Central Davis Sewer District
Tentative Budget
2021
## TREATMENT PLANT 2020-2021 Budget

<table>
<thead>
<tr>
<th></th>
<th>Expended 2019</th>
<th>Budget 2020</th>
<th>To Date Expended 2020</th>
<th>Forecast To Go 2020</th>
<th>Forecast Total 2020</th>
<th>Budget 2021</th>
</tr>
</thead>
</table>

### OPERATING REVENUES

- **Service Charges**: $3,504,099 to $3,600,000, forecast $3,151,000
- **Property Taxes**: $809,945 to $750,000, forecast $626,385

**Total Oper. Revenue**: $4,314,045 to $4,350,000, forecast $3,913,000

### OPERATING EXPENSES

- **Salaries & Wages**: $733,345 to $943,000, forecast $820,000
- **Employee Benefits**: $345,312 to $474,000, forecast $422,600
- **Board of Trustee Fees**: $25,000 to $25,000, forecast $25,000
- **Office Supply/Expense**: $45,960 to $58,000, forecast $50,000
- **Repairs & Maintenance**: $605,071 to $700,000, forecast $624,000
- **Utilities**: $357,858 to $425,000, forecast $394,000
- **Chemicals**: $289,485 to $402,000, forecast $311,000
- **Chemical Analysis**: $33,532 to $72,000, forecast $67,000
- **Professional Services**: $223,878 to $320,000, forecast $298,000
- **Insurance & Bonds**: $71,015 to $81,000, forecast $72,000
- **Miscellaneous**: $73,679 to $82,000, forecast $70,000
- **Depreciation**: $1,616,280 to $1,658,877, forecast $1,658,877

**Total Oper. Expense**: $4,420,413 to $5,240,877, forecast $4,733,483

### OPERATING INCOME

**Operating Income**: $(1,047,781) to $(890,877), forecast $(820,483)

### NON-OPERATING INCOME (EXPENSE)

- **Interest Income**: $254,971 to $165,000, forecast $82,000
- **Impact Fees**: $439,363 to $500,000, forecast $400,000
- **Sundry Revenue**: $56,271 to $23,000, forecast $25,000
- **Interest on Bonds**: $(4,835) to $(6,000), forecast $(5,000)
- **Sale of Property-Cost to Cure (UDOT)**: $0 to $0, forecast $0

**Non-Oper Inc./Loss**: $692,972 to $682,000, forecast $819,000

### GROSS INCOME

**Gross Income**: $(354,809) to $(208,877), forecast $(1,483)

### OTHER EXPENDITURES

- **Bond Retirement**: $0 to $158,000, forecast $158,000
- **Capital Improvements**: $1,303,589 to $2,331,000, forecast $2,331,000

**Total Other Expenditures**: $855,916 to $2,489,000, forecast $2,489,000

### ADD DEPRECIATION

**Add Depreciation**: $1,379,263 to $1,658,877, forecast $1,579,883

### CASH INCR/DECR.

**Cash Incr/Decr.**: $168,538 to $(1,039,000), forecast $(910,600)

**Budget 2021**: $7,000,123
## COLLECTIONS SYSTEM 2020-2021 Budget

<table>
<thead>
<tr>
<th></th>
<th>Expended 2019</th>
<th>Budget 2020</th>
<th>To Date Expended 2020</th>
<th>Forecast To Go 2020</th>
<th>Forecast Total 2020</th>
<th>Budget 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING REVENUES</strong></td>
<td></td>
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<tr>
<td>Service Charges</td>
<td>1,304,063</td>
<td>1,400,000</td>
<td>1,064,581</td>
<td>129,419</td>
<td>1,194,000</td>
<td>1420,000</td>
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<tr>
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<td>0</td>
<td></td>
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<tr>
<td></td>
<td>1,304,063</td>
<td>1,400,000</td>
<td>1,064,581</td>
<td>129,419</td>
<td>1,194,000</td>
<td>1420,000</td>
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</tbody>
</table>

