

NORTH FORK SPECIAL SERVICES DISTRICT BOARD

RESOLUTION NO. 2026-04

DATE: 10/08/2026

A RESOLUTION ADOPTING THE NORTH FORK SPECIAL SERVICE DISTRICT'S TENTATIVE 2027 BUDGET

WHEREAS, North Fork Special Services District Board (“**North Fork**”) is a Utah special service district charged with providing water, sewer, trash and fire protection services in the North Fork area of Provo Canyon, Utah; and

WHEREAS, North Fork is required to adopt a tentative budget for the upcoming budget year pursuant to Utah Code §§ 17D-1-105(1)(d) and 17B-1-607; and

WHEREAS, North Fork prepared the attached budget for the upcoming 2027 budget year and desires to adopt it as its Tentative 2027 Budget.

NOW, THEREFORE, BE IT RESOLVED by the North Fork Administrative Control Board:

1. The attached budget is hereby adopted as North Fork’s tentative budget for the 2027 budget year.
2. Pursuant to Utah Code § 17B-1-609, the North Fork Administrative Control Board will hold a public hearing on November 12, at 6:30 p.m. via Zoom application without an anchor location to receive public comments on the tentative budget for the 2027 budget year.
3. Pursuant to Utah Code 17B-1-609, notice of the public hearing will be posted: (a) on the North Fork website; (b) on the Utah Public Notice Website; and (3) at the North Fork office.
4. A copy of this tentative budget will be made available for public inspection for a period of at least seven (7) days prior to the public hearing, pursuant to Utah Code § 17B-1-608.
5. This resolution will take effect upon its adoption.

[Execution on following page]

APPROVED and ADOPTED this 8th day of October, 2026.

NORTH FORK SPECIAL SERVICES DISTRICT

By: Stephen Minton, MD
Dr. Stephen Minton, Chairman

ATTEST

Emily Johnson
Emily Johnson, Clerk

Voting:

Board Chair Minton voting	Yes
Board Vice Chair Olsen voting	Yes
Trustee Duaine Dorton voting	Yes
Trustee Kurt Berge voting	Yes

EXHIBIT A

Budget

Northfork Special Service District
2027 Proposed Budget

	2025 Actual	2026 Estimate	2027 Amended Budget
Operating Revenues:			
Charges for services	\$ 4,347,358	\$ 5,355,860	\$ 4,341,802
Miscellaneous revenue	775	-	1,300
	<u>4,348,133</u>	<u>5,355,860</u>	<u>4,343,102</u>
Operating Expenses:			
Salaries and Benefits	2,451,155	3,017,471	3,119,494
General and Administrative	960,311	869,623	1,170,860
Repairs and Maintenance	248,740	231,841	264,350
Depreciation and Amortization	450,618	250,344	310,882
Bad Debt	-	-	-
Total operating expenses	<u>4,110,824</u>	<u>4,369,279</u>	<u>4,865,586</u>
Operating income	<u>237,309</u>	<u>986,581</u>	<u>(522,484)</u>
Nonoperating Revenues (Expenses)			
Property Taxes	205,354	180,000	165,000
Donations	19,533	16,687	15,000
Interest income	436,435	195,165	202,000
Grant revenue	10,009,291	51,809	1,515,250
Gain (loss) on the disposal of capital assets	(39,296)	-	-
capital outlay	-	-	-
Interest Expense	(41,359)	(96,061)	(164,178)
Total nonoperating revenue (expense)	<u>10,589,958</u>	<u>347,600</u>	<u>1,733,072</u>
Additions (reductions) in net position	<u>\$ 10,827,267</u>	<u>\$ 1,334,182</u>	<u>\$ 1,210,588</u>
Debt Service and Capital Outlay			
Debt Service (principal payments)	(416,209)	(366,133)	(162,531)
Capital outlay	-	(3,094,031)	(3,249,000)
Total debt service and capital outlay	<u>\$ (416,209)</u>	<u>\$ (3,460,164)</u>	<u>\$ (3,411,531)</u>
Total net change	\$ 10,411,058	\$ (2,125,982)	\$ (2,200,943)
Amount transferred (To)/From reserves	<u>(10,411,058)</u>	<u>2,125,982</u>	<u>2,200,943</u>
Budget Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Northfork Special Service District
2027 Proposed Budget by Department

