

# 2026 Operating & Capital Budget

**Wasatch Peaks Ranch Public Infrastructure District**  
**2026 Final Budget - General Fund**

	<b>ACTUAL 2024</b>	<b>ESTIMATED 2025</b>	<b>FINAL BUDGET 2026</b>
<b>Revenues</b>			
Property Taxes	\$ 617,586	\$ 200,000	\$ 1,901,650
Total revenues	617,586	200,000	1,901,650
<b>Expenditures</b>			
Insurance	5,797	-	-
Professional Fees - Accounting	11,913	2,500	10,000
Professional Fees - Legal	3,199	2,600	5,000
Professional Fees - Assurance	-	11,000	11,500
Management Expense	9,359	4,600	8,000
Total expenditures	30,268	20,700	34,500
<b>Other Financing Sources (Uses)</b>			
Transfer to other fund	-	(762,000)	(1,871,768)
Total other financing sources (uses)	-	(762,000)	(1,871,768)
<b>Net change in fund balances</b>	587,318	(582,700)	(4,618)
<b>Fund balance, beginning of year</b>	-	587,318	4,618
<b>Fund balance, end of year</b>	\$ 587,318	\$ 4,618	\$ -

**Wasatch Peaks Ranch Public Infrastructure District**  
**2026 Final Budget - Debt Service Fund**

	ACTUAL 2024	ESTIMATED 2025	FINAL BUDGET 2026
<b>Revenues</b>			
Interest Income	\$ 3	\$ 2,100	\$ 5,000
Total revenues	3	2,100	5,000
<b>Expenditures</b>			
Payment of bond interest	-	760,154	1,872,668
Professional Fees - Other	-	4,000	4,100
Total expenditures	-	764,154	1,876,768
<b>Other Financing Sources (Uses)</b>			
Transfer from other fund	51	762,000	1,871,768
Total other financing sources (uses)	51	762,000	1,871,768
<b>Net change in fund balances</b>	54	(54)	-
<b>Fund balance, beginning of year</b>	-	54	-
<b>Fund balance, end of year</b>	\$ 54	\$ -	\$ -

**Wasatch Peaks Ranch Public Infrastructure District**  
**2026 Final Budget - Capital Projects Fund**

	ACTUAL 2024	ESTIMATED 2025	FINAL BUDGET 2026
<b>Revenues</b>			
Proceeds from issuance of debt	\$ 167,712,000	\$ -	\$ -
Interest Income	51	-	-
Total revenues	167,712,051	-	-
<b>Expenditures</b>			
Recognition of Costs	167,247,250	-	-
Bond Issuance Costs	464,750	-	-
Total expenditures	167,712,000	-	-
<b>Other Financing Sources (Uses)</b>			
Transfer from other fund	(51)	-	-
Total other financing sources (uses)	(51)	-	-
<b>Net change in fund balances</b>	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-
<b>Fund balance, end of year</b>	\$ -	\$ -	\$ -