

2020 Approved Budget

December 4, 2019



WASHINGTON COUNTY WATER CONSERVANCY DISTRICT GENERAL FUND			
	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Property Taxes	10,241,189	11,515,613	12,500,000
Property Taxes for SG Redevelopment	-	290,424	308,140
In Lieu of Fees	758,604	1,073,371	1,138,846
Prior Year Taxes	437,810	911,464	967,064
Interest Income	1,733,079	1,776,331	193,412
Other Income	359,242	425,569	212,200
Septic Administration Fees	11,408	15,360	10,610
Grants From Bureau Rec		100,000	106,100
Total Revenues and Other Sources	\$ 13,541,332	\$ 16,108,132	\$ 15,436,372
Expenditures			
Payroll Taxes	16,608	25,340	30,000
Wages	892,176	1,189,243	1,409,582
State Retirement	214,224	299,878	344,825
Insurance and Bonds	6,725	8,254	22,571
Health Insurance	204,145	247,170	450,925
Board Quarterly Expense	7,000	20,250	20,064
Board Expenses	24,916	58,686	62,699
Legal	358,385	633,178	700,000
Accounting	40,011	40,330	56,429
Internet Technology and computers	110,181	205,265	185,675
Office	35,515	36,460	42,440
Building Maintenance	42,498	43,886	62,699
Printing	-	1,260	36,074
Redevelopment fees to St. George City	204,717	274,218	308,140
New Project Development	-	-	1,485,400
Public Relations/Education	46,343	140,529	275,877
Telephone	26,092	24,653	42,440
Cloud Seeding	26,381	26,381	36,523
Travel	27,105	47,063	48,699
Miscellaneous	-	208	11,706
Seminars and Training	44,809	70,306	60,000
Water Rights	800	615,880	689,694
Utilities	22,729	24,139	41,381
Fees and Permits	-	1,439	6,270
Service Charge	1,530	420	6,269
Auto Expense	12,816	14,970	17,045
Capital Expenditures	63,578	(21,942)	75,000
Water Conservation	408,181	165,786	450,000
Total Expenditures	\$ 2,837,465	\$ 4,193,248	\$ 6,978,428
Other Uses			
Contribution to Water Fund	3,400,000	3,400,000	3,400,000
Contribution to Hydro Fund	-	-	-
Contribution to Capital Projects	4,276,364	4,532,392	4,073,242
Contribution to Debt Service Fund	-	-	984,702
Total Other Uses	7,676,364	7,932,392	8,457,944
Total Expenditures and Other Uses	\$ 10,513,829	\$ 12,125,640	\$ 15,436,372
Fund Balance			
CY Contribution to Fund Balance			\$ 0

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

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Payroll Taxes	11,048	22,399	40,000
Wages	656,164	445,224	550,000
State Retirement	165,455	114,546	210,595
Insurance & Bonds	1,292	874	8,502
Health Insurance	255,415	178,564	217,505
Office	2,577	1,618	24,041
Building Maintenance	58,297	25,890	31,501
Public Relations	828	1,180	687
Telephone	6,010	5,176	10,685
Travel	7,025	6,853	15,132
Seminars and Training	20,542	11,269	36,290
Equipment Purchases	-	-	38,632
Miscellaneous	-	-	5,853
Tools and Accessories	9,295	4,378	20,486
Lab. Expense	68,354	33,343	90,185
Reservoir Treatment/Monitoring	42,417	21,102	169,743
Treatment Plant Chemicals	403,701	471,070	760,916
Utilities	165,389	164,878	257,541
Regional Pipeline Utilities	347,369	354,301	424,400
Regional Pipeline Operation & Maint	258,485	306,367	477,450
Treatment Plant Maintenance	300,909	177,374	381,960
Auto Expense	15,103	16,543	27,514
Capital Expenditures	-	-	106,100
Amortization	-	-	-
Depreciation	-	-	-
Repair and Replacement	82,778	-	632,145
Total Expenditures	\$ 2,878,453	\$ 2,362,948	\$ 4,537,863

