Business Plan and Budget
Fiscal Year 2027

June 18, 2026

Approved by the Members of the

Western Interstate Energy Board

1600 Broadway, Suite 1020
Denver, CO 80202
720-897-4600
www.westernenergyboard.org

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Organizational Overview

In 1970, upon petition of the western governors, Congress created the Western Interstate Energy Board (WIEB) to provide "the instruments and framework [necessary to support cooperative efforts] in the nuclear and related fields[.]" The legal basis of WIEB is the Western Interstate Nuclear Compact (Compact) (Public Law 91-461), which the governors wrote broadly to cover a wide scope of energy-related matters, including both electricity and non-electricity matters.

Today, WIEB is an organization of eleven western states and two western Canadian provinces. WIEB member representatives are appointed to serve on the WIEB Board by their respective governors and premiers (**Figure 1**). The President of the United States may also appoint a federal government representative to the WIEB Board. WIEB members work together to promote energy policy that is developed cooperatively among member states and provinces, and with the engagement of the federal government, in order to enhance the economy of the West and contribute to the well-being of the region's people.

Figure 1. WIEB Membership List

State/ Province	Name	Title/ Agency	WIEB Leadership
Alberta	Betsy Li Alward	Director, Generation, Transmission and Markets Policy, Utilities, Alberta Affordability and Utilities	
Arizona	Maren Mahoney	Director, Arizona Governor's Office of Resiliency	Chair
British Columbia	Chris Gilmore	Assistant Deputy Minister, Electricity and Utility Regulation Division, Ministry of Energy and Climate Solutions	
California	Andrew McAllister	Commissioner, California Energy Commission	
Colorado	James Lester	Senior Advisor, Climate and Energy, Colorado Energy Office	
Idaho	Cally Younger	Administrator, Idaho Governor's Office of Energy and Mineral Resources	
Montana	Sonja Nowakowski	Director of the Montana Department of Environmental Quality	
Nevada	James Humm	Director of the Nevada Governor's Office of Energy and Energy Advisor to Governor Lombardo	
New Mexico	*Vacant*		
Oregon	Janine Benner	Director, Oregon Dept of Energy	First Vice Chair
Utah	Emy Lesofski	Director, Utah Office of Energy Department	Treasurer
Washington	Jennifer Grove	Assistant Director of Energy, Washington State Department of Commerce	
Wyoming	Rob Creager	Executive Director, Wyoming Energy Authority	
U.S.	Vacant	WIEB Federal Representative	

Much of WIEB's work is conducted through WIEB's committees or in collaboration with WIEB's partner-organizations. WIEB has three committees, which include the following:

a. WIEB's **High-Level Radioactive Waste Committee (HLRWC)**. HLRWC is comprised of nuclear waste transportation experts from western state energy, public safety, and environmental agencies. The HLRWC works collectively to review issues and develop policies on the transportation of spent nuclear fuel. The HLRWC is also working with the U.S. Department of Energy to develop a safe and publicly acceptable system for transporting spent nuclear fuel and high-level radioactive waste under the Nuclear Waste Policy Act.

b. WIEB's **Waste Isolation Pilot Plant Technical Advisory Group (WIPP TAG)**. The WIPP TAG is a group of western state nuclear waste transportation officials who engage in the movement of defense-generated transuranic waste to WIPP, a repository mined in salt in New Mexico. The WIPP TAG works with the U.S. Department of Energy and others to identify and resolve issues as they arise, coordinate, and streamline shared activities, and do whatever else is needed to keep the WIPP transportation program running safely and without incident.

c. The **Committee on Regional Electric Cooperation (CREPC)**. CREPC is a joint committee of WIEB and the Western Conference of Public Service Commissioners (WCPSC). CREPC holds a Spring and Fall meeting each year (jointly with the Western Interconnection Regional Advisory Body), bringing western utility regulatory commissioners, energy office directors, consumer advocates, industry experts, and other stakeholders together in a common forum to present information, foster learning, and promote important conversations on improving the efficiency and reliability of the western electric power system. CREPC is the body with the broadest membership, including both energy officials and utility commissioners, and thus is where new and emerging issues of regional importance are often taken up first.

WIEB collaborates closely with its regional partner organizations, which include the following:

a. The **Western Interconnection Regional Advisory Body (WIRAB)**. WIRAB is a regional advisory body comprised of states and provinces with load served in the Western Interconnection. In 2006, upon the petition of ten western governors and in accordance with Section 215(j) of the Federal Power Act (FPA), the Federal Energy Regulatory Commission (FERC) created the Western Interconnection Regional Advisory Body (WIRAB). As a Section 215(j) regional advisory body, WIRAB has the authority to advise FERC, the North American Electric Reliability Corporation (NERC), and the Western Regional Entity (i.e., WECC) on matters pertaining to electric grid reliability in the Western Interconnection. WIRAB also serves as a standing advisory committee to WIEB. Together, WIEB, CREPC, and WIRAB provide unique opportunities for public utility

commissioners, state energy office personnel, regulated entities, industry personnel, and other stakeholders in the Western states and Canadian provinces to gather and exchange information on important energy matters.

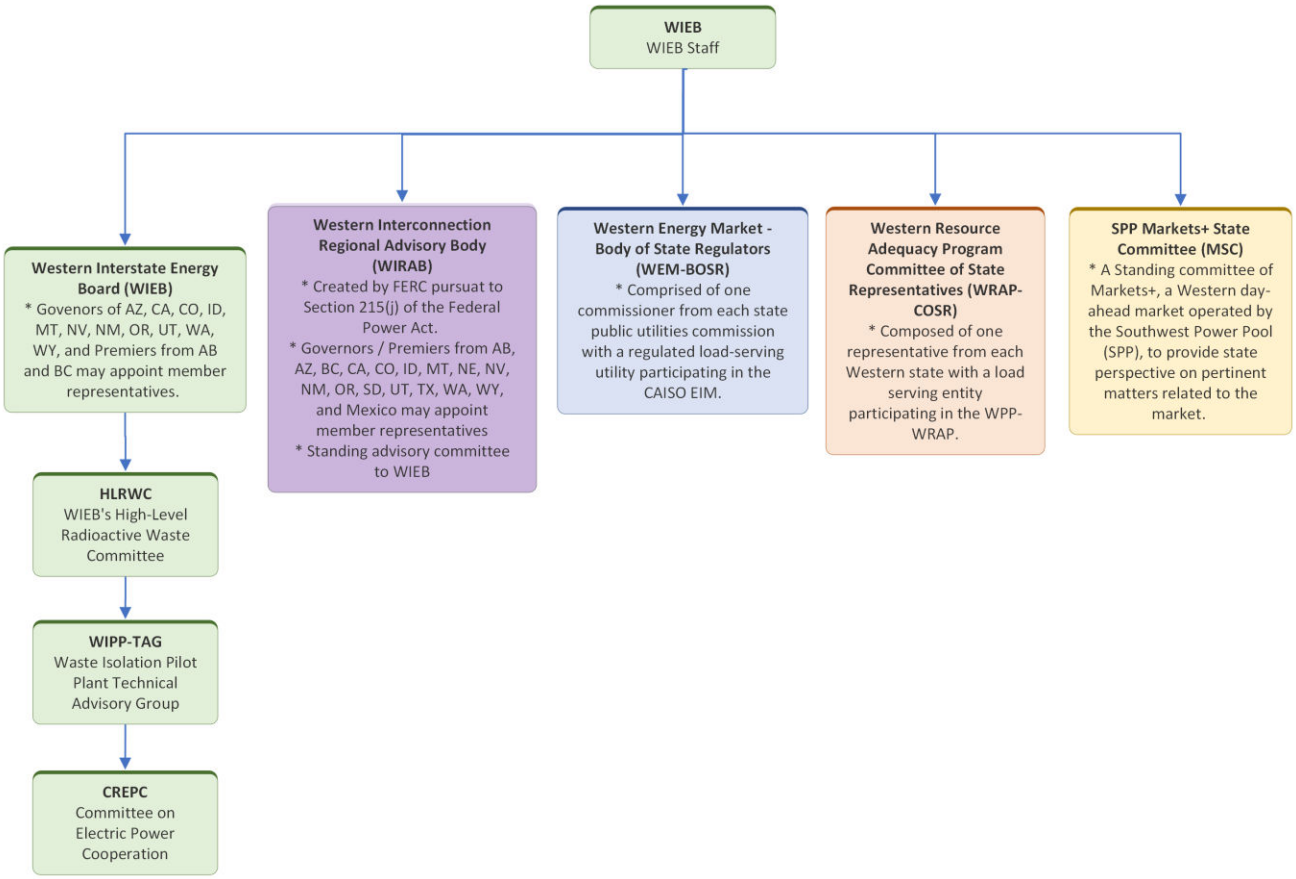
b. The **Western Energy Market – Body of State Regulators (BOSR)**. The BOSR works to provide a forum for state public utilities commissioners to learn about the California Independent System Operator (CAISO) Western Energy Markets (WEM), including the Western Energy Imbalance Market (WEIM) and the Extended Day Ahead Market (EDAM), to submit comments regarding WEM issues, and to assist in seating WEM Governing Body Members. The BOSR is an organization comprised of one regulator from each state with a regulated utility participating in the WEM.