	20 Fire/EMS	22 Wildland	51 Water	52 Sewer	53 Garbage	Total
Operating Revenues:						
Charges for services	\$ 1,189,078	\$ 1,686,024	\$ 752,720	\$ 685,480	\$ 28,500	\$ 4,341,802
Miscellaneous revenue	1,300	-	-	-	-	1,300
	<u>1,190,378</u>	<u>1,686,024</u>	<u>752,720</u>	<u>685,480</u>	<u>28,500</u>	<u>4,343,102</u>
Operating Expenses:						
Salaries and Benefits	1,115,849	1,239,166	376,089	376,050	12,339	3,119,494
General and Administrative	287,720	214,000	328,300	322,600	18,240	1,170,860
Repairs and Maintenance	49,000	52,000	116,000	43,350	4,000	264,350
Depreciation	110,000	-	87,202	111,558	2,122	310,882
Bad Debt	-	-	-	-	-	-
Total operating expenses	<u>1,562,570</u>	<u>1,505,166</u>	<u>907,591</u>	<u>853,558</u>	<u>36,701</u>	<u>4,865,586</u>
Operating income	<u>(372,192)</u>	<u>180,858</u>	<u>(154,871)</u>	<u>(168,078)</u>	<u>(8,201)</u>	<u>(522,484)</u>
Nonoperating Revenues (Expenses)						
Property Taxes	85,000	-	80,000	-	-	165,000
Donations	15,000	-	-	-	-	15,000
Interest income	40,000	12,000	100,000	50,000	-	202,000
Grant revenue	55,250	60,000	1,400,000	-	-	1,515,250
Interest Expense	(9,000)	-	(91,558)	(63,620)	-	(164,178)
Total nonoperating revenue (expense)	<u>186,250</u>	<u>72,000</u>	<u>1,488,442</u>	<u>(13,620)</u>	<u>-</u>	<u>1,733,072</u>
Additions (reductions) in net position	<u>\$ (185,942)</u>	<u>\$ 252,858</u>	<u>\$ 1,333,571</u>	<u>\$ (181,698)</u>	<u>\$ (8,201)</u>	<u>\$ 1,210,588</u>
Debt Service and Capital Outlay						
Debt Service (principal payments)	(21,531)	-	(141,000)	-	-	(162,531)
Capital outlay	(619,000)	-	(1,590,000)	(1,040,000)	-	(3,249,000)
Total debt service and capital outlay	<u>\$ (640,531)</u>	<u>\$ -</u>	<u>\$ (1,731,000)</u>	<u>\$ (1,040,000)</u>	<u>\$ -</u>	<u>\$ (3,411,531)</u>
Net increase (decrease)	<u>\$ (826,473)</u>	<u>\$ 252,858</u>	<u>\$ (397,429)</u>	<u>\$ (1,221,698)</u>	<u>\$ (8,201)</u>	<u>\$ (2,200,943)</u>

NFSSD	6,105,000	6,025,000	3,249,000
Capital Budget			
Department	FY26	FY26 Amended	FY27
Fire			
Firetruck (4/23)			
Firetruck (11/23)			
Firetruck Type 6			
Ambulance			450,000
Command Truck			65,000
Fire & EMS UTV			60,000
Narcotic Med Safe			9,000
Station Awning			35,000
Radios			
SCBA's (Tanks)			
Capital Equipment	-	-	619,000
Mag Grant			
Total Capital Outlay	-	-	-
Wildland			
Firetruck	445,000	445,000	
WL Pickup Truck	70,000	70,000	
Total Capital Outlay	515,000	515,000	-
Water			
New meters	-	-	-
Chlorine Analyzer (2)/SCADA			
Meter & Casing			
Well Project			
Infiltration/treatment	850,000	850,000	200,000
Aspen Grove Spring Rehab			
SCAPO water Line			1,350,000
Stewart Spring rehab			
Tool Cat			
Mini X	35,000	-	35,000
Trailer	5,000	-	5,000
Truck 1	40,000	40,000	-
Truck 2	40,000	40,000	-
Water Shares			
Total Capital Outlay	970,000	930,000	1,590,000
Sewer			
Screen	-	-	-
Plant	4,500,000	4,500,000	1,000,000
Sewer plant upgrade (grant)	-	-	-
Sewer plant upgrade (grant)	-	-	-
Grant funds (not advance)			
Tool Cat			
Mini X	35,000	-	35,000
Trailer	5,000	-	5,000
Truck 1	40,000	40,000	-
Truck 2	40,000	40,000	-
Dump Truck (\$100,000 - Grant)			
Total Capital Outlay	4,620,000	4,580,000	1,040,000
Garbage			
Compactor	-	-	-
Total Capital Outlay	-	-	-
TOTAL CAPITAL BUDGET	6,105,000	6,025,000	3,249,000