

2019 Approved Budget



12/5/2018

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
GENERAL FUND**

	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Revenues			
Property Taxes	9,328,803	10,250,578	11,515,613
Property Taxes for SG Redevelopment		273,985	290,424
In Lieu of Fees	602,050	1,012,614	1,073,371
Prior Year Taxes	419,633	859,872	911,464
Interest Income	968,672	1,663,053	182,292
Other Income	449,007	424,000	200,000
Septic Administration Fees	10,000	12,250	10,000
Grants	-	190,000	100,000
Total Revenues and Other Sources	\$ 11,778,165	\$ 14,686,352	\$ 14,283,164
Expenditures			
Bond Issue Costs	167,398	-	-
Payroll Taxes	13,488	15,989	18,974
Wages	861,203	874,104	1,328,541
State Retirement	216,976	211,484	325,000
Insurance and Bonds	5,194	7,799	21,274
Health Insurance	198,831	203,634	425,000
Board Quarterly Expense	7,000	7,000	18,911
Board Expenses	10,280	29,219	59,094
Legal	292,135	320,020	441,334
Accounting	31,442	48,013	53,185
Internet Technology and computers	117,744	103,013	175,000
Office	18,356	32,973	40,000
Building Maintenance	31,022	45,788	59,094
Printing	34,548	-	34,000
Redevelopment fees to St. George City	164,013	177,622	274,218
New Project Development	117,209	-	1,400,000
Public Education	25,637	43,186	260,016
Telephone	34,315	25,838	40,000
Cloud Seeding	26,381	31,658	34,424
Travel	27,892	27,148	45,899
Miscellaneous	-	-	11,033
Seminars and Training	43,660	47,391	50,000
Water Rights	275	780	650,041
Utilities	22,692	22,761	39,002
Fees and Permits	-	-	5,909
Service Charge	459	1,764	5,909
Auto Expense	7,581	12,860	16,065
Capital Expenditures	-	76,294	68,848
Water Conservation	257,201	460,319	450,000
Total Expenditures	\$ 2,565,535	\$ 2,826,657	\$ 6,350,772
Other Uses			
Contribution to Water Fund	3,400,000	3,400,000	3,400,000
Contribution to Hydro Fund	-	-	-
Contribution to Capital Projects	3,521,704	3,521,704	4,532,392
Contribution to Debt Service Fund	-	-	-
Total Other Uses	\$ 6,921,704	\$ 6,921,704	\$ 7,932,392
Total Expenditures and Other Uses	\$ 9,487,239	\$ 9,748,361	\$ 14,283,164
Fund Balance			
CY Contribution / (Use of) Fund Balance			\$ -

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
WATER TREATMENT PLANT**

	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Payroll Taxes	9,032	10,844	40,000
Wages	541,123	674,796	500,000
State Retirement	148,833	168,955	198,487
Insurance & Bonds	22,783	1,322	8,013
Health Insurance	233,829	261,806	205,000
Office	5,396	4,354	22,659
Building Maintenance	27,539	61,159	29,690
Public Relations	424	705	648
Telephone	5,467	6,206	10,070
Travel	4,103	8,004	14,262
Seminars and Training	5,965	24,171	34,203
Equipment Purchases	-	18,358	36,411
Miscellaneous	-	-	5,517
Tools and Accessories	16,272	9,375	19,308
Lab. Expense	81,545	72,836	85,000
Reservoir Treatment/Monitoring	3,703	50,817	159,984
Treatment Plant Chemicals	487,481	471,483	717,168
Utilities	168,221	169,784	242,734
Regional Pipeline Utilities	301,366	359,519	400,000
Regional Pipeline Operation & Maint	374,023	265,804	450,000
Treatment Plant Maintenance	165,745	339,589	360,000
Auto Expense	18,422	18,322	25,932
Capital Expenditures	-	47,361	100,000
Amortization	-	-	-
Depreciation	-	-	-
Repair and Replacement	3,375	99,334	595,801
Total Expenditures	\$ 2,624,649	\$ 3,144,904	\$ 4,260,888

