                   |                  |                    |                    |   |
|                    | <b>I. Other Operating Expenses -</b>                        |                   |                  |                    |                    |   |
|                    | A. Dues & Memberships                                       | 500-40180-050     |                  | \$0.00             | \$0.00             |   |
|                    | B. Conferences & Training                                   | 500-40190-050     |                  | 8,200.00           | 6,900.00           | Alternate Tri-State/WEFTEC every other year |
|                    | 1. EPA Region 8 - Pretreatment                              |                   | 3,400.00         |                    |                    |   |
|                    | 2. Training (EPA, WEAU, etc.)                               |                   | 1,000.00         |                    |                    |   |
|                    | 3. WEFTEC   |                   | 3,800.00         |                    |                    |   |
|                    | C. Supplies and Materials                                   | 500-40250-050     |                  | 3,000.00           | 8,000.00           |   |
|                    | 1. General supplies and materials                           |                   | 3,000.00         |                    |                    |   |
|                    | D. Office Supplies & Materials                              | 500-40300-050     |                  | 1,000.00           | 5,000.00           |   |
|                    | 1. Office furniture   |                   | 1,000.00         |                    |                    | bookshelf                                   |
|                    | E. Repairs and Maintenance                                  | 500-40310-050     |                  | 750.00             | 750.00             |   |
|                    | 1. General  |                   | 750.00           |                    |                    |   |
|                    | F. Small Tools and Minor Equipment                          | 500-40315-050     |                  | 1,000.00           | 500.00             |   |
|                    | 1. Misc tools   |                   | 1,000.00         |                    |                    |   |
|                    | G. Engineer   | 500-40370-050     |                  | 0.00               | 0.00               |   |
|                    | H. Uniforms/Coats & Coveralls                               | 500-40395-050     |                  | 300.00             | 300.00             |   |
|                    | I. Local Limits - Pretreatment                              | 500-40490-050     |                  | 500.00             | 500.00             |   |
|                    | 1. Local limits permits                                     |                   | 500.00           |                    |                    |   |
|                    | J. Legal  | 500-40500-050     |                  | 0.00               | 0.00               |   |
|                    | K. Utilities  | 500-40510-050     |                  | 0.00               | 0.00               |   |
|                    | L. Pretreatment Awards Program                              | 500-45000-050     |                  | 1,500.00           | 1,500.00           | 1,200.00                                    |
|                    | <b>Pretreatment Other Operating Expenses Subtotal</b>       |                   |                  | <b>\$16,250.00</b> | <b>\$23,150.00</b> |   |
|                    | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000;<20yr life) | 500-46000-050     |                  | \$41,000.00        | \$39,000.00        |   |
|                    | A. Truck replacement  |                   | \$41,000.00      |                    |                    | Tacoma                                      |
|                    | <b>Pretreatment Equipment Purchases Subtotal</b>            |                   |                  | <b>\$41,000.00</b> | <b>\$39,000.00</b> |   |
|                    | <b>Pretreatment Total</b>                                   |                   |                  | <b>\$57,250.00</b> | <b>\$62,150.00</b> |   |

| Responsible Person | Category / Description                            | Tyler Acct Number | Itemized Amounts   | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations                                 |
|--------------------|---|-------------------|--|-----------------------------------|-----------------------------|---|
| Tyler W.           | <b>LABORATORY</b>                                 |                   |  |                                   |                             |   |
|                    | <b>I. Other Operating Expenses -</b>              |                   |  |                                   |                             |   |
|                    | A. Dues & Memberships                             | 500-40180-060     | 1,000.00   | \$1,000.00                        | \$1,000.00                  |   |
|                    | 1. Operator Certifications                        |                   |  |                                   |                             |   |
|                    | B. Conferences & Training                         | 500-40190-060     | 3,800.00<br>2,500.00<br>3,400.00<br>200.00<br>500.00<br>1,000.00<br>1,800.00   | 13,200.00                         | 11,900.00                   | 1 employee<br>1 employee<br>1 employee<br>2 employees |
|                    | 1. Pittcon conference                             |                   |  |                                   |                             |   |
|                    | 2. Tri-State conference                           |                   |  |                                   |                             |   |
|                    | 3. TNI-EMS conference                             |                   |  |                                   |                             |   |
|                    | 4. Mid-year conference                            |                   |  |                                   |                             |   |
|                    | 5. Group training for Lab staff                   |                   |  |                                   |                             |   |
|                    | 6. WEAU leadership training                       |                   |  |                                   |                             |   |
|                    | 7. WEAU Annual Conference                         |                   |  |                                   |                             |   |
|                    | C. Lab Cert, Proficiency Testg and QA Fees        | 500-40205-060     | 25,000.00<br>10,000.00   | 35,000.00                         | 35,000.00                   |   |
|                    | 1. SAW Environmental Consulting                   |                   |  |                                   |                             |   |
|                    | 2. Proficiency Testing and Certification Fees     |                   |  |                                   |                             |   |
|                    | D. Supplies and Materials                         | 500-40250-060     | 4,800.00<br>1,200.00<br>1,500.00<br>2,000.00<br>2,000.00<br>4,000.00<br>10,000.00<br>2,000.00<br>20,000.00<br>4,000.00<br>4,000.00<br>15,000.00<br>2,000.00<br>4,000.00<br>3,500.00<br>8,000.00<br>12,000.00<br>6,000.00<br>2,500.00 | 108,500.00                        | 104,500.00                  |   |
