

Central Iron County WCD
Budgeting Worksheet
51 Central Iron County Water - 01/01/2025 to 12/31/2025

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	Original Budget	Change	Worksheet Notes
Income or Expense							
Income From Operations:							
Operating income							
3500 Water Revenue	1,253,822	1,372,609	1,530,232	1,100,000	1,130,000	30,000	
3510 Connection Fees	174,685	114,785	108,447	114,000	106,275	(7,725)	
3540 Security Deposit	0	8,000	8,000	500	510	10	
3544 Water Sales/Reimbursements	17,324	14,837	27,584	14,800	15,096	296	
3549 Other Revenue	288,663	100,546	520,494	5,000	5,100	100	
3550 Gain (loss) on sale of capital assets	74,209	150,741	176,000	0	0	0	
Total Operating income	1,808,703	1,761,517	2,370,757	1,234,300	1,256,981	22,681	
Operating expense							
4131.110 Administrative Salaries	267,805	290,892	288,160	319,500	340,000	20,500	
4131.130 Administrative Employee Benefits	181,373	185,972	142,842	170,000	183,804	13,804	
4142.210 Books, subscriptions, memberships	10,188	10,176	7,896	10,000	10,200	200	
4142.220 Public Notices	140	200	504	1,000	1,020	20	
4142.230 Travel, conferences and training	15,783	8,017	8,855	15,200	15,504	304	
4142.240 Office expense, supplies and postage	22,081	18,219	18,868	22,900	23,500	600	
4142.250 Fuel, equipment supplies & maintenance	44,723	38,967	32,902	36,000	40,000	4,000	
4142.269 Lease Expense	28,932	25,848	26,093	26,200	0	(26,200)	
4142.280 Utilities	162,236	181,361	183,455	155,000	203,000	48,000	
4142.290 Phone & Internet	11,292	11,735	10,006	10,800	11,300	500	
4142.310 Professional and technical	54,492	40,651	34,779	80,000	81,600	1,600	
4142.311 Legal fees	16,092	11,207	7,998	25,500	26,010	510	
4142.312 Public Relations	17,061	16,039	8,868	70,000	50,000	(20,000)	
4142.460 Labor Contingency	0	0	0	6,000	6,120	120	
4142.510 Insurance	17,935	17,894	17,917	21,500	24,000	2,500	
4142.610 Water Repair Contingency	0	0	300	13,000	13,260	260	
4142.690 Credit Card Payment Fees	14,812	15,626	16,263	14,500	20,000	5,500	
4143.110 Water Operators Salary	166,257	197,683	195,564	225,500	285,000	59,500	
4143.130 Water Operators Employee Benefits	87,710	140,951	124,840	145,000	175,000	30,000	
4143.140 Temporary Employee Salary	8,982	28,251	38,675	20,000	20,400	400	
4143.250 Water System Repairs	15,448	8,930	13,937	67,000	68,340	1,340	
4143.260 Well & Pump Maintenance	15,249	13,234	18,544	24,000	24,480	480	
4143.271 Water Level Monitoring USGS & UDWRights	552	1,146	3,061	3,100	3,162	62	
4143.272 Subsidence Monitoring	3,570	3,450	4,550	4,200	4,284	84	
4143.420 Water Sampling Expense	19,434	4,750	6,686	17,000	17,340	340	