| **OPERATING EXPENSES**   |              |             |                        |                     |                     |             |
| Salaries & Wages         | 598,665      | 867,000     | 532,761                | 207,239             | 740,000             | 871,000     |
| Employee Benefits        | 292,478      | 416,000     | 213,110                | 124,890             | 338,000             | 418,000     |
| Office Supply/Expense    | 15,392       | 24,000      | 15,093                 | 6,907               | 22,000              | 26,000      |
| General Maintenance      | 74,321       | 110,000     | 78,010                 | 18,990              | 97,000              | 112,000     |
| Collection Repairs/Claims| 165,948      | 210,000     | 94,583                 | 64,417              | 159,000             | 242,000     |
| Professional Services    | 46,841       | 60,000      | 100,949 (60,949)       | 40,000              | 168,000             |
| Insurance & Bonds        | 58,353       | 63,000      | 52,551                 | 3,449               | 56,000              | 69,000      |
| Miscellaneous            | 28,826       | 40,000      | 3,096                  | 31,904              | 35,000              | 43,000      |
| Depreciation             | 523,877      | 677,211     | 564,343                | 80,620              | 644,963             | 677,211     |
|                          | 1,804,699    | 2,467,211   | 1,654,495              | 477,468             | 2,131,963           | 2626,211    |

| **GROSS INCOME**         | (500,636)    | (1,067,211) | (589,914)              | (348,049)           | (937,963)           | (1,206,211) |

| **OTHER ITEMS**          |              |             |                        |                     |                     |             |
| Sundry Revenue           | 0            | 0           |                        | 0                   | 0                   | 0           |
| Capital Improvements     | 80,720       | 2,269,000   | 470,364                | 1,086,636           | 1,557,000           | 2512,000    |
|                          | 80,720       | 2,269,000   | 470,364                | 1,086,636           | 1,557,000           | 2512,000    |

| **NET INCOME**           | (581,356)    | (3,336,211) | (1,060,279)            | (1,434,684)         | (2,494,963)         | (3,718,211) |

| **ADD DEPRECIATION**     | 614,250      | 677,211     | 564,343                | 80,620              | 644,963             | 677,211     |

| **CASH INCR/DECR.**      | (404,973)    | (2,659,000) | (495,936)              | (1,354,064)         | (1,850,000)         | (3,041,000) |
## TREATMENT PLANT AND COLLECTION SYSTEM 2020-2021 Budget

