Proposed 2026-27 Fiscal Year Budget Adjustments from August 26, 2026 (Assumes Proposed Tax Rate of 0.0004)

Line Item	Object Number	Interim Budget	Proposed Adjustment	New Budget
GENERAL FUND				
REVENUE ITEMS:				
Ad Valorem Taxes	40074	130,982,709	1,994,661	132,977,370
Restricted Est. Property Tax Increase	40077	1,994,661	(1,994,661)	-
Total Revenue			-	
EXPENSE ITEMS:				
Orem HQ Operations	56820	912,240	(26,000)	886,240
General Insurance Expense	56320	237000	(12,000)	225,000
Water Treatment Plants Operations	80100	7184177	43,000	7,227,177
CUP System (Raw Water) Operations	90100	8,886,080	(5,000)	8,881,080
Total Expense			-	
DEBT SERVICE FUND				
REVENUE ITEMS:				
Refunding Bond Proceeds	47170	-	11,765,000	11,765,000
Bond Sales Premium	47390	-	360,000	360,000
Total Revenue			12,125,000	
EXPENSE ITEMS:				
Bond Issuance Expense	57070	140,000	(25,000)	115,000
Escrow PMT Defease Debt	69950	-	12,011,000	12,011,000
Increase in Fund Balance	99070	-	139,000	139,000
Total Expense			12,125,000	

Central Utah Water Conservancy District

2026-27 Fiscal Year - Final Budget Summary by Fund (Assumes Property Tax Rate of 0.0004)

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	Final 2026-27 Budget	Percent Change
Revenue:											
Ad Valorem Taxes*	1	128,617,291	135,902,370	-	-	-	-	-	-	135,902,370	5.66%
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	52,726,312	2,828,888	-	125,517,500	-	-	450,000	-	128,796,388	144.27%
Prior Year Carry-over	7	1,867,500	3,400,000	-	-	-	-	-	-	3,400,000	82.06%
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%
Bond Proceeds/Premiums	22	-	-	12,125,000	-	-	-	-	-	12,125,000	0.00%
Decrease in Fund Balance	11	120,742,274	-	-	-	-	695,000	1,094,959	-	1,789,959	-98.52%
Total Revenue		411,072,588	188,603,577	12,945,035	144,229,492	6,700,000	2,349,000	3,821,259	91,468,135	450,116,498	9.50%
Operating Transfers-In				56,800,147	92,883,662	18,200,000	-	-	-		
Fund Total			188,603,577	69,745,182	237,113,154	24,900,000	2,349,000	3,821,259	91,468,135		
Expense:											
Administration	12	30,850,297	33,026,530	657,860	-	-	-	-	-	33,684,390	9.19%
District Projects	13	7,106,979	6,804,575	-	-	-	2,349,000	-	-	9,153,575	28.80%
Capital Expenditures	14	228,591,126	2,317,250	-	162,819,105	-	-	250,000	10,480,154	175,866,509	-23.07%
Operation-District Features	15	15,148,627	7,227,177	-	-	-	-	1,484,989	6,874,998	15,587,164	2.89%
Operation-Project Features	16	7,237,315	8,881,080	-	-	-	-	-	-	8,881,080	22.71%
Block Notice Payments	17	1,531,822	-	831,822	-	-	-	-	-	831,822	-45.70%
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	-	-	115,000	-	-	-	-	-	115,000	0.00%
Use of Bond Proceeds/Defease	22	-	-	12,011,000	-	-	-	-	-	12,011,000	0.00%
Increase in Fund Balance*	21	11,148,600	-	139,000	56,094,049	-	-	-	42,176,139	98,409,188	782.70%
Total Expense		411,072,588	70,856,612	69,745,182	218,913,154	24,900,000	2,349,000	3,821,259	59,531,291	450,116,498	9.50%
Operating Transfers-Out			117,746,965	-	18,200,000	-	-	-	31,936,844		
Fund Total			188,603,577	69,745,182	237,113,154	24,900,000	2,349,000	3,821,259	91,468,135		