

**Summit County Service Area #3
Final General Fund Budget
FY 2026**

	0.000810		0.000856	
Revenue:	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
Taxes				
3110 Property taxes - current	\$ 606,398	\$ 600,000	\$ 12,343	\$ 590,311
3120 Property taxes - prior years	18,917	10,000	18,588	10,000
3170 Fee in lieu of property tax	22,503	5,000	7,338	7,500
3171 Interest and penalties taxes	598	250	3,932	250
Total Taxes	648,416	615,250	42,201	608,061
Intergovernmental revenue				
3356 Class B road allotment	154,331	135,000	50,617	140,000
Total Intergovernmental revenue	154,331	135,000	50,617	140,000
Charges for services				
3430 Construction service fees	117,283	85,000	184,420	85,000
3431 Roads maintenance fees	16,175	8,000	3,247	8,000
3432 Roads transfer fees	1,644	2,000	-	1,000
3433 Road Inspection Fees	2,525	2,500	2,750	2,500
Total Charges for services	137,627	97,500	190,417	96,500
Interest				
3610 Interest income	76,821	60,000	55,964	60,000
Total Interest	76,821	60,000	55,964	60,000
Miscellaneous revenue				
3615 Miscellaneous non-operating income	53,182	-	-	-
3690 Sundry revenue	-	400	38	100
Total Miscellaneous revenue	53,182	400	38	100
Contributions and transfers				
3810 Appropriated use of fund balance	-	-	-	-
Total Contributions and transfers	-	-	-	-
Total Revenue:	1,070,377	908,150	339,237	904,661

Expenditures	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
Payroll				
4400 Staff Payroll	121,050	91,788	72,775	94,542
4403 Payroll Fees	1,131	1,200	982	1,236
4410 Benefits + Payroll Taxes	21,323	49,300	39,719	50,779
Total Payroll	143,504	142,288	113,476	146,557
Professional Fees				
4326 Legal fees- Roads*	18,866	10,000	22,306	10,000

4327 Legal fees - General*	38,114	25,000	50,236	25,000
4330 Professional fees	85	1,700	1,650	1,700
4331 Accounting Fees	11,797	14,000	12,700	16,000
4332 Engineering fees	7,263	12,000	6,220	8,000
4800 Training	143	2,500	-	2,500
Total Professional Fees	76,268	65,200	93,112	63,200

Office Expenses

4212 Membership and subscriptions	463	460	723	460
4220 Public notice	-	300		300
4225 Bank fees	4,428	1,500	2,727	2,500
4238 Computer/Technology Equipment	975	2,500	80	2,000
4239 Software	2,145	4,000	2,124	4,500
4240 Office supplies and expenses	10,089	4,000	612	2,000
4240.1 Newsletter	-	-	64	-
4243 Board Meeting	303	400	-	400
4245 Postage	46	100	75	150
4850 Rent	8,250	10,000	8,250	10,000
Total Office Expenses	26,699	23,260	14,655	22,310

Maintenance & Repairs

4250 Snow Removal	99,575	130,000	27,413	130,000
4251 Road maintenance	159,617	200,000	193,331	200,000
4252 Trail Maintenance	405	30,000	1,902	30,000
4333 Road manager fees	37,143	37,500	29,250	37,500
Total Maintenance & Repairs	296,740	397,500	251,896	397,500

Utilities

4268 Internet Office	205	300	-	-
4269 Phone	800	350	247	300
4270 Electric Office	651	1,000	49	500
Total Utilities	1,656	1,650	296	800

Capital Outlay

	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
4651 Trails Capital Outlay - Approved Proje	70,649	-	-	-
4740 Capital Outlay	90,503	-	-	-
Total Capital Outlay	161,152	-	-	-

Other General Administration

4334 Other general administration	110	-	-	-
4510 Insurance	4,360	5,000	4,180	5,000
4999 Other General Administrative Expenses	-	1,400	141	1,400
Total Other General Administration	4,470	6,400	4,321	6,400

Transfers out

4941 Transfers to Capital Projects	139,250	271,852	-	267,894
4951 Transfers out				

4990 Budgeted increase in fund balance				
Total Transfers out	139,250	271,852	-	267,894
Total Expenditures	849,739	908,150	477,756	904,661
Surplus	\$ 220,638	\$ -	\$ (138,519)	\$ 0

CAPITAL PROJECTS

Revenue:	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
3800 Transfer from General Fund	\$ 139,250	\$ 271,852	\$ -	\$ 267,894
3900 Appropriated fund balance	-	-	-	-
Total Transfers and Fund Balance	139,250	271,852	-	267,894

Capital Projects:

Reserves	139,250	271,852	-	267,894
Surplus	\$ -	\$ -	\$ -	\$ -

**Summit County Service Area #3
Final Water Budget
FY 2026**

Revenue:

WATER FUND

FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
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Operating income