c. The **Western Resource Adequacy Program – Committee of State Representatives (COSR)**. The COSR works to provide a forum for state representatives to learn about the Western Power Pool's (WPP) Western Resource Adequacy Program (WRAP), to submit comments regarding WRAP issues, and to assist in seating the WPP Board of Directors. The COSR is an organization comprised of one representative from each state with a utility participating in the Western Resource Adequacy Program (WRAP).

d. The **Markets+ State Committee** (**MSC**). The MSC is a standing committee of Markets+, a western day-ahead market operated by the Southwest Power Pool (SPP). The MSC is comprised of one state representative from each western state with generation or load participating in the market. The MSC provides direction and input to the Markets+ Independent Panel (MIP), the Markets+ Participant Executive Committee (MPEC), and any working group or task forces on pertinent market issues, such as governance and greenhouse gas pricing and design. The MSC also participates on the Markets+ Nominating and Governance Committee (MNGC), a group responsible for nominating MIP candidates and considering any governance revisions or enhancements to the Markets+ program.

WIEB shares staff with and provides leadership and administrative resources to WIRAB, BOSR, COSR, and MSC (**Figure 2**).

Figure 2. Organizational Relationships



Budget Highlights

WIEB's financial year is from July 1 through June 30 each year. The projected income in the WIEB FY2027 (July 1, 2026 – June 30, 2027) budget is $3,258,200. This is a decrease of $345,700 (9.6%) from the current fiscal year budget. The projected expense in the WIEB FY2027 budget is $3,381,800. This is a decrease of $246,800 (6.8%) from the current fiscal year budget. The projected income and expense decreases are primarily driven by the expiration of a three-year DOE National Renewable Energy Laboratory (NREL) contractual agreement in April 2026.

The projected expense exceeds projected income by $123,600. This is due to the continuation of the WIEB Reserve Expenditure Plan in FY2027 at a funding level of $162,300, an increase of $55,000 from FY2026. This is to fund support for a Geothermal Project that was previously approved by the WIEB Board in the FY2026 Business Plan and Budget. **Table 1** shows these projections.

Table 1. Overview of FY2026 and FY2027 Budgets

Budget Categorgy	FY 2026	FY 2027	Difference	% Change
Income	3,603,900	3,258,200	(345,700)	-9.6%
Expense	3,628,600	3,381,800	(246,800)	-6.8%
Net Position	(24,700)	(123,600)		

Current Financial Position FY2026

At the 2025 Annual WIEB Board Meeting, the Board adopted its FY2026 budget with an income projection of $3,603,900. As of April 30, 2026, WIEB had received income in the amount of $1,884,293. Annual income as of June 30, 2026, is expected to total $2,716,866. The difference in income from budget to actual reflects a decrease of $887,034. The majority of this decrease is due to a decrease in state contractual passthrough income from the DOE WIPP award in the amount of $673,335. WIPP state spending remained slow in FY2026 due to continued supply and equipment shortages, and personnel vacancies within the state agencies. **Table 2** shows these results.

Table 2. Current Income FY2026

Income Category	Approved FY2026 Budget	Projected as of 6/30/2026	$ Change	% Change
Membership Dues	214,000	214,000	0	0.0%
Interest	35,000	43,000	8,000	22.9%
Meeting Registration	35,000	53,000	18,000	51.4%
Western Conference PSC	25,000	25,000	0	0.0%
NREL-CREPC	502,761	485,866	(16,895)	-3.4%
DOE-GDO	505,655	380,000	(125,655)	-24.8%
DOE-NE-HLW	289,802	210,000	(79,802)	-27.5%
DOE-EM-WIPP	1,973,335	1,300,000	(673,335)	-34.1%
DOE-OPT-NTSF	23,371	6,000	(17,371)	-74.3%
Total Income	**3,603,900**	**2,716,866**	**(887,034)**	**-24.6%**

At the 2025 Annual WIEB Board Meeting, the Board adopted its FY2026 budget with projected expenditures of $3,628,600. As of April 30, 2026, WIEB had recorded expenditures of $1,762,812. Annual expenditures as of June 30, 2026, are expected to total $2,674,641. The difference in expense from budget to actual reflects a decrease of $953,959. The majority of this decrease is due to a decrease in state contractual pass-through spending activity of $673,335, for a total subcontract underspend of $808,587. As explained above, WIPP state expenses have decreased due to continued supply and equipment constraints, and personnel vacancies. **Table 3** shows these results by expense category.

Table 3. Current Expense FY2026

Expense Category	Approved FY2026 Budget	Projected as of 6/30/2025	$ Change	% Change
Meeting Expense	311,100	170,835	(140,265)	-45.1%
State Travel	195,560	114,489	(81,071)	-41.5%
Staff Travel	63,863	91,294	27,431	43.0%
Subcontracts	2,244,656	1,436,069	(808,587)	-36.0%
Direct Labor	413,131	410,000	(3,131)	-0.8%
Overhead Expense	1,064,065	955,700	(108,365)	-10.2%
Sub-Total	4,292,375	3,178,388	(1,113,987)	-26.0%
Deduct Indirect Expense	(663,800)	(503,747)	160,053	-24.1%
Total Expense	**3,628,600**	**2,674,641**	**(953,959)**	**-26.3%**

Proposed Budget FY2027

The WIEB FY2027 budget is based on an income projection of $3,258,200. **Table 4** shows the projected income.

