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**NORTH DAVIS SEWER DISTRICT**

**ADOPTED OPERATING BUDGET FOR THE YEAR ENDING**

**DECEMBER 31, 2016**

**WITH SUPPORTING DOCUMENTATION**

As of December 8, 2015

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**NORTH DAVIS SEWER DISTRICT**

DISTRICT

**FOR DETAILED INFORMATION PLEASE VISIT [www.ndsd.org](http://www.ndsd.org) OR CONTACT Kevin Cowan at 801-825-0712**

**BUDGET** for the year ended December 31, 2016

	GENERAL FUND			ENTERPRISE FUND		
	Actual Revenues		BUDGET	Actual Revenues		BUDGET
	PRIOR YEAR	CURRENT YEAR		PRIOR YEAR	CURRENT YEAR	
<b>REVENUES</b>						
Taxes: Property				\$ 8,876,616	\$ 8,563,540	\$ 8,577,241
Other:_____						
Fee-in-Lieu of Taxes				638,644	616,678	617,665
Charges for Services				10,524,932	13,358,735	15,731,296
Interest Income				925,126	916,192	700,000
Impact Fees				2,371,972	3,288,735	2,702,480
Other:_____				65,104	149,061	140,000
Other Financing Sources:						
Transfers From Other Funds						
Contribution from Fund Bal.						
<b>TOTAL REVENUES</b>				<b>\$ 23,402,394</b>	<b>\$ 26,892,941</b>	<b>\$ 28,468,682</b>
<b>EXPENSES</b>						
Salaries and Benefits				\$ 4,102,392	\$ 4,313,115	\$ 4,298,999
Other Operating Expenses				6,059,672	9,105,379	8,992,016
Depreciation				4,473,308	5,491,478	5,697,364
Capital Outlay						
Debt Service						
Other:_____						
Other Financing Uses:						
Transfers to Other Funds						
Contribution to Fund Bal.						
<b>TOTAL EXPENSES</b>				<b>\$ 14,635,372</b>	<b>\$ 18,909,972</b>	<b>\$ 18,988,379</b>
<b>INCOME OR (LOSS)</b>				<b>\$ 8,767,022</b>	<b>\$ 7,982,969</b>	<b>\$ 9,480,303</b>



**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, West Haven, 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 1.6% on investments.

**Other Revenues**

The District budgeted other revenues based on past activity.

**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**EXPENSES**

**Salaries & Benefits**

Salaries

The District budgeted a cost of living adjustment of 2.5% for all District employees for 2016.

Benefits - State Retirement

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

	<u>Contributory</u>	Non- <u>Contributory</u>
Tier I 07/01/2015 - 06/30/2016	20.46%	18.47%
Tier II 07/01/2015 - 06/30/2016	18.45%	16.69%

The District has agreed to pay up to 14.16% for retirement benefits for each employee during 2015 the amount paid for employees covered by the contributory plan is 6.30%.

The District anticipates that the rates applicable to the period from July 1, 2016 to December 31, 2016 will be similar to those used during the immediately preceding period.

Benefits – Health Insurance

The District will pay 85% of the cost of an employee’s health and dental insurance.

**Other Operating Expenses**

Other operating expenses were budgeted by District personnel based on expected activity during 2016.

**Equipment Purchases**

The District expects to spend \$541,295 on equipment purchases during 2016. A detail of these items is 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 \$10,935,315 on capital expenditures during 2016. These items are listed in detail in section 5. These capital expenditures will be depreciated using a straight-line method over estimated useful life of 20-50 years.

**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**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, 2014,  
 ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
 FOR THE YEAR ENDING DECEMBER 31, 2016

	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
OPERATING REVENUES :					
Property Taxes	\$ 8,876,616	\$ 8,563,540	\$ 8,577,241	\$ 13,701	0.16%
Fee in Lieu	638,644	616,678	617,665	987	0.16%
Charges for Services	10,524,932	13,358,735	15,731,296	2,372,561	17.76%
Impact Fees	2,371,972	3,288,735	2,702,480	(586,255)	-17.83%
Interest Income	925,126	916,192	700,000	(216,192)	-23.60%
Other Revenues	65,104	149,061	140,000	(9,061)	-6.08%
<b>TOTAL REVENUES</b>	<b>23,402,394</b>	<b>26,892,941</b>	<b>28,468,682</b>	<b>1,575,741</b>	<b>5.86%</b>
OPERATING EXPENSES :					
Salaries and Benefits	4,102,392	4,313,115	4,298,999	(14,116)	-0.33%
Other Operating Expenses	6,059,672	9,105,379	8,992,016	(113,363)	-1.25%
Depreciation	4,473,308	5,491,478	5,697,364	205,886	3.75%
<b>TOTAL EXPENSES</b>	<b>14,635,372</b>	<b>18,909,972</b>	<b>18,988,379</b>	<b>78,407</b>	<b>0.41%</b>
<b>INCOME OR (LOSS)</b>	<b>\$ 8,767,022</b>	<b>\$ 7,982,969</b>	<b>\$ 9,480,303</b>	<b>\$ 1,497,334</b>	<b>18.76%</b>



NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>REVENUE</b>						
<b>PROPERTY TAXES</b>						
Real & Pers. Prop. Taxes - Weber - Debt	3021.02	\$ 416,071	\$ 419,997	\$ 420,669	\$ 672	0.16%
Fee in Lieu - Weber	3022.02	149,072	150,479	150,720	241	0.16%
Redemptions - Weber - Debt	3023.02	11,159	11,264	11,282	18	0.16%
Redemptions - Weber - O&M	3024.02	20,161	20,351	20,384	33	0.16%
Real & Pers. Prop. Taxes - Weber - O&M	3042.02	759,270	766,435	767,661	1,226	0.16%
<b>Total Weber County</b>		<b>1,355,733</b>	<b>1,368,526</b>	<b>1,370,716</b>	<b>2,190</b>	<b>0.16%</b>
Real Prop. Taxes - Davis - Debt Service	3026.02	2,529,453	2,395,089	2,398,921	3,832	0.16%
Real Prop. Taxes - Davis - O&M	3043.02	4,406,144	4,202,953	4,209,678	6,725	0.16%
Pers. Prop. Taxes - Davis - Debt Service	3027.02	163,191	180,276	180,564	288	0.16%
Pers. Prop. Taxes - Davis - O&M	3044.02	326,381	316,351	316,857	506	0.16%
Fee in Lieu - Davis	3028.02	489,572	466,199	466,945	746	0.16%
Redemptions - Davis - Debt Service	3029.02	163,191	145,587	145,820	233	0.16%
Redemptions - Davis - O&M	3045.02	81,595	105,237	105,405	168	0.16%
Roll Back Taxes - Davis	3030.02	-	-	-	-	-
<b>Total Davis County</b>		<b>8,159,527</b>	<b>7,811,692</b>	<b>7,824,190</b>	<b>12,498</b>	<b>0.16%</b>
<b>TOTAL PROPERTY TAXES</b>		<b>9,515,260</b>	<b>9,180,218</b>	<b>9,194,906</b>	<b>14,688</b>	<b>0.16%</b>
<b>IMPACT FEES</b>						
Impact Fees	3020.02	2,371,972	3,288,735	2,702,480	(586,255)	-17.83%
<b>TOTAL IMPACT FEES</b>		<b>2,371,972</b>	<b>3,288,735</b>	<b>2,702,480</b>	<b>(586,255)</b>	<b>-17.83%</b>
<b>CHARGES FOR SERVICES :</b>						
Clearfield	3001.02	1,327,069	1,700,624	1,996,199	295,575	17.38%
Freeport Center	3002.02	287,976	394,401	451,000	56,599	14.35%
Clinton	3003.02	861,794	1,113,064	1,305,933	192,869	17.33%
Layton	3004.02	3,809,635	4,837,074	5,703,314	866,240	17.91%
Roy	3005.02	1,645,736	2,098,074	2,437,855	339,781	16.19%
Sunset	3006.02	259,776	334,533	398,520	63,987	19.13%
Syracuse	3007.02	935,065	1,243,620	1,459,744	216,124	17.38%
West Point	3008.02	382,451	496,148	588,089	91,941	18.53%
Pretreatment Fees	3011.02	507,022	399,597	400,000	403	0.10%
Pretreatment Fines	3012.02	-	-	-	-	-
Pretreatment Admin Fees	3013.02	13,225	10,887	14,000	3,113	28.59%
Laboratory Fees	3014.02	29,100	21,423	25,000	3,577	16.70%
Hill Field	3015.02	241,756	410,297	577,932	167,635	40.86%
Direct to District	3016.02	220,673	292,105	362,210	70,105	24.00%
Finance Charges	3017.02	808	121	1,000	879	726.45%
Rebilling Charges	3018.02	1,166	222	1,500	1,278	575.68%
Connection & Review Fees	3034.02	1,680	1,452	5,000	3,548	244.35%
Septage Dumping Fees	3035.02	-	-	-	-	-
Grit Disposal Fees	3036.02	-	5,093	4,000	(1,093)	-21.46%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 10,524,932</b>	<b>\$ 13,358,735</b>	<b>\$ 15,731,296</b>	<b>\$ 2,372,561</b>	<b>17.76%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>OTHER REVENUE</b>						
Interest Income	3031.02	\$ 925,126	\$ 916,192	\$ 700,000	\$ (216,192)	-23.60%
Miscellaneous	3032.02	4,061	10,959	-	(10,959)	-100.00%
Rental Income	3041.02	61,043	138,102	140,000	1,898	1.37%
<b>TOTAL OTHER REVENUE</b>		<b>990,230</b>	<b>1,065,253</b>	<b>840,000</b>	<b>(225,253)</b>	<b>-21.15%</b>
<b>TOTAL REVENUE</b>		<b>23,402,394</b>	<b>26,892,941</b>	<b>28,468,682</b>	<b>1,575,741</b>	<b>5.86%</b>
<b>OPERATING EXPENSES :</b>						
<b>PLANT SALARIES &amp; BENEFITS</b>						
Plant Wages	4011.03	1,828,205	1,955,000	1,909,442	(45,558)	-2.33%
Payroll Taxes	4012.03	147,128	159,585	173,647	14,062	8.81%
State Retirement	4013.03	324,427	350,000	351,490	1,490	0.43%
Group Life & Health Insurance	4014.03	475,894	503,746	523,557	19,811	3.93%
Compensated Absences	4015.03	31,000	0	-	0	-
Supplemental Retirement-401(k)	4016.03	3,313	3,322	2,275	(1,047)	-31.52%
<b>TOTAL PLANT</b>		<b>2,809,967</b>	<b>2,971,653</b>	<b>2,960,411</b>	<b>(11,242)</b>	<b>-0.38%</b>
<b>COLLECTION SYSTEM SAL. &amp; BEN.</b>						
Collection System Wages	4011.04	299,539	305,000	280,709	(24,291)	-7.96%
Payroll Taxes	4012.04	24,304	29,249	26,103	(3,146)	-10.76%
State Retirement	4013.04	54,467	56,000	50,466	(5,534)	-9.88%
Group Life & Health Insurance	4014.04	65,684	70,000	62,283	(7,717)	-11.02%
Compensated Absences	4015.04	-	-	-	-	-
Supplemental Retirement-401(k)	4016.04	557	568	1,400	832	146.48%
<b>TOTAL COLLECTION SYSTEM</b>		<b>444,551</b>	<b>460,817</b>	<b>420,961</b>	<b>(39,856)</b>	<b>-8.65%</b>
<b>PRETREATMENT SALARIES &amp; BEN.</b>						
Pretreatment Wages	4011.05	111,707	95,000	87,812	(7,188)	-7.57%
Payroll Taxes	4012.05	9,072	9,663	7,952	(1,711)	-17.71%
State Retirement	4013.05	20,587	18,000	16,229	(1,771)	-9.84%
Group Life & Health Insurance	4014.05	11,859	29,000	25,257	(3,743)	-12.91%
Compensated Absences	4015.05	-	-	-	-	-
Supplemental Retirement-401(k)	4016.05	206	190	0	(190)	-100.00%
<b>TOTAL PRETREATMENT</b>		<b>153,431</b>	<b>151,853</b>	<b>137,250</b>	<b>(14,603)</b>	<b>-9.62%</b>
<b>LABORATORY SALARIES &amp; BEN.</b>						
Laboratory Wages	4011.06	360,004	380,484	394,922	14,438	3.79%
Payroll Taxes	4012.06	28,934	30,960	36,480	5,520	17.83%
State Retirement	4013.06	60,939	65,000	70,005	5,005	7.70%
Group Life & Health Insurance	4014.06	82,319	76,000	80,550	4,550	5.99%
Compensated Absences	4015.06	-	-	-	-	-
Supplemental Retirement-401(k)	4016.06	1,438	720	0	(720)	-100.00%
<b>TOTAL LABORATORY</b>		<b>\$ 533,634</b>	<b>\$ 553,164</b>	<b>\$ 581,957</b>	<b>\$ 28,793</b>	<b>5.21%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>IT SALARIES &amp; BENEFITS</b>						
IT Wages	4011.61	\$ 68,944	\$ 78,000	\$ 102,612	\$ 24,612	31.55%
Payroll Taxes	4012.61	5,795	7,880	9,542	1,662	21.09%
State Retirement	4013.61	12,306	15,000	14,236	(764)	-5.09%
Group Life & Health Insurance	4014.61	13,054	19,000	18,245	(755)	-3.97%
Compensated Absences	4015.61	-	-	-	-	-
Supplemental Retirement-401(k)	4016.61	132	187	-	(187)	-100.00%
<b>TOTAL GENERAL</b>		<b>100,231</b>	<b>120,067</b>	<b>144,635</b>	<b>24,568</b>	<b>20.46%</b>
<b>GENERAL SALARIES &amp; BENEFITS</b>						
General Wages	4011.07	\$ 10,490	\$ 2,369	\$ -	\$ (2,369)	-100.00%
Salaries - Board Members	4070.07	39,524	45,000	45,000	0	0.00%
Payroll Taxes	4012.07	4,163	3,300	3,597	297	9.00%
State Retirement	4013.07	1,336	80	0	(80)	-100.00%
Group Life & Health Insurance	4014.07	986	700	1,188	488	69.71%
Compensated Absences	4015.07	-	-	-	-	-
Supplemental Retirement-401(k)	4016.07	29	112	0	(112)	-100.00%
Safety & Performance Awards	4020.07	4,050	4,000	4,000	0	0.00%
<b>TOTAL GENERAL</b>		<b>60,578</b>	<b>55,561</b>	<b>53,785</b>	<b>(1,776)</b>	<b>-3.20%</b>
<b>TOTAL SALARIES AND BENEFITS</b>		<b>4,102,392</b>	<b>4,313,115</b>	<b>4,298,999</b>	<b>(14,116)</b>	<b>-0.33%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