<table>
<thead>
<tr>
<th></th>
<th>Expended 2019</th>
<th>Budget 2020</th>
<th>To Date Expended 2020</th>
<th>Forecast To Go 2020</th>
<th>Forecast Total 2020</th>
<th>Budget 2021</th>
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<tbody>
<tr>
<td><strong>OPERATING REVENUES</strong></td>
<td></td>
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<td>Service Charges</td>
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<td>3,893,898</td>
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<td>4,345,000</td>
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<td>135,615</td>
<td>626,385</td>
<td>762,000</td>
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<td>810,000</td>
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<td>313,432</td>
<td>80,568</td>
<td>394,000</td>
<td>447,000</td>
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<td>Trunk System Repairs</td>
<td>165,948</td>
<td>210,000</td>
<td>94,583</td>
<td>64,417</td>
<td>159,000</td>
<td>242,000</td>
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<td>Chemicals</td>
<td>289,485</td>
<td>402,000</td>
<td>315,314</td>
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<td>315,314</td>
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<td>1,946,740</td>
<td>278,106</td>
<td>2,224,846</td>
<td>2,336,088</td>
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<td>6,225,113</td>
<td>7,708,088</td>
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<td>1,053,943</td>
<td>6,865,446</td>
<td>8,414,088</td>
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<td>(607,005)</td>
<td>(1,958,088)</td>
<td>(1,781,989)</td>
<td>23,543</td>
<td>(1,758,446)</td>
<td>(2,477,088)</td>
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<td><strong>NON-OPERATING INCOME (EXPENSE)</strong></td>
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<td>100,258</td>
<td>64,742</td>
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<td>82,000</td>
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<td>Impact Fees</td>
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<td>350,693</td>
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<td>610,000</td>
<td>400,000</td>
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<td>32,628</td>
<td>17,372</td>
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<td>Interest on Bonds</td>
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<td>(6,000)</td>
<td>(6,000)</td>
<td>(5,000)</td>
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<td>10,839,000</td>
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<td>682,000</td>
<td>483,579</td>
<td>335,421</td>
<td>819,000</td>
<td>11,341,000</td>
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<td><strong>GROSS INCOME</strong></td>
<td>138,765</td>
<td>(1,276,088)</td>
<td>(1,298,410)</td>
<td>358,964</td>
<td>(939,446)</td>
<td>8,863,912</td>
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<td><strong>OTHER EXPENDITURES</strong></td>
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<td>5,422,000</td>
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<td><strong>Total Other Expenditures</strong></td>
<td>1,384,308</td>
<td>4,758,000</td>
<td>1,096,010</td>
<td>2,948,990</td>
<td>4,046,000</td>
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<tr>
<td><strong>NET INCOME</strong></td>
<td>(1,245,543)</td>
<td>(6,034,088)</td>
<td>(2,394,420)</td>
<td>(2,590,025)</td>
<td>(4,985,446)</td>
<td>3,281,912</td>
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<tr>
<td><strong>ADD DEPRECIATION</strong></td>
<td>2,140,157</td>
<td>2,336,088</td>
<td>1,946,740</td>
<td>278,106</td>
<td>2,224,846</td>
<td>2,336,088</td>
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<tr>
<td><strong>CASH INCR/DECR.</strong></td>
<td>894,613</td>
<td>(3,698,000)</td>
<td>(447,680)</td>
<td>(2,311,920)</td>
<td>(2,760,600)</td>
<td>5,618,000</td>
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Central Davis Sewer District  
RATE STUDY Current Conditions- November 2020 
For Budget Year 2021

<table>
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<tr>
<th>GENERAL INFORMATION</th>
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<tbody>
<tr>
<td>ESTIMATED POPULATION</td>
</tr>
<tr>
<td>EST RESIDENTIAL CONN</td>
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<tr>
<td>PERSONS/CONNECTION</td>
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<tr>
<td>EST COMMERCIAL CONN</td>
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<tr>
<td>CONNECTION FEE</td>
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<th>$23.00</th>
<th>$33.00</th>
<th>$33.00</th>
<th>$33.00</th>
<th>$33.00</th>
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<thead>
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<td>RESIDENTIAL CONNECT.</td>
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<td>COMMERCIAL CONNECT.</td>
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<th>CAPITAL PROJECT REVENUES</th>
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<td>FROM THIS YR O&amp;M</td>
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<tr>
<td>INTEREST INCOME</td>
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<tr>
<td>BONDING REVENUES-UDOT</td>
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| BALANCE ON HAND - Yr End | 16,017,726 | 10,865,853 | 10,865,853 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 | 7,500,000 |

<table>
<thead>
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<th>OPERATING REVENUES</th>
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<td>RESIDENTIAL RATES</td>
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<td>COMMERCIAL RATES</td>
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<td>LARGE COMMERCIAL</td>
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<td>SUNDRY-reimburse UDOT-bank</td>
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<tr>
<td>TAX REVENUE</td>
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<td>TOTAL OPER. REVENUE</td>
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<tr>
<th>OPERATING EXPENDITURES</th>
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<tr>
<td>OPERATIONS &amp; MAINT.</td>
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<tr>
<td>NET REVENUE</td>
</tr>
<tr>
<td>All Outstanding Bonds</td>
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<tr>
<td>TOTAL DEBT SERVICE</td>
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<tr>
<td>TOTAL EXPENSES</td>
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<tr>
<td>AVAIL. FOR PROJECT</td>
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OPERATING COSTS
## Central Davis Sewer District
### RATE STUDY Current Conditions - November 2020
#### For Budget Year 2021

