

**Central Iron County WCD**  
**Proposed Budget**  
**Central Iron County Water - 01/01/2026 to 12/31/2026**

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2025 Budget</b>	<b>Original Budget</b>	<b>Change</b>	<b>Notes</b>
<b>Income or Expense</b>							
<b>Income From Operations:</b>							
<b>Operating income</b>							
3500 Water Revenue	1,372,609	1,769,557	1,334,061	1,130,000	1,200,000	70,000	
3510 Connection Fees	114,785	105,232	78,086	106,275	95,000	(11,275)	
3540 Security Deposit	8,000	8,000	0	510	510	0	
3544 Water Sales/Reimbursements	14,837	27,584	16,551	15,096	15,500	404	
3549 Other Revenue	100,546	523,979	53,194	5,100	5,100	0	
3550 Gain (loss) on sale of capital assets	150,741	176,000	278,500	0	0	0	
<b>Total Operating income</b>	<b>1,761,517</b>	<b>2,610,352</b>	<b>1,760,391</b>	<b>1,256,981</b>	<b>1,316,110</b>	<b>59,129</b>	
<b>Operating expense</b>							
4131.110 Administrative Salaries	290,892	329,367	261,036	370,000	430,000	60,000	
4131.130 Administrative Employee Benefits	185,972	169,243	131,913	183,804	215,000	31,196	
4142.210 Books, subscriptions, memberships	10,176	8,943	9,322	10,200	10,200	0	
4142.220 Public Notices	200	504	80	1,020	1,020	0	
4142.230 Travel, conferences and training	8,017	10,633	12,474	15,504	15,600	96	
4142.240 Office expense, supplies and postage	18,219	29,010	22,450	23,500	25,000	1,500	
4142.250 Fuel, equipment supplies & maintena	38,967	37,044	37,509	40,000	45,000	5,000	
4142.269 Lease Expense	25,848	29,353	0	0	0	0	
4142.280 Utilities	181,361	218,043	169,704	203,000	203,000	0	
4142.290 Phone & Internet	11,735	11,479	9,214	11,300	11,300	0	
4142.310 Professional and technical	40,651	39,177	50,957	81,600	81,600	0	
4142.311 Legal fees	11,207	19,543	9,124	26,010	26,010	0	
4142.312 Public Relations	16,039	11,452	15,643	20,000	30,000	10,000	
4142.460 Labor Contingency	0	0	0	6,120	0	(6,120)	
4142.510 Insurance	17,894	17,917	22,884	24,000	27,000	3,000	
4142.610 Water Repair Contingency	0	300	0	13,260	13,260	0	
4142.690 Credit Card Payment Fees	15,626	18,489	18,657	20,000	21,000	1,000	

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4143.110 Water Operators Salary	197,683	213,774	248,366	285,000	315,000	30,000	
4143.130 Water Operators Employee Benefits	140,951	146,355	128,349	175,000	175,000	0	
4143.140 Temporary Employee Salary	28,251	40,137	21,533	20,400	35,000	14,600	
4143.250 Water System Repairs	8,930	15,485	63,327	68,340	69,000	660	
4143.260 Well & Pump Maintenance	13,234	20,393	18,826	24,480	25,000	520	
4143.271 Water Level Monitoring USGS & UD	1,146	3,061	2,623	3,162	3,200	38	
4143.272 Subsidence Monitoring	3,450	4,550	1,080	4,284	4,700	416	
4143.420 Water Sampling Expense	4,750	8,085	8,615	17,340	17,500	160	
4143.440 Service Connections	2,865	233	4,967	3,570	5,000	1,430	
4143.450 Conservation Projects	10,006	9,257	23,307	20,400	30,000	9,600	
4143.470 Water System Supplies	45,525	25,864	23,223	56,100	56,100	0	
4143.690 Depreciation Expense	792,442	843,285	670,494	800,000	900,000	100,000	
<b>Total Operating expense</b>	<b><u>2,122,037</u></b>	<b><u>2,280,978</u></b>	<b><u>1,985,677</u></b>	<b><u>2,527,394</u></b>	<b><u>2,790,490</u></b>	<b><u>263,096</u></b>	
<b>Total Income From Operations:</b>	<b><u>(360,519)</u></b>	<b><u>329,375</u></b>	<b><u>(225,286)</u></b>	<b><u>(1,270,413)</u></b>	<b><u>(1,474,380)</u></b>	<b><u>(203,967)</u></b>	
<b>Non-Operating Items:</b>							
<b>Non-operating income</b>							
3110 Property Tax Revenue	2,211,957	2,217,607	667,571	2,132,953	2,260,075	127,122	
3120 Property Tax - Prior Year	22,991	245,638	67,895	52,020	52,020	0	
3140 Fee-in-Lieu of Taxes	167,812	169,955	158,687	130,560	130,560	0	
3330 State Grants	0	0	29,783	0	0	0	
3410 Loan Revenue	0	0	12,550,000	0	0	0	
3520 Impact Fees	377,850	442,403	391,436	370,500	357,500	(13,000)	
3610 Interest Revenue	719,947	969,996	476,523	720,000	500,000	(220,000)	
<b>Total Non-operating income</b>	<b><u>3,500,556</u></b>	<b><u>4,045,598</u></b>	<b><u>14,341,894</u></b>	<b><u>3,406,033</u></b>	<b><u>3,300,155</u></b>	<b><u>(105,878)</u></b>	
<b>Non-operating expense</b>							
4144.820 Interest Expense - USDA Phase I	59,747	72,601	58,993	87,438	87,438	0	
4144.822 Interest Expense - DW Phase I	25,359	0	0	0	0	0	

