

Interlaken Town



FY2026-2027 Budget Report and Proposal

Prepared for the Interlaken Town Council Meeting

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Budget Report Overview

As we enter the final quarter of FY2026 it's important to check the status of the town's FY2026 finances, compared to the budget last amended on 9/2/2025. Adjusting this budget to more closely reflect actual revenue, expenses and fund balances enables a more precise projection going forward. These adjustments also help guide us through the FY2027 budget planning process, providing insight into future water and road system expenditures and reserves balances. This report reviews the current FY2026 financials and presents proposals for a FY2026 budget amendment and a draft FY2027 budget.

Note that neither of these budget proposal discussions require a public hearing for presentation. A regular town council meeting is an accepted venue for presentation and adoption of a budget amendment that does not increase total appropriations for a fund, which is the case for this FY2026 proposal. For FY2027, this first presentation of a budget is for discussion only. A public hearing will be held after the town council adopts a tentative FY2027 budget and before it adopts a final FY2027 budget.

Interlaken Town Bank Accounts

The town manages finances through 5 separate Grand Valley Bank accounts. The town's fiscal year budget includes a separate section for each of these accounts, tracking revenue, expenses, transfers, and appropriations in detail. This structure, compared to other municipalities' budgets, provides a great more detail and more clarity for tracking and planning. As a small town, with limited resources, details in revenue and expenditures help tracking and decision making monthly, as QuickBooks and banking reports become available.

Table 01 - Interlaken Grand Valley Bank Accounts

Grand Valley Bank Account	Type	Description
General Fund	Checking	Main operating account for administration, and road system
Road Way Reserves	Savings	Reserves used for road repair & capital improvements
Water Revenue Fund	Checking	Operating account for the water system
Water Reserves	Savings	Reserves used for water system repair & capital improvements
Building Fund	Checking	Account used to manage finances for building projects

Interlaken Revenue Sources

As a municipality, incorporated in May 2015, Interlaken Town has received substantial revenue from the county and the state. The Wasatch County tax revenue is collected by the county and appears on each lot owner's tax bill on a separate line as the "Interlaken" taxing entity.

Interlaken sets the total collected tax revenue by proposing a dollar amount annually to the state auditor. The county adjusts the "mil" tax rate to approximate the requested revenue, based on the current property assessed values. The actual taxes collected by the town may vary from the requested amount, due to changes in assessed property values or other tax revenue collected through real property sales.

Any increase in taxes must be presented to the public through the TNT Truth in Taxation procedures and go through a public hearing and approval by the elected town council. This is the second largest source of revenue for the town.

Utah state provides revenue to the town through two sources – B and C road tax, and sales tax revenue. These taxes are distributed monthly to the town and are based on highway-user taxes and fees, and goods and services purchased by consumers. Since Interlaken Town does not collect sales tax from residential businesses, this revenue comes entirely from state level sales.

The largest revenue source for the town is the annual billing for water utility service. Lot owners are charged for operation and usage of the system as well as repairs and improvements. Lots with connections to the system and lots with active residential building permits are charged a larger fee than empty lots. Connected lots pay for both their usage and for maintenance and improvements. Empty lots pay a fixed amount covering maintenance and improvements to the system.

The following table provides a summary of all the town revenue sources.

Table 02 - Interlaken Revenue Sources

Revenue Source	Description
Wasatch County Taxes	Distributed by Wasatch County, collected from lot owners, based on assessed property value
Interlaken Annual Water Billing	Collected by the town from lot owners, based on occupancy and overall usage
Ownership Transfer Fees	Collected from buyer upon property sale, typically at closing
Shared Interlaken Drive Maintenance Agreement with BHR and The Reserves	Collected from Burgi Hill Ranches HOA and The Reserves for lower Interlaken Drive maintenance
B and C Road State Tax Revenue	Distributed by the State
State Sales Tax Revenue	Distributed by the State
Administrative Fees from Building Permit Applications	Collected by the town from the permit applicant
Road Impact Fees from Building Projects	Collected by the town from the permit applicant
Water Connection Fee	Collected by the town from the permit applicant
Engineering Fees for Building Permit Plan Review and Inspections	Collected by the town from the permit applicant and reimbursed to the town engineer
Fines for code violations	Fines are collected for violations of town ordinances
State and Federal Grants	FEMA grant, CARES grant in FY2021
Earned Interest on Reserve Accounts	Deposited directly in bank accounts

Interlaken Budget Background and History

The purpose of this section is to review historical financial data to provide insight into current and future budget decisions. During the past 11 years, Interlaken has managed to incorporate into a township, pay the bills, invest in major infrastructure projects, maintain and develop our water and road systems, and provide reserve funding for both planned and unplanned repairs and investments. Here's a review of what we've accomplished as a new town so far.

Town Projects – Summary

Here's a partial list of some of the town's major projects and investments since our incorporation in May 2015:

- Development and implementation of Town Municipal Code
- Implementation of a building permit process and establishment of a planning commission and board of adjustment
- Established and modified contractual agreements with engineering firms to provide plan review and inspections
- Issuance of 74 building permits – 22 new construction, 13 remodels, 5 Solar PV installations, 34 excavation and utility installation permits
- Payoff of the \$1,248,000 water bond issued for 2003 water system improvements
- DPW Site construction and relocation of town dumpsters
- Establishment of free recycling program
- Pumphouse power system upgrade
- Generator backup power installation for our water system using FEMA grant money
- Sensus Analytics meter upgrades for customer monitoring, leak detection, and billing
- Telemetry upgrades for improved water system management
- Major road investments – removal and replacement of most trafficked sections of Interlaken Drive, St. Moritz, Luzern Rd.
- Verkada Security System added to monitor critical town facilities
- Completion of annual water and road system repairs and maintenance, including snow removal
- Annual fire mitigation and noxious weed control programs – free debris pickup, shoulder brush removal
- Completion of state mandated lead survey and cross connection control water system programs
- Completion of road reserves study – UTAP
- Major progress in Water System Master study – Jone and DeMille Engineering
- Establishment of road maintenance agreements with BHR and The Reserves, and recouped past and present expenses for road maintenance
- Addition of Utah Broadband Internet service
- Addition of Comcast fiber optic network
- Removal & replacement of lower St. Moritz water line
- Completion of 2025 elections
- Compliance with state reporting and financial requirements and audits
- Codified town water rights
- Renewed State Park easement for water tank – 10 years + 10 year option
- Updated Interlaken Town sign at entrance
- Upgraded pumphouse with electronics for public meetings
- Developed a town-wide contact database for lot owners and renters
- Developed an emergency contact system
- Contracted Heber City Animal Control to handle animal control issues and complaints
- Developed and maintained a town website
- Investigated and prepared the town for HB48 WUI compliance, cooperative agreement with Wasatch Fire District

Interlaken Budget Focus and Priorities

Any municipal budget has to address both current and future needs of the community. Interlaken is well positioned to handle both priorities. What we've accomplished so far has set us up as an independent viable community, where we've managed to maintain our quality of life and manage our finances consciously and responsibly. Yes, we've had to raise revenue and ask lot owners to support our efforts, through increases in water rates and taxes. But without those resources we would've fallen behind in basic maintenance and support of our 2 critical systems – roads and water.

In a perfect world we could get outside support for these efforts, through state and federal grants. We were fortunate to get a FEMA grant for our backup generator power supply, and of course, a low interest loan from the state Department of Drinking Water for our 2003 water system improvements. However, grants are generally not available to the town because our MAGI (Modified Adjusted Gross Income) at \$69,000 exceeds the limit of 80% of the state MAGI, or \$48,000. There is a possibility that we qualify for a partial grant/loan from DDW based on our water rates. To qualify, our average annual water bill would have to exceed 1.75% of our MAGI, or \$1,207.50. We do meet that criteria, and it's possible we could receive a 30% grant / 70% loan from the state DDW through that option. We will consider this for future water system improvements.

Year to year our budget changes with respect to revenue and expenditures. State funding from B&C road taxes and sales taxes are stable sources, but don't vary much year to year. And as a percentage of total revenue, they are substantially less than revenue collected from Wasatch County taxes and our annual water billing.

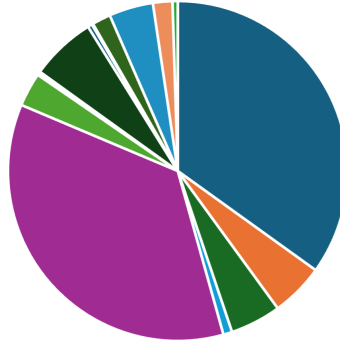
For example, for the completed year FY2025, the combined Wasatch County tax revenue and water billing accounted for \$439,870, which was 74% of total FY2025 revenue, \$593,884. The table and chart below show revenue as percentages of the total collected for each budget line item for FY2025.

Table 03 – FY2025 Interlaken Revenue Sources

FY2025 Interlaken Revenue Sources			
Fund	Revenue Source	Amount	Percentage of Total Town Revenue
General	Wasatch County Tax Revenue	\$207,371	34.2%
General	State Sales Tax Revenue	\$30,053	5.0%
General	B and C Road Tax Revenue	\$28,753	4.7%
General	Fines for municipal code violations	\$5,020	0.8%
Water Revenue	Base Usage Water Revenue	\$211,930	34.9%
Water Revenue	Overage Usage Water Revenue	\$19,139	3.2%
Water Revenue	Water Billing Late and Administrative Fees	\$1,430	0.2%
Water Revenue	Lot Transfer Fees	\$650	0.1%
Road Reserves	Revenue From RMA Agreement	\$36,865	6.1%
Building *	Building Permit Application Fees	\$2,500	0.4%
Building *	Water Connect Fees	\$700	0.1%
Building *	Road Impact Fees	\$10,500	1.7%
Building *	Damage Deposits - Refundable	\$25,000	4.1%
Building *	Completion Deposits - Refundable	\$11,000	1.8%
Building *	Permit Fees for Town Engineer	\$12,559	2.1%
All Accounts	Interest Income	\$2,974	0.5%
Total Revenue		\$606,444	

* Building Fund revenue does not include collected deposits or pass through fees collected for engineering

FY2025 Interlaken Revenue Sources



- Wasatch County Tax Revenue
- B and C Road Tax Revenue
- Base Usage Water Revenue
- Water Billing Late and Administrative Fees
- Revenue From RMA Agreement
- Water Connect Fees
- Damage Deposits - Refundable
- Interest Income
- State Sales Tax Revenue
- Fines for municipal code violations
- Overage Usage Water Revenue
- Lot Transfer Fees
- Building Permit Application Fees
- Road Impact Fees
- Completion Deposits - Refundable

Interlaken Road and Water System Reserve Funds

The above data really demonstrates the financial challenge of a small town - that in order to increase revenue we have to reluctantly ask lot owners to make a larger contribution through their annual tax bill or water bill. We've bolstered our road and water reserves sufficiently in the past to cover large scale improvements, like the summer 2024 road replacement – Interlaken Dr., St. Moritz, Luzern Rd. (Interlaken share - \$271,395) or the St. Moritz water line repair and replacement (Interlaken share - \$93,286). The road project was planned, but the water line repair and replacement were a response to a major leak that needed an emergency repair. Both projects were approved by vote by the town council, with public discussion and debate. For more information about these projects and the budget discussions, see the *Interlaken Town FY2025 Budget Report*, presented at the 11/06/2024 Budget Amendment and Water Rate public hearing.

The following two tables show the town's history of General Fund revenue collected through Wasatch County taxes (*Table 04*) and Water Revenue Fund revenue collected through our annual water billing (*Table 05*). Note that for FY2016 and FY2017, the town collected revenue from an annual assessment, which included both administrative and road expenditures as well as a water billing. The town began collecting Wasatch County tax revenue in FY2018 to cover administrative and road expenditures – water revenue continued to be collected annually directly from lot owners.

Note that these 2 tables include numbers representing the proposed FY2026 budget amendment presented previously as well as a proposal for the FY2027 budget. Rows and fiscal years with a green highlight represent the years in which Wasatch County taxes or water rates were increased.

