

RESOLUTION NO. 2025-14

**A RESOLUTION AMENDING THE 2025 BUDGET FOR
SUMMIT COUNTY SERVICE AREA #3**

WHEREAS, Summit County Service Area #3 (“SCSA#3”) is a Utah local district charged with providing water, road, and trail services to residents within the Silver Creek Estates Subdivision in Summit County, Utah; and

WHEREAS, on December 9, 2025, the Board of Trustees for SCSA#3 adopted a final budget for SCSA#3’s 2026 fiscal year pursuant to Utah Code Ann. § 17B-1-609; and

WHEREAS, on November 18, 2025, the Board of Trustees adopted tentative amendments for SCSA#3’s 2026 budget;

WHEREAS, the Board gave notice pursuant to Utah Code Ann. § 17B-1-607 of the date, time, and place of a public hearing to consider the proposed amendments; and

WHEREAS, SCSA#3 made the proposed amendments available for public inspection for a period of at least seven days before the public hearing per Utah Code Ann. § 17B-1-608; and

WHEREAS, on December 9, 2025, at 5:30 p.m., SCSA#3 held said public hearing on the proposed amendments in accordance with Utah Code Ann. § 17B-1-610 at Mountain Life Church, 7375 Silver Creek Rd, Park City, Utah.

NOW, THEREFORE, BE IT RESOLVED as follows effective immediately:

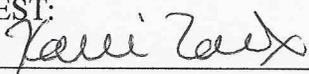
1. That the Board of Trustees hereby adopts the attached amendments to the 2025 budget.
2. SCSA#3’s budget officer shall certify a copy of the budget amendments and shall file them with the Utah State Auditor within thirty days of the date of the adoption of this resolution.

ADOPTED AND APPROVED by majority vote at a duly called meeting of the Board of Trustees on December 9, 2025.

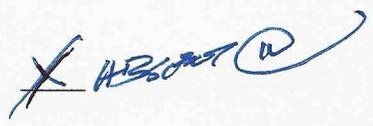
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SUMMIT COUNTY SERVICE AREA#3

By: 
Scott Witkin, Board Chair

ATTEST:

Karri Taix, Board Clerk

VOTING

Trustee Ball voting	
Trustee Blum voting	
Trustee Olson voting	
Trustee Parisi voting	
Trustee Price voting	
Trustee Taix voting	
Trustee Witkin voting	

Summit County Service Area #3
 Amended budget for FY 2025
 83.3% of Year
 10 General Fund
 01/01/2025 to 10/31/2025

Revenue:	Current YTD	Annual Budget	Percentage	Amended Budget
Taxes				
3110 Property taxes - current	\$ 12,363	\$ 600,000	2%	\$ 600,000
3120 Property taxes - prior years	18,588	10,000	186%	20,000
3170 Fee in lieu of property tax	9,579	5,000	192%	10,000
3171 Interest and penalties taxes	3,933	250	1573%	4,000
Total Taxes	44,463	615,250	7%	634,000
Intergovernmental revenue				
3356 Class B road allotment	50,617	135,000	37%	135,000
Total Intergovernmental revenue	50,617	135,000	37%	135,000
Charges for services				
3430 Construction service fees	186,920	85,000	220%	200,000
3431 Roads maintenance fees	3,247	8,000	41%	8,000
3432 Roads transfer fees	-	2,000	100%	2,000
3433 Road Inspection Fees	3,050	2,500	100%	5,000
Total Charges for services	193,217	97,500	198%	215,000
Interest				
3610 Interest income	62,216	60,000	104%	63,500
Total Interest	62,216	60,000	104%	63,500
Miscellaneous revenue				
3615 Miscellaneous non-operating income	-	-	0%	-
3690 Sundry revenue	38	400	0%	400
Total Miscellaneous revenue	38	400	0%	400
Contributions and transfers				
3810 Appropriated use of fund balance	-	-	100%	45,740
Total Contributions and transfers	-	-	0%	45,740
Total Revenue:	350,551	908,150	39%	1,093,640