|                    | 1. Centrifuge tubes                               |                   |  |                                   |                             |   |
|                    | 2. Detergents for labware and PPE                 |                   |  |                                   |                             |   |
|                    | 3. Office supplies                                |                   |  |                                   |                             |   |
|                    | 4. Glassware - BOD bottles, labware, etc.         |                   |  |                                   |                             |   |
|                    | 5. Gloves - PPE                                   |                   |  |                                   |                             |   |
|                    | 6. Hach® BOD - Chemical Reagents/Supplies         |                   |  |                                   |                             |   |
|                    | 7. Hach® COD - Chemical Reagents/Supplies         |                   |  |                                   |                             |   |
|                    | 8. Hach® Chlorine - Chemical Reagents/Supplies    |                   |  |                                   |                             |   |
|                    | 9. Hach® Nutrients - Chemical Reagents/Supplies   |                   |  |                                   |                             |   |
|                    | 10. Hach® sTKN - Chemical Reagents/Supplies       |                   |  |                                   |                             |   |
|                    | 11. Hach® Vol. Acids - Chemical Reagents/Supplies |                   |  |                                   |                             |   |
|                    | 12. Microbiological - Chemical Reagents/Supplies  |                   |  |                                   |                             |   |
|                    | 13. O&G - Chemical Reagents/Supplies              |                   |  |                                   |                             |   |
|                    | 14. Pipettes and tips                             |                   |  |                                   |                             |   |
|                    | 15. PC-Titrate                                    |                   |  |                                   |                             |   |
|                    | 16. Sampling Containers and Devices               |                   |  |                                   |                             |   |
|                    | 17. TSS - Chemical Reagents/Supplies              |                   |  |                                   |                             |   |
|                    | 18. Unscheduled Purchases                         |                   |  |                                   |                             |   |
|                    | 19. Water Treatment - Services and Supplies       |                   |  |                                   |                             |   |
|                    |   |                   |  |                                   |                             | 9% increase from IDEXX                                |

| Responsible Person   | Category / Description | Tyler Acct Number | Itemized Amounts | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations  |
|--|------------------------|-------------------|------------------|-----------------------------------|-----------------------------|--|
| E. Repairs and Maintenance                                   |                        | 500-40310-060     |                  | \$203,000.00                      | \$84,000.00                 |  |
| 1. Unscheduled   |                        |                   | \$23,000.00      |                                   |                             |  |
| 2. Auto samplers   |                        |                   | 20,000.00        |                                   |                             | New auto samplers at regulatory sites (Inf05 and Eff03)                    |
| 3. PC-Titrate  |                        |                   | 5,000.00         |                                   |                             |  |
| 4. Equipment Service Contracts/Preventive Maintenance        |                        |                   | 12,000.00        |                                   |                             | Mantec, Seal Analytical, etc. maintenance agreements                       |
| 5. HVAC building   |                        |                   | 8,000.00         |                                   |                             |  |
| 6. General Lab Building improvements                         |                        |                   | 135,000.00       |                                   |                             | Carryover painting, Carpet, etc./Training Room furniture and modifications |
| F. Small Tools and Minor Equipment                           |                        | 500-40315-060     |                  | 12,000.00                         | 5,000.00                    |  |
| 1. General   |                        |                   | 5,000.00         |                                   |                             |  |
| 2. Benchtop Desiccator Cabinet                               |                        |                   | 3,000.00         |                                   |                             |  |
| 3. Single Door Refrigerator                                  |                        |                   | 4,000.00         |                                   |                             |  |
| G. Custodial - Lab   |                        | 500-40325-060     | 9,900.00         | 9,900.00                          | 9,000.00                    | 10% increase for inflation   |
| H. Outside Lab Work (Pretreatment, Plant, etc.)              |                        | 500-40380-060     |                  | 103,000.00                        | 73,000.00                   |  |
| 1. Outside lab work for Pretreatment                         |                        |                   | 65,000.00        |                                   |                             |  |
| 2. PFAS samples for study                                    |                        |                   | 22,000.00        |                                   |                             |  |
| 3. Gilbert Bay quarterly testing                             |                        |                   | 16,000.00        |                                   |                             |  |
| I. Uniforms - Lab  |                        | 500-40395-060     |                  | 600.00                            | 600.00                      |  |
| 1. Lab Coats, Scrubs, etc.                                   |                        |                   | 600.00           |                                   |                             |  |
| J. Special Studies/Education                                 |                        | 500-40420-060     |                  | 2,000.00                          | 2,000.00                    |  |
