

**CENTRAL UTAH  
WATER CONSERVANCY DISTRICT**

**2026-2027  
FISCAL YEAR BUDGET**

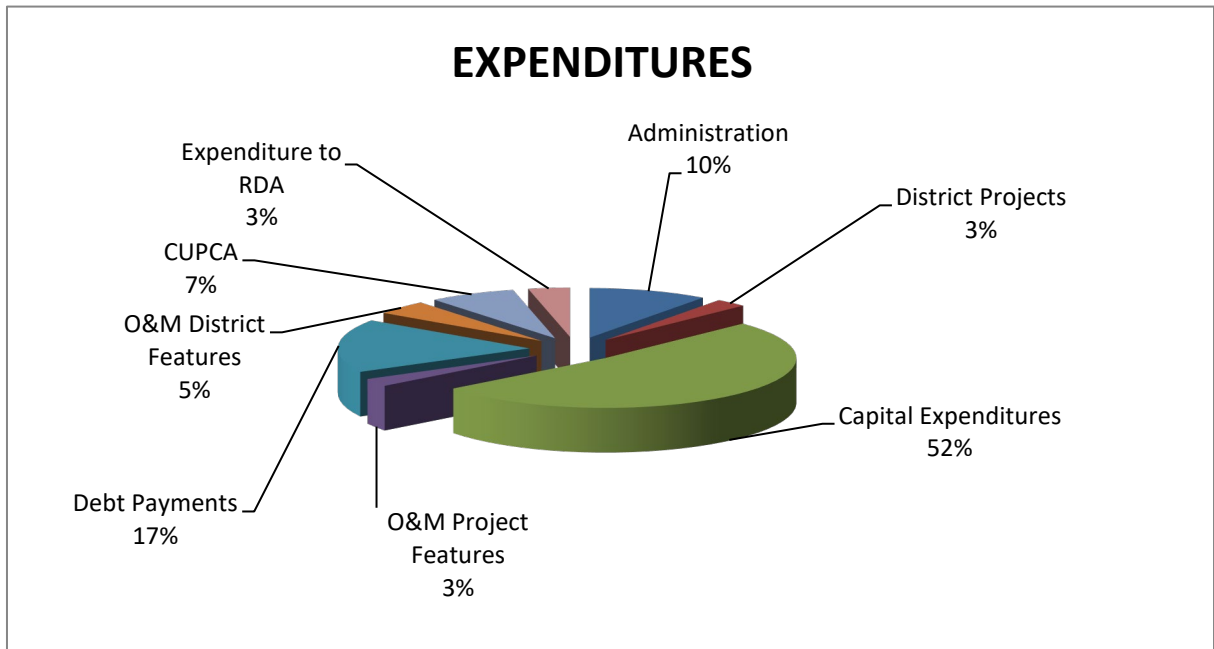
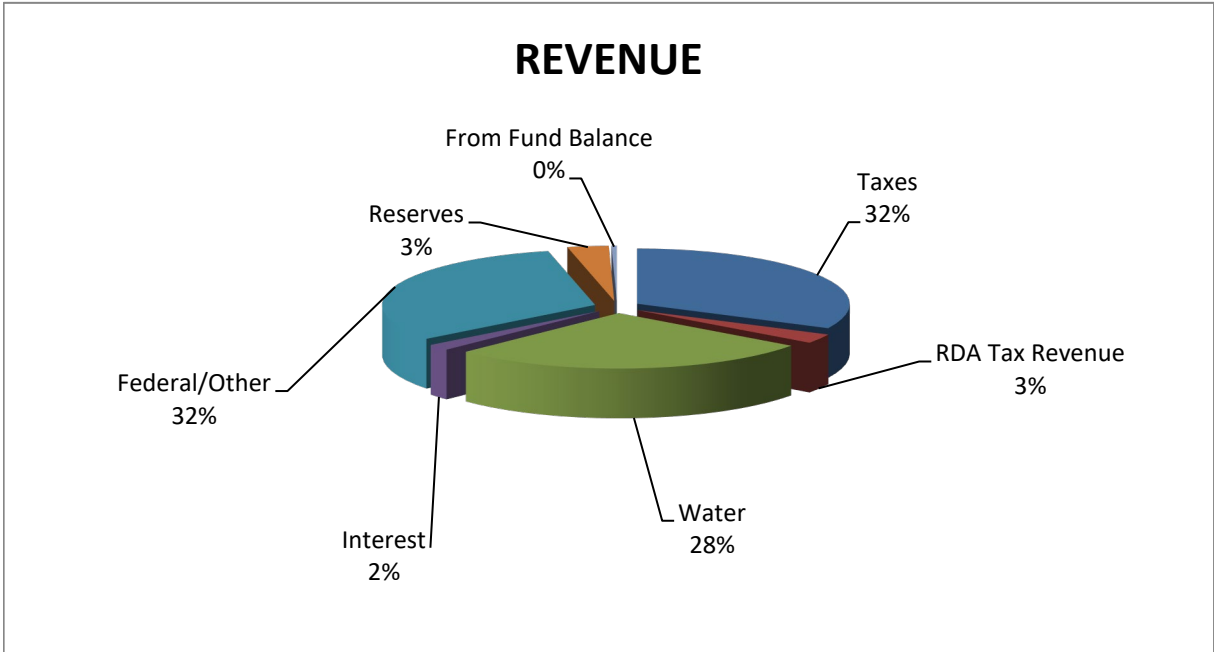
**Tentative Budget**

**May 20, 2026**



**CENTRAL UTAH WATER  
CONSERVANCY DISTRICT**

CENTRAL UTAH WATER CONSERVANCY DISTRICT  
FY 2026-27 Tentative Budget



Central Utah Water Conservancy District  
2026-27 Fiscal Year - Tentative Budget Summary by Fund

