

# Bear River Water Conservancy District

## Enterprise Fund

### 2023 Budget Summary

	Current Year Budget 2022	Current Year Estimated 2022	Amended Budget 2022	Budget 2023
<b>Revenues</b>				
Property Taxes	1,346,000	1,346,000	1,346,000	1,684,175
Contribution to other governments	127,444	125,080	125,080	125,080
Fee-In-Lieu of Taxes				
Charges for Services	468,940	543,872	543,400	543,840
Interest Income/ Misc./Impact Fees	40,860	90,154	90,557	54,180
Lease/Rent	139,504	122,877	122,918	135,204
Intergovernmental revenue/grants	25,500	1,312,376	1,312,376	28,050
<i>Other Financing Sources:</i>				
Contribution From Fund Bal.	448,852			396,128
<b>TOTAL REVENUES</b>	<b>2,597,100</b>	<b>3,540,359</b>	<b>3,540,331</b>	<b>2,966,657</b>
<b>Expenses</b>				
Wages and Benefits	714,270	679,344	708,070	809,420
Operating Expenses	285,198	316,419	398,325	777,400
Depreciation	324,000	350,000	324,000	350,000
Capital Outlay	382,265	887,265	887,265	36,492
Interest on Bonds	37,323	37,324	37,324	33,215
Water O&M Expenses.	339,500	247,067	390,000	434,950
Other Expenses	51,100	51,100	51,100	56,100
Debt Service	336,000	336,000	336,000	344,000
<i>Other Financing Uses:</i>				
Contribution to other governments	127,444	129,080	129,080	125,080
<b>TOTAL EXPENSES</b>	<b>2,597,100</b>	<b>3,033,598</b>	<b>3,261,164</b>	<b>2,966,657</b>
<b>Income or (Loss)</b>	<b>0</b>	<b>506,761</b>	<b>279,167</b>	<b>0</b>

## Bear River Water Conservancy District Budget Detail Worksheet

	Budget-2022	Current Year Estimated 2022	Amended Budget 2022	Budget-2023
Income or Expense				
Income From Operations:				
Operating income				
Water sales				
5141 Beaver Dam Dry Taps	600.00	226.67	230.00	600.00
5142 Beaver Dam Retail	17,000.00	19,348.00	20,000.00	20,000.00
5152 Bothwell M&I Retail	60,000.00	48,843.40	48,000.00	48,000.00
5153 Bothwell M&I Wholesale	180,000.00	290,786.72	290,000.00	290,000.00
5161 Collinston Dry Taps	13,000.00	12,093.33	12,000.00	12,000.00
5162 Collinston Retail	43,000.00	55,746.67	56,000.00	56,000.00
5163 Collinston Wholesale	27,600.00	0.00	0.00	0.00
5172 Harper Ward Retail	105,000.00	93,992.00	94,000.00	94,000.00
5182 South Willard Retail	1,500.00	1,430.67	1,500.00	1,500.00
5183 South Willard Wholesale	21,000.00	21,298.00	21,500.00	21,500.00
5190 Water Testing Reimbursed	240.00	106.67	170.00	240.00
Total Water sales	<b>468,940.00</b>	<b>543,872.12</b>	<b>543,400.00</b>	<b>543,840.00</b>
Rental income				
5212 Farm Power Reimbursement	60,000.00	40,000.00	40,000.00	40,000.00
5213 Farm Rent	65,000.00	80,659.00	80,700.00	80,700.00
5215 Riverside North Garland Lease	2,218.00	2,218.00	2,218.00	2,218.00
5216 Ukon Sublease	12,286.00	0.00	0.00	12,286.00
Total Rental income	<b>139,504.00</b>	<b>122,877.00</b>	<b>122,918.00</b>	<b>135,204.00</b>
Total Operating income	<b>608,444.00</b>	<b>666,749.12</b>	<b>666,318.00</b>	<b>679,044.00</b>
Operating expense				
Water system operations				
Payroll expenses				
Wages				
6110 Gross Wages	440,000.00	415,346.00	440,000.00	488,000.00
6112 Trustees Payroll Expense	10,000.00	8,133.33	10,000.00	10,000.00
6144 Payroll Expense-Other	0.00	0.00	0.00	4,300.00
Total Wages	<b>450,000.00</b>	<b>423,479.33</b>	<b>450,000.00</b>	<b>502,300.00</b>
Benefits				
6131 FICA Expense	68,850.00	32,228.16	32,300.00	38,097.00
6132 SUTA Expense	900.00	950.00	950.00	1,045.00
6133 Employee Health Insurance	95,760.00	101,530.45	102,000.00	137,850.00
6134 Dental Insurance Expense	4,900.00	5,500.00	5,500.00	7,500.00
6135 Employee Life Insurance	410.00	268.23	270.00	637.00
6136 Employee LT Disability	2,250.00	1,937.83	2,360.00	2,596.00
6138 Vision Insurance Expense	800.00	863.09	875.00	1,245.00
6139 HSA Contribution-Employer Paid	14,400.00	26,040.00	26,100.00	24,000.00
6140 Retirement & Benefits	71,000.00	81,500.00	81,500.00	89,650.00
6141 Workers Compensation	5,000.00	5,047.12	6,215.00	4,500.00
Total Benefits	<b>264,270.00</b>	<b>255,864.88</b>	<b>258,070.00</b>	<b>307,120.00</b>