| 1. PFAS research   |                        |                   | 2,000.00         |                                   |                             |  |
| K. Utilities   |                        | 500-40510-060     |                  | 40,000.00                         | 40,000.00                   |  |
| 1. Electricity   |                        |                   | 25,000.00        |                                   |                             |  |
| 2. Natural gas   |                        |                   | 15,000.00        |                                   |                             |  |
| <b>Laboratory Other Operating Expenses Subtotal</b>          |                        |                   |                  | <b>\$528,200.00</b>               | <b>\$366,000.00</b>         |  |
| <b>II. Equipment Purchases</b> (Cap Exp>\$5,000; <20yr life) |                        |                   |                  |                                   |                             |  |
| A. Unscheduled equipment                                     |                        | 500-46000-060     |                  | \$10,000.00                       | \$40,000.00                 |  |
|  |                        |                   | 10,000.00        |                                   |                             | Multiple pieces of equipment are aging.                                    |
| <b>Laboratory Equipment Purchases Subtotal</b>               |                        |                   |                  | <b>\$10,000.00</b>                | <b>\$40,000.00</b>          |  |
| <b>Laboratory Total</b>                                      |                        |                   |                  | <b>\$538,200.00</b>               | <b>\$406,000.00</b>         |  |

| Responsible Person    | Category / Description   | Tyler Acct Number | Itemized Amounts | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations  |
|-----------------------|--|-------------------|------------------|-----------------------------------|-----------------------------|--|
| <b>Jason</b>          |  |                   |                  |                                   |                             |  |
|                       | <b>IT (Information Technology)</b>                             |                   |                  |                                   |                             |  |
|                       | <b>I. Other Operating Expenses -</b>                           |                   |                  |                                   |                             |  |
|                       | A. Dues & Memberships  | 500-40180-070     |                  | \$0.00                            | \$0.00                      |  |
|                       | B. Conferences & Training                                      | 500-40190-070     |                  | \$3,000.00                        | \$4,750.00                  |  |
|                       | 1. IT Training for NDSD District employees                     |                   | 1,200.00         |                                   |                             | Reduced. Utilizing state funded program.                                       |
|                       | 2. WEAU  |                   | 1,800.00         |                                   |                             | For one employee/on committee  |
|                       | C. Supplies and Materials                                      | 500-40250-070     |                  | 3,100.00                          | 3,100.00                    |  |
|                       | 1. Fiber optic supplies  |                   | 2,100.00         |                                   |                             | Carryover. Cabling & ends  |
|                       | 2. Other cabling and supplies                                  |                   | 1,000.00         |                                   |                             | Carryover  |
|                       | D. Repairs and Maintenance                                     | 500-40310-070     |                  | 278,700.00                        | 273,400.00                  |  |
| <b>David/Jason</b>    | 1. Administrative/General                                      |                   |                  |                                   |                             |  |
|                       | a. Network hardware and parts                                  |                   | 8,000.00         |                                   |                             |  |
|                       | b. Hardware replacement (incl. printers, monitors)             |                   | 5,000.00         |                                   |                             | Reduced need   |
|                       | c. Hardware, appliance, and wireless maintenance               |                   | 22,000.00        |                                   |                             |  |
|                       | d. Software maintenance  |                   | 49,600.00        |                                   |                             | Includes ERP Pro 10, Executime, VMWare, Veeam.                                 |
|                       | e. Cloud and SaaS charges                                      |                   | 20,200.00        |                                   |                             |  |
|                       | f. Replace UPS batteries                                       |                   | 4,200.00         |                                   |                             | Every 3 years  |
| <b>Tyler B./Jason</b> | 2. Plant   |                   |                  |                                   |                             |  |
|                       | a. SCADA/network parts   |                   | 8,500.00         |                                   |                             |  |
|                       | b. SCADA maintenance   |                   | 18,000.00        |                                   |                             |  |
|                       | c. Process network software maintenance                        |                   | 40,000.00        |                                   |                             | lfix, Logbook, Hydromantis, ScadaTec, increased for blastwave & historian cost |
|                       | d. Cummins Insight   |                   | 2,000.00         |                                   |                             |  |
| <b>Tyler B./Jason</b> | e. Solidworks license  |                   | 6,200.00         |                                   |                             |  |
|                       | 3. Collection System   |                   |                  | 65,000.00                         |                             | CityWorks, Utilisync, ESRI, Traffic Control, +ARC pro implementation           |
|                       | a. Collection software maintenance                             |                   |                  |                                   |                             |  |
|                       | 4. Pretreatment  |                   |                  | 3,000.00                          |                             | LINKO  |
| <b>Tyler W./Jason</b> | a. Pretreatment software maintenance                           |                   |                  |                                   |                             |  |
|                       | 5. Laboratory  |                   |                  |                                   |                             |  |