Table 4. Projected Income FY2027

Income Category	Approved FY2026 Budget	Projected FY2027 Income	$ Change	% Change
Membership Dues	214,000	214,000	0	0.0%
Interest	35,000	30,000	(5,000)	-14.3%
Meeting Registration	35,000	50,000	15,000	42.9%
Western Conference PSC	25,000	25,000	0	0.0%
NREL- CREPC	502,761	0	(502,761)	-100.0%
DOE-GDO	505,655	651,000	145,345	28.7%
DOE-NE-HLRW	289,802	291,000	1,198	0.4%
DOE-WIPP	1,973,335	1,973,860	525	0.0%
DOE-NTSF	23,371	23,371	0	0.0%
Total Income	**3,603,924**	**3,258,200**	**(345,724)**	**-9.6%**

Key assumptions underlying the income projection include:

a. Membership funding of $214,000 to support the work of WIEB and its committees (no increase in membership dues);
b. $25,000 from the Western Conference of Public Service Commissioners to support the preparation and facilitation of FY2027 Joint CREPC-WIRAB Meetings;
c. $80,000 in interest income and registration fees.
d. $651,000 from the U.S. DOE to support strengthening energy collaboration in the West;
e. $291,000 from the U.S. DOE Office of Nuclear Energy to support state engagement on the transportation of high-level radioactive waste (HLRW) and spent nuclear fuel (SNF);
f. $1,973,860 from the U.S. DOE Office of Environmental Management to implement the provisions of the Waste Isolation Pilot Plant Land Withdrawal Act, and to help ensure that protocols for the safe and uneventful transport of transuranic waste are maintained.

g. $23,371 from the U.S. DOE Office of Environmental Management's Office of Packaging and Transportation for transportation planning, coordination, and communication on shipments of radioactive materials in the Western region.

The WIEB FY2027 budget includes projected expenditures of $3,381,800. This is a decrease of $246,800 from the current fiscal year budget. The significant decreases in meeting expense, staff travel, and subcontracts are driven by the expiration of the NREL contractual agreement and associated funding in those categories. Overhead expense has increased due to the costs associated with an additional FTE, upgrades to WIEB's office network services, and planned staff and leadership retreats. **Table 5** compares the proposed FY2027 budget to the current year's budget by expense category. **Table 6 and Figure 3** show the proposed FY2027 budget by Committee.

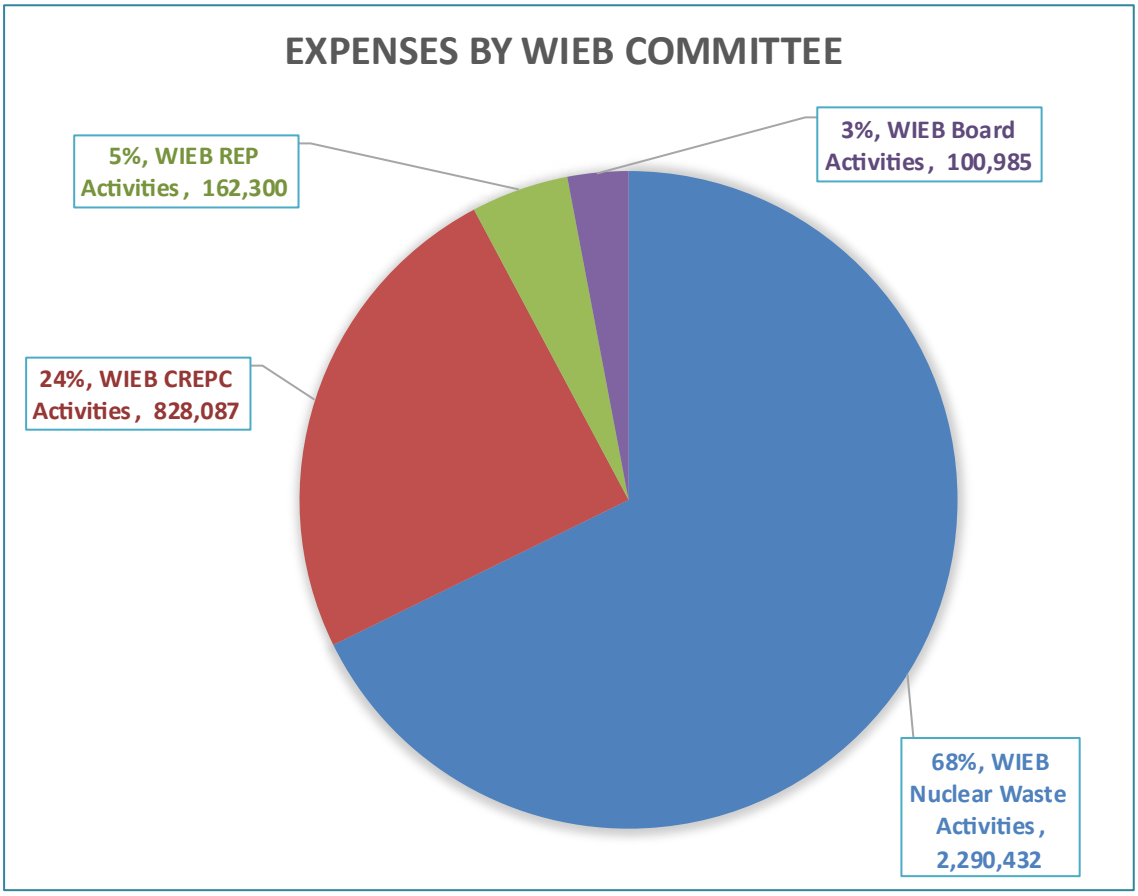
Table 5. Projected Expense FY2027

Expense Category	Approved FY2026 Budget	Projected FY2027 Expense	$ Change	% Change
Meeting Expense	311,100	222,491	(88,609)	-28.5%
State Travel	195,560	127,920	(67,640)	-34.6%
Staff Travel	63,863	50,300	(13,563)	-21.2%
Subcontracts	2,244,656	2,101,560	(143,096)	-6.4%
Direct Labor	413,131	454,333	41,202	10.0%
Overhead Expense	1,064,065	1,152,897	88,832	8.3%
Sub-Total	4,292,375	4,109,502	(182,873)	-4.3%
Deduct Indirect Expense	(663,800)	(727,700)	(63,900)	9.6%
Total Expense	**3,628,600**	**3,381,800**	**(246,800)**	**-6.8%**

Table 6. Projected Expense by Committee FY2027

Expense by Committee	2027 Budget	% of Budget
WIEB Nuclear Waste Activities	2,290,432	68%
WIEB CREPC Activities	828,087	24%
WIEB REP Activities	162,300	5%
WIEB Board Activities	100,985	3%
Total Expense	**3,381,800**	**100%**

Figure 3. Projected Expense by Committee FY2027



2027 WIEB Initiatives

In addition to ongoing work WIEB supports through its committees and partner organizations, WIEB will pursue the following initiatives and activities in FY2027 which are an integral part of the overall budget and carry varying levels of financial impact.

Community Wildfire Risk and Resilience Strategies in the West

In FY2027, WIEB will support a project through the Shultz Energy Fellowship at Stanford University focused on community wildfire risk and resilience strategies across the Western Interconnection. As wildfire frequency and severity continue to increase across the West, states, provinces, utilities, and local communities are facing growing challenges related to public safety, electric system reliability, infrastructure protection, and long-term resilience planning. This project will develop a shared understanding of existing community wildfire resilience strategies across the West and identify actionable approaches that complement utility wildfire mitigation efforts.

The fellows will explore a range of policy and programmatic approaches, including community wildfire protection planning, defensible space and vegetation management programs, building

codes and home hardening initiatives, cross-sector coordination practices, and financing mechanisms for mitigation investments. Working closely with state and provincial stakeholders, utilities, wildfire agencies, and other subject matter experts, the fellows will develop a comparative framework for evaluating resilience strategies and identify opportunities to strengthen coordination between community resilience efforts and electric system reliability objectives. The project will support Western policymakers and regulators by identifying best practices, implementation challenges, and potential policy tools to reduce wildfire risk and improve regional resilience. This project will help deliver on a WIEB Reserve Expenditure Plan proposal from FY2026.