WASHINGTON COUNTY WATER CONSERVANCY DISTRICT			
WATER FUND			
	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Interest Income	808,506	1,111,919	392,570
Other Income	39,117	12,450	44,101
Water Sales-Other	172,316	44,237	25,201
St George City	6,859,270	7,466,947	7,600,059
HVWS	180,002	185,194	204,069
City of Virgin	140,909	114,480	154,057
Hurricane City (D.Springs & Golf Course)	969,819	697,325	577,715
Kayenta	79,759	81,241	107,783
City of LaVerkin	87,776	80,947	112,094
Kolob	54,671	8,702	56,404
City of Washington	1,505,039	1,676,986	1,540,572
Toquerville Town	2,078	1,493	8,623
Casa de Oro	10,207	12,832	11,497
City of Ivins	-	-	431,130
Fair Grounds	5,772	6,474	7,560
Power Surcharge-Kayenta	14,984	17,756	12,852
Sewer Sales			
Sand Hollow State Park	660	730	756
Connection Fees & Hookup Fees: Other			
Meter Hookup Fee-HVWS	400	-	1,512
Connection Fees-HVWS	800	-	4,410
Kolob	-	-	504
Casa de Oro	-	-	-
Toquerville City	-	-	-
Virgin City	51,700	-	12,600
Subtotal	\$ 10,983,785	\$ 11,519,712	\$ 11,306,069
Other Sources:			
Contribution from General Fund	3,400,000	3,400,000	3,400,000
Contribution from Hydro Fund	-	-	-
Contribution from Debt Service Fund	-	-	-
Total Revenues and Other Sources	\$ 14,383,785	\$ 14,919,712	\$ 14,706,069
Expenditures			
Payroll Taxes	14,102	33,895	47,745
Wages	657,977	885,286	1,030,000
State Retirement	298,664	233,113	344,825
Insurance and Bonds	123,516	133,452	251,687
Health Insurance	231,557	272,220	397,875
Telephone	15,679	16,649	28,981
Travel	13,125	5,594	26,913
Seminars and Training	21,823	5,494	46,826
Water Rights	96,422	131,203	127,320
Environmental Studies	-	-	83,296
Equipment	7,980	221,600	214,203
Miscellaneous	38	-	11,706
Engineering	947	-	40,972
Utilities	110,077	100,865	316,073
Operations and Maintenance	544,394	618,433	690,677
Fees and Permits	925	313	5,343
Service Charge	8,107	10,800	17,560
Auto Expense	67,183	78,896	87,798
Capital Expenditures	(3,404)	20,279	169,743
Repair & Replacement Expenses	3,836	52,206	171,265
Amortization (non-cash expense)	-	50,000	53,050
Depreciation (non-cash expense)	4,915,905	5,117,183	5,429,331
Water treatment plant expense	-	2,362,948	4,537,863
Total Expenditures	\$ 7,128,853	\$ 10,350,430	\$ 14,131,052
Other Uses			
Contribution to General Fund	-	-	-
Contribution to Hydro Fund	-	-	-
Contribution to Capital Projects Fund	91,053	3,156,564	3,156,564
Contribution to Debt Service Fund	-	-	-
Total Other Uses	\$ 91,053	\$ 3,156,564	\$ 3,156,564
Total Expenditures & Other Uses	\$ 7,219,906	\$ 13,506,994	\$ 17,287,616
Fund Balance			
CY (Use)/Contribution of Fund Balance			(2,581,547)

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

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Water Sales-TSWS	82,247	11,477	111,211
Water Connection Fees-TSWS	4,810	(1,282)	17,774
Total Revenues and Other Sources	\$ 87,057	\$ 10,195	\$ 128,985
Expenditures			
Printing	75	-	117
Telephone		-	586
Water Rights		-	1,287
Travel		-	234
Engineering		-	1,170
Utilities	30,090	31,338	49,166
Operations and Maintenance	26,959	81,163	52,679
Overhaul Pump Engine		-	23,413
Total Expenditures	\$ 57,124	\$ 112,501	\$ 128,652
Other Uses			
Contribution to General Fund	-	-	-
Contribution to Water Fund	-	-	-
Contribution to Capital Projects Fund	-	-	-
Contribution to Debt Service Fund	-	-	-
Total Other Uses	-	-	-
Total Expenditures & Other Uses	\$ 57,124	\$ 112,501	\$ 128,652
Fund Balance			
CY Contribution to Fund Balance			\$ 332