|                       | a. Software maintenance (LIMS, Doc Locator, NWA)               |                   | 27,000.00        |                                   |                             | Reduced. Labworks, Doc loc, NWA  |
|                       | E. Small Tools and Minor Equipment                             | 500-40315-070     |                  | 800.00                            | 800.00                      |  |
|                       | 1. Miscellaneous tools   |                   | 800.00           |                                   |                             |  |
|                       | F. Outside Services  | 500-40335-070     |                  | 1,000.00                          | 0.00                        |  |
|                       | 1. State VRS GPS service subscription                          |                   |                  |                                   |                             | Moved from Collections. GPS for trimble for manholes                           |
|                       | G. Uniforms - IT   | 500-40395-070     |                  | 600.00                            | 600.00                      |  |
|                       | H. Internet and Telephone                                      | 500-40520-070     |                  | 22,000.00                         | 22,000.00                   |  |
|                       | 1. Internet and telephone service (ISP)                        |                   |                  |                                   |                             |  |
|                       | I. Cellular Service  | 500-40530-070     |                  |                                   |                             |  |
|                       | 1. Mobile phones and data plans (admin, plant, coll, lab, Bd.) |                   | 22,000.00        |                                   |                             |  |
|                       | 2. GPS on vehicles   |                   | 35,000.00        |                                   |                             | Decreased by changing plans  |
|                       | 3. Cellular hardware and accessories                           |                   | 4,800.00         |                                   |                             |  |
|                       |  |                   | 3,000.00         |                                   |                             |  |
|                       | <b>IT Other Operating Expenses Subtotal</b>                    |                   |                  | <b>\$352,000.00</b>               | <b>\$350,450.00</b>         |  |
| <b>Jason/David</b>    | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000;<20yr life)    | 500-46000-070     |                  | \$128,000.00                      | \$103,500.00                |  |
|                       | A. Access Control & Cameras (various buildings)                |                   |                  |                                   |                             |  |
|                       | B. Hardware DC replacements                                    |                   | 14,000.00        |                                   |                             |  |
|                       | C. Document Management System                                  |                   | 9,000.00         |                                   |                             |  |
|                       | D. Replace District main SAN array                             |                   | 30,000.00        |                                   |                             | Reduce number of users cost  |
|                       | E. District Wide SIEM  |                   | 60,000.00        |                                   |                             |  |
|                       |  |                   | 15,000.00        |                                   |                             |  |
|                       | <b>IT Equipment Purchases Subtotal</b>                         |                   |                  | <b>\$128,000.00</b>               | <b>\$103,500.00</b>         |  |
|                       | <b>IT Total</b>  |                   |                  | <b>\$480,000.00</b>               | <b>\$453,950.00</b>         |  |

| Responsible Person  | Category / Description                                      | Tyler Acct Number | Itemized Amounts  | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations   |
|---------------------|---|-------------------|---|-----------------------------------|-----------------------------|---|
| <b>SAFETY</b>       |   |                   |   |                                   |                             |   |
| <i>Garett/David</i> | <b>I. Other Operating Expenses -</b>                        |                   |   |                                   |                             |   |
|                     | A. Dues & Memberships                                       | 500-40180-085     | \$250.00<br>250.00  | \$500.00                          | \$330.00                    |   |
|                     | 1. Utah Safety Council membership                           |                   | \$250.00  |                                   |                             |   |
|                     | 2. ASSP membership  |                   | 250.00  |                                   |                             |   |
|                     | B. Conferences & Training                                   | 500-40190-085     | 5,500.00<br>3,500.00<br>7,000.00<br>400.00<br>3,800.00                        | 20,200.00                         | 19,900.00                   | Added<br>Increased<br>Increased for city safety outreach<br>Process Safety Management Training/Tri-State or ASSP Anaheim<br>Reduced to projected 2026 balance |
|                     | 1. CDL training , testing and renewals                      |                   | 5,500.00  |                                   |                             |   |
|                     | 2. In-house employee safety training                        |                   | 3,500.00  |                                   |                             |   |
|                     | 3. Outside safety resources/training                        |                   | 7,000.00  |                                   |                             |   |
|                     | 4. Safety Specialist recertifications                       |                   | 400.00  |                                   |                             |   |
|                     | 5. Safety Specialist training                               |                   | 3,800.00  |                                   |                             |   |
|                     | C. Safety Pays  | 500-40200-085     | 8,600.00<br>9,500.00  | 18,100.00                         | 19,400.00                   |   |
|                     | 1. Safety Pays  |                   | 8,600.00  |                                   |                             |   |
|                     | 2. Safety Pays carryover                                    |                   | 9,500.00  |                                   |                             |   |
|                     | D. Supplies and Materials                                   | 500-40250-085     | 5,000.00<br>4,000.00<br>6,000.00  | 15,000.00                         | 15,400.00                   |   |