		Prior Year			Difference	
	Account	Actual	Estimate	Budget	Between	% of
	Number	2014	2015	2016	2015 Estimate	Change
					& 2016 Budget	
OTHER OPERATING EXPENSES :						
PLANT						
	Car Allowance/Mileage Allowance	4017.03	1,659	-	-	-
	Conference and Dues	4018.03	8,200	10,100	9,600	(500) -4.95%
	Training	4019.03	30,690	31,775	37,575	5,800 18.25%
	Safety Pays	4020.03	6,805	16,000	15,671	(329) -2.06%
	Grit Disposal Costs	4021.03	7,873	9,500	14,000	4,500 47.37%
	Biosolids Disposal	4022.03	109,592	145,000	135,000	(10,000) -6.90%
	State Permit Fees	4023.03	11,481	11,500	12,000	500 4.35%
	Polymer	4024.03	108,983	125,000	160,000	35,000 28.00%
	Supplies & Materials	4025.03	0	-	-	- -
	Gasoline - Diesel Fuel	4026.03	55,790	55,000	65,000	10,000 18.18%
	Safety Supplies	4027.03	40,899	51,200	54,700	3,500 6.84%
	Chlorine	4028.03	32,840	26,000	35,000	9,000 34.62%
	Chemical Odor Treatment	4029.03	107,827	126,000	156,000	30,000 23.81%
	Office Supplies & Expenses	4030.03	9,714	-	-	- -
	Repairs & Maintenance - Plant	4031.03	390,248	413,800	444,100	30,300 7.32%
	Repairs & Maintenance - Office Equip.	4032.03	477	-	-	- -
	Grounds Maintenance	4033.03	50,620	53,000	53,000	- 0.00%
	Tractor and Truck Expense	4034.03	43,867	63,000	50,000	(13,000) -20.63%
	Plant Landscaping	4035.03	1,405	1,500	1,500	- 0.00%
	Generator Expense	4036.03	59,016	110,000	103,000	(7,000) -6.36%
	Engineer	4037.03	32,171	30,000	50,000	20,000 66.67%
	Computer/SCADA/Network	4038.03	-	-	-	- -
	Security	4039.03	49,594	50,350	55,350	5,000 9.93%
	Master Facilities Plan Update	4041.03	-	-	-	- -
	Special Studies	4042.03	131,384	160,000	370,000	210,000 131.25%
	Plant Insurance	4045.03	155,969	155,000	165,000	10,000 6.45%
	Utilities	4051.03	427,966	500,000	500,000	0 0.00%
	Telephone	4052.03	-	-	-	- -
	Nextel Radio/Phones	4053.03	110	-	-	- -
	Miscellaneous	4055.03	-	-	-	- -
	Gain/Loss on Disposal	4056.03	2,062	-	-	- -
	Unrealized Gain/Loss on Investments	4060.03	(2,107,747)	(586,924)	-	586,924 -100.00%
	<b>TOTAL PLANT</b>		<b>\$ (230,505)</b>	<b>\$ 1,556,801</b>	<b>\$ 2,486,496</b>	<b>\$ 929,695 59.72%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>BIOSOLIDS DISPOSAL PROGRAM</b>						
Training	4019.31	-	1,600	3,500	1,900	118.75%
Supplies and Materials	4025.31	-	-	850	850	
Gasoline/Diesel Fuel	4026.31	-	-	-	-	
Program Operation Costs	4031.31	-	25,000	41,900	16,900	67.60%
<b>TOTAL BIOSOLIDS DISPOSAL PROGRAM</b>		-	26,600	46,250	19,650	73.87%
<b>COLLECTION SYSTEM</b>						
Conferences & Dues	4018.04	\$ 5,658	\$ 6,500	\$ 5,850	\$ (650)	-10.00%
Training	4019.04	7,698	6,000	10,900	4,900	81.67%
Safety Supplies	4027.04	2,561	3,100	4,800	1,700	54.84%
Office Supplies	4030.04	78	600	600	0	0.00%
Engineer	4037.04	11,616	12,000	12,000	0	0.00%
Sewer Lines Repair and Maintenance	4039.04	11,335	42,000	40,200	(1,800)	-4.29%
Gasoline/Diesel Fuel	4040.04	-	-	-	-	
Cleaning and TV Lines	4044.04	9,084	11,100	12,800	1,700	15.32%
Blue Stakes Program	4045.04	4,286	7,500	8,000	500	6.67%
Sewer Backup Fund	4046.04	-	20,000	20,000	-	0.00%
Update Collection System Master Plan	4048.04	56,852	330,000	137,000	(193,000)	-58.48%
Legal	4050.04	-	2,000	3,000	1,000	50.00%
Utilities	4051.04	1,079	1,400	1,400	-	0.00%
Mobile Phones	4053.04	-	-	-	-	
<b>TOTAL COLLECTION SYSTEM</b>		110,247	442,200	256,550	(185,650)	-41.98%
<b>PRETREATMENT</b>						
Conferences & Dues	4018.05	2,707	3,400	3,400	-	0.00%
Training	4019.05	140	500	400	(100)	-20.00%
Supplies and Materials	4025.05	4,400	5,300	3,800	(1,500)	-28.30%
Safety Supplies	4027.05	-	100	100	-	0.00%
Repairs and Maintenance	4031.05	-	-	500	500	
Engineer	4037.05	-	-	-	-	
Local Plant Limits	4049.05	-	-	-	-	
Legal	4050.05	175	2,000	2,000	-	0.00%
Utilities	4051.05	1,079	1,000	1,000	-	0.00%
Pretreatment Awards Program	4052.05	713	1,000	1,000	-	0.00%
Mobile Phones	4053.05	-	-	-	-	
Loss on Disposal of Equipment	4056.05	-	-	-	-	
<b>TOTAL PRETREATMENT</b>		9,214	13,300	12,200	(1,100)	-8.27%
<b>LABORATORY</b>						
Conferences & Dues	4018.06	1,627	5,800	5,800	-	0.00%
Training	4019.06	1,842	6,150	6,150	-	0.00%
Supplies & Materials	4025.06	103,558	103,350	103,350	-	0.00%
Safety Supplies	4027.06	2,145	2,500	2,500	-	0.00%
Repairs and Maintenance	4031.06	71,818	74,000	81,000	7,000	9.46%
Outside Lab Work	4038.06	15,799	15,000	7,000	(8,000)	-53.33%
Utilities	4051.06	46,300	60,000	60,000	-	0.00%
Special Studies	4053.06	555	2,000	2,000	-	0.00%
Lab Certification, Testing & Q&A Fees	4054.06	18,418	35,000	48,000	13,000	37.14%
<b>TOTAL LABORATORY</b>		\$ 262,062	\$ 303,800	\$ 315,800	\$ 12,000	3.95%