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

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Other Income	294,939	-	-
UT Dept of Natural Resources	438,779	561,705	573,000
Interest Income	9,075	8,506	3,310
US Fish and Wildlife	661,660	357,192	448,962
Total Revenues and Other Sources	\$ 1,404,453	\$ 927,403	\$ 1,025,272
Expenditures			
Payroll	55,901	53,399	68,795
Payroll Taxes	962	1,070	1,103
State Retirement	14,835	14,935	16,446
Health Insurance	22,718	23,161	26,525
Office Expense	27	200	4,414
Printing	-	-	1,214
Public Relations	24,396	29,288	51,140
Telephone	1,214	922	4,414
Travel	4,207	3,545	2,207
Seminars and Training	1,085	1,549	1,273
Environmental Studies	721,078	390,005	545,848
Hatcheries	-	-	74,616
Utilities	27,537	15,875	67,374
Operations and Maintenance	41,821	17,662	47,320
Service Charges	-	-	33
Capital Projects			
Red Hills Desert Garden	8,778	15,701	-
District Office Bldg-Aquarium	-	-	2,207
Gorge Fish Barrier	485,901	-	110,344
Total Expenditures	\$ 1,410,460	\$ 567,312	\$ 1,025,272
Other Uses		-	-
Total other uses		-	-
Total Expenditures and Other Uses	\$ 1,410,460	\$ 567,312	\$ 1,025,272
Fund Balance			
CY Contribution to Fund Balance			\$ 0

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
HYDRO FUND**

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Pah Tempe	182,315	168,352	196,973
Quail Creek	576,911	578,318	539,341
Total Revenues and Other Sources	\$ 759,226	\$ 746,670	\$ 736,314
Expenditures			
Depreciation	-	160,000	160,000
Telephone	527	556	1,168
Equipment Supplies	-	-	90,419
Seminars and Training	-	-	-
Miscellaneous	-	-	1,061
Utilities	1,794	1,963	2,927
Operations and Maintenance	90,132	44,915	50,000
Fees and Permits	-	-	4,681
Service Charge	-	-	15,000
Total Expenditures	\$ 92,453	\$ 207,434	\$ 325,256
Contribution to Capital Projects Fund	-	418,380	398,901
Contribution to Debt Service Fund	-	-	-
Total Other Uses	-	418,380	398,901
Total Expenditures & Other Uses	\$ 92,453	\$ 625,814	\$ 724,157
Fund Balance			
CY Contribution to/(Use) of Fund Balance			\$ 12,157

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

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Other Income	1,516	995	-
Septic service fees-Dammeron Valley	27,150	25,006	27,586
Septic service fees - Other	-	-	-
Total Revenues and Other Sources	\$ 28,666	\$ 26,000	\$ 27,586
Expenditures			
Engineering	-	-	2,341
Utilities	1,687	1,862	2,364
Operations and Maintenance	8,670	10,757	22,242
Repair & Replacement	-	-	-
Total Expenditures	\$ 10,357	\$ 12,619	\$ 27,586
Fund Balance			
CY Contribution to Fund Balance			\$ 0

**WASHINGTON COUNTY WATER CONSERVANCY DISTRICT
DEBT SERVICE FUND**

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Property Taxes	-	-	-
In Lieu of Fees	-	-	-
Prior Year Taxes	-	-	-
Interest Income	355,946	527,279	55,172
Regional Pipeline Payments From Cities	1,071,966	1,070,995	1,310,400
Water Development Surcharge			
Casa de Oro	401	400	488
Hurricane City	179,841	188,080	132,413
HVWS	10,676	10,776	11,882
Ivins City	79,010	81,676	76,689
LaVerkin City	33,800	34,298	44,689
Santa Clara	57,704	59,923	165,516
St. George City	827,340	861,751	805,511
Toquerville City	12,717	13,169	11,034
Washington City	261,454	276,688	236,718
Other Sources			
Contribution from General Fund	-	-	984,702
Contribution from Capital Projects-impact fees	-	-	4,719,002
Contribution from Hydro Fund	-	-	-
Contribution from Water Fund	-	-	-
Total Revenues and Other Sources	\$ 2,890,855	\$ 3,125,034	\$ 8,554,216
Debt Service			
2004 Series Bonds - Principal	85,000	87,000	88,000
2004 Series Bonds - Interest (Santa Clara Proj)	22,720	21,020	19,280
2009B 10MG Tank Drinking Water Bonds-Principal	309,000	313,000	316,000
2009B 10MG Tank Drinking Water Bonds-Interest	11,256	7,548	3,792
2009 A-2Refunding Bonds-Principal	875,000	915,000	950,000
2009 A-2Refunding Bonds-Interest	156,062	112,312	78,000
2009 GO Refunding Bonds-Interest	14,500	-	-
2009 GO Refunding Bonds-Principal	580,000	-	-
2011A Revenue Bonds RDA 10 mgd tank interest	71,997	70,891	69,463
2011A Revenue Bonds RDA 10 mgd tank principal	38,465	39,569	40,997
2012A Water Treatment Plant Bonds-Principal	1,365,000	1,425,000	1,480,000
2012A Water Treatment Plant Bonds - Interest	566,174	504,750	447,750
2015 Bond - Principal	785,000	810,000	845,000
2015 Bond - Interest	541,800	510,400	478,000
2017 Bond Refunded 2007 Portion - Principal	740,000	760,000	800,000
2017 Bond Refunded 2007 Portion - Interest	466,592	445,400	415,000
2017 Bond Refunded - New Portion - Principal	-	-	-
2017 Bond Refunded - New Portion - Interest	1,052,416	1,038,000	1,038,000
Total Debt Service	\$ 7,680,982	\$ 7,059,890	\$ 7,069,282
Fund Balance			
CY Contribution To / (Use of) Fund Balance			\$ 1,484,934

