



Tentative Operating Budget

For the Year Ending December 31, 2026

With Supporting Documentation

of the

North Davis Sewer District

As of December 3, 2025

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NORTH DAVIS SEWER DISTRICT

DISTRICT

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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	
REVENUES						
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:						
Bond Issues				20,522,832	-	-
Transfers From Other Funds						
Contribution from Fund Bal.				-	35,201,003	17,985,147
TOTAL REVENUES				\$ 62,359,103	\$ 75,464,045	\$ 62,499,407
EXPENSES						
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:						
Transfers to Other Funds						
Contribution to Fund Bal.				3,142,069	-	-
TOTAL EXPENSES				\$ 62,359,103	\$ 75,464,045	\$ 62,499,407
INCOME OR (LOSS)				\$ -	\$ -	\$ -

**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:

	Projected Increase In Residential Equivalent Connections From April, 2025 <u>To April, 2026</u>	Projected Percentage Increase <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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
OPERATING REVENUES :					
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%
TOTAL REVENUES	<u>\$41,836,271</u>	<u>\$40,263,042</u>	<u>\$44,514,260</u>	<u>\$ 4,251,218</u>	10.56%
OPERATING EXPENSES :					
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%
TOTAL EXPENSES	<u>\$21,652,637</u>	<u>\$23,492,734</u>	<u>\$30,923,765</u>	<u>\$ 7,431,031</u>	31.63%
INCOME OR (LOSS)	<u>\$20,183,634</u>	<u>\$16,770,308</u>	<u>\$13,590,495</u>	<u>\$ (3,179,813)</u>	-18.96%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
REVENUE						
PROPERTY TAXES						
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		<u>\$ 1,652,904</u>	<u>\$ 1,134,748</u>	<u>\$ 1,109,469</u>	<u>\$ (25,279)</u>	-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		<u>\$ 9,221,261</u>	<u>\$ 6,602,549</u>	<u>\$ 6,389,826</u>	<u>\$ (212,723)</u>	-3.22%
CRDA Expenditures	500-32245	(625,535)	(625,535)	(625,535)	-	
TOTAL PROPERTY TAXES		<u>\$ 10,248,630</u>	<u>\$ 7,111,762</u>	<u>\$ 6,873,760</u>	<u>\$ (238,002)</u>	-3.35%
IMPACT FEES						
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%
TOTAL IMPACT FEES		<u>\$ 3,876,704</u>	<u>\$ 4,014,870</u>	<u>\$ 3,075,000</u>	<u>\$ (939,870)</u>	-23.21%
CHARGES FOR SERVICES :						
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%
TOTAL CHARGES FOR SERVICES		<u>\$ 23,238,859</u>	<u>\$ 25,427,390</u>	<u>\$ 26,510,500</u>	<u>\$ 1,083,110</u>	4.26%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
OTHER REVENUE						
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%
TOTAL OTHER REVENUE		\$ 4,472,078	\$ 3,709,020	\$ 8,055,000	\$ 4,345,980	117.17%
TOTAL REVENUE		\$41,836,271	\$40,263,042	\$44,514,260	\$ 4,251,218	10.56%
OPERATING EXPENSES :						
PLANT SALARIES & BENEFITS						
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%
TOTAL PLANT		\$ 3,343,314	\$ 3,101,019	\$ 3,072,000	\$ (29,019)	-0.94%
COLLECTION SYSTEM SAL. & BEN.						
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)	-
TOTAL COLLECTION SYSTEM		\$ 827,296	\$ 634,721	\$ 592,000	\$ (42,721)	-6.73%
PRETREATMENT SALARIES & BEN.						
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	-	-	-	-	-
TOTAL PRETREATMENT		\$ 191,102	\$ 155,503	\$ 166,500	\$ 10,997	7.07%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
LABORATORY SALARIES & BEN.						
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	-	-	-	-	
TOTAL LABORATORY		\$ 596,061	\$ 541,449	\$ 620,000	\$ 78,551	14.51%
IT SALARIES & BENEFITS						
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	-	-	-	-	
TOTAL IT		\$ 321,379	\$ 266,736	\$ 332,000	\$ 65,264	24.47%
SAFETY SALARIES & BENEFITS						
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	-	-	-	-	
TOTAL SAFETY		\$ 124,486	\$ 89,069	\$ 124,000	\$ 34,931	39.22%
GENERAL SALARIES & BENEFITS						
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	-	-
TOTAL GENERAL		\$ 708,104	\$ 827,547	\$ 1,178,500	\$ 350,953	42.41%
BOARD OF TRUSTEES SALARIES & BENEFITS						
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
TOTAL GENERAL		\$ 42,363	\$ 43,124	\$ 45,000	\$ 1,876	4.35%
TOTAL SALARIES AND BENEFITS		\$ 6,154,105	\$ 5,659,168	\$ 6,130,000	\$ 470,832	8.32%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
OTHER OPERATING EXPENSES :						
PLANT						
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	-	-	-	-	-
TOTAL PLANT		\$ 3,017,610	\$ 3,330,871	\$ 3,932,550	\$ 601,679	18.06%
COLLECTION SYSTEM						
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%
TOTAL COLLECTION SYSTEM		\$ 287,942	\$ 671,089	\$ 5,937,600	\$ 5,266,511	784.77%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
PRETREATMENT						
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	-	-	-	-	
TOTAL PRETREATMENT		\$ 9,716	\$ 10,482	\$ 16,250	\$ 5,768	55.03%
LABORATORY						
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	-	-	-	-	
TOTAL LABORATORY		\$ 260,525	\$ 336,046	\$ 528,200	\$ 192,154	57.18%
IT (INFORMATION TECHNOLOGY)						
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	-	-	-	-	
TOTAL INFORMATION TECHNOLOGY		\$ 264,805	\$ 350,450	\$ 352,000	\$ 1,550	0.44%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
SAFETY PROGRAM						
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	-	-	-	-	
TOTAL SAFETY PROGRAM		\$ 63,966	\$ 78,277	\$ 101,040	\$ 22,763	29.08%
GENERAL						
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)	-	-	-	
TOTAL GENERAL		\$ 502,810	\$ 734,023	\$ 911,325	\$ 177,302	24.15%
BOARD OF TRUSTEES						
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%
TOTAL BOARD OF TRUSTEES		\$ 41,574	\$ 55,300	\$ 94,700	\$ 39,400	71.25%

