

**Central Iron County WCD**  
**Budgeting Worksheet**  
**51 Central Iron County Water - 01/01/2017 to 12/31/2017**  
**100.00% of the fiscal year has expired**

	2014 Actual	2015 Actual	2016 Actual	2016 Budget	Original Budget	Change	Worksheet Notes
<b>Income or Expense</b>							
<b>Income From Operations:</b>							
<b>Operating income</b>							
3500 Water Revenue	579,713	460,339	454,557	400,000	400,000	0	
3510 Connection Fees	33,700	47,000	56,000	40,000	40,000	0	
3540 Hydrant Use & Construction Fee	(2,100)	0	4,274	2,500	500	(2,000)	
3544 Water Sales/Reimbursements	11,232	11,712	11,887	10,000	10,000	0	
3549 Other Revenue	20,736	4,223	22,560	1,000	1,000	0	
<b>Total Operating income</b>	<b>643,281</b>	<b>523,274</b>	<b>549,278</b>	<b>453,500</b>	<b>451,500</b>	<b>(2,000)</b>	
<b>Operating expense</b>							
4131.110 Directors Salary	54,958	58,011	61,626	66,500	66,500	0	
4131.130 Employee Benefits	31,092	32,113	35,412	37,000	37,500	500	
4142.110 Office Manager Salary	30,372	42,999	46,006	50,000	55,000	5,000	
4142.130 Employee Benefits	25,976	27,034	30,498	34,000	35,000	1,000	
4142.210 Books, subscriptions, memberships	3,436	4,912	3,495	5,000	5,500	500	
4142.220 Public Notices	1,588	440	510	2,000	2,000	0	
4142.230 Travel, conferences and training	9,496	12,750	5,586	14,000	14,000	0	
4142.240 Office expense, supplies and postage	30,935	25,784	26,283	32,000	30,000	(2,000)	
4142.250 Fuel, equipment supplies & maintenance	12,451	14,113	19,383	25,000	20,000	(5,000)	
4142.269 Lease Expense	9,471	9,471	8,682	9,500	9,500	0	
4142.280 Utilities	151,421	103,771	76,593	110,000	100,000	(10,000)	
4142.290 Telephone	5,874	6,792	6,015	7,000	7,000	0	
4142.310 Professional and technical	65,077	56,700	58,306	50,000	50,000	0	
4142.311 Legal fees	136,475	7,920	8,725	25,000	25,000	0	
4142.460 Labor Contingency	725	5,305	0	5,500	5,500	0	
4142.510 Insurance	19,193	23,143	2,457	20,000	25,000	5,000	
4142.610 Water Repair Contingency	39,508	18,580	439	55,000	15,000	(40,000)	
4143.110 Water Operators Salary	88,936	86,586	90,798	105,000	108,000	3,000	
4143.130 Employee Benefits	60,385	63,891	63,347	69,000	69,000	0	
4143.250 Water System Repairs	18,172	56,174	23,537	50,000	50,000	0	
4143.260 Well & Pump Maintenance	21,130	18,736	10,594	20,000	20,000	0	
4143.270 Road Repairs & Maintenance	9	0	0	0	0	0	
4143.271 West Desert Monitoring	3,690	0	1,200	10,000	2,000	(8,000)	
4143.272 Subsidence Monitoring	4,511	177	2,605	5,000	5,000	0	
4143.420 Water Sampling Expense	7,592	7,522	21,781	25,000	13,000	(12,000)	
4143.430 Cost Sharing-Utah State Univ	42,857	42,172	33,991	50,000	45,000	(5,000)	
4143.440 Service Connections	0	0	0	5,000	5,000	0	
4143.450 Conservation Projects	7,478	2,928	8,812	10,000	10,000	0	
4143.470 Water System Supplies	32,097	49,532	32,483	40,000	40,000	0	
4143.690 Depreciation Expense	665,526	665,465	664,876	665,000	670,000	5,000	
<b>Total Operating expense</b>	<b>1,580,431</b>	<b>1,443,021</b>	<b>1,344,040</b>	<b>1,601,500</b>	<b>1,539,500</b>	<b>(62,000)</b>	
<b>Total Income From Operations:</b>	<b>(937,150)</b>	<b>(919,747)</b>	<b>(794,762)</b>	<b>(1,148,000)</b>	<b>(1,088,000)</b>	<b>60,000</b>	
<b>Non-Operating Items:</b>							
<b>Non-operating income</b>							
3110 Property Tax Revenue	1,473,751	1,486,337	1,616,505	1,750,000	1,775,000	25,000	
3120 Property Tax - Prior Year	128,613	132,697	143,583	0	0	0	