Facilitate a Workshop on Geothermal Development for Western States & Provinces

In FY2027, WIEB will complete an FY2026 approved REP project to host a workshop to explore geothermal opportunities in the Western Interconnection and state-level barriers to increased geothermal development. Recent advances in geothermal technologies and pilot projects in the West have highlighted the potential for geothermal energy in the Western states. Through an in-person workshop, WIEB will bring together stakeholders to collaboratively explore policy, regulatory, technical, and project finance solutions to realizing the region's geothermal potential. Participants will engage in candid discussions, knowledge sharing, and problem-solving with state energy officials, state regulators, utilities, private developers, and subject matter experts on conventional and advanced geothermal technologies and the potential for large-scale electricity generation.

Engage with Western States on Regional Issues

Transmission

In FY2027, WIEB will continue to support the CREPC Transmission Collaborative (CREPC TC), a sub-working group of CREPC focused on engaging in regional transmission discussions. WIEB has a no cost partnership with Gridworks to provide additional facilitation support and technical expertise to the CREPC TC. Staff and officials from the energy offices and utility commissions in each of WIEB's member states and provinces participate in the CREPC TC and collaborate to share their diverse viewpoints. CREPC TC will continue to facilitate state input into the Western Transmission Expansion Coalition's (WestTEC) efforts to develop a 20-year west-wide transmission plan in FY2027 and will begin exploring what state involvement may look like if WestTEC becomes an enduring study with set cycles for updates. CREPC TC maintains a flexible agenda so that it may address new issues as they emerge and thus may explore other issues in FY2027. Any decisions recommended by CREPC TC will be elevated to the CREPC Co-Chairs for consideration in consultation with the official CREPC members.

CREPC will also continue to support the work of the Federal Energy Regulatory Commission (FERC) Order 1920 Ad Hoc Committee, which is anticipated to be winding down its work in FY2027.

Representatives on the 1920 Ad Hoc Committee voted to submit state-proposed tariff language to both the NorthernGrid and WestConnect planning regions to be included in their respective compliance filings at FERC. Those filings will be made in June 2026, and states will need to file supportive comments and may need to make filings in response to FERC questions. Follow-up work may be needed to address any additional issues that arise after the initial compliance period, or to address the FERC filings.

Resource Adequacy

In February 2026, states learned of a proposal by entities planning to join EDAM to create an EDAM-specific resource adequacy program. States expressed a desire to be included in the design process as early as possible, and in response, WIEB formed the Resource Adequacy Advisory Group (RAAG). The core of RAAG is composed of Commissioners from COSR and BOSR, however, any of WIEB's state members may attend the meetings. The RAAG is also supported through Staircase Consulting and has a no cost partnership with GridLab to understand some of the technical elements of the proposal as it develops. In FY2027, the EDAM entities will be holding summer workshops and receiving stakeholder feedback, with a goal of submitting a design proposal to the Regional Organization for Western Energy (ROWE) by the end of 2027. At that time, BOSR will assume the work of the RAAG once it becomes a proposal under the ROWE.

Budget Analysis

Although the WIEB Board does not approve the budgets of the Western Interconnection Regional Advisory Body (WIRAB), the Western Energy Market-Body of State Regulators (BOSR), the Western Resource Adequacy Program-Committee of State Representatives (COSR), or the Southwest Power Pool (SPP) Markets+ State Committee (MSC), the Board should monitor the development of these budgets because of the shared personnel and overhead expenses. The WIRAB, BOSR, COSR, and MSC budgets are developed separately on a calendar year basis. The WIRAB budget is submitted to the Federal Energy Regulatory Commission (FERC) for approval. The BOSR budget is developed in collaboration with and approved by the BOSR with comments from the state-regulated market participants of the WEM, with funding received directly from participants, and similarly the COSR budget is developed and approved by the COSR with comments from the state-regulated participants of the WRAP with funding received directly from participants. The MSC budget is developed and approved by the MSC with comments from the Markets+ participants and additional approval by the Markets+ Independent Panel. MSC funding is received directly through SPP. **Table 7** shows the WIEB, WIRAB, BOSR, COSR, and MSC budgets on a consolidated fiscal year basis for informational purposes only. WIEB expenses represent 61 percent, WIRAB expenses are 16 percent, BOSR expenses are 9 percent, COSR expenses are 6 percent, and MSC expenses are 8 percent of the consolidated budget.

Table 7. Consolidated WIEB, WIRAB, WEM-BOSR, WRAP-COSR, and MSC Expenses

Expense Category	WIEB FY2027	WIRAB FY2027	WEM-BOSR FY2027	WRAP-COSR FY2027	MSC FY2027	Consolidated
MEETING EXPENSES						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	62,508	55,000	-			117,508
Fall Joint CREPC-WIRAB Meeting	62,508	55,000	-			117,508
Other Meetings/Training/REP	49,075					49,075
WEM BOSR Meetings	-		15,500			15,500
COSR Meetings				10,300		10,300
MSC Meetings					15,450	15,450
Leadership Retreat & DC Delegation	6,500	500	-			7,000
HLRWC & WIPP-TAG & NTSF Meetings	41,900					41,900
	222,491	110,500	15,500	10,300	15,450	374,241
STATE TRAVEL						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	30,630	20,000	-			50,630
Fall Joint CREPC-WIRAB Meeting	30,630	20,000	-			50,630
Leadership Delegation/REP Projects	28,760					28,760
WEM BOSR Meetings			20,600			20,600
COSR Meetings				9,300		9,300
MSC Meetings					20,600	20,600
Leadership Retreat & DC Delegation	6,000	2,400	-			8,400
HLRWC & WIPP-TAG & NTSF Meetings	31,900					31,900
	127,920	42,400	20,600	9,300	20,600	220,820
STAFF TRAVEL						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	5,300	5,500				10,800
Fall Joint CREPC-WIRAB Meeting	5,300	5,500				10,800
REP Projects	5,000					5,000
WEM BOSR Meetings			10,300			10,300
COSR Meetings				9,300		9,300
MSC Meetings					15,450	15,450
Leadership Retreat & DC Delegation	2,000	2,100				4,100
Fall HLRWC/WIPP-TAG Meeting	8,172					8,172
Spring HLRWC/WIPP-TAG Meeting/NTS	7,558					7,558
WIEB Other	10,000			-		10,000
HLRWC Other	6,970					6,970
WIRAB Other		25,000				25,000
			-			0
	50,300	38,100	10,300	9,300	15,450	123,450
PROJECTS & SUBCONTRACTS						
Training/REP Projects	40,000					40,000
HLRWC Contractual	15,000					15,000
WIPP-TAG State Contractual	1,871,560					1,871,560
WIPP-TAG Other	26,000					26,000
Other Board Projects	-					0
GDO Contractual	149,000					149,000
WIRAB Contractual		100,000				100,000
WIRAB Other		-				0
Other Projects	-					0
COSR Consultants/Training				52,600		52,600
MSC Consultants/Training					122,575	122,575
WEM BOSR Consultants/Training			36,100			36,100
	2,101,560	100,000	36,100	52,600	122,575	2,412,835
PERSONNEL EXPENSE						
Direct Labor	454,333	305,700	210,500	117,500	143,800	1,231,833
OVERHEAD EXPENSE						
Overhead Labor & Employee Benefits	943,443					943,443
Office Rent & Equipment	62,176					62,176
Office Network Services & Software	51,378					51,378
Office Supplies & Misc. Expense	95,900					95,900
	1,152,897					1,152,897
TOTAL						
Total Expense	4,109,502	596,700	293,000	199,000	317,875	5,516,077
Deduct/Add Indirect Expense	(727,700)	286,100	197,000	110,000	134,600	0
Total Expense	**3,381,800**	**882,800**	**490,000**	**309,000**	**452,475**	**5,516,100**
Percentage	61%	16%	9%	6%	8%	100%