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-21</th>
<th>Jan-22</th>
<th>Jan-23</th>
<th>Jan-24</th>
<th>Jan-25</th>
<th>Jan-26</th>
<th>Jan-27</th>
<th>Jan-28</th>
<th>Jan-29</th>
<th>Jan-30</th>
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<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>1,821,000</td>
<td>1,902,945</td>
<td>1,988,578</td>
<td>2,088,006</td>
<td>2,192,407</td>
<td>2,302,027</td>
<td>2,417,128</td>
<td>2,537,985</td>
<td>2,664,884</td>
<td>2,798,128</td>
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<td>895,000</td>
<td>935,275</td>
<td>977,362</td>
<td>1,026,230</td>
<td>1,077,542</td>
<td>1,131,419</td>
<td>1,187,990</td>
<td>1,247,390</td>
<td>1,309,759</td>
<td>1,375,247</td>
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<td>Board of Trustee Fees</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
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<td>140,017</td>
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<td>1,540,663</td>
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<td>1,966,320</td>
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<td>599,023</td>
<td>628,974</td>
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<td>614,636</td>
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<td>677,636</td>
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<td>100,167</td>
<td>105,175</td>
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<td>121,754</td>
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<td>158,000</td>
<td>164,320</td>
<td>170,893</td>
<td>179,437</td>
<td>188,409</td>
<td>197,830</td>
<td>207,721</td>
<td>218,107</td>
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<td>132,080</td>
<td>137,363</td>
<td>144,231</td>
<td>151,443</td>
<td>159,015</td>
<td>166,966</td>
<td>175,314</td>
<td>184,080</td>
<td>193,284</td>
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<td><strong>TOTAL O &amp; M BUDGET</strong></td>
<td>5,765,000</td>
<td>5,956,305</td>
<td>6,215,669</td>
<td>6,525,202</td>
<td>6,850,212</td>
<td>7,191,473</td>
<td>7,549,796</td>
<td>7,926,036</td>
<td>8,321,088</td>
<td>8,735,892</td>
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### EXPANSION CAPITAL

#### PLANT EXPANSION

<table>
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<tr>
<th></th>
<th>Jan-21</th>
<th>Jan-22</th>
<th>Jan-23</th>
<th>Jan-24</th>
<th>Jan-25</th>
<th>Jan-26</th>
<th>Jan-27</th>
<th>Jan-28</th>
<th>Jan-29</th>
<th>Jan-30</th>
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<td>2,952,000</td>
<td>1,177,000</td>
<td>1,477,000</td>
<td>437,000</td>
<td>4,000,000</td>
<td>4,500,000</td>
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<td>5,653,000</td>
<td>4,422,000</td>
<td>6,587,000</td>
<td>987,000</td>
<td>14,000,000</td>
<td>7,500,000</td>
<td>7,000,000</td>
<td>2,600,000</td>
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### LARGE COMMERCIAL

#### LAGOON & R.V. CAMP

<table>
<thead>
<tr>
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<th>Jan-22</th>
<th>Jan-23</th>
<th>Jan-24</th>
<th>Jan-25</th>
<th>Jan-26</th>
<th>Jan-27</th>
<th>Jan-28</th>
<th>Jan-29</th>
<th>Jan-30</th>
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</thead>
<tbody>
<tr>
<td>Lagoon &amp; R.V. Camp</td>
<td>170,400</td>
<td>220,800</td>
<td>220,800</td>
<td>316,800</td>
<td>316,800</td>
<td>316,800</td>
<td>412,800</td>
<td>412,800</td>
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### LARGE COMMERCIAL