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4144.824 Interest Expense - USDA Phase II	91,794	89,661	73,023	70,623	70,623	0	
4144.825 Interest Expense - Drinking Water	520	460	380	380	380	0	
4144.827 Interest Expense - Drinking Water	2,561	2,452	2,322	2,322	2,322	0	
4144.828 Interest Expense - D W Phase II	41,033	0	0	0	0	0	
4144.829 Interest Expense - Cedar Highlands	4,236	4,046	3,856	3,856	3,856	0	
4144.830 Interest Expense - 2021 USDA Loan	9,477	9,300	7,613	9,121	9,121	0	
4144.831 Interest Expense - Bank of Utah Note	388,580	660,350	845,615	660,350	52,082	(608,268)	
4144.832 Interest Expense - 2025 USDA Loan	0	0	10,408	0	61,540	61,540	
4144.833 Interest Expense - 2025 USDA Loan	0	0	18,839	0	111,388	111,388	
4198 Pension expense	40,340	57,769	0	60,000	60,000	0	
4199 Benefit expense	(65,558)	(83,526)	0	(60,000)	(60,000)	0	
<b>Total Non-operating expense</b>	<b>598,089</b>	<b>813,114</b>	<b>1,021,049</b>	<b>834,089</b>	<b>398,750</b>	<b>(435,339)</b>	
<b>Total Non-Operating Items:</b>	<b>2,902,467</b>	<b>3,232,485</b>	<b>13,320,845</b>	<b>2,571,944</b>	<b>2,901,405</b>	<b>329,461</b>	
<b>Total Income or Expense</b>	<b>2,541,947</b>	<b>3,561,859</b>	<b>13,095,559</b>	<b>1,301,531</b>	<b>1,427,025</b>	<b>125,494</b>	

**Central Iron County WCD  
Proposed 2026 Capital Budget**

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<b>Description</b>	<b>2026 Proposed Budget</b>
<b>Projects:</b>	
Basin 14 PVW Supply Project	400,000
Master Plan Update	140,000
Reuse Effluent	50,000
Water Improvement Project	50,000
<b>Total Projects:</b>	<b>640,000</b>
<b>Direct Purchase:</b>	
1611 - Land & Water Rights	25,000
1641 - Buildings & Structures	-
1642 - Water Utility System 10yrs	125,000
1643 - Water Utility System 20yrs	70,000
1644 - Water Utility System 40yrs	-
1645 - 2010 Water Utility System	-
1646 - 2011 Water System	-
1647 - GpTools & Small Equipment	-
1648 - Machinery & Equipment	130,000
1661 - Office Equipment	35,000
1671 - Autos & Trucks	130,000
<b>Total Direct Purchase:</b>	<b>515,000</b>
<b>Total Capital Requirement:</b>	<b>1,155,000</b>
<b>Long Term Debt Repayment:</b>	
2005C USDA Parity Water Revenue	49,702
2008 USDA Parity Water Revenue	57,427
2009 DW Parity Water Revenue	4,000
2009A DW Parity Water Revenue	6,000
2011 DW Cedar Highlands	8,000
2021 USDA Loan	10,550
2025 USDA Loan A	176,408
2025 USDA Loan B	97,460
Total Long Term Debt Repayment:	409,548
<b>Total Capital and Long Term Debt Requirement:</b>	<b>1,564,548</b>
<b>Resources to be Provided:</b>	
Net Income	1,427,025
Add Depreciation	900,000
<b>Provided/Required from Operation:</b>	<b>2,327,025</b>
Project Borrowing	-
<b>Total Resources to be Provided:</b>	<b>2,327,025</b>
<b>Resource Remaining or to be Provided:</b>	<b>762,477</b>
<b>Beginning Capital Asset Resources:</b>	<b>-</b>
<b>Ending Capital Asset Resources:</b>	<b>762,477</b>