

South Davis Water District 2027 Budget

	2027 Proposed	2026 Forecast	2026 Budget	2025 Actual	2025 Budget	2024 Actual	2024 Budget	2027 vs 2026 \$	2027 vs 2026 %
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Operating & Non-Operating Revenue

Operating Revenues

2401	Irrigation Sales	\$603,000	\$603,000	\$603,000	\$556,267	\$551,000	\$517,019	\$519,000	-	0.0%
2402	Culinary Sales	\$1,288,000	\$1,288,000	\$1,209,000	\$1,231,469	\$1,165,000	\$1,061,462	\$1,081,000	-	0.0%
2405	Fire Protection	\$2,000	\$2,000	\$2,000	\$1,648	\$2,000	\$2,008	\$2,000	-	0.0%
2413	NSL City Water Sales	\$105,000	\$98,000	\$98,000	\$98,292	\$99,000	\$87,899	\$91,000	\$7,000	7.1%
2401, 2402	Hook-up Fees	-	-	-	\$8	-	\$12	-	-	-
Total Operating Revenues		\$1,998,000	\$1,991,000	\$1,912,000	\$1,887,684	\$1,817,000	\$1,668,400	\$1,693,000	\$7,000	0.4%

Non-Operating Revenues

2407	Property taxes	\$98,000	\$98,000	\$98,000	\$95,796	\$100,000	\$96,571	\$100,000	-	0.0%
2408	Redemption's	\$18,000	\$22,000	\$13,000	\$15,578	\$12,000	\$9,979	\$12,000	(\$4,000)	-18.2%
2409	Property Tax Penalties	\$600	\$800	\$600	\$558	\$500	\$576	\$500	(\$200)	-25.0%
2410	Personal Property	\$8,000	\$6,000	\$7,000	\$8,649	\$7,000	\$7,993	\$7,000	\$2,000	33.3%
2801	Interest Income	\$13,000	\$10,000	\$18,000	\$15,215	\$18,000	\$20,504	\$6,000	\$3,000	30.0%
2802	Penalties, fines, other	\$3,000	\$2,500	\$1,000	\$16,094	\$15,000	\$975	\$1,000	\$500	20.0%
2803	Gain on sale of assests	-	-	-	(\$12,560)	-	(\$157,979)	-	-	-
2805	AARPA Grant Income	-	-	-	-	-	\$81,143	-	-	-
2806	Davis County CDBG Grant Income	\$160,000	\$168,000	\$200,000	\$250,000	\$250,000	\$199,000	-	(\$8,000)	-4.8%
2809	State Revolving Fund Grant (PFAS Mitigation)	-	\$335,000	\$350,000	-	-	-	-	(\$335,000)	-100.0%
2807	PFAS Lawsuit Award	\$51,000	\$88,000	-	\$173,358	\$173,000	-	-	(\$37,000)	-42.0%
Total Non-Operating Revenues and Other Funding		\$352,000	\$730,300	\$687,600	\$562,688	\$575,500	\$258,762	\$126,500	(\$378,300)	-51.8%

Operating Expenses

Personnel and Governance

2610, 2700,	Employee Wages	\$487,000	\$440,000	\$440,000	\$426,747	\$425,000	\$414,846	\$412,000	\$47,000	10.7%
2710	Trustee Fees	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$4,000	-	0.0%
2715	Payroll taxes	\$41,000	\$37,000	\$38,000	\$34,837	\$36,000	\$34,110	\$36,000	\$4,000	10.8%
2720	Employee Benefits	\$97,000	\$94,000	\$183,000	\$97,853	\$161,000	\$160,460	\$161,000	\$3,000	3.2%
2721	Pension Expense	\$95,000	\$92,000	\$20,000	\$101,089	\$20,000	(\$15,349)	\$20,000	\$3,000	3.3%
Total Personnel and Governance		\$722,000	\$665,000	\$683,000	\$662,526	\$644,000	\$596,067	\$633,000	\$57,000	8.6%