	Budget-2022	Current Year Estimated 2022	Amended Budget 2022	Budget-2023
Total Payroll expenses	<b>714,270.00</b>	<b>679,344.21</b>	<b>708,070.00</b>	<b>809,420.00</b>
Operations				
6191 Uniforms-Office Personnel	300.00	675.00	675.00	450.00
6192 Uniforms-Systems Operators	600.00	650.00	650.00	600.00
6210 Memberships & Registrations	5,000.00	10,000.00	10,000.00	11,000.00
6231 Conferences Training	10,000.00	10,000.00	10,000.00	12,000.00
6232 Mileage Reimbursement	8,000.00	6,475.37	8,000.00	10,000.00
6233 Travel Expenses	3,500.00	4,200.00	3,500.00	8,000.00
6241 Office Supplies & Postage	12,000.00	12,000.00	12,000.00	15,000.00
6261 Automotive Repairs	12,000.00	7,800.00	12,000.00	15,000.00
6262 Building Repairs & Maintenance	8,000.00	8,000.00	8,000.00	12,500.00
6263 Computer/Networking	0.00	9,600.00	9,600.00	9,600.00
6264 Equipment Repairs	98.00	0.00	150.00	350.00
6267 Vehicle Replacement Savings	7,400.00	7,452.00	7,400.00	7,400.00
6281 Utilities Utilities	7,000.00	7,000.00	7,000.00	7,800.00
6282 Telephone Telephone	8,400.00	8,927.00	9,000.00	9,500.00
6293 Licenses and Permits	9,000.00	166.67	175.00	250.00
6311 Legal	20,000.00	25,576.67	45,000.00	40,000.00
6312 Accounting	12,000.00	16,233.33	12,175.00	14,000.00
6313 Engineering	53,500.00	42,207.08	75,000.00	70,000.00
6314 Exploration & Studies	8,000.00	0.00	8,000.00	150,000.00
6315 Beaver Dam Supply Analysis	0.00	23,295.00	24,000.00	0.00
6448 Equipment and Tools	50,000.00	5,616.07	50,000.00	215,000.00
6449 Operating Supplies	25,000.00	61,736.68	65,000.00	45,000.00
6450 Beaver Dam O&M Expenses	26,000.00	6,601.65	26,000.00	28,600.00
6451 Bothwell System O&M Expenses	123,000.00	121,122.09	125,000.00	137,500.00
6452 Collinston System O&M Expenses	25,000.00	12,419.93	25,000.00	102,500.00
6453 Harper Ward System O&M Expenses	16,000.00	5,525.81	16,000.00	66,350.00
6454 So Willard System O&M Expenses	20,000.00	12,162.51	20,000.00	25,000.00
6456 SCADA	36,500.00	7,575.67	36,500.00	50,000.00
6457 System O&M Expenses Fuel	18,000.00	14,306.52	26,500.00	25,000.00
6460 Contractd-Misc Services	5,000.00	0.00	5,000.00	5,000.00
6461 Water Service Connection Costs	5,000.00	22,729.13	25,000.00	15,000.00
6480 Weather Modification Expense	51,100.00	51,100.00	51,100.00	56,100.00
6490 Advertising Advertising	2,000.00	6,166.67	6,500.00	5,000.00
6491 Printing and Reproduction	3,000.00	2,764.07	3,000.00	3,000.00
6510 Auto Insurance	2,000.00	1,618.97	2,000.00	1,300.00
6511 Bonds	1,600.00	2,285.80	2,500.00	2,500.00
6512 Liability Insurance	7,000.00	9,204.25	9,500.00	8,500.00
6611 Bank Service Charges	1,000.00	880.00	1,000.00	1,000.00
6612 Merchant Card Services	0.00	1,711.49	2,000.00	3,500.00
6613 Bad Debt	150.80	0.00	150.00	150.00
Total Operations	<b>601,998.00</b>	<b>545,785.44</b>	<b>759,925.00</b>	<b>1,189,450.00</b>