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT			
WATER FUND			
	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Revenues			
Interest Income	320,895	871,060	370,000
Other Income	495,676	16,561	41,566
Water Sales-Other	64,927	29,680	23,752
St George City	5,921,238	8,781,889	7,163,110
HVWS	112,403	208,285	192,336
City of Virgin	132,320	145,549	145,200
Hurricane City (D.Springs & Golf Course)	815,730	716,199	544,500
Kayenta	75,216	94,185	101,586
City of LaVerkin	80,924	89,916	105,650
Kolob	51,409	9,957	53,161
City of Washington	1,242,815	1,848,284	1,452,000
Toquerville Town	2,121	2,259	8,127
Casa de Oro	11,753	12,080	10,836
City of Ivins	61,384	369,403	406,343
Fair Grounds	5,046	7,696	7,126
Power Surcharge-Kayenta	13,036	17,269	12,113
Sewer Sales			
Sand Hollow State Park	528	637	713
Connection Fees & Hookup Fees: Other			
Meter Hookup Fee-HVWS	2,400	533	1,426
Connection Fees-HVWS	400	533	4,156
Kolob	650	-	475
Virgin City	66,584	50,133	11,876
Subtotal	\$ 9,477,453	\$ 13,272,108	\$ 10,656,050
Other Sources:			
Contribution from General Fund	3,400,000	3,400,000	3,400,000
Total Revenues and Other Sources	\$ 12,877,453	\$ 18,098,925	14,056,050
Expenditures			
Payroll Taxes	12,697	16,446	45,000
Wages	658,462	901,207	916,313
State Retirement	(766,984)	231,981	325,000
Insurance and Bonds	137,588	140,617	237,217
Health Insurance	218,183	256,735	375,000
Telephone	14,692	17,651	27,315
Travel	15,716	16,248	25,366
Seminars and Training	16,998	27,654	44,133
Water Rights	78,985	112,476	120,000
Environmental Studies	-	-	78,507
Equipment Supplies	(62,544)	57,947	201,888
Miscellaneous	-	51	11,033
Engineering	3,920	1,263	38,617
Utilities	114,471	110,605	297,901
Operations and Maintenance	458,753	578,682	650,968
Fees and Permits	400	1,233	5,036
Service Charge	8,619	10,800	16,550
Auto Expense	52,273	77,492	82,750
Capital Expenditures	923	74,030	159,984
Repair & Replacement Expenses	4,934	213,815	161,419
Amortization (non-cash expense)	-	50,000	50,000
Depreciation (non-cash expense)	4,762,181	4,968,139	5,117,183
Water treatment plant expense		3,494,338	4,260,888
Total Expenditures	\$ 5,730,266	\$ 11,359,412	\$ 13,248,068
Other Uses			
Contribution to Capital Projects Fund	3,129,855	3,156,564	3,156,564
Contribution to Debt Service Fund	1,366,716	1,366,716	-
Total Other Uses	\$ 4,496,571	\$ 4,523,280	3,156,564
Total Expenditures & Other Uses	\$ 10,226,837	\$ 15,882,692	\$ 16,404,632
Fund Balance			
CY Contribution (Use of) Fund Balance			\$ (2,348,582)

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
TOQUERVILLE SECONDARY WATER SYSTEM**

	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Revenues			
Water Sales-TSWS	75,866	101,764	104,817
Water Connection Fees-TSWS	-	-	16,752
Grant BOR	-	3,670	-
Other Income	3,565	-	-
Total Revenues and Other Sources	\$ 79,431	\$ 105,434	\$121,569
Expenditures			
Printing	-	90	110
Telephone	-	-	552
Water Rights	-	-	1,213
Travel	-	-	220
Engineering	-	-	1,103
Utilities	38,947	32,519	46,340
Operations and Maintenance	24,346	30,077	49,650
Overhaul pump engine	-	-	22,067
Total Expenditures	\$ 63,293	\$ 62,686	\$121,256
Fund Balance			
CY Contribution (Use of) Fund Balance			\$ 313

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
VIRGIN RIVER RECOVERY PROGRAM FUND**

