RESOLUTION NO. 2025-13

A RESOLUTION ADOPTING AND APPROVING THE FINAL 2026 BUDGET FOR SUMMIT COUNTY SERVICE AREA #3

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

WHEREAS, on November 18, 2025, the Board of Trustees for SCSA#3 adopted a tentative budget for SCSA#3's 2026 fiscal year pursuant to Utah Code Ann. § 17B-1-609; and

WHEREAS, SCSA#3 gave notice pursuant to Utah Code Ann. § 17B-1-607 concerning the adoption of the tentative 2026 budget and of the date, time, and place of a public hearing on the same; and

WHEREAS, SCSA#3 made the tentative 2026 budget 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 2026 tentative budget and in accordance with Utah Code Ann. § 17B-1-610 at Mountain Life Church, 7375 Silver Creek Rd, Park City, UT 84098.

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

1. That the Board of Trustees hereby adopts the tentative budget adopted on December 9, 2025, as amended (if amended) and attached hereto, as the FINAL budget of SCSA#3 for the 2026 fiscal year.

2. SCSA#3's budget officer shall certify a copy of the final budget for each fund and shall file it with the Utah State Auditor within thirty days of the date of the adoption of this resolution pursuant to Utah Code Ann. §17B-1-614.

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

[Execution on following page]

SUMMIT COUNTY SERVICE AREA#3

By: ______________________

Scott Witkin, Board Chair

ATTEST:

____

Karri Taix, Board Clerk

VOTING

Trustee Ball voting X ABSENT

Trustee Blum voting ~~ABSENT~~

Trustee Olson voting Y

Trustee Parisi voting Y

Trustee Price voting Y

Trustee Taix voting Y

Trustee Witkin voting Y

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:

	FY 2024 Actual	Budget FY 2025	2025 YTD 10/31	FY 2026 Final
WATER FUND				

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	**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
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 Maintenanc	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 Siver Bullet Water Tank Repairs	-	-	-	-
6739 New Water Tank Project 2025	11,476	-	1,450	-
6744 Fire Flow Improvements Project (reimb	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**