Account	Note: See Over	Final 2025-26 Budget	General Fund	Debt Service Fund	Capital Projects Fund	C.U.P Completion Activity	June Sucker Recovery	Jordanelle Hydro	Central Water Project	Tentative 2026-27 Budget	Percent Change
Revenue:											
Ad Valorem Taxes*	1	128,617,291	137,101,112	-	-	-	-	-	-	137,101,112	6.60%
RDA Tax Revenue	2	11,000,000	12,000,000	-	-	-	-	-	-	12,000,000	9.09%
Other Taxes/Fees	3	4,404,000	4,530,000	-	-	-	-	-	-	4,530,000	2.86%
Interest Income	4	3,800,477	1,165,570	820,035	4,945,000	-	30,000	221,500	700,000	7,882,105	107.40%
Water/Power Sales	5	67,064,642	28,776,749	-	-	-	-	2,054,800	90,768,135	121,599,684	81.32%
Miscellaneous	6	52,026,312	2,828,888	-	125,517,500	-	-	450,000	-	128,796,388	147.56%
Prior Year Carry-over	7	1,867,500	3,050,000	-	-	-	-	-	-	3,050,000	63.32%
Federal & Other Sources	8	7,837,000	-	-	-	6,700,000	1,624,000	-	-	8,324,000	6.21%
Plant Replacement Reserves	9	1,277,250	-	-	1,395,000	-	-	-	-	1,395,000	9.22%
OM&R Replacement Reserves	10	11,735,842	-	-	12,371,992	-	-	-	-	12,371,992	5.42%
Decrease in Fund Balance	11	108,692,274	-	-	-	-	695,000	1,094,959	-	1,789,959	-98.35%
<b>Total Revenue</b>		<b>398,322,588</b>	<b>189,452,319</b>	<b>820,035</b>	<b>144,229,492</b>	<b>6,700,000</b>	<b>2,349,000</b>	<b>3,821,259</b>	<b>91,468,135</b>	<b>438,840,240</b>	<b>10.17%</b>
Operating Transfers-In				56,800,147	94,082,404	18,200,000	-	-	-		
<b>Fund Total</b>			<b>189,452,319</b>	<b>57,620,182</b>	<b>238,311,896</b>	<b>24,900,000</b>	<b>2,349,000</b>	<b>3,821,259</b>	<b>91,468,135</b>		
Expense:											
Administration	12	30,850,297	33,064,530	657,860	-	-	-	-	-	33,722,390	9.31%
District Projects	13	7,106,979	6,804,575	-	-	-	2,349,000	-	-	9,153,575	28.80%
Capital Expenditures	14	228,291,126	1,967,250	-	162,819,105	-	-	250,000	10,480,154	175,516,509	-23.12%
Operation-District Features	15	14,398,627	7,184,177	-	-	-	-	1,484,989	6,874,998	15,544,164	7.96%
Operation-Project Features	16	7,237,315	8,886,080	-	-	-	-	-	-	8,886,080	22.78%
Block Notice Payments	17	831,822	-	831,822	-	-	-	-	-	831,822	0.00%
Bond Payments	18	55,957,822	-	55,990,500	-	-	-	2,086,270	-	58,076,770	3.79%
CUP Completion	19	41,900,000	-	-	-	24,900,000	-	-	-	24,900,000	-40.57%
Contingency	20	600,000	600,000	-	-	-	-	-	-	600,000	0.00%
Expenditure to RDA	2	11,000,000	12,000,000	-	-	-	-	-	-	12,000,000	9.09%
Bond Issuance Costs	22	-	-	140,000	-	-	-	-	-	140,000	0.00%
Increase in Fund Balance*	21	148,600	-	-	57,292,791	-	-	-	42,176,139	99,468,930	66837.37%
<b>Total Expense</b>		<b>398,322,588</b>	<b>70,506,612</b>	<b>57,620,182</b>	<b>220,111,896</b>	<b>24,900,000</b>	<b>2,349,000</b>	<b>3,821,259</b>	<b>59,531,291</b>	<b>438,840,240</b>	<b>10.17%</b>
Operating Transfers-Out			118,945,707	-	18,200,000	-	-	-	31,936,844		
<b>Fund Total</b>			<b>189,452,319</b>	<b>57,620,182</b>	<b>238,311,896</b>	<b>24,900,000</b>	<b>2,349,000</b>	<b>3,821,259</b>	<b>91,468,135</b>		

\* The District's Tentative Budget includes a projected property tax increase of \$5,000,000. This increase in projected tax revenue is offset ultimately by an increase in Capital Projects Fund expenditures. This revenue is set aside in a restricted budget account in the General Fund and cannot be used until a final budget is passed with this amount. Additional information can be found on the District's Property Tax Impact Statement.

Central Utah Water Conservancy District  
2026-27 Fiscal Year Budget Summary  
Budget Notes

**REVENUE ITEMS**

- 1) Ad Valorem Taxes: Includes current year estimate of tax collection from the 7 counties within the District, plus prior year delinquent collections. The District has historically sought to maintain a rate of approximately 0.0004. The tentative budget includes a projected tax increase of \$5M. More information is provided on the District's Property Impact Schedule.
- 2) RDA Tax Revenue/Expenditure to RDA: Includes current year estimate of tax increment from redevelopment agencies collected by the counties on behalf of the District and then remitted directly to the RDA to help spur on economic growth within the agencies' boundaries.
- 3) Other Taxes/Fees: This includes State motor vehicle fees. These fees are collected by each of the 7 counties and are remitted to the District. The fees are based on the age of the vehicle.
- 4) Interest on Investments: Estimate of revenues earned on District investments. This rate was linked to the Utah State Treasurer's investment pool rate at the time the budget was developed.
- 5) Water/Power Sales includes the sale of Central Utah Project (CUP) water to customer agencies and the sale of treated water from the three District water treatment plants in Utah Valley, Duchesne Valley, Ashley Valley (Vernal), and Central Water Project (CWP). Also included are reimbursements for various operation and maintenance services, electricity sold from Jordanelle hydropower generation, and CWP one-time development fees.
- 6) Miscellaneous: Revenues and reimbursements from other sources. Miscellaneous revenue in the Capital Projects Fund includes \$100M of Federal Funding for the enclosure of the Strawberry Highline Canal and \$25M in grant funding from FEMA and the Utah Division of Water Rights to help fund the Alpine Aqueduct 1 Risk and Resiliency Project.
- 7) Prior Year Carry-over: This includes General Fund projects which were budgeted for in the last fiscal year, but were not completed during that year. Funding for these accounts will come from fund balance, rather than current year's taxes. By including these items as a revenue account, it assures that taxpayers will not be charged more than once for the same services.
- 8) Federal & Other Sources: As funds are received each year from the Federal Government and other entities for CUPCA, June Sucker, and other programs, they are placed in separate interest-bearing accounts. At the same time, the District's cost-share for CUPCA is also transferred into an interest-bearing account. These funds are committed for the completion of the Central Utah Project, June Sucker, and other projects and are used in accordance with contract provisions.
- 9) Plant Replacement Reserves: In order to provide for the District's aging plant infrastructure, the board authorized the District to charge water users a reserve amount that is based on a capital replacement plan.
- 10) OM&R Replacement Reserves: In order to provide for the District's aging CUP infrastructure, the board authorized the District to charge water users a reserve amount that is based on a capital replacement plan.
- 11) Decrease in Fund Balance: Governmental fund balances represent public fund balances which are carried forward from one year to another.

## EXPENSE ITEMS

- 12) Administration Costs: This category includes payroll, public affairs, consultants, audits, building and grounds operation, utilities, office supplies, and other general District operation activities.
- 13) District Projects: This category represents the activities of various contract related projects that the District has entered into.
- 14) Capital Expenditures: Includes purchase of office equipment, motor vehicles, radio equipment in the General Fund and the construction of major capital projects in the Capital Projects and Central Water Project funds. See Appendix A for a breakout of major capital project expenditures.
- 15) Operation of District Features: Includes the operation of the District's three water treatment plants, CWP, and the Jordanelle Hydro Power Plant (see note #5). The costs of the operation of these facilities are passed through to those who receive the water and power.
- 16) Operation of Project Features: These funds are used to operate, maintain, and in some cases, update certain features of the Central Utah Project.
- 17) Block Notice Payments: U.S. Government Block Notices are prepared by the United States through the Bureau of Reclamation. Through this means, the District repays the development costs of project water to the United States.
- 18) Bond Payments: Scheduled principal and interest payments on the District's outstanding bonds. Payments on all variable rate bond interest are subject to interest-rate fluctuations.
- 19) CUP Completion: These funds (Federal and District) are used for Central Utah Project Completion activities. See Appendix A for a breakout of major capital project expenditures.
- 20) Contingency: Each year the Board authorizes a "Contingency Fund" for items not anticipated during the budgeting process. With Board approval, these funds can then be transferred to other accounts as needed.
- 21) Increase in Fund Balance: Governmental fund balances represent public fund balances which are carried forward from one year to another.
- 22) Bond Issuance Costs: The District has budgeted for costs related to the issuance and sale of water revenue refunding bonds for the purpose of refunding all or part of the District's Series 2016A Bonds.