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4143.440 Service Connections	2,857	2,865	233	3,500	3,570	70	
4143.450 Conservation Projects	7,917	10,006	9,257	20,000	20,400	400	
4143.470 Water System Supplies	38,936	45,525	24,452	55,000	56,100	1,100	
4143.690 Depreciation Expense	763,401	792,442	627,638	752,000	800,000	48,000	
Total Operating expense	1,995,255	2,122,037	1,873,143	2,333,400	2,527,394	193,994	
Total Income From Operations:	(186,552)	(360,519)	497,614	(1,099,100)	(1,270,413)	(171,313)	
Non-Operating Items:							
Non-operating income							
3110 Property Tax Revenue	1,959,530	2,211,957	727,313	2,091,130	2,132,953	41,823	
3120 Property Tax - Prior Year	119,547	22,991	239,701	51,000	52,020	1,020	
3140 Fee-in-Lieu of Taxes	170,706	167,812	157,811	128,000	130,560	2,560	
3330 State Grants	64,412	0	0	0	0	0	
3335 Federal Grants	150,000	0	0	0	0	0	
3520 Impact Fees	701,427	377,850	384,103	385,000	370,500	(14,500)	
3610 Interest Revenue	92,840	719,947	747,470	275,000	720,000	445,000	
Total Non-operating income	3,258,463	3,500,556	2,256,398	2,930,130	3,406,033	475,903	
Non-operating expense							
4144.820 Interest Expense - USDA Phase I	53,915	59,747	66,626	89,660	87,438	(2,222)	
4144.822 Interest Expense - DW Phase I	23,296	25,359	0	0	0	0	
4144.824 Interest Expense - USDA Phase II	93,842	91,794	82,273	72,601	70,623	(1,978)	
4144.825 Interest Expense - Drinking Water	580	520	460	520	380	(140)	
4144.827 Interest Expense - Drinking Water	2,669	2,561	2,452	2,452	2,322	(130)	
4144.828 Interest Expense - D W Phase II	35,414	41,033	0	0	0	0	
4144.829 Interest Expense - Cedar Highlands	4,403	4,236	4,046	4,236	3,856	(380)	
4144.830 Interest Expense - 2021 USDA Loan	9,651	9,477	8,532	9,300	9,121	(179)	
4144.831 Interest Expense - Bank of Utah Note	0	388,580	660,350	0	660,350	660,350	
4198 Pension expense	11,044	40,340	0	50,000	60,000	10,000	
4199 Benefit expense	(58,636)	(65,558)	0	(50,000)	(60,000)	(10,000)	
Total Non-operating expense	176,178	598,089	824,739	178,769	834,089	655,320	
Total Non-Operating Items:	3,082,285	2,902,467	1,431,659	2,751,361	2,571,944	(179,417)	
Total Income or Expense	2,895,733	2,541,947	1,929,273	1,652,261	1,301,531	(350,730)	

**Central Iron County WCD
Capital Budget
51 - Central Iron County Water as of 01/31/2025**

11/26/2024

<u>Description</u>	<u>2025 Budget</u>	<u>2025 Actual</u>
Projects:		
Coal Creek Recharge	50,000	0
Pine Valley Water Supply Project	400,000	0
Reuse Effluent	200,000	0
Sunset WIP	50,000	0
Water Improvement Project	200,000	0
Westview Building	100,000	0
Total Projects:	1,000,000	0
Direct Purchase:		
1611 - Land & Water Rights	30,000	0
1641 - Buildings & Structures	30,000	0
1642 - Water Utility System 10yrs	185,000	0
1643 - Water Utility System 20yrs	120,000	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	30,000	0
1661 - Office Equipment	15,000	0
1671 - Autos & Trucks	50,000	0
Total Direct Purchase:	460,000	0
Total Capital Requirement:	1,460,000	0
Long Term Debt Repayment:		
2005C USDA Parity Water Revenue	47,637	0
2008 USDA Parity Water Revenue	55,110	0
2009 DW Parity Water Revenue	4,000	0
2009A DW Parity Water Revenue	6,000	0
2011 DW Cedar Highlands	8,000	0
2021 USDA Loan	10,367	0
Total Long Term Debt Repayment:	131,115	0
Total Capital and Long Term Debt Requirement:	1,591,115	0
Resources to be Provided:		
Net Income	1,301,531	0
Add Depreciation	800,000	0
Provided/Required from Operation:	2,101,531	0
Project Borrowing	0	0
Total Resources to be Provided:	2,101,531	0
Resource Remaining or to be Provided:	510,416	0
Beginning Capital Asset Resources:	0	0
Ending Capital Asset Resources:	510,416	0