|                     | 1. First aid supplies & service                             |                   | 5,000.00  |                                   |                             |   |
|                     | 2. Safety signs, stickers                                   |                   | 4,000.00  |                                   |                             |   |
|                     | 3. Hard hat program   |                   | 6,000.00  |                                   |                             | Hard hat replaced every five years  |
|                     | E. Office Supplies & Materials                              | 500-40300-085     | 0.00  | 200.00                            |                             |   |
|                     | F. Repairs and Maintenance                                  | 500-40310-085     | 2,250.00<br>2,500.00<br>3,000.00<br>1,000.00<br>0.00<br>12,000.00<br>5,500.00 | 26,250.00                         | 25,250.00                   |   |
|                     | 1. Boiler and pressure vessel inspection                    |                   | 2,250.00  |                                   |                             |   |
|                     | 2. Fire extinguisher recertification                        |                   | 2,500.00  |                                   |                             |   |
|                     | 3. Annual crane inspection/brake tests                      |                   | 3,000.00  |                                   |                             |   |
|                     | 4. SCBA flow tests  |                   | 1,000.00  |                                   |                             |   |
|                     | 5. Monel - chlorine transfer lines                          |                   | 0.00  |                                   |                             | Replace every 5 years - last 2023   |
|                     | 6. Gas and gas meter recalib, repair, and/or replacement    |                   | 12,000.00   |                                   |                             | replace 4. Includes gas. Increased for sensor replacement   |
|                     | 7. Equipment repairs or replacements                        |                   | 5,500.00  |                                   |                             |   |
|                     | G. Small Tools and Minor Equipment                          | 500-40315-085     | 3,000.00<br>1,300.00  | 4,300.00                          | 2,700.00                    |   |
|                     | 1. Fall protection  |                   | 3,000.00  |                                   |                             | New harnesses/anchor points   |
|                     | 2. Ladder for Bldg 3 basement                               |                   | 1,300.00  |                                   |                             |   |
|                     | H. Outside Services   | 500-40335-085     | 3,000.00<br>1,300.00  | 4,300.00                          | 4,300.00                    |   |
|                     | 1. UDOT CDL and respirator physicals                        |                   | 3,000.00  |                                   |                             |   |
|                     | 2. Non-SCBA Fit testing (workmed)                           |                   | 1,300.00  |                                   |                             |   |
|                     | I. Uniforms   | 500-40395-085     | 5,750.00<br>\$300.00<br>\$640.00<br>\$5,700.00                                | 12,390.00                         | 6,050.00                    |   |
|                     | 1. Safety footwear  |                   | 5,750.00  |                                   |                             | For electricians summertime   |
|                     | 2. Safety Specialist work attire allowance                  |                   | \$300.00  |                                   |                             | New option  |
|                     | 3. FR Rated Shirts (thinner material)                       |                   | \$640.00  |                                   |                             |   |
|                     | 4. Safety prescription glasses                              |                   | \$5,700.00  |                                   |                             |   |
|                     | <b>Safety Other Operating Expenses Subtotal</b>             |                   |   | <b>\$101,040.00</b>               | <b>\$93,530.00</b>          |   |
| <i>Garett/David</i> | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000;<20yr life) | 500-46000-085     | \$41,000.00<br>60,000.00  | \$101,000.00                      | \$97,250.00                 |   |
|                     | A. Safety vehicle replacement                               |                   | \$41,000.00   |                                   |                             | Tacoma  |
|                     | B. New/Upgrade air filling station SCBA's                   |                   | 60,000.00   |                                   |                             | For increased air for existing SCBAs  |
|                     | <b>Safety Equipment Purchases Subtotal</b>                  |                   |   | <b>\$101,000.00</b>               | <b>\$97,250.00</b>          |   |
|                     | <b>Safety Total</b>   |                   |   | <b>\$202,040.00</b>               | <b>\$190,780.00</b>         |   |

| Responsible Person | Category / Description                       | Tyler Acct Number | Itemized Amounts | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations  |
|--------------------|--|-------------------|------------------|-----------------------------------|-----------------------------|--|
| David              | <b>GENERAL</b>                               |                   |                  |                                   |                             |  |
|                    | <b>I. Other Operating Expenses -</b>         |                   |                  |                                   |                             |  |
|                    | A. Car/Mileage Allowance                     | 500-40170-090     | \$1,500.00       | \$1,500.00                        | \$1,500.00                  |  |
|                    | B. Spot Bonus Program                        | 500-40175-090     | 4,500.00         | 4,500.00                          | 4,500.00                    |  |
|                    | C. Dues & Memberships                        | 500-40180-090     |                  | 10,905.00                         | 15,555.00                   |  |
|                    | 1. District Mgr Professional membership dues |                   | 100.00           |                                   |                             |  |
|                    | 2. Accountant membership dues                |                   | 1,000.00         |                                   |                             | GFOA, UGFOA, CPFO dues and GAAP update   |
|                    | 3. Admin Assistant SHRM/NUHRA membership     |                   | 450.00           |                                   |                             |  |
|                    | 4. District-wide WEF memberships             |                   | 4,750.00         |                                   |                             | Cost savings if memberships are done as a whole instead of individuals. 50 members |