Table 04 – Wasatch County Tax Revenue History and Road Reserves Balances

Wasatch County Tax Revenue History					
Fiscal Year	Wasatch County Requested Tax Revenue	Actual Wasatch County Tax Revenue	Total General Fund Revenue	Road Reserves Balance Change	Road Reserves End of Year Balance
FY2016 +	NA	NA	\$65,504	\$14,946	\$119,963
FY2017 +	NA	NA	\$70,656	\$8,580	\$128,583
FY2018 *	\$73,860	\$78,189	\$120,741	(\$23,751)	\$104,823
FY2019	\$74,573	\$79,042	\$123,689	\$60,758	\$165,582
FY2020 *	\$116,000	\$121,248	\$169,730	\$70,307	\$235,889
FY2021	\$116,000	\$110,618	\$184,648	\$15,994	\$251,883
FY2022	\$116,000	\$133,724	\$193,261	(\$19,003)	\$232,880
FY2023	\$116,000	\$122,906	\$175,272	\$397	\$233,277
FY2024 *	\$187,000	\$191,596	\$257,253	\$73,968	\$307,245
FY2025	\$189,925	\$207,371	\$271,284	(\$222,297)	\$84,949
FY2026 #	\$189,925	\$215,000	\$276,200	\$122,900	\$207,849
FY2027 Proposed *	\$226,000	\$226,000	\$293,200	\$72,800	\$280,649

* New tax rate established through TNT Hearing

+ Revenue collected through assessment

Amended version estimate

Table 05 – Water Billing Revenue History and Water Reserves Balances

Water System Rate and Revenue History							
Fiscal Year	Base Rate Connected Lots		Base Rate Empty Lots		Total Water System Revenue	Water Reserves Balance Change	Water Reserves End of Year Balance
	Monthly	Annual	Monthly	Annual			
FY2016	\$63	\$756	\$63	\$756	\$139,104	\$101,126	\$146,527
FY2017	\$63	\$756	\$63	\$756	\$139,104	\$25,223	\$171,750
FY2018 *+	\$72	\$893	\$60	\$732	\$164,137	\$8,042	\$179,791
FY2019	\$75	\$900	\$62	\$744	\$173,423	\$8,413	\$188,204
FY2020 *	\$81	\$972	\$68	\$816	\$173,559	\$50,481	\$238,700
FY2021	\$81	\$972	\$68	\$816	\$180,487	(\$49,330)	\$189,370
FY2022	\$81	\$972	\$68	\$816	\$180,238	(\$29,933)	\$159,437
FY2023	\$81	\$972	\$68	\$816	\$200,446	\$713	\$160,149
FY2024	\$81	\$972	\$68	\$816	\$187,003	\$79,540	\$239,689
FY2025 *	\$98	\$1,176	\$82	\$984	\$233,235	(\$88,106)	\$151,583
FY2026 #	\$115	\$1,380	\$96	\$1,152	\$262,650	\$80,800	\$232,383
FY2027 Proposed *	\$138	\$1,656	\$115	\$1,380	\$312,650	\$120,800	\$353,183

* Rate increase established by ordinance

+ FY2018 charged customers an annual surcharge of \$29 for connected lots and \$12 for empty lots

Amended version estimate

It's clear from the above tables that our reserve balances fluctuate annually and are used primarily to fund larger projects. For example, note that the FY2024 end of year balance (6/30/24) for the road reserves in Table 04 was \$307,245, and much of it - \$222,297 was used to fund the repairs and replacement road projects in FY2025. Likewise, in that same timeframe, the water reserves funds in Table 05 at FY2024 year-end were \$239,689, and \$151,583 at the end of FY2025, with \$88,106 used to fund the St. Moritz water line repairs. That draw down from the water reserves would have been even more if the town hadn't increased water rates in FY2025, adding \$46,232 in water revenue.

The discussion in the next section will focus on a FY2026 budget proposal, considering revenue, expenses, and their impact on reserve balances as we move forward.

FY2026 Budget Status and Amendment Proposal

In this section I'll summarize the main impacts of the proposed budget amendment for FY2026. The full proposed budget amendment can be viewed in *Appendix A - FY2026 Proposed Budget Amendment* as it compares to the current 9/2/25 amended version and the FY2025 actual budget.

FY2026 General Fund

In this current year FY2026, Interlaken was given direction from the state auditor to adjust our General Fund budget so that budgeted expenses did not exceed budgeted revenue. The Town had been transferring funds from the General Fund to the Road Reserve Fund since our incorporation, having the General Fund balance fluctuate up and down without consideration of this requirement. The state took notice of this for the first time this fiscal year. The state auditor considers “transfers” between funds to be expenses if negative, or revenue if positive. For our FY2026 budget adopted on 6/3/2025 and amended on 8/5/2025, expenses exceeded revenue because of transfers to the road reserves fund. For more information on these earlier versions of the FY2026 budget, refer to the minutes of the 6/3/2025 and 8/5/2025 town council meetings.

The budget amended on 9/2/25 shifted the road reserves contributions from a “transfer” to an “appropriation” to satisfy the state requirement. It should be noted that there is no practical difference between a fund transfer and an appropriation – they pencil out the same and differ only in name.

The state does not require a town to match its general fund revenue with expenses – it may generate a general fund surplus if the accumulated general fund balance does not exceed 75% of the total revenue of the general fund. I believe it's in the best interest of the town to move towards a balanced general fund budget, and move any surpluses into road reserves, as a best practice, either through transfer or appropriation. For that reason, the proposed FY2026 budget amendment has been adjusted to put revenue and expenses in balance, achieving a “balanced” general fund ledger.

The following table shows the impact of revenue vs. expenses for the original and amended FY2026 budgets. Note that the 9/2/25 amended version shows a positive surplus of \$32,730. By contrast, the 4/7/26 proposal “balances” revenue against expenses.

Table 06 – FY2026 General Fund Financials

FY2026 General Fund Budget - Adopted, Amended, Proposed Amendment						
Fiscal Year	General Fund Revenue	General Fund Expenses	General Fund Net Transfers	Contribution to Road Reserves	Revenue-Expenses (Including Net Transfers)	End of Year General Fund Balance
FY2026 - 6/3/25 Adopted	\$ 290,330	\$ (413,600)	\$ 86,000	\$ 26,000	\$ (37,270)	\$ 45,442
FY2026 - 8/5/25 Amended	\$ 273,330	\$ (413,600)	\$ 73,000	\$ 129,000	\$ (67,270)	\$ 84,118
FY2026 - 9/2/25 Amended	\$ 273,330	\$ (413,600)	\$ 173,000	\$ 129,000	\$ 32,730	\$ 84,118
FY2026 - 4/7/26 Proposed	\$ 276,200	\$ (379,600)	\$ 103,400	\$ 98,600	\$ -	\$ 151,388

General Fund Revenue is forecast to increase slightly from \$273,330 to \$276,200 in this proposed amendment. This is mostly due to an increase in Wasatch County tax revenue, typically from increased property assessments.

General Fund Expenses have decreased in the proposed version. Some individual line items are forecast to increase, while others are projected to decrease, resulting in a net decrease in forecast expenses from (\$413,600) to (\$379,600). For more information about the expenses, refer to *Appendix A – FY2026 Proposed Budget Amendment*.

General Fund Net Transfers have decreased from \$173,000 to \$103,400. This decrease is the result of moving the appropriation in the current budget to a transfer in the proposed version. This reassignment is part of the realignment in the budget to move to a “balanced” general fund budget.

General Fund Appropriations have been eliminated as described above and replaced with a fund transfer into the Road Reserves Fund.

General Fund Contributions to Road Reserves have decreased from \$129,000 (including a \$100,000 appropriation) to \$98,600 (as a transfer). Additional contributions from the B & C Road tax revenue are also transferred into Road Reserves, in roughly the same amount - \$29,000 currently, and \$30,000 in the proposal. The reduction in this contribution is necessary to create the intended balanced general fund. In the current 9/2/25 budget, the general fund end of year balance decreases by \$67,200. In the proposed amendment, the general fund end of year balance matches the start of the year balance, \$151,388.

General Fund Year End Balance has increased from a projected \$84,118 to \$151,388 – matching the year-end balance for FY2025. All the above adjustments have contributed to this balanced budget amendment. The larger end of year balance ensures that the town will cover its general fund expenses for the first half of FY2027. Note that the town’s major source of general fund revenue, taxes collected by Wasatch County, does not reach us in quantity until January. See *Table 08 – FY2026 End of Year Fund Balances* below to see how all the town funds are affected by the proposed amendment.

FY2026 Water Revenue Fund

The Water Revenue Fund takes in revenue from the town’s annual water billing, and pays all expenditures for the operation, maintenance, repair, and capital improvements to the system. The following table shows the water revenue fund financials for all the iterations of this year’s budget.

Table 07 – FY2026 Water Revenue Fund Financials

FY 2026 Water Revenue Fund Budget - Adopted, Amended, Proposed Amendment						
Fiscal Year	Water Revenue Fund Revenue	Water Revenue Fund Expenses	Water Revenue Net Transfers	Contribution to Water Reserves	Revenue-Expenses (Including Net Transfers)	End of Year Water Revenue Fund Balance
FY2026 - 6/3/25 Adopted	\$ 268,850	\$ (123,150)	\$ (167,700)	\$ 60,000	\$ (22,000)	\$ 109,529
FY2026 - 8/5/25 Amended	\$ 268,850	\$ (123,150)	\$ (347,700)	\$ 150,000	\$ (202,000)	\$ 102,129
FY2026 - 9/2/25 Amended	\$ 268,850	\$ (123,150)	\$ (347,700)	\$ 150,000	\$ (202,000)	\$ 102,129
FY2026 - 4/7/26 Proposed	\$ 262,650	\$ (164,570)	\$ (277,700)	\$ 80,000	\$ (179,620)	\$ 124,509

Water Revenue Fund Revenue is forecast to decrease slightly from the 9/2/25 amended budget from \$268,850 to \$262,250. This is due to a reduction in water overage revenue. A major factor in this decrease was the use of the Sensus Analytics system to warn lot owners of continuous flow alarms. In several cases, early notifications prevented a leak from causing overages beyond the 10,000 gallons per month allotment, saving lot owners money and conserving water.

Water Revenue Fund Expenses are forecast to increase from the 9/2/25 amended budget from (\$123,150) to (\$164,570). The increased expenses are a result of unexpected capital expenses related to new service installations and repairs made to the system, including repair of critical infrastructure – main line valves and fire hydrants.

Water Revenue Fund Net Transfers out of the Water Revenue Fund are forecast to decrease compared to the 9/2/26 budget, from (\$347,700) to (\$277,700), due to increased expenditures, which reduce funds available as reserves contributions. When Water Revenue Fund expenses increase over budget, the water reserves contributions typically are adjusted downward so that the end of fiscal year balance in the fund is sufficient to pay the bills for the first half

of the next fiscal year. Most of our water revenue income comes through the annual water billing in January. The proposed amended budget provides sufficient funds to carry the early FY2027 expenses.

Water Revenue Fund Contributions to Water Reserves are forecast to decrease for the reasons described above – increased water system expenditures and the need to preserve a balance in the fund for FY2027 expenses. The 9/2/25 budget contribution of \$150,000 has been reduced to \$80,000.

Water Revenue Fund Year End Balance is forecast to increase from the 9/2/25 budget of \$102,129 to \$124,509. This is the intended result of adjusting expenses, revenue, and transfers to make the end of year balance sufficient to cover the first half FY2027 water system expenses. See *Table 08 – FY2026 End of Year Fund Balances* below to see how all the town funds are affected by the proposed amendment.

FY2026 Transportation (Road) Reserve Fund

The end of year balance in the Road Reserve Fund is forecast to decrease from \$252,749 to \$207, 849, as per the expected decrease in contributions from the General Fund.

FY2026 Water Reserve Fund

The end of year balance in the Water Reserve Fund is forecast to decrease from \$302,383 to \$232, 383 as per the expected decrease in contributions from the Water Revenue Fund by \$70,000.

FY2026 Building Fund

The town’s Building Fund is primarily a “pass-through” account used to manage finances for building permits and related engineering services. The proposed amendment just updates expected revenue and expenses with current forecasts. The end of year FY2026 Building Fund balance projection increases from \$127,831 to \$144,641.

FY2026 Summary of End of Year Fund Balances

The following table summarizes the end of FY2026 balances for all the funds, comparing the previously adopted and actual budgets with the proposed budget amendment.

Table 08 – FY2026 End of Year Fund Balances

Interlaken FY2026 Budget End of Year Balances			
Fund Name	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Proposed 4/7/26
General Fund (checking) *2681	\$ 151,388	\$ 84,118	\$ 151,388
Transportation Reserve Fund (savings) *4574	\$ 84,949	\$ 252,749	\$ 207,849
Water Revenue Fund (checking) *1520	\$ 304,129	\$ 102,129	\$ 124,509
Water Bond Sinking Fund (money market) *1058	\$ -	\$ -	\$ -
Water Reserve Fund (savings) *1330	\$ 151,583	\$ 302,383	\$ 232,383
Building Fund (checking) *1678	\$ 129,241	\$ 127,831	\$ 144,641
Total of Ending Balances	\$ 821,290	\$ 869,210	\$ 860,770

For a detailed line by line description of the proposed amended budget, see *Appendix A – FY2026 Proposed Budget Amendment*.