	Budget-2022	Current Year Estimated 2022	Amended Budget 2022	Budget-2023
Water purchased				
6672 Water Purchased-BC	44,300.00	44,300.00	45,000.00	49,000.00
6673 Water Purchased-Deweyville	25,000.00	20,000.00	30,000.00	30,000.00
6674 Water Purchased-SWWC	4,500.00	4,500.00	4,500.00	0.00
Total Water purchased	<b>73,800.00</b>	<b>68,800.00</b>	<b>79,500.00</b>	<b>79,000.00</b>
Depreciation				
6690 Depreciation Depreciation	324,000.00	350,000.00	350,000.00	350,000.00
Total Depreciation	<b>324,000.00</b>	<b>350,000.00</b>	<b>324,000.00</b>	<b>350,000.00</b>
Capital				
6711 Capital Expenditures	325,000.00	830,000.00	830,000.00	2,175.00
6712 Capital Facilities reimbursement	57,265.00	57,265.00	57,265.00	34,317.00
Total Capital	<b>382,265.00</b>	<b>887,265.00</b>	<b>887,265.00</b>	<b>36,492.00</b>
Total Water system operations	<b>1,382,063.00</b>	<b>1,851,850.44</b>	<b>2,050,690.00</b>	<b>1,654,942.00</b>
Total Operating expense	<b>2,096,333.00</b>	<b>2,531,194.65</b>	<b>2,758,760.00</b>	<b>2,464,362.00</b>
Total Income From Operations:	<b>-1,487,889.00</b>	<b>-1,864,445.53</b>	<b>-2,092,442.00</b>	<b>-1,785,318.00</b>
Non-Operating Items:				
Non-operating income				
Property taxes				
5501 Property Taxes	1,346,000.00	1,346,000.00	1,346,000.00	1,684,175.00
5502 Property Tax RDA	127,444.00	125,080.00	125,080.00	125,080.00
Total Property taxes	<b>1,473,444.00</b>	<b>1,471,080.00</b>	<b>1,471,080.00</b>	<b>1,809,255.00</b>
Grants				
5510 State Grants	0.00	0.00	0.00	0.00
5511 Weather Modification	25,500.00	25,500.00	25,500.00	28,050.00
5512 Regional Drought Planning	0.00	0.00	0.00	0.00
5516 County ARPA Fund Grant	0.00	1,286,876.00	1,286,876.00	0.00
Total Grants	<b>25,500.00</b>	<b>1,312,376.00</b>	<b>1,312,376.00</b>	<b>28,050.00</b>
Impact fees				
5520 Other income	2,000.00	1,630.00	2,000.00	2,000.00
5521 Beaver Dam Impact Fees	0.00	0.00	0.00	0.00
5522 Bothwell Impact Fees	7,750.00	7,750.00	7,750.00	0.00
5523 Collinston Impact Fees	0.00	0.00	0.00	0.00
5524 Harper Ward Impact Fees	10,760.00	10,760.00	10,760.00	5,380.00
5525 South Willard Impact Fees	0.00	3,466.00	3,500.00	0.00
Total Impact fees	<b>20,510.00</b>	<b>23,606.00</b>	<b>24,010.00</b>	<b>7,380.00</b>
Other non-operating income				
5310 Connection Fees Collected	8,000.00	34,897.30	34,897.30	15,000.00
5410 Finance Charge Income	4,200.00	2,707.98	2,800.00	2,800.00
5610 Interest Income	8,000.00	28,942.61	29,000.00	29,000.00
5630 Gain on Disposal of Asset	0.00	0.00	0.00	0.00
5631 Contributed Capital	0.00	0.00	0.00	0.00

