

Central Davis Sewer District - Draft Tentative 2026 Budget

TREATMENT PLANT 2025-2026 Budget

	Expended 2024	Budget 2025	To Date Expended 2025	Forecast to go 2025	Forecast Total 2025	Budget 2026
OPERATING REVENUES						
Service Charges	5,400,831	5,224,000	4,840,406	1,210,000	6,050,406	5,850,000
Property Taxes	917,248	825,000	87,854	737,146	825,000	825,000
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Total Oper. Revenue	6,318,079	6,049,000	4,928,260	1,947,146	6,875,406	6,675,000
OPERATING EXPENSES						
Salaries & Wages	1,168,269	1,413,000	971,620	441,380	1,413,000	1,490,000
Employee Benefits	527,358	693,000	518,260	174,740	693,000	731,000
Board of Trustee Fees	27,084	25,000	23,875	1,125	25,000	42,500
Office Supply/Expense	16,855	103,000	67,417	35,583	103,000	114,000
Repairs & Maintenance	1,008,270	1,625,000	742,271	882,729	1,625,000	1,666,000
Utilities	578,806	700,000	446,315	125,000	571,315	628,000
Chemicals	775,477	994,000	658,096	335,904	994,000	1,089,000
Chemical Analysis	50,698	87,000	42,340	44,660	87,000	70,000
Professional Services	246,304	380,000	315,968	64,032	380,000	500,000
Insurance & Bonds	131,199	176,000	157,510	0	157,510	189,000
Miscellaneous	77,909	109,000	84,889	24,111	109,000	109,000
Depreciation	1,818,605	1,834,000	1,528,333	305,667	1,834,000	1,834,000
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Total Oper. Expense	6,426,834	8,139,000	5,556,893	2,434,931	7,991,825	8,462,500
OPERATING INCOME	(108,755)	(2,090,000)	(628,633)	(487,785)	(1,116,419)	(1,787,500)
NON-OPERATING INCOME (EXPENSE)						
Interest Income	396,278	408,000	524,658	100,000	624,658	500,000
Impact Fees	454,440	116,000	470,544	24,000	494,544	275,000
Sundry Revenue	60,675	36,000	56,468	0	56,468	30,000
Interest on Bonds	(825)	0				0
Sale of Property-Cost to Cure (UDOT)		10,839,000	10,795,897	0		
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Non-Oper Inc./Loss	910,568	11,399,000	11,847,567	124,000	1,175,670	805,000
GROSS INCOME	801,813	9,309,000	11,218,933	(363,785)	59,251	(982,500)
OTHER EXPENDITURES						
Bond Retirement	161,000	0	0	0	0	0
Capital Improvements	1,934,717	2,170,000	886,446	1,283,554	2,170,000	2,990,000
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Total Other Expenditures	2,095,717	2,170,000	886,446	1,283,554	2,170,000	2,990,000
NET INCOME	(1,293,904)	7,139,000	10,332,487	(1,647,339)	(2,110,749)	(3,972,500)
ADD DEPRECIATION	1,818,605	1,834,000	1,528,333	305,667	1,834,000	1,834,000
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CASH INCR/DECR.	524,701	8,973,000	11,860,820	(1,341,672)	(276,749)	(2,138,500)

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COLLECTIONS SYSTEM 2025-2026 Budget

	Expended 2024	Budget 2025	To Date Expended 2025	Forecast to go 2025	Forecast Total 2025	Budget 2026
OPERATING REVENUES						
Service Charges	1,989,827	2,298,000	1,830,098	580,000	2,410,098	2,836,000
Property Taxes	0	0	0	0		0
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Total Oper. Revenue	1,989,827	2,298,000	1,830,098	580,000	2,410,098	2,836,000
OPERATING EXPENSES						
Salaries & Wages	916,914	1,062,000	764,310	297,690	1,062,000	1,145,000
Employee Benefits	413,711	521,000	292,172	228,828	521,000	560,000
Office Supply/Expense	16,649	38,000	14,016	23,984	38,000	41,000
General Maintenance	121,661	279,000	134,039	144,961	279,000	287,000
Collection Repairs/Claims	154,663	870,000	215,377	654,623	870,000	888,000
Professional Services	20,845	226,000	46,031	179,969	226,000	260,000
Insurance & Bonds	113,666	156,000	153,132	0	153,132	191,415
Miscellaneous	13,619	41,000	15,807	25,193	41,000	42,000
Depreciation	604,551	555,120	462,600	92,520	555,120	555,120
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Total Oper. Expense	2,376,279	3,748,120	2,097,483	1,647,769	3,745,252	3,969,535
GROSS INCOME	(386,452)	(1,450,120)	(267,385)	(1,067,769)	(1,335,154)	(1,133,535)
OTHER ITEMS						
Sundry Revenue	0	0	6,840	0	6,840	0
Capital Improvements	100,317	2,610,000	508,488	2,512,000	3,020,488	4,530,000
UDOT Reimburse P/S						3,500,000
Total Other Expenditures	<hr/> 100,317	<hr/> 2,610,000	<hr/> 501,648	<hr/> 2,512,000	<hr/> 3,013,648	<hr/> 1,030,000
NET INCOME	(486,769)	(4,060,120)	(769,033)	(3,579,769)	(4,348,802)	(2,163,535)
ADD DEPRECIATION	604,551	555,120	462,600	92,520	555,120	555,120
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CASH INCR/DECR.	117,782	(3,505,000)	(306,433)	(3,487,249)	(3,793,682)	(1,608,415)

