

**Central Iron County WCD**  
**Budgeting Worksheet**  
**51 Central Iron County Water - 01/01/2018 to 12/31/2018**  
**100.00% of the fiscal year has expired**

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Original Budget	Change	Worksheet Notes
<b>Income or Expense</b>							
<b>Income From Operations:</b>							
<b>Operating income</b>							
3500 Water Revenue	460,339	482,589	477,521	400,000	420,000	20,000	
3510 Connection Fees	47,000	56,000	61,678	48,000	40,000	(8,000)	
3540 Fire Hydrant Security Deposit	0	274	1,503	500	510	10	
3544 Water Sales/Reimbursements	11,712	11,887	12,337	10,000	10,200	200	
3549 Other Revenue	4,223	22,560	566	1,000	1,020	20	
<b>Total Operating income</b>	<b>523,274</b>	<b>573,310</b>	<b>553,605</b>	<b>459,500</b>	<b>471,730</b>	<b>12,230</b>	
<b>Operating expense</b>							
4131.110 Directors Salary	58,011	66,730	63,800	66,500	68,000	1,500	
4131.130 Employee Benefits	32,113	36,654	37,231	37,500	38,200	700	
4142.110 Office Manager Salary	42,999	54,515	57,062	64,400	68,000	3,600	
4142.130 Employee Benefits	27,034	31,326	34,679	57,000	58,200	1,200	
4142.210 Books, subscriptions, memberships	4,912	3,495	4,838	5,500	5,600	100	
4142.220 Public Notices	440	510	0	2,000	2,000	0	
4142.230 Travel, conferences and training	12,750	5,631	12,735	14,000	14,300	300	
4142.240 Office expense, supplies and postage	25,784	30,466	29,574	30,000	30,600	600	
4142.250 Fuel, equipment supplies & maintenance	14,113	25,719	16,981	20,000	20,400	400	
4142.269 Lease Expense	9,471	8,682	10,260	9,500	9,500	0	
4142.280 Utilities	103,771	82,550	78,554	100,000	102,000	2,000	
4142.290 Telephone	6,792	6,460	5,825	7,000	7,100	100	
4142.310 Professional and technical	56,700	61,456	35,830	50,000	51,000	1,000	
4142.311 Legal fees	7,920	9,510	15,306	25,000	25,000	0	
4142.460 Labor Contingency	5,305	0	0	5,500	5,500	0	
4142.510 Insurance	23,143	7,844	12,525	25,000	25,500	500	
4142.610 Water Repair Contingency	18,580	439	283	12,000	12,200	200	
4143.110 Water Operators Salary	86,586	98,029	105,055	108,000	110,000	2,000	
4143.130 Employee Benefits	63,891	64,648	67,370	69,000	70,400	1,400	
4143.250 Water System Repairs	56,174	29,788	21,614	50,000	51,000	1,000	
4143.260 Well & Pump Maintenance	18,736	11,089	18,629	20,000	20,400	400	
4143.271 West Desert Monitoring	0	1,200	1,245	2,000	2,000	0	
4143.272 Subsidence Monitoring	177	2,605	3,309	5,000	5,100	100	
4143.420 Water Sampling Expense	7,522	21,821	13,263	13,000	16,000	3,000	
4143.430 Cost Sharing-Utah State Univ	42,172	46,546	18,471	18,757	0	(18,757)	
4143.440 Service Connections	0	0	44	3,000	3,000	0	
4143.450 Conservation Projects	2,928	8,089	1,433	10,000	12,000	2,000	
4143.470 Water System Supplies	49,532	35,888	39,899	40,000	50,000	10,000	
4143.690 Depreciation Expense	665,465	664,924	666,040	670,000	683,400	13,400	
<b>Total Operating expense</b>	<b>1,443,021</b>	<b>1,416,614</b>	<b>1,371,855</b>	<b>1,539,657</b>	<b>1,566,400</b>	<b>26,743</b>	
<b>Total Income From Operations:</b>	<b>(919,747)</b>	<b>(843,304)</b>	<b>(818,250)</b>	<b>(1,080,157)</b>	<b>(1,094,670)</b>	<b>(14,513)</b>	
<b>Non-Operating Items:</b>							
<b>Non-operating income</b>							
3110 Property Tax Revenue	1,486,337	1,650,618	1,632,225	1,530,000	1,535,000	5,000	
3120 Property Tax - Prior Year	132,697	144,876	113,799	130,000	130,000	0	
3140 Fee-in-Lieu of Taxes	112,917	119,837	125,415	115,000	115,000	0	