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>IT (INFORMATION TECHNOLOGY)</b>						
Training	4019.61	2,500	4,000	2,000	(2,000)	-50.00%
Supplies and Materials	4025.61	-	-	-	-	
Telephone/Internet	4052.61	11,454	15,000	17,000	2,000	13.33%
Phones	4053.61	30,776	30,000	26,000	(4,000)	-13.33%
Repairs and Maintenance	6538.08	89,760	102,000	99,500	(2,500)	-2.45%
<b>TOTAL IT</b>		<b>134,490</b>	<b>151,000</b>	<b>144,500</b>	<b>(6,500)</b>	<b>-4.30%</b>
<b>GENERAL</b>						
Car/Mileage Allowance	4017.07	-	3,000	3,000	-	0.00%
Conference & Dues	4018.07	15,609	18,300	18,500	200	1.09%
Training	4019.07	1,633	2,500	4,500	2,000	80.00%
Office Supplies and Expenses	4030.07	-	11,000	10,000	(1,000)	-9.09%
Repairs and Maintenance - Office Equipment	4032.07	-	900	1,000	100	11.11%
Legal	4050.07	27,331	22,000	40,000	18,000	81.82%
Payments to Other Districts	4071.07	58,000	63,000	63,000	-	0.00%
Other Professional Services	6537.08	124,225	85,000	50,000	(35,000)	-41.18%
Financial Audit	6538.08	10,487	10,800	11,100	300	2.78%
Cities' Connections Audit	6539.08	11,000	6,000	3,000	(3,000)	-50.00%
Continuing Disclosures to SEC	6541.08	3,500	4,000	4,000	-	0.00%
Rate Structure Review	6542.08	(766)	-	-	-	-
Audit of Property Taxes	6543.08	-	-	-	-	-
Miscellaneous	6555.08	-	-	-	-	-
Custodial Fees	6556.08	-	-	-	-	-
Human Resource Management	6557.08	7,103	5,500	6,500	1,000	18.18%
Impact Fee Expense	6582.08	19,891	26,000	30,000	4,000	15.38%
Rental Expenses	6570.08	321	35,000	50,000	15,000	42.86%
<b>TOTAL GENERAL</b>		<b>278,334</b>	<b>293,000</b>	<b>294,600</b>	<b>1,600</b>	<b>0.55%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2014,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2015, AND ADOPTED BUDGET  
FOR THE YEAR ENDING DECEMBER 31, 2016

	Account Number	Prior Year Actual 2014	Estimate 2015	Budget 2016	Difference Between 2015 Estimate & 2016 Budget	% of Change
<b>BOARD OF TRUSTEES</b>						
Conference & Training	9018.09	26,616	30,000	43,900	13,900	46.33%
Miscellaneous	9055.09	13,850	20,500	14,600	(5,900)	-28.78%
<b>TOTAL BOARD OF TRUSTEES</b>		<b>40,466</b>	<b>50,500</b>	<b>58,500</b>	<b>8,000</b>	<b>15.84%</b>
<b>DEBT SERVICE</b>						
Interest-General Obligation Bonds	4061.07	\$ 1,644,883	\$ 2,193,381	\$ 626,496	\$ (1,566,885)	-71.44%
Amortization of Issuance Expense	4062.07	-	-	-	-	
Amortization of Bond Insurance	4063.07	1,000	1,000	1,000	-	0.00%
Bank Debt Service Charge-Bonds	4064.07	7,145	16,000	16,000	-	0.00%
Interest-Revenue Bonds	4065.07	3,328,033	4,032,797	4,528,624	495,827	12.29%
Issuance Expense Revenue Bonds	4066.07	467,303	20,000	200,000	180,000	900.00%
Bank Service Charges Revenue Bonds	4067.07	7,000	5,000	5,000	-	0.00%
<b>TOTAL DEBT SERVICE</b>		<b>5,455,364</b>	<b>6,268,178</b>	<b>5,377,120</b>	<b>(891,058)</b>	<b>-14.22%</b>
<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>6,059,672</b>	<b>9,105,379</b>	<b>8,992,016</b>	<b>(113,363)</b>	<b>-1.25%</b>
Depreciation		4,473,308	5,491,478	5,697,364	205,886	3.75%
<b>TOTAL OPERATING EXPENSES</b>		<b>14,635,372</b>	<b>18,909,972</b>	<b>18,988,379</b>	<b>78,407</b>	<b>0.41%</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$ 8,767,022</b>	<b>\$ 7,982,969</b>	<b>\$ 9,480,303</b>	<b>\$ 1,497,334</b>	<b>18.76%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	Account Number	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
OPERATING REVENUE					
SERVICE CHARGES FROM MUNICIPALITIES					
Clearfield	3001.02	\$ 1,996,199	\$ 1,677,921	\$ 318,278	18.97%
Freeport Center	3002.02	451,000	337,100	113,900	33.79%
Clinton	3003.02	1,305,933	1,089,665	216,268	19.85%
Layton	3004.02	5,703,314	3,456,088	2,247,226	65.02%
Roy	3005.02	2,437,855	1,873,020	564,835	30.16%
Sunset	3006.02	398,520	338,152	60,368	17.85%
Syracuse	3007.02	1,459,744	1,125,192	334,552	29.73%
West Point	3008.02	588,089	483,112	104,977	21.73%
<b>TOTAL SERVICE CHARGES FROM MUNICIPALITIES</b>		<b>14,340,654</b>	<b>10,380,250</b>	<b>3,960,404</b>	<b>38.15%</b>
SERVICE CHARGES PAID DIRECT TO DISTRICT					
Pretreatment Fees	3011.02	400,000	400,000	0	0.00%
Pretreatment Fines	3012.02	-	-	-	-
Pretreatment Admin Fees	3013.02	14,000	14,000	-	0.00%
Laboratory Fees	3014.02	25,000	15,000	10,000	66.67%
Hill Air Force Base	3015.02	577,932	319,427	258,505	80.93%
Direct to District	3016.02	362,210	233,400	128,810	55.19%
Finance Charges	3017.02	1,000	1,000	-	0.00%
Rebilling Charges	3018.02	1,500	1,500	-	0.00%
<b>TOTAL SERVICE CHARGES PAID DIRECT TO DISTRICT</b>		<b>1,381,642</b>	<b>984,327</b>	<b>397,315</b>	<b>40.36%</b>
<b>TOTAL OPERATING REVENUES</b>		<b>15,722,296</b>	<b>11,364,577</b>	<b>4,357,719</b>	<b>38.34%</b>
PROPERTY TAX REVENUE					
Real & Pers. Prop. - Weber - Debt	3021.02	420,669	419,997	672	0.16%
Fee in Lieu - Weber	3022.02	150,720	150,479	241	0.16%
Redemptions - Weber - Debt	3023.02	11,282	11,264	18	0.16%
Real & Pers. Prop. - Weber - O&M	3042.02	767,661	766,435	1,226	0.16%
Redemptions - Weber - O&M	3024.02	20,384	20,351	33	0.16%
<b>TOTAL - WEBER COUNTY</b>		<b>1,370,716</b>	<b>1,368,526</b>	<b>2,190</b>	<b>0.16%</b>
Real Prop. Tax - Davis - Debt Service	3026.02	2,398,921	2,395,089	3,832	0.16%
Real Prop. Tax - Davis - O&M	3043.02	4,209,678	4,202,953	6,725	0.16%
Pers. Prop. Tax - Davis - Debt Service	3027.02	180,564	180,276	288	0.16%
Pers. Prop. Tax - Davis - O&M	3044.02	316,857	316,351	506	0.16%
Fee in Lieu - Davis	3028.02	466,945	466,199	746	0.16%
Redemptions - Davis - Debt Service	3029.02	145,820	145,587	233	0.16%
Redemptions - Davis - O&M	3045.02	105,405	105,237	168	0.16%
Roll Back Taxes - Davis	3030.02	-	-	-	-
<b>TOTAL - DAVIS COUNTY</b>		<b>7,824,190</b>	<b>7,811,692</b>	<b>12,498</b>	<b>0.16%</b>
<b>TOTAL PROPERTY TAX REVENUE</b>		<b>9,194,906</b>	<b>9,180,218</b>	<b>14,688</b>	<b>0.16%</b>



NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	Account Number	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
<b>IMPACT FEE REVENUE</b>					
Impact Fees	3020.02	\$ 2,702,480	\$ 1,880,000	\$ 822,480	43.75%
<b>OTHER REVENUE</b>					
Interest Earned	3031.02	\$ 700,000	\$ 700,000	\$ -	0.00%
Miscellaneous	3032.02	-	-	-	-
Connection & Review Fees	3034.02	5,000	5,000	-	0.00%
Septage Dumping Fees	3035.02	-	-	-	-
Grit Disposal Fees	3036.02	4,000	-	4,000	-
Rental Income	3041.02	140,000	75,000	65,000	86.67%
<b>TOTAL OTHER REVENUE</b>		<b>849,000</b>	<b>780,000</b>	<b>69,000</b>	<b>8.85%</b>
<b>TOTAL REVENUE</b>		<b>28,468,682</b>	<b>23,204,795</b>	<b>5,263,887</b>	<b>22.68%</b>
<b>EXPENSES</b>					
<b>PLANT EXPENSES</b>					
Wages - Plant	4011.03	1,909,442	1,888,891	20,551	1.09%
Payroll Taxes	4012.03	173,647	152,845	20,802	13.61%
State Retirement	4013.03	351,490	378,274	(26,784)	-7.08%
Group Life & Health Insurance	4014.03	523,557	451,682	71,875	15.91%
Compensated Absences Expense	4015.03	-	-	-	-
Supplemental Retirement-401(k)	4016.03	2,275	3,525	(1,250)	-35.46%
Car Allowance/Mileage Allowance	4017.03	-	-	-	-
Conference and Dues	4018.03	9,600	10,100	(500)	-4.95%
Training	4019.03	37,575	38,775	(1,200)	-3.09%
Safety Pays	4020.03	15,671	16,000	(329)	-2.06%
Grit Disposal Costs	4021.03	14,000	14,000	-	0.00%
Biosolids Disposal	4022.03	135,000	135,000	-	0.00%
State Permit Fees	4023.03	12,000	10,000	2,000	20.00%
Polymer	4024.03	160,000	145,000	15,000	10.34%
Supplies and Materials	4025.03	-	-	-	-
Gasoline - Diesel Fuel	4026.03	65,000	65,000	-	0.00%
Safety Supplies	4027.03	54,700	51,200	3,500	6.84%
Chlorine	4028.03	35,000	45,000	(10,000)	-22.22%
Chemical Odor Treatment	4029.03	156,000	126,000	30,000	23.81%
Office Supplies & Expenses	4030.03	-	-	-	-
Repairs & Maintenance - Plant	4031.03	444,100	403,000	41,100	10.20%
Repairs & Maintenance - Office Equip.	4032.03	-	-	-	-
Grounds Maintenance	4033.03	53,000	53,000	-	0.00%
Tractor and Truck Expense	4034.03	50,000	58,000	(8,000)	-13.79%
Plant Landscaping	4035.03	1,500	1,500	-	0.00%
Generator Expense	4036.03	103,000	91,500	11,500	12.57%
Engineer	4037.03	50,000	50,000	-	0.00%
Computer/SCADA/Network	4038.03	-	-	-	-
Security	4039.03	55,350	55,350	-	0.00%
Master Facilities Plan Update	4041.03	-	-	-	-
Special Studies	4042.03	370,000	350,000	20,000	5.71%
Plant Insurance	4045.03	165,000	165,000	-	0.00%
Utilities	4051.03	500,000	450,000	50,000	11.11%
Telephone	4052.03	-	-	-	-
Mobile Phone	4053.03	-	-	-	-
Gain/Loss on Disposal	4056.03	-	-	-	-
Unrealized Gain/Loss on Investments	4058.03	-	-	-	-
Depreciation	4060.03	3,485,333	3,931,583	(446,250)	-11.35%
<b>TOTAL PLANT EXPENSES</b>		<b>\$ 8,932,240</b>	<b>\$ 9,140,225</b>	<b>\$ (207,985)</b>	<b>-2.28%</b>

NORTH DAVIS SEWER DISTRICT  
COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	Account Number	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
<b>BIOSOLIDS DISPOSAL PROGRAM</b>					
Training	4019.31	\$ 3,500	\$ 1,600	\$ 1,900	118.75%
Supplies and Materials	4025.31	\$ 850	-	850	
Gasonline/Diesel Fuel	4026.31	\$ -	-	-	
Program Operation Costs	4031.31	\$ 41,900	40,000	1,900	4.75%
<b>TOTAL BIOSOLIDS DISPOSAL PROGRAM</b>		<b>46,250</b>	<b>41,600</b>	<b>4,650</b>	<b>123.50%</b>
<b>COLLECTION SYSTEM EXPENSES</b>					
Wages - Collection System	4011.04	\$ 280,709	\$ 355,668	\$ (74,959)	-21.08%
Payroll Taxes	4012.04	26,103	29,249	(3,146)	-10.76%
State Retirement	4013.04	50,466	72,243	(21,777)	-30.14%
Group Life & Health Insurance	4014.04	62,283	46,015	16,268	35.35%
Compensated Absences Expense	4015.04	-	-	-	
Supplemental Retirement-401(k)	4016.04	1,400	568	832	146.48%
Conferences & Dues	4018.04	5,850	6,500	(650)	-10.00%
Training	4019.04	10,900	12,200	(1,300)	-10.66%
Safety Supplies	4027.04	4,800	3,100	1,700	54.84%
Office Supplies	4030.04	600	600	-	0.00%
Engineer	4037.04	12,000	12,000	-	0.00%
Sewer Lines Repair and Maintenance	4039.04	40,200	42,000	(1,800)	-4.29%
Gasoline/Diesel Fuel	4040.04	-	-	-	
Cleaning and TV Lines	4044.04	12,800	11,100	1,700	15.32%
Blue Stakes Program	4045.04	8,000	6,000	2,000	33.33%
Sewer Backup Fund	4046.04	20,000	20,000	-	0.00%
Update Collection System Master Plan	4048.04	137,000	396,000	(259,000)	-65.40%
Legal	4050.04	3,000	3,000	-	0.00%
Utilities	4051.04	1,400	1,400	-	0.00%
Mobile Phone	4053.04	-	-	-	
Gain/Loss on Disposal of Asset	4056.04	-	-	-	
Depreciation	4060.04	2,100,995	1,448,576	652,419	45.04%
<b>TOTAL COLLECTION SYSTEM EXPENSES</b>		<b>2,778,506</b>	<b>2,466,219</b>	<b>312,287</b>	<b>12.66%</b>
<b>PRETREATMENT EXPENSES</b>					
Wages - Pretreatment	4011.05	87,812	118,992	(31,181)	-26.20%
Payroll Taxes	4012.05	7,952	9,663	(1,711)	-17.71%
State Retirement	4013.05	16,229	24,168	(7,939)	-32.85%
Group Life & Health Insurance	4014.05	25,257	22,544	2,713	12.03%
Compensated Absences Expense	4015.05	-	-	-	
Supplemental Retirement-401(k)	4016.05	-	190	(190)	-100.00%
Conferences & Dues	4018.05	3,400	3,400	-	0.00%
Training	4019.05	400	500	(100)	-20.00%
Supplies and Materials	4025.05	3,800	5,300	(1,500)	-28.30%
Safety Supplies	4027.05	100	100	-	0.00%
Repairs and Maintenance	4031.05	500	-	500	
Engineer	4037.05	-	-	-	
Est. of Local Plant Limits	4049.05	-	-	-	
Legal	4050.05	2,000	2,000	-	0.00%
Utilities	4051.05	1,000	1,000	-	0.00%
Pretreatment Awards Program	4052.05	1,000	1,000	-	0.00%
Mobile Phone	4053.05	-	-	-	
Loss on Disposal of Equipment	4056.05	-	-	-	
Depreciation	4060.05	791	5,438	(4,647)	-85.45%
<b>TOTAL PRETREATMENT EXPENSES</b>		<b>150,241</b>	<b>194,295</b>	<b>(44,055)</b>	<b>-22.67%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	Account Number	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
<b>LABORATORY EXPENSES</b>					
Wages - Lab	4011.06	\$ 394,922	\$ 380,484	\$ 14,438	3.79%
Payroll Taxes	4012.06	36,480	30,960	5,520	17.83%
State Retirement	4013.06	70,005	73,540	(3,535)	-4.81%
Group Life & health Insurance	4014.06	80,550	72,060	8,490	11.78%
Compensated Absences Expense	4015.06	-	-	-	-
Supplemental Retirement-401(k)	4016.06	-	720	(720)	-100.00%
Conferences & Dues	4018.06	5,800	5,800	-	0.00%
Training	4019.06	6,150	6,150	-	0.00%
Supplies and Materials	4025.06	103,350	103,350	-	0.00%
Safety Supplies	4027.06	2,500	2,500	-	0.00%
Repairs and Maintenance	4031.06	81,000	74,000	7,000	9.46%
Outside Lab Work	4038.06	7,000	15,000	(8,000)	-53.33%
Utilities	4051.06	60,000	60,000	-	0.00%
Special Studies	4053.06	2,000	2,000	-	0.00%
Lab Certification, Testing, and G&A Fees	4054.06	48,000	48,000	-	0.00%
Miscellaneous	4055.06	-	-	-	-
Loss on Disposal of Equipment	4056.06	-	-	-	-
Depreciation	4060.06	104,871	105,881	(1,010)	-0.95%
<b>TOTAL LABORATORY EXPENSES</b>		<b>1,002,628</b>	<b>980,445</b>	<b>22,183</b>	<b>2.26%</b>
<b>IT EXPENSES</b>					
Wages - IT	4011.61	102,612	95,915	6,696	6.98%
Payroll Taxes	4012.61	9,542	7,880	1,662	21.09%
State Retirement	4013.61	14,236	19,111	(4,875)	-25.51%
Group Life & Health Insurance	4014.61	18,245	16,452	1,793	10.90%
Compensated Absences Expense	4015.61	-	-	-	-
Supplemental Retirement-401(k)	4016.61	-	187	(187)	-100.00%
Training	4019.61	2,000	4,000	(2,000)	-50.00%
Supplies and Materials	4025.61	-	-	-	-
Telephone/Internet	4052.61	17,000	16,000	1,000	6.25%
Phones	4053.61	26,000	30,000	(4,000)	-13.33%
Repairs and Maintenance	4031.61	99,500	114,185	(14,685)	-12.86%
Depreciation	4060.61	5,374	0	5,374	
<b>TOTAL IT EXPENSES</b>		<b>294,509</b>	<b>303,730</b>	<b>(9,222)</b>	<b>-3.04%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	Account Number	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
<b>GENERAL EXPENSES</b>					
Wages - General	4011.07	0	63,199	(63,199)	-100.00%
Salaries - Board Members	4070.07	45,000	45,000	-	0.00%
Payroll Taxes	4012.07	3,597	8,538	(4,941)	-57.87%
State Retirement	4013.07	0	11,431	(11,431)	-100.00%
Group Life & Health Insurance	4014.07	1,188	22,534	(21,346)	-94.73%
Compensated Absences Expense	4015.07	-	-	-	-
Supplemental Retirement-401(k)	4016.07	-	112	(112)	-100.00%
Car/Mileage Allowance	4017.07	3,000	2,000	1,000	50.00%
Spot Bonus Program	4020.07	4,000	4,000	-	0.00%
Office Supplies and Expenses	4030.07	10,000	10,000	-	0.00%
Repairs and Maintenance - Office Equip	4032.07	1,000	900	100	11.11%
Conference & Dues	4018.07	18,500	18,300	200	1.09%
Training	4019.07	4,500	2,500	2,000	80.00%
Legal	4050.07	40,000	40,000	-	0.00%
Payments to Other Districts	4071.07	63,000	63,000	-	0.00%
Other Professional Services	6537.08	50,000	85,000	(35,000)	-41.18%
Financial Audit	6538.08	11,100	10,800	300	2.78%
Cities' Connections Audit	6539.08	3,000	12,500	(9,500)	-76.00%
Continuing Disclosures to SEC	6541.08	4,000	4,000	-	0.00%
Rate Structure Review	6542.08	-	-	-	-
Audit of Property Taxes	6543.08	-	5,000	(5,000)	-100.00%
Miscellaneous	6555.08	-	-	-	-
Custodial Fees	6556.08	-	-	-	-
Human Resource Management	6557.08	6,500	5,500	1,000	18.18%
Impact Fee Expense	6582.08	30,000	19,500	10,500	53.85%
Rental Expenses	6570.08	50,000	30,000	20,000	66.67%
<b>TOTAL GENERAL EXPENSES</b>		<b>348,385</b>	<b>463,814</b>	<b>(115,429)</b>	<b>-24.89%</b>
<b>BOARD OF TRUSTEES</b>					
Loss on Bond Refunding	9001.08	-	-	-	-
Conferences and Training	9018.09	43,900	43,600	300	0.69%
Miscellaneous	9055.09	14,600	14,600	-	0.00%
<b>TOTAL BOARD OF TRUSTEES EXPENSES</b>		<b>58,500</b>	<b>58,200</b>	<b>300</b>	<b>0.52%</b>
<b>DEBT SERVICE EXPENSES</b>					
Interest-General Obligation Bond	4061.07	626,496	2,193,381	(1,566,885)	-71.44%
Amortization of Issuance Expense	4062.07	-	-	-	-
Amortization of Bond Insurance	4063.07	1,000	1,000	-	0.00%
Bank Debt Service Charge-Bonds	4064.07	16,000	16,000	-	0.00%
Interest-Revenue Bond	4065.07	4,528,624	4,032,784	495,840	12.30%
Issuance Expense Revenue Bonds	4066.07	200,000	-	200,000	-
Bank Service Charges Revenue Bonds	4067.07	5,000	5,000	-	0.00%
<b>TOTAL DEBT SERVICE EXPENSES</b>		<b>\$ 5,377,120</b>	<b>\$ 6,248,165</b>	<b>\$ (871,045)</b>	<b>-13.94%</b>
<b>TOTAL EXPENSES</b>		<b>18,988,379</b>	<b>19,896,693</b>	<b>(908,316)</b>	<b>-4.57%</b>
<b>NET INCOME (LOSS)</b>		<b>\$9,480,303</b>	<b>\$3,308,102</b>	<b>\$6,172,203</b>	<b>186.58%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2016 BUDGET WITH 2015 BUDGET