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 Actual 2024	Estimate 2025	Budget 2026	Difference Between 2025 Estimate & 2026 Budget	% of Change
DEBT SERVICE						
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%
TOTAL DEBT SERVICE		\$ 2,478,092	\$ 2,153,125	\$ 2,154,000	\$ 875	0.04%
TOTAL 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%
TOTAL OPERATING EXPENSES		\$ 21,652,637	\$ 23,492,734	\$ 30,923,765	\$ 7,431,031	31.63%
OPERATING INCOME (LOSS)		\$ 20,183,634	\$ 16,770,308	\$ 13,590,495	\$ (3,179,813)	-18.96%

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
IMPACT FEE REVENUE					
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%
OTHER REVENUE					
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	-	-	-	-
		8,061,500	12,036,500	(3,975,000)	-33.02%
TOTAL OTHER REVENUE		8,061,500	12,036,500	(3,975,000)	-33.02%
TOTAL REVENUE		44,514,260	47,768,260	(3,254,000)	-6.81%
EXPENSES					
PLANT EXPENSES					
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%
TOTAL PLANT EXPENSES		\$ 12,790,350	\$ 12,828,850	\$ (38,500)	-0.30%

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

	Account Number	2026 Budget	2025 Budget	Budget Increase (Decrease)	% Of Change
COLLECTION SYSTEM EXPENSES					
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%
TOTAL COLLECTION SYSTEM EXPENSES		11,260,100	14,186,200	(2,926,100)	-20.63%
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%
TOTAL PRETREATMENT EXPENSES		191,550	189,550	2,000	1.06%

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	89,000	79,000	10,000	12.66%
TOTAL LABORATORY EXPENSES		1,237,200	1,043,000	194,200	18.62%
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	131,000	126,600	4,400	3.48%
TOTAL IT EXPENSES		815,000	787,050	27,950	3.55%

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

	Account Number	2026 Budget	2025 Budget	Budget Increase (Decrease)	% Of Change
SAFETY PROGRAM					
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%
TOTAL SAFETY PROGRAM		246,040	237,130	8,910	35.34%
GENERAL EXPENSES					
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	-	-	-	
TOTAL GENERAL EXPENSES		2,089,825	1,732,965	356,860	20.59%

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

	Account Number	2026 Budget	2025 Budget	Budget Increase (Decrease)	% Of Change
BOARD OF TRUSTEES					
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%
TOTAL BOARD OF TRUSTEES EXPENSES		139,700	133,100	6,600	4.96%
DEBT SERVICE EXPENSES					
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%
TOTAL DEBT SERVICE EXPENSES		\$ 2,154,000	\$ 2,263,500	\$ (109,500)	-4.84%
TOTAL EXPENSES		30,923,765	33,401,345	(2,477,580)	-7.42%
NET INCOME (LOSS)		\$ 13,590,495	\$ 14,366,915	\$ (776,420)	-5.40%