Expenditures	Current YTD	Annual Budget	Percentage	Amended Budget
Payroll				
4400 General Manager	28,340	36,260	78%	36,260
4401 Operations Payroll	27,353	32,728	84%	32,728
4402 Staff Payroll	19,649	22,800	86%	22,800
4403 Payroll Fees	1,026	1,200	86%	1,200
4410 Benefits	42,519	49,300	86%	52,500
Total Payroll	118,887	142,288	84%	145,488
Professional Fees				
4326 Legal fees- Roads	22,306	10,000	223%	25,000
4327 Legal fees - General	50,236	25,000	201%	55,000
4328 Legal fees - ROW	1,650	-	100%	1,650
4330 Professional fees	1,000	1,700	59%	1,700
4331 Accounting Fees	16,150	14,000	115%	18,000
4332 Engineering fees	7,178	12,000	60%	12,000
4800 Training	-	2,500	0%	2,500
Total Professional Fees	98,520	65,200	151%	115,850
Office Expenses				
4212 Membership and subscriptions	723	460	157%	1,000
4220 Public notice	-	300	0%	300
4225 Bank fees	2,727	1,500	182%	5,000
4238 Computer/Technology Equipment	92	2,500	4%	2,500
4239 Software	2,332	4,000	58%	4,000
4240 Office supplies and expenses	757	4,000	19%	4,000
4240.1 Newsletter	-	-	0%	-
4241 Food	64	400	16%	400
4245 Postage	75	100	75%	100
4850 Rent	8,250	10,000	83%	10,000
Total Office Expenses	15,020	23,260	65%	27,300
Maintenance & Repairs				
4250 Snow Removal	27,413	130,000	21%	130,000
4251 Road maintenance	283,200	200,000	142%	325,000
4252 Trail Maintenance	1,902	30,000	6%	30,000
4333 Road manager fees	32,500	37,500	87%	40,000
Total Maintenance & Repairs	345,015	397,500	87%	525,000
Utilities				
4268 Internet Office	-	300	0%	300
4269 Phone	281	350	80%	350
4270 Electric Office	49	1,000	5%	1,000
Total Utilities	330	1,650	20%	1,650
Capital Outlay				
4740 Capital Outlay	-	-	0%	-
Total Capital Outlay	-	-	0%	-

	Current YTD	Annual Budget	Percentage	Amended Budget
Other General Administration				
4334 Other general administration	40	-	0%	100
4510 Insurance	4,181	5,000	84%	5,000
4999 Other General Administrative Expenses	141	1,400	10%	1,400
Total Other General Administration	4,362	6,400	68%	6,500
Transfers out				
4941 Transfers to Capital Projects	-	271,852	0%	271,852
Total Transfers out	-	271,852	0%	271,852
Total Expenditures	582,134	908,150	50%	1,093,640
Surplus	\$ (231,583)	\$ -		\$ -
Fund Balance beginning of year				\$ 936,427
Projected (deficit) surplus				\$ -
(Appropriated fund balance) reserves				\$ 45,740
Estimated fund balance end of year				\$ 982,167
Restricted fund Balance				\$ 215,576

Summit County Service Area #3
 Operational Budget Report
 83.3% of Year
 45 Capital Fund
 01/01/2025 to 10/31/2025

Revenue:	Current YTD	Annual Budget	Percentage	Amended Budget
3110 Transfers from General Fund	\$ -	\$ 271,852	0%	\$ 271,852
Total Revenue:	-	271,852	0%	271,852
Expenditures				
4252 Capital projects	-	-		-
Reserves		271,852		271,852
Total Expenditures	-	271,852	0%	271,852
Surplus	\$ -	\$ (271,852)		\$ (271,852)

Fund Balance beginning of year	\$ 236,250
Projected (deficit) surplus	\$ 271,852
(Appropriated fund balance) reserves	\$ -
Estimated fund balance end of year	\$ 508,102

Amended Budget for FY 2025

83.3% of Year

Water Fund

01/01/2025 to 10/31/2025

Operating income

	Current YTD	Annual Budget	Percentage	Amended Budget
5110 Water standby fees	-	119,000	0%	119,000
5111 Well standby fees	-	6,000	0%	6,000
5140 Water service fees	460,220	360,000	128%	510,000
5240 Hydrant Water fees	1,708	10,000	17%	10,000
5240 Water rights assessments	395	35,000	1%	35,000
5310 Connection fees	18,000	20,000	90%	20,000
5310 Inspection fees	999	-	100%	1,000
5317 Water evaluation fee	12,000	-	100%	12,000
5410 Late penalties and fees	3,471	1,000	347%	4,000
5490 Other operating income	17,036	10,000	170%	20,000
5491 Parts & Equipment Sales	-	5,000	0%	5,000
5510 Water Transfer Fee	40,125	5,000	803%	45,000
Total Operating income	553,954	571,000	97%	787,000