**BUDGET DETAIL BY FUND**

		2025	2026	2026	2027	% BUDGET
<b>GENERAL FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
40074	Prop Tax - Current	(119,349,518)	(126,113,291)	(126,113,291)	(129,176,112)	2.4%
40075	Prop Tax - Vehicle	(5,718,061)	(4,404,000)	(4,404,000)	(4,530,000)	2.9%
40076	Prop Tax - PY	(3,847,307)	(2,504,000)	(2,504,000)	(2,925,000)	16.8%
40077	Restricted Estimated Property Tax Increase	-	-	-	(5,000,000)	0.0% *
41500	RDA Tax Revenue	(8,991,751)	(11,000,000)	(11,000,000)	(12,000,000)	9.1%
42000	Interest Earnings	(4,144,643)	(1,190,214)	(1,190,214)	(1,160,000)	-2.5%
42200	Lease Interest Revenue	(16,792)	(14,000)	(14,000)	(5,570)	-60.2%
42500	Treated Water Sales	(5,963,179)	(6,712,535)	(6,712,535)	(7,320,677)	9.1%
43010	Project Water Sales	(14,597,193)	(15,261,294)	(15,261,294)	(14,880,993)	-2.5%
45030	Project Facility Income	(6,413,801)	(6,218,269)	(6,218,269)	(6,575,079)	5.7%
46500	Rental Revenue	(89,890)	(110,000)	(110,000)	(33,130)	-69.9%
47600	Lease and Other Fin Proceeds	(144,262)	-	-	-	0.0%
48060	Misc. Revenue	(4,468,363)	(2,397,312)	(2,397,312)	(2,795,758)	16.6%
49070	Decrease in Fund Bal	-	-	-	-	0.0%
49190	Prior Year Carry-over	-	(1,867,500)	(1,867,500)	(3,050,000)	63.3%
49570	Transfers In	(17,647,948)	-	-	-	0.0%
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>(191,392,707)</b>	<b>(177,792,415)</b>	<b>(177,792,415)</b>	<b>(189,452,319)</b>	<b>6.6%</b>
<b>GENERAL FUND EXPENDITURES</b>		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<i>Object Code</i>	<i>Account Description</i>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
50120	Trustee Compensation	94,183	112,515	112,515	88,747	-21.1%
50240	Trustee Expense	63,464	84,700	84,700	86,300	1.9%
51010	Payroll	8,472,541	10,372,147	10,372,147	10,520,758	1.4%
51130	Staff Expense	416,945	702,430	702,430	672,645	-4.2%
51370	Recruitment	24,311	37,000	37,000	28,850	-22.0%
51450	OPEB	212,420	280,000	280,000	300,000	7.1%
52020	Strategic Engagement	328	1,349,000	1,349,000	1,249,000	-7.4%
52030	Marketing & Outreach	-	-	-	300,000	0.0%
52260	Water Conservation	3,194,451	7,485,000	7,485,000	6,750,000	-9.8%
52520	District Landscaping	4,644	104,000	104,000	200,000	92.3%
53030	Consultants	2,998,893	4,979,000	4,979,000	6,225,000	25.0%
53390	Consultants - Financial	48,610	65,000	65,000	65,000	0.0%
53410	Consultants-Legal	281,760	535,000	535,000	535,000	0.0%
53530	Mgmt Consult.	331,845	1,204,000	(396,000)	2,925,000	142.9%
56060	Audit Expense	144,650	175,000	175,000	180,000	2.9%
56190	Disaster Recovery	1,550	5,000	5,000	-	-100.0%
56200	Office Software & Equip Maint	670,572	738,400	738,400	1,057,170	43.2%
56320	Insurance Expense	290,129	268,000	268,000	237,000	-11.6%
56560	Misc. Expense	310,955	471,350	471,350	272,000	-42.3%
56680	Office Supplies	24,036	41,820	41,820	39,320	-6.0%
56700	Postage/Shipping	10,618	18,500	18,500	18,500	0.0%
56820	Orem HQ O&M	236,120	682,500	682,500	912,240	33.7%
57210	Vehicle Expense Allocation	112,633	259,700	259,700	205,000	-21.1%

**BUDGET DETAIL BY FUND**

60140	Cloud Seeding	40,198	63,400	63,400	61,500	-3.0%
60190	Wildfire Mgmt	-	400,000	100,000	400,000	0.0%
60400	Jord Op. Agmt	641,645	698,300	698,300	733,215	5.0%
60640	Gaging Stn	324,490	166,095	166,095	148,600	-10.5%
60760	District Security/COOP	95,184	135,000	135,000	400,000	196.3%
60880	Hydro Electric Investigations	-	150,000	-	150,000	0.0%
60940	CR Program Pay	499,865	427,470	427,470	569,214	33.2%
61030	Local Proj.	5,508	1,347,954	347,954	1,367,641	1.5%
61150	WQ Mgt	131,584	222,760	222,760	329,900	48.1%
61270	Water Stock Assessments	-	460,000	460,000	1,957,505	325.5%
61390	Treated Water Study	-	19,500	19,500	19,500	0.0%
61650	Lab Services	3,032	37,500	37,500	37,500	0.0%
61890	Biological Invest.	42,394	255,000	255,000	255,000	0.0%
62040	JS Contribution	46	375,000	375,000	375,000	0.0%
66500	Expenditure to RDA	8,991,751	11,000,000	11,000,000	12,000,000	9.1%
69570	Interest Expense	33,912	50,000	50,000	27,000	-46.0%
69650	Principal Payments	219,943	175,000	175,000	170,000	-2.9%
70280	O&M Equipment	115,599	102,250	102,250	-	-100.0%
70300	Landscape & Equipment	4,393	5,000	5,000	-	-100.0%
70420	Office Equipment	355,878	644,250	644,250	207,000	-67.9%
70540	Veh Purchases	299,292	869,000	869,000	1,693,000	94.8%
70660	Radio Equip.	-	16,000	16,000	25,000	56.3%
70800	Water Quality Equip.	21,034	32,250	32,250	42,250	31.0%
80100	WTP O&M	6,060,517	6,712,535	6,712,535	7,184,177	7.0%
90100	CUP System O&M	5,629,104	7,237,315	7,237,315	8,886,080	22.8%
99070	Increase in Fund Bal	-	-	-	-	0.0%
99190	Contingency	-	600,000	600,000	600,000	0.0%
99210	T/To-Debt Service Fund	37,552,915	38,116,909	38,116,909	39,863,303	4.6%
99330	T/To-Cap. Project Fnd	97,342,734	77,503,865	77,503,865	79,082,404	2.0%
99350	T/To-CWP Fnd	-	-	-	-	0.0%
99570	T/To Other Funds	11,638,736	-	-	-	0.0%
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>187,995,410</b>	<b>177,792,415</b>	<b>174,742,415</b>	<b>189,452,319</b>	<b>6.6%</b>