	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Revenues			
Other Income	114,617	200,000	-
UT Dept of Natural Resources	381,376	661,660	585,270
Interest Income	7,964	7,483	3,120
US Fish and Wildlife	373,057	438,779	423,150
Total Revenues and Other Sources	\$ 877,015	\$ 1,307,922	\$ 1,011,540
Expenditures			
Payroll	50,830	52,883	64,840
Payroll Taxes	780	772	1,040
State Retirement	14,517	14,802	15,500
Health Insurance	22,478	22,792	25,000
Office Expense	449	987	4,160
Printing	-	-	1,144
Public Relations	31,393	3,895	48,200
Telephone	722	642	4,160
Travel	1,555	4,481	2,080
Seminars and Training	1,428	1,302	1,200
Environmental Studies	654,626	190,467	552,669
Hatcheries	-	-	74,616
Utilities	32,427	31,679	63,500
Operations and Maintenance	60,234	54,748	47,320
Service Charges	-	-	31
Capital Projects			
Red Hills Desert Garden	-	635	-
District Office Bldg-Aquarium	-	-	2,080
Virgin River Gorge Barrier	5,578	485,901	104,000
Total Expenditures	\$ 877,015	\$ 865,986	\$ 1,011,540
Fund Balance			
CY Contribution to (Use of) Fund Balance			\$ -

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
HYDRO**

	Actual 12/31/2017	Estimated 12/31/2018	Adopted 2019 Budget
Revenues			
Pah Tempe	221,451	192,103	196,973
Quail Creek	772,672	508,225	539,341
Total Revenues and Other Sources	\$ 994,123	\$ 700,329	\$ 736,313
Expenditures			
Depreciation		171,392	160,000
Telephone	505	526	1,101
Equipment	78,981	-	85,221
Miscellaneous	-	-	1,000
Utilities	2,063	1,820	2,758
Operations and Maintenance	27,874	103,748	33,100
Fees and Permits	-	-	4,412
Service Charge	-	-	30,342
Total Expenditures	\$ 109,424	\$ 277,486	\$ 317,933
Contribution to Capital Projects Fund	-	-	418,380
Contribution to Debt Service Fund	725,400	500,000	
Total Other Uses	\$ 725,400	\$ 500,000	\$ 418,380
Total Expenditures & Other Uses	\$ 834,824	\$ 777,486	\$ 736,313
Fund Balance			
CY Contribution (Use of) Fund Balance			\$ -

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
WASTE WATER SERVICES**

	Actual 12/31/2017	Estimated 12/31/2018	Approved 2019 Budget
Revenues			
Other Income	-	962	-
Septic service fees-Dammeron Valley	26,610	25,350	26,000
Total Revenues and Other Sources	\$ 26,610	\$ 26,312	\$ 26,000
Expenditures			
Engineering	-	-	2,206
Utilities	2,304	1,756	2,228
Operations and Maintenance	9,402	8,550	20,964
Repair & Replacement	-	-	602
Total Expenditures	\$ 11,707	\$ 10,306	\$ 26,000
Fund Balance			
CY Contribution to (Use of) Fund Balance			\$ -

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
DEBT SERVICE**

	Actual 12/31/2017	Estimated 12/31/2018	Approved 2019 Budget
Revenues			
Property Taxes	623,064	594,500	-
In Lieu of Fees	125,840	125,840	-
Prior Year Taxes	34,320	34,320	-
Interest Income	2,554	347,119	52,000
Regional Pipeline Payments From Cities	1,152,746	1,072,054	1,310,400
Water Development Surcharge			
Casa de Oro	401	401	460
Hurricane City	170,801	179,076	124,800
HVWS	5,688	10,668	11,199
Ivins City	76,383	78,759	72,280
LaVerkin City	32,671	33,612	42,120
Santa Clara	53,731	57,439	156,000
St. George City	800,594	823,847	759,200
Toquerville City	11,912	12,680	10,400
Washington City	246,434	260,448	223,108
Other Sources			
Contribution from Capital Projects-impact fees	2,310,851	2,310,851	4,719,158
Contribution from Hydro Fund	725,400	500,000	-
Contribution from Water Fund	1,366,716	1,366,716	-
Total Revenues and Other Sources	\$ 7,740,107	\$ 7,808,330	\$ 7,481,124
Debt Service			
Bond Issue Costs	98,500	-	-
2004 Series Bonds - Principal	83,000	85,000	87,000
2004 Series Bonds - Interest (Santa Clara Proj)	24,380	22,720	21,020
2007 Regional Pipeline Refunding-Principal	12,750,000	-	-
2007 Regional Pipeline Refunding-Interest	563,975	-	-
2009B 10MG Tank Drinking Water Bonds-Principal	305,000	309,000	313,000
2009B 10MG Tank Drinking Water Bonds-Interest	14,916	11,256	7,548
2009 A-2Refunding Bonds-Principal	830,000	875,000	915,000
2009 A-2Refunding Bonds-Interest	197,563	156,062	112,312
2009 GO Refunding Bonds-Interest	41,200	14,500	-
2009 GO Refunding Bonds-Principal	560,000	580,000	-
2011A Revenue Bonds RDA 10 mgd tank interest	73,267	72,040	70,772
2011A Revenue Bonds RDA 10 mgd tank principal	37,193	38,420	39,688
2012A Water Treatment Plant Bonds-Principal	1,310,000	1,365,000	1,425,000
2012A Water Treatment Plant Bonds - Interest	618,575	566,175	504,750
2015 Bond - Principal	755,000	785,000	810,000
2015 Bond - Interest	564,450	541,800	510,400
2017 Bond Refunded - 2007 Portion Principal	-	740,000	760,000
2017 Bond Refunded - 2007 Portion Interest	-	466,592	445,400
2017 Bond New Portion Principal	-	-	-
2017 Bond New Portion Interest	-	1,052,416	1,038,000
Total Debt Service	\$ 18,827,019	\$ 7,680,981	\$ 7,059,890
Fund Balance			
CY Contribution (Use of) Fund Balance			\$ 421,234