FY2027 Budget Proposal

In this section I'll break down the FY2027 budget proposal, focusing on the general fund and water revenue fund expenses, revenue, and reserve contributions separately. To view the complete proposed FY2027 budget, refer to *Appendix B – FY2027 Proposed Budget*.

It can't be overstated that our roads and water system are the most valuable assets of the community. We spend time and money on both systems every year, prioritizing maintenance, repairs, and improvements. In the summer of 2024, we gained some insight into the condition of both systems through the planned road replacement project and the repair of the St. Moritz water line. As we plan ahead, we'll need to address the costs associated with repair and replacement of this critical infrastructure.

FY2027 General Fund Expenses

In the following sections, expenses are broken down into categories. Here's a summary of the proposed FY2027 expenses compared to the actual FY2025 budget and the proposed FY2026 budget amendment presented above.

Table 09 – General Fund Expenses History by Category

General Fund Expense Category	FY2025 Actual Budget	FY2026 Proposed Budget Amendment	FY2027 Proposed Budget	Percent Change FY2026-FY2027
Town Administration	\$158,804	\$191,600	\$203,700	6.3%
Road and DPW Site Maintenance	\$81,180	\$163,000	\$133,000	-18.4%
Fire Mitigation	\$21,400	\$25,000	\$25,500	2.0%
Road System Capital Investment	\$314,595	\$0	\$0	0%
General Fund Contribution to Road Reserves	\$50,000	\$98,600	\$58,000	-41.2%
TOTAL GF Expenses Including Reserve Fund Transfers	\$625,979	\$478,200	\$420,200	-12.1%

Table 10 – FY2027 Proposed Budget – Administrative Expenses

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
35	General Fund Expenses				
36	Administrative Expenses				
37	70101 Town Council, Commission, Appointee Stipends	\$0	(\$5,700)	(\$5,700)	
38	70111 Town Administrator and Clerk	(\$114,599)	(\$110,000)	(\$115,000)	Adjusted based on additional administrative tasks
39	70116 Association Memberships	(\$837)	(\$2,000)	(\$2,000)	
40	70114 Web Hosting and IT Services (WIX, GoDaddy, Zoom, Dropbox, ViaSat, Calling Post)	(\$2,579)	(\$1,500)	(\$1,700)	Expected increase
40a	70102 Town Council Equipment and Supplies	(\$98)	(\$1,000)	(\$1,000)	
41	70109 Meeting Advertising	(\$19)	(\$200)	(\$200)	
42	70103 Accounting and Bookkeeping Fees	(\$21,028)	(\$18,000)	(\$18,000)	
43	70104 Bank Charges, Checks	(\$903)	(\$500)	(\$400)	Reduced based on history
44	70108 Town Attorney	(\$2,179)	(\$6,000)	(\$6,000)	
45a	70100 Animal Control - Interlocal Heber Agreement	(\$1,654)	(\$3,000)	(\$3,000)	
45b	70131 Election Expenses	(\$46)	(\$200)	\$0	Not a municipal election year
46	70115 Misc. Admin. Expenses	(\$303)	(\$1,500)	(\$1,500)	
47	70120 Insurance	(\$5,066)	(\$5,000)	(\$5,000)	
48	70110 Office Supplies (postage + supplies)	(\$1,595)	(\$1,500)	(\$1,500)	
51	70106 Additional Consulting Fees	(\$19)	(\$2,000)	(\$2,000)	
51a	70303 Federal IRS Taxes	(\$3,725)	(\$5,500)	(\$5,500)	
51c	70125 Safety and Enforcement	(\$627)	(\$500)	(\$5,200)	Do we want to hire a civilian enforcement officer for FY2027?
51d	70130 Public Works Manager	(\$3,525)	(\$27,500)	(\$30,000)	Adjusted based on history
52	Total Administrative Expenses:	(\$158,804)	(\$191,600)	(\$203,700)	Change in total admin expenses \$12,100

Administrative Expenses proposed for FY2027 would increase \$12,100, about 6.3%. Some rebalancing in this category has been done to account for historical spending as well as expected future adjustments. For example, an additional \$5,000 allotment is proposed for a civilian enforcement officer in the FY2027 budget.

FY2027 Road and DPW Site Maintenance Expenses

For FY2027, road repair and maintenance will be focused on top coating the newly replaced pavement (in summer 2024), shoulder work, and asphalt patching. We will also invest in additional road signage, which was included in last year’s budget, but not spent because of the additional cost of asphalt patching.

Table 11 – FY2027 Proposed Budget – Road and DPW Maintenance Expenses

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets		FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
54	Annual Road Maintenance-Repair Expenses - General Fund				
55	70201 Annual Road Repair & Maintenance	(\$2,625)	(\$85,000)	(\$50,000)	Eckles top coat (\$37,770) & select patching and shoulder work
56	70202 Additional Contract Services - Recycling, Noxious Weed Control	(\$9,388)	(\$10,000)	(\$10,000)	
56a	70206 Road Signage	(\$4,081)	\$0	(\$5,500)	Speed limit signs, no parking, pumphouse
57	70204 Contract Service (Snow Removal)	(\$65,000)	(\$67,500)	(\$67,500)	
58	70203 Supplies - Salt, Sand, etc	\$0	\$0	\$0	Supplies included in contract for snow removal

FY2027 Fire Mitigation Expenses

There’s no expected change in our fire mitigation expenses, which include 2 wooden debris pickups and a shoulder grass trim. The expected expenditure remains at \$25,000.

FY2027 Road System Capital Investment

There is no capital investment in the roads planned for FY2027, and none was invested last year either. The large investment of FY2025 required a significant draw from our reserves, and our intent is to focus on repairs while restoring the funds in the road reserves.

FY2027 General Fund Transfers and Road Reserves Contributions

In order to balance the FY2027 General Fund budget, the contribution to road reserves was set to \$25,000, in contrast to the \$68,600 contribution in FY2026. As shown earlier in Table 04, the end of year FY2027 road reserve balance would be \$280,649, a \$72,800 increase over FY2026. I believe our annual target contribution to road reserves should fall within the range \$50,000 to \$100,000, to ensure long term growth for the fund.

The planned Eckles pavement removal and replacement of portions of Interlaken Dr, St. Moritz, and Luzern Rd. in 2024 was bid out for \$275,532, including 80,706 square feet of asphalt replacement and manhole and valve cover collars. This R & R covered about 24% of the town’s total road surface area. Using the same bid numbers for the remaining 76% of the town roads would set the bid at around \$830,000. The total town road surface area is approximately 330,000 ft². Although this cost is based on 2024 pricing, we could expect replacement of the remaining road surfaces not to exceed \$1M in today’s dollars. See *Appendix C – 2024 Eckles Paving Bid* for more details.

Table 12 – FY2027 Proposed Budget –Transfers and Road Reserves

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets		FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
18	Transfers into General Fund				
19	Transfer from Building Fund (Application Fees for admin costs)	\$0	\$2,000	\$22,000	Residual revenue from Building Fund
20	Transfer from Water Revenue for Share of Admin. Expenses	\$0	\$200,000	\$105,000	50% of FY2027 Admin Expenses
21	Transfer from Transportation Reserves for Capital expenses	\$310,000	\$0	\$0	
23	Transfers out of General Fund				
26	Transfers into Transportation Reserve Fund				
28	Transfer of B&C Road Tax to Transportation Reserve Fund		(\$30,000)	(\$33,000)	Matches expected revenue
29	Contribution to Capital Improvements	(\$50,000)	(\$68,600)	(\$25,000)	Adjusted contribution to balance GF budget
31	Total Net General Fund Transfers:	\$260,000	\$103,400	\$69,000	

FY2027 General Fund Revenue

As discussed previously, the main contribution to general fund revenue is Wasatch County tax revenue. The previous Table 04 shows the history of tax revenue and the impact on road reserves contributions. There is a proposed FY2027 Wasatch County tax increase of 5% in the budget, which is one-half of the originally proposed rate increase for FY2026. The town did not follow through with the TNT hearing and FY2026 tax increase because of a late notice from the county requiring a notification schedule change adopted by the state. The combination of the increased tax revenue and decrease in general fund expenses results in a balanced general fund budget for FY2027, with an end of year balance of \$151,388.

Table 13 – FY2027 Proposed Budget – General Fund Revenue

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets		FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
3	General Fund Revenue				
5	60101 Wasatch County Tax Revenue	\$207,371	\$215,000	\$226,000	5% Increase
8	60102 State Sales Tax Revenue	\$30,053	\$31,000	\$34,000	10% Increase
10	60800 Interest Income	\$87	\$0	\$0	
13	60103 B and C Road Tax Revenue	\$28,753	\$30,000	\$33,000	10% Increase
15a	60107 Grants-Federal General Fund		\$0	\$0	
15b	State and Local Grant Revenue		\$0	\$0	
15c	Miscellaneous Revenue		\$0	\$0	
15d	60801 Fines for municipal code violations	\$5,020	\$200	\$200	
16	Total General Fund Revenue:	\$271,284	\$276,200	\$293,200	

FY2027 Water Revenue Fund Expenses

Each category of water system expenses is discussed below. This tables summarizes those expenses, including the FY2027 contribution to water reserves.

Table 14 – Water Revenue Fund Expenses History by Category

Water Revenue Fund Expense Category	FY2025 Actual Budget	FY2026 Proposed Budget Amendment	FY2027 Proposed Budget	Percent Change FY2026-FY2027
Operating Expenses	\$40,472	\$48,950	\$50,450	3.1%
Repair and Maintenance	\$10,449	\$84,620	\$24,620	-70.9%
Water System Capital Investment	\$111,612	\$31,000	\$16,000	-48.4%
Water Revenue Fund Contribution to Water Reserves	\$0	\$80,000	\$120,000	50%
TOTAL Water Revenue Expenses Including Reserve Fund Transfers	\$162,533	\$244,570	\$211,070	-13.7%

Operating expenses for FY2027 increase slightly, following a cost-of-living adjustment for the water masters’s payroll. Other than that, there were no changes.

Table 15 – FY2027 Proposed Budget - Water Revenue Fund Operating Expenses

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
112	Water Revenue Fund Expenses				
115	Operating Expenses				
116	70303 Payroll - Water Masters	(\$24,680)	(\$31,500)	(\$33,000)	Annual adjustment - cost of living
117	70104 Bank Charges, Checks		(\$100)	(\$100)	
118	70301 Chemicals and Monitoring	(\$645)	(\$2,400)	(\$2,400)	
119	70304 Telemetry System Operating Costs	(\$1,213)	(\$2,700)	(\$2,700)	
120	70306 Water Share Fee, Water Master Education	(\$904)	(\$450)	(\$450)	
121	70305 Gas Heat	(\$582)	(\$800)	(\$800)	
122	70305 Electricity	(\$7,678)	(\$7,000)	(\$7,000)	
123	70303 Payroll Taxes - Water Masters	(\$2,927)	\$0	\$0	
123a	70303 Workman's Comp Insurance for Water Masters	(\$179)	\$0	\$0	
123b	70309 Misc. Water Expenses	(\$1,665)	(\$4,000)	(\$4,000)	

Water system repair, maintenance, and capital investment expenses for FY2027 are significantly less than FY2026. The capital facilities plan contracted with Jones-DeMille will be completed in FY2026, and reduced capital investment is projected, but always subject to unplanned repairs. The town’s focus in FY2027 is maximizing contributions to the water reserves fund while minimizing water system improvement costs.

Table 16 – FY2027 Proposed Budget – Water System Repair, Maintenance, and Capital Improvements

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
123f	71001 Purchase of Generator and Installation	\$0	\$0	\$0	
123g	71001 Water System Capital Upgrades, Replacements	(\$111,612)	(\$30,000)	(\$15,000)	Estimate includes water tank fencing and service upgrades
123h	71001 Capital Equipment Investment - Water System	\$0	(\$1,000)	(\$1,000)	
124	Repair and Maintenance				
125	70311 Additional Water System Contract Services	(\$1,537)	(\$60,000)	\$0	Jones-DeMille Water Facilities Capital Improvement Plan
126	70308 Annual Generator Maintenance	(\$1,793)	(\$620)	(\$620)	
126a	70308 General Water System Maintenance and Repair	(\$7,119)	(\$24,000)	(\$24,000)	

FY2027 Water Revenue Transfers and Water Reserves Contributions

The FY2027 budget proposes a 50% increase to the water reserves contribution, from \$80,000 to \$120,000. This transfer effectively balances the Water Revenue Fund, resulting in an end of year FY2027 balance of \$123,389, compared with \$124,509 for FY2026. As will be discussed further below, a 20% base water rate increase funds this additional transfer, deemed necessary to provide water system reserves for future repairs and capital improvements.