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**BUDGET DETAIL BY FUND**

<b>FUND 200 - DEBT SERVICE FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>DEBT SERVICE REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(1,420,929)	(291,000)	(291,000)	(820,035)	181.8%
49570	Transfers In	(54,570,602)	(55,095,704)	(55,095,704)	(56,800,147)	3.1%
	<b>TOTAL DEBT SERVICE FUND REVENUES</b>	<b>(55,991,531)</b>	<b>(55,386,704)</b>	<b>(55,386,704)</b>	<b>(57,620,182)</b>	<b>4.0%</b>
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>DEBT SERVICE FUND EXPENDITURES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
57070	Bond Issuance Expense	-	-	-	140,000	0.0%
69570	Interest Expense	19,842,167	18,761,955	18,761,955	17,446,406	-7.0%
69650	Principal Payments	34,392,371	35,820,914	35,820,914	39,375,916	9.9%
69730	Debt Service Fees	179,805	655,235	655,235	657,860	0.4%
99070	Increase in Fund Bal	-	148,600	148,600	-	-100.0%
	<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>54,414,343</b>	<b>55,386,704</b>	<b>55,386,704</b>	<b>57,620,182</b>	<b>4.0%</b>

**BUDGET DETAIL BY FUND**

<b>FUND 300 - CAPITAL PROJECTS FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>CAPITAL PROJECTS FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(12,964,513)	(1,535,263)	(1,535,263)	(4,945,000)	222.1%
45150	Replace Reserve Rev	(1,318,665)	(1,277,250)	(1,277,250)	(1,395,000)	9.2%
48060	Misc. Revenue	(12,267,643)	(49,069,000)	(49,069,000)	(125,517,500)	155.8%
48200	O&M Replace Reserve	(18,619,232)	(11,735,842)	(11,735,842)	(12,371,992)	5.4%
49070	Decrease in Fund Bal	-	(92,081,583)	(92,081,583)	-	-100.0%
49570	Transfers In	(97,342,734)	(77,503,865)	(77,503,865)	(94,082,404)	21.4%
	<b>TOTAL CAPITAL PROJECTS FUND REVENUE</b>	<b>(142,512,786)</b>	<b>(233,202,803)</b>	<b>(233,202,803)</b>	<b>(238,311,896)</b>	<b>2.2%</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
70150	CUP System CRP	19,414,052	100,259,037	60,259,037	94,621,250	-5.6% **
70250	WTP CRP	468,702	10,837,603	837,603	11,336,176	4.6% **
70760	Water Efficiency Prog.	1,641,859	2,000,000	1,000,000	2,000,000	0.0%
70780	Water Stock Purchases	559,946	15,000,000	1,000,000	15,000,000	0.0%
70850	CUP Reserve	-	2,296,220	2,296,220	2,722,732	18.6%
72060	North Utah County M&I	807	5,220,000	5,220,000	3,420,000	-34.5% **
73070	Groundwater Development	8,457	157,900	157,900	369,500	134.0%
73360	Seismic Projects	-	100,000	100,000	-	-100.0%
73750	District Property	3,306,986	17,400,000	400,000	19,435,000	11.7% **
73930	Diamond Fork System	38,835	475,000	475,000	4,425,000	831.6% **
74000	South Utah County M&I	1,565,299	24,457,043	14,957,043	9,489,447	-61.2% *, **
99070	Increase in Fund Bal	-	-	-	57,292,791	0.0%
99070	Increase in Fund Bal-Related to Projected Tax Increas	-	-	-	5,000,000	0.0% *
99570	T/To Other Funds	102,850,000	55,000,000	55,000,000	13,200,000	-76.0%
	<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>	<b>129,854,943</b>	<b>233,202,803</b>	<b>141,702,803</b>	<b>238,311,896</b>	<b>2.2%</b>

\* The District's Tentative Budget includes a projected property tax increase of \$5,000,000. This increase in projected tax revenue is offset ultimately by an increase in Capital Projects Fund expenditures. This revenue is set aside in a restricted budget account in the General Fund and cant be used until a final budget is passed with this amount. Additional information can be found on the District's Property Tax Impact Statement.

\*\* See Appendix A for Additional Detail Breakout

**BUDGET DETAIL BY FUND**

<b>FUND 400 - CUPCA FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>CUPCA FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(854,878)	-	-	-	0.0%
47050	Federal Funds	(12,482,000)	(6,700,000)	(6,700,000)	(6,700,000)	0.0%
49070	Decrease in Fund Bal	-	(200,000)	(200,000)	-	-100.0%
49570	Transfers In	(20,000,000)	(35,000,000)	(35,000,000)	(18,200,000)	-48.0%
<b>TOTAL CUPCA FUND REVENUE</b>		<b>(33,336,878)</b>	<b>(41,900,000)</b>	<b>(41,900,000)</b>	<b>(24,900,000)</b>	<b>-40.6%</b>
<b>CUPCA FUND EXPENDITURES</b>		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2027</b>	<b>% BUDGET</b>
<b>CUPCA FUND EXPENDITURES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
77750	CUPCA Activities	69,135,496	41,900,000	41,900,000	24,900,000	-40.6%
<b>TOTAL CUPCA FUND EXPENDITURES</b>		<b>69,135,496</b>	<b>41,900,000</b>	<b>41,900,000</b>	<b>24,900,000</b>	<b>-40.6%</b>

\*\* See Appendix A for Additional Detail Breakout

**BUDGET DETAIL BY FUND**

<b>FUND 500 - CWP FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>CWP FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(1,201,557)	(510,000)	(510,000)	(700,000)	37.3%
42500	Treated Water Sales	(32,070,021)	(36,817,744)	(36,817,744)	(90,768,135)	146.5%
49070	Decrease in Fund Bal	-	(14,135,857)	(14,135,857)	-	-100.0%
49570	Transfers In	(82,850,000)	(20,000,000)	(20,000,000)	-	-100.0%
<b>TOTAL CWP FUND REVENUE</b>		<b>(116,121,577)</b>	<b>(71,463,601)</b>	<b>(71,463,601)</b>	<b>(91,468,135)</b>	<b>28.0%</b>
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>CWP FUND EXPENDITURES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
70780	Water Stock Purchases	-	5,000,000	3,500,000	5,000,000	0.0%
73210	CWP Capital Exp	65,628,412	41,519,573	36,819,573	4,730,154	-88.6%
73750	District Property	-	1,750,000	1,000,000	750,000	-57.1%
80024	CWP O&M	5,187,883	6,215,233	6,215,233	6,874,998	10.6%
99070	Increase in Fund Bal	-	-	-	42,176,139	0.0%
99570	T/To Other Funds	17,017,687	16,978,795	16,978,795	31,936,844	88.1%
<b>TOTAL CWP FUND EXPENDITURES</b>		<b>87,833,982</b>	<b>71,463,601</b>	<b>64,513,601</b>	<b>91,468,135</b>	<b>28.0%</b>