|                    | 5. GFOA awards program fee                   |                   | 805.00           |                                   |                             | To submit for Budget Award and COA.  |
|                    | 6. American Water College dues               |                   | 2,500.00         |                                   |                             | For Plant, Collections, Lab. Reduced   |
|                    | 7. Misc District dues                        |                   | 1,300.00         |                                   |                             | Utah Manufacturers Assoc., Sams Club, Amazon                                       |
|                    | D. Conferences & Training                    | 500-40190-090     |                  | 49,400.00                         | 25,700.00                   |  |
|                    | 1. District Manager WEF National Conference  |                   | 3,800.00         |                                   |                             |  |
|                    | 2. District Manager Specialty Conference     |                   | 3,000.00         |                                   |                             | RBC, UMC, etc.   |
|                    | 3. District Manager WEAU Conference          |                   | 1,800.00         |                                   |                             |  |
|                    | 4. District Manager training                 |                   | 1,000.00         |                                   |                             |  |
|                    | 5. Training supplies/manuals                 |                   | 2,000.00         |                                   |                             |  |
|                    | 6. GFOA National Conference                  |                   | 3,800.00         |                                   |                             | Admin Services Director  |
|                    | 7. UGFOA conference                          |                   | 1,800.00         |                                   |                             | Admin Services Director  |
|                    | 8. Accountant Conference                     |                   | 3,800.00         |                                   |                             | Tyler Connect, UGFOA, or similar   |
|                    | 9. District training                         |                   | 7,500.00         |                                   |                             | Team building, UASD, Leadership, WEAU Midyear                                      |
|                    | 10. Excel training                           |                   | 1,800.00         |                                   |                             | Pluralsight  |
|                    | 11. Human Resources training                 |                   | 3,000.00         |                                   |                             |  |
|                    | 12. WEAU Leadership training                 |                   | 1,000.00         |                                   |                             |  |
|                    | 13. Operations Manager Conference            |                   | 7,600.00         |                                   |                             |  |
|                    | 14. Operations Manager SMRP Training/Cert    |                   | 4,000.00         |                                   |                             | 2 each (Collections & Plant). Moved from Plant/Collections                         |
|                    | 15. Operations Manager DATC Motor & Elec     |                   | 3,500.00         |                                   |                             | Moved from Plant/Collections   |
|                    | E. Supplies & Materials - General            | 500-40250-090     |                  | 30,500.00                         | 29,100.00                   | Moved from Plant/Collections   |
|                    | 1. Cleaning/Janitorial Supplies              |                   | 13,500.00        |                                   |                             | Includes car wash supplies   |
|                    | 2. Hand, hearing and eye protection          |                   | 17,000.00        |                                   |                             |  |
|                    | F. Office Supplies and Expenses              | 500-40300-090     | 9,000.00         | 9,000.00                          | 9,000.00                    |  |
|                    | G. Repairs and Maintenance - Office Equip.   | 500-40320-090     |                  | 5,660.00                          | 5,560.00                    |  |
|                    | 1. Copy/Printer maintenance                  |                   | 4,900.00         |                                   |                             |  |
|                    | 2. Pitney Bowes Postage lease                |                   | 760.00           |                                   |                             |  |
|                    | H. Custodial - Admin                         | 500-40325-090     | 7,260.00         | 7,260.00                          | 6,600.00                    | 10% increase for CPI   |
|                    | I. Engineer                                  | 500-40370-090     | 0.00             | 0.00                              | 0.00                        |  |
|                    | J. Uniforms                                  | 500-40395-090     |                  | 2,300.00                          | 2,000.00                    |  |
|                    | 1. Shirts for employees for conferences      |                   | 1,000.00         |                                   |                             |  |
|                    | 2. Hats                                      |                   | 1,000.00         |                                   |                             |  |
|                    | 3. Operations Manager work attire allowance  |                   | 300.00           |                                   |                             | Moved from Collections   |
|                    | K. District Insurance                        | 500-40455-090     | 400,000.00       | 400,000.00                        | 385,000.00                  |  |
|                    | L. Legal                                     | 500-40500-090     |                  | 58,000.00                         | 33,000.00                   |  |
|                    | 1. General legal council                     |                   | 40,000.00        |                                   |                             |  |
|                    | 2. HR legal council                          |                   | 3,000.00         |                                   |                             |  |
|                    | 3. Rules and Regulations Review              |                   | 15,000.00        |                                   |                             | Multyear legal review  |
|                    | M. Utilities - Admin Bldg                    | 500-40510-090     | 8,000.00         | 8,000.00                          | 8,000.00                    |  |

| Responsible Person | Category / Description                                       | Tyler Acct Number | Itemized Amounts      | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations                                     |
