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# **Adopted Operating Budget**

**For the Year Ending December 31, 2021**

**With Supporting Documentation**

*of the*

*North Davis Sewer District*

As of December 10, 2020

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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, 2021

	GENERAL FUND			ENTERPRISE FUND		
	Actual Revenues		BUDGET	Actual Revenues		BUDGET
	PRIOR YEAR	CURRENT YEAR		PRIOR YEAR	CURRENT YEAR	
<b>REVENUES</b>						
Taxes: Property				\$ 10,090,332	\$ 9,468,321	\$ 9,468,321
Other:_____						
Fee-in-Lieu of Taxes				776,236	737,300	737,300
Charges for Services				22,065,464	22,064,449	21,981,350
Interest Income				1,779,562	1,023,183	500,000
Impact Fees				4,528,527	5,947,000	4,455,000
Other:_____				1,713,613	848,417	115,000
Other Financing Sources:						
Transfers From Other Funds						
Contribution from Fund Bal.						
<b>TOTAL REVENUES</b>				<u>\$ 40,953,734</u>	<u>\$ 40,088,670</u>	<u>\$ 37,256,971</u>
<b>EXPENSES</b>						
Salaries and Benefits				\$ 4,802,873	\$ 5,147,344	\$ 5,580,300
Other Operating Expenses				6,579,798	7,286,266	7,929,368
Depreciation				6,643,967	6,910,058	7,186,509
Capital Outlay						
Debt Service						
Other:_____						
Other Financing Uses:						
Transfers to Other Funds						
Contribution to Fund Bal.						
<b>TOTAL EXPENSES</b>				<u>\$ 18,026,638</u>	<u>\$ 19,343,668</u>	<u>\$ 20,696,177</u>
<b>INCOME OR (LOSS)</b>				<u>\$ 22,927,096</u>	<u>\$ 20,745,002</u>	<u>\$ 16,560,794</u>

**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2021**

The accompanying budget schedules of North Davis Sewer District include anticipated revenues and expenses for the 2021 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 one and 2 tenths of one percent (1.2%) for real property and personal property from Davis County and two tenths of one percent (0.2%) for real and personal property from Weber County during 2021.

**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 2020 to April 2021 and the percentage increase for each of the seven cities are as follows:

	Projected Increase In Residential Equivalent Connections From April, 2020 To April, 2021	Projected Percentage Increase <u>In Connections</u>
Clearfield	135	1.20%
Clinton	88	1.20%
Layton	735	2.20%
Roy	133	1.00%
Sunset	5	0.02%
Syracuse	192	2.20%
West Point	73	2.30%

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 2021 based on the average of inflows from January 2020 to September 2020.

**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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 2% 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, 2021**

**EXPENSES**

**Salaries & Benefits**

Salaries

The District budgeted a cost of living adjustment of 1.8% for all District employees for 2021.

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 07/01/2020 - 06/30/2021	20.46%	18.47%
Tier II 07/01/2020 - 06/30/2021	18.45%	16.69%

The amount paid by the District for retirement benefits for employees covered by the Tier I Contributory plan matches what the District pays for the Tier I Non-Contributory plan, 18.47%. The employees on the Tier I Contributory plan pay the difference between the 18.47% and the full contribution rate of 20.46% which is currently 1.99%.

The District anticipates that the rates applicable to the period from July 1, 2021 to December 31, 2021 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 2021.

**Equipment Purchases**

The District expects to spend \$1,141,100 on equipment purchases during 2021. 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.

**NORTH DAVIS SEWER DISTRICT  
ADOPTED OPERATING BUDGET  
ASSUMPTIONS USED  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**Capital Outlay**

The District expects to spend \$50,085,400 on capital expenditures during 2021. 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.

**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, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>OPERATING REVENUES :</b>					
Property Taxes	\$ 10,090,332	\$ 9,468,321	\$ 9,468,321	\$ -	0.00%
Fee in Lieu	776,236	737,300	737,300	0	0.00%
Charges for Services	22,065,464	22,064,449	21,981,350	(83,099)	-0.38%
Impact Fees	4,528,527	5,947,000	4,455,000	(1,492,000)	-25.09%
Interest Income	1,779,562	1,023,183	500,000	(523,183)	-51.13%
Other Revenues	1,713,613	848,417	115,000	(733,417)	-86.45%
<b>TOTAL REVENUES</b>	<b>40,953,734</b>	<b>40,088,670</b>	<b>37,256,971</b>	<b>(2,831,699)</b>	<b>-7.06%</b>
<b>OPERATING EXPENSES :</b>					
Salaries and Benefits	4,802,873	5,147,344	5,580,300	432,956	8.41%
Other Operating Expenses	6,579,798	7,286,266	7,929,368	643,102	8.83%
Depreciation	6,643,967	6,910,058	7,186,509	276,451	4.00%
<b>TOTAL EXPENSES</b>	<b>18,026,638</b>	<b>19,343,668</b>	<b>20,696,177</b>	<b>1,352,509</b>	<b>6.99%</b>
<b>INCOME OR (LOSS)</b>	<b>\$ 22,927,096</b>	<b>\$ 20,745,002</b>	<b>\$ 16,560,794</b>	<b>\$ (4,184,208)</b>	<b>-20.17%</b>



NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>REVENUE</b>						
<b>PROPERTY TAXES</b>						
Real & Pers. Prop. Taxes - Weber - Debt	500-32100	\$ 577,246	\$ 581,200	\$ 581,200	\$ -	0.00%
Fee in Lieu - Weber	500-32110	134,494	127,700	127,700	0	0.00%
Real & Pers. Prop. Taxes - Weber - O&M	500-32105	893,445	923,700	923,700	0	0.00%
<b>Total Weber County</b>		<b>1,605,185</b>	<b>1,632,600</b>	<b>1,632,600</b>	<b>0</b>	<b>0.00%</b>
Real Prop. Taxes - Davis - Debt Service	500-32200	3,354,647	3,109,800	3,109,800	0	0.00%
Real Prop. Taxes - Davis - O&M	500-32210	5,192,426	4,942,200	4,942,200	0	0.00%
Pers. Prop. Taxes - Davis - Debt Service	500-32215	225,332	155,300	155,300	0	0.00%
Pers. Prop. Taxes - Davis - O&M	500-32220	340,015	246,800	246,800	0	0.00%
Fee in Lieu - Davis	500-32225	641,742	609,600	609,600	0	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-	-
<b>Total Davis County</b>		<b>9,754,162</b>	<b>9,063,700</b>	<b>9,063,700</b>	<b>0</b>	<b>0.00%</b>
CRDA Expenditures	500-32245	(492,779)	(490,679)	(490,679)	0	
<b>TOTAL PROPERTY TAXES</b>		<b>10,866,568</b>	<b>10,205,621</b>	<b>10,205,621</b>	<b>0</b>	<b>0.00%</b>
<b>IMPACT FEES</b>						
Impact Fees	500-39000	4,566,903	6,000,000	4,500,000	(1,500,000)	-25.00%
Impact Fees Contra Revenue	500-39010	(38,376)	(53,000)	(45,000)	8,000	-15.09%
<b>TOTAL IMPACT FEES</b>		<b>4,528,527</b>	<b>5,947,000</b>	<b>4,455,000</b>	<b>(1,492,000)</b>	<b>-25.00%</b>
<b>CHARGES FOR SERVICES :</b>						
Clearfield	500-30010	2,727,198	2,760,816	2,725,000	(35,816)	-1.30%
Freeport Center	500-30020	357,165	320,000	330,000	10,000	3.13%
Clinton	500-30030	1,824,827	1,852,977	1,820,000	(32,977)	-1.78%
Layton	500-30040	7,756,383	7,826,740	7,815,000	(11,740)	-0.15%
Roy	500-30050	3,359,000	3,398,831	3,345,000	(53,831)	-1.58%
Sunset	500-30060	510,552	516,408	508,650	(7,758)	-1.50%
Syracuse	500-30070	2,231,829	2,304,505	2,250,000	(54,505)	-2.37%
West Point	500-30080	824,818	834,227	825,000	(9,227)	-1.11%
MIDA	500-30100	0	0	4,200	4,200	-
Pretreatment Fees	500-30110	1,412,547	1,300,000	1,400,000	100,000	7.69%
Pretreatment Fines	500-30120	9,200	-	-	-	-
Pretreatment Admin Fees	500-30130	6,900	6,900	4,000	(2,900)	-42.03%
Laboratory Fees	500-30140	20,598	20,000	9,000	(11,000)	-55.00%
Hill Field	500-30150	539,472	450,000	500,000	50,000	11.11%
Direct to District	500-30160	457,032	450,000	425,000	(25,000)	-5.56%
Finance Charges	500-30170	2,626	2,600	2,000	(600)	-23.08%
Rebilling Charges	500-30180	1,545	1,545	1,500	(45)	-2.91%
Connection & Review Fees	500-30190	12,090	16,600	12,000	(4,600)	-27.71%
Grit Disposal Fees	500-30195	11,682	2,300	5,000	2,700	117.39%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 22,065,464</b>	<b>\$ 22,064,449</b>	<b>\$ 21,981,350</b>	<b>\$ (83,099)</b>	<b>-0.38%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>OTHER REVENUE</b>						
Interest Income	500-33000	\$ 1,779,562	\$ 1,023,183	\$ 500,000	\$ (523,183)	-51.13%
Miscellaneous	500-38000	10,433	9,766	-	(9,766)	-100.00%
Rental Income	500-34000	158,178	120,000	115,000	(5,000)	-4.17%
Gain on Disposal	500-38015	87,411	38,775	-	(38,775)	-100.00%
Unrealized Gain on Investments	500-38020	1,457,591	679,876	-	(679,876)	-100.00%
<b>TOTAL OTHER REVENUE</b>		<b>3,493,175</b>	<b>1,871,600</b>	<b>615,000</b>	<b>(1,256,600)</b>	<b>-67.14%</b>
<b>TOTAL REVENUE</b>		<b>40,953,734</b>	<b>40,088,670</b>	<b>37,256,971</b>	<b>(2,831,699)</b>	<b>-7.06%</b>
<b>OPERATING EXPENSES :</b>						
<b>PLANT SALARIES &amp; BENEFITS</b>						
Plant Wages	500-40110-030	2,024,136	2,160,000	2,252,000	92,000	4.26%
Payroll Taxes	500-40120-030	183,237	207,000	216,000	9,000	4.35%
State Retirement	500-40130-030	362,934	402,000	452,000	50,000	12.44%
Group Life & Health Insurance	500-40140-030	551,980	550,000	626,000	76,000	13.82%
Compensated Absences	500-40150-030	77,958	0	-	0	-
<b>TOTAL PLANT</b>		<b>3,200,245</b>	<b>3,319,000</b>	<b>3,546,000</b>	<b>227,000</b>	<b>6.84%</b>
<b>COLLECTION SYSTEM SAL. &amp; BEN.</b>						
Collection System Wages	500-40110-040	295,752	435,000	506,000	71,000	16.32%
Payroll Taxes	500-40120-040	36,822	43,000	50,000	7,000	16.28%
State Retirement	500-40130-040	71,466	96,000	110,000	14,000	14.58%
Group Life & Health Insurance	500-40140-040	87,779	85,000	105,000	20,000	23.53%
Compensated Absences	500-40150-040	5,076	-	-	-	-
<b>TOTAL COLLECTION SYSTEM</b>		<b>496,895</b>	<b>659,000</b>	<b>771,000</b>	<b>112,000</b>	<b>17.00%</b>
<b>PRETREATMENT SALARIES &amp; BEN.</b>						
Pretreatment Wages	500-40110-050	112,791	99,500	98,000	(1,500)	-1.51%
Payroll Taxes	500-40120-050	12,778	8,560	9,600	1,040	12.15%
State Retirement	500-40130-050	39,064	17,256	19,000	1,744	10.11%
Group Life & Health Insurance	500-40140-050	23,768	13,000	15,000	2,000	15.38%
Compensated Absences	500-40150-050	1,618	-	-	-	-
<b>TOTAL PRETREATMENT</b>		<b>190,019</b>	<b>138,316</b>	<b>141,600</b>	<b>3,284</b>	<b>2.37%</b>
<b>LABORATORY SALARIES &amp; BEN.</b>						
Laboratory Wages	500-40110-060	372,566	410,000	428,000	18,000	4.39%
Payroll Taxes	500-40120-060	35,726	41,000	43,000	2,000	4.88%
State Retirement	500-40120-060	67,784	72,000	86,000	14,000	19.44%
Group Life & Health Insurance	500-40130-060	84,222	87,000	98,000	11,000	12.64%
Compensated Absences	500-40140-060	645	-	-	-	-
<b>TOTAL LABORATORY</b>		<b>\$ 560,943</b>	<b>\$ 610,000</b>	<b>\$ 655,000</b>	<b>\$ 45,000</b>	<b>7.38%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>IT SALARIES &amp; BENEFITS</b>						
IT Wages	500-40110-070	\$ 108,307	\$ 142,000	\$ 156,000	\$ 14,000	9.86%
Payroll Taxes	500-40120-070	9,952	14,000	17,000	3,000	21.43%
State Retirement	500-40130-070	19,429	26,000	29,000	3,000	11.54%
Group Life & Health Insurance	500-40140-070	31,318	48,000	55,000	7,000	14.58%
Compensated Absences	500-40150-070	3,915	-	-	-	-
<b>TOTAL IT</b>		<b>172,921</b>	<b>230,000</b>	<b>257,000</b>	<b>27,000</b>	<b>11.74%</b>
<b>BIOSOLIDS SALARIES &amp; BENEFITS</b>						
Biosolids Wages	500-40110-080	\$ 93,583	\$ 94,000	\$ 95,000	\$ 1,000	1.06%
Payroll Taxes	500-40120-080	8,279	9,200	9,600	400	4.35%
State Retirement	500-40130-080	17,075	20,000	30,000	10,000	50.00%
Group Life & Health Insurance	500-40140-080	15,726	21,000	21,000	-	0.00%
Compensated Absences	500-40150-080	-	-	-	-	-
<b>TOTAL BIOSOLIDS</b>		<b>134,663</b>	<b>144,200</b>	<b>155,600</b>	<b>11,400</b>	<b>7.91%</b>
<b>GENERAL SALARIES &amp; BENEFITS</b>						
General Wages	500-40110-090	\$ -	\$ -	\$ -	\$ -	-
Salaries - Board Members	500-40110-100	39,520	39,120	45,000	5,880	15.03%
Payroll Taxes	500-40120-100	3,023	2,992	3,600	608	20.32%
Group Life & Health Insurance	500-40140-100	644	716	1,000	284	39.66%
Spot Bonus Program	500-40175-090	4,000	4,000	4,500	500	12.50%
<b>TOTAL GENERAL</b>		<b>47,187</b>	<b>46,828</b>	<b>54,100</b>	<b>7,272</b>	<b>15.53%</b>
<b>TOTAL SALARIES AND BENEFITS</b>		<b>4,802,873</b>	<b>5,147,344</b>	<b>5,580,300</b>	<b>432,956</b>	<b>8.41%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
OTHER OPERATING EXPENSES :						
PLANT						
Conference and Dues	500-40180-030	8,378	5,503	10,700	5,197	94.44%
Training	500-40190-030	28,197	10,008	43,625	33,617	335.90%
Safety Pays	500-40200-030	8,561	9,000	16,500	7,500	83.33%
Grit Disposal Costs	500-40210-030	11,390	13,200	15,000	1,800	13.64%
State Permit Fees	500-40230-030	12,996	22,000	37,000	15,000	68.18%
Polymer	500-40240-030	125,545	150,000	145,000	(5,000)	-3.33%
Supplies and Materials	500-40250-030	-	-	11,000	11,000	
Gasoline - Diesel Fuel	500-40260-030	51,331	40,000	60,000	20,000	50.00%
Safety Supplies	500-40270-030	46,759	44,100	41,480	(2,620)	-5.94%
Chlorine	500-40280-030	45,839	47,500	47,500	0	0.00%
Chemical Treatments	500-40290-030	158,414	184,000	192,000	8,000	4.35%
Office Supplies & Expenses - Plant	500-40300-030	-	2,925	3,000	75	2.56%
Repairs & Maintenance - Plant	500-40310-030	374,203	506,600	442,400	(64,200)	-12.67%
Small Tools and Minor Equipment	500-40315-030	-	7,500	6,000	(1,500)	-20.00%
Grounds Maintenance	500-40330-030	55,350	98,580	89,500	(9,080)	-9.21%
Tractor and Truck Expense	500-40340-030	37,195	48,000	43,000	(5,000)	-10.42%
Plant Landscaping	500-40350-030	1,325	950	1,250	300	31.58%
Generator Expense	500-40360-030	47,184	77,000	73,000	(4,000)	-5.19%
Engineer	500-40370-030	9,829	2,500	10,000	7,500	300.00%
Uniforms - Plant	500-40395-030	-	30,500	32,500	2,000	6.56%
Security	500-40400-030	51,239	50,747	55,350	4,603	9.07%
Special Studies	500-40420-030	276,602	236,387	275,000	38,613	16.33%
District Insurance	500-40455-030	190,244	206,321	270,000	63,679	30.86%
Utilities	500-40510-030	437,954	423,688	505,000	81,312	19.19%
Loss on Disposal	500-40560-030	-	-	-	-	-
TOTAL PLANT		\$ 1,978,535	\$ 2,217,009	\$ 2,425,805	\$ 208,796	9.42%

