

Wolf Creek Water and Sewer Improvement District
2026 Budget
Budget Approved 12/11/2025

| | 2026 Budget |
|--------------------------|--------------------|
| Revenue | |
| Connection-Residential | 69,750 |
| Connection-Multi Family | |
| Impact Fee | 538,815 |
| Monthly Fees-Residential | 1,153,680 |
| Monthly Fees-Multi Unit | 639,200 |
| Monthly Fees-Commercial | 261,000 |
| Monthly Fees-Open Space | 114,000 |
| Legal Defense Fund | 360,000 |
| Stand-By Fees | 295,800 |
| Disposal Line Income | 95,000 |
| Late Fee Income | 2,784 |
| Misc. Income | |
| Buy-In Allocation | 809,486 |
| PTIF Account Interest | 53,540 |
| PTIF Impact Fee Interest | 65,600 |
| Zion Bank Interest | 2,900 |
| Total Revenue | 4,461,555 |
| Minus Impact Fee | 3,922,740 |

Expenses

General & Administrative

| | |
|----------------------------|---------|
| Accounting | 13,020 |
| Advertising | 600 |
| Bank Charges | 7,200 |
| Board Services | 22,000 |
| Cellular Phone | 2,700 |
| Depreciation Expense | 304,000 |
| Dues & Subscriptions | 6,880 |
| Education | 5,000 |
| Election Costs | |
| Equipment Rental | 2,640 |
| Fuel & Repair for Vehicles | 18,000 |
| Ampstun Software | 3,300 |
| Term Life & AD&D Insurance | 540 |
| Liability & D&O & Auto | 42,000 |
| Workers Compensation | 3,180 |

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| Washington Federal/Zions 2016 Bond Interest | 62,200 |
| Washington Federal/Zions 2019 Bond Interest | 32,500 |
| WBWCD Contract | 9,700 |
| DWQ 2025 Series Bond Interest | 87,500 |
| Meals & Lodging | 3,000 |
| Notice of Interest | 60 |
| Legal Services | 360,000 |
| Licenses & Permits | 3,800 |
| Office Expense | 9,000 |
| Office Rent | 24,000 |
| Office Telephone | 4,348 |
| Payroll Expense | 698,184 |
| Postage | 6,000 |
| Tools & Equipment | 1,800 |
| Uniforms | 2,000 |
| Website & IT Consulting | 8,200 |
| Bad Debt | 180 |

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|---|-------------------------|
| Total General & Administrative | <u>1,743,532</u> |
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Irrigation System

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| Bluestakes | 350 |
| Materials & Supplies | 300 |
| Meter Repair & Maintenance | 30,000 |
| Engineering | 2,500 |
| Repairs & Maintenance | 85,000 |
| Electricity | 12,500 |
| Diesel Fuel | |
| Consulting | |
| Water Contracts - Weber Basin & WCI | 34,650 |
| Testing | 1,400 |

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|--------------------------------|-----------------------|
| Total Irrigation System | <u>166,700</u> |
|--------------------------------|-----------------------|

Drinking Water System

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|----------------------------|--------|
| Blue Stakes | 350 |
| Materials & Supplies | 2,500 |
| Meter Repair & Maintenance | 30,000 |
| Consulting | 2,000 |
| Engineering | 3,500 |
| Repairs & Maintenance | 85,000 |
| Testing | 7,050 |
| Electricity | 17,500 |
| Diesel Fuel | |

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| Water Contracts - Weber Basin & WCI | 199,500 |
| Total Drinking Water System | 347,400 |
| Sewer System | |
| Bluestakes | 350 |
| Engineering | 1,000 |
| Sewer System Labor | 1,000 |
| Materials & Supplies | 300 |
| Sewer System Repair & Maintenance | 40,000 |
| Electricity | 500 |
| Gas | |
| Diesel Fuel | |
| Telephone | 1000 |
| Total Sewer System | 44,150 |
| MBR Treatment Facility | |
| Computer Expense | 5,000 |
| MBR Labor | 57,600 |
| Landscaping & Snow Removal | 400 |
| Materials & Supplies | 15,000 |
| Consulting | 15,000 |
| Engineering | 1,000 |
| Repair & Maintenance | 30,000 |
| Testing | 14,000 |
| Electricity | 68,400 |
| Diesel Fuel | 2,600 |
| Gas | 400 |
| Telephone & Internet | 5,640 |
| Waste Removal | 20,000 |
| Total MBR Treatment Facility | 235,040 |
| Eden Sewer Service Area | |
| Bluestakes | 90 |
| Material & Supplies | 500 |
| Engineering | 500 |
| Labor | 18,720 |
| Electricity | |
| Licenses & Permits | 500 |
| Legal Services | 2,000 |
| | 22,310 |

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|---------------------------------------|-------------------------|
| Total Ordinary Expense | <u>2,559,132</u> |
| Reserve for 2016 - Washington Federal | 640,008 |
| Reserve for 2019 - Washington Federal | 97,200 |
| Weber Basin 300 Shares | 182,400 |
| DWQ Loan Reserve | <u>444,000</u> |
| Total Reserves | <u>1,363,608</u> |
| Net Income/Loss | <u>538,815</u> |
| Minus Impact Fees & Grants | <u>538,815</u> |
| Net Income | <u><u>0</u></u> |