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

	2026 Budget	2025 Budget	Budget Increase (Decrease)	% Of Change
REVENUES:				
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%
TOTAL REVENUES	<u>\$ 51,733,307</u>	<u>\$ 79,381,675</u>	<u>\$ (27,648,368)</u>	<u>-34.83%</u>
EXPENSES:				
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	-	-	-	-
TOTAL EXPENSES	<u>\$ 51,733,307</u>	<u>\$ 79,381,675</u>	<u>\$ (27,648,368)</u>	<u>-34.83%</u>



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
Tyler B	PLANT					
	I. Other Operating Expenses -					
	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	
	3. Plant Biosolids Conference		3,400.00			2 employees.
	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			Includes Biosolids, Plant, Storm Water Fees, AG Resources Bus Lic.
	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			Alternates with Activated Carbon every other year. Cost Increased from previous year
	2. Iron sponge media		0.00			Alternates with Iron sponge media every other year. Replacing second canister.
	3. Activated carbon for siloxane removal		13,500.00			
	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. CI2 & 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, CI2, 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	500-40330-030		106,000.00	104,500.00	
	1. Grounds maintenance		96,000.00			
	2. Plant weed spray		10,000.00			Increase for solar area
	O. Outside Services - Plant	500-40335-030		38,000.00	16,000.00	
	1. Laboratory Work					
	a. Biosolids samples analysis		8,000.00			
	b. Soil samples analysis		20,000.00			Increase for new Snowville farm samples.
	c. PHAS soil analysis		10,000.00			
	P. Tractor and Truck Expense	500-40340-030		42,500.00	42,500.00	
	1. Truck and tractor maintenance		30,000.00			
	2. Tires		12,500.00			
	Q. Plant Landscaping	500-40350-030	3,500.00	3,500.00	3,500.00	
	R. Generator Expense	500-40360-030		176,750.00	163,650.00	
	1. Generator maintenance and repairs		81,000.00			
	2. Annual emergency generator service and inspection		3,750.00			
	3. Replacement cylinder heads		65,000.00			Carryover - Remanufactured heads are wearing faster than expected.
	4. Stack Test & Service		27,000.00			For AO requirements every 5 years
David	S. Engineering	500-40370-030		155,000.00	260,000.00	
	1. General plant engineering and consulting		10,000.00			Carryover
	2. Plant model update for operations		20,000.00			Carryover
	3. Plant work order integration		75,000.00			Explore integration of Cityworks and ERP Pro 10
	4. Plant as-built GIS		50,000.00			Add Plant horizontal assets into GIS
Tyler B.	T. Uniforms Plant	500-40395-030		50,400.00	48,000.00	
	1. Employee laundry uniform service		45,400.00			Increased for inflation
	2. Replacement coats and coveralls		5,000.00			New employees need winter gear
Tyler B.	U. Security	500-40400-030		92,700.00	\$90,000.00	
	1. Security guard service		92,700.00			Increased for inflation
	V. Master Facilities Plan Update	500-40410-030		0.00	0.00	
David	W. Special Studies	500-40420-030		355,000.00	355,000.00	
	1. Water Quality Council research and funding		130,000.00			Ongoing jointly fund research w/ other POTWs - nutrients etc. Lobbying legislature for WQC bills.
	2. Permitting and DEQ required reports		75,000.00			Ongoing engineering consultant work to support ongoing DWQ requirements
	3. Study dewatering alternatives		150,000.00			Carryover
Tyler B.	X. Utilities	500-40510-030		619,500.00	609,500.00	
	1. Water/Sewer		15,000.00			
	2. Natural Gas		250,000.00			Increase for one time transport contract
	3. Electricity		350,000.00			
	4. Biosolids Pad Power/Sewer		4,500.00			
Plant Other Operating Expenses Subtotal				\$3,932,550.00	\$3,857,350.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Tyler B.</i>	II. Equipment Purchases (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
	Plant Equipment Purchases Subtotal			\$255,500.00	\$312,800.00	
<i>Tyler B./David</i>	III. Additions and Improvements (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
	Plant Additions and Improvements Subtotal			\$18,245,000.00	\$21,725,100.00	
	Plant Total			\$22,433,050.00	\$25,895,250.00	