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>BIOSOLIDS DISPOSAL PROGRAM</b>						
Conferences and Dues	500-40180-080	649	3,175	3,225	50	1.57%
Training	500-40190-080	-	-	500	500	
Biosolids/Sludge Disposal	500-40220-080	163,528	200,000	205,000	5,000	2.50%
Supplies and Materials	500-40250-080	296	700	700	0	0.00%
Repairs and Maintenance	500-40310-080	1,009	4,500	4,500	0	0.00%
Small Tools and Minor Equipment	500-40315-080	-	1,000	1,000	0	0.00%
Engineering	500-40370-080	19,668	20,500	20,000	(500)	-2.44%
Outside Lab Work	500-40380-080	6,254	14,900	14,900	0	0.00%
Utilities	500-40510-080	2,710	3,600	2,700	(900)	-25.00%
Loss on Disposal of Asset	500-40560-080	-	-	-	0	
<b>TOTAL BIOSOLIDS DISPOSAL PROGRAM</b>		<b>194,114</b>	<b>248,375</b>	<b>252,525</b>	<b>4,150</b>	<b>1.67%</b>
<b>COLLECTION SYSTEM</b>						
Conferences & Dues	500-40180-040	3,024	23,750	31,600	7,850	33.05%
Training	500-40190-040	11,420	8,500	12,000	3,500	41.18%
Supplies & Materials	500-40250-040	-	16,000	12,600	(3,400)	-21.25%
Safety Supplies	500-40270-040	6,983	13,000	32,000	19,000	146.15%
Office Supplies	500-40300-040	510	2,000	10,800	8,800	440.00%
Repairs & Maintenance	500-40310-040	-	-	10,000	10,000	
Small Tools and Minor Equipment	500-40315-040	-	9,500	25,400	15,900	167.37%
Sewer Lines Repair and Maintenance	500-40390-040	22,267	49,800	52,800	3,000	6.02%
Uniforms - Collections	500-40395-040	-	2,100	2,100	-	0.00%
Gasoline/Diesel Fuel	500-40260-040	-	-	-	-	
Cleaning and TV Lines	500-40440-040	15,932	26,800	26,800	-	0.00%
Blue Stakes Program	500-40450-040	8,575	9,000	11,000	2,000	22.22%
Sewer Backup Fund	500-40460-040	-	-	20,000	20,000	
Engineering/Update Collection System Master P	500-40480-040	97,962	467,000	334,000	(133,000)	-28.48%
Legal	500-40500-040	-	-	3,000	3,000	
Utilities	500-40510-040	642	25,000	25,000	-	0.00%
Loss on Disposal of Asset	500-40560-040	-	-	-	-	
<b>TOTAL COLLECTION SYSTEM</b>		<b>167,315</b>	<b>652,450</b>	<b>609,100</b>	<b>(43,350)</b>	<b>-6.64%</b>
<b>PRETREATMENT</b>						
Conferences & Dues	500-40180-050	1,321	200	3,780	3,580	1790.00%
Training	500-40190-050	325	-	3,100	3,100	
Supplies and Materials	500-40250-050	441	283	3,800	3,517	1242.76%
Safety Supplies	500-40270-050	422	500	500	-	0.00%
Repairs and Maintenance	500-40310-050	1,000	1,000	1,000	-	0.00%
Small Tools and Minor Equipment	500-40315-050	-	-	300	300	
Engineering	500-40370-050	-	-	-	-	
Uniforms/Coats & Coveralls	500-40395-050	-	300	300	-	0.00%
Legal	500-40500-050	-	-	2,000	2,000	
Utilities	500-40510-050	642	1,000	1,500	500	50.00%
Pretreatment Awards Program	500-45000-050	534	797	1,000	203	25.47%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-	
<b>TOTAL PRETREATMENT</b>		<b>4,685</b>	<b>4,080</b>	<b>17,280</b>	<b>13,200</b>	<b>323.53%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>LABORATORY</b>						
Conferences & Dues	500-40180-060	6,700	7,000	7,000	-	0.00%
Training	500-40190-060	3,802	6,200	6,200	-	0.00%
Lab Certification & Parameter Fees	500-40205-060	32,819	48,000	52,000	4,000	8.33%
Supplies and Materials	500-40250-060	92,166	99,950	99,950	-	0.00%
Safety Supplies	500-40270-060	300	2,500	2,500	-	0.00%
Repairs and Maintenance	500-40310-060	33,600	56,000	46,000	(10,000)	-17.86%
Small Tools and Minor Equipment	500-40315-060	-	12,000	12,000	-	0.00%
Custodial - Lab	500-40325-060	-	8,000	8,000	-	0.00%
Outside Lab Work	500-40380-060	15,577	24,000	25,000	1,000	4.17%
Uniforms - Lab	500-40395-060	-	500	500	-	0.00%
Special Studies	500-40420-060	2,571	2,500	7,500	5,000	200.00%
Utilities	500-40510-060	31,555	60,000	50,000	(10,000)	-16.67%
Loss on Disposal of Equipment	500-40560-060	-	-	-	-	
<b>TOTAL LABORATORY</b>		<b>\$ 219,090</b>	<b>\$ 326,650</b>	<b>\$ 316,650</b>	<b>\$ (10,000)</b>	<b>-3.06%</b>
<b>IT (INFORMATION TECHNOLOGY)</b>						
Training	500-40190-070	381	5,500	6,200	700	12.73%
Supplies and Materials	500-40250-070	1,314	2,000	3,100	1,100	55.00%
Repairs and Maintenance	500-40310-070	150,708	184,530	205,500	20,970	11.36%
Small Tools and Minor Equipment	500-40315-070	-	400	600	200	50.00%
Uniforms - IT	500-40395-070	-	500	600	100	20.00%
Telephone/Internet	500-40520-070	20,020	21,000	22,000	1,000	4.76%
Cellphones	500-40530-070	40,009	41,540	53,400	11,860	28.55%
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>212,432</b>	<b>255,470</b>	<b>291,400</b>	<b>35,930</b>	<b>14.06%</b>
<b>GENERAL</b>						
Car/Mileage Allowance	500-40170-090	936	1,000	1,000	-	0.00%
Conference & Dues	500-40180-090	15,917	22,250	23,250	1,000	4.49%
Training	500-40190-090	8,470	9,070	9,070	-	0.00%
Office Supplies and Expenses	500-40300-090	13,555	13,000	13,000	-	0.00%
Office Equipment Maintenance	500-40320-090	1,453	1,500	1,600	100	6.67%
Custodial - Admin	500-40325-090	-	5,000	5,000	-	0.00%
Legal - General	500-40500-090	6,785	25,000	25,000	-	0.00%
Payments to Other Districts	500-40710-090	63,587	64,000	65,000	1,000	1.56%
Other Professional Services	500-43000-090	20,843	40,000	45,000	5,000	12.50%
Financial Audit	500-43010-090	10,266	13,968	15,000	1,032	7.39%
Cities' Connections Audit	500-43020-090	-	-	-	-	
Continuing Disclosures to SEC	500-43030-090	2,500	2,500	4,000	1,500	60.00%
Rate Structure Review	500-43040-090	-	22,000	27,000	5,000	22.73%
Audit of Unincorporated Areas	500-43050-090	-	-	-	-	
Bank Service Charges - Miscellaneous	500-43070-090	937	812	1,000	188	23.15%
Human Resource Management	500-43090-090	3,831	1,933	3,200	1,267	65.55%
Advertising and Public Notices	500-43095-090	-	7,750	7,750	-	0.00%
Rental Expenses	500-48500-090	37,147	65,000	40,000	(25,000)	-38.46%
Unrealized Loss on Investments	500-40580-090	-	-	-	-	
Loss on Bond Refunding	500-90010-090	-	-	-	-	
Actuarial Calculated Pension Expense	500-91000-090	634,661	-	-	-	
Benefit Expense	500-91100-090	(543,063)	-	-	-	
<b>TOTAL GENERAL</b>		<b>277,825</b>	<b>294,783</b>	<b>285,870</b>	<b>(8,913)</b>	<b>-3.02%</b>