\*\* See Appendix A for Additional Detail Breakout

**BUDGET DETAIL BY FUND**

<b>FUND 700 - JORDANELLE HYDRO FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>JORDANELLE HYDRO FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(435,048)	(250,000)	(250,000)	(221,500)	-11.4%
46060	Olmsted Power Sales	(2,459,240)	(2,054,800)	(2,054,800)	(2,054,800)	0.0%
47170	Bond Proceeds	-	-	-	-	0.0%
47210	Refunding Bond Proceeds	-	-	-	-	0.0%
47390	Bond Sales-Premium	-	-	-	-	0.0%
47470	Swap Termination	-	-	-	-	0.0%
48060	Misc. Revenue	(45,065)	(450,000)	(450,000)	(450,000)	0.0%
49070	Decrease in Fund Bal	-	(1,072,834)	(1,072,834)	(1,094,959)	2.1%
49570	Transfers In	-	-	-	-	0.0%
<b>TOTAL JORDANELLE HYDRO FUND REVENUE</b>		<b>(2,939,353)</b>	<b>(3,827,634)</b>	<b>(3,827,634)</b>	<b>(3,821,259)</b>	<b>-0.2%</b>
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>JORDANELLE HYDRO FUND EXPENDITURES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
69570	Interest Expense	383,058	394,775	394,775	227,270	-42.4%
69650	Principal Payments	-	1,795,000	1,795,000	1,845,000	2.8%
69730	Debt Service Fees	4,500	17,000	17,000	14,000	-17.6%
72940	Jordanella Hydro CRP	0	150,000	150,000	250,000	66.7%
80030	Jord Hyd Cost of Sales	155,721	242,161	242,161	390,893	61.4%
81100	Jord Depreciation	469,160	450,000	450,000	450,000	0.0%
82010	Revenue Disbursement	1,199,886	773,698	773,698	638,596	-17.5%
83000	Pension Expense	4,257	5,000	5,000	5,500	10.0%
<b>TOTAL JORDANELLE HYDRO FUND EXPENDITURES</b>		<b>2,216,581</b>	<b>3,827,634</b>	<b>3,827,634</b>	<b>3,821,259</b>	<b>-0.2%</b>

**BUDGET DETAIL BY FUND**

<b>FUND 800 - JUNE SUCKER FUND</b>						
		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
<b>JUNE SUCKER FUND REVENUES</b>		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
42000	Interest Earnings	(69,080)	(10,000)	(10,000)	(30,000)	200.0%
48060	Misc. Revenue	(2,058,822)	(1,137,000)	(1,137,000)	(1,624,000)	42.8%
49070	Decrease in Fund Bal	-	(1,202,000)	(1,202,000)	(695,000)	-42.2%
49570	Transfers In	-	-	-	-	0.0%
	<b>TOTAL JUNE SUCKER FUND REVENUE</b>	<b>(2,127,901)</b>	<b>(2,349,000)</b>	<b>(2,349,000)</b>	<b>(2,349,000)</b>	<b>0.0%</b>
<b>JUNE SUCKER FUND EXPENDITURES</b>		<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>	<b>% BUDGET</b>
		<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>YEAR-END ESTIMATE</b>	<b>TENTATIVE BUDGET</b>	<b>CHANGE</b>
<i>Object Code</i>	<i>Account Description</i>					
62040	JS Contribution	1,765,404	2,349,000	2,349,000	2,349,000	0.0%
99570	T/To Other Funds	-	-	-	-	0.0%
	<b>TOTAL JUNE SUCKER EXPENDITURES</b>	<b>1,765,404</b>	<b>2,349,000</b>	<b>2,349,000</b>	<b>2,349,000</b>	<b>0.0%</b>

**BUDGET DETAIL BY FUND**

SUMMARY					
GRAND TOTAL REVENUES		(585,922,157)	(585,922,157)	(607,922,791)	3.8%
LESS INTER-FUND TRANSFERS-IN		187,599,569	187,599,569	169,082,551	-9.9%
<b>NET TOTAL REVENUES</b>		<b>(398,322,588)</b>	<b>(398,322,588)</b>	<b>(438,840,240)</b>	<b>10.2%</b>
GRAND TOTAL EXPENDITURES		585,922,157	484,422,157	607,922,791	3.8%
LESS INTER-FUND TRANSFERS-OUT		(187,599,569)	(187,599,569)	(169,082,551)	-9.9%
<b>NET TOTAL EXPENDITURES</b>		<b>398,322,588</b>	<b>296,822,588</b>	<b>438,840,240</b>	<b>10.2%</b>

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
<b>REVENUE</b>			
10100100	40074	GF Rev Duc Prop Tax - Current	(1,792,148)
10100120	40074	GF Rev Jua Prop Tax - Current	(911,682)
10100130	40074	GF Rev SLC Prop Tax - Current	(80,265,943)
10100150	40074	GF Rev Sum Prop Tax - Current	(262,869)
10100160	40074	GF Rev Uin Prop Tax - Current	(2,434,930)
10100170	40074	GF Rev UTC Prop Tax - Current	(36,034,972)
10100180	40074	GF Rev Was Prop Tax - Current	(7,473,568)
10100100	40075	GF Rev Duc Prop Tax - Vehicle	(12,000)
10100120	40075	GF Rev Jua Prop Tax - Vehicle	(40,000)
10100130	40075	GF Rev SLC Prop Tax - Vehicle	(2,710,000)
10100150	40075	GF Rev Sum Prop Tax - Vehicle	(18,000)
10100160	40075	GF Rev Uin Prop Tax - Vehicle	(130,000)
10100170	40075	GF Rev UTC Prop Tax - Vehicle	(1,500,000)
10100180	40075	GF Rev Was Prop Tax - Vehicle	(120,000)
10100100	40076	GF Rev Duc Prop Tax - PY	(65,000)
10100120	40076	GF Rev Jua Prop Tax - PY	(17,000)
10100130	40076	GF Rev SLC Prop Tax - PY	(750,000)
10100150	40076	GF Rev Sum Prop Tax - PY	(10,000)
10100160	40076	GF Rev Uin Prop Tax - PY	(33,000)
10100170	40076	GF Rev UTC Prop Tax - PY	(1,700,000)
10100180	40076	GF Rev Was Prop Tax - PY	(350,000)
10100000	40077	Est. Property Tax Increase	(5,000,000)
10100000	41500	GF Rev RDA Tax Revenue	(12,000,000)
10100000	42000	GF Rev Interest Earnings	(1,160,000)
20100000	42000	Interest Earnings	(820,035)
30100000	42000	Interest Earnings	(4,945,000)
50100000	42000	Interest Earnings	(700,000)
70100000	42000	Interest Earnings	(221,500)
80100000	42000	JS Rev Interest Earnings	(30,000)
10100000	42200	GF Rev Lease Interest Revenue	(5,570)
10100000	42500	Treated Water Sales	(7,320,677)
50100000	42500	Treated Water Sales	(90,768,135)
10100000	43010	GF Rev Project Water Sales	(6,575,079)
10100000	45030	GF Rev Project Facility Income	(1,395,000)
30100000	45150	WTP Reserve Rev	(2,054,800)
70100000	46060	JH Rev Hydro Power Sales	(33,130)
10100000	46500	GF Rev Rental Revenue	(6,700,000)
40100000	47050	CUPCA Rev Federal Funds	(1,500,000)
10100210	48060	State Contributions	(14,880,993)
10100000	48060	GF Rev Misc. Revenue	(745,758)
10100225	48060	GF Rev Veh Misc. Revenue	(550,000)
30100000	48060	CP Rev Misc. Revenue	(125,400,000)