Table 17 – FY2027 Proposed Budget – Transfers and Water Reserves

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
98	Transfers into Water Revenue Fund				
100	Transfer from Building Fund (Water Connect Fees)	\$0	\$2,300	\$2,300	
101	Transfer from Bond Sinking Fund for current year Water Bond payment	\$0	\$0	\$0	
102	Transfer from Water System Reserves for Capital Improvements	\$90,000	\$0	\$0	
104	Transfers out of Water Revenue Fund				
105	Transfer to Water System Reserve Capital Fund	\$0	(\$80,000)	(\$120,000)	Adjusted to match current FY Balances
106					
107	Transfer to Bond Sinking Fund – Next Year's Bond Payment	\$0	\$0	\$0	
108					
109	Transfer to General Fund for Share of Administrative expenses	\$0	(\$200,000)	(\$105,000)	50% of FY2027 Admin Expenses
110	Total Net Water Revenue Fund Transfers:	\$90,000	(\$277,700)	(\$222,700)	

FY2027 Water Revenue Fund Revenue

The FY2027 Budget includes a 20% base rate increase for the town's annual water billing. With the above expenses and water reserves contributions, this would give the water reserves an end of year balance of \$353,183 an increase of \$120,800 or 52% over the FY2026 end of year balance.

Table 18 – FY2027 Proposed Budget – Water Revenue Fund Revenue

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
90	Water Revenue Fund Revenue				
92	60000 Base Usage Water Revenue	\$211,930	\$245,000	\$295,000	Increase in Base Rate 20%
93	60800 Interest Income	\$86	\$0	\$0	
95	60100 Overage Usage Water Revenue	\$19,139	\$16,000	\$16,000	
95a					
95b	60105 Water Billing Late Fees and Administrative Fees	\$1,430	\$1,200	\$1,200	
95c	60104 Lot Transfer Fees	\$650	\$450	\$450	
95d	60112 Misc. Water Revenue				

Water System Capital Facilities Plan

During repair and replacement of the St. Moritz water line in 2024 we discovered that the ductile pipe had significantly corroded. It's condition, location within a high-pressure zone, and apparent improper bedding contributed to the 2 line breaks over the course of a week. This year Interlaken contracted Jones and DeMille Engineering to conduct a Culinary Water Capital Facilities Plan to better understand the condition of our 23-year-old water system, and plan for future investments in the system.

The plan is close to completion, and the early indications suggest that the town should focus on adding to the water system reserves to address potential vulnerabilities in the system. This is best evidenced by repair cost for the St. Moritz line break. To replace this 502-foot section of DIP with PVC and new valves cost the town \$87,410. Note that this repair cost did not include the expense of replacing the asphalt surface, as this replacement was already a part of the Eckles asphalt project bid.

From the JDE plan executive summary:

Culinary Water Capital Facilities Plan Executive Summary:

This Culinary Water Capital Facilities Plan will provide an outline of the existing system components, such as storage, system piping, water rights, and sources. The plan also provides recommendations for the City to supply water for the projected growth. The recommendations in this plan are given to meet the minimum level of service required by the State while providing the best value to the Town of Interlaken.

The Town has a steady growth rate of 1% annual increase of residential connections; however, only about 50% of the connections are full-time residences. Culinary water connections rather than population are used to model growth as shown in Sections 5 and 6.

A single 400,000 gallon water tank significantly exceeds storage requirements as determined by the State of Utah Division of Drinking water rules. Sufficient storage is provided by the existing water tank through build out. See Section 6.1.

The Town of Interlaken has two active wells housed in a single building. Each well can produce 150 gpm of water to a single pipe. The pumps are operated as alternates to each other with one providing supply and the other being a backup. The Division of Drinking Water considers two thirds of the pumping rate as the safe yield of the well. The safe yield is used for planning purposes and determines the number of ERCs a well source can support. Existing pumping capacity is sufficient through build out with the pumps remaining as a main supply and a backup. See Section 6.2.

A hydraulic model was created using InnoVize InfoWater Pro modeling software from data collected from the Construction Record Drawings from the 2003 Water Improvement Project and from GPS data. The model was calibrated to the existing system for accuracy. The model shows that the existing system can provide adequate fire flows in all model conditions. It also shows that several improvements could be made to optimize the pressures within the system. See Section 6.3

A pipeline replacement plan is also recommended largely based on the Corrosion report prepared by Atlas Technical Consultants, LLC. The significant corrosion identified in the report increases the risk of waterline breaks in ductile iron pipe. A yearly partial replacement program should be budgeted for to replace the existing ductile iron pipe with PVC pipe and corrosion protected valves and fittings.

The Town of Interlaken has sufficient water rights through build out.

The study confirmed that our present system has adequate capacity to serve the town through full build out. We are also in compliance with state requirements for fire safety and hydrants. The report includes a pipeline replacement plan for the town. Using pressure data and soil resistivity numbers, as a factor in pipe corrosion, the study lists sections of pipe in a recommended order of replacement.

A copy of the pipeline replacement plan is attached as *Appendix D – JDE Pipeline Study*. Don't be alarmed by the numbers, they are quite large. For example, replacing a 591-foot section of pipe under Jungfrau Hill Rd. (#3 on the map) from the St. Moritz intersection westward would cost over \$249,000. The study provides guidance but isn't necessarily an accurate indicator of pipe vulnerability or a mandate to start replacing large sections of pipe. But looking at the plan, you can understand the rationale behind a more aggressive approach towards bolstering our water reserves.

Jones and DeMille estimated an average \$422/lineal foot cost for a water line replacement, including surface road replacement. As a reference, this would bring replacement cost for a 500-foot section of pipe to \$211,000. Upon completion of the report, we'll develop a strategy using reserves as well as loans to address these vulnerabilities.

As part of the capital facilities plan, the Rural Water Association of Utah is drafting a rate study for the town. This study is intended to help the town determine water rates as a function of expenses and reserve contributions. Although the study is complete as of this report, RWAU has provided us with a tool to analyze our rates. Refer to *Appendix E – RWAU Rate Study* for more information.

FY2027 Budget Proposal Summary

In this section, I'll review the information presented for the FY2027 budget and highlight some of our goals and challenges.

FY2027 Budget Goals

In summary, the main goals for the proposed FY2027 budget include the following priorities:

- Maintain a balanced general fund budget where revenue is equal to or greater than expenses (including transfers), with any surplus accounted for as a contribution to road reserves. This policy is a direct response to feedback from the state auditor regarding the town's budget reporting.
- Adjust revenue sources from Wasatch County taxes and water billing to fund administrative expenses, planned improvements and repairs, and reserves contributions.
- Adjust reserves contributions and balances to address near term repairs, prioritizing critical repairs and upgrades over less critical investments. In simple terms, for now, this means putting more emphasis into water reserves funding than road reserves funding. Both the road and water systems are aging, 23 years plus. But the water system is more critical for livability and sustenance than the road system. We can't function as a community without a reliable water supply. Our roads, as annoying as some minor deterioration may be, are not as critical, and can be repaired over time, through advanced planning. Our water system typically requires more immediate attention, to address a line break or other emergency. Water reserves must be available for critical repairs at all times. Road reserves can be funded over time, based more on planned repairs and upgrades. The table below shows the differences between the road and water reserves funding proposed for FY2027.

Table 19 – FY2027 Proposed Budget - Revenue Source Changes

Revenue Source	Proposed Percentage Increase	Revenue Increase	Average Household Annual Increase	Corresponding Reserves End of Year Balance
Wasatch County Taxes	5%	\$11,000	\$60	\$280,649
Water Base Rate	20%	\$50,000	\$272	\$353,183

- Maintain positive cash flow for both the general fund and water revenue fund. To achieve this end in FY2027, the starting and ending fiscal year balances for the General Fund and Water Revenue Fund are projected as follows:

Table 20 – FY2027 Proposed Budget - Starting and Ending Fund Balances

Fund	FY2027 Starting Balance (7/1/26)	FY2027 Ending Balance (6/30/27)	Suggested Minimum Balance
General Fund	\$151,388	\$151,388	\$150,000
Water Revenue Fund	\$124,509	\$123,389	\$120,000

- Fund yearly planned maintenance and improvement projects for roads and the water system, while still meeting other financial goals. Planned projects for roads and the water system are considered critical to maintain the health of both systems and to prevent deterioration from neglect. In FY2027 the town is contracting Eckles paving to topcoat the new asphalt surface that was replaced in the summer of 2024 and required patching (\$50,000 funding). This treatment will contribute significantly to the lifespan of the new road surface. For the water system, the town has set aside funds for system repairs and maintenance (\$24,000) as well as expected meter upgrades and added security fencing for the town's water tank.

FY2027 Proposed Year-End Balances

Including the FY2026 Proposed amendment, the FY2027 year end fund balances are shown below. We can see significant growth in the both reserves funds – a \$280,649 Transportation Reserves balance and a \$353,183 Water Reserves balance. Both the General Fund and Water Revenue Fund balances provide sufficient funds to cover expenditures during the first half of FY2027. As noted previously, the general fund is balanced, across 3 fiscal years - 2025, 2026, and 2027. Also note that the town’s total fund balance at the end of FY2027 will exceed \$1M for the first time in the town’s history.

Table 21 – FY2027 Proposed Budget – Year End Balances

Account Year-End Balances			
Fund Name	FY2025 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal
General Fund (checking) *2681	\$ 151,388	\$ 151,388	\$ 151,388
Transportation Reserve Fund (savings) *4574	\$ 84,949	\$ 207,849	\$ 280,649
Water Revenue Fund (checking) *1520	\$ 304,129	\$ 124,509	\$ 123,389
Water Bond Sinking Fund (money market) *1058	\$ -	\$ -	\$ -
Water Reserve Fund (savings) *1330	\$ 151,583	\$ 232,383	\$ 353,183
Building Fund (checking) *1678	\$ 129,241	\$ 144,641	\$ 124,841
Total of Ending Balances	\$ 821,290	\$ 860,770	\$ 1,033,450

Final Thoughts

I’m hoping this report explains the rationale behind the proposed FY2026 and FY2027 budgets and provides enough detail to fuel discussion about Interlaken’s financial direction. We have choices to make in the coming years regarding priorities. It’s always a balance between how we prepare for the future while managing the present, and how our decisions affect the town, in maintaining a safe livable community while considering financial pressures on its residents. We welcome your thoughts and discussion about our priorities, and the impact on individual households. Join us at the council meeting on April 7, 2026 to participate in our budget discussions.

