

# BUDGET SUMMARY

# FY 2026

## Total Expenses

|                                 |                      |
|---------------------------------|----------------------|
| Operation & Maintenance         | 6,128,252            |
| Reserve Accounts Allocation     | 3,358,202            |
| Capital - Mid-Lived Assets      | 695,000              |
| Capital - Long Lived Assets     | 2,149,500            |
| GAC/Caustic Replacement         | -                    |
| Water Resources                 | 150,000              |
| Crossroads Pump Station Project | 14,860,000           |
|                                 | <b>\$ 27,340,954</b> |

## Revenue

|                                   |                      |
|-----------------------------------|----------------------|
| Income (Sales+Int.+Other Income.) | <b>\$ 23,056,117</b> |
|-----------------------------------|----------------------|

## Transfer(s)

|                   |                   |
|-------------------|-------------------|
| From FY26 Surplus | <b>\$ 675,000</b> |
|-------------------|-------------------|

## Funds From Reserve(s)

|                                   |                  |
|-----------------------------------|------------------|
| Capital Improvement (WTP Cap Res) | 695,000          |
| Depreciation Reserve              | 2,149,500        |
| G.A.C./Caustic Reserve            | -                |
| Debt Reserve                      | 339,202          |
| Water Resource Reserve            | 150,000          |
| Amelioration Reserve              | 276,135          |
| Subtotal = \$                     | <b>3,609,837</b> |

|   |                   |
|---|-------------------|
| <b>Total Revenue and Funds From Reserve(s) = \$</b> | <b>27,340,954</b> |
|---|-------------------|

| <b>Joint Powers Water Board Budget</b>                               | FY26 Budget       | Preliminary FY27 Budget |
|--|-------------------|-------------------------|
| <b>Ordinary Income/Expense</b>                                       |                   |                         |
| <b>Income</b>  |                   |                         |
| 4100 · Water Sales   |                   |                         |
| 4110 · Water Sales - Simplot   | 1,505,066         | 1,650,749               |
| 4120 · Water Sales - Rock Springs                                    | 3,769,057         | 3,917,805               |
| 4122 · Water Sales - White Mountain                                  | 170,313           | 176,562                 |
| 4124 · Water Sales - Ten Mile  | 47,286            | 50,086                  |
| 4126 · Water Sales - Clearview                                       | 68,180            | 70,459                  |
| 4130 · Water Sales - Green River                                     | 1,501,200         | 1,535,326               |
| 4132 · Water Sales - Jamestown                                       | 64,055            | 63,714                  |
| <b>Total 4100 · Water Sales</b>                                      | <b>7,125,157</b>  | <b>7,464,701</b>        |
| <b>4200 · Interest Income</b>  |                   |                         |
| 4201 · Interest Income General Funds                                 |                   |                         |
| 4265 · Int Income Uinta Bank   | 270,205           | 175,949                 |
| 4275 · Int Income RSNB   | 90,000            | 89,484                  |
| 4289 · Int Income Commerce Bank C/D                                  | 48,308            | 166,657                 |
| 4294 · Investment Income - Multi-Bank                                | 60,000            | 80,000                  |
| <b>Total 4200 · Int Inc</b>  | <b>468,513</b>    | <b>512,090</b>          |
| <b>4400 · Other Income</b>   |                   |                         |
| 4420 · Miscellaneous Income  | 3,000             | 3,000                   |
| 4455 · Crossroads PS - Reimbursements                                | 3,750,000         | 14,860,000              |
| 4485 · 2007 SLIB Loan R/S #066                                       | 74,876            | 72,326                  |
| 4495 · Simplot Surcharge Revenue                                     | 135,000           | 144,000                 |
| <b>Total 4400 · Other Income</b>                                     | <b>3,962,876</b>  | <b>15,079,326</b>       |
| <b>4500 Non-Operating Income</b>                                     |                   |                         |
| 4530 · Transfer From WTP Cap Res                                     | 675,000           | 695,000                 |
| 4531 · Transfer from Depreciation Res                                | 2,499,000         | 2,149,500               |
| 4532 · Transfer from GAC/Caustic Res                                 | 0                 | 0                       |
| 4535 · Transfer from Debt Res  | 378,519           | 339,202                 |
| 4537 · Transfer from Water Resource Res                              | 0                 | 150,000                 |
| 4540 · Transfer from Amelioration Res                                | 285,933           | 276,135                 |
| <b>Total 4500 Non-Operating Income</b>                               | <b>3,838,452</b>  | <b>3,609,837</b>        |
| <b>4600 Previous FY Surplus Carryover</b>                            |                   |                         |
| 4610 · Previous FY Surplus   |                   | 675,000                 |
| <b>Total 4600 Previous FY Surplus Carryover</b>                      |                   | <b>675,000</b>          |
| <b>Total Income (Sales + Interest+ Other + Non-Oper + Carryover)</b> | <b>15,394,998</b> | <b>27,340,954</b>       |