Water Supply, Operations, and Maintenance

2501	Water Purchase	\$425,000	\$368,633	\$370,000	\$327,625	\$328,000	\$290,506	\$291,000	\$56,367	15.3%
2600	Telemetry	\$8,000	\$2,000	\$2,000	\$1,100	\$2,000	\$1,300	\$2,000	\$6,000	300.0%
2605	Inventory	\$33,000	\$32,000	\$32,000	\$39,299	\$31,000	\$19,076	\$28,000	\$1,000	3.1%
2611	Meter Reading Expense	\$21,000	\$19,000	\$19,000	\$18,848	\$18,000	\$17,546	\$17,000	\$2,000	10.5%
2615	Power and Pumping	\$118,000	\$116,000	\$116,000	\$109,962	\$113,000	\$110,589	\$104,000	\$2,000	1.7%
2620	General Operating	\$165,000	\$160,000	\$160,000	\$145,204	\$145,000	\$143,918	\$130,000	\$5,000	3.1%
2625	Water Samples	\$15,000	\$10,000	\$10,000	\$8,352	\$9,000	\$9,029	\$35,000	\$5,000	50.0%
2725	Truck and Auto	\$12,000	\$12,000	\$12,000	\$11,600	\$12,000	\$4,058	\$9,000	-	0.0%
2726	Technical Service Expense	\$14,000	\$14,000	\$10,000	\$9,499	\$9,000	\$5,924	\$8,000	-	0.0%
2730	Tractor Maint. Expense	\$8,000	\$8,000	\$8,000	\$5,986	\$7,000	\$1,796	\$1,000	-	0.0%
2787	Property Maint. Expense	\$13,000	\$13,000	\$11,000	\$12,614	\$10,000	\$8,928	\$8,000	-	0.0%
Total Water Supply, Operations, and Maintenance		\$832,000	\$754,633	\$750,000	\$690,090	\$684,000	\$612,671	\$633,000	\$77,367	10.3%

Administration, Customer Service, and Professional Services

2621	General Administrative	\$22,000	\$22,000	\$22,000	\$20,553	\$21,000	\$16,784	\$20,000	-	0.0%
2735	Office Supplies	\$3,000	\$3,000	\$3,000	\$1,044	\$2,000	\$2,818	\$2,000	-	0.0%
2740	Utilities	\$5,000	\$5,000	\$7,000	\$3,809	\$6,000	\$3,991	\$7,000	-	0.0%
2745	Telephone	\$6,000	\$6,000	\$7,000	\$4,494	\$6,000	\$6,130	\$6,000	-	0.0%
2750	Computer Expenses	\$28,000	\$27,000	\$28,000	\$27,558	\$27,000	\$25,688	\$25,000	\$1,000	3.7%
2755	Legal Fees	\$2,000	\$1,000	\$2,000	\$790	\$2,000	\$1,315	\$20,000	\$1,000	100.0%
2760	Audit	\$17,000	\$16,000	\$16,000	\$14,100	\$15,000	\$14,874	\$15,000	\$1,000	6.3%
2765	Insurance	\$28,000	\$27,000	\$27,000	\$31,708	\$25,000	\$21,332	\$24,000	\$1,000	3.7%
2770	Election Expense	\$6,000	-	-	-	-	-	-	\$6,000	New
2780	Engineering Fees	\$6,000	\$6,000	\$6,000	\$4,688	\$6,000	-	\$6,000	-	0.0%
2784	Bad Debts	\$3,000	-	\$3,000	-	\$3,000	-	\$3,000	\$3,000	New
2785	ROU Amortization Expense	-	-	-	-	-	\$452	\$25,000	-	-
2789	Online Bill Pay Fees	\$5,000	\$5,000	\$5,000	\$3,930	\$4,000	\$2,820	\$4,000	-	0.0%
2791	Food	\$1,200	\$1,000	\$1,200	\$1,055	\$1,200	\$988	\$1,200	\$200	20.0%
2792	Employee Training & Cert.	\$6,000	\$6,000	\$7,000	\$5,320	\$6,000	\$4,232	\$6,000	-	0.0%
2794	Membership Dues	\$6,000	\$6,000	\$7,000	\$5,365	\$5,000	\$4,505	\$4,500	-	0.0%
2795	Bank Fee Expense	\$2,000	\$2,000	\$2,000	\$1,785	\$2,000	\$1,739	\$2,000	-	0.0%
Total Administration, Customer Service, and Professional Services		\$147,000	\$133,000	\$143,200	\$126,199	\$131,200	\$107,667	\$170,700	\$14,000	10.5%