|--------------------|--|-------------------|-----------------------|-----------------------------------|-----------------------------|---|
| David              | <b>GENERAL</b>   |                   |                       |                                   |                             |   |
| Angela             | N. Bond Issuance Expense                                     | 500-40660-090     | 90,000.00             | 90,000.00                         | 0.00                        | Refunding 2016 bonds                                      |
| Angela             | O. Payments to Other Districts                               | 500-40710-090     | 100,000.00            | 100,000.00                        | 95,000.00                   | Increased for property tax increase to other districts    |
| Angela             | P. Other Professional Services                               | 500-43000-090     | 45,000.00             | 45,000.00                         | 45,000.00                   |   |
| Angela             | Q. Financial Audit   | 500-43010-090     | 20,000.00             | 20,000.00                         | 20,000.00                   |   |
| Angela             | R. Continuing Disclosures to SEC                             | 500-43030-090     | 0.00                  | 0.00                              | 0.00                        |   |
| David/Angela       | S. Rate Structure Review                                     | 500-43040-090     | 0.00                  | 0.00                              | 0.00                        |   |
| Angela             | T. Bank Serv. Chgs. Etc. (Misc.)                             | 500-43070-090     | 1,000.00              | 1,000.00                          | 1,000.00                    |   |
| David              | U. Bank Custodial Fees                                       | 500-43080-090     | 0.00                  | 0.00                              | 0.00                        |   |
| David              | V. Human Resource Management                                 | 500-43090-090     |                       | 4,500.00                          | 4,150.00                    |   |
|                    | 1. Personnel HR consulting - Employer's council              |                   | 0.00                  |                                   |                             |   |
|                    | 2. Performance Review Management System                      |                   | 2,500.00              |                                   |                             |   |
|                    | 3. Drug Testing  |                   | 2,000.00              |                                   |                             |   |
|                    | W. Advertising and Marketing                                 | 500-43095-090     |                       | 38,300.00                         | 36,300.00                   |   |
|                    | 1. Davis Goes Green  |                   | 30,000.00             |                                   |                             |   |
|                    | 2. Hiring advertising, etc.                                  |                   | 5,000.00              |                                   |                             | increased   |
|                    | 3. Pretreatment non-compliance advertising                   |                   | 300.00                |                                   |                             |   |
|                    | 4. NDSD Public Relations                                     |                   | 3,000.00              |                                   |                             | Public relations with cities and employee recruitment     |
| Angela             | X. Rental Expenses   | 500-48500-090     |                       | 120,000.00                        | 130,000.00                  |   |
|                    | 1. Maintenance and repairs                                   |                   | 65,000.00             |                                   |                             | Increased for higher property repairs on tenant buildings |
|                    | 2. Repair/improve leased agricultural property               |                   | 5,000.00              |                                   |                             |   |
|                    | 3. Snowville property farm operations costs                  |                   | 50,000.00             |                                   |                             | Repairs on farm equipment over \$5000 per agreement       |
| Angela             | Y. Impact Fee Expense  | 500-39010         | 25,000.00             | 25,000.00                         | 35,000.00                   | Decreased   |
|                    | <b>General Other Operating Expenses Subtotal</b>             |                   | <b>\$1,030,825.00</b> |                                   | <b>\$891,965.00</b>         |   |
| David              | <b>II. Equipment Purchases</b> (Cap Exp>\$5,000; <20yr life) | 500-46000-090     |                       | \$212,000.00                      | \$137,000.00                |   |
|                    | A. District Manager's Vehicle Replacement                    |                   | \$51,000.00           |                                   |                             | Tundra w/ Tonneau cover                                   |
|                    | B. Warehouse Vehicle Replacement                             |                   | \$50,000.00           |                                   |                             | Tundra  |
|                    | C. Operations Manager Vehicle Replacement                    |                   | \$51,000.00           |                                   |                             | Tundra w/ Tonneau cover                                   |
|                    | D. Board room improvements                                   |                   | \$50,000.00           |                                   |                             | ADA compliant, AV equip, board room furniture             |
|                    | E. Office Furniture  |                   | \$10,000.00           |                                   |                             | Tundra w/ Tonneau cover                                   |
|                    | <b>General Equipment Purchases Subtotal</b>                  |                   | <b>\$212,000.00</b>   |                                   | <b>\$53,000.00</b>          |   |
|                    | <b>General Total</b>   |                   | <b>\$1,242,825.00</b> |                                   | <b>\$944,965.00</b>         |   |

| Responsible Person   | Category / Description   | Tyler Acct Number | Itemized Amounts | Total Account No. Budgeted Amount | Previous Year Budget Amount | Comments/Explanations   |
|--|--------------------------|-------------------|------------------|-----------------------------------|-----------------------------|---|
| David/Chair  | <b>BOARD OF TRUSTEES</b> |                   |                  |                                   |                             |   |
| <b>I. Other Operating Expenses -</b>                       |                          |                   |                  |                                   |                             |   |
| A. Conferences and Training                                | 500-40190-100            | \$14,400.00       |                  | \$48,900.00                       | \$45,300.00                 |   |