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
30103000	48060	Misc. Revenue	(117,500)
70100000	48060	JH Rev Misc. Revenue	(450,000)
80100000	48060	JS Rev Misc. Revenue	(1,624,000)
30100000	48200	CP Rev O&M Replace Reserve	(12,371,992)
30100000	49070	CP Rev Decrease in Fund Bal	-
40100000	49070	CUPCA Rev Decrease in Fund Bal	-
50100000	49070	CWP Rev Decrease in Fund Bal	-
70100000	49070	JH Rev Decrease in Fund Bal	(1,094,959)
80100000	49070	JS Rev Decrease in Fund Bal	(695,000)
10100000	49190	GF Rev Prior Year Carry-over	(3,050,000)
20100000	49570	Transfers In	(56,800,147)
30100000	49570	CP Rev Transfers In	(94,082,404)
40100000	49570	CUPCA Rev Transfers In	(18,200,000)
50100000	49570	CWP Rev Transfers In	-
<b>GRAND TOTAL REVENUES</b>			<b>(607,922,791)</b>
<b>LESS INTER-FUND TRANSFERS-IN</b>			<b>169,082,551</b>
<b>NET TOTAL REVENUES</b>			<b>(438,840,240)</b>
<b>Admin Expense</b>			
10101000	50240	GF Exp Trustee Expense	86,300
20101000	50700	Bond Issuance Expense	-
10101000	51010	GF Exp Payroll	10,520,758
10101000	51130	GF Exp Staff Expense	140,350
10101000	53530	GF Exp Mgmt Consult.	245,000
10101000	56200	GF Exp Office Equip Maint	237,000
10101000	56320	GF Exp Insurance Expense	237,000
10101000	56560	GF Exp Misc. Expense	164,000
10101000	56680	GF Exp Office Supplies	29,200
10101000	56700	GF Exp Postage/Shipping	18,500
10101000	56820	Orem HQ O&M	865,000
20101000	57070	Bond Issuance Expense	140,000
10101000	57210	Vehicle Expense Allocation	55,000
10101000	60760	GF Exp District Security	400,000
10101000	66500	GF Exp Expenditure to RDA	12,000,000
10101500	69570	Interest Expense SBITA	27,000
20101000	69570	Interest Expense	17,446,406
10101500	69650	Principal Payments SBITA	170,000
20101000	69650	Principal Payments	39,375,916
20101000	69730	Debt Service Fees	657,860
10101000	70540	GF Exp Veh Purchases	1,693,000
10101000	70660	Radio Equipment	25,000
20101000	99070	DS Exp Increase in Fund Bal	-
30101000	99070	CP ENG Increase in Fund Bal	57,292,791

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
10101000	99190	GF Exp Contingency	600,000
10101000	99210	GF Exp T/To-Debt Service Fund	39,863,303
10101000	99330	GF Exp T/To-Cap. Project Fnd	79,082,404
30101000	99570	CP ENG T/To Other Funds	18,200,000
<b>TOTAL</b>	<b>Admin</b>		<b>279,571,788</b>
<b>Water Quality</b>			
10102000	51130	GF Exp WQ Staff Expense	40,820
10102000	56200	Software & Equip Maintenance	6,500
10102000	56560	GF WQ Misc. Expense	37,000
10102000	60190	Wildfire Mgmt	400,000
10102000	60640	GF Exp WQ Gaging Stn	36,310
10102000	61150	GF Exp WQ WQ Mgt	105,000
10102240	61150	GF DF WQ WQ Mgt	30,000
10102241	61150	GF PRWC WQ WQ Mgt	53,300
10102242	61150	GF RF WQ WQ Mgt	65,600
10102243	61150	GF Star WQ WQ Mgt	76,000
10102000	31390	GF Exp WQ Treated Water Study	19,500
10102000	61650	GF LAB WQ Lab Services	37,500
10102000	61890	Biological Invest. - Quagga	110,000
10102000	70800	GF Exp WQ Water Quality Equip.	42,250
<b>TOTAL</b>	<b>Water Quality</b>		<b>1,059,780</b>
<b>Engineering Department</b>			
10103000	51130	GF Exp Eng Staff Expense	94,000
10103000	53030	GF Exp Eng Consultants	1,650,000
10103000	56200	Software & Equip Maintenance	162,500
10103000	60880	Hydro Electric Investigations	150,000
10103000	61030	GF Exp Eng Local Proj.	1,367,641
30103000	70150	CUP System CRP	94,621,250
30103000	70250	WTP Capital Proj	11,336,176
30103000	72060	North Utah County M&I	3,420,000
30103000	73070	Groundwater Development	369,500
50103000	73210	CWP Cap Ex CWP Capital Exp	4,730,154
30103000	73750	District Property	19,435,000
50103000	73750	District Property - CWP	750,000
30103000	73930	Diamond Fork System	4,425,000
30103000	74000	South Utah County M&I	9,489,447
<b>TOTAL</b>	<b>Engineering Department</b>		<b>152,000,668</b>

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
<b>Human Resources</b>			
10105000	50120	Trustee Compensation	88,747
10105000	51130	GF Exp HR Staff Expense	51,400
10105000	51370	GF Exp HR Recruitment	6,750
10105245	51370	GF Exp Wel Recruitment	22,100
10105000	51450	OPEB	300,000
10105000	56200	Software & Equip Maintenance	89,170
<b>TOTAL</b>	<b>Human Resources</b>		<b>558,167</b>
<b>Finance</b>			
10107000	51130	GF Exp Fin Staff Expense	20,000
10107000	53390	Consultants - Financial	65,000
10107000	56060	Audit Expense	180,000
10107000	56200	GF Exp Fin Office Equip.	20,000
<b>TOTAL</b>	<b>Finance</b>		<b>285,000</b>
<b>Legal</b>			
10109000	51130	Staff Expense	12,500
10109000	53410	Consultants-Legal	510,000
10109000	56560	Misc. Expense	3,000
10109265	53410	Consultants-Legal Utl	25,000
<b>TOTAL</b>	<b>Legal</b>		<b>550,500</b>
<b>Communications</b>			
10112000	51130	Staff Expense	10,000
10112000	52020	Public Affairs	1,249,000
10112000	52030	Marketing & Outreach	100,000
10112000	56200	Software & Equip Maintenance	5,000
<b>TOTAL</b>	<b>Communications</b>		<b>1,364,000</b>
<b>Water Conservation</b>			
10114000	51130	GF Exp WC Staff Expense	30,000
10114000	52030	Marketing & Outreach	200,000
10114000	52260	Water Conservation	250,000
10114210	52260	Water Conservation Programs	6,500,000
10114000	52520	Education Conservation	200,000
10114000	53030	Water Conservation Consultants	755,000
10114000	56200	Software & Equip Maintenance	3,000
10114000	70420	GF Exp WC Office Equip.	7,000
<b>TOTAL</b>	<b>Water Conservation</b>		<b>7,945,000</b>