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

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	J. Blue Stakes Program	500-40450-040		16,500.00	16,500.00	
	1. Blue Stakes program		15,000.00			
	2. Marking paint/flags		1,500.00			
	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	
	Collection System Other Operating Expenses Subtotal			\$727,600.00	\$483,200.00	
Tyler B.	II. Equipment Purchases (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			
	Collection System Equipment Purchases Subtotal			\$91,000.00	\$179,000.00	
Tyler B./David /Engineer	III. Additions and Improvements (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					
	1. CIPP CMGC Work					
	a. WO1 CMS (Metropolitan Line)		20,000.00			
	b. WO1 Construction (Metropolitan Line)		1,100,000.00			
	B. Fairfield Road Replacement					
	1. Design/CMS		25,000.00			
	2. Construction		550,000.00			
	3. Cash Allowance		100,000.00			
	C. 84" Pipe Replacement 2700 S					Manholes SY03001 to SY01010
	1. Design		350,000.00			
	D. Manhole Rehabilitation		500,000.00			
	E. WDC TO9 (Cold Springs Rd)					
	1. Design		0.00			
	2. TO9/WO1 Construction		1,510,000.00			Reimbursable by UDOT
	3. TO9/WO1 CMS (Insp & Eng)		250,000.00			Reimbursable by UDOT
	F. WDC TO11 (1300 N)					
	1. Design		0.00			
	2. TO11/WO2 Construction		1,800,000.00			Reimbursable by UDOT
	3. TO11/WO2 CMS (Insp & Eng)		250,000.00			Reimbursable by UDOT
	G. WDC TO15 (WDC Crossing)					
	1. TO15/WO3 Construction		1,150,000.00			Reimbursable by UDOT
	2. TO15/WO3 CMS (Insp & Eng)		250,000.00			Reimbursable by UDOT
	Collection System Additions and Improvements Subtotal			\$7,855,000.00	\$24,473,000.00	
	Collection System Total			\$8,673,600.00	\$25,135,200.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jonas/David	PRETREATMENT					
	I. Other Operating Expenses -					
	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	0.00	
	H. Uniforms/Coats & Coveralls	500-40395-050	300.00	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	0.00	
	K. Utilities	500-40510-050	0.00	0.00	0.00	
	L. Pretreatment Awards Program	500-45000-050	1,500.00	1,500.00	1,200.00	
	Pretreatment Other Operating Expenses Subtotal			\$16,250.00	\$23,150.00	
	II. Equipment Purchases (Cap Exp > \$5,000; < 20yr life)					
	A. Truck replacement	500-46000-050	\$41,000.00	\$41,000.00	\$39,000.00	Tacoma
	Pretreatment Equipment Purchases Subtotal			\$41,000.00	\$39,000.00	
	Pretreatment Total			\$57,250.00	\$62,150.00	