| <b>Joint Powers Water Board Budget</b>              | FY26 Budget      | Preliminary FY27 Budget |
|---|------------------|-------------------------|
| <b>Expense</b>                                      |                  |                         |
| 5100 · Payroll, Taxes & Benefits                    |                  |                         |
| 5110 · Salaries & Wages - Regular                   | 1,397,921        | 1,380,287               |
| 5115 · Salaries & Wages - Overtime                  | 8,500            | 8,500                   |
| 5116 · Sal. & Wages - "On-Call"                     | 1,000            | 1,000                   |
| 5117 · Sal. & Wages - Shift Diff.                   | 9,000            | 9,000                   |
| 5119 · Sal. & Wages - Hol. Worked                   | 15,000           | 18,000                  |
| 5120 · Social Security/Medicare                     | 106,941          | 105,592                 |
| 5125 · Workers Comp.                                | 15,616           | 15,725                  |
| 5131 · Employee Clothing Allowance                  | 4,550            | 4,550                   |
| 5135 · Wyoming Retirement                           | 260,293          | 263,787                 |
| 5137 · 457 Board Contributions                      | 4,030            | 3,900                   |
| 5140 · Employee Health & Life Insurance             | 396,402          | 477,433                 |
| 5141 · HSA Contributions                            | 114,600          | 125,350                 |
| 5199 · Final Payout & Other Expenses                | 28,000           | 20,000                  |
| <b>Total 5100 · Payroll, Taxes &amp; Benefits</b>   | <b>2,361,853</b> | <b>2,433,124</b>        |
| <b>6001 · O &amp; M Expenses</b>                    |                  |                         |
| 6025 -- Debt Reserve                                | 379,000          | <i>moved to 8510</i>    |
| 6100 · Travel/Training-Staff                        | 6,500            | 6,500                   |
| 6101 · Travel/Training Operators                    | 7,500            | 7,500                   |
| 6102 · Travel/Training-Board                        | 4,500            | 4,500                   |
| 6104 · Board Related Expense                        | 500              | 1,000                   |
| 6105 · Community Affairs                            | 1,000            | 500                     |
| 6106 · Drought Cont./Augmentation                   | 25,000           | 25,000                  |
| 6107 · Water Resource Planning                      | 15,000           | 25,000                  |
| 6108 · Readiness to Serve                           | 0                | 0                       |
| 6110 · Dues/Subscriptions                           | 5,000            | 6,500                   |
| 6112 · Professional Licensing Fees                  | 500              | 500                     |
| 6113 · Meeting Lunches/Long Shift Meal              | 250              | 500                     |
| 6114 · Coffee/Water/Pop/Cups                        | 500              | 500                     |
| 6115 · Postage/Shipping                             | 4,000            | 3,000                   |
| 6116 · Cleaning/Janitorial Supplies                 | 1,500            | 1,600                   |
| 6117 · Office Supplies and Equipment                | 6,000            | 5,000                   |
| 6118 · Software                                     | 16,000           | 18,000                  |
| 6119 · Computers and (Non-Capital) Network Hardware | 35,000           | 30,000                  |
| 6120 · Notices/Advertisements                       | 2,500            | 2,500                   |
| 6125 · Telephones & Services                        | 12,000           | 13,000                  |
| 6130 · Janitorial/Rugs/Other                        | 12,500           | 14,000                  |
| 6135 · Bank Service Fees                            | 500              | 500                     |
| 6136 · Investment Expenses                          | 500              | 500                     |
| 6137 · Legal Fees                                   | 30,000           | 35,000                  |
| 6138 · Lease and Easements                          | 500              | 500                     |
| 6139 · Safety and Regulatory Assistance/Compliance  | 0                | 50,000                  |
| 6140 · Other Professional Fees                      | 57,000           | 55,000                  |
| 6141 · Design and Assessment Services               | 50,000           | 50,000                  |
| 6142 · SCADA Non Capitalized Equipment              | 25,000           | 25,000                  |
| 6143 · SCADA Integration and Support                | 50,000           | 50,000                  |
| 6145 · Insurance (D&O/Liab)                         | 179,000          | 185,000                 |
| 6151 · Books and Reference Materials                | 500              | 500                     |
| 6152 · Supplies Mech/Elec/HVAC                      | 25,000           | 25,000                  |
| 6153 · Supplies - Lab and Testing                   | 7,500            | 7,500                   |
| 6154 · Supplies-Grounds/Reservoir                   | 12,500           | 14,500                  |
| 6156 · Tools/Small Equipment                        | 15,000           | 17,500                  |
| 6158 · Vehicle Costs/Fuel                           | 25,000           | 30,000                  |
| 6159 · Rental Equipment                             | 10,000           | 12,500                  |
| 6162 · Site Maintenance                             | 25,000           | 50,000                  |
| 6163 · Building Maintenance                         | 80,000           | 40,000                  |
| 6164 · Process Maintenance                          | 145,000          | 145,000                 |
| 6165 · Drying Beds, Ponds & Tanks                   | 20,000           | 40,000                  |
| 6168 · Outside Maintenance Contracts                | 170,000          | 175,000                 |
| 6170 · Electricity                                  | 1,160,000        | 1,135,000               |
| 6172 · Gas (Heat)                                   | 135,000          | 130,000                 |
| 6173 · Garbage Collection                           | 3,000            | 3,500                   |