Core and Non-Core Expenses: It is also important to separate estimated expenses for WIEB in the coming fiscal year into core and non-core expenses, in order to provide a more complete picture of the organization's minimum operating requirements. Core expenses are permanent on-going expenses that represent the pre-obligated and minimum operating requirements of WIEB. Non-core expenses are temporary expenses that would not be incurred but for specific short-term grants and contractual obligations. In FY2027, core expenses total $450,100 (14%), an increase of 1% from FY2026, and non-core expenses total $2,877,700 (86%), a decrease of 1% from FY2026, of the WIEB budget. In FY2026 core expenses were reassessed to include 100 percent of WIEB's portion of the costs for one Joint CREPC-WIRAB meeting and 20 percent of existing DOE contractual expense, which increased core expenses by 3%. Previously, core expenses included 25 percent of one Joint CREPC-WIRAB meeting and 0 percent of DOE contractual expense. These changes were made to avoid loss of prepaid deposits and financial obligations with hotel and event venues, and ongoing contractual project work in WIEB's cooperative agreements funded by DOE, as well as to minimize disruption of these services and projects for members.

Estimating WIEB's overall core expense is inexact because it involves predicting the disposition of WIEB's non-core labor and its impact on the calculation of the WIEB indirect rate and the WIRAB, BOSR, COSR, and MSC indirect expense. For example, if the non-core labor is shifted to WIRAB, BOSR, COSR, and MSC, the indirect rate would remain the same and WIRAB, BOSR, COSR, and MSC would bear a greater share of the overhead expense. Alternatively, if the non-core labor is not retained, the indirect rate would increase significantly and WIRAB, BOSR, COSR, and MSC would bear a greater share of a slightly reduced overhead expense. To account for this impact in the calculation of WIEB's core expense, the deduction for WIRAB, BOSR, COSR, and MSC indirect expense has increased by $260,800. WIEB's core expenses are reduced, and its non-core expenses increased, by this amount. **Table 8** shows the breakdown of WIEB core and non-core expenses by category.

Table 8. WIEB Core and Non-Core Expenses FY2027

Expense Category	WIEB FY2027 Expense	Core	Non-Core
Meeting Expense	188,491	62,508	125,983
State Travel	112,920	6,380	106,540
Staff Travel	45,300	8,446	36,854
Subcontracts	2,101,560	32,800	2,068,760
Direct Labor	454,333	175,616	278,699
Overhead Expense	1,152,897	1,152,897	-
Sub-Total	4,055,502	1,438,647	2,616,836
Deduct/Add Indirect Expense	(727,700)	(988,500)	260,800
Total Expense	**3,327,800**	**450,100**	**2,877,700**
Percentage	100%	14%	86%

The following section provides a detailed description of the WIEB budget by expense category:

Personnel Expense: WIEB direct labor expense totals $454,333, WIRAB direct labor expense totals $305,700, BOSR direct labor expense totals $210,500, COSR direct labor expense totals $117,500, and MSC direct labor totals $143,800. The WIEB budget includes 4.20 FTE. The WIRAB budget includes 3.00 FTE. The BOSR budget includes 2.25 FTE, the COSR budget includes 1.15 FTE, and the MSC budget includes 2.15 FTE. The salaries of 2.25 additional FTE are included in Overhead Expense and allocated to WIEB, WIRAB, BOSR, COSR, and MSC. Total FTEs in FY2027 are 15, an increase of 1 FTE from FY2026 for a new Markets+ Analyst position. **Table 9** shows the breakdown of WIEB Consolidated FTEs.

Table 9. WIEB Consolidated FTEs FY2027

Position Description	WIEB	WIRAB	BOSR	COSR	MSC	Overhead	Total FTE
Executive Director	0.20	0.40	0.10	0.10	0.10	0.10	1.00
Director of Finance and Administration						1.00	1.00
Director of State, Federal, and Int'l Affairs	0.75	0.10	0.05	0.05	0.05		1.00
Deputy Director	0.25	0.20	0.15	0.15	0.15	0.10	1.00
Senior Program Manager - Nuclear Energy Policy	1.00						1.00
Senior Program Manager - Electric System Reliability	0.10	0.90					1.00
Program Manager - Wholesale Electricity Markets	0.10		0.90				1.00
Program Manager - Resource Adequacy	0.20			0.80			1.00
Program Associate - Markets and Resource Adequacy	0.10				0.90		1.00
Analyst - Reliability	0.10	0.90					1.00
Analyst - Wholesale Energy Markets	0.10		0.90				1.00
Analyst - Nuclear and Energy Programs	0.85	0.15					1.00
Analyst - Markets+ (Vacant until 4/1/27)	0.10				0.90		1.00
Office Manager						1.00	1.00
Events and Communications Manager	0.35	0.35	0.15	0.05	0.05	0.05	1.00
Total	**4.20**	**3.00**	**2.25**	**1.15**	**2.15**	**2.25**	**15.00**

Overhead Expense: Overhead expenses for WIEB total $1,152,897. Overhead covers office expenses, employee benefits, and salaries of two full-time employees, the Director of Finance and Administration, and the Office Manager. The WIEB indirect rate of 93.6 percent is the ratio of overhead expense to direct labor expense. The indirect rate is used to allocate a portion of the total overhead expense to WIRAB, BOSR, COSR, and MSC in proportion to their total direct labor expense. The budget breakdown is as follows:

- WIRAB, BOSR, COSR, and MSC indirect expenses total $727,700. This is calculated by multiplying the WIRAB, BOSR, COSR, and MSC personnel expense by the 93.6 percent indirect rate. The WIRAB indirect deduction covers 25 percent of WIEB's overhead expense. The BOSR indirect deduction covers 17 percent of WIEB's overhead expense. The COSR indirect deduction covers 9.5 percent of WIEB's overhead expense. The MSC indirect deduction covers 11.5 percent of WIEB's overhead expense.

Projects and Subcontracts: Projects and subcontract expenses in the WIEB budget total $2,101,560. The budget breakdown is as follows:

- $30,000 of the expense are non-core expenses for direct spending on REP projects.
- $15,000 of the expense is for U.S. DOE High Level Radioactive Waste agreement contractual activities. Under the new core expense calculation to include 20 percent of DOE contractual agreements, $3,000 are considered core expenses and $12,000 are considered non-core expenses.
- $26,000 of the expense is a non-core expense for the annual audit of the U.S. DOE WIPP TAG Cooperative Agreement. In the event of the loss of U.S. DOE funding, this expense would decrease and be re-allocated to overhead expense.
- $1,871,560 of the expense is a non-core expense for WIPP-TAG state contractual activities. This is 100 percent passthrough income and expense and does not fall under the new core expense calculation.
- $149,000 of the expense is for the U.S. DOE Cooperative Agreement. Under the new core expense calculation, $29,800 are core expenses and $119,200 are non-core expenses.
- $10,000 of the expense is a non-core expense for other WIEB Board projects.

Personnel expenses, overhead expenses, and subcontract expenses account for 87 percent of the WIEB budget. Meeting expenses, state travel expenses, and staff travel expenses account for the remaining 13 percent. The following is a description of WIEB core expenses in these three categories:

- WIEB core meeting expenses include the Annual WIEB Board Meeting, and 100 percent of WIEB's portion of meeting expenses associated with either the Spring or Fall Joint CREPC-WIRAB Meetings.
- WIEB core state travel expense includes expenses associated with travel for state/provincial representatives to attend the Annual High Level Radioactive Waste Committee Meeting.
- WIEB core staff travel expenses include expenses associated with sending WIEB staff members to one Joint CREPC-WIRAB Meeting and one annual High Level Radioactive Waste Committee Meeting.