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

	Actual 12/31/2018	Estimated 12/31/2019	Adopted 2020 Budget
Revenues			
Carry over capital project fund balance	-	-	93,687,718
Impact Fees	20,849,400	23,414,122	16,000,000
Interest Income	1,350,898	2,419,436	2,000,000
Other Income - Misc	742	53,896	15,915
SUB TOTAL	\$ 22,201,040	\$ 25,887,454	\$ 111,703,633
Other Sources			
Contribution from Hydro Fund	-	376,542	398,901
Contribution from Water Fund	91,053	2,840,908	3,156,564
Contribution from General Fund	4,276,364	4,532,392	4,073,242
Total Revenues & Other Sources	\$ 26,568,457	\$ 33,637,295	\$ 119,332,340
Capital Projects			
Ash Creek Project	66,533	89,537	34,000,000
Central Property	-	24,961	-
Dammeron Valley Waste Water Treatment Plant	8,909	5,274	-
Drill Wells at Pintura and Diamond Valley	-	-	1,560,000
Fuel tank for generator and fleet at treatment plant	-	38,640	400,000
Grass Valley Water Diversion	-	7,050	-
Homespun Village	-	9,065	-
Ivins Toe Drain	138,907	343,159	-
Kolob Reservoir/Crystal Creek	-	-	100,000
Kolob Water Project	4,157	-	224,973
Lake Powel Pipeline	1,686,989	1,560,061	60,000,000
LPP - Payroll Taxes	-	5,704	3,000
LPP - Wages	246,990	209,957	270,000
LPP - State Retirement	-	50,357	75,000
LPP - Health Insurance	-	39,726	50,000
LPP - Life Insurance	-	178	1,000
Level Fair Ground Parcel	-	-	416,000
Navajo Sandstone	-	55,680	-
Pah Tempe/ Water Quality	1,495	-	600,000
Water Rights	144,000	105,600	1,664,000
Rights of Way and Land Purchase	2,255	10,566	5,000,000
Sand Hollow Dixie Springs 2740 W Valve Vault	52,317	-	-
Sand Hollow Regional Pipeline	392,740	12,610,541	4,500,000
Sand Hollow Wells Recharge & West Dam Drain	1,175,042	949,943	3,000,000
Sullivan Wells	-	-	1,040,000
Treatment Plant Expansion to 60 MGD and Add Ozone	82,372	-	10,000,000
TSWS Irrigation Metering Project	217,341	88,660	-
2 MGD Storage Tank for Hurricane Valley/ Sand Hollow	1,686,087	513,246	1,100,000
Sand Hollow Groundwater Treatment Plant	-	628,364	12,000,000
Total Capital Projects	\$ 5,906,134	\$ 21,239,766	\$ 141,003,429
Other Uses			
Contribution to Debt Service Fund	-	4,719,158	4,719,002
Total Expenditures & Other Uses	\$ 5,906,134	\$ 25,958,924	\$ 145,722,431
Fund Balance			
CY Use of Fund Balance			(26,390,091)