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
<b>Environmental</b>			
10115000	51130	GF Exp Env Staff Expense	7,260
10115000	53530	GF Exp Env Mgmt Consult.	500,000
10115000	56200	Software & Equip Maintenance	3,000
10115000	56560	GF Exp Env Misc. Expense	10,000
10115000	61890	Biological Invest.	145,000
10115235	62040	JS Contribution	375,000
80115000	62040	June Sucker RIP	794,000
80115331	62040	June Sucker - Other	900,000
80115332	62040	June Sucker - Swenson Div.	5,000
80115333	62040	June Sucker - Carp Removal	650,000
<b>TOTAL</b>	<b>Environmental</b>		<b>3,389,260</b>
<b>Water Supply</b>			
10116000	51130	Staff Expense	15,000
10116000	53030	Consultants	1,650,000
10116000	53530	Mgmt Consult.	300,000
10116000	56200	Software & Equip Maintenance	6,000
10116000	60640	Gaging Stn	51,280
10116000	61270	Water Stock Assessments	505,000
30116000	70760	Water Effic Prog.	1,000,000
30116000	70780	Water Rights & Stock Purchases	15,000,000
50116000	70780	Water Rights & Stock - CWP	5,000,000
<b>TOTAL</b>	<b>Water Supply</b>		<b>23,527,280</b>
<b>Records</b>			
10118000	51130	GF Exp Rec Staff Expense	16,420
10118000	53530	GF Exp Rec Mgmt Consult.	70,000
10118000	56200	Software & Equip Maintenance	273,000
10118000	56560	GF Exp Rec Misc. Expense	28,000
10118000	56680	GF Exp Rec Office Supplies	7,620
<b>TOTAL</b>	<b>Records</b>		<b>395,040</b>

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
<b>Colorado River Program</b>			
10120000	51130	GF Exp CR Staff Expense	40,000
10120000	53030	GF Exp CR Consultants	2,150,000
10120000	56560	GF Exp CR Misc. Expense	30,000
10120000	60940	GF Exp CR CR Program Pay	569,214
30120000	70760	Water Efficiency Prog.	1,000,000
<b>TOTAL</b>	<b>Colorado River Program</b>		<b>3,789,214</b>
<b>Technology Services</b>			
10161000	51130	GF Exp IT Staff Expense	55,000
10161000	53530	GF Exp IT Mgmt Consult.	1,805,000
10161000	56200	GF Exp IT Office Equip Maint	240,000
10161000	56680	GF Exp IT Office Supplies	2,500
10161000	70420	GF Exp IT Office Equip.	200,000
<b>TOTAL</b>	<b>Technology Services</b>		<b>2,302,500</b>
<b>CUP SYSTEM MANAGEMENT</b>			
10240000	51130	GF Exp O&M Staff Expense	139,895
10240000	53030	GF Exp O&M Consultants	20,000
10240000	53530	GF Exp O&M Mgmt Consult.	5,000
10240000	56200	Software & Equip Maintenance	12,000
10240000	56820	GF OM Proj Orem HQ O&M	47,240
10240000	57210	Vehicle Expense Allocation	150,000
10240000	60140	GF OM Proj Cloud Seeding	61,500
10240000	60400	GF OM Proj Jord Op. Agmt	733,215
10240000	60640	GF OM Proj Gaging Stn	61,010
10240000	61270	GF OM Proj Water Stock	1,452,505
30240000	70850	CUP Reserve	2,722,732
<b>TOTAL</b>	<b>CUP General O&amp;M</b>		<b>5,405,097</b>

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
<b>Wasatch Front Features O&amp;M</b>			
10241000	90100	O&M Was CUP System O&M	292,900
<b>TOTAL</b>	<b>Wasatch Front Features</b>		<b>292,900</b>
<b>WCWEP O&amp;M</b>			
10243000	90100	O&M WCWEP CUP System O&M	1,116,288
<b>TOTAL</b>	<b>WCWEP O&amp;M</b>		<b>1,116,288</b>
<b>Spanish Fork Features O&amp;M</b>			
10245000	90100	O&M SF CUP System O&M	2,010,736
<b>TOTAL</b>	<b>Spanish Fork Features</b>		<b>2,010,736</b>
<b>Provo Area Features O&amp;M</b>			
10246000	90100	O&M Provo CUP System O&M	2,957,081
<b>TOTAL</b>	<b>Provo Area Features O&amp;M</b>		<b>2,957,081</b>
10247000	90100	O&M Starvation CUP System O&M	1,110,015
<b>TOTAL</b>	<b>Starvation Area Features O&amp;M</b>		<b>1,110,015</b>
10248000	90100	O&M Stillwater CUP System O&M	1,399,060
<b>TOTAL</b>	<b>Stillwater Area Features O&amp;M</b>		<b>1,399,060</b>
<b>DACRWTP Plant</b>			
10321000	80100	O&M DAC WTP O&M	4,539,710
<b>TOTAL</b>	<b>DACRWTP Plant</b>		<b>4,539,710</b>
<b>Duchesne Plant</b>			
10322000	80100	O&M DVP WTP O&M	1,308,745
<b>TOTAL</b>	<b>Duchesne Plant</b>		<b>1,308,745</b>
<b>Ashley Valley Plant</b>			
10323000	80100	O&M AVP WTP O&M	1,335,722
<b>TOTAL</b>	<b>Ashley Valley Plant</b>		<b>1,335,722</b>
<b>CWP O&amp;M</b>			
50524000	80024	CWP O&M	6,874,998
50524000	99070	CWP Increase in Fund Bal	42,176,139
50524000	99570	CWP Exp T/To Other Funds	31,936,844
<b>TOTAL</b>	<b>CWP O&amp;M</b>		<b>80,987,981</b>
<b>CUP Completion</b>			
40606402	77750	UDF Upper Diamond Fork	4,500,000
40606415	77750	SFSP S.Fork-Sant. Pipeline	3,500,000

## Tentative Budget by Cost Center

Org Code	Object Code	Account Description	2027 Tentative Budget
40606419	77750	HLC Straw. High Line Canal	13,500,000
40606437	77750	PC Project Controls	120,000
40606446	77750	EM Environmental Management	120,000
40606458	77750	GWP Groundwater Program	165,000
40606476	77750	CCP Conservation Credit Prog.	1,200,000
40606417	77750	Stant.-Mona Pipeline	1,500,000
40606480	77750	PRDR Provo River Delta Rest	100,000
40606486	77750	FA Fiscal/Accounting	195,000
<b>TOTAL</b>	<b>CUP Completion</b>		<b>24,900,000</b>
<b>Jordanelle Hydro O&amp;M</b>			
70730000	69570	Interest Expense	227,270
70730000	69650	Principal Payments	1,845,000
70730000	69730	Debt Service Fees	14,000
70730000	72940	Jordanelle Hydro CRP	250,000
70730000	80030	JH Exp Jord Hyd Cost of Sales	390,893
70730000	81100	JH Exp Jord Depreciation	450,000
70730000	82010	JH Exp Revenue Disbursement	638,596
70730000	83000	JH Exp Pension Expense	5,500
<b>TOTAL</b>	<b>Jordanelle Hydro O&amp;M</b>		<b>3,821,259</b>
<b>GRAND TOTAL EXPENDITURES</b>			<b>607,922,791</b>
<b>LESS INTER-FUND TRANSFERS-OUT</b>			<b>(169,082,551)</b>
<b>NET TOTAL EXPENDITURES</b>			<b>438,840,240</b>