| 1. WEAU annual conference - 8 Board members                |                          | 30,400.00         |                  |                                   |                             |   |
| 2. WEF national conference - 8 Board members               |                          | 4,100.00          |                  |                                   |                             |   |
| 3. Board Training  |                          |                   |                  |                                   |                             |   |
| B. Board Functions   | 500-45010-100            | 17,000.00         |                  | 45,800.00                         | 42,800.00                   |   |
| 1. Employee family party                                   |                          | 2,500.00          |                  |                                   |                             | 2 district-wide lunches + \$500 (snacks, treats, etc.)                                |
| 2. Employee appreciation lunches                           |                          | 10,300.00         |                  |                                   |                             | Increase for new venue  |
| 3. Christmas employee and board dinner & gifts             |                          | 2,500.00          |                  |                                   |                             |   |
| 4. Employee Golf Tournament                                |                          | 1,000.00          |                  |                                   |                             |   |
| 5. Board lunch meetings                                    |                          | 1,500.00          |                  |                                   |                             | New emps, 6 mo end of probation, department goals lunches. Moved from Emp Recruitment |
| 6. Employee lunch meetings                                 |                          | 6,500.00          |                  |                                   |                             | flowers, annual brkfst, retirtm gifts, etc.   |
| 7. Personnel recognition                                   |                          | 3,500.00          |                  |                                   |                             |   |
| 8. Wellness Committee                                      |                          | 1,000.00          |                  |                                   |                             |   |
| 9. Shirts for board members                                |                          |                   |                  |                                   |                             |   |
| <b>Board of Trustees Other Operating Expenses Subtotal</b> |                          |                   |                  | <b>\$94,700.00</b>                | <b>\$88,100.00</b>          |   |
| <b>Board of Trustees Total</b>                             |                          |                   |                  | <b>\$94,700.00</b>                | <b>\$88,100.00</b>          |   |
| <b>PERSONNEL EXPENSES</b>                                  |                          |                   |                  |                                   |                             |   |
| <b>I. Operating Expenses -</b>                             |                          |                   |                  | 2026 Proposed                     | 2025 Adopted                |   |
| A. Wages   |                          |                   |                  | \$3,954,000.00                    | \$4,100,000.00              | 3% COLA   |
| B. Payroll Taxes   |                          |                   |                  | 313,500.00                        | 317,000.00                  |   |
| C. Retirement  |                          |                   |                  | 726,500.00                        | 709,000.00                  |   |
| C. Group Life and Health Insurance                         |                          |                   |                  | 1,102,500.00                      | 1,046,000.00                |   |
| D. Supplemental Retirement Fund                            |                          |                   |                  | 29,000.00                         | 32,000.00                   |   |
| <b>Personnel Operating Expenses Subtotal</b>               |                          |                   |                  | <b>\$6,125,500.00</b>             | <b>\$6,204,000.00</b>       |   |
| <b>Personnel Expenses Total</b>                            |                          |                   |                  | <b>\$6,125,500.00</b>             | <b>\$6,204,000.00</b>       |   |

**SUMMARY**

|                          |                        |                        |
|--------------------------|------------------------|------------------------|
| Plant Total              | \$22,433,050.00        | \$25,895,250.00        |
| Collection System Total  | 8,673,600.00           | 25,135,200.00          |
| Pretreatment Total       | 57,250.00              | 62,150.00              |
| Laboratory Total         | 538,200.00             | 406,000.00             |
| IT Total                 | 480,000.00             | 453,950.00             |
| Safety Total             | \$202,040.00           | 190,780.00             |
| General Total            | 1,242,825.00           | 944,965.00             |
| Board of Trustees Total  | 94,700.00              | 88,100.00              |
| Personnel Expenses Total | \$6,125,500.00         | \$6,204,000.00         |
| <b>Grand Total</b>       | <b>\$39,847,165.00</b> | <b>\$59,380,395.00</b> |

**NORTH DAVIS SEWER DISTRICT  
PROJECTED SEWER REVENUE BONDS AGGREGATE  
ANNUAL DEBT SERVICE REQUIREMENTS  
TENTATIVE BUDGET FOR THE YEAR ENDED DECEMBER 31, 2026**

NET REVENUES AS DEFINED BY BOND COVENANTS:

|   |                            |
|---|----------------------------|
| Total Operating Revenues  | 26,510,500                 |
| Non Operating Revenues  |                            |
| Property Taxes  | 6,372,636                  |
| Impact Fees   | 3,100,000                  |
| Other Revenue   | 3,346,124                  |
|   | <hr/>                      |
| Less - operating expenses (excluding depreciation)  | 39,329,260                 |
|   | <hr/>                      |
|   | 12,793,665                 |
|   | <hr/>                      |
| NET REVENUES  | <u><u>\$26,535,595</u></u> |
| AGGREGATE DEBT SERVICE  |                            |
| Interest  | 2,907,642                  |
| Principal   | 9,050,000                  |
|   | <hr/>                      |
| AGGREGATE DEBT SERVICE  | <u><u>\$11,957,642</u></u> |
| NET REVENUES DIVIDED BY AGGREGATE DEBT SERVICE  | <u><u>2.22</u></u>         |
| MINIMUM REQUIREMENT   | <u><u>1.00</u></u>         |
| Net Revenue   | \$26,535,595               |
| Amount maintained in Revenue Fund for debt service  | 0                          |
|   | <hr/>                      |
| NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE                                      | <u><u>\$26,535,595</u></u> |
| AGGREGATE DEBT SERVICE  | <u><u>\$11,957,642</u></u> |
| NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE<br>DIVIDED BY AGGREGATE DEBT SERVICE | <u><u>2.22</u></u>         |
| MINIMUM REQUIREMENT   | <u><u>1.15</u></u>         |

These debt-service requirements are defined in the bond covenants.