Thanks for your support and commitment to Interlaken Town,



Bart Smith, Interlaken Town Administrator, March 25, 2026

admin@interlakenut.gov

Appendix A - FY2026 Proposed Budget Amendment

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
1	General Fund (checking)				
3	General Fund Revenue				
5	60101 Wasatch County Tax Revenue	\$207,371	\$210,000	\$215,000	Increased Estimate
8	60102 State Sales Tax Revenue	\$30,053	\$34,000	\$31,000	Reduced Estimate
10	60800 Interest Income	\$87	\$130	\$0	GVB doesn't pay interest on checking accts
13	60103 B and C Road Tax Revenue	\$28,753	\$29,000	\$30,000	Increased Estimate
15a	60107 Grants-Federal General Fund		\$0	\$0	
15b	State and Local Grant Revenue		\$0	\$0	
15c	Miscellaneous Revenue		\$0	\$0	
15d	60801 Fines for municipal code violations	\$5,020	\$200	\$200	
16	Total General Fund Revenue:	\$271,284	\$273,330	\$276,200	
18	Transfers into General Fund				
19	Transfer from Building Fund (Application Fees for admin costs)	\$0	\$2,000	\$2,000	
20	Transfer from Water Revenue for Share of Admin. Expenses	\$0	\$200,000	\$200,000	FY2026 transfer covers FY2025 & FY2026
21	Transfer from Transportation Reserves for Capital expenses	\$310,000	\$0	\$0	
23	Transfers out of General Fund				
26	Transfers into Transportation Reserve Fund				
28	Transfer of B&C Road Tax to Transportation Reserve Fund		(\$29,000)	(\$30,000)	Increased Estimate
29	Contribution to Capital Improvements	(\$50,000)	\$0	(\$68,600)	Transfer into capital reserves - achieves balanced GF budget
31	Total Net General Fund Transfers:	\$260,000	\$173,000	\$103,400	
35	General Fund Expenses				
36	Administrative Expenses				
37	70101 Town Council, Commission, Appointee Stipends	\$0	(\$5,700)	(\$5,700)	
38	70111 Town Administrator and Clerk	(\$114,599)	(\$105,000)	(\$110,000)	Increase due to additional tasks, current expense \$71,923
39	70116 Association Memberships	(\$837)	(\$2,000)	(\$2,000)	
40	70114 Web Hosting and IT Services (WIX, GoDaddy, Zoom, Dropbox, ViaSat, Calling Post)	(\$2,579)	(\$1,500)	(\$1,500)	
40a	70102 Town Council Equipment and Supplies	(\$98)	(\$1,000)	(\$1,000)	
41	70109 Meeting Advertising	(\$19)	(\$200)	(\$200)	
42	70103 Accounting and Bookkeeping Fees	(\$21,028)	(\$18,000)	(\$18,000)	
43	70104 Bank Charges, Checks	(\$903)	(\$500)	(\$500)	
44	70108 Town Attorney	(\$2,179)	(\$10,000)	(\$6,000)	Reduced based on current spending (1,333)
45a	70100 Animal Control - Interlocal Heber Agreement	(\$1,654)	(\$3,000)	(\$3,000)	
45b	70131 Election Expenses	(\$46)	(\$200)	(\$200)	
46	70115 Misc. Admin. Expenses	(\$303)	(\$1,500)	(\$1,500)	

Appendix A - FY2026 Proposed Budget Amendment

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets			FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
47	70120	Insurance	(\$5,066)	(\$5,000)	(\$5,000)	
48	70110	Office Supplies (postage + supplies)	(\$1,595)	(\$1,500)	(\$1,500)	
51	70106	Additional Consulting Fees	(\$19)	(\$2,000)	(\$2,000)	
51a	70303	Federal IRS Taxes	(\$3,725)	(\$5,500)	(\$5,500)	
51c	70125	Safety and Enforcement	(\$627)	(\$12,000)	(\$500)	Reduced - no contract with Sheriff
51d	70130	Public Works Manager	(\$3,525)	(\$45,000)	(\$27,500)	Based on current spending (14,110)
52	Total Administrative Expenses:		(\$158,804)	(\$219,600)	(\$191,600)	
54	Annual Road Maintenance-Repair Expenses - General Fund					
55	70201	Annual Road Repair & Maintenance	(\$2,625)	(\$85,000)	(\$85,000)	
56	70202	Additional Contract Services - Recycling, Noxious Weed Control	(\$9,388)	(\$10,000)	(\$10,000)	
56a	70206	Road Signage	(\$4,081)	(\$5,500)	\$0	Funds not spent in FY2026
57	70204	Contract Service (Snow Removal)	(\$65,000)	(\$70,000)	(\$67,500)	Adjusted to match current annual contract
58	70203	Supplies - Salt, Sand, etc	\$0	\$0	\$0	
58a	Annual Fire Mitigation Expenses					
58b	70205	Brush Removal and other Wildfire Mitigation	(\$21,400)	(\$20,000)	(\$25,000)	Additional spring pickup in FY2026
59	Annual General Fund Capital Expenses					
59a	71000	Capital Equipment Investment	(\$4,775)	\$0	\$0	
60	71000	Capital Investment in Roads	(\$309,820)	(\$3,000)	\$0	Deferred until FY2027
60a	DPW Expenses					
60b	71000	DPW Site Construction - Capital Investment		\$0	\$0	
60c	70118	Annual DPW Site Maintenance Expenses	(\$85)	(\$500)	(\$500)	
61	Total Road Maintenance, Capital, Fire & DPW Expenses		(\$417,174)	(\$194,000)	(\$188,000)	
65	Total General Fund Expenses:		(\$575,978)	(\$413,600)	(\$379,600)	
66	General Fund Balance to be Appropriated		\$0	(\$100,000)	\$0	Appropriation to Road Reserves - Replaced with transfer
67	Increase/Decrease in General Fund Balance		(\$44,694)	(\$67,270)	\$0	
70	Transportation Reserve Fund (savings)					
72	Transportation Reserve Fund Revenue					
73	60800	Estimated Interest	\$838	\$800	\$800	
73a	60106	Revenue From RMA Agreement & 3rd Party Contributions	\$36,865	\$18,000	\$18,000	
73b	60109	Grants-State and Federal Transportation	\$0	\$0	\$0	
74	Total Transportation Reserve Fund Revenue:		\$37,703	\$18,800	\$18,800	
76	Transfers into Transportation Reserve Fund					
77		Trfr from General Fund of B&C Road Tax to Trans. Reserve Capital Fund	\$0	\$29,000	\$30,000	Increased Estimate

Appendix A - FY2026 Proposed Budget Amendment

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets		FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
78	Transfer from General Fund for Capital Improvement Reserves	\$50,000	\$0	\$68,600	Transfer into capital reserves - achieves balanced GF budget
80	Transfer from Building Fund of Road Impact Fee	\$0	\$20,000	\$5,500	Based on current revenue \$5,500
82	Transfers out of Transportation Reserve Fund				
83	Transfer to General Fund for Transportation Capital Expenses	(\$310,000)	\$0	\$0	
84	Total Net Transportation Reserve Fund Transfers:	(\$260,000)	\$49,000	\$104,100	
85	General Fund Balance to be Appropriated	\$0	\$100,000	\$0	Appropriation to Road Reserves - Replaced with transfer
86	Incr/Decr in Transportation Reserve Fund Balance	(\$222,297)	\$167,800	\$122,900	
88	Water Revenue Fund (checking)				
90	Water Revenue Fund Revenue				
92	60000 Base Usage Water Revenue	\$211,930	\$245,000	\$245,000	
93	60800 Interest Income	\$86	\$200	\$0	GVB doesn't pay interest on checking accts
95	60100 Overage Usage Water Revenue	\$19,139	\$22,000	\$16,000	Based on current FY billing
95a					
95b	60105 Water Billing Late Fees and Administrative Fees	\$1,430	\$1,200	\$1,200	
95c	60104 Lot Transfer Fees	\$650	\$450	\$450	
95d	60112 Misc. Water Revenue				
95e					
96	Total Water Revenue Fund Revenue:	\$233,235	\$268,850	\$262,650	
98	Transfers into Water Revenue Fund				
100	Transfer from Building Fund (Water Connect Fees)	\$0	\$2,300	\$2,300	
101	Transfer from Bond Sinking Fund for current year Water Bond payme	\$0	\$0	\$0	
102	Transfer from Water System Reserves for Capital Improvements	\$90,000	\$0	\$0	
104	Transfers out of Water Revenue Fund				
105	Transfer to Water System Reserve Capital Fund	\$0	(\$150,000)	(\$80,000)	Based on increased expenses and Cash flow requirement FY2027
106					
107	Transfer to Bond Sinking Fund - Next Year's Bond Payment	\$0	\$0	\$0	
108					
109	Transfer to General Fund for Share of Administrative expenses	\$0	(\$200,000)	(\$200,000)	FY2026 transfer covers FY2025 & FY2026
110	Total Net Water Revenue Fund Transfers:	\$90,000	(\$347,700)	(\$277,700)	
111a	Water Revenue Fund - continued				
112	Water Revenue Fund Expenses				
113	Bond Payment				
114	70312 Water Bond Payment	\$0	\$0	\$0	Water bond paid in full

Appendix A - FY2026 Proposed Budget Amendment

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
115	Operating Expenses				
116	70303 Payroll - Water Masters	(\$24,680)	(\$31,500)	(\$31,500)	Include lines 123 & 123a in this line for total payroll paid
117	70104 Bank Charges, Checks		(\$500)	(\$100)	Based on current expenses
118	70301 Chemicals and Monitoring	(\$645)	(\$800)	(\$2,400)	Based on current expenses \$2,277 - PFAs testing requirement
119	70304 Telemetry System Operating Costs	(\$1,213)	(\$2,700)	(\$2,700)	
120	70306 Water Share Fee, Water Master Education	(\$904)	(\$450)	(\$450)	
121	70305 Gas Heat	(\$582)	(\$800)	(\$800)	
122	70305 Electricity	(\$7,678)	(\$7,000)	(\$7,000)	
123	70303 Payroll Taxes - Water Masters	(\$2,927)	(\$4,000)	\$0	Included in line 116
123a	70303 Workman's Comp Insurance for Water Masters	(\$179)	(\$1,200)	\$0	Included in line 116
123b	70309 Misc. Water Expenses	(\$1,665)	(\$1,500)	(\$4,000)	Based on current expenses -\$2,293
123e	Capital Investment in Water System				
123f	71001 Purchase of Generator and Installation	\$0	\$0	\$0	
123g	71001 Water System Capital Upgrades, Replacements	(\$111,612)	\$0	(\$30,000)	Based on current expenses \$29,718
123h	71001 Capital Equipment Investment - Water System	\$0	(\$1,000)	(\$1,000)	
124	Repair and Maintenance				
125	70311 Additional Water System Contract Services	(\$1,537)	(\$70,000)	(\$60,000)	Based on current expenses - \$46,641
126	70308 Annual Generator Maintenance	(\$1,793)	(\$1,700)	(\$620)	Based on current expenses \$620 - next maintenance Aug 2026
126a	70308 General Water System Maintenance and Repair	(\$7,119)	\$0	(\$24,000)	Based on current expenses - \$23,056
127	Total Water Revenue Expenses:	(\$162,534)	(\$123,150)	(\$164,570)	
129	Increase/Decrease in Water Revenue Fund Balance	\$160,700	(\$202,000)	(\$179,620)	
130					
131	Water Bond Sinking Fund (money market)				
132					
133	Water Bond Sinking Fund Revenue				
134	60800 Estimated Interest	\$0	\$0	\$0	
135	Total Water Bond Sinking Fund Revenue:	\$0	\$0	\$0	
136					
137	Transfers into Water Bond Sinking Fund				
138	Transfer from Water Revenue Fund		\$0	\$0	
139					
140	Transfers out of Water Bond Sinking Fund				
141	Transfer to Water Revenue Fund to pay current year bond	\$0	\$0	\$0	
142	Total Net Water Bond Sinking Fund Transfers:	\$0	\$0	\$0	
143					
144	Increase/Decrease in Water Revenue Bond Sinking Fund Balance	\$0	\$0	\$0	
145					
146	Water Reserve Fund (savings)				

Appendix A - FY2026 Proposed Budget Amendment

	Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
148	Water Reserve Fund Revenue				
149	60800 Interest Income	\$1,894	\$800	\$800	
150	60108 Grants-State and Federal Water System	\$0	\$0	\$0	
151	Total Water Reserve Fund Revenue:	\$1,894	\$800	\$800	
153	Transfers into Water Reserve Fund				
154	Trfr from Water Revenue Fund to Capital Reserves	\$0	\$150,000	\$80,000	Reduced due to increased expenses and Cash flow requirement FY2027
154a	Trfr from Water Bond Fund to Capital Reserves				
160	Transfers out of Water Reserve Fund				
161	Transfer to Water Revenue Fund for Capital Improvements	(\$90,000)	\$0	\$0	
162	Total Net Water Reserve Fund Transfers:	(\$90,000)	\$150,000	\$80,000	
164	Increase/Decrease in Water Reserve Fund Balance	(\$88,106)	\$150,800	\$80,800	
166	Building Fund (checking)				
168	Building Fund Revenue				
168a	60800 Interest Income	\$69	\$150	\$0	GVB doesn't pay interest on checking acct's
169	60201 Building Permit Application Fees	\$2,500	\$1,800	\$2,900	Based on current revenue \$2,900
170	60602 Water Connect Fees	\$700	\$700	\$2,300	Based on current revenue \$2,300
171	60203 Road Impact Fees	\$10,500	\$7,000	\$5,500	Based on current revenue \$5,500
172	30100 Damage Deposits - Refundable	\$25,000	\$8,000	\$13,000	Based on current revenue \$13,000
173	30200 Completion Deposits - Refundable	\$11,000	\$8,000	\$7,000	Based on current revenue \$7,000
173a	60110 Permit Fees for Town Engineer	\$12,559	\$19,000	\$19,000	
173b	60111 Variance Application Fees	\$0	\$240	\$0	No applications received
174	Total Building Fund Revenue:	\$62,328	\$44,890	\$49,700	
176	Transfers into Building Fund				
177	Transfer from General Fund - Special Engineering Projects	\$0	\$0	\$0	
179	Transfers out of Building Fund				
180	Transfer to General Fund - Building Permit Application Fees	\$0	(\$2,000)	(\$2,000)	
181	Transfer to Water Revenue Fund - Water Connect Fees	\$0	(\$2,300)	(\$2,300)	
182	Transfer to Transportation Reserve Fund - Road Impact Fees	\$0	(\$20,000)	(\$5,500)	Based on current revenue \$5,500
183	Total Net Building Fund Transfers:	\$0	(\$24,300)	(\$9,800)	
185	Building Fund Expenses				
187	30100 Refunds of Damage Deposits	(\$10,442)	(\$8,000)	(\$10,500)	Based on current expenses \$10,500