NORTH DAVIS SEWER DISTRICT  
REVENUES AND EXPENDITURES FOR THE YEAR ENDING DECEMBER 31, 2019,  
ESTIMATES FOR THE YEAR ENDING DECEMBER 31, 2020,  
AND ADOPTED BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021

	Account Number	Prior Year Actual 2019	Estimate 2020	Budget 2021	Difference Between 2020 Estimate & 2021 Budget	% of Change
<b>BOARD OF TRUSTEES</b>						
Conference & Training	500-40180-100	26,564	40,900	40,900	0	0.00%
Board Functions	500-45010-100	23,894	26,800	27,800	1,000	3.73%
<b>TOTAL BOARD OF TRUSTEES</b>		<b>50,458</b>	<b>67,700</b>	<b>68,700</b>	<b>1,000</b>	<b>1.48%</b>
<b>DEBT SERVICE</b>						
Interest-General Obligation Bonds	500-40610-090	\$ 313,735	\$ 263,517	\$ 147,802	\$ (115,715)	-43.91%
Amortization of Issuance Expense	500-40660-090	-	-	-	-	
Amortization of Bond Insurance	500-40630-090	-	-	-	-	
Bank Debt Service Charge-Bonds	500-40640-090	12,850	13,000	13,000	-	0.00%
Interest-Revenue Bonds	500-40650-090	3,148,009	2,940,732	2,498,736	(441,996)	-15.03%
Issuance Expense Revenue Bonds	500-40660-090	-	-	1,000,000	1,000,000	
Bank Service Charges Revenue Bonds	500-40670-090	750	2,500	2,500	-	0.00%
<b>TOTAL DEBT SERVICE</b>		<b>3,475,344</b>	<b>3,219,749</b>	<b>3,662,038</b>	<b>442,289</b>	<b>13.74%</b>
<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>6,579,798</b>	<b>7,286,266</b>	<b>7,929,368</b>	<b>643,102</b>	<b>8.83%</b>
Depreciation		6,643,967	6,910,058	7,186,509	276,451	4.00%
<b>TOTAL OPERATING EXPENSES</b>		<b>18,026,638</b>	<b>19,343,668</b>	<b>20,696,177</b>	<b>1,352,509</b>	<b>6.99%</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$ 22,927,096</b>	<b>\$ 20,745,002</b>	<b>\$ 16,560,794</b>	<b>\$ (4,184,208)</b>	<b>-20.17%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	Account Number	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
OPERATING REVENUE					
SERVICE CHARGES FROM MUNICIPALITIES					
Clearfield	500-30010	\$ 2,725,000	\$ 2,725,000	\$ -	0.00%
Freeport Center	500-30020	330,000	330,000	0	0.00%
Clinton	500-30030	1,820,000	1,820,000	0	0.00%
Layton	500-30040	7,815,000	7,815,000	0	0.00%
Roy	500-30050	3,345,000	3,345,000	0	0.00%
Sunset	500-30060	508,650	508,650	0	0.00%
Syracuse	500-30070	2,250,000	2,250,000	0	0.00%
West Point	500-30080	825,000	825,000	0	0.00%
TOTAL SERVICE CHARGES FROM MUNICIPALITIES		19,618,650	19,618,650	0	0.00%
SERVICE CHARGES PAID DIRECT TO DISTRICT					
MIDA	500-30100	4,200	3,600	600	16.67%
Pretreatment Fees	500-30110	1,400,000	1,200,000	200,000	16.67%
Pretreatment Fines	500-30120	-	-	-	-
Pretreatment Admin Fees	500-30130	4,000	9,000	(5,000)	-55.56%
Laboratory Fees	500-30140	9,000	18,000	(9,000)	-50.00%
Hill Air Force Base	500-30150	500,000	500,000	-	0.00%
Direct to District	500-30160	425,000	425,000	-	0.00%
Finance Charges	500-30170	2,000	2,000	-	0.00%
Rebilling Charges	500-30180	1,500	1,500	-	0.00%
TOTAL SERVICE CHARGES PAID DIRECT TO DISTRICT		2,345,700	2,159,100	186,600	8.64%
TOTAL OPERATING REVENUES		21,964,350	21,777,750	186,600	0.86%
PROPERTY TAX REVENUE					
Real & Pers. Prop. - Weber - Debt	500-32100	581,200	581,200	0	0.00%
Fee in Lieu - Weber	500-32110	127,700	127,700	0	0.00%
Real & Pers. Prop. - Weber - O&M	500-32105	923,700	923,700	0	0.00%
TOTAL - WEBER COUNTY		1,632,600	1,632,600	0	0.00%
Real Prop. Tax - Davis - Debt Service	500-32200	3,109,800	3,109,800	0	0.00%
Real Prop. Tax - Davis - O&M	500-32210	4,942,200	4,942,200	0	0.00%
Pers. Prop. Tax - Davis - Debt Service	500-32215	155,300	155,300	0	0.00%
Pers. Prop. Tax - Davis - O&M	500-32220	246,800	246,800	0	0.00%
Fee in Lieu - Davis	500-32225	609,600	609,600	0	0.00%
Roll Back Taxes - Davis	500-32240	-	-	-	-
TOTAL - DAVIS COUNTY		9,063,700	9,063,700	0	0.00%
CRDA Expenditures	500-32245	(490,679)	(490,679)	-	-
TOTAL PROPERTY TAX REVENUE		10,205,621	10,205,621	0	0.00%



NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	Account Number	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
<b>IMPACT FEE REVENUE</b>					
Impact Fees	500-39000	\$ 4,500,000	\$ 4,300,000	\$ 200,000	4.65%
Impact Fee Contra Revenue	500-39010	(45,000)	(43,000)	(2,000)	
		<u>\$ 4,455,000</u>	<u>\$ 4,257,000</u>	<u>\$ 198,000</u>	4.65%
<b>OTHER REVENUE</b>					
Interest Earned	500-33000	\$ 500,000	\$ 1,300,000	\$ (800,000)	-61.54%
Miscellaneous	500-38000	-	-	-	-
Connection & Review Fees	500-30190	12,000	12,000	-	0.00%
Grit Disposal Fees	500-30195	5,000	5,000	-	0.00%
Rental Income	500-34000	115,000	115,000	-	0.00%
Gain on Disposal	500-38015	-	-	-	-
Unrealized Gain on Investments	500-38020	-	-	-	-
		<u>632,000</u>	<u>1,432,000</u>	<u>(800,000)</u>	-55.87%
<b>TOTAL OTHER REVENUE</b>					
<b>TOTAL REVENUE</b>		<u>37,256,971</u>	<u>37,672,371</u>	<u>(415,400)</u>	-1.10%
<b>EXPENSES</b>					
<b>PLANT EXPENSES</b>					
Wages - Plant	500-40110-030	2,252,000	2,160,000	92,000	4.26%
Payroll Taxes	500-40120-030	216,000	207,000	9,000	4.35%
State Retirement	500-40130-030	452,000	391,000	61,000	15.60%
Group Life & Health Insurance	500-40140-030	626,000	596,000	30,000	5.03%
Compensated Absences Expense	500-40150-030	-	-	-	-
Conference and Dues	500-40180-030	10,700	10,700	-	0.00%
Training	500-40190-030	43,625	43,625	-	0.00%
Safety Pays	500-40200-030	16,500	16,500	-	0.00%
Grit Disposal Costs	500-40210-030	15,000	15,000	-	0.00%
State Permit Fees	500-40230-030	37,000	37,000	-	0.00%
Polymer	500-40240-030	145,000	150,000	(5,000)	-3.33%
Supplies and Materials	500-40250-030	11,000	12,000	(1,000)	-8.33%
Gasoline - Diesel Fuel	500-40260-030	60,000	70,000	(10,000)	-14.29%
Safety Supplies	500-40270-030	41,480	44,100	(2,620)	-5.94%
Chlorine	500-40280-030	47,500	47,500	-	0.00%
Chemical Treatments	500-40290-030	192,000	184,000	8,000	4.35%
Office Supplies & Expenses - Plant	500-40300-030	3,000	3,000	-	0.00%
Repairs & Maintenance - Plant	500-40310-030	442,400	356,600	85,800	24.06%
Small Tools and Minor Equipment	500-40315-030	6,000	7,500	(1,500)	-20.00%
Grounds Maintenance	500-40330-030	89,500	98,580	(9,080)	-9.21%
Tractor and Truck Expense	500-40340-030	43,000	48,000	(5,000)	-10.42%
Plant Landscaping	500-40350-030	1,250	1,250	-	0.00%
Generator Expense	500-40360-030	73,000	63,000	10,000	15.87%
Engineer	500-40370-030	10,000	10,000	-	0.00%
Uniforms - Plant	500-40395-030	32,500	30,500	2,000	6.56%
Security	500-40400-030	55,350	55,350	-	0.00%
Special Studies	500-40420-030	275,000	275,000	-	0.00%
District Insurance	500-40455-030	270,000	225,000	45,000	20.00%
Utilities	500-40510-030	505,000	525,000	(20,000)	-3.81%
Loss on Disposal	500-40560-030	-	-	-	-
Depreciation	500-40600-030	4,094,301	3,966,767	127,534	3.22%
<b>TOTAL PLANT EXPENSES</b>		<u>\$ 10,066,106</u>	<u>\$ 9,649,972</u>	<u>\$ 416,134</u>	4.31%