Total Operating Expenses	\$1,701,000	\$1,552,633	\$1,576,200	\$1,478,815	\$1,459,200	\$1,316,405	\$1,436,700	\$148,367	9.6%
Operating Income (Loss)	\$297,000	\$438,367	\$335,800	\$408,869	\$357,800	\$351,994	\$256,300	(\$141,367)	-32.2%
Net Revenue Available for Capital and Reserves	\$649,000	\$1,168,667	\$1,023,400	\$971,557	\$933,300	\$610,756	\$382,800	(\$519,667)	-44.5%

Capital Plan

Capital Improvements

2167	Buildings	-	-	-	-	-	\$23,889	\$17,000	-	-
2168	Water Treatment	-	\$40,000	\$80,000	\$71,964	\$87,000	\$24,552	\$27,000	(\$40,000)	-100.0%
2173	Distribution Replacement	\$280,000	\$580,000	\$550,000	\$897,279	\$915,000	\$103,003	\$105,000	(\$300,000)	-51.7%
Total Capital Improvements Purchases		\$280,000	\$620,000	\$630,000	\$969,243	\$1,002,000	\$151,444	\$149,000	(\$340,000)	-54.8%

Capital Assets

2174	Telemetry Equipment and Software	\$200,000	-	-	-	-	(\$4,527)	\$1,000	\$200,000	New
2175	Tools and Equipment	-	-	-	-	\$20,000	\$9,818	\$11,000	-	-
2176	Office Equipment	\$25,000	-	-	-	-	\$9,341	\$8,000	\$25,000	New
2177	Trucks	\$21,000	-	-	-	-	\$18,644	\$25,000	\$21,000	New
2178	Excavators and Loaders	-	\$10,000	-	-	-	\$21,555	\$40,000	(\$10,000)	-100.0%
Total Capital Asset Purchases		\$246,000	\$10,000	-	-	\$20,000	\$54,830	\$85,000	\$236,000	2360.0%
Total Capital Purchases		\$526,000	\$630,000	\$630,000	\$969,243	\$1,022,000	\$206,274	\$234,000	(\$104,000)	-16.5%
Operating Revenue Cash Contributions		\$315,000	\$39,000	\$80,000	\$545,885	\$599,000	\$7,274	\$234,000	\$276,000	707.7%

Budget Surplus / (Shortfall)

Total Operating and Non-operating Revenues	\$2,350,000	\$2,721,300	\$2,599,600	\$2,450,372	\$2,392,500	\$1,927,162	\$1,819,500	(\$371,300)	-13.6%
Transfer to Reserve Fund (PTIF 3326)	\$122,000	\$244,000	\$244,000	(\$106,776)	(\$110,000)	\$122,000	-	(\$122,000)	-50.0%
Total Expenditures and Transfers	\$2,227,000	\$2,182,633	\$2,206,200	\$2,448,058	\$2,481,200	\$1,522,680	\$1,670,700	\$44,367	2.0%
Budget Surplus / (Shortfall)	\$1,000	\$294,667	\$149,400	\$109,091	\$21,300	\$282,482	\$148,800	(\$293,667)	-99.7%