Reserve Policy and Reserve Expenditure Plan

In 2017 WIEB adopted a funding reserve target equal to two times the annual core expenses of the organization. The level of reserves needed to cover core expenditures for two years is $900,200 ($450,100 x 2). This level of reserve would allow WIEB to maintain minimum operating requirements for two years without outside funding. Given the length of time in federal budget cycles and procurement, two years is a reasonable amount of time in which to secure additional funding.

WIEB financial reserves as of June 30, 2026, are expected to total $1,441,300 (see **Table A8** for a detailed breakdown). This amount does not include prepayment of funding for WIRAB, BOSR, COSR, and MSC. Surplus reserves (i.e., the amount of financial reserves above the target level of reserves) is $541,100. The ratio of surplus financial reserves to targeted financial reserves is 0.6 to 1. **Table 10** shows these calculations.

Table 10. WIEB Financial Reserves FY2027

Description	Amount
WIEB Financial Reserves as of 6/30/2026	1,441,300
Annual Core Expense FY 2027	450,100
Reserve Target (= Core Expense x 2 Years)	900,200
Surplus Reserves	541,100
Ratio of Surplus Reserves to Reserve Target	0.6
6-Year Glide Path ($ per year)	90,200

On July 27, 2017, WIEB adopted a Reserve Expenditure Plan (REP) to reduce WIEB's financial reserves to the targeted level over a 10-year time period. On June 30, 2022, WIEB increased the original 10-year time-period to a 15-year time-period to reduce the annual glide path amount to align with current personnel levels and ability to achieve target level reserves by the year 2032. Through the REP, WIEB will fund electricity and non-electricity energy projects proposed by WIEB Board members and approved by the WIEB Board. The proposed $162,300 spending level for FY2027 is projected to reduce the WIEB reserves by $123,600.

WIEB financial reserves totaled $1,409,765 as of June 30, 2024, and $1,399,100 as of June 30, 2025, based on results of annual financial audits, for an annual decrease of $10,665. WIEB financial reserves as of June 30, 2026, are expected to total $1,441,300, for a projected annual increase in reserves of $42,200. The majority of which is attributed to unrealized spending in the REP contractual category and increases in interest and registration income.

Budget Recommendation

WIEB staff recommends that the Board approve the proposed FY2027 budget with the following authorizations:

1) Authorize the acceptance of funds in the areas of radioactive waste, regional electricity cooperation, transmission planning, distributed energy resources, electricity markets, resource adequacy, and emerging energy priorities;

2) Authorize the WIEB Executive Committee (Chair, First Vice Chair, Second Vice Chair, and Treasurer) to approve, between meetings of the Board, the acceptance of funds in other areas, upon the written advice of members of the Board;

3) Authorize the WIEB Executive Committee to approve merit increases and the cost-of-living increase for employees based on the increase in the consumer price index for the representative cities in the West;

4) Adopt a funding reserve target equal to 2 times the annual core expense of the Western Interstate Energy Board;

5) Reauthorize WIEB's Reserve Expenditure Plan with a funding limit of $162,300 for FY2027;

6) Approve the following selection criteria for Reserve Expenditure Plan projects:

    a) Does the project address an important energy issue in the West?

    b) Does the issue have multi-state/province implications?

    c) Is the issue being examined by other organizations?

    d) Are other organizations better situated to examine the issue?

    e) Are there opportunities to productively partner with other organizations to examine the issue?

    f) Will work on the issue provide practical information regarding energy projects in the west?

    g) Is there an opportunity to leverage additional funding to support the work on the issue?

    h) Will work on the issue "enhance the economy of the West and contribute to the individual and community well-being of the region's people?"

7) Authorize the Executive Director and Treasurer to function as financial agents of the Western Interstate Energy Board.

8) Authorize the Executive Director to delegate authority to the Deputy Director to act on the Executive Director's behalf as needed to ensure continuity of operations, including during an absence, emergency, accident, or other circumstances that temporarily limit the Executive Director's ability to perform their duties.

Appendix A – Detailed Tables

Table A1: Current Income FY2026

Income Category	Approved FY2026 Budget	Received as of 4/30/2026	Projected as of 6/30/2026	$ Change	% Change
Unrestricted Income					
Membership Dues					
Arizona	18,000	18,000	18,000	0	0.0%
California	18,000	18,000	18,000	0	0.0%
Colorado	18,000	18,000	18,000	0	0.0%
Idaho	18,000	18,000	18,000	0	0.0%
Montana	18,000	18,000	18,000	0	0.0%
New Mexico	18,000	18,000	18,000	0	0.0%
Nevada	18,000	18,000	18,000	0	0.0%
Oregon	18,000	18,000	18,000	0	0.0%
Utah	18,000	18,000	18,000	0	0.0%
Washington	18,000	18,000	18,000	0	0.0%
Wyoming	18,000	18,000	18,000	0	0.0%
Associate Member Dues					
Alberta	8,000	8,000	8,000	0	0.0%
British Columbia	8,000	8,000	8,000	0	0.0%
Sub-Total	214,000	214,000	214,000	0	0.0%
Interest Income	35,000	34,380	43,000	8,000	22.9%
Meeting Registration	35,000	40,659	53,000	18,000	51.4%
Total Unrestricted	**284,000**	**289,039**	**310,000**	**26,000**	**9.2%**
Restricted Income					
Western Conference PSC	25,000	25,000	25,000	0	0.0%
NREL-CREPC	502,761	447,595	485,866	(16,895)	-3.4%
DOE - NE	289,802	181,340	210,000	(79,802)	-27.5%
DOE-GDO	505,655	329,422	380,000	(125,655)	-24.8%
DOE-EM	1,973,335	607,330	1,300,000	(673,335)	-34.1%
DOE-OPT	23,371	4,567	6,000	(17,371)	-74.3%
Total Restricted	**3,319,924**	**1,595,254**	**2,406,866**	**(913,058)**	**-27.5%**
Total Income	**3,603,900**	**1,884,293**	**2,716,866**	**(887,034)**	**-24.6%**