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	Account Number	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
<b>BIOSOLIDS DISPOSAL PROGRAM</b>					
Wages - Biosolids	500-40110-080	95,000	93,000	2,000	2.15%
Payroll Taxes	500-40120-080	9,600	9,200	400	4.35%
State Retirement	500-40130-080	30,000	20,000	10,000	50.00%
Group Life & Health Insurance	500-40140-080	21,000	21,000	0	0.00%
Compensated Absences Expense	500-40150-080	-	-	-	
Conferences and Dues	500-40180-080	3,225	3,175	50	
Training	500-40190-080	500	500	-	0.00%
Biosolids/Sludge Disposal	500-40220-080	205,000	200,000	5,000	2.50%
Supplies and Materials	500-40250-080	700	700	-	0.00%
Repairs and Maintenance	500-40310-080	4,500	4,500	-	0.00%
Small Tools and Minor Equipment	500-40315-080	1,000	1,000	-	0.00%
Engineering	500-40370-080	20,000	20,000	-	0.00%
Outside Lab Work	500-40380-080	14,900	14,900	-	0.00%
Utilities	500-40510-080	2,700	2,700	-	0.00%
Loss on Disposal of Asset	500-40560-080	-	-	-	
Depreciation	500-40600-080	35,705	22,924	12,781	
<b>TOTAL BIOSOLIDS DISPOSAL PROGRAM</b>		<b>443,830</b>	<b>413,599</b>	<b>30,231</b>	<b>2.50%</b>
<b>COLLECTION SYSTEM EXPENSES</b>					
Wages - Collection System	500-40110-040	\$ 506,000	\$ 435,000	\$ 71,000	16.32%
Payroll Taxes	500-40120-040	50,000	43,000	7,000	16.28%
State Retirement	500-40130-040	110,000	96,000	14,000	14.58%
Group Life & Health Insurance	500-40140-040	105,000	95,000	10,000	10.53%
Compensated Absences Expense	500-40150-040	-	-	-	
Conferences & Dues	500-40180-040	31,600	23,750	7,850	33.05%
Training	500-40190-040	12,000	8,500	3,500	41.18%
Supplies & Materials	500-40250-040	12,600	16,000	(3,400)	-21.25%
Safety Supplies	500-40270-040	32,000	12,200	19,800	162.30%
Office Supplies	500-40300-040	10,800	2,000	8,800	440.00%
Repairs & Maintenance	500-40310-040	10,000	-	10,000	
Small Tools and Minor Equipment	500-40315-040	25,400	9,500	15,900	167.37%
Sewer Lines Repair and Maintenance	500-40390-040	52,800	49,800	3,000	6.02%
Uniforms - Collections	500-40395-040	2,100	2,100	-	0.00%
Gasoline/Diesel Fuel	500-40260-040	-	-	-	
Cleaning and TV Lines	500-40440-040	26,800	26,800	-	0.00%
Blue Stakes Program	500-40450-040	11,000	9,000	2,000	22.22%
Sewer Backup Fund	500-40460-040	20,000	20,000	-	0.00%
Engineering/Update Collection System Master Plan	500-40480-040	334,000	467,000	(133,000)	-28.48%
Legal	500-40500-040	3,000	3,000	-	0.00%
Utilities	500-40510-040	25,000	25,000	-	0.00%
Loss on Disposal of Asset	500-40560-040	-	-	-	
Depreciation	500-40600-040	2,892,054	2,540,298	351,756	13.85%
<b>TOTAL COLLECTION SYSTEM EXPENSES</b>		<b>4,272,154</b>	<b>3,883,948</b>	<b>388,206</b>	<b>10.00%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	Account Number	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
<b>PRETREATMENT EXPENSES</b>					
Wages - Pretreatment	500-40110-050	98,000	94,000	4,000	4.26%
Payroll Taxes	500-40120-050	9,600	9,200	400	4.35%
State Retirement	500-40130-050	19,000	17,600	1,400	7.95%
Group Life & Health Insurance	500-40140-050	15,000	23,000	(8,000)	-34.78%
Compensated Absences Expense	500-40150-050	-	-	-	
Conferences & Dues	500-40180-050	3,780	3,780	-	0.00%
Training	500-40190-050	3,100	3,100	-	0.00%
Supplies and Materials	500-40250-050	3,800	3,800	-	0.00%
Safety Supplies	500-40270-050	500	500	-	0.00%
Repairs and Maintenance	500-40310-050	1,000	1,000	-	0.00%
Small Tools and Minor Equipment	500-40315-050	300	-	300	
Engineering	500-40370-050	-	-	-	
Uniforms/Coats & Coveralls	500-40395-050	300	300	-	0.00%
Legal	500-40500-050	2,000	-	2,000	
Utilities	500-40510-050	1,500	1,000	500	50.00%
Pretreatment Awards Program	500-45000-050	1,000	1,000	-	0.00%
Loss on Disposal of Equipment	500-40560-050	-	-	-	-
Depreciation	500-40600-050	4,152	3,555	597	16.79%
<b>TOTAL PRETREATMENT EXPENSES</b>		<b>163,032</b>	<b>161,835</b>	<b>1,197</b>	<b>0.74%</b>
<b>LABORATORY EXPENSES</b>					
Wages - Lab	500-40110-060	\$ 428,000	\$ 410,000	\$ 18,000	4.39%
Payroll Taxes	500-40120-060	43,000	41,000	2,000	4.88%
State Retirement	500-40120-060	86,000	71,000	15,000	21.13%
Group Life & Health Insurance	500-40130-060	98,000	93,500	4,500	4.81%
Compensated Absences Expense	500-40140-060	-	-	-	
Conferences & Dues	500-40180-060	7,000	7,000	-	0.00%
Training	500-40190-060	6,200	6,200	-	0.00%
Lab Certification & Parameter Fees	500-40205-060	52,000	48,000	4,000	8.33%
Supplies and Materials	500-40250-060	99,950	99,950	-	0.00%
Safety Supplies	500-40270-060	2,500	2,500	-	0.00%
Repairs and Maintenance	500-40310-060	46,000	46,000	-	0.00%
Small Tools and Minor Equipment	500-40315-060	12,000	12,000	-	0.00%
Custodial - Lab	500-40325-060	8,000	8,000	-	0.00%
Outside Lab Work	500-40380-060	25,000	20,000	5,000	25.00%
Uniforms - Lab	500-40395-060	500	500	-	0.00%
Special Studies	500-40420-060	7,500	2,500	5,000	200.00%
Utilities	500-40510-060	50,000	60,000	(10,000)	-16.67%
Loss on Disposal of Equipment	500-40560-060	-	-	-	-
Depreciation	500-40600-060	83,135	71,175	11,960	16.80%
<b>TOTAL LABORATORY EXPENSES</b>		<b>1,054,785</b>	<b>999,325</b>	<b>55,460</b>	<b>5.55%</b>
<b>IT EXPENSES</b>					
Wages - IT	500-40110-070	156,000	141,000	15,000	10.64%
Payroll Taxes	500-40120-070	17,000	14,000	3,000	21.43%
State Retirement	500-40130-070	29,000	26,000	3,000	11.54%
Group Life & Health Insurance	500-40140-070	55,000	46,000	9,000	19.57%
Compensated Absences Expense	500-40150-070	-	-	-	-
Training	500-40190-070	6,200	5,900	300	5.08%
Supplies and Materials	500-40250-070	3,100	2,000	1,100	55.00%
Repairs and Maintenance	500-40310-070	205,500	193,930	11,570	5.97%
Small Tools and Minor Equipment	500-40315-070	600	400	200	50.00%
Uniforms - IT	500-40395-070	600	500	100	20.00%
Telephone/Internet	500-40520-070	22,000	20,000	2,000	10.00%
Cellphones	500-40530-070	53,400	43,400	10,000	23.04%
Depreciation	500-40600-070	77,162	31,022	46,140	148.73%
<b>TOTAL IT EXPENSES</b>		<b>625,562</b>	<b>524,152</b>	<b>101,410</b>	<b>19.35%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	Account Number	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
<b>GENERAL EXPENSES</b>					
Wages - General	500-40110-090	-	-	-	
Car/Mileage Allowance	500-40170-090	1,000	1,000	-	0.00%
Spot Bonus Program	500-40175-090	4,500	4,000	500	12.50%
Conference & Dues	500-40180-090	23,250	22,250	1,000	4.49%
Training	500-40190-090	9,070	9,070	-	0.00%
Office Supplies and Expenses	500-40300-090	13,000	13,000	-	0.00%
Office Equipment Maintenance	500-40320-090	1,600	1,500	100	6.67%
Custodial - Admin	500-40325-090	5,000	5,000	-	0.00%
Legal - General	500-40500-090	25,000	25,000	-	0.00%
Payments to Other Districts	500-40710-090	65,000	63,000	2,000	3.17%
Other Professional Services	500-43000-090	45,000	30,000	15,000	50.00%
Financial Audit	500-43010-090	15,000	15,000	-	0.00%
Cities' Connections Audit	500-43020-090	-	-	-	
Continuing Disclosures to SEC	500-43030-090	4,000	4,000	-	0.00%
Rate Structure Review	500-43040-090	27,000	22,000	5,000	22.73%
Audit of Unincorporated Areas	500-43050-090	-	-	-	-
Bank Service Charges - Miscellaneous	500-43070-090	1,000	1,000	-	0.00%
Human Resource Management	500-43090-090	3,200	3,200	-	0.00%
Advertising and Public Notices	500-43095-090	7,750	7,750	-	0.00%
Rental Expenses	500-48500-090	40,000	40,000	-	0.00%
Unrealized Loss on Investments	500-40580-090	-	-	-	-
Loss on Bond Refunding	500-90010-090	-	-	-	-
Actuarial Calculated Pension Expense	500-91000-090	-	-	-	-
Benefit Expense	500-91100-090	-	-	-	-
<b>TOTAL GENERAL EXPENSES</b>		<b>290,370</b>	<b>266,770</b>	<b>23,600</b>	<b>8.85%</b>
<b>BOARD OF TRUSTEES</b>					
Salaries - Board Members	500-40110-100	45,000	45,000	-	0.00%
Payroll Taxes	500-40120-100	3,600	3,597	3	0.08%
Group Life & Health Insurance	500-40140-100	1,000	934	66	7.07%
Conferences and Training	500-40180-100	40,900	40,900	-	0.00%
Board Functions	500-45010-100	27,800	26,800	1,000	3.73%
<b>TOTAL BOARD OF TRUSTEES EXPENSES</b>		<b>118,300</b>	<b>117,231</b>	<b>1,069</b>	<b>0.91%</b>
<b>DEBT SERVICE EXPENSES</b>					
Interest-General Obligation Bond	500-40610-090	147,802	263,518	(115,716)	-43.91%
Amortization of Issuance Expense	500-40660-090	-	-	-	
Amortization of Bond Insurance	500-40630-090	-	-	-	
Bank Debt Service Charge-Bonds	500-40640-090	13,000	13,000	-	0.00%
Interest-Revenue Bond	500-40650-090	2,498,736	2,940,733	(441,997)	-15.03%
Issuance Expense Revenue Bonds	500-40660-090	1,000,000	-	1,000,000	
Bank Service Charges Revenue Bonds	500-40670-090	2,500	1,750	750	42.86%
<b>TOTAL DEBT SERVICE EXPENSES</b>		<b>\$ 3,662,038</b>	<b>\$ 3,219,001</b>	<b>\$ 443,037</b>	<b>13.76%</b>
<b>TOTAL EXPENSES</b>		<b>20,696,177</b>	<b>19,235,833</b>	<b>1,460,344</b>	<b>7.59%</b>
<b>NET INCOME (LOSS)</b>		<b>\$16,560,794</b>	<b>\$18,436,538</b>	<b>(\$1,875,744)</b>	<b>-10.17%</b>