Appendix A - FY2026 Proposed Budget Amendment

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets			FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2026 Amendment Proposal Notes - Based on February 28, 2026 Accounting & Projections
188	30200	Refunds of Completion Deposits	(\$4,000)	(\$4,000)	(\$4,000)	
188a	70105	Plan Review and Inspections-Town Engineer	(\$12,565)	(\$10,000)	(\$10,000)	
188b	70207	Additional Contractual Services-Town Engineer	(\$2,686)	\$0	\$0	
188c	70132	Plan Review by Planning Commission	(\$372)	\$0	\$0	
189	Total Building Fund Expenses:		(\$30,065)	(\$22,000)	(\$24,500)	
191	Increase/Decrease in Building Fund Balance		\$32,263	(\$1,410)	\$15,400	

Appendix A - FY2026 Proposed Budget Amendment

Fiscal Year Net Increase/Decrease for all Funds			
Fund Name	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26
General Fund (checking)	(\$44,694)	(\$67,270)	\$0
Transportation Reserve Fund (savings)	(\$222,297)	\$167,800	\$122,900
Water Revenue Fund (checking)	\$160,700	(\$202,000)	(\$179,620)
Water Bond Sinking Fund (money market)	\$0	\$0	\$0
Water Reserve Fund (savings)	(\$88,106)	\$150,800	\$80,800
Building Fund (checking)	\$32,263	(\$1,410)	\$15,400
Total Fiscal Year Increase/Decrease	(\$162,134)	\$47,920	\$39,480
Fiscal Year Revenue, Transfers, Expenses, Net Increase/Decrease			
Budget Category	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26
Revenues	\$606,443	\$606,670	\$608,150
Net Transfers between funds	\$0	\$0	\$0
Expenses	(\$768,577)	(\$558,750)	(\$568,670)
Ending Increase/Decrease	(\$162,134)	\$47,920	\$39,480
Account Year-End Balances			
Fund Name	FY2025 7/1/24- 6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Amended 9/2/2025	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26
General Fund (checking) *2681	\$ 151,388	\$ 84,118	\$ 151,388
Transportation Reserve Fund (savings) *4574	\$ 84,949	\$ 252,749	\$ 207,849
Water Revenue Fund (checking) *1520	\$ 304,129	\$ 102,129	\$ 124,509
Water Bond Sinking Fund (money market) *1058	\$ -	\$ -	\$ -
Water Reserve Fund (savings) *1330	\$ 151,583	\$ 302,383	\$ 232,383
Building Fund (checking) *1678	\$ 129,241	\$ 127,831	\$ 144,641
Total of Ending Balances	\$ 821,290	\$ 869,210	\$ 860,770

Appendix B - FY2027 Proposed Budget

		Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
1	General Fund (checking)					
3	General Fund Revenue					
5	60101	Wasatch County Tax Revenue	\$207,371	\$215,000	\$226,000	5% Increase
8	60102	State Sales Tax Revenue	\$30,053	\$31,000	\$34,000	10% Increase
10	60800	Interest Income	\$87	\$0	\$0	GVB doesn't pay interest on checking accounts
13	60103	B and C Road Tax Revenue	\$28,753	\$30,000	\$33,000	10% Increase
15a	60107	Grants-Federal General Fund		\$0	\$0	
15b		State and Local Grant Revenue		\$0	\$0	
15c		Miscellaneous Revenue		\$0	\$0	
15d	60801	Fines for municipal code violations	\$5,020	\$200	\$200	
16	Total General Fund Revenue:		\$271,284	\$276,200	\$293,200	
18	Transfers into General Fund					
19		Transfer from Building Fund (Application Fees for admin costs)	\$0	\$2,000	\$22,000	Residual revenue from Building Fund
20		Transfer from Water Revenue for Share of Admin. Expenses	\$0	\$200,000	\$105,000	50% of FY2027 Admin Expenses
21		Transfer from Transportation Reserves for Capital expenses	\$310,000	\$0	\$0	
23	Transfers out of General Fund					
26	Transfers into Transportation Reserve Fund					
28		Transfer of B&C Road Tax to Transportation Reserve Fund		(\$30,000)	(\$33,000)	Matches expected revenue
29		Contribution to Capital Improvements	(\$50,000)	(\$68,600)	(\$25,000)	Adjusted contribution to balance General Fund budget
31	Total Net General Fund Transfers:		\$260,000	\$103,400	\$69,000	
35	General Fund Expenses					
36	Administrative Expenses					
37	70101	Town Council, Commission, Appointee Stipends	\$0	(\$5,700)	(\$5,700)	
38	70111	Town Administrator and Clerk	(\$114,599)	(\$110,000)	(\$115,000)	Adjusted based on additional administrative tasks
39	70116	Association Memberships	(\$837)	(\$2,000)	(\$2,000)	
40	70114	Web Hosting and IT Services (WIX, GoDaddy, Zoom, Dropbox, ViaSat, Calling Post)	(\$2,579)	(\$1,500)	(\$1,700)	Expected increase
40a	70102	Town Council Equipment and Supplies	(\$98)	(\$1,000)	(\$1,000)	
41	70109	Meeting Advertising	(\$19)	(\$200)	(\$200)	
42	70103	Accounting and Bookkeeping Fees	(\$21,028)	(\$18,000)	(\$18,000)	
43	70104	Bank Charges, Checks	(\$903)	(\$500)	(\$400)	Reduced based on history
44	70108	Town Attorney	(\$2,179)	(\$6,000)	(\$6,000)	
45a	70100	Animal Control - Interlocal Heber Agreement	(\$1,654)	(\$3,000)	(\$3,000)	
45b	70131	Election Expenses	(\$46)	(\$200)	\$0	Not a municipal election year

Appendix B - FY2027 Proposed Budget

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets			FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
46	70115	Misc. Admin. Expenses	(\$303)	(\$1,500)	(\$1,500)	
47	70120	Insurance	(\$5,066)	(\$5,000)	(\$5,000)	
48	70110	Office Supplies (postage + supplies)	(\$1,595)	(\$1,500)	(\$1,500)	
51	70106	Additional Consulting Fees	(\$19)	(\$2,000)	(\$2,000)	
51a	70303	Federal IRS Taxes	(\$3,725)	(\$5,500)	(\$5,500)	
51c	70125	Safety and Enforcement	(\$627)	(\$500)	(\$5,200)	Additional funding for a civilian enforcement officer for FY2027
51d	70130	Public Works Manager	(\$3,525)	(\$27,500)	(\$30,000)	Adjusted based on history
52	Total Administrative Expenses:		(\$158,804)	(\$191,600)	(\$203,700)	Change in total admin expenses \$12,100
54	Annual Road Maintenance-Repair Expenses - General Fund					
55	70201	Annual Road Repair & Maintenance	(\$2,625)	(\$85,000)	(\$50,000)	Eckles top coat (\$37,770) & select patching and shoulder work
56	70202	Additional Contract Services - Recycling, Noxious Weed Control	(\$9,388)	(\$10,000)	(\$10,000)	
56a	70206	Road Signage	(\$4,081)	\$0	(\$5,000)	Speed limit signs, no parking, pumphouse
57	70204	Contract Service (Snow Removal)	(\$65,000)	(\$67,500)	(\$67,500)	
58	70203	Supplies - Salt, Sand, etc	\$0	\$0	\$0	Supplies included in contract for snow removal
58a	Annual Fire Mitigation Expenses					
58b	70205	Brush Removal and other Wildfire Mitigation	(\$21,400)	(\$25,000)	(\$25,500)	Small increase for FY2027
59	Annual General Fund Capital Expenses					
59a	71000	Capital Equipment Investment	(\$4,775)	\$0	\$0	
60	71000	Capital Investment in Roads	(\$309,820)	\$0	\$0	Repairs & Maintenance only for FY2027
60a	DPW Expenses					
60b	71000	DPW Site Construction - Capital Investment		\$0	\$0	
60c	70118	Annual DPW Site Maintenance Expenses	(\$85)	(\$500)	(\$500)	
61	Total Road Maintenance, Capital, Fire & DPW Expenses		(\$417,174)	(\$188,000)	(\$158,500)	
65	Total General Fund Expenses:		(\$575,978)	(\$379,600)	(\$362,200)	
66	General Fund Balance to be Appropriated		\$0	\$0	\$0	Adjusted to match current FY Balances
67	Increase/Decrease in General Fund Balance		(\$44,694)	\$0	\$0	
70	Transportation Reserve Fund (savings)					
72	Transportation Reserve Fund Revenue					
73	60800	Estimated Interest	\$838	\$800	\$800	
73a	60106	Revenue From RMA Agreement & 3rd Party Contributions	\$36,865	\$18,000	\$10,000	Snow removal, shoulder brush work, top coating
73b	60109	Grants-State and Federal Transportation	\$0	\$0	\$0	
74	Total Transportation Reserve Fund Revenue:		\$37,703	\$18,800	\$10,800	

Appendix B - FY2027 Proposed Budget

		Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
76	Transfers into Transportation Reserve Fund					
77		Trfr from General Fund of B&C Road Tax to Trans. Reserve Capital Fund	\$0	\$30,000	\$33,000	Matches expected revenue
78		Transfer from General Fund for Capital Improvement Reserves	\$50,000	\$68,600	\$25,000	Adjusted contribution to balance GF budget
80		Transfer from Building Fund of Road Impact Fee	\$0	\$5,500	\$4,000	
82	Transfers out of Transportation Reserve Fund					
83		Transfer to General Fund for Transportation Capital Expenses	(\$310,000)	\$0	\$0	
84	Total Net Transportation Reserve Fund Transfers:		(\$260,000)	\$104,100	\$62,000	
85	General Fund Balance to be Appropriated		\$0	\$0	\$0	Adjusted to match current FY Balances
86	Incr/Decr in Transportation Reserve Fund Balance		(\$222,297)	\$122,900	\$72,800	
88	Water Revenue Fund (checking)					
90	Water Revenue Fund Revenue					
92	60000	Base Usage Water Revenue	\$211,930	\$245,000	\$295,000	Increase in Base Rate 20% to fund water reserves
93	60800	Interest Income	\$86	\$0	\$0	
95	60100	Overage Usage Water Revenue	\$19,139	\$16,000	\$16,000	
95a						
95b	60105	Water Billing Late Fees and Administrative Fees	\$1,430	\$1,200	\$1,200	
95c	60104	Lot Transfer Fees	\$650	\$450	\$450	
95d	60112	Misc. Water Revenue				
95e						
96	Total Water Revenue Fund Revenue:		\$233,235	\$262,650	\$312,650	
98	Transfers into Water Revenue Fund					
100		Transfer from Building Fund (Water Connect Fees)	\$0	\$2,300	\$2,300	
101		Transfer from Bond Sinking Fund for current year Water Bond payme	\$0	\$0	\$0	
102		Transfer from Water System Reserves for Capital Improvements	\$90,000	\$0	\$0	
104	Transfers out of Water Revenue Fund					
105		Transfer to Water System Reserve Capital Fund	\$0	(\$80,000)	(\$120,000)	Adjusted to match current FY Balances
106						
107		Transfer to Bond Sinking Fund - Next Year's Bond Payment	\$0	\$0	\$0	
108						
109		Transfer to General Fund for Share of Administrative expenses	\$0	(\$200,000)	(\$105,000)	50% of FY2027 Admin Expenses
110	Total Net Water Revenue Fund Transfers:		\$90,000	(\$277,700)	(\$222,700)	
111a	Water Revenue Fund - continued					