<table>
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<tr>
<th></th>
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<th>Jan-22</th>
<th>Jan-23</th>
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<th>Jan-28</th>
<th>Jan-29</th>
<th>Jan-30</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lagoon &amp; R.V. Camp</td>
<td>170,400</td>
<td>220,800</td>
<td>220,800</td>
<td>316,800</td>
<td>316,800</td>
<td>316,800</td>
<td>412,800</td>
<td>412,800</td>
<td>412,800</td>
<td>412,800</td>
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<tr>
<td>ITEM</td>
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<td>Jan-22</td>
<td>Jan-23</td>
<td>Jan-24</td>
<td>Jan-25</td>
<td>Jan-26</td>
<td>Jan-27</td>
<td>Jan-28</td>
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<td>Jan-30</td>
</tr>
<tr>
<td>--------------------------</td>
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<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
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<td>--------</td>
<td>--------</td>
</tr>
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<td>RESIDENT RATE/MO.</td>
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<td>16.00</td>
<td>16.00</td>
<td>22.00</td>
<td>22.00</td>
<td>22.00</td>
<td>27.00</td>
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<td>7.00</td>
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<td>11.00</td>
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<td>$23.00</td>
<td>$33.00</td>
<td>$33.00</td>
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<td>$43.00</td>
<td>$43.00</td>
<td>$43.00</td>
<td>$43.00</td>
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</tbody>
</table>

| ITEM                      |       |       |       |       |       |       |       |       |       |       |
| TOTAL OPER. REVENU        | 6,449,264 | 6,327,195 | 6,381,011 | 8,813,667 | 8,860,940 | 8,948,294 | 11,468,919 | 11,555,217 | 11,641,618 | 11,728,126 |
| OPERATING EXPENDITURE     | 5,765,000 | 5,956,305 | 6,215,669 | 6,525,202 | 6,850,212 | 7,191,473 | 7,549,796 | 7,926,036 | 8,321,088 | 8,735,892 |
| NET REVENUE               | 684,264 | 370,890 | 165,343 | 2,288,465 | 2,030,728 | 1,756,821 | 3,919,123 | 3,629,180 | 3,320,530 | 2,992,233 |

All Outstanding Bonds:

- 0

TOTAL DEBT SERVICE:

- 164,000
- 164,000
- 164,000
- 164,000
- 166,000
- 0
- 0

AVAIL. FOR PROJECT:

<table>
<thead>
<tr>
<th>CONNECTION FEES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>520,224</td>
<td>206,650</td>
<td>1,908</td>
<td>2,125,835</td>
<td>1,864,903</td>
<td>1,756,821</td>
<td>3,919,123</td>
<td>3,629,180</td>
<td>3,320,530</td>
<td>2,992,233</td>
<td></td>
</tr>
</tbody>
</table>
- 256,650                  | 1,908  | 2,125,835| 1,864,903| 1,756,821| 3,919,123| 3,629,180| 3,320,530| 2,992,233|

TOTAL REVENUE AVAILABLE:

- 920,224
- 421,038
- 216,297
- 2,361,946
- 2,101,014
- 1,992,933
- 4,155,234
- 3,865,292
- 3,556,642
- 3,228,344

NET REVENUE TO ADS:

- 561%
- 257%
- 132%
- 1440%
- 1266%
- 0%
- 0%
- 0%
- 0%

US89 charges 2020: 627,000
US89 re-imbursed: 250,000

Bond-UDOT income is purchase of District Property
Capital includes items needed for WDC and US89
Central Davis Sewer District
RANGE STUDY Current Conditions- November 2020
For Budget Year 2021

GENERAL INFORMATION
ESTIMATED POPULATION
EST RESIDENTIAL CONN.
PERSONS/CONNECTION
EST COMMERCIAL CONN.

ESTIMATED POPULATION
PERSONS/CONNECTION
EST COMMERCIAL CONN.