	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
5110 Water standby fees	27,110	11,900	-	11,900
5111 Well standby fees	-	6,000	-	6,000
5140 Water service fees	443,066	360,000	431,106	420,000
5142 Hydrant water fees	26,290	10,000	1,708	1,500
5240 Water rights assessments	27,122	35,000	395	35,000
5310 Connection fees	77,740	20,000	18,000	20,000
5315 Inspection Fees	75	-	999	1,200
5317 Water Evaluation Fee	4,000	-	12,000	-
5410 Late penalties and fees	9,775	1,000	3,496	1,000
5490 Other operating income	109	10,000	17,036	10,000
5491 Parts & Equipment Sales	16,818	5,000	-	-
5510 Water Transfer Fee	6,000	5,000	37,125	5,000
5510 Appropriated fund balance	-	45,667	-	-
Total Operating income* (Billing through 10/2	638,105	509,567	521,865	511,600

Operating expense

Payroll

	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
4400 Staff Payroll	121,050	91,788	72,775	94,542
6403 Payroll Fees	1,134	1,200	982	1,236
6410 Benefit + Payroll Taxes	13,973	49,300	41,216	50,779
Total Payroll	136,157	142,288	114,973	146,557

Professional Fees

6332 Water operator services	37,770	37,500	29,250	37,500
6333 Professional fees	765	1,700	-	1,700
6333.1 Accounting Fees	19,588	20,000	12,604	20,000
6334 Water Engineering Fees Capital*	-	-	-	-
6335 Water Engineering Maintenance	10,227	8,000	3,223	8,000
6336 Water Engineering Projects*	24,040	-	4,740	-
6800 Training	2,226	2,500	2,433	4,500
Total Professional Fees	94,616	69,700	52,250	71,700

Legal Fees

6327 Water General Legal Fees*	16,967	7,500	2,000	7,500
6330 Well System Legal Fees*	2,821	15,000	12,621	15,000
6331 Water System Legal Fees*	26,633	10,000	15,132	10,000
Total Legal Fees	46,421	32,500	29,753	32,500

Utilities

	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
6270 Utilities	1,782	-	-	-
6271 Electric Office	-	1,000	-	-
6272 Electric Water System	21,820	20,000	15,240	20,000
6275 Phone Office	68	100	82	100
6276 Water System Monitoring	9,914	8,500	2,287	8,500
Total Utilities	33,584	29,600	17,609	28,600

Office Expenses

6211 Public notices	44	150	-	-
6212 Association and subscriptions	1,103	3,200	736	1,500
6215 Bank fees	3,727	5,500	4,010	5,500
6237 Office Supplies	282	-	-	-
6238 Computer/Technology Equipment	975	2,500	79	2,000
6239 Software	5,360	2,500	3,853	4,500
6240 Office supplies and expenses	766	1,000	698	1,000
6241 Newsletter	46	-	-	-
6242 Board meetings	257	450	26	450
6243 Postage	203	250	417	500
Total Office Expenses	12,763	15,550	9,819	15,450

Repairs & Maintenance

6250 Repairs and maintenance	134,209	125,000	106,591	125,000
6250.01 Emergency Repairs and Maintenance	125,477	-	-	-
6253 Water tests	12,157	12,500	4,901	12,500
6254 Water rights assessments	7,176	7,000	6,047	7,000
6255 Parts & supplies purchases	10,598	5,000	19,098	5,000
6334.1 HAL - Arsenic Study	-	-	1,630	-
6334.2 HAL Fire flow	-	-	-	-
6380 Meter relocation and replacement	9,778	5,000	3,299	2,500
6381 Meter Relocation Fees - Refund	-	-	-	-
6729 Parts & Equipment repairs	12,976	-	1,772	-
6731 Water System - District Well	-	-	-	-
6732 Water System - Greenfield Well	942	1,000	14,400	1,000
6733 Water System - Infrastructure	-	7,000	2,700	5,000
6734 Water System - SA3 Water Rights	-	3,500	-	3,500
6736 Silver Bullet Water Tank Repairs	-	-	-	-
6739 New Water Tank Project 2025	11,476	-	1,450	-
6744 Fire Flow Improvements Project (reim)	94,908	-	-	-
Total Repairs & Maintenance	419,697	166,000	161,888	161,500

Other General Administration

	FY 2023 Actual	Budget FY 2024	FY 2025 Actual to date	FY 2025 Final
6510 Insurance & bond payment	4,361	15,000	4,181	15,000
6520 Depreciation expense	66,229	-	-	-
6600 Rent	7,500	9,000	8,250	9,000
6730 Capital outlay	-	25,000	30,000	25,000
6850 Water Rights - Capital Outlay	-	5,000	-	5,000

6901 Interest expense	2,620	-	-	-
6950 Reserves	-	49,429	-	40,793
6999 Other Water Administration	393	500	2,184	500
Total Other General Administration	81,103	103,929	44,615	95,293
Total Operating expense	824,341	559,567	430,907	551,600
Non-operating income (Expense)				
5492 Non Compliant well fee*	-	-	-	-
5501 Property tax liens	-	-	-	-
5610 Interest income	39,342	50,000	25,868	40,000
5615 Non-operating Income	80,642			-
5810 Transfers in/resaves	-	-	-	-
Total Non-operating income	119,984	50,000	25,868	40,000
Total Income or Expense	(66,252)	-	116,826	0