Operating expense

Payroll

	Current YTD	Annual Budget	Percentage	Amended Budget
6400 General Manager	26,846	36,260	74%	36,260
6401 Operations Payroll	27,352	32,728	84%	32,728
6402 Staff Payroll	19,647	22,800	86%	22,800
6403 Payroll Fees	1,026	1,200	86%	3,000
6410 Benefits	44,017	49,300	89%	49,300
Total Payroll	118,888	142,288	84%	144,088

Professional Fees

6332 Water operator services	32,500	37,500	87%	40,000
6333 Professional fees	-	1,700	0%	1,700
6333.1 Accounting Fees	14,223	20,000	71%	20,000
6334 Water Engineering Fees Capital	6,330	-	0%	7,500
6335 Water Engineering Maintenance	3,223	8,000	100%	8,000
6336 Water Engineering Projects	4,740	-	100%	7,500
6800 Training	2,457	2,500	98%	2,500
Total Professional Fees	63,473	69,700	91%	87,200

Legal Fees

6327 Water General Legal Fees	2,000	7,500	100%	7,500
6330 Well System Legal Fees	12,621	15,000	100%	15,000
6331 Water System Legal Fees	15,132	10,000	151%	20,000
Total Legal Fees	29,753	32,500	92%	42,500

Utilities

6270 Utilities	1,680	-	0%	10,000
6271 Electric Office	-	1,000	100%	1,000
6272 Electric Water System	15,240	20,000	76%	18,000

6275 Phone Office	82	100	100%	125
6276 Water System Monitoring	2,287	8,500	27%	8,500
Total Utilities	19,289	29,600	65%	37,625
	Current YTD	Annual Budget	Percentage	Amended Budget
Office Expenses				
6211 Public notices	-	150	0%	150
6212 Association and subscriptions	736	3,200	23%	3,200
6215 Bank fees	4,150	5,500	75%	5,500
6237 Office Supplies	-	-	100%	-
6238 Computer/Technology Equipment	92	2,500	100%	2,500
6239 Software	4,060	2,500	100%	5,000
6240 Office supplies and expenses	844	1,000	84%	1,000
6241 Newsletter	-	-	0%	-
6242 Board meetings	26	450	6%	450
6243 Postage	417	250	167%	500
Total Office Expenses	10,325	15,550	66%	18,300
Repairs & Maintenance				
6250 Repairs and maintenance	106,806	125,000	85%	125,000
6253 Water tests	4,901	12,500	39%	12,500
6254 Water rights assessments	6,207	7,000	89%	7,000
6255 Parts & supplies purchases	21,658	5,000	100%	25,000
6380 Meter relocation and replacement	3,299	5,000	66%	5,000
6732 Water System - Greenfield Well	14,400	1,000	100%	17,500
6733 Water System - Infrastructure	2,700	7,000	100%	7,000
6734 Water System - SA3 Water Rights	-	3,500	100%	3,500
6739 New Water Tank Project	1,450	-	100%	1,500
6744 Fire flow improvements	-	-	100%	-
Total Repairs & Maintenance	161,421	166,000	97%	204,000
Other General Administration				
6510 Insurance & bonds	4,181	15,000	28%	15,000
6520 Depreciation expense	-	-	0%	250,000
6600 Rent	8,250	9,000	92%	9,000
6730 Capital outlay	-	75,000	0%	75,000
6850 Water Rights - Capital Outlay	-	5,000	0%	5,000
6999 Other Water Administration	2,184	61,362	100%	61,362
Total Other General Administration	14,615	165,362	9%	415,362
Total Operating expense	417,764	621,000	67%	949,075
Non-operating income (Expense)				
5492 Non Compliant well fee	-	-	100%	-
5610 Interest income	29,309	50,000	59%	50,000
5615 Non-operating Income	-	-	100%	-
5810 Fund Balance	-	-	0%	112,075
Total Non-operating income	29,309	50,000		162,075
Total Income or Expense	165,499	-		-

Cash Balance beginning of year	\$ 843,581
Projected (deficit) surplus	\$ -
(Appropriated fund balance) reserves	\$ (112,075)
Estimated cash balance end of year	<u>\$ 731,506</u>