CURRENT TAX REVENUE
POPULATION/CONNECTIONS
PROJECTED POPULATION
NEW RESIDENTIAL CONN.
COMMERCIAL CONNECT.
CAPITAL PROJECT REVENUES
CONNECTION FEES
BALANCE PREVIOUS
INTEREST INCOME
BONDING REVENUES-UDOT
AMOUNT USED THIS YR
BALANCE HAND- Yr End
OPERATING REVENUES
RESIDENTIAL RATES
COMMERCIAL RATES
LARGE COMMERCIAL
SUNDRY -reimburse UDOT-bank
TAX REVENUE
TOTAL OPER. REVENUE
OPERATING EXPENDITURES
OPERATIONS & MAINT.
NET REVENUE
All Outstanding Bonds
Other Bonding
TOTAL DEBT SERVICE
TOTAL EXPENSES
AVAIL. FOR PROJECT

ASSUMPTIONS
1. Growth in commercial connections estimated at 1% per year.
2. Residential revenue equals yearly rate times previous yrs units.
4. Tax revenue assumed to remain at constant tax rate.
5. Interest Income assumed to be 0.35%.

OPERATING COSTS

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-31</th>
<th>Jan-32</th>
<th>Jan-33</th>
<th>Jan-34</th>
<th>Jan-35</th>
<th>Jan-36</th>
<th>Jan-37</th>
<th>Jan-38</th>
<th>Jan-39</th>
<th>Jan-40</th>
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<td>POPULATION/CONNECTIONS</td>
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<td>70,550</td>
<td>70,850</td>
<td>71,150</td>
<td>71,450</td>
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<td>18,827</td>
<td>18,911</td>
<td>18,994</td>
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<td>683</td>
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<td>697</td>
<td>704</td>
<td>711</td>
<td>718</td>
<td>725</td>
<td>732</td>
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<td>CAPITAL PROJECT REVENUES</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>FROM THIS YR Q&amp;M</td>
<td>2,643,303</td>
<td>4,818,325</td>
<td>4,406,845</td>
<td>3,971,487</td>
<td>3,511,053</td>
<td>3,024,284</td>
<td>2,509,856</td>
<td>2,041,765</td>
<td>1,545,729</td>
<td>1,049,693</td>
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<td>508,800</td>
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<tr>
<td>OPERATIONS &amp; MAINT.</td>
<td>9,171,437</td>
<td>9,628,759</td>
<td>10,108,947</td>
<td>10,613,144</td>
<td>11,142,551</td>
<td>11,698,429</td>
<td>12,282,100</td>
<td>12,894,955</td>
<td>13,538,453</td>
<td>14,214,126</td>
</tr>
<tr>
<td>NET REVENUE</td>
<td>2,643,303</td>
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<td>4,406,845</td>
<td>3,971,487</td>
<td>3,511,053</td>
<td>3,024,284</td>
<td>2,509,856</td>
<td>2,041,765</td>
<td>1,545,729</td>
<td>1,049,693</td>
</tr>
<tr>
<td>All Outstanding Bonds</td>
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<td>0</td>
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<tr>
<td>TOTAL EXPENSES</td>
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<td>10,613,144</td>
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<td>12,282,100</td>
<td>12,894,955</td>
<td>13,538,453</td>
<td>14,214,126</td>
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<td>4,406,845</td>
<td>3,971,487</td>
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<td>2,509,856</td>
<td>2,041,765</td>
<td>1,545,729</td>
<td>1,049,693</td>
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D:/Users/Owner/Documents/Onedrive/CDSD/Budget_2021/Budget_2021/RATE STUDY-2021Yr End - Base_11-2020 Rate Study 1-2021
11/18/2020 12:22 PM
# Central Davis Sewer District
## RATE STUDY Current Conditions- November 2020
### For Budget Year 2021