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TREATMENT PLANT AND COLLECTION SYSTEM 2025-2026 Budget

	Expended 2024	Budget 2025	To Date Expended 2025	Forecast to go 2025	Forecast Total 2025	Budget 2026
OPERATING REVENUES						
Service Charges	7,390,658	7,522,000	6,670,504	1,790,000	8,460,504	8,686,000
Property Taxes	917,248	825,000	87,854	737,146	825,000	825,000
Total Oper. Revenue	8,307,906	8,347,000	6,758,358	2,527,146	9,285,504	9,511,000
OPERATING EXPENSES						
Salaries & Wages	2,085,183	2,475,000	1,735,930	739,070	2,475,000	2,635,000
Employee Benefits	941,069	1,214,000	810,431	403,569	1,214,000	1,291,000
Board of Trustee Fees	27,084	25,000	23,875	1,125	25,000	42,500
Office Supply/Expense	33,504	141,000	81,433	59,567	141,000	154,000
Repairs & Maintenance	1,129,931	1,904,000	876,309	1,027,691	1,904,000	2,841,000
Utilities	578,806	700,000	446,315	253,685	700,000	628,000
Trunk System Repairs	154,663	870,000	215,377	654,623	870,000	888,000
Chemicals	775,477	994,000	658,096	335,904	994,000	1,089,000
Chemical Analysis	50,698	87,000	42,340	44,660	87,000	70,000
Professional Services	267,149	606,000	361,999	244,001	606,000	760,000
Insurance & Bonds	244,865	332,000	310,642	0	310,642	380,000
Miscellaneous	91,528	150,000	100,697	49,303	150,000	151,000
Depreciation	2,423,156	2,389,120	1,990,933	398,187	2,389,120	2,389,120
Total Oper. Expense	8,803,113	11,887,120	7,654,376	4,211,386	11,865,762	13,318,620
OPERATING INCOME	(495,207)	(3,540,120)	(896,018)	(1,684,240)	(2,580,258)	(3,807,620)
NON-OPERATING INCOME (EXPENSE)						
Interest Income	396,278	408,000	524,658	100,000	624,658	500,000
Impact Fees	454,440	116,000	470,544	24,000	494,544	275,000
Sundry Revenue	60,675	36,000	63,308	0	63,308	30,000
Interest on Bonds	(825)	0	0	0	0	0
Revenue Bond Proceeds-UDOT	0	10,839,000	10,795,897	0	0	3,500,000
Non-Oper Inc./Loss	910,568	11,399,000	11,854,407	124,000	1,182,510	4,305,000
GROSS INCOME	415,361	7,858,880	10,958,389	(1,560,240)	(1,397,748)	497,380
OTHER EXPENDITURES						
Bond Retirement	0	161,000	0	0	0	0
Capital Improvements	2,035,034	4,780,000	1,394,934	3,398,446	5,190,488	7,520,000
Total Other Expenditures	2,035,034	4,941,000	1,394,934	3,398,446	5,190,488	7,520,000
NET INCOME	(1,619,673)	2,917,880	9,563,454	(4,958,686)	(6,588,237)	(7,022,620)
ADD DEPRECIATION	2,423,156	2,389,120	1,990,933	398,187	2,389,120	2,389,120
CASH INCR/DECR.	803,483	5,307,000	11,554,387	(4,560,499)	(4,199,117)	(4,633,500)