## Appendix A - Capital Expenditures Detail

<b>30103000-70150 CUP System CRP</b>	
General CUP Capital Projects	50,000
Alpine Aqueduct Reach 1	49,090,000
Alpine Aqueduct Reach 3	181,250
Heber Valley Gauging Stations	460,000
Jordanelle Dam	1,800,000
Lost Lake Dam	75,000
Olmsted Bifurcation Reservoir	6,500,000
Olmsted Flowline	420,000
Trial Lake Dam	100,000
Currant Creek Dam	920,000
Knight Diversion	100,000
Open Channel No.1	1,500,000
Open Channel No.2	520,000
Soldier Creek Dam	10,370,000
Starvation Dam	800,000
Hades Diversion	3,750,000
Hades Tunnel	1,000,000
Rhodes Diversion	125,000
Stillwater Tunnel	6,000,000
Upper Stillwater Dam	550,000
Vat Diversion	75,000
West Fork Pipeline	260,000
Win Diversion	75,000
SF Provo Reservoir Canal Pipeline	40,000
Spanish Fork Canyon Pipeline	140,000
Spanish Fork Flow Control	250,000
ULS Field Office	135,000
Diamond Fork Pipeline	50,000
Sixth Water Aqueduct	480,000
Sixth Water Flow Control	730,000
Strawberry Tunnel	35,000
Syar Inlet	80,000
Syar Tunnel	200,000
Syar Tunnel West Gate	20,000
Upper Diamond Fork Flow Control	900,000
Upper Diamond Fork Pipeline	300,000
WCWEP	6,540,000
<b>CUP System CRP Total</b>	<b>94,621,250</b>

## Appendix A - Capital Expenditures Detail (Continued)

<b>30103000-70250</b>	<b>WTP Capital Projects</b>	
	Don A. Christiansen Regional WTP	3,504,119
	Duchesne Valley WTP	2,692,219
	Ashley Valley WTP	5,139,838
	<b>WTP Capital Projects Total</b>	11,336,176
<b>30103000-72060</b>	<b>North Utah County M&amp;I</b>	
	Facility Operation Improvements	15,000
	NUC Master Plan & 1600 N Pipeline & AA Upsize Study	2,010,000
	Highland Pit Concept Study	525,000
	Groundwater Monitoring Wells	100,000
	AA Pleasant Grove Landslide Study	510,000
	AA Reach 3 - Drain Study	260,000
	<b>North Utah County M&amp;I Total</b>	3,420,000
<b>30103000-73750</b>	<b>District Property</b>	
	North Utah County	500,000
	South Utah County	18,000,000
	Heber Valley	150,000
	Ashley Valley	100,000
	Other Properties	685,000
	<b>District Property Total</b>	19,435,000
<b>30103000-73930</b>	<b>Diamond Fork System</b>	
	Design and Engineering Services	4,000,000
	Transmission Partner Selection & Coordination	175,000
	Financial Analysis	50,000
	Lease of Power Privilege	200,000
	<b>Diamond Fork System Total</b>	4,425,000
<b>30103000-74000</b>	<b>South Utah County M&amp;I</b>	
	South Utah County M&I Planning	4,700,000
	Nebo Regional Water Project - WTP	4,789,447
	<b>South Utah County M&amp;I Total</b>	9,489,447
<b>40606000-77750</b>	<b>CUPCA</b>	
	Strawberry Highline Canal	13,500,000
	Diamond Fork	4,500,000
	Spanish Fork-Santaquin Pipeline	3,500,000
	Santaquin-Mona Pipeline	1,500,000
	Conservation Credit Program	1,900,000
	<b>CUPCA Total</b>	24,900,000

## Appendix A - Capital Expenditures Detail (Continued)

<b>50103000-73210 CWP Capital Expense</b>	
Ground Water Polishing Plant	160,000
800 N CRP Cathodic Protection	1,000,000
Well Houses 7, 16, 17	160,000
NSTR Storm Drain Piping and Modifications	1,000,000
Other Projects (design, studies, capital replacement)	2,410,154
<b>CWP Capital Expense Total</b>	<b>4,730,154</b>

## APPENDIX B

### STAFFING SUMMARY

The 2026-2027 fiscal year budget for staffing contains a 3.0% merit increase for the coming year. Due to inflation costs, the budget also includes a 2.75% cost of living adjustment. Health insurance premiums will increase by approximately 7.1% compared to last year, dental insurance premiums will increase 1.6% compared to last year. Both Tiers of the Utah Retirement System contributions from the District decreased by 1 percentage point compared to last year. Other benefits will remain approximately the same. The payroll figures that are shown in the budget include benefits and estimated long-term disability.

Additional staff positions are warranted at the District as circumstances dictate. Planning for future water supplies for population growth, the design, construction, and operation of an increasing number of both capital and replacement projects, adhering to or exceeding expected service and water quality levels, and responding to other constituent needs are all functions that affect staffing levels. As these needs are manifested, the District needs to respond with adequate staffing resources. These staffing resources are paid for by water and power contract holders, federal appropriations, District tax revenue, fund balances, and/or investment interest income.

Various areas within the district require additional staff to continue to meet growth, operational, and maintenance needs. The timing for these increases in staff positions will be based on and balanced upon specific workload and training capacities. Some positions will be filled by internal succession and assignment, and other positions will have new personnel added at the entry level. They will occur, and be budgeted for, over current and succeeding fiscal years.

Payroll costs are allocated to various accounts throughout the budget. The table below summarizes the allocation to functions and facilities.

<b>Staffing Allocations to Function/Facilities</b>	<b>2026-2027</b>
Hydropower Facilities	\$ 180,893
Colorado River Program	\$ 569,214
CUPCA	\$ 862,038
Project Facilities	\$ 5,281,623
District Facilities	\$ 6,083,488
Administrative (Asset Mgt, Communications, Management, Records, Finance, Environmental, Conservation, Indirect Costs, Etc.)	\$ 10,520,758
Total	\$ 23,498,014

## APPENDIX C

### ESTIMATED FUND BALANCES AT BEGINNING OF FISCAL YEAR

At the end of each fiscal year, each governmental “Fund” has a cash/cash equivalent balance which is carried over into the next year. The following table shows the estimated fund balances on July 1, 2026 for various funds:

Fund/Reserve Description	Amount in Millions
General Fund	\$30
Central Utah Project Completion*	\$34
Central Water Project **	\$27
<u>Capital Projects Fund</u>	
Contingency Reserve***	\$13
Designated for future projects	\$285
Total Estimated Fund Balance	\$389

\* These funds are restricted for Central Utah Project completion activities

\*\* These funds are restricted for Central Water Project activities

\*\*\* These funds are restricted by Board of Trustee action