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<thead>
<tr>
<th>ITEM</th>
<th>Jan-31</th>
<th>Jan-32</th>
<th>Jan-33</th>
<th>Jan-34</th>
<th>Jan-35</th>
<th>Jan-36</th>
<th>Jan-37</th>
<th>Jan-38</th>
<th>Jan-39</th>
<th>Jan-40</th>
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<tbody>
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<td>1,592,020</td>
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<td>1,755,202</td>
<td>1,842,963</td>
<td>1,935,111</td>
<td>2,031,866</td>
<td>2,133,459</td>
<td>2,240,132</td>
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<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
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<td>25,000</td>
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<td>162,087</td>
<td>170,191</td>
<td>178,701</td>
<td>187,636</td>
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<td>206,868</td>
<td>217,212</td>
<td>228,072</td>
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<td>2,635,057</td>
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<td>885,029</td>
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<td>975,745</td>
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<td>1,075,759</td>
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<td>544,154</td>
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<td>188,880</td>
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<td>165,668</td>
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<td>191,781</td>
<td>201,370</td>
<td>211,439</td>
<td>222,011</td>
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<tr>
<td>Miscellaneous</td>
<td>202,948</td>
<td>213,095</td>
<td>223,750</td>
<td>234,938</td>
<td>246,685</td>
<td>259,019</td>
<td>271,970</td>
<td>285,568</td>
<td>299,847</td>
<td>314,839</td>
</tr>
<tr>
<td><strong>TOTAL O &amp; M BUDGET</strong></td>
<td>9,171,437</td>
<td>9,628,759</td>
<td>10,108,947</td>
<td>10,613,144</td>
<td>11,142,551</td>
<td>11,698,429</td>
<td>12,282,100</td>
<td>12,894,955</td>
<td>13,538,453</td>
<td>14,214,126</td>
</tr>
</tbody>
</table>

**ASSUMPTIONS:**
1. Additional Staff added in periodically.
2. Present costs escalated 5% per year
3. Benefits and burdens remain at about 48%.

## EXPANSION CAPITAL

| PLANT EXPANSION          | 3,000,000 | 3,000,000 | 3,000,000 | 2,000,000 | 3,000,000 | 3,000,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 56,316,000 |
| LINE EXPANSION           | 600,000   | 600,000   | 600,000   | 700,000   | 700,000   | 700,000   | 800,000   | 800,000   | 800,000   | 800,000   | 30,155,000 |

**REQUIRED CAPITAL**

| 3,600,000 | 3,600,000 | 3,600,000 | 2,700,000 | 3,700,000 | 3,700,000 | 1,900,000 | 1,900,000 | 2,000,000 | 2,000,000 | 56,316,000 |

**ASSUMPTIONS:**
1. Project costs track depreciation.
2. No major regulatory changes occur other than 1P.

## LARGE COMMERCIAL

| LAGOON & R.V. CAMP       | 412,800  | 508,800  | 508,800  | 508,800  | 508,800  | 508,800  | 547,200  | 547,200  | 547,200  | 547,200  |

| LARGE COMMERCIAL         | 412,800  | 508,800  | 508,800  | 508,800  | 508,800  | 508,800  | 547,200  | 547,200  | 547,200  | 547,200  |
## Central Davis Sewer District
### RATE STUDY Current Conditions - November 2020
#### For Budget Year 2021

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-31</th>
<th>Jan-32</th>
<th>Jan-33</th>
<th>Jan-34</th>
<th>Jan-35</th>
<th>Jan-36</th>
<th>Jan-37</th>
<th>Jan-38</th>
<th>Jan-39</th>
<th>Jan-40</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESIDENT RATE/MO.</td>
<td>27.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
<td>32.00</td>
<td>35.00</td>
<td>35.00</td>
<td>35.00</td>
</tr>
<tr>
<td>COLLECTION RATE</td>
<td>16.00</td>
<td>21.00</td>
<td>21.00</td>
<td>21.00</td>
<td>21.00</td>
<td>21.00</td>
<td>21.00</td>
<td>22.00</td>
<td>22.00</td>
<td>22.00</td>
</tr>
<tr>
<td>TOTAL MONTHLY RATE</td>
<td>$43.00</td>
<td>$53.00</td>
<td>$53.00</td>
<td>$53.00</td>
<td>$53.00</td>
<td>$53.00</td>
<td>$53.00</td>
<td>$57.00</td>
<td>$57.00</td>
<td>$57.00</td>
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</table>