NORTH DAVIS SEWER DISTRICT  
 COMPARISON OF ADOPTED 2021 BUDGET WITH 2020 BUDGET

	2021 Budget	2020 Budget	Budget Increase (Decrease)	% Of Change
<b>REVENUES:</b>				
Service Charges from Municipalities	\$ 19,618,650	\$ 19,618,650	\$ -	0.00%
Service Charges Paid Direct to District	932,700	932,100	600	0.06%
Property Tax Revenues	10,205,621	10,205,621	0	0.00%
Pretreatment Fees	1,404,000	1,209,000	195,000	16.13%
Lab Fees	9,000	18,000	(9,000)	-50.00%
Interest Earned	500,000	1,300,000	(800,000)	-61.54%
Miscellaneous	-	-	-	-
Rental Income	115,000	115,000	-	0.00%
Impact Fees	4,455,000	4,257,000	198,000	4.65%
Connection, Review, & Dumping Fees	17,000	17,000	-	0.00%
Proceeds from Sale of Bonds	-	-	-	-
Proceeds from State Loan	-	-	-	-
Funds to be Provided from Reserve	37,639,741	9,158,465	28,481,276	310.98%
<b>TOTAL REVENUES</b>	<b>\$ 74,896,712</b>	<b>\$ 46,830,836</b>	<b>\$ 28,065,876</b>	<b>59.93%</b>
<b>EXPENSES:</b>				
Plant Operation Expenses	\$ 10,066,106	\$ 9,649,972	\$ 416,134	4.31%
Biosolids Disposal Expenses	443,830	413,599	30,231	7.31%
Collection System Expenses	4,272,154	3,883,948	388,206	10.00%
Pretreatment Program Expenses	163,032	161,835	1,197	0.74%
Laboratory Operation Expenses	1,054,785	999,325	55,460	5.55%
IT Expenses	625,562	524,152	101,410	0
Debt Service Expenses	3,662,038	3,219,001	443,037	13.76%
General Expenses	290,370	266,770	23,600	8.85%
Board of Trustees Expenses	118,300	117,231	1,069	0.91%
Equipment Purchases	1,141,100	1,181,700	(40,600)	-3.44%
Plant & Collection System Additions	50,085,400	21,287,500	28,797,900	135.28%
Land	-	-	-	-
Bond Principal Payments	9,660,000	11,261,000	(1,601,000)	-14.22%
Loss on Bond Refunding	-	-	-	-
Non-Cash Adjustments				
Amortization of Bond Premium	500,544	500,544	-	0.00%
Amortization of Interest Subsidy	-	-	-	-
Amortization of Bond Issue	-	-	-	-
Amortization of Bond Insurance	-	-	-	-
Compensated Absences	-	-	-	-
Depreciation	(7,186,509)	(6,635,741)	(550,768)	8.30%
Actuarial Calculated Pension Expense	-	-	-	-
Pension Expense	-	-	-	-
Unrealized Gain/Loss from Investments	-	-	-	-
Funds to be Added to Reserve	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 74,896,712</b>	<b>\$ 46,830,836</b>	<b>\$ 28,065,876</b>	<b>59.93%</b>



**2021 Budget Worksheet - for Other Operating Expenses, Equipment Purchases, and Plant and Collection System Additions**

Prepared By: Angela Lupcho Date: December 10, 2020

Responsible Person	Category / Description	Tyler Acct 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>					
	<b>A. Conference and Dues</b>	500-40180-030		\$10,700.00	\$10,700.00	
	1. Plant Superintendent - WEAU annual conf.		\$1,200.00			
	2. Plant Superintendent - WEF national conf.		3,000.00			
	3. Plant Superintendent - membership dues		300.00			
	4. Conferences and plant visits, etc.		1,000.00			
	5. Professional Licenses Electrical, Mechanical, Inst		1,500.00			
	6. Staff WEF memberships		700.00			
	7. WEF Specialty Conference		3,000.00			
	8.					
	<b>B. Training</b>	500-40190-030		43,625.00	43,625.00	
	1. Operator training and seminars		3,000.00			
	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		4,500.00			
	7. Operator certification renewal		400.00			
	8. Generator Maintenance Tech training		2,500.00			
	9. SMRP Annual Conference		3,000.00			
	10. Vaughan Chopper Pump Training		1,250.00			
	11. Control Instrumentation CCST Review Class		4,500.00			
	12. Maintenance Tech WEFTEC		3,000.00			
	13.					
	14.					
	15.					
<i>Myron/Curt</i>	<b>C. Safety Pays</b>	500-40200-030		16,500.00	16,500.00	
	1. Safety Pays		8,500.00			
	2. Safety Pays carryover		8,000.00			
	<b>D. Grit/Screenings/Garbage Disposal</b>	500-40210-030	15,000.00	15,000.00	15,000.00	Extra dumpster added for disposal of concrete and asphalt.
	<b>E. State Permit Fees (DWQ,DAQ,Biosolids,etc.)</b>	500-40230-030		37,000.00	37,000.00	
	1. Permit fees		12,000.00			
	2. Permitting process consultant costs		25,000.00			DWQ work for draft permit for outfall relocation
<i>Kevin</i>	<b>F. Polymer</b>	500-40240-030	145,000.00	145,000.00	150,000.00	Reduce \$5,000 to match 2020 use
	<b>G. Supplies &amp; Materials</b>	500-40250-030		11,000.00	12,000.00	
	1. Cleaning Supplies		5,000.00			
	2. Paint Supplies		2,000.00			
	3. Electrical Supplies		4,000.00			Reduced \$1,000 based on actual costs in 2020
	<b>H. Gasoline/Diesel Fuel (plant, collections, biosolid</b>	500-40260-030	60,000.00	60,000.00	70,000.00	Reduced based on actual costs in 2020.

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
Myron/Curt	I. Safety Supplies	500-40270-030		\$41,480.00	\$44,100.00	
	1. Drug testing, physicals, and hearing tests		\$3,000.00			
	2. SCBA recertification		1,000.00			
	3. Fire extinguisher certification		2,500.00			
	4. Safety equipment and training		4,000.00			
	5. Crane safety inspection and brake test		3,000.00			
	6. First aid supplies		4,000.00			
	7. Confined space/Fall protection equipment		3,000.00			
	8. CPR/First Aid Training		2,500.00			New addition
	9. Hearing tests, sound level survey		2,500.00			
	10. Respirator protection		1,000.00			
	11. Replacement four-gas detector		1,000.00			
	12. Hand, hearing, and eye protection, recertifying electrical gloves		3,500.00			
	13. Safety footwear		4,500.00			
	14. Boiler inspections and pressure vessel inspections		2,500.00			
	15. Gas detector replacement sensors and calibration gas		2,000.00			
	16. New Plant employee ERT training		1,000.00			for Plant new hires
	17. Utah Manufacturer's Association		480.00			
	J. Chlorine	500-40280-030	47,500.00	47,500.00	47,500.00	
	K. Chemical Treatments	500-40290-030		192,000.00	184,000.00	Will not need activated carbon 2021, cost of iron sponge is double activated carbon
	1. Ferric chloride/ferric sulfate		175,000.00			
	2. Iron sponge media		17,000.00			Alternates with Activated Carbon every other year.
	3. Activated carbon for siloxane removal					Replacing second canister activated carbon
	L. Office Supplies & Materials			3,000.00	3,000.00	
	1.		3,000.00			
	M. Repairs and Maintenance - Plant	500-40310-030		442,400.00	356,600.00	
	1. Site					
	a. Properties maintenance and tree removal		5,000.00			
	b. Sprinkler system repairs		6,000.00			
	c. Repair/improve leased agricultural property		5,000.00			
	d. Asphalt patching and crack sealing		20,000.00			Plant needs major asphalt work
	2. Structures					
	a. Fire alarm sys check and certification (Admin, Lab, Plant)		4,500.00			
	b. Pest control		5,000.00			
	3. Equipment, Piping, Valves, Etc.					
	a. Muffin Monster exchange		20,000.00			2 units
	4. HVAC					
	a. Repairs and maintenance		25,000.00			New units in expansion are corroding. 3 units replaced in 2019.
	b. Filters		7,500.00			
	c. Replace Bldg #7 and #9 HVAC, factory coated		20,000.00			
	d. Replace HVAC in ladies locker room		7,500.00			
	5. Electrical and Instrumentation					
	a. Electrical thermal imaging of plant		3,900.00			
	b. Circuit breaker and protective relay testing		60,000.00			Preventative Maintenance task every 5 years.
	c. LED Lighting Bldg #15 final, Warehouse Admin		15,000.00			Rocky Mtn incentives for 3 plant buildings to LED lighting
	d. Update Plant wiring diagram		10,000.00			APCO - increased for more panels
	e. Transformer Oil Sampling		5,000.00			Preventative maintenance completed every 3 years.
	f. Repair medium voltage transformer housings		5,000.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budget Amount	Previous Year Budget Amount	Comments/Explanations
	6. Process Units					
	a. Chlorine and hazardous gas sensors		\$10,000.00			
	b. GBT / BFP belts		16,000.00			
	c. Rebuild Conveyor 15-304		17,000.00			
	7. System Repairs and Maintenance					
	a. Unscheduled system, equip, and instrument repairs		175,000.00			
	N. Small Tools and Minor Equipment	500-40315-030		\$6,000.00	7,500.00	
	1. Tool replacement		6,000.00			Decreased after Grit Project completion
	O. Grounds Maintenance	500-40330-030		89,500.00	61,500.00	
	1. Grounds maintenance		82,000.00			increase 3% as per CPI for contract
	2. Plant weed spray		7,500.00			
	P. Tractor and Truck Expense	500-40340-030		43,000.00	48,000.00	
	1. Truck and tractor maintenance		35,500.00			Reduced \$5,000 from 2020
	2. Tires		7,500.00			
	Q. Plant Landscaping	500-40350-030	1,250.00	1,250.00	1,250.00	
Myron	R. Generator Expense	500-40360-030		73,000.00	63,000.00	Increased for emissions test
	1. Generator maintenance and repairs		60,000.00			
	2. Annual emergency generator service and inspe		3,000.00			
	3. Emission Test both Cummins generators		10,000.00			Required every 5 years (Last 2016 Cummins, 2019 Waukesha)
Engineer	S. Engineer	500-40370-030		10,000.00	10,000.00	
	1. General plant engineering and consulting		10,000.00			
	T. Uniforms Plant	500-40395-030		32,500.00	30,500.00	
	1. Employee laundry uniform service		28,500.00			Increase for new employees
	2. Replacement coats and coveralls		4,000.00			
	U. Security	500-40400-030		55,350.00	\$55,350.00	
	1. Security guard service		55,350.00			
	2.					
Kevin	V. Special Studies	500-40420-030		275,000.00	275,000.00	
Engineer	1. Water Quality Council research and funding		125,000.00			Jointly fund research w/ other POTWs - nutrients etc. Lobbying legislature for WQC bills.
	2. Permit renewal/optimization study for nutrients		150,000.00			Engineering consultantwork to support permit renewal and discharge relocation.
	3.					
	4.					
	5.					
Kevin	W. District Insurance	500-40455-030	270,000.00	270,000.00	225,000.00	Increased for natural disasters adjustment
	X. Utilities	500-40510-030		505,000.00	525,000.00	
	1. Water/Sewer		15,000.00			
	2. Natural Gas		210,000.00			
	3. Electricity		280,000.00			
	<b>Plant Other Operating Expenses Subtotal</b>			<b>\$2,425,805.00</b>	<b>\$2,292,125.00</b>	