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	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>Original</b>	<b>Change</b>	<b>Worksheet</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Notes</b>
3330 State Grants	40,000	88,222	100,000	200,000	0	(200,000)	
3520 Impact Fees	164,000	196,000	201,500	168,000	140,000	(28,000)	
3610 Interest Revenue	13,985	19,040	22,390	20,000	20,400	400	
3840 Contributions	0	0	10,000	0	0	0	
<b>Total Non-operating income</b>	<b>1,949,936</b>	<b>2,218,593</b>	<b>2,205,329</b>	<b>2,163,000</b>	<b>1,940,400</b>	<b>(222,600)</b>	
<b>Non-operating expense</b>							
4144.820 Interest Expense - USDA Phase I	87,093	85,742	84,333	102,905	101,239	(1,666)	
4144.822 Interest Expense - DW Phase I	46,494	43,419	40,270	40,270	37,419	(2,851)	
4144.823 Interest Expense - SBSU Water Pur	56,638	48,269	39,499	39,499	30,308	(9,191)	
4144.824 Interest Expense - USDA Phase II	96,013	92,811	102,905	97,146	82,862	(14,284)	
4144.825 Interest Expense - Drinking Water	1,000	940	880	880	820	(60)	
4144.827 Interest Expense - Drinking Water	3,429	3,320	3,212	3,211	3,103	(108)	
4144.828 Interest Expense - D W Phase II	61,780	58,243	54,641	54,640	50,951	(3,689)	
4144.829 Interest Expense - Cedar Highlands	5,522	5,379	5,236	5,236	5,069	(167)	
4198 Pension expense	18,796	0	0	20,000	20,400	400	
4199 Benefit expense	(28,061)	0	0	(30,000)	(30,600)	(600)	
<b>Total Non-operating expense</b>	<b>348,704</b>	<b>338,123</b>	<b>330,976</b>	<b>333,787</b>	<b>301,571</b>	<b>(32,216)</b>	
<b>Total Non-Operating Items:</b>	<b>1,601,232</b>	<b>1,880,470</b>	<b>1,874,353</b>	<b>1,829,213</b>	<b>1,638,829</b>	<b>(190,384)</b>	
<b>Total Income or Expense</b>	<b>681,485</b>	<b>1,037,166</b>	<b>1,056,103</b>	<b>749,056</b>	<b>544,159</b>	<b>(204,897)</b>	

**Central Iron County WCD  
Capital Budget  
51 - Central Iron County Water as of 12/31/2018**

12/27/2017

<u>Description</u>	<u>2018 Budget</u>	<u>2018 Actual</u>
<b>Projects:</b>		
Coal Creek Recharge	100,000	0
Pine Valley Test Wells	0	0
Water Development Projects	0	0
West Desert	300,000	0
West Desert Water Right Acquisition	20,000	0
<b>Total Projects:</b>	<b>420,000</b>	<b>0</b>
<b>Direct Purchase:</b>		
1611 - Land & Water Rights	0	0
1641 - Buildings & Structures	0	0
1642 - Water Utility System 10yrs	60,000	0
1643 - Water Utility System 20yrs	0	0
1644 - Water Utility System 40yrs	50,000	0
1645 - 2010 Water Utility System	0	0
1646 - 2011 Water System	0	0
1647 - GpTools & Small Equipment	0	0
1648 - Machinery & Equipment	10,000	0
1661 - Office Equipment	15,000	0
1671 - Autos & Trucks	60,000	0
<b>Total Direct Purchase:</b>	<b>195,000</b>	<b>0</b>
<b>Total Capital Requirement:</b>	<b>615,000</b>	<b>0</b>
<b>Long Term Debt Repayment:</b>		
1998 USDA Angus Water	1,242	0
2005A DW Parity Water Revenue	135,000	0
2005C USDA Parity Water Revenue	35,398	0
2008 Capital Lease Water Purchase	200,680	0
2008 USDA Parity Water Revenue	41,309	0
2008A DW Parity Water Revenue (Phase II)	173,000	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>601,628</b>	<b>0</b>
<b>Total Capital and Long Term Debt Requirement:</b>	<b>1,216,628</b>	<b>0</b>
<b>Resources to be Provided:</b>		
Net Income	544,159	0
Add Depreciation	683,400	0
<b>Provided/Required from Operation:</b>	<b>1,227,559</b>	<b>0</b>
Project Borrowing	0	0
<b>Total Resources to be Provided:</b>	<b>1,227,559</b>	<b>0</b>
<b>Resource Remaining or to be Provided:</b>	<b>10,931</b>	<b>0</b>
<b>Beginning Capital Asset Resources:</b>	<b>0</b>	<b>0</b>
<b>Ending Capital Asset Resources:</b>	<b>10,931</b>	<b>0</b>