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-31</th>
<th>Jan-32</th>
<th>Jan-33</th>
<th>Jan-34</th>
<th>Jan-35</th>
<th>Jan-36</th>
<th>Jan-37</th>
<th>Jan-38</th>
<th>Jan-39</th>
<th>Jan-40</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPERATING EXPENDITURE</td>
<td>9,171,437</td>
<td>9,628,759</td>
<td>10,108,947</td>
<td>10,613,144</td>
<td>11,142,551</td>
<td>11,698,429</td>
<td>12,282,100</td>
<td>12,894,955</td>
<td>13,538,453</td>
<td>14,214,126</td>
</tr>
<tr>
<td>NET REVENUE</td>
<td>2,643,303</td>
<td>4,818,325</td>
<td>4,406,845</td>
<td>3,971,487</td>
<td>3,511,053</td>
<td>3,024,284</td>
<td>2,509,856</td>
<td>3,014,765</td>
<td>2,445,729</td>
<td>1,844,669</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-31</th>
<th>Jan-32</th>
<th>Jan-33</th>
<th>Jan-34</th>
<th>Jan-35</th>
<th>Jan-36</th>
<th>Jan-37</th>
<th>Jan-38</th>
<th>Jan-39</th>
<th>Jan-40</th>
</tr>
</thead>
<tbody>
<tr>
<td>AVAIL. FOR PROJECT</td>
<td>2,643,303</td>
<td>4,818,325</td>
<td>4,406,845</td>
<td>3,971,487</td>
<td>3,511,053</td>
<td>3,024,284</td>
<td>2,509,856</td>
<td>3,014,765</td>
<td>2,445,729</td>
<td>1,844,669</td>
</tr>
<tr>
<td>CONNECTION FEES</td>
<td>236,111</td>
<td>141,667</td>
<td>141,667</td>
<td>141,667</td>
<td>141,667</td>
<td>141,667</td>
<td>141,667</td>
<td>141,667</td>
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</tr>
<tr>
<td>TOTAL REVENUE AVAILABLE</td>
<td>2,879,414</td>
<td>4,959,991</td>
<td>4,548,511</td>
<td>4,113,154</td>
<td>3,652,720</td>
<td>3,165,950</td>
<td>2,651,522</td>
<td>3,156,431</td>
<td>2,587,396</td>
<td>1,986,335</td>
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<tr>
<td>NET REVENUE TO ADS</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

US89 charges 2020
US89 re-imbursed
Bond-UDOT income is purchase of District Property
Capital includes items needed for WDC and US89
Current Operations Rates

$0.00
$10.00
$20.00
$30.00
$40.00
$50.00
$60.00

Jan-21  Jan-22  Jan-23  Jan-24  Jan-25  Jan-26  Jan-27  Jan-28  Jan-29  Jan-30  Jan-31  Jan-32  Jan-33  Jan-34  Jan-35  Jan-36  Jan-37  Jan-38  Jan-39  Jan-40
<table>
<thead>
<tr>
<th>ITEM</th>
<th>Jan-20</th>
<th>Jan-21</th>
<th>Jan-22</th>
<th>Jan-23</th>
<th>Jan-24</th>
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</thead>
<tbody>
<tr>
<td>Cash Reserves</td>
<td>$16,017,726</td>
<td>$10,865,853</td>
<td>$6,714,479</td>
<td>$2,543,140</td>
<td>$3,677,499</td>
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<tr>
<td>Cash Reserves</td>
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<td>$8,448,685</td>
<td>$5,381,566</td>
<td>$6,381,260</td>
<td>$6,060,654</td>
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<tr>
<td>Cash Reserves</td>
<td>$5,388,553</td>
<td>$6,791,653</td>
<td>$7,794,497</td>
<td>$9,270,007</td>
<td>$9,296,887</td>
</tr>
<tr>
<td>Cash Reserves</td>
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<td>$9,659,432</td>
<td>$10,993,139</td>
<td>$11,668,480</td>
<td>$11,748,163</td>
</tr>
</tbody>
</table>