Responsible Person	Category / Description	Tyler Acct 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)	500-46000-030		\$521,000.00	\$609,100.00	
	A. Process Equipment					
	1. Process meters		\$10,500.00			Upgrade DO meters as Hach DO meter probes fail with YSL
	2. Aeration Basin flow meters		12,000.00			Upgrading to flow meter to avoid staff in active influent to clean. No more cleaning rags
	3. Process Control Valves		11,000.00			
	4. Upgrade influent flow meter		35,000.00			Convert to radar meter for increased safety and ease of access
	B. Pumps, Compressors, Blowers, Grinders, etc.					
	1. Replace panel Con 5		78,000.00			
	2. Replace 2 RSS Pump VFDs		25,000.00			Replacing #1 and #3. #2 and #4 only remaining.
	3. Replace panel Con 7		60,000.00			
	4. Replace panel Con 8		76,000.00			
	5. Replace Utility Water Pump VFD in Bldg 7		12,500.00			Last VFD to be converted to Yaskawa in Bldg #7. Robicon drive failing.
	C. Electrical/Instrumentation					
	1.					
	2.					
	D. Vehicles					
	1. Replace Plant Loader		171,000.00			Cats buyback program. 2021 price increase net \$3,000 gain after sale of old.
	2. Replace 2012 Operators Truck		30,000.00			Parts running truck, security guard truck, and operation rounds
	3.					
	E. Other Equipment					
	1.					
	2.					
	<b>Plant Equipment Purchases Subtotal</b>			<b>\$521,000.00</b>	<b>\$609,100.00</b>	
<i>Myron/Kevin/ Engineers</i>	<b>III. Additions and Improvements</b> (>20 yr life)	500-46100-030		\$26,162,500.00	\$910,000.00	
	A. Bldg #1 Scrubbing System blower piping		\$100,000.00			
	B. Update launders and weirs on #3 Primary Clarifier		775,000.00			Original fiberglass launders are all broken and need to be upgraded.
	C. Bypass pumping to install new isolation gates		90,000.00			To replace 4 influent gates safely from 2020 gates purchase
	D. Enclose Roy Influent Box and Scrub by Building 13		7,500.00			Jacobs estimate
	E.					
	F.					
	G. Effluent Discharge Relocation Pipeline Final Design		320,000.00			
	H. Effluent Discharge Relocation Pump Station Final Design		700,000.00			Engineering and inspection services
	I. Prepurchase Pipe for Outfall Pipeline		8,000,000.00			
	J. Pipeline CMS		470,000.00			
	K. Pipeline Installation		15,700,000.00			
	L. Pump Station Construction		0.00			Construction to begin in 2022
	M.					
	N.					
	O.					
	P.					
	Q.					
	R.					
	S.					
	T.					
	<b>Plant Additions and Improvements Subtotal</b>			<b>\$26,162,500.00</b>	<b>\$910,000.00</b>	
	<b>Plant Total</b>			<b>\$29,109,305.00</b>	<b>\$3,811,225.00</b>	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<b>BIOSOLIDS DISPOSAL PROGRAM</b>						
<i>Kevin/Alan</i>	<b>I. Other Operating Expenses -</b>					
	A. Conferences and Dues	500-40180-080		\$3,225.00	\$3,175.00	
	1. Biosolids Conference		\$3,000.00			
	2. WEF/WEAU Membership dues and certification renewals		175.00			Land applicator and other operator certifications
	3. AG Resources, LLC business license renewal		50.00			
	B. Training	500-40190-080		500.00	500.00	
	1. Training		500.00			WEAU and other certification CEU training
	2.					
	C. Biosolids/Sludge Disposal	500-40220-080	205,000.00	205,000.00	200,000.00	5 year agreement expired and CPI increase added.
	D. Supplies and Materials	500-40250-080		700.00	700.00	
	1. Office supplies (misc. office and custodial)		300.00			
	2. Sampling supplies		400.00			Moved from Outside Lab Work
	E. Repairs and Maintenance	500-40310-080		4,500.00	4,500.00	
	1. Maintenance - weed spray, etc.		500.00			
	2. Truck scale maintenance and repair		2,000.00			
	3. Wear blades for loader bucket		2,000.00			
	F. Small Tools and Minor Equipment	500-40315-080	1,000.00	1,000.00	1,000.00	Moved from Supplies & Materials
	G. Engineering	500-40370-080		20,000.00	20,000.00	
	1. Prog monit cont dev, trackg programming, reportg, consultation		20,000.00			
	H. Outside Lab Work	500-40380-080		14,900.00	14,900.00	
	1. Laboratory Work					
	a. Biosolids samples analysis		7,000.00			
	b. Deep soil samples analysis		2,500.00			
	c. Composite soil monitoring		5,000.00			
	d. Sample shipping		400.00			
	I. Utilities	500-40510-080		2,700.00	2,700.00	Electricity, water, etc. for pad site operations
	1. Power		700.00			
	2. Portable Toilet		2,000.00			
	3.					
	<b>Biosolids Other Operating Expenses Subtotal</b>			<b>\$252,525.00</b>	<b>\$247,475.00</b>	
<i>Kevin</i>	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)	500-46000-080		\$185,000.00	\$171,500.00	
	A. Caterpillar loader (buy back program)		\$171,000.00			
	B. West Pad Drain Installation		14,000.00			
	C.					
	<b>Biosolids Equipment Purchases Subtotal</b>			<b>\$185,000.00</b>	<b>\$171,500.00</b>	
	<b>Biosolids Total</b>			<b>\$437,525.00</b>	<b>\$418,975.00</b>	