	2016 Budget	2015 Budget	Budget Increase (Decrease)	% Of Change
<b>REVENUES:</b>				
Service Charges from Municipalities	\$ 14,340,654	\$ 10,380,250	\$ 3,960,404	38.15%
Service Charges Paid Direct to District	942,642	555,327	387,315	69.75%
Property Tax Revenues	9,194,906	9,180,218	14,688	0.16%
Pretreatment Fees	414,000	414,000	-	0.00%
Lab Fees	25,000	15,000	10,000	66.67%
Interest Earned	700,000	700,000	-	0.00%
Miscellaneous	-	-	-	-
Rental Income	140,000	75,000	65,000	86.67%
Impact Fees	2,702,480	1,880,000	822,480	43.75%
Connection, Review, & Dumping Fees	9,000	5,000	4,000	80.00%
Proceeds from Sale of Bonds	20,000,000	-	20,000,000	-
Proceeds from State Loan	-	-	-	-
Funds to be Provided from Reserve	0	38,882,044	(38,882,044)	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,468,682</b>	<b>\$ 62,086,838</b>	<b>\$ (13,618,157)</b>	<b>-21.93%</b>
<b>EXPENSES:</b>				
Plant Operation Expenses	\$ 8,932,240	\$ 9,140,225	\$ (207,985)	-2.28%
Biosolids Disposal Expenses	46,250	41,600	4,650	11.18%
Collection System Expenses	2,778,506	2,466,219	312,287	12.66%
Pretreatment Program Expenses	150,241	194,295	(44,054)	-22.67%
Laboratory Operation Expenses	1,002,628	980,445	22,183	2.26%
IT Expenses	294,509	303,730	(9,222)	(0)
Debt Service Expenses	5,377,120	6,248,165	(871,045)	-13.94%
General Expenses	348,385	463,814	(115,429)	-24.89%
Board of Trustees Expenses	58,500	58,200	300	0.52%
Equipment Purchases	541,295	690,500	(149,205)	-21.61%
Plant & Collection System Additions	10,935,315	37,895,000	(26,959,685)	-71.14%
Land	-	-	-	-
Bond Principal Payments	9,095,000	9,095,000	-	0.00%
Loss on Bond Refunding	-	-	-	-
Non-Cash Adjustments				
Amortization of Bond Premium	2,123	2,123	-	0.00%
Amortization of Interest Subsidy	-	-	-	-
Amortization of Bond Issue	-	-	-	-
Amortization of Bond Insurance	(1,000)	(1,000)	-	0.00%
Compensated Absences	-	-	-	-
Depreciation	(5,697,364)	(5,491,478)	(205,886)	3.75%
Funds to be Added to Reserve	14,604,935	-	14,604,935	-
<b>TOTAL EXPENSES</b>	<b>\$ 48,468,683</b>	<b>\$ 62,086,838</b>	<b>\$ (13,618,156)</b>	<b>-21.93%</b>



NORTH DAVIS SEWER DISTRICT

2016 Budget Worksheet - for Other Operating Expenses, Equipment Purchases, and Plant and Collection System Additions

Prepared By: Kevin Cowan

Date: December 7, 2015

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
<i>Myron</i>	<b>PLANT</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conference and Dues	4018.03		9,600.00	10,100.00	
	1. Plant Superintendent - WEAU annual conf.		1,200.00			
	2. Plant Superintendent - WEF national conf.		3,000.00			
	3. Plant Superintendent - membership dues		250.00			
	4. Conferences and plant visits, etc.		1,000.00			
	5. Specialty Conference		3,000.00			
	6. Control/Instrumentation/CMMS Tech dues		450.00			License certification renewals (ISA & electrical)
	7. Personnel - WEF membership dues		700.00			
	8.					
	B. Training	4019.03		37,575.00	38,775.00	
	1. Operator training and seminars		2,500.00			
	2. Maintenance training and seminars		2,500.00			
	3. In-house training		2,500.00			
	4. Personnel(6) - WEAU Annual Conference		9,600.00			
	5. Operations Challenge at WEAU & WEF		6,875.00			
	6. Control/Instrumentation Tech training		6,000.00			
	7. Operator certification renewal		400.00			
	8. Safety Specialist training		3,000.00			
	9. Specialized maintenance training		3,000.00			Vibration, alignment, predictive maintenance training
	10. Leadworker leadership training		1,200.00			Safety Specialist
	11.					
	12.					
	13.					
	14.					
	15.					
<i>Myron/Curt</i>	C. Safety Pays	4020.03		15,671.00	16,000.00	
	1. Safety Pays		6,560.00			
	2. Safety Pays carryover		9,111.00			
	D. Grit/Screenings/Garbage Disposal	4021.03	14,000.00	14,000.00	14,000.00	
	E. Biosolids/Sludge Disposal	4022.03		135,000.00	135,000.00	
	1. Biosolids disposal costs		135,000.00			
	2.					
<i>Kevin</i>	F. State Permit Fees (DWQ,DAQ,Biosolids,etc.)	4023.03		12,000.00	10,000.00	
	1. Permit fees		12,000.00			
	2. Permitting process consultant costs		0.00			See 4042.03 - 2.
	G. Polymer	4024.03	160,000.00	160,000.00	145,000.00	New thickening bldg being put on-line
	H. Gasoline/Diesel Fuel (plant, collections, biosolids)	4026.03	65,000.00	65,000.00	65,000.00	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
Myron/Curt	I. Safety Supplies	4027.03		\$54,700.00	\$51,200.00	
	1. Drug testing, physicals, and hearing tests		4,000.00			
	2. Bldg. 15 stairway to roof		13,500.00			Repair safety deficiency for building maintenance
	3. Fire extinguisher certification		2,000.00			
	4. Safety equipment and training		4,000.00			Work tasks limited by one crew at a time per trailer
	5. Crane safety inspection and brake test		2,000.00			CPR, first aid, misc equipment
	6. First aid supplies		2,700.00			
	7. Fall protection equipment		4,000.00			
	8. Hearing tests, sound level survey		2,500.00			
	9. Respirator protection		1,000.00			
	10. Roof hatchway guard rails		4,000.00			
	11. Hand, hearing, and eye protection, recertifying electrical glove:		6,500.00			Includes gloves for Collections crew
	12. Safety footwear		4,000.00			
	13. Boiler inspections and pressure vessel inspections		2,500.00			
	14. Gas detector replacement sensors and calibration gas		2,000.00			
	15.					One meter included
	16.					
	J. Chlorine	4028.03	35,000.00	35,000.00	45,000.00	Using less chlorine with process change
	K. Chemical Treatments	4029.03		156,000.00	126,000.00	Activated carbon (gas treatment), ferric chloride (odor control)
	1. Ferric chloride/ferric sulfate		110,000.00			
	2. Iron sponge media		16,000.00			New air quality permit requirement to reduce to 25 ppm before engine
	3. Activated carbon for siloxane removal		30,000.00			New cogen facility - bulk order covering two tank changes
	L. Repairs and Maintenance - Plant	4031.03		444,100.00	403,000.00	
	1. Site					
	a. Bldg. 7 roof replacement, fix Bldgs. 2 & 6 leaks		15,000.00			Roof needs replacing
	b. Properties maintenance and tree removal		5,000.00			
	c. Sprinkler system repairs		5,000.00			
	d. Repair/improve leased agricultural property		5,000.00			
	e. Asphalt patching and crack sealing		10,000.00			
	2. Structures					
	a. Custodial services		6,400.00			
	b. Fire alarm sys check and certification(Admin,Lab,Plant)		4,500.00			
	c.					
	3. Equipment, Piping, Valves, Etc.					
	a. Muffin Monster exchange		8,500.00			Reduced to just one grinder replacement based on past experience
	b. Chloromatic & chlorine valves		7,500.00			
	c. Install hydrant north of Bldg. 7		6,000.00			Request by operators for tank maintenance, don't currently have good water s
	d. Equipment bid advertising		4,000.00			
	e. Modify piping and skimmers for lower flows		4,000.00			Cannot remove scum during low flow
	f.					
	4. HVAC					
	a. Repairs and maintenance		10,000.00			Reduced
	b. Filters		6,000.00			
	5. Electrical and Instrumentation					
	a. Electrical thermal imaging of plant		3,700.00			More equipment
	b. Circuit breaker rebuild/replacement (SWGR and MCC)		20,000.00			Breaker testing usually finds several defective breakers
	c. Circuit breaker protective relay testing		25,000.00			Every five years - arc flash regulation requires
	d. Upgrade outside lighting		10,000.00			Multiyear project - upgrade as ballast/transformers fail