Table A2: Current Expense FY2026

Expense Category	Approved FY2026 Budget	Recorded as of 4/30/2026	Projected as of 6/30/2026	$ Change	% Change
MEETING EXPENSES					
WIEB Annual Board Meeting In-Person/Misc		5,666	6,500	6,500	100.0%
Spring Joint CREPC-WIRAB Meeting	61,050	24,024	61,050	0	0.0%
Fall Joint CREPC-WIRAB Meeting	61,050	61,086	61,086	36	0.1%
NREL CREPC Meetings	140,000	2,012	2,012	(137,988)	-98.6%
Leadership Retreat & DC Delegation	6,500			(6,500)	-100.0%
Fall HLRWC/WIPP-TAG Meeting	30,000	27,687	27,687	(2,313)	-7.7%
Spring HLRWC/WIPP-TAG Meeting at NTSF	12,500		12,500	0	0.0%
	311,100	120,476	170,835	(140,265)	-45.1%
STATE TRAVEL					
WIEB Annual Board Meeting In-Person				0	0.0%
Spring Joint CREPC-WIRAB Meeting	30,630		30,630	0	0.0%
Fall Joint CREPC-WIRAB Meeting	30,630	23,575	23,575	(7,055)	-23.0%
NREL CREPC Meetings	80,000	31,371	31,371	(48,629)	-60.8%
WIEB Other/REP	0			0	100.0%
Leadership Retreat & DC Delegation	16,000	11,880	11,880	(4,120)	-25.8%
Fall HLRWC/WIPP-TAG Meeting	16,200	4,034	4,034	(12,166)	-75.1%
Spring HLRWC/WIPP-TAG Meeting at NTSF	22,100	7,801	13,000	(9,100)	-41.2%
	195,560	78,660	114,489	(81,071)	-41.5%
STAFF TRAVEL					
WIEB Annual Board Meeting				0	0.0%
Spring Joint CREPC-WIRAB Meeting	5,300		5,300	0	0.0%
Fall Joint CREPC-WIRAB Meeting	5,300	4,055	4,055	(1,245)	-23.5%
NREL CREPC Meetings	13,223	46,430	46,430	33,207	251.1%
Leadership Retreat & DC Delegation	5,740	3,107	3,107	(2,633)	-45.9%
Fall HLRWC/WIPP-TAG Meeting	10,128	6,991	6,991	(3,137)	-31.0%
Spring HLRWC/WIPP-TAG Meeting at NTSF	11,000	1,432	10,000	(1,000)	-9.1%
WIEB Other	10,000	1,110	2,410	(7,590)	-75.9%
HLRWC Other	3,172	10,335	13,000	9,828	309.8%
	63,863	73,460	91,294	27,431	43.0%
PROJECTS & SUBCONTRACTS					
WIEB REP Projects	46,000			(46,000)	-100.0%
HLRWC Contractual	23,000			(23,000)	-100.0%
WIPP-TAG State Contractual	1,874,156	503,073	1,200,000	(674,156)	-36.0%
WIPP-TAG Other/Audit	26,500	25,990	25,990	(510)	-1.9%
GDO Contractual	150,000	75,000	20,000	(130,000)	-86.7%
NREL CREPC Contractual	125,000	190,079	190,079	65,079	52.1%
	2,244,656	794,142	1,436,069	(808,587)	-36.0%
PERSONNEL EXPENSE					
Direct Labor	413,131	369,266	410,000	(3,131)	-0.8%
OVERHEAD EXPENSE					
Overhead Labor & Employee Benefits	875,540	673,526	800,000	(75,540)	-8.6%
Office Rent & Equipment	76,936	9,673	25,000	(51,936)	-67.5%
Office Network Services & Software	45,789	37,307	56,000	10,211	22.3%
Office Supplies & Misc. Expense	65,800	49,796	74,700	8,900	13.5%
	1,064,065	770,302	955,700	(108,365)	-10.2%
TOTAL					
Total Expense	4,292,375	2,206,307	3,178,388	(1,113,987)	-26.0%
Deduct Indirect Expense	(663,800)	(443,495)	(503,747)	160,053	-24.1%
Total Expense	**3,628,600**	**1,762,812**	**2,674,641**	**(953,959)**	**-26.3%**

Table A3: Projected Income FY2027

Income Category	Approved FY2026 Budget	Projected FY2027 Income	$ Change	% Change
Unrestricted Income				
Membership Dues				
Arizona	18,000	18,000	0	0.0%
California	18,000	18,000	0	0.0%
Colorado	18,000	18,000	0	0.0%
Idaho	18,000	18,000	0	0.0%
Montana	18,000	18,000	0	0.0%
New Mexico	18,000	18,000	0	0.0%
Nevada	18,000	18,000	0	0.0%
Oregon	18,000	18,000	0	0.0%
Utah	18,000	18,000	0	0.0%
Washington	18,000	18,000	0	0.0%
Wyoming	18,000	18,000	0	0.0%
Associate Member Dues				
Alberta	8,000	8,000	0	0.0%
British Columbia	8,000	8,000	0	0.0%
Sub-Total	214,000	214,000	0	0.0%
Interest Income	35,000	30,000	(5,000)	-14.3%
Meeting Registration	35,000	50,000	15,000	42.9%
Total Unrestricted	**284,000**	**294,000**	10,000	**3.5%**
Restricted Income				
Western Conference PSC	25,000	25,000	0	0.0%
NREL CREPC	502,761		(502,761)	-100.0%
DOE - NE	289,802	291,000	1,198	0.4%
DOE-GDO	505,655	651,000	145,345	28.7%
DOE - EM	1,973,335	1,973,860	525	0.0%
DOE - OPT	23,371	23,371	0	0.0%
Total Restricted	**3,319,924**	**2,964,231**	**(355,693)**	**-10.7%**
Total Income	**3,603,924**	**3,258,200**	**(345,724)**	**-9.6%**

Table A4: Projected Expense FY2027

Expense Category	Approved FY2026 Budget	Projected 2027 Expense	$ Change	% Change
MEETING EXPENSES				
WIEB Annual Board Meeting In-Person		0	0	0.0%
Spring Joint CREPC-WIRAB Meeting	61,050	62,508	1,458	2.4%
Fall Joint CREPC-WIRAB Meeting	61,050	62,508	1,458	2.4%
NREL CREPC Meetings	140,000		(140,000)	-100.0%
Other Meetings/Training Forums/REP Projects		49,075		
Leadership Retreat & DC Delegation	6,500	6,500	0	0.0%
HLRWC & WIPP-TAG & NTSF Meetings	42,500	41,900	(600)	-1.4%
	311,100	222,491	(88,609)	-28.5%
STATE TRAVEL				
WIEB Annual Board Meeting In-Person		0	0	0.0%
Spring Joint CREPC-WIRAB Meeting	30,630	30,630	0	0.0%
Fall Joint CREPC-WIRAB Meeting	30,630	30,630	0	0.0%
NREL CREPC Meetings	80,000		(80,000)	-100.0%
Leadership Retreat & DC Delegation/REP	16,000	34,760	18,760	117.3%
HLRWC & WIPP-TAG & NTSF Meetings	38,300	31,900	(6,400)	-16.7%
	195,560	127,920	(67,640)	-34.6%
STAFF TRAVEL				
WIEB Annual Board Meeting In-Person		0	0	0.0%
Spring Joint CREPC-WIRAB Meeting	5,300	5,300	0	0.0%
Fall Joint CREPC-WIRAB Meeting	5,300	5,300	0	0.0%
NREL CREPC Meetings	13,223		(13,223)	-100.0%
Leadership Retreat & DC Delegation/REP	5,740	7,000	1,260	22.0%
HLRWC & WIPP-TAG & NTSF Meetings	21,128	15,730	(5,398)	-25.5%
WIEB Other	10,000	10,000	0	0.0%
HLRWC Other	3,172	6,970	3,798	119.7%
	63,863	50,300	(13,563)	-21.2%
PROJECTS & SUBCONTRACTS				
WIEB REP Projects	30,000	30,000	0	0.0%
Other Board Projects/Training	16,000	10,000	(6,000)	0.0%
HLRWC Contractual	23,000	15,000	(8,000)	-34.8%
WIPP-TAG State Contractual	1,874,156	1,871,560	(2,596)	-0.1%
WIPP-TAG Other	26,500	26,000	(500)	-1.9%
GDO Contractual	150,000	149,000	(1,000)	-0.7%
NREL CREPC Contractual	125,000	0	(125,000)	-100.0%
	2,244,656	2,101,560	(143,096)	-6.4%
PERSONNEL EXPENSE				
Direct Labor	413,131	454,333	41,202	10.0%
OVERHEAD EXPENSE				
Overhead Labor & Employee Benefits	875,540	943,443	67,903	7.8%
Office Rent & Equipment	76,936	62,176	(14,760)	-19.2%
Office Network Services and Software	45,789	51,378	5,589	12.2%
Office Supplies & Misc. Expense	65,800	95,900	30,100	45.7%
	1,064,065	1,152,897	88,832	8.3%
TOTAL				
Total Expense	4,292,375	4,109,502	(182,873)	-4.3%
Deduct Indirect Expense	(663,800)	(727,700)	(63,900)	9.6%
Total Expense	**3,628,600**	**3,381,800**	**(246,800)**	**-6.8%**