Appendix B - FY2027 Proposed Budget

		Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
112		Water Revenue Fund Expenses				
113		Bond Payment				
114	70312	Water Bond Payment	\$0	\$0	\$0	
115		Operating Expenses				
116	70303	Payroll - Water Masters	(\$24,680)	(\$31,500)	(\$33,000)	Annual adjustment - cost of living
117	70104	Bank Charges, Checks		(\$100)	(\$100)	
118	70301	Chemicals and Monitoring	(\$645)	(\$2,400)	(\$2,400)	
119	70304	Telemetry System Operating Costs	(\$1,213)	(\$2,700)	(\$2,700)	
120	70306	Water Share Fee, Water Master Education	(\$904)	(\$450)	(\$450)	
121	70305	Gas Heat	(\$582)	(\$800)	(\$800)	
122	70305	Electricity	(\$7,678)	(\$7,000)	(\$7,000)	
123	70303	Payroll Taxes - Water Masters	(\$2,927)	\$0	\$0	
123a	70303	Workman's Comp Insurance for Water Masters	(\$179)	\$0	\$0	
123b	70309	Misc. Water Expenses	(\$1,665)	(\$4,000)	(\$4,000)	
123e		Capital Investment in Water System				
123f	71001	Purchase of Generator and Installation	\$0	\$0	\$0	
123g	71001	Water System Capital Upgrades, Replacements	(\$111,612)	(\$30,000)	(\$15,000)	Includes fencing around water tank
123h	71001	Capital Equipment Investment - Water System	\$0	(\$1,000)	(\$1,000)	
124		Repair and Maintenance				
125	70311	Additional Water System Contract Services	(\$1,537)	(\$60,000)	\$0	
126	70308	Annual Generator Maintenance	(\$1,793)	(\$620)	(\$620)	
126a	70308	General Water System Maintenance and Repair	(\$7,119)	(\$24,000)	(\$24,000)	
127		Total Water Revenue Expenses:	(\$162,534)	(\$164,570)	(\$91,070)	
129		Increase/Decrease in Water Revenue Fund Balance	\$160,700	(\$179,620)	(\$1,120)	
130						
131		Water Bond Sinking Fund (money market)				
132						
133		Water Bond Sinking Fund Revenue				
134	60800	Estimated Interest	\$0	\$0	\$0	
135		Total Water Bond Sinking Fund Revenue:	\$0	\$0	\$0	
136						
137		Transfers into Water Bond Sinking Fund				
138		Transfer from Water Revenue Fund		\$0	\$0	
139						
140		Transfers out of Water Bond Sinking Fund				

Appendix B - FY2027 Proposed Budget

		Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
141		Transfer to Water Revenue Fund to pay current year bond	\$0	\$0	\$0	
142	Total Net Water Bond Sinking Fund Transfers:		\$0	\$0	\$0	
144	Increase/Decrease in Water Revenue Bond Sinking Fund Balance		\$0	\$0	\$0	
146	Water Reserve Fund (savings)					
148	Water Reserve Fund Revenue					
149	60800	Interest Income	\$1,894	\$800	\$800	
150	60108	Grants-State and Federal Water System	\$0	\$0	\$0	
151	Total Water Reserve Fund Revenue:		\$1,894	\$800	\$800	
153	Transfers into Water Reserve Fund					
154		Trfr from Water Revenue Fund to Capital Reserves	\$0	\$80,000	\$120,000	Adjusted to match current FY Balances
154a		Trfr from Water Bond Fund to Capital Reserves				
160	Transfers out of Water Reserve Fund					
161		Transfer to Water Revenue Fund for Capital Improvements	(\$90,000)	\$0	\$0	
162	Total Net Water Reserve Fund Transfers:		(\$90,000)	\$80,000	\$120,000	
164	Increase/Decrease in Water Reserve Fund Balance		(\$88,106)	\$80,800	\$120,800	
166	Building Fund (checking)					
168	Building Fund Revenue					
168a	60800	Interest Income	\$69	\$0	\$0	
169	60201	Building Permit Application Fees	\$2,500	\$2,900	\$2,000	
170	60602	Water Connect Fees	\$700	\$2,300	\$7,000	Increase based on current cost estimate for 1 installation
171	60203	Road Impact Fees	\$10,500	\$5,500	\$4,000	Estimated
172	30100	Damage Deposits - Refundable	\$25,000	\$13,000	\$5,000	Estimated
173	30200	Completion Deposits - Refundable	\$11,000	\$7,000	\$3,000	Estimated
173a	60110	Permit Fees for Town Engineer	\$12,559	\$19,000	\$12,000	
173b	60111	Variance Application Fees	\$0	\$0	\$0	
174	Total Building Fund Revenue:		\$62,328	\$49,700	\$33,000	
176	Transfers into Building Fund					
177		Transfer from General Fund - Special Engineering Projects	\$0	\$0	\$0	
179	Transfers out of Building Fund					
180		Transfer to General Fund - Building Permit Application Fees	\$0	(\$2,000)	(\$22,000)	Increased transfer amount due to residual admin fees in fund

Appendix B - FY2027 Proposed Budget

Interlaken Town Proposed FY2026 Amendment, Proposed FY2027 Budgets			FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal	FY2027 Budget Notes
181		Transfer to Water Revenue Fund - Water Connect Fees	\$0	(\$2,300)	(\$2,300)	
182		Transfer to Transportation Reserve Fund - Road Impact Fees	\$0	(\$5,500)	(\$4,000)	Estimated
183	Total Net Building Fund Transfers:		\$0	(\$9,800)	(\$28,300)	
185	Building Fund Expenses					
187	30100	Refunds of Damage Deposits	(\$10,442)	(\$10,500)	(\$10,500)	Estimated
188	30200	Refunds of Completion Deposits	(\$4,000)	(\$4,000)	(\$4,000)	
188a	70105	Plan Review and Inspections-Town Engineer	(\$12,565)	(\$10,000)	(\$10,000)	
188b	70207	Additional Contractual Services-Town Engineer	(\$2,686)	\$0	\$0	
188c	70132	Plan Review by Planning Commission	(\$372)	\$0	\$0	
189	Total Building Fund Expenses:		(\$30,065)	(\$24,500)	(\$24,500)	
191	Increase/Decrease in Building Fund Balance		\$32,263	\$15,400	(\$19,800)	

Appendix B - FY2027 Proposed Budget

Fiscal Year Net Increase/Decrease for all Funds			
Fund Name	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal
General Fund (checking)	(\$44,694)	\$0	\$0
Transportation Reserve Fund (savings)	(\$222,297)	\$122,900	\$72,800
Water Revenue Fund (checking)	\$160,700	(\$179,620)	(\$1,120)
Water Bond Sinking Fund (money market)	\$0	\$0	\$0
Water Reserve Fund (savings)	(\$88,106)	\$80,800	\$120,800
Building Fund (checking)	\$32,263	\$15,400	(\$19,800)
Total Fiscal Year Increase/Decrease	(\$162,134)	\$39,480	\$172,680
Fiscal Year Revenue, Transfers, Expenses, Net Increase/Decrease			
Budget Category	FY2025 Budget 7/1/24-6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal
Revenues	\$606,443	\$608,150	\$650,450
Net Transfers between funds	\$0	\$0	\$0
Expenses	(\$768,577)	(\$568,670)	(\$477,770)
Ending Increase/Decrease	(\$162,134)	\$39,480	\$172,680
Account Year-End Balances			
Fund Name	FY2025 7/1/24- 6/30/25 Actual	FY2026 Budget 7/1/25-6/30/26 Adjustment 4/7/26	FY2027 Budget 7/1/26-6/30/27 Proposal
General Fund (checking) *2681	\$ 151,388	\$ 151,388	\$ 151,388
Transportation Reserve Fund (savings) *4574	\$ 84,949	\$ 207,849	\$ 280,649
Water Revenue Fund (checking) *1520	\$ 304,129	\$ 124,509	\$ 123,389
Water Bond Sinking Fund (money market) *1058	\$ -	\$ -	\$ -
Water Reserve Fund (savings) *1330	\$ 151,583	\$ 232,383	\$ 353,183
Building Fund (checking) *1678	\$ 129,241	\$ 144,641	\$ 124,841
Total of Ending Balances	\$ 821,290	\$ 860,770	\$ 1,033,450

Appendix C - 2024 Eckles Paving Bid

COMPLETELY FILL IN ALL BLANK AREAS OF THIS CONTRACT BEFORE RETURNING FOR ACCEPTANCE



Sumsion Construction L.C.
 DBA Eckles Paving
 P.O. Box 68
 Springville, Utah 84663
Britton Cell Phone 801-885-1804
 Phone 801-225-3715

Buyer/ Rep. Town of Interlaken
Billing Address _____
City, State, Zip _____
Phone Number _____
E-MAIL millerrichardjoseph@gmail.com

Bid Proposal Date: 7/26/2024
Project Address Interlaken Dr & St Moritz Rd
City, State, Zip Interlaken, UT
Name Of Owner _____
Job # BJ24133

Bid Proposal

Sumsion Construction L.C., a Utah limited liability company d/b/a Eckles Paving (the "**Company**"), will furnish the materials and services described herein (collectively, the "**Services**") to the person indicated above ("**Buyer**") at the job site designated above in a commercially reasonable manner, subject to the terms and conditions set forth below and under the heading "**Terms and Conditions**." The Company will use commercially reasonable efforts to meet reasonable performance dates specified herein, if any; provided that any such dates shall be estimates only and the Company shall have no liability for failing to meet any such dates.

THE COMPANY MAY WITHDRAW THIS BID PROPOSAL, UNLESS WRITTEN ACCEPTANCE IS RECEIVED FROM BUYER WITHIN 15 DAYS OF THE BID PROPOSAL DATE SET FORTH ABOVE. TO ASSURE THAT THE SERVICES ARE SCHEDULED IN A TIMELY MANNER, PLEASE REMIT THIS SIGNED BID PROPOSAL AS SOON AS POSSIBLE.

<u>Description of Work</u>	<u>Quantity</u>	<u>Units</u>	<u>Unit Price</u>	<u>Estimated Totals</u>
Mobilization	1	LS @	\$ 16,000.00	\$ 16,000.00
Pulverize / Re-grade / Compact existing asphalt and roadbase (approximately 6"-8" depth)	80706	SF @	\$ 0.55	\$ 44,388.30
Furnish / Place / Compact 3" thick asphalt (1/2" NEW APWA 5828 75ND 15% RAP CLASS 2)	80706	SF @	\$ 2.40	\$ 193,694.40
Lower / Raise / Collar Valves	6	EACH @	\$ 1,100.00	\$ 6,600.00
Raise / Lower / Collar Sewer Manhole	11	EACH @	\$ 1,350.00	\$ 14,850.00
TOTAL			\$	275,532.70

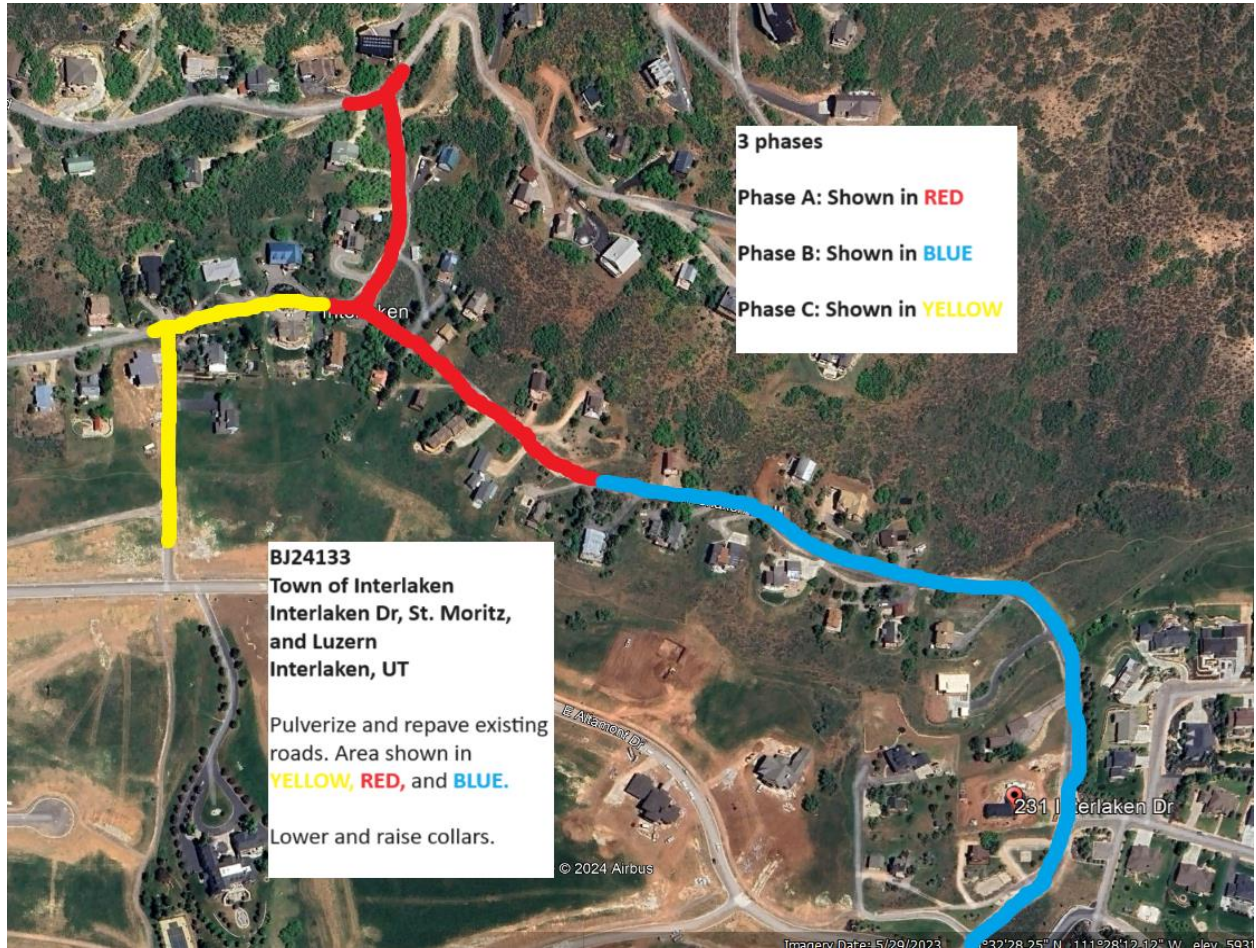
NOTE: Price includes all discounts from 10% off flyer promotion. Pricing does not include subgrade repair unless specifically noted.