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	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>Original</u> <u>Budget</u>	<u>Change</u>	<u>Worksheet</u> <u>Notes</u>
3140 Fee-in-Lieu of Taxes	103,588	112,917	110,850	0	0	0	
3330 State Grants	0	40,000	88,222	240,000	100,000	(140,000)	
3520 Impact Fees	82,500	164,000	196,000	140,000	140,000	0	
3610 Interest Revenue	6,380	13,985	15,201	7,000	12,000	5,000	
<b>Total Non-operating income</b>	<b>1,794,832</b>	<b>1,949,936</b>	<b>2,170,361</b>	<b>2,137,000</b>	<b>2,027,000</b>	<b>(110,000)</b>	
<b>Non-operating expense</b>							
4144.820 Interest Expense - USDA Phase I	88,387	87,093	85,742	85,741	102,905	17,164	
4144.822 Interest Expense - DW Phase I	49,495	46,494	43,419	43,419	40,270	(3,149)	
4144.823 Interest Expense - SBSU Water Pur	64,623	56,638	48,269	48,269	39,499	(8,770)	
4144.824 Interest Expense - USDA Phase II	113,509	96,013	104,505	97,146	97,146	0	
4144.825 Interest Expense - Drinking Water	1,060	1,000	940	940	880	(60)	
4144.827 Interest Expense - Drinking Water	3,515	3,429	3,320	3,320	3,211	(109)	
4144.828 Interest Expense - D W Phase II	65,230	61,780	58,243	58,243	54,640	(3,603)	
4144.829 Interest Expense - Cedar Highlands	5,664	5,522	5,379	5,379	5,236	(143)	
4198 Pension expense	0	18,796	0	0	20,000	20,000	
4199 Benefit expense	0	(28,061)	0	(28,061)	(30,000)	(1,939)	
<b>Total Non-operating expense</b>	<b>391,483</b>	<b>348,704</b>	<b>349,817</b>	<b>314,396</b>	<b>333,787</b>	<b>19,391</b>	
<b>Total Non-Operating Items:</b>	<b>1,403,349</b>	<b>1,601,232</b>	<b>1,820,544</b>	<b>1,822,604</b>	<b>1,693,213</b>	<b>(129,391)</b>	
<b>Total Income or Expense</b>	<b>466,199</b>	<b>681,485</b>	<b>1,025,782</b>	<b>674,604</b>	<b>605,213</b>	<b>(69,391)</b>	

**Central Iron County WCD  
Capital Budget  
51 - Central Iron County Water as of 12/31/2017**

12/16/2016

<u>Description</u>	<u>2017 Budget</u>	<u>2017 Actual</u>
<b>Projects:</b>		
Coal Creek Recharge	200,000	0
Pine Valley Test Wells	0	0
Water Development Projects	0	0
West Desert	350,000	0
West Desert Water Right Acquisition	50,000	0
<b>Total Projects:</b>	<b>600,000</b>	<b>0</b>
<b>Direct Purchase:</b>		
1611 - Land & Water Rights	0	0
1641 - Buildings & Structures	0	0
1642 - Water Utility System 10yrs	15,000	0
1643 - Water Utility System 20yrs	40,000	0
1644 - Water Utility System 40yrs	0	0
1645 - 2010 Water Utility System	0	0
1646 - 2011 Water System	0	0
1647 - GpTools & Small Equipment	0	0
1648 - Machinery & Equipment	7,000	0
1661 - Office Equipment	0	0
1671 - Autos & Trucks	0	0
<b>Total Direct Purchase:</b>	<b>62,000</b>	<b>0</b>
<b>Total Capital Requirement:</b>	<b>662,000</b>	<b>0</b>
<b>Long Term Debt Repayment:</b>		
1998 USDA Angus Water	1,187	0
2005A DW Parity Water Revenue	131,000	0
2005C USDA Parity Water Revenue	33,927	0
2008 Capital Lease Water Purchase	191,488	0
2008 USDA Parity Water Revenue	39,643	0
2008A DW Parity Water Revenue (Phase II)	170,000	0
2009 DW Parity Water Revenue	3,000	0
2009A DW Parity Water Revenue	5,000	0
2011 DW Cedar Highlands	7,000	0
<b>Total Long Term Debt Repayment:</b>	<b>582,246</b>	<b>0</b>
<b>Total Capital and Long Term Debt Requirement:</b>	<b>1,244,246</b>	<b>0</b>
<b>Resources to be Provided:</b>		
Net Income	605,213	0
Add Depreciation	670,000	0
<b>Provided/Required from Operation:</b>	<b>1,275,213</b>	<b>0</b>
Project Borrowing	0	0
<b>Total Resources to be Provided:</b>	<b>1,275,213</b>	<b>0</b>
<b>Resource Remaining or to be Provided:</b>	<b>30,967</b>	<b>0</b>
<b>Beginning Capital Asset Resources:</b>	<b>0</b>	<b>0</b>
<b>Ending Capital Asset Resources:</b>	<b>30,967</b>	<b>0</b>