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
	6. Process Units					
	a. Chlorine and hazardous gas sensors		7,500.00			Two new buildings with sensors
	b. GBT / BFP belts		12,000.00			
	c. Rebuild five RSS pumps (incl. impeller coating)		26,000.00			First failure this fall (almost 10 years-46,500 hours)
	d.					
	7. Warehousing/CMMS					
	a.					
	8. Tools and Resources					
	a. Tool replacement		6,000.00			Metal detector, tool replacement (bits, taps, and blades)
	b.					
	c.					
	9. System Repairs and Maintenance					
	a. Unscheduled system, equip, and instrument repairs		173,000.00			
	b. Rebuild truck loading conveyor		17,500.00			Replace liners and spiral conveyor
	c. Replace PVC piping in Bldg 15 with ductile iron		10,000.00			Keeps breaking and flooding bldg - finishing what is left
	d.					
	10. Uniforms					
	a. Employee uniform service (incl. shirt, pant, hat, towel, rag, etc.)		20,000.00			
	b. Coats and coveralls		2,500.00			
	11. Warehouse Stock					
	a. Cleaning supplies		5,000.00			
	b. Paint supplies		1,000.00			
	c. Electrical supplies		5,000.00			
	d. Pest control		3,000.00			
	M. Grounds Maintenance	4033.03	53,000.00	53,000.00	53,000.00	
	N. Tractor and Truck Expense	4034.03		50,000.00	58,000.00	
	1. Truck and tractor maintenance		45,000.00			
	2. Tires, biosolids equipment repairs		5,000.00			
	O. Plant Landscaping	4035.03	1,500.00	1,500.00	1,500.00	
Myron	P. Generator Expense	4036.03		103,000.00	91,500.00	
	1. Generator maintenance and repairs		80,000.00			
	2. New generator parts inventory		20,000.00			Parts not stocked locally, engine manufactured in U.K.
	3. Annual emergency generator service and inspection		3,000.00			
Engineer	Q. Engineer	4037.03		50,000.00	50,000.00	
	1. General plant engineering and consulting		50,000.00			Mtg. attend, process consulg and eval, budget est., proj. admin.,



Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
	R. Security	4039.03		55,350.00	55,350.00	
	1. Security guard service		55,350.00			2.5% increase
	2.					
Kevin	S. Special Studies	4042.03		370,000.00	350,000.00	Jointly funding research with other POTW's - nutrient & metals limits etc. includes lobbying Legislature for WQC bill
Engineer	1. Water Quality Council research and funding		120,000.00			Permit renewal process will likely require study and supporting data
	2. Permit Renewal/Optimization Study for Nutrients		200,000.00			Fittings are breaking, high cost of repair, savings could pay for study
	3. Utility water hammer study		25,000.00			Upgraded grit removal could have a 10-yr or less payback
	4. Grit removal upgrade feasibility study		25,000.00			
	5.					
Kevin	T. Plant Insurance	4045.03	165,000.00	165,000.00	165,000.00	
	U. Utilities	4051.03	500,000.00	500,000.00	450,000.00	Upgraded electrical rate schedule and new large HVAC units
	<b>Plant Other Operating Expenses Subtotal</b>			<b>\$2,486,496.00</b>	<b>\$2,333,425.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Myron</i>	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)	1515.01		\$344,000.00	\$425,500.00	
	A. Process Equipment					
	1. Chlorine flow meter replacement		4,500.00			Part of chlorine auto switchover, existing is failing
	2.					
	3.					
	B. Pumps, Compressors, Blowers, Grinders, etc.					
	1.					
	2.					
	C. Electrical/Instrumentation					
	1. Replace 300 Hp VFD (aeration blower)		49,000.00			Current drives no longer manufactured or supported
	2.					
	3.					
	4.					
	5.					
	D. Vehicles					
	1. Replace plant's maintenance truck		36,000.00			1999 truck repurposed from Collections 10 yrs ago-won't pass emissions
	2. Install cover on plant electricians truck		1,500.00			Water is filling tool buckets
	3. Truck and sludge trailer		250,000.00			If feasibility study shows as a benefit
	E. Other Equipment					
	1. Replace broken chairs, add refrigerator, and microwaves		3,000.00			Break room and gen. bldg.
	2.					
	3.					
	4.					
	<b>Plant Equipment Purchases Subtotal</b>			<b>\$344,000.00</b>	<b>\$425,500.00</b>	
<i>Myron/Kevin /Brandon</i>	<b>III. Additions and Improvements</b> (>20 yr life)	1541.01		\$3,900,315.00	\$30,170,000.00	
	A. Biosolids Class B Equip and Storg Pads Constr		405,200.00			Carry-over from 2015
	B.					
	C. Cogeneration Upgrades Construction and CMS		1,600,915.00			Projected cost to complete after end of 2015
	D. Prim Solids Scrning and Thickg Constr and CMS		1,194,200.00			Projected cost to complete after end of 2015
	E. Site Services		700,000.00			Projected cost to complete after end of 2015
	F.					
	G.					
	H.					
	I.					
	J.					
	K.					
	L.					
	M.					
	N.					
	O.					
	P.					
	Q.					
	R.					
	S.					
	T.					
	<b>Plant Additions and Improvements Subtotal</b>			<b>\$3,900,315.00</b>	<b>\$30,170,000.00</b>	
	<b>Plant Total</b>			<b>\$6,730,811.00</b>	<b>\$32,928,925.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Kevin</i>	<b>BIOSOLIDS DISPOSAL PROGRAM</b>					
<i>Kevin/Alan</i>	<b>I. Other Operating Expenses -</b>					
	A. Training	4019.31		\$3,500.00	\$1,600.00	
	1. Biosolids Conference		\$3,000.00			
	2. Training and dues		500.00			WEAU training, Land Applicator training/certification, Certification CEU's
	3.					
	B. Supplies and Materials	4025.31		850.00	0.00	
	1. Tools		250.00			
	2. Biosolids monit supplies costs (samplg containers, supplies,et		400.00			
	3. Office supplies (misc. office and custodial)		200.00			
	4.					
	C. Gasoline/Diesel Fuel	4026.31		0.00	0.00	Included in plant fuel cost - 4026.03
	D. Program Operation Costs	4031.31		41,900.00	40,000.00	
	1. Administrative/General					
	a. Prog monit cont dev, trackg programming, reportg, consult		25,000.00			Reduced from 2015
	b.					
	c.					
	2. Storage Pad Site					
	a. Move Wildcat to pad site		4,500.00			
	b.					
	c.					
	3. Application Sites					
	a.					
	b.					
	c.					
	4. Laboratory Work					
	a. Biosolids samples analysis		7,000.00			Moved from Lab budget 4038.06
	b. Deep soil samples analysis		2,500.00			
	c. Sample shipping		400.00			
	5. Other					
	a. Utilities		500.00			Electricity, water, etc. for pad site operations
	b. Portable Toilet		2,000.00			
	c.					
	<b>Biosolids Other Operating Expenses Subtotal</b>			<b>\$46,250.00</b>	<b>\$41,600.00</b>	
<i>Kevin</i>	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)					
	A. Work space and equipment shed	1520.01	18,000.00	\$18,000.00	\$0.00	Assess needs after gathering some operating experience
	B. Sampling and snow removal ATV		0.00			Assess needs after gathering some operating experience
	<b>Biosolids Equipment Purchases Subtotal</b>			<b>\$18,000.00</b>	<b>\$0.00</b>	
	<b>Biosolids Total</b>			<b>\$64,250.00</b>	<b>\$41,600.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Steve	<b>COLLECTION SYSTEM</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conferences and Dues	4018.04		\$5,850.00	\$6,500.00	
	1. WWETT Convention		\$2,500.00			
	2. No Dig conference		1,000.00			Special rate - subsidized
	3. Membership dues and certification renewals		350.00			
	4. IFAT Conference		2,000.00			Special rate - subsidized
	B. Training	4019.04		10,900.00	12,200.00	
	1. NASSCO training for two employees		1,000.00			Required every 3 years, new employee training
	2. Workshops		1,500.00			
	3. 2 Personnel - WEAU or Tri-State annual conferences		3,200.00			
	4. NDU training & training with cities		1,500.00			
	5. 1 Personnel -WWETT Convention		2,500.00			Keep updated on sewer line cleaning and rehabilitation technologies
	6. Leadership training		1,200.00			
	C. Office Supplies and Materials	4030.04	600.00	600.00	600.00	
	D. Gasoline/Diesel Fuel	4040.04		0.00	0.00	Included in plant fuel costs - 4026.03
	E. Safety Supplies	4027.04		4,800.00	3,100.00	
	1. Gas detector sensor replacement		600.00			
	2. Gas detector calibration gas		500.00			
	3. Signs, barricades, and cone replacement		2,000.00			Comply with UDOT requirements for roadway signage
	4. Misc. safety equipment		500.00			
	5. Replace multi gas - gas detectors		1,200.00			Replacement if needed
	F. Sewer Lines Repair and Maintenance	4039.04		40,200.00	42,000.00	
	1. Collection system maintenance		18,000.00			Reduced - moved gloves to Safety budget
	2. Sewer line repairs		20,000.00			
	3. GPS service subscription		700.00			
	4. MACP - parts and supplies		1,500.00			Aging equipment
	5.					
	G. Cleaning and TV Lines	4044.04		12,800.00	11,100.00	
	1. Spare parts for TV van and cleaning equip.		10,500.00			Average yearly cost
	2. UDOT permit fees		800.00			
	3. Remodel bay in Bldg. 12 for new CCTV truck		1,000.00			
	4. Tools replacement		500.00			
	5.					
	H. Blue Stakes Program	4045.04	8,000.00	8,000.00	6,000.00	Adding more Blue Stake tickets - increased building activity
	I. Sewer Backup Fund	4046.04	20,000.00	20,000.00	20,000.00	
	J. General Collections Engineering	4037.04	12,000.00	12,000.00	12,000.00	
	K. Legal	4050.04	3,000.00	3,000.00	3,000.00	
	L. Update Collection System Master Plan	4048.04		137,000.00	396,000.00	
	1. Collection sys support/Asset Mgmt/Cond assess		65,000.00			Upgrading and programming for GIS asset management system
	2. Master Plan update		72,000.00			Carryover from 2015
	3.					
	M. Utilities	4051.04	1,400.00	1,400.00	1,400.00	
	<b>Collection System Other Operating Expenses Subtotal</b>			<b>\$256,550.00</b>	<b>\$513,900.00</b>	
Steve	<b>II. Equipment Purchases (Cap Exp&gt;\$2,500;&lt;20yr life)</b>					
	A. CCTV Van retainage carryover and software	1516.01	\$38,795.00	\$38,795.00	\$185,000.00	Withheld payment until all training completed also module for asset mgmt software and GIS mapping
	B.					
	C.					
	<b>Collection System Equipment Purchases Subtotal</b>			<b>\$38,795.00</b>	<b>\$185,000.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Steve/Kevin /Engineer	<b>III. Additions and Improvements</b> (>20 yr life)	1542.01		\$7,035,000.00	\$7,725,000.00	
Andrew/Brandon	A. Rehabilitation/Lining Projects Des, CMS, and Constr					
	1. Lining Project 4					
	a. CMS		240,000.00			
	b. Construction		6,000,000.00			
	2. Lining 5 Engineering		361,000.00			
	3. Manhole rehabilitation		284,000.00			
B.						
C.	East Outfall ground water remediation work		150,000.00			Residual groundwater management issues from East Outfall project (ponding in detention basin and piping along channel bank)
D.						
E.						
F.						
G.						
H.						
I.						
J.						
K.						
L.						
M.						
N.						
O.						
	<b>Collection System Additions and Improvements Subtotal</b>			<u>\$7,035,000.00</u>	<u>\$7,725,000.00</u>	
	<b>Collection System Total</b>			<u>\$7,330,345.00</u>	<u>\$8,423,900.00</u>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jeff	<b>PRETREATMENT</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conference and Dues	4018.05		\$3,400.00	\$3,400.00	
	1. EPA Region 8 - Pretrt Conf - 1 person		\$1,800.00			
	2. Tri-State		1,600.00			
	3.					
	4.					
	5.					
	B. Training	4019.05		400.00	500.00	
	1. EPA workshops - 1 person		150.00			
	2. Other		250.00			
	3.					
	4.					
	5.					
	C. Supplies and Materials	4025.05		3,800.00	5,300.00	
	1. Suction tubes for samplers		400.00			
	2. Batteries for samplers		400.00			
	3. General supplies and materials		3,000.00			
	4.					
	5.					
	D. Safety Supplies	4027.05		100.00	100.00	
	1. Safety supplies		100.00			
	2.					
	3.					
	4.					
	5.					
	E. Repairs and Maintenance	4031.05	500.00	500.00	0.00	
	F. Local Limits	4049.05	0.00	0.00	0.00	
	G. Engineer	4037.05	0.00	0.00	0.00	
	H. Legal	4050.05	2,000.00	2,000.00	2,000.00	
	I. Lab <b>Not Used</b>	4038.05	0.00	0.00	0.00	
	J. Utilities	4051.05	1,000.00	1,000.00	1,000.00	
	K. Pretreatment Awards Program	4052.05	1,000.00	1,000.00	1,000.00	
	<b>Pretreatment Other Operating Expenses Subtotal</b>			<b>\$12,200.00</b>	<b>\$13,300.00</b>	
	<b>II. Equipment Purchases (Cap Exp&gt;\$2,500;&lt;20yr life)</b>					
	A.	1517.01		\$0.00	\$0.00	
	B.					
	C.					
	D.					
	E.					
	<b>Pretreatment Equipment Purchases Subtotal</b>			<b>\$0.00</b>	<b>\$0.00</b>	
	<b>Pretreatment Total</b>			<b>\$12,200.00</b>	<b>\$13,300.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Ken</i>	<b>LABORATORY</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conferences and Dues	4018.06		\$5,800.00	\$5,800.00	
	1. PITTCON®, etc.		\$2,500.00			
	2. WQTC® conference, etc.		2,500.00			
	3. Membership dues		800.00			
	B. Training	4019.06		6,150.00	6,150.00	
	1. WEAU® annual conference, etc.		1,600.00			
	2. ISWP® conference		3,000.00			
	3. Computer, safety and QA, etc.		1,550.00			
	C. Lab Cert, Proficiency Testg and QA Fees	4054.06	48,000.00	48,000.00	48,000.00	
	D. Supplies and Materials	4025.06		103,350.00	103,350.00	
	1. Argon gas		3,000.00			
	2. Other gases		1,000.00			
	3. Nutrients by Hach		14,000.00			
	4. BOD		5,000.00			
	5. Chlorine		3,000.00			
	6. COD		10,000.00			
	7. Containers		14,000.00			
	8. Custodial		500.00			
	9. Detergents		500.00			
	10. Disposal (chemical)		3,500.00			
	11. Forms/labels		1,500.00			
	12. Glassware		3,000.00			
	13. Unscheduled		7,000.00			
	14. Gloves		2,500.00			
	15. Hand soaps		350.00			
	16. IC		6,000.00			
	17. Lab coats/scrubs		500.00			
	18. Microbiological		10,000.00			
	19. Office supplies		3,000.00			
	20. O&G		6,000.00			
	21. TSS		4,000.00			
	22. Water treatment		5,000.00			
	23.					
	24.					
	E. Safety Supplies	4027.06		2,500.00	2,500.00	
	1. General		1,500.00			
	2. Training		1,000.00			
	F. Repairs and Maintenance	4031.06		81,000.00	74,000.00	Aging equipment and building.
	1. Custodial		8,000.00			
	2. Unscheduled		12,000.00			
	3. IC		7,000.00			
	4. Auto samplers		12,000.00			
	5. LIMS		20,000.00			
	6. Merlin		3,500.00			
	7. PC-Titrate		3,000.00			
	8. Spectrophotometers		3,000.00			
	9. HVAC building		6,000.00			
	10. HVAC filters		3,000.00			
	11. Painting		3,500.00			