Table A5: Core v. Non-Core Expense FY2027

Expense Category	WIEB FY2027 Expense	Core	Non-Core
MEETING EXPENSES			
WIEB Annual Board Meeting In-Person	0	0	0
Spring Joint CREPC-WIRAB Meeting	62,508	31,254	31,254
Fall Joint CREPC-WIRAB Meeting	62,508	31,254	31,254
Other Meetings/Training Forums/REP Projects	15,075		15,075
Leadership Retreat & DC Delegation	6,500		6,500
HLRWC & WIPP-TAG & NTSF Meetings	41,900		41,900
	188,491	62,508	125,983
STATE TRAVEL			
WIEB Annual Board Meeting In-Person	0	0	0
Spring Joint CREPC-WIRAB Meeting	30,630		30,630
Fall Joint CREPC-WIRAB Meeting	30,630		30,630
Leadership Delegation - DC/REP Projects	13,760		13,760
Leadership Retreat & DC Delegation	6,000		6,000
HLRWC & WIPP-TAG & NTSF Meetings	31,900	6,380	25,520
	112,920	6,380	106,540
STAFF TRAVEL			
WIEB Annual Board Meeting In-Person	0	0	0
Spring Joint CREPC-WIRAB Meeting	5,300	2,650	2,650
Fall Joint CREPC-WIRAB Meeting	5,300	2,650	2,650
REP Projects	0		0
Leadership Retreat & DC Delegation	2,000		2,000
HLRWC & WIPP-TAG & NTSF Meetings	15,730	3,146	12,584
WIEB Other	10,000		10,000
HLRWC Other	6,970		6,970
	45,300	8,446	36,854
PROJECTS & SUBCONTRACTS			
WIEB REP Projects	30,000		30,000
Other Board Projects	10,000		10,000
Other Projects/Contractual	0	0	0
GDO Contractual	149,000	29,800	119,200
HLRWC Contractual	15,000	3,000	12,000
WIPP-TAG State Contractual	1,871,560		1,871,560
WIPP-TAG Other	26,000		26,000
	2,101,560	32,800	2,068,760
PERSONNEL EXPENSE			
Direct Labor	454,333	175,616	278,699
OVERHEAD EXPENSE			
Overhead Labor & Employee Benefits	943,443	943,443	
Office Rent & Equipment	62,176	62,176	
Office Network Services & Software	51,378	51,378	
Office Supplies & Misc. Expense	95,900	95,900	
	1,152,897	1,152,897	0
TOTAL			
Total Expense	4,055,502	1,438,647	2,616,836
Deduct/Add Indirect Expense	(727,700)	(988,500)	260,800
Total Expense	**3,327,800**	**450,100**	**2,877,700**
Percent	100%	14%	86%

Table A6: Consolidated Budgets FY2027

Expense Category	WIEB FY2027	WIRAB FY2027	WEM-BOSR FY2027	WRAP-COSR FY2027	MSC FY2027	Consolidated
MEETING EXPENSES						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	62,508	55,000	-			117,508
Fall Joint CREPC-WIRAB Meeting	62,508	55,000	-			117,508
Other Meetings/Training/REP	49,075					49,075
WEM BOSR Meetings	-		15,500			15,500
COSR Meetings				10,300		10,300
MSC Meetings					15,450	15,450
Leadership Retreat & DC Delegation	6,500	500	-			7,000
HLRWC & WIPP-TAG & NTSF Meetings	41,900					41,900
	222,491	110,500	15,500	10,300	15,450	374,241
STATE TRAVEL						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	30,630	20,000	-			50,630
Fall Joint CREPC-WIRAB Meeting	30,630	20,000	-			50,630
Leadership Delegation/REP Projects	28,760					28,760
WEM BOSR Meetings			20,600			20,600
COSR Meetings				9,300		9,300
MSC Meetings					20,600	20,600
Leadership Retreat & DC Delegation	6,000	2,400	-			8,400
HLRWC & WIPP-TAG & NTSF Meetings	31,900					31,900
	127,920	42,400	20,600	9,300	20,600	220,820
STAFF TRAVEL						
WIEB Annual Board Meeting In-Person	-					0
Spring Joint CREPC-WIRAB Meeting	5,300	5,500				10,800
Fall Joint CREPC-WIRAB Meeting	5,300	5,500				10,800
REP Projects	5,000					5,000
WEM BOSR Meetings			10,300			10,300
COSR Meetings				9,300		9,300
MSC Meetings					15,450	15,450
Leadership Retreat & DC Delegation	2,000	2,100				4,100
Fall HLRWC/WIPP-TAG Meeting	8,172					8,172
Spring HLRWC/WIPP-TAG Meeting/NTSF	7,558					7,558
WIEB Other	10,000			-		10,000
HLRWC Other	6,970					6,970
WIRAB Other		25,000				25,000
			-			0
	50,300	38,100	10,300	9,300	15,450	123,450
PROJECTS & SUBCONTRACTS						
Training/REP Projects	40,000					40,000
HLRWC Contractual	15,000					15,000
WIPP-TAG State Contractual	1,871,560					1,871,560
WIPP-TAG Other	26,000					26,000
Other Board Projects	-					0
GDO Contractual	149,000					149,000
WIRAB Contractual		100,000				100,000
WIRAB Other		-				0
Other Projects	-					0
COSR Consultants/Training				52,600		52,600
MSC Consultants/Training					122,575	122,575
WEM BOSR Consultants/Training			36,100			36,100
	2,101,560	100,000	36,100	52,600	122,575	2,412,835
PERSONNEL EXPENSE						
Direct Labor	454,333	305,700	210,500	117,500	143,800	1,231,833
OVERHEAD EXPENSE						
Overhead Labor & Employee Benefits	943,443					943,443
Office Rent & Equipment	62,176					62,176
Office Network Services & Software	51,378					51,378
Office Supplies & Misc. Expense	95,900					95,900
	1,152,897					1,152,897
TOTAL						
Total Expense	4,109,502	596,700	293,000	199,000	317,875	5,516,077
Deduct/Add Indirect Expense	(727,700)	286,100	197,000	110,000	134,600	0
Total Expense	**3,381,800**	**882,800**	**490,000**	**309,000**	**452,475**	**5,516,100**
Percentage	61%	16%	9%	6%	8%	100%

Table A7: Bank Balances 04/30/2026

Institution/Account	Rate	Notes	Maturity	Balance on 04/30/2026
WIEB Bank Accounts				
U.S. Bank Checking-2911	0.00%			240,896
U.S. Bank Savings - 0756	0.03%			126,983
U.S. Bank ICS Savings - 0916	1.50%			386,787
Cash Accounts Sub-Total				754,667
WIEB Short-Term Investments				
U.S. Bank CDARS - 0916	3.00%		Variable	2,950,000
Short-Term Investments Sub-Total				2,950,000
Total Bank Balances and Investments				**3,704,667**

Table A8: Financial Reserves Projected 6/30/2026

Description	Amount
Total Assets as of 06/30/2025	3,712,174
Minus Accounts Payable as of 06/30/2025	(595,311)
Minus Compensated Absences as of 06/30/2025	(159,790)
Minus Operating Lease Liability	(45,798)
Minus Financing Lease Liability	(331)
Minus refundable advances as of 06/30/2025	(1,511,844)
WIEB Audited Financial Reserves as of 06/30/2025	**1,399,100**
Estimated FY 2026 Income as of 6/30/2026	2,716,866
Estimated FY 2026 Expense as of 6/30/2026	(2,674,641)
WIEB Financial Reserves as of 6/30/2026	**1,441,300**