| <b>Joint Powers Water Board Budget</b>  | FY26 Budget          | Preliminary FY27 Budget |
|---|----------------------|-------------------------|
| 6175 · Cathodic Protection Maintenance  | 15,000               | 18,500                  |
| 6177 · Water Testing  | 20,000               | 25,000                  |
| 6180 · Dedicated Fiber Lines  | 6,000                | 7,000                   |
| 6190 · Chemicals-Liquid Oxygen  | 430,000              | 500,000                 |
| 6192 · Chemicals-Other  | 3,000                | 1,500                   |
| 6193 · Chemicals - Ferric Sulfate   | 165,000              | 155,000                 |
| 6194 · Chemicals - Chlorine   | 56,000               | 64,000                  |
| 6195 · Chemicals - Polymer  | 68,000               | 65,000                  |
| 6197 · Employee Safety/Clothing   | 5,000                | 5,000                   |
| 6198 - Depreciation Reserve (Long Lived Assets)                                 | 875,000              | <i>moved to 8520</i>    |
| 6198A WTP Cap. Imp. Reserve(Mid Lived Assets)                                   | 425,000              | <i>moved to 8530</i>    |
| 6198B - GAC & Caustic Reserve   | 50,000               | <i>moved to 8540</i>    |
| 6198C - Trsfr Simplot Surcharge to RS Cap. Impr                                 | 135,000              | <i>moved to 8550</i>    |
| 6198D - Water Resource Reserve  | 637,000              | <i>moved to 8560</i>    |
| 6198E - Amelioration Reserve  | 0                    | <i>moved to 8570</i>    |
| <b>Total 6001 · O &amp; M Expenses</b>  | <b>5,655,750</b>     | <b>3,283,600</b>        |
| <b>8100 · Debt Service</b>  |                      |                         |
| 8162 · DWSRF #068 (Solids Handling)   | 25,659               | 24,951                  |
| 8163 · DWSRF #136 (Reservoir)   | 352,860              | 314,251                 |
| 8167 · SRF #66 Rock Springs   | 74,876               | 72,326                  |
| <b>Total 8100 · Debt Service</b>  | <b>453,395</b>       | <b>411,528</b>          |
| <b>8500 · Reserve Accounts Allocation</b>                                       |                      |                         |
| 8510 · Debt Reserve   |                      | 339,202                 |
| 8520 · Depreciation Reserve (Long Lived Assets)                                 |                      | 1,000,000               |
| 8530 · WTP Cap. Imp. Reserve(Mid Lived Assets)                                  |                      | 575,000                 |
| 8540 · GAC & Caustic Reserve  |                      | 50,000                  |
| 8550 · Trsfr Simplot Surcharge to RS Cap. Impr                                  |                      | 144,000                 |
| 8560 · Water Resource Reserve   |                      | 1,250,000               |
| 8570 · Amelioration Reserve   |                      | 0                       |
| <b>Total 8500 · Reserve Accounts Allocation</b>                                 |                      | <b>3,358,202</b>        |
| <b>9100 · Capital Improvements/Filter Media/Water Resources</b>                 |                      |                         |
| 9100a Mid-lived Capital Impr  | 675,000              | 695,000                 |
| 9100b Long-lived Capital Impr   | 2,499,000            | 2,149,500               |
| 9100c GAC/Caustic Replacement   |                      | 0                       |
| 9100d Water Resources   |                      | 150,000                 |
| <b>Total 9100 · Capital Impr./GAC/Caustic/Water Resources</b>                   | <b>3,174,000</b>     | <b>2,994,500</b>        |
| <b>9111 · Crossroads PS</b>   | <b>3,750,000</b>     | <b>14,860,000</b>       |
|   | 3,750,000            | 14,860,000              |
| <b>Total Expense (Payroll + O&amp;M + Debt + Captial Impr + GAC+Crossroads)</b> | <b>15,394,998</b>    | <b>27,340,954</b>       |
|   |                      |                         |
|   |                      |                         |
|   |                      |                         |
| <b>Total Expense</b>  | <b>\$ 15,394,998</b> | <b>27,340,954</b>       |
| <b>Total Income</b>   | <b>\$ 15,394,998</b> | <b>27,340,954</b>       |
| <b>Budget Balance (Income-Expense)</b>  | <b>\$0</b>           | <b>0</b>                |