Responsible Person	Category / Description	Tyler Acct 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>					
	<b>A. Conferences and Dues</b>	500-40180-040		\$31,600.00	\$22,150.00	
	1. 2 Personnel - WWETT Convention		\$7,800.00			
	2. Specialty		3,000.00			NASTT
	3. Membership dues and certification renewals		700.00			
	4. 2 Personnel - WEAU Conference		4,800.00			1 person for challenge. 1 person choice Tri-State/WEAU
	5. 3 Personnel - WEFTEC		9,900.00			3 employees
	6. Tri-state conference		3,600.00			Not sending in 2020, planning on 3 employees in 2021
	7. WEAU PWO		1,800.00			Tyler OPS Challenge
	<b>B. Training</b>	500-40190-040		12,000.00	8,500.00	
	1. NASSCO recert/training for five employees		3,500.00			Cert needed every other year \$4000 in 2019, BC will comp in 2021 for cert renewal 2022
	2. Workshops		3,000.00			
	3. NDU training & training with cities		1,500.00			
	4. CMMS training		4,000.00			For Arc Pro, Olderversion not supported soon. 2-employees
	<b>C. Supplies &amp; Materials</b>	500-40250-040		12,600.00	16,000.00	
	1. Gloves		5,000.00			
	2. Janitorial supplies		2,000.00			
	3. Car wash detergent		1,000.00			
	4. Furnace Filters		600.00			
	5. NO2 Gas Calibration Kit		1,000.00			
	6. Unscheduled		3,000.00			
	<b>D. Safety Supplies</b>	500-40270-040		32,000.00	12,200.00	
	1. Signs, barricades, and cone replacement		5,000.00			
	2. Confined space equipment/replacement		19,000.00			Replacing 30 yr old winches that parts are no longer available, \$4,000 each
	3. PPE		3,000.00			
	4. Gas Meter Replacement/Gas sensors/Gas		3,500.00			
	5. First Aid Kits		1,500.00			
	<b>E. Office Supplies and Materials</b>	500-40300-040		10,800.00	2,000.00	
	1. Furniture, Shelving, Appliance		10,000.00			New supplies for new building
	2. Office Supplies Misc		800.00			Moved from equipment purchases/2020 not made purchase yet
	<b>F. Repairs and Maintenance - Building</b>	500-40310-040	10,000.00	10,000.00	0.00	New Account
	<b>F. Small Tools and Minor Equipment</b>	500-40315-040		25,400.00	9,500.00	
	1. Tool replacement		2,500.00			
	2. Cleaning tips replacement		4,000.00			
	3. Cleaning tip insert replacement		2,000.00			
	4. Material for skid replacement		1,000.00			
	5. Misc new tools		8,000.00			Tools needed for the new building, been borrowing from Plant
	6. Vehicle lighting new/repair/replacement		5,800.00			Moved from \$4800 2020 lighting for 2020 truck not purchased
	7. Cues 6-inch skids		2,100.00			
	<b>G. Sewer Lines Repair and Maintenance</b>	500-40390-040		52,800.00	49,800.00	
	1. Collection system maintenance		18,000.00			
	2. Sewer line repairs		20,000.00			
	3. State VRS GPS service subscription		800.00			
	4. Misc parts and supplies		5,000.00			
	5. Manhole supplies		8,000.00			
	6. A Better Connection call service		1,000.00			
	<b>H. Uniforms Collections</b>	500-40395-040		2,100.00	2,100.00	
	1. Coats and coveralls		1,500.00			
	2. Rain gear replacement		600.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	I. Cleaning and TV Lines	500-40440-040		\$26,800.00	26,800.00	
	1. Spare parts for TV van and cleaning equip.		\$10,500.00			
	2. UDOT permit fees		800.00			
	3. CCTV Repairs-loaner equipment-shipping		15,500.00			
	J. Blue Stakes Program	500-40450-040		11,000.00	9,000.00	
	1. Blue Stakes program		9,000.00			Increase in tickets
	2. Marking paint/flags		2,000.00			Increase in pricing
	K. Sewer Backup Fund	500-40460-040	20,000.00	20,000.00	20,000.00	
	L. General Collections Engineering	500-40370-040	0.00	0.00	0.00	
	M. Update Collection System Master Plan	500-40480-040		334,000.00	97,000.00	
Marianka/Andrew	1. Collection sys support/Asset Mgmt/Cond assess		85,000.00			
	2. General collections engineering		15,000.00			
	3. Master Plan update		234,000.00			
	N. Legal	500-40500-040	3,000.00	3,000.00	3,000.00	
	O. Utilities	500-40510-040	25,000.00	25,000.00	25,000.00	New building estimates - may need adjustment
	<b>Collection System Other Operating Expenses Subtotal</b>			<b>\$609,100.00</b>	<b>\$303,050.00</b>	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Steve	<b>II. Equipment Purchases</b> (Cap Exp > \$2,500; < 20yr life)	500-46000-040		\$63,100.00	\$101,000.00	
	A. Cues Shorty Transporter		\$6,100.00			
	B. New Line Truck		57,000.00			Adding new truck to the fleet
	<b>Collection System Equipment Purchases Subtotal</b>			<b>\$63,100.00</b>	<b>\$101,000.00</b>	
Steve/Kevin /Engineer /Andrew/Marianka	<b>III. Additions and Improvements</b> (> 20 yr life)	500-46100-040		\$23,922,900.00	\$20,289,000.00	
	A. Rehabilitation/Lining Projects Des, CMS, and Constr					
	1. Lining Project 8 Carryover					
	a. Design and CMS		\$120,000.00			
	b. Construction		2,000,000.00			
	2. Lining Project 9					
	a. Design and CMS		500,000.00			
	b. Construction		9,604,000.00			
	3. Lining Project 10					
	a. Design and Bidding		310,000.00			
	B. MP Project East Outfall Ph 3 and 5600 S Replacement					
	1. CMS		20,000.00			
	2. Construction		750,000.00			
	C. 1800 North					
	1. CMS		565,000.00			
	2. Construction		8,933,900.00			
	D. Manhole Rehabilitation Design					
	1. Design		150,000.00			
	2. Construction		750,000.00			
	E. West Davis Corridor Design Review for Const & Insp		220,000.00			Reimbursable by UDOT
	F.					
	G.					
	H.					
	<b>Collection System Additions and Improvements Subtotal</b>			<b>\$23,922,900.00</b>	<b>\$20,289,000.00</b>	
	<b>Collection System Total</b>			<b>\$24,595,100.00</b>	<b>\$20,693,050.00</b>	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Jonas	<b>PRETREATMENT</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conference and Dues	500-40180-050		\$3,780.00	\$3,780.00	
	1. EPA Region 8 - Pretrt Conf - 1 person		\$2,000.00			
	2. WEAU		1,600.00			
	3. WEF membership dues		180.00			
	4.					
	5.					
	B. Training	500-40190-050		3,100.00	3,100.00	
	1. Training (EPA, WEAU, etc.)		3,000.00			Training for new Pretreatment Coordinator
	2. Other		100.00			
	3.					
	4.					
	5.					
	C. Supplies and Materials	500-40250-050		3,800.00	3,800.00	
	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	500-40270-050		500.00	500.00	
	1. Safety supplies		500.00			
	2.					
	E. Repairs and Maintenance	500-40310-050	1,000.00	1,000.00	1,000.00	
	F. Small Tools and Minor Equipment	500-40315-050		300.00	0.00	New account
	1. Pocket Pro pH Meter		300.00			
	F. Engineer	500-40370-050	0.00	0.00	0.00	
	G. Local Limits	500-40490-050	0.00	0.00	0.00	
	H. Uniforms/Coats & Coveralls	500-40395-050	300.00	300.00	300.00	
	I. Legal	500-40500-050	2,000.00	2,000.00	0.00	
	J. Utilities	500-40510-050	1,500.00	1,500.00	1,000.00	
	K. Pretreatment Awards Program	500-45000-050	1,000.00	1,000.00	1,000.00	
	<b>Pretreatment Other Operating Expenses Subtotal</b>			<b>\$17,280.00</b>	<b>\$14,480.00</b>	
	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)	500-46000-050		\$0.00	\$17,400.00	
	A.					
	B.					
	C.					
	D.					
	E.					
	<b>Pretreatment Equipment Purchases Subtotal</b>			<b>\$0.00</b>	<b>\$17,400.00</b>	
	<b>Pretreatment Total</b>			<b>\$17,280.00</b>	<b>\$31,880.00</b>	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
Ken	<b>LABORATORY</b>					
	<b>I. Other Operating Expenses -</b>					
	A. Conferences and Dues	500-40180-060		\$7,000.00	\$7,000.00	
	1. PITTCON®, ACS®, AWWA®, conference, etc.		\$3,000.00			
	2. TNI®-WEFTEC® WQTC® Conference, etc.		3,000.00			
	3. Membership dues		1,000.00			
	B. Training	500-40190-060		6,200.00	6,200.00	
	1. WEAU® annual conference for two, etc.		3,200.00			
	2. WEF® Nutrients, ISWP®, Tri-State conference, etc.		3,000.00			
	3.					
	C. Lab Cert, Proficiency Testg and QA Fees	500-40205-060		52,000.00	48,000.00	
	1. SAW Environmental Consulting		28,000.00			
	2. Proficiency Testing and Certification Fees		24,000.00			Increase for updates; no increases for past 5 years
	D. Supplies and Materials	500-40250-060		99,950.00	99,950.00	
	1. Argon Gas - For Mercury Analysis		2,500.00			
	2. Other Gases		500.00			
	3. Chemical Disposal - Mostly Mercury		3,500.00			
	4. Janitorial Supplies		1,000.00			
	5. Centrifuge tubes		5,000.00			
	6. Detergents for labware and PPE		600.00			
	7. Office supplies		1,500.00			
	8. Glassware - BOD bottles, labware, etc.		2,000.00			
	9. Gloves - PPE		2,500.00			
	10. Hach® BOD - Chemical Reagents/Supplies		3,000.00			
	11. Hach® COD - Chemical Reagents/Supplies		10,000.00			
	12. Hach® Chlorine - Chemical Reagents/Supplies		1,500.00			
	13. Hach® Nutrients - Chemical Reagents/Supplies		30,000.00			
	14. Hach® sTKN - Chemical Reagents/Supplies		3,500.00			
	15. Hach® Turbidity - Chemical Reagents/Supplies		500.00			
	16. Hach® Vol. Acids - Chemical Reagents/Supplies		4,000.00			
	17. Forms and labels		1,500.00			
	18. Microbiological - Chemical Reagents/Supplies		5,000.00			
	19. O&G - Chemical Reagents/Supplies		2,000.00			
	20. Pipettes and tips		3,500.00			
	21. PC-Titrate		2,000.00			
	22. Handsoaps and Treatments		350.00			
	23. Sampling Containers and Devices		6,000.00			
	24. TSS - Chemical Reagents/Supplies		3,000.00			
	25. Unscheduled Purchases		3,000.00			
	26. Water Treatment - Services and Supplies		2,000.00			
	27.					
	28.					
	29.					
	30.					
	31.					
	32.					
	33.					
	E. Safety Supplies	500-40270-060		2,500.00	2,500.00	
	1. General		1,500.00			
	2. Training		1,000.00			

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
	F. Repairs and Maintenance	500-40310-060		\$46,000.00	\$46,000.00	Custodial moved to separate account
	1. Unscheduled		\$12,000.00			
	2. Auto samplers		12,000.00			
	3. Merlin		3,500.00			
	4. PC-Titrate		3,000.00			
	5. Spectrophotometers		3,000.00			
	6. HVAC building		6,000.00			
	7. HVAC filters		3,000.00			
	8. General Lab Repair_Painting, Carpet, etc.		3,500.00			
	9.					
	10.					
	11.					
	12.					
	G. Small Tools and Minor Equipment	500-40315-060	12,000.00	12,000.00	12,000.00	
	H. Custodial - Lab	500-40325-060	8,000.00	8,000.00	8,000.00	
	I. Outside Lab Work (Pretreatment, Plant, e	500-40380-060	25,000.00	25,000.00	20,000.00	Increased for additional lab analysis
	J. Uniforms - Lab	500-40395-060		500.00	500.00	
	1. Lab Coats, Scrubs, etc.		500.00			
	K. Special Studies/Education	500-40420-060		7,500.00	2,500.00	
	1. General		2,500.00			
	2. UPS replacement study		5,000.00			
	L. Utilities	500-40510-060		50,000.00	60,000.00	
	1. Electricity		35,000.00			
	2. Natural gas		15,000.00			
	3.					
	<b>Laboratory Other Operating Expenses Subtotal</b>			<b>\$316,650.00</b>	<b>\$312,650.00</b>	
	<b>II. Equipment Purchases</b> (Cap Exp>\$2,500;<20yr life)	500-46000-060		<b>\$130,000.00</b>	<b>\$78,000.00</b>	
	A. Programming and Upgrades to LIMS System		\$19,000.00			Carl's progrmg and mods. Carryover from 2020.
	B. PSI Mercury Analyzer - Replacement		38,000.00			Moved from 2020.
	C. Seal® Analyzer to replace nutrient analysis by Hach® metho		58,000.00			
	D. HVAC unit in Lab		10,000.00			
	E. Refrigerator		5,000.00			
	F.					
	G.					
	H.					
	I.					
	J.					
	K.					
	<b>Laboratory Equipment Purchases Subtotal</b>			<b>\$130,000.00</b>	<b>\$78,000.00</b>	
	<b>Laboratory Total</b>			<b>\$446,650.00</b>	<b>\$390,650.00</b>	



Responsible Person	Category / Description	Tyler Acct 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	500-40190-070		\$6,200.00	\$5,900.00	
	1. Fiber termination, testing and certification		\$2,000.00			
	2. GIS Training		2,200.00			
	3. IT Training for NDS District employees		2,000.00			
	B. Supplies and Materials	500-40250-070		3,100.00	2,000.00	
	1. Fiber optic cabling		900.00			
	2. Fiber optic ends		1,600.00			
	3. Other cabling and supplies		600.00			
	C. Repairs and Maintenance	500-40310-070		205,500.00	191,530.00	
<i>Kevin/Jason</i>	1. Administrative/General					
	a. Network hardware and parts		10,000.00			
	b. Hardware replacement (incl. printers, monitors)		8,000.00			
	c. Hardware, appliance, and wireless maintenance		6,000.00			
	d. Software maintenance		38,000.00			Includes Incode and CAFR Online maintenance
	e. Cloud and SaaS charges		15,000.00			
<i>Myron/Jason</i>	2. Plant					
	a. SCADA/network parts		7,500.00			
	b. SCADA maintenance		18,000.00			
	c. Process network software maintenance		15,500.00			Ifix, OpsLog, Hydromantis, ScadaTec,
	d. Auto Cad License		1,800.00			Yearly fee
	e. Cummins Insight		2,000.00			
	f. Hydromantis recalibration		8,000.00			
	g. Safety software purchase		1,500.00			
<i>Steve/Jason</i>	3. Collection/Pretreatment					
	a. Collection software maintenance		40,200.00			
	b. Pretreatment software maintenance		4,000.00			
<i>Ken/Jason</i>	4. Laboratory					
	a. Software maintenance (LIMS, Doc Locator, NWA)		30,000.00			
	D. Small Tools and Minor Equipment	500-40315-070	600.00	600.00	400.00	
	E. Uniforms - IT	500-40395-070	600.00	600.00	500.00	
	F. Internet and Telephone	500-40520-070		22,000.00	20,000.00	
	1. Internet and telephone service (ISP)		22,000.00			
	G. Cellular Service	500-40530-070		\$53,400.00	43,400.00	
	1. Mobile phones and data plans (admin, plant, coll, lab, Bd.)		38,000.00			
	2. Mobile service for flow monitoring		10,000.00			New addition
	3. GPS on vehicles		1,800.00			
	4. Cellular hardware and accessories		3,600.00			
	<b>IT Other Operating Expenses Subtotal</b>			<b>\$291,400.00</b>	<b>\$200,330.00</b>	
<i>Jason/Kevin</i>	<b>II. Equipment Purchases (Cap Exp &gt; \$2,500; &lt; 20yr life)</b>			<b>\$232,000.00</b>	<b>\$176,700.00</b>	
	A. Access Control & Cameras (Lab, Bldg 16)		\$21,000.00			
	B. Plan/Prep for IT Center (Design, Power prep)		40,000.00			
	C. Replace VMWare Host Servers (3 each)		40,000.00			
	D. Switch Upgrades		21,000.00			
	E. Replace Wireless Network Hardware		75,000.00			
	F. Document archiving and management project		35,000.00			
	<b>IT Equipment Purchases Subtotal</b>			<b>\$232,000.00</b>	<b>\$176,700.00</b>	
	<b>IT Total</b>			<b>\$523,400.00</b>	<b>\$377,030.00</b>	