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

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			Increased for Pretreatment
	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			
	Laboratory Other Operating Expenses Subtotal			\$528,200.00	\$366,000.00	
	II. Equipment Purchases (Cap Exp > \$5,000; < 20yr life)	500-46000-060		\$10,000.00	\$40,000.00	
	A. Unscheduled equipment		10,000.00			Multiple pieces of equipment are aging.
	Laboratory Equipment Purchases Subtotal			\$10,000.00	\$40,000.00	
	Laboratory Total			\$538,200.00	\$406,000.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jason	IT (Information Technology)					
	I. Other Operating Expenses -					
	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 NDSO 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	
David/Jason	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
Tyler B./Jason	2. Plant					
	a. SCADA/network parts		8,500.00			
	b. SCADA maintenance		18,000.00			
	c. Process network software maintenance		40,000.00			Ifix, Logbook, Hydromantis, ScadaTec, increased for blastwave & historian cost
	d. Cummins Insight		2,000.00			
	e. Solidworks license		6,200.00			
Tyler B./Jason	3. Collection System					
	a. Collection software maintenance		65,000.00			CityWorks, Utilisync, ESRI, Traffic Control, +ARC pro implementation
	4. Pretreatment					
	a. Pretreatment software maintenance		3,000.00			LINKO
Tyler W./Jason	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		1,000.00			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)		22,000.00			
	I. Cellular Service	500-40530-070		\$42,800.00	45,800.00	
	1. Mobile phones and data plans (admin, plant, coll, lab, Bd.)		35,000.00			Decreased by changing plans
	2. GPS on vehicles		4,800.00			
	3. Cellular hardware and accessories		3,000.00			
	IT Other Operating Expenses Subtotal			\$352,000.00	\$350,450.00	
Jason/David	II. Equipment Purchases (Cap Exp>\$5,000;<20yr life)					
	A. Access Control & Cameras (various buildings)	500-46000-070		\$128,000.00	\$103,500.00	
			\$14,000.00			
	B. Hardware DC replacements		9,000.00			
	C. Document Management System		30,000.00			Reduce number of users cost
	D. Replace District main SAN array		60,000.00			
	E. District Wide SIEM		15,000.00			
	IT Equipment Purchases Subtotal			\$128,000.00	\$103,500.00	
	IT Total			\$480,000.00	\$453,950.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
SAFETY						
Garett/David	I. Other Operating Expenses -					
	A. Dues & Memberships	500-40180-085		\$500.00	\$330.00	
	1. Utah Safety Council membership		\$250.00			
	2. ASSP membership		250.00			Added
	B. Conferences & Training	500-40190-085		20,200.00	19,900.00	
	1. CDL training , testing and renewals		5,500.00			
	2. In-house employee safety training		3,500.00			Increased
	3. Outside safety resources/training		7,000.00			Increased for city safety outreach
	4. Safety Specialist recertifications		400.00			
	5. Safety Specialist training		3,800.00			Process Safety Management Training/Tri-State or ASSP Anaheim
	C. Safety Pays	500-40200-085		18,100.00	19,400.00	Reduced to projected 2026 balance
	1. Safety Pays		8,600.00			
	2. Safety Pays carryover		9,500.00			
	D. Supplies and Materials	500-40250-085		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		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		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		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		12,390.00	6,050.00	
	1. Safety footwear		5,750.00			
	2. Safety Specialist work attire allowance		\$300.00			
	3. FR Rated Shirts (thinner material)		\$640.00			For electricians summertime
	4. Safety prescription glasses		\$5,700.00			New option
Safety Other Operating Expenses Subtotal				\$101,040.00	\$93,530.00	
Garett/David	II. Equipment Purchases (Cap Exp>\$5,000;<20yr life)	500-46000-085		\$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
	Safety Equipment Purchases Subtotal			\$101,000.00	\$97,250.00	
Safety Total				\$202,040.00	\$190,780.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
David	GENERAL					
	I. Other Operating Expenses -					
	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			Warehouse lead
	13. Operations Manager Conference		7,600.00			2 each (Collections & Plant). Moved from Plant/Collections
	14. Operations Manager SMRP Training/Cert		4,000.00			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	
	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	
David/Angela	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			Multiyear 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	GENERAL					
	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	Now completed in house
David/Angela	S. Rate Structure Review	500-43040-090	0.00	0.00	0.00	
	T. Bank Serv. Chgs. Etc. (Misc.)	500-43070-090	1,000.00	1,000.00	1,000.00	
Angela	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			Every 4 years legally review policies (next 2028)
	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
	General Other Operating Expenses Subtotal			\$1,030,825.00	\$891,965.00	
David	II. Equipment Purchases (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
	General Equipment Purchases Subtotal			\$212,000.00	\$53,000.00	
	General Total			\$1,242,825.00	\$944,965.00	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
David/Chair	BOARD OF TRUSTEES					
	I. Other Operating Expenses -					
	A. Conferences and Training	500-40190-100		\$48,900.00	\$45,300.00	
	1. WEAU annual conference - 8 Board members		\$14,400.00			
	2. WEF national conference - 8 Board members		30,400.00			
	3. Board Training		4,100.00			
	B. Board Functions	500-45010-100		45,800.00	42,800.00	
	1. Employee family party		17,000.00			
	2. Employee appreciation lunches		2,500.00			2 district-wide lunches + \$500 (snacks, treats, etc.)
	3. Christmas employee and board dinner & gifts		10,300.00			Increase for new venue
	4. Employee Golf Tournament		2,500.00			
	5. Board lunch meetings		1,000.00			
	6. Employee lunch meetings		1,500.00			New emps, 6 mo end of probation, department goals lunches. Moved from Emp Recruitment
	7. Personnel recognition		6,500.00			flowers, annual brkfst, retirmt gifts, etc.
	8. Wellness Committee		3,500.00			
	9. Shirts for board members		1,000.00			
	Board of Trustees Other Operating Expenses Subtotal			\$94,700.00	\$88,100.00	
	Board of Trustees Total			\$94,700.00	\$88,100.00	
Angela	PERSONNEL EXPENSES					
	I. Operating Expenses -			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	
	Personnel Operating Expenses Subtotal			\$6,125,500.00	\$6,204,000.00	
	Personnel Expenses Total			\$6,125,500.00	\$6,204,000.00	

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
Grand Total	\$39,847,165.00	\$59,380,395.00

**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
	<u>39,329,260</u>
Less - operating expenses (excluding depreciation)	<u>12,793,665</u>
NET REVENUES	<u><u>\$26,535,595</u></u>
AGGREGATE DEBT SERVICE	
Interest	2,907,642
Principal	9,050,000
	<u>11,957,642</u>
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	<u>0</u>
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 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.