**Summary of JPWB Capital Projects and Expenditures**

| <b>Mid-lived Assets (WTP Capital Fund)</b>                 |   | <b>FY27</b>         |
|--|---|---------------------|
| 9100 a.  | Mid-lived Assets (WTP Capital) =                        | <b>(695,000)</b>    |
| 4530   | Net Transfer from WTP Capital Fund =                    | <b>695,000</b>      |
| <b>Long-lived Assets (Depreciation Fund)</b>               |   |                     |
| 9100 b.  | Long-lived Assets (Depreciation Fund) =                 | <b>(2,149,500)</b>  |
| 4531   | Net Transfer from Depreciation Fund =                   | <b>2,149,500</b>    |
| <b>Special Reserve Funded Projects and Expenses</b>        |   |                     |
| 9100 c.  | GAC Replacement or Caustic Soda Replacement =           | -                   |
| 4532   | Transfer from GAC/Caustic Reserve Fund =                | -                   |
| <b>Water Resource Reserve Funded Projects and Expenses</b> |   |                     |
| 9100 d.  | Water Resource Investigation(s) and Studies =           | <b>(150,000)</b>    |
| 4537   | Transfer from Water Resource Reserve Fund =             | <b>150,000</b>      |
| <b>Crossroads Pump Station Project</b>                     |   |                     |
| 9111   | Crossroads Pump Station and Transmission                | <b>(14,860,000)</b> |
| 4455   | Reimbursement from WWDC, SLIB, and City of Rock Springs | <b>14,860,000</b>   |

PRELIMINARY