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	G. Outside Lab Work (Pretreatment, etc.)	4038.06	7,000.00	7,000.00	15,000.00	Decreased because moved biosolids to 4031.31
	H. Special Studies/Education	4053.06	2,000.00	2,000.00	2,000.00	Study nutrient removal and microbial or viral treatment.
	I. Insurance	4045.06		0.00	0.00	Included in plant insurance
	J. Utilities	4051.06		60,000.00	60,000.00	
	1. Electricity		35,000.00			
	2. Natural gas		25,000.00			
	3.					
	<b>Laboratory Other Operating Expenses Subtotal</b>			<b>\$315,800.00</b>	<b>\$316,800.00</b>	
	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)	1518.01		<b>\$101,000.00</b>	<b>\$51,000.00</b>	
	A. Programing, Software, Interfacing, Modify and Revs,		20,000.00			Replace equipment only as needed
	B. Small Equipment Replacements and Upgrades		12,000.00			Purchased in 1999. Outdated software and parts, not supported
	C. Replace PC-Titrate Analyzer (pH, EC, Alkalinity, ORF		30,000.00			Purchased in 2001. Outdated parts and no support.
	D. Fumehood (Plastic hood used in Mercury Digestions)		15,000.00			Replace outdated and non-functioning samplers
	E. Autosamplers (Replace Old ISCO with Hach)		24,000.00			
	F.					
	G.					
	H.					
	I.					
	J.					
	K.					
	<b>Laboratory Equipment Purchases Subtotal</b>			<b>\$101,000.00</b>	<b>\$51,000.00</b>	
	<b>Laboratory Total</b>			<b>\$416,800.00</b>	<b>\$367,800.00</b>	



Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Jason</i>	<b>IT (Information Technology)</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Training	4019.61		\$2,000.00	\$4,000.00	
	1. IT training		\$2,000.00			Reduced-did a lot of training in 2015
	2.					
	3.					
	B. Supplies and Materials	4025.61		0.00	0.00	
	1. Tools					
	2.					
	3.					
	C. Telephone/Internet	4052.61		17,000.00	16,000.00	
	1. Internet and phone service		17,000.00			Will be changing ISP at end of the 2016
	2. Telephone system maintenance (serv. cont., etc.)		0.00			Under warranty until June 2018
	3.					
	D. Phones	4053.61		26,000.00	30,000.00	
	1. Mobile phones and data plans (admin, plant, coll, lab, Bd.)		26,000.00			Change to new T-Mobile plan will save costs and pick up services
	E. Repairs and Maintenance	4031.61		99,500.00	114,185.00	
<i>Kevin/Jason</i>	1. Administrative/General					
	a. Network hardware and parts		20,000.00			Down based on past experience
	b. Hardware replacement (incl. computers, printers, monitors)		4,000.00			
	c. Hardware, appliance, and wireless maintenance		10,500.00			
	d. Software maintenance		12,200.00			
	e. Add Drives to SAN		4,000.00			If we do Document Management, otherwise \$0.00
<i>Myron/Jason</i>	2. Plant					
	a. SCADA/network parts		7,500.00			
	b. SCADA maintenance		14,000.00			
	c. Plant HMI software support		600.00			SCADATEC only this year iFix in 2017
	d. Operator's log book software		7,000.00			Provides for searchability function to optimize operations
	e.					
<i>Steve/Jason</i>	3. Collection/Pretreatment					
	a. Hardware replacement (incl. computers, printers, monitors)		1,000.00			
	b. Software maint. (Linko, Innovyze, ESRI, GraniteXP)		17,200.00			Consolidated all software maintenance from Collections and Pretreatment
	c.					
<i>Ken/Jason</i>	4. Laboratory					
	a. Hardware replacement (incl. computers, printers, monitors)					
	b. Software maintenance		1,500.00			
	c.					
	<b>IT Other Operating Expenses Subtotal</b>			<b>\$144,500.00</b>	<b>\$164,185.00</b>	
<i>Jason/Kevin</i>	<b>II. Equipment Purchases (Cap Exp&gt;\$2,500;&lt;20yr life)</b>					
	A. Document Management System	1519.01		\$36,500.00	\$26,000.00	
	B. Single Mode Fiber Optic Cable Run (between Lab & Bl		22,000.00			Need better system, GRAMA compliance
	C. Replace Physical Domain Controllers (two (2), both net		8,000.00			Carry forward from 2015, match speed of other components and Disaster Rec
			6,500.00			(1 gig to 10 gigs)
	<b>IT Equipment Purchases Subtotal</b>			<b>\$36,500.00</b>	<b>\$26,000.00</b>	
	<b>IT Total</b>			<b>\$181,000.00</b>	<b>\$190,185.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Kevin</i>	<b>GENERAL</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Car/Mileage Allowance	4017.07	\$3,000.00	\$3,000.00	\$2,000.00	
	B. Conferences and Dues	4018.07		18,500.00	18,300.00	
	1. WEAU annual conference		1,600.00			
	2. WEF mgmt/biosolids workshop		3,000.00			
	3. WEF national conference		3,000.00			
	4. Specialty conferences (UASD etc.)		300.00			
	5. Professional membership dues		1,000.00			
	6. UASD membership dues		9,600.00			
	C. Training	4019.07		4,500.00	2,500.00	
	1. Training supplies		2,200.00			
	2. Training manuals		300.00			
	3. Accountant training		2,000.00			
	D. Spot Bonus Program	4020.07	4,000.00	4,000.00	4,000.00	
	E. Office Supplies and Expenses	4030.07	10,000.00	10,000.00	10,000.00	
<i>Kevin/Jan</i>	F. Repairs and Maintenance - Office Equip.	4032.07		1,000.00	900.00	
	1. Copy machine		1,000.00			
	2.					
<i>Angela</i>	G. Payments to Other Districts	4071.07	63,000.00	63,000.00	63,000.00	
	H. Engineer	4037.07	0.00	0.00	0.00	
	I. Legal	4050.07	40,000.00	40,000.00	40,000.00	Discharge permit renewal
	J. Safety/OSHA Compliance Officer	4057.07	0.00	0.00	0.00	
<i>Angela</i>	K. Other Professional Services	6537.08	50,000.00	50,000.00	85,000.00	
<i>Angela</i>	L. Financial Audit	6538.08	11,100.00	11,100.00	10,800.00	
<i>Angela</i>	M. Cities' Connections Audit	6539.08	3,000.00	3,000.00	12,500.00	
<i>Angela</i>	N. Continuing Disclosures to SEC	6541.08	4,000.00	4,000.00	4,000.00	
<i>Kevin/Angela</i>	O. Rate Structure Review	6542.08		0.00	0.00	
	1. User Charge System update		0.00			
	2. Impact fee study(incl. coll. sys. costs)		0.00			Again in 2017
<i>Angela</i>	P. Audit of Uninc Areas & Other Audits	6543.08	0.00	0.00	5,000.00	Davis unincorporated, Falcon Hill, HAFB housing
	Q. Bank Serv. Chgs. Etc. (Misc.)	6555.08	0.00	0.00	0.00	
<i>Angela</i>	R. Bank Custodial Fees	6556.08	0.00	0.00	0.00	
<i>Kevin</i>	S. Human Resource Management	6557.08		6,500.00	5,500.00	
	1. Personnel Systems & Service (Mike Swallow)		3,200.00			
	2. Performance eval program (PEP) & system		300.00			
	3. Hiring advertising, etc.		3,000.00			
<i>Kevin</i>	T. Rental Expenses	6570.08		50,000.00	30,000.00	Refining the method of accounting for all rental related expenses
	1. Maintenance and repairs		50,000.00			
	2.		0.00			
<i>Angela</i>	U. Impact Fee Expense	6582.08	30,000.00	30,000.00	19,500.00	
	<b>General Other Operating Expenses Subtotal</b>			<b>\$298,600.00</b>	<b>\$313,000.00</b>	
<i>Kevin</i>	<b>II. Equipment Purchases</b>		1511.01	\$3,000.00	\$3,000.00	
	A. Reference Books (State Code,FLSA,etc.)		1,000.00			
	B. Admin. Bldg. Maint. and Décor.		2,000.00			
	C.					
	<b>General Equipment Purchases Subtotal</b>			<b>\$3,000.00</b>	<b>\$3,000.00</b>	
	<b>General Total</b>			<b>\$301,600.00</b>	<b>\$316,000.00</b>	

Responsible Person	Category / Description	Account Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Kevin/Dave	<b>BOARD OF TRUSTEES</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conferences and Training	9018.09		\$43,900.00	\$43,600.00	
	1. WEAU annual conference - 8 Board members		\$12,800.00			
	2. WEF national conference - 8 Board members		24,000.00			
	3. WEF biosolids conference - 2 Board members		6,000.00			
	4. Professional organization memberships		1,100.00			WEF membership for Board members
	B. Board Functions	9055.09		14,600.00	14,600.00	
	1. Summer party		3,000.00			
	2. Golf tournament		2,000.00			
	3. Christmas party w/empl & Bd. gifts		5,500.00			
	4. Lunch meetings		600.00			
	5. Personnel recognition-flowers, annual brkfst, retirmt gifts, etc.		3,500.00			
	6.					
	7.					
	<b>Board of Trustees Other Operating Expenses Subtotal</b>			<b>\$58,500.00</b>	<b>\$58,200.00</b>	
	<b>Board of Trustees Total</b>			<b>\$58,500.00</b>	<b>\$58,200.00</b>	

## SUMMARY

Plant Total	\$6,730,811.00	\$32,928,925.00
Biosolids Program Total	64,250.00	41,600.00
Collection System Total	7,330,345.00	8,423,900.00
Pretreatment Total	12,200.00	13,300.00
Laboratory Total	416,800.00	367,800.00
IT Total	181,000.00	190,185.00
General Total	301,600.00	316,000.00
Board of Trustees Total	58,500.00	58,200.00
<b>Grand Total</b>	<b>\$15,095,506.00</b>	<b>\$42,339,910.00</b>

**CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE**  
**September 2015**  
**ALL ITEMS INDEXES**  
(1982-84=100 unless otherwise noted)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Sep 2014	Aug 2015	Sep 2015	Aug 2015	Sep 2015	Sep 2015	Sep 2014	Aug 2015	Sep 2015	Aug 2015	Sep 2015	Sep 2015
U. S. City Average.....	238.031	238.316	237.945	0.2	0.0	-0.2	234.170	233.366	232.661	-0.3	-0.6	-0.3
(1967=100).....	713.035	713.890	712.777	-	-	-	697.521	695.127	693.025	-	-	-
Los Angeles-Riverside-Orange Co.....	243.623	246.328	245.431	1.1	0.7	-0.4	236.451	238.755	237.324	1.0	0.4	-0.6
(1967=100).....	719.770	727.763	725.112	-	-	-	698.785	705.594	701.364	-	-	-
West .....	241.920	244.737	244.257	1.3	1.0	-0.2	235.974	237.791	236.999	0.8	0.4	-0.3
(Dec. 1977 = 100) .....	391.050	395.603	394.827	-	-	-	379.669	382.593	381.319	-	-	-
West – A*.....	246.933	250.699	250.076	1.6	1.3	-0.2	239.475	242.192	241.091	1.2	0.7	-0.5
(Dec. 1977 = 100) .....	402.658	408.799	407.784	-	-	-	387.664	392.061	390.279	-	-	-
West – B/C**(Dec. 1996=100).....	144.506	144.752	144.507	0.3	0.0	-0.2	144.528	144.490	144.186	0.0	-0.2	-0.2

  

BI-MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Aug 2014	Jun 2015	Aug 2015	Jun 2015	Aug 2015	Aug 2015	Aug 2014	Jun 2015	Aug 2015	Jun 2015	Aug 2015	Aug 2015
San Francisco-Oakland-San Jose.....	253.354	259.117	259.917	2.3	2.6	0.3	249.877	254.736	256.060	1.9	2.5	0.5
(1967=100).....	778.880	796.597	799.058	-	-	-	760.897	775.692	779.724	-	-	-
Seattle-Tacoma-Bremerton.....	247.185	251.622	251.617	1.6	1.8	0.0	244.471	246.925	247.500	1.1	1.2	0.2
(1967=100).....	753.515	767.041	767.027	-	-	-	725.101	732.380	734.085	-	-	-

\* A = 1,500,000 population and over

\*\* B/C = less than 1,500,000 population

Dash (-) = Not Available.

Release date Oct. 15, 2015. The next monthly and bi-monthly releases are scheduled for Nov. 17, 2015.

Please note: Customers can receive hotline information by calling the BLS West Region Information Office: (415) 625-2270.

**This card is available on the day of release by electronic distribution. Just go to [www.bls.gov/bls/list.htm](http://www.bls.gov/bls/list.htm) and sign up for the free on-line delivery service. For questions, please contact us at [BLInfoSF@BLS.GOV](mailto:BLInfoSF@BLS.GOV) or (415) 625-2270.**

**NORTH DAVIS SEWER DISTRICT  
PROJECTED SEWER REVENUE BONDS AGGREGATE  
ANNUAL DEBT SERVICE REQUIREMENTS  
ADOPTED BUDGET FOR THE YEAR ENDED DECEMBER 31, 2016**

NET REVENUES AS DEFINED BY BOND COVENANTS:

Total Operating Revenues	\$15,731,296
Non Operating Revenues	
Property Taxes	5,419,985
Impact Fees	2,702,480
Other Revenue	1,457,665
	25,311,426
Less - operating expenses (excluding depreciation)	7,913,895
	\$17,397,531
<b>AGGREGATE DEBT SERVICE</b>	
Interest	4,528,624
Principal	5,965,000
	\$10,493,624
<b>AGGREGATE DEBT SERVICE</b>	
NET REVENUES DIVIDED BY AGGREGATE DEBT SERVICE	1.66
MINIMUM REQUIREMENT	1.00
Net Revenue	\$17,397,531
Amount maintained in Revenue Fund for debt service	1,071,577
	\$18,469,108
<b>AGGREGATE DEBT SERVICE</b>	
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE	\$ 10,493,624
AGGREGATE DEBT SERVICE	
NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE DIVIDED BY AGGREGATE DEBT SERVICE	1.76
MINIMUM REQUIREMENT	1.15

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