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
CAPITAL PROJECTS FUND**

	Actual 12/31/2017	Estimated 12/31/2018	Approved 2019 Budget
Revenues			
Impact Fees	25,983,891	19,642,529	16,000,000
Grants	142,419	-	-
Interest Income	229,000	1,264,579	110,000
Other Income - Misc	17,337	-	15,000
SUB TOTAL	\$ 26,372,647	\$ 20,907,108	\$ 16,125,000
Other Sources:			
Contribution from Hydro Fund	-	-	418,380
Contribution from Water Fund	3,129,855	3,156,564	3,156,564
Contribution from General Fund	3,521,704	3,521,704	4,532,392
Total Revenues & Other Sources	\$ 33,024,206	\$ 27,585,376	\$ 24,232,336
Capital Projects			
Ash Creek Project	75,216	52,086	34,000,000
Dammeron Valley Waste Water Treatment Plant	62,584	772	-
Drill Wells at Pintura and Diamond Valley	-	-	1,560,000
Kayenta Wells	-	-	200,000
Kolob Reservoir/Crystal Creek	-	-	100,000
Kolob Water Project	146,355	4,988	224,973
Lake Powel Pipeline	1,411,058	1,418,687	20,000,000
LPP - Payroll Taxes		-	3,000
LPP - Wages		-	270,000
LPP - State Retirement		-	75,000
LPP - Health Insurance		-	50,000
LPP - Life Insurance		-	1,000
Level Fair Ground Parcel	-	-	416,000
Pah Tempe / Water Quality	-	1,794	1,000,000
Water Rights	162,800	172,800	1,664,000
Rights of Way and Land Purchase	38,107	2,706	5,000,000
Sand Hollow Land Purchase	1,704,613	-	-
Sand Hollow Dixie Springs 2740 W Valve Vault	3,997	-	-
Sand Hollow Regional Pipeline	56,115	192,637	19,153,909
Sand Hollow Wells Recharge & West Dam Drain	1,135,587	1,480,214	3,000,000
Sullivan Wells	-	-	1,040,000
Treatment Plant Expansion to 60 mgd and add ozone	-	-	10,000,000
Treatment Plant Taste and Odor Project	11,658	-	-
TSWS additional filter/Springs Drive Bank Stabalization	-	-	156,000
TSWS Irrigation Metering Project	256,711	198,951	600,000
Warner Valley Reservoir	1,335	-	500,000
Santa Clara River Conservation and Augmentation Project	-	-	4,499,456
2 MGD storage tank for Hurricane Valley/Sandhollow	102,689	2,010,942	1,100,000
Add arsenic and manganese treatment at Sand Hollow	-	-	10,000,000
Total Capital Projects	\$ 5,168,826	\$ 5,536,577	\$ 114,613,338
Other Uses			
Contribution to Debt Service Fund	2,310,851	2,310,851	4,719,158
Total Expenditures & Other Uses	\$ 7,479,677	\$ 7,847,428	\$ 119,332,496
Fund Balance			
CY Contribution (Use of) Fund Balance			\$ (95,100,160)