Responsible Person	Category / Description	Tyler Acct 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	500-40170-090	\$1,000.00	\$1,000.00	\$1,000.00	Mobile deposits reduced travel to bank
	B. Conferences and Dues	500-40180-090		23,250.00	22,250.00	
	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.)		1,500.00			Da. Co. Leadership Training
	5. Professional membership dues		1,000.00			
	6. UASD membership dues		12,500.00			
	7. GFOA dues etc. UGFOA, APA and GAAP update		650.00			
	C. Training	500-40190-090		9,070.00	9,070.00	
	1. Training supplies		2,200.00			
	2. Training manuals		100.00			Accounting and other
	3. Accountant training		4,600.00			GFOA 3000 Conferences (UGFOA) 1600
	4. Accountant certification exams		370.00			Now offered online - travel costs removed.
	5. Human Resources training		1,800.00			Admin Asst
	D. Spot Bonus Program	500-40175-090	4,500.00	4,500.00	4,000.00	
	E. Office Supplies and Expenses	500-40300-090	13,000.00	13,000.00	13,000.00	Supplies + reference books (State Code,FLSA,etc.) - moved from 1511.01
	F. Custodial - Admin	500-40325-090	5,000.00	5,000.00	5,000.00	Moved from Plant Repairs & Maintenance
<i>Kevin/Angela</i>	G. Repairs and Maintenance - Office Equip.	500-40320-090		1,600.00	1,500.00	
	1. Copy machine		1,600.00			
	2. Filing cabinet					
	H. Bond Issuance Expense	500-40660-090	1,000,000.00	1,000,000.00	0.00	Added in anticipation of refunding/issuing new bonds
<i>Angela</i>	I. Payments to Other Districts	500-40710-090	65,000.00	65,000.00	63,000.00	
	J. Engineer	500-40370-090		0.00	0.00	
	K. Legal	500-40500-090	25,000.00	25,000.00	25,000.00	
<i>Angela</i>	L. Other Professional Services	500-43000-090	45,000.00	45,000.00	30,000.00	Increased for Investment Advisor services
<i>Angela</i>	M. Financial Audit	500-43010-090	15,000.00	15,000.00	15,000.00	
<i>Angela</i>	N. Continuing Disclosures to SEC	500-43030-090	4,000.00	4,000.00	4,000.00	
<i>Kevin/Angela</i>	O. Rate Structure Review	500-43040-090		27,000.00	22,000.00	
	1. User Charge System update		2,000.00			
	2. Impact fee study(incl. coll. sys. costs)		25,000.00			
<i>Angela</i>	P. Audit of Uninc Areas & Other Audits	500-43050-090	0.00	0.00	0.00	Davis unincorporated, Falcon Hill, HAFB housing
	Q. Bank Serv. Chgs. Etc. (Misc.)	500-43070-090	1,000.00	1,000.00	1,000.00	
<i>Angela</i>	R. Bank Custodial Fees	500-43080-090	0.00	0.00	0.00	
<i>Kevin</i>	S. Human Resource Management	500-43090-090		3,200.00	3,200.00	
	1. Personnel Systems & Service (Mike Swallow)		3,200.00			
	T. Advertising and Public Notices	500-43095-090		7,750.00	7,750.00	
	1. Equipment Bid Advertising		4,000.00			Moved from Plant Repairs & Maintenance
	2. Hiring advertising, etc.		3,000.00			Moved from Human Resource Management
	3. Public Notices Advertisement		750.00			Legal notice costs for public notices
<i>Kevin</i>	U. Rental Expenses	500-48500-090		40,000.00	40,000.00	
	1. Maintenance and repairs		40,000.00			
	2.					
<i>Angela</i>	V. Impact Fee Expense	500-39010		45,000.00	43,000.00	Changed to Contra Revenue Account/Increased impact fees
	<b>General Other Operating Expenses Subtotal</b>			<b>\$1,335,370.00</b>	<b>\$309,770.00</b>	
<i>Kevin</i>	<b>II. Equipment Purchases</b>	500-46000-090		\$10,000.00	\$10,000.00	
	A. Office Furniture & Fixtures		\$10,000.00			
	<b>General Equipment Purchases Subtotal</b>			<b>\$10,000.00</b>	<b>\$10,000.00</b>	
	<b>General Total</b>			<b>\$1,345,370.00</b>	<b>\$319,770.00</b>	

Responsible Person	Category / Description	Tyler Acct Number	Itemized Amounts	Total Account No. Budgeted Amount	Previous Year Budget Amount	Comments/Explanations
<i>Kevin/Andy</i>	<b>BOARD OF TRUSTEES</b>					
	<b>I. Other Operating Expenses -</b>					
	<b>A. Conferences and Training</b>					
		500-40180-100		\$40,900.00	\$40,900.00	
	1. WEAU annual conference - 8 Board members		\$12,800.00			
	2. WEF national conference - 8 Board members		24,000.00			
	3. Professional organization memberships		1,100.00			WEF membership for Board members
	4. Board Training		3,000.00			
	5.					
	<b>B. Board Functions</b>					
		500-45010-100		27,800.00	26,800.00	
	1. Summer party		13,000.00			
	2. Golf tournament		2,000.00			
	3. Christmas empl. luncheon and Bd. Dinner, w/empl & Bd. gifts		5,500.00			
	4. Lunch meetings		800.00			
	5. Personnel recognition-flowers, annual brkfst, retirmt gifts, etc.		6,500.00			
	6. Board member election		0.00			Every 4 years for unincorporated seat (next 2023)
	7.					
	<b>Board of Trustees Other Operating Expenses Subtotal</b>			<b>\$68,700.00</b>	<b>\$67,700.00</b>	
	<b>Board of Trustees Total</b>			<b>\$68,700.00</b>	<b>\$67,700.00</b>	

## SUMMARY

Plant Total	\$29,109,305.00	\$3,811,225.00
Biosolids Program Total	437,525.00	418,975.00
Collection System Total	24,595,100.00	20,693,050.00
Pretreatment Total	17,280.00	31,880.00
Laboratory Total	446,650.00	390,650.00
IT Total	523,400.00	377,030.00
General Total	1,345,370.00	319,770.00
Board of Trustees Total	68,700.00	67,700.00
<b>Grand Total</b>	<b>\$56,543,330.00</b>	<b>\$26,110,280.00</b>

## CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE SEPTEMBER 2020

(All items indexes. 1982-84=100 unless otherwise noted. Not seasonally adjusted.)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending						Year ending		
	Sep 2019	Aug 2020	Sep 2020	Aug 2020	Sep 2020	Sep 2020	Sep 2019	Aug 2020	Sep 2020	Aug 2020	Sep 2020	Sep 2020
U. S. City Average.....	256.759	259.918	260.280	1.3	1.4	0.1	250.251	253.597	254.004	1.4	1.5	0.2
West.....	272.102	276.443	276.422	1.9	1.6	0.0	263.328	268.075	268.261	2.2	1.9	0.1
West – Size Class A <sup>1</sup> .....	281.350	285.441	284.925	2.0	1.3	-0.2	270.931	275.518	275.247	2.3	1.6	-0.1
West – Size Class B/C <sup>2</sup> .....	157.738	160.528	160.846	1.8	2.0	0.2	157.260	160.249	160.629	2.0	2.1	0.2
Mountain <sup>3</sup> .....	105.822	107.719	107.735	2.1	1.8	0.0	105.885	107.934	107.989	2.1	2.0	0.1
Pacific <sup>3</sup> .....	105.701	107.309	107.292	1.8	1.5	0.0	105.669	107.503	107.584	2.2	1.8	0.1
Los Angeles-Long Beach-Anaheim, CA.....	276.054	280.116	279.366	2.0	1.2	-0.3	266.517	270.563	270.257	2.2	1.4	-0.1
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending						Year ending		
	Sep 2019	Jul 2020	Sep 2020	Jul 2020	Sep 2020	Sep 2020	Sep 2019	Jul 2020	Sep 2020	Jul 2020	Sep 2020	Sep 2020
Riverside-San Bernardino-Ontario, CA <sup>3</sup> .....	106.412	107.640	108.201	1.7	1.7	0.5	106.473	108.055	108.684	2.1	2.1	0.6
San Diego-Carlsbad, CA.....	301.033	305.611	304.443	2.1	1.1	-0.4	284.107	288.956	287.515	2.7	1.2	-0.5
Urban Hawaii.....	282.106	285.725	287.529	1.3	1.9	0.6	278.876	282.809	284.455	1.7	2.0	0.6
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending						Year ending		
	Aug 2019	Jun 2020	Aug 2020	Jun 2020	Aug 2020	Aug 2020	Aug 2019	Jun 2020	Aug 2020	Jun 2020	Aug 2020	Aug 2020
Phoenix-Mesa-Scottsdale, AZ <sup>4</sup> .....	143.760	145.849	146.395	2.0	1.8	0.4	142.070	144.415	145.147	2.0	2.2	0.5
San Francisco-Oakland-Hayward, CA.....	295.490	300.032	300.182	1.6	1.6	0.0	288.514	292.420	293.062	1.3	1.6	0.2
Seattle-Tacoma-Bellevue, WA.....	280.286	281.055	284.905	0.9	1.6	1.4	274.520	276.244	281.131	1.0	2.4	1.8
Urban Alaska.....	230.406	225.245	226.984	-3.8	-1.5	0.8	226.667	224.914	226.874	-1.8	0.1	0.9

1 Population over 2,500,000    2 Population 2,500,000 and under, Dec 1996 = 100    3 Dec 2017=100    4 Dec 2001=100

**NOTE:** In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI): [www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf](http://www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf)

1967=100 base year indexes and tables with semiannual and annual average data are available at: [www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm](http://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm)

Release date October 13, 2020. The next release date is scheduled for November 12, 2020. 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, 2021**

NET REVENUES AS DEFINED BY BOND COVENANTS:

Total Operating Revenues	\$21,981,350
Non Operating Revenues	
Property Taxes	5,622,021
Impact Fees	4,500,000
Other Revenue	1,352,300
	33,455,671
Less - operating expenses (excluding depreciation)	9,847,630
	\$23,608,041
<b>AGGREGATE DEBT SERVICE</b>	
Interest	2,498,736
Principal	6,105,000
	\$8,603,736
<b>AGGREGATE DEBT SERVICE</b>	\$8,603,736
<b>NET REVENUES DIVIDED BY AGGREGATE DEBT SERVICE</b>	2.74
<b>MINIMUM REQUIREMENT</b>	1.00
Net Revenue	\$23,608,041
Amount maintained in Revenue Fund for debt service	0
	0
<b>NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE</b>	\$23,608,041
<b>AGGREGATE DEBT SERVICE</b>	\$8,603,736
<b>NET REVENUES AND AMOUNTS MAINTAINED FOR DEBT SERVICE  DIVIDED BY AGGREGATE DEBT SERVICE</b>	2.74
<b>MINIMUM REQUIREMENT</b>	1.15

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