	Budget-2022	Current Year Estimated 2022	Amended Budget 2022	Budget-2023
5640 Contribution from Fund Balance	448,852.20			396,127.50
Total Other non-operating income	<b>469,052.20</b>	<b>66,547.89</b>	<b>66,697.30</b>	<b>442,927.50</b>
<b>Total Non-operating income</b>	<b>1,988,506.20</b>	<b>2,873,609.89</b>	<b>2,874,163.30</b>	<b>2,287,612.50</b>
<b>Non-operating expense</b>				
6810 Loan Principle Payments	<b>336,000.00</b>	<b>336,000.00</b>	<b>336,000.00</b>	<b>344,000.00</b>
Interest expene				
6813 Collinston 3F Series 2014	13,446.00	13,446.00	13,446.00	12,900.00
6814 Harper Ward DDW R	0.00	0.00	0.00	0.00
6815 Newman DDW R	2,756.00	2,756.00	2,756.00	1,859.00
6816 South Willard DDW S096	18,462.00	18,461.70	18,462.00	16,315.50
6817 Tremonton A DDW R	0.00	0.00	0.00	0.00
6819 Tremonton B DWR RD R	2,660.00	2,660.00	2,660.00	2,140.00
Total Interest expene	<b>37,324.00</b>	<b>37,323.70</b>	<b>37,324.00</b>	<b>33,214.50</b>
<b>Contributions to other governments</b>				
6910 Contr. to other Gov'ts-RDA Encr	127,444.00	125,080.00	125,080.00	125,080.00
6911 Contr. to Other Governments	0.00	4,000.00	4,000.00	0.00
Total Contributions to other governments	<b>127,444.00</b>	<b>129,080.00</b>	<b>129,080.00</b>	<b>125,080.00</b>
<b>Total Non-operating expense</b>	<b>500,768.00</b>	<b>502,403.70</b>	<b>502,404.00</b>	<b>502,294.50</b>
<b>Total Non-Operating Items:</b>	<b>1,487,738.20</b>	<b>2,371,206.19</b>	<b>2,371,759.30</b>	<b>1,785,318.00</b>
<b>Total Income</b>	<b>2,596,950.20</b>	<b>3,540,359.01</b>	<b>3,540,481.30</b>	<b>2,966,656.50</b>
<b>Total Expenses</b>	<b>2,597,101.00</b>	<b>3,033,598.35</b>	<b>3,261,164.00</b>	<b>2,966,656.50</b>
	-150.80	506,760.66	279,317.30	0.00