In consideration for the Services, Buyer agrees to pay all amounts set forth above, subject to adjustment as described herein, plus any additional costs and charges that arise in the course of performing the Company's obligations hereunder; provided that the Company will use commercially reasonable efforts to give Buyer notice of such costs and charges (to the extent material) prior to the incurrence thereof.

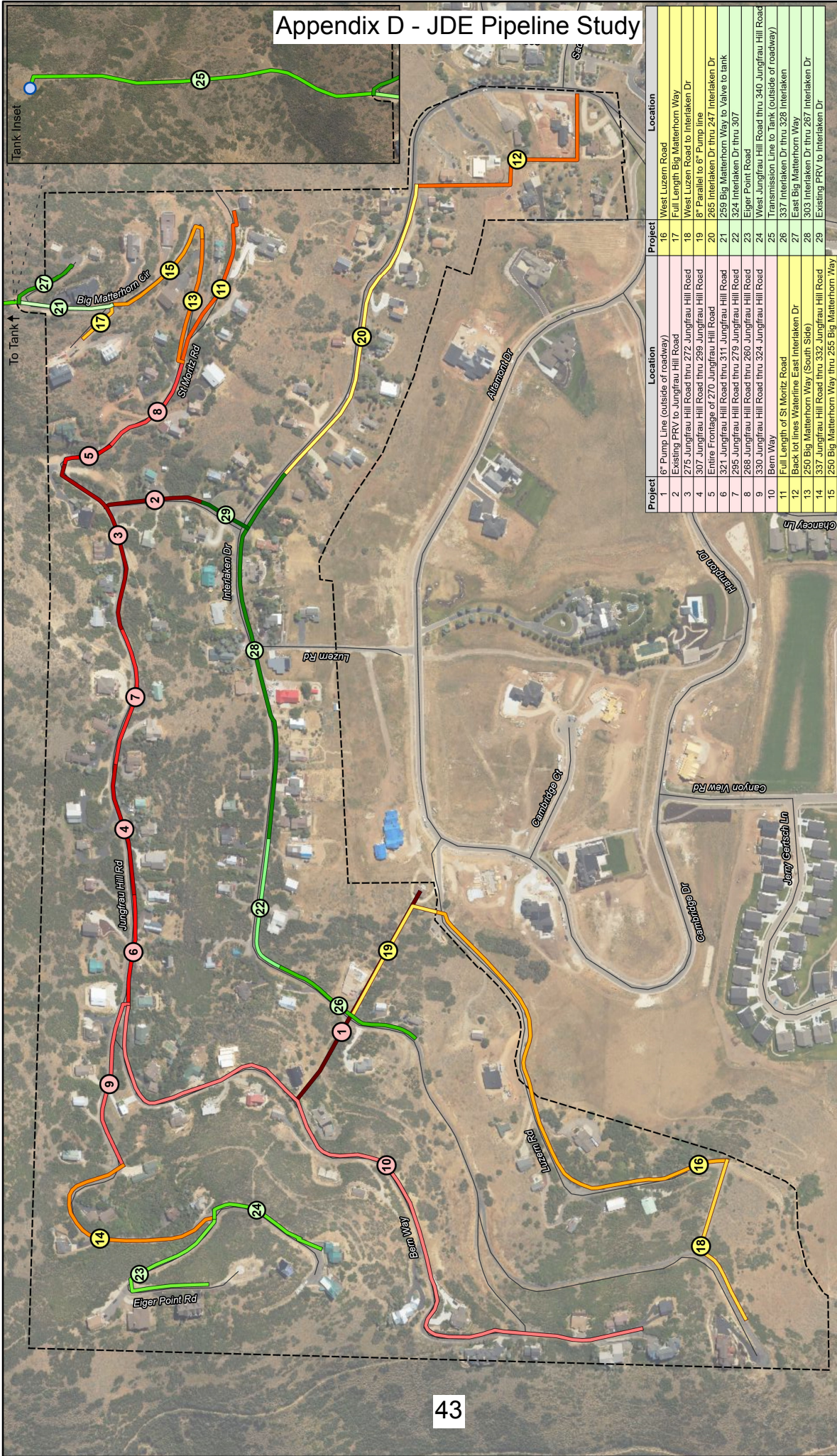
In addition, Buyer agrees as follows: (a) to the extent any amount herein is specified as a per-unit or square foot price, Buyer acknowledges and agrees that such amount is an approximation only that that Buyer will be responsible to pay for the actual completed amount thereof (as determined by field measurement); (b) if subgrade/roadbase preparation work is done by third parties and actual depth of asphalt is greater than the depth specified above, Buyer will be billed for all overrun of roadbase/asphalt materials on a per-ton basis in accordance with the Company's going rates; (c) the contract price is based on the estimated price of materials as of the date hereof; Buyer acknowledges and agrees that such amount is an estimate only that that Buyer will be responsible to pay for the actual cost of such materials; (d) the contract price assumes that all concrete is without rebar, and if any rebar is found, then the contract price will be increased accordingly; (e) the Services expressly exclude all dewatering and hard rock digging; provided that, if encountered, the Company may agree to perform such services on a time and materials basis; (f) no cost for bonds, permits, licenses, fees, engineering, survey, traffic control, saw cutting, sterilant, striping, asphalt removal with petromat fabric, or prime coat are included in this Bid Proposal unless specifically indicated; and (g) unless explicitly set forth above, the contract price set forth herein contemplates a single mobilization; Buyer will incur a \$1000 fee for each additional mobilization.

All invoiced amounts are due and payable, without retention or setoff, on the date of the applicable invoice (regardless of whether the Services have been

PROJECT PLAN



Appendix D - JDE Pipeline Study



Project	Location	Project	Location
1	6" Pump Line (outside of roadway)	16	West Luzern Road
2	Existing PRV to Jungfrau Hill Road	17	Full Length Big Matterhorn Way
3	275 Jungfrau Hill Road thru 272 Jungfrau Hill Road	18	West Luzern Road to Interlaken Dr
4	307 Jungfrau Hill Road thru 299 Jungfrau Hill Road	19	8" Parallel to 6" Pump line
5	Entire Frontage of 270 Jungfrau Hill Road	20	265 Interlaken Dr thru 247 Interlaken Dr
6	321 Jungfrau Hill Road thru 311 Jungfrau Hill Road	21	259 Big Matterhorn Way to Valve to tank
7	295 Jungfrau Hill Road thru 279 Jungfrau Hill Road	22	324 Interlaken Dr thru 307
8	268 Jungfrau Hill Road thru 260 Jungfrau Hill Road	23	Elger Point Road
9	330 Jungfrau Hill Road thru 324 Jungfrau Hill Road	24	West Jungfrau Hill Road thru 340 Jungfrau Hill Road
10	Bern Way	25	Transmission Line to Tank (outside of roadway)
11	Full Length of St Moritz Road	26	337 Interlaken Dr thru 328 Interlaken
12	Back of Innes Waterlines East Interlaken Dr	27	East Big Matterhorn Way
13	250 Big Matterhorn Way (South Side)	28	303 Interlaken Dr thru 267 Interlaken Dr
14	337 Jungfrau Hill Road thru 332 Jungfrau Hill Road	29	Existing PRV to Interlaken Dr
15	250 Big Matterhorn Way thru 255 Big Matterhorn Way		

Town Boundary

Interlaken Town

Wasatch County, Utah

Scale: 1" = 300'

5

Culinary Water - Capital Facilities Plan

Pipe Replacement Prioritization Overview

Map Name: I:\2025\Facilities\Projects\2025_038_Design\2025_038_Overview - Culinary Water CIP - Pipe Replacement Prioritization Overview 11/17/24

Project Number: 2525-038

Drawn by: JEL 11/25/24

Sheet No: 01152025



Jones & DeMille
Engineering

Legend: Pipe Replacement Prioritization - Project

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
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Appendix D - JDE Pipeline Study

Table C-1 – Pipe Replacement Prioritization

Project	Location	Length	Size	Resistivity	Pressure	Score	Estimated Cost
1	6" Pump Line (outside of roadway)	841	6	4.75	11	52.25	\$ 219,501.00
2	Existing PRV to Jungfrau Hill Road	334	8	4	11	44	\$ 140,948.00
3	275 Jungfrau Hill Road thru 272 Jungfrau Hill Road	591	12	4	10	40	\$ 249,402.00
4	307 Jungfrau Hill Road thru 299 Jungfrau Hill Road	392	12	5	8	40	\$ 165,424.00
5	Entire Frontage of 270 Jungfrau Hill Road	211	12	4	9	36	\$ 89,042.00
6	321 Jungfrau Hill Road thru 311 Jungfrau Hill Road	451	12	5	7	35	\$ 190,322.00
7	295 Jungfrau Hill Road thru 279 Jungfrau Hill Road	533	12	4	8	32	\$ 224,926.00
8	268 Jungfrau Hill Road thru 260 Jungfrau Hill Road	484	12	4	8	32	\$ 204,248.00
9	330 Jungfrau Hill Road thru 324 Jungfrau Hill Road	644	12	5	6	30	\$ 271,768.00
10	Full Length of Bern Way	2705	8	5	6	30	\$ 1,141,510.00
11	Full Length of St Moritz Road	572	4 & 8	4	7	28	\$ 241,384.00
12	Back lot lines Waterline East Interlaken Dr	840	8	4	6	24	\$ 354,480.00
13	250 Big Matterhorn Way (South Side)	339	12	4	6	24	\$ 143,058.00
14	337 Jungfrau Hill Road thru 332 Jungfrau Hill Road	773	12	5	4	20	\$ 326,206.00
15	250 Big Matterhorn Way thru 255 Big Matterhorn Way	469	12	4	5	20	\$ 197,918.00
16	West Luzern Road	1646	8	4	4	16	\$ 694,612.00
17	Full Length Big Matterhorn Way	246	4	4	4	16	\$ 103,812.00
18	West Luzern Road to Interlaken Dr	596	8	4	3	12	\$ 251,512.00
19	8" Parallel to 6" Pump line	502	8	4	3	12	\$ 211,844.00
20	265 Interlaken Dr thru 247 Interlaken Dr	1130	8	4	2	8	\$ 476,860.00
21	259 Big Matterhorn Way to Valve to tank	327	12	4	2	8	\$ 137,994.00
22	324 Interlaken Dr thru 307	497	12	5	1	5	\$ 209,734.00
23	Eiger Point Road	664	8	5	1	5	\$ 280,208.00
24	West Jungfrau Hill Road thru 340 Jungfrau Hill Road	434	8	5	1	5	\$ 183,148.00
25	Transmission Line to Tank (outside of roadway)	1750	12	4	1	4	\$ 456,750.00
26	337 Interlaken Dr thru 328 Interlaken	530	8 & 12	4	1	4	\$ 223,660.00
27	East Big Matterhorn Way	232	4 & 8	4	1	4	\$ 97,904.00
28	303 Interlaken Dr thru 267 Interlaken Dr	1296	12	3	1	3	\$ 546,912.00
29	Existing PRV to Interlaken Dr	168	8	3	1	3	\$ 70,896.00
Total Cost to Replace All Pipes							\$ 8,105,983.00

Appendix E - RWAU Rate Study

Rate Study Report in Progress